

FEB 24 2020

**REQUEST FOR AGENDA PLACEMENT FORM**

**Approved**

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

**SUBMITTED BY:** Rexann Knowles

**TODAY'S DATE:** 02/14/2020

**DEPARTMENT:**

COUNTY JUDGE

**SIGNATURE OF DEPARTMENT HEAD:**

X \_\_\_\_\_

**REQUESTED AGENDA DATE:**

February 24, 2020

**SPECIFIC AGENDA WORDING:** Consideration of Revising the 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. 28, 2020** 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. 21      **Special Called CC 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. 28<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. 28 **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	4
					HOLIDAY	
5	6 Budgets due to Budget Coordinator	7	8	9 Notice for July 23 <sup>rd</sup> CC Meeting	10	11
12	13 CC Meeting	14	15	16	17	18
19	20	21	22	23 Notice for July 27 <sup>th</sup> CC Meeting	24	25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units
26	27 CC Meeting	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	3 Special Called CC Meeting Budgets Presented	4 CC Meeting continued if necessary	5	6 Notice for Aug. 10 <sup>th</sup> CC Meeting	7 Tax A/C submits No New Revenue & Voter-Approval Tax Rate	8
9	10 CC Meeting	11	12	13 Notice for Aug. 17 <sup>th</sup> CC Meeting	14 Notice for Aug. 19 <sup>th</sup> CC Meeting	15
16	17 Sp. Called CC Meeting Notice for Aug. 21 CC Meeting	18 CC Meeting continued	19 Sp. Called CC Meeting	20 CC Meeting Continued Notice for Aug. 24 <sup>th</sup> CC Meeting	21 Sp. Called CC Meeting	22
23	24 CC Meeting. Discuss Tax Rates, M&O, and Debt	25	26	27 Budgets to elected officials & filed with County Clerk	28	29
30	31					

OPTION 1

# September

# 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Last day for Elected Official to file grievance		3	4 Notice of Public Hearing on Budget for Sept. 28	5
6 HOLIDAY	7	8	9	10 Notice for Sept. 14 <sup>th</sup> CC Meeting	11 Last day for grievance Hearing. Notice of Public Hearing on Tax Rate for Sept. 21 <sup>st</sup>	12
13	14 CC Meeting	15 Chief Appraiser to Deliver notice per 26.04 Tax Code	16	17 Notice for Sept. 21 <sup>st</sup> CC Meeting	18	19
20	21 Sp. Called CC meeting Public Hearing on Tax Rate	22	23	24 Notice for Sept. 28 <sup>th</sup> CC Meeting	25	26
27	28 CC Meeting. Public Hearing on Budget, Vote on Budget. Vote on Tax Rate.	29	30			