



DOUBLE OAK

Town of Double Oak
Town Council – Public Meeting

Double Oak Town Hall
320 Waketon Road, Double Oak
TX 75077

Monday, August 17, 2020
7:00 p.m.

In response to the coronavirus pandemic, effective March 16, 2020, Texas Governor Abbott suspended certain Open Meeting rules to allow meetings of government bodies that are accessible to the public to decrease large groups of people from assembling. The suspension temporarily removes the requirement that government officials and members of the public be physically present at a meeting location. The town's online public meetings can be viewed online during the meeting.

There will be limited seating in the Mayor Bill Wilkinson Community-Government Room to allow for social distancing. Meeting participants may be asked to wait in the lobby until their name is called.

● **Facebook Live** on the facebook.com/doubleoaktx/ (*Anonymous viewing*)

● **Email Town Secretary Eileen Kennedy** (eileen.kennedy@doubleoak.texas.gov)

- Residents can participate by emailing their questions/comments for the meeting.
- Emails must be received by 5:00 p.m. the day of the meeting.

Please state whether your emailed comment is regarding a specific agenda item or a non-agenda item. Your comment will be read into the record during the meeting. (must be within the 3-minute time limit)

- I. Opening:
- Call to Order
 - Roll Call
 - Invocation
 - Pledge of Allegiance – American Flag
 - Pledge of Allegiance – Texas Flag

“Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.”

II. Citizens comments

- III. Consent Agenda - All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda. Information concerning consent agenda items is available for public review.

1. Consideration on minutes from the August 3, 2020 meeting.
2. Consideration on invoice for maintenance and repair of Town easement located on Oak Trail Drive in the amount of \$20,000.
3. Consideration on invoice for replacing Oakview Drive street culvert and related in the amount of \$30,000.
4. Proclamation in support of United Way of Denton County.

IV. Mayor, Council Members and Staff reports:

5. Mayor and Council
6. Public Works - Code Enforcement – Animal Control
7. Administration
8. Public Safety
9. Roads and Drainage Committee

V. New business agenda (consideration and action):

10. Discussion, consideration, and action on setting the maximum proposed tax rate for fiscal year 2020-2021

Presentation: Treasurer Billie Garrett

11. Discussion on 2020-2021 fiscal year budget and tax rate.

Presentation: Town Treasurer Billie Garrett

12. Citizens comments

13. Council – staff announcements and comments:

- Public Hearing on the proposed fiscal year 2020-2021 budget and proposed fiscal year 2020-2021 tax rate will be on September 21, 2020 at 7:00 p.m. at Town Hall.

14. Adjournment

As authorized by Section 551.071 of the Texas Government Code, this meeting may be convened into closed Executive Session for the purpose of seeking confidential legal advice from the Town Attorney, or on any other item covered under the code, on any agenda item listed herein.

The Town of Double Oak reserves the right to reconvene, recess or realign the Regular Session or called Executive Session or order of business at any time prior to adjournment.

I certify that the above notice of meeting was posted by Friday, August 17, 2020 by 4:00 p.m. on:

- 1) Bulletin boards located in the Town Hall Parking Lot at 320 Waketon Road, Double Oak, Texas
- 2) On the Town's website (<https://doubleoak.texas.gov>)

Eileen Kennedy

Town Secretary

PUBLIC PARTICIPATION If you wish to address the Council, please sign the "CITIZENS WHO WISH TO SPEAK TO THE TOWN COUNCIL" sheet before the meeting begins. Pursuant to Section 551.007 of the Texas Government Code, citizens wishing to address the Council for items listed as public hearings will be recognized when the public hearing is opened. For citizens wishing to speak on a non-public hearing item, they may either address the Council during the Citizen Comments portion of the meeting or when the item is considered by the Town Council.

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the Town Secretary's office at 972.539.9464, fax 972.539.9613 or email to ekennedy@double-oak.com for additional information.

**UNAPPROVED –
NOT FOR
PUBLICATION**

STATE OF TEXAS
COUNTY OF DENTON
TOWN OF DOUBLE OAK

The Double Oak Town Council met in regular session at 7:00 p.m. August 3, 2020 at the Double Oak Town Hall, located at 320 Waketon Road with the following members present to-wit:

Joe Dent	Mayor Pro-Tem
Billie Garrett	Deputy Mayor Pro-Tem
Anita Nelson	Council Member
Scott Whisenhunt	Council Member
Von Beougher	Council Member

Mayor Donnelly and Town Secretary Eileen Kennedy were absent. Also, in attendance were Assistant Town Secretary Lynn Jones and Police Chief Derrick Watson.

Mayor Pro-Tem Dent called the meeting to order at 7:00 p.m.

Council Member Whisenhunt gave the invocation and Council Member Nelson lead the Pledge of Allegiance to the American and Texas flags.

II. CITIZENS COMMENTS

There were no citizens that wanted to speak.

III. CONSENT AGENDA - All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda. Information concerning consent agenda items is available for public review.

1. Consideration and action on minutes of July 20, 2020

Garrett motioned to approve the consent agenda; Whisenhunt seconded the motion to approve the Consent Agenda.

AYE: Garrett, Dent, Whisenhunt and Beougher

NAY: None

ABSTAIN: Nelson

IV. MAYOR, COUNCIL MEMBERS AND STAFF REPORTS:

2. Mayor and Council

No report was given

3. Public Works and Code Enforcement

No report was given

4. Administration

No report was given

5. Public Safety

No report was given

6. Road and Drainage Committee

No report was given

V. New business agenda (consideration and action):

7. Discussion, consideration, and action on awarding of bid to asphalt pave Timberleaf Drive

Nelson made a motion to approve the Peachtree Construction bid of \$57,520.00 to mill and overlay Timberleaf Drive with a contingency amount for the Mayor not to exceed \$61,000.00; Beougher seconded.

AYE: Whisenhunt, Nelson, Garrett, Beougher and Dent

NAY: None

Abstain: None

Motion Carried Unanimously

8. Discussion, consideration, and action directing the town engineer to continue developing the town's storm water management drainage plan, and all matters related.

No action was taken. Council consensus was to have Halff update their fees for this project and inform the Council. The Council would like to continue with the project.

9. Discussion, consideration, and action on setting the maximum tax rate for fiscal year 2020-2021

Nelson made a motion to set the maximum tax rate for fiscal year 2020-2021 at .23; Beougher seconded.

AYE: Beougher, Whisenhunt, Nelson, Garrett and Dent

NAY: None

Abstain: None

Motion Carried Unanimously

10. Discussion, consideration, and action on setting the dates and times for Public Hearings on 2020-2021 fiscal year proposed budget and tax rate

Whisenhunt made a motion to set the date and time for the public hearing on the 2020-2021 fiscal year proposed budget and tax rate for September 21, 2020 at 7:00 p.m.; Nelson seconded.

AYE: Nelson, Whisenhunt, Garrett, Beougher and Dent

NAY: None

Abstain: None

Motion Carried Unanimously

11. Discussion, consideration, and action on Employee Benefits Renewal and Recommendation from Rodney Dryden, Wellspring Insurance Agency.

Nelson made a motion to approve Rodney Dryden's recommendation for medical, life, dental and disability insurance; Whisenhunt seconded.

AYE: Dent, Beougher, Nelson, Whisenhunt and Garrett

NAY: None

Abstain: None

Motion Carried Unanimously

12. Discussion on 2020-2021 fiscal year budget and tax rate.

Town Treasurer Billie Garrett led the review of the 2020-2021 fiscal year budget and tax rate.

13. Citizens Comments

There were no citizens that wanted to speak.

14. Council – staff announcements and comments

Deborah Schmidt 18-year anniversary with Double Oak was on August 8

Lonnie Sneed 4-year anniversary with Double Oak was on August 8

Michael Wyman 14-year anniversary with Double Oak was on August 21st.

15. Adjournment

Whisenhunt motioned; Nelson seconded to adjourn.

With no further business to come before the Council, the meeting was adjourned at 8:05 p.m.

Assistant Town Secretary

Joe Dent Mayor Pro-Tem

DOUBLE OAK CONCRETE LLC

205 Thornhill Circle
Double Oak, Texas 75077



Commercial • Residential
All types of concrete work

Estimate

Date	Estimate #
8/9/2020	1795

Name / Address
Town of Double Oak 120 Waketon Road Double Oak, Texas 75077

Ship To
Double Oak / Oakview Dr Culvert replacement

Description		Qty	Total
SCOPE OF WORK			0.00
Demo (2) head walls, saw cut and demo approximately 7' x 26' of asphalt. Remove existing culvert. Set new 18" x 20' concrete culvert, replace 5" - 6" of asphalt compacted. Replace (2) concrete had walls.			30,000.00
ESTIMATES GOOD FOR 30 DAYS			
Total			\$30,000.00
Phone #	E-mail		
817-430-8282	doubleoak_concrete@yahoo.com		



DOUBLE OAK CONCRETE LLC
205 Thornhill Circle
Double Oak, Texas 75077



Commercial • Residential
All types of concrete work

Invoice

Date	Invoice #
8/9/2020	2304

Bill To
Town of Double Oak 120 Waketon Road Double Oak, Texas 75077

Ship To
300 Oak Trail Double Oak, Texas 75077



Terms	Due Date
Due on receipt	8/9/2020

Item Code	Description	Quantity	Amount
Materials	Yards 3000 PSI concrete	8	0.00
Materials	Sticks of 3/8 rebar	40	0.00
Materials	Sod	20	0.00
Materials	10 yards load of haul off	1	0.00
Labor	Excavate bar ditch approximately 100 LF, set elevations, pour 4" flume bottom of ditch, install head wall to existing culverts and install sod.		20,000.00
Thank you for your business.		Phone # 817-430-8282	E-mail doubleoak_concrete@yahoo.com
		Total	\$20,000.00

Proclamation

United Way of Denton County

***WHEREAS**, United Way of Denton County is unparalleled in the power to convene partners, providers, and resources to address the needs of neighbors in crisis; and*

***WHEREAS**, United Way of Denton County has been identifying Denton County's needs and responding to them for over 65 years; and*

***WHEREAS**, United Way of Denton County works with a network of nonprofits across Denton County to address needs, including feeding those who face food insecurity; preparing children for success in school, work, and life; and connecting those in crisis with resources to pay bills and stay in their homes; and*

***WHEREAS**, United Way of Denton County is committed this year more than ever before to bring people together to help our communities recover and thrive;*

***NOW, THEREFORE**, I, **Mayor Mike Donnelly** do hereby proclaim **September 2020 LIVE UNITED Month** and ask you to join United Way of Denton County board, donors, volunteers, and partners in calling on all residents of Double Oak to **LIVE UNITED**.*

Mike Donnelly
Mayor of Double Oak, Texas

ATTEST:

Eileen Kennedy
Town Secretary

12:54 PM

Town of Double Oak

08/14/20

Profit & Loss Budget vs. Actual

October 2019 through September 2020

Accrual Basis

	Oct '19 - Sep...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
400000 · Tax Revenue				
401101 · Current Property Taxes-M & O	1,163,978.08	1,154,156.52	9,821.56	100.9%
401201 · Penalty & Interest	3,486.01	2,500.00	986.01	139.4%
401301 · Prior Year Property Taxes	1,704.25	2,000.00	-295.75	85.2%
401315 · Sales Taxes	415,830.28	355,000.00	60,830.28	117.1%
401601 · Franchise-Cross Timbers Water	23,207.23	15,000.00	8,207.23	154.7%
401701 · Franchise-Cable TV	33,388.41	49,000.00	-15,611.59	68.1%
401801 · Franchise-Electric	99,283.08	93,000.00	6,283.08	106.8%
401805 · Franchise-Garbage	13,231.14	12,000.00	1,231.14	110.3%
401811 · Franchise-Gas	15,875.55	12,000.00	3,875.55	132.3%
401901 · Franchise-Telephone	8,220.52	5,000.00	3,220.52	164.4%
Total 400000 · Tax Revenue	1,778,204.55	1,699,656.52	78,548.03	104.6%
420000 · Fines and Forfeitures				
420101 · Court Fines	72,685.16	110,000.00	-37,314.84	66.1%
420112 · Court Fees	8,736.84	10,000.00	-1,263.16	87.4%
Total 420000 · Fines and Forfeitures	81,422.00	120,000.00	-38,578.00	67.9%
430000 · Licenses and Permits				
430101 · Fences	680.00	1,275.00	-595.00	53.3%
430102 · Commercial Buildings	5,984.25	0.00	5,984.25	100.0%
430103 · Oil and Gas Drilling	0.00	0.00	0.00	0.0%
430201 · New Homes	7,304.50	4,000.00	3,304.50	182.6%
430202 · Erosion Control	1,650.00	825.00	825.00	200.0%
430301 · Misc Construction	16,555.00	12,000.00	4,555.00	138.0%
430401 · Roofs	765.00	850.00	-85.00	90.0%
430501 · Septic Systems	8,605.00	3,500.00	5,105.00	245.9%
430601 · Sprinkler Systems	340.00	600.00	-260.00	56.7%
430701 · Swimming Pools	2,275.00	1,625.00	650.00	140.0%
430801 · Water Wells	85.00	0.00	85.00	100.0%
430901 · Plats and Subdivision Fees	2,150.00	0.00	2,150.00	100.0%
Total 430000 · Licenses and Permits	46,508.75	24,675.00	21,833.75	188.5%
440000 · Other Revenue				
440101 · Administration Fees	2,044.00	1,500.00	544.00	136.3%
440102 · Animal Control Fees	10.00	50.00	-40.00	20.0%
440103 · Building Contributions	0.00	0.00	0.00	0.0%
440150 · FEMA Revenue	0.00	0.00	0.00	0.0%
440160 · Capital Lease Proceeds	0.00	0.00	0.00	0.0%
440201 · Interest Income	11,477.13	5,100.00	6,377.13	225.0%
440203 · Police Dept. Contracts	0.00	0.00	0.00	0.0%
440205 · Police Dept. Contributions	0.00	0.00	0.00	0.0%
440206 · Police Training Grants	0.00	0.00	0.00	0.0%
440210 · Police State Training Funds	0.00	0.00	0.00	0.0%
440700 · Insurance Proceeds	0.00	0.00	0.00	0.0%
Total 440000 · Other Revenue	13,531.13	6,650.00	6,881.13	203.5%
440300 · Charges for Services				
440301 · Lien Release	0.00	0.00	0.00	0.0%
440401 · Lot Mowing Fees	0.00	0.00	0.00	0.0%
440501 · Misc. Income	296.16	500.00	-203.84	59.2%
440601 · Sewage Service	16,377.78	24,000.00	-7,622.22	68.2%
440701 · Town Hall Rental Fees	0.00	0.00	0.00	0.0%
Total 440300 · Charges for Services	16,702.94	24,500.00	-7,797.06	68.2%
440400 · Park Funds				
440401A · Gazebo Funds	0.00	0.00	0.00	0.0%
Total 440400 · Park Funds	0.00	0.00	0.00	0.0%

Profit & Loss Budget vs. Actual

October 2019 through September 2020

	Oct '19 - Sep...	Budget	\$ Over Budget	% of Budget
440500 · Carry Over from previous year	0.00	0.00	0.00	0.0%
Total Income	1,936,369.37	1,875,481.52	60,887.85	103.2%
Gross Profit	1,936,369.37	1,875,481.52	60,887.85	103.2%
Expense				
510000 · Town Administration				
521000 · Town Salary Adjustments	0.00	0.00	0.00	0.0%
521012 · Attorney Fees	11,501.00	30,000.00	-18,499.00	38.3%
521033 · Custodial Services	4,631.63	5,500.00	-868.37	84.2%
521041 · Denton Central Appraisal Dist	5,317.08	6,700.00	-1,382.92	79.4%
521050 · Election Expense	0.00	3,500.00	-3,500.00	0.0%
521051 · Electricity	2,712.64	5,500.00	-2,787.36	49.3%
521060 · Financial Auditors	9,500.00	9,500.00	0.00	100.0%
521070 · Natural Gas	864.64	1,000.00	-135.36	86.5%
521073 · Printer Copier	4,303.96	5,000.00	-696.04	86.1%
521133 · Ordinance Codification	795.00	3,000.00	-2,205.00	26.5%
521160 · Postage	1,431.24	2,000.00	-568.76	71.6%
521200 · Tax Billing Expense	1,193.00	1,300.00	-107.00	91.8%
521201 · Communications	8,624.09	10,500.00	-1,875.91	82.1%
521220 · Water	1,075.83	2,500.00	-1,424.17	43.0%
521230 · Archive System	1,745.58	5,000.00	-3,254.42	34.9%
530050 · Ambulance Service	29,075.00	29,075.00	0.00	100.0%
Total 510000 · Town Administration	82,770.69	120,075.00	-37,304.31	68.9%
520000 · Administrative				
521010 · Advertising	187.70	1,200.00	-1,012.30	15.6%
521020 · Bank Charges	75.68	100.00	-24.32	75.7%
521030 · Cleaning Supplies	0.00	0.00	0.00	0.0%
521031 · Computer Supplies/Software	22,873.78	13,000.00	9,873.78	176.0%
521032 · Council Contingency	27,477.13	40,920.52	-13,443.39	67.1%
521034 · Technology Fund	2,141.98	4,000.00	-1,858.02	53.5%
521074 · Meetings	0.00	300.00	-300.00	0.0%
521075 · Goodwill	202.36	800.00	-597.64	25.3%
521076 · Incentive Pay	1,326.87	1,500.00	-173.13	88.5%
521090 · General Liability Insurance	2,753.29	2,164.00	589.29	127.2%
521091 · Health/Dental/Life Insurance	13,994.29	15,650.00	-1,655.71	89.4%
521130 · Membership & Dues	1,484.00	1,500.00	-16.00	98.9%
521131 · Car Maintenance-Fuel-Travel	0.00	0.00	0.00	0.0%
521150 · Office Supplies	3,908.53	6,000.00	-2,091.47	65.1%
521151 · Other Professional Services	6,770.80	10,000.00	-3,229.20	67.7%
521153 · Other Supplies	864.10	1,000.00	-135.90	86.4%
521161 · Publications & Subscriptions	180.00	300.00	-120.00	60.0%
521162 · Printing and Copying	480.12	500.00	-19.88	96.0%
521170 · Payroll Taxes - FICA	11,216.01	11,000.00	216.01	102.0%
521172 · TWC Unemployment Insurance	1,706.26	2,000.00	-293.74	85.3%
521190 · Town Secretary Salary	63,740.16	72,100.00	-8,359.84	88.4%
521191 · Longevity Pay-Administration	1,180.00	1,180.00	0.00	100.0%
521192 · Worker's Compensation Ins.	950.32	1,644.00	-693.68	57.8%
521194 · Asst Town Secretary Salary	56,661.82	63,860.00	-7,198.18	88.7%
521195 · Overtime	2,049.26	5,000.00	-2,950.74	41.0%
521196 · TMRS-Retirement	9,821.52	12,500.00	-2,678.48	78.6%
521202 · Training Seminars	435.34	7,000.00	-6,564.66	6.2%
Total 520000 · Administrative	232,481.32	275,218.52	-42,737.20	84.5%

Profit & Loss Budget vs. Actual

Accrual Basis

October 2019 through September 2020

	Oct '19 - Sep...	Budget	\$ Over Budget	% of Budget
530000 - Public Works				
521021 - Building Repair/Remodeling	3,273.91	10,000.00	-6,726.09	32.7%
521025 - Building Expenditures	1,997.82	2,000.00	-2.18	99.9%
521120 - Lien Filing Expense	126.00	100.00	26.00	126.0%
530025 - Mosquito Control Program	0.00	150.00	-150.00	0.0%
530100 - Animal Control Officer	15,771.25	17,050.00	-1,278.75	92.5%
530101 - Public Works Director Salary	0.00	0.00	0.00	0.0%
530102 - Public Works Director TMRS	0.00	0.00	0.00	0.0%
530103 - Public Works Director FICA	0.00	0.00	0.00	0.0%
530104 - Public Works Director (H/D/L)	0.00	0.00	0.00	0.0%
530105 - PW Director (TWC/Unempl Ins)	0.00	0.00	0.00	0.0%
530106 - Building Official Overtime	0.00	0.00	0.00	0.0%
530110 - Building Inspectors	33,000.00	36,000.00	-3,000.00	91.7%
530111 - Building Inspectors Phone	0.00	0.00	0.00	0.0%
530115 - Code Enforcement	0.00	0.00	0.00	0.0%
530116 - Code Enforcement Liab Ins-TML	590.00	700.00	-110.00	84.3%
530125 - Council Discretionary Fund	0.00	0.00	0.00	0.0%
530150 - Grounds Maintenance	6,702.90	8,000.00	-1,297.10	83.8%
530151 - Grounds Equipment	0.00	0.00	0.00	0.0%
530175 - Equipment Repair/Maintenance	0.00	0.00	0.00	0.0%
530180 - Minor Equipment	0.00	0.00	0.00	0.0%
530200 - Lot Mowing/Tree Trim Service	10,050.00	11,000.00	-950.00	91.4%
530201 - Public Works Training	0.00	1,000.00	-1,000.00	0.0%
530202 - Longevity Pay- Public Works	0.00	0.00	0.00	0.0%
530203 - Vehicle Payment	0.00	0.00	0.00	0.0%
530204 - Vehicle Maintenance	2,207.89	500.00	1,707.89	441.6%
530205 - Vehicle Fuel	1,324.67	250.00	1,074.67	529.9%
530206 - Uniforms	0.00	0.00	0.00	0.0%
530210 - Membership Dues/Licensing	0.00	0.00	0.00	0.0%
530230 - Other Professional Services	740.02	2,000.00	-1,259.98	37.0%
530231 - Other Supplies	0.00	1,000.00	-1,000.00	0.0%
530235 - Printing	50.08	100.00	-49.92	50.1%
530240 - Postage	0.00	0.00	0.00	0.0%
530245 - Computer Support	3,511.58	3,000.00	511.58	117.1%
530260 - Septic Inspections	1,760.00	5,000.00	-3,240.00	35.2%
530270 - Sewage Services	17,932.32	24,000.00	-6,067.68	74.7%
530271 - Vehicle Reimbursement	0.00	0.00	0.00	0.0%
530272 - Incentive Pay	0.00	0.00	0.00	0.0%
530273 - Worker's Compensation Ins	0.00	0.00	0.00	0.0%
530277 - General Liability Insurance	0.00	0.00	0.00	0.0%
530280 - Hazardous Waste Disposal	0.00	0.00	0.00	0.0%
531020 - Credit Card Convenience Fee	0.00	0.00	0.00	0.0%
531201 - Weather Siren	0.00	0.00	0.00	0.0%
Total 530000 - Public Works	99,038.44	121,850.00	-22,811.56	81.3%
540000 - Streets and Drainage				
540019 - Engineering General	21,581.03	35,000.00	-13,418.97	61.7%
540060 - Crack Seal & Potholes	38,817.88	35,000.00	3,817.88	110.9%
540110 - Current Year Road Repairs	80,172.70	140,000.00	-59,827.30	57.3%
540111 - Prior Year Road Repairs	0.00	0.00	0.00	0.0%
540155 - MS4 Stormwater	5,000.00	5,000.00	0.00	100.0%
540177 - Public Works Projects Costs	0.00	0.00	0.00	0.0%
540200 - Sign Repair and Replacement	2,751.94	3,000.00	-248.06	91.7%
Total 540000 - Streets and Drainage	148,323.55	218,000.00	-69,676.45	68.0%

Profit & Loss Budget vs. Actual

October 2019 through September 2020

	Oct '19 - Sep...	Budget	\$ Over Budget	% of Budget
550000 - Police Department				
550120 - Capital Equipment (Auto)	49,046.00	58,000.00	-8,954.00	84.6%
550135 - Computer Equip/Supplies/SW Main	32,215.51	26,509.00	5,706.51	121.5%
550140 - Equipment Repair & Maintenance	661.82	1,200.00	-538.18	55.2%
550145 - Health/Dental/Life Insurance	100,123.26	124,630.00	-24,506.74	80.3%
550219 - Membership Dues	562.23	900.00	-337.77	62.5%
550220 - Minor Equipment	682.98	1,600.00	-917.02	42.7%
550240 - Office Supplies	312.66	500.00	-187.34	62.5%
550248 - Publications	359.13	300.00	59.13	119.7%
550249 - External Contracts	2,327.43	6,000.00	-3,672.57	38.8%
550250 - Postage	0.00	0.00	0.00	0.0%
550251 - Printing	236.14	300.00	-63.86	78.7%
550252 - Police Chief Salary	77,291.04	87,410.00	-10,118.96	88.4%
550253 - Police Lt. Salary	68,667.28	77,690.00	-9,022.72	88.4%
550254 - Police Officers' Salary	303,548.57	335,338.00	-31,789.43	90.5%
550255 - Administrative Assistant PD	0.00	0.00	0.00	0.0%
550256 - Crossing Guard	0.00	0.00	0.00	0.0%
550257 - Police Department Overtime	1,257.79	5,000.00	-3,742.21	25.2%
550261 - Criminal Investigations	974.65	1,000.00	-25.35	97.5%
550262 - General Liability Insurance	9,636.46	9,225.00	411.46	104.5%
550263 - TWC Unemployment Ins	0.00	0.00	0.00	0.0%
550264 - Incentive Pay	8,307.03	8,700.00	-392.97	95.5%
550271 - Salaries Benefits - FICA	33,160.79	39,573.00	-6,412.21	83.8%
550275 - Salaries Benefits - TMRS	34,675.00	51,176.00	-16,501.00	67.8%
550276 - Human Resources	120.00	1,500.00	-1,380.00	8.0%
550277 - Longevity Pay	3,095.00	3,100.00	-5.00	99.8%
550278 - Worker's Compensation Ins	12,671.00	22,823.00	-10,152.00	55.5%
550280 - Communications	11,402.35	14,000.00	-2,597.65	81.4%
550281 - Training	4,125.00	6,000.00	-1,875.00	68.8%
550286 - Training Ammo	2,505.52	2,500.00	5.52	100.2%
550290 - Uniforms	8,978.10	5,000.00	3,978.10	179.6%
550291 - Patrol Equipment	5,015.04	4,800.00	215.04	104.5%
550292 - Community Programs	1,066.95	900.00	166.95	118.6%
550293 - Traffic Management	0.00	300.00	-300.00	0.0%
550294 - Evidence Room Supplies	42.39	500.00	-457.61	8.5%
550295 - Goodwill	150.31	900.00	-749.69	16.7%
550300 - Vehicle Fuel	9,954.86	17,200.00	-7,245.14	57.9%
550400 - Vehicle Repair & Maintenance	9,302.31	13,500.00	-4,197.69	68.9%
Total 550000 - Police Department	792,474.60	928,074.00	-135,599.40	85.4%
560000 - Municipal Court				
560010 - Judges Services	3,600.00	8,500.00	-4,900.00	42.4%
560015 - Jury Services	0.00	240.00	-240.00	0.0%
560018 - Jail Services	0.00	0.00	0.00	0.0%
560020 - Prosecuting Attorney	4,614.60	10,000.00	-5,385.40	46.1%
560025 - Other Professional Services	0.00	400.00	-400.00	0.0%
560026 - Court Clerk - Salary	50,677.65	54,600.00	-3,922.35	92.8%
560027 - Court Clerk- FICA	3,958.38	4,800.00	-841.62	82.5%
560028 - Court Clerk - TMRS	4,230.38	5,600.00	-1,369.62	75.5%
560029 - Court Clerk Ins (H/D/L)	7,010.72	8,000.00	-989.28	87.6%
560030 - Court Clerk - Longevity	725.00	725.00	0.00	100.0%
560031 - Overtime	3,281.77	5,000.00	-1,718.23	65.6%
560035 - Court Supplies, Equip & S/W Main	2,469.20	3,000.00	-530.80	82.3%
560055 - Membership Dues	0.00	120.00	-120.00	0.0%
560076 - Incentive Pay	530.84	600.00	-69.16	88.5%
Total 560000 - Municipal Court	81,098.54	101,585.00	-20,486.46	79.8%

12:54 PM

Town of Double Oak

08/14/20

Profit & Loss Budget vs. Actual

Accrual Basis

October 2019 through September 2020

	Oct '19 - Sep...	Budget	\$ Over Budget	% of Budget
570000 · Double Oak Vol. Fire Department				
570020 · DOVFD Operations Contribution	75,000.00	100,000.00	-25,000.00	75.0%
570021 · General Liability Insurance	6,686.54	5,435.00	1,251.54	123.0%
570022 · Worker's Compensation Ins	2,217.39	5,244.00	-3,026.61	42.3%
Total 570000 · Double Oak Vol. Fire Department	83,903.93	110,679.00	-26,775.07	75.8%
Total Expense	1,520,091.07	1,875,481.52	-355,390.45	81.1%
Net Ordinary Income	416,278.30	0.00	416,278.30	100.0%
Net Income	416,278.30	0.00	416,278.30	100.0%

Town of Double Oak
Balance Sheet
As of August 14, 2020

	Aug 14, 20
ASSETS	
Current Assets	
Checking/Savings	
102302 · Independent Bank Money Market	1,251,256.16
102303 · Independent Bank Checking	47,423.17
102304 · Police Leose Training Fund	193.83
102306 · John B. Wright Memorial Fund	553.34
102307 · DO Police Dept Chapter 59	8.58
102308 · CARES Relief Fund	119,264.28
102400 · Petty Cash	499.21
102450 · DATCU	3,266.65
106101 · Certificate of Deposit	444,089.54
Total Checking/Savings	1,866,554.76
Accounts Receivable	
106100 · Accounts Receivable	38,465.41
Total Accounts Receivable	38,465.41
Other Current Assets	
102500 · Returned Checks Receivable	-282.00
104100 · Bartonville Water Certificate	2,000.00
106150 · Interest Receivable	477.62
106400 · Employee Receivables	503.13
106700 · Property Taxes Receivable	8,896.25
106900 · Prepaid Costs	10,829.87
Total Other Current Assets	22,424.87
Total Current Assets	1,927,445.04
TOTAL ASSETS	1,927,445.04
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
202000 · Accounts Payable	3,237.11
Total Accounts Payable	3,237.11
Other Current Liabilities	
106300 · Allowance for Uncoll Taxes	8,896.25
200000 · Payroll Liabilities	
201500 · TMRS Payable	2,009.46
202507 · Dependant Health Care Cover...	-1,393.21
202508 · AFLAC Deduction	-322.74
202509 · Child Support Withholding Or...	40.00
202513 · Vision Insurance	183.37
202516 · Dependent Life Insurance	134.27
200000 · Payroll Liabilities - Other	104.26
Total 200000 · Payroll Liabilities	755.41

Town of Double Oak
Balance Sheet
As of August 14, 2020

	Aug 14, 20
200504 · Town Hall Reservation Deposits	550.00
201250 · Cr Card Fees/Collection Charges	289.57
202250 · Town Hall Renovations	150.00
202501 · Court Fees & Fines Due State	7,902.98
202502 · Technology Fees	4,616.16
202503 · Court Security Fees	12,425.65
202504 · Police LEOSE Training Account	306.90
202506 · Child Safety Fund	-892.88
202511 · Omnibase Fees Due	345.69
202512 · Court Collections	12,196.19
202760 · Time Payment Reimbursement F...	15.00
203002 · Park Fund Account	202.37
203006 · CARES Relief Fund Allocations	119,014.28
203060 · Waketon Road Reconstruction	4,227.09
2050000 · Accured Payroll	14,620.96
205555 · Police Grants	347.25
206250 · Sewer System Maintenance	7,829.47
206500 · Police-Chapter 59	8.58
208000 · Golf Tournament	44.85
Total Other Current Liabilities	193,851.77
Total Current Liabilities	197,088.88
Total Liabilities	197,088.88
Equity	
3000 · Fund Balances	680,732.31
3100 · Town Contingency	100,000.00
3200 · Road Contingency	150,000.00
3600 · Street and Drainage Fund	200,000.00
3900 · Retained Earnings	183,345.55
et Income	416,278.30
Total Equity	1,730,356.16
TOTAL LIABILITIES & EQUITY	1,927,445.04

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Attached are the following documents:

Approving No New Revenue Rate of .229212

Voter Approval Rate of .237832

(if applicable) Di Minimis Rate of 327314

If our office is handling the Tax Rate Calculation Publication for your taxing unit, your proposed rate will determine which Notice of Public Hearing will need to be published in the newspaper and online.

Proposed Tax Rate must be provided as it is required to be listed on this year's publication. Please let me know if you have any questions.

Proposed M&O_____ (Maintenance & Operation Rate)

Proposed I&S_____ (Interest & Sinking or Debt Rate)

Proposed Total Rate _____

As a representative of TOWN OF DOUBLE OAK, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

MIKE DONNELLY
Printed name

Date _____

Signature _____

Date _____

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

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.

1. 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17). ¹	\$508,312,931
2. 2019 tax ceilings. Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$508,312,931
4. 2019 total adopted tax rate.	\$0.230000/\$100
5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. A. Original 2019 ARB values: \$0 B. 2019 values resulting from final court decisions: - \$0 C. 2019 value loss. Subtract B from A. ³	\$0
6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2019 ARB certified value: \$0 B. 2019 disputed value: - \$0 C. 2019 undisputed value. Subtract B from A. ⁴	\$0
7. 2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$0
8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$508,312,931

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)

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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 2020 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2019 market value: \$346,699 B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$931,500 C. Value loss. Add A and B. ⁶	\$1,278,199
11.	2019 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 2020. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. A. 2019 market value: \$0 B. 2020 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁷	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$1,278,199
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$507,034,732
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$1,166,179
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$0
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$1,166,179

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

No-New-Revenue Tax Rate (continued)

18.	<p>Total 2020 taxable value on the 2020 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 includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$392,883,567</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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: - \$0</p> <p>D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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 - \$0</p> <p>E. Total 2020 value. Add A and B, then subtract C and D. \$392,883,567</p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2020 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.¹⁴ \$119,808,871</p> <p>B. 2020 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet TOWN OF DOUBLE OAK

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$119,808,871
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$512,692,438
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$3,915,858
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$3,915,858
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$508,776,580
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.229212/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$/\$100

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)

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

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:

1. **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.
2. **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.

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.230000/\$100
29.	2019 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> .	\$508,312,931
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$1,169,119
31.	Adjusted 2019 levy for calculating NNR M&O taxes. Add line 31E to line 30. A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$0 B. M&O taxes refunded for years preceding tax year 2019: 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 2019. This line applies only to tax years preceding tax year 2019. + \$0 C. 2019 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 2019 captured appraised value in Line 18D, enter 0. - \$0	

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p>E. 2019 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$0</p>	\$1,169,119
32.	<p>Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$508,776,580
33.	<p>2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.</p>	\$0.22979/\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 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.</p> <p style="text-align: right;">\$0</p> <p>B. 2019 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.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

Voter-Approval Tax Rate (continued)

35.	Rate adjustment for indigent health care expenditures. ²⁴ Enter the rate calculated in C. If not applicable, enter 0. A. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$0 B. 2019 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, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100	
36.	Rate adjustment for county indigent defense compensation. ²⁵ Enter the lessor of C and D. If not applicable, enter 0. A. 2020 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, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$0 B. 2019 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, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures. ²⁶ Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. 2020 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, 2019 and ending on June 30, 2020 \$0 B. 2019 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, 2018 and ending on June 30, 2019. \$0 C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100 D. Multiply B by 0.08 and divide by line 32 and multiply by \$100. \$0/\$100	\$0/\$100
38.	Adjusted 2020 NNR M&O rate. Add lines 33, 34, 35, 36, and 37.	\$0.22979/\$100
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08. Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. ²⁷	\$0.237832/\$100

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

Voter-Approval Tax Rate (concluded)

40.	Total 2020 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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. 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. Enter debt amount. \$0 B: Subtract unencumbered fund amount used to reduce total debt. -\$0 C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none). -\$0 D: Subtract amount paid from other resources. -\$0 E: Adjusted debt. Subtract B, C and D from A. \$0	
41.	Certified 2019 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2020 debt. Subtract line 41 from line 40E.	\$0
43.	2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%. ²⁹ A. Enter the 2020 anticipated collection rate certified by the collector. ³⁰ 100.000000% B. Enter the 2019 actual collection rate. 99.000000% C. Enter the 2018 actual collection rate. 100.000000% D. Enter the 2017 actual collection rate. 100.000000%	100.000000%
44.	2020 debt adjusted for collections. Divide line 42 by line 43.	\$0
45.	2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$512,692,438
46.	2020 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0/\$100
47.	2020 voter-approval tax rate. Add lines 39 and 46.	\$0.237832/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

61.	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 2020, enter zero.	\$0/\$100
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
64.	2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$100
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.237832/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet

TOWN OF DOUBLE OAK

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. ⁴²

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. ⁴³

66. Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.22979/\$100
67. 2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$512,692,438
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.097524/\$100
69. 2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
70. De minimis rate. Add lines 66, 68, and 69.	\$0.327314/\$100

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).

\$0.229212/\$100

Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).

\$0.237832/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70.

\$0.327314/\$100

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 calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

44 Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: TOWN OF DOUBLE OAK

Date: 08/01/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$508,312,931
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.230000
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$0
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,169,120
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$512,692,438
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.229212
7. 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$1,175,153
8. Last year's total levy. Sum of line 4 for all funds.	\$1,169,120
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$1,175,153
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$6,033

TOWN OF DOUBLE OAK

Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 25) of the No- New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,169,120	Additional Tax Levy Compared to no-new- revenue tax rate levy of 1,166,177
Last Year's Tax Rate	0.230000	\$1,170,186	\$1,066	\$4,009
No-New-Revenue Tax Rate	0.229212	\$1,166,177	\$-2,943	\$0
Notice & Hearing Limit*	0.229212	\$1,166,177	\$-2,943	\$0
Voter-Approval Tax Rate	0.237832	\$1,210,034	\$40,914	\$43,857
Proposed Tax Rate	0.000000	\$0	\$-1,169,120	\$-1,166,177

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.229212	1,166,177	-2,943	0
0.50	0.234212	1,191,616	22,496	25,439
1.00	0.239212	1,217,055	47,935	50,878
1.50	0.244212	1,242,493	73,374	76,316
2.00	0.249212	1,267,932	98,813	101,755
2.50	0.254212	1,293,371	124,251	127,194
3.00	0.259212	1,318,810	149,690	152,633
3.50	0.264212	1,344,249	175,129	178,072
4.00	0.269212	1,369,688	200,568	203,511
4.50	0.274212	1,395,126	226,007	228,949
5.00	0.279212	1,420,565	251,446	254,388
5.50	0.284212	1,446,004	276,884	279,827
6.00	0.289212	1,471,443	302,323	305,266
6.50	0.294212	1,496,882	327,762	330,705
7.00	0.299212	1,522,321	353,201	356,144
7.50	0.304212	1,547,759	378,640	381,582
8.00	0.309212	1,573,198	404,078	407,021
8.50	0.314212	1,598,637	429,517	432,460
9.00	0.319212	1,624,076	454,956	457,899
9.50	0.324212	1,649,515	480,395	483,338
10.00	0.329212	1,674,954	505,834	508,777
10.50	0.334212	1,700,392	531,273	534,215
11.00	0.339212	1,725,831	556,711	559,654
11.50	0.344212	1,751,270	582,150	585,093
12.00	0.349212	1,776,709	607,589	610,532
12.50	0.354212	1,802,148	633,028	635,971
13.00	0.359212	1,827,587	658,467	661,410
13.50	0.364212	1,853,025	683,906	686,848
14.00	0.369212	1,878,464	709,344	712,287
14.50	0.374212	1,903,903	734,783	737,726

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

Tax Levy: This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2020 Notice of Tax Rates in TOWN OF DOUBLE OAK

Property Tax Rates in TOWN OF DOUBLE OAK . This notice concerns the 2020 property tax rates for TOWN OF DOUBLE OAK . This notice provides information about two tax rates. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,166,179
This year's adjusted taxable value (after subtracting value of new property)	\$508,776,580
=This year's no-new-revenue tax rate	0.229212/\$100
+This year's adjustments to the no-new-revenue tax rate	\$0 /\$100
=This year's adjusted no-new-revenue tax rate	0.229212/\$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	\$1,169,119
This year's adjusted taxable value (after subtracting value of new property)	\$508,776,580
=This year's voter-approval operating tax rate	0.229790/\$100
× (1.035 or 1.08, as applicable) = this year's maximum operating rate	0.237832/\$100
+This year's debt rate	0.000000/\$100
+The unused increment rate, if applicable	0.000000/\$100
=This year's total voter-approval tax rate	0.237832/\$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	\$42,210
MONEY MARKET FUND	\$1,371,256
CERTIFICATES OF DEPOSIT	\$444,090

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Michelle French

Position: Tax Assessor Collector

Date prepared: July 25, 2020

You can inspect a copy of the full calculations on the taxing unit's website at:
www.tax.dentoncounty.com.