

**CITY OF DOUBLE HORN, TEXAS
ORDINANCE NO. 2025-ORD051**

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, 2025 AND ENDING SEPTEMBER 30, 2026; 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, 2025 and ending September 30, 2026 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 prior to 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 11, 2025, regarding the proposed budget and provided notice of such public hearing, and during the public hearing on the budget, all interested persons were given the opportunity 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, 2025 and ending September 30, 2026.

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 2025-2026 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 prior to 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 11th day of September, 2025, by the following roll call
vote:

Mayor Cathy Sereno (No Vote)

Alderman Glen Stafford	<u>Yea</u>	Nay	Abstain	Absent
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Alderman Bob Schmitz	Yea	Nay	Abstain	<u>Absent</u>
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Alderman Laura Rathe	<u>Yea</u>	Nay	Abstain	Absent
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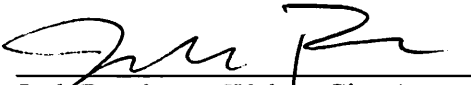
Alderman James Kimber	<u>Yea</u>	Nay	Abstain	Absent
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Cathy Sereno, Mayor

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 2025 - 2026
COVER SHEET**

1. NOTICE: The Tax Rate in this budget is the No-New-Revenue Rate of 0.0652/\$100 and will raise an estimated revenue of \$91,510.

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)

Alderman Geln Stafford Yea

Alderman Bob Schmitz Absent

Alderman James Kimber Yea

Alderman Laura Rathe Yea

3. PROPERTY TAX RATES:

	FY 2024-2025	FY 2025-2026
Property Tax Rate	0.0641	0.0652
No-New Revenue Rate	0.0641	0.0652
No-New Revenue Maintenance and Operations Tax Rate	0.0641	0.0652
Voter-Approval Tax Rate	0.0704	0.0737
Debt Rate	0.0000	0.0000

4. TOTAL AMOUNT OF DEBT OBLIGATIONS: NONE

City of Double Horn
APPROVED Budget: City of Double Horn Planning for FY25-26
October - September

FY 24-25		FY 24-25		FY 25 - 26												APPROVED BUDGET	Notes:
	Budget	Forecast		Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26		
Estimated Beginning Fund Balance	50,123.25	38,535.21		-	-	-	-	-	-	-	-	-	-	-	-	38,535.21	6/30/25 Balance less forecasted expenses
Revenues																	
4000 Ad Valorem Taxes	89,349.40	88,962.00														91,510.00	ATV=\$140,352,039 * .0652/100 (NNR Tax Rate)
4002 Permits and Fees	1,000.00	1,000.00				1,000.00										1,000.00	SCS Blasting Permit
4003 Other																	
Total Revenue	90,349.40	89,962.00														92,510.00	
Expenses																	
6000 Salaries & Wages	10,866.96	10,866.96		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	15,546.48	City Sec w/rate inc (9hrs/wk) + Treasurer (4hrs/wk)
6010 Taxes - Payroll	833.04	833.04		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
6020 Workmen's Comp																	New Minimum:Covers up to 3 FT employees
Insurance	1,050.00	1,029.00		1,075.00												1,075.00	iPads & cases for Council members
6100 Computer Equipment	1,200.00	1,300.00		1,650.00												1,650.00	Printer Maintenance/Repair
6110 Office Equipment	400.00	76.60														400.00	Includes Cleaning supplies, ink
6130 Office Supplies	1,000.00	1,000.41														1,000.00	QBO, XVPN, Bitd, MS, Adobe Pro
6140 Software	2,000.00	1,946.37														2,000.00	\$75/service, 2 times per month
6205 Cleaning Services	1,800.00	1,800.00		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	8 email w/Adv Email Security(5% inc)
6220 Email Maintenance	1,114.32	1,187.86			985.00				190.00							1,340.00	Text Magic & Supplies
6225 Emergency Mgmt. Team	1,000.00	588.00														700.00	GoDaddy: website & .org & .com Domain
6230 Website Maintenance	320.88	339.43														344.00	Lease Agreement renews 1/1/26
6240 Rent/Lease of Building	22,200.00	22,200.00		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	1,850.00	22,200.00	4 Camera's - no price inc per A Spees
6245 Security Cameras	13,300.00	15,878.08														12,000.00	Run rate + 3% est increase
6250 Internet/Phone	1,740.00	1,746.48		155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	155.00	1,860.00	New minimum premium per TMURP
6260 Insurance - TML	5,390.00	5,282.20		5,892.00												5,892.00	PEC - flat to last years budget
6270 Utilities	900.00	823.41		75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	900.00	Flat to last years budget
6280 Legal & Professi Fees	9,000.00	3,253.50		750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	9,000.00	CRA Review of Policies (est)
6290 Consulting Services	3,000.00	-														3,000.00	ORDW (Bookeeping Service) per Lisa Melton
6300 Accounting	6,200.00	6,195.00		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	TML, CAPCOG,ICC, Costco
6400 Membership Fees	921.00	821.00														1,000.00	ORD, Tax/Budget Hearings: as required
6410 Legal Posting	700.00	551.00														600.00	City promotion materials/events
6411 Advertising/Promo	1,500.00	1,397.00														500.00	Based on estimate \$1447.30 provided by BCAD
6430 Tax Collection Fees	1,426.14	1,426.14				361.83			361.83				361.82		361.82	1,447.30	ORD enforcement/events
6440 Municipal Court Costs	1,000.00	-														1,000.00	ORD enforcement/events, signage
6450 Code Enforcement	1,000.00	1,041.29														1,000.00	Unopposed Annual Election Fee+Special Election
6460 Election Fees	75.00	75.00														75.00	Council, C/S, New Treasurer, EMT
6500 Training and Travel	500.00	-														500.00	
6610 City Improvement Projects	24,035.33	139.99														20,118.63	Water Conservation/Source & Safety/Security, ADA
6620 Water Smart Rebate	10,000.00	2,938.09														7,500.00	Compliance Project(s): Allocation by Council vote
Total Expenses	124,472.65	84,735.85		13,533.94	6,101.94	5,278.77	5,116.94	4,916.94	5,468.77	4,916.94	4,916.94	5,278.76	4,916.94	16,916.94	5,278.76	122,545.21	Funding for WaterSmart Rebate Program
Net Operating Income				(13,533.94)	(6,101.94)	(5,278.77)	(5,116.94)	(4,916.94)	(5,468.77)	(4,916.94)	(4,916.94)	(5,278.76)	(4,916.94)	(16,916.94)	(5,278.76)	8,500.00	
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)	(6,000.00)	
SH71 Safety Fund																	
Add'l Cash to Reserve																(2,500.00)	
Estimated Ending Fund Balance																(0.00)	<< Remaining to allocate

Operating Fund Balance	(0.00)	
7/31/2025 * Reserve Fund Balance	\$32,516.74	3-4 months expenses & includes \$10K SH71 Fund
Total Funds	32,516.74	