

ORDINANCE NO. 2026-08

AN ORDINANCE OF THE CITY OF BUDA, TEXAS, AMENDING THE CITY OF BUDA CODE OF ORDINANCES, CHAPTER 2 ADMINISTRATION AND PERSONNEL, SECTION 2.04.032 OPERATING BUDGET, SUBSECTION (G) BALANCED BUDGET, AND SECTION 2.04.037 ACCOUNTING, AUDITING AND FINANCIAL REPORTING, SUBSECTION (B) AUDIT OF ACCOUNTS; PROVIDING FOR FINDINGS OF FACT, PASSAGE, SEVERABILITY, REPEALER, AND AN EFFECTIVE DATE.

WHEREAS, the City of Buda, Texas (the "City"), is a Home Rule municipality located in Hays County, Texas, created under the provisions of Chapter 9 of the Texas Local Government Code and operating according to the enabling legislation of the State of Texas; and

WHEREAS, on November 4, 2025, the qualified voters of the City approved City Charter amendment propositions B through H; and

WHEREAS, a review of the City's Code of Ordinances (the "Code") found that amendments to Chapter 2, Sections 2.04.032(g) and 2.04.037(b) (attached and incorporated herein as **Exhibits "A"** and **"B"**) are necessary to bring the Code into compliance with the approved Charter amendments; and

WHEREAS, the City of Buda deems it necessary to adopt such codes and regulations; and

WHEREAS, the City finds that this ordinance was passed and approved at a meeting of the City Council of the City of Buda held in strict compliance with the Texas Open Meetings Act at which a quorum of the City Council Members were present and voting.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BUDA, TEXAS, THAT:

Section 1: Findings of Fact. The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

Section 2: The Buda Code of Ordinances Section 2.04.032(g) is hereby amended to read in accordance with **Exhibit "A"**, which is attached hereto and incorporated into this Ordinance for all intents and purposes. Underlined and italicized text shall be added, and struck-through text shall be deleted as indicated in **Exhibit "A"**.

Section 3: The Buda Code of Ordinances Section 2.04.037(b) is hereby amended to read in accordance with **Exhibit "B"**, which is attached hereto and incorporated into this Ordinance for all intents and purposes. Underlined and italicized text shall be added, and struck-through text shall be deleted as indicated in **Exhibit "B"**.

Section 4: Passage. Pursuant to Section 3.12(B) of the City Charter, the Council determined that the first reading of this Ordinance is sufficient for adequate consideration by an affirmative vote of five or more members of the City Council during the first reading and the Ordinance was passed by the affirmative vote of four or more members of the City Council; therefore, this Ordinance is adopted and enacted without further readings. In the event a second reading is necessary, this Ordinance is adopted and enacted upon the affirmative vote of four or more members of the City Council upon second reading.

Section 5: Severability. If any clause or provision of this Ordinance shall be deemed to be unenforceable for any reason, such unenforceable clause or provision shall be severed from the remaining portion of the Ordinance, which shall continue to have full force and effect.

Section 6: Repeal. This Ordinance shall be and is hereby cumulative of all other ordinances of the City of Buda, Texas, and this Ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other ordinances are hereby repealed.

Section 7: Effective Date. This Ordinance shall take effect immediately after its final passage and any publication in accordance with the requirements of the City of Buda and the laws of the State of Texas.

PASSED, APPROVED, AND ADOPTED by the City Council of the City of Buda, on this the 7th day of April, 2026.

CITY OF BUDA, TEXAS

Lee Urbanovsky, Mayor

ATTEST:

Alicia Ramirez, City Clerk

Attachment A

CITY OF BUDA CODE OF ORDINANCES

§ 2.04.032 Operating budget.

- (g) Balanced budget. ~~The goal of the city is to balance the operating budget~~ *The annual operating budget must balance total proposed expenditures* with current *and estimated* revenues, whereby current *and estimated* revenues would match and fund ongoing expenditures/expenses. Excess balances in the operating funds from previous years would then be used for nonrecurring expenditures/expenses or as capital funds.

Attachment B

CITY OF BUDA CODE OF ORDINANCES

§ 2.04.037 Accounting, auditing and financial reporting

- (b) Audit of accounts. An independent audit of the city accounts *of every city department* will be performed every year *by a Certified Public Accountant (the "Auditor")*. The Auditor is retained by and is accountable directly to the city council. *The Auditor will present a report to the City Council at the close of every fiscal year.*