

REVISED BUDGET PROCEDURES CALENDAR

FISCAL YEAR 2020-21

This Budget Procedures Calendar is intended to serve as a guide during the budget preparation process. The actual date on which certain events take place may differ from the dates indicated below, depending on the progress of other events.

WHEN	WHO	WHAT
February 2020	County Administrative Office	Prepare FY 2020-2021 Budget Manual and budget forms. (G.C. 29042).
February 14, 2020	County Administrative Office	Distribute Budget Manual and budget materials.
April 13 through May 1, 2020	County Administrative Office All Departments	County Administrative Office will contact each department that needs to rebalance their budgets due to changes made.
May 2020	Auditor-Controller/County Clerk	Advise BOS of population and CPI changes to be used in calculation of FY 20/21 appropriations limit. (If available from Dept. of Finance)
No later than May 18, 2020	County Administrative Office	Prepare Resolution for new classifications and position allocation. Prepare list of capital assets approved for purchase prior to adoption of final recommended budget and list of new positions to fill prior to adoption of final recommended budget.
May 27, 2020	Clerk to Board of Supervisors	Submit notice for Recommended Budget Hearings scheduled for June 9, 2020. <u>Notice to be published no later than May 30, 2020.</u>
June 1, 2020	County Administrative Office All Departments	Master Fee updates due to County Administrative Office. (Include fee studies)
June 2, 2020	County Administrative Office	Submit Recommended Budget to the BOS for June 9 BOS meeting. (G.C. 29062)
June 9, 2020	Auditor-Controller/County Clerk Board of Supervisors County Administrative Office Department Heads	FY 2020-21 Recommended Budget Hearings and Approval of Recommended Budget (G.C. 29064).
June 12, 2020	Auditor-Controller/County Clerk County Administrative Office	Auditor prepares Payroll Projection Reports and County Administrative Office distributes Reports.
June 12, 2020	County Administrative Office	Net County Cost distributed to all General Fund departments.
June 17, 2020	Auditor-Controller/County Clerk	Prepare Resolution establishing Prop. 4 Appropriations Limit (FY 20/21) for County of Lake and Special Districts governed by the BOS, for BOS June 30, 2020 agenda.
June 30, 2020	Board of Supervisors	Adopt resolutions establishing Prop. 4 Appropriations Limit for FY 20/21.
Prior to July 1, 2020	Assessor Clerk to Board of Supervisors	Transmittal of Secured Roll. Public Notices.
July 10, 2020	All Departments	Deadline for submitting completed budget request forms to the County Administrative Officer. (G.C. 29040, 29042)

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July 13 through July 31, 2020	County Administrative Office	Review budget; meet with department heads; prepare recommendations to submit to BOS for Budget Hearings and compile information for Budget Narratives book.(GC 29060)
No later than August 13, 2020	Auditor-Controller/County Clerk County Administrative Office	Calculate revisions to property tax revenue estimates, estimate fund balance carryovers, refine other revenue estimates and advise County Administrative Officer. (G.C. 29044)
August 14, 2020	Auditor-Controller/County Clerk	Provide estimated fund balance carryover to County Administrative Office.
August 14, 2020	County Administrative Office	Complete budget system entries.
August 18-24, 2020	Auditor-Controller/County Clerk	Prepare summary schedules 9 and 15 to send to CAO office; Proof CAO recommendations and summary schedules.
August 28, 2020	Clerk to Board of Supervisors	Submit notice for Final Recommended Budget Hearings scheduled for September 16-17, 2020 (G.C. 29080). <u>Notice to be published no later than September 6, 2020.</u>
No later than September 8, 2020	County Administrative Office	Compile Budget Forms, draft resolutions for adoption of budget and position allocations, distribute to Board of Supervisors.
September 16-17, 2020	Auditor-Controller/County Clerk Board of Supervisors County Administrative Office Department Heads	FY 2020-21 Final Recommended Budget Hearings. Adoption of budget at conclusion of public hearing, which must be completed no later than October 2, 2020. (G.C. 29081, 29082, 29083, 29088)
September-October 2020	Auditor-Controller/County Clerk	Prepare budget schedules in final form as prescribed by the State Controller to reflect Adopted Budget.
September-October 2020	Auditor-Controller/County Clerk	Compute Tax Rates and prepare resolution setting Tax Rates for local agencies, etc. (G.C. 29100).
November 2020	Auditor-Controller/County Clerk	Print and bind the Adopted Budget and file with Clerk of the Board of Supervisors and State Controller by December 1, 2020. (G.C. 29093)
January 12, 2021	All Departments	Deadline for submitting mid-year budget adjustments to County Administrative Office.
February 9, 2021	Board of Supervisors County Administrative Office	Board of Supervisors meeting to approve mid-year budget adjustments.