



**AGENDA PLACEMENT FORM**

(Submission Deadline – Monday, 5:00 PM before Regular Court Meetings)

Date: 4/25/23

COMMISSIONERS COURT

Meeting Date: 5/8/23

MAY 08 2023

Submitted By: CJO

Department/Office: CJO

**Approved**

Signature of Director/Official: \_\_\_\_\_

**Agenda Title:**

Consideration of the 2023-2024 (FY2024) Budget Planning Calendar

**Public Description** (Description should be 2-4 sentences explaining to the Court and the public what action is recommended and why it is necessary):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(May attach additional sheets if necessary)

**Person to Present:** Judge Boedeker

(Presenter must be present for the item unless the item is on the Consent Agenda)

**Supporting Documentation:** (check one) PUBLIC  CONFIDENTIAL

(PUBLIC documentation may be made available to the public prior to the Meeting)

**Estimated Length of Presentation:** 2 minutes

**Session Requested:** Action (Action Item, Workshop, Consent, Executive)

**Check All Departments That Have Been Notified:**

County Attorney  IT  Purchasing  Auditor

Personnel  Public Works  Facilities Management

Other Department/Official (list) \_\_\_\_\_

**Please Inter-Office All Original Documents to County Judge’s Office Prior to Deadline & List All External Persons Who Need a Copy of Signed Documents In Your Submission Email**

## **2023-2024 (FY 2024) BUDGET PLANNING CALENDAR**

- April 1 **Budgets due** to Budget Coordinator
- April – June **Budget Committee Meetings**
- July 25 Deadline for **Chief Appraiser** to Certify Rolls to Taxing Units (see: 26.01 T.C.)
- 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. 03 **Post Notice** of Special Called Meetings on the 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup>, and 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 Tax Code Section 26.04 (e) (3) (A), (B), & (C). **(Present to CC at Aug. 07 meeting)**. Deadline for Chief Appraiser to provide public notices under Tax Code 26.04
- Aug. 07 **Special Called Budget Workshop**
- Aug. 08 **Special Called Budget Workshop**
- Aug. 09 **Special Called Budget Workshop**
- Aug. 10 **Special Called Budget Workshop**
- Aug. 14 Regular CC Meeting. No Budget Items anticipated on this day unless necessary.
- Aug. 15 **Give Elected Officials Proposed Budget BEFORE 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. 18      **County Judge Staff must send budget public hearing notice and elected official salary information to newspaper for publication**
- Aug. 21      **Last day for elected official to file grievance** regarding budget per Section 152.016 (a), Local Government Code. Deadline likely extended to August 21 by weekend
- Aug. 24      **Publish 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. 5, 2023** and will be prior to vote to adopt the budget).
- Aug. 24      **Publish Notice of Elected Officials Salaries** in newspaper (if proposed increases) per Section 152.013 (b)
- Aug. 28      Regular Meeting of Commissioners Court. **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 for September 11, 2023: Auditor & Tax Assessor/Collector present to Commissioners Court the following:**
1. **No 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**
  5. **CC must announce the proposed tax rate and set the date and time for public hearing on the budget (September 5) and tax rate (September 11)**
- Aug. 28      County Judge's staff to submit items for newspaper publication to Times Review
- Aug. 31      **Publish Notice of Public Hearing on Proposed Tax Rate** in newspaper with Public hearing and vote on the Tax Rate to be on Monday, **September 11, 2023**. 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.

- Aug. 31 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official per Section 152.016 (b)
- Sept. 5 Special Called Meeting. Court must:
1. Hold Public Hearing on Budget
  2. Adopt Budget
- Sept. 5 **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. 11th (see: Section 26.05 (d-1) Tax Code).
- Sept. 11 Regular Commissioners Court Meeting. Court must:
- 1) **Hold public hearing on Tax Rate**
  - 2) **Vote on Tax Rate.** (26.06 allows CC to vote on Tax Rate at the Public Hearing)
  - 3) **Vote to ratify tax increase** reflected in budget. (Section 111.008 (c)). **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 (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.**

**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 7, 2023. Seventy-One (71) days prior to Nov. 2, 2023 is Monday, August 28, 2023.**

**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.**

# AUGUST 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Tax Assessor Collector provides worksheet.	2	3 Post Notice of Meetings on Aug. 7, 8, 9, and 10	4	5
6	7 Tax A/C Submits NNR, Tax Rate, etc. Budget Workshop	8 Budget Workshop	9 Budget Workshop	10 Budget Workshop, Post Notice of CC Meeting	11 Workshop on the 10th may be continued to this day	12
13	14 Regular CC Meeting	15 County Judge Provides Budget to Elected Official and Files Proposed Budget	16	17	18 CJO sends publication information to newspaper	19
20	21 Last Day for Salary Grievance	22	23	24 Publication to run in Times Review for budget PH and Elect. Official Salaries. Post CC Notice	25	26
27	28 Regular CC Meeting; Must announce proposed Tax Rate; Staff must send notices to paper; Notices on Website; Annouce PH Dates	29	30	31 Last day for Grievance Committee to meet; notices must run in paper today. Post for Special Called		
		Notes				

# SEPTEMBER 2023

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4 Labor Day Holiday	5 Special Called - PH on Budget and Adopt Budget	6	7 Post Notice for Meeting	8	9
10	11 Regular CC Meeting - PH and Adopt Tax Rate	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
		Notes				