

AGENDA PLACEMENT FORM

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

Date: _____

Meeting Date: 02/24/2025

Submitted By: County Judge's Office

Department: _____

Signature of Elected Official/Department Head:

Court Decision:	
This section to be completed by County Judge's Office	
	<p>2-24-25</p>

Description:

Discuss Budget Calendar, Budget Process, and Budget Priorities, with Potential Action to Set Budget Calendar and Related Deadlines-County Judge's Office

Motion: Move Budget Workshop dates to 5, 6, & 7th of August

Approve Calendar as Presented

(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: _____ 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**

Approved in CC on 9/11/2023

BUDGET PLANNING CALENDAR, (TAX YEAR 2025, FISCAL YEAR 2026)

- Feb. 24 Commissioners Court adopts Budget Calendar, adopts Budget Priorities, appoints Budget Committee
[Second Meeting in February, per County Policy]
- By Mar. 3 Budget Coordinator sends out letter to all Elected Officials and Department Heads requesting budgets be submitted by April 15
[Immediately following Second Meeting in February, per CJO Policy]
- April 15 **Budgets due** to Budget Coordinator
[date set by this Calendar, typically mid-April]
- April – June **Budget Committee Meetings**
[as scheduled by Budget Coordinator]
- May 27 Regular CC Meeting; draw names for grievance committee (draw 3 members and 9 alternates); Once 3 accept, CJO places on Consent Agenda to form committee
[typically, second meeting in May]
- June/July County Judge sets any proposed major budgetary changes for workshop
[per Commissioners Court request]
- July 25 Deadline for **Chief Appraiser** to Certify Rolls to Taxing Units
[see: 26.01 Tax Code, always July 25th]
- July 25 If possible, **County Auditor** provides final estimates of tax and non-tax revenue projections for budget
[as requested by Budget Officer]
- Aug. 01 Request that District Judges provide Order Setting Auditor's Salary and Order Setting Court Reporters' Salaries by this date
[No statutory timeline provided; this date allows inclusion in workshops]
- Aug. 01 **Post Notice** of Special Called Meetings on the 6th, 7th and 8th
[Typically, 3 days of workshops prior to the first regular meeting in August]
- Aug. 04 If possible, **Tax Assessor/Collector** to provide Tax Rate Calculations to County Judge and Auditor by this date
[Assessor/Collector confirms information SHOULD be available by this date]
- Aug. 06 **Special Called Budget Workshop (day 1):**
1. **Tax Assessor/Collector presents to Court:**
 - Calculated Tax Rates (NNR,VATR) and Worksheet
 - M&O Obligations

- Debt obligations showing details listed in Tax Code Section 26.04 (e) (3) (A), (B), & (C).
 - Amount of increase based on NNR Tax Rate
[Deadline for this information and for Chief Appraiser to provide public notices under Tax Code 26.04 is always August 7th; must also be posted to County website homepage]
2. **County Judge presents proposed budget**
 3. **Vote to set date for Public Hearings and adoption of Tax Rate and Budget**

Aug. 07 **Special Called Budget Workshop (day 2)**
[Department Head and Elected Official presentations, by request]

Aug. 07 Post Notice for Aug. 11 CC Meeting

Aug. 08 **Special Called Budget Workshop (day 3)**, if needed

Aug. 11 **Regular CC Meeting.** Final Budget Workshop;

Important items for this Court:

1. **Include Public Notice of Public Hearings on Agenda**
2. **Include Budget Workshop on Agenda to finalize any remaining items**
3. **Vote on the proposed budget, including all workshop changes**
4. **Court needs to take RECORD VOTE on the proposed tax rate (rate may not be set higher than the rate voted on)**

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). Include 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

NOTE: Court must adopt the budget no later than the 25th day after the budget is filed. For 2025, the budget must be adopted no later than September 9th.

Aug. 15 **County Judge's Staff must send the following to newspaper for publication.** Information must be complete and must be published on or before August 28th (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.
[Section 152.016 (a), Local Government Code. Deadline is 5 days after receiving notice of proposed budget.]

- Aug. 21 Post Notice for Aug. 25 CC Meeting
- Aug. 25 **Regular CC Meeting.** No Budget or Tax Matters Scheduled.
- Aug. 28 **Notice must run in the Newspaper by this date for Public Hearing on Budget** (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 will be **Sept. 8, 2025**).
- Aug. 28 **Notice must run in the Newspaper by this date for Elected Officials Salaries** (if proposed increases) per Section 152.013 (b).
- Aug. 28 **Notice must run in the Newspaper by this date for Public Hearing on Proposed Tax Rate** with Public hearing and vote on the Tax Rate to be on Monday, **September 8, 2025**. 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**.
- Aug. 30 Last day for Grievance Committee to hold a public hearing regarding grievance filed by elected official
[Section 152.016 (b) No later than the 10th day after a request is made]
[possibly extended to September 2, 2025 due to Labor Day weekend]
- Sept. 4 **Chief Appraiser must comply with** Sec. 26.04 (c-2) and 26.17 (f) in order for CC to have public hearing on Sept. 8th (see: Section 26.05 (d-1) Tax Code).
- Sept. 4 Post Notice for September 8 CC Meeting
- Sept. 8 Regular Commissioners Court Meeting. Court must:
- 1) **Hold Public Hearing on Budget**
 - 2) **Hold Public hearing on Tax Rate**
 - 3) **Vote on Budget and any amendments after filing (not a record vote)**
 - 4) **Record Vote on Order Approving Budget**
 - 5) **Record Vote on Order 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 a cover page that includes the information set out in Section 111.003 (b)
 - 6) **Record Vote on Tax Rate.** (26.06 allows CC to set Tax Rate at the PH)
 - 7) **Record Vote on Order adopting Tax Rate**

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 2025, the uniform election date is November 4, 2025. Seventy-One (71) days prior to Nov. 4, 2025 is Monday, August 25, 2025. This calendar does not allow sufficient time to adopt a rate that exceeds the VATR.

Note: SB 1357, amended 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.



Item No. WS _____

Workshop: Budget Priorities and Budget Calendar

Budget Priorities

1. No Tax Rate Increase (Other than 1 Cent approved by Voters)
2. Invest in Existing Employees and Facilities
3. Maintain Healthy Fund Balances to Weather Any Downturn
4. Invest in Infrastructure to Accommodate Future Growth
5. Limit Opportunities for New Positions
6. Budget Conservatively and Reduce Recurring Expenses
7. Pursue Grant Opportunities When Possible
- ~~8. Remove Recurring ARPA Expenses from Future Budgets~~
9. Increase the Homestead Exemption, If Possible (is this still a priority due to the new CAD re-appraisal rules?)
10. No Increase in Employee Contribution to Health Insurance



Budget Timeline



February - Commissioners Court:

- Adopts Budget Priorities
- Appoints Budget Committee Members
- Adopts Budget Calendar

April 15 – Department Heads and Elected Officials Submit Budgets

April/May – Budget Committee Meets with Departments and Offices to Review Budget Requests

June – Budget Coordinator Compiles Data from Budget Meetings

July 25 – Certified Tax Appraisal Rolls Completed

August 6-8 – Budget Workshops (Wednesday – Friday)

August 11 – Final Workshop, vote on “intent to set tax rate”

August 15 – File Proposed Budget

September 8 – Adopt Budget and Tax Rate

Budget Committee

- Under Order 2023-12, the Court may designate one Commissioner to serve on the Budget Committee each year
- Originally discussed and intended to be used on a rotating basis
- Previous Designees:
 - 2023 – Commissioner, Pct. 4, Larry Woolley
 - 2024 – Commissioner, Pct. 3, Mike White
 - 2025 – Commissioner, Pct. 2, Kenny Howell

