

# Budget Calendar

## 2008-2009 Fiscal Year

- March 7**                    **All Personnel Requests** must be delivered to the Human Resources Office no later than 6:00PM.
- March 11-13**                **Distribution of budget instructions** and supplements to the County Department Heads, Sheriff, Clerk of Courts, Supervisor of Elections, Property Appraiser, and Tax Collector by the Office of Management and Budget (OMB).
- March 11-13**                **Mandatory Budget Software Training** will be scheduled for all users.
- March 28**                    Personnel requests will be returned to the departments detailing approved/denied requests.
- By March 30**                a) The Annual Financial Report for the preceding fiscal year shall be filed with the Department of Banking and Finance [sec.218.32 (1) (b) F.S.] that is prepared by the Clerk of Courts in conjunction with the independent audit.  
b) Full cost of solid waste management shall be determined and published in the newspaper within 6 months of fiscal year end by the Clerk of Courts. A copy of the ad must be sent to the Department of Environmental Protection within 14 days of publication [sec.17-708 F.A.C.] and [sec.403.7049 F.S.].
- April 25**                    **Completed budget request forms and revised revenue estimates** from County Departments and Other Agencies are due to OMB by 6:00 p.m.
- May 6-8/13-15**              Budget Review Meetings scheduled with OMB for review prior to workshops.
- May 16**                    Items to be considered for the **Capital Financial Strategy** are due to OMB.
- May 27-29**                Budget Workshops begin for the 2008-2009 Fiscal Year (schedule to follow).
- By June 1**                    a) The Sheriff, Clerk of Courts, and Supervisor of Elections shall submit to the Board a tentative budget for their respective offices for the ensuing fiscal year (unless set by the Board resolution at an earlier date) [sec. 129.03(2) F.S.].  
b) The Property Appraiser submits a budget for the operation of his office for the ensuing fiscal year to the Ad Valorem Tax Division of the Department of Revenue in the form and manner required by the

department. A copy of the budget is submitted to the Board. [sec. 195.087(1) (a) F.S.].

- June 18-22** OMB to meet with County Administration to receive input for capital, personnel, and other additional requests for the recommended budget.
- By June 30** Revenue sharing application is to be filed with the Department of Banking and Finance after completion of the Comprehensive Annual Financial Report (CAFR) [sec. 218.23(1) (a) F.S.]. The Clerk of Courts completes and submits this application each year prior to June 30 [sec.12-10.008(3) F.A.C.].
- July 1** Upon completion of the assessment roll, pursuant to Section 193.023, the Property Appraiser shall certify to OMB the taxable value within the Board jurisdiction. A copy of the information provided, pursuant to this subsection, shall be sent to the Tax Collector by the Property Appraiser [sec. 200.065(1) F.S.] and [sec.12D-17.003(2) F.A.C.].
- July 15** The OMB Dept. shall prepare and present to the Board a tentative budget for the ensuing fiscal year for each fund of the Board no later than 15 days after certification by the Property Appraiser or July 1, whichever is later [sec. 200.065(1)F.S.] and [12D - 17.003(2) F.A.C.]. The budget includes all estimated receipts, taxes to be levied, and balances are expected to be brought forward and all estimated expenditures, reserves, and balances to be carried over at the end of the year [sec. 129.03(3) F.S.].
- July 14** The Ad Valorem Tax Division of the Department of Revenue shall notify the Property Appraiser and the Board of its tentative budget amendments and changes [sec. 195.087(1) (a) F.S.].
- July 15-18** Additional workshops may be held.
- July 21** Appeals of recommended budget by agencies and elected officials.
- By August 1** The Tax Collector shall submit an operating budget for the ensuing fiscal year to the Department of Revenue in the manner and form prescribed by the department with a copy to the Board (sec. 195.087(2) F.S.).
- By August 3** The Board shall advise the Property Appraiser of its proposed millage rate, rolled back rate, and the date, time, and place at which a public hearing will be held to consider the proposed millage rate and the tentative budget [sec. 200.065(2)(b)F.S.] and [DR420 Parts I and II].

- By August 14** The Board shall present testimony to the Ad Valorem Tax Division of the Department of Revenue concerning changes to be made to the Property Appraiser's operating budget [sec. 195.087(1) (a) F.S.].
- By August 23** The "Notice of Proposed Property Taxes" shall be prepared by the Property Appraiser and mailed to each taxpayer [sec. 200.065(2) (b) F.S.].
- September 1** The proposed budgets of independent special districts located within the County shall be filed with the Clerk of Courts [sec. 218.35 F.S.]
- September 4** The Board shall hold a public hearing on the tentative budget and proposed millage rate, amend, and adopt a tentative budget and publicly announce the percent by which the millage rate exceeds the rolled back rate [sec. 200.065(2) (c) F.S.].
- September 16** The Board shall advertise in a newspaper of general circulation in the County its intent to finally adopt a millage rate and budget [sec. 200.065(2) (d) F.S.]. The Board shall prepare a statement summarizing all of the adopted tentative budgets. This summary shall show the proposed tax millage, the balances, the reserves, and the total of each major classification of receipts and expenditures according to the state agency classification of accounts for each budget, and the total of all budgets. The advertisement shall appear adjacent to the advertisement required pursuant to [sec. 200.065(4) (d) F.S.] and [sec. 129.03(3) (c) F.S.].
- September 16** The Board shall hold a final public hearing to finalize the budget and adopt a millage rate. The Board may amend the adopted tentative budget, adopt a final budget and adopt a resolution or ordinance stating the millage rate to be levied [sec. 200.065(4) (d) F.S.]. The tentative, adopted, and final budgets are filed with the Clerk of Court [sec. 129.03(3) (c) F.S.].
- September 19** The Board must notify the Sheriff and the Supervisor of Elections in writing of its action to specific items amended, modified, increased, or reduced in the proposed budgets submitted by them [sec. 30.49(4) and 129.201(4) F.S.].
- September 21** The Board shall submit to the Property Appraiser and the Tax Collector the resolution or ordinance of the millage rate approved by the Board and that millage rate shall be the rate applied by the Property Appraiser in extending the rolls [sec. 200.065(4) F.S.].