



## Budget Schedule / Timetable FY2025 Budget Process

	<u>Financial Management / Department Directors/ County Commission reviews initiatives and departmental budgets.</u>
January 2024	Review Planned Budget for FY25. Advise County Administrator if major changes are necessary.
February – March 2024	Review Departmental operational and capital budgets and adjust FY25 budget as necessary and rebalance funds. Initiatives discussion with Administrator, Department heads and Commission.
March – April 2024	Capital Improvement Plan (Includes IST Projects) updated for year FY25-FY29.
June 12, 2024 (9:00 am - 5:00 pm)	<u>Administrator presents Budget to Board</u> The County Administrator presents the FY25 Recommended Budget to the Board of County Commissioners.
June 17, 2024 (9:00 am - 12:00 pm)	<u>Constitutional Officers</u> A summary of the Constitutional Officers budget contained in the Recommended Budget will be reviewed with the Commissioners.
June 17, 2024 (1:00 pm – 5 pm)	<u>Decision Unit Part II</u> A County Budget Review in the Recommended Budget will be reviewed with the Commissioners.
June 18, 2024 (9:00 am - 5:00 pm)	<u>Capital Improvement Plan Review</u> The Capital Improvement Plan (Includes IST Projects) for FY25 - FY29 will be presented to the Board of County Commissioners.
June 19, 2024 (9:00 am - 5:00 pm)	<u>Fund Summary Review - Utilities</u> A summary of the Fund Analyses contained in the Recommended Budget will be reviewed with the Commissioners.



July 1, 2024

Certification of Property Values

The Property Appraiser certifies the taxable value on or before July 1.

July 15, 2024

Proposed Budget provided to Board and to Clerk of Court to be recorded

The Budget Office provides a Proposed FY25 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

August 1, 2024 (9:00 am – 12:00 pm)

Budget Reconciliation

The Board will review additional information in response to “flagged” items, resolve remaining budget issues, and set a tentative maximum millage rate to be provided to the Property Appraiser.

August 2024

Truth in Millage received by taxpayers

The Property Appraiser mails a Truth in Millage (TRIM) statement to each property owner advising them of the proposed property tax amount, and notifying them of the date, time, and place of the first required public hearing on the budget.

September TBD- (6:00-8:00 pm)

Public Hearing

The first public hearing is held as announced on the TRIM notice.

September TBD- (6:00-8:00 pm)

Public Hearing

The second public hearing is announced by placing in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. At the second public hearing, the millage rate and the final FY25 Budget is adopted.