



Levy County Board of County Commissioners Agenda Item Summary Form

- 1. Name and Title:** Jason Rivera Director
- 2. Department:** Finance and Administration
- 3. Meeting Date:** Tuesday, March 17, 2026

4. Requested Action:
Approve the Fiscal Year 2026–2027 Budget Development Calendar to establish key milestones and deadlines for the preparation, review, and adoption of the County’s annual budget.

5. Cost & Funding Source:
None

6. Justification of Request:
Approval of the Budget Development Calendar establishes a structured timeline to guide the preparation of the County’s Fiscal Year 2026–2027 budget and ensures that all statutory requirements related to the TRIM process are met. The calendar provides departments with clear deadlines for submitting budget requests, allows adequate time for staff review and financial analysis, and ensures the Board of County Commissioners has sufficient opportunity to review and provide direction prior to the adoption of the tentative and final budget.

Adoption of the calendar also promotes transparency and accountability in the budgeting process by identifying when budget discussions, workshops, and public hearings will occur. This structured process enables staff to develop a balanced budget that reflects the Board’s priorities while maintaining compliance with Florida Statutes and the County’s financial policies.

FY 2027 BUDGET CALENDAR



LEVY COUNTY
FLORIDA

Item #	Date Started	Date Completed	Task Description	Meeting Date	Meeting Description
1	2/17/2026	3/27/2026	Fin/Bud Team coordinates with HR and prepares Budgeted Position Control Management and Budgeted Benefits Management	4/7/2026	Budget Workshop #1 - Financial Overview & Forecast, Budget Assumptions, Set Targets, and Identify Priorities.
2	3/23/2026	4/10/2026	Department heads review and approve Next Year Personnel Forms		
3	3/23/2026	4/10/2026	Fin/Bud Director prepare Budget Workshop Deliverable #1 - Fund Balance/Net Position "Reserve" Analysis		
4	3/23/2026	4/17/2026	Department heads or designee prepare and submit Next Year Capital Budget Forms for approval		
5	2/17/2026	4/24/2026	Department heads prepare and submit Next Year Operating Expense Detail Forms and Next Year Expense Forms		
6	4/20/2026	5/8/2026	Department heads update Next Year Capital Forms as needed, based on results of Budget Workshop #1		
7	5/11/2026	5/22/2026	Fin/Bud Director prepare Budget Workshop Deliverable #2 - Preliminary Capital Improvement Plan and Position Listing & Benefits Overview	6/2/2026	Budget Workshop #2 - Capital Improvement Plan and Position Listing & Benefits Overview and Preliminary Assessment Updates
8	5/11/2026	5/29/2026	Fin/Bud Team (with help from various departments, as needed) prepares and submits Next Year Revenues Forms		
9		6/1/2026	Sheriff, Clerk of Court and Supervisor of Elections submit tentative budgets to BoCC (129.03(2), F.S.)		
10		6/1/2026	Property Appraiser gives courtesy notice of budget to BoCC (195.087, F.S.)		
11	5/4/2026	6/29/2026	County Manager & Fin/Bud Director meet with departments to review budget requests.	6/16/2026	Budget Workshop #3 - Special Meeting - Preliminary Budget Document and Meeting to adopt Preliminary Assessment Resolutions
12		7/1/2026	Property Appraiser certifies taxable value to BoCC on Form DR-420 (129.03 & 200.065, F.S.)		
13	6/22/2026	7/10/2026	Department heads update budget forms (capital, operating, expense, revenue) as applicable, based on results of Budget Workshop #3 and in collaboration with Fin/Bud Director and County Manager		
14	7/13/2026	7/17/2026	Fin/Bud Director prepare Budget Workshop Deliverable #4 - Ad Valorem Tax Analysis & Proposed Budget Book - Summary of Changes		
15	7/1/2026	7/17/2026	Fin/Bud Director prepare Proposed Budget Book	7/21/2026	Budget Workshop #4 - Ad Valorem Tax Analysis & Presentation of the Proposed Budget Book
16	7/24/2026	7/31/2026	Fin/Bud Director submit DR-420 and provide Property Appraiser with copy of completed submission		
17		8/1/2026	Tax Collector gives courtesy notice of budget to BoCC (195.087, F.S.)		
18	7/24/2026	8/7/2026	Department heads update budget forms (capital, operating, expense, revenue) as applicable, based on results of Budget Workshop #4 and in collaboration with Fin/Bud Director and County Manager		
19	8/10/2026	8/14/2026	Fin/Bud Director prepare Budget Workshop Deliverable #5 - Tentative Budget Book & Summary of Changes From Previous Version		
20		TBD	County advertises public hearing to adopt Annual Assessment Resolutions	8/18/2026	Budget Workshop #5 - Tentative Budget Book & Summary of Changes From Previous Version
21	8/31/2026	9/4/2026	Post Tentative Budget online (website) at least 2 days prior to tentative hearing; maintain posting for at least 45 days		
22	9/14/2026	9/18/2026	Publish Final TRIM hearing advertisement (must be within 15 days after tentative hearing; final hearing must occur 2-5 days after first		
23		TBD	TRIM notices mailed by Property Appraiser		
24	8/21/2026	9/4/2026	Budget Director prepares and submits agenda memos Resolutions for Proposed millage rate and Tentative budget adoption.		
25	9/10/2026	9/16/2026	Coordinate with newspaper on Final TRIM hearing advertisement (publish 9/17-9/20 for 9/22 final hearing)		
				9/8/2026	Special Meeting (must be at least 20 days after mailing of TRIM notices) to adopt Annual Assessment Resolutions Proposed Millage & Tentative Budget Adoption - Public Hearing (5:01PM and no School Board conflict)
26	9/11/2026	9/17/2026	Fin/Bud Director prepare and submit agenda memos public hearing Resolutions for Final millage rate and Final budget adoption		
27				9/22/2026	Final Millage & Final Budget Adoption - Public Hearing (SPECIAL evening hearing at 5:01PM; separate from AM regular meeting)
28	9/25/2026	9/29/2026	Fin/Bud Director provides the signed millage and budget adoption ordinances to TRIM, PCTC Tax Roll Support, and PCPA		
29	9/29/2026	10/2/2026	Fin/Bud Director completes and submits online the Form DR-422 and TRIM compliance package via the OASYS E-portal		
30	9/23/2026	10/22/2026	Post adopted budget online within 30 days after adoption; maintain posting for at least 2 years		