

**Appendices**

County Charter	16 - 2
County Policies	16 - 8
Glossary	16 - 24
Statistical Summary	16 - 27
Budget Calendar	16 - 31

**Leon County Government  
Fiscal Year 2006 Budget**

**DECEMBER**

<b>DATE</b>	<b>ACTIVITY</b>	<b>PARTICIPANTS</b>
Monday, December 13, 2004	Board Retreat	Board of County Commissioners (BOCC) Executive Staff

**JANUARY**

<b>DATE</b>	<b>ACTIVITY</b>	<b>PARTICIPANTS</b>
Friday, January 7, 2005	Management Services distributes the Management Services Matrix	Management Services Administration
Tuesday, January 11, 2005	Tentative Budget Calendar to Board	BOCC County Administrator Office of Management & Budget (OMB)
Friday, January 28, 2005	Submission of Management Services Matrix and forms to Management Services	Departments/Divisions, Constitutional Officers, Judicial Officer

**FEBRUARY**

<b>DATE</b>	<b>ACTIVITY</b>	<b>PARTICIPANTS</b>
Tuesday, February 22, 2005	Policy Issue Agenda Item to BOCC including Board Approval of FY06 Permanent Line Item Funded Agencies and Additional Appropriation Requests	BOCC County Administrator OMB
Wednesday, February 23, 2005	Distribute Budget Development Manual and Associated Forms	OMB
Wednesday, February 23, 2005	GovMax - Budget System goes "LIVE" - Departments begin budget development	OMB
Wednesday, February 23, 2005 & Thursday, February 24, 2005	OMB conducts training on GovMax Budget System	OMB Departments/Divisions Constitutionals Officers Judicial Officers
Friday, February 25, 2005	County Administrator, Facilities Management and OMB review Capital Improvement Program (CIP) request to Facilities	County Administrator Facilities Management OMB
Friday, February 25, 2005	Management Services responds to Department/Division request	Management Services

**MARCH**

<b>DATE</b>	<b>ACTIVITY</b>	<b>PARTICIPANTS</b>
Friday, March 25, 2005	Departmental Budget Submission Complete	Departments/Divisions Constitutionals Officers Judicial Officers
Monday, January 31, 2005	Management Services submission of all schedules to OMB for inclusion in Budget Development Manual	Facilities, Fleet, Human Resources, Management Information Systems, Purchasing

**Leon County Government  
Fiscal Year 2006 Budget**

## APRIL

DATE	ACTIVITY	PARTICIPANTS
Monday, March 28 -Friday, April 22	OMB reviews budget submissions and determines initial recommendations	OMB
Monday, April 25 - Friday, April 29	Meetings to discuss budget submissions and OMB recommendations	OMB Group Directors Departments/Divisions
Tuesday, April 26	Mid -Year Financial Report to Board	BOCC OMB

## MAY

DATE	ACTIVITY	PARTICIPANTS
Wednesday, May 11, 2005 - Thursday, May 12, 2005	County Administrator Executive Hearings to review operating and capital budget	County Administrator OMB Departments/Divisions Constitutionals Officers Judicial Officers

## JUNE

DATE	ACTIVITY	PARTICIPANTS
Wednesday, June 1, 2005	Estimate of assessed property value (FS 200.065 [7])	Property Appraiser
Wednesday, June 1, 2005	Submission of Property Appraiser's budget to Department of Revenue (FS 195.087[1][a])	Property Appraiser
Tuesday, June 14, 2005	Workshop with BOCC to review tentative budget balancing strategies and provide policy guidance	BOCC County Administrator OMB
Wednesday, June 15, 2005 - Thursday, June 30, 2005	OMB completes Tentative Budget/5-Year Plan and CIP	OMB
Tuesday, June 28, 2005	BOCC ratifies actions of June 14, 2004 workshop	BOCC OMB

## JULY

DATE	ACTIVITY	PARTICIPANTS
Friday, July 1, 2005	Property Appraiser certifies property values to BOCC (FS 200.065 [1] & 200.065 [11])	Property Appraiser
Friday, July 15, 2005	Submission of Tentative Budget/5-Year Plan and CIP to BOCC (FS 129.03[3])	BOCC County Administrator OMB
Tuesday, July 26, 2005 and Wednesday, July 27, 2005 (If Necessary)	Board Workshops on Tentative Budget/5-Year Plan and CIP	BOCC County Administrator OMB Departments/Divisions Constitutionals Officers Judicial Officers
Tuesday, July 26, 2005	Public Hearing on Tentative Budget/5-Year Plan and CIP  *Public Hearing will start at 6:00 PM	BOCC County Administrator OMB Departments/Divisions Constitutionals Officers Judicial Officers
Friday, July 30, 2005	Submission of Tax Collector's Budget request to State Dept. of Revenue and BOCC (FS 195.087 [2])	Tax Collector

**Leon County Government  
Fiscal Year 2006 Budget**

## AUGUST

DATE	ACTIVITY	PARTICIPANTS
Thursday, August 4, 2005	Notification of Property Appraiser of proposed millage rates, rolled back rates, date, time, and place of First Public Hearing (FS 200.065 [2] [b])	OMB
Wednesday, August 24, 2005 (Tentative)	Property Appraiser mails Truth In Millage (TRIM) notices (FS 200.065 [2] [b])	Property Appraiser

## SEPTEMBER

DATE	ACTIVITY	PARTICIPANTS
Tuesday, September 13, 2005	First Public Hearing to adopt proposed millages and budgets (FS 200.0265 [2][c] & 129.03[3][c])	BOCC County Administrator OMB
Saturday, September 17, 2005	Publish notice for Final Public Hearing in newspaper (FS 200.065[2][d])	OMB
Tuesday, September 20, 2005	Second and Final Public Hearing to adopt final millages and budgets (FS 200.065[2][d]) & 129.03[3][c])	BOCC County Administrator OMB
Thursday, September 22, 2005	Submit resolutions to Property Appraiser and Tax Collector (FS 200.065[4])	OMB

## OCTOBER

DATE	ACTIVITY	PARTICIPANTS
Saturday, October 1	Beginning of New Fiscal Year	
N/A	Certification of final taxable values (FS 200.065[5])	Property Appraiser
N/A	Adjustment to adopted millage rates (if greater than +/- 1% for General Fund, +/- 3% for MSTUs) (FS 200.065 [5])	County Administrator OMB
Wednesday, October 19, 2005	Certificate of Compliance submitted to Dept. of Revenue (FS 200.065 & 200.068)	OMB

## Budget Process

**December 2004** The Leon County Board of County Commissioners held its annual retreat on December 13, 2004.

**January** The Tentative Budget Calendar is brought before the Board for adoption at a regularly scheduled meeting. The Office of Management & Budget (OMB) makes a preliminary analysis of all revenue assumptions/estimates. Management Services distributes appropriate forms for departments anticipating needs impacting Human Resources, Management Information Systems, Fleet and Facilities Management.

**February** If necessary, OMB will prepare an agenda item for the Board to discuss any policy issues impacting the development of the budget (February 11, 2005). OMB distributes the Budget Manual which includes all instructions and forms for the preparation of departmental budgets (February 23).

**March-April** Constitutional and Judicial Officers (Clerk, Sheriff, Supervisor of Elections, State Attorney, Public Defender, Court Administration), County Departmental and Divisional Program Managers submit their respective program highlights, summary of program performance forms, and the final departmental operating and Capital Improvement Program (CIP) budget requests to OMB (March 26). The Property Appraiser provides an estimated budget to OMB. OMB analyzes Departments/Divisions requests and makes preliminary funding recommendations (March 28 - April 22).

**May-June** The assessed property values and the Tax Collector's budget are estimated. The budget office along with the County Administrator reviews each of the departmental budgets and the 5-year Financial Plan Assumptions/Recommendations (May 11 - 12). The Board conducts a workshop to review the tentative budget balancing strategies and provides policy guidance (June 14). At this stage, the necessary adjustments are made in formulating the County Administrator's Recommended Budget. The Tentative Budget is then completed. The Property Appraiser submits his tentative budget to the Department of Revenue.

**July** Pursuant to Florida Statutes, the taxable property values are certified (July 1) and the Tentative Budget is submitted to the Board of County Commissioners (July 15).

**August** The Tax Collector's budget is submitted to the Board of County Commissioners and the State Department of Revenue (July 30). After this budget is reviewed by the Budget Office, and the Property Appraiser mails the Notices of Proposed Property Taxes to the citizens of Leon County (Tentative August 24).

**September** The Board of County Commissioners holds two public hearings on the recommended budget and proposed millage rate as required by Florida Statutes. Citizens are notified of the time, date, & place for the first public hearings in the Notices of Proposed Property Taxes (August 4). For the second and final public hearing, an advertisement is placed in the local newspaper (September 17), giving citizens and other interested parties sufficient notices as to the date, time, and place of the second and final public hearing (September 20). The public hearings are held to give the taxpayers the opportunity to comment on the proposed budget, millage rate, and any changes in tax rates.

**October** The beginning of the New Fiscal Year (October 1). Leon County submits its certification of compliance to the State Department of Revenue (October 19). The adopted budget is effective.