

### Example City Budget Process Calendar

**The calendar is a general example of how to schedule your budget process. Please note the following:**

- Check with your local paper and document the official publication day of your newspaper and when they need your notice. This will allow you to plan accordingly so you can meet these tight deadlines.
- The dates are recommendations based on suggested “not later” dates. These dates reflect meeting the April 30 deadline providing for the possible dates of publications and hearings. Remember, notices must be published/posted not less than 10, not more than 20 days before the hearing date in the official city newspaper.
- You can publish your first notice ahead of the required property tax notice mailing BUT the hearing itself should not take place prior to a window in which residents receive the mailing. We ask that you have your hearing on the property tax levy no earlier than March 25<sup>th</sup> in order to allow the mailings a chance to get to the citizens.

## Example Budget Process Calendar

### One Meeting a Month on First Tuesday

- Rollback released by Dept. of Revenue November 1
- Budget forms released by Dept. of Management First Week of December
- Taxable Valuation entered into DOM valuation and budget system by County Auditors January 1
- Gather budget requests from departments / stakeholders By January 1
- Put together preliminary budget and hold budget workshops w/ City Council Jan 2 and/or Feb 6
- Set April 2 hearing date for the Property Tax Levy Hearing February 6 or March 5
- Create a proposed tax rate levy and set a public hearing date for the proposed property tax levy; enter these items into DOM software so they can be transferred to County Auditor's Office for required mailing Not later than March 5 (Statutorily required by March 15)
- Mailing of truth-in-taxation statements is completed by the County Auditor March 20
- Publish / post notice of public hearing not less than 10, not more than 20 days prior to the date of the proposed levy rate public hearing Must be published between March 13 - 23
- Hold Property Tax Levy Hearing – only item on the agenda for this meeting April 2
- Set special meeting for April 23 public hearing date for the full budget adoption hearing at a second Meeting on April 2; must be a separate meeting from the Property Tax Levy Hearing April 2
- Publish notice of public hearing for the full budget adoption Must be published between April 3 -13
- Hold public hearing on budget adoption and adopt the budget April 23
- Submit budget in online system and to County Auditor Not later than close of business on April 30

## Example Budget Process Calendar

### Two Meetings a Month on First and Third Tuesday

- Rollback released by Dept. of Revenue November 1
- Budget forms released by Dept. of Management First Week of December
- Taxable Valuation entered into DOM valuation and budget system by County Auditors January 1
- Gather budget requests from departments / stakeholders By January 1
- Put together preliminary budget and hold budget workshops w/ City Council Jan 2, Jan 16, Feb 6 and/or Feb 20
- Set April 2 hearing date for the Property Tax Levy Hearing February 6 or Feb 20
- Create a proposed tax rate levy and set a public hearing date for the proposed property tax levy; enter these items into DOM software so they can be transferred to County Auditor's Office for required mailing Not later than March 5 (Statutorily required by March 15)
- Mailing of truth-in-taxation statements is completed by the County Auditor March 20
- Publish / post notice of public hearing not less than 10, not more than 20 days prior to the date of the proposed levy rate public hearing Must be published between March 13 - 23
- Hold Property Tax Levy Hearing – only item on the agenda for this meeting April 2
- Set April 23 public hearing date for the full budget adoption hearing at a second Meeting on April 2; must be a separate meeting from the Property Tax Levy Hearing April 2
- Publish notice of public hearing for the full budget adoption Must be published between April 3 -13
- Hold special meeting or move April 16 meeting to April 23 public hearing on budget adoption and adopt the budget April 23
- Submit budget in online system and to County Auditor Not later than close of business on April 30