

JUN 12 2017

2017-2018 BUDGET PLANNING CALENDAR

- June 19 Budgets due to Budget Coordinator
- June 22 72- Hour notice for CC Meeting on Monday, June 26th
- June 26 Commissioners Court Meeting
- July 06 72- Hour notice for CC Meeting on Monday, July 10th
- July 10-11 Commissioners Court Meeting (July 10th meeting may be recessed and continued on Tuesday, July 11th). CC receives budget requests from budget coordinator as presented by elected officials and department heads. Elected officials and department heads may address CC regarding their budget requests
- July 20 72- Hour notice for CC Meeting (on Monday, July 24th, which may be recessed and continued on Tuesday, July 25th)
- July 24-25 Commissioners Court Meeting (July 24th meeting may be recessed and continued on Tuesday, July 25th) Commissioners Court Budget Workshop
- July 25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- Aug. 01 (Or as soon thereafter as practicable) Certified appraisal roll, collection rate, debt taxes, etc. due to CC from Tax Assessor/Collector
County Judge works with Budget Coordinator and County Auditor on proposed budget prior to CC workshops on proposed budget
- Aug. 03 72- Hour notice for Special Called CC Meeting on Monday, Aug. 7th (which may be recessed and continued on Tuesday, Aug. 8th)
- Aug. 04 72- Hour notice for Special Called CC Meeting on Wed. Aug. 9th (which may be recessed and continued on Thursday, Aug. 10th)
- Aug. 07 72- Hour notice for Special Called CC Meeting on Friday, Aug. 11th •
- Aug. 07 (Or as soon thereafter as practicable) Notice of Effective and Rollback Tax Rates, Statement and Schedules; by Tax Assessor/Collector
- Aug. 07-08 Special Called Commissioners Court Meeting (Aug. 7th meeting may be recessed and continued on Tuesday, Aug. 08th) Commissioners Court Budget Workshop, anticipated collection rate, calculates effective rate and tax rates by Tax Assessor/Collector.

- Aug. 09-10 Special Called Commissioners Court Meeting, (Aug. 9th meeting may be recessed and continued on Thursday, Aug. 10th) Continue Budget Workshop, Certification of Anticipated Collection Rate by Tax Assessor/Collector Calculation of Effective and Rollback Tax Rates by Tax Assessor/Collector
- Aug. 10 72 hour notice for CC Meeting on Aug. 14th
- Aug. 11 Special Called Commissioners Court Meeting, Continue Budget Workshop (if necessary)
- Aug. 14 **Commissioners Court Meeting to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower); take record vote and schedule public hearings: Auditor & Tax Assessor/Collector present to Commissioners Court the following:**
1. **Effective Tax Rate, Roll Back Rate and Calculation Methods**
 2. **M & O obligations**
 3. **Debt Obligations**
 4. **Amount of increase based on Effective Tax Rate**

If CC votes on a proposed tax rate which is less than the effective rate, two public hearings on the tax rate are not required. The remainder of the calendar will need to be revised to reflect the proposed tax rate being less than the effective rate and omit the two public hearings.

- Aug. 17 Give Elected Officials Budget and County Judge files proposed Budget w/ Co. Clerk and posts budget on county web site. Section 152.013 provides that the annual budget is to be given to the elected officials prior to filing the proposed budget with the county clerk.
- Aug. 18 **Notice pursuant to Section 140.010, L.G.C. in newspaper and on Web Site. Use the 114.010 (d) form if proposed tax rate does not exceed the lower of the effective rate or the rollback rate. Use the 114.010 (e) form if proposed tax rate exceeds the lower of the effective rate or the rollback rate. Notice must be published at least 7 days before the first Public Hearing. Notice at least a quarter page, headline in 24-point type or larger, and cannot be placed in legal or classified section of newspaper. Notice must be posted on county web site and remain until county adopts the rate. See: 140.010 (d) and (e).**
- Aug. 22 Last day for elected official to file grievance regarding budget
- Aug. 24 72 hour notice for CC Meeting on Aug. 28th