

Brewster County 2019-2020 Budget & Tax Rate Planning Calendar

- By April 30** Deadline for chief appraiser to provide preliminary tax roll values. *Tax Code 26.01(e)*
- On May 15** **Commissioners Court Regular Meeting**
Approve Budget & Tax Rate Planning Calendar
- By May 15** Budget request forms to be sent to department heads – 1st Budget Workshop
- On May 29** **Commissioners Court Regular Meeting**
- On June 5** Budget request forms to be returned to the County Judge’s Office
- On June 7** Preliminary budget requests return deadline to Auditor and Treasurer
1st Draft of Elected Officials Salaries
- On June 12** **Commissioners Court Regular Meeting**
2nd Budget Workshop
Review of preliminary budget and revenue projections
Review of budget request forms with all department heads & Elected Presentations
Review of Elected Officials salaries for 2019-2020 – **Discussion only**
- On June 26** **Commissioners Court Regular Meeting**
3rd Budget Workshop (If needed)
Review of preliminary budget and revenue projections
Review of budget request forms with all department heads & Elected Presentations
Review of Elected Officials salaries for 2019 – 2020 (D&A)
Review newspaper notice of Proposed Elected Officials Salaries for 2019-2020 (D&A)
Review of Employee Salaries
- On July 1** Send newspaper notice of Proposed Elected Officials Salaries for 2019-2020
(Alpine Avalanche has a Tuesday at noon deadline for July 4th Publication)
- On July 10** **Commissioners Court Regular Meeting**
Budget Workshop (If needed)
- On July 23** Deadline for notice of grievance from Elected/Appointed Officials
- On July 24** **Commissioners Court Regular Meeting (9:00 A.M.)**
-Accept proposed budget
-Tax Assessor-Collector submits appraisal roll, and certifies an estimate of the collection rate for Current year, to Commissioners Court (Tax Code 26.04)
Approve Budget Hearing Dates (August 16th, 2019 and August 21st, 2019 if necessary)
(At this time, Budget officer may choose to file proposed budget or wait until deadline, July 31)
- On July 25** Deadline for chief appraiser to certify appraisal roll to Tax Assessor-Collector. *TaxCode 26.01(a)*
- On July 29** Salary Grievance Committee convened if necessary
- On July 29** **Send newspaper notice of public hearing on the budget.** Must be published not earlier than 30th day proposed budget has been filed, nor later than 10th day, before date of hearing. *LGC 111.0075, 111.0385, 111.067 (Alpine Avalanche has a Tuesday at noon deadline – for August 1st publication)*
- On July 31** **Budget Officer/County Judge** files copy of proposed budget with County Clerk for public inspection a minimum of 10 calendar days prior to public budget hearing. Copy shall be available for public inspection and posted on website. *LGC 111.006, 111.037, 111.066*
**Note: This is a suggested date. Statutes do not specify it as a deadline.*
- On August 7** **Commissioners Court Regular Meeting**
-Tax Assessor-Collector shall calculate and submit effective and rollback tax rates to Commissioners
-Commissioners Court must make decision on proposed tax rate
-Commissioners Court action on salary grievance, if necessary
-Calculation of effective and rollback tax rates.
-Discuss tax rate and **VOTE** on proposed tax rate. If proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule two public hearings. *LGC 140.010*

If the salary, expenses or other allowances of any elected county or precinct officers are being increased, publish newspaper notice required by *LGC 152.013*. Must be published 10 days

before the meeting at which officer salaries will be set.

On August 8 Publish notice of 1st & 2nd Tax Rate Hearing

On August 15 Publish Notice of Proposed Tax Rate in newspaper. Must be at least one-quarter page; headline at least 24-point type. Notice must also be posted on the county website. *LGC 140.010* Note change by 84th Legislature: *{(rate exceeds effective or rollback rate, notice must state purpose of increase. See specific wording in LGC 140.010(e). (Alpine Avalanche has a Tuesday at noon deadline-August 22- for publication)}*

On August 16 Commissioners Court Special Meeting

1st Public Hearing on budget (after the 15th day of the month following the month the proposed budget was prepared on July 31). *LGC 111.007*

-Adjourn Public Hearing on budget

-VOTE to set salaries, expenses and other allowances of all elected county and precinct officers and employees

Decision to adopt budget or schedule 2nd budget hearing May be done any time after the budget hearing - at that same meeting or at a later meeting. If you plan to adopt the budget at the same meeting, be sure to include a separate item on the agenda for the actual adoption. If you plan to adopt at a later date, include an agenda item to set the date for adoption of budget. The vote to adopt the budget must be a record vote. *See LGC Chapter 111 for more specific about requirements of the vote and required language.*

On August 16 Provide written notice to each elected official of his/her salary and personal expenses to be included in the budget. *LGC 152.013*

On August 21 Commissioners Court Regular Meeting (2nd Budget Hearing (If Budget was not approved on August 16th) and 1st Tax Rate Hearing)

2nd Public Hearing on Budget (If needed, same agenda items as 1st Budget Hearing)
Adjourn Public Hearing on Budget

At regular meeting of Commissioners Court, **VOTE** to set salaries, expenses and other allowances of all elected county and precinct officers.

On August 21 Provide written notice to each elected official of his/her salary and personal expenses to be included in the budget. *LGC 152.013*

Adoption of budget during Commissioners Court. May be done any time after the budget hearing - at that same meeting or at a later meeting. If you plan to adopt the budget at the same meeting, be sure to include a separate item on the agenda for the actual adoption. If you plan to adopt at a later date, include an agenda item to set the date for adoption of budget. The vote to adopt the budget must be a record vote. *See LGC Chapter 111 for more specifics about requirements of the vote and required language.*

1st Public Hearing on Proposed Tax Rate.

(Not required if proposed tax rate does not exceed the rollback rate or effective tax rate, whichever is lower).

Cannot be held until at least 7 days after the notice is published in the newspaper.

On Sept 4 Commissioners Court Regular Meeting (2nd Tax Rate Hearing)

2nd public hearing on proposed tax rate. *(Not required if proposed tax rate does not exceed the rollback rate or effective tax rate, whichever is lower).* Cannot be held until at least 3 days after the first public hearing.

On Sept 9 Send Notice of Tax Revenue Increase to newspaper must be published after the second public hearing and before the meeting schedule for the vote.
(Alpine Avalanche has a Tuesday at noon deadline-for Sept 12th Publication)

On Sept 18 Commissioners Court Regular Meeting (Adopt Tax Rate)

Meeting of Commissioners Court to adopt tax rate. Must be held within 3 to 14 days after date of second public hearing if the hearings are required. *Tax Code 26.06(e).* Must be held before September 30 or 60-days-after receiving certified appraisal role, whichever is later. Record vote required if adopted rate exceeds effective tax rate. The rate must be broken down into two components: (1) debt service and (2) maintenance and operations. *See Tax Code 26.05 for required language and other specifics.* At least four members of Court must be present and at least three must vote in favor. *LGC 81.006*

ALL COMMISSIONERS COURT MEETINGS WILL BE AT 9:00 A.M. UNLESS OTHERWISE NOTED