

2016-2017 Budget Planning Calendar

NO LATER THAN DATES

- April 15 Fri. Auditor sends Budget Request Packets to Departments.
- April 29 Fri. Chief Appraiser certifies to County an estimate of the taxable value.
- May – Sep Commissioners Court Budget Workshops
- May 6 Fri. Budget Request Packets Due to Auditor.
- June 21 Tues. Commissioners Court designates an officer or employee (often the tax assessor but not necessarily) to calculate the effective tax rate, the rollback tax rate and the notice and hearing limit.
- June 28,29, 30
(Tues., Wed, Thur.) Budget Workshops – Limited number of Departmental Briefs (by exception)
- July 25 Mon. Deadline for Chief Appraiser to certify rolls to taxing units. Tax code 26.01 (a).
- July 28 Thur. Calculation of effective and rollback tax rates.
- July 29 Fri. 72-hour notice for August 3rd meeting.
- Aug. 3 Wed. Submission of effective and rollback tax rates, schedules, & fund balances to governing body.
- Aug. 12 Fri. 72-hour notice for August 17th meeting.
- Aug. 17 Wed. Meeting of governing body to discuss tax rate. If proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), Commissioners Court must take record vote and schedule public hearing.
- Aug. 19 Fri. Give Written Notice of Salary and Personal Expenses to each Elected Official, LGC 152.013(c). Commissioners Court shall give written notice to each elected county and precinct officer of the officer’s salary and expense allowance to be included in the budget before filing the annual budget.
- Aug. 25 Thur. “Notice of Tax Year 2016 Proposed Property Tax Rate” published in newspaper, advertised on TV and Web site at least 7 days before public hearings.
- Aug. 26 Fri. 72-hour notice for August 30th Public Hearing on Tax Increase.

- Aug. 30 Tues. 1st Public Hearing on Tax Increase.
- Sep. 2 Fri. 72-hour notice for the September 8th second Public Hearing on Tax Increase.
- Sep. 3 Sat. Publish Notice on Proposed Increase of Elected Officials' Salaries, Expenses, or Allowances LGC 152.013(b). Commissioners Court must publish any salary, expense, or allowance that is proposed to be increased and the amount of the proposed increase. Publication must appear before the 10th day before the date of the hearing on the budget.
- Sep. 4 Sun. Publish Notice on Budget Hearing.
LGC 111.038(c). Commissioners Court shall publish notice that it will consider the proposed budget on the date of the budget hearing. The notice must state the date, time, and location of the hearing.
LGC 111.0385(c). Notice shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.
- Sep. 7 Wed. File Proposed Budget - LGC111.037 (a). - County Auditor files proposed budget with the County Clerk.
(no earlier than)
- Sep. 8 Thur. 2nd Public Hearing on Tax Increase. Schedule and announce meeting to adopt tax rate 3-14 days from this date. (Not earlier than the third day after the date of the first Hearing).
- Sep. 9 Fri. 72-hour notice for meeting at which the County will adopt tax rate and adopt the budget.
- Sept. 14 Wed. Meeting to adopt tax rate. Meeting must be no less than 3 days and no more than 14 days after second public hearing on tax increase.
- Sept. 14 Wed. Public Hearing on and Adoption of Budget - LGC 111.038(b). - Commissioners Court shall hold the hearing on a day within ten (10) calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year. LGC 111.039(a). - Commissioners Court shall take action on the proposed budget at the conclusion of the public hearing.
- Oct. 31 Mon. File Approved Budget with Officers - LGC 111.040. - On final approval, the Commissioners Court shall file a copy of the budget with the County Auditor and County Clerk.