

**HERNANDO COUNTY GOVERNMENT
BUDGET CALENDAR
FISCAL YEAR 2012**

January 5	Budget calendar review by Leadership Team.
January 11	Budget calendar review and approval by Board of County Commissioners.
February 1	Personnel budgets loaded into Finance Plus via Personnel Budgeting Module. Budget Kick-Off meeting in Board Chambers at 2:00 PM. Budget Module access turned on for departments. CIPAce entry updates to balance with budget.
Feb. 1 – Mar 18	OMB to meet with departments to assist with requested budgets as needed and project/review all revenue budgets.
March 18	Deadline for departments to complete budget entries and CIPAce updates. Budget Module access will be turned off.
April 1	OMB deadline to provide draft FY 2012 Requested Budget to Leadership Team.
April 6	Leadership Team meeting to review draft FY 2012 Budget.
April 26	Budget update to Board of County Commissioners at regular Board meeting.
May 24	Budget Workshop with Board of County Commissioners following regular Board meeting.
June 1	Deadline for Constitutional Officers budgets to be submitted to OMB per FS 129.03. Good faith estimates due from Property Appraiser’s Office.
June 7	Budget Workshop with Board of County Commissioners at 9:00 AM in Chambers.
July 1	Property Appraiser provides certification form DR-420 designating the taxable value within the jurisdiction of Hernando County.
July 5	Budget Workshop with Board of County Commissioners at 9:00 AM in Chambers.
July 15	Proposed Budget due to Board of County Commissioners per FS 129.03.
July 18 – Aug 5	OMB to meet with departments to update budgets for carry forwards, grant projects, and OPEB adjustments.
July 19	Budget update to Board of County Commissioners at regular Board meeting.
July 26	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.

- August 4 OMB Statutory deadline to provide DR420 certification to Property Appraiser of Board proposed millage rate for 2011.
- August 19 The Property Appraiser to mail Notice of Proposed Taxes to citizens of Hernando County (TRIM Notices).
- August 23 Budget update to Board of County Commissioners regarding budget changes due to project and grant carry forwards at regular Board meeting.
- September 13 The Board of County Commissioners shall hold the 1st public hearing on the tentative budget and proposed millage rate in Board Chambers at 5:01 PM.
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 15 **Deadline for departments to submit personnel allocation changes to Human Resources. OMB is not responsible for processing payroll change forms.**
- September 23 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 27 The Board of County Commissioners shall hold the 2nd public hearing to adopt a final millage rate and budget in Board Chambers at 5:01 PM. (Hearing 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.
- The FY 2012 adopted budget becomes effective.
- 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.