

MAY 09 2022

Approved

REQUEST FOR AGENDA PLACEMENT FORM

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

SUBMITTED BY: Rexann Knowles

TODAY'S DATE: 04/28/2022

DEPARTMENT:

COUNTY JUDGE

SIGNATURE OF DEPARTMENT HEAD:

X _____

REQUESTED AGENDA DATE:

May 9, 2022

SPECIFIC AGENDA WORDING: Consideration to Approve 2022-2023
Budget Planning Calendar

PERSON(S) TO PRESENT ITEM: Bill Moore

SUPPORT MATERIAL: (Must enclose supporting documentation)

TIME: 3 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 _____

2022-2023 BUDGET PLANNING CALENDAR

- July 05 Budgets due to Budget Coordinator
- July 08 CC Meeting (moved from Monday, July 11th)
- July 11 Commissioners Court Meeting moved to July 08
- July 14 72- Hour notice for Sp. Called CC Meeting on Monday, July 18th
- July 18 Sp. Called Commissioners Court Meeting, Budgets presented by elected officials and department heads (CC may be recessed and continued on July 19th)
- July 21 72- Hour notice for CC Meeting on Monday, July 25th
- July 25 Deadline for Chief Appraiser to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- July 28 72-Hour Notice for Sp. Called CC meetings on Aug. 1st, Aug. 2nd, Aug. 3rd, Aug. 4th, and Aug. 5th.
- 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 (See Section 26.04 T. C.)
- Aug. 01 Special Called CC Meeting, Budget Workshop
- Aug. 02 Special Called CC Meeting, Budget Workshop
- Aug. 03 Special Called CC Meeting, Budget Workshop
- Aug. 04 Special Called CC Meeting, Budget Workshop
- Aug. 04 72- Hour notice for CC Meeting on Monday, Aug. 8th
- Aug. 05 Special Called CC Meeting, Budget Workshop
- Aug. 08 (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. 08 meeting).

- Aug. 08 **Commissioners Court Meeting (CC may be recessed and continued on Aug. 09th) 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. 12 **Give Elected Officials Proposed 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. 17 Last day for elected official to file grievance regarding budget per Section 152.016 (a)
- Aug. 18 72- Hour notice for CC Meeting on Monday, Aug. 22nd
- Aug. 20 **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. 6, 2022** and will be prior to vote to adopt the budget and set the tax rate).
- Aug. 20 Publish Elected Officials Salaries in newspaper (if proposed increases) per Section 152.013 (b)
- Aug. 22 Commissioners Court Meeting. Discuss budget, proposed tax rate and debt rate.
- Aug. 29 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official per Section 152.016 (b)
- Sept. 01 72- Hour notice for CC Sp. Called Meeting on Tuesday, Sept. 6th

- Sept. 06 **Sp. Called CC Meeting to have Public Hearing on Proposed Budget and vote on the Proposed Budget**
- Sept. 08 72- Hour notice for CC Meeting on Monday, Sept.12th
- Sept. 10 **Notice of Public Hearing on Proposed Tax Rate in newspaper with Public hearing and vote on the Tax Rate to be on **Monday, September 26, 2022**. 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. 12 **Commissioners Court Meeting**
1. **Discuss Budget**
 2. **Discuss Tax Rate**
 3. **Announce date, time and place of Public Hearing on tax rate**
 4. **Announce date, time, & place of meeting at which it will vote on the tax rate**
- Sept. 20 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. 26th (see: Section 26.05 (d-1) Tax Code)
- Sept. 22 72- Hour notice for CC Meeting on Sept. 26th
- Sept. 26 **CC Meeting. Public Hearing on Tax Rate and CC vote to set Tax Rate. (26.06 allows CC to vote on Tax Rate at the Public Hearing). 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.
- Note:** SB 1357, (Signed June 14, 2021, Effective Immediately) amends Sections 111.003 (a), 111.006 (a) and 111.007 (b) and (c), Local Gov. Code and requires county judge to file proposed budget with county clerk no later than August 15th and the CC to hold a public hearing no later than 25 days after the proposed budget is filed with the county clerk.

JULY 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	26	27	28	29	30	1 2 Notice for CC Meeting on July 8th
	3 Holiday	4 Budgets due to Budget Coordinator	5	6	7	8 9 CC meeting (moved from July 11th)
	10	11	12	13	14 Notice for Sp. Called CC meeting on July 18th	15 16
	17 Sp. Called CC Meeting- Budgets presented	18 CC continued if necessary for budget presentations	19	20	21 Notice for CC meeting on July 25th	22 23
	24 CC Meeting. Deadline for Chief Appraiser to certify rolls to taxing units	25	26	27	28 Notice for CC meeting on Aug.1, Aug.2, Aug.3, Aug.4. & Aug.5	29 30
	31	Notes				

AUGUST 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
	1 Sp. Called CC Meeting, Budget Tax A/C to provide CC with Cert. App.	2 SP. Called CC Meeting, Budget	3 Sp. Called CC Meeting, Budget	4 Sp. Called CC Meeting, Budget. Norice for CC Meeting on Aug 8th	5 Sp. Called CC Meeting, Budget	6	
7	8 CC Meeting. Tax A/C submits NNR tax rate, and VA tax rate and debt rate	9 CC may be continued. Discuss budget, tax rate, M and O and debt	10	11	12 Budgets given to elected officials and filed with county clerk	13	
14	15	16	17 last day for elected official to file a grievance	18 Notice for CC Meeting on Aug. 22nd	19	20 Notice of Public Hearing on Budget. Publish El. Officials Salaries	
21	22 CC Meeting, Discuss budget, tax rate, M and O and debt	23	24	25	26	27	
28	29 last day for grievance hearing	30	31				
		Notes					

SEPTEMBER 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1 Notice for Sp. Called CC Meeting on Sept. 6th	2	3
4	5 Holiday	6 Sp. Called CC. Public Hearing on Budget. Vote on Budget	7	8 Notice for CC Meeting on Sept. 12th	9	10 Notice of Public Hearing on Tax Rate on Sept. 26th
11	12 CC Meeting	13 Chief Appraiser to deliver notice per 26.04 Tax Code	14	15	16	17
18	19	20	21	22 Notice for CC Meeting on Sept. 26th	23	24
25	26 CC Meeting. Public hearing on Tax Rate. Vote on Tax Rate	27	28	29	30	
		Notes				