

2020 ADJUSTED BUDGET CALENDAR

April

| SUN | MON | TUE | WED | THUR | FRI | SAT |
|-----|--|--|-----|------|---|-----|
| 5 | 6 | 7 | 8 | 9 | 10 Indirect cost data due to Mayor Finance from fiscal personnel | 11 |
| 12 | 13 • 2019 Trial Balance is available • Distribute Indirect cost driver data for review | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 Deadline: Pre-June Interim Budget Adjustments Due to Mayor Finance | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 Interim Budget Adjustments approved at COW | 29 | 30 | | |

May

| SUN | MON | TUE | WED | THUR | FRI | SAT |
|-----|--|--|---|--|---|-----|
| | | | | | 1 Indirect Cost Allocation Plan and ESR/ OPEB drafts distributed | 2 |
| 3 | 4 ESR/OPEB exposure draft distributed | 5 Meeting with fiscal managers to discuss Indirect Cost and ESR/OPEB drafts | 6 • Sherpa Budget system open for entry | 7 • Finalize Indirect Cost Allocation Plan and ESR / OPEB adjustments • Finalize capital project true-up budget adjustment | 8 | 9 |
| 10 | 11 | 12 | 13 June budget requests due (in Sherpa) | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 • Deadline to complete Stage 1 budget system entry | 23 |
| 24 | 25 Memorial Day | 26 | 27 • Rev Committee Mtg | 28 | 29 • Final '19 audited fund level financial stmts avail. | 30 |

June

| SUN | MON | TUE | WED | THUR | FRI | SAT |
|-----|---|---|-----|------|-----|---|
| 31 | 1 | 2 Mayor's Revenue Update and Proposed Budget Adjustments | 3 | 4 | 5 | 6 Ad/Home Page Notice of public hearing (5+ days prior) ⁴ |
| 7 | 8 Certified Tax Rates available per statute ³ | 9 Council Budget Workshop | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 Public Hearing Adopt 2020 final tax rates ¹ and Adjusted Budget ³ | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |

¹ UCA §§ 59-2-909 and 59-2-912: adopt rates by Jun 22 if not more than the certified rate and certified rates are available by the 15th.

² UCA § 59-2-919 Notice and public hearing requirements for certain tax increases.

³ UCA § 59-2-924(3)(c) June 8th deadline for County Auditor to transmit certified tax rate to governing body.

⁴ UCA § 17-36-26 Notice and public hearing requirements for increase in budgetary fund or general fund (5+ days prior to hearing. County typically does it on a Saturday).