

# City Budget Calendar for Fiscal Year 2019

**PLEASE NOTE:** *The dates shown are statutory deadlines for budgeting actions. City officials are strongly encouraged to complete each step in the budgeting process as early as possible.*

<u>Date</u>	<u>Action/Event</u>	<u>Idaho Code</u>
Monday, April 30, 2018	Last day for the city to notify the county clerk of the date, time and location of the city budget hearing for the upcoming fiscal year. (“Not later than April 30 of each year...”)	63-802A
Monday, June 4, 2018	The new construction roll is due from the county assessor. (“As soon as possible, but in any event by no later than the first Monday in June...”)	63-301A
Friday, August 3, 2018	The county auditor will notify the city of the taxable valuation of all the taxable property from the property roll for the current year, from the operating property roll for the previous year, from the prior year’s actual or current year’s estimated subsequent property roll and missed property roll, and the amount of value subject to occupancy tax notwithstanding exemptions authorized in chapter 6, title 63 of Idaho Code, for the previous year. The auditor will furnish the valuation from the current operating property roll upon receipt from the State Tax Commission. (“Prior to the first Monday in August...”)	63-1312
Choose date that will meet publication and hearing requirements	The City Council must adopt a tentative budget prior to the public hearing on the budget. Legal notice of the proposed budget and budget hearing must be published twice, at least 7 days apart, in the official newspaper. <b>Please Note:</b> Cities that advertise in a weekly newspaper should be aware of publication dates and adjust deadlines accordingly.	50-1002
Wednesday, Sept. 5, 2018	Last day for budget hearing (“...Prior to certifying to the county commissioners...”)	50-1002
Thursday, September 6, 2018	Last day to certify property tax levy to county commissioners. (“...not later than the Thursday prior to the second Monday in September...”)	63-803(3)
Friday, September 28, 2018	Appropriations ordinance must be passed by the council and published once in the official newspaper by this date. The ordinance must also be sent to the Secretary of State. (“The city council of each city shall, prior to the commencement of each fiscal year, pass an ordinance to be termed the annual appropriation ordinance...”)	50-1003
Monday, Oct. 1, 2018	Beginning of 2019 Fiscal Year.	50-1001