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## CITY OF PORT LAVACA

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CITY COUNCIL MEETING: SEPTEMBER 11, 2023

AGENDA ITEM \_\_\_\_\_

DATE: 9/7/2023

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: SUSAN LANG, FINANCE DIRECTOR

SUBJECT: CONSIDER ORDINANCE APPROVING THE ANNUAL BUDGET – 2<sup>nd</sup> READING

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In accordance with the State of Texas Property Tax Code, the Comptroller of Texas' Truth-in-Taxation rules, the Local Government Code and the City's Charter, we have prepared an Ordinance that, if approved, meets the requirements as established by the governing legislation.

On July 24 (CIP) and August 21, 2023, the City Council held budget workshops to review recommendations from the City Manager for the FY 2023-2024 budget. The proposed budget was filed with the City Secretary and published on the City's website on August 15<sup>th</sup>.

On August 21, 2023, the City Council announced a public hearing on the FY 2023-2024 Budget to be held on September 5, 2023. Because the proposed tax rate exceeds the No-New-Revenue rate, legislation considers it a tax increase, and requires special language to be included in the Notice of Public Hearing on the Budget, the front page of the proposed budget and the front page of the adopted budget.

The City published a notice of public hearing on the budget in the newspaper of general circulation (Port Lavaca Wave) on August 30, 2023 and posted the same notice on the City's website.

The budget, with changes recommended by City Council in the August 21, 2023 workshop, is recommended for the City Council's approval, and contains combined Revenues of \$23,627,553 followed by combined Expenditures of \$22,518,956 leaving combined Fund Balance reserves of \$13,773,239.

The Ordinance to adopt the budget contains authorization, as prescribed in the City Charter, Section 8.03, for the City Manager to transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department or agency.

Legislation does require specific language on the vote to adopt the budget, only that it must be a record vote. Staff provides a recommended motion as follows:

- **Motion: "I move to adopt the FY 2023-2024 Annual Budget as presented by the City Manager."**
  - **Must be a Record Vote of each member of the governing body by name.**

## ORDINANCE NO. S-1-23

AN ORDINANCE APPROVING THE ANNUAL BUDGET FOR THE CITY OF PORT LAVACA, TEXAS AND ADOPTING THE BUDGET DOCUMENT FOR THE FISCAL YEAR OCTOBER 1, 2023 THROUGH SEPTEMBER 30, 2024; REPEALING ALL ORDINANCES OR PARTS THEREOF IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the City Council has approved a budget for the City of Port Lavaca, Texas, for the fiscal year October 1, 2023 through September 30, 2024, and accordingly held a public hearing for same, at which time all interested citizens were given an opportunity to be heard for or against any item or amount of any item contained in said budget; and

WHEREAS, all approved adjustments, if any, have been made in said budget and said public hearing has been officially closed:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORT LAVACA, TEXAS:

SECTION 1. That the annual budget for the City of Port Lavaca, Texas for the fiscal year October 1, 2023 through September 30, 2024 is hereby approved and the budget document is hereby in all things adopted and made a part of this ordinance as if set forth in full herein and is hereby declared to be the financial plan for the City of Port Lavaca, Texas for the fiscal year 2023/2024.

SECTION 2. That in accordance with the City Charter, Section 8.03 Transfer of Appropriations, the City Council hereby approves the City Manager to transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department or agency.

SECTION 3. All ordinances or parts of ordinances in conflict herewith are hereby expressly repealed.

SECTION 4. This ordinance shall become effective on the date of its passage by the City Council of the City of Port Lavaca, Texas.

FIRST READING this 5th day of September, 2023

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Jack Whitlow, Mayor

SECOND AND FINAL READING this 11<sup>th</sup> day of September, 2023

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Jack Whitlow, Mayor

APPROVED AND ADOPTED this 11<sup>th</sup> day of September, 2023.

\_\_\_\_\_  
Jack Whitlow, Mayor

ATTEST:

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Mandy Grant, City Secretary

APPROVED AS TO FORM:

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Anne Marie Odefey, City Attorney

#### RECORD OF VOTE

	First Reading	Second and Final	Passed and Approved
Councilman Aguirre	Aye		
Councilman Dent	Aye		
Councilman Tippit	Aye		
Councilwoman Padron	Absent		
Councilman Ward	Aye		
Councilman Barr	Aye		

Record of approval by City Council: City Council Minute Records, Volume 3H, Page \_\_\_\_.