



MEMORANDUM

To: Mayor and City Council

From: Kent Collins, P.E., Deputy City Manager

Date: September 9, 2025

Reference: Consider approval of a Resolution Requesting that the Texas Municipal League (TML) Submit to the Texas Legislature a Proposal to Amend Section 102.005 of the Local Government Code to Reduce the Required Posting Period for a Proposed Municipal Budget from 30 Days to 21 Days; Providing an Effective Date; and Providing for Severability.

2040: **Sustainable City Government**

Introduction:

The proposed resolution supports a change to the Texas Local Government Code to reduce the required posting period for a proposed municipal budget from 30 days to 21 days.

Background:

Section 102.005 of the Texas Local Government Code requires municipalities to file a proposed budget at least 30 days before the governing body adopts a tax rate and budget. Municipalities, including the City of Coppell, do not receive certified appraisal values until July 25 each year, requiring the filing of an “initial” proposed budget based on estimated values and estimated tax rates. The County Tax Assessor provides the No-New-Revenue (NNR) and Voter-Approval Rate (VAR) calculations on or after August 1 or as soon as possible after receiving certified values on July 25, which is after the 30-day filing deadline has passed. This timeline compels cities to publish proposed budgets that may mislead the public and governing body by omitting certified values and official NNR and VAR calculations. Reducing the posting requirement from 30 days to 21 days would allow municipalities to file budgets that reflect certified values, incorporate official NNR and VAR calculations, and improve transparency and public trust in the municipal budgeting process.

Benefit to Community:

The proposed resolution will align the timeline for filing a municipal budget with the availability of official rate calculations from the tax assessor, improve transparency, and enhance public trust in the published information.

Legal Review:

The City Attorney prepared the resolution.

Fiscal Impact:

There is no fiscal impact associated with this item.

Recommendation:

This is a Council-initiated item.