

## APPROVED – FY 2024/2025 - Budget Planning Schedule

### **NO LATER THAN DATES**

April 12	Fri.	Auditor sends Budget Request Packets to Departments.
April 30	Fri.	Chief Appraiser provides preliminary estimate of taxable value.
May 10	Fri.	Budget Request Packets Due to Auditor
June 18	Tues.	Commissioners Court designates an officer or employee (often the-tax-assessor but not necessarily) to calculate the no-new-revenue tax rate (effective rate), the voter-approval tax rate (rollback rate) and the notice and hearing limit.
July 5	Fri.	72-hour notice for July Budget Workshop (July 8 & 9)
July 8	Mon.	<a href="#">Budget Workshop – Department Presentations (9:00 am)</a>
July 9	Tues.	Budget Workshop – Department Presentations (9:00 am)
July 25	Thurs.	Deadline for Chief Appraiser to certify rolls to taxing units. Tax code 26.01 (a).
July 26	Fri.	Calculation of no-new revenue tax rate and voter-approval tax rate.
July 27	Sat.	Meeting with County Judge and County Auditor
Aug. 7	Wed.	Submission of no-new revenue tax rate; voter-approval tax rate, Schedules, & Fund Balances to Governing Body.
Aug. 9	Fri.	72-hour notice for Budget Workshop, August 12 <sup>th</sup>
Aug. 12	Mon.	<a href="#">Budget Workshop Tax Rate &amp; Proposed Budget (9:00 am Monday)</a>
Aug. 16	Fri.	72-hour notice for August 21 <sup>st</sup> meeting
Aug. 21	Wed.	Meeting of governing body to discuss tax rate. If proposed tax rate will exceed the no-new revenue tax rate or voter-approval tax rate (whichever is lower), Commissioners Court must take record vote and schedule public hearing.
Aug. 23	Fri.	Give Written Notice of Salary and Personal Expenses to each Elected Official, LGC 152.013(c). Commissioners Court shall give written notice to each elected county and precinct officer of the officer's salary and expense allowance to be included in the budget before filing the annual budget.

Aug. 28	Wed.	“Notice of Tax Year 2025 Proposed Property Tax Rate” published in newspaper, advertised on TV and Web site at least 5 days before public hearing.
Aug. 30	Fri.	72-hour notice for September 4 <sup>th</sup> - Public Hearing on Tax Increase.
Sep. 1	Sun.	Publish Notice on Proposed Increase of Elected Officials’ Salaries, Expenses, or Allowances LGC 152.013(b). Commissioners Court must publish any salary, expense, or allowance that is proposed to be increased and the amount of the proposed increase. Publication must appear before the 10th day before the date of the hearing on the budget.
Sep. 1	Sun.	Publish Notice on Budget Hearing. LGC 111.038(c). Commissioners Court shall publish notice that it will consider the proposed budget on the date of the budget hearing. The notice must state the date, time, and location of the hearing. LGC 111.0385(b). Notice shall be published not earlier than the 30th or later than the 10th day before the date of the hearing.
Sept. 4	Wed.	Public Hearing on Tax Increase. Schedule and announce meeting to adopt tax rate either the same day or no later than 7 days from this date.
Sept 6	Fri.	File Proposed Budget - LGC111.037 (a). - County Auditor files proposed budget with the County Clerk.
Sept. 6	Fri.	72-hour notice for Sept 11 <sup>th</sup> meeting at which the County will adopt tax rate and adopt the budget.
Sept. 11	Wed.	Meeting to adopt tax rate. Meeting must be no later than 7 days from public hearing on tax increase.
Sept. 11	Wed.	Public Hearing on and Adoption of Budget - LGC 111.038(b). - Commissioners Court shall hold the hearing on a day within ten (10) calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year. LGC 111.039(a). - Commissioners Court shall take action by record vote on the proposed budget at the conclusion of the public hearing.
Sept. 12	Thurs.	Tax Assessor-Collector deadline for Commissioners Court to provide rate to be included in tax notices that are mailed out October 1st.
Oct. 25	Fri.	File Approved Budget with Officers - LGC 111.040. On final approval, the Commissioners Court shall file a copy of the budget with the County Auditor and County Clerk.