Actions Taken

FY 27

SPECIAL DEPENDENT DISTRICT BUDGET PREPARATION CHECKLIST

DISTRICT NAME:	
REVIEWER:	**DATE REVIEWED:**
COMMENTS:	

NOTE: PLEASE MAKE COMMENTS AND HIGHLIGHT THOSE ITEMS NEEDING CORRECTION:

ITEMS TO BE REVIEWED		
YES	**NO**	1. **Copy of advertisement of the public budget hearing**
		In Tampa Bay Times?
		Date of meeting on 15th day after date of ad or more?
		If "NO" - How many days notice actually given?
		Was standard advertisement from Budget Preparation Guide used?

YES	**NO**	2. **Minutes of the public hearing:** Do the minutes contain the following?
		Do minutes say this is a public budget hearing?
		Date of hearing same as in advertisement and as on resolution?
		Place and time same as in advertisement?
		Hearing conducted separately from another meeting?
		Amount of approved assessment same as in resolution and budget?
		Number of trustees attending
		Is this a quorum? (i.e. five or more)
		Majority of trustees in attendance approve assessment and budget?
		Do trustee names in attendance and voting correspond to names of Trustee Data Base?
		Was public comment requested, heard and taken?
		Do minutes show specific approval of budget and assessment resolution?
		Are minutes signed by the President and the Recording Secretary?

YES	**NO**	3. **Resolution:** Does the resolution contain the following information:
		Is date of hearing same as in advertisement and as in minutes of meeting?
		Is assessment rate same as in minutes and budget?
		Is the number of trustees approving resolution same as in minutes?
		Are the names of trustees making and seconding motion same as in minutes?
		Is the resolution signed by two trustees: one attesting to signature, other actually signing?
		Does the ordinance number establishing the district correspond with the number on Attachment I for the district?
		Is the tax year 2026 and the fiscal year FY 27?

YES	NO	4. **District Budget**
		Is the assessment rate same as in resolution and minutes?
		Are all units assessed in compliance with ordinance establishing district?
		Is the assessment rate less than or equal to maximum specified in ordinance?
		Is 5% reduction of assessment and interest revenue correctly calculated and applied?
		Is Est. Fund Balance more than or equal to amount shown on Est. Fund Balance Form?
		Is there money budgeted for public official bond?
		For preparation of financial statement or audit if required?
		For Special District Information Program Fee - $175?
		For website?
		Are backup schedules for revenues and expenditures included?
		Are expenses shown in proper categories and properly numbered?
		Is 4% of budgeted assessment revenue for collection calculated correctly?
		Are items budgeted in 60.00 series and/or Reserve for Capital Outlay supported by **Capital Outlay and Project Information Form?**
		Is Reserve for Contingency less than or equal to 10% of total budgeted revenues?
		Does budget balance?

YES	NO	5. **Estimating Fund Balance Form**
		Do amounts in **Budget** column match Adopted or Amended Budget for FY 26?
		Do amounts in **Projection** column seem realistic?
		In **YTD** column, does the Actual Fund Balance amount match the amount shown in the FY 25 Financial Statement?
		Are any expenditures made from Reserves?
		Do the amounts in the **Actual** column appear to exceed the Adopted Budget?
		Do the amounts in the **Total** column appear to exceed the Adopted Budget?

YES	NO	6. **Capital Project Information Form**: Does it contain the following information?
		Name of the project?
		Description?
		Correct expense category?
		Estimated completion date?
		Does amount budgeted for each project correspond realistically to budget?

OTHER COMMENTS: