



CITY OF NATALIA, TEXAS FISCAL YEAR 2016-2017 ADOPTED ANNUAL BUDGET

Filed: August 11, 2016
Adopted: September 19, 2016

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-10,469 which is a -3.79% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,013.

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

POSITION	NAME	FOR	AGAINST	PRESENT and Not Voting	ABSENT
Mayor	Manuel C. Saldana			X	
Mayor Pro-Tem	Sam Smith				X
Council Member	Mike Fernandez	X			
Council Member	Ruben Juarez	X			
Council Member	Tommy Ortiz	X			
Council Member	Samuel "Chip" Bluemel	X			

Municipal Property Tax Rate Comparison

Tax Rate	FY 2015-2016	FY 2016-2017
Property Tax Rate	\$0.8869	\$0.8615
Effective Tax Rate	\$0.8801	\$0.8630
Effective M&O Tax Rate	\$0.7319	\$0.7691
Debt Rate	\$0.1550	\$0.0924
Rollback Tax Rate	\$0.9454	\$0.8615

The total amount of municipal debt secured by property taxes for the City of Natalia is \$29,360.25.

**CITY OF NATALIA, TEXAS
FISCAL YEAR 2016-2017
ANNUAL BUDGET**

GOVERNING BODY MEMBERS

MAYOR
Manuel C. Saldana

MAYOR PRO-TEM
Sam Smith

COUNCILMEMBERS
Mike Fernandez
Ruben Juarez
Tommy Ortiz
Samuel "Chip" Bluemel

CITY MANAGEMENT STAFF

CITY ADMINISTRATOR/SECRETARY
Lisa Hernandez

CHIEF OF POLICE
Gilbert Rodriguez

UTILITY DIRECTOR
Art Smith

MUNICIPAL COURT OFFICIALS

MUNICIPAL COURT JUDGE
Richard Loza

MUNICIPAL COURT ALTERNATE JUDGE
Jason Cruz

MUNICIPAL COURT PROSECUTOR
Juan Castro

MUNICIPAL COURT CLERK
Nichole Bermea

**CITY OF NATALIA, TEXAS
FISCAL YEAR 2016-2017
ANNUAL BUDGET**

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BUDGET MESSAGE

Members of the City Council:

Enclosed is the proposed budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

The City of Natalia obligated expenses from Fiscal Year 2015-2016 will carry through and impact Fiscal Year 2016-2017 financials. This fiscal year's budget affords the basic services with the constricted revenue and expenses, but does settle debts obligated from prior fiscal years. By the end of Fiscal Year 2016-2017, any fund balances should essentially be moved to operating reserves for unpredicted expenses and to build up City reserves for necessary services, improvements and major purchases.

General Fund:

Allocation of financing funds for the repayment of the 2016 Security State Bank Loan applied restrictions within the General Fund's operations.

Debts & Obligations:

- 1) This budget accounts for an annual payment of a bonded debt collected through property taxes of \$29,360.25 for the 2015 Series. This Debt is a combination tax and revenue bond funded by water pass-thru fees and debt tax interest and sinking.
- 2) This budget allocates general operation funds for the repayment of a \$55,000 Loan with Security State Bank for the settlement of a civil action suit mediated and agreed upon by City Council on July 1, 2016. 12-Monthly payments of \$4,700.00 will be applied towards the repayment of the loan which began on July 25, 2016 and end June 25, 2017.
- 3) This budget allocates for grant expenses of \$6,281 for the application of the 2015 TDA Master Plan Grant which will be a Transfer-In from General Fund Reserves.

Property Tax:

This budget incorporates the certified tax assessment values and the determined property tax rates. This budget is based on a tax rate of \$0.8615 which is less than this year's effective tax rate by \$0.0015; and is lower than 2015 adopted tax rate of \$0.8869/\$100. Setting the tax rate at the rollback tax rate would increase tax revenues maintenance and operations from last year's budget by \$0.0372/\$100 which will maintain this year's budget expenses and municipal debt.

PRELIMINARY RESULTS	2016/2017 Proposed Tax Rates	2015/2016 Adopted Tax Rates
Applied Tax Rate	\$0.8615/\$100	\$0.8869/\$100
Applied M&O Tax Rate	\$0.7691/\$100	\$0.7319/\$100
Applied Debt Rate	\$0.0924/\$100	\$0.1550/\$100

The Certified Appraised Values net taxes before freezes are \$31,755,679 and after subtracting a value of \$233,630 for new property, this year's adjusted property taxes are \$31,522,049.

Utility Fund:

This budget does not install utility rate increases for water or sewer for either residential or commercial customers; however, a rate increase proposal is suggested, and should be considered for residents outside the city's service limits. The Utility Rates have been reviewed by USDA for the purpose of financing future infrastructure, and have recommended the city increase rates gradually by adopting a Step-Increase-Plan, and to apply surplus revenues to a reserve fund. The Water and Wastewater rates were compared to averages from the 2016 TML Survey; and it is determined that City's current utility rates are below average. To maintain the supply of water and wastewater services, and to undertake improvements to the utility system and its infrastructure the City needs to continue applying rate increases to be within average range. Additionally, ACI's garbage rates be increased by the contractual

minimum of 2% based on the CPI (Consumer Price Index) for solid waste collection services; last year's increase was 2.5%. Any increase in user-fees will require the proposed budget to be modified upon utility rate adoption.

Debts & Obligations:

- 1) This budget includes the second annual capital debt for the purchase of one (1) utility vehicle and one (1) backhoe utilized for an amount of \$13,256.27 due by March 15, 2017.
- 2) This budget also allocates for the matching grant expense of \$13,750 for the construction of the 2015 TxCBDG for Wastewater Improvements.
- 3) This budget accounts for the collection of water pass-thru fees to accrue a fund balance for the obligation of the 2015 Series bonded debt; though debt tax funds will be utilized to repay this year's annual payment, the accrual of the water pass-thru charge will also be applied to ease this year's operational expenses for the additional EAA Program Fee expenses for the 60-acre feet of additional water purchased. This Debt is a combination tax and revenue bond funded by water pass-thru fees and debt tax interest and sinking.
- 4) The City applied for USDA Grant/Loan Project Funding to address replacement of older water and sewer lines within a portion of the city, to also include necessary facility improvements. Grant funds are not guaranteed to fund all or parts of the project costs for Water: \$1,029,680, or Sewer: \$942,500. If Grant Funds are not awarded the City Council would have to determine a method of financing this project either by a Bond by applying payments from individual or combination property tax and utility fund revenues; or to postpone the project indefinitely.

Employee Benefits & Compensation:

The General Fund Budget supports the costs of Administration and Police Department employees, and Utility Fund Budget supports the costs of the City Administrator/Secretary and Utility Department employees. This budget applies the new Department of Labor salary requirement for salaried employees; this budget does not install a cost of living increase for any employee; however, if revenue funds deliver a solid and stable upturn, a one-time pay adjustment may be issued to employees not to exceed two (2%) percent based on the average employees salary and employment status.

Administration:	(0) Full-time Salary	(2) Full-time Hourly	(1) Part-Time Hourly
Police Department:	(1) Full-time Salary	(3) Full-time Hourly	(2) Part-Time Hourly
Utility Department:	(2) Full-time Salary	(3) Full-time Hourly	(1) Part-Time Hourly

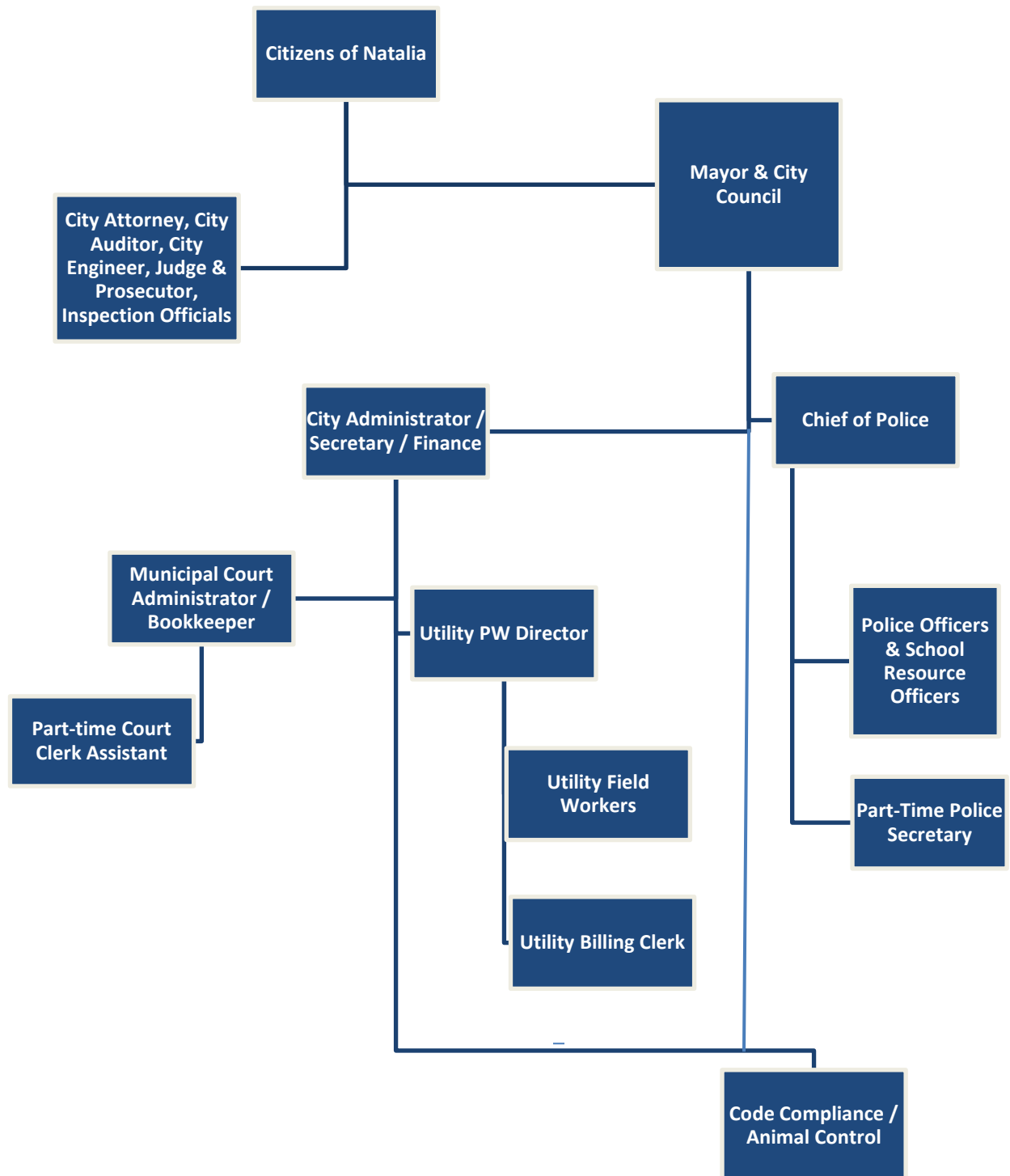
At this time the proposed rates for medical, life, dental, vision, or supplemental accident insurance has been provided based on the City's current plan, renewed with Humana Insurance, and is calculated into the proposed budgets. The City provides payment of 100% of medical and life insurance premium costs for all full-time employees only. Dental, vision, and supplemental insurance will continue to be paid by the employee by 100% payroll deduction. Other plans are still being reviewed to determine the best rate for equal-to services provided.

Objectives:

Many concerns received from the community are the need for street improvements, and though the streets are in crumbling condition, we have an aging and deteriorating water and wastewater system that needs attention; at which, the City has made due diligence efforts by filing an application for USDA funding to cure portions of the city's utility system. Essentially, those efforts would also require the City to address resurfacing the streets above such construction, the city and its entirety. To plan for the future, many areas of the City have to be evaluated, and to include for the planning of a capital replacement fund and an equipment replacement fund, and establishing those policies.

- | | |
|---|------------------------------|
| ➤ Financial Process & Management Policy | ➤ Capital Replacement Fund |
| ➤ Street Improvements Program | ➤ Equipment Replacement Fund |

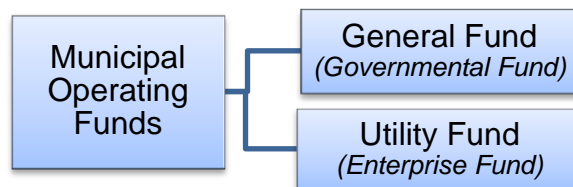
Respectfully Written,



CITY OF NATALIA ORGANIZATIONAL CHART

BUDGETING FINANCIAL STRUCTURE

The City's operating budget is an annual financial accounting of a plan prepared by the Chief Finance Officer (City Administrator) to forecast the operational revenues and expenses of the City for the succeeding fiscal year. The Chief Finance Officer shall use prudent revenue and expenditure assumptions for the development of the financial forecast and budgeting for all municipal funds. Proposed budgets shall be conservative and realistic to the nature of the city's operations, and shall not operate in the deficit. The City's annual operating budget consists of two major funds, the General Fund (*Governmental Fund*) and the Utility Fund (*Enterprise Fund*).



The **General Fund** (*Governmental Fund*) is the general operating fund of the City. It accounts for all financial resources and transactions, except those required or dedicatedly accounted in another fund of the City. Generally, revenues accounted for in the general fund are produced by taxes – sales and use, franchise, property assessment, or municipal fines and fees; and those revenues fund the municipal expenses of general administration, police services, streets and park maintenance, and municipal office facilities.

The **Utility Fund** (*Enterprise Fund*) primarily accounts for user fees that generally generate their own revenues based on user-services provided and support the expenditures related to the maintenance and operations of the user-services facilities and infrastructures. The revenues accounted for in the utility fund are produced by citizen use of water, sewer and garbage services; and those revenues fund the enterprise expenses of utility personnel, water services, sewer services, garbage services, facility and infrastructure maintenance and operations.

The City maintains other fund accounts of the municipality for necessary purposes and projects, and each fund shall sustain a positive fund balance, sufficient to cover the dedications, debts or projected needs of the municipality.

The **Debt Service Fund** (*Interest & Sinking Fund*) is a fund utilized to pay off obligated principal and interest debts on monies borrowed by the municipality.

The **General Fund Contingency** is funds reserved for capital purchases or operation shortfalls due to unforeseen cost increases, unanticipated revenue losses or unanticipated governmental fund expenses.

The **Utility Capital Reserves Fund** is funds reserved for capital purchases, capital improvements, capital debt, or operation shortfalls due to unforeseen cost increases, unanticipated revenue losses or unanticipated enterprise fund expenses, acquired from fees charged to utility service customers.

The **Municipal Court Reserves Fund** is funds reserved for court technology expenditures or building security expenditures that are generated by a fee charged to municipal court fines for the same purpose.

Grant Funds, or Matching Grant Funds, may be required to be kept in separate accounts for the purpose of accurately recording the project or construction costs; such funds shall maintain a positive balance to sufficiently cover the project(s) authorized.

CITY OF NATALIA
FY 2016-2017
General Fund Budget

Account #	Account Description	FY 2014-2015 Actuals FYE: 09/30/15	FY 2015-2016 YTD Actuals As of: 8/31/16	FY 2015-2016 Amended Budget 7/18/2016	FY 2015-2016 Budget Balance	FY 2016-2017 Proposed Budget
General Fund Revenues						
10 40000	Property Tax	\$ 201,049.45	\$ 205,438.21	\$ 204,379.00	\$ (1,059.21)	\$ 212,000.00
10 40001	Bond Payment (I&S)	\$ 44,829.11	\$ 48,411.36	\$ 47,700.00	\$ (711.36)	\$ 29,360.00
10 40100	Penalties & Int - Gen	\$ 8,499.84	\$ 9,298.79	\$ 11,000.00	\$ 1,701.21	\$ 11,000.00
10 40110	Delinquent Ad Valorem Tax	\$ 11,316.69	\$ 13,962.98	\$ 13,500.00	\$ (462.98)	\$ 13,750.00
10 40120	Franchise Fees	\$ 47,262.48	\$ 40,347.01	\$ 49,200.00	\$ 8,852.99	\$ 46,915.00
10 40130	Sales Tax	\$ 151,294.40	\$ 130,037.87	\$ 150,000.00	\$ 19,962.13	\$ 147,000.00
10 40300	Variance Fees	\$ 300.00	\$ 800.00	\$ 1,400.00	\$ 600.00	\$ 1,000.00
10 40600	Court Fees/Fines	\$ 83,170.99	\$ 41,846.03	\$ 63,650.00	\$ 21,803.97	\$ 65,000.00
10 40700	Police Dept. NISD Contribution	\$ 28,582.17	\$ 27,022.70	\$ 26,314.00	\$ (708.70)	\$ 31,070.00
10 40800	Animal Control	\$ 305.00	\$ 310.00	\$ 500.00	\$ 190.00	\$ 350.00
10 42200	Misc. Rev-NSF & Rep GEN	\$ 2,650.80	\$ 589.99	\$ 1,500.00	\$ 910.01	\$ 750.00
10 42800	Interest Income	\$ 63.12	\$ 30.85	\$ 34.00	\$ 3.15	\$ 50.00
10 45500	Ball Park Rental Fees/Deposits	\$ 970.00	\$ 620.00	\$ 620.00	\$ -	\$ -
10 90000	Gain on Sale of Assets	\$ -	\$ 5,625.00	\$ -	\$ (5,625.00)	\$ -
10 49000	Fee Discounts	\$ 139.68	\$ -	\$ -	\$ -	\$ -
	Sub-Total Revenues	\$ 580,433.73	\$ 524,340.79	\$ 569,797.00	\$ 45,456.21	\$ 558,245.00
10 50010	Transfer In (Due From)	\$ -	\$ 66,074.99	\$ 70,775.00	\$ 4,700.01	\$ 6,281.00
	TOTAL REVENUES	\$ 580,433.73	\$ 590,415.78	\$ 640,572.00	\$ 50,156.22	\$ 564,526.00

Administration Expenses

15 41800	Centennial Expenses	\$ 110.97	\$ -	\$ -	\$ -	\$ -
15 60100	Grant Allocation-GF	\$ 4,500.00	\$ -	\$ -	\$ -	\$ 6,281.00
15 62500	Accounting Fees/Audit	\$ 6,250.00	\$ 6,250.00	\$ 6,250.00	\$ -	\$ 6,500.00
15 62700	Codification	\$ 2,182.30	\$ 395.00	\$ 1,000.00	\$ 605.00	\$ 2,000.00
15 63000	Legal Fees	\$ 18,841.57	\$ 22,679.87	\$ 27,500.00	\$ 4,820.13	\$ -
15 63100	Election Expenses	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
15 63200	Medina County Appraisal Servic	\$ 5,714.82	\$ 4,180.28	\$ 5,575.00	\$ 1,394.72	\$ 5,115.00
15 63300	Fines & Fees - State Portion	\$ 40,734.22	\$ 14,934.08	\$ 21,000.00	\$ 6,065.92	\$ 17,000.00
15 63400	Collection costs-fees/fines	\$ 1,600.07	\$ -	\$ -	\$ -	\$ 1,000.00
15 63600	Property Tax Collections	\$ 1,262.80	\$ 1,265.60	\$ 1,266.00	\$ 0.40	\$ 1,300.00
15 65000	Employee Grp Health-Gen	\$ 13,450.28	\$ 14,285.20	\$ 16,504.00	\$ 2,218.80	\$ 12,900.00
15 65500	TML Insurance - Gen Liab	\$ 3,764.79	\$ 3,712.81	\$ 4,600.00	\$ 887.19	\$ 3,730.00
15 65501	TML Insurance-W.C. Gen	\$ 523.76	\$ 345.01	\$ 496.00	\$ 150.99	\$ 825.00
15 65610	Computers/Software- Gen	\$ 3,530.66	\$ 1,113.28	\$ 1,230.00	\$ 116.72	\$ 1,750.00
15 65700	Member Dues - Gen	\$ 1,785.94	\$ 515.00	\$ 950.00	\$ 435.00	\$ 950.00
15 66000	Supplies Expense-GEN	\$ 3,602.07	\$ 1,980.24	\$ 1,950.00	\$ (30.24)	\$ 1,750.00
15 66100	Municipal Court Exp	\$ 8,868.77	\$ 7,235.54	\$ 8,250.00	\$ 1,014.46	\$ 8,500.00
15 66401	City Bldg/Street Lights	\$ 10,351.66	\$ 17,223.66	\$ 19,000.00	\$ 1,776.34	\$ 20,000.00
15 66402	Parks/Ball Field Street Lights	\$ -	\$ 4,954.66	\$ 5,200.00	\$ 245.34	\$ 5,300.00
15 66510	Telephone/Internet	\$ 3,745.90	\$ 3,980.77	\$ 3,750.00	\$ (230.77)	\$ 6,000.00
15 67100	Postage - Gen	\$ 451.32	\$ 765.16	\$ 750.00	\$ (15.16)	\$ 750.00
15 67600	Building Security Expenses	\$ 436.00	\$ -	\$ -	\$ -	\$ -
15 67650	Court Tech Expenses	\$ 934.79	\$ 2,074.99	\$ 2,075.00	\$ 0.01	\$ -
15 68300	Uniforms - Code Compliance	\$ 825.63	\$ 469.55	\$ 600.00	\$ 130.45	\$ 550.00
15 68400	Street-Maintenance Misc.	\$ 8,206.35	\$ 9,518.57	\$ 10,000.00	\$ 481.43	\$ 15,500.00
15 68540	Equipment Purchase - General	\$ -	\$ 2,336.07	\$ 2,350.00	\$ 13.93	\$ -
15 68545	Equip Repair-Gen	\$ 22.57	\$ -	\$ -	\$ -	\$ -
15 68635	Spec Projects/Annual Events	\$ 1,119.56	\$ 688.05	\$ 700.00	\$ 11.95	\$ 675.00
15 68645	City Offices Storage	\$ 65.00	\$ -	\$ -	\$ -	\$ -
15 68650	Library Expenses	\$ 2,383.66	\$ 2,739.71	\$ 3,250.00	\$ 510.29	\$ 3,250.00
15 68715	Fuel - Admin & Code Compliance	\$ 2,277.44	\$ 1,739.86	\$ 1,550.00	\$ (189.86)	\$ 1,500.00
15 68725	R&M gen/admin Vehicle	\$ 216.27	\$ 242.90	\$ 550.00	\$ 307.10	\$ 500.00
15 68800	R&M City Office	\$ 3,127.48	\$ 897.45	\$ 1,000.00	\$ 102.55	\$ 2,500.00
15 68830	I-Info Call out	\$ 150.00	\$ 150.00	\$ 150.00	\$ -	\$ 150.00
15 69000	Printing Expense-Gen	\$ 173.25	\$ -	\$ -	\$ -	\$ -
15 69500	Legal Publications/Advert	\$ 1,013.00	\$ 341.50	\$ 750.00	\$ 408.50	\$ 750.00
15 70500	Conferences/Training-Gen	\$ 2,183.21	\$ 1,122.56	\$ 1,300.00	\$ 177.44	\$ 1,500.00
15 72000	Payroll Tax Expense Gen	\$ 7,360.45	\$ 4,840.60	\$ 5,745.00	\$ 904.40	\$ 6,000.00
15 72100	TWC - Gen	\$ 491.60	\$ 433.66	\$ 1,370.00	\$ 936.34	\$ 1,480.00
15 72120	ADP	\$ 2,977.30	\$ 3,137.46	\$ 2,900.00	\$ (237.46)	\$ 1,000.00
15 77000	Wages - Gen Fund	\$ 102,267.46	\$ 68,157.83	\$ 75,100.00	\$ 6,942.17	\$ 78,000.00
15 77300	Code Compliance - Misc	\$ 9.81	\$ 47.60	\$ 100.00	\$ 52.40	\$ 100.00
15 77530	Contract Labor	\$ -	\$ 1,800.00	\$ 1,200.00	\$ (600.00)	\$ 1,250.00
15 89000	Other Expense	\$ 1,150.27	\$ 656.94	\$ 750.00	\$ 93.06	\$ 734.75
15 89300	Bond Principal	\$ 40,000.00	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -
15 89310	Bond Interest	\$ 5,100.00	\$ 2,700.00	\$ 2,700.00	\$ -	\$ -
15 89470	Parks/Ball Field Expenses	\$ 608.85	\$ 1,025.44	\$ 1,500.00	\$ 474.56	\$ 750.00
15 90100	Interest/Financing Expense	\$ -	\$ 276.46	\$ 300.00	\$ 23.54	\$ -
15 90200	IRS - P/R Taxes - OIC General	\$ 9,570.00	\$ -	\$ -	\$ -	\$ -
15 90300	TMRS - Gen	\$ 2,429.42	\$ 1,345.92	\$ 1,780.00	\$ 434.08	\$ 2,155.00
Sub-Total Expenses		\$ 326,371.27	\$ 257,559.28	\$ 287,991.00	\$ 30,431.72	\$ 229,995.75
15 90515	Transfer Out (2015 Bond Debt)	\$ -	\$ -	\$ -	\$ -	\$ 29,360.25
15 90515	Transfer Out (Due To-Reserves)	\$ -	\$ 7,250.00	\$ 7,250.00	\$ -	\$ 8,750.00
ADMIN - TOTAL EXPENSES		\$ 326,371.27	\$ 264,809.28	\$ 295,241.00	\$ 30,431.72	\$ 268,106.00

Police Department Expenses

20 60000	Other Expenses	\$ -	\$ 408.43	\$ 500.00	\$ 91.57	\$ 650.00
20 65002	Employee Grp Health-PD	\$ 27,152.13	\$ 19,256.55	\$ 24,966.00	\$ 5,709.45	\$ 26,250.00
20 65504	TML Insurance-W.C PD	\$ 6,475.85	\$ 5,148.81	\$ 6,771.00	\$ 1,622.19	\$ 5,800.00
20 65505	TML Insurance-Liab. PD	\$ 7,732.20	\$ 6,397.65	\$ 6,360.00	\$ (37.65)	\$ 7,870.00
20 65600	Office Equip/Supplies- PD	\$ 2,802.74	\$ 1,882.03	\$ 1,700.00	\$ (182.03)	\$ 1,500.00
20 67500	Tele./Internet-PD	\$ 10,181.64	\$ 10,095.49	\$ 9,000.00	\$ (1,095.49)	\$ 11,000.00
20 68600	R&M NPD Vehicle	\$ 1,941.73	\$ 4,904.85	\$ 5,000.00	\$ 95.15	\$ 3,500.00
20 68610	Police Vehicle-Fuel	\$ 9,923.23	\$ 8,795.20	\$ 9,500.00	\$ 704.80	\$ 9,000.00
20 68620	Police Dept., Uniforms	\$ 448.41	\$ 912.73	\$ 1,000.00	\$ 87.27	\$ 1,000.00
20 68625	NPD Report Software (CopSync)	\$ 10,556.92	\$ 10,556.92	\$ 10,557.00	\$ 0.08	\$ 5,040.00
20 68630	Performance & Operations	\$ 784.45	\$ 641.38	\$ 650.00	\$ 8.62	\$ 750.00
20 68631	Evidence	\$ 613.83	\$ 12.35	\$ 225.00	\$ 212.65	\$ 750.00
20 68632	R & M NPD Bldg. Maint.	\$ 240.61	\$ 137.41	\$ 250.00	\$ 112.59	\$ 500.00
20 68633	Equipment & Repair	\$ -	\$ 293.00	\$ 450.00	\$ 157.00	\$ 500.00
20 68634	Emergency Siren	\$ -	\$ 135.92	\$ 250.00	\$ 114.08	\$ 250.00
20 68635	Capital Purchase	\$ -	\$ 13,600.00	\$ 13,600.00	\$ -	\$ -
20 68640	PD Electricity	\$ -	\$ 2,781.82	\$ 3,150.00	\$ 368.18	\$ 3,500.00
20 70000	Training, Memberships/Subscriptions	\$ 849.16	\$ 32.50	\$ 50.00	\$ 17.50	\$ 500.00
20 72010	ADP	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
20 72020	Payroll Tax Exp- PD	\$ 11,859.87	\$ 12,131.64	\$ 13,217.00	\$ 1,085.36	\$ 11,900.00
20 72130	TWC-PD	\$ 972.57	\$ 1,158.16	\$ 3,188.00	\$ 2,029.84	\$ 2,885.00
20 76500	Wages - NPD	\$ 167,991.36	\$ 167,119.65	\$ 159,782.00	\$ (7,337.65)	\$ 155,000.00
20 77520	Animal Control	\$ 578.32	\$ 176.03	\$ 300.00	\$ 123.97	\$ 350.00
20 90320	TMRS - PD	\$ 4,262.77	\$ 3,003.04	\$ 4,165.00	\$ 1,161.96	\$ 4,750.00
20 90330	Financing/Interest Expense	\$ -	\$ 9,400.00	\$ 14,100.00	\$ 4,700.00	\$ 42,175.00
20 90400	Restricted Restitution	\$ -	\$ 37,637.50	\$ 56,600.00	\$ 18,962.50	\$ -
POLICE - TOTAL EXPENSES		\$ 265,367.79	\$ 316,619.06	\$ 345,331.00	\$ 28,711.94	\$ 296,420.00
Total Revenues		\$ 580,433.73	\$ 590,415.78	\$ 640,572.00	\$ 50,156.22	\$ 564,526.00
Total Expenses		\$ 591,739.06	\$ 581,428.34	\$ 640,572.00	\$ 59,143.66	\$ 564,526.00
GENERAL FUND - NET INCOME		\$ (11,305.33)	\$ 8,987.44	\$ -	\$ (8,987.44)	\$ -

CITY OF NATALIA
FY 2016-2017
Utility Fund Budget

Account #	Account Description	FY 2014-2015 Actuals FYE 09/30/15	FY 2015-2016 YTD Actuals As of: 8/31/16	FY 2015-2016 Amended Budget 7/18/2016	FY 2015-2016 Budget Balance	FY 2016-2017 Proposed Budget
Utility Fund Revenues						
50 40200	Water	\$ 220,684.49	\$ 210,598.02	\$ 244,200.00	\$ 33,601.98	\$ 227,000.00
50 40205	Water Pass-thru Charges	\$ 11,036.77	\$ 23,001.01	\$ 26,400.00	\$ 3,398.99	\$ 24,600.00
50 40210	Penalties & Int-Water	\$ 13,265.07	\$ 11,355.34	\$ 12,000.00	\$ 644.66	\$ 12,000.00
50 40220	Sewer	\$ 134,652.87	\$ 132,534.85	\$ 143,400.00	\$ 10,865.15	\$ 143,000.00
50 40230	Reconnect Fees	\$ 14,281.08	\$ 13,632.15	\$ 14,000.00	\$ 367.85	\$ 14,500.00
50 40240	Water & Sewer Taps	\$ 2,400.00	\$ 9,200.00	\$ 10,200.00	\$ 1,000.00	\$ 4,600.00
50 40250	Carrizo Well	\$ 7,907.50	\$ -	\$ -	\$ -	\$ 8,000.00
50 40260	Edwards Collection Fees	\$ 32,269.91	\$ 29,477.95	\$ 33,000.00	\$ 3,522.05	\$ 32,000.00
50 40270	Garbage Services	\$ 127,469.54	\$ 122,350.47	\$ 136,670.00	\$ 14,319.53	\$ 140,000.00
50 40275	Garbage - Franchise Fees	\$ 5,804.86	\$ 5,416.62	\$ 5,800.00	\$ 383.38	\$ 5,500.00
50 40400	Bldg Permits	\$ 3,292.40	\$ 2,888.87	\$ 3,000.00	\$ 111.13	\$ 2,000.00
50 40410	Bldg Inspections	\$ 6,035.00	\$ 3,700.67	\$ 4,500.00	\$ 799.33	\$ 3,000.00
50 40420	Health Permits & Inspections	\$ 2,685.00	\$ 3,245.00	\$ 3,500.00	\$ 255.00	\$ 3,000.00
50 42600	Invest Interest-Restricted	\$ 316.46	\$ -	\$ -	\$ -	\$ -
50 43000	Misc. Rev.-NSF & copies WAT	\$ 3,864.94	\$ 833.78	\$ 1,000.00	\$ 166.22	\$ 1,000.00
50 45000	Bulk Water Sales-Potable	\$ 90.00	\$ 5.00	\$ -	\$ (5.00)	\$ -
50 45001	Bulk Water Sales-Non Potable	\$ 18.00	\$ -	\$ -	\$ -	\$ -
50 57000	Interest Income	\$ -	\$ 21.34	\$ 40.00	\$ 18.66	\$ 25.00
Sub-Total Revenues		\$ 586,073.89	\$ 568,261.07	\$ 637,710.00	\$ 69,448.93	\$ 620,225.00
50 50050	Transfer In (Water Bond I&S)	\$ -	\$ -	\$ -	\$ -	\$ 29,360.25
50 50050	Transfer In (General Fund)	\$ -	\$ 2,250.00	\$ 2,250.00	\$ -	\$ -
50 50050	Transfer In (UT Cap. Reserve)	\$ 15,260.06	\$ -	\$ 7,500.00	\$ 7,500.00	\$ 13,750.00
UTILITY - TOTAL REVENUES		\$ 601,333.95	\$ 570,511.07	\$ 647,460.00	\$ 76,948.93	\$ 663,335.25

Water Expenses

52 60000	Other Expenses - Utility	\$	-	\$	640.46	\$	850.00	\$	209.54	\$	420.00
52 62600	Audit Exp- Utility	\$	6,250.00	\$	6,250.00	\$	6,250.00	\$	-	\$	6,500.00
52 63001	Legal Fees-Wat	\$	487.99	\$	14,257.09	\$	11,760.00	\$	(2,497.09)	\$	5,000.00
52 63050	Engineering Fees	\$	-	\$	-	\$	-	\$	-	\$	3,050.00
52 63500	Grant Oversight Fees	\$	-	\$	-	\$	-	\$	-	\$	-
52 63700	Building Inspections	\$	4,625.00	\$	2,929.40	\$	3,000.00	\$	70.60	\$	3,000.00
52 63800	Health Inspections	\$	430.00	\$	1,395.00	\$	1,950.00	\$	555.00	\$	3,000.00
52 65001	Grp Health - Water	\$	23,153.09	\$	31,001.64	\$	31,000.00	\$	(1.64)	\$	33,550.00
52 65502	TML Insurance-Liab. Wat	\$	3,812.49	\$	3,801.92	\$	3,621.00	\$	(180.92)	\$	4,800.00
52 65503	TML Insurance-W.C. Wat	\$	4,330.88	\$	3,444.05	\$	4,493.00	\$	1,048.95	\$	4,475.00
52 65620	Office Supplies - Wat	\$	2,295.57	\$	857.80	\$	1,025.00	\$	167.20	\$	1,000.00
52 65630	Computer Software-Wat	\$	2,721.55	\$	579.71	\$	1,990.00	\$	1,410.29	\$	500.00
52 65710	Member Dues/Subs. Wat	\$	630.20	\$	1,096.00	\$	1,150.00	\$	54.00	\$	1,250.00
52 66400	Util-Bldg & Str Lites-Water	\$	31,434.00	\$	17,737.67	\$	30,000.00	\$	12,262.33	\$	19,500.00
52 66410	Utilities (Water Wells)	\$	16,090.66	\$	14,369.19	\$	18,000.00	\$	3,630.81	\$	15,000.00
52 66500	Telephone/Internet - Wat	\$	4,603.96	\$	2,769.65	\$	2,300.00	\$	(469.65)	\$	2,750.00
52 67000	Postage - Water	\$	2,853.25	\$	1,286.16	\$	1,425.00	\$	138.84	\$	1,500.00
52 68000	Equipment Lease-Water	\$	210.62	\$	-	\$	500.00	\$	500.00	\$	-
52 68100	Equipment Purchase-Water	\$	409.18	\$	2,336.07	\$	2,350.00	\$	13.93	\$	3,000.00
52 68101	Water dept Vehicle-purchase	\$	13,246.72	\$	13,246.72	\$	13,257.00	\$	10.28	\$	13,247.00
52 68200	Uniforms - Water	\$	3,089.51	\$	1,620.17	\$	1,725.00	\$	104.83	\$	1,750.00
52 68500	R&M Water System	\$	10,736.33	\$	7,572.69	\$	16,500.00	\$	8,927.31	\$	12,500.00
52 68520	Chemicals - Water	\$	3,712.08	\$	2,052.77	\$	2,100.00	\$	47.23	\$	2,500.00
52 68530	Lab Samples	\$	8,854.04	\$	7,340.87	\$	8,250.00	\$	909.13	\$	7,500.00
52 68700	R&M Equip/Vehicle - Water	\$	6,476.40	\$	2,988.80	\$	2,813.00	\$	(175.80)	\$	3,000.00
52 68710	Fuel - Vehicles/Equipment	\$	11,898.32	\$	4,730.76	\$	6,000.00	\$	1,269.24	\$	4,500.00
52 69100	Printing Exp-Wat	\$	128.66	\$	246.00	\$	250.00	\$	4.00	\$	250.00
52 69600	Ads & Publication	\$	1,273.00	\$	732.00	\$	750.00	\$	18.00	\$	1,000.00
52 70510	Conferences & Training	\$	1,935.47	\$	-	\$	825.00	\$	825.00	\$	825.00
52 71500	Interest/Financing Expense	\$	506.84	\$	-	\$	-	\$	-	\$	-
52 72000	ADP	\$	-	\$	-	\$	-	\$	-	\$	1,000.00
52 72010	Payroll Tax Exp - Wat	\$	11,630.70	\$	12,939.28	\$	14,393.00	\$	1,453.72	\$	15,200.00
52 72110	TWC - Wat	\$	849.15	\$	842.07	\$	3,503.00	\$	2,660.93	\$	3,800.00
52 77500	Wages - Water Maint	\$	161,154.54	\$	171,288.30	\$	188,143.00	\$	16,854.70	\$	200,000.00
52 89100	Garbage Service - Residential	\$	115,770.12	\$	92,449.72	\$	100,746.00	\$	8,296.28	\$	104,000.00
52 89110	Garbage Service - Commercial	\$	-	\$	15,666.85	\$	17,925.00	\$	2,258.15	\$	18,000.00
52 89200	Permits & Licenses - Wat	\$	2,533.55	\$	1,283.55	\$	1,300.00	\$	16.45	\$	1,300.00
52 89260	Edwards Aquifer	\$	22,400.29	\$	20,533.51	\$	27,600.00	\$	7,066.49	\$	25,750.00
52 89400	Water Purchase - Bond Principal	\$	15,000.00	\$	-	\$	7,500.00	\$	7,500.00	\$	19,000.00
52 89420	Water Purchase - Bond Interest	\$	-	\$	-	\$	-	\$	-	\$	10,360.25
52 89440	Water Lease	\$	1,220.00	\$	-	\$	-	\$	-	\$	-
52 89500	Sales Tax Discounts	\$	(83.71)	\$	(49.65)	\$	(60.00)	\$	(10.35)	\$	(67.00)
52 90210	IRS - P/R Taxes - OIC Water	\$	11,463.58	\$	-	\$	-	\$	-	\$	-
52 90310	TMRS - Wat	\$	4,354.60	\$	4,058.95	\$	4,654.00	\$	595.05	\$	6,300.00
Sub-Total Expenses		\$	512,488.63	\$	464,295.17	\$	539,838.00	\$	75,542.83	\$	560,010.25
52 90552	Transfer Out (Due To)	\$	-	\$	19,533.16	\$	18,900.00	\$	(633.16)	\$	13,000.00
WATER - TOTAL EXPENSES		\$	512,488.63	\$	483,828.33	\$	558,738.00	\$	74,909.67	\$	573,010.25

Sewer Expenses

55 63005	Legal Fees - Sewer	\$	-	\$	459.00	\$	1,200.00	\$	741.00	\$	2,500.00
55 63050	Engineering Fees	\$	-	\$	4,000.00	\$	4,000.00	\$	-	\$	-
55 63500	Grant Oversight Fees	\$	13,365.00	\$	-	\$	-	\$	-	\$	13,750.00
55 65625	Office Supplies - Sewer	\$	-	\$	1,079.16	\$	1,275.00	\$	195.84	\$	1,000.00
55 65635	Computer/Software Supplies	\$	-	\$	553.25	\$	890.00	\$	336.75	\$	500.00
55 65715	Member Dues/Subscriptions	\$	-	\$	-	\$	-	\$	-	\$	-
55 66420	Utilities (Sewer/Lift Sta)	\$	29,038.81	\$	33,147.17	\$	32,500.00	\$	(647.17)	\$	34,000.00
55 66515	Telephone/Internet	\$	-	\$	2,704.59	\$	2,300.00	\$	(404.59)	\$	2,800.00
55 67005	Postage - Sewer	\$	-	\$	1,240.63	\$	1,425.00	\$	184.37	\$	1,500.00
55 68005	Equipment Lease/Rentals	\$	-	\$	-	\$	500.00	\$	500.00	\$	-
55 68105	Vehicle/Equipment Purchase	\$	-	\$	-	\$	-	\$	-	\$	-
55 68205	Uniforms	\$	-	\$	1,456.03	\$	1,725.00	\$	268.97	\$	1,750.00
55 68510	R&M Sewer	\$	24,151.64	\$	13,009.19	\$	21,000.00	\$	7,990.81	\$	17,000.00
55 68515	Sludge removal	\$	2,400.00	\$	750.00	\$	3,120.00	\$	2,370.00	\$	1,500.00
55 68525	Chemicals/Treatment Supplies	\$	-	\$	1,398.08	\$	2,100.00	\$	701.92	\$	2,000.00
55 68535	Lab Samples - Sewer	\$	-	\$	592.50	\$	4,250.00	\$	3,657.50	\$	1,400.00
55 68705	R&M Equip/Vehicles	\$	-	\$	2,804.03	\$	2,812.00	\$	7.97	\$	3,000.00
55 68715	Fuel - Vehicles/Equipment	\$	-	\$	4,625.43	\$	6,000.00	\$	1,374.57	\$	4,500.00
55 69605	Ads & Publication - Sewer	\$	-	\$	1,399.13	\$	1,500.00	\$	100.87	\$	1,000.00
55 70515	Conferences & Training - Sewer	\$	-	\$	-	\$	825.00	\$	825.00	\$	825.00
55 89205	Permits & Licenses - Sewer	\$	3,257.00	\$	1,250.00	\$	1,300.00	\$	50.00	\$	1,300.00
SEWER - TOTAL EXPENSES		\$	72,212.45	\$	70,468.19	\$	88,722.00	\$	18,253.81	\$	90,325.00

APPLIED UTILITY RATES

Billing Cycle Begins on the 15th of each Month and Ends on the 15th of the following Month, and Billed on the 1st of each Month.

DEPOSITS	RESIDENTIAL	COMMERCIAL
Water (per meter)	\$200.00	\$300.00
Sewer (per connection)	\$100.00	\$100.00
Garbage (95 gallon containers)	\$50.00	\$50.00
Commercial Front Load Deposit		1x Months Rate

WATER TAP FEES:	RESIDENTIAL	COMMERCIAL
Water Tap 3/4"	\$1,200.00	\$1,300.00
Water Tap 1"	\$1,400.00	\$2,000.00
Water Tap 2"	-	\$2,250.00
Taps exceeding 50 linear feet	Costs of Material	

SEWER TAP FEES:	RESIDENTIAL	COMMERCIAL
Residential Sewer Tap	\$1,000.00	\$1,000.00
Sewer Taps exceeding 4"	Actual Costs	

WATER RATES	RESIDENTIAL	COMMERCIAL	
Service Availability (up to 1,000 gallons)	\$20.50	\$23.00	base rate
1,001 - 10,000 gallons	\$0.25	\$0.30	per 100 gallons
10,001 - 30,000 gallons	\$0.30	\$0.35	per 100 gallons
30,001- 50,000 gallons	\$0.35	\$0.40	per 100 gallons
50,001 - 75,000 gallons	\$0.40	\$0.45	per 100 gallons
Over 75,000 gallons	\$0.45	\$0.48	per 100 gallons

WASTEWATER RATES	RESIDENTIAL	COMMERCIAL	
Service Availability (up to 1,000 gallons)	\$16.00	\$18.00	base rate
Per 1,000 gallons based on Water Consumption (Over 1,000 gallons)	\$1.65	\$1.85	per 1,000 gallons

GARBAGE SERVICE RATES	RESIDENTIAL	PICKUP
95 gallon Waste Container	\$20.50	Wednesdays
Extra 95 gallon Waste Container	\$8.00	Wednesdays

COMMERCIAL FRONT LOAD RATES	Pickup 1x Week	Pickup 2x Week	Pickup 3x Week
2 Cubic Yard (per month):	\$78.80	\$140.45	\$200.22
3 Cubic Yard (per month):	\$94.35	\$168.09	\$221.42
4 Cubic Yard (per month):	\$115.85	\$201.22	\$282.55
6 Cubic Yard (per month):	\$140.49	\$254.82	\$362.95
8 Cubic Yard (per month):	\$177.35	\$310.87	\$503.43
10 Cubic Yard (per month):	\$217.31	\$406.92	n/a
Extra Front Load Waste Containers	\$45.00		

MISCELLANEOUS FEES (APPLIES TO RESIDENTIAL & COMMERCIAL)	
LATE FEES	10% Added to Utility Balance if postmarked or paid after the 15th
EDWARDS AQUIFER AUTHORITY	\$5.00
RECONNECTION FEES	\$35.00
RETURNED CHECK FEES	\$30.00
BILL REPRINTING FEE	\$0.50
WATER PASS-THRU CHARGE	\$4.00 - Rate Calculated by Program Fees/Customers/12-Months
DROUGHT SURCHARGE	Rate Schedule Over 10,000 gallons - Stages 3, 4 and 5

DEBT SERVICE SCHEDULE

This schedule provides for fiscal year 2016-2017 debt obligations of principal and interest payments due.

- | | | |
|--|------------|--|
| 1) Government Capital Corporation | Purpose: | Utility Equipment and Vehicle Purchase |
| Finance Contract No.6746 | Borrowed: | \$80,000.00 |
| Schedule Term: 7 - Years | Beginning: | 3/15/2015 Ending: 3/15/2021 |
| Fiscal Year Principal: \$10,670.63 | | |
| <u>Fiscal Year Interest: \$ 2,576.09</u> | | |
| Annual Payment: \$13,246.72 | | |
| | | |
| 2) Community National Bank | Purpose: | Purchase of 60 acre feet of Water Rights |
| Obligated Bond, Series 2015 | Borrowed: | \$350,000.00 |
| Schedule Term: 15 - Years | Beginning: | 9/01/2016 Ending: 3/01/2031 |
| Fiscal Year Principal: \$19,000.00 | | |
| <u>Fiscal Year Interest: \$10,360.25</u> | | |
| Annual Payment: \$29,360.25 | | |
| | | |
| 3) Security State Bank | Purpose: | Finance Suit Settlement, re: Morgan Case |
| Finance Contract No.44001328 | Borrowed: | \$55,000.00 |
| Schedule Term: 1 - Year | Beginning: | 7/25/2016 Ending: 6/25/2017 |
| Fiscal Year Principal: \$41,265.16 | | |
| <u>Fiscal Year Interest: \$ 907.96</u> | | |
| Annual Payment: \$42,173.12 | | |

Accumulated Principal:	\$70,935.79
<u>Accumulated Interest:</u>	<u>\$13,844.30</u>
Total Fiscal Year Debt:	\$84,780.09

CITY OF NATALIA EMPLOYEE SALARIES & DEDUCTIONS

Effect. 10/01

POSITION/TITLE	ANNUAL SALARIES	MEDICARE 1.45%	FICA (SSTx) 6.2%	TMRS 3.15%	MED/LIFE	DENTAL	VISION	TWC 1.9%	Salaries Inclusive
Code Compliance	\$ 30,056.00	\$ 435.81	\$ 1,863.47	\$ 946.76	\$ 6,450.72	\$ -	\$ -	\$ 571.06	\$ 40,323.83
Court Clerk	\$ 35,547.20	\$ 515.43	\$ 2,203.93	\$ 1,119.74	\$ 6,450.72	\$ -	\$ -	\$ 675.40	\$ 46,512.41
*P/T Court Clerk	\$ 9,360.00	\$ 135.72	\$ 580.32	\$ -	\$ -	\$ -	\$ -	\$ 177.84	\$ 10,253.88
Adjustments/Overtime	\$ 2,998.53	\$ 43.48	\$ 185.91	\$ 82.66	\$ -	\$ -	\$ -	\$ 56.97	\$ 3,367.55
ADMINISTRATION - TOTALS	\$ 77,961.73	\$ 1,130.45	\$ 4,833.63	\$ 2,149.16	\$ 12,901.44	\$ -	\$ -	\$ 1,481.27	\$ 100,457.67

Chief	\$ 50,772.87	\$ 736.21	\$ 3,147.92	\$ 1,599.35	\$ 6,450.72	\$ 324.24	\$ 73.44	\$ 964.68	\$ 64,069.42
*P/T - Police Clerk	\$ 4,680.00	\$ 67.86	\$ 290.16	\$ -	\$ -	\$ -	\$ -	\$ 88.92	\$ 5,126.94
Police Officer / SRO	\$ 30,305.60	\$ 439.43	\$ 1,878.95	\$ 954.63	\$ 6,450.72	\$ -	\$ -	\$ 575.81	\$ 40,605.13
Police Officer	\$ 26,520.00	\$ 384.54	\$ 1,644.24	\$ 835.38	\$ 6,450.72	\$ -	\$ -	\$ 503.88	\$ 36,338.76
Police Officer	\$ 26,520.00	\$ 384.54	\$ 1,644.24	\$ 835.38	\$ 6,450.72	\$ -	\$ -	\$ 503.88	\$ 36,338.76
**P/T - Police Officer	\$ 12,500.00	\$ 181.25	\$ 775.00	\$ 393.75	\$ -	\$ -	\$ -	\$ 237.50	\$ 14,087.50
Adjustments/Overtime	\$ 4,021.02	\$ 58.30	\$ 249.30	\$ 126.66	\$ -	\$ -	\$ -	\$ -	\$ 4,455.29
POLICE DEPART. - TOTALS	\$ 155,319.49	\$ 2,252.13	\$ 9,629.81	\$ 4,745.14	\$ 25,802.88	\$ 324.24	\$ 73.44	\$ 2,874.67	\$ 201,021.81

City Admin / Secretary	\$ 55,125.00	\$ 799.31	\$ 3,417.75	\$ 1,736.44	\$ 6,450.72	\$ 324.24	\$ 73.44	\$ 1,047.38	\$ 68,974.28
Public Works Director	\$ 47,500.00	\$ 688.75	\$ 2,945.00	\$ 1,496.25	\$ 6,450.72	\$ 324.24	\$ 73.44	\$ 902.50	\$ 60,380.90
Field Crew	\$ 29,702.40	\$ 430.68	\$ 1,841.55	\$ 935.63	\$ 6,450.72	\$ -	\$ -	\$ 564.35	\$ 39,925.32
Field Crew	\$ 24,843.94	\$ 360.24	\$ 1,540.32	\$ 782.58	\$ 6,450.72	\$ -	\$ -	\$ 472.03	\$ 34,449.84
Utility Clerk	\$ 21,746.40	\$ 315.32	\$ 1,348.28	\$ 685.01	\$ 6,450.72	\$ -	\$ -	\$ 413.18	\$ 30,958.91
**P/T - Grounds Maint.	\$ 15,600.00	\$ 226.20	\$ 967.20	\$ 491.40	\$ -	\$ -	\$ -	\$ 296.40	\$ 17,581.20
Adjustments/Overtime	\$ 4,594.64	\$ 66.62	\$ 284.87	\$ 144.73	\$ -	\$ -	\$ -	\$ 87.30	\$ 5,178.16
UTILITY FUND - TOTALS	\$ 199,112.38	\$ 2,887.13	\$ 12,344.97	\$ 6,272.04	\$ 32,253.60	\$ 648.48	\$ 146.88	\$ 3,783.14	\$ 257,448.61

City of Natalia - Wages & Benefits	\$ 432,393.60	\$ 6,269.71	\$ 26,808.40	\$ 13,166.34	\$ 70,957.92	\$ 972.72	\$ 220.32	\$ 8,139.08	\$ 558,928.09
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		Current Plan FY15-16 Expires: 9/30/2016	Renewal Plan FY16-17 Begins: 10/01/2016	(Plan Not Considered)	Simplicity Plan Proposed w/Reimbursement	(Option Plan - In Review)
Benefits		Humana TX NPOS 14 Copay Opt - www.humana.com	Humana TX NPOS 16 Copay Opt 20 www.humana.com	Humana TX NPOS 16 Copay Opt 21 www.humana.com	Humana TX Simplicity 16 Opt 4 www.humana.com	Aetna AFA Choice POS II 2500 80/60 www.aetna.com
In-		In-Network	In-Network	In-Network	In-Network	In-Network
Calendar Year Deductible (Individual/Family)		\$2000 / \$4000	\$2000 / \$4000	\$2000 / \$4000	\$0 / \$0	\$2500 / \$5000
Out of Pocket Maximum (Individual/Family)		\$6350 / \$12700	\$6350 / \$12700	\$6350 / \$12700	\$6850 / \$13700	\$5000 / \$10000
Coinsurance (Carrier / Member)		50% / 50%	50% / 50%	50% / 50%	50% / 50%	80% / 20%
Lifetime Max		Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Inpatient Hospitalization (Member)		Deductible + 50%	Deductible + 50%	Deductible + 50%	\$2250 / day (max 3)	Deductible + 20%
Outpatient Surgery (Member)		Deductible + 50%	Deductible + 50%	Deductible + 50%	\$2250 / visit	Deductible + 20%
Emergency Room (Member)		\$350 Copay	\$400 Copay + 50%	\$500 Copay + 50%	\$750 Copay	\$200 Copay + 20%
Urgent Care (Member)		\$100 Copay	\$100 Copay	\$100 Copay	\$100 Copay	\$75 Copay
Physician Office Visit / Specialist Copay		\$25 / \$40	\$35 / \$70	\$40 / \$70	\$55 / \$100	\$30 / \$60
Prescription Drug Deductible		\$0	\$0	\$250 / \$500	\$0	\$0
Prescription Drug Copay - Retail		\$10 / \$35 / \$75 / 25%	\$10 / \$35 / \$75 / 25%	\$10 / \$40 / \$70 / 25%	\$10 / \$45 / \$90 / 25%	\$10 / \$45 / \$70 / 20%
Prescription Drug Copay - Mail Order		2.5 x copay (90 day supply)	2.5 x copay (90 day supply)	2.5 x copay (90 day supply)	2.5 x copay (90 day supply)	2.5 x copay (90 day supply)
Out-of-Network		Out-of-Network	Out-of-Network	Out-of-Network	Out-of-Network	Out-of-Network
Deductible (Individual/Family)		\$4000 / \$12000	\$6000 / \$12000	\$6000 / \$12000	\$5000 / \$10000	\$5000 / \$10000
Coinsurance (Carrier / Member)		50% / 50%	50% / 50%	50% / 50%	50% / 50%	60% / 40%
Coinsurance Maximum (Individual/Family)		\$19050 / \$38100	\$19050 / \$38100	\$19050 / \$38100	\$20550 / \$41000	\$15000 / \$45000
Monthly Premium Rates		Current	Renewal	Alternate 1	Alternate 2	Alternate 3
Employee		Age Rated	\$526.36	\$509.31	\$496.42	\$318.10
Employee + Spouse		ESP \$489.99+583.79 = \$1,073.78	ESP \$526.36+526.36 = \$1,052.71	\$1,018.62	ESP \$496.42+496.42 = \$992.84	\$760.26
Employee + Child(ren)		ECH \$348.12+333.66 = \$681.78	ECH \$526.36+526.36 = \$1,052.71	\$1,018.62	ESP \$496.42+496.42 = \$992.84	\$664.81
Employee + Family			\$1,579.07	\$1,527.92	\$1,489.26	\$1,072.00
Monthly Premium Total		\$5,613.26	\$6,842.66	\$6,621.03	\$6,453.46	\$4,287.97
Annualized Premium Total		\$67,359.12	\$82,111.92	\$79,452.36	\$77,441.52	\$51,455.64
Rate Increase %			21.90%	17.95%	14.97%	-23.61%

City's Premium Costs includes Medical & Life Insurance
City Pays per Employee per Month (Medical & Life AD&D):
City Pays per Employee Annually:
Savings between Renewal -vs- Simplicity per Month:
Savings to be Applied for "Co-pay Reimbursement Plan":

Humana Medical & Life AD&D
\$540.36 x 11 Emp = \$5,943.96
\$5,943.96 x 12 Mo. = \$70,990.92

Humana Medical & Principal Life AD&D
\$503.66 x 11 Emp = \$5,540.26
\$5,540.26 x 12 Mo. = \$66,483.12
\$403.70 per Month Savings
\$4,844.40 per Year Savings

*Aetna AFA Plan Option is subject to final medical underwriting. Aetna requires for employees to complete an individual medical questionnaire. **Final Rates will be based on medical and final census enrollment.**
*The group plan sponsor is responsible for payment of all applicable taxes and PCORI fees associated with the Patient Protection and Affordable Care Act (PPACA). **Average fees/taxes are \$26 per member per year.**

	Pay Period #	Pay Period Beginning Date	Pay Period Ending Date	Pay Date
Last Payroll of FY 2015-16	26	9/8/2016	9/21/2016	9/23/2016
Fiscal Year 2016-2017 (Beginning 10/01/2016 and Ending 9/30/2017) Pay Periods	1	9/22/2016	10/5/2016	10/7/2016
	2	10/6/2016	10/19/2016	10/21/2016
	3	10/20/2016	11/2/2016	11/4/2016
	4	11/3/2016	11/16/2016	11/18/2016
	5	11/17/2016	11/30/2016	12/2/2016
	6	12/1/2016	12/14/2016	12/16/2016
	7	12/15/2016	12/28/2016	12/30/2016
	8	12/29/2016	1/11/2017	1/13/2017
	9	1/12/2017	1/25/2017	1/27/2017
	10	1/26/2017	2/8/2017	2/10/2017
	11	2/9/2017	2/22/2017	2/24/2017
	12	2/23/2017	3/8/2017	3/10/2017
	13	3/9/2017	3/22/2017	3/24/2017
	14	3/23/2017	4/5/2017	4/7/2017
	15	4/6/2017	4/19/2017	4/21/2017
	16	4/20/2017	5/3/2017	5/5/2017
	17	5/4/2017	5/17/2017	5/19/2017
	18	5/18/2017	5/31/2017	6/2/2017
	19	6/1/2017	6/14/2017	6/16/2017
	20	6/15/2017	6/28/2017	6/30/2017
	21	6/29/2017	7/12/2017	7/14/2017
	22	7/13/2017	7/26/2017	7/28/2017
	23	7/27/2017	8/9/2017	8/11/2017
	24	8/10/2017	8/23/2017	8/25/2017
	25	8/24/2017	9/6/2017	9/8/2017
	26	9/7/2017	9/20/2017	9/22/2017
First Payroll of FY 2017-18	1	9/21/2017	10/4/2017	10/6/2017

DESIGNATED HOLIDAYS

No. of Days	Date	Day Observed	Holiday Observed	Hours Paid
1	11/11/2016	Friday	VETERANS DAY	8
2	11/24/2016	Thursday	THANKSGIVING DAY	8
3	11/25/2016	Friday	DAY AFTER THANKSGIVING	8
4	11/23/2016	Friday	CHRISTMAS EVE	8
5	11/26/2016	Monday	CHRISTMAS DAY	8
6	1/2/2017	Monday	NEW YEARS DAY	8
7	2/20/2017	Monday	PRESIDENTS DAY	8
8	4/14/2017	Friday	GOOD FRIDAY	8
9	5/29/2017	Monday	MEMORIAL DAY	8
10	7/4/2017	Tuesday	INDEPENDENCE DAY	8
11	9/4/2017	Monday	LABOR DAY	8

**CITY OF NATALIA
2016 PROPERTY TAXES**

Tax Appraiser's Office:

Medina County Appraisal District's Office
Johnette L. Dixon, Chief Appraiser
1410 Avenue K
Hondo, Texas 78861
Phone: (830) 741-3035
Fax: (830) 476-2199
Email: jdixon@medinacad.org
Website: www.medinacad.org

Tax Assessor/Collector's Office:

Medina County Tax Assessor & Collector's Office
Melissa Lutz, PPC, Tax Assessor/Collector
1102 15th Street
Hondo, Texas 78861
Phone: (830) 741-6100, or (830) 741-6101
Fax: (830) 741-6105
Email: melissa.lutz@medinacountytexas.org
Website: www.medinacountytexas.org

Assessment Roll Grand Totals Report

MEDINACAD

Tax Year: 2016 As of: Certification

CNA - City of Natalia

Number of Properties: 900

Land Totals

Land - Homesite	(+)	\$2,709,550		
Land - Non Homesite	(+)	\$5,217,600		
Land - Ag Market	(+)	\$110,600		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$8,037,750	(+)	\$8,037,750

Improvement Totals

Improvements - Homesite	(+)	\$12,263,360		
Improvements - Non Homesite	(+)	\$8,540,700		
Total Improvements	(=)	\$20,804,060	(+)	\$20,804,060

Other Totals

Personal Property (68)		\$5,505,363	(+)	\$5,505,363
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value	(=)	\$34,347,173		\$34,347,173
Total Homestead Cap Adjustment (48)			(-)	\$161,294
Total Exempt Property (45)			(-)	\$1,431,280

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$110,600		
Ag Use (2)	(-)	\$2,380		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$108,220	(-)	\$108,220
Total Assessed			(=)	\$32,646,379

Exemptions

(HS Ased 10,315,346)

(HS) Homestead Local (245)	(+)	\$0		
(HS) Homestead State (245)	(+)	\$0		
(O65) Over 65 Local (97)	(+)	\$464,540		
(O65) Over 65 State (97)	(+)	\$0		
(DP) Disabled Persons Local (22)	(+)	\$0		
(DP) Disabled Persons State (22)	(+)	\$0		
(DV) Disabled Vet (15)	(+)	\$158,800		
(DVX/MAS) Disabled Vet 100% (3)	(+)	\$210,977		
(PRO) Prorated Exempt Property (2)	(+)	\$54,263		
(HB366) House Bill 366 (9)	(+)	\$2,120		
Total Exemptions	(=)	\$890,700	(-)	\$890,700
Net Taxable (Before Freeze)			(=)	\$31,755,679

2016 Property Tax Rates in City of Natalia

This notice concerns the 2016 property tax rates for City of Natalia. It presents information about three tax rates. Last year's tax rate is the actual tax rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers start rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$224,664
Last year's debt taxes	\$47,579
Last year's total taxes	\$272,243
Last year's tax base	\$30,696,020
Last year's total tax rate	\$0.8869/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$272,048
÷ This year's adjusted tax base (after subtracting value of new property)	\$31,522,049
=This year's effective tax rate	\$0.8630/\$100

(Maximum rate unless unit publishes notices and holds hearings.)

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent healthcare expenditures)	\$224,504
÷ This year's adjusted tax base	\$31,522,049
=This year's effective operating rate	\$0.7122/\$100
x 1.08=this year's maximum operating rate	\$0.7691/\$100
+ This year's debt rate	\$0.0924/\$100
= This year's total rollback rate	\$0.8615/\$100

Statement of Increase/Decrease

If City of Natalia adopts a 2016 tax rate equal to the effective tax rate of \$0.8630 per \$100 of value, taxes would increase compared to 2015 taxes by \$1,809.

Schedule A - Unencumbered Fund Balance

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

Type of Property Tax Fund	Balance
	0

Schedule B - 2016 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Certificates of Obligation, Series 2015	19,000	10,360	0	29,360
Total required for 2016 debt service				\$29,360
- Amount (if any) paid from Schedule A				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2016				\$29,360
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2016				\$0
= Total debt levy				\$29,360

2016 Effective Tax Rate Worksheet

City of Natalia

Date: 08/08/2016 04:08 PM

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$30,688,780
2. 2015 tax ceilings. Counties, cities and junior college districts. Enter 2015 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$30,688,780
4. 2015 total adopted tax rate.	\$0.8869/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB Values.	\$0
B. 2015 values resulting from final court decisions.	\$0
C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$30,688,780
7. 2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2015 market value:	\$0
B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value:	\$22,000
C. Value loss. Add A and B. ⁵	\$22,000
9. 2015 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 2016. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
A. 2015 market value:	\$0
B. 2016 productivity or special appraised value:	\$0

C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$22,000
11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.	\$30,666,780
12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$271,983
13. Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$65
14. Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$272,048
16. Total 2016 taxable value on the 2016 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹ E. Total 2016 value. Add A and B, then subtract C and D.	\$31,755,679 \$0 \$0 \$0 \$31,755,679
17. Total value of properties under protest or not included on certified appraisal roll. ¹² A. 2016 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. ¹³ B. 2016 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. ¹⁴	\$0 \$0

C. Total value under protest or not certified: Add A and B.	\$0
18. 2016 tax ceilings. Counties, cities and junior colleges enter 2016 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$31,755,679
20. Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21. Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. 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, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$233,630
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$233,630
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$31,522,049
24. 2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.8630/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

2016 Rollback Tax Rate Worksheet

City of Natalia

Date: 08/08/2016

26. 2015 maintenance and operations (M&O) tax rate.	\$0.7319/\$100
27. 2015 adjusted taxable value. Enter the amount from Line 11.	\$30,666,780
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$224,450
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2015: 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 2015. This line applies only to tax years preceding tax year 2015.	\$54
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. 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 2016 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$224,504
29. 2016 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$31,522,049
30. 2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.7122/\$100
31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.7691/\$100

32. Total 2016 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. List the debt in Schedule B: Debt Service. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$29,360 \$0 \$0 \$29,360
33. Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2016 debt. Subtract Line 33 from Line 32D.	\$29,360
35. Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	\$29,360
37. 2016 total taxable value. Enter the amount on Line 19.	\$31,755,679
38. 2016 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.0924/\$100
39. 2016 rollback tax rate. Add Lines 31 and 38.	\$0.8615/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

City of Natalia

Medina County, Texas

Ad Valorem Tax Rates

TAX YEAR	TAX RATE	EFFECTIVE M & O RATE	DEBT RATE	EFFECTIVE TAX RATE	MAXIMUM M & O RATE	ROLLBACK TAX RATE
2012	.9861	.7857	.2004	.9779	.7857	1.0489
2013	.9506	.7575	.1780	.9506	.7726	.9961
2014	.8752	.6739	.1474	.8291	.7278	.8752
2015	.8869	.7319	.1550	.8801	.7904	.9454
2016	.8615	.7122	.0924	.8630	.7691	.8615

Calculated Tax Rates for Tax Year 2016

To determine the amount of city taxes you will pay, calculate the following:

$$[\text{Home Value} \times \text{Tax Rate} \div \$100 = \text{Property Tax}]$$

The county provides this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The **Adopted Tax Rate** is the tax rate adopted by the governing body of a taxing unit.

The **Maintenance and Operations Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **Debt Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **Effective Tax Rate** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Effective Maintenance and Operations Rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Rollback Tax Rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.

AN ORDINANCE ADOPTING THE CITY OF NATALIA, TEXAS ANNUAL BUDGETS FOR FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; APPROPRIATING FUNDS TO PAY INTEREST AND PRINCIPAL OF THE CITY'S INDEBTEDNESS; PROVIDING FOR A RECORD VOTE; PROVIDING FOR A REPEALS CLAUSE; AND SETTING AN EFFECTIVE DATE.

Whereas, the budgets, herein attached, for the fiscal year beginning October 1, 2016, and ending September 30, 2017, was duly filed on August 11, 2016 and presented to the City Council by the City Administrator; and

Whereas, public hearings were ordered by the City Council for August 31, 2016 and September 6, 2016, and a public notice of said hearings was published in the Devine News newspaper and said public hearings were held according to said notice; and

Whereas, this year's budget will raise more revenue from property taxes than in the previous year which will require a separate and additional vote of the governing body to ratify the property tax increase reflected in this year's budget.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NATALIA, TEXAS, THAT:

Section 1: That the Budgets of the City of Natalia, Texas hereby attached as Exhibit A includes the General Fund and Utility Fund for the Fiscal Year beginning October 1, 2016 and ending September 30, 2017 for the support of the general government of this City to be fixed and determined for said terms in accordance with the expenditures in the Budgets; and,

Section 2: That the Budgets have appropriated funds to pay interest and principal obligated of Fiscal Year 2016-2017 of the City of Natalia; and

Section 3: It is further required by Local Government Code §102.007(a)(2), that the vote to adopt the budget must be a record vote, and therefore let it be recorded that each member of the governing body each voted on the adoption of the budget as follows:

City Council Record Vote

POSITION	NAME	FOR	AGAINST	PRESENT and Not Voting	ABSENT
Mayor	Manuel Saldana			X	
Mayor Pro-Tem	Sam Smith				X
Council Member	Mike Fernandez	X			
Council Member	Ruben Juarez	X			
Council Member	Tommy Ortiz	X			
Council Member	Samuel Bluemel	X			

Section 4: It is hereby declared to be the intention of the City Council that if any section, phrase, or sentence of this ordinance shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this ordinance.

Section 5: This Ordinance shall become effective on October 1, 2016.

PASSED, APPROVED and ADOPTED this 19TH day of SEPTEMBER, 2016 by a motion to adopt said fiscal year budgets as recorded by the majority vote of the Governing Body of the City of Natalia.

APPROVED:

Manuel C. Saldana
Manuel C. Saldana, Mayor

ATTEST:

Lisa S. Hernandez

AN ORDINANCE OF THE CITY OF NATALIA, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; APPORTIONING FOR EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING FOR WHEN TAX PAYMENTS ARE DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR A RECORD VOTE.

Whereas, the City Council of the City of Natalia, Texas, approved and adopted the Annual Budgets for the Fiscal Year beginning October 1, 2016 and ending September 30, 2017; and

Whereas, the City Council held the required two public hearings on August 31, 2016 and September 6, 2016 on such Notice of 2016 Tax Year Proposed Property Tax Rate for the City of Natalia, Texas; and

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on property both real, personal and mixed, within the corporate limits of the City of Natalia, Texas in accordance with such budget and the Texas Tax Code.

Whereas, this year's levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy; raising less for maintenance and operations than last year's tax rate; and

Whereas, the total tax revenue proposed to be raised last year at last year's tax rate of \$0.8869 for each \$100 of taxable value was \$272,243; and whereas, the total tax revenue proposed to be raised this year at the proposed tax rate of \$0.8615 for each \$100 of taxable value is \$271,562.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NATALIA, TEXAS, THAT:

Section 1: The tax rate is hereby levied and shall be collected for the use and support of the municipal government of the City of Natalia (herein the "City") and to provide an Interest and Sinking fund for the 2016-2017 Fiscal Year, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2016 subject to taxation, at the following tax rate:

A Tax Rate of **\$0.8615** on each \$100 valuation of property, and said tax being so levied and apportioned to the specific purposes here set forth:

- 1) For the maintenance and support of the general government (General Fund), \$0.7691 on each \$100 valuation of property; and
- 2) For interest and sinking fund, \$0.0924 on each \$100 valuation of property.

Section 2: That taxes levied under this ordinance shall be due October 1, 2016 and if not paid before February 1, 2017 shall immediately become delinquent.

Section 3: All taxes shall become a lien upon property against which assessed, and the Medina County Tax Appraisal District as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.

Section 4: That this ordinance shall take effect and be in force from and after its passage.

Section 5: It is hereby declared to be the intention of the City Council that if any section, phrase, or sentence of this ordinance shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this ordinance.

Section 6: It is further ordered and required by the Property Tax Code, Section 26.05(b) that the vote on said ordinance setting a tax rate that exceeds the effective tax rate must be a record vote, and therefore let it be recorded that the Governing Body of the City of Natalia, Texas each voted on said Tax Rate by a separate motion:

City Council Record Vote

POSITION	NAME	FOR	AGAINST	PRESENT and Not Voting	ABSENT
Mayor	Manuel Saldana			X	
Mayor Pro-Tem	Sam Smith				X
Council Member	Mike Fernandez	X			
Council Member	Ruben Juarez	X			
Council Member	Tommy Ortiz	X			
Council Member	Samuel Bluemel	X			

DULY PASSED AND APPROVED THIS 19th DAY OF SEPTEMBER, 2016 by a motion to adopt said ordinance setting a tax rate that exceeds the effective tax rate made in statement of, “I move that the proposed property tax rate of **\$0.8615**, which is effectively a 0% increase from last year’s tax rate be effectively adopted and applied for the 2016 Tax Year.”

APPROVED:

Manuel C. Saldana
Manuel C. Saldana, Mayor

ATTEST:

Lisa S. Hernandez
Lisa S. Hernandez,
City Administrator/Secretary



CITY OF NATALIA, TEXAS

THE STATE OF TEXAS
COUNTY OF MEDINA

§
§

CERTIFICATION TO COPY
OF OFFICIAL PUBLIC RECORD

I, Lisa S. Hernandez, City Administrator/Secretary and Custodian of Records of the City of Natalia, Texas, do hereby certify that the foregoing document(s) and/or statement(s) are a true and correct official copy and record of the City of Natalia, Texas:

ORDINANCE NO. 16-0919-1; an ordinance adopting the City of Natalia Fiscal Year 2016-2017 Budgets; to include the City's 100% coverage of dental and vision insurance for the individual employee and the employee's dependent(s).

Duly adopted by a motion made by Alderman Bluemel and seconded by Alderman Ortiz, and approved by a unanimous "FOR" roll-call recorded vote at a regularly scheduled meeting of the City Council of the City of Natalia, Texas held on the 19th day of September, 2016.

Certification issued this 20th day of September, 2016.

By:

Lisa S. Hernandez
City Administrator/Secretary, TRMC
City of Natalia, Texas