



Lumpkin County, Georgia

Finance Department

Date: June 27, 2016

Agenda Item: Amend 2016 Budget Calendar

Item Description: Approval of 2016 Budget Calendar amendment

Facts & Historical Information:

This is a request to amend the 2016 Budget Calendar for the 2017 Budget adopted under resolution 2015-57. 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 2017 Budget and establishment of the corresponding millage rates. The calendar presented this month changes the dates of the advertising and hearings and adoption date meeting due to the salary and compensation study. This calendar may be amended again should the need arise.

Potential Courses of Action: A) Approve the calendar as presented. This option will keep us in compliance and as published will keep the public informed of key dates. This is the most favorable of the two options because it gives the extra time needed to have the Board briefed on the salary and compensation study and provides ample time for staff to get a tax digest by which we can formulate the funding sources.

B) Choose to not amend the calendar. This option would mean that County would be out of compliance with the budget calendar. Staff would have to meet the original deadline which is the less favorable of the two options due to the salary and compensation study and the need to have the Board give a final decision on the implementation of that program and associated funding.

Budget Impact: There is no impact to the 2016 or 2017 budgets.

LUMPKIN COUNTY RESOLUTION NO. 2016 – 32

**A RESOLUTION TO AMEND THE 2016 BUDGET CALENDAR
FOR THE
2017 BUDGET AS ADOPTED BY RESOLUTION 2015-57**

Whereas, on August 19, 2014, in accordance with the procedures set out in O.C.G.A. title 36, chapter 81, the governing authority of Lumpkin County adopted by Lumpkin County Resolution No. 2014-36 the Lumpkin County Budget for the 2015 fiscal year; and,

Whereas, since the adoption of said 2017 budget, projected governmental needs have changed such that adjustments have been required to be made to the 2016 budget calendar to change or amend the dates of the advertising, hearing and adoption dates due to the salary and compensation study;

Now, therefore, it is hereby resolved that, pursuant to the authority vested in the governing authority of Lumpkin County by Article 9, Sections 2 and 4 of the Constitution of the State of Georgia, and O.C.G.A. § 36-81-3(d), the governing authority of Lumpkin County hereby amends the Lumpkin County 2016 fiscal year budget, as amended, as reflected in Exhibit “A” attached hereto and incorporated herein.

Resolved, adopted and effective this 19th day of July, 2016.

Chris Dockery, Chairman
Lumpkin County Board of
Commissioners

Attest:

Kathleen C. Walker
Clerk, Lumpkin County

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

- 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
- August 31, 2016** - **ADVERTISE PUBLIC HEARING AND AVAILABILITY OF BUDGET**
[Advertise public hearing: August 31 & September 7](#)
Notice shall be published at least seven (7) days before the budget hearing is held. O.C.G.A. § 36-81-5
- August 31, 2016** - **ADVERTISE PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
[Advertise public hearing: August 31 & September 7](#)
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
- August 31, 2016** - **ADVERTISE ADOPTION OF TENTATIVE BUDGET**
[Advertise meeting: August 31 & September 7](#)

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

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

- 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 7, 2016 - PUBLISH MILLAGE RATE & 5 YEAR HISTORY**
[Advertise millage rate & 5 year history: September 7](#)
Publish at least one (1) week prior to establishment of millage rates & post on website.
O.C.G.A. § 48-5-32
- September 13, 2016 - PUBLIC HEARING ON PROPOSED BUDGET**
Meeting at 6:00 p.m. - Lumpkin County Administration Building O.C.G.A. § 36-81-5
- September 13, 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
- September 15, 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
- September 20, 2016 - PUBLIC HEARING "NOTICE OF PROPERTY TAX INCREASE"**
Hearing held if proposed millage rate increases beyond roll-back rate.
Meeting at 4:00 p.m. - Lumpkin County Administration Building
- September 20, 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
- September 20, 2016 - ESTABLISH MILLAGE RATES**
Millage rates established by resolution at Board of Commissioners Meeting.
Meeting at 6:00 p.m. - Regular Monthly Meeting
- October 3, 2016 - TAX BILLS MAILED (Upon State approval of County Tax Digest) O.C.G.A. § 48-5-220**
- December 5, 2016 - TAXES DUE (60 days after bills are mailed) O.C.G.A. § 48-5-233**
- January 1, 2017 - FY 2017 BEGINS**