



Millage Referendum Presentation to the Orange County Board of County Commissioners

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June 2, 2026*



**Orange County
Public Schools**

Authority for Millage Election

Section 1011.71, Fla. Stat., is titled “District school tax.”

Section 1011.71(9), Fla. Stat., states:

- “In addition to the maximum millage levied under this section and the General Appropriations Act, a school district may levy, **by local referendum** or in a general election, **additional millage for school operational purposes** up to an amount that, when combined with nonvoted millage levied under this section, does not exceed the 10-mill limit established in s. 9(b), Art. VII of the State Constitution.”



Authority for Millage Election

Section 1011.71(9), Fla. Stat., continues:

- “Any such levy shall be for a maximum of 4 years and shall be counted as part of the 10-mill limit established in s. 9(b), Art. VII of the State Constitution. For the purpose of distributing taxes collected pursuant to this subsection, the term ‘school operational purposes’ **includes charter schools** sponsored by a school district.”
- “Funds levied under this subsection shall be shared with charter schools based on each charter school’s proportionate share of the district’s total unweighted full-time equivalent student enrollment and used in a manner consistent with the purposes of the levy. The referendum must contain an explanation of the distribution methodology consistent with the requirements of this subsection.”





Authority for Millage Election

Section 1011.71(9), Fla. Stat. further states: “Millage elections conducted under the authority granted pursuant to this section are subject to s. 1011.73.”

Section 1011.73(2), Fla. Stat. states:

- “MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s. 1011.71(9). Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 4 years or until changed by another millage election, whichever is earlier.”

Authority for Millage Election

Placement of the referendum on the ballot is a ministerial act by the Board of County Commissioners, as the statute states that the School Board "shall direct the county commissioners to call an election."

"A ministerial act is one that is clearly prescribed by law, and one that can be performed without the exercise of discretion." Green v. Steven Garrett Frisco, P.A., 371 So. 3d 419, 421 (Fla. 1st DCA 2023).

The Court interpreted the requirements of s. 1011.73(2), Fla. Stat. and found that the County Commission's duty to place the School Board's tax on the ballot on the date requested by the School Board is a ministerial act:

- "And the statute empowers the School Board to direct the County Commissioners to 'call an election' on the matter. § 1011.73(2). The election can be 'at any time, except that not more than one such election shall be held during any 12-month period.' Id. Further, the election can only be held during a general election. § 1011.73(3). Finally, the School Board is responsible for the associated costs. § 1011.73(7). Reading section 1011.73(2) in context with the School Board's constitutional and statutory rights and obligations, **it is apparent that the School Board's directive to the County Commissioners necessarily includes the date of the election and that the County Commissioners' duty is to adhere to the date directed by the School Board—a purely ministerial task.**" Hillsborough Cnty. by & through Bd. of Cnty. Commissioners v. Sch. Bd. of Hillsborough Cnty., 395 So. 3d 1116, 1120 (Fla. 2d DCA 2024).

Authority for Millage Election

Section 1011.73(3), Fla. Stat. states:

- “HOLDING ELECTIONS.—All school district millage elections shall be held and conducted in the manner prescribed by law for holding general elections, except as provided in this chapter. **A referendum under this part shall be held only at a general election**, as defined in s. 97.021.”
- The General Election is defined in s. 97.021(17), Fla. Stat. as “an election held on the first Tuesday after the first Monday in November in the even-numbered years, for the purpose of filling national, state, county, and district offices and for voting on constitutional amendments not otherwise provided for by law.”
- This means the millage election must take place on November 3, 2026.



Authority for Millage Election

- Section 1011.73(4)(b), Fla. Stat. states: “The district school board shall provide the wording of the substance of the measure and the ballot title in the resolution calling for the election. The wording of the ballot must conform to the provisions of s. 101.161.”
- Section 101.161(1), Fla. Stat. limits the words in the ballot summary: “The ballot summary of the amendment or other public measure shall be an explanatory statement, **not exceeding 75 words in length**, of the chief purpose of the measure.”
- Section 101.161 limits the word in the ballot title: “The ballot title shall consist of a caption, **not exceeding 15 words in length**, by which the measure is commonly referred to or spoken of.”



Authority for Millage Election

Section 101.161, Fla. Stat. further requires that a “public measure” such as a referendum, when submitted to the vote of the people, shall:

- Contain a ballot summary of the public measure in “clear and unambiguous language on the ballot after the list of candidates”
- Be “followed by the word ‘yes’ and also by the word ‘no,’ and shall be styled in such a manner that a ‘yes’ vote will indicate approval of the proposal and a ‘no’ vote will indicate rejection.”



Authority for Millage Election

On May 12, 2026, the School Board of Orange County Florida passed a resolution to call for a millage election at the November 3, 2026 General Election. The Resolution contained the following ballot title and ballot summary:

THE SCHOOL BOARD OF ORANGE COUNTY, FLORIDA AD VALOREM MILLAGE ELECTION

BALLOT QUESTION: Shall the School Board of Orange County, Florida, continue the current one mill ad valorem millage for essential operating expenses, including **compensating teachers and educational support employees, preserving academic programs, arts, athletics, and student activities**, beginning July 1, 2027, and ending four fiscal years later on June 30, 2031, shared proportionately with charter schools as legally required, with annual reporting to ensure proper fiscal stewardship of these funds to the citizens of Orange County?

_____ YES FOR APPROVAL

_____ NO FOR REJECTION



Authority for Millage Election

The ballot title and question fully conform with the requirements of law:

- The resolution calling for the millage election was approved at the May 12, 2026 regular School Board meeting.
- The voted millage and the non voted millage does not exceed the 10-mill limit established by Article VII, Section 9(b) of the Florida Constitution.
- The ballot question informs voters of the distribution methodology for sharing the voted millage with charter schools as legally required.
- The resolution sets the millage election for the General Election.
- The ballot question is 74 words, which does not exceed the 75-word limit. The ballot question is in clear and unambiguous language.
- The ballot title is 11 words, which does not exceed the 15-word limit.
- The ballot question is worded correctly, with “yes” for approval of the measure and “no” for rejection of the measure.



Authority for Millage Election

Section 1011.73(7), Fla. Stat., states:

- “The cost of the publication of the notice of the election and all expenses of the election shall be paid by the district school board.”
- Because the School Board has requested that this proposal be included in the 2026 General Election, the District will not incur any costs associated with a special election.



Special Millage Timeline

July 2010

One Mill first introduced with effective date July 2011

- FY 2008-11, funding per student had decreased by \$500 per student or 7% of funding.
- Revenue declines totaled over \$140 million in local and state sources

July 2011

Effective date of the one mill

- Funding helped maintain arts and athletic programs, retain teachers and support student activities across the schools.
- Without the funding, the district would have been forced to implement substantial cuts to balance the budget

Nov. 2014

First renewal with effective date July 2015

- Continued support for operating budget and preservation of programs, as well as arts, athletics and highly qualified teachers.

Special Millage Timeline

Aug. 2018

Second renewal with effective date
July 2019

- Maintained ongoing investment in teacher retention, arts, athletics and student activities.

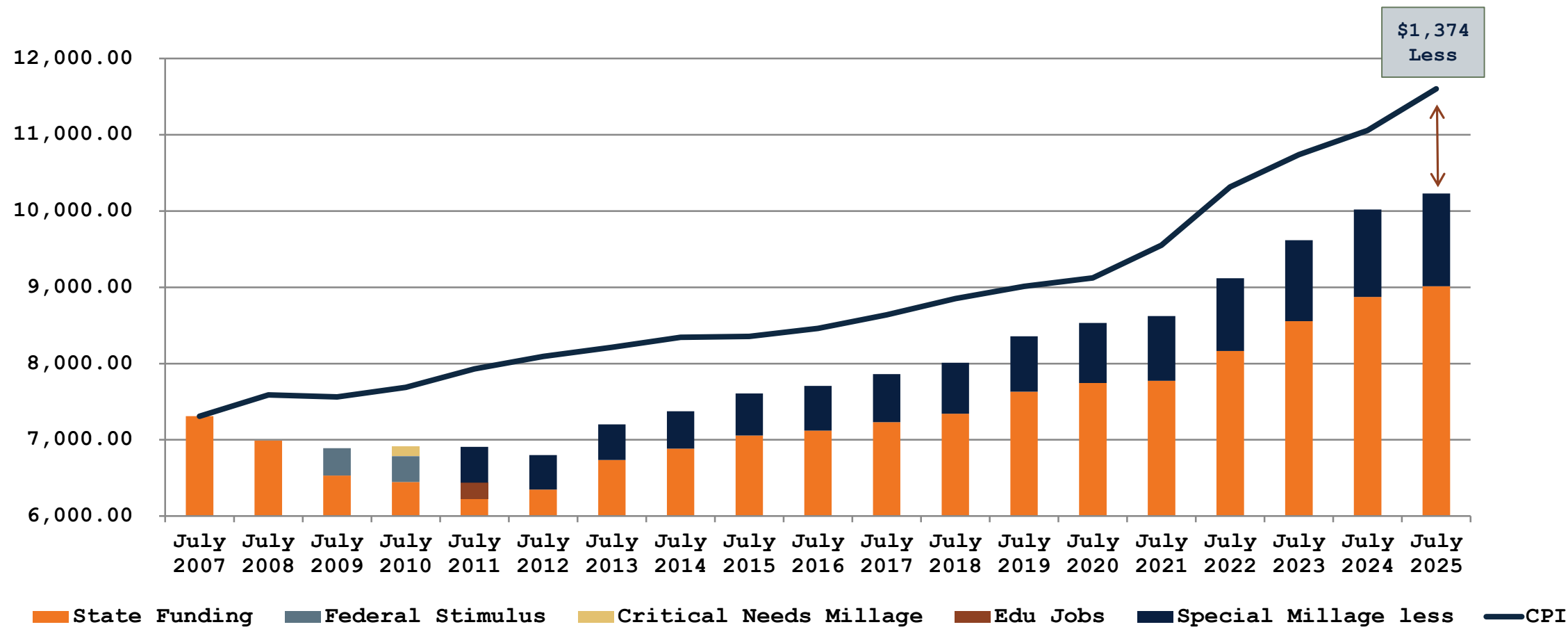
Aug. 2022

Third renewal with effective date of
July 2023 – June 2027

- Continues to fund the operating budget and protect key programs and services including teacher compensation and highly qualified positions that are key to our school programs

Budgeted Funding Per Student

Second Calculation FEFP with CPI Comparison



2025-26 One-mill Special Millage Revenue (\$242 million)



Highly Qualified Teachers:

- 1,187 instructional positions
- 741 art, drama, music and dance teachers
- 50 athletic coaches and trainers

\$170 million



Staff Compensation Increase

\$42 million



Teacher Supplements for Arts and Athletics:

\$7 million



Field Trips:

\$3 million



Legally Required Charter School Share:

\$20 million



Millage Proceeds Comparison (FY26)

	Orange	Miami-Dade	Broward
One Mill Operating Revenues	\$242,347,050	\$560,254,555	\$333,273,519
		+ \$317,907,505	+ \$90,926,469
Total Students (Traditional & Charter)	199,153	324,593	236,667
		+ 125,440	+ 37,514
One Mill Operating Revenues per Student	\$1,217	\$1,726	\$1,408
		+ \$509	+ \$191
Non-classroom, School-based Instructional <i>(School Counselors, School Psychologists, Librarian/Audio Visual Workers, Other Professional Instructional Staff, Visiting Teachers and Social Workers)</i>	2,965	2,403	1,903
		-562	-1,062
Average Teacher Salaries	\$59,308.86	\$57,395.32	\$58,813.35

Class Size Comparison

	Orange	Miami-Dade	Broward
K-3 Basic Teacher to FTE Ratio	1:18	1:20	1:22
4-5 Basic Teacher to FTE Ratio	1:22	1:24	1:24
6-8 Basic Teacher to FTE Ratio	1:22	1:25	1:24
9-12 Basic Teacher to FTE Ratio	1:25	1:29	1:25



Efficient Operations Lowest

administrative costs per student
among large urban districts in Florida

Action Requested

- Approval and execution of Resolution of the Orange County Board of County Commissioners regarding resolution of the Orange County School Board directing the Orange County Board of County Commissioners to call an election for a referendum to be placed on the ballot of the November 3, 2026, general election.

Questions?



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PREPARE | **INSPIRE** | EMPOWER

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