

FY 2014 Budget Calendar

| DATE | RESPONSIBLE PARTY | DETAILS |
|---------------------------------------|---|---|
| Thursday - Friday, April 4th & 5th | Budget Department | Kick-Off Budget Meeting & Electronic FY 2014 Budget Preparation Manuals distributed. |
| Tuesday, 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) |
| Monday, May 6th | Elected Officials, Department Heads & | Departments return completed Electronic FY 2014 Budget requests to the Budget Department. |
| Friday, May 31st | Budget Department | Verification of FY 2014 equipment and personnel request costs for FY 2014 Budget submissions sent to Purchasing, IT, Auditor and Human |
| Friday, June 21st | Auditor, Purchasing, Information | Verification of FY 2014 equipment and personnel request costs & account numbers for FY 2014 Budget submissions returned to Budget. |
| Monday, July 15th | Auditor | Provide FY 2014 final detail revenue schedule, summary revenue schedule and projected fund balance. |
| Thursday, July 25th | Central Appraisal District | Chief Appraiser shall certify Appraisal Roll by July 25th (Tax Code Section 26.01) |
| Monday, July 29th | Budget Department | FY 2014 Recommended Budget to Departments |
| Monday - Thursday, August 19th - 22nd | Commissioners Court Workshop | <p>Review and any action related to FY 2014 Recommended Budget to include:</p> <ul style="list-style-type: none"> * FY 2014 Tax Rate, <ul style="list-style-type: none"> * Vote to be taken on the Proposed FY 2014 tax rate, * Schedule Public Hearing and publish first quarter-page notice on FY 2014 Tax Rate, * FY 2014 Revenue Estimates * FY 2014 Recommended Budget * Discussion and any action related to proposed Elected Officials' salaries (LSC 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 |
| Friday, TBD | Purchasing Board | Provide court orders to the Budget Office regarding the FY 2014 Budget for Purchasing. |
| Friday, TBD | CSCD Board | Provide court orders to the Budget Office regarding the FY 2014 Budget for CSCD. |
| Friday, TBD | Juvenile Board | Provide court orders to the Budget Office regarding the FY 2014 Budget for Juvenile Probation, and Juvenile Detention. |
| Friday, TBD | Board of District Judges | Provide court orders to the Budget Office regarding the FY 2014 Budget for County Auditor. |
| Tuesday, September 3rd | Commissioners Court Public Information Office | Public Hearing on FY 2014 Tax Rate. Announce the date, time, and place a vote will be taken to adopt the FY 2014 Tax Rate. Publish second quarter-page notice on FY 2014 Tax Rate. (Tax Code 26.05 d) |
| Monday, September 9th | Commissioners Court Public Information Office | Second public hearing on FY 2014 Tax Rate. Announce the date, time, and place a vote will be taken to adopt the FY 2014 Tax Rate. Publish notice of Commissioners Court meeting to adopt FY 2014 Tax Rate and Budget. |

FY 2014 Budget Calendar

| DATE | RESPONSIBLE PARTY | DETAILS |
|------------------------|---------------------|---|
| Monday, September 9th | Budget Staff | File FY 2014 Proposed Budget with County Clerk and County Auditor. Proposed Budget distributed to Commissioners Court, Purchasing, and County Departments. (LGC 111.066) |
| Monday, September 16th | Commissioners Court | Public Hearing on FY 2014 Proposed Budget (LGC Section 111.067) |
| Monday, September 16th | Commissioners Court | Adoption of FY 2014 * 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 |

DRAFT - Planning Purposes Only

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.

JULY 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|---------|-----------|--------------------------------|----------------------------|----------|
| | 1 Court - 1:30 | 2 | 3 | 4 Independence Day Holiday | 5 | 6 |
| 7 | 8 Court - 1:30 | 9 | 10 | 11 | 12 GFOAT Roundtable | 13 |
| North & East TX County Judges & Commissioners Assoc. Annual Conference | | | | | | |
| 14 | 15 Final Revenues Due from Auditor | 16 | 17 | 18 | 19 | 20 |
| | | | | | NACO - Ft Worth, TX | |
| 21 | 22 Court - 1:30 | 23 | 24 | 25 Certified Appraisal Roll | 26 | 27 |
| NACO - Ft Worth, TX | | | | | | |
| 28 | 29 FY 2014 Recommended Budget to Departments | 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 unit, shall adopt a tax rate for the current tax year.

AUGUST 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--|---|--|----------|--------|----------|
| | | | | 1 | 2 | 3 |
| 4 | 5 Court - 1:30 | 6 | 7 Publish Effective & Rollback Rates | 8 | 9 | 10 |
| 11 | 12 Court - 1:30 | 13 | 14 | 15 | 16 | 17 |
| Transportation & Infrastructure Summit - Irving | | | | | | |
| 18 | 19 Court - 1:30 | 20 | 21 | 22 | 23 | 24 |
| FY 2014 Budget Workshop | | | | | | |
| 25 | 26 Court - 1:30 Publish Public Hearing Notice | 27 Publish EO Salaries Notice | 28 | 29 | 30 | 31 |
| TAC Legislative Conference - Austin | | | | | | |

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 2013

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