

**AGENDA PLACEMENT FORM**

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

**Date:** \_\_\_\_\_

**Meeting Date:** 3/11/2024

**Submitted By:** County Judge's Office

**Department:** County Judge's Office

**Signature of Elected Official/Department Head:**  
\_\_\_\_\_

|   |
|---|
| <p><b>Court Decision:</b><br/>This section to be completed by County Judge's Office</p>                         |
|  <p><b>March 11, 2024</b></p> |

**Description:**

Consider and Approve Adopting Fiscal Year 2025 Budget Calendar

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\_\_\_\_\_

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\_\_\_\_\_

(May attach additional sheets if necessary)

**Person to Present:** \_\_\_\_\_

(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:** \_\_\_\_\_ minutes

**Session Requested:** (check one)

Action Item     Consent     Workshop     Executive     Other \_\_\_\_\_

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

County Attorney     IT     Purchasing     Auditor

Personnel     Public Works     Facilities Management

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

**Please List All External Persons Who Need a Copy of Signed Documents  
In Your Submission Email**

# AUGUST 2024

CALENDAR M AUGUST  
CALENDAR Y 2024  
1ST DAY OF SUNDAY

| Sunday  | Monday                    | Tuesday                                    | Wednesday  | Thursday   | Friday   | Saturday |  |
|---|---------------------------|--|--|--|--|----------|--|
|   |                           | 30   | 31   | 1<br>Tax Assessor<br>Collector provides<br>worksheet.                                  | 2<br>Post Notice of<br>Meetings on Aug. 7,<br>8, and 9     | 3        |  |
| 4   | 5                         | 6  | 7<br>Tax A/C Submits<br>NNR, Tax Rate, etc.<br>Budget Workshop | 8<br>Budget Workshop,<br>Post Notice of CC<br>Meeting                                  | 9<br>Budget Workshop                                       | 10       |  |
| 11<br>Regular CC Meeting; Vote on<br>Proposed Tax Rate; NNR<br>Rate, VAT Rate Presented | 12                        | 13   | 14   | 15<br>County Judge Provides<br>Budget to Elected Official<br>and Files Proposed Budget | 16<br>CJO sends publication<br>information to<br>newspaper | 17       |  |
| 18  | 19                        | 20<br>Last Day to File<br>Salary Grievance | 21   | 22<br>Post CC Notice   | 23   | 24       |  |
| 25  | 26<br>Regular CC Meeting; | 27   | 28   | 29<br>Notices Must Run<br>in Paper Today   | 30<br>Last day for Grievance<br>Committee to meet          | 31       |  |
|   |                           | Notes                                      |  |  |  |          |  |

# SEPTEMBER 2024

CALENDAR A SEPTEMBER  
 CALENDAR Y 2024  
 1ST DAY OF SUNDAY

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

**2024-2025 (Tax Year 2024, FY25) BUDGET PLANNING CALENDAR**

- Feb. 26 Commissioners Court adopts Budget Calendar, adopts Budget Priorities, appoints Budget Committee
- By Mar. 1 Budget Coordinator sends out letter to all Elected Officials and Department Heads requesting budgets be submitted by April 15
- April 15 **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. 02 **Post Notice** of Special Called Meetings on the 7<sup>th</sup>, 8<sup>th</sup>, and 9<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; Vote to Set the Date and Time for Public Hearings and Votes on the Budget and Tax Rate**
- Aug. 08 **Special Called Budget Workshop; Post Notice** for Aug. 12 CC Meeting
- Aug. 09 **Special Called Budget Workshop**
- Aug. 12 **Regular CC Meeting**. Final Budget Workshop, if Necessary; if proposed tax rate will exceed the No New Revenue tax rate or the Voter-Approval tax rate, (whichever is lower); **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 and Debt Obligations**
  - 3. Amount of increase based on No New Revenue Tax Rate**

**4. CC must announce the proposed tax rate, vote on the proposed tax rate (September 9)**

- 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 website 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. 16 **County Judge's Staff must send the following to newspaper for publication.** Information must be complete and must be published on or before August 29<sup>th</sup> (last newspaper at least 10 days before adopting budget):  
1) Budget Public Hearing and Vote Notice;  
2) Tax Rate Public Hearing and Vote Notice; and  
3) Elected Official Salary Information
- Aug. 20 **Last day for elected official to file grievance** regarding budget per Section 152.016 (a), Local Government Code. Deadline is 5 days after receiving notice of proposed budget.
- Aug. 22 Post Notice for Aug. 26 CC Meeting
- Aug. 26 **Regular CC Meeting.** No Budget or Tax Matters Scheduled.
- Aug. 29 **Publish Notice of Public Hearing on Budget** in newspaper (Section 111.0075, Local Gov. Code. Notice not earlier than the 30<sup>th</sup> 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. 9, 2024** and will be prior to vote to adopt the budget). **This is the last day for publication to comply with statute.**
- Aug. 29 **Publish Notice of Elected Officials Salaries** in newspaper (if proposed increases) per Section 152.013 (b). **This is the last day for publication to comply with statute.**
- Aug. 29 **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 9, 2024.** 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. 30 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official per Section 152.016 (b)
- Sept. 4 **Chief Appraiser must comply with** Sec. 26.04 (e-2) and 26.17 (f) in order for CC to have public hearing on Sept. 9th (see: Section 26.05 (d-1) Tax Code).
- Sept. 5 Post Notice for September 9 CC Meeting
- Sept. 9 Regular Commissioners Court Meeting. Court must:
- 1) **Hold Public Hearing on Budget**
  - 2) **Record Vote on Budget**
  - 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)
  - 4) **Hold public hearing on Tax Rate**
  - 5) **Record Vote on Tax Rate.** (26.06 allows CC to vote on Tax Rate at the Public Hearing)

**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 2024, the uniform election date is November 5, 2024. Seventy-One (71) days prior to Nov. 5, 2024 is Monday, August 26, 2024.**

**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.**