

LIBRARY BUDGET CALENDAR
Example of Typical Calendar Year Budget Cycle*

DATE	ACTION	WHO
January 1	Assessment date	Appraiser
	Implement new budget	Librarian & Board
February	Prepare preliminary revenue estimates	Budget officer
March	Establish budget calendar with governing body	Budget officer & governing body
	End of year final financial reports to dept heads	Budget officer
	Develop budget format & outline of contents	Budget officer
	Begin preparing statistical & other supplemental information	Budget officer Librarian
April	Communicate budget calendar, policy, etc. to dept heads	Budget officer
	Distribute forms, etc	Budget officer
April/May/June	Complete budget request forms & Complete written justification for changes, increases, reductions, etc.	Dept heads Librarian
June	Revise revenue estimates	Appraiser
	Working budget meetings	Librarian Board
July	Prepare preliminary budget	Librarian
	Board approves preliminary budget	Board
	Submit preliminary budget to city/county budget officer	Librarian & Board
September	Hearing with city/country officials	Librarian & Board
	Complete proposed budget	Governing body
October	Proposed tax rate determined	Tax assessor
	Proposed budget filed for public inspection	Budget officer
November	Public budget hearings scheduled	Budget officer
	Public budget hearings held	Governing body Board & Librarian
	Adopt budget	Governing body
	Taxes levied	Governing body
December	Close out current budget	Librarian
	Plan implementation of new budget	Librarian
	Implement record retention policies as end of year project	Librarian

***Dependent on fiscal year. If your year begins July 1st, then adjust all of the dates by about 6 months. If your fiscal year begins October 1st (like the federal fiscal year), then adjust them backward 3 months or forward 9 months!**