

## PREPARATION CALENDAR FOR 2018/19 BUDGET

<b>Date</b>	<b>Day</b>	<b>Action</b>
December 5, 2018	Wednesday	Regular City Council Meeting – City Council to review priorities
December 5, 2018	Wednesday	Regular City Council Meeting – City Council to approve budget calendar for FY 2019-2020 Budget
December 21, 2018	Friday	City Manager review and approval of budget instruction manual.
January 4, 2018	Friday	Distribution of Budget Request Instruction Manual to Dept. Heads.
January 18, 2018	Friday	Deadline for submission of Budget Requests
January 21 - 25, 2018	M-F	City Manager and City Treasurer review all submissions and prepare outline for a recommended budget, and prepare for meetings with departments.
February 4 – February 8, 2019	M-F	City Manager and City Treasurer meet with departments to review and make determinations for inclusion in the recommended budget.
February 15	Friday	Receipt of maximum tax rate letter from Dept. of Taxation
February 15	Friday	Department of Taxation provides Preliminary Revenue Projections package, to be reviewed by City Manager and City Treasurer.
February 22	Friday	Last day for local government entities to notify Department of Taxation about proposed tax rate changes.
February 20	Wednesday	Presentation and Budget Workshop for Special Funds to City Council including Grants Fund, Transient Lodging Tax Fund, and Court Administrative Fee Fund.
Feb. 18 - 22, 2018	M-F	City Manager and City Treasurer meet with departments for any revisions necessitated by Preliminary Revenue Projections.
March 1	Friday	Governor certifies population for distribution of Cigarette, Liquor, Basic City/County Relief Tax and Gasoline Tax (NRS 370.260; 369.173; 377.055(3), and 360.285).
March 6	Wednesday	Regular City Council meeting. Designation of auditor or auditing firm must be made no later than three months prior to the close of the fiscal year. Department of Taxation is to be notified of the designation (NRS 354.624).
March 15	Friday	Department of Taxation provides Final Revenue Projections Package, specifically for Motor Vehicle Fuel tax and Consolidated tax for non-school entities for use in preparing the tentative budget document. The final estimates of net proceeds of minerals for calendar year 2019 are also included.
March 25	Monday	Department of Taxation provides Final Abated Revenue Projections (pro-forma) package for property taxes. (NRS 361.4535(2)).
March 25 – 29, 2019	W - F	City Manager and City Treasurer meet with department heads after receipt of final property tax revenue projections
March 29	Friday	Issuance of tentative budget and recommended Five-Year Capital Improvement Program to Mayor, City Council and any other interested parties.
April 3	Wednesday	Regular City Council Meeting
April 4	Thursday	City Council Budget Workshop
April 5	Friday	City Council Budget Workshop
April 8	Monday	City Council Budget Workshop
April 9 – 11	Tues – Thurs	Treasurer to prepare Dept. of Taxation tentative budget document
April 15	Monday	Tentative Budget submitted to Department of Taxation (NRS 354.596).
May 8	Thursday	Notice of Public Hearing published (NRS 354.596).
May 14	Tuesday	City Council Budget Workshop
May 16	Thursday	City Council Budget Workshop
May 22	Wednesday	Public Hearing on Tentative City Budget (NRS 354.596). New Legislation states the public hearing on the tentative budget must be held by the governing body not sooner than the third Monday in May and not later than the last day in May.
May 28	Tuesday	City Council Budget Workshop – Final Budget/Adoption
June 3	Monday	The final budget for all local government shall be adopted on or before this date and shall be filed with the county clerk and the Department of Taxation. (NRS 354.598).