

SAMPLE BUDGET CALENDAR

FORT BEND COUNTY

Note: This calendar covers the budget process period for most cities and counties. However, a calendar for home-rule cities may differ because of their charters. Counties operating under the provisions of the Local Government Code, Chapter 111, Subchapters B and C may have to modify the calendar to accommodate their statutory requirements. Dates and actions not required by the statutes are recommendations from the Comptroller's Local Government group.

The statutory requirements for property tax appraisals and property tax rolls are in the Tax Code. Property tax hearings and meeting notices requirements are in the Government Code, Local Government Code and Tax Code. Municipal budget information is in Local Government Code, Chapter 102, and county budget information is in Local Government Code, Chapter 111.

<u>Date Required</u>	<u>Action</u>	<u>Responsible Person</u>
January 1	Assessment Date.	Chief Appraiser
January	Prepare preliminary revenue estimates.	Budget Officer and Department Heads
February	Establish budget policy. Devise budget calendar. Develop budget formats and an outline of contents. Begin preparing statistical and other supplementary information.	Governing Body Budget Officer
March 1	Communicate budget policy and calendar to department heads and all concerned employees. Distribute departmental request forms.	Budget Officer
March-April	Assist departments in completing request forms.	Budget Officer
April or July	Prepare preliminary budget.	Budget Officer
May 25	Receive certified estimate of total appraised value.	Chief Appraiser
May	Revise revenue estimates.	Budget Officer and Department Heads
May or August	Revise departmental estimates or develop spending alternatives for consideration by governing body.	Budget Officer
June or after	Review budget. Hold departmental hearings.	Governing Body and Department Heads.
July 25	Submit certified appraisal roll to tax assessor-collector.	Chief Appraiser
July	Calculate and publish effective tax rate.	Designated Person
August	Complete proposed budget.	Budget Officer
August	Counties file proposed budget with county clerk.	Budget Officer and Governing Body

SAMPLE BUDGET CALENDAR
(continued)

	<p>Cities file proposed budget with city clerk and ensure it is available for public inspection at least 30 days prior to a tax levy. Counties and cities ensure proposed budget available for public inspection at least 15 days prior to public budget hearing.</p>	
August	<p>Decide if it is necessary to increase taxes by more than 3 percent over the effective rate.</p>	Governing Body
August - end of September	<p>Hold public hearings on tax increase. Vote on tax rate. Hold public hearing on budget. Adopt budget. Levy taxes.</p>	Governing Body
Property tax hearing as required by law.		
August - end of September	<p>Give 72-hour notice for governing body meeting.</p>	City or County Clerk
	<p>Hold governing body meeting to discuss proposed tax increase, to make arrangements for a public hearing on the tax increase, and to take a record vote.</p>	Governing Body
	<p>If tax increase is planned, publish a "Notice of Public Hearing on Tax increase" at least seven days prior to the public hearing.</p>	City or County Clerk
	<p>Give 72-hour notice for the public hearing on the tax increase.</p>	City or County Clerk
	<p>Hold public meeting on tax increase. Schedule public meeting at which tax rate will be adopted within three to 14 days of public hearing.</p>	Governing Body
	<p>Publish a "Notice of Vote on Tax Rate" during the period between public hearing on tax increase and date set for voting on tax rate.</p>	City or County Clerk
	<p>Give 72-hour notice for public meeting to vote on tax rate.</p>	City or County Clerk
	<p>Hold public meeting to vote on tax rate.</p>	Governing Body
Hearings on the budget		
	<p>Post or publish a "Notice of Public Hearing" 10 days, but not more than 30 days prior to public hearings.</p>	City or County Clerk
	<p>Hold hearing on budget. At the end of hearing, act on budget (either adopt or postpone action on budget).</p>	Governing Body
After adoption	<p>County files a copy of adopted budget with county clerk. City files copy of adopted budget with city clerk and county clerk.</p>	Governing Body
When budget is amended	<p>County files copies of amendments with county clerk. City files copy of amendments with city clerk and county clerk.</p>	Governing Body