

Budgeting Sequence

The table below summarizes the timing sequence of events relating to budgetary procedures:

Sequence of Actions	Cities	Towns	Counties	Local & Special Districts and Interlocal Entities
Prepare Tentative Budget	On or before the first scheduled meeting in the last May of current period	On or before the first scheduled town council meeting of May	On or before the first day of the next to last month of fiscal period	On or before the first meeting of the board of trustees in November (calendar year entity) or May (fiscal year entity)
Make Tentative Budget Available to Public	At least 10 days prior to the adoption of a final budget	Promptly	At least 10 days prior to the adoption of a final budget	At least 7 days prior to the adoption of a final budget
Give Notice of Public Hearing	At least 7 days prior to the hearing	At least 7 days prior to the hearing	At least 7 days prior to the hearing	At least 7 days prior to the hearing
Make Adjustments & Adopt Final Budget	Before the last June 30 of each fiscal period	Before the last June 30 of each fiscal period	On or before the last day of each fiscal period	On or before the last day of each fiscal period
File Final Budget with State Auditor	Within 30 days after final adoption	Within 30 days after final adoption	Within 30 days after final adoption	Within 30 days after final adoption

C: [10-6-111-114](#)
 T: [10-5-108](#)
 CO: [17-36-11-13](#)
 D: [17B-1-608-609](#)
 I: [11-13-508](#)

Source: *State of Utah Uniform Accounting Manual for All Local Governments*, OFFICE OF THE STATE AUDITOR