

**THE STATE OF TEXAS §  
CITY OF BROWNSVILLE §  
COUNTY OF CAMERON §**

Anthony P. Troiani, At-large Commissioner "A"  
Ricardo Longoria, Jr., District Commissioner 1  
Carlos A. Cisneros, District Commissioner 3

Leonel T. Garza, At-large Commissioner "B"  
Charlie Atkinson, District Commissioner 2  
Edward C. Camarillo, District Commissioner 4

Pat M. Ahumada Jr., Mayor

**NOTICE OF PUBLIC MEETING OF THE  
CITY COMMISSION OF THE CITY OF BROWNSVILLE**

Pursuant to Chapter 551, Title 5 of the Texas Government Code, the Texas Open Meetings Act, notice is hereby given that the City Commission of the City of Brownsville, Texas, in accordance with Article V, Section 12, of the Charter of said City, will convene a **Special Meeting**, on **Wednesday, July 25, 2007**, at **6:00 P.M.** in the Commission Chambers, on the Second Floor of the Brownsville City Hall – Federal Building, located at 1001 East Elizabeth Street, Brownsville, Cameron County, Texas, 78520.

\* \* \* \* \*

**SPECIAL MEETING: 6:00 P.M.**

**PLEDGE OF ALLEGIANCE: UNITED STATES PLEDGE \* TEXAS PLEDGE**

**INVOCATION:**

\* \* \* \* \*

**1. PUBLIC COMMENT PERIOD: PLEASE NOTE:**

- ANY PERSON WITH BUSINESS BEFORE THE COMMISSION, NOT SCHEDULED ON THE AGENDA AS A **PUBLIC HEARING**, MAY SPEAK TO THE COMMISSION.
- "PUBLIC COMMENT FORMS" ARE LOCATED ON THE SECOND FLOOR AT THE ENTRANCE OF THE COMMISSION CHAMBERS.
- "PUBLIC COMMENT FORMS" MUST BE FILLED OUT AND PRESENTED TO THE CITY SECRETARY/STAFF FIFTEEN (15) MINUTES PRIOR TO THE MEETING, TO BE CONSIDERED/RECOGNIZED.
- THE SPEAKER MUST IDENTIFY BY NAME BEFORE SPEAKING.
- THERE IS A THREE (3)-MINUTE TIME LIMIT PER SPEAKER.
- "PUBLIC COMMENT FORMS" ARE NOT ACCEPTED AFTER 6:00 P.M.
- *POWERPOINT* PRESENTATIONS ARE NOT CONDUCTED DURING THE PUBLIC COMMENT PERIOD. [For further information, contact The Office of the City Secretary at 548-6001]
- NO FORMAL ACTION CAN BE TAKEN.

\* \* \* \* \*

**BOARDS AND COMMISSION APPOINTMENTS:**

2. Consideration and **ACTION** to appoint three (3) City Commission members to the City's Audit Committee. (Pete Gonzalez – Finance) [TABLED 07/17/2007]

\* \* \* \* \*

**ACTION ITEMS:**

3. Consideration and **ACTION** to adopt budget amendment **Resolution Number 2007-040** to amend the General Fund and Bridge Fund by increasing or adjusting budget revenue and expenditure projections for fiscal year 2007. (Pete Gonzalez – Finance)
4. Consideration and **ACTION** to acknowledge the finance director's 2007 timetable of events or planning calendar to be used for the preparation of the fiscal year 2008 budget, acknowledging the 2007 certified ad valorem tax roll, calculating the City's 2007 ad valorem tax rate, and the adoption of the fiscal year 2008 budget. (Pete Gonzalez – Finance)
5. Consideration and **ACTION** to acknowledge the Chief Financial Officer's Financial Statements and Cash Investment Report for the City of Brownsville for the Third Quarter ending June 30, 2007. (Pete Gonzalez – Finance)

\* \* \* \* \*

**ADJOURNMENT:**

**NOTE:** The City Commission of the City of Brownsville reserves the right to discuss any items in Executive Session whenever authorized under the Texas Open Meetings Act, Chapter 551, Title 5 of the Texas Government Code.

**NOTE:** The City of Brownsville does not discriminate on the basis of disability in the admission of, access to, treatment of, or employment in its programs, activities, or public meetings. Any individual with a disability in need of an accommodation is encouraged to contact the ADA Coordinator at 956/548-6037 (voice or Relay TX) by Monday, no later than 5:00 P.M., to make proper arrangements.

By: **Pat M. Ahumada, Jr.**  
Mayor of the City of Brownsville

I certify that a copy of the July 25, 2007, Agenda of items to be considered by the Brownsville City Commission was posted on the Bulletin Area at City Hall – Federal Building, on July 20, 2007. I further certify that the Agenda was posted on the City's website and can be downloaded by accessing: [www.cob.us/agendas.asp](http://www.cob.us/agendas.asp).

  
\_\_\_\_\_  
Estela Von Hatten, City Secretary



# AGENDA REQUEST FORM

CITY COMMISSION MEETING DATE: 07/25/2007 ITEM NUMBER: 2.  
 DEPT. MAKING REQUEST: Finance Department DATE SUBMITTED: 07/17/2007  
 CONTACT PERSON(S) NAME: Pete Gonzalez  
 PHONE: 956 548-6020 FAX: 956 546-2270 E-MAIL: peteg@cob.us

AGENDA CATEGORY: (TIME LIMIT)

EXECUTIVE SESSION     WORKSHOP     PRESENTATION     DISCUSSION

Length of Time Needed for The Item Above: five (minutes)

(No time limit)

CONSENT     PUBLIC HEARING     ACTION

AGENDA ITEM: (Attach back up material)

Consideration and action to appoint three city commission board members to the City's audit committee.

AGENDA ITEM HISTORY:  Second Reading     Tabled on 07/17/2007     Discussed on \_\_\_\_\_  
 Pending Info Received     Other \_\_\_\_\_

FINANCIAL: Budgeted:  YES     NO     N/A

Grant/Matching Funds From:

STAFF RECOMMENDATION: (mark your selection)  Approve     Deny  
 Table for \_\_\_\_\_ weeks     Table Indefinitely     Other: \_\_\_\_\_

OTHER RECOMMENDATION: (Write in advisory board or committee name and recommendation if applicable)

ADMINISTRATIVE APPROVAL:     YES     NO  
 \_\_\_\_\_  
 City Manager

**CITY OF BROWNSVILLE, TEXAS  
OFFICE OF THE FINANCE DIRECTOR  
PHONE: 956-548-6020  
FAX: 956-546-2270 OR  
956-546-1763  
email: peteg@cob.us  
MEMORANDUM**

**TO: CHARLIE CABLER, CITY MANAGER  
CC: JOSE CHAVEZ, INTERNAL AUDITOR**

**FROM: PETE GONZALEZ, FINANCE DIRECTOR**

**DATE: JULY 6, 2007**

**SUBJECT: APPOINTMENT OF THREE CITY COMMISSION BOARD  
MEMBERS TO THE AUDIT COMMITTEE**

**On October 18, 2005, the City Commission approved the establishment of an audit committee for the City. The audit committee was recommended by our independent auditor, Long Chilton, LLP. The audit committee provides oversight for financial reporting, internal controls, and auditors' activities.**

**On November 1, 2005, the City Commission appointed five members to the audit committee. They were Mayor Eddie Trevino, City Commissioner Sally Arroyo, City Manager Charlie Cabler, Internal Auditor Joe Chavez and Finance Director Pete Gonzalez. Because two members of the audit committee are no longer with us, we are requesting that the City Commission appoint two new members to these two vacancies, plus appoint an additional city commissioner to the committee. It is now recommended that three City Commission board members be in the committee, instead of two. With the addition of another city commissioner, the audit committee will now consist of six members.**

**Some of guidelines that have been established for the audit committee include the following:**

- That at least one member of the audit committee have financial experience,**
- That one of the six members be appointed as the chief audit executive,**
- That two of the committee members be the finance director and the internal auditor, and**
- That the other four members be the mayor, two city commissioners, and the city manager.**

**Below are some the functions or duties of an audit committee:**

- **The audit committee should meet at least four times a year. Topics that could be covered during their quarterly meetings could be the financial condition of the City, internal controls, internal auditor findings or reports for that quarter, etc.**
- **The audit committee should recommend to the City Commission the appointment of an independent auditor.**
- **Once the independent auditor is selected, the audit committee should meet with the independent auditor to discuss certain areas that the audit committee is interested in examining or auditing during the annual independent audit.**
- **The audit committee should review the audit scope of both the independent auditor and internal auditor.**
- **At the conclusion of their annual audit, the independent auditor should discuss the audit findings and recommendations with the audit committee before the annual audit report is presented to the City Commission. The audit committee should also make sure that management has taken corrective action regarding the findings and recommendations of the independent auditor.**
- **The audit committee should review the conflict of interest & ethics, fraud, travel, cash investment, and purchasing policies of the City and make changes if necessary.**
- **The audit committee should review procedures regarding questionable accounting or suspected fraud.**
- **The audit committee should review pending lawsuits with the city attorney that may have a material impact on the City's financial statements.**
- **There are other recommendations not mentioned here that can be added with time.**



# AGENDA REQUEST FORM

CITY COMMISSION MEETING DATE: 07/25/2007 ITEM NUMBER: 3.

DEPT. MAKING REQUEST: Finance Department DATE SUBMITTED: 07/18/2007

CONTACT PERSON(S) NAME: Pete Gonzalez **Pete Gonzalez**  
Digitally signed by Pete Gonzalez  
 DN: CN = Pete Gonzalez, C = US, O = City of Brownsville, OU = Finance Dept.  
 Date: 2007.07.18 15:47:25 -05'00

PHONE: 956-548-6020 FAX: 956-546-2270 E-MAIL: peteg@cob.us

AGENDA CATEGORY: (TIME LIMIT)

- EXECUTIVE SESSION     WORKSHOP     PRESENTATION     DISCUSSION

Length of Time Needed for The Item Above: 5 (minutes)

(No time limit)

- CONSENT     PUBLIC HEARING     ACTION

AGENDA ITEM: (Attach back up material)

Consideration and action to adopt budget amendment resolution number 2007-040 to amend the General Fund and Bridge Fund by increasing or adjusting budget revenue and expenditure projections for fiscal year 2007.

AGENDA ITEM HISTORY:  Second Reading     Tabled on \_\_\_\_\_     Discussed on \_\_\_\_\_  
 Pending Info Received     Other \_\_\_\_\_

FINANCIAL: Budgeted:  YES     NO     N/A

Grant/Matching Funds From:

STAFF RECOMMENDATION: (mark your selection)  Approve     Deny  
 Table for \_\_\_\_\_ weeks     Table Indefinitely     Other: \_\_\_\_\_

OTHER RECOMMENDATION: (Write in advisory board or committee name and recommendation if applicable)

ADMINISTRATIVE APPROVAL:  YES     NO

\_\_\_\_\_  
City Manager

RESOLUTION NUMBER 2007-040

RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BROWNSVILLE  
TEXAS AMENDING THE FISCAL YEAR 2007 BUDGET FOR THE GENERAL  
FUND AND BRIDGE FUND

WHEREAS, in accordance with the City Charter of the City of Brownsville, Texas and budgetary laws of the State governing home rule cities, the city manager has hereby submitted to the City Commission the attached fiscal year 2007 budget amendment for the General Fund and Bridge Fund.

WHEREAS, the attached budget amendment for the General Fund and Bridge Fund; and is an emergency expenditure to meet unusual/unforeseen conditions and/or for municipal purposes; and

WHEREAS, all prerequisites heretofore required by law have been met and the attached fiscal year 2007 budget amendment for the General Fund and Bridge Fund; and must be formally adopted by the City Commission.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COMMISSION OF THE  
CITY OF BROWNSVILLE, TEXAS:

Section 1. That the attached budget amendment for the General Fund and Bridge Fund; and is an emergency expenditure to meet unusual/unforeseen conditions and/or to change the budget for the municipal purposes.

Section 2. That the attached fiscal year 2007 budget amendment for the General Fund and Bridge Fund; and is prepared and submitted to the City Commission be and are hereby adopted.

ADOPTED AND APPROVED by the City Commission of the City of Brownsville, Texas at a meeting thereof held on Wednesday, July 25, 2007.

---

Pat M. Ahumada, Jr.  
MAYOR

ATTEST:

---

ESTELA VON HATTEN  
CITY SECRETARY

City of Brownsville, Texas  
 Analysis of General Fund & Bridge Fund Budget Amendments  
 For Various Revenue & Expenditure Budgets  
 July 25, 2007

Account No.	Fund Name	Account Description	Amount
01-101-532	General Fund	Decrease of Revenue Under Bldg. Permits & Processing Fees	300,000
01-120-765-0050	General Fund	Increase Legal Professional Services	75,000
01-410-601	General Fund	Increase Public Works - Supervision Expense	51,000
01-911-812	General Fund	Increase General Services & Contingency Expense	124,000
01-007-441	General Fund	Increase Budget Change in Fund Balance	910,000
01-101-511	General Fund	Increase Revenue of Sales Tax	(300,000)
01-101-551-01	General Fund	Increase Revenue of Birth Certificate Local	(110,000)
01-101-551-02	General Fund	Increase Revenue of Birth Certificate Online	(50,000)
01-101-521	General Fund	Increase Revenue of Municipal Court Fines	(300,000)
01-101-569-03	General Fund	Increase Revenue of EMS Services	(300,000)
01-101-581	General Fund	Increase Revenue on Interest Earned	(300,000)
01-101-591-62	General Fund	Increase Cash Transfer From Bridge Fund	(100,000)
Total General Fund			<u><u>0</u></u>
62-991-992-01	Bridge Fund	Increase Cash Transfer to General Fund	100,000
62-101-573-30	Bridge Fund	Increase Revenue Veterans Bridge	(100,000)
Total Bridge Fund			<u><u>0</u></u>



# AGENDA REQUEST FORM

CITY COMMISSION MEETING DATE: 07/25/2007 ITEM NUMBER: 4.

DEPT. MAKING REQUEST: Finance Department DATE SUBMITTED: 07/16/2007

CONTACT PERSON(S) NAME: Pete Gonzalez Pete Gonzalez

PHONE: 956-548-6020 FAX: 956-546-2270 E-MAIL: peteg@cob.us

Digitally signed by Pete Gonzalez  
DN: CN = Pete Gonzalez, C = US, O = City of Brownsville,  
OU = Finance Dept.  
Date: 2007.07.11 10:43:41 -0500

AGENDA CATEGORY: (TIME LIMIT)

- EXECUTIVE SESSION     WORKSHOP     PRESENTATION     DISCUSSION

Length of Time Needed for The Item Above: five (minutes)

(No time limit)

- CONSENT     PUBLIC HEARING     ACTION

AGENDA ITEM: (Attach back up material)

Consideration and action to acknowledge the finance director's 2007 timetable of events or planning calendar to be used for the preparation of the fiscal year 2008 budget, acknowledging the 2007 certified ad valorem tax roll, calculating the City's 2007 ad valorem tax rate, and the adoption of the fiscal year 2008 budget.

AGENDA ITEM HISTORY:  Second Reading     Tabled on \_\_\_\_\_     Discussed on \_\_\_\_\_  
 Pending Info Received     Other \_\_\_\_\_

FINANCIAL: Budgeted:  YES     NO     N/A

Grant/Matching Funds From:

STAFF RECOMMENDATION: (mark your selection)  Approve     Deny  
 Table for \_\_\_\_\_ weeks     Table Indefinitely     Other: \_\_\_\_\_

OTHER RECOMMENDATION: (Write in advisory board or committee name and recommendation if applicable)

ADMINISTRATIVE APPROVAL:  YES     NO

\_\_\_\_\_ City Manager

**CITY OF BROWNSVILLE, TEXAS**  
**2007 PLANNING CALENDAR TO BE USED FOR THE PREPARATION**  
**OF THE FY 2008 BUDGET, ACKNOWLEDGING THE 2007 CERTIFIED**  
**AD VALOREM TAX ROLL, CALCULATING THE CITY'S 2007**  
**PROPERTY TAX RATE, AND THE ADOPTION OF THE FISCAL YEAR**  
**2008 BUDGET**

**Timetable of Events**

MAY 2007						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JUNE 2007						
S	M	T	W	T	F	S
				1	2	
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

JULY 2007						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

AUGUST 2007						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

SEPTEMBER 2007						
S	M	T	W	T	F	S
					1	
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

<u>DATE</u>	<u>ACTION REQUIRED</u>
May 11	Finance Director distributes information packets, including budget forms, latest revised position class schedule, pay grade schedule, instructions to department directors, computerized personnel schedules that show those employees that were on the May 7, 2007, payday, and intranet MIS instructions for keying or entering the following information: line-item expenditures or revenues, new full-time personnel requests, new part-time personnel requests, seasonal personnel requests, vacancy positions, overtime requests, capital outlay requests, and special capital project requests.
May 11	If necessary, Finance Director, MIS Director and staff will train departments on the proper keying (entering) of information into the various budget schedules that have been setup on the intranet.
June 15	Complete budget documents are due at the office of the Finance Director.

- June 18 Finance Director prepares revenue estimates, and prepares budget allocations for community projects.
- June 25-29 The City Manager and the Finance Director schedule budget meetings with various Department Directors.
- July 10 The City Secretary takes publication notice to the *Brownsville Herald* to announce a public hearing to be held on August 7th to discuss the City's proposed fiscal year 2008 budget. This publication notice is to be printed on July 15th. ( T.C.G.C. § 102.0065, all hearings on budget must be published in newspaper 10 to 30 days in advance of any public hearing on budget.)
- July 23 The Cameron Chief Appraiser certifies the 2007 tax roll.
- July 25 Finance Director receives certified tax roll from the Cameron Chief Appraiser.
- July 27 Finance Director receives effective tax rate calculation numbers from the Cameron Chief Appraiser.
- July 30 Finance Director receives amended certified tax roll from the Cameron Chief Appraiser.
- Aug. 7 During a public hearing of the City Commission, the City Manager and the Finance Director present a report to the City Commission as to the initial review of all individual department budgets. (Notice was published in *Brownsville Herald* on July 15th, 10-day notice requirement fulfilled.)
- Aug. 7 During a regular meeting of the City Commission, the City Commission will acknowledge the certified tax roll.
- Aug. 7 During a regular meeting of the City Commission, the Finance Director certifies the estimated ad valorem tax collection rate for tax year 2007, and certifies the excess debt ad valorem tax collections for tax year 2007.
- Aug. 7 During a regular meeting of the City Commission, the Finance Director presents to the City Commission the effective tax rate and roll back tax rate calculations.
- Aug. 7 During a regular meeting of the City Commission, the Finance Director presents to the City Commission calculations of a tax increase if the proposed tax rate will exceed the lower of the rollback tax rate or the effective tax rate.  
**Tax Code § 26.05(d) as amended by S.B. 18 Section 1.**

- Aug. 8 The Finance Director takes publication notice to *Brownsville Herald* to publish the effective and rollback tax rates; statement and schedules; submission to the City Commission. (Notice to be published in the *Brownsville Herald* on August 13th)
- Aug. 13 The effective and roll back tax rates, as well the statement of increase/decrease, schedules and fund balances, are published in the *Brownsville Herald*.
- Aug. 10 The Finance Director completes the first budget draft.
- Aug. 10 The City Manager and the Finance Director file the budget draft at the City Secretary's Office 30 days before September 10, 2007. **Tex. Local Gov't Code § 102.005.**
- Aug. 10 72-hour notice for meeting of August 14th is posted by the City Secretary.
- Aug 14 At a special meeting, the City Commission discusses the proposed tax rate and authorizes two public hearings on a tax increase to be held on **August 28th** and **September 4th**. If the proposed 2007 tax rate will exceed the lower of the rollback rate or effective tax rate, two public hearings are required. **Tax Code § 26.05(d) as amended by S.B. 18 Section 1.**
- Aug. 15 The City Secretary takes to the *Brownsville Herald* a public notice announcing a public hearing for **August 28th**. for the proposed budget. (T.L.G.C. § 102.0065 - notice under this section shall be published not earlier than the 30th or later than 10th day before the date of hearing). (Also, to comply with T.L.G.C. § 102.006 – 15 days after City Secretary has budget on file.) Notice to be published in *Brownsville Herald* by August 18th.
- Aug. 15 The Finance Director takes to the *Brownsville Herald* the “**Notice of a Public Hearing on a Tax Increase**” to notify the public of two public hearings scheduled for **August 28th** and **September 4th** to discuss the tax rate and tax increase. (*Brownsville Herald* to publish notice on August 18th). **Tax Code § 26.06(a) as amended by S.B. 18 Section 2.** Check *Brownsville Herald* to see if budget notice was published this day.
- Aug. 15 The Finance Director forwards to the City's Public Information Officer the “Notice of a Public Hearing on a Tax Increase” to notify the public of two public hearings scheduled for **August 28<sup>th</sup>** and **September 4th** to discuss the proposed tax rate and tax increase. (Post notice of the public hearing on the website continuously for at least seven days **immediately before** the public hearing on the proposed tax rate increase and at least seven days

immediately before the date of the vote proposing the increase in the tax rate. **Tax Code § 26.065(b); City TV** station to carry a 60-second notice of the public hearing at least five times a day between the hours of 7 a.m. and 9 p.m. for at least seven days **immediately before** the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate. **Tax Code § 26.065(c)** This notice will run from August 20th through September 4th.

- Aug. 24 72-hour notice for public hearing of August 28th is posted by the City Secretary.
- Aug. 28 During a special meeting of the City Commission, the first of two public hearings is held to discuss the City's proposed tax rate and tax increase.
- Aug. 31 72-hour notice for public hearing of September 4th is posted by the City Secretary.
- Sept. 4 At a regular meeting of the City Commission, the second of two public hearings is held to discuss the City's proposed tax rate and tax increase. During this regular meeting, the City Commission has the official report on the budget and holds a public hearing on a tax increase. Then it announces the date, time and place of the meeting at which it will vote on the tax levy (September 17th & 18th). Also, it announces a hearing to adopt the budget by resolution on September 18th. (Tax levy must be passed between 3 and 14 days later, V.T.C.A. 26.06). Notice was published in the *Brownsville Herald* on August 18th and the 7-day tax requirement notice was fulfilled).
- Sept. 4 The City Secretary takes to the *Brownsville Herald* a notice announcing a public hearing on to approve the budget on September 17<sup>th</sup>. Notice to be published on September 7<sup>th</sup>.
- Sept. 5 The Finance Director takes notice to the *Brownsville Herald* on proposed budget hearing to adopt budget and approved the property tax rate on the first reading on September 17th and to approve the property tax rate on the second reading on September 18th. Notice to the *Brownsville Herald* to vote on proposed tax increase on September 17th and September 18th to be published on September 9th.
- Sept. 5 The Finance Director forwards to the City's Public Information Officer the public notice of the public hearing to be held on September 17th and September 18th regarding the vote on the proposed tax rate. (To be posted on the City's television channel that will carry a 60-second notice of the public hearing at least five times a day between 7 a.m. and 9 p.m. for at

least seven days.) This notice will run from September 6th through September 18th.

- Sept. 5 The Finance Director forwards to the City's Web Author the public notice of the public hearing to be held on September 17th and September 18th regarding the vote on the proposed tax rate. (To be posted on the City's Website for at least seven days) This notice will be posted on the City's Website from September 6th through September 18th.
- Sept. 7 "Notice of Vote on Tax Rate" (6th quarter-page notice) is published in the *Brownsville Herald* before the meeting to adopt the tax rate on September 17th and 18th. Newspaper publishes notice of hearing to adopt budget (30 to 10 days in advance T.L.G.C. § 102.0065) to be held on September 17th and also notice {see V.T.C.A. Section 26.06 (d)} of tax increase vote to be held on September 17th and September 18th.
- Sept. 14 The City Secretary will post a 72-hour notice for the public hearings of September 17th and September 18th at which time the City Commission will adopt the 2007 tax rate.
- Sept. 17 At a special meeting of the City Commission, the City Commission conducts a public hearing on the tax levy and budget. Then approves the budget by resolution and then approves the first reading on tax levy. (Notice was published in the *Brownsville Herald* on September 7th and the 10-day budget requirement notice was fulfilled for budget). Notice for tax increase was published on September 7th & V.T.C.A. Sec. 26.06 (d) & V.T.C.A. Sec. 26.06 fulfilled.
- Sept. 18 At a regular meeting of the City Commission, the City Commission approves the second reading on the tax levy. The law requires that the City adopt a tax rate before the later of September 30<sup>th</sup> or the 60<sup>th</sup> day after the certified tax roll is received by the City. The City received the Chief Appraisal's certified tax roll and amended tax roll on July 25th and July 30th, respectively.
- ASAP The City's fiscal year 2008 approved budget is filed at the City Secretary's office and at the County Clerk's office as soon as the budget books are printed.
- Oct. 1 New fiscal year begins



AGENDA REQUEST FORM

CITY COMMISSION MEETING DATE: 07/25/2007 ITEM NUMBER: 5.
DEPT. MAKING REQUEST: Finance Department DATE SUBMITTED: 07/16/2007
CONTACT PERSON(S) NAME: Pete Gonzalez
PHONE: 956-548-6020 FAX: 956-546-2270 E-MAIL: peteg@cob.us

AGENDA CATEGORY: (TIME LIMIT)
[ ] EXECUTIVE SESSION [ ] WORKSHOP [ ] PRESENTATION [ ] DISCUSSION

Length of Time Needed for The Item Above: 15 (minutes)

(No time limit)
[ ] CONSENT [ ] PUBLIC HEARING [x] ACTION

AGENDA ITEM: (Attach back up material)

Consideration and action to acknowledge the chief financial officer's financial statements and cash investment report for the City of Brownsville for the third quarter ending June 30, 2007.

AGENDA ITEM HISTORY: [ ] Second Reading [ ] Tabled on [ ] Discussed on
[ ] Pending Info Received [ ] Other

FINANCIAL: Budgeted: [ ] YES [ ] NO [ ] N/A

Grant/Matching Funds From:

STAFF RECOMMENDATION: (mark your selection) [x] Approve [ ] Deny
[ ] Table for weeks [ ] Table Indefinitely [ ] Other:

OTHER RECOMMENDATION:(Write in advisory board or committee name and recommendation if applicable)

ADMINISTRATIVE APPROVAL: [ ] YES [ ] NO
City Manager