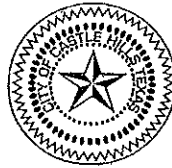


Tim A. Howell, Mayor
Clyde R. "Skip" McCormick, Place 1
Maretta Scott, Place 2
Amy McLin, Place 3
Lesley Wenger, Place 4
Douglas A. Gregory, Place 5



AGENDA

The City of Castle Hills
City Council Special Meeting
Budget Work Session #2
July 31, 2018, at 6:30 p.m.

The City of Castle Hills City Council will convene into a Special Meeting to conduct a Budget Work Session in the City Council Chambers located at 209 Lemonwood Drive, Castle Hills, Texas.

CALL THE CASTLE HILLS SPECIAL CITY COUNCIL MEETING TO ORDER AND DETERMINE A QUORUM IS PRESENT.

CITIZEN COMMENTS ON NON-AGENDA ITEMS.

CONDUCT BUDGET WORK SESSION #2.

- I. Presentation/discussion of the preliminary Fiscal Year 2019 Budget for the Fire Department.
- II. Presentation/discussion of the preliminary Fiscal Year 2019 Budget for the Administration Department.
- III. Presentation/discussion of the preliminary Fiscal Year 2019 Budget for the Municipal Court.
- IV. Presentation/discussion of the receipt of the effective and rollback calculation for the City of Castle Hills.
- V. Fiscal Year 2019 Budget Overview and Assumptions.

ANNOUNCEMENTS BY MAYOR AND COUNCIL MEMBERS.

UPCOMING CITY COUNCIL MEETING.

August 8, 2018, City Council Special Meeting Budget Work Session # 3.

ADJOURNMENT.

Executive Session Reservation: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Ch. 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Gov't Code §551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

The Mayor will rule any disruptive behavior, including shouting or derogatory statements or comments, out of order. Continuation of this type of behavior could result in a request by the Mayor that the individual leave the meeting, and if refused, an order of removal. In compliance with the Texas Open Meetings Act, no member of City Council may deliberate on citizen comments. (Attorney General Opinion – JC 0169)

Attendance by Other Elected or Appointed Officials: It is anticipated that members other City boards, commissions and/or committees may attend the open meeting in numbers that may constitute a quorum. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of any other boards, commissions and/or committees of the City, whose members may be in attendance in numbers constituting a quorum. These members of other City boards, commissions, and/or committees may not deliberate or take action on items listed on the agenda. [Attorney General Opinion – No. GA-0957 (2012)].

Certificate: I hereby certify that the above Meeting Notice was posted on the City Hall bulletin board on the 27th day of July, 2018 by 5:16 p.m. a place convenient and readily accessible to the general public at all times and to the City's website, www.cityofcastlehills.com, in compliance with Chapter 551, Texas Government Code. The City of Castle Hills City Hall is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpreter services must be made 48 hours prior to this meeting at (210) 293-9681.

Minerva Gonzales, TRMC, City Secretary



I. Presentation/discussion of the
preliminary Fiscal Year 2019 Budget
for the Fire Department.

CASTLE HILLS FIRE DEPARTMENT

FY 2019 BUDGET PROPOSAL



MISSION STATEMENT

- Our mission at Castle Hills Fire Department is to provide the highest level in rescue, fire suppression, and emergency services; to ensure the safety of our residents, community, and guests



VISION OF THE DEPARTMENT

We strive to continue our training, and wellness to better serve the residents, and those we come in contact with. It is our goal to actively participate in our community, serve as role models, and to educate the public. To work effectively to provide service deemed excellent by our residents



CORE VALUES

- Integrity
- Leadership
- Discipline
- Honor



CASTLE HILLS FIRE DEPARTMENT

- 19 Personnel including: Fire Chief, 3 Shift Captains, 3 Shift Lieutenants, and 12 Firefighters
- Three Apparatus, and One Command Vehicle
- Command- 2012 Chevrolet P/U
- Rescue 109- 2009 Ford F450 w/1995 Rescue Body(remounted in 2009)
- Engine 109- 2008 Pierce Quantum 1250 GPM Pump, 500 Gallon Tank
- Platform 109- 2016 Pierce 100' Platform/Quint, 2000 GPM Pump, 300 Gallon Tank
- Ladder 109 (not in service)-1998 E-One 75' Ladder/Quint 1500 GPM Pump(

AVERAGE EMERGENCY RESPONSES

- Emergency Responses 2012-2017
- 2018 YTD- (July 30, 2018) 555
- 2017 -975
- 2016 -913
- 2015 -830
- 2014 -980
- 2013 -961
- Averaging 931 calls per year over the last five years

2017 EMERGENCY RESPONSES BY THE NUMBERS:

- 17 fires, including building, vehicle, and grass
- 609 EMS calls
- 40 hazardous conditions with no fire which included gas leaks, odor of gas or smoke, electrical issues, and downed power lines
- 74 service calls which included false fire alarms, and public service assistance
- 1 overpressure, or rupture of air or gas



PROPOSED BUDGET INCREASE AND CAPITAL IMPROVEMENTS

- No proposed changes to the 2019 operational budget
- Begin mandated replacement of Structural Firefighting Gear
- Begin funding mandated radio system replacement
- Fill the vacated Assistant Fire Chief Position

REPLACEMENT OF STRUCTURAL FIREFIGHTING GEAR

- The National Fire Protection Association (NFPA) mandates that all Firefighting Gear be replaced every 10 years.
- The Gear consists of a helmet, hood, turnout coat, turnout pants, boots and gloves.
- The department's current gear was purchased in 2009, 2010, and 2011. CHFD purchased six-seven sets over a three-year period to offset the cost.
- Only one set of gear has been purchased since 2011 because CHFD did not have gear to fit a newly hired firefighter.



PROJECTED COST OF GEAR

- Helmet \$295
- Gloves \$130
- Boots \$350
- Coat \$1090
- Pant \$805
- Hood \$130
- Total cost for entire set of gear for one firefighter is **\$2,800**
- Total Cost for 6 sets of gear **\$16,800**

FUTURE RADIO REPLACEMENT

- City of San Antonio, and Bexar County are the host agencies for our radio system
- They are upgrading to a new federally mandated P25 radio system instituted in 2017, and will now be in place by 2020
- CHFD will need to replace 10 handheld radios, 4 mobile(truck mounted) radios, and 1 base station radio for the firehouse
- Current vendor is developing a radio specifically designed for the fire service
- Proposing setting aside \$30,000 for the future radio purchase

FILLING VACANT ASSISTANT FIRE CHIEF POSITION

- ARTICLE II - FIRE DEPARTMENT[2]
- DIVISION 1 - GENERALLY
- Sec. 18-23. - Creation.
- There is created the city fire department which shall be operated as a department function of the city. The city council shall procure fire engines and other apparatus for the extinguishment of fires (with advice from the fire chief) and have control thereof, and provide engine houses for preserving the same and shall authorize employment of firefighters. The fire chief shall be the administrative head of such department.
- (Code 1982, § 11.101; Code 1995, § 11.101)
- Sec. 18-24. - Regular firefighter positions.
- The fire department shall consist of at least 20 regular (or fully paid) positions. The city council may create additional positions by ordinance at any time. One of such positions shall be that of fire chief, and one that of assistant fire chief.

ASSISTANT FIRE CHIEF CONTINUED:

- Would allow for continuity of command in the absence of the Fire Chief
- Help to augment staffing, when short-handed our minimum staffing goes down to 4 firefighters.
- In the past, the Assistant Chief would ride/work in place of the missing firefighter. Our minimum staffing has not changed, but we lost the ability to use the Assistant Chief to assist with staffing shortages
- Assist with operational command of department, allowing the Fire Chief to focus on the administrative command/operations of the department.
- This would allow the shift Captains and Lieutenants to focus on emergency responses, training and day-to-day operations

ASSISTANT CHIEF CONTINUED:

- This would add an additional Fire Inspector, and Fire Investigator to assist with plan review, fire and life safety inspections, and investigations of every fire regardless if it was intentionally set
- Fire department staffing was implemented in 1970 when the department hired full time staffing.
- Since then our call volume has increased greatly with total runs in (oldest statistics available) 1991-581, 1992-651, 1993-688, to 2015-830, 2016-913, 2017-975 in the last three years
- The Assistant Chief position has been vacant since the Assistant Chief Mike Fincke retired in 2013
- This is not a new position, the department operated with an Assistant Chief from approximately 1970 until 2013

**II. Presentation/discussion of the
preliminary Fiscal Year 2019 Budget
for the Administration Department.**



ADMINISTRATION DEPARTMENT

“When Location & Service Really Matter!”



Overview

City Manager

• Duties

- Manage day to day city operations;
- Implement the policy decisions of the City Council;
- Monitor overall City budget;
- See that all laws and ordinances are enforced;

• Staff

- Administrative Assistant to the City Manager

• Duties

- Oversee Permit/Development Services Office;
- Intake applications and arrange preliminary meetings for boards and commissions;
- Manage and monitor social media and the city website;
- Assist with preparation of the city newsletter;
- Assist with public information requests related to permitting and development;
- Duties as assigned by the city manager



Overview

City Secretary

• Duties

- Attend each meeting of the City Council, Zoning Commission, Board of Adjustments, Architectural Review Committee, and other important meetings as assigned by the City Manager and keep accurate minutes of the proceedings;
- Prepare agendas and packets as instructed by the City Manager and/or Mayor;
- Post legal notices ensuring that statutory filing requirements are met;
- Maintain official records of the City Council;
- Assist the City Manager with the maintenance and public information requests of all records;
- Schedule and oversee all City elections;
- Perform all other duties required by law, ordinance, resolution, or order of the City Council or City Manager.

• Staff

- City Secretary

*“When Location & Service Really Matter!”*³



Overview

Code Compliance

• Duties

- Proactively observes and/or responds to complaints of code violations, conducts on-site inspections, notifies violators and conducts follow-up inspections;
- Prepares and executes search warrants, documents results and tracks cases;
- Conducts extensive research to determine ownership, lien holders, and other characteristics of the properties for Notices of Violations and for other department's legal activities;
- Meets with and coordinates with the City Manager's Office, elected officials, other City departments, the City Prosecutor and outside agencies; explains and justifies activities and/or sensitive, significant or controversial issues;
- Self-prescribes forms, techniques and operational plans to be used in inspections, investigations and case records maintenance;
- Tracks and documents all fees and fines;
- Manages, develops and self-monitors goals and workloads. Evaluates productivity and efficiency;
- Reviews, recommends and assists in amending the Code of Ordinances when applicable

• Staff

- Code Enforcement Officer

"When Location & Service Really Matter!"



Overview

Finance

• Duties

- Prepare the annual budget;
- Prepare monthly financial reports & monthly bank reconciliations;
- Maintain the City's financial records and required financial reporting;
- Process daily deposits for court/permits & entry into General Ledger;
- Maintain accounts payable processes;
- Prepare and distribute payroll;
- Process biweekly, monthly, and quarterly reports required for payroll;
- Research and prepare annual employee benefits package;
- Manage employee health benefits, worker's compensation claims, TMRS retirement accounts;
- Property insurance rerate and insurance claims;
- Coordinate the annual City financial audit;
- Assists Court as needed

• Staff

- Finance Director (Finance Consultant currently filling vacant position)
- Administrative Assistant to Finance



Overview

Permit/Development Office

• Duties

- Issue permits, licenses, solicitor permits and pet registrations;
- Schedule inspections for building projects;
- Manage annual food and alcohol license renewals;
- Manage record retention for permits, licenses, and pet registrations;
- Assist municipal court with court payments;
- Accept payments for police reports;
- Process through Incode Cash Collections payments to the City;
- Receive and process special event permits;
- Generate Weekend Update Report for dispatch, department heads and supervisors of special events, RV parking, afterhours work, garage/estate sales and solicitors;
- Review/verify invoices prior to payment of contract inspectors;
- Order office supplies

• Staff

- Permit Clerk

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City Council

City Council New Department in General Fund Budget

- **Current:**

- City Council budget is a single line item within the administration budget (01-10-5082 Mayor/Council Expenses);
- Difficult to correlate expenses and available funds;
- Fails to add transparency for expenditures;

- **Proposed:**

- Create specific line items for various City Council needs to ensure adequate funding for council expenditures
- Adds a high degree of transparency and enhances the ability to track expenses related to the City Council

“When Location & Service Really Matter!”



City Council Line Item Overview

- **Training**
 - TML Annual Conference
 - TML training for City Officials as scheduled
- **Office supplies**
 - Binders, copy paper, copying, notepads, pencils
- **Special event funds**
 - Lighting of the Lights
 - End of School Picnic
- **Meeting supplies**
 - Plaques, name plates, drinks, food for official city and training meetings
- **Elections Expense-** Relocate line item from Administration
- **Municode Updates-** Relocate line item from Administration



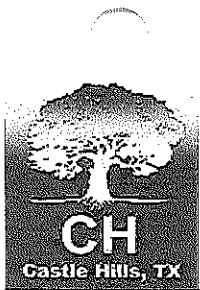
MUNICIPAL FACILITIES OVERVIEW

“When Location & Service Really Matter!”



Municipal Facilities

- **Energy Audit**
 - CPS Energy Civic & Government CitySmart® Program
- **Facilities Assessment Audit/Study**
 - Areas of Concern:
 - Maintenance of building exterior
 - Maintenance of building interior
 - HVAC inventory for annual maintenance and replacement schedule
- **Future Contingency Major Purchases**
 - Emergency Back-up Generator
 - Carpet
 - HVAC
- **Audio Video Upgrade Council Chamber/Courtroom**



QUESTIONS

“When Location & Service Really Matter!”

BUDGET WORK SESSION #2

July 31, 2018 at 6:30 p.m.

**III. Presentation/discussion of the
preliminary Fiscal Year 2019 Budget
for the Municipal Court.**



City of Castle Hills

“When Location & Service Really Matter!”

MUNICIPAL COURT



Mission Statement

•Our mission is to efficiently, accurately, and professionally handle and process City ordinance violations; to create and sustain customer service oriented quality service that provides maximum access to the court and promotes public confidence in the court system.

“When Location & Service Really Matter!”



Overview

Castle Hills Municipal Court

- **Is created from chapters 29 of the Texas Government Code.**
 - Allows jurisdiction to process fine only class c misdemeanors filed in our court i.e. traffic citations
- **Became a court of record on September 12, 2017**
 - Allows jurisdiction over Class C misdemeanor offenses as provided by the laws of the State of Texas, and exclusive jurisdiction over its municipal ordinances
 - Judge can issue search warrants
 - Judge can issue seizure warrants



Court Personnel

Court personnel

- **Judge**
 - Responsible for presiding over court proceedings
 - Performs magistrate functions
- **Prosecutor**
 - Responsible for overseeing that justice is done while representing the State
 - Resolves citations with defendants through plea agreements
- **Court Clerk**
 - Maintain court records
 - Process clerical work
 - Assist defendants resolving their citations
- **Deputy Clerk**
 - Assist defendants resolving their citations



Court Statistics

Court Statistics

Jan. 2017 – Dec. 2017

Total Number of Violations:	6,530
Total Number of FTAs Issued:	1,383
Total Number of Warrants Issued:	3,891
Total Number of Warrants Cleared:	3,523

Jan. 2018 – June 2018

Total Number of Citations/Violation	3,076
Total number of FTAs issued	696
Total Number of warrants issued	1,793
Total Number of warrants Cleared	1,940



Child Safety Fund 02

Child Safety Fund 106.001 Local Government Code

Promotion of child safety

Uses of the funds collected:

- School crossing guard programs
- Promote child health and safety programs i.e. child abuse, drug, and alcohol abuse prevention

➤ 2018 Projected Ending Fund Balance \$64,745



Court Technology Fund 05

Municipal Court Technology Fund 102.0172 Criminal Procedure

Fund technology utilized by the Municipal Court

Uses of funds collected:

- Computer system, networks, hardware, software
- Imaging systems
- Electronic kiosks
- Electronic ticket writers

➤ **2018 Projected Ending Fund Balance** **\$37,376**



Court Security Fund 07

Municipal Court Security Fund Local Government Code 102.017 Criminal Procedure

To finance the security measures utilized by the court

Uses of funds collected:

- Metal detectors both hand held and walk through
- Bailiff and security personnel
- Electronic surveillance equipment
- Purchase or repair of bullet-proof glass
- Continuing education of security issues by security personnel
- Warrant officers and related equipment
- Signage
- Identification card systems
- Video teleconferencing systems

➤ **2018 Projected Ending Fund Balance** **\$100,056**



Efficiency Fee Fund 07

Efficiency Fee generated from Time Payment Fee 133.103 Local Government Code

Efficiency fee – 10% of Time Payment Fee (infrequent collected fee)

To finance the Efficiency measures utilized by the court

- **Allows courts to purchase products for court efficiency**

➤ **2018 Proposed Ending Fund Balance \$3,534**



QUESTIONS

“When Location & Service Really Matter!”

IV. Presentation/discussion of the receipt of the effective and rollback calculation for the City of Castle Hills.



City of Castle Hills
“When Location & Service Really Matter!”

***FY 2019 Budget
Property Tax
Effective and Rollback
Calculations***

July 31, 2018



Timeline Overview

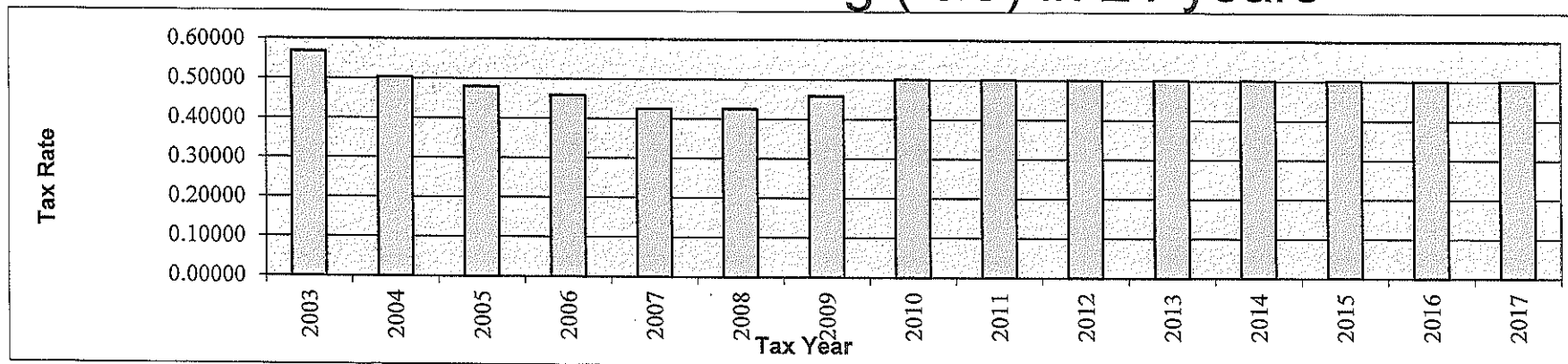
- July 13, 2018 - Provided Tax Assessor Collector with requested information for upcoming tax rate calculations
- July 23, 2018 - Certified Values received from Appraisal District
- July 26, 2018 – 2018 Effective and Rollback Tax Rate Calculations received from the Tax Assessor – Collector
- July 31, 2018 – Calculations submitted to Governing Body for review
- August 8, 2018 – Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take a record vote and schedule public hearings
- September 18, 2018 – Adopt Budget and Tax Rate Levy

“When Location & Service Really Matter!”



Historical Overview

- City has not changed the tax rate (.501345) since 2010
- Tax Rates are comprised of two components Maintenance and Operation (M&O) and Interest and Sinking (I&S)
 - The City does not have any debt obligations paid with property tax therefore the tax rate is comprised entirely of Maintenance and Operation (M&O)
 - Per the Tax Assessor Collector the rate for City has not included Interest and Sinking (I&S) in 21 years



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Cont. Historical Overview

- The Citizens approved by election in May 2017 the limitation of increase of ad valorem taxes for residence homestead of person who is disabled or who is sixty-five (65) years of age or older. (Tax Freeze/Tax Ceiling)
 - This is first year of the tax freeze in Effective/Rollback Rate Calculation
 - Currently, 622 single family homes frozen out of 1,536
 - The first year in the calculation has produced an anomaly as taxable frozen values are deducted in calculation
 - Budgeted tax revenue will be calculated different than prior years due to the freeze portion

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Effective Tax Rate

- Effective Tax rate is generally equal to the total tax rate needed to raise the same amount of property tax revenue for the same properties in both the 2017 tax year and the 2018 tax year.
- State law requires two public hearings to be held by the governing body before adopting the proposed tax rate if the Effective Tax Rate is exceeded. (Aug. 28 and Sept. 11 – If required)

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Rollback Tax Rate

- Rollback Tax Rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra 8% increase for operations and sufficient funds to pay debts (Not applicable in Castle Hills) in the coming year.
- The calculated maximum rate allowed by law which is not subject to a rollback election; voters are entitled to petition for an election if the adopted tax rate exceeds the rollback rate.

“When Location & Service Really Matter!”



Effective and Rollback Rate Calculation

- Certified Tax Roll provided to Tax Assessor Collectors Office *
- Calculations prepared by Tax Assessor Collector Office *
- The Freeze Taxable Value (Tax Ceiling) is subtracted (line 18) before the effective and rollback rates are calculated
- Since this is the first year of the freeze, the change from 2017 to 2018 is quite significant as shown below
- The variance next year will not be quite as substantial

	2017 Tax Year	2018 Tax Year	Change	
Rollback Rate	.515221	.698994	.183773	Line 52
Effective Rate	.477057	.647217	.17016	Line 24

*Documents provided separate from Power Point

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Analysis of Tax Rate

City of Castle Hills Analysis of Tax Rate's for Tax Years 2017 vs. 2018

Tax Year	FY 2018 2017	FY 2019 2018	FY 2019 2018	FY 2019 2018
	Assessment	At Current Rate	Effective Rate	Rollback Rate
Total Taxable Assessed Value (Freeze not Included)	\$ 683,455,192 *	\$ 536,832,192	\$ 536,832,192	\$ 536,832,192
Add Back Actual Freeze (Not included in the rate calculations) (Provided on Certified Tax Roll Report)	\$ -	\$ 793,948	\$ 793,948	\$ 793,948
Total Tax Rate (Per \$100)	0.501345	0.501345	0.698994	0.647217
Total M&O Revenue @ 100% Collection	\$ 3,426,468	\$ 3,485,329	\$ 4,546,373	\$ 4,268,417
Revenue Difference from FY '18 to FY '19 for General Fund		\$ 58,861	\$ 1,119,904	\$ 841,949
Tax Rate Comparison FY '18 vs. FY '19		\$ -	\$ 0.197649	\$ 0.145872

* Grand Total was applied from the Certified Tax Roll. Typically total taxable value is applied from the Effective/Rollback worksheets.

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Overview of Tax Values

- Certified Property Tax Value (Grand Totals – Including Tax Freeze) - \$712,320,183
- Freeze Adjusted Taxable Value – \$171,745,565
 - Freeze Actual Tax \$804,236
- \$.01 cent increase in the tax rate brings in additional tax revenue of \$53,683
- Reported homestead average taxable value is \$297,348 the \$.01 cent increase equates to \$29.73 in a year
 - ❖ Current Tax Rate - \$.501345/\$100 valuation
 - ❖ Effective Tax Rate - \$.647217/\$100 valuation
 - ❖ Rollback Tax Rate - \$.698994/\$100 valuation



QUESTIONS

“When Location & Service Really Matter!”



411 N. Frio, P.O. Box 830248
San Antonio, TX 78283-0248
Phone (210) 242-2432
Fax (210) 242-2451
Website www.bcad.org

BEXAR APPRAISAL DISTRICT

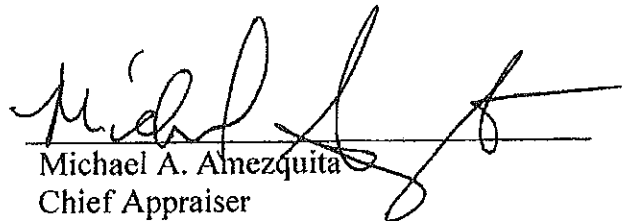
Date: July 23, 2018

To: Tax Assessor / Collector

From: Michael A. Amezcuita, Chief Appraiser
Bexar Appraisal District

Re: Bexar Appraisal District's Certified Appraisal Roll

I, Michael A. Amezcuita, Chief Appraiser for the Bexar Appraisal District solemnly swear that the attached **2018 Initial Certification Reports** dated **July 20, 2018** are the current and approved Bexar Appraisal District's Certified Appraisal Roll.


Michael A. Amezcuita
Chief Appraiser

Bexar County

2018 CERTIFIED TOTALS

As of Certification

24 - CITY OF CASTLE HILLS
ARB Approved Totals

Property Count: 2,344

7/20/2018 10:57:03PM

Land		Value			
Homesite:		125,333,300			
Non Homesite:		100,532,190			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	225,865,490
Improvement		Value			
Homesite:		379,392,392			
Non Homesite:		168,016,766	Total Improvements	(+)	547,409,158
Non Real		Count	Value		
Personal Property:	619		36,275,083		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	36,275,083
					809,549,731
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	809,549,731
Productivity Loss:	0	0			
			Homestead Cap	(-)	9,208,421
			Assessed Value	=	800,341,310
			Total Exemptions Amount (Breakdown on Next Page)	(-)	109,228,734
			Net Taxable	=	691,112,576

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	4,062,746	3,327,720	15,733.66	15,733.66	15		
DPS	494,228	444,805	2,074.76	2,074.76	2		
OV65	193,198,383	165,735,995	776,139.87	776,139.87	595		
Total	197,755,357	169,508,520	793,948.29	793,948.29	612	Freeze Taxable	(-) 169,508,520
Tax Rate	0.501345						
						Freeze Adjusted Taxable	= 521,604,056

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,408,984.14 = 521,604,056 * (0.501345 / 100) + 793,948.29

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

Bexar County

2018 CERTIFIED TOTALS

As of Certification

Property Count: 2,344

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/20/2018

10:58:12PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	15	0	0	0
DPS	2	0	0	0
DV1S	4	0	20,000	20,000
DV2	5	0	37,500	37,500
DV3	6	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	67	0	660,000	660,000
DV4S	4	0	24,000	24,000
DVHS	24	0	8,247,299	8,247,299
DVHSS	3	0	815,760	815,760
EX-XI	4	0	37,003,250	37,003,250
EX-XJ	5	0	786,990	786,990
EX-XL	1	0	10,340	10,340
EX-XV	63	0	15,127,800	15,127,800
EX366	30	0	6,203	6,203
HS	1,227	39,628,412	0	39,628,412
LVE	16	3,729,060	0	3,729,060
OV65	621	3,030,000	0	3,030,000
OV65S	4	20,000	0	20,000
PPV	3	12,120	0	12,120
Totals		46,419,592	62,809,142	109,228,734

2018 CERTIFIED TOTALS

24 - CITY OF CASTLE HILLS

Property Count: 55

Under ARB Review Totals

7/20/2018

10:57:03PM

Land		Value			
Homesite:		2,841,860			
Non Homesite:		3,557,860			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	6,399,720
Improvement		Value			
Homesite:		7,141,860			
Non Homesite:		8,727,140	Total Improvements	(+)	15,869,000
Non Real		Count	Value		
Personal Property:	5		460,380		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	460,380
					22,729,100
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	0		0		22,729,100
				Homestead Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,077,363
				Net Taxable	=
					21,207,607

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	534,300	480,870	2,247.02	2,247.02	1		
OV65	2,404,544	1,756,175	8,041.12	8,041.12	9		
Total	2,938,844	2,237,045	10,288.14	10,288.14	10	Freeze Taxable	(-)
Tax Rate	0.501345						2,237,045
						Freeze Adjusted Taxable	=
							18,970,562

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX

105,396.10 = 18,970,562 * (0.501345 / 100) + 10,288.14

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

Bexar County

2018 CERTIFIED TOTALS

As of Certification

Property Count: 55

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

7/20/2018

10:58:12PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	0	0
DV4	1	0	12,000	12,000
DVHS	1	0	395,460	395,460
HS	23	629,903	0	629,903
OV65	9	40,000	0	40,000
Totals		669,903	407,460	1,077,363

2018 CERTIFIED TOTALS

24 - CITY OF CASTLE HILLS

Property Count: 2,399

Grand Totals

7/20/2018

10:57:03PM

Land		Value			
Homesite:		128,175,160			
Non Homesite:		104,090,050			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	232,265,210
Improvement		Value			
Homesite:		386,534,252			
Non Homesite:		176,743,906	Total Improvements	(+)	563,278,158
Non Real		Count	Value		
Personal Property:	624		36,735,463		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	36,735,463
					832,278,831
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	0		0		0
				Homestead Cap	(-)
				Assessed Value	=
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	9,652,551
					=
				Net Taxable	=
					712,320,183

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,597,046	3,808,590	17,980.68	17,980.68	16		
DPS	494,228	444,805	2,074.76	2,074.76	2		
OV65	195,602,927	167,492,170	784,180.99	784,180.99	604		
Total	200,694,201	171,745,565	804,236.43	804,236.43	622	Freeze Taxable	(-)
Tax Rate	0.501345						171,745,565
						Freeze Adjusted Taxable	=
							540,574,618

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX

3,514,380.25 = 540,574,618 * (0.501345 / 100) + 804,236.43

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

Bexar County

2018 CERTIFIED TOTALS

As of Certification

Property Count: 2,399

24 - CITY OF CASTLE HILLS
Grand Totals

7/20/2018

10:58:12PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	16	0	0	0
DPS	2	0	0	0
DV1S	4	0	20,000	20,000
DV2	5	0	37,500	37,500
DV3	6	0	60,000	60,000
DV3S	1	0	10,000	10,000
DV4	68	0	672,000	672,000
DV4S	4	0	24,000	24,000
DVHS	25	0	8,642,759	8,642,759
DVHSS	3	0	815,760	815,760
EX-XI	4	0	37,003,250	37,003,250
EX-XJ	5	0	786,990	786,990
EX-XL	1	0	10,340	10,340
EX-XV	63	0	15,127,800	15,127,800
EX366	30	0	6,203	6,203
HS	1,250	40,258,315	0	40,258,315
LVE	16	3,729,060	0	3,729,060
OV65	630	3,070,000	0	3,070,000
OV65S	4	20,000	0	20,000
PPV	3	12,120	0	12,120
Totals		47,089,495	63,216,602	110,306,097

Bexar County

2018 CERTIFIED TOTALS

As of Certification

Property Count: 2,344

24 - CITY OF CASTLE HILLS
ARB Approved Totals

7/20/2018

10:58:12PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,500		\$3,409,990	\$499,968,690
B	MULTIFAMILY RESIDENCE	19		\$0	\$10,805,340
C1	VACANT LOTS AND LAND TRACTS	44		\$0	\$5,295,550
E	RURAL LAND, NON QUALIFIED OPEN SPA	1	0.2270	\$0	\$28,180
F1	COMMERCIAL REAL PROPERTY	98		\$2,151,300	\$202,813,768
J4	TELEPHONE COMPANY (INCLUDING CO-O	4		\$0	\$5,413,725
J7	CABLE TELEVISION COMPANY	4		\$0	\$1,115,491
L1	COMMERCIAL PERSONAL PROPERTY	547		\$848,550	\$26,725,097
L2	INDUSTRIAL AND MANUFACTURING PERS	8		\$0	\$685,157
S	SPECIAL INVENTORY TAX	3		\$0	\$22,970
X	TOTALLY EXEMPT PROPERTY	117		\$50	\$56,675,763
	Totals		0.2270	\$6,409,890	\$809,549,731

Bexar County

2018 CERTIFIED TOTALS

As of Certification

24 - CITY OF CASTLE HILLS
Under ARB Review Totals

Property Count: 55

7/20/2018

10:58:12PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	36		\$178,870	\$9,983,720
B	MULTIFAMILY RESIDENCE	1		\$0	\$210,940
C1	VACANT LOTS AND LAND TRACTS	1		\$0	\$70,820
F1	COMMERCIAL REAL PROPERTY	13		\$0	\$12,003,240
L1	COMMERCIAL PERSONAL PROPERTY	5		\$0	\$460,380
	Totals		0.0000	\$178,870	\$22,729,100

Bexar County

2018 CERTIFIED TOTALS

As of Certification

Property Count: 2,399

24 - CITY OF CASTLE HILLS
Grand Totals

7/20/2018

10:58:12PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	1,536		\$3,588,860	\$509,952,410
B	MULTIFAMILY RESIDENCE	20		\$0	\$11,016,280
C1	VACANT LOTS AND LAND TRACTS	45		\$0	\$5,366,370
E	RURAL LAND, NON QUALIFIED OPEN SPA	1	0.2270	\$0	\$28,180
F1	COMMERCIAL REAL PROPERTY	111		\$2,151,300	\$214,817,008
J4	TELEPHONE COMPANY (INCLUDING CO-O	4		\$0	\$5,413,725
J7	CABLE TELEVISION COMPANY	4		\$0	\$1,115,491
L1	COMMERCIAL PERSONAL PROPERTY	552		\$848,550	\$27,185,477
L2	INDUSTRIAL AND MANUFACTURING PERS	8		\$0	\$685,157
S	SPECIAL INVENTORY TAX	3		\$0	\$22,970
X	TOTALLY EXEMPT PROPERTY	117		\$50	\$56,675,763
	Totals		0.2270	\$6,588,760	\$832,278,831

Bexar County

2018 CERTIFIED TOTALS

As of Certification

Property Count: 2,399

24 - CITY OF CASTLE HILLS
Effective Rate Assumption

7/20/2018 10:58:12PM

New Value

TOTAL NEW VALUE MARKET:	\$6,588,760
TOTAL NEW VALUE TAXABLE:	\$6,444,710

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	1	2017 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DVHS	Disabled Veteran Homestead	1	\$141,984
HS	HOMESTEAD	30	\$933,122
OV65	OVER 65	31	\$155,000
PARTIAL EXEMPTIONS VALUE LOSS		64	\$1,247,606
NEW EXEMPTIONS VALUE LOSS			\$1,247,606

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$1,247,606
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,249	\$337,286	\$39,938	\$297,348
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,249	\$337,286	\$39,938	\$297,348

2018 CERTIFIED TOTALS**24 - CITY OF CASTLE HILLS
Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
55	\$22,729,100.00	\$18,986,674

2018 Tax Rate Calculation Worksheet

Date: 07/24/2018 02:07 PM

Taxing Units Other Than School Districts or Water Districts

CASTLE HILLS, CITY OF

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 effective tax rate and rollback 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.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

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 Rollback Tax Rate Worksheet.

This worksheet is provided 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: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

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

Effective Tax Rate Activity	Amount/Rate
1. 2017 total taxable value. Enter the amount of 2017 taxable value on the 2017 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$678,272,153
2. 2017 tax ceilings. Counties, cities and junior college districts. Enter 2017 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 2017 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2017 adjusted taxable value. Subtract Line 2 from Line 1.	\$678,272,153
4. 2017 total adopted tax rate.	\$0.501345/\$100
5. 2017 taxable value lost because court appeals of ARB decisions reduced 2017 appraised value. A. Original 2017 ARB Values.	\$1,778,220
B. 2017 values resulting from final court decisions.	\$1,500,000
C. 2017 value loss. Subtract B from A. ³	\$278,220
6. 2017 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$678,550,373
7. 2017 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2017. Enter the 2017 value of property in deannexed territory. ⁴	\$0
8. 2017 taxable value lost because property first qualified for an exemption in 2018. Note that lowering the amount or percentage of an existing exemption does not create a new	

exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2017 market value:	\$0
B. Partial exemptions. 2018 exemption amount or 2018 percentage exemption times 2017 value:	\$1,247,606
C. Value loss. Add A and B. ⁵	\$1,247,606
9. 2017 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 2018. Use only properties that qualified in 2018 for the first time; do not use properties that qualified in 2017.	
A. 2017 market value:	\$0
B. 2018 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$1,247,606
11. 2017 adjusted taxable value. Subtract Line 10 from Line 6.	\$677,302,767
12. Adjusted 2017 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$3,395,623
13. Taxes refunded for years preceding tax year 2017. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2017. 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 2017. This line applies only to tax years preceding tax year 2017. ⁷	\$37,139
14. Taxes in tax increment financing (TIF) for tax year 2017. 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 2018 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2017 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$3,432,762
16. Total 2018 taxable value on the 2018 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$691,112,576
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption : Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2018 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2018 taxes will be deposited	\$0

into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	
E. Total 2018 value. Add A and B, then subtract C and D.	\$691,112,576
17. Total value of properties under protest or not included on certified appraisal roll.¹²	
A. 2018 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value. ¹³	\$17,465,181
B. 2018 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴	\$0
C. Total value under protest or not certified: Add A and B.	\$17,465,181
18. 2018 tax ceilings. Counties, cities and junior colleges enter 2018 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2017 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$171,745,565
19. 2018 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$536,832,192
20. Total 2018 taxable value of properties in territory annexed after Jan. 1, 2017. Include both real and personal property. Enter the 2018 value of property in territory annexed. ¹⁶	\$0
21. Total 2018 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2017. 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, 2017, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2018. ¹⁷	\$6,444,710
22. Total adjustments to the 2018 taxable value. Add Lines 20 and 21.	\$6,444,710
23. 2018 adjusted taxable value. Subtract Line 22 from Line 19.	\$530,387,482
24. 2018 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.647217/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2018 county effective tax rate. ¹⁹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012

¹¹Tex. Tax Code Section 26.03(e)

¹²Tex. Tax Code Section 26.01(e) and (d)

¹³Tex. Tax Code Section 26.01(e)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(e)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** 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 eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax 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 rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2017 maintenance and operations (M&O) tax rate.	\$0.501345/\$100
27. 2017 adjusted taxable value. Enter the amount from Line 11.	\$677,302,767
28. 2017 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$3,395,623
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2017. Enter amount from full year's sales tax revenue spent for M&O in 2017 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2017: 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 2017. This line applies only to tax years preceding tax year 2017.	\$37,139
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2018 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$3,432,762

29. 2018 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$530,387,482
30. 2018 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.647217/\$100
31. 2018 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.698994/\$100
32. Total 2018 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$0 \$0 \$0 \$0
33. Certified 2017 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2018 debt. Subtract Line 33 from Line 32D.	\$0
35. Certified 2018 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.33%
36. 2018 debt adjusted for collections. Divide Line 34 by Line 35	\$0
37. 2018 total taxable value. Enter the amount on Line 19.	\$536,832,192
38. 2018 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0/\$100
39. 2018 rollback tax rate. Add Lines 31 and 38.	\$0.698994/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2018 county rollback tax rate.	

SECTION 3: 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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2017 or May 2018, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2017, skip this line.	\$0
42. 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. ²¹ Taxing units that adopted the sales tax in November 2017 or in May 2018. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2017. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
43. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$536,832,192
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
45. 2018 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.647217/\$100
46. 2018 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2017 or in May 2018. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2017.	\$0.647217/\$100
47. 2018 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.698994/\$100
48. 2018 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.698994/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(e)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 4: Additional Rollback Protection 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.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2018 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$536,832,192
51. Additional rate for pollution control. Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
52. 2018 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.698994/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.647217
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.698994
Rollback tax rate adjusted for pollution control (Line 52)	\$0.698994

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

NOTICE OF 2018 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CASTLE HILLS, CITY OF

A tax rate of \$0.000000 per \$100 valuation has been proposed by the governing body of CASTLE HILLS, CITY OF.

PROPOSED TAX RATE	\$0.000000 per \$100
PRECEDING YEAR'S TAX RATE	\$0.501345 per \$100
EFFECTIVE TAX RATE	\$0.647217 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CASTLE HILLS, CITY OF from the same properties in both the 2017 tax year and the 2018 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Carlos Gutierrez, PCC
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

V. Fiscal Year 2019 Budget Overview and Assumptions.



City of Castle Hills
“When Location & Service Really Matter!”

FY 2019
Budget Overview
and Assumptions

July 31, 2018



Budget Assumptions

- **Quality of Service will remain at existing levels with incremental improvements**
- **Expenses will not exceed revenues (balanced budget)**
- **Efficiently Use and Protect Fiscal Resources**
- **The City will maintain a 6-month reserve in the General Fund**
- **Unassigned fund balance should be used for emergencies, one-time expenditures, and capital improvements**
- **Continue to maintain funding of future Vehicles/Equipment**
- **Continue to formulate a Long-term Capital Improvement Plan to manage projects within the multiple infrastructure funds**

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Budget Overview

- **Salary COLA increases (1.5% - 3%)**
 - **Revenue Surplus**
 - **Potential tax rate increase between \$.01- \$.03 cents**

- **Health Insurance**
 - **Renewal information expected mid August**
 - **Past budget projections estimated 15-20% increase**

- **Personnel considerations and/or requests**
 - **Assistant Fire Chief (Un-funded)**
 - **Project Manager (Vacant)**

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Budget Overview

- **Community Infrastructure Economic Development (CEID) Fund**
(20) - Fund Balance \$482,351
 - **Facility Improvements**
 - **Quality of Life Projects**

 - **Future Fire Department Capital needs**
 - **Structural Fire Fighting Gear**
 - **Radio Upgrades**
 - **Replacement of Rescue Vehicle with Heavy Duty Truck**

 - **Tax Rate**
 - **No increase**
 - **Increase only to cover Capital needs**
-

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Next Meetings

Wednesday 8 August

Special Council Meeting – 3rd Budget Workshop

- City Manager Submits Proposed FY 2019 Budget (No Council action)
- Discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower), take record vote and Schedule Public Hearings

Tuesday 14 August *

Regular Council Meeting - Possible Budget Workshop

Wednesday 15 August

Publish Notice of 2018 Tax Year Proposed Tax Rate (Effective & Rollback)

(Dates of Tax Rate Public Hearings Published in News Paper)

(1st Hearing may not be held before the 7th day after the date the notice for the hearings is published. Earliest it could be held is August 24)

Tuesday 21 August *

Possible Special Council Meeting - Budget Workshop

Tuesday 28 August

Special Council Meeting & Budget Workshop

- Hold 1st Tax Hearing (If Required)

Wednesday 29 August

Publication Notice of 1st and 2nd Budget Reading

Tuesday 11 September

Regular Council Meeting –

- 1st Reading of Budget
- Hold 2nd Tax Hearing (If Required)
- Schedule and announce meeting to adopt tax rate 3-14 days from this date

Tuesday 18 September

Special Council Meeting –

- 2nd Reading of Budget
- Adopt Budget by Ordinance
- Levy Tax Rate by Resolution and take record vote

* Proposed dates for Extra Budget Workshops if needed.

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QUESTIONS

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