

RESOLUTION NO. 2026-04-001

A RESOLUTION ESTABLISHING THE FISCAL YEAR FOR THE CITY

WHEREAS, the City Council of the Town of Pine Island, Texas, is a general-law municipality operating under the laws of the State of Texas and is responsible for establishing policies to ensure sound financial management and accountability; and

WHEREAS, Section 101.002 of the Texas Local Government Code authorizes a municipality, including a general-law municipality, to establish its fiscal year by ordinance or resolution; and

WHEREAS, Chapter 102 of the Texas Local Government Code requires the preparation and adoption of an annual municipal budget; and

WHEREAS, the establishment of a uniform fiscal year is necessary for effective budgeting, accounting, auditing, and financial reporting; and

WHEREAS, many governmental entities operate on a fiscal year beginning October 1 and ending September 30, which promotes consistency with federal and grant funding cycles; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE TOWN OF PINE ISLAND, TEXAS, THAT:

Section 1. Fiscal Year Established

The fiscal year of the Town of Pine Island, Texas, is hereby established to begin on **October 1** of each year and end on **September 30** of the following year.

Section 2. Budget Preparation and Administration

All annual budgets, financial plans, and appropriations shall be prepared, filed, and adopted in accordance with Chapter 102 of the Texas Local Government Code and in alignment with the established fiscal year.

Section 3. Fiscal Year Designation

Each fiscal year shall be identified by the calendar year in which it ends (e.g., Fiscal Year 2026 shall commence on October 1, 2025 and conclude on September 30, 2026).

Section 4. Implementation

All departments, offices, and agencies of the City shall comply with this fiscal year designation for all financial and administrative purposes.

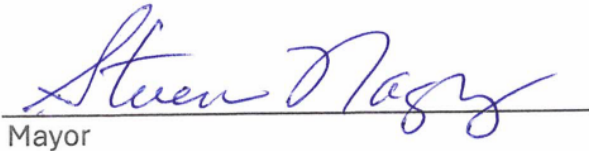
Section 5. Repealer

All resolutions, ordinances, or parts thereof in conflict with this Resolution, including any prior fiscal year designations inconsistent with this Resolution, are hereby repealed to the extent of such conflict.

Section 6. Effective Date


This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 6th day of April, 2026, by the City Council of the Town of Pine Island, Texas.



Mayor

ATTEST:



City Secretary/Clerk

