



**CITY OF DOUBLE HORN
AGENDA
REGULAR MEETING
CITY COUNCIL
THURSDAY, SEPTEMBER 12, 2024
7:00PM
CITY OF DOUBLE HORN OFFICE
Located at 103 VISTA VIEW TRAIL, SUITE 100
DOUBLE HORN, TEXAS 78669**

In compliance with the Americans with Disabilities Act, the City of Double Horn will provide for reasonable accommodations for persons attending City Council Meetings. To better serve you, requests should be received 24 hours prior to the meeting. Please contact Christina McDonald, City Secretary at (830) – 201-4042.

Citizens will be given an opportunity to provide comments on any item listed on the regular agenda when the agenda item is called. Comments should be limited to (3) three minutes.

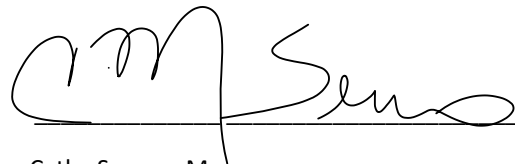
1. Call Meeting to Order
2. Rollcall to Confirm Quorum
3. Invocation
4. Pledge of Allegiance – U.S. & Texas
Texas Pledge: *Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.*
5. Approval of Minutes – August 8, 2024 Special Council Meeting and August 8, 2024, Regular Council Meeting
6. Citizen Comments – This is an opportunity for the citizens to address the City Council concerning an issue of community interest not on the agenda. Any deliberation of an issue raised during Citizen Comments is limited to a statement of fact regarding the item; a statement concerning the policy regarding the item or a proposal to place the item on a future agenda. Each citizen will be allowed 3 minutes to speak and must sign up before the meeting begins and indicate the subject the speaker wishes to address.
7. Regular Agenda – The Council will individually discuss, consider, and possibly take action on any or all of the following items:
 - A. Conduct a **PUBLIC HEARING**; and consider, discuss and take any action necessary regarding **Ordinance No. 2024-ORD045** of the City of Double Horn, Texas, **Approving the Budget for Fiscal Year 2024-2025**, adopting a budget and appropriating resources for the City of Double Horn, Texas for the Fiscal Year 2024-2025. (Rollcall vote required.)

- B. Consider, discuss and take any action necessary regarding **Ordinance No. 2024-ORD046** of the City of Double Horn, Texas, **Adopting a Property Tax Rate** reflected in the Fiscal Year 2024-2025 Budget of \$0.0641 per \$100 valuation on all taxable property within the corporate limits of the City of Double Horn for the Fiscal Year 2024-2025. (Rollcall vote required.)
- C. Treasurer's Report: Monthly Financial Reports
- D. Emergency Management Team Update
- E. Zoning & Ordinance Committee:
Review draft of **Ordinance No. 2024-ORD047** of the City of Double Horn, Texas, **Adopting ICC Building Codes**
- F. Flock Safety (cameras) Update: Insurance, Data Reports & Auto Theft Task Force liaison update.
- G. Discuss and consider action on projects recommended by the Water Conservation Partnership Committee, a joint committee between the City of Double Horn, Double Horn Creek Water Supply Corporation, and the Double Horn Improvement Association to promote water conservation and protect water service.
- H. Discuss and consider action to approve DHIA Sign Permit Application(s).
- I. Discuss and consider action on Texas Municipal League Intergovernmental Risk Pool Board of Trustees ballot.
- J. Discuss and consider action on Texas Municipal League Board of Directors ballot
- K. Discuss and consider action to recruit a City Treasurer.
- L. Distribute Monthly Office Hours Sign Up Sheet & DHIA/DHCWSC Meeting Sign Up Sheet – Confirm assignments.
- M. Discuss and consider other matters for inclusion on the agenda for the next regular meeting of the City Council.

8. Adjournment

The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters listed on the agenda, as authorized by the Texas Government Code, including, but not limited to, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), 418.183 (Deliberations about Homeland Security Issues) and as authorized by the Texas Tax Code, Section 321.3022 (Sales Tax Information)."

I certify that the above notice of meeting was posted at 103 Vista View Trail, Suite 100, Double Horn, Texas by September 9, 2024, by 7PM.


Cathy Sereno, Mayor

STATE OF TEXAS
COUNTY OF BURNET
CITY OF DOUBLE HORN

On this the 8th day of August 2024, the City Council convened in workshop session at 6:00 pm in the Council Chambers located at 103 Vista View Trail, Suite 100, Double Horn, Texas with notice of meeting giving time, place, date, and subject having been posted as described in Chapter 551 of the Texas Government Code.

1. **Call Meeting to Order.** Mayor Sereno called the workshop to order at 6:00 pm.
2. **Rollcall to Confirm Quorum.** Mayor Cathy Sereno, Mayor Pro-Tem Millard and Aldermen Glen Stafford, Laura Rathe and John Osborne were confirmed present by City Secretary Christina McDonald.
3. **Regular Agenda.**
 - A. **BUDGET WORKSHOP: Discuss all expense and revenue items, projects and suggestions to develop the FY2024-2025 Proposed Budget.** The Council reviewed and discussed the proposed FY 2024/2025 budget. No action was taken.
4. **Adjournment.** There being no further business to discuss, Alderman Rathe moved to adjourn. The motion was seconded by Mayor Pro-Tem Millard. The workshop was adjourned at 6:55 pm.

Cathy Sereno, Mayor

ATTEST:

Christina McDonald, City Secretary

STATE OF TEXAS
COUNTY OF BURNET
CITY OF DOUBLE HORN

On this the 8th day of August 2024, the City Council convened in regular session at 7:00 pm in the Council Chambers located at 103 Vista View Trail, Suite 100, Double Horn, Texas with notice of meeting giving time, place, date, and subject having been posted as described in Chapter 551 of the Texas Government Code.

1. **Call Meeting to Order.** Mayor Sereno called the meeting to order at 7:00 pm.
2. **Roll call to Confirm Quorum.** Mayor Cathy Sereno, Mayor Pro-Teem Millard and Aldermen Glen Stafford, Laura Rathe and John Osborne were confirmed present by City Secretary Christina McDonald.
3. **Invocation.** Alderman Osborne gave the invocation.
4. **Pledge of Allegiance – U.S. & Texas. Mayor Sereno led the pledges.** Mayor Sereno led the pledges.
5. **Approval of Minutes of the June 13, 2024 Regular Council Meeting.** Alderman Stafford moved to approve the minutes as presented. Alderman Osborne seconded the motion. The minutes were approved by a unanimous vote (4-0).
6. **Citizen Comments.** There were no citizen comments.
7. **Regular Agenda.**
 - A. **Treasurer's Report:**

Monthly Financial Report. Mayor Sereno reviewed the July financial report with the Council. Alderman Osborne moved to sweep \$297.94 from the Property Tax Account to the Operating Account. Alderman Rathe seconded the motion. The motion carried by a unanimous vote (4-0).

2024/2025 Budget/Tax Rate Schedule & Open Items to Finalize Proposed Budget. Mayor Sereno stated adoption of the FY 2024/2025 budget and tax rate is scheduled for the September 12 regular meeting.
 - B. **Emergency Management Team update.** Emergency Management Coordinator Harry Brunner did not provide an update.
 - C. **Zoning & Ordinance Committee Update**
 - i. **Progress update and discussion regarding the proposed Building Code and Building Permit Process.** Mayor Pro-Tem Millard provided an update to Council stating the Building Code will be considered at a later meeting date following by he building permit process.

- D. Flock Safety (cameras) Installation Plan update.** Alderman Stafford presented an update on the Flock Safety cameras.
 - E. Discuss and consider action on projects recommended by the Water Conservation Partnership Committee, a joint committee between the City of Double Horn, Double Horn Creek Water Supply Corporation, and the Double Horn Improvement Association to promote water conservation and protect water service.** No update was provided.
 - F. Discuss and consider signage for No Solicitation in the City of Double Horn at each entrance.** Mayor Pro-Tem Millard led the discussion regarding signage and the City's ordinance requirements. Posting signage educating the public that solicitation without a permit is prohibited per City Ordinance was discussed. No action was taken.
 - G. Discuss and consider approval of a Contract for Election Services between the City of Double Horn and the Burnet County Elections Administrator.** Alderman Rathe moved to approve the Contract for Election Services as presented. Mayor Pro-Tem Millard seconded the motion. The motion carried by a vote of 4-0.
 - H. Discuss and consider approval of the 2024-2025 Joint Election Agreement for Burnet County Local Political Subdivisions.** Mayor Pro-Tem Millard moved to approve the Joint Election Agreement. Alderman Stafford seconded the motion. The motion carried by a vote of 4-0.
 - I. Discuss and consider approval of Ordinance 2024-ORD044, an ordinance Ordering the November 5, 2024, City of Double Horn General Election for the purpose of electing three aldermen.** Alderman Rathe made a motion to approve Ordinance 2024-ORD044 ordering the November 5, 2024 City of Double Horn General election. Alderman Stafford seconded the motion. The motion carried by a vote of 4-0.
 - J. Discuss and consider action to recruit a City Treasurer.** Mayor Sereno stated the City is continuing to recruit a City Treasurer.
 - K. Distribute Monthly Office Hours Sign Up Sheet & DHIA/DHCWSC Meeting Sign Up Sheet.** City Secretary Christina McDonald confirmed office coverage assignments for the month of August.
 - L. Discuss and consider other matters for inclusion on the agenda for the next regular meeting of the City Council.** Mayor Sereno stated the next regular meeting of the Council will be held September 12 at which time the FY 2024/2025 tax rate and budget will be considered for approval.
- 8. Adjournment.** There being no further business to discuss, Alderman Rathe moved to adjourn. The motion was seconded by Alderman Osborne. The meeting was adjourned at 7:33 pm.

Cathy Sereno, Mayor

ATTEST:

Christina McDonald, City Secretary

DRAFT

August
FINANCIAL AGENDA PACKET
CITY OF DOUBLE HORN
REGULAR MEETING of CITY COUNCIL
9/12/2024



City of Double Horn

Balance Sheet

As of August 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Operating	57,337.00
1005 Property Tax	756.16
1010 Reserve Account	22,516.74
Total Bank Accounts	\$80,609.90
Other Current Assets	
1100 Uncategorized Asset	0.00
1150 Prepaid Expenses	0.00
Total Other Current Assets	\$0.00
Total Current Assets	\$80,609.90
TOTAL ASSETS	\$80,609.90
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	21,892.13
Total Accounts Payable	\$21,892.13
Credit Cards	
2301 TCM Bank Visa Credit Card	0.00
2302 Costco CitiBank Credit Card	385.16
Total Credit Cards	\$385.16
Other Current Liabilities	
2160 Payroll Tax Payable	0.00
2161 FICA Taxes Payable	74.60
2164 SUTA payable	0.00
Total 2160 Payroll Tax Payable	74.60
2171 Accrued Expenses	198.00
Direct Deposit Payable	0.00
Total Other Current Liabilities	\$272.60
Total Current Liabilities	\$22,549.89
Total Liabilities	\$22,549.89
Equity	
3000 Retained Earnings	29,857.52
3001 Opening Balance Equity	0.00
Net Income	28,202.49
Total Equity	\$58,060.01
TOTAL LIABILITIES AND EQUITY	\$80,609.90

City of Double Horn

Budget vs. Actuals: City of Double Horn 23-24 - FY24 P&L

August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Ad Valorem Taxes	756.16	7,290.90	-6,534.74	10.37 %
4002 Permits and Fees		83.33	-83.33	
Total Income	\$756.16	\$7,374.23	\$-6,618.07	10.25 %
GROSS PROFIT	\$756.16	\$7,374.23	\$-6,618.07	10.25 %
Expenses				
6000 Salaries & Wages	1,311.93	2,012.40	-700.47	65.19 %
6010 Taxes - payroll	100.37	154.27	-53.90	65.06 %
6020 Workmen's Comp Insurance		83.33	-83.33	
6100 Computer Equipment		25.00	-25.00	
6110 Office Equipment		25.00	-25.00	
6130 Office Supplies		83.33	-83.33	
6140 Software	99.00	166.67	-67.67	59.40 %
6205 Cleaning Service	225.00	150.00	75.00	150.00 %
6220 Email Maintenance		52.50	-52.50	
6230 Website Maintenance		20.83	-20.83	
6240 Rent or Lease of Buildings	1,850.00	1,850.00	0.00	100.00 %
6250 Internet/Phone	140.50	143.00	-2.50	98.25 %
6260 Insurance - TML		345.00	-345.00	
6270 Utilities	67.81	75.00	-7.19	90.41 %
6280 Legal & Professional Fees	108.00	1,000.00	-892.00	10.80 %
6290 Consulting Services		250.00	-250.00	
6300 Accounting	500.00	300.00	200.00	166.67 %
6400 Membership Fees		83.33	-83.33	
6410 Legal Posting		83.33	-83.33	
6411 Advertising/Promotional		125.00	-125.00	
6430 Tax Collection Fees		112.50	-112.50	
6440 Municipal Court Costs		83.33	-83.33	
6450 Code Enforcement		125.00	-125.00	
6460 Election Fees		6.25	-6.25	
6500 Training and Travel		83.33	-83.33	
6610 City Improvement Projects		2,166.67	-2,166.67	
Total Expenses	\$4,402.61	\$9,605.07	\$-5,202.46	45.84 %
NET OPERATING INCOME	\$-3,646.45	\$-2,230.84	\$-1,415.61	163.46 %
NET INCOME	\$-3,646.45	\$-2,230.84	\$-1,415.61	163.46 %

City of Double Horn

Budget vs. Actuals: City of Double Horn 23-24 - FY24 P&L

October 2023 - August 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Ad Valorem Taxes	87,687.86	80,199.90	7,487.96	109.34 %
4002 Permits and Fees	1,326.50	916.63	409.87	144.71 %
Total Income	\$89,014.36	\$81,116.53	\$7,897.83	109.74 %
GROSS PROFIT	\$89,014.36	\$81,116.53	\$7,897.83	109.74 %
Expenses				
6000 Salaries & Wages	7,349.16	22,136.40	-14,787.24	33.20 %
6010 Taxes - payroll	562.22	1,696.97	-1,134.75	33.13 %
6020 Workmen's Comp Insurance	1,000.00	916.63	83.37	109.10 %
6100 Computer Equipment		275.00	-275.00	
6110 Office Equipment		275.00	-275.00	
6130 Office Supplies	210.38	916.63	-706.25	22.95 %
6140 Software	1,422.18	1,833.37	-411.19	77.57 %
6205 Cleaning Service	1,725.00	1,650.00	75.00	104.55 %
6220 Email Maintenance	968.75	577.50	391.25	167.75 %
6230 Website Maintenance	189.24	229.13	-39.89	82.59 %
6240 Rent or Lease of Buildings	20,350.00	20,350.00	0.00	100.00 %
6250 Internet/Phone	1,531.36	1,573.00	-41.64	97.35 %
6260 Insurance - TML	4,210.66	3,795.00	415.66	110.95 %
6270 Utilities	674.22	825.00	-150.78	81.72 %
6280 Legal & Professional Fees	3,873.77	11,000.00	-7,126.23	35.22 %
6290 Consulting Services		2,750.00	-2,750.00	
6300 Accounting	4,766.85	3,300.00	1,466.85	144.45 %
6400 Membership Fees	861.00	916.63	-55.63	93.93 %
6410 Legal Posting	312.00	916.63	-604.63	34.04 %
6411 Advertising/Promotional		1,375.00	-1,375.00	
6430 Tax Collection Fees	1,000.53	1,237.50	-236.97	80.85 %
6440 Municipal Court Costs		916.63	-916.63	
6450 Code Enforcement	660.37	1,375.00	-714.63	48.03 %
6460 Election Fees		68.75	-68.75	
6500 Training and Travel		916.63	-916.63	
6610 City Improvement Projects	9,144.18	23,833.37	-14,689.19	38.37 %
Total Expenses	\$60,811.87	\$105,655.77	\$ -44,843.90	57.56 %
NET OPERATING INCOME	\$28,202.49	\$ -24,539.24	\$52,741.73	-114.93 %
NET INCOME	\$28,202.49	\$ -24,539.24	\$52,741.73	-114.93 %

City of Double Horn

Budget vs. Actuals: City of Double Horn 23-24 - FY24 P&L

October 2023 - September 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000 Ad Valorem Taxes	87,687.86	87,490.79	197.07	100.23 %
4002 Permits and Fees	1,326.50	1,000.00	326.50	132.65 %
Total Income	\$89,014.36	\$88,490.79	\$523.57	100.59 %
GROSS PROFIT	\$89,014.36	\$88,490.79	\$523.57	100.59 %
Expenses				
6000 Salaries & Wages	7,349.16	24,148.80	-16,799.64	30.43 %
6010 Taxes - payroll	562.22	1,851.24	-1,289.02	30.37 %
6020 Workmen's Comp Insurance	1,000.00	1,000.00	0.00	100.00 %
6100 Computer Equipment		300.00	-300.00	
6110 Office Equipment		300.00	-300.00	
6130 Office Supplies	210.38	1,000.00	-789.62	21.04 %
6140 Software	1,422.18	2,000.00	-577.82	71.11 %
6205 Cleaning Service	1,725.00	1,800.00	-75.00	95.83 %
6220 Email Maintenance	968.75	630.00	338.75	153.77 %
6230 Website Maintenance	189.24	250.00	-60.76	75.70 %
6240 Rent or Lease of Buildings	20,350.00	22,200.00	-1,850.00	91.67 %
6250 Internet/Phone	1,531.36	1,716.00	-184.64	89.24 %
6260 Insurance - TML	4,210.66	4,140.00	70.66	101.71 %
6270 Utilities	674.22	900.00	-225.78	74.91 %
6280 Legal & Professional Fees	3,873.77	12,000.00	-8,126.23	32.28 %
6290 Consulting Services		3,000.00	-3,000.00	
6300 Accounting	4,766.85	3,600.00	1,166.85	132.41 %
6400 Membership Fees	861.00	1,000.00	-139.00	86.10 %
6410 Legal Posting	312.00	1,000.00	-688.00	31.20 %
6411 Advertising/Promotional		1,500.00	-1,500.00	
6430 Tax Collection Fees	1,000.53	1,350.00	-349.47	74.11 %
6440 Municipal Court Costs		1,000.00	-1,000.00	
6450 Code Enforcement	660.37	1,500.00	-839.63	44.02 %
6460 Election Fees		75.00	-75.00	
6500 Training and Travel		1,000.00	-1,000.00	
6610 City Improvement Projects	9,144.18	26,000.00	-16,855.82	35.17 %
Total Expenses	\$60,811.87	\$115,261.64	\$-54,449.17	52.76 %
NET OPERATING INCOME	\$28,202.49	\$-26,770.25	\$54,972.74	-105.35 %
NET INCOME	\$28,202.49	\$-26,770.25	\$54,972.74	-105.35 %

City of Double Horn

General Ledger

August 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
1000 Operating								61,864.76
Beginning Balance								
08/02/2024	Payroll Check	DD	No	Christina McDonald	Pay Period: 07/13/2024-07/26/2024	Direct Deposit Payable	-407.43	61,457.33
08/07/2024	Tax Payment		No	IRS	Tax Payment for Period: 07/31/2024-08/02/2024	2161 Payroll Tax Payable:FICA Taxes Payable	-67.50	61,389.83
08/07/2024	Bill Payment (Check)	2401	No	Messer & Fort		2100 Accounts payable	-500.00	60,889.83
08/07/2024	Bill Payment (Check)	2400	No	Messer & Fort		2100 Accounts payable	-108.00	60,781.83
08/08/2024	Expense		No	Costco CitiBank Visa		2302 Costco CitiBank Credit Card	-206.00	60,575.83
08/09/2024	Transfer		No			1005 Property Tax	297.94	60,873.77
08/12/2024	Check	2398	No	Keeney Investments		6240 Rent or Lease of Buildings	-1,850.00	59,023.77
08/12/2024	Expense	2399	No	Kristi Rucas		6205 Cleaning Service	-75.00	58,948.77
08/16/2024	Payroll Check	DD	No	Christina McDonald	Pay Period: 07/27/2024-08/09/2024	Direct Deposit Payable	-353.81	58,594.96
08/20/2024	Check	2402	No	JRBT		6140 Software	-99.00	58,495.96
08/21/2024	Expense		No	Oliver, Rainey, & Wojtek, LLP	Credit Memo for \$110 done on invoice	6300 Accounting	-500.00	57,995.96
08/21/2024	Tax Payment		No	IRS	Tax Payment for Period: 08/14/2024-08/16/2024	2161 Payroll Tax Payable:FICA Taxes Payable	-58.64	57,937.32
08/28/2024	Check	2403	No	Kristi Rucas		6205 Cleaning Service	-75.00	57,862.32
08/30/2024	Check	2404	No	Kristi Rucas		6205 Cleaning Service	-75.00	57,787.32
08/30/2024	Payroll Check	DD	No	Christina McDonald	Pay Period: 08/10/2024-08/23/2024	Direct Deposit Payable	-450.32	57,337.00
Total for 1000 Operating							\$-	4,527.76
1005 Property Tax								297.94
Beginning Balance								
08/05/2024	Deposit		No	Burnet County Appraisal District		4000 Ad Valorem Taxes	637.07	935.01
08/09/2024	Transfer		No			1000 Operating	-297.94	637.07
08/20/2024	Deposit		No	Burnet County Appraisal District		4000 Ad Valorem Taxes	119.09	756.16
Total for 1005 Property Tax							\$458.22	
1010 Reserve Account								22,516.74
Beginning Balance								
Total for 1010 Reserve Account								
2100 Accounts payable								22,568.98
Beginning Balance								
08/02/2024	Bill	23529	No	Messer & Fort		6280 Legal & Professional Fees	108.00	22,676.98
08/07/2024	Bill Payment (Check)	2400	No	Messer & Fort		1000 Operating	-108.00	22,568.98
08/07/2024	Bill Payment (Check)	2401	No	Messer & Fort		1000 Operating	-500.00	22,068.98
08/15/2024	Bill Payment (Credit Card)	1	No	Signs2Go		2302 Costco CitiBank Credit Card	-176.85	21,892.13
Total for 2100 Accounts payable							\$-676.85	
2302 Costco CitiBank Credit Card								206.00
Beginning Balance								
08/04/2024	Expense		No	PEC		6270 Utilities	67.81	273.81
08/06/2024	Expense		No	Spectrum		6250 Internet/Phone	140.50	414.31
08/08/2024	Expense		No	Costco CitiBank Visa	CITI CARD ONLINE PAYMENT WEB CITI CARD ONLINE PAYMENT WEB ACH Debit	1000 Operating	-206.00	208.31
08/15/2024	Bill Payment (Credit Card)	1	No	Signs2Go		2100 Accounts payable	176.85	385.16
Total for 2302 Costco CitiBank Credit Card							\$179.16	
2160 Payroll Tax Payable								
2161 FICA Taxes Payable								
08/02/2024	Payroll Check	DD	No	Christina McDonald	Federal Taxes (941/943/944)	Direct Deposit Payable	67.50	67.50
08/07/2024	Tax Payment		No	IRS	Federal Taxes (941/943/944)	1000 Operating	-67.50	0.00
08/16/2024	Payroll Check	DD	No	Christina McDonald	Federal Taxes (941/943/944)	Direct Deposit Payable	58.64	58.64
08/21/2024	Tax Payment		No	IRS	Federal Taxes (941/943/944)	1000 Operating	-58.64	0.00
08/30/2024	Payroll Check	DD	No	Christina McDonald	Federal Taxes (941/943/944)	Direct Deposit Payable	74.60	74.60
Total for 2161 FICA Taxes Payable							\$74.60	
Total for 2160 Payroll Tax Payable							\$74.60	
2171 Accrued Expenses								198.00
Beginning Balance								
08/31/2024	Journal Entry	42	No		Accrue August JRBT Fees	-Split-	99.00	297.00
08/31/2024	Journal Entry	41	No		Reverse June JRBT Fees Paid	-Split-	-99.00	198.00
Total for 2171 Accrued Expenses							\$0.00	
Direct Deposit Payable								
08/02/2024	Payroll Check	DD	No	Christina McDonald	Pay Period: 07/13/2024-07/26/2024	-Split-	407.43	407.43
08/02/2024	Payroll Check	DD	No	Christina McDonald	Direct Deposit	1000 Operating	-407.43	0.00
08/16/2024	Payroll Check	DD	No	Christina McDonald	Pay Period: 07/27/2024-08/09/2024	-Split-	353.81	353.81
08/16/2024	Payroll Check	DD	No	Christina McDonald	Direct Deposit	1000 Operating	-353.81	0.00
08/30/2024	Payroll Check	DD	No	Christina McDonald	Direct Deposit	1000 Operating	-450.32	-450.32
08/30/2024	Payroll Check	DD	No	Christina McDonald	Pay Period: 08/10/2024-08/23/2024	-Split-	450.32	0.00
Total for Direct Deposit Payable							\$0.00	
3000 Retained Earnings								29,857.52
Beginning Balance								
Total for 3000 Retained Earnings								
4000 Ad Valorem Taxes								86,931.70
Beginning Balance								
08/05/2024	Deposit		No	Burnet County Appraisal District	BURNET CAD2 Distribut CDH BURNET CAD2 Distribut CDH City of Double ACH Credit	1005 Property Tax	637.07	87,568.77
08/20/2024	Deposit		No	Burnet County Appraisal District	BURNET CAD2 Distribut CDH BURNET CAD2 Distribut CDH City of Double ACH Credit	1005 Property Tax	119.09	87,687.86

City of Double Horn

General Ledger

August 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 4000 Ad Valorem Taxes							\$756.16	
4002 Permits and Fees								
Beginning Balance								1,326.50
Total for 4002 Permits and Fees								
6000 Salaries & Wages								
Beginning Balance								6,037.23
08/02/2024	Payroll Check	DD	No	Christina McDonald	Gross Pay - This is not a legal pay stub	Direct Deposit Payable	441.18	6,478.41
08/16/2024	Payroll Check	DD	No	Christina McDonald	Gross Pay - This is not a legal pay stub	Direct Deposit Payable	383.13	6,861.54
08/30/2024	Payroll Check	DD	No	Christina McDonald	Gross Pay - This is not a legal pay stub	Direct Deposit Payable	487.62	7,349.16
Total for 6000 Salaries & Wages							\$1,311.93	
6010 Taxes - payroll								
Beginning Balance								461.85
08/02/2024	Payroll Check	DD	No	Christina McDonald	Employer Taxes	Direct Deposit Payable	33.75	495.60
08/16/2024	Payroll Check	DD	No	Christina McDonald	Employer Taxes	Direct Deposit Payable	29.32	524.92
08/30/2024	Payroll Check	DD	No	Christina McDonald	Employer Taxes	Direct Deposit Payable	37.30	562.22
Total for 6010 Taxes - payroll							\$100.37	
6020 Workmen's Comp Insurance								
Beginning Balance								1,000.00
Total for 6020 Workmen's Comp Insurance								
6130 Office Supplies								
Beginning Balance								210.38
Total for 6130 Office Supplies								
6140 Software								
Beginning Balance								1,323.18
08/20/2024	Check	2402	No	JRBT	Check 2402	1000 Operating	99.00	1,422.18
08/31/2024	Journal Entry	42	No		Accrue August JRBT Fees	-Split-	99.00	1,521.18
08/31/2024	Journal Entry	41	No		Reverse June JRBT Fees Paid	-Split-	-99.00	1,422.18
Total for 6140 Software							\$99.00	
6205 Cleaning Service								
Beginning Balance								1,500.00
08/12/2024	Expense	2399	No	Kristi Rucas	Check 2399	1000 Operating	75.00	1,575.00
08/28/2024	Check	2403	No	Kristi Rucas	Check 2403	1000 Operating	75.00	1,650.00
08/30/2024	Check	2404	No	Kristi Rucas		1000 Operating	75.00	1,725.00
Total for 6205 Cleaning Service							\$225.00	
6220 Email Maintenance								
Beginning Balance								968.75
Total for 6220 Email Maintenance								
6230 Website Maintenance								
Beginning Balance								189.24
Total for 6230 Website Maintenance								
6240 Rent or Lease of Buildings								
Beginning Balance								16,500.00
08/12/2024	Check	2398	No	Keeney Investments	Check 2398	1000 Operating	1,850.00	20,350.00
Total for 6240 Rent or Lease of Buildings							\$1,850.00	
6250 Internet/Phone								
Beginning Balance								1,390.86
08/06/2024	Expense		No	Spectrum		2302 Costco CitiBank Credit Card	140.50	1,531.36
Total for 6250 Internet/Phone							\$140.50	
6260 Insurance - TML								
Beginning Balance								4,210.66
Total for 6260 Insurance - TML								
6270 Utilities								
Beginning Balance								606.41
08/04/2024	Expense		No	PEC		2302 Costco CitiBank Credit Card	67.81	674.22
Total for 6270 Utilities							\$67.81	
6280 Legal & Professional Fees								
Beginning Balance								3,765.77
08/02/2024	Bill	23529	No	Messer & Fort	Messer & Fort	2100 Accounts payable	108.00	3,873.77
Total for 6280 Legal & Professional Fees							\$108.00	
6300 Accounting								
Beginning Balance								4,266.85
08/21/2024	Expense		No	Oliver, Rainey, & Wojtek, LLP	Credit Memo for \$110 done on invoice	1000 Operating	500.00	4,766.85
Total for 6300 Accounting							\$500.00	
6400 Membership Fees								
Beginning Balance								861.00
Total for 6400 Membership Fees								
6410 Legal Posting								
Beginning Balance								312.00
Total for 6410 Legal Posting								

City of Double Horn

General Ledger

August 2024

DATE	TRANSACTION TYPE	NUM	ADJ	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
6430 Tax Collection Fees								
Beginning								1,000.53
Balance								
Total for 6430 Tax Collection Fees								
6450 Code Enforcement								
Beginning								660.37
Balance								
Total for 6450 Code Enforcement								
6610 City Improvement Projects								
Beginning								9,144.18
Balance								
Total for 6610 City Improvement Projects								

City of Double Horn Legal Expense & Payment Detail FY2023-2024

8/31/2024

MESSER, FORT, McDONALD (start-up legal w/ payment plan)**							
Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
13334	1/12/2021	\$ 750.00	Messer, Fort, McDonald		\$ 27,441.50		
	1/18/2021		Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,441.50	2057	Operating Account
13455	2/8/2021	\$ 5,335.80	Messer, Fort, McDonald		\$ 27,777.30		
	2/23/2021		Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,777.30	2065	Operating Account
13735	3/12/2021	\$ 3,474.00	Messer, Fort, McDonald		\$ 26,251.30		
	3/12/2021		Messer, Fort, McDonald	\$ (2,500.00)	\$ 23,751.30	2071	Operating Account
13871	4/7/2021	\$ 6,852.25	Messer, Fort, McDonald		\$ 30,603.55		
	4/9/2021		Messer, Fort, McDonald	\$ (2,500.00)	\$ 28,103.55	2079	Operating Account
14118	5/12/2021	\$ 7,722.00	Messer, Fort, McDonald		\$ 35,825.55		
	5/20/2021		Messer, Fort, McDonald	\$ (10,000.00)	\$ 25,825.55	2091	Operating Account
14338	6/14/2021	\$ 7,119.96	Messer, Fort, McDonald		\$ 32,945.51		
	6/14/2021		Messer, Fort, McDonald	\$ (2,500.00)	\$ 30,445.51	2096	Operating Account
	7/12/2021		Messer, Fort, McDonald	\$ (5,277.30)	\$ 25,168.21	2100	Operating Account
14610	7/14/2021	\$ 4,366.96	Messer, Fort, McDonald		\$ 29,535.17		
14774	8/13/2021	\$ 8,556.96	Messer, Fort, McDonald		\$ 38,092.13		
	9/14/2021		Messer, Fort, McDonald	\$ (500.00)	\$ 37,592.13	2117	Operating Account
14966	9/14/2021	\$ 1,800.00	Messer, Fort, McDonald		\$ 39,392.13		
	10/7/2021		Messer, Fort, McDonald	\$ (500.00)	\$ 38,892.13	2127	Operating Account
	11/2/2021		Messer, Fort, McDonald	\$ (500.00)	\$ 38,392.13	2135	Operating Account
	12/7/2021		Messer, Fort, McDonald	\$ (500.00)	\$ 37,892.13	2150	Operating Account
	1/11/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 37,392.13	2163	Operating Account
	2/1/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 36,892.13	2170	Operating Account
	3/1/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 36,392.13	2178	Operating Account
	4/11/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 35,892.13	2195	Operating Account
	5/3/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 35,392.13	2200	Operating Account
	6/1/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 34,892.13	2215	Operating Account
	7/11/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 34,392.13	2226	Operating Account
	8/3/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 33,892.13	2233	Operating Account
	9/14/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 33,392.13	2244	Operating Account
	10/1/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 32,892.13	2251	Operating Account
	11/15/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 32,392.13	2261	Operating Account
	12/8/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 31,892.13	2264	Operating Account
	12/29/2022		Messer, Fort, McDonald	\$ (500.00)	\$ 31,392.13	2269	Operating Account
	2/6/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 30,892.13	2274	Operating Account
	3/24/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 30,392.13	2285	Operating Account
	5/8/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 29,892.13	2292	Operating Account
	5/31/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 29,392.13	2296	Operating Account
	6/12/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 28,892.13	2300	Operating Account
	7/5/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 28,392.13	2303	Operating Account
	8/10/2023		Messer, Fort, McDonald	\$ (500.00)	\$ 27,892.13	2311	Operating Account
	9/8/2023		Messer Fort	\$ (500.00)	\$ 27,392.13	2317	Operating Account
	9/27/2023		Messer Fort	\$ (500.00)	\$ 26,892.13	2323	Operating Account
	11/2/2023		Messer Fort	\$ (500.00)	\$ 26,392.13	2333	Operating Account
	12/13/2023		Messer Fort	\$ (500.00)	\$ 25,892.13	2337	Operating Account
	1/25/2024		Messer Fort	\$ (500.00)	\$ 25,392.13	2349	Operating Account
	2/16/2024		Messer Fort	\$ (500.00)	\$ 24,892.13	2357	Operating Account
	3/1/2024		Messer Fort	\$ (500.00)	\$ 24,392.13	2361	Operating Account
	4/10/2024		Messer Fort	\$ (500.00)	\$ 23,892.13	2372	Operating Account
	5/7/2024		Messer Fort	\$ (500.00)	\$ 23,392.13	2378	Operating Account
	6/13/2024		Messer Fort	\$ (500.00)	\$ 22,892.13	2385	Operating Account
	7/3/2024		Messer Fort	\$ (500.00)	\$ 22,392.13	2390	Operating Account
	8/7/2024		Messer Fort	\$ (500.00)	\$ 21,892.13	2401	Operating Account
		\$125,439.18		\$ (103,547.05)		Remaining Balance	\$ 21,892.13

MESSER, FORT, McDONALD (new legal expenses)

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
20965	10/31/2023	\$ 1,044.00	Messer Fort		\$ 1,044.00		
	11/2/2023		Messer Fort	\$ (1,044.00)	\$ -	2332	Operating Account
21194	12/8/2023	\$ 58.50	Messer Fort		\$ -		
	12/13/2023		Messer Fort	\$ (58.50)	\$ -	2339	Operating Account
21477	1/23/2024	\$ 175.50	Messer Fort				
	1/25/2024		Messer Fort	\$ (175.50)		2348	Operating Account
21852	2/13/2024	\$ 344.77	Messer Fort				
	2/16/2024		Messer Fort	\$ (344.77)	\$ -	2356	Operating Account
22029	2/26/2024	\$ 715.00	Messer Fort				
	2/28/2024		Messer Fort	\$ (715.00)	\$ -	2360	Operating Account
22424	4/6/2024	\$ 58.50	Messer Fort				
	4/10/2024		Messer Fort	\$ (58.50)		2371	Operating Account
22585	5/3/2024	\$ 741.00	Messer Fort				
	5/7/2024		Messer Fort	\$ (741.00)		2377	Operating Account
22933	6/7/2024	\$ 262.50	Messer Fort				
	6/13/2024		Messer Fort	\$ (262.50)		2386	Operating Account
23230	7/1/2024	\$ 366.00	Messer Fort				
	7/3/2024		Messer Fort	\$ (366.00)		2389	Operating Account
23529	8/2/2024	\$ 108.00	Messer Fort				
	8/7/2024		Messer Fort	\$ (108.00)		2400	Operating Account
		\$ 3,873.77		\$ (3,873.77)		Remaining Balance	\$ -

ALL LEGAL EXPENSES

Total Legal Fees	\$129,312.95	Total Payments	\$ (107,420.82)	Remaining Balance	\$ 21,892.13
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** NOTE: See prior reports for additional start-up legal detail prior to January 2021**