

City of Bay City, Texas

Fiscal Year 2020

Summary Budget Calendar

Date	Activity	Responsible Party
Jan-May	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 12	Distribute budget package to Division Heads	Finance Director
May 3	Turn in budget package to Finance Director	Department Heads
May 9 & 23	Budget Workshop – Goal Visioning Regular Council Meeting	Mayor & City Council Department Heads
June 4-6	Budget review with Department Heads	Mayor, Finance Director Department Heads
June 13	Regular Council Meeting	Mayor & City Council Department Heads
June 18-20	Budget review with Department Heads	Mayor, Finance Director Department Heads
June 20	Budget Workshop- Capital Planning	Mayor, Finance Director Department Heads
June 27	Budget Workshop- Capital Planning Regular Council Meeting	Mayor, Finance Director Department Heads
July 11	Budget Workshop– BCCDC, Outside Organizations Regular Council Meeting	Mayor & City Council Department Heads
July 25	Certification of appraisal roll	Chief Appraiser
July 25	Budget Workshop – 5- year capital plan Regular Council Meeting	City Council, Mayor
July 30	Distribute budget package to Division Heads	Finance Director
August 1	Proposed Budget filed with City Secretary	Finance Director
August 7	Budget Workshop- 2:00 PM	Mayor & City Council Department Heads
August 7	Publishes notice of effective and rollback tax rates	Matagorda County Tax Office
August 7	Regular Council Meeting- 7:00 -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 8	Budget Workshop- 2:00 PM (Tentative)	Mayor & City Council Department Heads
August 22	Regular Council Meeting- 7:00 -Public Hearings on budget & tax rate (if required) -Public Hearing on Capital Plan (Charter 10.16)	City Council
August 29	Special Called Meeting- 5:30 -Public Hearing on budget -Public Hearing on tax rate (if required)	City Council
September 12	Regular Council Meeting -Approve Capital Plan -Approval of tax rate and budget ordinance -First and final reading of fee ordinance	City Council
September 27	Distribute budgets	Finance Director
October 1	Budget becomes effective	N/A

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Fiscal Year 2020

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 2020 / Accomplishments 2019
April-May	Mailing of Notices of appraised value	Matagorda County Appraisal District
April 12	Distribute budget packets to staff	Goal Visioning Kick off with Department Heads
May 3	Turn in budget packet to Finance Director	Capital Plans and Budget
May 9	Budget Workshop- Goal Visioning Regular Council Meeting	Review Strategic Plan/Vision 2040 & Accomplishments
May 23	Budget Workshop- Goal Visioning Regular Council Meeting	Strategic Plan Update- Set New Priorities and Goals
May 29	Turn in business plans to Finance Director	2020 Business plans & any fee changes
May 31	Submit first draft to Mayor	
June 4-6	Budget Review with Department Heads	
June 13 (Thurs)	Regular Council Meeting	
June 17 (Mon)	72 Hour Notice (July 20 Meeting)	
June 18-20 (Tues-Thurs)	Budget Review with Department Heads Capital Plan Review with Mayor	Review Capital Plan to be presented to City Council on June 20
June 20 (Thurs)	Budget Workshop- Capital Planning	Present Capital Plan and receive input from Council of Ranking (10-year Plan)
June 27 (Thurs)	Regular Council Meeting Budget Workshop- Capital Planning	BCCDC, Hotel/Motel and Outside Organizations
July 11	Budget Workshop- BCCDC Regular Council Meeting	Chief appraiser certifies the approved appraisal roll
July 25	Deadline for Certification of Roll (MCAD)	Narrow 10-year plan down to 5-Year Capital plan Review Final Bay City Works (Strategic Plan)
July 25	Budget Workshop-5-year plan & Other Regular Council Meeting	
July 26-Aug 5	Calculation of Effective Tax Rate	
Aug 2 (Fri)	72 Hour Notice (August 7 & 8 Meeting)	
August 5 (Mon)	Proposed budget filed with City Secretary	
August 7 (Wed)	Publication of effective & roll back rates (Matagorda Tax Assessor/Collector)	Publication not required. Effective & Roll back Rates (Deadline is Aug. 7)
August 7 (Wed)	Deadline to Paper	Request place holder for public hearing notices to run on Sunday, Aug. 11 and Wednesday, Aug. 14
August 7 (Wed)	Budget Workshop -General Fund -Utility -Budget Calendar deadlines -Proposed Fee Ordinance -Budgetary & Financial Policy	Kick Off Budget Workshop

August 7 (Wed)	<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 2020 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 2020 Tax Rate for August 22 and August 29.”</i> (Only required if proposed rate exceeds Effective tax rate)</p> <p><i>“Consider and/or approve setting public hearings on the proposed 2020 Budget for August 22 and August 29.”</i></p>
August 9 (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> Ads to run Sun. Aug. 11 & Wed. Aug. 14</p>
August 19 (Mon)	72 Hour Notice for Public Hearings	<i>Put both dates here to avoid Aug 29 PH Notice</i>
August 22 (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 29 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. 12, 2019 @ 7:00”</i></p>
August 29 (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 12 @ 7:00 at CH Council Chambers)</i></p>
Aug. 30 (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 4, 2019 if applicable</i> <i>“Notice of Tax Revenue Increase”</i></p>
Sept 12 (Thur)	<p>Regular Council Meeting -Adopt Budget and Vote on Tax Rate -Approve Fee Ordinance</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</i></p> <p><i>“Consider ratification of the property tax revenue increase reflected in the 2020 budget.”</i></p> <p><i>“Consider an ordinance fixing the tax rate....”</i></p>
Sept 27	Distribute Budgets	<i>Approve Fee Ordinance if applicable</i>
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, 2019** 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 21, 2019) after date the proposed budget is filed, 10 days after publication of the notice (August 21, 2019) but before the date the governing body makes its tax levy (Local Gov Code 102.006b). Public Hearing is set for Aug. 22 and 29 which is after the 16th day from filing with City Secretary 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 12, 2019 is the 12th 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 4)

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.