MEMORANDUM

To: Members of the City Commission

From: Lisa Agnor, City Manager

Date: May 24, 2016

Subject: Budget calendar for preparation of 2017 budget

The schedule for the preparation of the 2017 budget is attached. The schedule contains deadlines for staff, dates of meetings for the City Commission, and legal deadlines from the Charter and State law that must be met. Please review the schedule and mark the meeting dates on your calendar.

2017 Budget Calendar

Items	Completion Deadline	City Commission Meetings	Charter/State Law Requirement
1. 2016 revenue analysis/2017 projection- preliminary (Administration, Finance)	June, 2016		
2. City Commission Budget Calendar Review		May 26, 2016 Regular Meeting	
3. Budget Workshop #1: Commission Goals and Objectives		June 9, 2016 Regular Meeting	
4. Deliver budget worksheets with City Manager instructions to Departments (Finance, Administration)	June 8, 2016		
5. Prepare Employee Salary Schedules (Personnel, Finance) Distribute to Departments to verify information - due July 6 Project 2017 known payroll increase for expenditure projection	June 15, 2016		
6. Estimated Health Insurance (Finance)	June 30, 2016		
7. Debt Service (Finance)	June 30, 2016		
8. Project Capital Equipment Requirements (Administration, Finance)	June 30, 2016		
9. City Manager/Department Director Departmental Budget Meetings(City Manager, Department Directors)	June 20-24, 2016		
10. **Departmental information for July 14th City Commission Mtg due to City Manager.** Department summaries with goals, major needs for City Commission	**July 7, 2016**		
11. Preliminary Expenditure Projections finalized (Administration, Finance)	July 7, 2016		
12. **Requests for Equipment /Capital Leases due(Department Directors)** **Requests for technology equipment purchases due (Department Directors)** **Verified Employee Salary Schedules due (Department Directors)**	**July 7, 2016**		
13. **Departmental Budget Worksheets due (Department Directors)** Estimated Payroll and Benefits entered into 2017 Budget (Finance)	July 7, 2016		
14. Budget Workshop #2: (9:30 a.m. - As needed) -Budget overview including Estimated Revenues & Estimated Expenditures. Departments available to meet with Commission if needed. (City Commission, City Manager, Department Directors)		July 14, 2016 Special Mtg	
15. City Manager/Department Directors meet to review submitted budget	July 6-13, 2016		
16. Enter and Edit Departmental Requests (Finance)	July 18, 2016		
17. City Manager/Department Directors meet to review draft budget	July 25-28, 2016		
18. Budget Workshop #3: Tentative, if needed		July 28, 2016 Regular Mtg	
19. *Deadline for chief appraiser to certify rolls to taxing unit*	*July 25, 2016*		
20. Preliminary Draft Budget Completed Distribute to Departments for review	August 4, 2016		
21. Publish Effective Tax Rate (Administration) Ad Deadline-August 1, 2016	August 7, 2016 (*)		*Property Tax Code: Publish effective tax rate & rollback tax rate by August 7 or as soon thereafter as practicable.*
22. Deliver Draft Budget to City Secretary (Administration) Based on September 15, 2016 2nd reading adopting Ordinance adopting budget and tax rate last day to deliver and meet requirement is August 15.	August 9, 2016 (*)		*Charter: Sec. 78.2 - File with City Secretary when submitted to Commission.* *Local Government Code: Sec. 102.005 Deliver to municipal clerk before 30th day before adoption by governing body.*
Post proposed budget on website.	August 11, 2016 (*)		*Local Government Code: Section 102-005[c]*

2017 Budget Calendar

Items	Completion Deadline	City Commission Meetings	Charter/State Law Requirement
23. Draft budget submitted to City Commission Adopt Resolution calling for public hearing as required by Charter & Local Government Code (15-day minimum based on Aug. 9 submittal to munucipal clerk is August 24)		August 11, 2016 (*) Regular Mtg	*Charter: Sec. 78 - At the meeting of the Commission at which the budget is submitted the Commission shall fix the time and place for a public hearing on the budget.* *Local Government Code: Section 102 - Public hearing minimum 15 days after budget delivered to municipal clerk.*
Budget Workshop #4: Draft Budget Review (City Commission)			
24. Publish Notice of Public Hearing on Budget to comply with Charter and Local Government Code (Administration) Public Hearing: August 25, 2016 @ 6:00 PM Ad Deadline - August 8, 2016	August 14, 2016 (*)		*Charter: Sec. 78 - Publish notice at least 5 days before date of hearing.* *Local Government Code: Sec. 102.005(c) - Publish not earlier than 30th or later than 10th day before date of hearing.*
25. Budget Workshop #5: Draft Budget Review (City Commission)		August 18, 2016 Special Mtg	
26. Adopt Resolution stating proposed tax rate, voting to place proposal to adopt rate on agenda of a future meeting, scheduling 2 public hearings on the proposed tax rate (City Commission)(**) Public Hearings: September 8- 6:00 p.m. and September 12 - 6:00p.m.		August 25, 2016 (*) Regular Mtg	*Property Tax Code. Required when proposed rate exceeds the lower of the rollback rate or effective rate. Must take record vote and schedule 2 public hearings. Must publish notice of public hearings at least 7 days prior to 1st hearing. Law establishes specific requirements for ad.*
Public Hearing on Budget as required by City Charter and Local Government Code. (City Commission)			*Charter. Sec. 78.1 - Hold public hearing* *Local Government Code. Sec. 102.006 - Hold after 15th day after filed with City Secretary.*
Commission takes action after public hearing			*Local Government Code. Sec. 102.007(a) -* At the conclusion of the public hearing, the governing body of the municipality shall take action on the proposed budget. TML states "This action could be adoption of the budget, or else a vote to postpone the final budget vote. It is generally agreed that the city need not adopt the budget at the end of the hearing."
Budget Workshop #6: Budget Review (City Commission)			
27. Post notice of proposed tax increase and public hearing on website. Place 60-second notice on television channel (Information Systems Manager)**	August 26, 2016 (*)		*Property Tax Code: Required when proposed rate exceeds the lower of the rollback rate or the effective rate. Minimum of 7 days before public hearing.*
28. Publish notice of proposed tax increase and notifying public of 2 public hearings. (Administration) (**) Public hearings September 8 & September 12 Ad deadline - September 2, 2016	August 26, 2016(*)		*Property Tax Code: Required when proposed rate exceeds the lower of the rollback rate or the effective rate. Must publish notice of public hearing at least 7 days prior to 1st hearing. Law establishes specific requirements for ad.*
29. Budget Workshop #7, tentative, if needed: Budget Review (City Commission)		September 1, 2016 (*) Special Mtg	
30. 1st Public Hearing on proposed tax rate (**) (City Commission) Announce date of meeting to adopt tax rate(**)		September 8, 2016 (*) Regular Mtg	*Property Tax Code: 2 public hearings required on tax rate. Required when proposed rate exceeds the lower of the rollback rate or the effective rate. Hearings must be at least 3 days apart, not on weekends*
31. 2nd Public Hearing on proposed tax rate (**) (City Commission) Announce Date of Meeting to Adopt Tax Rate (**) (City Commission)		September 12, 2016 (*) Special Mtg	*Property Tax Code [26.06(a) & (e)]: 2 public hearings required on tax rate. Required when proposed rate exceeds the lower of the rollback rate or the effective rate. Hearings must be at least 3 days apart, not on weekends*
Budget Workshop #8, tentative, if needed. (City Commission)			

2017 Budget Calendar

Items	Completion Deadline	City Commission Meetings	Charter/State Law Requirement
32. 1st reading to adopt Budget and set tax rate. (City Commission)		September 14, 2016(*) Special Mtg	*Local Government Code (Sec. 102.007):* When adoption of a budget will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget. If tax rate will exceed effective tax rate see mandatory language for motion and ordinance at Tax Code 25.05(b).
2nd action at meeting requires Commission to vote to "ratify" the property tax revenue increase reflected in the budget			*Local Government Code (Sec. 102.007):* When adoption of a budget will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget.
33. 2nd Reading to Adopt Budget and Set Tax Rate (City Commission)		September 15, 2016(*) Special Mtg	*Property Tax Code: Meeting to adopt tax rate. 3-14 days after public hearing. Taxing unit must adopt rate by September 30, or within 60 days of receiving certified appraisal roll, whichever is later.*
2nd action at meeting requires Commission to vote to "ratify" the property tax revenue increase reflected in the budget (**)			*Local Government Code (Sec. 102.007):* When adoption of a budget will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget.
34. Post adoption of tax rate on internet	September 15, 2016(*)		*Local Government Code (Sec. 102.008). Property tax code (26.05).*
Post required statements on home page of Internet web site see Section 26.05 of Property Tax Code for required wording. FAX to Harrison Central Appraisal District copy of ordinance adopting tax rate.			
35. Last day to adopt tax rate and notify chief appraiser of rate	September 30, 2016(*)		*Property Tax Code (26.05): Required to adopt a tax rate/budget within 60 days of date of delivery of certified property values or before September 30, whichever is later.*
36. Deliver printed 2017 Budget Document (Administration)	November 1, 2016		
37. File copy of adopted budget and any amendments with County Clerk. (City Secretary)(*)	November 1, 2016		*Local Government Code: Sec. 102.011*
38. Post adopted budget on internet website (*)	November 1 ,2016		*Local Government Code: Sec. 102.011*

(*) Legal Deadlines/Requirements to be met
(**) Will only be required if the proposed tax rate exceeds effective rate.