

FY 2013 Budget Calendar

Thursday, March 1st	Budget Department	FY 2013 Technolgoy Request Packets distributed to departments
Friday, March 30th	Elected Officials, Department Heads & Agencies	Departments return completed Electronic FY 2013 Technology Requests to the Budget Department.
April 30th	Central Appraisal District	Certified Estimate of Taxable Value of Property due from Chief Appraiser no later than April 30th (Tax Code Section 26.01 e)
Thursday - Friday, May 3rd & 4th	Budget Department	Kick-Off Budget Meeting & Electronic FY 2013 Budget Preparation Manuals distributed.
Friday, June 1st	Elected Officials, Department Heads & Agencies	Departments return completed Electronic FY 2013 Budget requests to the Budget Department.
Wednesday, June 20th	Budget Department	Verification of FY 2013 equipment and personnel request costs for FY 2013 Budget submissions sent to Purchasing, IT, Auditor and Human Resources
Wednesday, July 18th	Auditor, Purchasing, Information Technology & Human Resources	Verification of FY 2013 equipment and personnel request costs & account numbers for FY 2013 Budget submissions returned to Budget.
Friday (tentative)	Purchasing Board	Provide to the Budget Office the FY 2013 Budget for Purchasing.
Friday (tentative)	Board of District Judges Juvenile Board	Provide court orders to the Budget Office regarding the FY 2013 Budget for Juvenile Probation, Juvenile Detention, and CSCD.
July 25th	Central Appraisal District	Chief Appraiser shall certify Appraisal Roll by July 25th (Tax Code Section 26.01)
July 27th	Auditor	Provide FY 2013 final detail revenue schedule, summary revenue schedule and projected fund balance.
Wednesday, August 1st	Budget Department	FY 2013 Recommended Budget to Departments
Wednesday - Friday, August 8th - 10th	Commissioners Court Workshop Human Resources Public Information Office	<p>Review and any action related to FY 2013 Recommended Budget to include:</p> <ul style="list-style-type: none"> * FY 2013 Tax Rate, * Vote to be taken on the Proposed FY 2013 tax rate, * Schedule Public Hearing and publish first quarter-page notice on FY 2013 Tax Rate, * FY 2013 Revenue Estimates * FY 2013 Recommended Budget * Discussion and any action related to proposed Elected Officials' salaries (LGC 152.013), <ul style="list-style-type: none"> * Publish notice of Proposed Elected Officials' salaries, * HR send written notice to Elected Officials concerning salary and other compensation, * Adopt Uniform Pay Policy

FY 2013 Budget Calendar

Friday (tentative)	Board of District Judges	Provide court orders to the Budget Office regarding the FY 2013 Budget for County Auditor
Monday, August 27th	Commissioners Court Public Information Office	Public Hearing on FY 2013 Tax Rate. Announce the date, time, and place a vote will be taken to adopt the FY 2013 Tax Rate. Publish second quarter-page notice on FY 2013 Tax Rate. (Tax Code 26.05 d)
Monday, September 10th	Commissioners Court Public Information Office	Second public hearing on FY 2013 Tax Rate. Announce the date, time, and place a vote will be taken to adopt the FY 2013 Tax Rate. Publish notice of Commissioners Court meeting to adopt FY 2013 Tax Rate and Budget.
Monday, September 10th	Budget Staff	File FY 2013 Proposed Budget with County Clerk and County Auditor. Proposed Budget distributed to Commissioners Court, Purchasing, and County Departments. (LGC 111.066)
Monday, September 17th	Commissioners Court	Public Hearing on FY 2013 Proposed Budget (LGC Section 111.067)
Monday, September 17th	Commissioners Court	Adoption of FY 2013 <ul style="list-style-type: none"> * County Budget (LGC 111.068) * Tax Rate (Tax Code 26.05 b) * Elected Officials Salaries (LGC 152.013) * County Fee Schedule (LGC 118) * Compensation Plan * Holiday Schedule

Note: Court Orders are required on:

Budget	Proposed Tax Rate
Human Resources	Uniform Pay Policy
Budget	Recommended Elected Officials Salaries
Budget	Proposed Tax Rate
Budget	County Adopted Budget
Budget	Adoption of Maintenance & Operating Tax Rate
Budget	Adoption of Debt Service Tax Rate
Budget	Adoption of Total Combined Tax Rate
Budget	County Fee Schedule
Human Resources	Adopted Compensation Plan
Budget	Elected Officials' Salaries
Human Resources	Holiday Schedule

Special Notes

Additional notices, meetings, public hearings, and other special actions may be called for after receipt of the final appraisal roll, final calculation of the Effective Tax Rate and Rollback Rate, and after the Commissioners Court votes on a proposed tax rate in order to comply with State Property Tax Law.

Notice of the Budget Hearing shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.

Public Hearing on the Tax Rate Increase may not be held before the 7th day after the date the notice of the public hearing is given. The second public hearing may not be held earlier than the 3rd day after the date of the first hearing.

MARCH 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 FY 2013 Technology Packets Distributed	2	3
4 Court - 6 pm	5	6	7	8	9 GFOAT Roundtable	10
11 Court - 1:30	12	13	14	15	16	17
Spring Break						
18 Court - 1:30	19	20	21	22	23	24
25 Court - 1:30	26	27 Appraisal Meeting with Collin CAD	28	29	30 FY 2013 Technology Packets Due	31

Notes:

March 27,2012 Appraisal Meeting with CCAD...should have some rough projections after this meeting.

APRIL 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Court - 1:30	3 Technology packets to IT	4	5	6 Good Friday Holiday	7
8	9 Court - 1:30	10	11	12	13 GFOAT Roundtable	14
15	16 Court - 1:30	17	18	19	20	21
		GFOAT Conference - Austin, TX				
22	23 Court - 1:30	24	25	26	27	28
29	30 Certified Estimate of the Appraisal Roll Due					

Notes:

Tax Code Section 26.01 (e) Except as provided by Subsection (f), not later than April 30, the chief appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit.

Last two weeks of April dedicated to putting together the budget packets in preparation for the FY 2013 Budget Kick off meetings May 3rd & 4th

MAY 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1	2	3 Budget Kick-Off Meetings	4 Budget Kick-Off Meetings	5
6	7 Court - 1:30	8	9	10	11	12
13	14 Court - 1:30	15	16	17	18	19
20	21 Court - 1:30	22	23	24	25	26
North & East Tx County Judges & Commissioners Assoc. Annual Conference						
27	28 Memorial Day Holiday	29	30	31		

Notes:

Kick- off meetings Thursday & Friday...one in the morning and one in the afternoon.

JUNE 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Packets Due	2
3 Court - 6 p	4	5	6	7	8 GFOAT Roundtable	9
SunGard Public Sector User Group Conference - Florida						
TAC - CIO II Conference - San Antonio, TX						
10 Court - 1:30	11	12	13 Complete Masterlist and PI Book	14	15	16
GFOA Annual Conference - Chicago, Illinois						
17 Court - 1:30	18	19	20 Packet detail to Purchasing, IT, Auditor & HR	21	22	23
24 Court - 1:30	25	26	27	28	29	30

Notes:

JULY 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 Court - 1:30	3	4 Independence Day Holiday	5	6	7
8	9 Court - 1:30	10	11	12	13 GFOAT Roundtable NACO	14
15	16	17	18 Packet Detail Returned to Budget NACO - Pittsburgh	19	20	21
22	23 Court - 1:30	24	25 Certified Appraisal Roll	26	27 Final Revenues Due from Auditor	28
29	30	31				

Notes:

Tax Code Section 26.01 - By July 25, the chief appraiser shall prepare and certify to the assessor for each taxing unity participating in the district that part of the appraisal roll for the district that lists the property taxable by the unity.

Tax Code Section 26.05 - Before Sept 30 or the 60th day after the date of the certified appraisal roll is received by taxing

AUGUST 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 FY 2013 Recommended Budget to Departments	2	3	4
5 Court - 1:30	6	7	8	FY 2013 Budget Workshop		11
12 Court - 1:30	13	14	15	Transportation & Infrastructure Summit - Irving		18
19 Court - 1:30 Publish Public Hearing Notice	20	21 Publish EO Salaries Notice	22	23	24 Auditor Public Hearing	25
26 Court - 1:30 1st Public Hearing - Tax	27	28	29	TAC Pre-Legislative Conference - Austin		31

Notes:

Tax Code Section 26.04 (b) By August 1 or as soon thereafter as possible, the taxing unit's collector shall certify an estimate of the collection rate.

(e) By August 7 or as soon thereafter as possible, the designated officer shall submit the effective and rollback rates to the governing body. **(Presented during Budget Workshop by Budget Director)**

Tax Code Section 26.05 - Before Sept 30 or the 60th day after the date of the certified appraisal roll is received by taxing unity, shall adopt a tax rate for the current tax year. (Sept 22 is the 60th day.)

(d) may not adopt a tax rate that exceeds the lower of the rollback tax rate or the effective tax rate until governing body has held 2 public hearings on the proposed tax rate.

Tax Code Section 26.06 - A public hearing required by section 26.05 may not be held before the 7th day after the date the notice of public hearing is given. The second hearing may not be held earlier than the 3rd day after the date of the first hearing. Each hearing must be on a weekday that is not a public holiday.

(d) At the public hearings the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate. After each hearing the governing body shall give notice of the meeting at which the vote on the proposed tax rate...

(e) The meeting to vote on the tax increase may not be earlier than the 3rd day or later than the 14th day after the date of the second public hearing.

Local Government Code Section 152.013 (a) Each year the commissioners court shall set the salary, expenses, and other allowances of elected county or precinct officers. The commissioners court shall set the items at a regular meeting of the court during the regular budget hearing and adoption proceedings. (b) Before the 10th day before the date of the meeting, the commissioners court must publish in a newspaper of general circulation in the county a notice of (1) any salaries, expenses, or allowances that are proposed to be increased; and (2) the amount of the proposed increases.

SEPTEMBER 2012

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 Labor Day Holiday	4	5 Publish Tax Rate Adoption Notice	6 Publish EO Salaries Notice	7	8
9	10 Court - 6:00 pm 2nd Public Hearing - Tax File Proposed Budget	11	12	13	14	15
16	17 Court - 1:30 Public Hearing on Budget Adopt Budget & Tax Rate	18	19	20	21	22
23	24 Court - 1:30	25	26	27	28	29
30						

Notes:

Local Government Code Section 111.066 - file copy of proposed budget with county clerk & county auditor. Proposed budget shall be available for public inspection

Local Government Code Section 111.067 - Public Hearing on Proposed Budget. Hearing on a day within 10 calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year.

Local Government Code Section 111.068 - At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. The commissioners court may make changes in the proposed budget....

Tax Code Section 26.05 (b) Vote on order setting the tax rate must be separate from the vote adopting the budget. Vote on order setting the tax rate that exceeds the effective tax rate must be a record vote. Motion to adopt tax rate that exceeds the effective tax rate must be made in this form "I move that the property tax rate be increased by the adoption of a tax rate of (specific rate), which is effectively a (insert %) percent increase in the tax rate." If the order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund M&O expenditures of the taxing unity that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must: (1) include in the order, in type larger than type used in any other portion of the document: (A) the following statement : "THIS TAX RATE WILL RAISE MROE TAXES FOR MAINTENANCE AND OPERATION STHAN LAST YEAR'S TAX RATE."; and (B) if the tax rate exceeds the effective M&O rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT %) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ (INSERT AMOUNT)."; AND (2) Include same working on internet website.