

# 2021 ADJUSTED BUDGET CALENDAR

April

SUN	MON	TUE	WED	THUR	FRI	SAT
4	5	6	7	8	9 Indirect cost data due to Mayor Finance from fiscal personnel	10
11	12	13	14	15	16	17
18	19 • 2020 Trial Balance is available • Distribute Indirect cost driver data for review	20 Capital Project Re-budget true-up file published	21	22	23 Capital Project Re-budget comments due from fiscal personnel	24
25	26 <b>Deadline: Pre-June Interim Budget Adjustments Due to Mayor Finance</b>	27	28	29	30	

May

SUN	MON	TUE	WED	THUR	FRI	SAT
						1
2	3	4 • Interim Budget Adjustments approved at COW	5 • <b>Sherpa Budget system open for entry</b>	6 • Indirect Cost Allocation Plan and ESR/ OPEB drafts distributed	7	8
9	10 • Meeting with fiscal managers to discuss Indirect Cost and ESR/OPEB drafts • Indirect Cost Training	11	12 • Finalize Indirect Cost Allocation Plan and ESR / OPEB adjustments • Finalize capital project true-up budget adjustment	13	14	15
16	17 Deadline to enter Indirect Costs, ESR and OPEB Adjustments in Sherpa	18 COW approve capital project budget adjustment	19 • <b>Deadline to complete Stage 1 budget system entry</b>	20	21	22
23	24	25	26 • Revenue Committee Mtg	27	28	29
30	31 Memorial Day • Final audited fund level financial stmts avail.					

June

SUN	MON	TUE	WED	THUR	FRI	SAT
		1	2	3	4	5
6	7	8 • <b>Mayor's Revenue Update and Proposed Budget Adjustments</b> • <b>Certified Tax Rates available per statute<sup>3</sup></b>	9	10	11	12 Ad/Home Page Notice of public hearing (5+ days prior) <sup>4</sup>
13	14	15 Council Budget Workshop	16	17	18	19
20	21	22 <b>Public Hearing Adopt 2021 final tax rates<sup>1</sup> and Adjusted Budget<sup>3</sup></b>	23	24	25	26

<sup>1</sup> 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.

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

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

<sup>4</sup> 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).