

CITY OF DENTON

POLICY/ADMINISTRATIVE PROCEDURE/ADMINISTRATIVE DIRECTIVE

SECTION: FINANCE	REFERENCE NUMBER: 402.02
SUBJECT: BUDGET ADMINISTRATION AND DEVELOPMENT	INITIAL EFFECTIVE DATE: 07/13/82
TITLE: BUDGET DEVELOPMENT	LAST REVISION DATE:

1. *Determining Council Priorities.* "The budget shall provide a complete financial plan for the fiscal year, and the budget shall be prepared on the basis of policy priorities defined by the Council for the City Manager at least one hundred twenty (120) days before the end of the fiscal year." (Charter Section 8.03).
2. *Budget Prepared from Departmental Requests.* The City of Denton departments shall prepare budgetary decision packages in a manner directed by the City Manager. Department directors shall indicate funding priorities.
3. *Deadline for Budget Submission.* "At least sixty (60) days before the end of each fiscal year, the City Manager shall submit to the Council a proposed budget for the ensuing fiscal year." (Charter Section 8.03).
4. *Public Hearing on Budget.* "The Council, after giving at least fifteen (15) days' notice of publication in the official newspaper of the City, shall hold a public hearing on the proposed budget, at which all interested persons shall be given an opportunity to be heard for or against any item thereof. After such public hearing, the Council may make such changes in the budget as appear desirable and may increase or decrease the items of the budget provided the total proposed expenditures shall not exceed the total anticipated revenue." (Charter Section 8.04).
5. *Truth in Taxation.* Budget development procedures will be in conformance with the State law outlined in the Truth in Taxation process. In the event of a tax increase, two notices will be given and a public hearing held in conformance to this State law.
6. *Adoption of Budget.* "The budget shall be finally adopted by the favorable votes of at least a majority of all members of the Council at least ten (10) days before the end of the fiscal year. Should the Council take no final action at least ten (10) days before the end of the fiscal year, the budget as submitted by the City Manager shall be deemed to have been finally adopted by the Council." (Charter Section 8.05).
7. *Budget, a Public Record.* The budget, budget message, and all supporting schedules shall be a public record in the office of the City Secretary open to public inspection. The City Manager shall prepare sufficient copies of the budget and budget message for distribution to interested persons.