

BUDGET CALENDAR

January-February	Economic evaluation and preliminary revenue projections are used to estimate financial outlook. The Mayor and County Commissioners determine priorities for the upcoming budget year. Mayor issues budget guidelines to county departments and constitutional officers to communicate budget policies and priorities for the upcoming fiscal year.
March	The county Office of Management and Budget (OMB) work with county departments on their budget proposals and prepares the personnel services (salary) budgets for all departments. Departments prepare recommended budgets based on communicated guidelines and input the information into the county's budgeting software system. county department budgets are due to OMB by March 31.
April-May	OMB reviews and tabulates operating budgets and capital improvement projects, and updates revenue projections. Internal budget meetings are held with county administration on proposed budgets.
May 1	Deadline for submission of budgets from the Sheriff, Clerk of the Courts, Comptroller, Supervisor of Elections, Court Administrator, Public Defender, and State Attorney. Budgets are submitted to OMB. The submission due date was set by Board resolution 90-M-18.
June 1	Property Appraiser submits budget request to the Florida Department of Revenue and provides a copy to OMB per Florida Statute 195.087(1)(a). The Property Appraiser also provides an estimate of the total assessed value of nonexempt property to OMB per Florida Statute 200.065(8).
June	Mayor reviews and finalizes the proposed budget for presentation to the Board in July at a budget work session.
July 1	Property Appraiser provides certified tax roll to OMB per Florida Statute 200.065(1)
July	Distribution of proposed budget to the Board. Budget work session with the Board takes place mid-July to approve tentative millages and budgets. The budget work session includes required budget reduction exercise per Florida Statute 129.03(d).
August 1	Board certifies proposed millage rates and public hearing dates to the Property Appraiser. The Tax Collector submits budget request to the Florida Department of Revenue and provides a copy to OMB per Florida Statute 195.087(2).
August	Property Appraiser mails notice of proposed property taxes ("TRIM"* Notice) to taxpayers by August 24 th per Florida Statute 200.069.
September	Two (2) public hearings on proposed millage rates and budget. The first budget public hearing is advertised by TRIM notice in August to take place in early September. The second budget public hearing is advertised in a newspaper of general circulation, noting the proposed millage rates and budget, at least five (5) days prior to the September public hearing per Florida Statute 200.065.
October	Implementation of the adopted budget October 1. Final budget book on website within 30 days after adoption in September. Value Adjustment Board starts meetings to hear taxpayers' protests of taxable value assessments. Property Appraiser issues final certification of taxable value. Certification of "TRIM"* compliance with Florida Department of Revenue
November 1	Tax Collector mails tax bills (notice of taxes) to taxpayers no later than November 1.
November /December	County Comptroller closes out prior fiscal year financials. OMB reconciles final fund balances and prepares budget amendment to take to the Board by January 31 (includes approval of encumbrance rollovers, grant rollovers, capital improvement program adjustments, and other necessary budget adjustments.)

*"TRIM" refers to "Truth in Millage", the requirements set forth in the Florida Statutes for adopting millages and budgets by local governments.

This calendar complies with the requirements set forth in Florida Statutes Chapter 129.03(h) "Preparation and adoption of budget"