CITY OF DOUBLE HORN, TEXAS
ORDINANCE NO. 2026-ORD055

AN ORDINANCE OF THE CITY OF DOUBLE HORN, TEXAS APPROVING AND ADOPTING A BUDGET AND APPROPRIATING RESOURCES FOR THE CITY OF DOUBLE HORN, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR THE FILING OF THE BUDGET IN THE OFFICE OF THE CITY SECRETARY; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, pursuant to the laws of the State of Texas, the Mayor of the City of Double Horn, Texas ("Double Horn") has submitted to the City Council of the City of Double Horn, Texas (the "City Council") the proposed budget of the revenues and the expenditures for conducting the affairs of the City and providing a complete financial plan for the fiscal year beginning October 1, 2026 and ending September 30, 2027 and has filed the same with the City Secretary (the "Budget"); and

WHEREAS, the proposed budget was filed by the Mayor with the City Secretary at least 15 days prior to the date of the public hearing and at least 30 days before the date of adoption hereof; and

WHEREAS, the City, in accordance with law, posted the proposed budget on its internet website and made the same available for inspection by any person, and held a public hearing on September 10, 2026, regarding the proposed budget and provided notice of such public hearing, and during the public hearing on the budget, all interested persons were allowed to be heard for or against any item contained in said budget, and all said persons were heard, after which the public hearing was closed; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the budget hereinafter set forth is proper and should be approved and adopted; and

WHEREAS, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the Budget have been performed or completed in the manner and form set forth by law.

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

SECTION 1: Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2: Adoption of Budget. The Budget attached hereto as Exhibit "A" is hereby approved in all respects and the Budget is adopted for the City's fiscal year beginning October 1, 2026 and ending September 30, 2027.

SECTION 3: Appropriation. That there is hereby appropriated the amount shown in said Budget necessary: (i) to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt of said City, if any; and (ii) to provide for the payment of expenditures as shown in the Budget.

SECTION 4: Budget Amendments. Expenditures during the 2026-2027 fiscal year shall be made in accordance with this Budget and this Ordinance, unless otherwise authorized by an ordinance duly enacted in accordance with state law. Pursuant to state law, no expenditure of the funds of the City shall hereafter be made except in compliance with the budget and applicable state law; provided, however, that in case of grave public necessity emergency expenditures to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original budget, may from time to time be authorized by the City Council as amendments to the original budget. Pursuant to state law, the Council may make emergency appropriations to address a public emergency affecting life, health, property or the public peace and other appropriations as authorized thereby.

SECTION 5: Savings/ Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring before the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 6: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Double Horn hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 7: Filing of Budget. A true and correct copy of the approved Budget shall be filed in the office of the City Secretary.

SECTION 8: Effective Date. This Ordinance shall become effective from and after its passage and adoption.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, on this 10th day of September, 2026, by the following roll call vote:

Mayor Cathy Sereno	No Vote
Mayor Pro Tem Bob Schmitz	Aye
Alderman James Kimber	Aye
Alderman Marty Polluconi	Aye

Alderman Laura Rathe	Aye
Alderman Glen Stafford	Aye
Alderman Marty Polluconi	Aye

Cathy Sereno, Mayor

ATTEST:

Christina McDonald, City Secretary

APPROVED ONLY AS TO FORM:

Josh Brockman-Weber, City Attorney

"EXHIBIT A"
(Attached)

ADOPTED BUDGET
CITY OF DOUBLE HORN, TEXAS
FISCAL YEAR 2026 - 2027
COVER SHEET

1. NOTICE: The Tax Rate in this budget is the No-New-Revenue Rate of 0.0606/$100 and will raise an estimated revenue of $92,280.00

2. RECORD VOTE: The record vote of each member of the City Council voting on the adoption of this budget is:

Mayor Cathy Sereno	(does not vote)
Councilmember Marty Polluconi	Aye
Councilmember Glen Stafford	Aye
Councilmember Bob Schmitz	Aye
Councilmember James Kimber	Aye
Councilmember Laura Rathe	Aye

3. PROPERTY TAX RATES:

	FY 2025-2026	FY 2026 - 2027
Property Tax Rate	0.0652	0.0606
No-New Revenue Rate	0.0652	0.0606
No-New Revenue Maintenance and Operations Tax Rate	0.0652	0.0606
Voter-Approval Tax Rate	0.0737	0.0714
Debt Rate	0.0000	0.0000

4. TOTAL AMOUNT OF DEBT OBLIGATIONS: NONE

City of Double Horn

APPROVED Budget: City of Double Horn for FY26-27

October - September

	FY 25-26	FY 25-26	FY 26-27												
	Budget	Forecast	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	APPROVED BUDGET	Notes:
Estimated Beginning Fund Balance	**38,535.21**		-	-	-	-	-	-	-	-	-	-	-	-	**49,942.55**	6/30/25 Balance less forecasted expenses
Revenues																
4000 Ad Valorem Taxes	91,510.00														**92,280.00**	ATV=$152,278,023*.0606/$100 (NNR)
4002 Permits and Fees	1,000.00	***1,000.00***			1,000.00										**1,000.00**	SCS Blasting Permit
4003 Other																
Total Revenue	**92,510.00**														**93,280.00**	
Expenses																
6000 Salaries & Wages	15,546.48	***10,765.65***	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	1,295.54	**15,546.44**	City Sec w/rate inc (9hrs/wk) + Treasurer (4hrs/wk)
6010 Taxes - Payroll	1,216.80	***864.08***	101.40	101.40	101.40	101.40	101.40	101.40	101.40	101.40	101.40	101.40	101.40	101.40	**1,216.80**	same (flat to last year budget)
6020 Workmen's Comp Insurance	1,075.00	***1,075.00***													**1,100.00**	New Minimum:Covers up to 3 FT employees
6100 Computer Equip & Services	1,650.00	-													**1,000.00**	Est Annual computer service fees
6110 Office Equipment	400.00	***55.00***													**510.00**	Printer Maintenance/Repair/Fire Ext Mnt
6130 Office Supplies	1,000.00	***900.00***													**1,000.00**	Includes Cleaning supplies, ink
6140 Software	2,000.00	***1,764.73***													**2,000.00**	QBO (JRBT), XVPN, Bitd, MS, Adobe Pro
6205 Cleaning Services	1,800.00	***1,800.00***	150.00	1,100.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	**2,750.00**	$75/service, 2 times/mon + Carpet Clng ($950)
6220 Email Maintenance	1,340.00	***1,188.00***													**1,355.00**	8 email w/Adv Email Security (inc Treasurer)
6225 Emergency Mgmt. Team	700.00	***250.00***													**700.00**	Text Magic & Supplies
6230 Website Maintenance	344.00	***340.00***													**350.00**	GoDaddy: website & .org & .com Domain
6240 Rent/Lease of Building	22,200.00	***22,200.00***	1,850.00	1,850.00	1,850.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	**25,350.00**	New Lease Agreement 1/1/26
6245 Security Cameras	12,000.00	***12,000.00***											12,000.00	3,750.00	**15,750.00**	4 Existing Cameras, adding 5th to cover gap at VVT
6250 Internet/Phone	1,860.00	***1,843.78***	160.17	160.17	160.17	160.17	160.17	160.17	160.17	160.17	160.17	160.17	160.17	160.17	**1,922.04**	Current rate + 3% est increase
6260 Insurance - TML	5,892.00	***5,850.66***													**6,115.00**	New premium per TMLIRP M. Sherry
6270 Utilities	900.00	***860.00***	75.00	75.00	75.00	75.00	75.00	75.00	75.00	95.00	95.00	95.00	95.00	95.00	**1,000.00**	PEC - 11% increase
6280 Legal & Professl Fees	9,000.00	***483.50***													**9,000.00**	Flat to last years budget
6290 Consulting Services	3,000.00	***300.00***													**6,000.00**	CPA Review Policies/Financials/ADA Compliance
6300 Accounting	6,880.00	***6,190.00***	540.00	740.00	540.00	740.00	540.00	540.00	540.00	540.00	540.00	540.00	540.00	540.00	**6,880.00**	ORW (Bookeeping Service) per Lisa Melton
6400 Membership Fees	1,000.00	***1,083.00***													**1,245.00**	TML, CAPCOG,ICC, Costco, Amazon B2B
6410 Legal Posting	600.00	***559.00***													**600.00**	ORD, Tax/Budget Hearings, Filings as required
6411 Advertising/Promo	500.00	***215.00***													**500.00**	City promotion materials/handouts & events
6430 Tax Collection Fees	1,447.30	***1,447.30***			379.16			379.15			379.15			379.15	**1,516.61**	Based on estimate provided by BCAD
6440 Municipal Court Costs	1,000.00	-													**1,000.00**	ORD enforcement/events
6450 Code Enforcement	1,000.00	-													**1,000.00**	ORD enforcement/events, signage
6460 Election Fees	75.00	***75.00***													**100.00**	Unopposed Annual Election Fee
6500 Training and Travel	500.00	-													**500.00**	Council, C/S, New Treasurer, EMT
6610 City Improvement Projects	20,118.63	***5,387.50***													**16,215.66**	Water Conservation/Source & Safety/Security, ADA Compliance Project(s): Allocation by Council vote
6620 Water Smart Rebate	7,500.00	***1,350.00***													**5,000.00**	Funding for WaterSmart Rebate Program
NEW Firewise Rebate	-	-													**5,000.00**	New: Firewise Rebate Program: Rural Fire Conn, brush clearing
Total Expenses	**122,545.21**	***78,847.20***	**4,172.11**	**5,322.11**	**4,551.27**	**4,722.11**	**4,522.11**	**4,901.26**	**4,522.11**	**4,542.11**	**4,921.26**	**4,542.11**	**16,542.11**	**8,671.26**	**132,222.55**	
Net Operating Income	**8,500.00**		**(4,172.11)**	**(5,322.11)**	**(4,551.27)**	**(4,722.11)**	**(4,522.11)**	**(4,901.26)**	**(4,522.11)**	**(4,542.11)**	**(4,921.26)**	**(4,542.11)**	**(16,542.11)**	**(8,671.26)**		
Payments for Litigation Agreement			(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	(500.00)	**(38,942.55)**	
SH71 Safety Fund								(5,000.00)							**(6,000.00)**	
Addl' Cash to Reserve			-	-	-	-	-	-	-	-	-	-	-	-	**(5,000.00)**	Reserved for West Trail (Project date 4/2028)
Estimated Ending Fund Balance															-	**<< Remaining to allocate**

	Operating Fund Balance	-
6/30/2026	* Reserve Fund Balance	$32,593.57
	Total Funds	**32,593.57**

*Reserve Fund Balance includles 3-4 months expenses, $10K SH71 Fund & accrued interest.