



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.