

FY 2025-26 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
December 31, 2024	Assessment Day	Oakland County Equalization Division
January 13, 2025	Distribute budget preparation instructions to department heads	Village Manager
January 27, 2025	Approve budget preparation calendar; schedule village council goal setting work sessions; determine if water and/or sewer rate analyses need to be completed; commence bidding and special assessment processes for next year's capital improvement projects, if needed	Village Council
February 3 - 21, 2025	Conduct village council goal setting work sessions	Village Council
February 28, 2025	Submit preliminary property assessments to Clerk/Treasurer	Oakland County Equalization Division
February 28, 2025	Submit departmental budget requests, fee schedules, CIP schedules, proposed water and sewer rates, proposed special assessment schedules, and supporting documentation to Village Manager	Department Directors
February 28, 2025	Submit preliminary revenue estimates to Village Manager	Clerk/Treasurer

FY 2025-26 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
March 3 – 6, 2025	Meet with department directors to review departmental budget requests	Village Manager and Clerk/Treasurer
March 21, 2025	Submit final Board of Review property assessment figures to Clerk/Treasurer	Oakland County Equalization Division
March 24, 2025	Schedule budget, capital improvement plan, water and sewer rates, & fee schedule work sessions	Village Council
March 24 – March 27, 2025	Meet with department directors to review necessary adjustments to departmental budget requests	Village Manager and Clerk/Treasurer
March 24 – April 3, 2025	Prepare Village Manager's final proposed budget	Village Manager and Management Team
April 7, 2025	Planning Commission review and approval of Capital Improvement Program (if needed)	Village Manager, Planning Commission, and Planning and Zoning Coordinator
April 14, 2025	Present proposed budget to Village Council; schedule council budget work sessions; schedule budget and Truth-in-Taxation (if necessary) public hearing	Village Manager and Village Council
April 15 – April 23, 2025	Conduct council budget, capital improvement plan, water and sewer rates, & fee schedule work sessions	Village Council and Village Staff

FY 2025-26 BUDGET CALENDAR

DEADLINE

ACTION

RESPONSIBILITY

April 16 – May 8, 2025

Prepare final proposed budget

Village Manager and Management Team

April 24, 2025

Publish public notice of budget and Truth-in-Taxation public hearing (15 days prior to adoption of budget)

Clerk/Treasurer

May 5, 2025

File and make available copy of proposed budget at Office of Clerk/Treasurer (one week prior to adoption of budget)

Clerk/Treasurer

May 12, 2025

Hold public hearing on proposed budget and Truth-in-Taxation (if required); adopt resolution approving budget, CIP, millage rates

Village Council

May 12, 2025

Certify delinquent utility bills to Clerk/Treasurer for placement on tax roll (Village Code Sec. 43.08(F)(2))

Village Council

May 15, 2025

Certification of tax levy (Form L-4029) to Assessor/County Equalization (within 3 days after adoption of budget)

Clerk/Treasurer

May 26, 2025

Introduce Water and Sewer Rates resolution (if necessary) and schedule public hearing (Village Code Secs. 51.28 and 53.08)

Village Council

May 26, 2025

Introduce annual comprehensive village fee schedule resolution

Village Council

FY 2025-26 BUDGET CALENDAR

<u>DEADLINE</u>	<u>ACTION</u>	<u>RESPONSIBILITY</u>
May 29, 2025	File Tax Rate Request Form (Form L-4029) with Oakland County Clerk, Oakland County Equalization, and Township Clerk	Village Manager/Clerk/President
June 9, 2025	Hold public hearing on Water and Sewer Rates resolution; adopt rates	Village Council
June 9, 2025	Adopt annual comprehensive village fee schedule	Village Council
June 10 – 12, 2025	Assessor to certify tax roll; Village President to affix warrant to tax roll; Clerk/Treasurer directed to collect taxes	Assessor and Village President
June 16 – 26, 2025	Prepare and mail out tax bills	Clerk/Treasurer
June 17, 2025	Publish notice in newspaper of time when taxes are due and collectable (at least 10 days prior to July 1)	Clerk/Treasurer
July 1, 2025	Budget takes effect	
August 31, 2025	Taxes due and payable without penalty or interest	
February 28, 2026	Last day to pay delinquent real and personal taxes to the village	

FY 2025-26 BUDGET CALENDAR

DEADLINE

March 1, 2026

ACTION

Unpaid real property taxes turned over to
Oakland County Treasurer for collection

RESPONSIBILITY

Clerk/Treasurer