



# 2016 *budget process*

## DEVELOPMENT CRITERIA

1. Provide employees a cost of living increase (COLA).
2. No Tax Increase
3. No increase to the number of budgeted slots unless they are funded within the department's budgeted salaries.
4. Increases to the compensation pay to each position, other than COLA, will be authorized only if they are funded within the department's budgeted salaries.
5. Forgo certain scheduled or proposed increases as necessary to achieve a balanced budget with no increase in taxes.
6. No new projects unless funding is coming from new source of revenues and 100% of the cost are identified.
7. Identify solutions to stop the increase in expenditures for the following:
  - Public/Legal Defense -.4%
  - General Litigation – 9%
  - Visiting Judges – 16%
  - Room and Board – Jail Department 23%
  - Room and Board – Juvenile Detention 37%
8. Adhere to terminate grant funded positions when grants expire.
9. Reduce General Fund funding to governmental and non-governmental agencies by 75%.
10. Develop a plan to implement a reduction in force by attrition.
11. Enforce 90 day hiring freeze for General Fund and Road & Bridge.

# 2016

## BUDGET PROCESS CALENDAR



The County of Hidalgo budget process consist of several months of presentations, hearings, and deliberations. The 2016 Budget Process Calendar is as follows:

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S
17-Apr	17-Apr	2016 BUDGET PROCESS INSTRUCTIONS TO ALL DEPARTMENTS AND OFFICIALS	DEPARTMENT OF BUDGET AND MANAGEMENT
20-Apr	1-May	DEPARTMENTAL BUDGET ALLOCATION - DATA ENTRY	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS
1-Jun	3-Jul	DBM PROJECTED REVENUES, EXPENDITURES ANALYSIS AND PRELIMINARY BUDGET	DEPARTMENT OF BUDGET AND MANAGEMENT
24-Jul	24-Jul	CERTIFIED TAX ROLLS DELIVERED TO COUNTY	APPRAISAL DISTRICT/TAX ASSESSOR COLLECTOR
24-Jul	24-Jul	CERTIFICATION OF ANTICIPATED COLLECTION RATE BY TAX ASSESSOR	TAX ASSESSOR COLLECTOR
3-Aug	7-Jul	CALCULATION OF EFFECTIVE AND ROLLBACK RATES BY TAX ASSESSOR	TAX ASSESSOR COLLECTOR
4-Aug	4-Aug	WRITTEN NOTICE TO ELECTED OFFICIALS PROPOSED COMPENSATION [LGC 152.013 (c)]	BUDGET OFFICER
18-Aug	18-Aug	DURING REGULAR COMMISSIONERS' COURT MEETING, DISCUSS TAX RATE; IF PROPOSED TAX RATE WILL EXCEED THE ROLLBACK RATE OR THE EFFECTIVE TAX RATE (WHICHEVER IS LOWER) TAKE RECORD VOTE AND SCHEDULE PUBLIC HEARING.	COMMISSIONER'S COURT
23-Aug	23-Aug	PUBLICATION OF EFFECTIVE AND ROLLBACK RATES, STATEMENTS AND SCHEDULES	TAX ASSESSOR COLLECTOR
23-Aug	23-Aug	NOTICE OF PUBLIC HEARING- 1ST QUARTER PAGE NOTICE IN NEWSPAPER PUBLISHED AT LEAST SEVEN (7) DAYS BEFORE PUBLIC HEARING [TC 25.06 (a)]	TAX ASSESSOR COLLECTOR
28-Aug	28-Aug	2016 ESTIMATED REVENUES TO BUDGET OFFICE	COUNTY AUDITOR
1-Sep	1-Sep	FIRST PUBLIC HEARING - CONSIDERATION OF TAX RATE [TC 26.05 (d)]	COMMISSIONER'S COURT

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S
6-Sep	6-Sep	NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET PUBLISHED IN NEWSPAPER - THE MONITOR [LGC 111.067 (c) & 111.0675]	BUDGET OFFICER
6-Sep	6-Sep	NOTICE OF PROPOSED SALARIES FOR ELECTED OFFICIALS THE MONITOR NEWSPAPER [LGC 152.013 (b)]	BUDGET OFFICER
6-Sep	6-Sep	NOTICE OF VOTE ON TAX RATE - PUBLISHED BEFORE MEETING TO ADOPT TAX RATE - AT LEAST SEVEN (7) DAYS BEFORE MEETING. SECOND QUARTER PAGE NOTICE. [TC 26.06 (d & e)]	BUDGET OFFICER
15-Sep	15-Sep	SECOND PUBLIC HEARING - CONSIDERATION OF TAX RATE - SCHEDULE AND ANNOUNCE MEETING TO ADOPT TAX RATE [TC 26.06 (a)]	COMMISSIONER'S COURT
15-Sep	15-Sep	FILE 2016 PROPOSED BUDGET WITH THE COUNTY CLERK AND COUNTY AUDITOR [LGC 111.066]	BUDGET OFFICER
29-Sep	29-Sep	ADOPT TAX RATE FOR 2015, HOLD PUBLIC HEARING AND ADOPT 2016 BUDGET [LGC 111.067 (b) & 111.068], SET SALARY, EXPENSES AND ALLOWANCES FOR ELECTED OFFICIALS AND COUNTY EMPLOYEES [LGC 152.001 & 152.013 (a)]	COMMISSIONER'S COURT