

MAY 10 2021

Approved

REQUEST FOR AGENDA PLACEMENT FORM

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

SUBMITTED BY: Bill Moore

TODAY'S DATE: April 28, 2021

DEPARTMENT: County Attorney

SIGNATURE OF DEPARTMENT HEAD:

REQUESTED AGENDA DATE: May 10, 2021

SPECIFIC AGENDA WORDING: Consideration to approve 2021-2022 Budget Planning Calendar.

PERSON(S) TO PRESENT ITEM: Bill Moore

SUPPORT MATERIAL: (Must enclose supporting documentation)

TIME: 3 Minutes

ACTION ITEM: _____

WORKSHOP: _____

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

EXECUTIVE: _____

STAFF NOTICE:

COUNTY ATTORNEY:

IT DEPARTMENT:

AUDITOR: _____

PURCHASING DEPARTMENT: _____

PERSONNEL: _____

PUBLIC WORKS: _____

BUDGET COORDINATOR: _____

OTHER: Scott Porter, Tax Office _____

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

ASSIGNED AGENDA DATE: _____

REQUEST RECEIVED BY COUNTY JUDGE'S OFFICE _____

COURT MEMBER APPROVAL _____ Date _____

2021-2022 BUDGET PLANNING CALENDAR

- July 06 Budgets due to Budget Coordinator
- July 08 72- Hour notice for CC Meeting on Monday, July 12th
- July 12 Commissioners Court Meeting
- July 22 72- Hour notice for CC Meeting on Monday, July 26th
- July 25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units
(see: 26.01 T.C.)
- July 26 Commissioners Court Meeting
- July 29 72- Hour notice for Special Called CC Meeting on Monday, Aug. 2nd
- 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. 02 Special Called Commissioners Court Meeting (Aug. 2nd meeting may be recessed and continued on Tuesday, Aug. 3rd). 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. 05 72- Hour notice for CC Meeting on Monday, Aug. 9th
- 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). (Present to CC at Aug. 09 meeting).
- Aug. 09 Commissioners Court Meeting
- Aug. 12 72- Hour notice for Special Called CC Meetings on Monday, Aug. 16th, Tuesday, Aug. 17th, Wednesday, Aug. 18th, Thursday, Aug. 19th, and Friday, Aug. 20th.

- Aug. 16 Special Called Commissioners Court Meeting, Budget Workshop to discuss budget needs of county; and anticipated collection rate, No New Revenue tax rate and the Voter-Approval tax rate calculated by Tax Assessor/Collector
- Aug. 17 Special Called Commissioners Court Meeting, Continue Budget Workshop
- Aug. 18 Special Called Commissioners Court Meeting, Continue Budget Workshop
- Aug. 19 Special Called Commissioners Court Meeting, Continue Budget Workshop
- Aug. 19 72- Hour notice for CC Meeting on Monday, Aug. 23rd
- Aug. 20 Special Called Commissioners Court Meeting, Continue Budget Workshop
- Aug. 23 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. 26 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.
- Aug. 31 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 10th day before the date of the hearing and must include language from Section

111.003 (b)). Public Hearing on budget will be **Sept. 27, 2021** and will be prior to vote to adopt the budget and set the tax rate).

- Sept. 9 72- Hour notice for CC Meeting on Monday, Sept.13th
- Sept. 10 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 with Public hearing to be on Monday, September 20, 2021. 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. 13 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. 14 Publish Elected Officials Salaries in newspaper (if proposed increases) per Section 152.013 (b)
- Sept. 14 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. 20th (see: Section 26.05 (d-1) Tax Code)
- Sept. 16 72- Hour notice for CC Meeting on Monday, Sept.20th
- Sept. 20 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. 27th)**
 - 2. Vote on tax increase may not be held later than the 7th day after the date of the Public Hearing. See 26.06 (e).**

Sept. 23 72 hour notice for CC Meeting on Sept. 27th

Sept. 27 **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) L.G.C.**

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 (d). Section 111.009 (a), 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 26.04 (e-5), T.C. requires county to include as an appendix to the county budget the tax rate calculation forms used to calculate the no-new-revenue tax rate and the voter-approval tax rate. (Effective January 1, 2021).

Note: Sections 26.16 (a) and 26.18, T.C. require certain tax related information and budget related information to be posted on the county's website. (Effective January 1, 2020)

Note: Section 26.05 (a), T.C. requires that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date prescribed by Section 4.001, Election Code, that occurs in November of that year. For 2021, the uniform election date is November 2, 2021. Seventy One (71) days prior to Nov. 2, 2021 is Monday, August 23, 2021.

July

2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
				8 Notice for July 12 th CC Meeting	9	10
4 HOLIDAY	5 Budgets due to Budget Coordinator	6	7	15	16	17
11 CC Meeting	12	13	14	22 Notice for July 26 th CC Meeting	23	24
18	19	20	21	29 Notice for Aug. 2 nd Special Called CC Meeting	30	31
25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units	26 CC Meeting	27	28			

August

2021

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 Notice for Aug. 9 th CC Meeting	5 Notice for Aug. 9 th CC Meeting	6	7
8 CC Meeting Tax A/C submits No New Revenue & Voter-Approval Tax Rate	9 CC Meeting Tax A/C submits No New Revenue & Voter-Approval Tax Rate	10	11 Notice for Aug. 16, 17, 18, 19 & 20 th Sp. Called CC Meetings	12 Notice for Aug. 16, 17, 18, 19 & 20 th Sp. Called CC Meetings	13	14
15 Sp. Called CC Meeting	16 Sp. Called CC Meeting	17 Sp. Called CC Meeting	18 Sp. Called CC Meeting Notice for Aug. 23 rd CC Meeting	19 Sp. Called CC Meeting Notice for Aug. 23 rd CC Meeting	20 Sp. Called CC Meeting	21
22 CC Meeting. Discuss Tax Rates, M&O, and Debt	23 CC Meeting. Discuss Tax Rates, M&O, and Debt	24	25 Budgets to Elected Officials & filed with County Clerk	26 Budgets to Elected Officials & filed with County Clerk	27	28
29	30	31 Last day for Elected Official to file grievance				

September

2021

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