

BUDGET PROCESS AND TIMELINE

GENERALLY

- Superintendent must submit and School Board must receive and exam a tentative budget
 - The Board “shall require such changes to be made, in keeping with the purposes of the school code, as may be to the best interest of the school program in the district”
 - 1011.02(1), Florida Statutes
- The Board must adopt a tentative budget
 - 1011.02(5)
- The tentative budget must be balanced
 - 1011.02(4)
- Proposed millage rates and tentative budget must be posted online and advertised
 - 1011.03(1), Florida Statutes
- The School Board must hold “public hearings” to adopt both tentative and final budgets
 - 1011.03(3), Florida Statutes
- Violations of the provisions regarding the budget process are considered “malfeasance and misfeasance in office” by Board Members or the Superintendent and shall make them subject to removal from office by the Governor
 - 1011.10(1), Florida Statutes

TIMELINE

Event Description	Authority
Property Appraiser certifies taxable value (*no specific date required in statute – traditionally this occurs on or about July 1 st)	200.065(1)
Submission of the tentative budget for advertising <i>no later than</i> 24 days after certification of taxable values by the Property Appraiser	200.065(2)(a)3
Advertise the tentative budget within 29 days of the certification of the taxable values by the Property Appraiser	200.65(2)(f)1
Hold public hearing on the tentative budget (“not less than 2 days or more than 5 days” after the advertisement runs)	200.065(2)(f)1
Hold a public hearing to adopt a final budget (no earlier than 65 days after certification of taxable value and no later than 80 days after certification) <ul style="list-style-type: none">➤ “During the hearing, the governing body of the taxing authority shall amend the adopted tentative budget as it sees fit, adopt a final budget and adopt a resolution or ordinance stating the millage rate to be levied.”	200.065(2)(f)3
200.065(2)(d)	