

AGENDA PLACEMENT FORM

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

Date: _____

Meeting Date: 02/26/2024

Submitted By: County Judge's Office

Department: _____

Signature of Elected Official/Department Head:

Court Decision: <small>This section to be completed by County Judge's Office</small>
 February 26, 2024 1st Motion: Accept the Recommendations for the Budget 2nd Motion: Appoint Commissioner White to Budget Committee

Description:

Discuss Budget Process for Fiscal Year 2025, With Potential Action Adopting Budget Calendar, Adopting Budget Priorities, and Appointing Commissioner to Serve on Budget Committee

(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**



Item No. WS 2

Workshop: Budget Priorities and Budget Calendar

Budget Priorities

1. No Tax Rate Increase
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**
- 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 1 – Tax Assessor Calculates No New Revenue Rate and Voter Approval Rate

August 7-9 – Budget Workshops (Wednesday – Friday)

August 12 – Final Workshop, vote on “intent to set tax rate”

August 15 – File Proposed Budget

September 9 – 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 - _____



AUGUST 2024

CALENDAR M AUGUST
CALENDAR Y 2024
1ST DAY OF SUNDAY

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



Filed For Record 8:48am

JOHNSON COUNTY COMMISSIONERS COURT

FEB 14 2023

April Long
County Clerk, Johnson County Texas

BY MLA DEPUTY

Christopher Boedeker
County Judge

Rick Bailey
Commissioner
Precinct 1

Kenny Howell
Commissioner
Precinct 2

Mike White
Commissioner
Precinct 3

Larry Woolley
Commissioner
Precinct 4

THE STATE OF TEXAS

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ORDER 2023-12

COUNTY OF JOHNSON

ORDER CREATING THE BUDGET ADVISORY COMMITTEE, ESTABLISHING THE COMMISSIONERS COURT CHARGE TO THE COMMITTEE, AND ESTABLISHING THE AUTHORITY OF THE COMMITTEE

BE IT REMEMBERED, at a regular meeting of the Commissioners Court of Johnson County, held on the 13th day of February, 2023, a motion made by Commissioner Bailey, Pct. 1, and seconded by Commissioner Howell, Pct. 2, the following Order was adopted:

WHEREAS, Texas law designates the County Judge as the budget officer of Johnson County; and

WHEREAS, the Johnson County Judge and Commissioners Court have long played an active role in the creation of the County budget each year; and

WHEREAS, as the County has grown, its budgeting needs have grown more diverse and complex; and

WHEREAS, the Commissioners Court desires to establish uniform procedures for the submission of regular budget requests by department heads and elected officials; and

WHEREAS, the Commissioners Court believes the use of an advisory committee to receive and investigate budget requests will assist the Commissioners Court in making difficult budget decisions.

NOW THEREFORE BE IT ORDERED, ADJUDGED, AND DECREED that the Commissioners Court hereby establishes and creates the Budget Advisory Committee. The Committee will serve in an advisory capacity only, with no authority to make any budget determination or make any final decision regarding the budget of Johnson County. The

Committee will not have the authority to approve or deny any budget request, but may make suggestions to officials and to the Court regarding budgeting matters. By the adoption of this Order, the Commissioners Court does NOT delegate any budgeting or decision-making authority from the Court to the Committee.

IT IS FURTHER ORDERED that the Committee will consist of the following members:

- County Judge (Chairman)
- County Auditor (Vice Chairman)
- Personnel Director
- Budget Coordinator
- Commissioner designated by the Court each fiscal year

IT IS THEREFORE ORDERED that the Johnson County Commissioners Court hereby expresses its intent that each February, the Commissioners Court meet in a workshop to establish budget priorities for the next fiscal year, that each department head and elected officials submit preliminary budgets to the Budget Coordinator no later than April 1 of each year, and that the Budget Committee meet with each official to review budget requests between April 1 and June 15 of each year.

DONE IN OPEN COURT THIS 13TH DAY OF FEBRUARY, 2023.

Christopher Boedeker

Christopher Boedeker, Johnson County Judge

Voted: yes, no, abstained

Rick Bailey

Rick Bailey, Comm. Pct. 1

Voted: yes, no, abstained

Kenny Howell

Kenny Howell, Comm. Pct. 2

Voted: yes, no, abstained

Mike White, Comm. Pct. 3

Voted: yes, no, abstained

Larry Woolley

Larry Woolley, Comm. Pct. 4

Voted: yes, no, abstained

April Long
ATTEST: April Long, County Clerk



AGENDA PLACEMENT FORM

(Submission Deadline – Tuesday, 12:00 PM before Regular Court Meetings)

Date: 1/26/2023

COMMISSIONERS COURT

Meeting Date: 2/13/2023

FEB 13 2023

Submitted By: CJO

Approved

Department/Office: CJO

Signature of Director/Official: _____

*Comm. Woolley
Nominated*

Agenda Title:
Budget Advisory Committee

ORDER 2023-12

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

Consideration to Order Creating the Budget Advisory Committee, Establishing the
Commissioners Court Charge to the Committee, and Establishing the Authority of the
Committee

(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 Requiring Notification:

County Attorney IT Purchasing Auditor

Personnel Public Works Facilities Management

Other Department/Official (list) _____