

2019 ADJUSTED BUDGET CALENDAR

April

SUN	MON	TUE	WED	THUR	FRI	SAT
7	8	9	10	11	12 Indirect cost data due to Mayor Finance from fiscal personnel	13
14	15 • 2018 Trial Balance is available • Distribute Indirect cost driver data for review	16 Capital Project Re-budget true-up file emailed	17	18	19 Capital Project Re-budget comments due from fiscal personnel	20
21	22 Deadline: Pre-June Interim Budget Adjustments Due to Mayor Finance	23	24	25	26	27
28	29	30 Interim Budget Adjustments approved at COW (incl. '19 Re-budget T/U's)				

May

SUN	MON	TUE	WED	THUR	FRI	SAT
			1	2	3 Indirect Cost Allocation Plan draft distributed	4
5	6 ESR/OPEB exposure draft distributed	7 Meeting with fiscal managers to discuss Indirect Cost and ESR/OPEB drafts	8	9 Finalize Indirect Cost Allocation Plan and ESR/OPEB adjustments	10 • Budget forms available in BRASS • BRASS Training	11
12	13 Indirect Cost Training	14	15 Budget documents for June requests due to Mayor Finance	16	17	18
19	20	21	22	23	24 Deadline to complete Stage 1 BRASS entry	25
26	27 Memorial Day	28 Finalize sales tax revenue projections	29 • Rev Committee Mtg • Draft LRP Review	30	31 • LRPs completed • Final audited fund level fin stmts avail.	

June

SUN	MON	TUE	WED	THUR	FRI	SAT
						1
2	3	4 Mayor's Revenue Update and Proposed Budget Adjustments	5	6	7	8 • Certified Tax Rates available per statute ³ • Ad/Home Page Notice of public hearing (5+ days prior) ⁴
9	10	11 Council Budget Workshop	12	13	14	15
16	17	18 Public Hearing Adopt 2018 final tax rates ¹ and Adjusted Budget ³	19	20	21	22

v2019.03.05

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).