

FY 2016 Budget Calendar

DATE	RESPONSIBLE PARTY	DETAILS
Thursday - Friday, March 26th & 27th	Budget Department	Kick-Off Budget Meeting & Electronic FY 2016 Budget Preparation Manuals distributed.
Tuesday, April 28th	Elected Officials, Department Heads &	Departments return completed Electronic FY 2016 Budget requests to the Budget Department.
Thursday, 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)
Tuesday, May 19th	Budget Department	FY 2016 Technology Requests sent to IT department for review, specs and recommendation
Tuesday, May 19th	Budget Department	FY 2016 New Personnel Requests sent to HR for grade and job title recommendation. Reclass Requests sent to HR.
Friday, June 12th	Information Technology Dept	FY 2016 Technology Requests returned to Budget Office
Monday, June 22nd	Budget Department	FY 2016 Department Requests sent to Purchasing for pricing
Tuesday, June 23rd	Budget Department	FY 2016 Preliminary Budget sent to Departments
Tuesday, June 30th	Human Resources	FY 2016 New Personnel Requests returned to Budget Office
Monday - Friday July 6th-10th	Departments	Meet with Budget Office on FY 2016 Department Requests (optional)
Thursday, July 10th		FY 2016 Department Requests returned to Budget Office
Thursday, July 9th	Purchasing	FY 2016 Department Requests returned to Budget Office with pricing
Friday, July 10th	Auditor	Provide FY 2016 final detail revenue schedule, summary revenue schedule and projected fund balance.
Saturday, July 25th	Central Appraisal District	Chief Appraiser shall certify Appraisal Roll by July 25th (Tax Code Section 26.01)
Friday, July 31st	Budget Department	FY 2016 Recommended Budget to Departments
Monday - Wednesday, August 10th - 12th	Commissioners Court Budget Workshop	Review and any action related to FY 2016 Recommended Budget to include: * FY 2016 Revenue Estimates * FY 2016 Recommended Budget * Discussion and any action related to proposed Elected Officials' salaries (LGC 152.013),
	Public Information Office	* Publish notice of Proposed Elected Officials' salaries,
	Human Resources	* HR send written notice to Elected Officials concerning salary and other compensation,
		* Adopt Uniform Pay Policy
Thursday - Friday, August 13th - 14th	Commissioners Court Tax Rate Workshop	Review and any action related to FY 2016 Recommended Budget to include: * FY 2016 Court Recommended Budget * FY 2016 Tax Rate, * Vote to be taken on the Proposed FY 2016 tax rate, * Schedule Public Hearing and publish first quarter-page notice on FY 2016 Tax Rate,
Friday, TBD	Purchasing Board	Provide court orders to the Budget Office regarding the FY 2016 Budget for Purchasing.

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DATE	RESPONSIBLE PARTY	DETAILS
Friday, TBD	CSCD Board	Provide court orders to the Budget Office regarding the FY 2016 Budget for CSCD.
Friday, TBD	Juvenile Board	Provide court orders to the Budget Office regarding the FY 2016 Budget for Juvenile Probation, and Juvenile Detention.
Friday, TBD	Board of District Judges	Provide court orders to the Budget Office regarding the FY 2016 Budget for County Auditor.
Monday, August 31st	Commissioners Court Public Information Office	Public Hearing on FY 2016 Tax Rate. Announce the date, time, and place a vote will be taken to adopt the FY 2016 Tax Rate. Publish second quarter-page notice on FY 2016 Tax Rate. (Tax Code 26.05 d)
Tuesday, September 8th	Commissioners Court Public Information Office	Second public hearing on FY 2016 Tax Rate. Announce the date, time, and place a vote will be taken to adopt the FY 2016 Tax Rate. Publish notice of Commissioners Court meeting to adopt FY 2016 Tax Rate and Budget.
Tuesday, September 8th	Budget Staff	File FY 2016 Proposed Budget with County Clerk and County Auditor. Proposed Budget distributed to Commissioners Court, Purchasing, and County Departments. (LGC 111.066)
Monday, September 14th	Commissioners Court	Public Hearing on FY 2016 Proposed Budget (LGC Section 111.067)
Monday, September 14th	Commissioners Court	Adoption of FY 2016 * County Budget (LGC 111.068) * Tax Rate (Tax Code 26.05 b) * Elected Officials Salaries (LGC 152.013) * Compensation Plan * Holiday Schedule
Monday, September 28th	Commissioners Court	Adoption of FY 2016 * County Fee Schedule (LGC 118)

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 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	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			Budget Packets Completed		
22	23	24	25	26	27	28
	Court - 1:30			Budget Kick- Off Meetings	Budget Kick- Off Meetings	
29	30	31				

Notes:

March dedicated to putting together the budget packets in preparation for the Budget Kick-Off Meetings

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

APRIL 2015						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3 Good Friday Holiday	4
5	6 Court - 1:30	7	8	9	10	11
12	13 Court - 1:30	14	15	16	17	18
19	20 Court - 1:30	21	22	23	24	25
26	27 Court - 1:30	28 Budget Packets Due from Depts	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.

April 8, 2014 Appraisal Meeting with CCAD...should have some rough projections after this meeting.

MAY 2015						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Court - 1:30	5	6	7	8	9
10	11 Court - 1:30	12	13	14	15	16
17	18 Court - 1:30	19 DI packets to IT & HR (Technology & Personnel)	20	21	22	23
24	25 Memorial Day Holiday	26	27	28	29	30
31						

Notes:

JUNE 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 Court - 1:30	2	3	4	5	6
7	8 Court - 1:30	9	10	11	12 DI packets due back from IT	13
14	15 Court - 1:30	16	17	18	19	20
21	22 Court - 1:30 Packet detail to Purchasing	23 Preliminary Budget to Depts	24	25	26	27
28	29	30 DI packets due back from HR				

Notes:

JULY 2015

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3 Independence Day Holiday	4
5	6 Court - 1:30	7	8	9 Final Pricing Due from Purchasing	10 Final Revenues Due from Auditor	11
		Meetings with Departments upon request				
12	13 Court - 1:30	14	15	16	17	18
19	20 Court - 1:30	21	22	23	24 Certified Appraisal Roll	25
26	27 Court - 1:30	28	29	30	31 Distribute Recommended Budget to Departments	

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.

AUGUST 2015						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 Court - 1:30	4	5	6	7	8
	Meet with Court Members on Recommended Budget					
9	10 Court - 1:30	11	12	13	14	15
	Budget Workshop			Tax Rate Workshop		
16	17 Court - 1:30	18	19	20	21 Publish Proposed Tax Rate Notice	22
23	24 Court - 1:30	25	26	27 Publish EO Salaries Notice	28 Publish Proposed Budget Public Hearing Notice	29
30	31 1st Public Hearing - Tax Rate					

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)**

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.

Local Government Code Section 140.010 - publish the Notice of Proposed Property Tax Rate not later than September 1

SEPTEMBER 2015

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

Notes:

Local Government Code Section 111.066 - (a) The budget officer shall file a copy of the proposed budget with the county clerk and the county auditor.(b) The copy of the proposed budget shall be available for public inspection.

Local Government Code Section 111.067 - (b) The commissioners court shall hold the 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.(c) The commissioners court shall publish notice that it will consider the proposed budget on the date of the budget hearing. The notice must be published once in a newspaper of general circulation in the county and must state the date, time, and location of the hearing.

Local Government Code Sec. 111.0675 (a) A commissioners court shall publish notice before a public hearing relating to a budget in at least one newspaper of general circulation in the county.

Local Government Code Section 111.068 (a) At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget. A vote to adopt the budget must be a record vote.(b) The commissioners court may make any changes in the proposed budget that it considers warranted by the facts and law and required by the interest of the taxpayers, but the amounts budgeted in a fiscal year for expenditures from the various funds of the county may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the county auditor.

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.