

City of Bay City, Texas

Fiscal Year 2024

Summary Budget Calendar

Date	Activity	Responsible Party
Jan-May	Goal Visioning Workshops Develop/Adopt Strategic Priorities	City Council, City Manager Department Heads
March-April	Capital Planning	City Manager, Department Heads
April-May	Mailing of notices of appraised value	Matagorda County Appraisal District
May 9	Regular Workshop – 5:00 PM Regular Council Meeting	City Council, City Manager Department Heads
May 16	Budget Workshop – Goal Visioning- 5:00 PM	City Council, City Manager Department Heads
May 19	Turn in budget package to Finance Director	Department Heads
May 23	Budget Workshop – Goal Visioning- 4:30 PM Regular Council Meeting	City Council, City Manager Department Heads
June 8-16	Budget review with Department Heads	City Manager, Finance Director Department Heads
June 13	Budget Workshop- Open- 5:00 PM Regular Council Meeting -Approve Strategic Plan (City Council Goals)	City Council, City Manager Department Heads
June 15	Budget Workshop- Capital Planning – 5:00 PM	City Council, City Manager Department Heads
June 27	Regular City Council Meeting	City Council
July 11	Budget Workshop–Hotel/Motel & Outside Organizations- 4:30 PM Regular Council Meeting	City Council, City Manager Department Heads
July 20	Budget Workshop- 5-year Capital Plan- 5:00 PM	City Council, City Manager Department Heads
July 25	Certification of appraisal roll	Chief Appraiser
July 25	Regular Meeting	City Council
August 5	Publishes no-new revenue tax rate, etc.	Matagorda County Tax Office
August 8	Regular Meeting	City Council
August 10	Budget Workshop- 5:00 PM BCCDC, Utility Rates, & Other Fees	City Council, City Manager Department Heads
August 13	Last day to file Proposed Budget with City Secretary	Finance Director
August 15	Budget Workshop- 5:00 PM – Benefits & Presentation of Proposed Budget	City Council, City Manager Department Heads
August 22	Budget Workshop (Tentative) Regular Meeting -Discuss tax rate- Propose desired rate -Set Public Hearings on tax rate (if required) -Set Public Hearings on budget & Capital Plan	City Council
September 21	Special Called Meeting- 6:00 -Public Hearings on budget -Public Hearing on Capital Plan (Charter 10.16) -Public Hearing on tax rate (if required)	City Council
September 26	Regular Council Meeting -Approve Capital Plan -Approval of budget and tax rate ordinance -First and final reading of fee ordinance	City Council
October 1	Budget becomes effective	N/A

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Fiscal Year 2024

Detailed Budget Calendar

Date	Description	Notes
Jan-May	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 2024 / Accomplishments 2023
April-May	Mailing of Notices of appraised value	Matagorda County Appraisal District
May 1-2	Review budget packets with staff	Budget Kick off with Department Heads
May 9 (Tues)	Regular Workshop- Open Regular Council Meeting	
May 12 (Fri)	72 Hour Notice (May 16 Meeting)	
May 16 (Tues)	Budget Workshop- Goal Visioning	Review Strategic Plan/Vision Statement Review Accomplishments and discuss Business Plans Strategic Plan Update- Set New Priorities and Goals
May 19 (Fri)	Turn in budget packet to Finance Director	Capital Plans, Budget, Business Plans, Accomplishments
May 23 (Tues)	Budget Workshop- Goal Visioning Regular Council Meeting	Strategic Plan Update- Set New Priorities and Goals Discuss Business Plans
June 6 (Tues)	Submit first draft to City Manager	
June 8-16	Budget Review with Department Heads	
June 9 (Fri)	72 Hour Notice (June 13 or 15 Meeting)	
June 13 (Tues)	Budget Review with Department Heads Capital Plan Review with City Manager	Review Capital Plan to be presented to City Council
June 13 (Tues)	Regular Workshop- Open Regular Meeting (Approve Strategic Plan)	Approve City Council Goals FY 2023
June 15 (Thurs)	Budget Workshop- Capital Planning	Present Capital Plan and receive input from Council of Ranking (10-year Plan)
June 27 (Tues)	Regular Council Meeting	
July 11 (Tues)	Budget Workshop-Hotel / Motel, etc Regular Council Meeting	Hotel/Motel, and Outside Organizations
July 14 (Fri)	72 Hour Notice (July 18 or 20 Meeting)	
July 20 (Thur)	Budget Workshop-5-year plan Regular Council Meeting	Narrow 10-year plan down to 5-Year Capital plan Chief appraiser certifies the approved appraisal roll
July 25 (Tues)	Deadline for Certification of Roll (MCAD)	
July 25 (Tues)	Regular Council Meeting	
July 26-Aug 5	Calculation of No-New Revenue Tax Rate	August 7 Deadline per Texas Tax Code 26.04(e)
August 4 (Fri)	72 Hour Notice (August 8 & 10 Meeting)	
August 7 (Mon)	Publication of no-new revenue tax rate, etc (Matagorda Tax Assessor/Collector)	Place information on City's Website No-new revenue & voter-approval tax rate

August 8 (Tues)	Regular Council Meeting	<p><i>BCCDC Present Budget to Council Review fee ordinance & utility fees</i></p> <p><i>Kick Off Budget Workshop</i></p> <p><i>Continuation of August 15 Workshop if needed “Consider and/or approve placing a proposal to adopt a tax rate for the 2024 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 public hearing on the proposed 2024 Tax Rate for September 7.” Only required if proposed rate exceeds “No-New Revenue Rate”</i></p> <p><i>“Consider and/or approve setting public hearing on the proposed 2024 Budget for September 7.”</i></p> <p><i>“Notice of 2023 Tax Year Proposed Tax Rate” if applicable “Notice of Public Hearing on Proposed Budget” Ads to run Sun, September 10</i></p> <p><i>The governing body may not adopt a tax rate at the Public Hearing. However, 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>Announce the date & time for final approval for the budget and tax rate ordinance (September 12 @ 6:00 at CH Council Chambers)</i></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>“Consider reading an ordinance approving the annual budget”</i></p> <p><i>A separate vote is needed to “ratify” the property tax revenue increase reflected in the budget (if applicable)</i></p> <p><i>“Consider ratification of the property tax revenue increase reflected in the 2024 budget.”</i></p> <p><i>“Consider an ordinance fixing the tax rate....” Approve Fee Ordinance if applicable</i></p>
August 10 (Thur)	Budget Workshop- BCCDC & Rate Review	
August 11 (Fri)	72 Hour Notice (August 15 Meeting)	
August 13 (Sun)	Last Day to File Proposed Budget with City Secretary	
August 15 (Tues)	Budget Workshop -City Benefits -General Fund -Utility -Budget Calendar deadlines -Proposed Fee Ordinance -Budgetary & Financial Policy	
August 22 (Tues)	Budget Workshop (Tentative) Regular Council Meeting Discussion of tax rate; If proposed tax rate exceeds the no new revenue rate- take record of vote and schedule PH’s. Set public hearing on <u>capital plan</u> per Charter	
September 6 (Wed)	Confirm placement with newspaper Put Notices on City’s Website	
September 15 (Fri)	72 Hour Notice for Public Hearings	
September 21 (Thurs)	Special Called Meeting <i>Public Hearing Capital Plan (Citizen Input)</i> Public Hearings on tax rate (if needed) & Proposed Budget & Capital Plan Tax rate hearings are only needed if proposed tax rate exceeds the No-New Revenue tax rate. Budget Hearings are always required	
September 26 (Tues)	Regular Council Meeting -Adopt Budget and Vote on Tax Rate (if applicable) -Approve Fee Ordinance -Approve Budgetary Policy	
September 22 (Fri)	Distribute Budgets	
Oct. 1	Budget becomes effective	

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 13, 2023** is the last day to file the budget with the City Secretary (Local Gov Code 102.005)*

The proposed budget must have a special cover page if the budget will raise more property taxes than in previous years.

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)).

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

Public Hearing for Budget must be scheduled after the 15th day (Aug 25, 2023) after date the proposed budget is filed, 10 days after publication of the notice (September 6, 2023) but before the date the governing body makes its tax levy (Local Gov Code 102.006b).

Public Hearing is set for September 21, 2023. The City is only required to have one budget hearing. This is the time provided for Council to receive citizen input regarding the City's Capital Plan, Proposed Budget, and the Bay City Community Development Corporations Budget.

The budget shall be adopted in final form before September 30 or 60 days after the certified totals are received. September 26, 2023 is the 26th 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 Proposed Tax Rate shall be published not later than the 7th day before the date of the public hearing (Tax Code 26.065) (publish one time for both dates); Notices must be published on Internet 7 days continuously before hearing & 7 days continuously before vote on tax rate.

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.

Make sure the public hearing is not over 7 days from the day we vote on tax rate. (Tex Tax Code 26.06 (a) or sooner than 5 days after public hearing.