Introduction
In this publication, we have summarized the major changes in state law that effect city/town budgets. We suggest review of this special report by all persons directly involved in the budget process. The report is being sent to city/town managers or clerks, finance directors and attorneys so it may be necessary for you to copy the report in order to distribute it further. This report is available at our website www.azleague.org under Resources and Research.

2010 Census Population Numbers
The 2010 Census numbers are used this year as the official population designation for shared revenue calculations. Preliminary estimates for shared revenue, as well as population figures for FY 2014-15, are contained in the accompanying report entitled “State Shared Revenue.”

Note: The census bureau has a program to provide geographically updated population certifications so that jurisdictions can get credit for the population in annexed areas. When available, the program will involve a fee and an application process. The application and detailed information is available at the following website: www.census.gov/mso/www/certification/. These procedures affect the updating of populations for distribution of all types of state shared revenue.

Expenditure Limitations
All cities and towns in Arizona are subject to some form of expenditure limitation. However, as of March 2013, 78 cities and towns have adopted alternative expenditure limitations or modified their expenditure limits in some way. Some communities have adopted a pure home rule option stating that each year the council will, after a public hearing, set the coming year’s expenditure limitation. This is a reminder to pure home rule communities that now is the time to set your FY2013-2014 expenditure limit by the date specified in your particular home rule language. Be sure to set your limit to include all expenditures. Currently, there are no excludable items under pure home rule.

If you are considering proposing a home rule option for FY2015-2016 to your voters in the Fall of 2014, you should begin your preparation this month. We have produced a 2014 Guide for an Alternative Expenditure Limitation that contains election calendars, sample reporting forms and summaries of the requirements for adopting an alternative expenditure limit. Information on alternative expenditure limits and other options to the state imposed limit is also contained in the League’s Municipal Budget and Finance Manual.

Home rule option elections must take place at the same time as your mayor/council election. Recent legislation (SB 1454) waives the penalties for violation of the expenditure limit for FY 2015 for these affected cities and towns. Language was added to also waive penalties for future years until the next home rule election can be held. The League has sent out information on home rule reauthorizations last year, please contact us if you have any questions.

Truth in Taxation
The law requires the county assessor, on or before February 10 of each year, to transmit to each city and town an estimate of the total net assessed valuation of the city or town, including new property added to the tax roll. If the proposed primary tax levy amount, excluding amounts attributable to new construction, is greater than the levy amount in the previous year, the city/town must go through the “truth in taxation” procedures. It is very important to note that it is the levy amount and not the rate that triggers the truth in taxation procedures.
If the proposed levy triggers “truth in taxation,” the city or town must publish a notice and press release concerning the increase and hold a public hearing. The following apply to these requirements:

1. The notice has to be published twice in a newspaper of general circulation in the city or town. The first publication shall be at least fourteen but not more than twenty days before the date of the hearing for the proposed levy. The second publication must be at least seven but not more than ten days before the hearing. The hearing must be held at least fourteen days before the adoption of the levy. The hearings for truth in taxation, the adoption of the levy and the adoption of the budget may be combined into one hearing. The truth in taxation hearing must be held before the adoption of the final proposed budget.

2. The notice has to be published in a location other than the classified or legal advertising section of the newspaper.

3. The notice must be at least one-fourth page in size and shall be surrounded by a solid black border at least one-eighth inch in width.

4. The headline of the notice must read “Truth in Taxation Hearing - Notification of Tax Increase” in at least eighteen point type and the text must be in substantially the same form as the statute. (A sample notice can be found in Exhibit H of the Municipal Budget and Finance Manual.)

5. The city or town is also required to issue a press release with the same information that is included in the required notice.

**Important Budget Note:** If your city or town is subject to Truth in Taxation this year, you must adopt your tentative budget before the statutory deadline of July 15 in order to meet deadline requirements for the publication of Truth in Taxation notices (see budget calendar at the end of this report).

The law also provides that in lieu of publishing the notice, it may be mailed to all registered voters in the city or town at least ten but not more than twenty days before the hearing on the proposed levy. It also requires that a roll call vote be taken on the matter of adoption of the primary property tax levy if an increase is proposed. Following the public hearing, the city or town must, within three days of the hearing, mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the council’s vote to the property tax oversight commission.

Property Tax Oversight Commission  
Arizona Department of Revenue  
1600 West Monroe  
Phoenix, Arizona 85007  
Attn: Office of Economic Research and Analysis

Both the hearing and the notice can be combined with the regular budget notices. **To reiterate, even if a city/town primary property tax rate remains the same but your levy increases by more than what is attributable to new construction, perhaps because of an increase in assessed valuation, that city or town must follow “truth in taxation” notification procedures.**

**Property Taxes FY 2014-2015**

The Property Tax Oversight Commission (PTOC) will again be reviewing the primary property tax levy of each city and town. Notice of any violation of the levy limit will be sent by September 15. You will then have until October 1 to request a hearing before the PTOC. Disputes may be appealed to the superior court.

You should have received a final levy limit worksheet on or before February 10, showing the city or town levy limit from the county assessor. A copy of the worksheet is sent to each city and town levying a tax as well as the Commission. **The city or town must then have notified the Commission, in writing, within ten days as to whether they agree or disagree with the levy limit listed on the worksheet. If you failed to notify the Commission, they will presume that you have agreed with the limit.**
In addition to this requirement, in early July, the PTOC will request the amount of total actual property tax collections from the prior year and collections from property which was added to the rolls as escaped property in the prior year. This information is necessary for the PTOC to properly review the levy limit calculations.

If you find that your collections exceed your allowable levy for last year, there is an Attorney General’s opinion (86-031), which has been interpreted to mean that a city or town can offset the amount of involuntary tort judgments which they have paid during a tax year against any excess property tax collections. In other words, such judgments can reduce the amount you may have to subtract from your allowable levy due to excess tax collections. To take advantage of this option, you must submit to the PTOC by the first Monday in July a copy of the court order or settlement agreement of the involuntary tort judgment and the minutes of the council meeting at which payment was approved.

**Government Property Lease Excise Tax**

The Government Property Lease Excise Tax (GPLET) applies to buildings which are owned by a city, town or county, but leased by a private party and occupied and used for commercial or industrial purposes. This tax is the successor to the tax on possessory interests which was repealed in 1995. Counties must administer and collect the excise tax, and distribute the revenues to the county, city, school district(s) and community college district, according to a percentage distribution formula.

The 2010 session saw several changes made to new GPLET Leases. Any current GPLET leases, or leases entered into within 10 years pursuant to a development agreement, ordinance or resolution approved by the governing body prior to June 1, 2010, are grandfathered in and will not be affected by the changes. For all other leases, changes include: establishing a lease term limit of 25 years while preserving the government lessors ability to abate the GPLET tax for up to 8 years for properties located in a central business district; modifications to the definition of a central business district; new transparency requirements for government lessors in conjunction with the Department of Revenue (DOR); a transferring of the responsibility for the collection and distribution of GPLET taxes from the government lessors to the county treasurers; a scheduled audit of GPLET by the Auditor General in 2015 and a review of rates by JLBC in 2016. There is an in-depth explanation of the GPLET tax in the Municipal Budget and Finance Manual.

**Update on Development Fees**

SB 1525 from the 2011 legislative session brought substantive changes to statutes governing municipal development fees, infrastructure improvement plans and fee studies. The statute prescribes that a municipality may assess development fees to offset costs associated with providing certain necessary public services to new development. These development fees must be: proportionate to the burden imposed on the municipality; based on items contained in a community’s Infrastructure Improvements Plan (IIP); and calculated using a fee study conducted by a qualified professional.

The comprehensive 2011 law places limits on the items defined as “necessary public services” for which impact fees can be assessed. Certain categories of impact fees were prohibited as of January 1, 2012; however, if they were being collected prior to that date, they may continue in force until **August 1, 2014**. The law requires municipalities to have new IIPs and new fee studies adopted by **August 1, 2014**. The League model ordinance can be used as a guideline for compliance with the provisions of this law. To view the model ordinance, please click here. For more information on SB1525, please see the **2011 New Laws Report** on the League’s website.
HURF
As a reminder, according to A.R.S. §9-481, an audit report must include “determination” that HURF and any other dedicated state transportation revenues are being used solely for their authorized transportation purposes. We recommend that it be a written affirmation provided in your audit.

Remember that state law specifically prohibits the use of HURF monies on law enforcement or the administration of traffic safety programs. It also gives the Auditor General authority upon request of the joint legislative audit committee to conduct performance audits on cities and towns receiving HURF monies and it establishes penalties for those jurisdictions that violate the HURF requirements. If you have any questions about your particular city or town HURF distribution, you may contact Brad Steen with the Fiscal Planning Division of the Arizona Department of Transportation at (602) 712-4637.

Financial Reports and Website Requirements
Legislation enacted during the 2010, 2011 and 2012 sessions amended and added rules regarding publication and submission of certain financial notices and reports, as well as amended rules pertaining to the creation of local government websites.

City, Town Website
As of January 1, 2013, cities and towns with a population over 2,500 are required to establish and maintain an official Internet website that is accessible to the public at no cost. Each local government website must have available comprehensive reports detailing all revenues and expenditures over $5,000. Previously, only reports on expenditures were required. The League continues to work with the Department of Administration on compliance with this requirement, through their website, http://openbooks.az.gov.

State law allows municipalities to satisfy this requirement by posting a Comprehensive Annual Financial Report (CAFR) that has received a certificate of achievement for excellence in financial reporting by the Governmental Finance Officers Association to their website. The CAFR must be produced by a certified public accountant or a licensed public accountant who is not an employee of the local government. The report must be in accordance with generally accepted auditing standards and contain financial statements that are in conformity with generally accepted accounting principles. Therefore, municipalities must determine whether to pursue GFOA certification for their CAFR to comply with the statute or post the CAFR and provide the required expenditure and revenue information.

Publication of Local Budgets
Additionally, municipalities must prominently post on their websites revenue and expense estimates and adopted budgets for the last five years. These documents must be posted within seven business days of their final adoption. Municipalities without websites shall utilize the website of the League of Arizona Cities and Towns.

New Posting Requirement
A municipality that chooses to levy or assess any new or increased taxes or fees must provide written notice of the change at least 60 days before the date the proposed tax or fee is approved or disapproved on the municipality’s homepage of its website. This requirement does not apply to development impact fees.

Property Tax Levy Report
Cities and towns preparing to have a public hearing on a property tax levy must publish a report that includes estimates of both expenditures and revenues related to the levy. This report must be published in a newspaper, on the city or town’s website, and made available at libraries and administrative offices. The newspaper publication must also include a physical address for the library and the city or town website address. If a municipality’s rate is set to increase, the city or town must provide 60-days’ notice on its website.

Sales Tax Report
Cities and towns that do not contract with the Arizona Department of Revenue (DOR) for their tax collection must now submit a report to DOR by September 1 each year that includes the total amount of transaction privilege tax (TPT) and excise tax monies collected by the city or town from the prior year.
Residential Rental Tax
Municipalities are prohibited from imposing or increasing transaction privilege taxes on the rental of residential property unless the increase is approved by the voters at a regular municipal election.

Communication Relating to Elected Officials
All expenditures for communications that promote an individual elected public official that include the official's name or physical likeness must now be reported to the Arizona Department of Administration (ADOA). Communications required by statute, ordinance or rule, and activities conducted in the normal course of the local government's operations are exempt from this reporting requirement.

Informational Pamphlet Required for Bond Elections
Current law requires that an informational pamphlet be issued in connection with bond elections. The pamphlet must provide examples of how the bond will impact the taxes for a $250,000 home, a $1 million commercial property and on agricultural property valued at $100,000. Additionally, the example value for commercial property is reduced to $1 million.

Municipal Water Charges
A municipality may not seek recovery of water and wastewater charges from anyone other than an individual who has contracted for the service and resides or has resided at the service address when the residential property contains four or fewer units. A property owner, an immediate family member of the person who does not reside at the property or any other entity, at its sole discretion, may contract for water and wastewater service with a municipality and shall provide payment for such services.

Municipal Improvement Districts Reserve Fund
Cities and towns may create reserve funds to be used for municipal improvement districts financing using the proceeds of special assessment lien bonds. For questions relating to this new fund, please contact your financial advisor.

The Uniform Expenditure Reporting System (UERS)
The UERS report must be filed by all cities and towns no later than four months after the end of the fiscal year. This requirement applies even if you have adopted an alternative to the State imposed expenditure limitation. The UERS report actually consists of three reports: (1) an annual expenditure limitation report; (2) a financial statement (performed when audits are done) and (3) a reconciliation report (reconciling total expenditures reported in the expenditure limitation report to total expenditures reported in the financial statement). Figures used in these reports are to be audited figures. To meet the four month filing deadline, you should contact your auditor soon after the close of the fiscal year. If you cannot meet the October 31 filing deadline, an extension of up to 120 days may be granted by the Auditor General. Such an extension must be requested in writing.

Also, the statutes require that each city and town provide the Auditor General with the name of the chief fiscal officer of the community by July 31 of each year. The chief fiscal officer is responsible for filing the UERS report.

Expenditure Limit and UERS Dates

<table>
<thead>
<tr>
<th>DATE</th>
<th>EVENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 1</td>
<td>Economic Estimates Commission (EEC) notifies cities and towns of their estimated expenditure limitation.</td>
</tr>
<tr>
<td>April 1</td>
<td>EEC determines the actual expenditure limitation for the coming fiscal year and notifies the city or town.</td>
</tr>
<tr>
<td>July 31</td>
<td>Provide name of chief fiscal officer to the Attorney General</td>
</tr>
<tr>
<td>October 31</td>
<td>Reports required by UERS must be submitted to the Auditor General unless an extension is requested (in writing) and approved.</td>
</tr>
</tbody>
</table>
WIFA
The Water Infrastructure Finance Authority (WIFA) is charged with helping communities develop necessary water and wastewater infrastructure. For information on programs offered by WIFA please contact Melanie Ford at mford@azwifa.gov or (602) 364-1321.

Budget Forms
The Auditor General’s office has budget forms have forms posted to their website for FY ‘15. For budget form questions, please contact Michael Stelpstra at (602)553-0333 or asd@azauditor.gov.

Note: Prompt attention should be given to the accurate completion of the forms due to state law that requires the forms to be posted on a municipality’s website. State law requires additional information on employee compensation and benefits to be reported. In order to facilitate this, the Auditor General will provide a place to report this information on their budget schedules. Because a city or town is already required to post these documents to their website, you will also be fulfilling the posting requirements.

Public Deposits and Pooled Collateral
Last year the legislature established the Statewide Collateral Pool Administrator in the Office of the State Treasurer. The Administrator has the responsibility to prescribe and enforce policies that fix the terms and conditions under which uninsured public deposits must be secured by collateral. The Administrator must have the necessary policies and procedures in place to implement this legislation by July 1, 2014. Uninsured public deposits required to be secured by collateral must be deposited in an eligible depository; however, the City of Phoenix, with a written notice to the Administrator, is exempt because it is a chartered city with a population of over a million people.

An eligible depository is prohibited from accepting any public deposit without the required collateral being deposited with a qualified escrow agent or the Administrator. The required collateral must be 102 percent of public deposits, less any applicable deposit insurance, and must be valued at current market value.

The legislation also established procedures for payment of losses and civil penalties for noncompliance. The Administrator is required to annually assess a fee on every eligible depository. The list of acceptable collateral that an eligible depository of uninsured public monies is required to deliver is expanded to include letters of credit issued by a federal home loan bank that have been delivered to the Administrator and meet other specified requirements. If you have any questions about this new program, you may contact the Arizona State Treasurer’s Office at (602) 542-7800.

Social Security Rates
Contributions to Social Security are divided into two segments - old age and survivor benefits, and Medicare. The current contribution rate for the first segment is 6.2% for employees and 6.2% for employers, on the first $117,000 of salary. The contribution rate for the second segment is 1.45% and there is no maximum salary threshold. These rates are current through calendar year 2014.

ASRS Contribution Rate
For those of you in the state retirement system, the contribution rate for FY15 is a 50/50 split: Employees must contribute 11.48% for retirement and 0.12% for long-term disability; and employers contribute 11.48% and 0.12%, respectively.

Additionally, state law requires ASRS to administer an Alternate Contribution Rate (ACR) to ASRS participating employers that employ ASRS retirees who return to work. The law requires that an ACR be charged to and paid for by the employer, which applies to all ASRS retirees who return to work for an ASRS employer regardless of early or normal retirement status, and regardless of the number of hours worked in a pay period. For Fiscal Year 2014-15 beginning July 1, 2014, the ACR will be 9.57%. For more information, please refer to (A.R.S. § 38-766.02).
PSPRS Contribution Rate
Changes were made to PSPRS rates in the 2011 session that increase contribution rates for employees. The rate schedule is 11.05% for FY15 and for all subsequent fiscal years, the contribution rate will be 11.65% or a split of 1/3 for employees and 2/3 for employers, whichever is lower. The employee contribution rate, however, cannot be below 7.65%. To find your employer rate for FY15, please call (602) 255-5575 or visit: http://www.psprs.com/Admin_Investments_and_Finance/cato_Actuarial_individual_rpts.html

If a retired PSPRS member returns to work in a PSPRS covered position, the employer is required to pay an alternate contribution rate (ACR). The ACR will be determined annually by the actuary and will cover the unfunded liability portion of the total contribution, except that the ACR will have an 8% minimum contribution.

Consumer Price Index
In preparing your budget it may be useful to compare previously budgeted items with the ones anticipated for the upcoming fiscal year. To aid you in doing this, listed below is the consumer price index for the United States West area. The index is published by the United States Department of Labor, Bureau of Labor Statistics.

Using the index will allow you to compare budget items from previous years by adjusting for inflation. To convert any amount from a prior year to FY 13-14 dollars simply multiply the amount by the FY 14 factor for that year. For example, to convert a $10 purchase made in FY 04-05 into FY 13-14 dollars you would multiply $10 by the FY 14 factor for FY 04-05, which is 1.22, giving you a cost of $12.20.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Index for all Items</th>
<th>FY14 Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 04-05</td>
<td>193.0</td>
<td>1.22</td>
</tr>
<tr>
<td>FY 05-06</td>
<td>198.9</td>
<td>1.19</td>
</tr>
<tr>
<td>FY 06-07</td>
<td>205.7</td>
<td>1.17</td>
</tr>
<tr>
<td>FY 07-08</td>
<td>212.2</td>
<td>1.11</td>
</tr>
<tr>
<td>FY 08-09</td>
<td>219.6</td>
<td>1.07</td>
</tr>
<tr>
<td>FY 09-10</td>
<td>218.8</td>
<td>1.08</td>
</tr>
<tr>
<td>FY 10-11</td>
<td>221.2</td>
<td>1.07</td>
</tr>
<tr>
<td>FY 11-12</td>
<td>227.5</td>
<td>1.04</td>
</tr>
<tr>
<td>FY 12-13</td>
<td>232.4</td>
<td>1.01</td>
</tr>
<tr>
<td>FY 13-14</td>
<td>235.8</td>
<td>1.00</td>
</tr>
</tbody>
</table>

I hope the information in this report will be of use to you in the preparation of your budget. If you have any questions or if I can be of assistance, please give me a call.

Tom Belshe, Deputy Director
(602) 258-5786
tbelshe@azleague.org
2014-2015 Budget Calendar

ACTION

1. Compile pertinent budget information.
   Deadline for FY 2014-2015: None
   Earliest Date FY 2014-2015: None

2. Distribute budget instructions, information and work sheets to department heads. (A general meeting with department heads could be held at this time if desired.)
   Deadline for FY 2014-2015: None
   Earliest Date FY 2014-2015: None

3. Complete compilation of the forthcoming fiscal year’s revenue estimates including debt service requirements, etc.
   Deadline for FY 2014-2015: None
   Earliest Date FY 2014-2015: None

4. Submit departmental budget estimates to appropriate reviewing official or office. Review of departmental budgets and revenue estimates by appropriate reviewing official or office. (An individual hearing with each department head may be held in conjunction with the review step.)
   Deadline for FY 2014-2015: None
   Earliest Date FY 2014-2015: None

5. Make approved changes and prepare summary of tentative budget.
   Deadline for FY 2014-2015: None
   Earliest Date FY 2014-2015: None

   Deadline for FY 2014-2015: None
   Earliest Date FY 2014-2015: None

7. Receive from the county assessor certified property values necessary to calculate the property tax levy limit and the final levy limit worksheet. (A.R.S. 42-17052)
   Deadline for FY 2014-2015: On or before February 10 of the tax year.
   Earliest Date FY 2014-2015: None

8. Notify the Property Tax Oversight Commission as to agreement or disagreement with the property tax levy limit. (A.R.S. 42-17054)
   Deadline for FY 2014-2015: Within 10 days of receiving information in no. 7 (above).
   Earliest Date FY 2014-2015: None

9. Make the property values provided by the county assessor available for public inspection. (A.R.S. 42-17055)
   Deadline for FY 2014-2015: On or before February 15 of the tax year.
   Earliest Date FY 2014-2015: None

10. Deliver proposed budget to city council for review.
    Deadline for FY 2014-2015: None
    Earliest Date FY 2014-2015: None

11. Post notice on the city/town website that council will consider an increase in the property tax rate on the date of the budget hearing. (A.R.S. 9-499.15)
    Deadline for FY 2014-2015: May 2 or 60 days before budget hearing.
    Earliest Date FY 2014-2015: None

12. Submit information on involuntary tort judgments and appropriate documentation to the Property Tax Oversight Commission for consideration. (A.A.C. 15-12-202)
    Deadline for FY 2014-2015: July 1
    Earliest Date FY 2014-2015: None

    Deadline for FY 2014-2015: July 21
    Earliest Date FY 2014-2015: None

14. Publish a summary of the tentative budget once a week for two consecutive weeks. Also include time and place of budget hearing and a statement indicating that the proposed budget may be examined at city/town library and city/town hall. (A.R.S. 42-17103)
    Deadline for FY 2014-2015: Depends upon newspaper publishing date.
    Earliest Date FY 2014-2015: None

15. Publish first “Truth in Taxation” notice (Exhibit H) in a paper of general circulation in the city or town and issue a press release with the same information as the published notice.* (A.R.S. 42-17107)
    Deadline for FY 2014-2015: July 21
    Earliest Date FY 2014-2015: July 15

16. Publish second “Truth in Taxation” notice in a paper of general circulation in the city or town.** (A.R.S. 42-17107)
    Deadline for FY 2014-2015: July 28
    Earliest Date FY 2014-2015: July 25

17. Post entire tentative budget on website and keep it posted for at least 60 months. (A.R.S. 42-17105)
    Deadline for FY 2014-2015: July 30
    Earliest Date FY 2014-2015: None

* Only necessary if the proposed property tax levy, excluding amounts attributable to new construction, is greater than the amount levied by a city or town in the previous year. In lieu of publishing the notice, a city or town may mail the notice to all registered voters at least 10 days but not more than 20 days before the hearing.

** This must occur on or before the day on which the board of supervisors levies the county tax. Check with your county board of supervisors as to their deadline for receiving your levy. Dates may change to conform to their schedule.

*** Entire tentative and final budgets (Auditor General Forms) must be posted on website within 7 business days of adoption and remain on the website for 60 months.
2014-2015 Budget Calendar

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>18. Hold public hearing on budget and property tax levy (can be combined with truth in taxation hearing).</td>
<td>August 4</td>
<td>None</td>
</tr>
<tr>
<td>19. Convene special meeting to adopt final proposed budget. (A.R.S. 42-17105)**</td>
<td>August 4</td>
<td>None</td>
</tr>
<tr>
<td>20. Mail a copy of the truth in taxation notice, a statement of its publication or mailing and the result of the council's vote to the Property Tax Oversight Commission. (A.R.S. 41-17151)</td>
<td>August 7</td>
<td>None</td>
</tr>
<tr>
<td>21. Adopt property tax levy. (A.R.S. 42-17151)</td>
<td>August 18</td>
<td>None</td>
</tr>
<tr>
<td>22. Forward certified copy of tax levy ordinance to county. (The tax levy must be adopted by the board of supervisors on or before the third Monday in August - A.R.S. 42-17151 A.)</td>
<td>**</td>
<td>None</td>
</tr>
</tbody>
</table>

* Only necessary if the proposed property tax levy, excluding amounts attributable to new construction, is greater than the amount levied by a city or town in the previous year. In lieu of publishing the notice, a city or town may mail the notice to all registered voters at least 10 days but not more than 20 days before the hearing.

** This must occur on or before the day on which the board of supervisors levies the county tax. Check with your county board of supervisors as to their deadline for receiving your levy. Dates may change to confirm to their schedule.

*** Entire tentative and final budgets (Auditor General Forms) must be posted on website within 7 business days of adoption and remain on the website for 60 months.