



# Lumpkin County, Georgia

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## Finance Department

**Date:** October 27, 2015

**Agenda Item:** 2016 Budget Calendar

**Item Description:** Approval of 2016 Budget Calendar

**Facts & Historical Information:**

This is a request to approve the 2016 Budget Calendar for the 2017 Budget. This document will be used as a guide during the budget process. Use of the calendar ensures that all State requirements are met for advertising and meetings. The 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 2017 Budget and establishment of the corresponding 2016 millage rates. The calendar is presented in the same format as previous years with red letter items indicating times the Board of Commissioners will need to be available for meetings. Staff used the amended 2016 Budget Calendar as this basis for a time table in order to accommodate the appeals that have resulted from changes in law. This calendar may be amended in 2016 should the need arise.

**Potential Courses of Action:** A) Approve the calendar as presented.  
B) Amend the calendar.

**Budget Impact:** N/A

**LUMPKIN COUNTY, GEORGIA  
2016 BUDGET CALENDAR  
FOR FISCAL YEAR BEGINNING 1/1/2017  
(Calendar Date - Start 03/7/2015)**

- March 7, 2016** - **BUDGET PREPARATION**  
Provide budget request forms and budget preparation calendar to elected officials and department heads.
- April 1, 2016** - **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, 2016** - **BUDGET REQUEST**  
Completed budget request forms are due back to Finance Department.
- April 11, 2016** - **BUDGET COMMITTEE**  
**April 22, 2016**  
Committee will review requests and make recommendations. Finance Department will prepare proposed budget for review by elected officials and department heads.
- April 28, 2016** - **MAIL ASSESSMENT NOTICES (Begin 45 day appeal period)**  
Change in assessment notices mailed by Tax Assessors. O.C.G.A. § 48-5-306
- May 2, 2016** - **CONFERENCES - BUDGET COMMITTEE**  
**May 13, 2016**  
Analyze proposed budget and hold public conferences with elected officials and department heads. 1-hour sessions per department to discuss changes.
- June 7, 2016** - **PRESENT PROPOSED BUDGET**  
Present proposed budget at Board of Commissioners Work Session. (Finance Dept.)
- June 13, 2016** - **LAST DATE TO APPEAL ASSESSMENT CHANGE**  
Last date to appeal assessment change to Tax Assessors.
- June 6, 2016** - **BOARD OF COMMISSIONERS & BUDGET COMMITTEE MEETINGS**  
**June 17, 2016**  
Board of Commissioners and Budget Committee meetings to set final budget.
- July 15, 2016** - **DIGEST**  
July 15th - Date for completion of revision and assessment of returns; submission of completed digest to Tax Commissioner. O.C.G.A. § 48-5-302
- July 27, 2016** - **PUBLISH MILLAGE RATE & 5 YEAR HISTORY**  
[Advertise millage rate & 5 year history: July 27](#)  
Publish at least two (2) weeks prior to establishment of millage rates. O.C.G.A. § 48-5-32
- July 27, 2016** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**  
[Advertise public hearing: July 27 & August 3](#)  
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- July 27, 2016** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**  
[Advertise public hearing: July 27 & August 3](#)  
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  
2016 BUDGET CALENDAR  
FOR FISCAL YEAR BEGINNING 1/1/2017  
(Calendar Date - Start 03/7/2015)**

- August 3, 2016** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**  
Advertise meeting: [August 3 & August 10](#)  
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 9, 2016** - **PUBLIC HEARING ON PROPOSED BUDGET**  
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5
  
- August 9, 2016** - **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 11, 2016** - **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 16, 2016** - **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 16, 2016** - **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 16, 2016** - **ESTABLISH MILLAGE RATES**  
Millage rates established by resolution at Board of Commissioners Meeting.  
Meeting at 6:00 p.m. - Regular Monthly Meeting
  
- September 1, 2016** - **DIGEST**  
September 1st - Submission of completed digest for State Revenue Commissioner.  
O.C.G.A. § 48-5-302/ Tax Commissioner requesting extension & appt. est. date
  
- September 16, 2016** - **TAX BILLS MAILED (Upon State approval of County Tax Digest)** O.C.G.A. § 48-5-220
  
- November 15, 2016** - **TAXES DUE (60 days after bills are mailed)** O.C.G.A. § 48-5-233
  
- January 1, 2017** - **FY 2017 BEGINS**