

**HERNANDO COUNTY GOVERNMENT
BUDGET CALENDAR
FISCAL YEAR 2011**

PHASE I

February 11	Budget Kick-Off Meeting (Discussion of Pyramid).
February 11	Access to the Budget Entry System turned on for divisions.
March 1	Pyramid Priority 1 & 2 Programs with backup due to OMB office (programs only – no budgets required at this time).
Feb. 11 – Mar 29	Analyst to meet with Divisions to review/assist with requested budgets as needed.
February	Personnel budgets loaded into Finance Plus via Personnel Budgeting Module.
March 23	Budget update.
March 29	Division pyramids due to OMB by 8:00 AM.
March 29	Deadline for CIP input in CIPAce system. Access to CIPAce will be turned off by 8:00 AM.
March 29	Deadline for Divisions to complete budget input. Access to the Budget Entry System will be turned off by 8:00 AM.
March 29	Deadline for divisions to complete grant budget input for grants being carried forward. Access to the Budget Entry System will be turned off by 8:00 AM.
April	OMB projects and reviews all revenue budgets.
April 7	Leadership Team to meet and review Division Pyramids.
April 27	Budget update.
May 3 - 28	OMB final review of budgets.
May 3 - 28	Administration to meet with Division Directors & staff for budget reviews.
May 25	Budget update.

PHASE II

June 1	Deadline for Constitutional Officers budgets to be submitted to OMB, per FS 129.03. Preliminary property values due from Property Appraiser's Office.
June 1	OMB to begin rolling up Pyramids to Fund Level.
June 23 & 24	Budget Workshop meetings with the Board of County Commissioners

- July 1 Property Appraiser certification on Form DR-420 designating the taxable value within the jurisdiction of Hernando County
- July 13 Proposed Budget presented to Board of County Commissioners at regular scheduled meeting.
- July 13 Board of County Commissioners to advise the Property Appraiser of:
1. The proposed millage rate.
 2. Current year rolled-back rate.
 3. The date, time and place of the first public hearing.
- July 27 Budget update.

Phase III

- August The Property Appraiser to mail Notice of Proposed Taxes to citizens of Hernando County (TRIM Notices).
- July 19 – Aug 20 Budget Analysts and Grant Compliance Specialist to meet with Division Directors and staff to review budgets for final adjustments and to reconcile budget carry forwards for grants & CIP.
- Aug 9 – Aug 20 Community Meetings (dates to be determined).
- August 17 Budget update.

PHASE IV

- September 14 The Board of County Commissioners shall hold the 1st. public hearing on the tentative budget and proposed millage rate.
1. At the hearing, the Board of County Commissioners will amend and adopt the tentative millage rate and budget, and publicly announce the percent that the proposed millage exceeds the rolled-back rate.
 2. If the tentatively adopted millage rate exceeds the originally proposed millage rate, each taxpayer shall be notified of the increase by first class mail.
- September 24 Within 15 days of the meeting adopting the tentative millage rate and budget, the Board of County Commissioners shall advertise its intent to adopt a final millage and a final budget.
- September 28 The Board of County Commissioners shall hold the 2nd public hearing to adopt a final millage rate and budget which shall be held no sooner than two (2) days and no later than five (5) days after the advertisement is published.
1. The first substantive issue discussed shall be the percentage increase in the millage over the rolled-back rate.
 2. The millage rate and the budget must be adopted by separate votes, with the millage adopted first.
 3. The millage rate adopted cannot exceed the millage rate tentatively adopted

- October 1 Within three (3) days following the final hearing, the Resolution or Ordinance approved at the final hearing shall be forwarded to the Property Appraiser, the Tax Collector.
- October 1 The final adopted budget for FY 2011 becomes effective.
- October 1 Personnel allocation changes must be submitted to Human Resources for FY 2011.
- October 28 Within thirty (30) days following adoption of its millage and budget, the Board of County Commissioners shall certify that they have complied with the provisions of Chapter 200 FS to the Division of Ad Valorem Tax. The certification shall include the following documents:
1. A statement of compliance. Form DR-487.
 2. The Ordinance or Resolution adopting the millage rate.
 3. The Ordinance or Resolution adopting the budget.
 4. The Certification of Taxable Value, Form DR-420.
 5. The final budget hearing advertisement with proof of publication from the newspaper.
 6. The Budget Summary advertisement with proof of publication from the newspaper.
 7. The Notice of Tax Impact of the Property Appraisal Adjustment Board with the proof of publication from the newspaper.