



**CITY OF DOUBLE HORN
MINUTES
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: 7PM
2. Rollcall to Confirm Quorum
Aldermen John Osborne, Jim Millard, Bob Schmitz, Tom King, RG Carver, and Mayor Cathy Sereno were present.
3. Invocation: Alderman Carver
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

Motion: Alderman Millard moved to approve the minutes from the July 14th meeting.
Second: Alderman Osborne seconded the motion.
Vote: The vote was unanimous, and the motion carried.
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.
No one signed up to speak on any non-agenda items.
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
Mayor gave an update on the final report.

B. Treasurer's Report

1) Monthly Financial Reports

The treasurer presented the reports to the Council.

Motion: Alderman Schmitz moved to sweep the balance of \$332.60 the Property Tax Account into the Second: Alderman King seconded the motion.

Vote: The vote was unanimous, and the motion carried.

C. Emergency Management Team Update including:

Emergency Management Coordinator Harry Brunner presented the committee's update.

1) Update on Featured Speaker event, "**Stop the Bleed**," sponsored by the Emergency Management Team

D. Zoning & Ordinance Committee Update

Alderman Carver presented an update on progress.

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

IGS General Manager Joe Crownover provided an educational presentation.

F. Discuss and consider action on project(s) to improve road safety working in partnership with DHIA Board

Alderman Schmitz presented the update to the Council.

- 1) Road Sign Project – status update
- 2) Lighting Project

Action Item: The Mayor is working with City Attorney working up a contract with DHIA spelling out what the City is willing to pay for in the installation.

Action Item: The Mayor working with the County developing an interlocal agreement to coordinate the county's help in installation of the signage.

G. Discuss and consider action on new committee: Joint Double Horn Improvement Association /City of Double Horn Security Committee

Alderman Osborne presented an update from the 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

Double Horn Creek Water Supply Corporation President Curtis Raetz made his update to the Council.

I. Discuss and consider action required to finalize the **FY2022 - 2023 Budget Planning Cycle/Budget Calendar** including:

Mayor presented the Proposed Budget for Fiscal Year 2022-2023 and the Budget calendar.

- 1) Presentation of Proposed Fiscal Year 2022 – 2023 Budget
- 2) Schedule Budget/Tax Hearing

Mayor set Budget Hearing for September 8th held during the next Regular Meeting.

J. Discuss and consider approving an **Order for the General Election** to take place on November 8, 2022, **Ordinance 2022-ORD030**

Motion: Alderman Schmitz moved to approve **Ordinance 2022-ORD030, an Order for the November 8, 2022 General Election.**

Second: Alderman Millard seconded the motion.

Vote: The vote was unanimous and the motion carried.

- 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
 - Discuss and consider action on opportunities partnering with Double Horn Creek Water Supply Corporation to promoting water conservation and protecting water resources.

8. Adjournment: Time 9:08 PM

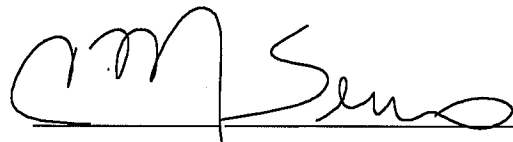
Motion: Alderman Carver moved to adjourn the meeting.

Second: Alderman King seconded the motion.

Vote: The vote was unanimous, and the motion carried. The Council will reconvene at 7pm on September 8th, 2022 in the City Hall offices at 1033 Vista View Trail, Suite 100.

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.



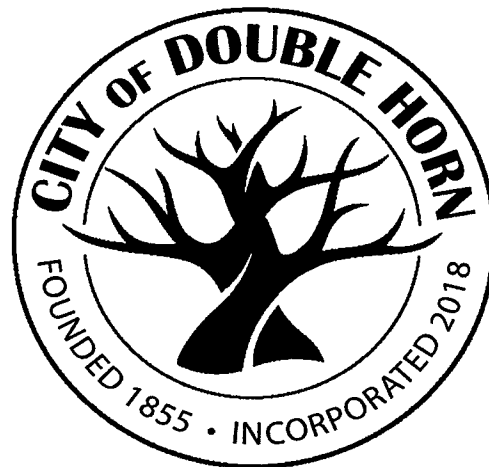
Cathy Sereno, Mayor

Attested by:



Karen Maxwell, City Secretary

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	50.00	55.00	-	-	-	-	-	-	-	-	55.00	1,800.00	3.06%
6400 Membership Fees	-	-	-	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	\$48,983.47	\$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

City of Double Horn Legal Expense & Payment Detail FY2021-2022

7/31/22

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

August 11, 2022

EMERGENCY MANAGEMENT Report to the City of Double Horn

1. Emergency Management Team Training Status

No training reported this month.

2. Warn Central Texas Program

Our contact at CAPCOG that had been providing Double Horn signup information has left. We have received data from Matt Zimmerman, Crisis Information Systems Coordinator – Homeland Security that conflicts with data previously provided. We are currently trying to sort this out.

3. Current status on our registration with TDEM GMS for American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF).

Notified that Ms. Emily Buchanan is no longer a member of Senator Cornyn's team. Our case has now been transferred to Ms. Brianna Miller. She is out of town this week but her file notes indicated that she checked on it yesterday. Still no response. The case was refiled on February 2, 2022. Received an email yesterday evening from Suzanne Schutze, Director of Constituent Services for Senator Cornyn informing me that she is following up as well.

4. Burn Ban

Burnet County and ESD9 have reinstated a burn ban effective 3/9/22. The Burn Ban is still in effect.

5. Sam.Gov Update

The city's registration with SAM.gov has been renewed and now expires on June 13, 2023. We are currently working on correcting minor issues with the address. Should be completed within days.

6. State of Texas Emergency Assistance Registry (STEAR)

No update.

7. Fire Extinguisher Training

Fire Chief Stacks advised on 8/11/22 that the training simulator in Marble Falls has been sent back to the manufacturer for repair. He confirmed that we are on his list for training as soon as the machine is back in service.

8. "Stop the Bleed" training for featured speaker program

Spoke with Marble Falls Area EMS, Captain Michelle Schwake today and she is still committed to providing the class here in Double Horn. Currently working out potential days where she would be available. schedule this class.

Harry Brunner
Double Horn EMC
Cell: 949-293-3978

Copies:

Emergency Management Team Members:

Paul Graeber
Alderman -Jim Millard
Alderman - John Osborne
Curtis Raetz
Laura Rathe; Wendy Wright

City Officers

Mayor - Cathy Sereno
City Secretary - Karen Maxwell

A. Subdivision Ordinance Purpose:

1. Protect and provide for the public health, safety and general welfare of the community
2. To guide property owners and applicants in the correct procedures to be followed
3. To improve construction standards and encourage most effective use of land for future growth.

B. Code of Ordinance Review for applicability to CDH

1. Reviewing feedback from Council members
2. Assess approval process appropriate for CDH

C. Analysis & Comparison

1. Surrounding Cities Land Use Platting and Development Processes
2. Present needs vs. future, ie ETJ submittals
3. Establishing framework for needed vs. not, ie boat docks, lake frontage requirements
4. Commercial Development requirements
5. Prevent pollution of the air, streams of water, adequacy of drainage facilities
6. Preserve the integrity, stability and beauty of the community
7. Encourage the orderly and beneficial development of all parts of the community

D. Subdivision Ordinance

1. Adoption of International Building Code as Standard (2015) as a standard
2. Jurisdiction within City/ETJ -what projects required permits, plats, etc.
3. Coordination w/ county offices/departments, DH Water department, application process
4. Authority of decision makers, ie city council, county engineers, & processes, etc.
5. Filing fees, forms, recording methods, sequences to follow, time frames
6. Enforcement/violations- appeals process/time frame

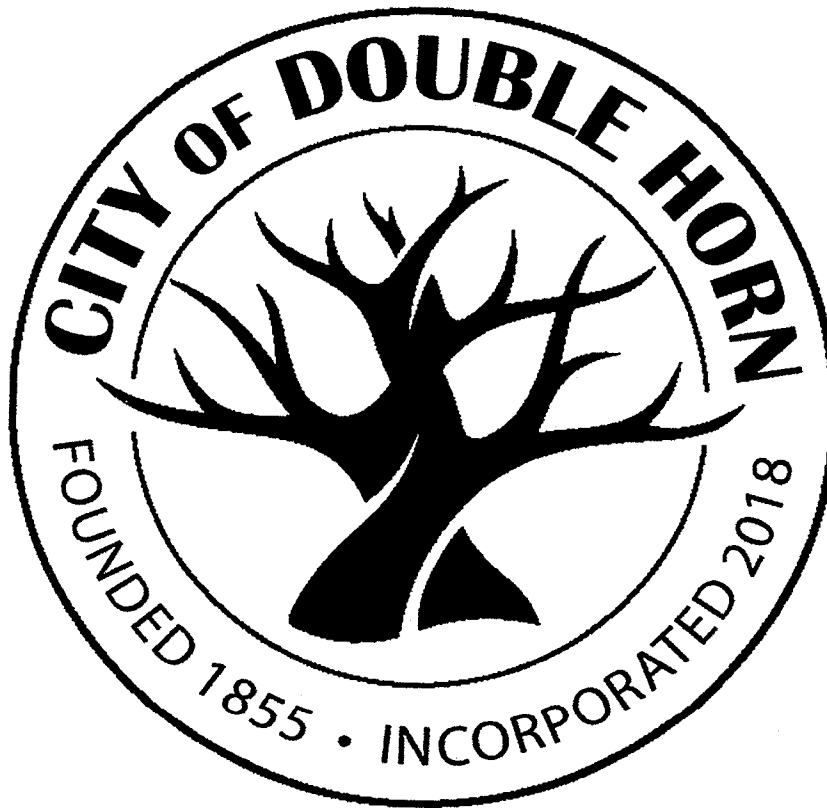
E. Application Process

1. Sequences of stages required **prior** to approvals- ie, building permits requirements, water tap fees paid, ACC approvals
2. Application and date requirements
3. Names, addresses, phone #'s etc.
4. Timing allotments for each approval

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

FY2022 - 2023

08/08/22
[Handwritten 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.*

Estimated Beginning Fund Balance	FORECAST												BUDGET
	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	

Revenues	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	BUDGET
4000 Ad Valorem Taxes	3,248.28	2,786.73	16,606.04	34,740.94	16,581.23	1,054.58	2,470.95	236.58	2,398.14	337.84	833.73	115.48	81,410.53
4002 Permits and Fees	-	-	1,000.00	-	-	-	-	-	-	-	-	-	1,000.00
Total Revenue	3,248.28	2,786.73	17,606.04	34,740.94	16,581.23	1,054.58	2,470.95	236.58	2,398.14	337.84	833.73	115.48	82,411
	4%	3%	21%	42%	20%	1%	3%	0%	3%	0%	1%	0%	100%

Expenses	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	BUDGET	Notes:
6000 Salaries & Wages	479.11	479.11	479.11	479.11	479.11	479.11	479.11	479.11	479.11	479.11	479.11	479.11	5,749.32	
6010 Taxes - Payroll	36.73	36.73	36.73	36.73	36.73	36.73	36.73	36.73	36.73	36.73	36.73	36.73	440.76	
6020 Workmans Comp Insurance	105.00	-	-	-	-	-	-	-	-	-	-	-	105.00	
6100 Computer Equipment	-	500.00	-	-	-	-	-	-	-	-	-	-	500.00	
6110 Office Equipment	-	2,000.00	-	-	-	-	-	-	-	-	-	-	2,000.00	
6130 Office Supplies	34.71	34.71	334.71	34.71	34.71	34.71	34.71	334.71	34.71	34.71	34.71	34.71	2,000.00	Estimate okay - any increase/decrease not significant
6140 Software	130.40	130.40	130.40	130.40	130.40	130.40	240.40	330.40	130.40	130.40	130.40	130.40	1,016.52	Computer monitor
6200 Email Maintenance	78.20	464.31	-	-	-	89.87	-	-	130.40	130.40	130.40	130.40	1,874.80	Fireproof safe
6230 Website Maintenance	233.09	-	21.28	-	-	212.98	-	-	-	-	-	-	632.38	
6240 Rent or Lease of Buildings	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00	234.26	estimated increase 0.5%
6250 Internet	128.43	128.43	128.43	128.43	157.97	157.97	157.97	157.97	157.97	157.97	157.97	157.97	1,777.48	estimated increase 0.5%
6255 Phone Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	estimated increase in February, discount deduction
6260 Insurance - TML	2,500.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	2,500.00	TML increase for contents
6270 Utilities	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	estimated slight increase for addl * mtg usage
6280 Legal & Professional Fees	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3,000.00	
6290 Consulting Services	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	1,800.00	
6300 Accounting	270.00	-	591.00	-	-	-	120.00	-	-	-	-	-	981.00	Added Govt Finance Officers Assoc's and COSTCO
6400 Membership Fees	375.00	-	375.00	-	-	375.00	-	-	-	-	-	-	1,500.00	Added funds for pens & polo shifts
6410 Legal Posting	500.00	-	-	-	-	-	-	-	-	-	-	-	500.00	
6411 Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	
6420 Rent/Meeting Expenses	280.00	-	-	-	-	-	-	-	-	-	-	-	-	Based on estimate given to use by BCAD
6430 Tax Collection Fees	1,209.04	-	-	325.94	-	500.00	-	-	-	325.94	-	-	1,303.76	Need to revisit this process + equip needed with Council
6440 Municipal Court Costs	500.00	-	-	-	-	-	-	500.00	-	-	-	-	500.00	Need to revisit this process + equip needed with Council
6450 Code Enforcement	500.00	-	-	-	-	-	-	-	-	-	-	-	75.00	
6465 Bank Fees	75.00	-	-	-	-	-	-	-	-	-	-	-	75.00	
6500 Training and Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	
6600 Office Remodel	3,336.50	-	-	-	-	-	-	-	-	-	-	-	1,000.00	
6610 City Improvement Projects	2,318.87	-	-	-	-	-	-	-	-	-	-	-	3,336.50	
Total Expenses	69,584.08	7,198.69	4,480.66	5,451.32	4,188.92	36,991.77	6,119.86	5,188.92	4,188.92	4,989.86	4,188.92	4,188.92	32,000.00	Signage project, Water Conservation, Lighting Security
Net Operating Income	10,840.08	(5,065.24)	(4,411.96)	13,125.38	12,392.31	(35,937.19)	(3,648.91)	(4,952.34)	(1,790.78)	(4,552.02)	(3,355.19)	(4,073.44)	12,020.26	

Less cash payments for legal Agreement
 Add'l cash to reserve
 Estimated Ending Fund Balance

<< Remaining to allocate to projects
 General Fund Balance (0.00)
 Reserve Fund Balance 12,040.99
 Total Funds 12,040.99
 * need to increase reserve to 3 months
 \$3k-\$5k/month
 \$9k-\$10.5k total
 Current reserve + 2 add'l months \$3k



City of Double Horn

Balance Sheet
As of June 30, 2022

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Operating	
1005 Property Tax	47,567.30
1010 Reserve Account	2,339.63
Total Bank Accounts	6,020.73
Other Current Assets	\$55,927.66
1150 Prepaid Expenses	
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	
Total Accounts Payable	35,095.56
Credit Cards	
2301 TCM Bank Visa Credit Card	
2302 Costco CitiBank Credit Card	158.90
Total Credit Cards	26.95
Other Current Liabilities	\$185.85
2171 Accrued Expenses	
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.org

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 ceilings (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. *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. 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> 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> 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> 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> E. Add Line 30 to 31D.	\$ <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 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> 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ 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> 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> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <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.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <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>	\$ 0.0000 /\$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.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	\$ <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.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>0</u>
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>110,913,529</u>
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.0000</u> /\$100
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <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. 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(f)
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(f)

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 § 120.007(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
8 Proposed Budget Submitted	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 ii Notice Deadline	27	28
29	30	31				

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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 Vote ⁱⁱⁱ (No Hearing)			
5	6	7	Budget Hearing ^{iv} 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.