

GRIMES COUNTY, TEXAS

Budget Planning Calendar for 2019-2020

* Color Coding Legend located on page 5

| DATE | CALENDAR OF EVENTS | Includes Additional Duties |
|----------------------------------|--|----------------------------|
| April 16 | Memo to department heads regarding budget requests and employee performance evaluations. | |
| April 17 | Auditor's Office distributes budget request forms to department heads. | |
| May 1 | Email reminder to department heads about budget request deadline. | |
| May 1 | Deadline for Chief Appraiser to provide preliminary tax roll values. <i>Tax Code 26.01 (e)</i> | |
| May 1 | Deadline for departments to submit completed employee performance evaluation forms in to Human Resource Director. | |
| May 6 | Deadline for departments to return completed budget request forms to the Auditor's Office | |
| May 13 | Auditor's Office distributes completed budget request packet to Judge and Commissioners. | |
| May 13 - May 21 | Commissioners and Judge review budget to prepare for budget hearings. Judge distributes memo for budget workshop guidelines to all depts. | |
| May 15 | Memo to dept. heads with budget calendar, budget workshop schedule and guidelines | |
| May 17 | Human Resource Director to distribute performance evaluation checklists to County Judge and Commissioners by hand delivery. Commissioners' may contact Human Resource Director to review completed performance evaluation forms. Human Resource Director will keep one binder with all evaluations which will be available at all budget workshops and meetings upon request. | |
| May 17 | 72 hour notice for budget request workshop. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| May 20, 21, 22 Workshop Meetings | Budget Request Workshop/Review and approve employee performance evaluations - department hearings as scheduled. | |
| May 22 9 a.m. Reg. Mtg | Select Salary Grievance Committee (SGC) during Commissioners Court. LGC 152.014 Before the meeting County Clerk shall place the name of each person who served on a grand jury during the preceeding calendar year (Jan. 1, 2017 to Dec. 31, 2017). At the meeting the slips shall be folded, placed in an appropriate container, and mixed. County Judge shall draw at random three slips containing the names of public members (unless Commissioners Court has voted to comprise the SGC of nine public members by vote, then the County Judge shall draw nine). At the meeting the County Judge may repeat this process and make a list of alternates. LGC 152.015 | |
| May 31 | Judge analyzes budget requests and prepares a draft version of preliminary budget for the Auditor's Office to enter. | |
| June 6 | Judge analyzes budget requests and prepares a preliminary budget with the assistance of the Auditor's Office. Auditor's Office will provide Judge the preliminary budget for review by June 21 | |

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| June 17 | Deadline for Appraisal District to submit their budget. | |
| June 21 | Judge and Auditor's Office will make any final changes/corrections to the preliminary budget and distribute to the Commissioners inter-county mailbox. | |
| Included in June 21st version | Distribute updated preliminary budgets to Commissioners and Judge using estimated tax values. TEX.LOC.GOV'T.CODE §111.003 | |
| June 25 for June 28 and July 1 | 72 hour notice for preliminary budget workshop. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| June 28 9 a.m. Workshop Mtg | Preliminary Budget Workshop - Judge and Commissioners to discuss preliminary budget. | |
| July 1 9 a.m. (If needed) | Preliminary Budget Workshop if needed - Judge and Commissioners to discuss preliminary budget | |
| TBA | Auditor's Office will send notice of public hearing on District Judge's Setting Compensation to Examiner. (No earlier than the 30th day or later than the 10th day before the date of the hearing). <i>LGC 152.905</i> The Notice will be published in the Examiner. | |
| TBA | District Judge's to hold a Public Hearing to Set Compensation. <i>LGC 152.031, 152.905</i> | |
| Notify County Judge's Office upon filing of District Judge's Compensation Order | The District Clerk shall certify the order to the Commissioner's Court for its observance. The Commissioners Court shall cause the order to be recorded in its minutes. <i>LGC 152.031 (b)</i> | |
| Next Meeting of Commissioners Court following Notification | Agenda item to be added to the next meeting agenda via Agenda Item Request form on County website of Commissioners Court following notification that District Judge's Order Setting Compensation has been filed with the District Clerk. | |
| July 3 for July 8th | 72 hour notice for preliminary budget workshop. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| July 8 9 a.m. Workshop Mtg | Preliminary Budget Workshop - Judge and Commissioners to discuss preliminary budget. | |
| July 15 | Judge to have proposed budget draft to Auditor's Office for entry. | |
| July 23 by noon | Auditor's Office to return proposed budget draft packet to Judge for review. | |
| July 25 | Deadline for chief appraiser to certify appraisal roll to Tax Assessor-Collector. <i>Tax Code 26.01 (a)</i> | |

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| July 26 before 4:30 p.m. | The county judge and the county auditor prepare the proposed budget. TEX.LOC.GOV'T.CODE §111.003 If proposed budget will require raising more revenue from property taxes than in the previous year, it must contain a cover sheet that includes a specific language prescribed by TEX.LOC.GOV'T.CODE §111.003(b) File with County Clerk and post on county website. TEX.LOC.GOV'T.CODE §111.006 | |
| July 26 for July 31 publication | If the salary, expenses, and other allowances of elected county or precinct officers are being increased, publish newspaper notice of increase. If there is a proposed increase, the County Judge's Office will prepare the public notice to be published in a newspaper of general circulation (The Examiner) before the 10th day before the date of the meeting to adopt the increase. TEX.LOC.GOV'T.CODE §152.013. | |
| July 26 for July 31 publication | Judge's Office will send notice of public hearing on proposed budget to Examiner. (No earlier than the 30th day or later than the 10th day before the date of the hearing. TEX.LOC.GOV'T.CODE §111.0075, 111.0385, 111.067). The Notice will be published in the Examiner. The published notice for a proposed budget that will require raising more revenue from property taxes than in the previous year must also include the language prescribed by TEX.LOC.GOV'T.CODE §111.003(b). | |
| August 1 | (Chief Appraiser by agreement) Tax Assessor-Collector submits appraisal roll, and certifies an <u>estimate</u> of the collection rate for the current year, to Commissioners Court. <i>Tax Code</i> *Note: Submission can be made to County Judges Office for distribution to the Commissioners Court | |
| August 7 8:45 a.m. Special Meeting | (Chief Appraiser by agreement) Calculation of effective and rollback tax rates. Typically done by Tax Assessor-Collector, but Tax Code states "an officer or employee designated by the governing body shall calculate...." The designated officer shall submit the rates to Commissioners Court by August 7 or as soon thereafter as practicable. | |
| August 7 8:45 a.m. Special Meeting | Commissioners' Court to receive, review and discuss chief appraisers submission of appraisal roll, effective tax rate, rollback tax rate and other tax rate adoption materials | |
| August 13 | 72 hour notice for budget hearing. <i>LGC 111.007 (c) and Open Meetings Act</i> | |

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| August 14 9 a.m. Regular Meeting | At a regular meeting of Commissioners Court, vote to set salaries, expenses, and other allowances of all elected county and precinct officers. (May be done at same meeting as budget hearing.) If you plan to adopt at a later date, include an agenda item to set the date for adoption of budget. Following the meeting, provide written notice to each elected official of his/her salary and personal expenses to be included in the budget. TEX.LOC.GOV'T.CODE §152.013 | |
| August 16 9 a.m. Public Hearing | Public Hearing on budget (after the 15th day of the month following the month the proposed budget was prepared). TEX.LOC.GOV'T.CODE §111.007 | |
| August 16 | 72 hour notice for Special Meeting. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| August 20 before 4:30 p.m. (for 8/23) | 72 hour notice for salary grievance hearing if a grievance has been received. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| August 21 Special Meeting | Adoption of budget during Commissioners Court. May be done any time after the budget hearing-at the 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. The vote to adopt the budget must be a record vote. <i>See LGC Chapter 111 for more specifics about requirements of the vote and required language.</i> | |
| August 21 Special Meeting | Meeting of Commissioners Court to 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. <i>LGC 140.010</i> | |
| August 23 1:30 p.m. (if needed) | Salary Grievance Committee Hearings. <i>LGC 152.016</i> | |
| August 23 for August 28 publication | Publish notice of Proposed Tax Rate in newspaper one time. Publication of proposed tax rate notice prepared by Appraisal District. This takes into account the new simplified tax rate notice prescribed by Section 140.010 of the Local Government Code. | |
| August 28 | Proposed Tax Rate must also be posted on the County website no later than September 1 and continuing until tax rate is adopted. <i>LGC 140.010</i> | |
| August 30 (if needed) | 72 hour notice for Public Hearing #1. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| September 4 8:45 a.m. Public Hearing (if needed) | First 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 Appraisal District's notice is published in the newspaper. | |
| Sept 6 (if needed) | 72 hour notice for Public Hearing #2. <i>LGC 111.007 (c) and Open Meetings Act</i> | |

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| Sept 11 8:45 a.m. Public Hearing (if needed) | Second 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 meeting. | |
| September 20 | 72 hour notice for adoption tax rate. <i>LGC 111.007 (c) and Open Meetings Act</i> | |
| September 25 9 a.m. Regular Meeting | 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. <i>Tax Code 26.06(e)</i> . 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 File with County Clerk and post on county website. TEX.LOC.GOV'T.CODE §111.009. | |

*Calendar subject to change

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| | County Judge's Administrative Assistant |
| | Human Resource Director |
| | Chief Appraiser |
| | County Judge |
| | Notices by County Judge's Office (CC Coordinator) |
| | Auditor's Office |
| | Commissioners Court (includes items for members of the Court) |
| | County Clerk |
| | District Clerk |