

BOARD MEMBERS

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Tina Pinkoson
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SUPERINTENDENT OF SCHOOLS

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MEMORANDUM

TO: Dr. W. Daniel Boyd, Jr., Superintendent
FROM: Keith F. Birkett, Assistant Superintendent
Planning, Budgeting and Systems Accountability
SUBJECT: Board Meeting Dates to Accommodate TRIM Requirements
DATE: December 18, 2007

The attached proposed 2008-2009 Tentative TRIM Calendar is submitted for Board approval, establishing a Special Board Meeting Tuesday, July 29, 2008, at 6:30 p.m., for the Public Hearing and adoption of the Tentative Budget and Millage, and Tuesday, September 16, 2008, at 6:30 p.m. for the Public Hearing and adoption of the Final Budget and Millage.

The Department of Education has until July 19, 2008, to certify the required local effort millage rates. Please notice the Special Board Meeting recommended for Tuesday, July 22, 2008, at 3:00 p.m., for approval of the tentative budget for advertising.

July 2008						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29				

August 2008						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September 2008						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Boxed dates are scheduled Board Meetings. Circled dates are Special Meetings. Shaded areas are Public Hearings.

Attachment

DRAFT

**TENTATIVE TRIM CALENDAR
BUDGET TIME LINES
2008 - 2009**

July 2008						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2008						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

September 2008						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2008						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

	<u>Days</u>	<u>Maximum</u>	<u>Tentative</u>
Property Appraiser Certifies Roll or Court Certifies Interim Roll	.....1	July 1	
DOE Certifies School District Required Local Effort Millage Rates	..... July 19	July 19	July 19 (Saturday)*
<i>Superintendent Submits Proposed Tentative Budget to School Board, School Board Approves Tentative Budget for Advertising</i>	.....24	July 24	<i>July 22 (Tuesday)</i>
Publish Advertisement Publicizing Tentative Budget Hearing, Tentative Budget and Proposed Millage. Also Publish Additional Advertisement on Proposed Millage for Capital Outlay Projects (if applicable)	.....29	July 29	July 27 (Sunday)
<i>Board Conducts Public Budget Hearing and Adopts Tentative Budget and Millage</i>	.....31	July 31	<i>July 29 (Tuesday)**</i>
	.....34	Aug. 3	
Superintendent Advises Property Appraiser of Proposed Millage, Rolled-Back Rate and Time, Date and Place of Final Budget Hearing	.....35	Aug. 4	Aug. 4 (Monday)
Property Appraiser Prepares Notice of Proposed Property Taxes (TRIM Notices)			Aug. 24 (Sunday)
Taxes	.....55	Aug. 24	
Property Appraiser Mails Notices of Proposed Property Taxes	.....65	Sept. 3	<i>Sept. 16 (Tuesday)**</i>
<i>Public Hearing to Adopt the Final Budget and Millage</i>	.....80	Sept. 18	Sept. 19 (Friday)
Superintendent Certifies Adopted Millage to Property Appraiser, Tax Collector and Department of Revenue	..... Sept. 21	Sept. 21	
Submit Budget to DOE within Three (3) Business Days After Adoption (per State Board rules)		Within 3 days after the adoption of such resolution or ordinance	
Property Appraiser Certifies Final Taxable Value to Taxing Authorities			
Taxing Authority Adjusts Millage (if applicable) and Certifies Same to Property Appraiser	..... Oct. 12	Oct. 12	
		Not later than <u>104 days</u> from July 1, or the date of certification	Oct. 16 (Thursday)
Taxing Authority Certifies Compliance with Sections 200.065 and 200.068 to Department of Revenue	..... Oct. 18	Oct. 18	
Property Appraiser Extends Roll		Not later than 30 days following adoption of an ordinance or resolution at the Final Budget Hearing	

* Millage Levy From DOE
** Required Public Hearings