



# Lumpkin County, Georgia

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## Finance Department

**Date:** January 16, 2015

**Agenda Item:** Amend 2015 Budget Calendar

**Item Description:** Approval of 2015 Budget Calendar amendment

**Facts & Historical Information:**

This is a request to amend the 2015 Budget Calendar for the 2016 Budget adopted under resolution 2014-45. This document is used as a guide during the budget process. Use of the calendar ensures that all State requirements are met for advertising and meetings. This calendar is also a tool used to communicate information to the public about the budget process from the initial presentation of a proposed budget to the adoption of the 2016 Budget and establishment of the corresponding millage rates. The calendar presented this month changes the dates of the Board of Commissioner and Budget Committee meetings due to a scheduling conflict. This calendar may be amended again should the need arise.

- Potential Courses of Action:**
- A) Approve the calendar as presented. This option assures that key personnel will be present to meet with the Board and departments as needed to finalize the 2016 budget. This change doesn't impact any of the advertising or adoption deadlines.
  - B) Choose to not amend the calendar. This option would mean that key personnel would not be present for meetings during this time. This option could delay the process as additional meetings would be necessary to brief staff members prior to finalizing the budget in preparation for advertisements and adoption.

**Budget Impact:** There is no impact to the 2015 budget.

**LUMPKIN COUNTY, GEORGIA  
2015 BUDGET CALENDAR  
FOR FISCAL YEAR BEGINNING 1/1/2016  
(Calendar Date - Start 03/4/2015)**

- March 4, 2015** - **BUDGET PREPARATION**  
Provide budget request forms and budget preparation calendar to elected officials and department heads.
- April 1, 2015** - **PROPERTY TAX RETURNS**  
Property tax returns must be filed with the Lumpkin County Board of Tax Assessors between January 1 & April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. O.C.G.A. § 48-5-18
- April 6, 2015** - **BUDGET REQUEST**  
Completed budget request forms are due back to Finance Department.
- April 13, 2015** - **BUDGET COMMITTEE**  
**April 24, 2015**  
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.
- April 30, 2015** - **MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**  
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306
- May 4, 2015** - **CONFERENCES - BUDGET COMMITTEE**  
**May 15, 2015**  
Analyze proposed budget and hold public conferences with elected officials and department heads. 1-hour sessions per department to discuss changes.
- June 2, 2015** - **PRESENT PROPOSED BUDGET**  
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)
- June 2, 2015** - **LAST DATE TO APPEAL ASSESSMENT CHANGE**  
Last date to appeal assessment change to Tax Assessors.
- June 29, 2015** - **BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**  
**July 10, 2015**  
Board of Commissioners and Budget Committee meetings to set final budget.
- July 1, 2015** - **DIGEST**  
July 1st - Date for completion of revision and assessment of returns; submission of completed digest to Tax Commissioner. O.C.G.A. § 48-5-302
- July 29, 2015** - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**  
[Advertise millage rate & 5 year history: July 29](#)  
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32
- July 29, 2015** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**  
[Advertise public hearing: July 29 & August 5](#)  
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- July 29, 2015** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
[Advertise public hearing: July 29 & August 5](#)  
If proposed millage rate increases beyond roll-back rate the levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 p.m. and 7:00 p.m. O.C.G.A. § 48-5-32.1

**LUMPKIN COUNTY, GEORGIA  
2015 BUDGET CALENDAR  
FOR FISCAL YEAR BEGINNING 1/1/2016  
(Calendar Date - Start 03/4/2015)**

- August 5, 2015** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**  
[Advertise meeting: August 5 & August 12](#)  
Budget must be adopted at a public meeting, which shall be advertised at least one (1) week prior to the meeting. O.C.G.A. § 36-81-6
  
- August 11, 2015** - **PUBLIC HEARING ON PROPOSED BUDGET**  
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5
  
- August 11, 2015** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
Hearing held if proposed millage rate increases beyond roll-back rate.  
Meeting at 7:00 p.m. - Lumpkin County Administration Building
  
- August 13, 2015** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
Hearing held if proposed millage rate increases beyond roll-back rate.  
Meeting at 9:00 a.m. - Lumpkin County Administration Building
  
- August 18, 2015** - **PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
Hearing held if proposed millage rate increases beyond roll-back rate.  
Meeting at 5:00 p.m. - Lumpkin County Administration Building
  
- August 18, 2015** - **ADOPTION OF BUDGET RESOLUTION**  
Budget adopted by resolution at Board of Commissioners Meeting.  
Meeting at 6:00 p.m. - Regular Monthly Meeting O.C.G.A. § 36-81-6
  
- August 18, 2015** - **ESTABLISH MILLAGE RATES**  
Millage rates established by resolution at Board of Commissioners Meeting.  
Meeting at 6:00 p.m. - Regular Monthly Meeting
  
- August 20, 2015** - **DIGEST**  
August 1st - Submission of completed digest for State Revenue Commissioner.  
O.C.G.A. § 48-5-302/ Tax Commissioner requesting extension & appt. est. date
  
- September 11, 2015** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220
  
- November 10, 2015** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233
  
- January 1, 2016** - **FY 2016 BEGINS**