



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

February 05, 2025

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# Sample Budget Calendar

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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,

The University of Tennessee  
County Technical Assistance Service  
226 Anne Dallas Dudley Boulevard, Suite 400  
Nashville, Tennessee 37219  
615.532.3555 phone  
615.532.3699 fax  
[www.ctas.tennessee.edu](http://www.ctas.tennessee.edu)

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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*

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

### PHASE TWO: *Departments Prepare Budgets*

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
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*

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
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*

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
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*

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
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>