

City of Bay City, Texas

Fiscal Year 2019

Summary Budget Calendar

| Date | Activity | Responsible Party |
|--------------|---|---|
| Jan-March | Goal Visioning Workshops Develop/Adopt Strategic Priorities | Mayor, City Council Department Heads |
| March | Capital Planning | Mayor, Finance Director Department Heads |
| April-May | Mailing of notices of appraised value | Matagorda County Appraisal District |
| April 16 | Distribute budget package to Division Heads | Finance Director |
| May 4 | Turn in budget package to Finance Director | Department Heads |
| May 10 | Budget Workshop – Goal Visioning Regular Council Meeting | Mayor & City Council Department Heads |
| May 25 | Submit first draft of budget to Mayor | Finance Director |
| June 6-8 | Budget review with Department Heads | Mayor, Finance Director Department Heads |
| June 8 | Capital Plan Review with Mayor | Finance Director & Department Heads |
| June 14 | Budget Workshop- Capital Planning Regular Council Meeting | Mayor & City Council Department Heads |
| June 28 | Regular Council Meeting | City Council, Mayor |
| July 12 | Budget Workshop – BCCDC Regular Council Meeting | Mayor & City Council Department Heads |
| July 25 | Certification of appraisal roll | Chief Appraiser |
| July 26 | Budget Workshop – 5- year capital plan Regular Council Meeting | City Council, Mayor |
| July 31 | Distribute budget package to Division Heads | Finance Director |
| August 2 | Proposed Budget filed with City Secretary | Finance Director |
| August 2 | Budget Workshop- 2:00 PM | City Council, Mayor, Department Heads |
| August 6 | Publishes notice of effective and rollback tax rates | Matagorda County Tax Office |
| August 7 & 9 | Budget Workshop- 5:30 PM (Tentative) | City Council, Mayor, Department Heads |
| August 9 | Regular Council Meeting -Approve budgetary policy & fund balance policy -Discuss tax rate- Propose desired rate -Set Public Hearings on tax rate (if required) -Set Public Hearings on budget & Capital Plan | City Council Mayor Finance Director |
| August 23 | Regular Council Meeting- 7:00 -Public Hearings on budget & tax rate (if required) -Public Hearing on Capital Plan (Charter 10.16) | City Council |
| August 30 | Special Called Meeting- 5:30 -Public Hearing on budget -Public Hearing on tax rate (if required) | City Council |
| September 13 | Regular Council Meeting -Approve Capital Plan -First and final reading of budget ordinance -First and final reading of tax rate ordinance -First and final reading of fee ordinance | City Council |
| September 28 | Distribute budgets | Finance Director |
| October 1 | Budget becomes effective | N/A |

City of Bay City, Texas

Fiscal Year 2019

Detailed Budget Calendar

| Date | Description | Notes |
|------------------|---|---|
| Jan-March | Goal Visioning Workshops | Workshops with City Council and Department Heads |
| April | Capital Project Planning Departments Prepare Business Plans | Preparing for Capital Workshop with City Council Goals for 2019 / Accomplishments 2018 |
| April-May | Mailing of Notices of appraised value | Matagorda County Appraisal District |
| April 16 | Distribute budget packets to staff | Goal Visioning Kick off with Department Heads |
| May 4 | Turn in budget packet to Finance Director | Capital Plans and Budget |
| May 18 | Turn in business plans to Finance Director | Vision 2040 Ranking |
| May 10 | Budget Workshop- Goal Visioning | |
| June 6-8 | Budget Review with Department Heads | |
| June 8 | Capital Plan Review with Mayor | Review Capital Plan to be presented to City Council on June 14 |
| June 11 (Mon) | 72 Hour Notice | |
| June 14 (Thurs) | Budget Workshop- Capital Planning Regular Council Meeting | Present Capital Plan and receive input from Council of Ranking (10-year Plan) |
| June 25 (Mon) | 72 Hour Notice | |
| June 28 (Thurs) | Regular Council Meeting | |
| July 9 (Mon) | 72 Hour Notice | |
| July 12 | Budget Workshop- BCCDC Regular Council Meeting | |
| July 24 | 72 Hour Notice | |
| July 25 | Deadline for Certification of Roll (MCAD) | Chief appraiser certifies the approved appraisal roll |
| July 26 | Budget Workshop Regular Council Meeting | Narrow 10-year plan down to 5-Year Capital plan; Outside Organizations |
| July 26-Aug 5 | Calculation of Effective Tax Rate | |
| July 30 (Mon) | 72 Hour Notice | |
| July 31 (Tues) | Distribute budgets to DH's for review | |
| August 2 (Thurs) | Budget Workshop -General Fund -Utility -Budget Calendar deadlines -Proposed Fee Ordinance -Budgetary & Financial Policy | Kick Off Budget Workshop |
| August 2 (Thurs) | Proposed budget filed with City Secretary | |
| August 3 (Fri) | 72 Hour Notice | Publication not required. |
| August 5 (Sun) | Publication of effective & roll back rates (Matagorda County Tax Assessor/Collector) | Effective & Roll back Rates (Deadline is Aug. 7) |
| August 7 (Tues) | Budget Workshop | Request place holder for public hearing notices to run on Sunday, Aug. 12 and Wednesday, Aug. 15 |
| August 6 (Mon) | 72 Hour Notice | |
| Aug 9 (Wed) | Deadline to Paper | |

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| August 9 (Thurs) | <p>Regular Council Meeting Discussion of tax rate; If proposed tax rate exceeds effective tax rate- take record of vote and schedule PH's.</p> <p>Set public hearing on <u>capital plan</u> per Charter</p> | <p><i>“Consider and/or approve placing a proposal to adopt a tax rate for the 2019 fiscal year as an action item on the agenda of a future meeting, specifying therein the desired rate and publishing notice thereof.”</i></p> <p><i>“Consider and/or approve setting two public hearings on the proposed 2019 Tax Rate for August 23 and August 30.” (Only required if proposed rate exceeds Effective tax rate)</i></p> <p><i>“Consider and/or approve setting public hearings on the proposed 2019 Budget for August 23 and August 30.”</i></p> |
| August 10 (Friday) | <p>Confirm placement with newspaper Put Notices on City's Website</p> | <p><i>“Notice of Public Hearing on Tax Increase” if applicable</i> <i>“Notice of Public Hearing on Proposed Budget”</i> <i>Ads to run Sun. Aug. 12 & Wed. Aug. 15</i></p> |
| August 20 (Mon) | <p>72 Hour Notice for Public Hearings</p> | <p><i>Put both dates here to avoid Aug 30 PH Notice</i></p> |
| August 23 (Thurs) | <p>Regular Council Meeting</p> <p><i>Public Hearing Capital Plan (Citizen Input)</i></p> <p>Public Hearings on tax rate (if needed) & Proposed Budget & Capital Plan</p> <p>Tax rate hearings are only needed if proposed tax rate exceeds the effective tax rate.</p> <p>Budget Hearings are always required</p> | <p><i>Mayor to announce the date of the next public hearing. (August 30 for proposed budget and tax)</i></p> <p><i>The governing body may not adopt a tax rate at either of these PH's. At each hearing, the governing body must announce the date, time, and place of the meeting at which it will vote on the tax rate</i></p> <p><i>Mayor to announce “the date of the final approval of the budget and tax rate will be in City Hall on Sept. 13, 2018 @ 7:00”</i></p> |
| August 30 (Thurs) | <p>Special Called Meeting Public Hearing on tax rate and Proposed Budget</p> | <p><i>There must be some sort of action on the budget after the budget hearing, therefore (LGC 102.007) This action could be the adoption of the budget or else vote to postpone the final budget vote.</i></p> <p><i>Announce the date & time for final approval for the budget and tax rate ordinance (September 13 @ 7:00 at CH Council Chambers)</i></p> |
| Aug. 31 (Friday) | <p>Deadline to Paper</p> <p>Not required if tax rate does not exceed effective</p> | <p><i>Place notice on website and newspaper on Wednesday, September 5, 2018 if applicable</i> <i>“Notice of Tax Revenue Increase”</i></p> |
| Sept 10 (Mon) | <p>72 Hour Notice</p> | <p><i>“Consider first and final reading an ordinance approving the annual budget</i> <i>A separate vote is needed to “ratify” the property tax revenue increase reflected in the budget</i> <i>“Consider ratification of the property tax revenue increase reflected in the 2019 budget.”</i> <i>“Consider second and final reading fixing the tax rate....”</i> <i>Approve Fee Ordinance if applicable</i></p> |
| Sept 13 (Thur) | <p>Regular Council Meeting -Adopt Budget and Vote on Tax Rate -Approve Fee Ordinance</p> | |
| Sept 28 | <p>Distribute Budgets</p> | |
| Oct. 1 | <p>Budget becomes effective</p> | |

BUDGET GUIDELINES:

*Note: Budget must be filed with the City Secretary before the 30th day before the date the governing body makes its tax levy for the fiscal year – therefore **August 14, 2018** is the last day to file the budget with the City Secretary (Local Gov Code 102.004)*

Notice of Public Hearing for Budget shall be published not earlier than the 30th or later than the 10th day before the date of the hearing (Local Gov Code 102.0065 c), notice of Public Hearing for Tax Levy shall be published not later than the 7th day before the date of the public hearing (Tax Code 26.06) (publish one time for both dates)

H.B. 3195 brings truth and taxation into the budget process. See new guidelines before publishing proposed budget.

Make sure 2nd public hearing is not over 14 days from the day we vote on tax rate.

Public Hearing for Budget must be scheduled after the 15th day (Aug 17, 2018) after date the proposed budget is filed, 10 days after publication of the notice (August 22, 2018) but before the date the governing body makes its tax levy (Local Gov Code 102.006b). Public Hearing is set for Aug. 23 and 30 which is after the 19th day so the date set is in compliance.

The budget shall be adopted in final form before the later of September 30 or 60 days after the certified totals are received. September 13, 2018 is the 13th day of the last month of the fiscal year and no sooner than the 5th day after the public hearing and not later than 10 days prior to the beginning of the fiscal year, so it meets these requirements. (City Charter Section 10.10). A copy of the budget shall be sent to County Clerk's office, the Bay City Public Library, and the City Secretary. (City Charter 10.11)

TAX GUIDELINES:

Notice of Tax Revenue Increase (Vote on Tax Rate) shall be published after Public Hearings and not later than the 7th day before the date of the public meeting to vote on final tax rate (publish one time) (Sept 5)

Adoption of the tax rate must be a separate item on the agenda. State law requires most cities to adopt a budget before they adopt the tax rate. The City may adopt a budget and at tax rate at the same meeting as long as the budget is adopted first as a separate item.