



# *Reference Materials*

# Important Dates Checklist

Weekly/Biweekly	Federal Withholding Child Support Liens 401 Pension Contribution 457 Contributions	Internal Revenue Service Department of Revenue Citistreet Citistreet/ICMA
Monthly	Sales Tax Report Fuel Tax Report State Pension Contribution County Impact Fees	Florida Department of Revenue Florida Department of Revenue Florida Retirement System Palm Beach County
Quarterly	941 Employers Report Radon Report Building Training Fees	Internal Revenue Service Department of Business & Professional Regulation Department of Community Affairs
As Applicable	Bond Payments	
March 31	CAFR Submission due to GFOA Annual Financial Report Annual Gas Tax Report Annual Lane Miles Report Solid Waste Advertisement NRMSIR Reporting	GFOA Banking and Finance Department of Transportation Department of Transportation
April 30	Unclaimed Property	State of Florida Department of Financial Services Bureau of Unclaimed Property
June 01	Preliminary Tax Roll from Property Appraiser	Florida Department of Revenue
June 30	Revenue Sharing Application	Florida Department of Revenue
July 01	Certification of Taxable Value - DR420	Property Appraiser
August 1-4	Proposed Millage Rate	Property Appraiser
September	1st Public Hearing on Budget	
September	2nd Public Hearing on Budget	
November 30	Annual Banking Report	Banking and Finance
October	Certify TRIM Compliance 8 hours annual Investment Training	Florida Department of Revenue

# State Budget Dates for Local Governments

*This is an EXAMPLE, using July 1, as the date of certification and showing the range of dates (minimum to maximum) that would be utilized for scheduling. These dates DO NOT make any provision for the shortening of the time frames.*

DAY#	"TYPICAL" DATE	AGENCY	ACTIVITY
1st day of TRIM	<b>July 1</b> , or date of certification, whichever is LATER	Property Appraiser	Certify tax roll or court certifies Interim tax roll (Form DR-420, Certification of Taxable Value).
Within 35 days	<b>August 4</b>	Taxing Authority	Advise Property Appraiser of proposed millage, rolled-back rate, date, time, and meeting place of the tentative budget hearing on Form DR-420
Within 55 days	<b>August 24</b>	Property Appraiser	Mail Notice of Proposed Property taxes (Form DR-474, TRIM Notice). This is the advertisement for the 1 <sup>st</sup> TRIM Hearing.
Not earlier than 65 days, nor later than 80 days	<b>September 3</b> – 1 <sup>st</sup> day to hold tentative hearing <b>September 18</b> – Last day to hold tentative hearing	Taxing Authority	Tentatively adopt millage and budget at the tentative millage and budget hearing. This hearing cannot be held sooner than 10 days following the mailed TRIM Notice.
Within 15 days after tentative hearing	<b>September 18</b> - Last day to advertise for 2 <sup>nd</sup> public hearing if 1 <sup>st</sup> held on <b>September 3</b>	Taxing Authority	Within 15 days after adopting tentative millage and budget ADVERTISE in newspaper final millage and budget hearing.
Between 2-5 days after advertisement	<b>September 20</b> - 1 <sup>st</sup> day to hold second hearing if advertised <b>September 18</b> <b>September 3</b> - last day to hold second hearing if advertised <b>September 18</b>	Taxing Authority	Hold final millage and budget hearing no sooner than 2 days nor later than 5 days after advertisement in the newspaper. Adopt final millage and final budget.
Within 3 days after final adoption	<b>September 23</b> - last day based on <b>September 20</b> hearing <b>September 26</b> last day based on <b>September 23</b> hearing	Taxing Authority	Forward resolution or ordinance adopting final millage to Property Appraiser and Tax Collector.
<b>NOT LATER THAN 30 DAYS</b> following adoption of final millage and budget	<b>October 20</b> based on <b>September 20</b> adoption	Taxing Authority	Certify compliance with Chapter 200, F.S. to Department of Revenue. ( <b>Certification, Form DR-487</b> )

# *Important Florida Statutes for Purchasing*

119.07	Public Records	Sealed bid proposals are exempt from the public records until the agency provides notice of intended decision or within 10 days after opening, whichever is earlier
255.0525	Advertising for competitive bids or proposals	Competitive bids for construction projects \$200,000 shall be publicly advertised at least once at least 21 days prior to bid opening and at least 5 days prior to pre-bid meeting. Construction projects \$500,000+ must be advertised at least 30 days prior to bid opening and at least 5 days prior to pre-bid meeting
255.2	Local bids and contracts for public construction works	Construction projects \$200,000+ must be competitively awarded to a licensed contractor. For electrical work, a project of \$50,000 must be competitively awarded to a licensed contractor
274.02	Record and inventory of certain property	Requires inventory of all tangible personal property of a non-consumable nature valued at \$1,000+ with a normal expected life of which is 1+ years
274.05/.06	Surplus Property	Provides provisions for disposal of surplus property and that authority for the disposal of property shall be recorded in the minutes of the governmental unit
286.011	Public meetings and records	All bid openings and selection committee meetings are public meetings requiring public notice
287.017	Purchasing categories, threshold amounts	Category One \$15,000; Category Two \$25,000; Category Three \$50,000; Category Four \$150,000; and Category Five \$250,000
287.55	Acquisition of professional architectural, engineering, landscape architectural, or surveying and mapping services	Detail procedures under Consultants Competitive Negotiation Act for acquiring professional services. Also, applicable to design-build contracts
287.057	Procurement of commodities or contractual services	Listing of contractual services and commodities not subject to the competitive solicitation requirements
287.087	Preference to business with a drug-free workplace program	A business that has implemented a drug-free workplace program shall be given preference
287.133	Public entity crime; denial or revocation of the right to transact business with public entities	May not accept any bid, proposal, or award any contract to, or transact any business in excess of the threshold amount for Category Two with any person or affiliate on the convicted vendor list for a period of 36 months from date placed on the list

# *Municipal Resource Disk*

- 2005 CAFR
- Budgeting
  - 2005-2006 CAFR
  - 2007/2008 Comprehensive Annual Budget
  - Best Practices in Public Budgeting from GFOA
  - Local Government TRIM Timetable
  - 2007/2008 Budget Instructions
  - Budget Timeline
  - Line Item Transfer Form
  - 2007 Tax Newsletter
  - Budget in Brief 2007
- Employment Services
  - Employee Manual
  - Supervisor Manual
- Payroll
  - Direct Deposit Authorization Agreement Form
  - Payroll Action Form
  - Payroll Authorization Form
  - Payroll Exception Report
  - Personal Use – mileage reimbursement request
  - Travel Expense form
- Performance Development
  - Disciplinary Action Form
  - Dispute Resolution Appeal
  - Employee Development Plan
  - Performance Evaluation Form (supervisory & non-supervisory)
- Purchasing & Procurement
  - Purchasing & Procurement Manual
  - Memo on Purchasing & Procurement
  - Florida Statutes Quick Reference
  - Consultant Services Work Authorization Form
  - Single Source Data Sheet
  - Emergency Purchase Data Sheet
  - TPP Operating Procedures
- Other Reference Materials
  - Accounting Manual
  - Uniform Accounting System Manual
  - Investment Policy
  - Important Dates Checklist

## *Other Resources*

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- Recommended Practices
  - GFOA
  - Fitch
- GFOA Small Government Series
- GFOA Elected Officials Guides

# *Useful Websites*

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- Government Finance Officers Association (GFOA)  
[www.gfoa.org](http://www.gfoa.org)
- Florida Government Finance Officers Association (FGFOA)  
[www.fgfoa.org](http://www.fgfoa.org)
- National League of Cities (NLC)  
[www.nlc.org](http://www.nlc.org)
- Florida League of Cities (FLOC)  
[www.flcities.com](http://www.flcities.com)
- Florida Auditor General (AG)  
[www.state.fl.us/audgen](http://www.state.fl.us/audgen)
- Legislative Committee on Intergovernmental Relations (LCIR)  
[www.fcn.state.fl.us/lcir](http://www.fcn.state.fl.us/lcir)
- International City/County Management Association (ICMA)  
[www.icma.org](http://www.icma.org)
- Florida Institute of Government (FIOG)  
[www.fau.edu/fiog](http://www.fau.edu/fiog)
- National Association of Towns and Townships (NATAT)  
[www.natat.org](http://www.natat.org)
- National Center for Small Communities ( NCSC)  
[www.natat.org/ncsc](http://www.natat.org/ncsc)

# *Fitch 12 Habits of Successful Finance Officers*

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1. Fund Balance Policy
2. Multi-year financial forecasts
3. Monthly or quarterly reporting
4. Contingency planning policy
5. Policies regarding non-recurring revenue
6. Debt Affordability Reviews and Policies
7. Superior Debt Disclosures Practices
8. Pay-as-you-go Capital Funding Policies
9. Rapid Debt Retirement Policies
10. Five Year CIP that Integrates Operating Costs for New Facilities
11. Certificate of Achievement-GFOA
12. Distinguished Budget Award-GFOA