

2009 HARDING COUNTY Budget Calendar		
Task	Timing	Responsibility
1. Set up budget format for each fund, department, division and account.	January	FINANCE DEPARTMENT
2. Compare total actual expenditures from previous fiscal year to establish total expenditures and revenue for current fiscal year.	Mid-February	FINANCE DEPARTMENT
3. Prepare instructions for elected officials & department heads. Indicate any guidelines that should be considered, such as estimated gasoline increases, telephone, postage, etc.	Mid-February	FINANCE DEPARTMENT
4. Send instructions, appropriate budget page and appropriate analysis of expenditures.	First week in March	FINANCE DEPARTMENT
5. Complete or update estimates for this year and budget requests for next year.	Mid-March	Elected Officials & Department Heads
6. Attach justification for budget requests and return.	April 1	Elected Officials & Department Heads
7. Review public/departmental requests and update revenue estimates and proposed adjustments.	First week in April	FINANCE DEPARTMENT
8. Send budget proposals to Governing Body.	Second week in April	FINANCE DEPARTMENT
9. Hold workshops with elected officials, department heads, and have hearings for public input.	<b>#1 BOC March 12, 2009</b> <b>#2 BOC April 16, 2009</b> <b>#3 SPECIAL April 30, 2009 - DEADLINE for Budget Requests</b>	Governing Body
10. Return budget preparation turnaround worksheet to elected official or department head for review and comment.	End of April	FINANCE DEPARTMENT
11. Finalize budget and submit to governing body for review. Estimate ending cash balance as of June 30 and reflect on recap of budget.	#5 BOC May 14, 2009	FINANCE DEPARTMENT
12. Review recommended budget and approve.	<b>SPECIAL May 28, 2009 FINALIZATION of Preliminary</b>	Governing Body
13. Prepare budget for submission to DFA/LGD.	May 29, 2009	FINANCE DEPARTMENT
14. Budget approval granted.	By July 1	DFA/LGD
15. Hold final budget hearing, submit final adjustments and financial reports as of June 30 to DFA/LGD.	<b>SPECIAL July 27, 2009 of FINAL BUDGET</b>	Governing Body/Manager
16. Load budget into accounting system.	For July processing	FINANCE DEPARTMENT
17. Review and certify budget.	By 1st Monday in September	DFA/LGD
18. Load final budget adjustment into accounting system.	September	FINANCE DEPARTMENT
19. Certification of tax rates to counties.	September	DFA/LGD
20. Instructions to impose tax rate to county assessor.	September	Governing Body