

## Item 21



# Travis County Commissioners Court Agenda Request

**Meeting Date:** June 4, 2013

**Prepared By/Phone Number:** Yolanda Reyes, 854-9106

**Elected/Appointed Official/Dept. Head:** Leslie Browder, County Executive, Planning and Budget *LB*

**Commissioners Court Sponsor:** Judge Samuel T. Biscoe

**AGENDA LANGUAGE:** RECEIVE AN UPDATE ON THE FISCAL YEAR 2014 BUDGET DEVELOPMENT PROCESS.

**BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:** The Planning and Budget Office would like to update the Commissioners Court on the Fiscal Year 2014 budget development process and provide updated information received from the Travis County Appraisal District. The Fiscal Year 2014 Preliminary Budget will be filed with the County Clerk on July 22, 2013.

**STAFF RECOMMENDATIONS:** This is an update, and no Court action is requested.

**ISSUES AND OPPORTUNITIES:** The Planning and Budget Office is in the process of reviewing 450 individual requests, which total over \$50 million for the General Fund, over \$110 million in capital requests and a total of nearly 190 new FTEs. Budget meetings with departments and offices begin on June 6<sup>th</sup> and recommendations will be finalized in mid-July to coincide with the County Auditor's Third Revenue Estimate.

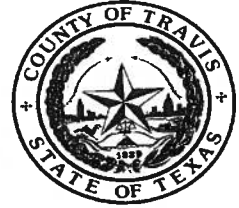
**FISCAL IMPACT AND SOURCE OF FUNDING:** Given the information available from the Travis Central Appraisal District, the Planning and Budget Office is working with a tax rate of 49.46 cents per \$100 of taxable valuation. This is consistent with the Fiscal Year 2014 Budget Guidelines approved by the Court in February, and represents a tax rate that is 3% above the Effective Tax Rate. The current approved tax rate is 50.01 cents per \$100 of taxable valuation.

**REQUIRED AUTHORIZATIONS:**

**Leslie Browder, Planning and Budget Office (512) 854-9106**

**Jessica Rio, Planning and Budget Office, (512) 854-9106**

**David Salazar, County Judge's Office, (512) 854-9555**



**MEMORANDUM**

**TO:** Commissioners Court

**FROM:** Leslie Browder, County Executive, Planning and Budget  
Jessica Rio, Budget Director, Planning and Budget *JB*

**DATE:** May 30, 2013

**SUBJECT:** Update on Fiscal Year 2014 Budget Process

The Commissioners Court approved the Fiscal Year 2014 Budget Guidelines in late February. These guidelines, including a tax rate at or near the effective tax rate, provide broad parameters for the formulation of the Preliminary Budget that will be filed in late July.

***Tax Rate***

The Travis Central Appraisal District (TCAD) has provided updated estimates for Travis County that reflect taxable value of \$107 billion, including new construction of \$2 billion. At this time, the average taxable homestead value is estimated at \$222,430 (in comparison to \$214,176 for Fiscal Year 2013). These estimates will continue to be refined, but the Chief Appraiser does not anticipate values to change dramatically when she certifies the tax roll in late July.

The table that follows depicts the latest valuation projections and reflects an estimated tax rate of 49.46 cents per \$100 of taxable value, which is a lower rate compared to the current tax rate of 50.01 cents. Given expected increases in the average taxable value, there would be a modest annual increase in taxes of approximately \$27, or \$2.25 per month. This compares to an estimated annual increase of \$42 back in February and is very similar to the \$25 increase experienced in Fiscal Year 2013. The effective tax rate is currently estimated at 48.02 cents. While we do not expect significant fluctuations, calculations may be refined between now and late July when the Preliminary Budget is submitted.

## Preliminary Estimate of Average Annual Tax Impact on Homestead Owners

	FY 2013	Projected FY 2014 – February	Projected FY 2014 – May Update	Difference May to FY 13	
				\$	%
Average Homestead Value	\$270,774	\$275,000	\$284,012	\$13,238	4.9%
Average Taxable Value After 20% Homestead Exemption and other required adjustments	\$214,567	\$220,000	\$222,430	\$7,863	3.7%
Ad Valorem Tax Rate at 3% above Effective Tax Rate	50.01 ¢	50.69 ¢	49.46 ¢	-0.55 ¢	-1.1%
Annual Tax Impact at 3% above Effective Tax Rate	\$1,073	\$1,115	\$1,100	\$27	2.5%

### ***First Revenue Estimate***

The County Auditor recently released the first revenue estimate (General Fund only) for Fiscal Year 2014. The estimate reflects \$603 million in General Fund resources. This includes one-time funds of \$109.4 million and ongoing resources estimated at \$493.6 million. The County Auditor's estimate included an accounting adjustment in order to comply with Generally Accepted Accounting Principles (GAAP). This resulted in \$14.8 million in additional one-time resources that had previously been carried from year to year as a liability on the balance sheet. It would be wise to be set aside a portion of these one-time funds in the Fiscal Year 2014 Preliminary Budget as part of a careful approach to help ensure appropriate reserve levels in the coming years. We have discussed this approach with the County Auditor, who concurs with the rationale. It is our intention to deliver a Preliminary Budget to the Court that will be sound, balanced and reflect healthy reserve levels, including our unallocated reserve as well as our special purpose reserves. As you are aware, these financial performance measures are closely monitored by the credit rating agencies.

### ***Budget Requests from Departments and Offices***

Fiscal Year 2014 budget submittals from departments and offices were received on April 24<sup>th</sup>. While many of these submittals reflect internal reallocations to accommodate existing and future funding needs, we have received a number of requests for new budgetary resources. The requested dollar amounts are all currently being verified by

our budget analysts and recommendations will be shared with departments and offices in early June. This will be done prior to finalizing recommendations to the Commissioners Court that will be reflected in the Preliminary Budget.

These requests include 450 individual requests and total over \$50 million in the General Fund, nearly \$1 million in other requested funding, over \$110 million in capital requests, and a total of nearly 190 new full-time equivalents (FTEs). As we work through verification of these requests, some will be adjusted to correct for duplication or other errors, or simply to refine the estimates as more information becomes available.

***Budget Requests across Multiple Departments and Offices***

*BEFIT (Better Enterprise Financial Information for Travis County)*

At the Commissioners Court meeting on May 7<sup>th</sup>, the Planning and Budget Office and the County Auditor provided an update on the additional SAP modules that are planned for implementation in the future. During the briefing, a question arose regarding Fiscal Year 2014 budget requests related to BEFIT. These requests are summarized in the following table. Amounts are subject to verification by the Planning and Budget Office.

<b>Department and Nature of Request</b>	<b>General Fund</b>	<b>Capital</b>	<b>Total</b>	<b>FTEs</b>
Transfer of BEFIT related costs to County Auditor's Office (net)	\$109,555	0	\$109,555	0.0
Purchasing – Training	24,135	0	24,135	0.0
Purchasing -BidSync ProcurePoint	333,507	402,962	736,469	0.0
District Attorney – Sr. Financial Analyst	70,072	5,398	75,470	1.0
Justice of the Peace Precinct 2 – Accounting Clerk (TechShare & SAP)	43,049	0	43,049	1.0
Constable Precinct 4 – Support Staff	83,036	8,293	91,329	1.5
Transportation & Natural Resources – New Fleet System (ongoing support costs)	56,000	0	56,000	0.0
Emergency Services – Financial Analyst Senior	69,022	3,179	72,201	1.0
<b>TOTAL</b>	<b>\$788,376</b>	<b>\$419,832</b>	<b>\$1,208,208</b>	<b>4.5</b>

These requests are yet to be fully analyzed. At first glance, some of the requested positions appear to be more directly related to increases in general workload that could include factors related to the implementation of SAP. Work is underway to determine the best solution for the largest request, submitted by the Purchasing Office, within the budgeted SAP resources that are currently available. The Planning and Budget Office will make recommendations on these requests in the Preliminary Budget, and will continue to work with departments and offices as they become more familiar and comfortable within the SAP environment.

### *TechShare*

The TechShare project has been discussed and considered by the Commissioners Court on various occasions in Fiscal Year 2013. Travis County has already made major investments to move this project forward, and it is projected to continue to have a significant budget impact in the coming years. A snapshot of the budget requests related to TechShare is outlined in the table that follows.

<b>Department and Nature of Request</b>	<b>General Fund</b>	<b>Capital</b>	<b>Total</b>	<b>FTEs</b>
Information Technology Services – Justice of the Peace Tyler Odyssey Maintenance	\$248,145	0	\$248,145	0.0
Information Technology Services – ACMS Prosecutor Module	0	2,023,165	2,023,165	0.0
Information Technology Services – ACMS Courts Module	0	2,667,100	2,667,100	0.0
Information Technology Services – ACMS Application Development	118,307	4,389	122,696	1.0
Information Technology Services – Tyler Odyssey Case Management for Constables	0	497,000	497,000	0.0
County Attorney – Applications Development	135,992	5,861	141,853	1.0
District Clerk – Business Analyst II	101,457	0	101,457	1.0
District Clerk – Court Clerk I	46,644	0	46,644	1.0
District Attorney – Business Analyst III	99,446	15,398	114,844	1.0
Probate Court – Business Analyst II	87,761	210	87,971	1.0
Pretrial Services	101,454	0	101,454	0.0
Juvenile Probation – Juvenile Case Management*	0	544,667	544,667	0.0
<b>TOTAL*</b>	<b>\$939,206</b>	<b>\$5,757,790</b>	<b>\$6,696,996</b>	<b>6.0</b>

**\*Both Information Technology Services (ITS) and Juvenile Probation submitted requests related to the Juvenile Case Management System. Juvenile Probation’s request includes a phased approach to implementation. The total of \$6.7 million eliminates this duplication and reflects the phased implementation approach.**

The Planning and Budget Office had already anticipated funding related to this multi-year project in initial Fiscal Year 2014 budgetary estimates, and will carefully review all TechShare requests, as well as the schedule for proposed implementation, to help ensure that prudent funding recommendations are made given limited resources.

### *Security*

An assessment was recently completed on the North Campus and Kroll Advisory Solutions has updated the Commissioners Court on their findings and recommendations in executive session as appropriate under State law. The Planning and Budget Office

will seek guidance from the Commissioners Court about their priorities regarding these and other security requests. Cost estimates are being further refined. Requests as submitted include 16 FTEs, \$1.6 million for the General Fund and \$400,000 in capital related requests.

***Compensation and Benefits***

The Planning and Budget Office updated the Commissioners Court in February on the possibility of including a compensation reserve in the Preliminary Budget. This approach will provide the Court with the flexibility of considering future recommendations from the County's Compensation Committee, or formulating the Court's own plan. Regardless of the approach, our goal is to provide some level of funding to help implement the approach that the Court deems appropriate.

Health benefit changes were discussed with Commissioners Court at a work session and again at a regular meeting in late May. Direction was given to prepare information for employees and retirees regarding benefit options before a scheduled employee public hearing to be held on Thursday, June 20<sup>th</sup> at 4:30 p.m. The employee public hearing is held each year, and provides employees and employee groups an opportunity to comment specifically on compensation and benefits at Travis County.

***Budget Calendar***

The Fiscal Year 2014 budget manual included a tentative budget calendar. Attached is an updated calendar for your information, which will be posted on the intranet for County departments and offices. As the budget development process continues, other date changes may be needed. Any such changes will be brought to the Court if guidance is needed.

We look forward to working with you to develop the Fiscal Year 2014 budget. Please do not hesitate to let us know if you have questions or need additional information.

## Updated FY 2014 Planning and Budget Calendar

MONTH	DATE	DAY	EVENT
FEB	26	TUE	Commissioners Court approves FY 14 Budget Guidelines.
MARCH	1	FRI	Fleet Services begins preparation of projected vehicle replacement list.
MARCH	7	THU	PBO meets with departments on Planning & Budget Manual and process at 10:00 AM in the Commissioners Courtroom.
MARCH	7	THU	Planning and Budget Manual and forms published on County Intranet. Hard copies available upon request.
MARCH	11	MON	PBO meets with departments on Planning & Budget Manual and process at 1:30 PM in the Commissioners Courtroom.
MARCH 11 - APRIL 19			Departments work with administrative support departments (HRMD, Facilities Management, RMCR, TNR, ITS, & Purchasing Office) for assistance and consulting in developing their FY 14 Budget Submission.
MARCH	18	MON	Fleet Services distributes projected vehicle replacement list to departments and PBO for review and comment.
MARCH	22	FRI	Deadline (5:00PM) for departments to submit comments and proposed changes to projected vehicle replacement list to Fleet Services.
MARCH	22	FRI	Annual meeting of Risk Management Fund Risk Reserve Review Committee (target date).
MARCH	25	MON	Deadline for all non-County requests to be submitted to relevant County departments.
MARCH	25	MON	Receive initial proposed FY 14 health plan and contribution rate changes from Actuary (target date). (Based on data as of end of Feb).
MARCH	25	MON	Departments submit technology related requests, computer equipment requests and Inventory & Replacement Forms to ITS.
MARCH	25	MON	Departments submit information regarding proposed budget requests for new FTE or programmatic changes that may require new or renovated space, stand-alone space renovations, furniture and fixtures, cabling or other technology infrastructure to FMD and ITS.
APRIL	1	MON	Fleet Services turns in preliminary vehicle replacement list to PBO.
APRIL	4	THU	Benefits Committee meets to review initial actuary report on proposed FY 14 health care rates (target date). (Based on data as of end of Feb. Date subject to change).
APRIL	10	WED	Review all rebate and abatement agreements with Auditor's Office.
APRIL	15	MON	County Auditor provides mid-year revenue status report.
<b>APRIL</b>	<b>24</b>	<b>WED</b>	<b>DEADLINE (5:00 PM) FOR ALL DEPARTMENTS TO SUBMIT BUDGET REQUESTS TO PBO.</b>
APRIL	29	MON	Final Risk Management Fund data sent to Actuary.
APRIL	30	TUE	Receive final health data from Actuary in preparation of FY 14 health rates (Based on data as of end of March).
APRIL	30	TUE	HRMD presents Commissioners Court with results of FY 13 Benchmark Study. This may include a presentation by the Compensation Committee on compensation policy. This is a target date.
MAY – JUNE			PBO staff conducts analyses for development of the Preliminary Budget.
MAY	2 & 6	THU/ MON	Benefits Committee meets to review final actuary report on proposed FY 14 health care rates and votes on recommended changes.



MAY	9	THU	PBO, Auditor, Tax Assessor-Collector and Chief Appraiser consult to review all data and estimates necessary to establish Effective Tax Rate, including fund balances, debt service schedules, exemptions, and collection rate.
MAY	10	FRI	Review all rebate and abatement agreements with Auditor's Office.
MAY	13	MON	County Auditor makes first revenue estimate (General Fund only) available.
MAY	23	THU	Work session is held on Employee Benefits Committee report on Proposed Plan and contribution rate changes for Employee Health Benefits.
<b>MAY</b>	<b>27</b>	<b>MON</b>	<b>Memorial Day – County Holiday.</b>
MAY	28	TUE	Discussion with the Commissioners Court on employee health plan. HRMD will request direction to release benefit information to employees in preparation for the employee public hearing.
MAY	28	TUE	<b>HRMD (in consultation with PBO) distributes notice regarding employee hearing on compensation, benefits, working conditions and any budget issues, given Court direction. Hearing set for Thursday, June 20. Open enrollment to be Thursday, August 1 through Friday, August 30.</b>
MAY	24	FRI	PBO meets with administrative support departments to discuss any budget requests requiring additional information from their departments.
MAY	31	FRI	Receive draft Risk Management Fund Actuarial Report.
JUNE			Commissioners Court selects Grievance Committee for Elected Officials' salaries.
JUNE	4	TUE	If needed, HRMD holds follow-up discussion with the Commissioners Court on employee health plan.
JUNE	4	TUE	<b>PBO provides Commissioners Court with status report on budget submissions &amp; major issues.</b>
JUNE	4	TUE	<b>If needed, HRMD (in consultation with PBO) distributes notice regarding employee hearing on compensation, benefits, working conditions and any budget issues. Hearing set for Thursday, June 20. Open enrollment to be Thursday, August 1 through Friday, August 30.</b>
JUNE	4	TUE	Commissioners Court approves assumptions on fund balances, debt service schedules, exemptions, and collection rate. Commissioners Court also approves parcel rate as proposed by the Tax Assessor-Collector.
JUNE 6 - JUNE 24			PBO staff holds budget review meetings with departments. All draft recommendations distributed to departments for comment no less than three working days before review meeting.
JUN	10	MON	Review all rebate and abatement agreements with Auditor's Office.
JUNE	12	WED	<del>Employee public hearing to receive input on compensation and benefits issues. (Preliminary start time is 4:30 PM)</del>
JUNE	14	FRI	Receipt of final actuarial report on Risk Management Fund.
JUNE	14	FRI	Draft of Second Revenue Estimate available to PBO for planning purposes.
JUNE	17	MON	County Auditor makes second revenue estimate available, with all line items included.
JUNE	18	TUE	<del>Commissioners Court approves changes to Employee Health Benefits Plan and contributions. Open enrollment to be July 17 through August 16.</del>
JUNE	18	TUE	Further Commissioners Court discussion and guidance on various compensation issues.
JUNE	18	TUE	Court votes on proposed ad for elected officials' salaries and sets public hearing. Ad to appear on June 27.
JUNE	20	THU	<b>Employee public hearing to receive input on compensation and benefits issues. (Preliminary start time is 4:30 PM)</b>

JUNE	25	TUE	<b>Commissioners Court approves changes to Employee Health Benefits Plan and contributions. Open enrollment to be August 1-30.</b>
JUNE	27	THU	Deadline for administrative support departments to submit to PBO any costs of new requests that impact their departments as well as any associated supplemental budget requests.
JUNE	27	THU	Ad appears in Austin Chronicle on proposed elected officials' salaries and announcing public hearing. (This must be done before the 10th day before the meeting in which the salaries are set.) Public hearing scheduled for July 9.
JUNE 15 - JULY 22			PBO finalizes Preliminary Budget, based on Auditor's third revenue estimate.
JULY	2	TUE	PBO submits agenda back-up for Northwest Travis County Road District #3 and Bee Cave Road District #1 (Galleria) Budgets and FY 14 Proposed Tax Rates.
JULY 2, TUE or JULY 11, THU			If Needed/Requested: Commissioners Court preview of the Preliminary Budget - revenue and expenditure updates, budget targets and major issues.
JULY	3	WED	Chief Appraiser provides verbal estimate of tax roll for 3 <sup>rd</sup> Revenue Estimate.
JULY	4	THU	<b>Independence Day – County Holiday</b>
JULY	9	TUE	Risk Manager presents Risk Management Fund executive summary report to Commissioners Court for review.
JULY	9	TUE	Commissioners Court holds public hearing on FY 14 elected officials' salaries and allowances and sets the elected officials' salaries and allowances. (This must be done during a regular meeting of the Commissioners Court.) County Judge's Office provides written notice of same to each elected county and precinct officer.
JULY	9	TUE	Board of Directors of the Northwest Travis County Road District #3 approves the proposed tax rate and proposed FY 14 budget for the Northwest Travis County Road District #3. Tax rate & budget to be adopted on September 24.
JULY	9	TUE	Board of Directors of the Bee Cave Road District #1 (Galleria) approves the proposed tax rate and proposed FY 14 budget for the Bee Cave Road District #1 (Galleria). Tax rate & budget to be adopted on September 24.
JUL	10	WED	Review all rebate and abatement agreements with Auditor's Office.
<del>WED JULY 17 – FRI AUG 16</del>			<del>Open enrollment period for employee and retiree benefits plan.</del>
JULY	16	TUE	Third Revenue estimate available to PBO for planning purposes. Preliminary Budget to be based on this Revenue Estimate.
JULY	18	THU	Travis Central Appraisal District provides final estimate of certified tax roll.
JULY	19	FRI	PBO Analysts advise departments about status of budget requests.
JULY	19	FRI	Tax Assessor-Collector provides notice of effective tax rate based on estimated appraisal rolls.
JULY	22	MON	PBO files Preliminary FY 14 County Budget with County Clerk & County Auditor; also, distributes copies to Commissioners Court & departments.
JULY	23	TUE	County Auditor formally presents third revenue estimate with all line items to Commissioners Court. Preliminary Budget based on this estimate. (Final estimate provided by Wednesday, July 17.)
JULY	31	WED	First back-up prepared for First Budget Hearing with Commissioners Court on Wed. August 7. Back-up for subsequent hearings will be distributed one week in advance of scheduled hearing date.
AUG	1-30	THU-FRI	<b>Open enrollment period for employee and retiree benefits plan.</b>
AUG	3	SAT	Tax Assessor-Collector publishes public notices of effective tax rates for the county and road districts.
AUG	6	TUE	PBO formally presents Preliminary Budget to Commissioners Court.

WED AUG 7 – FRI AUG 16			Commissioners Court may hold hearings with departments on FY 14 Preliminary Budget. (Hearings would be scheduled from 1 PM to 5 PM on Mondays, Wednesdays, and Thursdays, & from 9 AM to 12 PM on Fridays) May need a hold on Court calendars for Monday, August 19 in case needed as an 8 <sup>th</sup> day. Revised Budget Agenda Worksheets distributed on Tuesday, August 20 based on updated from Budget Hearings.
AUG	7	WED	Distribute initial Budget Agenda Worksheet to Court at First Budget Hearing.
AUG	12	MON	Review all rebate and abatement agreements with Auditor's Office.
Mid August			PBO distributes draft changes to the FY 14 Budget Rules for review.
AUG	12	MON	PBO distributes back-up of draft of ad entitled "Notice of Public Hearing on Tax Increase" for consideration on the August 20 agenda by Commissioners Court.
AUG	16	FRI	Fourth revenue estimate available, including bond funds. Mark-up based on this estimate.
AUG	19	MON	Hold on Court members' calendars for possible Budget Hearing.
AUG	19	MON	PBO submits Quarter Page ad in draft form entitled "Notice of Public Hearing on Proposed FY 14 Budget" (in Austin Chronicle on September 5).
AUG	20	TUE	Revised Budget Agenda Worksheets distributed to Court members at a regular Court meeting. These to be used for Mark-up process.
AUG.	20	TUE	Commissioners Court considers draft of ad entitled "Notice of Public Hearing on Tax Increase" to be finalized on Thursday, September 5 and will appear in the Austin American Statesman on September 9. This ad will show the votes of Court members and impact on the average homestead owner.
TUES AUG 20 – TUES AUG 27			Commissioners Court considers Budget Agenda Worksheets and returns them to the Judge's Office.
AUG	27	TUE	All Budget Agenda Worksheets due from Court members by 5:00 PM.
AUG	29	THU	PBO distributes Consolidated Budget Agenda Worksheet to be used as the agenda for Budget Mark-up.
AUG	30	FRI	PBO submits Quarter Page ads in draft form to Austin American Statesman on the following Public Hearings and Notices: (1) "Notice of Public Hearing on Tax Increase" (Austin American Statesman on Monday, September 9), and (2) "Notice of Tax Rate Increase" (in Austin American Statesman on Wednesday, September 18 and Saturday, September 21). Ad also shared with TCTV and Webmaster.
Early September			PBO distributes analysis on Capital funding, ending balances on Certificates of Obligation and bond funds, and CAR rebudgeting.
SEPT	2	MON	<i>Labor Day – County Holiday.</i>
WED, THU, AND FRI SEPT 4, 5, & 6			Commissioners Court may hold mark-up all day. (Three hours in morning, 9 AM to Noon and three hours in afternoon, 2 PM to 5 PM.)
SEPT	5	THU	Commissioners Court votes on the second day of Mark-up to propose a change in the tax rate. Vote must occur by 12 PM to make deadline for quarter page ad in Austin American Statesman on Monday September 9. Court also votes to set dates for two public hearings on the tax rate, scheduled for Tuesday, September 17 and Friday, September 20.
SEPT	5	THU	Ad appears in Austin Chronicle containing "Public Hearing on the Proposed FY 14 Travis County Budget." This ad notifies the public when the Commissioners Court will adopt the FY 14 County Budget. (Must not be earlier than the 30 <sup>th</sup> or later than the 10th day before the date of the hearing.) Hearing scheduled for September 24. Ad must state time, date and location.

SEPT	9	MON	<p>Quarter page ad appears in the Austin American Statesman entitled "Notice of Public Hearing on Tax Increase." Content of this ad is determined by law if the proposed tax rate is above the Effective Tax Rate. This ad must appear at least 7 days before the first public hearing. The content of this ad must also appear on the County's home page web site and on TCTV and must run from at least 7 days before the first public hearing through the second public hearing (from September 9 through September 20). The TCTV ad must be a 60 second notice run 5 times a day between 7 AM and 9 PM, from September 9 through September 20. Only the Tax Rate stated in the ad may be approved. If Tax Rate is changed (above the effective rate), new ads and hearings are required.</p> <p>Note: Ad cannot appear in legal notice or classified ad section of paper.</p>
SEPT	10	TUE	Review all rebate and abatement agreements with Auditor's Office.
SEPT	10/17	TUE	Commissioners Court discussion and action on any remaining mark-up items.
SEPT	16	MON	Fifth revenue estimate available. Adopted Budget is based on this estimate.
SEPT	17	TUE	Court holds first public hearing on the tax rate at 9 AM. This is 8 days after the first ad runs. Court must announce the date, time and place of meeting at which the vote on the tax rate will be taken (scheduled for September 24).
SEPT	18	WED	<p>Quarter Page ad appears in Austin American Statesman entitled "Notice of Tax Revenue Increase". (This ad is required to run twice and will run again on Saturday, September 21). This notice must also appear on the home page of the County's web site from September 18 to September 24. This notice of tax revenue increase must appear on TCTV as a 60 second notice 5 times each day between 7 AM and 9 PM and must run from September 17 {is this correct? So webpage is 9/18-9/24 but TCTV is 9/17-9/24?} to September 24. Ad cannot appear in legal notice or classified ad section of paper.</p>
SEPT	20	FRI	<p>Commissioners Court holds second public hearing at 9 AM on the County tax rate. <u>PLEASE NOTE: THIS PUBLIC HEARING IS ON A FRIDAY MORNING AND IS REQUIRED IF TAX RATE IS ABOVE EFFECTIVE TAX RATE.</u> A quorum must be present and taxpayers must have the opportunity to express their views on the increase, if there is one. At the meeting, the Court must announce the date, time and place of the meeting at which they will vote on the tax rate, proposed for September 24.</p>
SEPT	20	FRI	PBO files the Proposed FY 14 County Budget with the County Clerk and the County Auditor. (This must be filed within 10 days of the vote on the budget.) Budget available for inspection.
SEPT	21	SAT	<p>Second Publication: Quarter page ad appears in Austin American Statesman entitled "Notice of Tax Revenue Increase"—first publication on September 19. Ad cannot appear in legal notice or classified ad section of paper.</p>

SEPT	24	TUE	<p>Commissioners Court adopts county tax rate. The Board of Directors adopts road districts' tax rates. Must be at a regular meeting and must have a separate item on the agenda; at least three must vote for the rate; must be separate votes for the Maintenance and Operations Rate and the Debt Service Rate; and must vote to adopt rate 3-14 days following the second public hearing on the tax rate. This date of September 24 is 4 days after the Second Public Hearing. Must use statutory words in motion if tax rate is more than the effective rate. Can only vote on/approve rate stated in tax ad. Vote must be separate from budget vote.</p> <p>Four members of Commissioners Court must be present. Each motion for vote on the tax rate that is an increase in the effective rate must be made with specific words required by law. The order must also include certain language regarding the tax rate and tax increase if it is above the effective rate.</p> <p>Commissioners Court holds public hearing on Proposed FY 14 County Budget, amends budget, and then adopts the FY 14 County Budget and budget rules. Must vote at the end of the hearing. Vote must be separate from tax vote.</p> <p>The Board of Directors holds public hearing on the Northwest Travis County Road District #3 FY 14 budget, amends budget and adopts FY 14 budget.</p> <p>The Board of Directors holds public hearing on the Bee Cave Road District #1 (Galleria) FY 14 budget, amends budget and adopts FY 14 budget.</p>
SEPT	24	TUE	If tax rate increases above effective tax rate, post notice on home page of website in accordance with specific statutory language.
SEPT	24	TUE	Court approves order designating Regular Meeting Day during FY 14.
OCT	1	TUE	Court approves order to direct deposit salary fund monies into General Fund.

**Dates are subject to change. PBO will post any changes to the MS Outlook Budget Calendar.**