

Fiscal Year 2027 Board of Supervisors Budget Schedule and Responsibilities*

Item:	Party Responsible for Placing on BoS Agenda:
<u>Wednesday, January 7, 2026 work session: 9am</u> <ul style="list-style-type: none">• <i>Discuss state law property tax growth</i>	Finance Department
<u>Monday, January 12, 2026 work session: 9am-12pm</u> Veterans Affairs Treasurer's Office Physical Plant Auditor's Office (Elections) Recorder's Office (Records Mgmt) Medical Examiner SEATS/Fleet Human Resources (Insurance) - Float	Finance Department
<u>Tuesday, January 13, 2026 work session: 9am-12pm</u> Ambulance County Attorney's Office (Court Services, Prosecutor's Forfeiture, Substance Abuse) Conservation (REAP, Trust, Bond, Wetland Trust) Social Services (Juvenile Court Svcs, SS Grants, Juvenile Justice) Board of Supervisors Office (Opioid, HPF, Libraries, EDQL Grants, ARPA-SA) - Float <ul style="list-style-type: none">• <i>Discuss Compensation Board recommendation and non-bargaining staff pay</i>	Finance Department Auditor's Office: Deputy Auditor of Minutes and Publications
<u>Tuesday, January 20, 2026 work session: 1:30pm-3:30pm</u> Central Services Internal Committees (Wellness, EEE, Safety, Other) Information Technology (Technology) Planning, Development & Sustainability (Soil and Water Conservation)	Finance Department
<u>Monday, January 26, 2026 work session: 1:30-4pm</u> Secondary Roads (5 yr Road Plan) Targeted Case Management Finance (GuideLink) - Float Capital Projects (MCIP/BOS) Capital Expenditures Energy Reinvestment	Finance Department
<u>Tuesday, January 27, 2026 work session: 1:30-4pm</u> JECC Emergency Management Public Health Sheriff's Office (Court Services, Law Enforcement Proceeds, Rural Basic Deputy)	Finance Department
<u>Tuesday, February 3, 2026 work session: 1:30-4pm</u> Float	Finance Department
<u>Wednesday, February 4, 2026 work session: 1:30-4pm</u> Budget discussion & decision making, Vote 1	Finance Department
<u>Wednesday, February 11, 2026 work session: 1:30-4pm</u> Budget discussion & decision making, Vote 2	Finance Department
<u>Thursday, February 26, 2026 formal session: 9am</u> BoS approves Secondary Roads budget by March 1. Secondary Roads certifies budget to DOT before April 15 <ul style="list-style-type: none">• <i>Consider resolution to approve the fiscal year 2027 Secondary Roads Budget</i>	Secondary Roads

Note: Agenda language and all finalized attachments are due by 9am **Thursday** prior to the meeting

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Item:	Party Responsible for Placing on BoS Agenda:
<u>Wednesday, March 4, 2026 work session: 1:30pm</u> Budget discussion & decision making, Vote 3 Discuss proposed budget and proposed tax asking	Finance Department
<u>Thursday, March 5, 2026 formal: 9:00am</u> Approve publishing of Proposed Tax Asking Notice and set a public hearing date (Hearing is between 10 and 20 days from publishing) <ul style="list-style-type: none">• <i>Consider setting a public hearing on the Johnson County Proposed Property Tax Levy for fiscal year 2027 for March 25, 2026 at 5:30 p.m. and authorize the Auditor to publish the notice</i>	Finance Department
<u>By March 15, 2026</u> Mail proposed Property Tax asking statement to all property owners by March 15	Auditor's Office, Real Estate Deputy
<u>Wednesday, March 25, 2026 formal: 5:30pm</u> Hold Proposed Tax Asking Public Hearing	Finance Department
<u>Thursday, March 26, 2026 formal: 9am</u> Approve publishing of Budget Estimate Notice + General Obligation Loan Agt. (GOLA) Public Hearing Notice and set both public hearing dates of 4/15/25 (Hearing is between 10 and 20 days from publishing)	Auditor's Office: Deputy Auditor of Minutes and Publications
<u>Wednesday, April 15, 2026 formal: 5:30pm</u> Hold Budget Estimate Public Hearing + Bonding (GOLA) Public Hearing Compensation Board's fiscal year 2027 salary recommendations for elected officials	Auditor's Office: Deputy Auditor of Minutes and Publications
<u>Wednesday, April 22, 2026 work session: 9am</u> Informal agreement to proceed with FY27 budget <i>Discuss proposed fiscal year 2027 budget</i>	Finance Department
<u>Thursday, April 23, 2026 formal: 9am</u> This is the date the budget is certified <ul style="list-style-type: none">• <i>Consider resolution adopting FY27 budget, bonding and other budget resolutions</i>• <i>Consider resolution setting FY27 Biweekly Salaries for Elected Officials</i>	Finance Department Auditor's Office: Deputy Auditor of Minutes and Publications

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