

FY 14 Budget Calendar DRAFT

Date	Activity	Time	Agenda/Action	Description
4/4/13	Reg Council Meeting	4:00 p.m.	Adopt Budget calendar Set date for public hearing on the budget	Idaho Code §63-802A (1) Provides that not later than April 30 of each year, each taxing district shall set and notify the county clerk of the date and location set for the budget hearing of the district.
4/30/13	No Council Activity			Idaho Code § 63-802A Last day for the City to notify the County Clerk of the date, time and location of the City budget hearing.
5/2/13	Reg Council Meeting	4:00 p.m.		
5/14/13	Budget Work Session	Tuesday 10:00 a.m.	Discussion on Council Priorities External Contracts - Policy Review -Budget for external contracts	
6/11/13	Budget Work Session	Tuesday 10:00 a.m.	Budget Discussion - Financial Policies -Revenue and Expenditure Assumptions and Projections - Operating Budget -Fixed Asset Budget -Capital Improvement Budget	§ 63-802. Limitation on budget requests--Limitation on tax charges--Exceptions (1) . . . no taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the greater of: (a) The dollar amount of property taxes certified for its annual budget for any one (1) of the three (3) tax years preceding the current tax year, whichever is greater, plus the dollar amount of moneys received pursuant to section 63-3638(12), Idaho Code, for the past tax year, which amount may be increased by a growth factor of not to exceed three percent (3%) plus the amount of revenue that would have been generated by applying the levy of the previous year, not including any levy described in subsection (4) of this section, . . . , to any increase in market value subject to taxation resulting from new construction or change of land use classification as evidenced by the value shown on the new construction roll compiled pursuant to section 63-301A, Idaho Code; and by the value of annexation during the previous calendar year, as certified by the state tax commission for market values of operating property of public utilities and by the county assessor; or . . .
6/18/13	Budget Work Session	Tuesday 10:00 a.m.	Final Review of Budget document	
7/3/13	Regular Council Meeting Approval of Tentative Budget	Wednesday 4:00 pm	Approval of Tentative Budget MUST HAVE COUNCIL QUORUM	§ 50-1002. Annual budget The city council of each city shall, prior to passing the annual appropriation ordinance, prepare a budget, estimating the probable amount of money necessary for all purposes for which an appropriation is to be made, including interest and principal due on the bonded debt and sinking fund, itemizing and classifying the proposed expenditures by department, fund or service, as nearly as may be practicable, and specifying any fund balances accumulated under section 50-1005A, Idaho Code. . . . Prior to certifying to the county commissioners, a notice of time and place of public hearing on the budget, . . . shall be published twice at least seven (7) days apart in the official newspaper. At said hearing any interested person may appear and show cause, if any he has, why such proposed budget should or should not be adopted.
7/17/13	No Council Activity			Publication in the Newspaper (Must be sent to the newspaper by Friday the 12th at 3:00pm)
7/24/13	No Council Activity			Publication in the Newspaper
8/1/13	Regular Council Consideration of Appropriation Ordinance	Thursday 4:00 p.m.	Public Hearing on Tentative Budget 1st Reading of Ordinance or if waived, adoption of Budget and Appropriation MUST HAVE COUNCIL QUORUM	Public Hearing on tentative budget. Council may adopt the budget any time following the public hearing. Idaho Code § 50-1003. Annual appropriations bill--Amending appropriation ordinance--Special appropriation upon petition or election 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, which in no event shall be greater than the amount of the proposed budget, in which the corporate authorities may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such corporation, not exceeding in the aggregate the amount of tax authorized to be levied during that year in addition to all other anticipated revenues. Provided, the amount appropriated from property tax revenues shall not exceed the amount of property tax revenue advertised pursuant to section 50-1002, Idaho Code. Such ordinance shall specify the object and purposes for which such appropriations are made and the amount appropriated for each object or purpose. Said ordinance shall be filed with the office of the secretary of state.
8/15/13	Public Hearing on Budget Meeting Consideration of Appropriation Ordinance	Thursday 1:00 p.m.	2nd Reading of Ordinance or if waived, adoption of Budget and Appropriation Ordinance MUST HAVE COUNCIL QUORUM	Idaho Code § 50-902. Passage of Ordinances . . . Ordinances shall be read on three (3) different days, two (2) readings of which may be by title only and one (1) reading of which shall be in full, unless one half (1/2) plus one (1) of the members of the full council shall dispense with the rule. . .
8/20/13	Consideration of Appropriation Ordinance	Tuesday 10:00 a.m.	3rd Reading and adoption of Budget and Appropriation Ordinance MUST HAVE COUNCIL QUORUM	
9/5/13	Reg Council Meeting	4:00 p.m.		Last day for Council adoption of budget and appropriation ordinance
9/6/13	No Council Activity			Idaho Code §50-803(3) Last day to certify property tax levy (L2) to the county commissioners
9/25/13	No Council Activity			Last day to publish appropriations ordinance. Ordinance must be sent to Secretary of State (Must be sent to the newspaper by Friday the 20th at 3:00 pm)
10/1/13	No Council Activity			First day of new budget year Idaho Code § 50-1001. Fiscal year The fiscal year of each city shall commence on the first day of October.