

JAN 27 2020

**Approved**

*Option #2*

**REQUEST FOR AGENDA PLACEMENT FORM**

Submission Deadline - Tuesday, 12:00 PM before Court Dates

**SUBMITTED BY:** Rexann Knowles

**TODAY'S DATE:** 1/13/2020

**DEPARTMENT:**

COUNTY JUDGE

**SIGNATURE OF DEPARTMENT HEAD:**

X \_\_\_\_\_

**REQUESTED AGENDA DATE:**

January 27, 2020

**SPECIFIC AGENDA WORDING:** Consideration of FY 2020 – 2021 Budget Planning Calendar

**PERSON(S) TO PRESENT ITEM:** Bill Moore, Rexann Knowles

**SUPPORT MATERIAL:** (Must enclose supporting documentation)

**TIME:** 2 minutes

**ACTION ITEM:** X

**WORKSHOP:** \_\_\_\_\_

(Anticipated number of minutes needed to discuss item) **CONSENT:** \_\_\_\_\_

**EXECUTIVE:** \_\_\_\_\_

**STAFF NOTICE:**

**COUNTY ATTORNEY:** XX

**IT DEPARTMENT:** \_\_\_\_\_

**AUDITOR:** XX

**PURCHASING DEPARTMENT:** \_\_\_\_\_

**PERSONNEL:** \_\_\_\_\_

**PUBLIC WORKS:** \_\_\_\_\_

**BUDGET COORDINATOR:** \_\_\_\_\_

**OTHER:** \_\_\_\_\_

\*\*\*\*\*This Section to be Completed by County Judge's Office\*\*\*\*\*

ASSIGNED AGENDA DATE: \_\_\_\_\_

REQUEST RECEIVED BY COUNTY JUDGE'S OFFICE \_\_\_\_\_

COURT MEMBER APPROVAL \_\_\_\_\_ Date \_\_\_\_\_

**2020-2021 BUDGET PLANNING CALENDAR**

- July 06            Budgets due to Budget Coordinator
- July 09            72- Hour notice for CC Meeting on Monday, July 13<sup>h</sup>
- July 13            Commissioners Court Meeting
- July 23            72- Hour notice for CC Meeting on Monday, July 27<sup>th</sup>
- July 25            Deadline for Chief Appraiser to Certify Rolls to Taxing Units  
(see: 26.01 T.C.)
- July 27            Commissioners Court Meeting
- July 30            72- Hour notice for Special Called CC Meeting on Monday, Aug. 3<sup>rd</sup>
- Aug. 01            (Or as soon thereafter as practicable) Certified appraisal roll, collection  
rate, debt taxes, etc. due to CC from Tax Assessor/Collector.  
County Judge works with Budget Coordinator and County Auditor on  
proposed budget prior to CC workshops on proposed budget. (See Section  
26.04 T. C.)
- Aug. 03            Special Called Commissioners Court Meeting (Aug.3<sup>rd</sup> meeting may be  
recessed and continued on Tuesday, Aug. 04<sup>th</sup>). CC receives budget  
requests from budget coordinator as presented by elected officials and  
department heads. Elected officials and department heads may address  
CC regarding their budget requests
- Aug. 06            72- Hour notice for CC Meeting on Monday, Aug. 10<sup>th</sup>
- Aug. 07            (Or as soon thereafter as practicable) Tax Assessor/Collector submits No  
New Revenue tax rate, the Voter-Approval tax rate, and explanation of  
how tax rates were calculated; the estimated amount of interest and  
sinking fund balances and the estimated amount of M & O or general fund  
balances remaining at the end of the current fiscal year that are not  
encumbered with or by corresponding existing debt obligations; and a  
schedule of the JC's debt obligations showing details listed in Section  
26.04 (e) (3) (A), (B), & (C).
- Aug. 10            Commissioners Court Meeting
- Aug. 13            72- Hour notice for Special Called CC Meeting on Monday, Aug. 17<sup>h</sup>  
(which may be recessed and continued on Tuesday, Aug. 18<sup>h</sup>)

- Aug. 14 72- Hour notice for Special Called CC Meeting on Wed. Aug. 19<sup>th</sup> (which may be recessed and continued on Thursday, Aug.20<sup>th</sup>)
- Aug. 17-18 Special Called Commissioners Court Meeting (Aug. 17<sup>th</sup> meeting may be recessed and continued on Tuesday, Aug. 18<sup>th</sup>) Commissioners Court Budget Workshop, anticipated collection rate, calculates New Revenue tax rate, the Voter-Approval tax rate by Tax Assessor/Collector
- Aug. 17 72- Hour notice for Special Called CC Meeting on Friday, Aug. 21<sup>st</sup>
- Aug. 19-20 Special Called Commissioners Court Meeting, (Aug. 19<sup>th</sup> meeting may be recessed and continued on Thursday, Aug. 20<sup>th</sup>). Continue Budget Workshop, Certification of Anticipated Collection Rate by Tax Assessor/Collector. Calculation of No New Revenue tax rate, the Voter-Approval tax rate by Tax Assessor/Collector
- Aug. 20 72- Hour notice for CC Meeting on Monday, Aug. 24<sup>th</sup>
- Aug. 21 Special Called Commissioners Court Meeting (if necessary)  
Continue Budget Workshop
- Aug. 24 Commissioners Court Meeting to discuss tax rate; if proposed tax rate will exceed the No New Revenue tax rate or the Voter-Approval tax rate, (whichever is lower); take record vote and schedule public hearing: Auditor & Tax Assessor/Collector present to Commissioners Court the following:**
- 1. New Revenue Tax Rate, Voter-Approval Tax Rate, and Calculation Methods**
  - 2. M & O obligations**
  - 3. Debt Obligations**
  - 4. Amount of increase based on No New Revenue Tax Rate**
- Aug. 27 Give Elected Officials Budget and County Judge files proposed Budget w/ Co. Clerk per Section 111.006 (a) and posts budget on county web site per Section 111.006 (b). If the proposed budget will require raising more revenue from property taxes than in the previous year, the budget must have a cover sheet that includes the specific language prescribed in Section 111.003 (b). Section 152.013 provides that the annual budget is to be given to the elected officials prior to filing the proposed budget with the county clerk.
- Sept.01 Last day for elected official to file grievance regarding budget per Section 152.016 (a)

- Sept. 04      **Notice of Public Hearing on Budget** in newspaper (Section 111.0075, Local Gov. Code. Notice not earlier than the 30th or later than 10<sup>th</sup> day before the date of the hearing and must include language from Section 111.003 (b)). Public Hearing on budget will be **Sept. 24, 2019** and will be prior to vote to adopt the budget and set the tax rate).
- Sept. 10      72- Hour notice for CC Meeting on Monday, Sept.14<sup>th</sup>
- Sept. 11      Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official per Section 152.016 (b)
- Sept. 11      Notice of Public Hearing on Proposed Tax Rate in newspaper. Notice to comply with Tax Code Section 26.06 (b-1), 26.06 (b-2), 26.06 (b-3) or 26.061 depending on if the proposed tax rate exceeds the no new revenue tax rate and/or voter-approval tax rate. Tax Code Section 26.062 also requires a table to be included at the end of the notice of the hearing on the tax rate or meeting to adopt the tax rate, as applicable, that compares the taxes imposed on the average residence homestead last year to the taxes proposed to be imposed on the average residence homestead this year. Tax Code Section 26.065 requires notice of public hearing on the home page of the County's Internet website at least 7 days before public hearing on the proposed tax rate increase and at least 7 days before the date of the vote proposing the increase in the tax rate.**
- Sept. 14      Publish Elected Officials Salaries in newspaper (if proposed increases) per Section 152.013 (b)
- Sept. 14      Commissioners Court Meeting**
- 1.      Discuss Budget**
  - 2.      Discuss Tax Rate**
  - 3.      Announce date, time and place of Public Hearing**
  - 4.      Announce date, time, & place of meeting at which it will vote on the tax rate**
- Sept. 15      Chief Appraiser must deliver notice by this date as required by Sec. 26.04 (e-2) and comply with 26.17 (f) in order for CC to have public hearing on Sept. 21<sup>st</sup> (see: Section 26.05 (d-1) Tax Code)
- Sept. 17      72- Hour notice for CC Meeting on Monday, Sept.21<sup>st</sup>
- Sept. 18      72- Hour notice for CC Meeting on Thursday, Sept.24<sup>th</sup>
- Sept. 21      CC Special Called Meeting to have Public Hearing on Proposed Tax Rate**

1. **Announce date, time, & place of meeting at which it will vote on the tax rate (vote to be on Sept. 24<sup>th</sup>)**
2. **Vote on tax increase may not be held later than the 7<sup>th</sup> day after the date of the Public Hearing. See 26.06 (e).**

Sept. 24            72 hour notice for CC Meeting on Sept. 28<sup>th</sup>

**Sept. 24            Special Called CC Meeting to have Public Hearing on budget, adopt budget and set tax rate. Budget must be adopted by a separate RECORD VOTE before tax rate is adopted. Taxing unit must set tax rate before Sept. 30 or 60 days after receiving certified appraisal roll, whichever is later. (See second Note on page 4). CC must also vote to ratify tax increase reflected in budget. (Section 111.008 (c) of the L.G.C. requires CC to ratify the property tax increase reflected in budget). This vote is in addition to & separate from the record vote to adopt the budget or to set the tax rate. This section also requires an adopted budget to contain a cover page that includes the information set out in Section 111.003 (b).**

**Note: Section 111.008, L.G.C. requires the vote on the budget to be by a record vote of the CC, and the budget must have a cover page that provides the information required by Section 111.008. Section 111.009, L.G.C. requires that the budget must be filed with the County Clerk, and the budget and cover page must be posted on the county's internet website.**

**Note: Section 26.05 (a) requires that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71<sup>st</sup> day before the next uniform election date prescribed by Section 4.001, Election Code, that occurs in November of that year. For 2020, the uniform election date is November 3, 2020. Seventy One (71) days prior to Nov. 3, 2020 is Monday, August 24, 2020.**

# July

2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
				8	9	10
	5 Budgets due to Budget Coordinator	6	7	8 Notice for July 13 <sup>th</sup> CC Meeting	9 Notice for July 13 <sup>th</sup> CC Meeting	10
				15	16	17
	12 CC Meeting	13	14	15	16	17
				22	23	24
	19	20	21	22 Notice for July 27 <sup>th</sup> CC Meeting	23 Notice for July 27 <sup>th</sup> CC Meeting	24 Deadline for Chief Appraiser to Certify Rolls to Taxing Units
	26 CC Meeting	27	28	29	30 Notice for Aug. 3 <sup>rd</sup> CC Meeting	31

# August

2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 Tax A/C to provide CC with certified appraisal roll
2 Special Called CC Meeting Budgets Presented	3 CC Meeting continued if necessary	4 CC Meeting continued if necessary	5 Notice for Aug. 10 <sup>th</sup> CC Meeting	6 Tax A/C submits No New Revenue & Voter-Approval Tax Rate	7 Notice for Aug. 19 <sup>th</sup> CC Meeting	8
9 CC Meeting	10 CC Meeting	11 CC Meeting	12 Notice for Aug. 17 <sup>th</sup> CC Meeting	13 Notice for Aug. 19 <sup>th</sup> CC Meeting	14	15
16 Sp. Called CC Meeting Notice for Aug. 21 CC Meeting	17 CC Meeting continued	18 Sp. Called CC Meeting	19 CC Meeting Continued Notice for Aug. 24 <sup>th</sup> CC Meeting	20 Sp. Called CC Meeting	21	22
23 CC Meeting. Discuss Tax Rates, M&O, and Debt	24	25	26 Budgets to elected officials & filed with County Clerk	27	28	29
30	31					

# September

2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
		Last day for Elected Official to file grievance			Notice of Public Hearing on Budget for Sept. 24	
6	7	8	9	10	11	12
HOLIDAY			Notice for Sept. 14 <sup>th</sup> CC Meeting	Notice for Sept. 14 <sup>th</sup> CC Meeting	Last day for grievance Hearing. Notice of Public Hearing on Tax Rate for Sept. 21 <sup>st</sup>	
13	14	15	16	17	18	19
CC Meeting Publish Elected Official's Salaries in Newspaper	Chief Appraiser to Deliver notice per 26.04 Tax Code		Notice for Sept. 21 <sup>st</sup> CC Meeting	Notice for Sept. 21 <sup>st</sup> CC Meeting	Notice for Sept. 24 <sup>th</sup> CC Meeting	
20	21	22	23	24	25	26
Sp. Called CC meeting Public Hearing on Tax Rate			Notice for Sept. 28 <sup>th</sup> CC Meeting	Sp. Called CC Meeting. Public Hearing on Budget. Vote on Budget. Vote on Tax Rate		
27	28	29	30			
CC Meeting						

OPTIONAL