

Board of County Commissioners Agenda Request

Date of Meeting: December 19, 2023

Date Submitted: December 5, 2023

To: Honorable Chairman and Members of the Board

From: Edward J. Dixon, County Administrator
Georgette Daniels, Assistant County Administrator
Jenifer Burgess, Budget Manager

Subject: Approval of the FY 2024/25 Proposed Budget Calendar

Statement of Issue:

This agenda item seeks Board approval of the proposed budget calendar for FY 2024/25.

Background:

Each year the Budget Office prepares a budget calendar for the upcoming budget year. The proposed calendar outlines various deadlines for management and staff to accomplish timely completion of the budget. The calendar will be posted on the County's website.

Analysis:

For FY 2024-25, the Budget Office has proposed four (4) budget workshops. The workshops would be held in May, June and two (2) workshops in August. The two (2), statutorily required public hearings are scheduled for September 10th and September 24th. There are several tentative dates that are too early to confirm. Once the budget office is able to confirm these dates, the Board will be notified.

Options:

1. Approve the FY 2024/25 proposed budget calendar.
2. Do not approve.
3. Board direction.

County Administrator's Recommendation:

Option 1.

Attachment(s):

FY 2024/25 Proposed Budget Calendar

FY 2024-25 GADSDEN COUNTY BUDGET CALENDAR

4/3/2024	Budget Office	Distribution of Budget Preparation Package
4/3- 4/19/2024	Departments	Prepare FY2024-25 Budget Request - Due April 19th by 5:00pm
4/29 - 5/2/2024	Asst. County Admin/OMB	Pre-Budget Meetings - Prepare Preliminary Recommended Budget and Decision Packages for County Administrator/Department Directors for Proposed Budget Meetings
5/6 - 5/10/2024	County Admin/Asst. County Admin/OMB	Dept Mtgs to finalize proposed Budget Decisions with County Administrator
5/3/2024	Commissioners/Staff	Send ad for budget workshop #1 to the papers on May 3 rd for May 9 th publishing.
5/14 - 5/16/2024	Constitutional Officers	1st Budget workshop
5/28/2024	Budget Office	Preliminary Revenue estimates FY 2024-25
5/31/2024	Budget Office	Send ad for Budget Workshop #2 to be in papers June 6th.
6/1/2024	Constitutional Officers	Budget requests due to the BOCC (Tax Collector's budget due August 1st.)
6/3/2024	Property Appraiser	Preliminary Tax Roll Data
6/3/2024	Budget Office	Load FY2024-25 personnel costs based on FY 2023-24 authorized positions.
6/11/2024 @ 4PM	Commissioners/staff	2nd Budget workshop
7/1/2024	Property Appraiser	Certifies Tax Roll (Certified Taxable Values Delivered)
7/19/2024	Budget Office	Send ad for budget workshop #3 to be in papers July 25th for Aug 1st Workshop #3
7/23/2024	Budget Office	TRIM Agenda item for Aug 1 st meeting DUE
8/1/2024 @ 4PM	Commissioners/staff	3rd Budget workshop & Preliminary Budget Distribution
8/1/2024 @ 6PM	Commissioners	Special Meeting- Commissioner's Adoption of Preliminary Assessments
8/2/2024	Budget Office	Notify Property Appraiser of prior year Millage Rates, current. year's proposed Millage Rates, rolled- back rate and set the Date, Time, and Place of the First Public Hearing to Adopt the Budget – and DR420's completed (statutory deadline is 8/4/2024)
8/2/2024	Budget Office	Send ad for budget workshop # 4 to be in papers August 8th (If needed)
8/13/2024 @ 4PM	Budget Office	4th Budget Workshop
8/23/2024	Property Appraiser	Last Day to Mail TRIM Notices (1st Public Hearing advertised on notices)
8/27/2024	Budget Office	TRIM Agenda item for the Sept 10th meeting DUE
9/5/2024	Budget Office	Send DOR a draft of the 2 nd public hearing ad for review.
9/10/2024 @ 6PM	Commissioners/staff	Statutory 1st Public Hearing – Adopt Tentative Budget and Millage Rates Set final Public Hearing Date, Time and Place
9/13/2024	Budget Office	Send ad for 2 nd public hearing to be in papers September 19th.
9/16/2024	Budget Office	TRIM Agenda item for Sept 24th meeting due.
9/19/2024	Budget Office	Advertise Final Budget and Millage Hearing in papers.
9/24/2024 @ 6PM	Commissioners/staff	2nd/Final Public Hearing to Adopt the FY 2024-25 Millage Rates and Budget
9/27/2024	Budget Office	Certified Copy of Adopted Millage Resolution to Property Appraiser, Tax Collector, Dept of Revenue and the Clerk w/return receipt
9/27/2024	Budget/Finance	Upload Adopted FY2025 Budget into Finance System
Typically after VAB Within 3 days receipt of Final Taxable Value	Property Appraiser Budget Office	Issue Certification of Final Taxable Value (DR 422's) Complete Certification of Final Taxable Value and Return to Property Appraiser
10/7 & 10/18/2024 @ 1 PM	VAB	VAB meetings (tentative)
10/24/2024	Budget Office	Within 30 Days of Adopting Final Budget Certify to the Department of Revenue compliance with TRIM (F.S. Chapter 200) & SB224 final budget on Web
11/1-11/25/2024	Budget Office	Staff review, prepare of Prior Year-End close out Budget adjustments.