



CITY OF NATALIA, TEXAS FISCAL YEAR 2023-2024 PROPOSED ANNUAL BUDGET

Filing Date: August 18, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$20,796 which is a 6.01 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$21,112.

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

Property Tax Rate Comparison

Tax Rate	FY 2023-2024	FY 2022-2023
PROPERTY TAX RATE	\$5737/100	\$0.6439/100
No-New-Revenue Tax Rate	\$0.5737/100	\$0.6339/100
No-New-Revenue M&O Tax Rate	\$0.5742/100	\$0.6351/100
Debt Service Tax Rate	\$0.000	\$0.0000
Voter-Approval Tax Rate	\$0.5942	\$0.6573
De minimis rate	\$1.3559	\$1.5721

No portion of the 2023 property taxes for the City of Natalia is assigned for repayment by debt obligation (Debt Service Tax Rate of \$0.0000).

**CITY OF NATALIA, TEXAS
FISCAL YEAR 2023-2024
ANNUAL BUDGET**

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**CITY OF NATALIA, TEXAS
FISCAL YEAR 2023-2024
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 the list of 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 August 18, 2023, 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
Samuel Bluemel

MAYOR PRO-TEM
Sam Smith

COUNCILMEMBERS
Mike Fernandez
Tommy Ortiz
Darin Frazier
Selica Vera

PREPARED BY:

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

INTERIM CITY ADMINISTRATOR/SECRETARY
Nichole Bermea

ANNUAL BUDGET OUTLOOK Transmittal Letter

Dear Mayor & City Councilmembers,

This proposed budget for fiscal year beginning October 1, 2023, and ending September 30, 2024, 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 **\$697,243** 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 \$7,027,122 in property tax values from last year of \$53,685,190 to \$60,712,312. The NNR Tax Rates are \$0.5737 and Voter-approved Tax Rates are \$0.5942. This means if the Council adopts the suggested proposed tax rate of \$0.5737, a home valued at \$100,000 will pay \$588.85, an increase of \$29.65 or 5.30% more 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%. An increase in the generation of sales tax revenue is predicted based on the 2021,2022,2023 collection actuals. The sales tax revenue continues to increase and will likely increase even more due to the new businesses that are due to open in 2024.

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 August 30, 2023, the net position of the general-fund reserves is \$95,558 which accounts for 13.70% of this year's general fund operations. Any excess funds shall be appropriately transferred to reserves.

Capital Notes Payable: There are no capital notes funded by the General Fund.

Debts and Obligations: The city has 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 **\$962,608** provides for a balanced; any net positive fund balance shall be transferred to reserves.

Water and Sewer Rates: This year's proposed budget will reflect the second year of the Five-Year Utility Rate Restructure Plan adopted in September 2022. The new rates will take into effect October 1, 2023; 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 1st.

The 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 2020-2021	(1.2%) = \$39.83	(1.2%) = \$32.08
FY 2021-2022	(1.2%) = \$40.31	(1.2%) = \$32.46
FY 2022-2023	(1.2%) = \$40.79	(1.2%) = \$32.87
FY 2023-2024	(1.2%) = \$41.28	(1.2%) = \$33.26
Average Monthly Increase	\$0.49 cent increase	\$ 0.39 cent increase

Garbage Rates: The City contracts with South Texas Refuse Disposal Inc. for residential and commercial garbage services. The provides for a contractual CPI (Consumer Price Index) rate increase not to exceed 5% annually beginning fiscal year 24/25. There is no rate increase in this budget from the 2022 – 2023 rates.

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 August 16, 2023, the net position of the utility-fund reserves is \$119,586 which accounts for 12.42% of this year's utility fund operations; thus, to continue accumulation excess funds shall be appropriately transferred to reserves. Additionally, \$37,802 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 \$13,444.11 for the purchase of public works equipment, financed through a Public Property Finance Act Contract No. 9612 from Government Capital Corporation. It is a five-year contract with the third payment due in August 2024 secured by Utility Fund revenue.

Debts and Obligations: The city has 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 are \$288,750, to make improvements to the Wastewater Treatment Plant Clarifier #2. The project has been completed, the remaining amount on the Grant is \$2,525.00, which has been submitted to TDA for processing.

EMPLOYEE COMPENSATION & BENEFITS:

Personnel: In effort to stay within our means and keep up with competitive wages, this budget will support a pay increase to be applied on the first payroll cycle of the fiscal year, and 100% coverage of medical, dental, vision, life, and short-term disability 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 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, life, and short-term disability insurance plans. Employees are held accountable for any costs through a payroll deduction for any dependent coverage, and/or health costs, surcharges or fees added for conditional coverage.

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 2.43% to 2.61% by January 2024, 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. The following coverages have a rate increase ranging from 5%-10%, law enforcement liability, auto liability, auto physical damage, cyber liability, real & personal property, and workers compensation.

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 the General and Utility Fund Budgets. Currently, these strict allocations are not feasible with current bond obligations.

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, the use of reserves, cost of services and restrictive budget management.

*Respectfully written by
Nichole Bermea
Interim City Administrator/Secretary*

CITY OF NATALIA ORGANIZATIONAL CHART

Citizens of Natalia

City Attorney, City Auditor, City Engineer, Judge & Prosecutor, Inspection Officials

Mayor & City Council

City Administrator/
City Secretary

Assistant City Secretary

Natalia Veteran's Memorial Library

Utility Public Works Director

Utility Billing Clerk

Chief of Police

Finance

Utility Field Workers

Police Officers

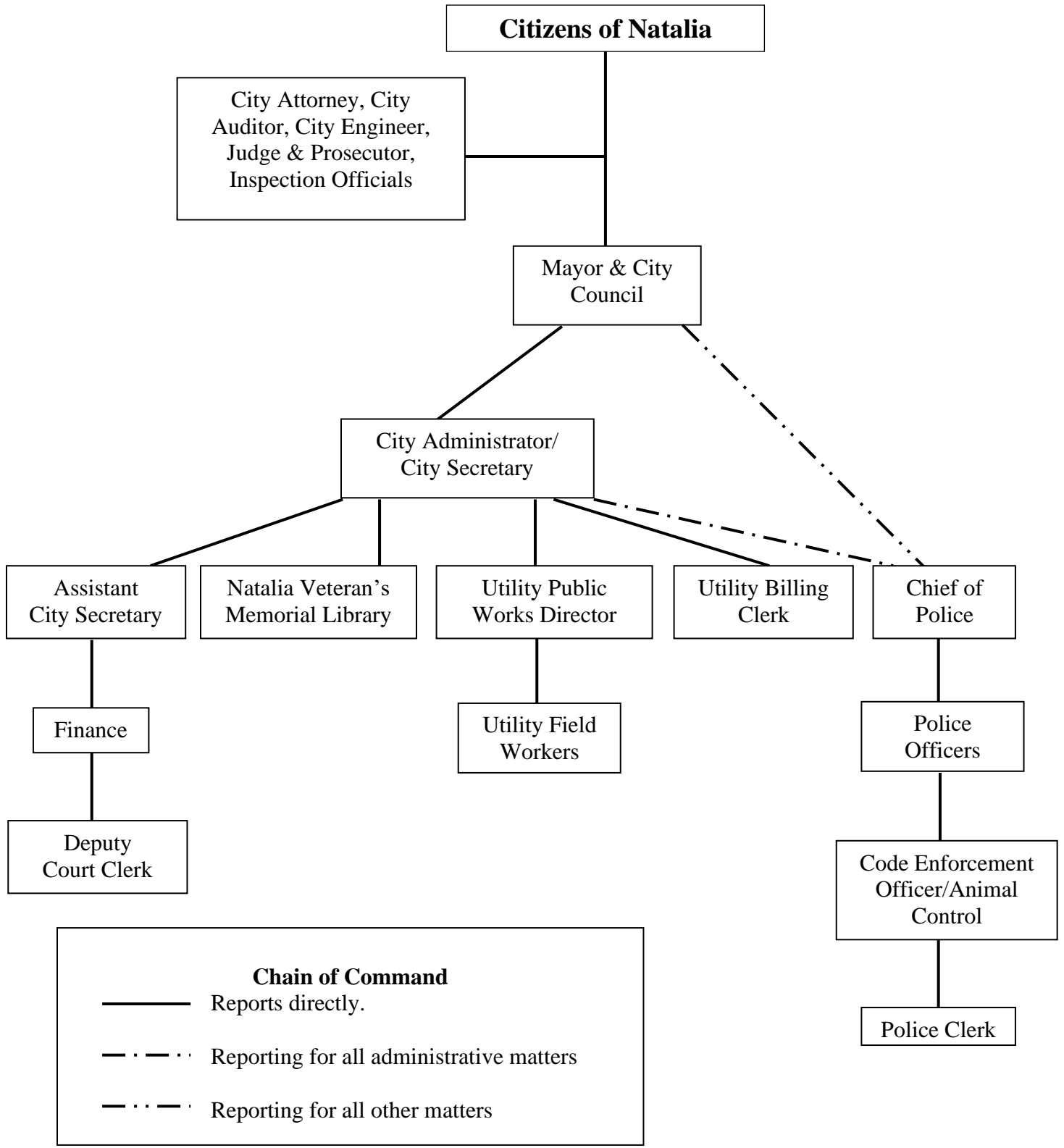
Deputy Court Clerk

Code Enforcement Officer/Animal Control

Police Clerk

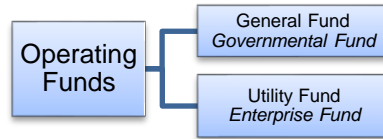
Chain of Command

- Reports directly.
- · - · - Reporting for all administrative matters
- · · - · Reporting for all other matters



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 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 2022/23 Adopted Budget	FY 2022/23 Actuals as of 8/16/23	FY 2023/24 Proposed Budget
10 - GENERAL FUND			
10-00-40000 Property Tax	\$344,000.00	\$317,100.54	\$341,242.00
10-00-40001 I&S Bond Payment	\$0.00	\$2,021.10	\$0.00
10-00-40100 Penalties & Interest	\$10,000.00	\$14,496.43	\$15,000.00
10-00-40110 Delinquent Ad Valorem Tax	\$12,000.00	\$22,713.34	\$20,000.00
10-00-40120 Franchise Fees	\$43,000.00	\$32,939.49	\$44,000.00
10-00-40130 Sales Tax	\$215,000.00	\$229,556.57	\$269,557.00
10-00-40300 Variance/SUP Fees	\$400.00	\$0.00	\$400.00
10-00-40500 Excess Proceeds	\$0.00	\$0.00	\$0.00
10-00-40600 Court Fines & Fees	\$44,000.00	\$41,071.30	\$50,000.00
10-00-40700 SRO - NISD Prorata Share	\$74,617.00	\$58,152.61	\$0.00
10-00-40750 SRO - NISD Contract Reimbursements	\$0.00	\$0.00	\$0.00
10-00-40800 Animal Control	\$100.00	\$0.00	\$100.00
10-00-42000 Misc. Revenue - NSF, Other Fees	\$1,000.00	\$570.52	\$600.00
10-00-42500 Gain/Loss-Sale of Assets	\$0.00	\$28,087.50	\$0.00
10-00-42800 Interest Income	\$0.00	\$0.00	\$0.00
10-00-42900 Ball Field Revenues & Reimbursements	\$6,200.00	\$3,386.65	\$6,000.00
Revenues	\$750,317.00	\$750,096.05	\$746,899.00
10-05-50000 Prior FY Unassigned Fund Balance	\$0.00	\$0.00	\$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 Fund	\$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
Total Transfer In/Revenues	\$0.00	\$0.00	\$0.00
Total General Fund Revenues	\$750,317.00	\$750,096.05	\$746,899.00
10-05-56100 Transfer Out to Utility Fund	\$0.00	\$0.00	\$0.00
10-05-56200 Transfer Out to I&S Debt Service Fund	\$0.00	\$2,021.07	\$0.00
10-05-56300 Transfer Out to GF Reserves	\$0.00	\$0.00	\$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
Total Transfer Out/Expenses	\$0.00	\$2,021.07	\$0.00

Administration:

10-10-60000	Other / Misc. Expenses	\$1,500.00	\$1,429.90	\$2,000.00
10-10-60100	Grant Oversight Fees	\$0.00	\$0.00	\$0.00
10-10-62500	Audit Fees & Accounting Services	\$7,000.00	\$0.00	\$7,000.00
10-10-62700	Codification	\$1,000.00	\$231.77	\$500.00
10-10-63000	Legal Fees	\$1,000.00	\$3,146.50	\$4,000.00
10-10-63050	Engineering Fees	\$0.00	\$0.00	\$0.00
10-10-63100	Election Expenses	\$3,500.00	\$6,074.73	\$5,000.00
10-10-63200	Appraisal District Fees - Medina County	\$6,021.00	\$4,515.52	\$6,010.00
10-10-63600	Property Tax Collection Fees - Medina County	\$1,500.00	\$0.00	\$1,500.00
10-10-65600	Office Supplies & Expenses	\$1,200.00	\$700.73	\$1,200.00
10-10-65605	Kitchen, Restroom & Cleaning Supplies	\$850.00	\$385.86	\$600.00
10-10-65610	Computer Software & Technology	\$2,500.00	\$1,840.73	\$2,000.00
10-10-65700	Memberships, Dues & Subscriptions	\$1,800.00	\$1,342.66	\$1,500.00
10-10-66400	Electricity - Facilities & Buildings	\$4,000.00	\$1,891.03	\$4,000.00
10-10-66401	Electricity - Street Lights	\$15,000.00	\$11,597.66	\$15,000.00
10-10-66402	Electricity - Ball Fields & Parks	\$300.00	\$52.47	\$100.00
10-10-66510	Telephone/Internet	\$3,200.00	\$3,165.48	\$3,500.00
10-10-67100	Postage & Shipping Fees	\$600.00	\$521.67	\$600.00
10-10-67530	Contract Labor & Outsourced Expenses	\$1,200.00	\$450.00	\$500.00
10-10-68400	Street Repair & Maintenance	\$5,000.00	\$9,403.09	\$10,000.00
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	\$0.00	\$0.00
10-10-68555	Equipment Lease & Rental Fees	\$500.00	\$358.19	\$500.00
10-10-68615	Capital Purchases-Notes Payable	\$0.00	\$0.00	\$0.00
10-10-68625	Central Square Reporting Software	\$1,500.00	\$819.82	\$1,500.00
10-10-68635	Annual Events/Special Projects	\$1,500.00	\$1,696.05	\$2,000.00
10-10-68650	Library Expenses	\$2,000.00	\$1,499.43	\$2,000.00
10-10-68715	Fuel - Vehicles & Equipment	\$200.00	\$348.63	\$400.00
10-10-68800	R&M Buildings & Facilities	\$7,000.00	\$2,792.78	\$7,000.00
10-10-68810	Security System Alarms	\$400.00	\$219.77	\$400.00
10-10-68830	I-INFO Call-Out Notification System	\$150.00	\$0.00	\$150.00
10-10-68840	Website Host & Support Fees	\$250.00	\$246.81	\$250.00
10-10-69000	Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
10-10-69300	Contribution In-Aid/Program Assistance	\$1,640.00	\$2,140.00	\$1,640.00
10-10-69450	Annexation & Survey Fees	\$0.00	\$0.00	\$0.00
10-10-69460	Records Management Fees	\$250.00	\$0.00	\$0.00
10-10-69470	Parks & Ball Field R&M Expenses	\$500.00	\$0.00	\$500.00
10-10-69475	NLL Reimbursable Expenses	\$6,000.00	\$2,960.88	\$6,000.00
10-10-69500	Ads & Legal Publications	\$2,000.00	\$1,877.50	\$2,000.00
10-10-70000	Conferences, Mtgs & Training	\$2,000.00	\$1,576.33	\$2,000.00
10-10-70100	Uniform Services & Expenses	\$1,150.00	\$0.00	\$1,150.00
10-10-70200	ADP Payroll Outsource Fees	\$1,900.00	\$2,865.51	\$1,900.00
10-10-70400	Supplemental Insurance Benefits	\$0.00	\$0.00	\$0.00
10-10-70500	Group Health Insurance	\$13,500.00	\$13,812.83	\$14,253.00
10-10-70600	General Liability Insurance - TML	\$3,500.00	\$3,575.42	\$3,860.00
10-10-70700	Workers Comp Insurance - TML	\$195.00	\$173.69	\$200.00
10-10-72000	Wages/Salaries	\$85,000.00	\$78,415.40	\$93,528.00
10-10-72050	Payroll Taxes	\$6,277.00	\$6,008.48	\$6,980.00
10-10-72100	TWC Unemployment Taxes	\$585.00	\$314.12	\$500.00
10-10-72500	TMRS Retirement	\$2,000.00	\$1,889.62	\$2,080.00
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
Administrative Expenses		\$197,168.00	\$170,341.06	\$215,801.00

10-15-63300	Court Fines & Fees - State Portion	\$21,000.00	\$16,187.34	\$23,000.00
10-15-63400	Collection Agency Fees	\$0.00	\$0.00	\$0.00
10-15-65610	Computer Software & Technology	\$500.00	\$385.43	\$500.00
10-15-65700	Memberships, Dues & Subscriptions	\$100.00	\$0.00	\$0.00
10-15-66100	Municipal Court Contractual Expenses	\$5,150.00	\$4,725.00	\$5,150.00
10-15-66150	Municipal Court Other Expenses	\$500.00	\$96.04	\$100.00
10-15-68620	Kologik Court Interface	\$1,200.00	\$1,200.00	\$1,200.00
10-15-68623	Fund View MC Software	\$5,410.00	\$5,677.88	\$5,680.00
10-15-68625	Central Square Reporting Software	\$750.00	\$747.91	\$750.00
10-15-70000	Conferences, Mtgs & Training	\$1,000.00	\$0.00	\$1,000.00
	Municipal Court Expenses	\$35,610.00	\$29,019.60	\$37,380.00
10-17-60000	Other / Misc. Expenses	\$100.00	\$0.00	\$100.00
10-17-63700	Building Code Inspections	\$500.00	\$0.00	\$200.00
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	\$300.00	\$0.00	\$100.00
10-17-67520	Animal Control Expenses	\$1,500.00	\$1,850.06	\$2,000.00
10-17-67530	Contract Labor & Outsourced Expenses	\$2,000.00	\$0.00	\$500.00
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	\$250.00	\$0.00	\$0.00
10-17-68615	Capital Purchases-Notes Payable	\$0.00	\$0.00	\$0.00
10-17-68715	Fuel - Vehicles & Equipment	\$500.00	\$0.00	\$100.00
10-17-69000	Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
10-17-69500	Ads & Legal Publications	\$100.00	\$0.00	\$100.00
10-17-70000	Conferences, Mtgs & Training	\$300.00	\$0.00	\$200.00
10-17-70100	Uniform Services & Expenses	\$0.00	\$0.00	\$0.00
	Code Compliance Expenses	\$5,550.00	\$1,850.06	\$3,300.00

Police Department:

10-20-60000	Other / Misc. Expenses	\$1,500.00	\$1,981.49	\$2,000.00
10-20-60100	Grant Oversight Fees	\$0.00	\$0.00	\$0.00
10-20-63000	Legal Fees	\$1,200.00	\$7,300.00	\$5,000.00
10-20-65600	Office Supplies & Expenses	\$1,000.00	\$1,352.73	\$1,500.00
10-20-65605	Kitchen, Restroom & Cleaning Supplies	\$500.00	\$704.33	\$750.00
10-20-65610	Computer Software & Technology	\$1,000.00	\$2,361.71	\$1,000.00
10-20-65700	Memberships, Dues & Subscriptions	\$500.00	\$173.86	\$200.00
10-20-66400	Electricity - Facilities & Buildings	\$3,500.00	\$1,929.53	\$2,500.00
10-20-66510	Telephone/Internet	\$8,500.00	\$6,658.64	\$8,500.00
10-20-67100	Postage & Shipping Fees	\$250.00	\$83.20	\$100.00
10-20-67530	Contract Labor & Outsourced Expenses	\$800.00	\$450.00	\$450.00
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	Equipment Purchases	\$0.00	\$3,543.06	\$0.00
10-20-68545	Equipment R&M	\$400.00	\$908.58	\$500.00
10-20-68550	Vehicle R&M	\$3,000.00	\$5,774.40	\$3,500.00
10-20-68555	Equipment Lease & Rental Fees	\$1,200.00	\$1,397.67	\$1,500.00
10-20-68615	Capital Purchases-Notes Payable	\$0.00	\$0.00	\$0.00
10-20-68625	Kologik Police Reporting Software	\$4,440.00	\$4,884.00	\$4,884.00
10-20-68630	Police Performance & Operations	\$1,600.00	\$1,668.37	\$1,700.00
10-20-68631	Evidence & Investigation Fees	\$500.00	\$494.61	\$500.00
10-20-68634	Emergency Siren	\$175.00	\$54.77	\$175.00
10-20-68715	Fuel - Vehicles & Equipment	\$17,000.00	\$8,998.52	\$12,000.00
10-20-68800	R&M Buildings & Facilities	\$500.00	\$1,669.51	\$2,000.00
10-20-68810	Security System Alarms	\$500.00	\$524.45	\$500.00
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	\$100.00	\$99.50	\$100.00
10-20-70000	Conferences, Mtgs & Training	\$1,200.00	\$738.22	\$1,200.00
10-20-70100	Uniform Services & Expenses	\$2,000.00	\$1,257.08	\$2,000.00
10-20-70200	ADP Payroll Outsource Fees	\$1,700.00	\$1,260.24	\$1,700.00
10-20-70400	Supplemental Insurance Benefits	\$0.00	\$0.00	\$0.00
10-20-70500	Group Health Insurance	\$55,800.00	\$20,764.23	\$50,000.00
10-20-70600	General Liability Insurance - TML	\$10,500.00	\$10,869.04	\$12,390.00
10-20-70700	Workers Comp Insurance - TML	\$7,500.00	\$7,786.70	\$8,760.00
10-20-72000	Wages/Salaries	\$273,674.00	\$161,471.81	\$286,203.00
10-20-72050	Payroll Taxes	\$20,672.00	\$12,352.56	\$21,650.00
10-20-72100	TWC Unemployment Taxes	\$275.00	\$905.23	\$1,000.00
10-20-72500	TMRS Retirement	\$6,000.00	\$2,280.31	\$6,500.00
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
Police Expenses		\$427,486.00	\$272,698.35	\$440,762.00

Total General Fund Expenses	\$665,814.00	\$475,930.14	\$697,243.00
General Fund Excess Revenues over Expenses	\$84,503.00	\$274,165.91	\$49,656.00

CITY OF NATALIA
Utility Fund Budget
Revenue & Expenses

20 - UTILITY FUND				
20-00-42000	Misc. Revenue - NSF, Other Fees	\$800.00	\$150.00	\$200.00
20-00-42500	Gain/Loss-Sale of Assets	\$0.00	\$10,755.63	\$0.00
20-00-42800	Interest Income	\$0.00	\$0.00	\$0.00
20-00-43000	Water Revenue	\$340,000.00	\$296,275.17	\$356,275.00
20-00-43205	CIP Fee - Capital Improvement Program	\$29,568.00	\$23,241.70	\$31,104.00
20-00-43210	Utility Billing Late Fees	\$0.00	\$0.00	\$0.00
20-00-43220	Sewer Revenue	\$245,000.00	\$199,532.86	\$239,241.00
20-00-43230	Late Charges-Nonpayment Fees	\$25,000.00	\$27,320.30	\$27,792.00
20-00-43240	Water & Sewer Taps	\$2,200.00	\$7,300.00	\$7,300.00
20-00-43250	Carrizo Well	\$6,000.00	\$1,631.86	\$1,800.00
20-00-43260	EAA Collection Fees	\$33,000.00	\$29,155.93	\$38,520.00
20-00-43270	Garbage Service Fees	\$185,595.00	\$192,173.41	\$233,529.00
20-00-43275	Garbage Franchise Fees	\$4,750.00	\$3,351.59	\$5,973.00
20-00-43280	Building Permits	\$6,000.00	\$57,174.40	\$8,000.00
20-00-43285	Building Inspection Fees	\$8,000.00	\$78,502.11	\$10,000.00
20-00-43290	Food/Health Inspection Fees	\$5,000.00	\$2,945.00	\$3,000.00
20-00-43310	Bulk Water Sales - Potable/Non-Potable	\$0.00	\$100.00	\$100.00
20-00-43350	Library Donations Collected	\$0.00	\$0.00	\$0.00
20-00-43400	Utility Customer Deposits	\$0.00	\$0.00	\$0.00
Total Revenues		\$890,913.00	\$929,609.96	\$962,834.00
20-05-50000	Prior FY Unassigned Fund Balance	\$0.00	\$0.00	\$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 Fund	\$0.00	\$0.00	\$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	\$0.00	\$0.00
Total Transfer In/Revenues		\$0.00	\$0.00	\$0.00
Total Utility Fund Revenues		\$0.00	\$929,609.96	\$962,834.00
20-00-56550	Transfer Out to USDA Projects Fund	\$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 Fund	\$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	\$29,568.00	\$21,481.70	\$25,568.00
20-05-59000	Unassigned Funds - Surplus	\$0.00	\$0.00	\$0.00
Total Transfer Out/Expenses		\$29,568.00	\$21,481.70	\$25,568.00

Water Department:

20-50-56450	Short-Lived Assets - Water	\$8,367.00	\$8,367.00	\$8,367.00
20-50-60000	Other / Misc. Expenses	\$1,000.00	\$1,219.65	\$1,000.00
20-50-60100	Grant Oversight Fees	\$0.00	\$0.00	\$0.00
20-50-62500	Audit Fees & Accounting Services	\$7,000.00	\$7,000.00	\$7,000.00
20-50-62700	Codification	\$1,000.00	\$0.00	\$0.00
20-50-63000	Legal Fees	\$1,000.00	\$0.00	\$0.00
20-50-63050	Engineering Fees	\$5,000.00	\$0.00	\$0.00
20-50-63055	Specific Project-Engineering Fees	\$0.00	\$0.00	\$0.00
20-50-63400	Collection Agency Fees	\$0.00	\$0.00	\$0.00
20-50-63700	Building Inspection Services	\$8,000.00	\$77,100.50	\$10,000.00
20-50-63800	Health Inspection Services	\$2,000.00	\$2,000.00	\$2,000.00
20-50-65600	Office Supplies & Expenses	\$1,250.00	\$1,151.90	\$1,250.00
20-50-65605	Kitchen, Restroom & Cleaning Supplies	\$750.00	\$652.43	\$750.00
20-50-65610	Computer Software & Technology	\$1,500.00	\$1,570.31	\$1,500.00
20-50-65700	Memberships, Dues & Subscriptions	\$1,000.00	\$756.47	\$1,000.00
20-50-66400	Electricity - Facilities & Buildings	\$19,000.00	\$20,841.30	\$24,000.00
20-50-66401	Electricity - Street Lights	\$18,000.00	\$12,036.74	\$19,000.00
20-50-66510	Telephone/Internet	\$4,500.00	\$3,788.70	\$4,500.00
20-50-67100	Postage & Shipping Fees	\$1,000.00	\$904.63	\$1,500.00
20-50-67530	Contract Labor & Outsourced Expenses	\$1,000.00	\$526.49	\$1,000.00
20-50-68500	Water System R&M	\$23,000.00	\$32,685.59	\$25,000.00
20-50-68520	Chemicals & Treatment	\$2,200.00	\$3,140.10	\$4,000.00
20-50-68530	Quality Control - Lab Tests/Samples	\$3,500.00	\$1,114.83	\$3,500.00
20-50-68535	Vehicle Purchases	\$0.00	\$0.00	\$0.00
20-50-68540	Equipment Purchases	\$2,000.00	\$8,253.76	\$2,000.00
20-50-68545	Equipment R&M	\$2,000.00	\$606.80	\$1,000.00
20-50-68550	Vehicle R&M	\$3,000.00	\$2,401.78	\$3,500.00
20-50-68555	Equipment Lease & Rental Fees	\$600.00	\$477.39	\$600.00
20-50-68610	Capital Asset/Special Project Expenses	\$0.00	\$0.00	\$0.00
20-50-68615	Capital Purchases-Notes Payable	\$30,189.00	\$30,188.88	\$13,444.11
20-50-68625	Central Square Reporting Software	\$1,900.00	\$1,671.61	\$1,900.00
20-50-68635	Annual Events/Special Projects	\$750.00	\$1,643.12	\$1,000.00
20-50-68715	Fuel - Vehicles & Equipment	\$6,500.00	\$6,442.00	\$7,000.00
20-50-68800	R&M Buildings & Facilities	\$2,500.00	\$1,871.19	\$2,500.00
20-50-68810	Security System Alarms	\$500.00	\$219.68	\$400.00
20-50-68820	Wells Radio Monitor System	\$1,200.00	\$2,148.20	\$2,150.00
20-50-68830	I-INFO Call-Out Notification System	\$150.00	\$0.00	\$150.00
20-50-68840	Website Host & Support Fees	\$0.00	\$0.00	\$0.00
20-50-69000	Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
20-50-69100	Garbage Services - Residential	\$125,926.00	\$80,318.69	\$131,315.00
20-50-69110	Garbage Services - Commercial	\$31,681.00	\$38,394.72	\$65,593.00
20-50-69250	Permits & Licenses	\$1,750.00	\$1,484.70	\$1,500.00
20-50-69260	Edwards Aquifer Fees	\$27,500.00	\$22,866.69	\$27,500.00
20-50-69440	Acre -feet Water Lease / Purchase	\$0.00	\$0.00	\$0.00
20-50-69450	Annexation & Survey Fees	\$0.00	\$0.00	\$0.00
20-50-69460	Records Management Fees	\$0.00	\$0.00	\$0.00
20-50-69500	Ads & Legal Publications	\$2,000.00	\$356.00	\$400.00
20-50-69550	Sales Tax Discounts	-\$70.00	-\$63.97	-\$75.00
20-50-70000	Conferences, Mtgs & Training	\$500.00	\$3,462.11	\$500.00
20-50-70100	Uniform Services & Expenses	\$1,500.00	\$2,087.48	\$2,500.00
20-50-70200	ADP Payroll Outsource Fees	\$1,700.00	\$0.00	\$1,700.00
20-50-70400	Supplemental Insurance Benefits	\$0.00	\$0.00	\$0.00
20-50-70500	Group Health Insurance	\$51,585.00	\$42,591.48	\$54,550.00
20-50-70600	General Liability Insurance - TML	\$7,000.00	\$6,445.65	\$7,000.00
20-50-70700	Workers Comp Insurance - TML	\$5,600.00	\$5,993.47	\$6,500.00
20-50-72000	Wages/Salaries	\$241,352.00	\$237,938.96	\$283,435.00
20-50-72050	Payroll Taxes	\$18,087.00	\$18,202.31	\$21,306.00

20-50-72100	TWC Unemployment Taxes	\$240.00	\$776.00	\$1,000.00
20-50-72500	TMRS Retirement	\$5,800.00	\$5,214.68	\$7,275.00
20-50-89300	Bond Payment - Principal	\$23,000.00	\$25,000.00	\$25,000.00
20-50-89310	Bond Payment - Interest	\$24,570.10	\$11,501.04	\$24,570.10
20-50-89320	Other Principal & Interest Payments	\$0.00	\$0.00	\$0.00
20-50-89330	Banking & Financing Service Fees	\$0.00	\$0.00	\$0.00
Water Expenses		\$731,077.10	\$733,351.06	\$812,580.21

Sewer Department:

20-55-56455	Short-Lived Assets - Sewer	\$10,534.00	\$10,534.00	\$10,534.00
20-55-60000	Other / Misc. Expenses	\$800.00	\$800.00	\$800.00
20-55-60100	Grant Oversight Fees	\$0.00	\$0.00	\$0.00
20-55-62500	Audit Fees & Accounting Services	\$0.00	\$0.00	\$0.00
20-55-62700	Codification	\$1,000.00	\$0.00	\$250.00
20-55-63000	Legal Fees	\$1,000.00	\$0.00	\$0.00
20-55-63050	Engineering Fees	\$5,000.00	\$0.00	\$0.00
20-55-63055	Specific Project-Engineering Fees	\$0.00	\$0.00	\$0.00
20-55-65600	Office Supplies & Expenses	\$1,000.00	\$1,030.85	\$1,000.00
20-55-65605	Kitchen, Restroom & Cleaning Supplies	\$750.00	\$557.98	\$750.00
20-55-65610	Computer Software & Technology	\$1,000.00	\$1,235.75	\$1,000.00
20-55-65700	Memberships, Dues & Subscriptions	\$0.00	\$0.00	\$0.00
20-55-66400	Electricity - Facilities & Buildings	\$18,000.00	\$10,544.34	\$15,000.00
20-55-66510	Telephone/Internet	\$3,700.00	\$3,762.18	\$4,000.00
20-55-67100	Postage & Shipping Fees	\$1,000.00	\$898.16	\$1,000.00
20-55-67530	Contract Labor & Outsourced Expenses	\$1,000.00	\$526.46	\$750.00
20-55-68510	Sewer System R&M	\$15,000.00	\$64,669.53	\$30,000.00
20-55-68515	Sludge Removal	\$3,500.00	\$2,013.75	\$3,500.00
20-55-68520	Chemicals & Treatment	\$2,500.00	\$3,140.08	\$4,000.00
20-55-68530	Quality Control - Lab Tests/Samples	\$7,500.00	\$6,703.25	\$7,500.00
20-55-68535	Vehicle Purchases	\$0.00	\$0.00	\$0.00
20-55-68540	Equipment Purchases	\$2,500.00	\$9,864.56	\$2,500.00
20-55-68545	Equipment R&M	\$1,500.00	\$944.60	\$1,500.00
20-55-68550	Vehicle R&M	\$2,000.00	\$2,389.68	\$2,000.00
20-55-68555	Equipment Lease & Rental Fees	\$500.00	\$238.98	\$500.00
20-55-68610	Capital Asset/Special Project Expenses	\$0.00	\$0.00	\$0.00
20-55-68625	Central Square Reporting Software	\$1,200.00	\$994.62	\$1,200.00
20-55-68715	Fuel - Vehicles & Equipment	\$6,500.00	\$6,442.03	\$7,000.00
20-55-68800	R&M Buildings & Facilities	\$2,000.00	\$470.85	\$2,000.00
20-55-68810	Security System Alarms	\$500.00	\$439.45	\$500.00
20-55-69000	Printing & Copy Expenses	\$0.00	\$0.00	\$0.00
20-55-69250	Permits & Licenses	\$1,250.00	\$1,312.50	\$1,320.00
20-55-69500	Ads & Legal Publications	\$1,000.00	\$0.00	\$500.00
20-55-70000	Conferences, Mtgs & Training	\$1,000.00	\$1,044.75	\$1,000.00
20-55-70100	Uniform Services & Expenses	\$1,500.00	\$1,943.13	\$2,500.00
20-55-89300	Bond Payment - Principal	\$10,000.00	\$11,000.00	\$11,000.00
20-55-89310	Bond Payment - Interest	\$10,856.00	\$5,287.50	\$10,856.00
20-55-89320	Other Principal & Interest Payments	\$0.00	\$0.00	\$0.00
Sewer Expenses		\$115,590.00	\$148,788.98	\$124,460.00

Total Utility Fund Expenses		\$876,235.10	\$903,621.74	\$962,608.21
Utility Fund Excess Revenues over Expenses		\$14,677.90	\$25,988.22	\$225.79

WAGES & BENEFIT ESTIMATES

Department	Wages	Taxes	Retirement	Benefits	Total Budgeted
Administration	\$93,528	\$6,980	\$2,080	\$14,253	\$116,841
Police Department	\$286,203	\$21,650	\$6,500	\$50,000	\$364,353
Total General Fund	\$379,731	\$28,630	\$8,580	\$64,253	\$481,194

The total General Fund wages and benefit estimates account for 69% of the proposed operational expenses.

Department	Wages	Taxes	Retirement	Benefits	Total Budgeted
Administration	\$70,694	\$5,408	\$1,845	\$9,824	\$87,843
Public Works	\$212,741	\$15,898	\$5,430	\$44,726	\$278,839
Total Utility Fund	\$283,435	\$21,306	\$7,275	\$54,550	\$366,682

The total Utility Fund wages and benefit estimates account for 38% of the proposed operational expenses.

- Wages include a pay rate increase adjustment for all employees. The purpose of the pay rate adjustments is influenced by the city's low employment and employee longevity terms in the past, as the city's wages are neither competitive nor equivalent to the median salaries to similar positions within the surrounding area for which the City is constructively trying to employ and maintain qualified personnel.
- Health insurance premium rates are based on rates provided for medical, dental, vision, short term disability and life. All employees covered under a major medical insurance plan at 100% for employee only. Medical increased by 5.9%, Dental by 5.4%, Short term life by 7.9%, and Vision had no increase.
- Texas Municipal Retirement System (TMRS) is provided to eligible employees:
 - Effective January 1, 2024: 2.61% City Contribution rate, increased from 2.43% in 2023.
 - 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 2023-2024
BEGINNING OCT. 1 - ENDING SEPT. 30**

	Pay Period		Pay Period Ending	
	Pay Period #	Beginning Date	Date	Pay Date
	1	09/28/23	10/11/23	10/13/23
	2	10/12/23	10/25/23	10/27/23
	3	10/26/23	11/08/23	11/10/23
	4	11/09/23	11/22/23	11/24/23
Fiscal Year 2023/2024 Pay Period Cycles	5	11/23/23	12/06/23	12/08/23
	6	12/07/23	12/20/23	12/22/23
	7	12/21/23	01/03/24	01/05/24
	8	01/04/24	01/17/24	01/19/24
	9	01/18/24	01/31/24	02/02/24
	10	02/01/24	02/14/24	02/16/24
	11	02/15/24	02/28/24	03/01/24
	12	02/29/24	03/13/24	03/15/24
	13	03/14/24	03/27/24	03/29/24
	14	03/28/24	04/10/24	04/12/24
	15	04/11/24	04/24/24	04/26/24
	16	04/25/24	05/08/24	05/10/24
	17	05/09/24	05/22/24	05/24/24
	18	05/23/24	06/05/24	06/07/24
	19	06/06/24	06/19/24	06/21/24
	20	06/20/24	07/03/24	07/05/24
	21	07/04/24	07/17/24	07/19/24
	22	07/18/24	07/31/24	08/02/24
	23	08/01/24	08/14/24	08/16/24
	24	08/15/24	08/28/24	08/30/24
	25	08/29/24	09/11/24	09/13/24
	26	09/12/24	09/25/24	09/27/24

First Payroll of FY 2024-25 1 09/26/24 10/09/24 10/11/24

DESIGNATED HOLIDAYS

* 13 Holidays (Paid Time-off applies only to Full-Time Employees & regular Part-Time Employees)
*1 floating holiday after 6 months of service for new employees

<u>Date</u>	<u>Day of the Week</u>	<u>Holiday</u>
10/09/23	Monday	COLUMBUS DAY
11/10/23	Friday	VETERANS DAY
11/23/23	Thursday	THANKSGIVING
11/24/23	Friday	DAY AFTER THANKSGIVING
12/22/23	Friday	CHRISTMAS EVE (OBSERVED)
12/25/23	Monday	CHRISTMAS DAY
01/01/24	Monday	NEW YEAR'S DAY
01/15/24	Monday	MARTIN LUTHER KING DAY
02/19/24	Monday	PRESIDENTS' DAY
03/29/24	Friday	GOOD FRIDAY
05/27/24	Monday	MEMORIAL DAY
07/04/24	Thursday	INDEPENDENCE DAY
09/02/24	Monday	LABOR DAY

**PROPERTY TAXES
DEBT OBLIGATION SCHEDULES**

Annual Local Debt Report

Texas Comptroller's Annual Local Debt Report	
Entity Information (Auto)	
Political Subdivision Name:	Natalia
Reporting Fiscal Year:	2022
<p>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.</p>	
Total Tax-Supported and Revenue Debt	
Total authorized debt obligations:	\$1,948,000
Total principal of all outstanding debt obligations:	\$1,948,000
Combined principal and interest required to pay all outstanding debt obligations on time and in full:	\$2,667,907
Total debt secured by Ad Valorem Taxation (includes combination tax and revenue debt obligations)	
Total authorized debt obligations secured by ad valorem taxation:	\$1,840,000
Total principal of all outstanding debt obligations secured by ad valorem taxation:	\$1,840,000
Combined principal and interest required to pay all outstanding debt obligations secured by ad valorem taxation on time and in full:	\$2,551,292
Per Capita Total Debt secured by Ad Valorem Taxation (required for municipalities, counties, and school districts only)	
Population of the political subdivision:	1,271
Source and year of population data:	MAC 2020
Total authorized debt obligations secured by ad valorem taxation expressed as a per capita amount:	\$1,448
Total principal of outstanding debt obligations secured by ad valorem taxation as a per capita amount:	\$1,448
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:	\$2,007
End of Worksheet	

No Debt is secured by Ad Valorem Tax. The Utility Fund now supports the debt obligations.

Additional Debt Obligation –

First Financial Bank #9612 John Deere Tractor, Loader & Ztrak mower
Original Balance \$61,054.90 (5) Five annual payments beginning 8/26/22

**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
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	0.0000	0.8120	0.8120	0.7367	1.9132
2021	0.7162	0.6920	0.0000	0.6918	0.7162	0.7162	1.7792
2022	0.6439	0.6351	0.0000	0.6339	0.6573	0.6573	1.5721
2023	0.5737	0.5742	0.0000	0.5737	0.5942	0.5942	1.3559

TAX YEAR 2023 – PROPOSED TAX RATE: \$0.5737

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
 Website: www.medinacad.org

TAX ASSESSOR/COLLECTOR OFFICE:

Medina County Tax Assessor & Collector's Office
 Melissa Lutz, PCC, 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

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Natalia _____
 Taxing Unit Name _____ Phone (area code and number) _____
 Taxing Unit's Address, City, State, ZIP Code _____ Taxing Unit's Website Address _____

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements or Comptroller Form 50-884 Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 53,685,190
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 53,685,190
4.	2022 total adopted tax rate.	\$ 0.6439 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:.....	\$ 0
	B. 2022 values resulting from final court decisions:.....	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:.....	\$ 0
	B. 2022 disputed value:.....	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tax Code §26.012(14)
² Tax Code §26.012(14)
³ Tax Code §26.012(13)
⁴ Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 53,685,190
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ¹	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 22,350 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 22,201 C. Value loss. Add A and B. ²	\$ 44,551
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ³	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 44,551
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁴ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 53,640,638
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 345,392
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁵	\$ 453
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 345,845
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 60,712,312 B. Counties: include railroad rolling stock values certified by the Comptroller's office:..... + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ E. Total 2023 value. Add A and B, then subtract C and D.	\$ 60,712,312

¹ Tex. Tax Code §26.012(15)
² Tex. Tax Code §26.012(15)
³ Tex. Tax Code §26.012(15)
⁴ Tex. Tax Code §26.03(c)
⁵ Tex. Tax Code §26.012(13)
⁶ Tex. Tax Code §26.012(13)
⁷ Tex. Tax Code §26.012(13)
⁸ Tex. Tax Code §26.012(13)
⁹ Tex. Tax Code §26.012, 26.04(c-2)
¹⁰ Tex. Tax Code §26.03(c)
¹¹ Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
A.	2023 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 under protest. ¹⁵	\$ 3,245,729
B.	2023 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 of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 3,245,729
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 63,958,041
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 3,680,060
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 3,680,060
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 60,277,981
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.5737 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.6439 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 53,685,190

¹⁵ Tex. Tax Code §26.01(c) and (d)
¹⁶ Tex. Tax Code §26.01(c)
¹⁷ Tex. Tax Code §26.01(d)
¹⁸ Tex. Tax Code §26.012(b)(2)
¹⁹ Tex. Tax Code §26.012(c)
²⁰ Tex. Tax Code §26.012(1)
²¹ Tex. Tax Code §26.012(1)
²² Tex. Tax Code §26.04(c)
²³ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 345,678
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022.	+ \$ 453
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0.	- \$ 0
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 453
	E. Add Line 30 to 31D.	\$ 346,131
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 60,277,981
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.5742 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	\$ 0
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²³ Reserved for expansion
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²¹ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ 0 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100...... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²² If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ 0 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100...... \$ 0 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0 /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.5742 /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.5742 /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.5942 /\$100

²¹ Tex. Tax Code §26.0442
²² Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 92.49 %</p> <p>C. Enter the 2021 actual collection rate. 93.84 %</p> <p>D. Enter the 2020 actual collection rate. 93.95 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	100.00 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	2023 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 63,958,041
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0 /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.5942 /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ /\$100

²⁷ Tax. Tax Code §26.042(a)
²⁸ Tax. Tax Code §26.012(7)
²⁹ Tax. Tax Code §26.0121(f) and 26.04(b)
³⁰ Tax. Tax Code §26.04(b)
³¹ Tax. Tax Code §62b.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 63,958,041
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5737 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.5737 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5942 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5942 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 63,958,041
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.5942 /\$100

¹² Tex. Tax Code §26.041(c)
¹³ Tex. Tax Code §26.041(c)
¹⁴ Tex. Tax Code §26.041(c)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.04(c)
¹⁷ Tex. Tax Code §26.045(b)
¹⁸ Tex. Tax Code §26.045(d)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.6439 /\$100
E.	Subtract D from C.....	\$ -0.6439 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ 0 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.0000 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.7162 /\$100
E.	Subtract D from C.....	\$ -0.7162 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ 0 /\$100
B.	Unused increment rate (Line 64).....	\$ 0 /\$100
C.	Subtract B from A.....	\$ 0 /\$100
D.	Adopted Tax Rate.....	\$ 0.7367 /\$100
E.	Subtract D from C.....	\$ -0.7367 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.5942 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §§26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.002(a), effective Jan. 1, 2022.
⁴³ Tex. Tax Code §26.003(a)(1)
⁴⁴ Tex. Tax Code §26.012(b-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁶ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5742 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 63,958,041
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.7817 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 1.3559 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁸

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6439 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 53,640,639
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 60,277,981
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.5942 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.5737 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.5942 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 49
- De minimis rate.** \$ 1.3559 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁰

print here → _____
 Printed Name of Taxing Unit Representative

sign here → _____ Date _____
 Taxing Unit Representative

¹⁰ Tex. Tax Code §§26.04(e)-(2) and (4)-(2)

2023 CERTIFIED TOTALS

CNA - CITY OF NATALIA

Property Count: 883

ARB Approved Totals

7/24/2023

7:01:04PM

Land		Value		
Homesite:		5,552,610		
Non Homesite:		9,635,740		
Ag Market:		91,480		
Timber Market:		0	Total Land	(+) 15,279,830
Improvement		Value		
Homesite:		27,967,821		
Non Homesite:		19,685,564	Total Improvements	(+) 47,653,385
Non Real		Count	Value	
Personal Property:	75		6,239,210	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 6,239,210
			Market Value	= 69,172,425
Ag		Non Exempt	Exempt	
Total Productivity Market:	91,480		0	
Ag Use:	1,430		0	Productivity Loss (-) 90,050
Timber Use:	0		0	Appraised Value = 69,082,375
Productivity Loss:	90,050		0	Homestead Cap (-) 4,012,168
				Assessed Value = 65,070,207
				Total Exemptions Amount (-) 4,357,895 (Breakdown on Next Page)
			Net Taxable	= 60,712,312

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 390,926.58 = 60,712,312 * (0.643900 / 100)

Certified Estimate of Market Value: 69,172,425
 Certified Estimate of Taxable Value: 60,712,312

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

MCAD Certified Totals	This Year's Appraisal	Last Year's Appraisal
Net Taxable Value	\$60,712,312	\$51,951,528
Appraised Value Average (Market value + Property Count)	\$68,757	\$58,111
Net Taxable changes from prior tax year's assessment	\$5,990,395	\$5,990,395

Notice About 2023 Tax Rates

Property tax rates in City of Natalia.

This notice concerns the 2023 property tax rates for City of Natalia. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, 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	\$0.5737/\$100
This year's voter-approval tax rate	\$0.5942/\$100

To see the full calculations, please visit 1102 15th Street Hondo, TX 78861 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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
	0

Current Year Debt Service

The following amounts are 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
	0	0	0	0
Total required for 2023 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 2023				\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2023				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Melissa Lutz, PCC, Medina County Tax Assessor/Collector on 08/18/2023 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

THIS BUDGET IS IN YEAR-2 OF THE FIVE-YEAR UTILITY RATE RE-STRUCTURE PLAN
ADOPTED MARCH 9, 2017 & AMENDED JULY 15, 2019 & AMENDED AUGUST 29, 2022

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>	Actual total customers as of July 2022	<u>2021-22</u>	<u>Year 1</u> <u>2022-23</u>	<u>Year 2</u> <u>2023-24</u>	<u>Year 3</u> <u>2024-25</u>	<u>Year 4</u> <u>2025-26</u>	<u>Year 5</u> <u>2026-27</u>
		Current Rates	1.2%	1.2%	1.2%	1.2%	1.2%
			% Inflation Step Increase Plan				
<u>WATER RATES (per 1,000)</u>							
Residential:	495						
Service Availability (up to 1,000 gal.)		\$26.27	\$26.59	\$26.90	\$27.23	\$27.55	\$27.88
1,001 - 10,000 gallons		\$3.51	\$3.55	\$3.59	\$3.64	\$3.68	\$3.73
10,001 - 30,000 gallons		\$4.05	\$4.10	\$4.15	\$4.20	\$4.25	\$4.30
30,001- 50,000 gallons		\$4.57	\$4.62	\$4.68	\$4.74	\$4.79	\$4.85
50,001 - 75,000 gallons		\$5.11	\$5.17	\$5.23	\$5.30	\$5.36	\$5.42
Over 75,000 gallons		\$5.63	\$5.70	\$5.77	\$5.84	\$5.91	\$5.98
Monthly Average Bill for 5,000 Gal.		\$40.31	\$40.79	\$41.28	\$41.78	\$42.28	\$42.78
Est. Annual Residential Revenue		\$239,441	\$242,315	\$245,222	\$248,165	\$251,143	\$254,134
Commercial:	42						
Service Availability (up to 1,000 gal.)		\$28.90	\$29.25	\$29.60	\$29.95	\$30.31	\$30.68
1,001 - 10,000 gallons		\$4.05	\$4.10	\$4.15	\$4.20	\$4.25	\$4.30
10,001 - 30,000 gallons		\$4.57	\$4.62	\$4.68	\$4.74	\$4.79	\$4.85
30,001- 50,000 gallons		\$5.11	\$5.17	\$5.23	\$5.30	\$5.36	\$5.42
50,001 - 75,000 gallons		\$5.63	\$5.70	\$5.77	\$5.84	\$5.91	\$5.98
Over 75,000 gallons		\$5.96	\$6.03	\$6.10	\$6.18	\$6.25	\$6.33
Average Bill for 15,000 Gal.		\$88.20	\$89.26	\$90.33	\$91.41	\$92.51	\$93.62
Est. Annual Revenue for 1" Meters		\$44,453	\$44,986	\$45,526	\$46,072	\$46,625	\$47,185
Commercial - 2" Meters & Larger:	15						
Service Availability (up to 1,000 gal.)		\$57.79	\$58.48	\$59.19	\$59.90	\$60.61	\$61.34
1,001 - 10,000 gallons		\$4.05	\$4.10	\$4.15	\$4.20	\$4.25	\$4.30
10,001 - 30,000 gallons		\$4.57	\$4.62	\$4.68	\$4.74	\$4.79	\$4.85
30,001- 50,000 gallons		\$5.11	\$5.17	\$5.23	\$5.30	\$5.36	\$5.42
50,001 - 75,000 gallons		\$5.63	\$5.70	\$5.77	\$5.84	\$5.91	\$5.98
Over 75,000 gallons		\$5.96	\$6.03	\$6.10	\$6.18	\$6.25	\$6.33
Average Bill for 25,000 Gal.		\$162.79	\$164.74	\$166.72	\$168.72	\$170.75	\$172.79
Annual Average Revenue for 2" Meters		\$29,302	\$29,654	\$30,010	\$30,370	\$30,734	\$31,103
Total Water Customers (No City Accts)	552	\$ 313,196	\$ 316,955	\$ 320,758	\$ 324,607	\$ 328,503	\$ 332,422

SEWER RATES (per 1,000)

Residential:							
Service Availability (up to 1,000 gallons)	457	\$21.88	\$22.14	\$22.41	\$22.68	\$22.95	\$23.22
Per 1,000 gallons Over 1,000 gallons		\$2.65	\$2.68	\$2.71	\$2.75	\$2.78	\$2.81
Monthly Average Bill for 5,000 Gal.		\$32.48	\$32.87	\$33.26	\$33.66	\$34.07	\$34.48
Est. Annual Residential Revenue		\$178,120	\$180,258	\$182,421	\$184,610	\$186,825	\$189,067
Commercial:							
Service Availability (up to 1,000 gallons)	50	\$24.01	\$24.30	\$24.59	\$24.88	\$25.18	\$25.49
Per 1,000 gallons Over 1,000 gallons		\$2.86	\$2.89	\$2.93	\$2.96	\$3.00	\$3.04
Average Bill for 15,000 Gal.		\$64.05	\$64.82	\$65.60	\$66.38	\$67.18	\$67.99
Est. Annual Commercial Revenue		\$38,430	\$38,891	\$39,358	\$39,830	\$40,308	\$40,792

**ADOPTED
FY 2023-2024 UTILITY RATES**

Beginning Billing Cycle September 15 - October 15 being billed November 1
Effective 10/01/2023

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 & Labor	

SEWER TAP FEES:	RESIDENTIAL	COMMERCIAL
Residential Sewer Tap	\$1,000.00	\$1,300.00
Sewer Taps exceeding 4"	Tap plus Costs of Material & Labor	
Taps exceeding 50 linear feet	Costs of Material & Labor	

WATER RATES (per 1,000 gals.)	RESIDENTIAL	COMMERCIAL	2" & Up Commercial
Service Availability (up to 1,000 gallons)	\$26.90	\$29.60	\$59.19
1,001 - 10,000 gallons	\$3.59	\$4.15	\$4.15
10,001 - 30,000 gallons	\$4.15	\$4.68	\$4.68
30,001- 50,000 gallons	\$4.68	\$5.23	\$5.23
50,001 - 75,000 gallons	\$5.23	\$5.77	\$5.77
Over 75,000 gallons	\$5.77	\$6.10	\$6.10

WASTEWATER RATES (per 1,000 gals.)	RESIDENTIAL	ALL COMMERCIAL
Service Availability (up to 1,000 gallons)	\$22.41	\$24.59
Based on Water Usage over 1,000 gallons	\$2.71	\$2.93

GARBAGE SERVICE RATES	RESIDENTIAL	PICKUP	
95 gallon Waste Container	\$23.75	Wednesdays	<i>Trash cans must be out before 6:00am</i>
Extra 95 gallon Waste Container	\$10.50	Wednesdays	

COMMERCIAL FRONT LOAD RATES	Pickup 1x Week	Pickup 2x Week	Pickup 3x Week
2 Cubic Yard (per month):	\$91.00	\$162.00	\$233.00
3 Cubic Yard (per month):	\$109.00	\$194.00	\$256.00
4 Cubic Yard (per month):	\$134.00	\$233.00	\$328.00
6 Cubic Yard (per month):	\$163.00	\$297.00	\$423.00
8 Cubic Yard (per month):	\$206.00	\$362.00	\$587.00
10 Cubic Yard (per month):	\$251.00	\$474.00	n/a

MISCELLANEOUS FEES (APPLIES TO RESIDENTIAL & COMMERCIAL)			
EDWARDS AQUIFER AUTHORITY	\$5.00		
CAPITAL IMPROVEMENTS PROGRAM FEE	\$4.00		
LATE FEES - ADDITIONAL	10%	Accts not paid by 4:30p on the 15th	
UNTIMELY-NONPAYMENT FEE	\$35.00	Accts not paid by 4:30p on the 25th	
RETURNED CHECK FEES	\$30.00		
BILL REPRINTING FEE	\$0.50		
DROUGHT SURCHARGE	During Stages 3, 4 and 5 - Rate Schedule becomes effective		
LOCK FOR COMMERCIAL FRONT LOAD			

END OF REPORT