

**AN ORDINANCE ADOPTING THE CITY OF NATALIA, TEXAS ANNUAL BUDGETS FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; 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, 2020, and ending September 30, 2021, was duly filed on July 6, 2020 and presented to the City Council by the City Administrator; and

**Whereas**, public hearings were ordered by the City Council for August 17, 2020, and such public hearing notice was published in the Devine News newspaper on August 5, 2020, and said public hearings were held according to said notice; and

**Whereas**, this year's budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,696.

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

**Section 1:** The Budgets of the City of Natalia, Texas are hereby adopted, which includes the General Fund and Utility Fund for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021 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 2020-2021 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	Tommy Ortiz			✓	
Mayor Pro-Tem	Sam Smith	✓			
Council Member	Mike Fernandez	✓			
Council Member	Samuel Bluemel	✓			
Council Member	Darin Frazier	✓			
Council Member	Selica Vera	✓			

**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, 2020.

**PASSED, APPROVED and ADOPTED this 21<sup>st</sup> day of September 2020** 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:

Tommy Ortiz, Mayor

Attested by:

*R. Hinojosa*  
René Hinojosa, MPA  
City Secretary



# CITY OF NATALIA, TEXAS FISCAL YEAR 2020-2021 ADOPTED ANNUAL BUDGET

Adoption Date: September 21, 2020

This budget will raise less revenue from property taxes than last year's budget by an amount of -\$29,314, which is a -8.73 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,696.

## 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	Tommy Ortiz			√	
Mayor Pro-Tem	Sam Smith	√			
Council Member	Mike Fernandez	√			
Council Member	Samuel "Chip" Bluemel	√			
Council Member	Darin Frazier	√			
Council Member	Selica Vera	√			

## Property Tax Rate Comparison

Tax Rate	FY 2020-2021 This Year	FY 2019-2020 Last Year
<b>Property Tax Rate Adopted</b>	<b>\$0.7367</b>	<b>\$0.8980</b>
No-New-Revenue Tax Rate <i>(effective)</i>	\$0.8120	\$0.8529
No-New-Revenue M&O Tax Rate <i>(M&amp;O)</i>	\$0.7118	\$0.7722
Maximum M&O Tax Rate	\$0.8120	\$0.8339
Debt Service Tax Rate	\$0.0000	\$0.1130
Voter-Approval Tax Rate <i>(rollback)</i>	\$0.7367	\$0.9469
De minimis rate	\$1.9132	N/A

*Note: S.B. 2 changed the terminology of tax rates and made significant modifications to the rate formula which lowers the multiplier used in the city's rate calculation from 8% to 3.5%. Refer to page 18 for more information.*

This Year's Proposed Fiscal Year Budget allocates a total municipal debt of \$117,318.07 secured by Utility Fund Revenues; no portion of the 2020 property taxes for the City of Natalia is assigned for repayment by debt service (Debt Service Tax Rate of \$0.0000).

**CITY OF NATALIA, TEXAS  
FISCAL YEAR 2020-2021  
ANNUAL BUDGET**

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**CITY OF NATALIA, TEXAS  
FISCAL YEAR 2020-2021  
ANNUAL BUDGET**

The budget officer is responsible for preparing each year's municipal budgets to cover the proposed expenditures of the municipal government for the succeeding year. In preparation of the budgets, officers of the board, department heads or supervisors may have furnished information necessary for the budget officer to properly prepare the budgetary forecasts. The budget provides for a clear comparison between this year's forecasts and last year's current actuals, and may define list projects, their expenditures within the budget and the estimated amount of money to be carried over for each project. *(LGC Chapter 102, Municipal Budget)*

The proposed budget was filed with the City Secretary on July 6, 2020, which is at least 30 days before the date the governing body of the municipality considers its tax levy for the fiscal year.

**GOVERNING BODY MEMBERS**

MAYOR  
Tommy F. Ortiz

MAYOR PRO-TEM  
Sam Smith

COUNCILMEMBERS  
Mike Fernandez  
Samuel "Chip" Bluemel  
Darin Frazier  
Selica Vera

**PREPARED BY:**

The City Administrator/Secretary prepared the proposed budget, and affirms the budget is in compliance with the laws governing municipal budgets and property tax levies.

CITY ADMINISTRATOR/SECRETARY  
Lisa Hernandez

## ANNUAL BUDGET OUTLOOK Transmittal Letter

Dear Mayor & City Councilmembers,

This proposed budget for fiscal year beginning October 1, 2020 and ending September 30, 2021 targets the management of the city's basic services with strict use of funds earmarked for operational expenses, accrued debt, and provides a positive fund balance allocated to build up our city's reserves.

### **GENERAL FUND:**

The general fund budget is comprised of four departments: General Administration, Municipal Court, Code Enforcement, and the Police Department. The forecasted operational budget amount of **\$594,300** provides for a balanced budget; any net positive fund balance shall be transferred to reserves.

The revenue forecasted in the budget significant to the operations of the General Fund is mainly comprised of the collection of property taxes and sales taxes; the collection of franchise taxes and municipal court fines and fees are other revenue factors that support the operations of department expenses.

**Property Taxes:** The certified assessment totals increased by \$3,955,424 in property tax values from last year of \$37,662,349 to \$41,617,773. The Proposed NNR Tax Rates are \$0.7367 and Voter-approved Tax Rates are \$0.7367. This means if Council adopts the suggested proposed tax rate of \$0.7367, a home valued at \$100,000 will pay \$161.30 less than last year.

**Sales Taxes:** The total sales tax rate within the city is 8.25%, broken down to the following agencies: State 6.25%, City 1.00%, County 0.50%, MDD 0.50%. No increase in the generation of sales tax revenue is determined.

**Contingency (Reserves):** The City adopted a fund balance policy setting a goal to maintain an unassigned fund balance of at least 25% of general fund budgetary expenditures, or 3-months' worth of operations for contingencies. As of July 6, 2020 the net position of the general-fund reserves is \$93,055 which accounts for 15.65% of this year's general fund operations. Any excess funds shall be appropriately transferred to reserves.

**Capital Notes Payable:** This year's budget reallocates the annual payment of \$5,582, a Public Property Finance Act Contract No.8194 by Government Capital Corporation, to capital notes payable under the Utility Fund. The Utility Fund will assume asset, operations and maintenance of this vehicle. There are no other capital notes funded by the General Fund.

**Debts and Obligations:** The city has closed on three (3) Certificates of Obligation, specifically identified as Series 2019 Refunding Bond for \$363,000; Series 2019A Water System for \$964,000; and Series 2019B Wastewater Water System for \$584,000. The repayment of debt is secured by Utility Fund Revenues; no portions of property taxes shall be appropriated.

**Over Casted Commitments or Defrayals:** This year's budget does not apply any carry-over commitment balances, neither forecasts any unforeseen assurances. This year's budget dejects borrowing funds from other funds or obtaining a note to cover insufficient operations or unobligated debt.

**Municipal Grants:** 1) The City was awarded sponsorship of the HOME Grant/Loan Program funded by Texas Department of Housing and Community Affairs, with the City committing \$40,000 of reserves to be used for incidental upfront costs of appraisals, surveys, or inspections.

### **UTILITY FUND:**

The utility fund budget is comprised of three utility sources: Water, Sewer and Garbage. The forecasted operational budget amount of **\$866,839** provides for a balanced; any net positive fund balance shall be transferred to reserves.

**Water and Sewer Rates:** This year's proposed budget will implement phase Year 4 of the Five-Year Utility Rate Restructure Plan. The new rates will take into effect October 1, 2020; the rates for water and sewer services will increase by 1.2% tiered plan, starting on billing cycle Sept.15 – Oct.15, billed on November 1<sup>st</sup>.



Table below reflects the estimated change in costs based on the average residential consumption of 5,000 gals.

Year	Water – Res. 5,000g. Avg.	Sewer – Res. 5,000g. Avg.
FY 2018-2019	\$ 38.36	\$ 30.42
FY 2019-2020	(2.6%) = \$39.36	(4.2%) = \$31.70
<b>FY 2020-2021</b>	<b>(1.2%) = \$39.83</b>	<b>(1.2%) = \$32.08</b>
FY 2021-2022	(1.2%) = \$40.31	(1.2%) = \$32.46
<b>Average Monthly Increase</b>	<b>\$0.47 cent increase</b>	<b>\$ 0.38 cent increase</b>

**Garbage Rates:** The City contracts with Republic Services (formerly, ACI Recycling and Disposal) for residential and commercial garbage services, which provides for a contractual CPI (Consumer Price Index) rate increase not to exceed 4% annually. Republic Services has provided notice of a proposed 2.94% increase; accordingly, this year's proposed budget accommodates that increase.

**Contingency (Reserves):** The City adopted a fund balance policy setting a goal to maintain an unassigned fund balance of at least 25% of utility fund budgetary expenditures, or 3-months' worth of operations for contingencies. As of July 6, 2020, the net position of the utility-fund reserves is \$67,467 which accounts for 7.78% of this year's utility fund operations; thus, to continue accumulation excess funds shall be appropriately transferred to reserves. Additionally, \$18,901 is assigned to Short-lived Assets Reserves, specifically for water and sewer infrastructure improvements.

**Capital Notes Payable:** This year's budget accounts for an annual payment of \$13,247 for a utility equipment loan funded through a Public Property Finance Act Contract No.6746 from Government Capital Corporation, this note term ends March 2021; and, \$16,745.00 for the purchase of three service trucks, through a Public Property Finance Act Contract No.8194 from Government Capital Corporation, this note term ends May 2023.

**Debts and Obligations:** The city closed on three bond obligations with USDA for Water and Sewer Improvements for a 40-year term with a 1.875% interest rate, hereafter known as Series-2019, Series-2019A and Series-2019B; these debts are secured by Utility Fund revenues.

**Over casted Commitments or Defrayals:** This year's budget dejects borrowing funds from other funds or obtaining a note to cover insufficient operations or unobligated debt. This budget does not reflect or project any overcasts.

**Municipal Grants:** The City was awarded a TDA TxCBDG Contract #7219309 in funds of \$275,000, with matching funds of \$13,750; total project costs assigned is \$288,750, to make improvements to the Wastewater Treatment Plant Clarifier #2. The projected close-out period for this project is March 2022.

**EMPLOYEE COMPENSATION & BENEFITS:**

**Personnel:** In effort to stay within our means and keep up with competitive wages, this budget will support a 3% cost of living increase to be applied on the first payroll cycle of the fiscal year, and 100% coverage of medical, dental, vision and life by employer. The number of employees budgeted remains at the following:

**Administration:** The proposed budget employs three (3) administrative employees; funding one full-time and one part-time municipal court employees, and appropriating 45/55% of the City Administrator's salary between the general and utility fund.

**Police Department:** The proposed budget employs five (5) full-time officers, one (1) part-time administrative employee, and one (1) part-time code enforcement officer.

**Utility Department:** The proposed budget employs two (2) administrative and four (4) public works employees; consisting of a Public Works Director, three field servicemen, a utility clerk, and appropriating 55% of the City Administrator's salary between the general and utility fund.

**Insurance Benefits:** This year's budget continues to support 100% of the premium costs for eligible employees for major medical, dental, vision and life insurance plans offered by Humana. Employees are held accountable for

any costs through a payroll deduction for any dependent coverages, and/or health costs, surcharges or fees added for conditional coverages.

**Retirement:** The City's provides a retirement plan to all eligible employees through Texas Municipal Retirement Systems (TMRS); the proposed budget incorporates a contribution rate increase from 3.34% to 3.43% by January 2020, and the city will continue to provide the same following investments:

Employee Deposit Rate:	5%
Municipal Ratio Match:	1 to 1
Vesting Service:	5 years
Retirement Eligible:	5 years at Age 60, or 20 years at Any Age
Death Benefit Eligible:	Employees and Retirees
Total Eligible Members:	12

**Property Liability & Workers Compensation Insurance:**

Texas Municipal League Intergovernmental Risk Pool will continue coverage for property, liability and workers compensation. Within the past few years the city has experienced a higher volume of claims filed against both liability and property insurances, and due to these circumstances, our rates may increase.

**CAPITAL IMPROVEMENTS PROGRAM:**

The city established a capital improvements program to provide guidance of making reasonable and diligent efforts to improve the city's water supply, water systems, treatment and distribution facilities; wastewater systems, collection, treatment and distribution facilities; storm water systems, drainage and flood control facilities; street improvements to include sidewalks and lighting improvements; municipal buildings and facilities; parks and recreational facilities, municipal equipment and operations; patrol vehicles, utility vehicles, light or heavy machinery, tools, computer technology and software programs used for municipal operations.

The City's Comprehensive Master Plan adopted provides short and long-range goals and objectives for the City, of which shall be reviewed not less than annually to determine capital needs and proposed budget funding factors. The Comprehensive Master Plan also suggests the city set-aside a restricted amount of funds annually to support Water, Sewer, Streets and Drainage; being noted as \$50,000 for Water, \$50,000 for Sewer, \$50,000 for Streets, and \$50,000 for Drainage. The implementation of this suggestion would increase proposed expenses by \$100,000 in both General and Utility Fund Budgets. At this time, these strict allocations are not feasible with current bond projects under construction.

**Policy Recommendations:**

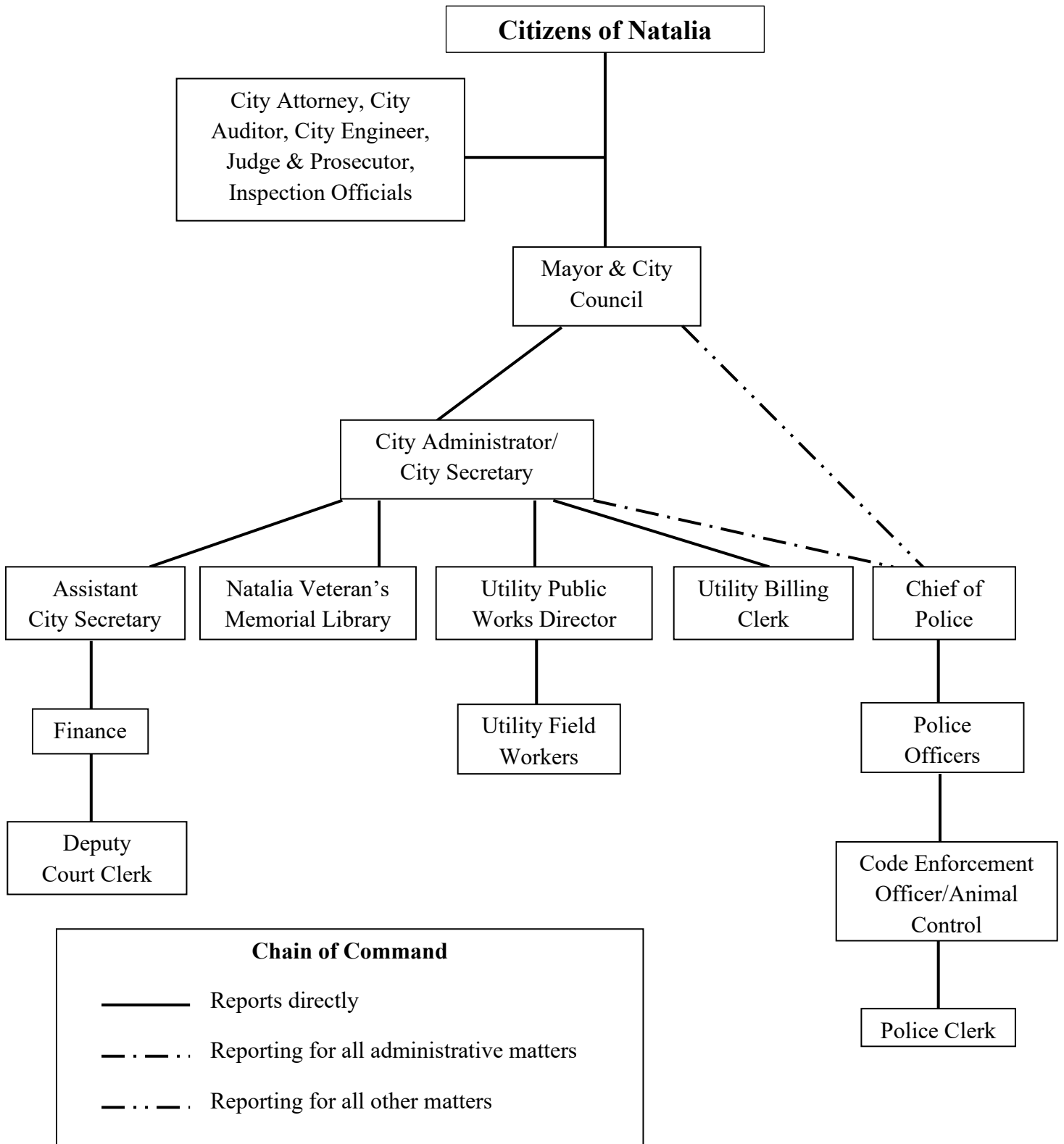
Cities adopt necessary administrative and financial policies to assist management in defining reasonable measures when evaluating operating costs and making decisions that may affect the performance of city services and operations, or its associated funding. The city has many great policies in place; however, two are to be considered:

1) Grants Application and Management Policy. Most grant applications have terms or conditions, and include a required percentage of matching contributions; thus, this can lead to over-application and burdened commitments. This policy should address the types of grants the City wishes to seek, the amount of funds to be allocated for each type of grant project, the importance of such application, and the management of the application and its construction. This policy should concur with the priorities listed in the Master Plan.

2) Deficit Fund Balance Policy. This policy should address situations that forecast budgetary shortfalls or unforeseen costs, possibly by establishing measuring methods based on importance, the period of time, the use of reserves, cost of services and restrictive budget management.

*Respectfully Written by  
Lisa S. Hernandez  
City Administrator/Secretary, TRMC*

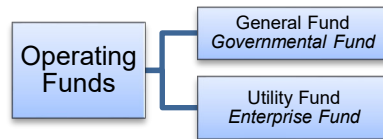
## CITY OF NATALIA ORGANIZATIONAL CHART





## 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 municipal fund accounts for specific purposes and projects, and each fund shall sustain a positive fund balance, sufficient to cover any debt, allocation or dedication of the funds use, such as:

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 including the most recent adoption of the Capital Improvements Program Fee (CIP Fee).

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.

The **Grant Fund** is funds set aside for projects award through state or federal agencies, and required to be kept in separate accounts for the purpose of accurately recording a project and its construction costs; such funds shall maintain a positive balance to sufficiently cover the project(s) authorized. Any matching funds shall also be deposited into this fund, to ensure restricted use.

The **Short-Lived Asset Fund** is funds reserved annually, as determined in mandatory compliance for the receipt of federal funds, for the life of a loan to pay for repairs and/or replacements of major system assets specifically improved through federal funding programs issued.

**CITY OF NATALIA**  
**General Fund Budget**  
Revenue & Expenses

<u>Account Number</u>	FY 2019/20 Actuals YTD: 6/15/2020	FY 2019/20 Adopted Budget	FY 2020/21 Proposed Budget
<b><u>10 - GENERAL FUND</u></b>			
10-00-40000 Property Tax	\$257,819.39	\$267,000.00	\$270,000.00
10-00-40001 I&S Bond Payment	\$40,945.46	\$38,000.00	\$0.00
10-00-40100 Penalties & Interest	\$9,803.86	\$12,500.00	\$12,500.00
10-00-40110 Delinquent Ad Valorem Tax	\$14,998.42	\$15,000.00	\$16,000.00
10-00-40120 Franchise Fees	\$26,565.05	\$43,000.00	\$42,000.00
10-00-40130 Sales Tax	\$121,035.08	\$155,000.00	\$160,000.00
10-00-40300 Variance/SUP Fees	\$0.00	\$600.00	\$500.00
10-00-40500 Excess Proceeds	\$0.00	\$0.00	\$0.00
10-00-40600 Court Fines & Fees	\$26,562.09	\$48,000.00	\$48,000.00
10-00-40700 SRO - NISD Prorata Share	\$31,451.19	\$35,080.00	\$35,000.00
10-00-40750 SRO - NISD Contract Reimbursemen	\$0.00	\$0.00	\$0.00
10-00-40800 Animal Control	\$225.00	\$100.00	\$100.00
10-00-42000 Misc. Revenue - NSF, Other Fees	\$2,671.50	\$1,000.00	\$2,000.00
10-00-42500 Gain/Loss-Sale of Assets	\$0.00	\$0.00	\$2,000.00
10-00-42800 Interest Income	\$0.00	\$0.00	\$0.00
10-00-42900 Ball Field Revenues & Reimbursemer	\$4,609.56	\$6,200.00	\$6,200.00
<b>Revenues</b>	<b>\$536,686.60</b>	<b>\$621,480.00</b>	<b>\$594,300.00</b>
10-05-50000 Prior FY Unassigned Fund Balance	\$45,500.00	\$45,500.00	\$0.00
10-05-55100 Transfer In from Utility Fund	\$0.00	\$0.00	\$0.00
10-05-55200 Transfer In from I&S Debt Service F	\$0.00	\$0.00	\$0.00
10-05-55300 Transfer In from GF Reserves	\$0.00	\$0.00	\$0.00
10-05-55400 Transfer In from UT Reserves	\$0.00	\$0.00	\$0.00
10-05-55500 Transfer In from MC Reserves	\$0.00	\$0.00	\$0.00
<b>Total Transfer In/Revenues</b>	<b>\$45,500.00</b>	<b>\$45,500.00</b>	<b>\$0.00</b>
<b>Total General Fund Revenues</b>	<b>\$582,186.60</b>	<b>\$666,980.00</b>	<b>\$594,300.00</b>
10-05-56100 Transfer Out to Utility Fund	\$0.00	\$0.00	\$0.00
10-05-56200 Transfer Out to I&S Debt Service Fu	\$40,945.46	\$38,000.00	\$0.00
10-05-56300 Transfer Out to GF Reserves	\$35,500.00	\$35,500.00	\$0.00
10-05-56400 Transfer Out to UT Reserves	\$0.00	\$0.00	\$0.00
10-05-56500 Transfer Out to MC Reserves	\$0.00	\$0.00	\$0.00
10-05-59000 Unassigned Funds - Surplus	\$0.00	\$0.00	\$0.00
<b>Total Transfer Out/Expenses</b>	<b>\$76,445.46</b>	<b>\$73,500.00</b>	<b>\$0.00</b>

**Administration:**

<b>Account Number</b>	<b>FY 2019/20 Actuals YTD: 6/15/2020</b>	<b>FY 2019/20 Adopted Budget</b>	<b>FY 2020/21 Proposed Budget</b>	
10-10-60000	Other / Misc. Expenses	\$812.38	\$750.00	\$1,000.00
10-10-60100	Grant Oversight Fees	\$5,000.00	\$15,000.00	\$0.00
10-10-62500	Audit Fees & Accounting Services	\$0.00	\$7,000.00	\$7,000.00
10-10-62700	Codification	\$388.71	\$2,000.00	\$2,000.00
10-10-63000	Legal Fees	\$0.00	\$3,500.00	\$0.00
10-10-63050	Engineering Fees	\$2,391.50	\$2,500.00	\$0.00
10-10-63100	Election Expenses	\$0.00	\$0.00	\$0.00
10-10-63200	Appraisal District Fees - Medina Cou	\$2,888.29	\$5,777.00	\$6,376.00
10-10-63600	Property Tax Collection Fees - Med	\$0.00	\$1,500.00	\$1,500.00
10-10-65600	Office Supplies & Expenses	\$794.28	\$750.00	\$1,000.00
10-10-65605	Kitchen, Restroom & Cleaning Supp	\$279.36	\$850.00	\$850.00
10-10-65610	Computer Software & Technology	\$620.60	\$750.00	\$750.00
10-10-65700	Memberships, Dues & Subscriptions	\$1,581.00	\$1,750.00	\$1,800.00
10-10-66400	Electricity - Facilities & Buildings	\$1,356.08	\$3,500.00	\$3,500.00
10-10-66401	Electricity - Street Lights	\$9,146.23	\$14,650.00	\$17,000.00
10-10-66402	Electricity - Ball Fields & Parks	\$67.81	\$300.00	\$300.00
10-10-66510	Telephone/Internet	\$1,383.80	\$4,000.00	\$3,000.00
10-10-67100	Postage & Shipping Fees	\$530.99	\$1,250.00	\$1,250.00
10-10-67530	Contract Labor & Outsourced Expen	\$405.00	\$750.00	\$750.00
10-10-68400	Street Repair & Maintenance	\$3,217.49	\$11,000.00	\$5,000.00
10-10-68410	Street Improvement Projects	\$0.00	\$0.00	\$0.00
10-10-68540	Equipment Purchases	\$0.00	\$0.00	\$0.00
10-10-68545	Equipment R&M	\$0.00	\$100.00	\$100.00
10-10-68555	Equipment Lease & Rental Fees	\$260.27	\$500.00	\$500.00
10-10-68615	Capital Purchases-Notes Payable	\$0.00	\$0.00	\$0.00
10-10-68625	USTI Reporting Software	\$1,181.58	\$1,500.00	\$1,500.00
10-10-68635	Annual Events/Special Projects	\$1,119.84	\$1,000.00	\$1,200.00
10-10-68650	Library Expenses	\$1,045.11	\$2,000.00	\$2,000.00
10-10-68715	Fuel - Vehicles & Equipment	\$211.40	\$400.00	\$400.00
10-10-68800	R&M Buildings & Facilities	\$5,515.08	\$3,500.00	\$1,500.00
10-10-68810	Security System Alarms	\$104.85	\$0.00	\$420.00
10-10-68830	I-INFO Call-Out Notification System	\$0.00	\$75.00	\$75.00
10-10-68840	Website Host & Support Fees	\$228.00	\$200.00	\$250.00
10-10-69000	Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
10-10-69300	Contribution In-Aid/Program Assista	\$3,431.00	\$4,500.00	\$0.00
10-10-69450	Annexation & Survey Fees	\$0.00	\$0.00	\$0.00
10-10-69460	Records Management Fees	\$166.79	\$250.00	\$250.00
10-10-69470	Parks & Ball Field R&M Expenses	\$0.00	\$500.00	\$500.00
10-10-69475	NLL Reimbursable Expenses	\$5,161.28	\$6,500.00	\$7,300.00
10-10-69500	Ads & Legal Publications	\$516.00	\$2,500.00	\$2,000.00
10-10-70000	Conferences, Mtgs & Training	\$1,667.40	\$1,500.00	\$2,000.00
10-10-70100	Uniform Services & Expenses	\$698.36	\$900.00	\$1,000.00
10-10-70200	ADP Payroll Outsource Fees	\$1,950.55	\$1,700.00	\$1,800.00
10-10-70400	Supplemental Insurance Benefits	\$0.00	\$0.00	\$0.00
10-10-70500	Group Health Insurance	\$9,665.30	\$13,000.00	\$13,000.00
10-10-70600	General Liability Insurance - TML	\$2,213.56	\$4,000.00	\$4,000.00
10-10-70700	Workers Comp Insurance - TML	\$122.94	\$175.00	\$175.00
10-10-72000	Wages/Salaries	\$56,750.52	\$79,000.00	\$77,635.00
10-10-72050	Payroll Taxes	\$4,296.17	\$5,950.00	\$5,760.00
10-10-72100	TWC Unemployment Taxes	\$341.28	\$285.00	\$585.00
10-10-72500	TMRS Retirement	\$1,615.75	\$2,350.00	\$2,310.00
10-10-89300	Bond Payment - Principal	\$0.00	\$0.00	\$0.00
10-10-89310	Bond Payment - Interest	\$0.00	\$0.00	\$0.00
10-10-89330	Banking & Financing Service Fees	\$0.00	\$0.00	\$0.00
	<b>Administrative Expenses</b>	<b>\$129,126.55</b>	<b>\$209,962.00</b>	<b>\$179,336.00</b>

**Municipal Court / Code Compliance:**

<b>Account Number</b>	<b>FY 2019/20 Actuals YTD: 6/15/2020</b>	<b>FY 2019/20 Adopted Budget</b>	<b>FY 2020/21 Proposed Budget</b>
10-15-63300 Court Fines & Fees - State Portion	\$10,388.08	\$15,000.00	\$15,000.00
10-15-63400 Collection Agency Fees	\$0.00	\$0.00	\$0.00
10-15-65610 Computer Software & Technology	\$144.99	\$250.00	\$500.00
10-15-65700 Memberships, Dues & Subscriptions	\$0.00	\$100.00	\$100.00
10-15-66100 Municipal Court Contractual Expens	\$2,975.00	\$5,500.00	\$5,124.00
10-15-66150 Municipal Court Other Expenses	\$160.26	\$500.00	\$500.00
10-15-68620 Kologik Court Interface	\$1,200.00	\$1,200.00	\$1,200.00
10-15-68623 Fund View MC Software	\$500.00	\$0.00	\$5,250.00
10-15-68625 USTI Reporting Software	\$684.67	\$700.00	\$750.00
10-15-70000 Conferences, Mtgs & Training	\$938.13	\$600.00	\$1,000.00
<b>Municipal Court Expenses</b>	<b>\$16,991.13</b>	<b>\$23,850.00</b>	<b>\$29,424.00</b>
10-17-60000 Other / Misc. Expenses	\$0.00	\$100.00	\$100.00
10-17-63700 Building Code Inspections	\$0.00	\$500.00	\$500.00
10-17-65610 Computer Software & Technology	\$0.00	\$0.00	\$0.00
10-17-65700 Memberships, Dues & Subscriptions	\$0.00	\$0.00	\$0.00
10-17-67100 Postage & Shipping Fees	\$0.00	\$350.00	\$350.00
10-17-67520 Animal Control Expenses	\$0.00	\$400.00	\$400.00
10-17-67530 Contract Labor & Outsourced Expen	\$0.00	\$3,000.00	\$3,000.00
10-17-68540 Equipment Purchases	\$0.00	\$0.00	\$0.00
10-17-68545 Equipment R&M	\$0.00	\$0.00	\$0.00
10-17-68550 Vehicle R&M	\$0.00	\$250.00	\$250.00
10-17-68615 Capital Purchases-Notes Payable	\$0.00	\$0.00	\$0.00
10-17-68715 Fuel - Vehicles & Equipment	\$128.85	\$300.00	\$300.00
10-17-69000 Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
10-17-69500 Ads & Legal Publications	\$0.00	\$250.00	\$250.00
10-17-70000 Conferences, Mtgs & Training	\$0.00	\$500.00	\$500.00
10-17-70100 Uniform Services & Expenses	\$0.00	\$0.00	\$0.00
<b>Code Compliance Expenses</b>	<b>\$128.85</b>	<b>\$5,650.00</b>	<b>\$5,650.00</b>

Police Department:

Account Number	FY 2019/20 Actuals YTD: 6/15/2020	FY 2019/20 Adopted Budget	FY 2020/21 Proposed Budget
10-20-60000 Other / Misc. Expenses	\$827.67	\$750.00	\$1,000.00
10-20-60100 Grant Oversight Fees	\$0.00	\$0.00	\$0.00
10-20-63000 Legal Fees	\$6,307.81	\$8,000.00	\$4,000.00
10-20-65600 Office Supplies & Expenses	\$746.09	\$750.00	\$1,000.00
10-20-65605 Kitchen, Restroom & Cleaning Supp	\$166.15	\$750.00	\$750.00
10-20-65610 Computer Software & Technology	\$433.42	\$1,000.00	\$1,000.00
10-20-65700 Memberships, Dues & Subscriptions	\$150.00	\$500.00	\$500.00
10-20-66400 Electricity - Facilities & Buildings	\$1,939.64	\$3,500.00	\$4,000.00
10-20-66510 Telephone/Internet	\$5,454.02	\$9,000.00	\$8,300.00
10-20-67100 Postage & Shipping Fees	\$55.00	\$200.00	\$250.00
10-20-67530 Contract Labor & Outsourced Exper	\$125.50	\$1,000.00	\$1,000.00
10-20-67900 Restitution/Claim Payout	\$0.00	\$0.00	\$0.00
10-20-68535 Vehicle Purchases	\$0.00	\$0.00	\$0.00
10-20-68540 Body Cam Operations	\$0.00	\$0.00	\$2,000.00
10-20-68545 Equipment R&M	\$379.58	\$250.00	\$400.00
10-20-68550 Vehicle R&M	\$3,173.20	\$3,500.00	\$5,000.00
10-20-68555 Equipment Lease & Rental Fees	\$1,134.70	\$1,610.00	\$1,650.00
10-20-68615 Capital Purchases-Notes Payable	\$5,582.00	\$5,582.00	\$0.00
10-20-68625 Kologik Police Reporting Software	\$4,440.00	\$4,400.00	\$4,400.00
10-20-68630 Police Performance & Operations	\$160.00	\$1,486.00	\$1,550.00
10-20-68631 Evidence & Investigation Fees	\$2,016.95	\$500.00	\$2,500.00
10-20-68634 Emergency Siren	\$62.77	\$175.00	\$175.00
10-20-68715 Fuel - Vehicles & Equipment	\$7,096.13	\$7,500.00	\$13,514.00
10-20-68800 R&M Buildings & Facilities	\$1,272.43	\$2,000.00	\$2,000.00
10-20-68810 Security System Alarms	\$3,144.65	\$3,250.00	\$1,000.00
10-20-68820 Police Security Contractual Services	\$0.00	\$0.00	\$0.00
10-20-69000 Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
10-20-69250 Permits & Licenses	\$0.00	\$0.00	\$0.00
10-20-69500 Ads & Legal Publications	\$0.00	\$200.00	\$250.00
10-20-70000 Conferences, Mtgs & Training	\$0.00	\$250.00	\$1,000.00
10-20-70100 Uniform Services & Expenses	\$599.92	\$2,080.00	\$2,000.00
10-20-70200 ADP Payroll Outsource Fees	\$975.28	\$1,700.00	\$1,700.00
10-20-70400 Supplemental Insurance Benefits	\$0.00	\$0.00	\$0.00
10-20-70500 Group Health Insurance	\$18,876.81	\$44,575.00	\$44,575.00
10-20-70600 General Liability Insurance - TML	\$7,249.59	\$10,500.00	\$10,500.00
10-20-70700 Workers Comp Insurance - TML	\$4,122.79	\$6,500.00	\$6,500.00
10-20-72000 Wages/Salaries	\$155,935.90	\$209,250.00	\$230,876.00
10-20-72050 Payroll Taxes	\$11,879.83	\$15,800.00	\$17,400.00
10-20-72100 TWC Unemployment Taxes	\$1,614.27	\$685.00	\$2,100.00
10-20-72500 TMRS Retirement	\$4,001.03	\$6,775.00	\$7,000.00
10-20-89330 Banking & Financing Service Fees	\$0.00	\$0.00	\$0.00
10-20-95030 Towing & Wrecker Expenses	\$0.00	\$0.00	\$0.00
10-20-95040 Impound Services & Fees	\$0.00	\$0.00	\$0.00
10-20-95050 Auction Services & Fees	\$0.00	\$0.00	\$0.00
<b>Police Expenses</b>	<b>\$249,923.13</b>	<b>\$354,018.00</b>	<b>\$379,890.00</b>
<b>Total General Fund Expenses</b>	<b>\$472,615.12</b>	<b>\$666,980.00</b>	<b>\$594,300.00</b>

**CITY OF NATALIA**  
**Utility Fund Budget**  
Revenue & Expenses

<u>Account Number</u>	FY 2019/20 Actuals YTD: 6/15/2020	FY 2019/20 Adopted Budget	FY 2020/21 Proposed Budget
<b><u>20 - UTILITY FUND</u></b>			
20-00-42000 Misc. Revenue - NSF, Other Fees	\$68.00	\$750.00	\$750.00
20-00-42500 Gain/Loss-Sale of Assets	\$0.00	\$0.00	\$0.00
20-00-42800 Interest Income	\$0.00	\$0.00	\$0.00
20-00-43000 Water Revenue	\$222,850.40	\$302,000.00	\$336,000.00
20-00-43205 CIP Fee - Capital Improvement Pro;	\$18,216.00	\$26,000.00	\$28,464.00
20-00-43210 Utility Billing Late Fees	\$0.00	\$0.00	\$0.00
20-00-43220 Sewer Revenue	\$149,154.86	\$205,000.00	\$232,000.00
20-00-43230 Late Charges-Nonpayment Fees	\$21,320.66	\$31,000.00	\$31,000.00
20-00-43240 Water & Sewer Taps	\$1,400.00	\$4,400.00	\$2,200.00
20-00-43250 Carrizo Well	\$4,841.50	\$6,000.00	\$6,000.00
20-00-43260 EAA Collection Fees	\$22,764.83	\$32,500.00	\$35,700.00
20-00-43270 Garbage Service Fees	\$111,181.77	\$155,000.00	\$173,000.00
20-00-43275 Garbage Franchise Fees	\$3,408.35	\$6,900.00	\$7,750.00
20-00-43280 Building Permits	\$7,102.49	\$5,000.00	\$7,200.00
20-00-43285 Building Inspection Fees	\$6,890.39	\$5,000.00	\$7,000.00
20-00-43290 Food/Health Inspection Fees	\$3,360.00	\$5,000.00	\$5,000.00
20-00-43310 Bulk Water Sales - Potable/NonPota	\$0.00	\$0.00	\$0.00
20-00-43350 Library Donations Collected	\$0.00	\$0.00	\$0.00
20-00-43400 Utility Customer Deposits	\$0.00	\$0.00	\$0.00
<b>Total Revenues</b>	<b>\$572,559.25</b>	<b>\$784,550.00</b>	<b>\$872,064.00</b>
20-05-50000 Prior FY Unassigned Fund Balance	\$60,100.00	\$60,100.00	\$0.00
20-05-55000 Transfer In from General Fund	\$0.00	\$0.00	\$0.00
20-05-55200 Transfer In from I&S Debt Service F	\$29,247.45	\$47,265.00	\$0.00
20-05-55300 Transfer In from GF Reserves	\$0.00	\$0.00	\$0.00
20-05-55400 Transfer In from UT Reserves	\$0.00	\$23,800.00	\$0.00
<b>Total Transfer In/Revenues</b>	<b>\$89,347.45</b>	<b>\$131,165.00</b>	<b>\$0.00</b>
<b>Total Utility Fund Revenues</b>	<b>\$661,906.70</b>	<b>\$915,715.00</b>	<b>\$872,064.00</b>
20-00-56550 Transfer Out to USDA Projects Func	\$0.00	\$0.00	\$0.00
20-00-56600 Transfer Out to Project Funds	\$0.00	\$0.00	\$0.00
20-05-56000 Transfer Out to General Fund	\$0.00	\$0.00	\$0.00
20-05-56200 Transfer Out to I&S Debt Service Fu	\$0.00	\$0.00	\$0.00
20-05-56300 Transfer Out to GF Reserves	\$0.00	\$0.00	\$0.00
20-05-56400 Transfer Out to UT Reserves	\$17,116.37	\$26,000.00	\$28,464.00
20-05-59000 Unassigned Funds - Surplus	\$0.00	\$0.00	\$0.00
<b>Total Transfer Out/Expenses</b>	<b>\$17,116.37</b>	<b>\$26,000.00</b>	<b>\$28,464.00</b>



**Water Department:**

<b>Account Number</b>	<b>FY 2019/20 Actuals YTD: 6/15/2020</b>	<b>FY 2019/20 Adopted Budget</b>	<b>FY 2020/21 Proposed Budget</b>	
20-50-56450	Short-Lived Assets - Water	\$8,367.00	\$8,367.00	<b>\$8,367.00</b>
20-50-60000	Other / Misc. Expenses	\$761.49	\$750.00	<b>\$1,000.00</b>
20-50-60100	Grant Oversight Fees	\$0.00	\$0.00	<b>\$0.00</b>
20-50-62500	Audit Fees & Accounting Services	\$0.00	\$7,000.00	<b>\$7,000.00</b>
20-50-62700	Codification	\$388.70	\$1,500.00	<b>\$1,500.00</b>
20-50-63000	Legal Fees	\$0.00	\$2,000.00	<b>\$2,000.00</b>
20-50-63050	Engineering Fees	\$480.00	\$3,117.00	<b>\$5,000.00</b>
20-50-63055	Specific Project-Engineering Fees	\$18,107.64	\$22,938.00	<b>\$0.00</b>
20-50-63400	Collection Agency Fees	\$0.00	\$0.00	<b>\$0.00</b>
20-50-63700	Building Inspection Services	\$3,457.65	\$34,100.00	<b>\$5,000.00</b>
20-50-63800	Health Inspection Services	\$1,085.00	\$2,000.00	<b>\$2,000.00</b>
20-50-65600	Office Supplies & Expenses	\$1,023.92	\$1,250.00	<b>\$1,250.00</b>
20-50-65605	Kitchen, Restroom & Cleaning Supp	\$240.35	\$750.00	<b>\$750.00</b>
20-50-65610	Computer Software & Technology	\$518.75	\$1,000.00	<b>\$1,000.00</b>
20-50-65700	Memberships, Dues & Subscriptions	\$739.80	\$1,000.00	<b>\$1,000.00</b>
20-50-66400	Electricity - Facilities & Buildings	\$13,294.68	\$17,500.00	<b>\$18,000.00</b>
20-50-66401	Electricity - Street Lights	\$9,584.82	\$17,500.00	<b>\$19,000.00</b>
20-50-66510	Telephone/Internet	\$2,264.20	\$3,000.00	<b>\$3,500.00</b>
20-50-67100	Postage & Shipping Fees	\$1,081.07	\$1,500.00	<b>\$1,500.00</b>
20-50-67530	Contract Labor & Outsourced Expen	\$524.89	\$1,000.00	<b>\$1,000.00</b>
20-50-68500	Water System R&M	\$10,012.53	\$23,000.00	<b>\$23,000.00</b>
20-50-68520	Chemicals & Treatment	\$1,271.84	\$2,200.00	<b>\$2,200.00</b>
20-50-68530	Quality Control - Lab Tests/Samples	\$1,179.87	\$2,200.00	<b>\$2,200.00</b>
20-50-68535	Vehicle Purchases	\$0.00	\$0.00	<b>\$0.00</b>
20-50-68540	Equipment Purchases	\$445.77	\$500.00	<b>\$500.00</b>
20-50-68545	Equipment R&M	\$2,183.90	\$2,500.00	<b>\$4,000.00</b>
20-50-68550	Vehicle R&M	\$353.63	\$1,500.00	<b>\$2,000.00</b>
20-50-68555	Equipment Lease & Rental Fees	\$231.53	\$500.00	<b>\$2,000.00</b>
20-50-68610	Capital Asset/Special Project Expen:	\$23,800.00	\$23,800.00	<b>\$0.00</b>
20-50-68615	Capital Purchases-Notes Payable	\$24,409.49	\$24,410.00	<b>\$29,992.00</b>
20-50-68625	USTI Reporting Software	\$854.26	\$900.00	<b>\$1,000.00</b>
20-50-68635	Annual Events/Special Projects	\$322.57	\$750.00	<b>\$750.00</b>
20-50-68715	Fuel - Vehicles & Equipment	\$3,171.64	\$6,000.00	<b>\$6,000.00</b>
20-50-68800	R&M Buildings & Facilities	\$2,426.00	\$2,000.00	<b>\$2,500.00</b>
20-50-68810	Security System Alarms	\$52.43	\$350.00	<b>\$500.00</b>
20-50-68820	Wells Radio Monitor System	\$0.00	\$1,200.00	<b>\$1,200.00</b>
20-50-68830	I-INFO Call-Out Notification System	\$0.00	\$75.00	<b>\$75.00</b>
20-50-68840	Website Host & Support Fees	\$0.00	\$0.00	<b>\$0.00</b>
20-50-69000	Printing & Copy Expenses	\$0.00	\$0.00	<b>\$0.00</b>
20-50-69100	Garbage Services - Residential	\$69,884.39	\$114,500.00	<b>\$125,450.00</b>
20-50-69110	Garbage Services - Commercial	\$15,116.50	\$23,100.00	<b>\$29,575.00</b>
20-50-69250	Permits & Licenses	\$1,506.75	\$1,600.00	<b>\$1,750.00</b>
20-50-69260	Edwards Aquifer Fees	\$18,293.43	\$27,500.00	<b>\$27,500.00</b>
20-50-69440	Acre -feet Water Lease / Purchase	\$0.00	\$0.00	<b>\$0.00</b>
20-50-69450	Annexation & Survey Fees	\$0.00	\$0.00	<b>\$0.00</b>
20-50-69460	Records Management Fees	\$0.00	\$0.00	<b>\$0.00</b>
20-50-69500	Ads & Legal Publications	\$0.00	\$2,000.00	<b>\$2,000.00</b>
20-50-69550	Sales Tax Discounts	-\$42.66	-\$60.00	<b>-\$60.00</b>
20-50-70000	Conferences, Mtgs & Training	\$85.00	\$500.00	<b>\$500.00</b>
20-50-70100	Uniform Services & Expenses	\$2,339.61	\$2,000.00	<b>\$3,000.00</b>
20-50-70200	ADP Payroll Outsource Fees	\$0.00	\$1,700.00	<b>\$1,700.00</b>
20-50-70400	Supplemental Insurance Benefits	\$0.00	\$0.00	<b>\$0.00</b>
20-50-70500	Group Health Insurance	\$29,216.95	\$49,475.00	<b>\$56,896.00</b>
20-50-70600	General Liability Insurance - TML	\$4,489.80	\$5,000.00	<b>\$5,000.00</b>
20-50-70700	Workers Comp Insurance - TML	\$3,259.78	\$5,600.00	<b>\$5,600.00</b>
20-50-72000	Wages/Salaries	\$150,179.14	\$217,000.00	<b>\$222,205.00</b>
20-50-72050	Payroll Taxes	\$11,466.59	\$16,225.00	<b>\$16,625.00</b>
20-50-72100	TWC Unemployment Taxes	\$1,022.77	\$635.00	<b>\$1,665.00</b>
20-50-72500	TMRS Retirement	\$5,042.70	\$7,300.00	<b>\$7,475.00</b>
20-50-89300	Bond Payment - Principal	\$5,000.00	\$5,000.00	<b>\$23,000.00</b>
20-50-89310	Bond Payment - Interest	\$6,649.59	\$29,333.00	<b>\$24,570.10</b>
20-50-89320	Other Principal & Interest Payment	\$0.00	\$0.00	<b>\$0.00</b>
20-50-89330	Banking & Financing Service Fees	\$0.00	\$0.00	<b>\$0.00</b>
	<b>Water Expenses</b>	<b>\$456,145.76</b>	<b>\$726,565.00</b>	<b>\$711,235.10</b>

Sewer Department:

Account Number		FY 2019/20 Actuals YTD: 6/15/2020	FY 2019/20 Adopted Budget	FY 2020/21 Proposed Budget
20-55-56455	Short-Lived Assets - Sewer	\$10,534.00	\$10,534.00	<b>\$10,534.00</b>
20-55-60000	Other / Misc. Expenses	\$381.24	\$750.00	<b>\$750.00</b>
20-55-60100	Grant Oversight Fees	\$0.00	\$13,750.00	<b>\$0.00</b>
20-55-62500	Audit Fees & Accounting Services	\$0.00	\$0.00	<b>\$0.00</b>
20-55-62700	Codification	\$0.00	\$1,500.00	<b>\$1,500.00</b>
20-55-63000	Legal Fees	\$0.00	\$2,000.00	<b>\$2,000.00</b>
20-55-63050	Engineering Fees	\$7,465.00	\$6,000.00	<b>\$5,000.00</b>
20-55-63055	Specific Project-Engineering Fees	\$10,940.00	\$11,001.00	<b>\$0.00</b>
20-55-65600	Office Supplies & Expenses	\$1,003.76	\$750.00	<b>\$1,000.00</b>
20-55-65605	Kitchen, Restroom & Cleaning Supp	\$149.87	\$750.00	<b>\$750.00</b>
20-55-65610	Computer Software & Technology	\$348.32	\$1,000.00	<b>\$1,000.00</b>
20-55-65700	Memberships, Dues & Subscriptions	\$0.00	\$0.00	<b>\$0.00</b>
20-55-66400	Electricity - Facilities & Buildings	\$12,198.15	\$22,000.00	<b>\$22,000.00</b>
20-55-66510	Telephone/Internet	\$2,301.62	\$2,500.00	<b>\$2,500.00</b>
20-55-67100	Postage & Shipping Fees	\$1,131.33	\$1,500.00	<b>\$1,500.00</b>
20-55-67530	Contract Labor & Outsourced Expen	\$1,781.21	\$500.00	<b>\$2,000.00</b>
20-55-68510	Sewer System R&M	\$11,924.02	\$12,784.00	<b>\$17,000.00</b>
20-55-68515	Sludge Removal	\$1,591.72	\$1,500.00	<b>\$2,000.00</b>
20-55-68520	Chemicals & Treatment	\$2,149.85	\$2,300.00	<b>\$2,500.00</b>
20-55-68530	Quality Control - Lab Tests/Samples	\$4,564.00	\$6,500.00	<b>\$6,500.00</b>
20-55-68535	Vehicle Purchases	\$0.00	\$0.00	<b>\$0.00</b>
20-55-68540	Equipment Purchases	\$2,923.25	\$750.00	<b>\$3,000.00</b>
20-55-68545	Equipment R&M	\$4,492.22	\$2,500.00	<b>\$6,000.00</b>
20-55-68550	Vehicle R&M	\$346.63	\$2,000.00	<b>\$2,000.00</b>
20-55-68555	Equipment Lease & Rental Fees	\$231.53	\$500.00	<b>\$500.00</b>
20-55-68610	Capital Asset/Special Project Expens	\$20,387.91	\$30,000.00	<b>\$0.00</b>
20-55-68625	USTI Reporting Software	\$854.25	\$800.00	<b>\$1,000.00</b>
20-55-68715	Fuel - Vehicles & Equipment	\$2,311.62	\$6,000.00	<b>\$6,000.00</b>
20-55-68800	R&M Buildings & Facilities	\$2,685.73	\$2,851.00	<b>\$2,500.00</b>
20-55-68810	Security System Alarms	\$1,422.32	\$0.00	<b>\$500.00</b>
20-55-69000	Printing & Copy Expenses	\$0.00	\$0.00	<b>\$0.00</b>
20-55-69250	Permits & Licenses	\$2,465.00	\$3,000.00	<b>\$1,250.00</b>
20-55-69500	Ads & Legal Publications	\$316.00	\$1,500.00	<b>\$1,000.00</b>
20-55-70000	Conferences, Mtgs & Training	\$0.00	\$500.00	<b>\$1,000.00</b>
20-55-70100	Uniform Services & Expenses	\$2,216.43	\$2,200.00	<b>\$3,000.00</b>
20-55-89300	Bond Payment - Principal	\$0.00	\$0.00	<b>\$10,000.00</b>
20-55-89310	Bond Payment - Interest	\$3,984.20	\$12,930.00	<b>\$10,855.48</b>
20-55-89320	Other Principal & Interest Payment	\$0.00	\$0.00	<b>\$0.00</b>
<b>Sewer Expenses</b>		<b>\$113,101.18</b>	<b>\$163,150.00</b>	<b>\$127,139.48</b>
<b>Total Utility Fund Expenses</b>		<b>\$586,363.31</b>	<b>\$915,715.00</b>	<b>\$866,838.58</b>
<b>Utility Fund Excess Revenues over Expenses</b>		<b>\$75,543.39</b>	<b>\$0.00</b>	<b>\$5,225.42</b>
<b>Excess Fund Balance (Goal 25%)</b>		<b>12.88%</b>	<b>\$0.00</b>	<b>1%</b>

## WAGES & BENEFIT ESTIMATES

Department	Wages	Taxes	Retirement	Benefits	Total Budgeted
Administration	\$77,636	\$6,346	\$2,307	\$12,926	\$99,215
Police Department	\$230,876	\$19,498	\$6,958	\$44,572	\$301,904
<b>Total General Fund</b>	<b>\$308,512</b>	<b>\$25,844</b>	<b>\$9,265</b>	<b>\$57,498</b>	<b>\$401,119</b>

**The total General Fund wages and benefit estimates account for 67.5% of the proposed operational expenses.**

Department	Wages	Taxes	Retirement	Benefits	Total Budgeted
Administration	\$56,673	\$4,800	\$1,944	\$13,818	\$77,235
Public Works	\$160,121	\$13,073	\$5,323	\$35,657	\$214,174
<b>Total Utility Fund</b>	<b>\$216,794</b>	<b>\$17,873</b>	<b>\$7,267</b>	<b>\$49,475</b>	<b>\$291,409</b>

**The total Utility Fund wages and benefit estimates account for 33.6% of the proposed operational expenses.**

- Wages include a 3% COLA for all employees.
- Health insurance premium rates are based on rates provided below for medical, dental, vision and life. All employees covered under a major medical insurance plan at 100% for employee only.
- Texas Municipal Retirement System (TMRS) is provided to eligible employees:
  - Effective January 1, 2020: 3.43% City Contribution rate, increase from 3.34% in 2019
  - Employee Deposit Rate: 5%
  - Municipal Ratio Match: 1 to 1
  - Vesting Service: 5 years
  - Retirement Eligible: 5 years at Age 60, or 20 years at Any Age
  - Death Benefit Eligible: Employees and Retirees

FISCAL YEAR 2020-2021

Beginning Oct. 1 - Ending Sept. 30

**Fiscal Year 2020-2021 Pay Period Cycles**

Pay Period #	Pay Period Beginning Date	Pay Period Ending Date	Pay Date
1	10/01/20	10/14/20	10/16/20
2	10/15/20	10/28/20	10/30/20
3	10/29/20	11/11/20	11/13/20
4	11/12/20	11/25/20	11/27/20
5	11/26/20	12/09/20	12/11/20
6	12/10/20	12/23/20	12/25/20
7	12/24/20	01/06/21	01/08/21
8	01/07/21	01/20/21	01/22/21
9	01/21/21	02/03/21	02/05/21
10	02/04/21	02/17/21	02/19/21
11	02/18/21	03/03/21	03/05/21
12	03/04/21	03/17/21	03/19/21
13	03/18/21	03/31/21	04/02/21
14	04/01/21	04/14/21	04/16/21
15	04/15/21	04/28/21	04/30/21
16	04/29/21	05/12/21	05/14/21
17	05/13/21	05/26/21	05/28/21
18	05/27/21	06/09/21	06/11/21
19	06/10/21	06/23/21	06/25/21
20	06/24/21	07/07/21	07/09/21
21	07/08/21	07/21/21	07/23/21
22	07/22/21	08/04/21	08/06/21
23	08/05/21	08/18/21	08/20/21
24	08/19/21	09/01/21	09/03/21
25	09/02/21	09/15/21	09/17/21
26	09/16/21	09/29/21	10/01/21

First Payroll of  
FY 2021-22

1	09/30/21	10/13/21	10/15/21
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**DESIGNATED HOLIDAYS**

Date	Day of the Week	Holiday
10/12/20	Monday	COLUMBUS DAY
11/11/20	Wednesday	VETERANS DAY
11/26/20	Thursday	THANKSGIVING
11/27/20	Friday	DAY AFTER THANKSGIVING
12/24/20	Thursday	CHRISTMAS EVE
12/25/20	Friday	CHRISTMAS DAY
01/01/21	Friday	NEW YEAR'S DAY
01/18/21	Monday	MARTIN LUTHER KING DAY
02/15/21	Monday	PRESIDENTS' DAY
04/04/21	Monday	EASTER (OBSERVED)
05/31/21	Monday	MEMORIAL DAY
07/05/21	Monday	INDEPENDENCE DAY (OBSERVED)
09/06/21	Monday	LABOR DAY

\* 13 Holidays (Paid Time-off applies only to Full-Time Employees)

**PROPERTY TAXES**  
**DEBT OBLIGATION SCHEDULES**

**Texas Comptroller's Annual Local Debt Report**

<b>Entity Information (Auto)</b>	
Political Subdivision Name:	City of Natalia
Reporting Fiscal Year:	2020

**Directions:** Fill in the cells in column B that correspond with the requested information.

All information entered should reflect the last day of the political subdivision's fiscal year identified on this form.

If there is no debt to report for the fiscal year, enter "N/A" or "\$0" in each cell along column B.

<b>Total Tax-Supported and Revenue Debt</b>	
Total authorized debt obligations:	\$2,065,134
Total principal of all outstanding debt obligations:	\$942,000
Combined principal and interest required to pay all outstanding debt obligations on time and in full:	\$1,328,579

<b>Total debt secured by Ad Valorem Taxation (includes combination tax and revenue debt obligations)</b>	
Total authorized debt obligations secured by ad valorem taxation:	\$1,911,000
Total principal of all outstanding debt obligations secured by ad valorem taxation:	\$1,906,000
Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full:	\$2,687,524

<b>Per Capita Total Debt secured by Ad Valorem Taxation (required for municipalities, counties, and school districts only)</b>	
Population of the political subdivision:	1,548
Source and year of population data:	City-Data.com (2017)
Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount:	\$2,687,524
Total principal of outstanding debt obligations secured by ad valorem taxation as a per capita amount:	\$1,234.50
Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full as a per capita amount:	\$1,736

**CITY OF NATALIA  
MEDINA COUNTY, TEXAS**

**AD VALOREM TAX RATES  
HISTORY**

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
2017	.8564	.7123	.0872	.7978	.7692	.8564
2018	.8715	.7571	.0825	.8429	.8176	.9001
2019	.8980	.7722	.1130	.8529	.8339	.9469

TAX YEAR	TAX RATE	NNR M & O RATE	DEBT RATE	NNR TAX RATE	MAXIMUM M & O RATE	VOTER APPROVED TAX RATE	DE MINIMIS RATE
2020	0.7367	0.7118	N/A	0.8120	0.8120	0.7367	1.9132

**TAX YEAR 2020 – PROPOSED TAX RATE: \$0.7367**

**TAX APPRAISER 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](mailto:jdixon@medinacad.org)  
 Website: [www.medinacad.org](http://www.medinacad.org)

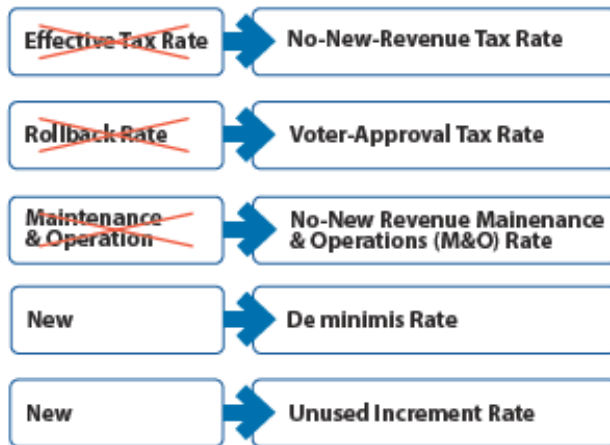
**TAX ASSESSOR/COLLECTOR OFFICE:**

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



## New Terminology and Calculations

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.



### What adopted tax rates trigger an election or petition?

#### ADOPTED TAX RATE IS:

BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but BELOW de minimis rate	Voters may petition for an election
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required
ABOVE voter-approval tax rate and ABOVE the de minimis rate	Election required

### Revenue Threshold in Voter-approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax-Rate	Effective Date
Cities / Counties	3.5%	Jan. 1, 2020
Special Taxing Units*	8%	No Change
School Districts	2.5%	Sept. 1, 2020

\*Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

### Under S.B.2, the calculation now looks like this:

#### (1) "NO-NEW-REVENUE TAX RATE"

means a rate expressed in dollars per \$100 of taxable value calculated to the following formula:

$$\text{NO-NEW-REVENUE} = \frac{(\text{LAST YEAR'S LEVY} - \text{LOST PROPERTY LEVY})}{(\text{CURRENT TOTAL VALUE} - \text{NEW PROPERTY VALUE})}$$

#### (2) "VOTER-APPROVAL TAX RATE"

means a rate expressed in dollars per \$100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW REVENUE M\&O RATE} \times 1.08) + \text{CURRENT DEBT}$$

(B) For a taxing unit other than a special taxing unit:

$$\text{VOTER-APPROVAL TAX RATE} = (\text{NO-NEW-REVENUE M\&O RATE} \times 1.035) + \text{CURRENT DEBT RATE} + \text{UNUSED INCREMENT RATE}$$

**2020 CERTIFIED TOTALS**

CNA - CITY OF NATALIA  
ARB Approved Totals

Property Count: 918

7/24/2020

5:31:03PM

Land		Value			
Homesite:		4,013,610			
Non Homesite:		7,451,621			
Ag Market:		172,210			
Timber Market:		0		<b>Total Land</b>	(+) 11,637,441
Improvement		Value			
Homesite:		15,715,960			
Non Homesite:		12,563,800		<b>Total Improvements</b>	(+) 28,279,760
Non Real		Count	Value		
Personal Property:		76	6,052,280		
Mineral Property:		0	0		
Autos:		0	0	<b>Total Non Real</b>	(+) 6,052,280
				<b>Market Value</b>	= 45,969,481
Ag	Non Exempt	Exempt			
Total Productivity Market:	172,210	0			
Ag Use:	2,280	0	<b>Productivity Loss</b>	(-)	169,930
Timber Use:	0	0	<b>Appraised Value</b>	=	45,799,551
Productivity Loss:	169,930	0			
			<b>Homestead Cap</b>	(-)	744,086
			<b>Assessed Value</b>	=	45,055,465
			<b>Total Exemptions Amount</b>	(-)	3,437,692
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	=	41,617,773

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
373,727.60 = 41,617,773 \* (0.898000 / 100)

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

MCAD Certified Totals	Last Year's Appraisal	This Year's Appraisal
<b>Net Taxable Value</b>	<b>\$37,662,349</b>	<b>\$41,617,773</b>
<b>Appraised Value Average</b> (Market value + Property Count)	<b>\$40,848</b>	<b>\$45,335</b>
<b>Net Taxable changes from prior tax year's assessment</b>	<b>\$1,948,845</b>	<b>\$3,955,424</b>

# NOTICE ABOUT 2020 TAX RATES

**Property Tax Rates in City of Natalia**

This notice concerns the 2020 property tax rates for City of Natalia. 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:** \$0.8120  
**This year's voter-approval tax rate:** \$0.7367

**To see the full calculations, please visit [www.medinacountytexas.org](http://www.medinacountytexas.org) for a copy of the Tax Rate Calculation Worksheets.**

**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 corresponding debt obligation.

Type of Fund	Balance
	<b>Current Year Debt Service</b>

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from upcoming 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
Total required for 2020 debt service				0
- Amount (if any) paid from funds listed in unencumbered funds				0
- Amount (if any) paid from other resources				0
- Excess collections last year				0
= Total to be paid from taxes in 2020				0
collect only 100.00% of its taxes in 2020				0
=Total debt levy				0

**This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Melissa Lutz, Medina County Tax Assessor/Collector on 9/14/2020.**

## FIVE-YEAR UTILITY RATE STRUCTURE PLAN

ADOPTED MARCH 9, 2017 & AMENDED JULY 15, 2019

To sustain safe and reliable water and wastewater resources, restructuring of utility rates were necessary to address the imbalance of revenue and expenses, and to additionally generate sufficient revenue to cover annual inflation of maintenance and operating costs. The City of Natalia conducted a Utility Rate Study, led by Raul Gonzales, Operations Management Specialist of Communities Unlimited, Inc., which were reviewed and modified numerous times by the City Council and City Administrator before determining that a gradual rate-increase plan was the most realistically affordable process to accomplish the planned infrastructure improvements and to afford the repayment of such debt.

<u>FISCAL YEAR ENDING 9/30/----</u>		Year 2 <u>2018-19</u> current	Year 3 <u>2019-20</u> effective	Year 4 <u>2020-21</u>	Year 5 <u>2021-22</u>
<b><u>WATER RATES (per 1,000)</u></b>	Avg. Total Customers	<b>1.2%</b>	<b>2.6%</b>	<b>1.2%</b>	<b>1.2%</b>
<b>Residential:</b>	484				
Service Availability (up to 1,000 gal.)		\$25.00	\$25.65	\$25.96	\$26.27
1,001 - 10,000 gallons		\$3.34	\$3.43	\$3.47	\$3.51
10,001 - 30,000 gallons		\$3.85	\$3.95	\$4.00	\$4.05
30,001- 50,000 gallons		\$4.35	\$4.46	\$4.52	\$4.57
50,001 - 75,000 gallons		\$4.86	\$4.99	\$5.05	\$5.11
Over 75,000 gallons		\$5.36	\$5.50	\$5.57	\$5.63
<b>Monthly Average Bill for 5,000 Gal.</b>		<b>\$38.36</b>	<b>\$39.36</b>	<b>\$39.83</b>	<b>\$40.31</b>
Est. Annual Residential Revenue		\$222,795	\$228,588	\$231,331	\$234,107
<b>Commercial (Under 2" Meter):</b>	46				
Service Availability (up to 1,000 gal.)		\$27.50	\$28.22	\$28.55	\$28.90
1,001 - 10,000 gallons		\$3.85	\$3.95	\$4.00	\$4.05
10,001 - 30,000 gallons		\$4.35	\$4.46	\$4.52	\$4.57
30,001- 50,000 gallons		\$4.86	\$4.99	\$5.05	\$5.11
50,001 - 75,000 gallons		\$5.36	\$5.50	\$5.57	\$5.63
Over 75,000 gallons		\$5.67	\$5.82	\$5.89	\$5.96
<b>Average Bill for 15,000 Gal.</b>		<b>\$83.90</b>	<b>\$86.08</b>	<b>\$87.11</b>	<b>\$88.16</b>
Est. Annual Revenue for 1" Meters		\$46,313	\$47,517	\$48,087	\$48,664
<b>Commercial - 2" Meters &amp; Larger:</b>	16				
Service Availability (up to 1,000 gal.)		\$55.00	\$56.43	\$57.11	\$57.79
1,001 - 10,000 gallons		\$3.85	\$3.95	\$4.00	\$4.05
10,001 - 30,000 gallons		\$4.35	\$4.46	\$4.52	\$4.57
30,001- 50,000 gallons		\$4.86	\$4.99	\$5.05	\$5.11
50,001 - 75,000 gallons		\$5.36	\$5.50	\$5.57	\$5.63
Over 75,000 gallons		\$5.67	\$5.82	\$5.89	\$5.96
<b>Average Bill for 25,000 Gal.</b>		<b>\$154.90</b>	<b>\$158.93</b>	<b>\$160.83</b>	<b>\$162.76</b>
Annual Average Revenue for 2" Meters		\$29,741	\$30,514	\$30,880	\$31,251
<b><u>SEWER RATES (per 1,000)</u></b>		<b>1.2%</b>	<b>4.2%</b>	<b>1.2%</b>	<b>1.2%</b>
<b>Residential:</b>					
Service Availability (up to 1,000 gallons)	447	\$20.50	\$21.36	\$21.62	\$21.88
Per 1,000 gallons Over 1,000 gallons		\$2.48	\$2.58	\$2.62	\$2.65
<b>Monthly Average Bill for 5,000 Gal.</b>		<b>\$30.42</b>	<b>\$31.70</b>	<b>\$32.08</b>	<b>\$32.46</b>
Est. Annual Residential Revenue		\$163,173	\$170,026	\$172,066	\$174,131
<b>Commercial:</b>					
Service Availability (up to 1,000 gallons)	52	\$22.50	\$23.45	\$23.73	\$24.01
Per 1,000 gallons Over 1,000 gallons		\$2.68	\$2.79	\$2.83	\$2.86
<b>Average Bill for 15,000 Gal.</b>		<b>\$60.02</b>	<b>\$62.54</b>	<b>\$63.29</b>	<b>\$64.05</b>
Est. Annual Commercial Revenue		\$37,452	\$39,025	\$39,494	\$39,968

**END OF REPORT**