



# BUDGET CALENDAR

\_\_\_\_\_ County

For the Fiscal Year \_\_\_\_\_

## PHASE ONE: *Adoption of Budgeting System*

Dates	Responsibility	Procedures or Action to Be Taken
November 1–January 1	Committee and Department Heads	Develop procedures, budget forms, and budget calendar
January 2–31	County Legislative Body	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	County Legislative Body	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	County Legislative Body (CLB)	Review budgets
June 20–30	CLB	Negotiate budget changes and hold budget hearings
June 30–July 20	CLB	Adopt budget

## PHASE FIVE: *Preparation and Dissemination of Adopted Budgets*

Dates	Responsibility	Procedures or Action to Be Taken
July 1–20	Budget Coordinator	Prepare adopted budget in printed form; disseminate budgets to department heads as their authority to receive and expend funds