

**AGENDA**  
**NOTICE OF MEETING OF THE CITY COUNCIL OF**  
**SHAVANO PARK, TEXAS**

**This notice is posted pursuant to the Texas Open Meetings Act. Notice hereby given that the City Council of the CoSP, Texas will conduct a Budget Special City Council Meeting on Wednesday, August 14, 2019 at 5:30 p.m. at 900 Saddletree Court, Shavano Park City Council Chambers for the purpose of considering the following agenda:**

**1. CALL MEETING TO ORDER**

**2. PLEDGE OF ALLEGIANCE AND INVOCATION**

**3. CITIZENS TO BE HEARD**

The City Council welcomes "Citizens to be Heard." If you wish to speak, you must follow these guidelines. **As a courtesy to your fellow citizens and out of respect to our fellow citizens, we request that if you wish to speak that you follow these guidelines.**

- A. Pursuant to Resolution No. 04-11 citizens are given three minutes (3:00) to speak during "Citizens to be Heard."
- B. Only citizens may speak.
- C. Each citizen may only speak once, and no citizen may pass his/her time allotment to another person.
- D. Direct your comments to the entire Council, not to an individual member.
- E. Show the Council members the same respect and courtesy that you expect to be shown to you.

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)

**4. CITY COUNCIL COMMENTS**

Pursuant to TEX. GOV'T CODE §551.415(b), the Mayor and each City Council member may announce city events/community interests and request that items be placed on future City Council agendas. "Items of Community Interest" include:

- expressions of thanks, congratulations, or condolences;
- information regarding holiday schedules;
- an honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in status of a person's public office or public employment is not honorary or salutary recognition for purposes of this subdivision;
- a reminder about an upcoming event organized or sponsored by the governing body;
- information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled

- to be attended by a member of the governing body or an official or employee of the municipality or county; and
- announcements involving an imminent threat to the public health and safety of people in the municipality or county that has arisen after posting of the agenda

## **5. AGENDA ITEMS**

- 5.1. Discussion / action - Consider a proposed Tax Rate for FY 2019-20 and take a Record Vote; and Schedule Public Hearing on the proposed tax rate - City Council**
- 5.2. Discussion / action - Schedule public hearings on proposed budget FY 2019-20 - City Manager**

## **6. ADJOURNMENT**

**Executive Sessions Authorized:** 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 TEX. GOV'T CODE CHAPTER 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 TEX. GOV'T CODE §551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

The facility is wheelchair accessible and accessible parking spaces are also available in the front and sides of the building. The entry ramp is located in the front of the building. Sign interpretative services for meetings must be made 48 hours in advance of the meeting. Call the City Secretary at 210-493-3478 x240 or TDD 1-800-735-2989.

### **CERTIFICATION:**

I, the undersigned authority, do hereby certify that the above Notice of Meeting was posted at Shavano City Hall, 900 Saddletree Court, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the 8<sup>th</sup> day of August 2019 at 9:05 a.m.

**Zina Tedford**  
**City Secretary**

## CITY COUNCIL STAFF SUMMARY

Meeting Date: August 14, 2019

Agenda item: 5.1

Prepared by: Brenda Morey

Reviewed by: Bill Hill

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### **AGENDA ITEM DESCRIPTION:**

Discussion /action - consider a proposed Tax Rate for FY 2019 - 20; take Record vote and Schedule Public Hearings on the proposed tax rate

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**Attachments for Reference:** a) Analysis of Tax Rate: FY 2018 - 19 vs. FY 2019 - 20  
b) Notice of 2019 Tax Year Proposed Property Tax Rate  
c) 2019 Property Tax Rate Worksheets – Bexar County Tax Assessor/Collector

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**BACKGROUND / HISTORY:** On August 8, 2019, the City's Effective and Rollback tax rates were submitted to the City Council. (Attachment a).

The next step in the Truth in Taxation law is for City Council to consider a proposed tax rate; if the proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), City Council must take a record vote and schedule the required public hearings. This portion of the Budget /Tax process will then begin the clock for scheduling and posting of notices on the web site and newspaper, if required.

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**DISCUSSION:** The "City Manager Proposed FY 2019 - 20 Budget" was submitted to Council on August 8, 2019.

Attachment a) - Analysis of the Tax Rate shows the expected revenue by tax rate based on the 2019 certified tax roll and the effective and rollback tax rate calculations. The presented balanced budget proposes a tax rate of \$0.287742 per \$100 valuation, with the M&O portion at \$0.274995 and the I&S portion at \$0.012747. The proposed rate is lower than the Effective Tax rate of \$0.290355 per \$100 and also lower than the Rollback Tax rate of \$0.310584 per \$100.

Attachment b) - "Notice of 2019 Tax Year Proposed Property Tax Rate for Shavano Park." The copy is the notice if Council was to adopt a proposed rate that does not require holding public hearings. If hearings are necessary, additional information regarding hearing dates, times and locations would be included. The City Manager proposed budget/tax rate is below both the effective and rollback rates, so no tax hearings would be required.

Council will need to take a record vote on the proposed tax rate and schedule public hearings if necessary. This vote is only for consideration of a proposed tax rate. Council is not required to adopt the proposed rate, but whatever rate is specified in the record vote, that rate cannot be exceeded at the September 23, 2019 meeting to adopt the tax rate.

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**COURSES OF ACTION:** 1) Determine a proposed tax rate on which to take a record vote and schedule public hearings if required.  
2) Take a record vote on the proposed tax rate included in the City Manager FY 2019 - 20 Budget.  
3) If necessary, schedule public hearings for August 26, 2019 at 6:30 and September 16, 2019 at 6:00 at City Hall.

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**FINANCIAL IMPACT:** Possible changes to City Manager Proposed FY 2019 - 20 Budget.

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**MOTION REQUESTED:** To propose a tax rate of \$0.287742 per \$100 valuation which includes an M&O rate of \$0.274995 and an I&S rate of \$.012747 and hold a record vote.

**City of Shavano Park**  
**Analysis of Tax Rates - FY 2018-19 vs. FY 2019-20**

	<b>FY 2018-19 Assessment</b>	<b>FY 2019-20 Current Rate</b>	<b>FY 2019-20 Rollback Rate</b>	<b>FY 2019-20 Effective Rate</b>	<b>FY 2019-20 Proposed</b>
Total Taxable Assessed Value (Freeze not Included)	\$ 916,480,009	\$ 953,976,758	\$ 953,976,758	\$ 953,976,758	\$ 953,976,758
Total Tax Rate (Per \$100)	0.287742	0.287742	0.310584	0.290355	0.287742
Levy on Properties not subject to Ceiling Limit	\$ 2,637,098	\$ 2,744,992	\$ 2,962,899	\$ 2,769,919	\$ 2,744,992
Add Back: Actual Tax on Properties under Ceiling Limit	819,811	898,780	898,780	898,780	898,780
<b>Total City Tax Levy</b>	<b>\$ 3,456,909</b>	<b>\$ 3,643,772</b>	<b>\$ 3,861,679</b>	<b>\$ 3,668,699</b>	<b>\$ 3,643,772</b>
Less: Debt Service Portion (I&S) Collection	(132,551)	(121,603)	(121,603)	(121,603)	(121,603)
Less: Debt Service from Properties under Ceiling Limit	(41,207)	(39,816)	(36,888)	(39,458)	(39,816)
<b>Tax Levy Available to General Fund (M&amp;O) @ 100% *</b>	<b>\$ 3,283,151</b>	<b>\$ 3,482,353</b>	<b>\$ 3,703,188</b>	<b>\$ 3,507,638</b>	<b>\$ 3,482,353</b>
<b>Revenue Difference from FY 2018-19 for General Fund</b>		<b>\$ 199,202</b>	<b>\$ 420,037</b>	<b>\$ 224,487</b>	<b>\$ 199,202</b>
Tax Rate Comparison FY 2018-19 vs. FY 2019-20		\$ -	\$ 0.022842	\$ 0.002613	\$ -

\* Council guidance was to utilize 100% collection rate for budget purposes in FY 2019-20.

	<b>FY 2018-19 Assessment</b>	<b>FY 2019-20 Current Rate</b>	<b>FY 2019-20 Rollback Rate</b>	<b>FY 2019-20 Effective Rate</b>	<b>FY 2019-20 Proposed</b>
Rate Effects on Average Taxable Homestead Value	\$ 686,846	\$ 717,490	\$ 717,490	\$ 717,490	\$ 717,490
Total Tax Rate (Per \$100)	0.287742	0.287742	0.310584	0.290355	0.287742
Total City Tax Levy	\$ 1,976	\$ 2,065	\$ 2,228	\$ 2,083	\$ 2,065
Difference In City Tax Paid FY 2018-19 vs. FY 2019-20 **		\$ 88	\$ 252	\$ 107	\$ 88

\*\* Difference for individual tax payers may be more or less depending on the specific appraised property values.

# **NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR THE CITY OF SHAVANO PARK**

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

PROPOSED TAX RATE	\$0.000000 per \$100
PRECEDING YEAR'S TAX RATE	\$0.287742 per \$100
EFFECTIVE TAX RATE	\$0.290355 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for the CITY OF SHAVANO PARK from the same properties in both the 2018 tax year and the 2019 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:  
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC

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

# 2019 Tax Rate Calculation Worksheet

Date: 07/26/2019 10:12 AM

## Taxing Units Other Than School Districts or Water Districts

### SHAVANO PARK, 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
<b>1. 2018 total taxable value.</b> Enter the amount of 2018 taxable value on the 2018 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). <sup>1</sup>	\$1,240,874,762
<b>2. 2018 tax ceilings.</b> Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$332,878,924
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$907,995,838
<b>4. 2018 total adopted tax rate.</b>	\$0.287742/\$100
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b> <b>A. Original 2018 ARB Values.</b>	\$83,289,815
<b>B. 2018 values resulting from final court decisions.</b>	\$75,274,054
<b>C. 2018 value loss.</b> Subtract B from A. <sup>3</sup>	\$8,015,761
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$916,011,599
<b>7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$0
<b>8. 2018 taxable value lost because property first qualified for an exemption in 2019.</b> 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. <b>Absolute exemptions.</b> Use 2018 market value:	\$2,818
B. <b>Partial exemptions.</b> 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$707,880
C. <b>Value loss.</b> Add A and B. <sup>5</sup>	\$710,698
<b>9. 2018 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 2019.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. <b>2018 market value:</b>	\$0
B. <b>2019 productivity or special appraised value:</b>	\$0
C. <b>Value loss.</b> Subtract B from A. <sup>6</sup>	\$0
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$710,698
<b>11. 2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$915,300,901
<b>12. Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$2,633,705
<b>13. Taxes refunded for years preceding tax year 2018.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. <sup>7</sup>	\$51,474
<b>14. Taxes in tax increment financing (TIF) for tax year 2018.</b> 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 2019 captured appraised value in Line 16D, enter 0. <sup>8</sup>	\$0
<b>15. Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$2,685,179
<b>16. Total 2019 taxable value on the 2019 certified appraisal roll today.</b> 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. <sup>10</sup>	
A. <b>Certified values:</b>	\$1,316,350,691
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption :</b> 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. <b>Tax increment financing:</b> Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	\$0



E. <b>Total 2019 value.</b> Add A and B, then subtract C and D.	\$1,316,350,691
<b>17. Total value of properties under protest or not included on certified appraisal roll.<sup>12</sup></b>  <b>A. 2019 taxable value of properties under protest.</b> 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. <sup>13</sup>  <b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup>  <b>C. Total value under protest or not certified:</b> Add A and B.	  \$7,010,804  \$0  \$7,010,804
<b>18. 2019 tax ceilings.</b> Counties, cities and junior colleges enter 2019 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>15</sup>	\$369,384,737
<b>19. 2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$953,976,758
<b>20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$0
<b>21. Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$29,187,620
<b>22. Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$29,187,620
<b>23. 2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$924,789,138
<b>24. 2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.290355/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012

<sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>12</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>13</sup>Tex. Tax Code Section 26.01(c)

<sup>14</sup>Tex. Tax Code Section 26.01(d)

<sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>16</sup>Tex. 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.

<b>Rollback Tax Rate Activity</b>	<b>Amount/Rate</b>
<b>26. 2018 maintenance and operations (M&amp;O) tax rate.</b>	\$0.273279/\$100
<b>27. 2018 adjusted taxable value.</b> Enter the amount from Line 11.	\$915,300,901
<b>28. 2018 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$2,501,325
B. <b>Cities, counties and hospital districts with additional sales tax:</b> Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2018:</b> 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 2018. This line applies only to tax years preceding tax year 2018.	\$49,013
F. <b>Enhanced indigent health care expenditures:</b> 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. <b>Taxes in TIF:</b> 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 2019 captured appraised value in Line 16D, enter 0.	\$0
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$2,550,338

<b>29. 2019 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	\$924,789,138
<b>30. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.275775/\$100
<b>31. 2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	\$0.297837/\$100
<b>32. Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> 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.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>amount paid</b> from other resources.</p> <p>D. <b>Adjusted debt.</b> Subtract B and C from A.</p>	<p>\$199,349</p> <p>\$40,000</p> <p>\$0</p> <p>\$159,349</p>
<b>33. Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.	\$39,105
<b>34. Adjusted 2019 debt.</b> Subtract Line 33 from Line 32D.	\$120,244
<b>35. Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	98.88%
<b>36. 2019 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$121,606
<b>37. 2019 total taxable value.</b> Enter the amount on Line 19.	\$953,976,758
<b>38. 2019 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$0.012747/\$100
<b>39. 2019 rollback tax rate.</b> Add Lines 31 and 38.	\$0.310584/\$100
<b>40. COUNTIES ONLY.</b> Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 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
<b>41. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
<b>42. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>21</sup>  <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>22</sup>  - or -  <b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
<b>43. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$953,976,758
<b>44. Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$100
<b>45. 2019 effective tax rate, unadjusted for sales tax.</b> <sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.290355/\$100
<b>46. 2019 effective tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.290355/\$100
<b>47. 2019 rollback tax rate, unadjusted for sales tax.</b> <sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.310584/\$100
<b>48. 2019 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.	\$0.310584/\$100

<sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>24</sup>Tex. 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
<b>49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$0
<b>50. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$953,976,758
<b>51. Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
<b>52. 2019 rollback tax rate, adjusted for pollution control.</b> 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).	\$0.310584/\$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)	\$0.290355
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.310584
Rollback tax rate adjusted for pollution control (Line 52)	\$0.310584

#### 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

<sup>25</sup>Tex. Tax Code Section 26.045(d)

<sup>26</sup>Tex. Tax Code Section 26.045(i)



## CITY COUNCIL STAFF SUMMARY

Meeting Date: August 14, 2019

Agenda item: 5.2

Prepared by: Brenda Morey

Reviewed by: Bill Hill

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### **AGENDA ITEM DESCRIPTION:**

Discussion / action – Schedule public hearings on Proposed FY 2019 – 20 Budget

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**Attachments for Reference:**

a) FY 2019-20 Budget Calendar

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### **BACKGROUND / HISTORY:**

The Texas Local Government Code requires the City Council to schedule a public hearing on proposed budget FY 2019-20.

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### **DISCUSSION:**

Council has previously considered and approved the first and second reading of the Budget to be scheduled on September 16th and 23<sup>rd</sup> at 6:30 p.m. However, Council is required to approve a hearing date by formal action. Traditionally, we have schedule two hearings.

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### **COURSES OF ACTION:**

To schedule Public Hearings on the FY 2019 - 20 Budget on September 16th and 23<sup>rd</sup> at 6:30 p.m. or another date.

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**FINANCIAL IMPACT:** N/A

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### **MOTION REQUESTED:**

To schedule Public Hearings on the FY 2019 - 20 Budget on September 16th and 23<sup>rd</sup> at 6:30 p.m.

# PROPOSED BUDGET CALENDAR FOR FY 2019-20

## 2019

15-30 April	Receive Preliminary Property Tax Report; pass to Council
4 April – 9 May	Budget Kick Off with Departments - FY 2019 -20 Goals, Objectives, Unfunded Requirements
14-24 May	Department Budget Meetings - FY 2019-20 Goals, Objectives, Unfunded Requirements
<b>Monday 6 May</b>	Brief Water Advisory Committee FY 2019-20 Goals and Objectives
<b>Monday 10 June</b>	Water Advisory Committee Meeting / Budget Workshop (Revenues, G&O)
<b>Wednesday 12 June</b>	Council Workshop 5:00pm – Set Initial Goals, Objectives, and Budget Guidance
3-14 June	Prepare Revenues for Preliminary Budget
<b>Monday 24 June</b>	Council Workshop - Budget Basics and Staff Analysis of Council Objectives / Salary Study Presentation 4:30pm (before regular City Council meeting)
<b>Monday 8 July</b>	Water Advisory Committee Meeting - Budget Workshop - Water Fund Expenses
<b>Tuesday 9 July</b>	Budget Work Shop 4:00pm – Capital Replacement Funds; Expense Estimates
25 July	Bexar County Appraisal District Provides Certified Tax Roll; pass to Council
~ July 25 - 2 August	Bexar County Tax Assessor Collector Calculates & Provides Effective and Roll Back Rates
<b>Tuesday 30 July (T)</b>	Water Advisory Committee Meeting - Approve Initial Water Fund Budget
<b>Thursday 8 August</b>	Special Council Meeting 5:30pm - <ul style="list-style-type: none"> <li>- City Manager Submits Proposed FY 2019-20 Budget (No anticipated Council action)</li> <li>- Receive Effective and Rollback Calculation</li> </ul>
<b>Wednesday 14 August</b>	Special Council Meeting / Workshop 5:30pm <ul style="list-style-type: none"> <li>- 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.</li> </ul>
<b>Tuesday 20 August</b>	Special Council Budget Workshop 5:30pm
Wednesday 21 August	Publish Notice of 2019 Tax Year Proposed Tax Rate (Effective & Rollback) (Dates of Public Hearings Published in News Paper)
<b>Monday 26 August</b>	Budget Work Shop 5:30pm / Regular Council Meeting
Wednesday 28 August	Publication Notice of 1 <sup>st</sup> and 2 <sup>nd</sup> Budget Reading
<b>Monday 16 September</b>	Special Council Meeting 6:30pm – <ul style="list-style-type: none"> <li>- 1<sup>st</sup> Reading of Budget/Public Hearing</li> <li>- Schedule and announce meeting to adopt tax rate 3-14 days from this date.</li> </ul>
<b>Monday 23 September</b>	Regular Council Meeting – <ul style="list-style-type: none"> <li>- 2<sup>nd</sup> Reading of Budget/Public Hearing</li> <li>- Adopt Budget by Ordinance</li> <li>- Levy Tax Rate by Resolution and take record vote</li> </ul>