



**CITY OF DOUBLE HORN  
AGENDA  
REGULAR MEETING  
CITY COUNCIL  
THURSDAY AUGUST 12, 2021  
7:00PM**

**SPICEWOOD COMMUNITY CENTER**  
**Located at 7901 CR 404**  
**SPICEWOOD, TEXAS 78669**

**THE CITY OF DOUBLE HORN COUNCIL MEETINGS ARE AVAILABLE TO ALL PERSONS REGARDLESS OF DISABILITY, IF YOU REQUIRE SPECIAL ASSISTANCE, PLEASE CONTACT CATHY SERENO AT 830-693-1508 AT LEAST 48 HOURS IN ADVANCE OF THE MEETING. THANK YOU.**

**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 –July 26,2021 Special 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. Treasurer's Report
    - 1) Monthly Financial Reports
    - 2) First United Bank Credit Card services have transitioned to TCM Bank – requires Council to approve adding Mayor as authorized user/contact
  - B. Emergency Management Team Update including
    - 1) Update on Featured Speaker Series – How to Protect Your Home & Property from Fire, Fire Chief Stacks
  - C. Zoning & Ordinance Committee Update including:
    - 1) Appointing a new committee leader
    - 2) Discuss and take possible action on steps required to adopt the International Building Code and International Residential Code as well as Membership in International Code Council

- D. Discuss and consider action to develop a coordinated plan to communicate the Assurance of Voluntary Compliance Agreement reached between the City of Double Horn and the State of Texas, represented by the Attorney General's office.
  - 1) Discuss and take steps to develop a coordinated action plan to ensure the City of Double Horn leverages all available resources required to meet the terms of the agreement
- E. Discuss **2021 Tax Rate Calculation Worksheet and 2021 Notice About Tax Rates** provided by Burnet Central Appraisal District and posted on the City's website
- F. Discuss and make any necessary changes to the **Proposed FY2021-2022 Budget and Tax Rate** and discuss and take any necessary action on a resolution calling for a **Public Hearing(s)** for the FY2021-2022 budget and tax rate at a regular meeting on September 9, 2021. Authorize publication of any and all required legal notices for the FY2021-2022 Budget Hearing and Tax Rate Hearing

**RESOLUTION: 2021 – RES016 Setting Public Hearing for FY2021-2022 Budget and Public Notice**  
**RESOLUTION: 2021 – RES017 Setting Public Hearing for FY2021-2022 Tax Rate and Public Notice**

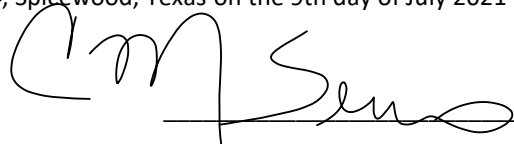
- G. Discuss and consider approving a list of volunteers to provide coverage (backup) during City Office Hours as needed
  - H. Discuss and consider action to establish a sign-up process for City Office Hour coverage
  - I. Discuss and consider action to recruit a volunteer for the Treasurer position
  - J. Discuss and consider other matters for inclusion on the agenda for the next regular meeting of the City Council
- 8. Close Regular Meeting
  - 9. Open Executive Session.

Executive session in accordance with the Texas Government Code, Section 551.071 – Consultation with Attorney on pending litigation or on a matter in which the Attorney has a duty to the City under the Texas Disciplinary Rules of Professional Conduct that clearly conflicts with the provisions of the Open Meetings Law. The Council may require the citizens to vacate the meeting room, or teleconference line, during the executive session (alternatively a private line may be opened for executive session).

    - i) Consultation with City's Attorney regarding State of Texas v. City of Double Horn, et al. Cause No 49209, 424<sup>th</sup> District Court, Burnet County, Texas and to discuss next steps required to implement details of the Assurance of Voluntary Compliance agreement.
  - 10. Close Executive Session
  - 11. Open Regular Meeting
  - 12. Consider action, if any, from Executive Session
  - 13. Adjournment

**The Council may go into closed session at any time to discuss an item on the agenda when permitted by Chapters 418 or 551, Texas Government Code, or Section 321.3022 of the Texas Tax Code. Before going into closed session, a quorum of the Council must be assembled in the meeting room, the meeting must be convened as an open meeting pursuant to proper notice, and the presiding officer must announce that a closed session will be held and must identify the sections of Chapter 551 or 418, Texas Government Code, or Section 321.3022 of the Texas Tax Code authorizing the closed session**

I certify that the above notice of meeting was posted at 7901 CR 404, Spicewood, Texas on the 9th day of July 2021 by 7PM.

  
Cathy Sereno, Mayor

**JULY**  
**FINANCIAL AGENDA PACKET**  
**CITY OF DOUBLE HORN**  
**REGULAR MEETING of CITY COUNCIL**  
**8/12/2021**



## City of Double Horn

## tuals: City of Double

October 2020 - September 2021

	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	Sep 2021	Total		% of Budget
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	
Income															
1020 Ad Valorem Taxes		4,063.73	16,899.57	30,315.88	10,207.96	1,248.65	1,231.63	805.36	2,136.98	660.94	1,106.07		68,666.77	66,307.61	103.56%
1030 Donations General			20.00										20.00	0.00	
1070 Permits and Fees			1,000.00										1,000.00	1,000.00	100.00%
Total Income	\$ 0.00	\$ 4,063.73	\$ 17,909.57	\$ 30,315.88	\$ 10,207.96	\$ 1,248.65	\$ 1,231.63	\$ 805.36	\$ 2,136.98	\$ 660.94	\$ 1,106.07	\$ 0.00	\$ 69,686.77	\$ 67,307.61	103.53%
Gross Profit	\$ 0.00	\$ 4,063.73	\$ 17,909.57	\$ 30,315.88	\$ 10,207.96	\$ 1,248.65	\$ 1,231.63	\$ 805.36	\$ 2,136.98	\$ 660.94	\$ 1,106.07	\$ 0.00	\$ 69,686.77	\$ 67,307.61	103.53%
Expenses															
1110 Salaries & Wages	557.28	864.95	1,590.57	760.46	394.74	1,288.71	963.63	1,172.61	429.57	1,044.90	359.91		9,427.33	13,000.00	72.52%
1120 Training and Travel													0.00	500.00	0.00%
1125 Rent or Lease of Buildings			800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00		7,200.00	9,600.00	75.00%
1130 Utilities			425.00	24.87	55.84	91.98	117.93	117.93		169.01			884.63	1,200.00	73.72%
1135 Internet						314.72	87.27	88.27	88.27				578.53	1,200.00	48.21%
1140 Computer Equipment													0.00	500.00	0.00%
1160 Phone Expense	25.07	25.07	25.07			25.04		50.32	25.16	25.14			200.87	350.00	57.39%
1170 Website Expense			21.17			209.92							231.09	250.00	92.44%
1180 Email Expenses		459.74				89.42							549.16	550.00	99.85%
1190 Accounting	119.00	70.00		1,390.00	932.50	50.00	70.00	80.00	240.00				2,951.50	5,450.00	54.16%
1220 Legal & Professional Fees	2,214.00	4,500.00	2,562.00	750.00	5,335.80	3,474.00	6,952.25	7,722.00	7,119.96	4,366.96			44,896.97	25,272.61	177.65%
1240 Tax Collection Fees	274.06	268.73				268.73			268.73			268.73	1,348.98	1,200.00	112.42%
1250 Election Fees				75.00									75.00	75.00	100.00%
1260 Legal Posting	228.00												228.00	1,500.00	15.20%
1270 Insurance - TWIL		1,035.86											1,035.86	990.00	104.63%
1275 Workmans Comp Insurance	102.90												102.90	300.00	34.30%
1280 Membership Fees	50.00			591.00									641.00	650.00	98.62%
1420 Software													0.00	350.00	0.00%
1655 Municipal Court Costs													0.00	500.00	0.00%
1660 Consulting Services				650.00									650.00	700.00	92.86%
6045 Bank fees	-19.95	0.00	0.16	-0.16									-19.95	0.00	0.00%
6055 Code Enforcement													0.00	950.00	0.00%
6235 Rent/Meeting Expenses		35.00	35.00	35.00	35.00	35.00	35.00	95.00		180.00			520.00	720.00	72.22%
6345 Office Equipment and Maintenance													0.00	750.00	0.00%
6355 Supplies - office	0.00												305.72	750.00	40.76%
6375 Taxes - payroll	57.68	89.82	156.54	58.18	30.19	98.59	73.72	89.70	32.86	79.94	27.53		794.45	0.00	
Payroll Expenses													0.00	0.00	
Taxes	0.00	0.00	-243.00										-243.00	0.00	
Total Payroll Expenses	\$ 0.00	\$ 0.00	\$ -243.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ -243.00	\$ 0.00	
Total Expenses	\$ 3,643.04	\$ 7,348.87	\$ 5,372.51	\$ 5,134.35	\$ 7,584.07	\$ 6,746.11	\$ 8,881.87	\$ 10,215.83	\$ 9,004.55	\$ 6,971.67	\$ 1,187.44	\$ 268.73	\$ 72,369.04	\$ 67,307.61	107.50%
Net Income	-\$ 3,643.04	-\$ 3,285.14	\$ 12,537.06	\$ 25,181.53	\$ 2,623.89	-\$ 6,497.46	-\$ 7,650.24	-\$ 9,410.47	-\$ 6,867.57	-\$ 6,310.73	-\$ 81.37	-\$ 268.73	-\$ 2,672.27	\$ 0.00	

Monday, Aug 09, 2021 11:24:47 AM GMT-7 - Accrual Basis





# City of Double Horn

## Balance Sheet As of July 31, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Operating	24,574.85
1005 Property Tax	3,060.70
1010 Reserve Account	6,020.73
<b>Total Bank Accounts</b>	<b>\$33,656.28</b>
<b>Total Current Assets</b>	<b>\$33,656.28</b>
<b>TOTAL ASSETS</b>	<b>\$33,656.28</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	29,712.45
<b>Total Accounts Payable</b>	<b>\$29,712.45</b>
Credit Cards	
2300 First United Bank Credit Card	470.86
<b>Total Credit Cards</b>	<b>\$470.86</b>
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/944)	93.30
<b>Total Payroll Liabilities</b>	<b>93.30</b>
<b>Total Other Current Liabilities</b>	<b>\$93.30</b>
<b>Total Current Liabilities</b>	<b>\$30,276.61</b>
<b>Total Liabilities</b>	<b>\$30,276.61</b>
Equity	\$3,379.67
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$33,656.28</b>

### Note

Note: Property Tax Revenue is not setup as a receivable (different from last year's format).

City of Double Horn Legal Expense & Payment Summary FY2020 - 2021

7/31/2021

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
<b>AKERS &amp; AKERS</b>							
4730	4/19/2019	\$ 16,622.50			\$ 16,622.50		
4763	5/17/2019	\$ 1,826.93	Akers & Akers LLP	\$ (10,000.00)	\$ 18,449.43	1002	Operating Account
4799	6/19/2019	\$ 2,251.60	Akers & Akers LLP	\$ (2,000.00)	\$ 10,701.03	1004	Operating Account
	7/17/2019	\$ 531.22	Akers & Akers LLP	\$ (2,000.00)	\$ 8,701.03	1001	Legal Defense
	9/19/2019		Akers & Akers LLP	\$ (7,232.25)	\$ 9,232.25	1008	Operating Account
	10/22/2019		Akers & Akers LLP		\$ 7,232.25		
<b>Total Akers &amp; Akers</b>				<b>\$ 21,232.25</b>	<b>\$ (21,232.25)</b>	<b>Remaining Balance</b>	
					<b>\$</b>	<b>\$</b>	
						<b>Paid in Full</b>	

<b>MESSER, FORT, McDONALD</b>							
10107	7/6/2019	\$ 14,330.20	Messer, Fort, McDonald		\$ 14,330.20		
10290	9/5/2019	\$ 11,113.23	Messer, Fort, McDonald		\$ 25,443.43		
10526	10/7/2019	\$ 6,660.80	Messer, Fort, McDonald	\$ (2,767.75)	\$ 32,104.23	1009	Operating Account
10677	11/11/2019	\$ 7,531.40	Messer, Fort, McDonald		\$ 36,867.88		
10889	12/10/2019	\$ 1,818.00	Messer, Fort, McDonald		\$ 38,685.88		
11158	1/16/2020	\$ 4,513.63	Messer, Fort, McDonald		\$ 43,199.51		
11253	2/17/2020	\$ 8,362.99	Messer, Fort, McDonald	\$ (5,000.00)	\$ 38,199.51	1018	Operating Account
11381	3/4/2020	\$ 1,068.00	Messer, Fort, McDonald	\$ (5,000.00)	\$ 46,562.50	2001	Operating Account
11558	4/2/2020	\$ 282.00	Messer, Fort, McDonald		\$ 42,630.50		
11780	5/5/2020	\$ 84.00	Messer, Fort, McDonald		\$ 42,912.50		
11940	6/1/2020	\$ 5,388.00	Messer, Fort, McDonald	\$ (5,000.00)	\$ 42,996.50	2012	Operating Account
12148	7/9/2020	\$ 2,796.00	Messer, Fort, McDonald	\$ (5,002.00)	\$ 43,384.50	2014	Operating Account
12363	8/11/2020	\$ 3,402.00	Messer, Fort, McDonald		\$ 41,178.50		
12562	9/10/2020	\$ 2,835.00	Messer, Fort, McDonald	\$ (10,000.00)	\$ 44,580.50	2025	Operating Account
12771	10/6/2020	\$ 2,214.00	Messer, Fort, McDonald	\$ (10,000.00)	\$ 37,415.50	2028	Operating Account
12935	11/6/2020	\$ 4,500.00	Messer, Fort, McDonald	\$ (5,000.00)	\$ 29,629.50	2037	Operating Account
13114	12/8/2020	\$ 2,562.00	Messer, Fort, McDonald	\$ (5,000.00)	\$ 24,129.50	2044	Operating Account
13334	1/12/2021	\$ 750.00	Messer, Fort, McDonald		\$ 26,691.50		
13455	2/8/2021	\$ 5,335.80	Messer, Fort, McDonald	\$ (5,000.00)	\$ 27,441.50	2057	Operating Account
13735	3/12/2021	\$ 3,474.00	Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,441.50	2065	Operating Account
13871	4/7/2021	\$ 6,852.25	Messer, Fort, McDonald	\$ (2,500.00)	\$ 27,777.30	2071	Operating Account
14118	5/12/2021	\$ 7,722.00	Messer, Fort, McDonald	\$ (2,500.00)	\$ 26,251.30	2079	Operating Account
14338	6/14/2021	\$ 7,119.96	Messer, Fort, McDonald	\$ (10,000.00)	\$ 23,751.30	2091	Operating Account
14610	7/12/2021	\$ 4,366.96	Messer, Fort, McDonald	\$ (2,500.00)	\$ 30,603.55	2096	Operating Account
	7/14/2021		Messer, Fort, McDonald	\$ (5,277.30)	\$ 32,945.51	2100	Operating Account
				<b>\$ 115,082.22</b>	<b>\$ (85,547.05)</b>	<b>Remaining Balance</b>	
					<b>\$</b>	<b>\$ 29,535.17</b>	

<b>ALL LEGAL EXPENSES</b>							
<b>Total Legal Fees</b>		<b>\$ 136,314.47</b>	<b>Total Payments</b>	<b>\$ (106,779.30)</b>	<b>Remaining Balance</b>		<b>\$ 29,535.17</b>