



**CITY OF DOUBLE HORN
AGENDA
REGULAR MEETING
CITY COUNCIL
THURSDAY, AUGUST 11, 2022
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 Karen Maxwell, 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 – July 14, 2022, 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. Mayor's Update: Final AVC Status Report
 - B. Treasurer's Report
 - 1) Monthly Financial Reports
 - C. Emergency Management Team Update including:
 - 1) Update on Featured Speaker event, "**Stop the Bleed,**" sponsored by the Emergency Management Team
 - D. Zoning & Ordinance Committee Update

E. Presentation & Discussion – **How to read Spicewood Crushed Stone Blasting Reports**

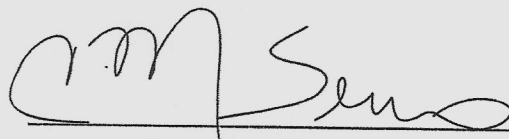
Presenter: Joe Crownover, Vice President, Integrated Geotechnical Solutions (IGS)

Note: A Blasting Report is provided to the city after each blast that takes place at the Spicewood Crushed Stone (SCS) quarry. These monitoring reports are provided at no expense to the city in accordance with the blasting permit issued to Spicewood Crushed Stone. Reports are posted on the city's website: DoublehornTX.org, City Documents, Blasting Reports

- F. Discuss and consider action on project(s) to improve road safety working in partnership with DHIA Board
- 1) Road Sign Project – status update
 - 2) Lighting Project
- G. Discuss and consider action on new committee: Joint Double Horn Improvement Association /City of Double Horn Security Committee
- H. Discuss and consider action on opportunities to partner with Double Horn Creek Water Supply Corporation to promote water conservation and protect water resources. Curtis Raetz, President of DHCWSC, will provide an update on current water supply status and actions taken
- I. Discuss and consider action required to finalize the **FY2022 - 2023 Budget Planning Cycle/Budget Calendar** including:
- 1) Presentation of Proposed Fiscal Year 2022 – 2023 Budget
 - 2) Schedule Budget/Tax Hearing
- J. Discuss and consider approving an **Order for the General Election** to take place on November 8, 2022, **Ordinance 2022-ORD030**
- K. Distribute Monthly Office Hours Sign Up Sheet & DHIA/DHCWSC Meeting Sign Up Sheet – Confirm assignments
- L. Discuss and consider other matters for inclusion on the agenda for the next regular meeting of the City Council
8. Adjournment

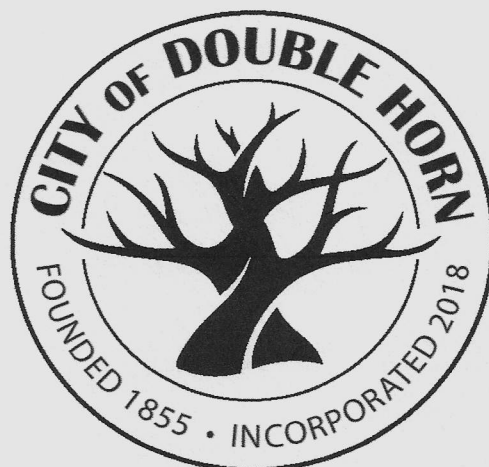
The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any matters listed on the agenda, as authorized by the Texas Government Code, including, but not limited to, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations 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 the 8th day of August 2022 by 7PM.



Cathy Sereno, Mayor

JULY
FINANCIAL AGENDA PACKET
CITY OF DOUBLE HORN
REGULAR MEETING of CITY COUNCIL
8/11/22



City of Double Horn
Budget vs. Actuals: City of Double Horn FY2022
 October 2021 - September 2022

	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	June 2022	July 2022	TOTAL		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual YTD	Revised Budget	% of Budget
Income													
4000 Ad Valorem Taxes	3,169.02	2,718.74	15,200.86	33,893.28	16,176.66	1,028.85	2,410.66	230.81	2,339.63	332.60	77,501.11	78,424.16	98.82%
4002 Permits and Fees	-	-	-	1,000.00	-	-	-	-	-	-	1,000.00	1,000.00	100.00%
Total Income	3,169.02	2,718.74	15,200.86	34,893.28	16,176.66	1,028.85	2,410.66	230.81	2,339.63	332.60	\$78,501.11	\$79,424.16	98.84%
Gross Profit	3,169.02	2,718.74	15,200.86	34,893.28	16,176.66	1,028.85	2,410.66	230.81	2,339.63	332.60	\$78,501.11	\$79,424.16	98.84%
Expenses													
6000 Salaries & Wages	255.42	220.59	208.98	232.20	359.91	290.25	377.33	296.06	313.47	255.42	2,809.63	9,662.04	29.08%
6010 Taxes - payroll	19.54	16.88	15.99	17.77	27.53	22.20	28.87	22.65	23.97	19.55	214.95	881.46	24.39%
6020 Workmans Comp Insurance	102.90	-	-	-	-	-	-	-	-	-	102.90	105.00	98.00%
6100 Computer Equipment	-	-	-	-	-	-	2,459.97	-	-	-	2,459.97	2,500.00	98.40%
6110 Office Equipment	-	-	-	-	-	849.36	-	-	-	-	849.36	2,000.00	42.47%
6130 Office Supplies	-	-	299.67	24.59	-	79.35	-	65.84	185.85	-	655.30	924.14	70.91%
6140 Software	70.00	70.00	198.00	99.00	99.00	99.00	207.24	237.83	99.00	99.00	1,278.07	1,310.00	97.56%
6220 Email Maintenance	77.81	459.74	-	-	-	89.42	-	-	-	-	626.97	635.00	98.74%
6230 Website Maintenance	-	-	21.17	-	-	211.92	-	-	-	-	233.09	250.00	93.24%
6240 Rent or Lease of Buildings	800.00	800.00	800.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	15,350.00	20,100.00	76.37%
6250 Internet	88.27	88.27	88.27	88.27	128.43	128.43	128.43	128.43	128.43	128.43	1,123.66	1,440.00	78.03%
6255 Phone Expense	-	(25.04)	-	-	-	-	-	-	-	-	-25.04	0.00	0.00%
6260 Insurance - TML	2,066.82	-	-	-	-	-	-	-	-	-	2,066.82	2,160.00	95.69%
6270 Utilities	92.78	82.41	68.18	121.84	110.44	93.81	98.17	70.57	63.06	68.58	869.84	1,200.00	72.49%
6280 Legal & Professional Fees	1,974.00	180.00	972.00	660.00	5,124.00	3,088.80	48.00	126.00	306.00	180.00	12,658.80	18,000.00	70.33%
6290 Consulting Services	-	-	-	-	-	-	-	-	-	-	0.00	3,000.00	0.00%
6300 Accounting	-	55.00	-	-	-	-	-	-	-	-	55.00	1,800.00	3.06%
6400 Membership Fees	50.00	-	-	591.00	-	-	-	-	-	-	641.00	650.00	98.62%
6410 Legal Posting	-	-	-	-	-	-	-	-	-	-	0.00	1,500.00	0.00%
6420 Rent/Meeting Expenses	60.00	60.00	60.00	60.00	80.00	80.00	-	-	(120.00)	-	280.00	720.00	38.89%
6430 Tax Collection Fees	-	302.26	-	-	302.26	-	-	-	302.26	-	906.78	1,175.02	77.17%
6440 Municipal Court Costs	-	-	-	-	-	-	-	-	-	-	0.00	500.00	0.00%
6450 Code Enforcement	-	-	-	-	-	-	-	-	-	-	0.00	500.00	0.00%
6460 Election Fees	-	-	-	-	-	-	-	-	75.00	-	75.00	75.00	100.00%
6465 Bank fees	-	-	8.00	(8.00)	-	-	-	-	-	-	0.00	0.00	0.00%
6500 Training and Travel	-	-	-	-	-	-	-	-	-	-	0.00	1,000.00	0.00%
6600 Office Remodel	-	-	-	-	-	3,336.50	-	-	-	-	3,336.50	3,336.50	100.00%
6610 City Improvement Projects	-	-	-	-	-	-	-	2,314.87	-	-	2,314.87	4,000.00	57.87%
Total Expenses	5,657.54	2,310.11	2,740.26	3,736.67	7,779.31	10,521.30	5,198.01	5,112.25	3,227.04	2,600.98	\$48,883.47	\$79,424.16	61.55%
Net Income	(2,488.52)	408.63	12,460.60	31,156.61	8,397.35	(9,492.45)	(2,787.35)	(4,881.44)	(887.41)	(2,268.38)	\$29,617.64	\$	0.00

Monday, Aug 08, 2022 07:13:40 AM GMT-7 - Accrual Basis



City of Double Horn

Balance Sheet
As of July 31, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Operating	48,047.16
1005 Property Tax	332.60
1010 Reserve Account	6,020.73
Total Bank Accounts	\$54,400.49
Total Current Assets	\$54,400.49
TOTAL ASSETS	\$54,400.49
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	34,520.56
Total Accounts Payable	\$34,520.56
Credit Cards	
2301 TCM Bank Visa Credit Card	-248.94
Total Credit Cards	\$ -248.94
Other Current Liabilities	
2171 Accrued Expenses	198.00
Total Other Current Liabilities	\$198.00
Total Current Liabilities	\$34,469.62
Total Liabilities	\$34,469.62
Equity	\$19,930.87
TOTAL LIABILITIES AND EQUITY	\$54,400.49

Note

Credit Cards:

TCM - Credit for overpayment, paid statement balance that didn't include our payment made.
Will use on future purchases.

Accrued Expenses:

\$198 - JRBT QBO Bookkeeping & Payroll Fees for June & July 2022

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
AKERS & AKERS							
	Total Akers & Akers	\$ 21,232.25		\$ (21,232.25)		Remaining Balance	\$ - Paid in Full

MESSER, FORT, McDONALD (start-up legal w/ payment plan)**

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
13334	1/12/21	\$ 750.00	Messer, Fort, McDonald		\$ 27,441.50		
	1/18/21		Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,441.50	2057	Operating Account
13455	2/8/21	\$ 5,335.80	Messer, Fort, McDonald		\$ 27,777.30		
	2/23/21		Messer, Fort, McDonald	\$ (5,000.00)	\$ 22,777.30	2065	Operating Account
13735	3/12/21	\$ 3,474.00	Messer, Fort, McDonald		\$ 26,251.30		
	3/12/21		Messer, Fort, McDonald	\$ (2,500.00)	\$ 23,751.30	2071	Operating Account
13871	4/7/21	\$ 6,852.25	Messer, Fort, McDonald		\$ 30,603.55		
	4/9/21		Messer, Fort, McDonald	\$ (2,500.00)	\$ 28,103.55	2079	Operating Account
14118	5/12/21	\$ 7,722.00	Messer, Fort, McDonald		\$ 35,825.55		
	5/20/21		Messer, Fort, McDonald	\$ (10,000.00)	\$ 25,825.55	2091	Operating Account
14338	6/14/21	\$ 7,119.96	Messer, Fort, McDonald		\$ 32,945.51		
	6/14/21		Messer, Fort, McDonald	\$ (2,500.00)	\$ 30,445.51	2096	Operating Account
	7/12/21		Messer, Fort, McDonald	\$ (5,277.30)	\$ 25,168.21	2100	Operating Account
14610	7/14/21	\$ 4,366.96	Messer, Fort, McDonald		\$ 29,535.17		
14774	8/13/21	\$ 8,556.96	Messer, Fort, McDonald		\$ 38,092.13		
	9/14/21		Messer, Fort, McDonald	\$ (500.00)	\$ 37,592.13	2117	Operating Account
14966	9/14/21	\$ 1,800.00	Messer, Fort, McDonald		\$ 39,392.13		
	10/7/21		Messer, Fort, McDonald	\$ (500.00)	\$ 38,892.13	2127	Operating Account
	11/2/21		Messer, Fort, McDonald	\$ (500.00)	\$ 38,392.13	2135	Operating Account
	12/7/21		Messer, Fort, McDonald	\$ (500.00)	\$ 37,892.13	2150	Operating Account
	1/11/22		Messer, Fort, McDonald	\$ (500.00)	\$ 37,392.13	2163	Operating Account
	2/1/22		Messer, Fort, McDonald	\$ (500.00)	\$ 36,892.13	2170	Operating Account
	3/1/22		Messer, Fort, McDonald	\$ (500.00)	\$ 36,392.13	2178	Operating Account
	4/11/22		Messer, Fort, McDonald	\$ (500.00)	\$ 35,892.13	2195	Operating Account
	5/3/22		Messer, Fort, McDonald	\$ (500.00)	\$ 35,392.13	2200	Operating Account
	6/1/22		Messer, Fort, McDonald	\$ (500.00)	\$ 34,892.13	2215	Operating Account
	7/11/22		Messer, Fort, McDonald	\$ (500.00)	\$ 34,392.13	2226	Operating Account
		\$ 125,439.18		\$ (91,047.05)		Remaining Balance	\$ 34,392.13

MESSER, FORT, McDONALD (new legal expenses)

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
15343	10/21/21	\$ 1,974.00	Messer, Fort, McDonald		\$ 1,974.00		
	11/2/21		Messer, Fort, McDonald	\$ (1,974.00)	\$ -	2134	Operating Account
15425	11/17/21	\$ 180.00	Messer, Fort, McDonald		\$ 180.00		
	11/30/21		Messer, Fort, McDonald	\$ (180.00)	\$ -	2142	Operating Account
15604	12/20/21	\$ 972.00	Messer, Fort, McDonald		\$ 972.00		
	12/21/21		Messer, Fort, McDonald	\$ (972.00)	\$ -	2155	Operating Account
15807	1/14/22	\$ 660.00	Messer, Fort, McDonald		\$ 660.00		
	1/18/22		Messer, Fort, McDonald	\$ (660.00)	\$ -	2166	Operating Account
15968	2/15/22	\$ 5,124.00	Messer, Fort, McDonald		\$ 5,124.00		
	2/22/22		Messer, Fort, McDonald	\$ (5,124.00)	\$ -	2177	Operating Account
16198	3/17/22	\$ 3,141.20	Messer, Fort, McDonald		\$ 3,141.20		
	3/29/22		Messer, Fort, McDonald	\$ (3,141.20)	\$ -	2188	Operating Account
16424	4/19/22	\$ 48.00	Messer, Fort, McDonald		\$ 48.00		
	4/26/22		Messer, Fort, McDonald	\$ (48.00)	\$ -	2198	Operating Account
16630	5/25/22	\$ 126.40	Messer, Fort, McDonald		\$ 126.40		
	6/1/22		Messer, Fort, McDonald	\$ (126.40)	\$ -	2214	Operating Account
16908	6/24/22	\$ 306.00	Messer, Fort, McDonald		\$ 306.00		
	6/28/22		Messer, Fort, McDonald	\$ (306.00)	\$ -	2221	Operating Account
17059	7/22/22	\$ 180.00	Messer, Fort, McDonald		\$ 180.00		
	7/26/22		Messer, Fort, McDonald	\$ (180.00)	\$ -	2231	Operating Account
		\$ 12,711.60		\$ (12,711.60)		Remaining Balance	\$ -

ALL LEGAL EXPENSES

Total Legal Fees	\$ 159,383.03	Total Payments	\$ (124,990.90)	Remaining Balance	\$ 34,392.13
-------------------------	----------------------	-----------------------	------------------------	--------------------------	---------------------

** NOTE: See prior reports for additional start-up legal detail prior to January 2021**

City of Double Horn

A/P Aging Summary

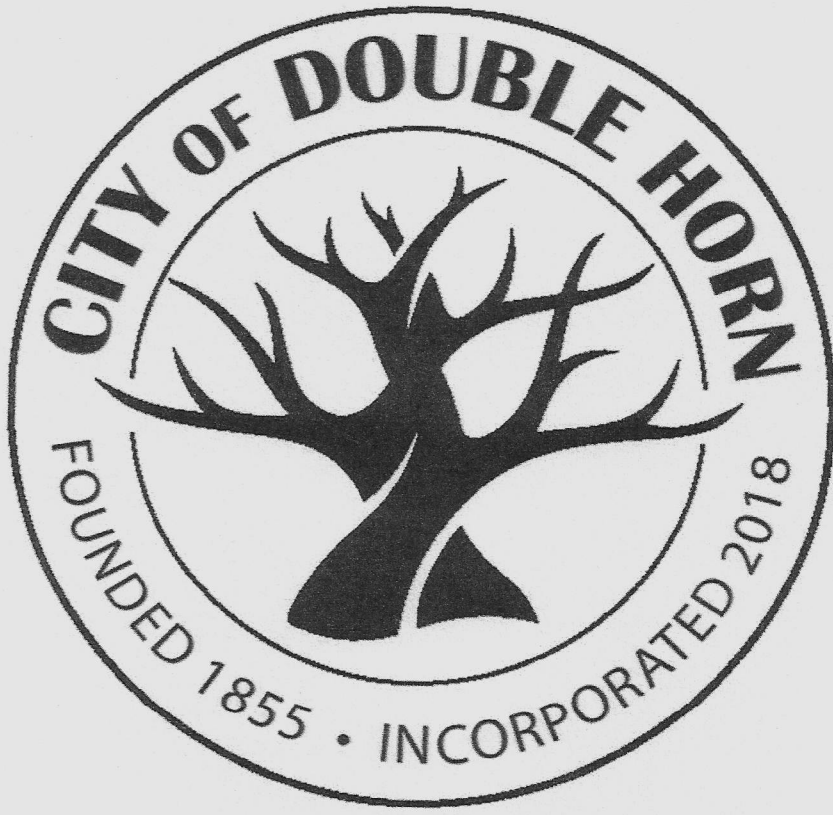
As of July 31, 2022

	CURRENT	1 - 30	31 - 60	61 - 90	91 AND OVER	TOTAL
Messer, Fort, McDonald					34,392.13	\$34,392.13
Spectrum	128.43					\$128.43
TOTAL	\$128.43	\$0.00	\$0.00	\$0.00	\$34,392.13	\$34,520.56

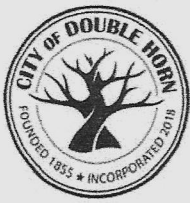
**PROPOSED ANNUAL BUDGET Submitted August 8, 2022
CITY OF DOUBLE HORN, TEXAS**

FY2022 - 2023

*08/08/22
[Signature]*



*The Tax Rate Proposed in this budget is the
No-New-Revenue Rate (NNR) of .0734/\$100
and will raise an estimated revenue of \$81,410.*



City of Double Horn

Balance Sheet
As of June 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Operating	47,567.30
1005 Property Tax	2,339.63
1010 Reserve Account	6,020.73
Total Bank Accounts	\$55,927.66
Other Current Assets	
1150 Prepaid Expenses	1,850.00
Total Other Current Assets	\$1,850.00
Total Current Assets	\$57,777.66
TOTAL ASSETS	\$57,777.66
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	35,095.56
Total Accounts Payable	\$35,095.56
Credit Cards	
2301 TCM Bank Visa Credit Card	158.90
2302 Costco CitiBank Credit Card	26.95
Total Credit Cards	\$185.85
Other Current Liabilities	
2171 Accrued Expenses	297.00
Total Other Current Liabilities	\$297.00
Total Current Liabilities	\$35,578.41
Total Liabilities	\$35,578.41
Equity	\$22,199.25
TOTAL LIABILITIES AND EQUITY	\$57,777.66

Note

Prepaid Expenses: Paid July office rent \$1,850 in June, will expense in July

Credit Cards:

TCM - Office Supplies - Shredder, Ext Cords, Note Pads

Costco - Office Supplies - USPS

Accrued Expenses: \$99 x 3 months - JRBT (April, May & June)

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Double Horn	(830) 201-4042
Taxing Unit Name	Phone (area code and number)
TX	www.doublehorn.tx.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceiling (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ <u>82,522,932</u>
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ <u>0</u>
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ <u>82,522,932</u>
4.	2021 total adopted tax rate.	\$ <u>0.0950</u> /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:..... \$ <u>0</u>	
	B. 2021 values resulting from final court decisions:..... - \$ <u>0</u>	
	C. 2021 value loss. Subtract B from A. ³	\$ <u>0</u>
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:..... \$ <u>0</u>	
	B. 2021 disputed value:..... - \$ <u>0</u>	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ <u>0</u>
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>82,522,932</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ <u>4,473</u> B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>22,000</u> C. Value loss. Add A and B. ⁶	\$ <u>26,473</u>
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ <u>0</u> B. 2022 productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A. ⁷	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>26,473</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>82,496,459</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>78,371</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ <u>0</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>78,371</u>
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>108,721,560</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>108,721,560</u>

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>2,191,969</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>2,191,969</u></p>	
20.	<p>2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>110,913,529</u>
22.	<p>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹</p>	\$ <u>4,178,236</u>
24.	<p>Total adjustments to the 2022 taxable value. Add Lines 22 and 23.</p>	\$ <u>4,178,236</u>
25.	<p>Adjusted 2022 taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>106,735,293</u>
26.	<p>2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.0734</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹</p>	\$ <u>0.0000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>2021 M&O tax rate. Enter the 2021 M&O tax rate.</p>	\$ <u>0.0950</u> /\$100
29.	<p>2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>82,522,932</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>78,396</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>0</u></p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>0</u></p> <p>E. Add Line 30 to 31D.</p>	\$ <u>78,396</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>106,735,293</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.0734</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u></p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /\$100

²³ [Reserved for expansion]

²⁴ Tex. Tax Code § 26.044

²⁵ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>B. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u>/100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> /100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.0734</u> /100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0000</u>/100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.0734</u> /100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.0759</u> /100

²⁵ Tex. Tax Code § 26.0442

²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>0</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>0</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ <u>98.00</u>%</p> <p>B. Enter the 2021 actual collection rate. <u>100.35</u>%</p> <p>C. Enter the 2020 actual collection rate. <u>101.20</u>%</p> <p>D. Enter the 2019 actual collection rate. <u>97.10</u>%</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<u>98.00</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>0</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>110,913,529</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.0000</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.0759</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41.</p> <p>Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000</u> /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.0000</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.0000</u> /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0023</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0034</u> /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.0057</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.0816</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.0734</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>110,913,529</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.4508</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.5242</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.002(d), effective Jan. 1, 2023

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.0000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.0000</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.0734/\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.0816/\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. \$ 0.5242/\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. ⁵⁰

print here ▶ Stan Hemphill
Printed Name of Taxing Unit Representative

sign here ▶ Stan Hemphill [Signature]
Taxing Unit Representative

08/02/2022
Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

CDH Budget Tax Rate Adoption Calendar (as of 8/5/22)

August 2022

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
1	2	3	4	5	6	7
Proposed Budget Submitted 8	9	10 May publish Notice of budget hearing between now and August 26	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26 Budget Hearing Notice Deadline	27	28
29	30	31				

712

CDH Budget Tax Rate Adoption Calendar (as of 8/5/22)

September

2022

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
			Deadline to Publish Tax Notice for Voteⁱⁱⁱ (No Hearing) ⁱ	2	3	4
5	6	7	Budget Hearing^{iv} ^{8v} Budget Adoption^{vi} Tax Rate Adoption^{vii}	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

ⁱ The budget must contain a complete financial statement of the municipality that shows: (1) the outstanding obligations of the municipality; (2) the cash on hand to the credit of each fund; (3) the funds received from all sources during the preceding year; (4) the funds available from all sources during the ensuing year; (5) the estimated revenue available to cover the proposed budget; and (6) the estimated tax rate required to cover the proposed budget. Tex. Loc. Gov't Code § 102.003(b).

ⁱⁱ Publish the notice of the budget hearing - not later than the 10th day before the budget hearing and not earlier than the 30th day before the hearing. Tex. Loc. Gov't Code § 102.006(b).

ⁱⁱⁱ Under Section 26.052, Simplified Tax Notice, a taxing unit to which this section applies may provide public notice of its proposed tax rate by mail to each property owner or publication in newspaper of general circulation not later than the 7th day before the date on which the tax rate is adopted.

^{iv} Public Hearing on Budget must occur at least 15 days after proposed budget is filed with municipal clerk and occurs before tax rate is adopted; action must be taken, either to postpone or adopt). Tex. Loc. Gov't Code § 102.006(b).

^v Budget officer shall file the proposed budget before 30th day before tax rate adopted. Tex. Loc. Gov't Code § 102.005.

^{vi} A vote to adopt the budget must be a record vote and by ordinance. Tex. Loc. Gov't Code § 102.007(a).

^{vii} Roll call vote not required, but recommended.

CITY OF DOUBLE HORN
ORDINANCE NO. 2022-ORD030

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, ORDERING A GENERAL ELECTION ON NOVEMBER 8, 2022 FOR THE PURPOSE OF ELECTING THREE (3) ALDERMEN; PROVIDING FOR JOINT ELECTION WITH BURNET COUNTY; ESTABLISHING EARLY VOTING LOCATIONS AND POLLING PLACES; ORDERING NOTICE OF ELECTION TO BE GIVEN AS PRESCRIBED BY LAW; AND MAKING PROVISIONS FOR THE CONDUCT OF THE ELECTION.

WHEREAS, the City of Double Horn (the "City") is calling a general election to be held on the uniform election date of November 8, 2022 ("Election Day"), as established by the Texas Election Code for the purpose of electing three (3) Aldermen to each serve a term of two (2) years; and

WHEREAS, state law further provides that the Election Code of the State of Texas is applicable to said election, and in order to comply with said Code, a city Ordinance should be passed designating the voting places for said election; and

WHEREAS, the City Council also has the authority pursuant to Chapters 31 and 271, Texas Election Code, to enter into a contract for election services and a joint election agreement with Burnet County, which is a political subdivision that is also holding an election on the same date.

NOW, THEREFORE, BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, THAT:

Section 1. Call of Election: Date: Eligible Electors: and Hours. A General Election shall be held between the hours of seven o'clock a.m. (7:00 a.m.) and seven o'clock p.m. (7:00 p.m.) on the Tuesday, November 8, 2022, at which all resident, qualified voters of the City shall be entitled to vote to fill the offices of three (3) Aldermen At-Large positions.

Section 2. Ballots. The ballot for Elections shall conform to the requirements of the Texas Election Code so as to permit the electors to vote on the aforesaid candidates.

Section 3. Conduct of Election, Contract for Election Services, Joint Election Agreement and Appointment of Election Officers. The Elections shall be conducted by election officers, in accordance with the Texas Election Code and the Constitution and laws of the State of Texas and the United States of America. A ballot shall be utilized for the Elections as administered by Burnet County (the "County") and it is specifically sufficient that the races in the City Elections may appear on a ballot combined with the races involved in the Joint Election with the other participating entities for Burnet County.

Pursuant to Chapters 31 and 271 of the Texas Election Code, the Council orders that this Election be conducted under the terms and conditions of the contract for election services and a joint election agreement (collectively, the "Agreement") to Conduct Joint Elections between City of Double Horn, Burnet County and other political subdivisions that have contracted with Burnet County. Chapter 271 of the Texas Election Code provides that

the authorities of two or more political subdivisions that have ordered elections for the same day in all or part of the same territory, may enter into an agreement to hold the elections jointly in election precincts that can be served by common polling places, and the City Council has expressly authorized this action. As authorized by Chapter 271 of the Texas Election Code, and pursuant to Chapter 31 of the Election Code, the City appoints Doug Ferguson, County Elections Administrator, as the Joint Election Officer to perform the duties set forth therefore in the Agreement (Exhibit "B") for conducting the November 8, 2022 Election.

The County further appoints the presiding election judges and alternate presiding election judges identified in and on the terms set forth in the Agreement.

Section 4. Voting Precincts. Except as otherwise provided herein, the presently existing boundaries and territory of the respective Burnet County Election Precincts, that are wholly or partially within the territorial boundaries of the City are hereby designated as the voting precincts of the City for the Election.

The County will have County Wide Polling locations known as Vote Centers. Any registered voter in Burnett County may vote on election day at the nearest polling location that is open no matter where the voter resides in the County. Voters do not have to vote at their home precinct. There are nineteen (19) Vote Centers available across the county which are identified on the County Elections website. The following locations are the nearest Vote Centers in proximity to Double Horn:

- 1) Spicewood Community Center
7901 CR404
Spicewood, TX 78669
- 2) Texas Tech University at Highland Lakes
806 Steve Hawkins Pkwy
Marble Falls, TX 78654

Section 271.003 of the Texas Election Code provides that voters of a particular election precinct or a political subdivision may be served in a joint election by a common polling place located outside the boundary of the election precinct or political subdivision if the location can adequately and conveniently serve the affected voters and will facilitate the orderly conduct of the elections and the City hereby finds that the polling places established for the Elections adequately and conveniently serve the voters of the City.

Section 5. Appointment of Custodian of Records. To the extent not otherwise provided for in the Agreement, the City appoints Doug Ferguson, Burnet County Elections Administrator of the County, as the Custodian of Records ("Custodian") to perform the duties related to the conduct and maintenance of records of the Elections as required under the Texas Election Code.

The Custodian shall maintain an office open for election duties for at least three hours each day, during regular office hours, on regular business days during the period designated in this section. The Custodian shall post notice of the location and hours of his office as

required by the Texas Election Code. The Custodian shall maintain in his office, the documents, records and other items relating to the election and shall be the person designated to receive documents on behalf of City that are required by the Texas Election Code.

Notwithstanding the foregoing, pursuant to Sections 66.058 and 271.010 of the Texas Election Code, the City Council appoints Doug Ferguson as the Joint Custodian of Records ("Joint Custodian") for the sole purpose of preserving all voted ballots securely in a locked room in the locked ballot boxes for the period for preservation required by the Texas Election Code.

Section 6. Election Information to be provided in Spanish. Each entity shall be responsible for the preparation of notices, instructions, orders, ballot language and other written material pertaining to the Elections to be translated into and furnished to voters in both the English language and the Spanish language in order to aid and assist voters speaking Spanish as a primary or an alternative language to properly participate in the election process. In addition, the Custodian is hereby authorized and directed to make available to the voters having the need, an individual capable of acting as a translator and speaking both English and Spanish languages who will assist Spanish speaking voters in understanding and participating in the election process.

Section 7. Early Voting by Mail. The Council appoints Doug Ferguson as the Early Voting Clerk. Ballot applications and ballots voted by mail shall be addressed to the Early Voting Clerk at the address indicated immediately below:

Early Voting Clerk
Burnet County Elections Administrator
220 South Pierce St.
Burnet, TX 78611

Applications for early voting ballots should be forwarded as follows:

Mailing Address: Doug Ferguson, Early Voting Clerk
Burnet County Elections Administration Office
220 South Pierce
Burnet, Texas 78611

Fax: (512) 715-5287

Email: elections@burnetcountytexas.org

Section 8. Early Voting. The Joint Early Voting Clerk for all purposes other than accepting applications for ballots by mail shall be Doug Ferguson under the terms of the Agreement.

Main Early Voting Polling Place

The Main Early Voting Polling Place is hereby designated as:

Burnet County AgriLife
607 N. Vanderveer St.
Burnet, TX 78611

The Burnet County Elections Administrator will determine the early voting hours during the early voting period.

The Main Early Voting Polling Place shall also remain open on the day of the Election during the hours the polls are required to be open for voting by the Texas Election Code.

Section 9. Delivery of Voted Ballots; Counting. In accordance with the requirements of the Texas Election Code, after the close of voting on Election Day, the presiding election judges for each respective precinct shall deliver the ballot boxes and returns for their respective precinct to the Burnet County Elections Office. The early voting ballot board, at a time and in the manner permitted under the Texas Election Code, shall deliver the early voting ballots and returns to the Burnet County Elections Office.

Section 10. Canvassing of Returns: Declaring Results. The Joint Election Officer, as City's designated election officer under the Agreement, shall make a written return of the Election results to City in accordance with the Texas Election Code. The City Council shall canvass the returns and declare the results of the Election.

Section 11. Notice of Election. Notice of the Election, stating in substance the contents of this Ordinance, shall be published in the English and Spanish languages at least once in a newspaper published within City's territory at least 10 days and no more than 30 days, prior to the election, and as otherwise may be required by the Texas Election Code and Texas Local Government Code. Notice of the Elections shall also be posted on the bulletin board used by the Council to post notices of the Council's meetings no later than the 21st day before the Elections, or if the 21st day before the Elections falls on a weekend or holiday, on the first business day thereafter.

Section 12. Training of Election Officials. Pursuant to the Texas Election Code, a public school of instruction for all election officers shall be held as arranged or contracted by the Joint Election Officer.

Section 13. Authorization to Execute. The Mayor of the City is authorized to execute and the City Secretary of the City is authorized to attest this Ordinance on behalf of the City Council; and the Mayor of the City Council is authorized to do all other things legal and necessary in connection with the holding and consummation of the Elections.

Section 14. Effective Date. This Ordinance is effective immediately upon its passage and approval.

PASSED AND APPROVED on August 11, 2022.

CITY OF DOUBLE HORN

Cathy Sereno, Mayor

ATTEST:

APPROVED AS TO FORM:

Karen Maxwell, City Secretary

Patty Akers, City Attorney

EXHIBIT "A"

ELECTION DATES, TIMES AND LOCATIONS

NOVEMBER 8, 2022, EARLY VOTING

el 2 de noviembre de 2021, Votación Adelante

Constitutional Amendments and Local Elections

Elección sobre enmiendas a la constitución y elecciones locales

Burnet County, Texas

Condado de Burnet, Texas

Early Voting Locations and Hours

Sitios y Horarios de Votación Adelante

Polling Place <i>Sitio de Votación</i>			Address <i>Domicilio</i>		City <i>Ciudad</i>	
AgriLife Auditorium Texas Tech University at Highland Lakes Joann Cole Mitte Memorial Library Granite Shoals Community Center			607 N. Vandever St. 806 Steve Hawkins Pkwy. 170 N. Gabriel St. 1208 N Phillips Ranch Rd		Burnet, TX 78611 Marble Falls, TX 78654 Bertram, TX 78605 Granite Shoals, TX 78654	
Sunday <i>Domingo</i>	Monday <i>Lunes</i>	Tuesday <i>Martes</i>	Wednesday <i>Miércoles</i>	Thursday <i>Jueves</i>	Friday <i>Viernes</i>	Saturday <i>Sábado</i>
	October 24 el 24 de oct. 8am-5pm	October 25 el 25 de oct. 8am-5pm	October 26 el 26 de oct. 8am-5pm	October 27 el 27 de oct. 7am-7pm	October 28 el 28 de oct. 8am-5pm	October 29 el 29 de oct. 8am-5pm
	October 31 el 31 de oct. 8am-5pm	November 1 el 1 de nov. 8am-5pm	November 2 el 2 de nov. 8am-5pm	November 3 el 3 de nov. 7am-7pm	November 4 el 4 de nov. 8am-5pm	

EXHIBIT "B"

CONTRACT FOR ELECTION SERVICES & JOINT ELECTION AGREEMENT

CONTRACT FOR ELECTION SERVICES

THIS CONTRACT FOR ELECTION SERVICES (this "Contract") is made and entered into by and between the ELECTIONS ADMINISTRATOR OF BURNET COUNTY, TEXAS ("Contracting Officer") and the Local Political Subdivision set forth on the signature page of this Contract (the "LPS") pursuant to the authority under Section 31.092(a) of the Texas Election Code.

RECITALS

WHEREAS, the LPS expects to order an election during the term of this Contract and during any renewal term of this Contract (the "Election");

WHEREAS, the LPS desires that certain election services for the Election be provided by the Contracting Officer pursuant to Chapter 31, Subchapter D of the Texas Election Code and;

WHEREAS, the Contracting Officer and the LPS desire to enter into a contract setting out the respective responsibilities of the parties;

NOW, THEREFORE, the parties to this Contract agree as follows with respect to the coordination, supervision, and conduct of the Election.

I. GENERAL PROVISIONS.

- A. The purpose of this Contract is to maintain consistency and accessibility in voting practices, polling places, and election procedures to best assist the voters of the LPS. For purposes of this Contract the term "Election" will include any resulting recount or election contest. It will also apply to any election to resolve a tie.
- B. The Contracting Officer is hereby appointed to serve as the LPS's Election Officer and Early Voting Clerk to conduct the Election for those areas of the LPS located in Burnet County. As Election Officer and Early Voting Clerk, the Contracting Officer will coordinate, supervise and conduct all aspects of administering voting in connection with the Election in compliance with all applicable law except as otherwise provided in this Contract.
- C. The LPS agrees to commit the funds necessary to pay for election-related expenses for the LPS's election.
- D. The Contracting Officer has the right to enter into agreements with other entities at any time and may require that authorities of LPSs holding elections on the same day in all or part of the same territory to enter into a joint election agreement as authorized in Chapter 271 of the Texas Election Code. The LPS agrees to enter into a joint election agreement required by Burnet County.

II. **RESPONSIBILITIES OF CONTRACTING OFFICER.** The Contracting Officer shall be responsible for performing the following services and furnishing the following materials and equipment in connection with the election:

- A. ***Nomination of Presiding Judges and Alternate Judges.*** The Contracting Officer shall recruit and appoint Election Day presiding and alternate judges, central accumulation station

judges, and the Early Voting Ballot Board (EVBB) presiding judge, all of which shall meet the eligibility requirements in Subchapter C of Chapter 32 of the Texas Election Code.

B. Notification to LPS. The Contracting Officer shall provide the LPS with the most up-to-date list of presiding and alternate judges three weeks before the statutory deadline to order the election and again three weeks before Election Day. LPS acknowledges that the information provided may not be final or complete.

C. Notification to Presiding and Alternate Judges; Appointment of Clerks.

1. The Contracting Officer shall notify each presiding and alternate judge of his or her appointment. The notification will also include the assigned polling location, the date of the election training(s), the date and time of the election, the rate of compensation, the number of clerks the judge may appoint, the eligibility requirements for election workers, and the name of the presiding or alternate judge as appropriate.
2. The election judge will make the clerk appointments in consultation with the Contracting Officer. If a presiding judge or the alternate judge does not speak both English and Spanish, and the election precinct is one subject to Sections 272.002 and 272.009 of the Texas Election Code, the Contracting Officer shall ensure that a bilingual election clerk is appointed. The Contracting Officer shall notify the clerks of the same information that the judges receive under this section.

D. Election Training. The Contracting Officer shall be responsible for conducting election training for the presiding judges, alternate judges, clerks, and Early Voting deputies in the operation and troubleshooting of the direct record electronic (DRE) voting system and the conduct of elections, including qualifying voters, issuing ballot style codes, maintaining order at the polling location, conducting provisional voting and counting votes.

E. Logic and Accuracy Testing. In advance of Early Voting (including the sending out of any mail ballots), the Contracting Officer, the tabulation supervisor, and other members the Contracting Officer designates for the testing board shall conduct all logic and accuracy testing in accordance with the procedures set forth by the Texas Election Code and under guidelines provided by the Secretary of State's office. The Contracting Officer shall also be responsible for the publication of the required notice of such testing.

F. Election Supplies. The Contracting Officer shall procure, prepare, and distribute to the presiding judges for use at the polling locations on Election Day (and to the Early Voting clerks during Early Voting) the following election supplies: election and early voting kits (including the appropriate envelopes, lists, forms, name tags, posters, and signage described in Chapters 51, 61, and 62, and Subchapter B of Chapter 66 of the Texas Election Code) seals, sample ballots, thermal paper rolls for use in the Judge's Booth Controllers (JBCs), batteries for use in the JBCs and eSlates, labels for the electronic poll books, and all consumable-type office supplies necessary to hold an election.

G. Registered Voter List. The Contracting Officer shall provide lists of registered voters required by law for use on Election Day and for the Early Voting period.

H. **Notice at Previous Polling Place.** The Contracting Officer shall post notices of a change in a polling place at the entrance to the previous polling location. Section 43.062 of the Texas Election Code provides that the notice shall state the location has changed and give the location of the new polling place.

I. **Election Equipment.** The Contracting Officer shall prepare and distribute the Direct Record Electronic (DRE) voting system components from Hart InterCivic, Inc. ("Hart") for the election. This voting system includes the equipment referred to as "eSlates" and "Judge's Booth Controllers" (JBCs). Each polling location will have at least one voting machine that is accessible to disabled voters and provides a practical and effective means for voters with disabilities to cast a secret ballot.

J. **Ballots.** The Contracting Officer or designee shall be responsible for the preparation, printing, programming and distribution of English and Spanish ballots and sample ballots, including the mail ballots, based on the information provided by the LPS, including names of the candidates, names of the offices sought, order of names on the ballot, propositions on the ballot, and the Spanish translation of the offices and any propositions. The ballot will be prepared in these formats: DRE, paper and auditory.

K. **Early Voting.** In accordance with Sections 31.096 and 32.097(b) of the Texas Election Code, the Contracting Officer shall serve as Early Voting Clerk for the election.

1. The Contracting Officer shall supervise and conduct early voting by mail and by personal appearance and shall secure personnel to serve as Early Voting Deputies.
2. Early Voting by personal appearance for the election shall be conducted during the hours and time period and at the locations as determined by the Contracting Officer.
3. The Contracting Officer shall receive mail ballot applications on behalf of the LPS. All applications for mail ballots shall be processed in accordance with Title 7 of the Texas Election Code by the Contracting Officer or deputies at the Elections Office, located at 106 W. Washington St., Burnet, TX. Applications for mail ballots erroneously sent to the LPS shall be faxed promptly to the Contracting Officer for timely processing then the original application shall be forwarded to the Contracting Officer for proper retention.
4. Early voting ballots shall be secured and maintained at the Elections Office, located at 106 W. Washington St., Burnet, TX and in accordance with Chapter 87 of the Texas Election Code. The Early Voting Ballot Board shall meet at the same location unless posted differently.

L. **Election Day Polling Locations.** The Election Day polling locations are determined by the Contracting Officer in consultation with the LPS and in accordance with the Texas Election Code. The Contracting Officer shall arrange for the use of all Election Day polling places and shall arrange for the setting up of the polling location including tables, chairs and voting booths.

M. **Election Day Activities.**

1. The Contracting Officer and staff shall be available from 6:00 am until the completion of vote counting on Election Day to render technical support and assistance to voters and

election workers.

2. The Contracting Officer and staff shall prepare and conduct Election Night intake of election equipment, supplies and records.
3. The Contracting Officer and designee shall serve as central counting station manager and tabulation supervisor, counting the votes in conjunction with the Early Voting Ballot Board and the Central Counting Station judges.

N. Election Night Reports. The Contracting Officer shall prepare the unofficial and official tabulation of precinct results under Section 66.056(a) of the Texas Election Code. The unofficial tabulation of Early Voting precinct results and Election Day precinct results shall be made available to the LPS via e-mail as soon as they are prepared and may be released under law, but no earlier than 7:05 pm on Election Day. The tabulation reports may also be provided to other counties as necessary for the election.

O. Provisional Votes/Determination of Mail Ballots Timely Received under Section 86.007(d) of the Texas Election Code. The Contracting Officer, serving as voter registrar, shall retain the provisional voting affidavits and shall provide factual information on each of the provisional voters' status. The Contracting Officer shall reconvene the EVBB after the election within the time set forth in Section 65.051 of the Texas Election Code for the purpose of determining the disposition of the provisional votes. At the same time, the EVBB will review mail ballots timely received under Section 86.007(d) of the Texas Election Code to determine whether such will be counted and to resolve any issues with such ballots.

P. Canvass Material Preparation. Promptly after determination of the provisional votes and resolution of any mail ballots, the Contracting Officer shall work with the EVBB to tally the accepted provisional votes and resolved mail ballots, amend the unofficial tabulations, and submit new unofficial tabulations to the LPS. The reports will serve as the canvass materials for the LPS.

Q. Custodian of Election Records. The election records will be submitted to the LPS except for those records that must be maintained by the Contracting Officer as Voter Registrar in accordance with Section 66.051 of the Texas Election Code. The Contracting Officer is hereby appointed the custodian of voted ballots (which in the case of the ballots cast on the DRE voting system consists of the DVD backup) and shall preserve them in accordance with Chapter 66 of the Texas Election Code and other applicable law. The Contracting Officer shall also maintain custody of the records pertaining to the operation of the JBCs and eSlates.

R. Recount.

1. If required by law, the Contracting Officer shall perform a partial manual count of electronic voting system ballots in accordance with section 127.201 of the Texas Election Code. A recount may also be requested in accordance with Chapter 212 of the Texas Election Code.
2. The LPS shall advise the Contracting Officer if a recount is required by law or requested and the Contracting Officer and the LPS shall discuss how such recount is

to be conducted. The LPS shall reimburse the Contracting Officer for the cost of such count which is not included in the original invoice.

S. *Schedule for Performance of Services.* The Contracting Officer shall perform all election services in accordance and compliance with the time requirements set out in the Texas Election Code.

T. *Contracting with Third Parties.* In accordance with Section 31.098 of the Texas Election Code, the Contracting Officer is authorized to contract with third parties for election services and supplies. The cost of such third-party services and supplies will be paid by the Contracting Officer and reimbursed by the LPS.

U. *Department of Justice Preclearance for General Elections.* If required by law, any changes to the general conduct of voting in Burnet County will be pre-cleared through the United States Department of Justice by the Contracting Officer with copies of the submission and response e-mailed to the LPS.

III. RESPONSIBILITIES OF THE LPS. The LPS shall perform the following responsibilities:

A. *Applications for Mail Ballots.* The LPS shall date stamp and then as promptly as possible fax to the Contracting Officer all applications for mail ballots that it receives. Promptly thereafter, the LPS shall deliver or send by mail the original mail ballot applications to the Contracting Officer.

B. *Election Orders, Election Notices, and Canvass.* The LPS shall be responsible for preparing, adopting, publishing, and posting all required election orders, resolutions, notices and other documents, including bilingual materials, evidencing action by the governing authority of the LPS necessary to the conduct of the election. The LPS shall be responsible for conducting the official canvass of the election.

C. *Map/ Annexations.* The LPS shall provide the Contracting Officer with an updated map and street index of its jurisdiction in an electronic or printed format and shall advise the Contracting Officer of any annexations or de-annexations.

D. *Department of Justice Preclearance for Special Elections.* If required by law, the LPS shall be individually responsible for obtaining appropriate preclearance from the United States Department of Justice for any special elections.

E. *Ballot Information.* The LPS shall prepare the text for the LPS's official ballot in English and Spanish and provide to the Contracting Officer as soon as possible at the end of the period for ordering the election or filing for candidacy. The ballot information shall include a list of propositions showing the order and the exact manner in which the candidates' names and the propositions are to appear on the ballot. The LPS shall promptly review for correctness the ballot when requested by the Contracting Officer to do so prior to finalization and shall approve by e-mail or by signature in person.

F. *Precinct Reports to the Texas Secretary of State.* Based on information provided by the Contracting Officer, the LPS shall prepare and file all required precinct reports with the Texas Secretary of State.

G. Annual Voting Report. The LPS shall be responsible for filing its annual voting system report to the Texas Secretary of State as required under Chapter 123 *et seq.* of the Texas Election Code.

IV. SPECIAL PROVISIONS RELATING TO ELECTION WORKERS

A. Number of Election Workers at Election Day Polling Locations. It is agreed by the Contracting Officer and the LPS that there will be at least three election workers at each Election Day polling location: the presiding judge, an alternate judge, and at least one election clerk appointed by the presiding judge. The number of necessary clerks is derived from the number of elections at the poll and the number of registered voters for that poll.

B. Compensation for Election Workers. The Contracting Officer shall compensate all election workers in accordance with the Contracting Officer's established compensation policies, in accordance with the Texas Election Code and using the rates set by Burnet County Commissioners Court for county elections. The Contracting Officer shall pay the workers and be reimbursed by the entities sharing the polling location unless a polling place is open for only one LPS holding an election. In this case, the LPS shall pay the election workers directly.

V. PAYMENT

A. Charges and Distribution of Costs. In consideration of the joint election services provided by the Contracting Officer, the LPS will be charged a share of election costs and an administrative fee. The costs distribution is set forth in the Joint Election Agreement. A cost estimate shall be provided upon request only after all entities participating in the election are identified.

B. Administrative Fee. The Contracting Officer shall charge a fee equal to 10% of the LPS's share of the cost of the election or a minimum of \$75.00.

C. Equipment Rental Fee. Per Section 123.032(d) of the Texas Election Code, the Burnet County Commissioners Court has set the equipment rental fee at \$150 per JBC and per eSlate. There is no charge for Early Voting rental of equipment. If the County acquires additional equipment, different voting equipment, or upgrades existing equipment during the term of this Contract, the charge for the use of the equipment may be reset by the Burnet County Commissioners Court.

D. Fixed Lump Sum Price for Districts other than Cities, School Districts and Central Texas Groundwater Conservation District. A LPS that is not a city, school district or the Central Texas Groundwater Conservation District shall pay the Contracting Officer a fixed lump sum price to administer its election. The only item not included in the lump sum price is the cost of any recount.

E. Payment. The Contracting Officer's invoice shall be due and payable to the address set forth in the invoice within 30 days from the date of receipt by the LPS.

VI. TERM AND TERMINATION

- A. **Initial Term.** The initial term of this Contract shall commence upon the last party's execution hereof and shall continue thereafter in full force and effect for one year, subject to the termination rights set forth herein.
- B. **Renewal.** Subject to the termination rights set forth herein, this Contract shall automatically renew for a one-year term.
- C. **Termination.** If either party wishes to terminate this Contract for convenience or for cause the party must provide thirty (30) business days' written notice to the other party and allow for discussion of the desired outcome and options to reach the desired outcome. In the event of termination, it is understood and agreed that only the amounts due to the Contracting Officer for services provided and expenses incurred will be due and payable.

VII. MISCELLANEOUS PROVISIONS

- A. **Nontransferable Functions.** In accordance with Section 31.096 of the Texas Election Code, nothing in this Contract shall authorize or permit a change in:
 - 1. The authority with whom or the place at which any document or record relating to the election is to be filed;
 - 2. The officers who conduct the official canvass of the election returns;
 - 3. The authority to serve as custodian of voted ballots or other election records; or
 - 4. Any other nontransferable function specified under Section 31.096 or other provisions of Texas law.
- B. **Cancellation of Election.** If the LPS cancels its election pursuant to Section 2.053 of the Texas Election Code, the Contracting Officer shall be entitled to receive an administrative fee of \$75. The Contracting Officer shall submit an invoice for the administrative fee as soon as reasonably possible after the cancellation, and the LPS shall make payment therefore in a manner similar to that set forth in **V. PAYMENT** above.
- C. **Contract Copies to Treasurer and Auditor.** In accordance with Section 31.099 of the Texas Election Code, the Contracting Officer agrees to file copies of this Contract with the County Treasurer and the County Auditor of Burnet County, Texas.
- D. **Election to Resolve a Tie.** In the event that an election is necessary to resolve a tie vote, the terms of this Contract shall extend to the second election, except:
 - 1. The LPS and the Contracting Officer will agree upon the date of the election and the early voting schedule subject to provisions of the Election Code and with regard to other elections conducted by the Contracting Officer.
 - 2. The LPS will be responsible for any Department of Justice preclearance submission under Section 5 of the Federal Voting Rights Act.

3. An attempt will be made to use election workers that worked in the first election; those poll workers will not have additional training provided by the Contracting Officer.
4. The cost of the election will be borne by the LPS; the Contracting Officer will work with the LPS on cost management.

E. Amendment/ Modification. Except as otherwise provided, this Contract may not be amended, modified, or changed in any respect except in writing, duly executed by the parties hereto. Both the Contracting Officer and the LPS may propose necessary amendments or modifications to this Contract in writing in order to conduct the election smoothly and efficiently, except that any such proposals must be approved by the Contracting Officer and the governing body of the LPS or its authorized agent, respectively.

F. Severability. If any provision of this Contract is found to be invalid, illegal, or unenforceable a court of competent jurisdiction, such invalidity, illegality, or unenforceability shall not affect the remaining provisions of this Contract and parties to this Contract shall perform their obligations under this Contract in accordance with the intent of the parties to this Contract as expressed in the terms and provisions.

G. Representatives. For purposes of implementing this Contract and coordinating activities, the Contracting Officer and the LPS designate the following individuals for submission of information, documents and notice:

For the Contracting Officer:

Doug Ferguson
Elections Administrator, Burnet County
220 S. Pierce
Burnet, TX 78611
Tel: (512) 715-5288
Fax: (512) 715-5287
Email: electadmin@burnetcountytexas.org

For the LPS:

Karen Maxwell
City Secretary
1031 Vista View Trail, Ste 100
Double Horn, TX 78669
(830) 201-4042

citysecretary@doublehorntx.org

WITNESS BY MY HAND THIS THE 29th DAY OF June, 2022.

CONTRACTING OFFICER:

Doug Ferguson

Doug Ferguson, Elections Administrator
Burnet County, Texas

WITNESS BY MY HAND THIS THE 14th DAY OF July, 2022.

THE LOCAL POLITICAL SUBDIVISION:

Name of Entity: City of Double Horn
By: Cathy Sereno
Printed Name: Cathy Sereno
Official Capacity: Mayor

ATTEST: Karen Maxwell

JOINT ELECTION AGREEMENT 2022-2023

FOR BURNET COUNTY LOCAL POLITICAL SUBDIVISIONS

Whereas, the undersigned local political subdivisions, collectively referred to hereafter as the "LPSs", each anticipate holding election(s) from August 2022 to July 2023; and

Whereas, each of the LPSs is located partially or entirely within Burnet County, Texas (the "County"); and

Whereas, the County has contracted or is contracting with each LPS to conduct and provide election services for such LPS's election(s) from August 2022 to July 2023; and

Whereas, the LPSs all desire to enter into a joint election agreement for the purpose of sharing election equipment, costs, services of election officials, and sharing precinct polling locations and election ballots where appropriate.

NOW THEREFORE, the LPSs agree as follows:

- I. **Scope of Joint Election Agreement.** The LPSs enter this Joint Election Agreement ("Agreement") for the conduct of the elections to be held from August 2022 through July 2023.
- II. **Appoint Election Officer.** The LPSs appoint the Burnet County Elections Administrator to serve as the Election Officer for each LPS in order to perform and supervise the duties and responsibilities of the Election Officer for any election from August 2022 through July 2023.
- III. **Early Voting Polling Locations.** The Early Voting locations for most elections will be at the AgriLife Auditorium, 607 N. Vandever St., Burnet, TX 78611 and the Courthouse South Annex in Marble Falls, 810 Steve Hawkins Pkwy., Marble Falls, TX 78654. In November of even years, the county will also use Granite Shoals Community Center, 1208 North Phillips Ranch Rd, Granite Shoals, TX 78654, and Bertram Library, 170 North Gabriel St., Bertram, TX 78605. The costs incurred in connection with the AgriLife Auditorium and Bertram Library Early Voting locations will be shared only by the Burnet Consolidated Independent School District, the City of Burnet, the City of Bertram, the Central Texas Groundwater Conservation District (CTGCD) and Burnet County. The costs incurred in connection with the Courthouse South Annex and Granite Shoals Community Center Early Voting locations will be shared only by the Marble Falls Independent School District, the City of Marble Falls, the City of Granite Shoals, the City of Cottonwood Shores, the City of Meadowlakes, the City of Highland Haven, the City of Horseshoe Bay, the City of Double Horn, CTGCD and Burnet County.
- IV. **Election Day Polling Locations.** Election Day voting shall be held in common precincts where appropriate at the dates, times, and locations recommended by the Election Officer and authorized and ordered by the governing body of each LPS. Those will be decided within one week after the last day to order an election.
- V. **Cost Sharing.** The LPSs agree to the cost sharing provisions below. This includes Burnet County, the school districts of the county, the cities of the county, and the Central Texas Groundwater Conservation District. Other entities pay a lump sum of \$1,000 for their election.
- VI. **Effective Date.** This Agreement becomes effective upon execution by the participating LPSs.
- VII. **Amendments.** This Agreement may not be amended or modified except in writing and executed by each LPS.

COST SHARING – NOVEMBER UNIFORM ELECTION DATE

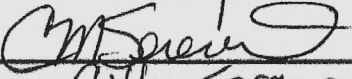
- I. The following expenses will be shared equally by all LPSs holding an election including Burnet County: the newspaper notice for the Logic and Accuracy Test of the ballots, consumable election supplies, and ballot programming.
- II. The user fees for the voting equipment, election worker payroll, and mileage payments to poll workers will follow these cost sharing arrangements:
 - a. The county will bear at least 70% of these election costs at each voting location. The remaining 30% will be shared so that 20% is paid by the Independent School District (ISD) or CTGCD associated with the polling place and the remaining 10% is paid by any/all cities equally sharing the costs. If both the ISD and CTGCD are holding elections, they each pay 10%, with any/all cities equally sharing the remaining 10%.
 - b. If there is no city election, the ISD or CTGCD associated with the polling place pays 20% or 10% each and the county the remaining 80%. Subsequently, if there is no ISD or CTGCD election, any/all cities pay 10% of the costs associated with the polling place and the county pays 90%.
 - c. If there is no city, no ISD and no CTGCD election, the county pays 100% of the costs.
- III. It is acknowledged that cost sharing expenses will fluctuate depending upon the number of required polling locations and poll workers required as General Elections, held on even-numbered years, typically require more resources than Constitutional Amendment elections, held on odd-numbered years.

COST SHARING – MAY UNIFORM ELECTION DATE

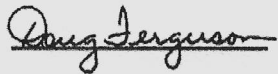
- I. The following expenses will be shared equally by all LPSs holding an election including Burnet County: the newspaper notice for the Logic and Accuracy Test of the ballots, consumable election supplies, and ballot programming.
- II. The user fees for the voting equipment, election worker payroll, and mileage payments to poll workers will follow these cost sharing arrangements:
 - a. For polling locations conducting elections of the county: the county will bear 50% of the election costs at each voting location. The remaining 50% will be shared so that 40% is paid by the Independent School District (ISD) associated with the polling place and the remaining 10% is paid by any/all cities equally sharing the costs.
 - b. If there is no city election, the ISD associated with the polling place pays 50%. Subsequently, if there is no ISD election, any/all cities pay 50% of the costs equally.
 - c. If there is no city or ISD election the county pays 100%.
 - d. For polling locations NOT conducting elections of the county: the ISD pays 80% and any/all cities pay 20% equally.
 - e. If there is no city election, the ISD pays 100%.
 - f. If there is no ISD election, any/all cities pay 100% equally.

A cost estimate for the LPS election will be submitted upon request.

APPROVED BY THE GOVERNING BODY OF City of Double Horn in its meeting held the 14th day of July, 2022, and executed by its authorized representative.

By: 
Name: Cathy Sereno
Title: Mayor

ACKNOWLEDGED BY:



Doug Ferguson
Elections Administrator, Burnet County, Texas

June 29, 2022

Date