



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 18, 2024

Sample Budget Calendar

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Sample Budget Calendar

Reference Number: CTAS-718

SAMPLE BUDGET CALENDAR

_____ County

For the Fiscal Year 20__

PHASE ONE: *Adoption of Budgeting System*

Dates	Responsibility	Procedures or Action To Be Taken
November 1–January 1	Committee & Department Heads	Develop procedures, budget forms and budget calendar
January 2–31	CountyLegislativeBody	Adopt budgeting process
February 1	Budget Coordinator	Transmit budget instructions, related statistical data, procedures, forms, and budget calendar to all department heads responsible for preparing the department's budget

PHASE TWO: *Departments Prepare Budgets*

Dates	Responsibility	Procedures or Action To Be Taken
February 1	Department Heads	Prepare information for proposed budget
April 1–10	Department Heads	Provide complete information to budget coordinator
April 1	Budget Coordinator	Assemble information for presentation to county legislative body
April 10–15	Operating Department Heads	Present budgets to county legislative body

PHASE THREE: *Review, Analysis and Recommendations*

Dates	Responsibility	Procedures or Action To Be Taken
April 15	CountyLegislativeBody	Review budgets with department heads
May 15	Budget Committee	Analyze budgets; review alternatives and priorities as to funding and expenditures; prepare recommendations
May 15–30	Budget Coordinator	Prepare consolidated budgets and recommendations

PHASE FOUR: *Review of Budget by County Legislative Body*

Dates	Responsibility	Procedures or Action To Be Taken
June 1–20	CountyLegislativeBody (CLB)	Review budgets
June 20–30	CLB	Negotiate budget changes and hold budget hearings
July 1 - August 31	CLB	Adopt budget

PHASE FIVE: *Preparation and Dissemination of Adopted Budgets*

Dates	Responsibility	Procedures or Action To Be Taken
June 30 - August 31	Budget Coordinator	Prepare adopted budget in printed form; disseminate budgets to department heads as their authority to receive and expend funds

Recommended Practice: Develop a Budget Calendar

Source URL: <https://www.ctas.tennessee.edu/eli/sample-budget-calendar>