

CITY OF SANTA CLARA, TEXAS

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED

SEPTEMBER 30, 2015



CITY OF SANTA CLARA, TEXAS
ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2015

CITY OFFICIALS

MAYOR

JEFF HUNT

CITY COUNCIL

MARIAN CARTY

ERNEST SCHOENEFELDT

STEVE BEISSER

JIM FOLBRE

PHIL SIERER

CITY SECRETARY

DONNA WHITE

ATTORNEY

THE AKERS LAW FIRM

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SHAREHOLDERS:
Nancy L. Vaughan, CPA
Deborah F. Fraser, CPA
Phil S. Vaughan, CPA



Armstrong, Vaughan & Associates, P.C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Mayor and City Council
City of Santa Clara, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and the major fund of the City of Santa Clara, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Santa Clara, Texas's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City of Santa Clara, Texas's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinions, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and the major fund of City of Santa Clara, Texas, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information as referred to in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Santa Clara, Texas's financial statements as a whole. The supplementary information and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The statistical section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.



Armstrong, Vaughan & Associates, P.C.

April 14, 2016

**CITY OF SANTA CLARA
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2015**

The discussion and analysis of the City of Santa Clara’s financial performance provides an overview of the City’s financial activity for the fiscal year ended September 30, 2015. It should be read in conjunction with the financial statements that follow.

Financial Highlights

- The City’s net position was \$1.6 million at September 30, 2015.
- The City’s total revenues were \$365 thousand. The previous year’s revenues were \$180 thousand. The predominant reason for this increase was the industrial district agreement with Calpine Corporation (formerly Guadalupe Power Partners) in the current fiscal year.
- The City’s expenses were \$181 thousand compared to \$141 thousand in the prior year. This increase was primarily due to increased legal fees and street maintenance.

Using this Annual Report

This annual report consists of three parts; Management’s Discussion and Analysis, Financial Statements, and Required Supplementary Information. The Statements of Net Position and Activities provide information on the City as a whole with a focus on economic resources. The city’s net position – the difference between assets and liabilities – is a way to measure financial health or financial position. The fund financial statements which begin on page 9, present the City’s operations with a focus on financial resources.

**Government-wide Statements
Statement of Net Position**

Table 1 shows summarized assets and liabilities of the City and is presented on the accrual basis. The total net position was \$1.6 million at September 30, 2015.

Table 1
City of Santa Clara
Statement of Net Position

	2015	2014
Current Assets	\$ 814,933	\$ 631,875
Capital Assets	1,057,369	1,067,780
Total Assets	1,872,302	1,699,655
Current Liabilities	8,899	26,000
Total Liabilities	8,899	26,000
Deferred Inflows of Resources	306,000	300,000
Total Deferred Inflows of Resources	306,000	300,000
Net Investment in Capital Assets	1,057,369	1,067,780
Restricted	33,995	33,057
Unrestricted Assets	466,039	272,818
Total Net Position	\$ 1,557,403	\$ 1,373,655

Statement of Activities

Table 2 summarizes the expenses and revenues of the City and is also presented on the accrual basis. General Revenues consist primarily of payments from Calpine and Ad Valorem Taxes.

Table 2
City of Santa Clara
Changes in Net Position

	2015	2014
Expenses		
General Government	\$ 59,938	\$ 38,944
Public Safety	12,679	12,396
Streets and Highways	108,297	90,151
Total Expenses	180,914	141,491
Program Revenues		
Charges for Services	9,525	200
Total Program Revenues	9,525	200
General Revenues		
Industrial District Agreement	300,000	130,010
Ad Valorem Taxes	39,065	35,762
Sales and Use Taxes	13,752	11,638
Permits	1,382	-
Child Safety Income	938	934
Other Revenues	-	1,597
Total General Revenues	355,137	179,941
Change in Net Position	\$ 183,748	\$ 38,650

Fund Financial Statements

Balance Sheet

The Balance sheet shows the financial assets, liabilities and reserves for the City. Long-term assets and liabilities are not presented on this statement because the focus is on current financial resources.

Statement of Revenues, Expenditures and Changes in Fund Balance

This statement shows the revenues and expenditures for the City. The revenue from Ad Valorem tax makes up 11% of the total revenues (20% in the prior year). Payments from Calpine made up 82% of total revenues (72% in the prior year). Total expenditures decreased \$8 thousand or 5%.

Budgetary Analysis

The City has one fund – general. The original adopted budget was not amended during the year. The general fund expenditures were \$123 thousand less than budgeted, and revenues exceeded the budget by \$18 thousand.

Capital Assets

At the end of the fiscal year, the City's net investment in capital assets totals \$1.1 million with minimal change from the prior year. More detailed information regarding capital assets may be found in Note E in the Notes to Basic Financial Statements.

Economic Factors and Next Year's Budgets and Rates

Our budget for 2015/2016 increased slightly as the ad valorem tax rate increased to \$0.12 per \$100 of valuation. With road repairs being our major asset and expense, the budget contains \$147 thousand for major road repairs. We have a roads committee that is dedicated to do the best they can with the available funds.

Contacting the City's Financial Management

The financial report is designed to provide a general overview of the City's finances and to show the City's accountability to its taxpayers. If you have any questions about this report or need additional information, contact the City office at City of Santa Clara, P.O. Box 429, Marion, Texas 78124.



CITY OF SANTA CLARA
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2015

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – Wide Financial Statements
- Fund Financial Statements:
 - Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

CITY OF SANTA CLARA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 538,120
Certificates of Deposit	270,723
Accounts Receivable - Sales Tax	3,320
Accounts Receivable - Ad Valorem	770
Prepaid Expenses	2,000
Capital Assets:	
Buildings & Improvements	105,423
Infrastructure	1,389,315
Furniture & Equipment	6,388
Accumulated Depreciation	(443,757)
TOTAL ASSETS	1,872,302
LIABILITIES	
Accounts Payable	8,000
Payroll Liabilities	899
TOTAL LIABILITIES	8,899
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue - Industrial District Agreement	306,000
TOTAL DEFERRED INFLOWS OF RESOURCES	306,000
NET POSITION	
Net Investment in Capital Assets	1,057,369
Restricted for :	
Law Enforcement	30,000
Child Safety	3,995
Unrestricted	466,039
TOTAL NET POSITION	\$ 1,557,403

See accompanying notes to basic financial statements.

CITY OF SANTA CLARA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

FUNCTIONS AND PROGRAMS	Expenses	Program Revenues		Net Revenue (Expense)
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
GOVERNMENTAL ACTIVITIES:				
General Government	\$ 59,938	\$ 9,525	\$ -	\$ (50,413)
Public Safety	12,679	-	-	(12,679)
Streets and Highways	108,297	-	-	(108,297)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 180,914	\$ 9,525	\$ -	(171,389)
 GENERAL REVENUES				
Industrial District Agreement				300,000
Ad Valorem Tax				39,065
Sales Tax				13,752
Interest Income				1,382
Child Safety				938
TOTAL GENERAL REVENUES				355,137
Change in Net Position				183,748
NET POSITION AT BEGINNING OF YEAR				1,373,655
NET POSITION AT END OF YEAR				\$ 1,557,403

See accompanying notes to basic financial statements.

CITY OF SANTA CLARA
BALANCE SHEET – GOVERNMENTAL FUND
SEPTEMBER 30, 2015

ASSETS	
Cash and Cash Equivalents	\$ 538,120
Certificates of Deposit	270,723
Accounts Receivable - Sales Tax	3,320
Accounts Receivable - Ad Valorem	770
Prepaid Items	<u>2,000</u>
TOTAL ASSETS	<u><u>\$ 814,933</u></u>
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES	
<i>Liabilities:</i>	
Accounts Payable	\$ 8,000
Payroll Liabilities	<u>899</u>
<i>Total Liabilities</i>	<u><u>8,899</u></u>
 <i>Deferred Inflow of Resources:</i>	
Unavailable Revenue - Industrial District Agreement	306,000
Unavailable Revenue - Ad Valorem	<u>706</u>
<i>Total Deferred Inflow of Resources</i>	<u><u>306,706</u></u>
 <i>Fund Balances:</i>	
Nonspendable Prepaid Items	2,000
Restricted for :	
Law Enforcement	30,000
Child Safety	3,995
Assigned for Road Repairs	78,654
Unassigned	<u>384,679</u>
<i>Total Fund Balances</i>	<u><u>499,328</u></u>
 TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	 <u><u>\$ 814,933</u></u>

See accompanying notes to basic financial statements.

CITY OF SANTA CLARA
RECONCILIATION TO STATEMENT OF NET POSITION – GOVERNMENTAL FUND
SEPTEMBER 30, 2015

TOTAL FUND BALANCE - GOVERNMENTAL FUND \$ 499,328

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Property Taxes not available to pay for current expenditures are deferred
in the fund statements. 706

Capital Assets used in governmental activities are not financial resources and,
therefore, are not reported in the general fund. 1,057,369

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 1,557,403

CITY OF SANTA CLARA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2015

REVENUES	
Industrial District Agreement	\$ 300,000
Ad Valorem Tax	38,890
Sales Tax	13,752
Permits	9,300
Interest Income	1,382
Child Safety	938
Other Revenues	225
TOTAL REVENUES	<u>364,487</u>
EXPENDITURES	
General Government	56,306
Public Safety	12,679
Streets and Highways	63,262
Capital Outlay	38,256
TOTAL EXPENDITURES	<u>170,503</u>
Net Change in Fund Balance	193,984
FUND BALANCE AT BEGINNING OF YEAR	<u>305,344</u>
FUND BALANCE AT END OF YEAR	<u><u>\$ 499,328</u></u>

See accompanying notes to basic financial statements.

CITY OF SANTA CLARA
 RECONCILIATION TO STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUND	\$	193,984
Amounts reported for governmental activities in the Statement of Activities are different because:		
The changes in property taxes receivable reported in the statement of activities do not provide current financial resources and, therefore, are not reported as revenue in the governmental funds.		175
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
This is the amount by which depreciation exceeded capital outlay.		<u>(10,411)</u>
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES	\$	<u><u>183,748</u></u>

See accompanying notes to basic financial statements.



CITY OF SANTA CLARA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2015

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Santa Clara, Texas ("City") are presented in accordance with generally accepted accounting principles (GAAP) applicable to state and local governmental units as set forth by the Governmental Accounting Standards Board. A summary of the City's significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

1. REPORTING ENTITY

The City of Santa Clara was established in May of 1999 and is governed by an elected mayor and five-member council. The City is located in Guadalupe County, Texas.

The City's annual financial report includes the accounts of all City operations. The financial statements of the City of Santa Clara, Texas, have been prepared in accordance with generally accepted accounting principles. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles.

In evaluating how to define the government for financial purposes, management has considered all potential component units. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, there were no component units identified that would require inclusion in this report.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City, except for fiduciary activities. Governmental activities are supported mainly by ad valorem tax, sales tax revenues and income from an industrial district agreement.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds which meet the criteria as a *major governmental fund*. The general fund is the only major fund of the City and there were no non-major funds.

CITY OF SANTA CLARA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The government reports the following major governmental fund:

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include sales tax, and industrial district agreement payments. Primary expenditures are for general administration, public safety, and street maintenance.

4. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 and become due October 1, and are past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for the prior year's levy are shown net of an allowance for uncollectible accounts. Management has estimated that all past due property tax receivables are collectible, and, thus, the allowance is zero for September 30, 2015.

Accounts receivable represents amounts due from the state for sales tax collections. Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements.

5. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

CITY OF SANTA CLARA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in a separate section following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position and the balance sheet.

Property tax revenues are recognized when they become both measurable and available in the fund statements. Available means when due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Property tax revenues not expected to be available for the current period are reflected as unavailable revenue (a deferred inflow of resources).

7. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined as assets costing over \$3,000 and having an estimated useful life over 1 year. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>ASSETS</u>	<u>YEARS</u>
Buildings and improvements	10 to 30 years
Infrastructure (Roads)	30 years
Furniture and equipment	5 years

8. FUND EQUITY

Fund balances in governmental funds are classified as follows:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted – Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed - Represents amounts that can only be used for a specific purpose by a resolution of City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints through the same formal action.

CITY OF SANTA CLARA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. FUND EQUITY (Continued)

Assigned - Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. The City Council may make assignments and has chosen not to delegate that authority to any other individuals.

Unassigned - Represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second and assigned third.

9. NET POSITION

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

10. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

11. RECLASSIFICATIONS

Certain reclassifications have been made to the September 30, 2014 comparative information to conform to the September 30, 2015 presentation. These reclassifications had no effect on fund balance or net position.

NOTE B -- CASH AND CASH EQUIVALENTS

The City considers all checking, money market and certificates of deposit with maturities of three months or less as cash and cash equivalents. At year-end, the carrying amount of the City's deposits at Marion State Bank was \$730,189 and the bank balance was \$730,450. The deposits at Marion State Bank, per the bank balance, exceeded FDIC insurance coverage by \$480,450. The carry amount of the City's deposits, including certificates of deposits, at Schertz Bank & Trust was covered by FDIC insurance.

CITY OF SANTA CLARA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE C -- INVESTMENTS

The City has adopted an investment policy restricting the types of investments it may purchase. As of September 30, 2015, the total amount of certificates of deposit was \$270,723.

NOTE D -- PROPERTY TAX CALENDAR

The City's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Guadalupe County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. A revaluation of all property is required to be completed every four (4) years.

For fiscal year ended September 30, 2015, the assessed tax rate for the City was \$0.119800 per \$100 of an assessed valuation (less exemptions) \$32,121,870 for general operations. There is no levy for debt retirement. The total tax levy for fiscal year 2015 is \$38,482. As of September 30, 2015, the delinquent current taxes for property tax year 2014 were \$583.

NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015 was as follows:

<u>Governmental Activities</u>	Balance 10/1/14	Additions	Disposals	Balance 9/30/15
Furniture & Equipment	\$ 6,388	\$ -	\$ -	\$ 6,388
Infrastructure (Roads)	1,351,059	38,256	-	1,389,315
Building and Improvements	105,423	-	-	105,423
	<u>1,462,870</u>	<u>38,256</u>	<u>-</u>	<u>1,501,126</u>
Less Accumulated Depreciation:				
Furniture & Equipment	(6,387)	-	-	(6,387)
Infrastructure (Roads)	(343,151)	(45,035)	-	(388,186)
Building and Improvements	(45,552)	(3,632)	-	(49,184)
	<u>(395,090)</u>	<u>(48,667)</u>	<u>-</u>	<u>(443,757)</u>
Governmental Capital Assets, Net	<u>\$ 1,067,780</u>	<u>\$ (10,411)</u>	<u>\$ -</u>	<u>\$ 1,057,369</u>

Depreciation Expense was allocated to the following governmental functions:

General Government	\$ 3,632
Streets and Highways	45,035
Total Current Depreciation	<u>\$ 48,667</u>

CITY OF SANTA CLARA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2015

NOTE F -- RESTRICTED FUND BALANCE AND CONTRIBUTION

In fiscal year ended September 30, 2010, the City received a contribution of \$30,000 from the Guadalupe Power Partners to aid the City in hiring police officers. Furthermore, beginning in 2011, the City has received a total of \$3,995 from Guadalupe County for Child Safety. These funds are restricted for the specific purpose of public safety and accordingly, are reflected as a restricted fund balance/net position until spent.

NOTE G -- INDUSTRIAL DISTRICT AGREEMENT

The City has an Industrial District Agreement with Calpine Corporation (formerly Guadalupe Power Partners, LP) under the authority of Texas Local Government Code Section 42.044, and other applicable laws. The term of the agreement is fourteen years: October 1, 2014 through September 30, 2029. Payments are due each year on October 1 and are deemed to be paid in advance for the fiscal year that follows. The following schedule summarizes the remaining contractual payments:

Fiscal Year Ending September 30,	Payment
2016	\$ 306,000
2017	312,120
2018	328,523
2019	346,649
2020	376,114
2021-2025	2,400,221
2026-2029	2,702,286
	<u>\$ 6,771,913</u>

This agreement represents 82% of general fund revenues. Should Calpine Corporation be unable to honor this agreement the City's operations would be significantly impacted.

NOTE H -- RISK MANAGEMENT

The City has identified possible risk of losses arising from events such as the following:

1. Torts.
2. Theft of, damage to, or destruction of assets.
3. Errors and omissions.
4. Job-related illnesses or injuries to employees.
5. Acts of God.

The City contracts with Texas Municipal League providers to provide insurance coverage for identified risks. TML is a multi-government group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by TML. Liability by the City is generally limited to the contributed amounts. Annual contributions for the year ended September 30, 2015 were \$2,421.

CITY OF SANTA CLARA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2015

NOTE I -- LITIGATION

The City is unaware of any threatened or pending litigation that may have a material effect on the financial statements.



REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund

CITY OF SANTA CLARA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Industrial District Agreement	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Ad Valorem Tax	38,305	38,305	38,890	585
Sales Tax	8,000	8,000	13,752	5,752
Permits	-	-	9,300	9,300
Interest Income	200	200	1,382	1,182
Child Safety	-	-	938	938
Other Revenues	200	200	225	25
TOTAL REVENUES	<u>346,705</u>	<u>346,705</u>	<u>364,487</u>	<u>17,782</u>
EXPENDITURES				
<i>General Government:</i>				
Personnel Costs	8,110	8,110	10,126	(2,016)
Legal and Accounting	37,050	37,050	34,380	2,670
Utilities	2,400	2,400	2,717	(317)
Telephone Expense	550	550	557	(7)
Insurance	3,000	3,000	2,357	643
Dues	540	540	604	(64)
Elections	5,200	5,200	-	5,200
Communications	1,624	1,624	1,102	522
Building Maintenance	2,500	2,500	1,636	864
Office Supplies	2,500	2,500	1,650	850
Community Library	500	500	-	500
Miscellaneous	4,060	4,060	1,177	2,883
<i>Total General Government</i>	<u>68,034</u>	<u>68,034</u>	<u>56,306</u>	<u>11,728</u>
<i>Public Safety:</i>				
Marion Fire Department	3,000	3,000	3,000	-
Schertz Emergency Medical Service	9,400	9,400	9,679	(279)
<i>Total Public Safety</i>	<u>\$ 12,400</u>	<u>\$ 12,400</u>	<u>\$ 12,679</u>	<u>\$ (279)</u>

CITY OF SANTA CLARA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES (CONT.):				
<i>Streets and Highways:</i>				
Road Repairs	\$ 56,800	\$ 56,800	\$ 38,129	\$ 18,671
Personnel Costs	21,600	21,600	25,133	(3,533)
<i>Total Streets and Highways</i>	<u>78,400</u>	<u>78,400</u>	<u>63,262</u>	<u>15,138</u>
<i>Capital Outlay</i>	<u>135,000</u>	<u>135,000</u>	<u>38,256</u>	<u>96,744</u>
TOTAL EXPENDITURES	<u>293,834</u>	<u>293,834</u>	<u>170,503</u>	<u>123,331</u>
Net Change in Fund Balance	52,871	52,871	193,984	141,113
BEGINNING FUND BALANCE	<u>305,344</u>	<u>305,344</u>	<u>305,344</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 358,215</u>	<u>\$ 358,215</u>	<u>\$ 499,328</u>	<u>\$ 141,113</u>

CITY OF SANTA CLARA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
SEPTEMBER 30, 2015

Budgetary Information – Budgets are prepared for the general fund in accordance with the modified accrual basis of accounting. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council and as such is a good management control device.

The City does not use encumbrance accounting.

SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Contents

- Comparative Balance Sheets - General Fund
- Comparative Statements of Revenues, Expenditures and Changes in Fund Balance – General Fund

CITY OF SANTA CLARA
 COMPARATIVE BALANCE SHEETS
 GENERAL FUND
 SEPTEMBER 30, 2015 AND 2014

	2015	2014
ASSETS		
Cash and Cash Equivalents	\$ 538,120	\$ 353,014
Certificates of Deposit	270,723	269,489
Accounts Receivable - Sales Tax	3,320	2,529
Accounts Receivable - Ad Valorem	770	543
Prepaid Items	2,000	6,300
 TOTAL ASSETS	\$ 814,933	\$ 631,875
 LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 8,000	\$ 26,000
Payroll Liabilities	899	-
<i>Total Liabilities</i>	8,899	26,000
 <i>Deferred Inflow of Resources:</i>		
Unavailable Revenues - Calpine	306,000	300,000
Unavailable Revenues - Ad Valorem	706	531
<i>Total Deferred Inflow of Resources</i>	306,706	300,531
 <i>Fund Balances:</i>		
Nonspendable Prepaid Items	2,000	6,300
Restricted for:		
Law Enforcement	30,000	30,000
Child Safety	3,995	3,057
Assigned for Road Repairs	78,654	78,269
Unassigned	384,679	187,718
<i>Total Fund Balances</i>	499,328	305,344
 TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCES	\$ 814,933	\$ 631,875

CITY OF SANTA CLARA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE – GENERAL FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2015 AND 2014

	2015	2014
REVENUES		
Industrial District Agreement	\$ 300,000	\$ 130,010
Ad Valorem Tax	38,890	35,660
Sales Tax	13,752	11,638
Permits	9,300	-
Interest Income	1,382	1,033
Child Safety	938	934
Miscellaneous	225	764
TOTAL REVENUES	364,487	180,039
 EXPENDITURES		
General Government	56,306	35,245
Public Safety	12,679	12,396
Streets and Highways	63,262	47,886
Capital Outlay	38,256	83,104
TOTAL EXPENDITURES	170,503	178,631
 Net Change in Fund Balance	193,984	1,408
 FUND BALANCE - BEGINNING OF YEAR	305,344	303,936
 FUND BALANCE - END OF YEAR	\$ 499,328	\$ 305,344



STATISTICAL SECTION

The following unaudited Statistical Tables reflect social and economic data, financial trends and fiscal capacity of the City.

This part of the City of Santa Clara's annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Santa Clara's overall financial health.

Contents

Financial Trends - Tables 1 through 5

These schedules contain trend information to help the reader understand how Santa Clara's financial performance and well-being have changed over time.

Revenue Capacity - Table 6 through 9

These schedules contain information to help the reader assess one of Santa Clara's significant local revenue sources.

Demographic and Economic Information - Tables 10 and 11

These schedules offer demographic and economic indicators to help the reader understand the environment within which Santa Clara's financial activities take place.

CITY OF SANTA CLARA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year			
	2006	2007	2008	2009
Governmental Activities				
Net Investment in capital assets	\$ 736,589	\$ 758,017	\$ 857,239	\$ 921,704
Restricted	-	-	-	30,000
Unrestricted	<u>237,680</u>	<u>262,466</u>	<u>220,863</u>	<u>208,005</u>
Total governmental activities net position	<u>\$ 974,269</u>	<u>\$ 1,020,483</u>	<u>\$ 1,078,102</u>	<u>\$ 1,159,709</u>

TABLE 1

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 971,362	\$ 1,004,129	\$ 961,694	\$ 1,030,640	\$ 1,067,780	\$ 1,057,369
30,000	30,389	31,277	31,683	33,057	33,995
240,376	277,412	337,576	272,682	272,818	466,039
<u>\$ 1,241,738</u>	<u>\$ 1,311,930</u>	<u>\$ 1,330,547</u>	<u>\$ 1,335,005</u>	<u>\$ 1,373,655</u>	<u>\$ 1,557,403</u>

CITY OF SANTA CLARA
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2006	2007	2008	2009
Expenses				
Governmental Activities				
General Government	\$ 39,404	\$ 26,332	\$ 29,539	\$ 40,340
Public Safety	11,890	12,806	14,764	15,574
Streets and Highways	51,382	45,858	24,532	49,786
Interest and Fiscal Charges	-	-	-	71
Total Governmental Activities Expenses	<u>\$ 102,676</u>	<u>\$ 84,996</u>	<u>\$ 68,835</u>	<u>\$ 105,771</u>
Program Revenues				
Governmental Activities				
Charges for Services:				
General Government	\$ 1,682	\$ -	\$ -	\$ 450
Streets and Highways	-	-	-	-
Operating Grants and Contributions	-	-	-	30,000
Total Governmental Activities	<u>\$ 1,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,450</u>
Program Revenues	<u>\$ 1,682</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,450</u>
Net (Expense) Revenue				
Total Governmental Activities	<u>\$ (100,994)</u>	<u>\$ (84,996)</u>	<u>\$ (68,835)</u>	<u>\$ (75,321)</u>
General Revenues				
Governmental Activities				
Industrial District Agreement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 130,000
Ad Valorem Tax	-	-	-	-
General Contributions	-	-	-	-
Sales Tax	15,229	18,683	15,362	18,131
Interest Income	7,740	11,922	10,732	8,760
Child Safety	-	-	-	-
Other Revenues	1,324	605	360	37
Total Governmental Activities	<u>\$ 124,293</u>	<u>\$ 131,210</u>	<u>\$ 126,454</u>	<u>\$ 156,928</u>
Changes in Net Position				
Governmental Activities	<u>\$ 23,299</u>	<u>\$ 46,214</u>	<u>\$ 57,619</u>	<u>\$ 81,607</u>

TABLE 2

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 38,521	\$ 34,447	\$ 37,953	\$ 41,542	\$ 38,944	\$ 59,938
17,053	13,535	11,852	12,120	12,396	12,679
69,401	64,088	74,627	85,156	90,151	108,297
-	-	-	-	-	-
<u>\$ 124,975</u>	<u>\$ 112,070</u>	<u>\$ 124,432</u>	<u>\$ 138,818</u>	<u>\$ 141,491</u>	<u>\$ 180,914</u>
\$ 500	\$ 75	\$ 50	\$ 125	\$ 200	\$ 9,525
-	-	-	1,082	-	-
-	-	-	-	-	-
<u>\$ 500</u>	<u>\$ 75</u>	<u>\$ 50</u>	<u>\$ 1,207</u>	<u>\$ 200</u>	<u>\$ 9,525</u>
<u>\$ (124,475)</u>	<u>\$ (111,995)</u>	<u>\$ (124,382)</u>	<u>\$ (137,611)</u>	<u>\$ (141,291)</u>	<u>\$ (171,389)</u>
\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,010	\$ 300,000
37,394	38,471	-	-	35,762	39,065
21,700	-	-	-	-	-
12,180	10,191	10,357	9,814	11,638	13,752
4,758	3,136	1,754	1,110	1,033	1,382
-	389	888	846	934	938
472	-	-	299	564	-
<u>\$ 206,504</u>	<u>\$ 182,187</u>	<u>\$ 142,999</u>	<u>\$ 142,069</u>	<u>\$ 179,941</u>	<u>\$ 355,137</u>
<u>\$ 82,029</u>	<u>\$ 70,192</u>	<u>\$ 18,617</u>	<u>\$ 4,458</u>	<u>\$ 38,650</u>	<u>\$ 183,748</u>

CITY OF SANTA CLARA
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS

	Fiscal Year			
	2006	2007	2008	2009
General Fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	30,000
Assigned	-	-	-	75,652
Unassigned	237,680	262,466	230,863	132,353
Total General Fund	<u>\$ 237,680</u>	<u>\$ 262,466</u>	<u>\$ 230,863</u>	<u>\$ 238,005</u>

TABLE 3

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ -	\$ -	\$ -	\$ -	\$ 6,300	\$ 2,000
30,000	30,389	31,277	31,683	33,057	33,995
76,954	77,668	78,017	78,174	78,269	78,654
162,154	198,042	259,008	194,079	187,718	384,679
<u>\$ 269,108</u>	<u>\$ 306,099</u>	<u>\$ 368,302</u>	<u>\$ 303,936</u>	<u>\$ 305,344</u>	<u>\$ 499,328</u>

CITY OF SANTA CLARA
CHANGES IN FUND BALANCE
LAST TEN FISCAL YEARS

	Fiscal Year			
	2006	2007	2008	2009
REVENUES				
Industrial District Agreement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 130,000
Ad Valorem Tax	-	-	-	-
Contributions	-	-	-	30,000
Sales Tax	15,229	18,683	15,362	18,131
Permits	-	-	-	-
Interest Income	7,740	11,922	10,732	8,760
Child Safety	-	-	-	-
Other Revenues	3,006	605	360	487
TOTAL REVENUES	125,975	131,210	126,454	187,378
EXPENDITURES				
General Government	31,873	20,796	24,872	36,715
Public Safety	11,890	12,157	12,432	15,574
Streets and Highways	30,667	24,006	-	18,592
Capital Outlay	20,276	49,465	130,753	99,284
Debt Service:				
Principal	10,000	-	-	10,000
Interest	15	-	-	71
TOTAL EXPENDITURES	104,721	106,424	168,057	180,236
OTHER FINANCING				
SOURCES (USES)				
Loan Proceeds	-	-	10,000	-
TOTAL OTHER FINANCING				
SOURCES (USES)	-	-	10,000	-
Net Change in Fund Balance	<u>\$ 21,254</u>	<u>\$ 24,786</u>	<u>\$ (31,603)</u>	<u>\$ 7,142</u>
Debt Service Expenditures as a Percentage of Noncapital Expenditures	13.5%	0.0%	0.0%	14.2%

TABLE 4

Fiscal Year					
2010	2011	2012	2013	2014	2015
\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,010	\$ 300,000
36,126	38,038	1,151	122	35,660	38,890
21,700	-	-	-	-	-
12,180	10,191	10,357	9,814	11,638	13,752
-	-	-	-	-	9,300
4,758	3,136	1,754	1,110	1,033	1,382
-	389	888	846	934	938
972	75	50	1,066	764	225
<u>205,736</u>	<u>181,829</u>	<u>144,200</u>	<u>142,958</u>	<u>180,039</u>	<u>364,487</u>
34,896	30,766	33,983	37,132	35,245	56,306
17,053	13,535	11,852	12,120	12,396	12,679
35,905	27,554	36,162	158,072	47,886	63,262
86,779	72,983	-	-	83,104	38,256
-	-	-	-	-	-
-	-	-	-	-	-
<u>174,633</u>	<u>144,838</u>	<u>81,997</u>	<u>207,324</u>	<u>178,631</u>	<u>170,503</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 31,103</u>	<u>\$ 36,991</u>	<u>\$ 62,203</u>	<u>\$ (64,366)</u>	<u>\$ 1,408</u>	<u>\$ 193,984</u>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CITY OF SANTA CLARA
TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS

TABLE 5

Fiscal Year	Sales & Use	Ad Valorem
2006	\$ 15,229	\$ -
2007	18,683	-
2008	15,362	-
2009	18,131	-
2010	12,180	36,126
2011	10,191	38,038
2012	10,357	1,151
2013	9,814	122
2014	11,638	35,660
2015	13,752	38,890

CITY OF SANTA CLARA
 ASSESSED VALUE AND ACTUAL TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

TABLE 6

Fiscal Year Ended September 30,	Residential Property	Commercial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
2006	\$ -	\$ -	\$ -	\$ -	\$ -
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	29,347,072	8,188,130	6,548,127	30,987,075	0.120000
2011	28,841,807	9,410,072	6,512,251	31,739,628	0.120000
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	29,656,990	10,436,079	10,687,236	29,405,833	0.120000
2015	31,626,749	9,306,333	8,811,212	32,121,870	0.119800

Source: Guadalupe Appraisal District.

Tax rates are per \$100 of assessed value.

Taxes levied for the 2010 fiscal year were the first for the City of Santa Clara.

Taxes were not levied in fiscal years 2012 and 2013.

CITY OF SANTA CLARA
 DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST TEN FISCAL YEARS

TABLE 7

Fiscal Period	Direct	Overlapping		Total
	City	Marion ISD	Guadalupe County	
2006	0.000000	1.690500	0.403100	2.093600
2007	0.000000	1.531500	0.403100	1.934600
2008	0.000000	1.230000	0.389500	1.619500
2009	0.000000	1.230000	0.389500	1.619500
2010	0.120000	1.310000	0.389500	1.819500
2011	0.120000	1.303200	0.390200	1.813400
2012	0.000000	1.280000	0.390200	1.670200
2013	0.000000	1.280000	0.386500	1.666500
2014	0.120000	1.280000	0.386500	1.786500
2015	0.119800	1.280000	0.394100	1.793900

Note: Overlapping governments are those that coincide, at least in part, within the geographic boundaries of the City.

Source: Guadalupe County Tax Assessor Collector

CITY OF SANTA CLARA
 PRINCIPAL PROPERTY TAXPAYERS
 FISCAL YEAR 2015 AND 2010

TABLE 8

	2015			2010		
	Taxable Assessed Value	Rank	Percentage of Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Assessed Valuation
Mora, Abigail C & Hugo M	\$ 356,775	1	1.11%			
Firstmark Credit Union	340,140	2	1.06%			
Kusenberger, Glen & Trisha	325,782	3	1.01%	\$ 298,052	7	0.96%
Albrecht, Dennis M & Vivian M	309,381	4	0.96%	335,253	2	1.08%
Garza, Rene A & Holly M	293,859	5	0.91%	314,694	6	1.02%
Hodges, Carrol Grant & Courtney	286,682	6	0.89%	283,620	9	0.92%
Mixon, George N & M V	270,484	7	0.84%	292,892	8	0.95%
Hurt, Leah D	264,543	8	0.82%			
O'Berg, Howard E & Ruby F	261,496	9	0.81%			
Land, Laura T & Jeffrey D	257,527	10	0.80%			
PLM Real Estate LLC				383,046	1	1.24%
Bornmann, Diane				327,889	3	1.06%
Folbre, James D Jr.				323,984	4	1.05%
Reus, Kenneth I & V J				316,323	5	1.02%
Robles, Juan & Maria				276,000	10	0.89%
Total	<u>\$ 2,966,669</u>		<u>9.24%</u>	<u>\$ 2,875,753</u>		<u>9.30%</u>

Taxes levied for the 2010 fiscal year were the first for the city of Santa Clara.

CITY OF SANTA CLARA
 PROPERT TAX LEVIES AND COLLECTIONS
 LAST TEN FISCAL YEARS

TABLE 9

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2006	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
2007	-	-	0.00%	-	-	0.00%
2008	-	-	0.00%	-	-	0.00%
2009	-	-	0.00%	-	-	0.00%
2010	37,394	36,126	96.61%	1,216	37,342	99.86%
2011	38,471	37,193	96.68%	1,267	38,460	99.97%
2012	-	-	0.00%	-	-	0.00%
2013	-	-	0.00%	-	-	0.00%
2014	35,287	34,744	98.46%	217	34,961	99.08%
2015	38,482	37,899	98.49%	-	37,899	98.49%

Source: Guadalupe County Tax Assessor Collector.

CITY OF SANTA CLARA
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS

TABLE 10

Year	Population	Per Capita Personal Income	Median Age ¹	Unemployment Rate
2006	913	\$ 30,554	37.4	3.6%
2007	917	32,083	37.4	3.6%
2008	921	32,083*	37.4	5.0%
2009	924	32,083*	37.4	6.5%
2010	703	32,083*	37.4	6.2%
2011	707	32,083*	37.4	7.5%
2012	716	32,083*	37.4	6.0%
2013	722	31,971*	37.4	6.0%
2014	729	40,399	38.4	6.0%
2015	738	38,439	48.2	3.4%

¹Sources: Unemployment rate provided by the Texas Workforce Commission for Guadalupe County. Population and median age provided by United States Census Bureau and is based on estimated growth since the 2010 census.

*Per capita personal income provided by the Bureau of Economic Analysis for Guadalupe County. The most recent personal income statistics available are from 2014.

CITY OF SANTA CLARA
PRINCIPAL EMPLOYERS
CURRENT AND FIVE YEARS AGO

TABLE 11

	2015			2010		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Lackland Air Force Base	37,097	1	3.35%	28,100	2	3.11%
Fort Sam Houston	32,000	2	2.89%	30,793	1	3.41%
HEB Food Stores	20,000	3	1.81%	14,588	4	1.62%
USAA	17,000	4	1.53%	14,852	3	1.65%
Northside I.S.D.	12,751	5	1.15%	12,597	5	1.40%
Randolph Air Force Base	11,068	6	1.00%	10,700	6	1.19%
North East I.S.D.	10,052	7	0.91%	10,223	7	1.13%
City of San Antonio	9,145	8	0.83%	9,000	8	1.00%
Methodist Healthcare System	8,118	9	0.73%	7,581	10	0.84%
San Antonio I.S.D.	7,000	10	0.63%	7,013	9	0.78%
Total	<u>120,134</u>		<u>14.82%</u>	<u>117,347</u>		<u>13.02%</u>

The City of Santa Clara is part of the major metropolitan area of the City of San Antonio. Employment in the City of Santa Clara is limited and most employees commute to the San Antonio area. Thus, the above data is for San Antonio.

Source: San Antonio Economic Development Foundation

Note: Data prior to 2010 is not available.

