BUDGET COMMITTEE MEETING
1:00 PM, TUESDAY, DECEMBER 12, 2023
Barnes Sawyer Rooms - Deschutes Services Building - 1300 NW Wall Street – Bend
(541) 388-6570 | www.deschutes.org

AGENDA

MEETING FORMAT: In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely, with the exception of any executive session.

Members of the public may view the meeting in real time via YouTube using this link: http://bit.ly/3mmlnzy. To view the meeting via Zoom, see below.

Public Comment: When in-person comment from the public is allowed at the meeting, public comment will also be allowed via computer, phone or other virtual means.

Zoom Meeting Information: This meeting may be accessed via Zoom using a phone or computer.

- To join the meeting via Zoom from a computer, use this link: http://bit.ly/3h3oqdD.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press *9 to indicate you would like to speak and *6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.

Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, call (541) 388-6572 or email brenda.fritsvold@deschutes.org.
**Time estimates:** The times listed on agenda items are estimates only. Generally, items will be heard in sequential order and items may be heard before or after their listed times.

1:00PM CALL TO ORDER  
Bruce Barrett, Chair  
Working Lunch

**OPENING COMMENTS**  
Nick Lelack, County Administrator  
Recognition of Bruce Barrett Service  
Robert Tintle, Chief Financial Officer

1:20PM PUBLIC COMMENT

1:30PM FINANCE UPDATE  
Dan Emerson, Budget Manager  
- General Fund and Property Taxes  
- Transient Room Tax  
- Capital Reserve and Courthouse Update  
- Operations Update  
- Health Benefits Fund  
- Countywide Personnel Review and Assumptions  
- American Rescue Plan Act

4:00PM BUDGET PROCESS UPDATE  
Dan Emerson, Budget Manager

4:15PM BUDGET CALENDAR  
Dan Emerson, Budget Manager

4:30PM WRAP-UP  
Bruce Barrett, Chair

ADJOURN
Budget Committee Update
Today’s Topics

- County Finance Update
  - General Fund & Property Taxes
  - Transient Room Tax
  - Capital Reserve & Courthouse
  - Operations Update
  - Health Benefits Reserve
  - Countywide Personnel Review & Assumptions
  - American Rescue Plan Act

- Updates to Budget Process

- Budget Calendar
Purpose Statement

- High level focus on Countywide financial perspective and budget assumptions
- Specific departmental focus will occur during Budget Week
County Finance Update
General Fund Operations (Fund 001)

- The GF is currently made up of departments (DA, Clerk, Assessor, Veterans, Tax, Property, Medical Examiner) and supports other departmental transfers.
- These departments are primarily supported through current year property tax dollars which makes up 84% of GF revenue.
- Property tax income is a function of the levy rate, the assessed value growth, and the percent collected.
### Deschutes County Tax Levies

- **GF Property Tax Rate:** Increased $0.06 and levied the permanent rate of $1.2783 in FY24
  - **Supports vital operations at the current service level**
  - **Necessary for courthouse debt service and any future capital plans**

<table>
<thead>
<tr>
<th>Levy</th>
<th>Authorized Rate</th>
<th>FY24 Levy Rate</th>
<th>FY24 Budget Revenue</th>
<th>FY24 Est. Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Countywide Levies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>County Permanent Rate</td>
<td>$1.2783</td>
<td>$1.2783</td>
<td>$38,557,000</td>
<td>$39,315,451</td>
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<td>Countywide Law Enforcement</td>
<td>1.2500</td>
<td>1.2500</td>
<td>37,860,124</td>
<td>38,006,062</td>
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<td>County Extension/4H</td>
<td>0.0224</td>
<td>0.0224</td>
<td>681,000</td>
<td>681,858</td>
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<td>9-1-1</td>
<td>0.4250</td>
<td>0.3618</td>
<td>10,932,000</td>
<td>11,001,603</td>
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<tr>
<td><strong>Total Countywide Levies</strong></td>
<td><strong>$2.9757</strong></td>
<td><strong>$2.9125</strong></td>
<td><strong>$88,030,124</strong></td>
<td><strong>$89,004,974</strong></td>
</tr>
<tr>
<td>Additional Levies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rural Law Enforcement – Sheriff</td>
<td>$1.5500</td>
<td>$1.5500</td>
<td>$15,110,056</td>
<td>$15,189,654</td>
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<tr>
<td>Sunriver Service District – Police and Fire</td>
<td>3.4500</td>
<td>3.3100</td>
<td>5,658,000</td>
<td>5,696,217</td>
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<tr>
<td>Black Butte Ranch Service District – Police</td>
<td>1.0500</td>
<td>1.0500</td>
<td>788,000</td>
<td>796,302</td>
</tr>
<tr>
<td>Black Butte Ranch SD Local Option – Police</td>
<td>0.6500</td>
<td>0.6500</td>
<td>488,000</td>
<td>492,997</td>
</tr>
<tr>
<td><strong>Total Additional Levies</strong></td>
<td><strong>$6.7000</strong></td>
<td><strong>$6.5600</strong></td>
<td><strong>$22,044,056</strong></td>
<td><strong>$22,175,170</strong></td>
</tr>
</tbody>
</table>
Assessed Value

- 5.6%/year average growth since 2015
- 4.90% FY24 budgeted growth
- 5.59% actual growth
- Difference between budget to actuals is +730k in property taxes

Market Value

- 14%/year average growth since 2015
- 10% growth in FY24; 30% growth in FY23
Assessed Value Assumptions

- FY25 assumption = TBD
- Budgetary assumptions are slightly conservative to ensure revenues support operations
- Best practice and noted by Moody’s rating agency
Property Tax Collections

- Current & Prior Year collections
- +7.1%/year average since 2018
- +15% est. in FY24
- Assume a 96% collection rate for FY25

![Bar Chart showing property tax collections for FY07 to FY24, with data points for Gen Fund, LED #1, LED #2, and 9-1-1. The chart也比较显示了估计的 FY24 收入。]
General Fund Operational Expenses

- Departmental operating expenditures are the biggest cost to the GF
- The largest transfers are to Health Services ($6.8M) and Community Justice Juvenile ($6.8M)
- General Fund Transfers: Inflationary increase for personnel, transfer amounts will be evaluated on an individual basis
- General Fund ending balance projected to be ~$1.5M higher than budgeted.
  - FY24 property tax actuals ~$730K higher than budgeted
  - Vacancy savings
By FY35 operational expenditure growth surpasses all GF revenue and the County takes on ~$1.4M of unfunded operations in FY36

By FY39 that unfunded number has grown to +$12M

FY42 BWC balance is depleted

Critical to ensure that the GF continues to have available funds so operations continue at current service levels
General Fund Operations Forecast with Differing Growth Assumptions

- General Fund Balance 5.5% Compounding Average Expenditure Growth
- General Fund Balance 4.8% Compounding Average Expenditure Growth
Transient Room Tax History (Fund 160 & 170)

- 1.2%/year average increase 2000-2012
- +24%/year average since 2012
- Projecting $12.45M in TRT collections for FY24
- $180K less than budgeted
- Potential surplus transferred to Capital Reserve for future debt and capital needs
FY24 TRT Projected Expenditures

- **Grants & Contributions**
  - Sunriver SD = $2M
  - Mt Bachelor = $1M

- **General County** includes transfers to Health Services (restaurant inspections), Justice Court, and Capital Reserve and Courthouse debt service
FY25 TRT Assumptions

- TRT is highly variable and difficult to project
- FY25 TRT projection = $12,600,000
- TRT remainder after expenditures is forecasted to be transferred for debt service and capital needs as a strategy for long term financial stability
TRT Long Term Forecast

- 2.5% revenue and expenditure growth assumption
- Does not include any additional community projects past FY25 $2M payment to Sunriver
- Annual revenue over expenditure is forecasted to be needed for capital maintenance and operational support
Capital Reserve Update (Fund 060)

- Capital Reserve is used for all future Debt Service (Courthouse) and capital needs
- General Fund revenue above contingency policy requirement is transferred into the Capital Reserve annually
- Projecting $4.4M transfer from the General Fund to Capital Reserves in FY24
- TRT revenue greater than future obligations transferred to the Capital Reserve for future debt payments
- LATCF ARPA funds, ARPA Interest and PILT contributions to the Reserve for debt buy down and future payments
- The balance of the Capital Reserve is a strong indicator of the County’s fiscal health
Capital Reserve Update (Fund 060)

- Projected $11.3M ending reserve balance
- Comprised of $5.9M past and current year general funds
- $5M past and current year unallocated TRT revenues
- $4.6M LATCF ARPA funds, $400k ARPA interest, $400k PILT
- Projected $15M in state funds for courthouse
- $20M buy down on courthouse debt service
- Ending balance reserved for future debt service payments
Courthouse Funding

- Construction cost estimate = $40.5M

- Buy down $20M
  - State Funding
  - Saves ~$12M in interest costs over the life of the debt service versus no buy down

- County issued Full Faith & Credit Bonds for $20.5M the true interest cost is 3.93% for 20 years for an annual debt service of $1.5M and a total debt service of $30.5M

- Annual Debt Service funded by:
  - Transient Room Tax Revenue
  - Remaining GF Revenue Transfer to General County Reserve (060)
  - Monitoring Growth Rate
Reserve level does not include major new capital projects

Operating expenses lower GF transfer and Capital Reserve declines

TRT contributions necessary for future debt, new capital and fiscal stability
Operational Needs

- Increased growth and funding changes can cause financial instability to departments
  - Sheriff’s Office
  - Community Development
  - Public Health
  - Adult Parole and Probation
  - Community Justice Juvenile
  - Justice Court

- Upcoming Salary Study with Market Review
- Future PERS
- Increased Health Insurance Rates and Indirect Costs
CDD Development Revenues

- 2.5%/year average increase since 2018
- -12.1% estimated reduction in FY24 due to application volume decrease
- Reduced 4.0 FTE in response to decreased revenues
Other Future County Capital Needs

- County operations continue to grow and future capital projects may be necessary
- Preliminary new capital conversations include expansion of:
  - Clerks Office
  - Public Safety Campus
- If financially viable, capital projects would be funded through unallocated TRT
- Capital maintenance (070) = $.03 in property tax funding + a transfer from County reserve funds
County strategy was to subsidize premiums to spend down reserves to align with policy (~$8M)

Spent down quicker than projected due to pent up demand from Covid-19 and inflation

Raised departmental rates by 29.35% in FY24 to align with costs and ensure an adequate contingency
Health Insurance Rates

- Rates increased from $90 to $95 for employee only and $90 to $116 for employee plus dependents on January 1, 2024; last increase was in 2016
Health Benefits Reserve Assumptions

- Rates need to increase 15% in FY25 to build reserves to adequate level
- 15% increase in FY25; 0% increase in FY26-27; 3% in FY28
County FTE Update

- 4% average FTE growth since FY20
- Vacancy rates have doubled since FY20
### FTE Additions

#### FTE Additions by Department

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>FY24</th>
<th>FY23</th>
<th>FY22</th>
<th>FY21</th>
<th>FY20</th>
<th>5-Yr Total</th>
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<tbody>
<tr>
<td>911 District</td>
<td>-</td>
<td>-</td>
<td>1.00</td>
<td>-</td>
<td>1.00</td>
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<tr>
<td>Adult Parole &amp; Probation</td>
<td></td>
<td>2.00</td>
<td>2.00</td>
<td>2.00</td>
<td></td>
<td></td>
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<tr>
<td>Administrative Services</td>
<td>2.00</td>
<td>1.00</td>
<td>-</td>
<td>-</td>
<td>3.00</td>
<td></td>
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<tr>
<td>Clerk’s Office</td>
<td>1.00</td>
<td>-</td>
<td>1.00</td>
<td></td>
<td>2.00</td>
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<tr>
<td>Community Development</td>
<td>-</td>
<td>9.00</td>
<td>3.00</td>
<td>3.00</td>
<td>2.00</td>
<td></td>
</tr>
<tr>
<td>County Administration</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>-</td>
<td>2.00</td>
<td></td>
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<tr>
<td>District Attorney</td>
<td>(0.50)</td>
<td>3.00</td>
<td>4.40</td>
<td>0.10</td>
<td>5.20</td>
<td>12.20</td>
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<tr>
<td>Facilities</td>
<td>1.75</td>
<td>2.00</td>
<td>(1.00)</td>
<td>(1.00)</td>
<td>1.75</td>
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<tr>
<td>Fair and Expo Center</td>
<td>4.00</td>
<td>1.00</td>
<td>1.50</td>
<td>(1.00)</td>
<td>-</td>
<td>5.50</td>
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<tr>
<td>Finance/Tax</td>
<td>1.00</td>
<td>2.00</td>
<td>2.00</td>
<td>1.00</td>
<td>-</td>
<td>6.00</td>
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<tr>
<td>Health Services</td>
<td>(1.80)</td>
<td>21.50</td>
<td>39.30</td>
<td>36.35</td>
<td>12.70</td>
<td>108.05</td>
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<td>Human Resources</td>
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<td>1.00</td>
<td>-</td>
<td>-</td>
<td>2.00</td>
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<tr>
<td>Legal Dept.</td>
<td></td>
<td>-</td>
<td>1.00</td>
<td></td>
<td>1.00</td>
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<tr>
<td>Natural Resources</td>
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<td>-</td>
<td>1.00</td>
<td></td>
<td>1.00</td>
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<tr>
<td>Property Management</td>
<td>1.00</td>
<td>-</td>
<td>0.20</td>
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<td>-</td>
<td>1.20</td>
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<tr>
<td>Road Department</td>
<td>1.00</td>
<td>4.00</td>
<td>1.00</td>
<td>1.00</td>
<td>-</td>
<td>7.00</td>
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<tr>
<td>Sheriff’s Office</td>
<td>6.00</td>
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<td>7.00</td>
<td>11.50</td>
<td>7.00</td>
<td>37.50</td>
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<tr>
<td>Solid Waste</td>
<td>11.00</td>
<td>2.00</td>
<td>4.00</td>
<td>0.50</td>
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<td>17.50</td>
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<tr>
<td>Veterans’ Services</td>
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<td>1.00</td>
<td>-</td>
<td>-</td>
<td>1.00</td>
<td></td>
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<tr>
<td>Victims’ Assistance</td>
<td>1.50</td>
<td>1.00</td>
<td>-</td>
<td>1.00</td>
<td>2.50</td>
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</tr>
<tr>
<td><strong>Total FTE Additions</strong></td>
<td><strong>16.45</strong></td>
<td><strong>40.00</strong></td>
<td><strong>75.20</strong></td>
<td><strong>54.65</strong></td>
<td><strong>30.90</strong></td>
<td><strong>217.20</strong></td>
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#### Net FTE Changes

<table>
<thead>
<tr>
<th></th>
<th>FY24</th>
<th>FY23</th>
<th>FY22</th>
<th>FY21</th>
<th>FY20</th>
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</thead>
<tbody>
<tr>
<td>Beginning FTE at Budget</td>
<td>1,232.51</td>
<td>1,192.51</td>
<td>1,117.31</td>
<td>1,062.66</td>
<td>1,031.96</td>
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<tr>
<td>FTE added in Budget Process</td>
<td>19.25</td>
<td>24.55</td>
<td>37.10</td>
<td>9.05</td>
<td>10.80</td>
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<tr>
<td>Adopted Legal FTE for FY</td>
<td>1,251.76</td>
<td>1,217.06</td>
<td>1,154.41</td>
<td>1,071.71</td>
<td>1,042.76</td>
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<td>Mid-Year FTE Additions</td>
<td>(2.80)</td>
<td>15.45</td>
<td>38.10</td>
<td>45.60</td>
<td>20.10</td>
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<tr>
<td>Ending FY Legal FTE</td>
<td>1,248.96</td>
<td>1,232.51</td>
<td>1,192.51</td>
<td>1,117.31</td>
<td>1,062.66</td>
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<tr>
<td><strong>Total FTE Increase per FY</strong></td>
<td><strong>16.45</strong></td>
<td><strong>40.00</strong></td>
<td><strong>75.20</strong></td>
<td><strong>54.65</strong></td>
<td><strong>30.90</strong></td>
</tr>
</tbody>
</table>

- **FTE to meet growing service demands**
Cost of Living Adjustment

- TBD for FY25; Based on 12-month average as of January 31, 2024
- Average CPI from Feb 2024 – Oct 2024 is 4.2%
- Labor contracts range: 1.0% - 4.0%

CPI - 12-Month Percent Change

- Jan-19: 1.6%
- Jan-20: 2.5%
- Jan-21: 1.4%
- Jan-22: 7.5%
- Jan-23: 6.0%
- Oct-23: 4.2%
PERS Outlook

- Biennial rate cycle
- Rates for FY25 will remain the same as FY24
- 2023-2025 Rates increased an average of 1.6%
- Due to lower investment returns the next PERS biennium is anticipated to have slightly higher rates (1.5%-2% point increases)
PERS Rates

- FY25 is the second year of new biennial rates
- The County expected this PERS increase and planned accordingly
- Rates below include pickup of 6.0% and debt service of 1.5%

<table>
<thead>
<tr>
<th></th>
<th>FY21-23 Rates</th>
<th>New FY23-25 Rates</th>
<th>Increase</th>
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<tbody>
<tr>
<td>Tier I/II</td>
<td>26.46%</td>
<td>27.53%</td>
<td>1.07%</td>
</tr>
<tr>
<td>Tier I/II PF</td>
<td>32.84%</td>
<td>34.66%</td>
<td>1.82%</td>
</tr>
<tr>
<td>OPSRP General</td>
<td>22.90%</td>
<td>24.50%</td>
<td>1.60%</td>
</tr>
<tr>
<td>OPSRP PF</td>
<td>27.26%</td>
<td>29.29%</td>
<td>2.03%</td>
</tr>
</tbody>
</table>
American Rescue Plan Act Update

- The County has allocated all $38,399,353 of ARPA funds
- The County has expended $29,598,712 of ARPA funds
Updates to Budget Process

- Budget Survey Results
- Health Services, EDCO, VCO, will present on April 29th; Elected Compensation Committee will meet one hour prior to presentations on the same day
- Major funds five-year forecast
- To ensure transparency and ORS compliance, please route all departmental budget inquiries through email to the finance department
  - All budget committee members are on the email and receive the same information
  - All effected departments can respond to questions
  - Public record of requests
  - ORS emphasizes public meetings
Budget Calendar

- **Budget calendar**
  - Proposing the week before Memorial Day, Monday, May 20 – Thursday, May 23; last day is for deliberations

- Health Services, EDCO, VCO will present April 29th prior to Budget Week

- Elected Officials Compensation Committee will meet on April 29th

- Questions?
Thank You
## Deschutes County

### FY 2024-25 Budget Calendar - revised 11.06.23

<table>
<thead>
<tr>
<th>Date</th>
<th>Time</th>
<th>Item</th>
<th>Participants</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>November/December 2023</td>
<td></td>
<td>Publish Public Notice for Mid Year Budget Committee meeting</td>
<td>Laura</td>
<td></td>
</tr>
<tr>
<td>Tuesday, November 28, 2023</td>
<td>1 - 5p</td>
<td>Budget Committee FY24 Mid-year Update</td>
<td>Budget Committee, ADM, FIN, HR</td>
<td>Barnes Sawyer</td>
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<tr>
<td>Friday, January 5, 2024</td>
<td>TBD</td>
<td>Hold for 2nd orientation meeting with Budget Officer</td>
<td>ADM, FIN, HR</td>
<td>TBD</td>
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<tr>
<td>Friday, January 2, 2024</td>
<td>10 - 11am</td>
<td>ISF Budget Kick-Off Meeting</td>
<td>ISF Depts, ADM, FIN, HR</td>
<td>Teams</td>
</tr>
<tr>
<td>Thursday, January 1, 2024</td>
<td></td>
<td>Risk, archive fees, retiree insurance, vehicle charges, employee recognition and investment income uploaded in Munis</td>
<td>Cam</td>
<td></td>
</tr>
<tr>
<td>Thursday, January 2, 2024</td>
<td></td>
<td>FY24 staffing projections available in Munis</td>
<td>All Departments</td>
<td></td>
</tr>
<tr>
<td>Thursday, December 22, 2023</td>
<td></td>
<td>ISF budgets due in Munis</td>
<td>ISF Departments</td>
<td></td>
</tr>
<tr>
<td>Thursday, December 22, 2023</td>
<td></td>
<td>ISF Special Requests due</td>
<td>ISF Departments</td>
<td></td>
</tr>
<tr>
<td>Thursday, December 22, 2023</td>
<td></td>
<td>ISF Capital request workbooks completed</td>
<td>All Departments</td>
<td></td>
</tr>
<tr>
<td>Tuesday, February 27, 2024</td>
<td>10a - 4p</td>
<td>ISF Depts meet with Budget Officer to discuss Requested Budgets</td>
<td>ISF Depts, ADM, FIN, HR</td>
<td>DeArmond</td>
</tr>
<tr>
<td>Friday, March 1, 2024</td>
<td></td>
<td>ISF budgets/allocations uploaded and available in Munis/Balance ISF</td>
<td>Cam</td>
<td></td>
</tr>
<tr>
<td>Tuesday, March 6, 2024</td>
<td>10 - 11a</td>
<td>Non ISF Budget Kick-Off Meeting</td>
<td>FIN, All Depts, Nick</td>
<td>Teams</td>
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<tr>
<td>Thursday, March 21, 2024</td>
<td>130 - 5p</td>
<td>Budget meetings as requested by Departments</td>
<td>As requested, ADM, FIN, HR</td>
<td>DeArmond</td>
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<tr>
<td>Friday, March 22, 2024</td>
<td>9a - 4p</td>
<td>Budget meetings as requested by Departments</td>
<td>As requested, ADM, FIN, HR</td>
<td>Allen</td>
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<tr>
<td>Friday, March 29, 2024</td>
<td></td>
<td>Requested budgets completed in Munis</td>
<td>All Departments</td>
<td></td>
</tr>
<tr>
<td>Friday, March 29, 2024</td>
<td></td>
<td>Capital Request workbooks completed</td>
<td>All Departments</td>
<td></td>
</tr>
<tr>
<td>Tuesday, April 2, 2024</td>
<td></td>
<td>Narratives due in Workiva and Performance Measures due in PM dashboard</td>
<td>Dept Heads</td>
<td></td>
</tr>
<tr>
<td>Friday, April 5, 2024</td>
<td>9a - 4p</td>
<td>Depts meet with Budget Officer to discuss Requested Budgets</td>
<td>Dept Heads &amp; Staff, ADM, FIN, HR</td>
<td>Allen</td>
</tr>
<tr>
<td>Friday, April 9, 2024</td>
<td>9a - 4p</td>
<td>Depts meet with Budget Officer to discuss Requested Budgets</td>
<td>Dept Heads &amp; Staff, ADM, FIN, HR</td>
<td>Allen</td>
</tr>
<tr>
<td>Tuesday, April 10, 2024</td>
<td></td>
<td>Depts meet with Budget Officer to discuss Requested Budgets</td>
<td>Dept Heads &amp; Staff, ADM, FIN, HR</td>
<td>Allen</td>
</tr>
<tr>
<td>Thursday, April 18, 2024</td>
<td>1 - 3p</td>
<td>Budget Officer &amp; Staff - review special requests/balance budgets (as needed)</td>
<td>ADM, FIN</td>
<td>Allen</td>
</tr>
<tr>
<td>Wednesday, April 24, 2024</td>
<td></td>
<td>Last day for changes to Proposed Budget</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>Wednesday, May 1, 2024</td>
<td></td>
<td>Publish notice of Budget Committee meetings in Bulletin and County Website (5-30 days prior to meeting, no later than 5/14)</td>
<td>Cam/Laura</td>
<td></td>
</tr>
<tr>
<td>Thursday, May 9, 2024</td>
<td></td>
<td>Departmental PPT Presentations due to deputies</td>
<td>All Departments</td>
<td></td>
</tr>
<tr>
<td>Friday, May 10, 2024</td>
<td></td>
<td>All Department handouts and presentations due back to Finance</td>
<td>All</td>
<td></td>
</tr>
<tr>
<td>Monday, May 13, 2024</td>
<td></td>
<td>Press release for proposed budget is posted on County website</td>
<td>WH</td>
<td></td>
</tr>
<tr>
<td>Tuesday, May 14, 2024</td>
<td></td>
<td>Proposed budgets printed and assembled, distributed to Budget Committee with supplemental handouts</td>
<td>Dan/Cam/Laura</td>
<td></td>
</tr>
<tr>
<td>Monday, May 21, 2024</td>
<td>9a-3p</td>
<td>Budget Committee week</td>
<td>Laura/Dan</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Tuesday, May 21, 2024</td>
<td>9a-3p</td>
<td>Budget Committee week</td>
<td>Budget Committee, All County Depts</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Wednesday, May 22, 2024</td>
<td>9a-3p</td>
<td>Budget Committee week</td>
<td>Budget Committee, All County Depts</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Thursday, May 23, 2024</td>
<td>9a-3p</td>
<td>Budget Committee week and budget approval</td>
<td>Budget Committee, All County Depts</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Wednesday, May 29, 2024</td>
<td></td>
<td>Publish notice of budget hearing and LB 1 forms (5-30 days prior, no later than 6/13)</td>
<td>Cam/Laura</td>
<td></td>
</tr>
<tr>
<td>Wednesday, May 29, 2024</td>
<td></td>
<td>Publish notice of supplemental budget for FY24 adjustments if applicable (5-30 days prior, no later than 6/13)</td>
<td>Cam/Laura</td>
<td></td>
</tr>
<tr>
<td>Wednesday, June 12, 2024</td>
<td></td>
<td>Resolution to Adopt Fee Schedule</td>
<td>Dan/Laura</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Wednesday, June 19, 2024</td>
<td></td>
<td>End of year FY24 budget adjustments</td>
<td>Dan</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Wednesday, June 19, 2024</td>
<td></td>
<td>Public hearings and FY25 Budget Adoption</td>
<td>Dan</td>
<td>Barnes Sawyer</td>
</tr>
<tr>
<td>Monday, July 15, 2024</td>
<td></td>
<td>File LB-50 and budget resolutions with Assessor (no later than 7/15)</td>
<td>Cam</td>
<td></td>
</tr>
<tr>
<td>Monday, September 30, 2024</td>
<td></td>
<td>File copy of adopted budget with Clerk no later than 9/30</td>
<td>Dan</td>
<td></td>
</tr>
</tbody>
</table>