

## Budget & Tax Town Hall Meeting Notes *\*last updated June 25, 2024*

- a) EO contracts with Henderson County (HC) for Property Appraisals and Property Tax billing/collections.
- b) Texas Legislation governs both Appraisals & Taxation.
- c) HC and Texas Municipal League (TML) provide guidance for timeline requirements that vary yearly. EO then develops a timeline that meets our needs & the legal requirements. *\*TML is a consortium of small Texas Towns to which EO belongs*
- d) This year's high-level timeline:
  - June. Council & Staff provide budget input to treasurer
  - June 11. Regular Council meeting – approve budget workshop dates.
  - July 16. Budget workshop, followed by regular council meeting.
  - August 13. Cancel regular council meeting or use time for another budget workshop.
  - August 20. Rescheduled council meeting – approve budget & tax rate.
- e) Texas Legislation also governs:
  - Format of Budget
  - Property Tax Revenue Increases
  - Notification requirements – Newspaper, Bulletin Board, EO Web Site, Truth In Taxation Web Site
  - Actual format & order of Town Council Actions – two separate Ordinances are created, with a 3 step approval process
  - ❖ *We are a "small taxing unit" some requirements are simplified, but many are quite convoluted for no apparent reason*
- f) Tax Revenue
  - Refers to the amount of money the city collects from property taxes to support the operating budget
  - Is governed by the additional % allowed from year to year
  - May be raised by 8% from the prior year without calling for an election, per current legislation. *\*This is a bit of an oversimplification & applies to small taxing units. Legislation & calculations are quite convoluted. Guidance is provided by HC and TML. Citizens may Petition for Election for increases above 8%.*
- g) Tax Rate
  - Is the percentage used to calculate individual tax *\* 2023 Tax Rate per \$100 of taxable value: \$ .186908*
  - Is limited to \$.25 per \$100 of taxable value.

### Benefits of a City Administrator

- a) Reduce workload of Council
  - Allows Council to focus more on Planning & Policy.
  - Broadens the pool of residents able to serve on council by reducing the amount of time & labor required to serve.
- b) Provide Service Continuity - Backup for the City Secretary - reduce risk of missed deliverables when the secretary is unavailable.
- c) Provide capability to increase revenue through fees for city services, Grants or Sales Tax Collections
- d) Complete priority capital projects
- e) Improve Code Enforcement & Court Processing

### Full-time versus Part-time

The work is easily full-time. It is not reasonable to expect to hire someone who would be willing to convert from part-time to full-time based on EO budget needs. If part-time is selected, EO should be willing to live within that limit.

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## City Administrator, Town of Enchanted Oaks, Texas

The City Administrator is appointed by the Town Council to manage and perform municipal processes as prioritized by Town Council, to include:

- Manage town facilities: Roads & Drainage, Swimming Pool, Town Hall, Police Station, Waste Management, Trailer Parking, Boat Launches, Parks
- Oversee and coordinate Employees and City Works Projects: e.g. Waste Management Site Relocation
- Create and Present to Council a yearly budget, to include Capital Planning and 5-year forecast
- Provide Property Tax and Fee recommendations to Council yearly
- Complete State and County Ad Valorem Tax reporting yearly
- Review and update Insurance coverage yearly
- Oversee and coordinate Code Enforcement with Police Chief
- Assign citizen access to Trailer Parking and Waste Management
- Respond to citizen queries and complaints
- Provide direction, back up and assistance to City Secretary
- Provide reports to Council and attend Monthly Council Meetings
- Oversee enchantedoaks.org web site content to ensure compliance and transparency
- Obtain and Manage Grants: e.g. Disaster Mitigation funding
- Execute other miscellaneous duties as needed as identified by mayor

### **Ability to**

- Hire and Manage employees & vendors
- Communicate clearly and concisely, both orally and in writing
- Establish and maintain effective working relationships with Council, Town employees/volunteers, vendors
- Access and navigate town facilities, to include rugged outdoor sites
- Perform City Secretary deadline-specific functions as needed in the event the City Secretary is out of office e.g. payroll
- Work independently, make sound decisions, use good judgment, meet deadlines
- Keep accurate records and prepare clear and concise reports
- Use Microsoft Office, QuickBooks, Online Sites
- Maintain organized electronic and physical records
- Work flexible hours as needed, to include monthly evening Council Meeting
- Complete job-related training and certifications online & in-person
- Maintain appropriate levels of confidentiality

### **Knowledge**

- Knowledge of Building Maintenance, Construction, Road Maintenance is preferred.
- Knowledge of Employment Law is preferred.
- Knowledge of State and Local Municipal law and procedure is preferred.
- Knowledge of Parliamentary Procedure & Municipal Law is preferred.