



City of New Braunfels **FY 2021**



ADOPTED BUDGET & PLAN OF MUNICIPAL SERVICES





MISSION STATEMENT

The City of New Braunfels will add value to our community by planning for the future, providing quality services, encouraging community involvement and being responsive to those we serve.

CORE VALUES

INTEGRITY

We operate with integrity, holding ourselves to the highest standards of performance, transparency, accountability, and ethical conduct.

SERVICE

We are responsive and respectful to those we serve with an attitude that everything is worth our best effort.

VISIONARY LEADERSHIP

We anticipate needs, looking to our community's future, and execute to achieve our goals.

STEWARDSHIP OF LOCAL RESOURCES

We use our resources responsibly. We treasure our unique heritage and natural environment and wish to preserve them for future generations.

FISCAL RESPONSIBILITY

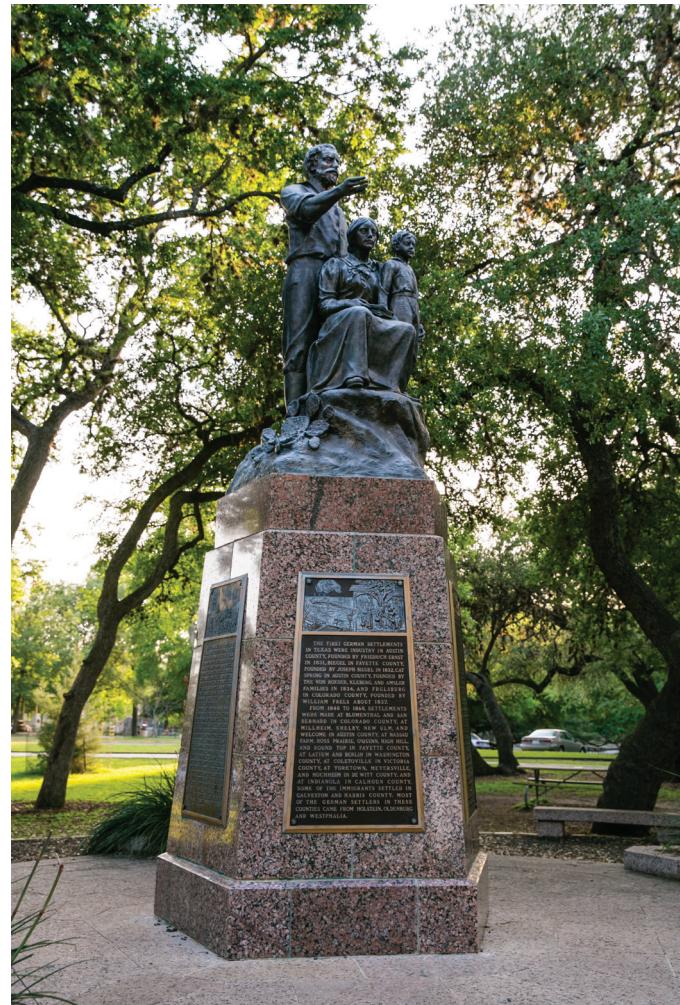
Our decisions reflect sound fiscal management and prudence.

HISTORY OF NEW BRAUNFELS

Several Native American tribes inhabited the New Braunfels area because of the fresh spring water available. The expedition of Domingo Terán de los Ríos of 1691 followed the “El Camino Real” (today a National Historic Trail) which crossed the Guadalupe River near today’s Faust Street Bridge. Subsequent French and Spanish expeditions, including those of the Marqués de Aguayo and Louis Juchereau de St. Denis, commonly passed through this area. In 1825, a Mexican land grant gave title of the area around the springs to Juan M. Veramendi. During the eighteenth century, the springs and river (which had been called Las Fontanas and the Little Guadalupe respectively) took the name Comal, Spanish for “flat dish” and Guadalupe.

1836 saw the formation of the Republic of Texas after years of bloody battles with the Mexican Government who laid claim to this territory. To pay off war debt and weaken political ties with Mexico, the new nation of Texas offered public land to Americans and Europeans. This offer, in conjunction with political strife in their home country, enticed a group of German noblemen to form an immigration company named Adelsverein. German immigrants began to arrive in Indianola, Texas in December 1844 and made their way to San Antonio. On March 13, 1845, Prince Carl of Solms-Braunfels, Germany entered into an agreement with Maria Antonio Garza and her husband Rafael E. Garza for 1,265 acres of the Veramendi land grant for a sum of \$1,111.

The first wagon of German immigrants arrived on Good Friday, March 21, 1845. Prince Solms and his engineer, Nicholas Zink, selected a town site. The town had an open square with streets radiating out at right angles. The original town included 342 lots, each with a narrow street frontage so that the town could remain compact and defensible yet provide street frontage to as many lots as possible. This urban plan was popular in German scholarship of the nineteenth century, set New Braunfels apart from other Texas towns and is still evident today.



City of New Braunfels Adopted Budget

For the Fiscal Year

October 1, 2020 – September 30, 2021

This budget will raise more total property taxes than last year's budget by \$3,286,844 or 9.58 percent, and of that amount \$1,184,606 is tax revenue to be raised from new property added to the roll this year.

The amounts above are based on the City's property tax rates calculated or proposed as follows:

Tax Rate	Proposed FY 2021	Adopted FY 2020
Property Tax Rate	.483194	.48822
No New Revenue Tax Rate	.447021	.45292
No New Revenue M&O Rate*	.281551	.27372
Voter Approval Tax Rate	.483194	.48822
Debt Rate	.227956	.21450

*Unadjusted for additional Sales Tax

**The total amount of municipal debt obligations secured by property taxes for the City of New Braunfels is \$242,275,000.

The above information is presented on the cover page of the City's FY 2021 Adopted Budget to comply with requirements of Section 102.007 of the Texas Local Government Code.

**While debt obligations are secured by property taxes where appropriate and statutorily allowed, other funding sources are pledged to support a portion of that obligation. See page 215 for additional information.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

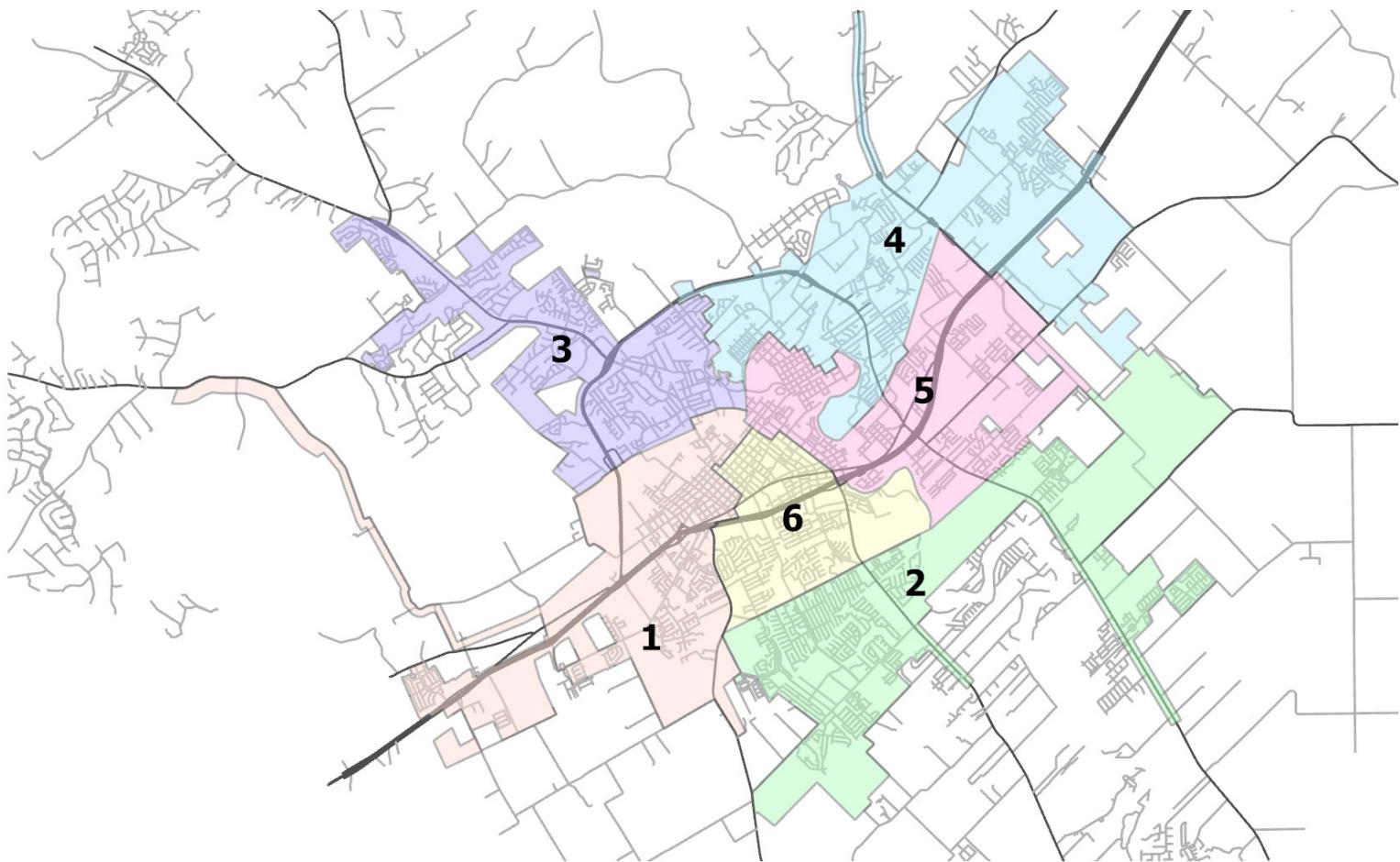
**City of New Braunfels
Texas**

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Monell

Executive Director



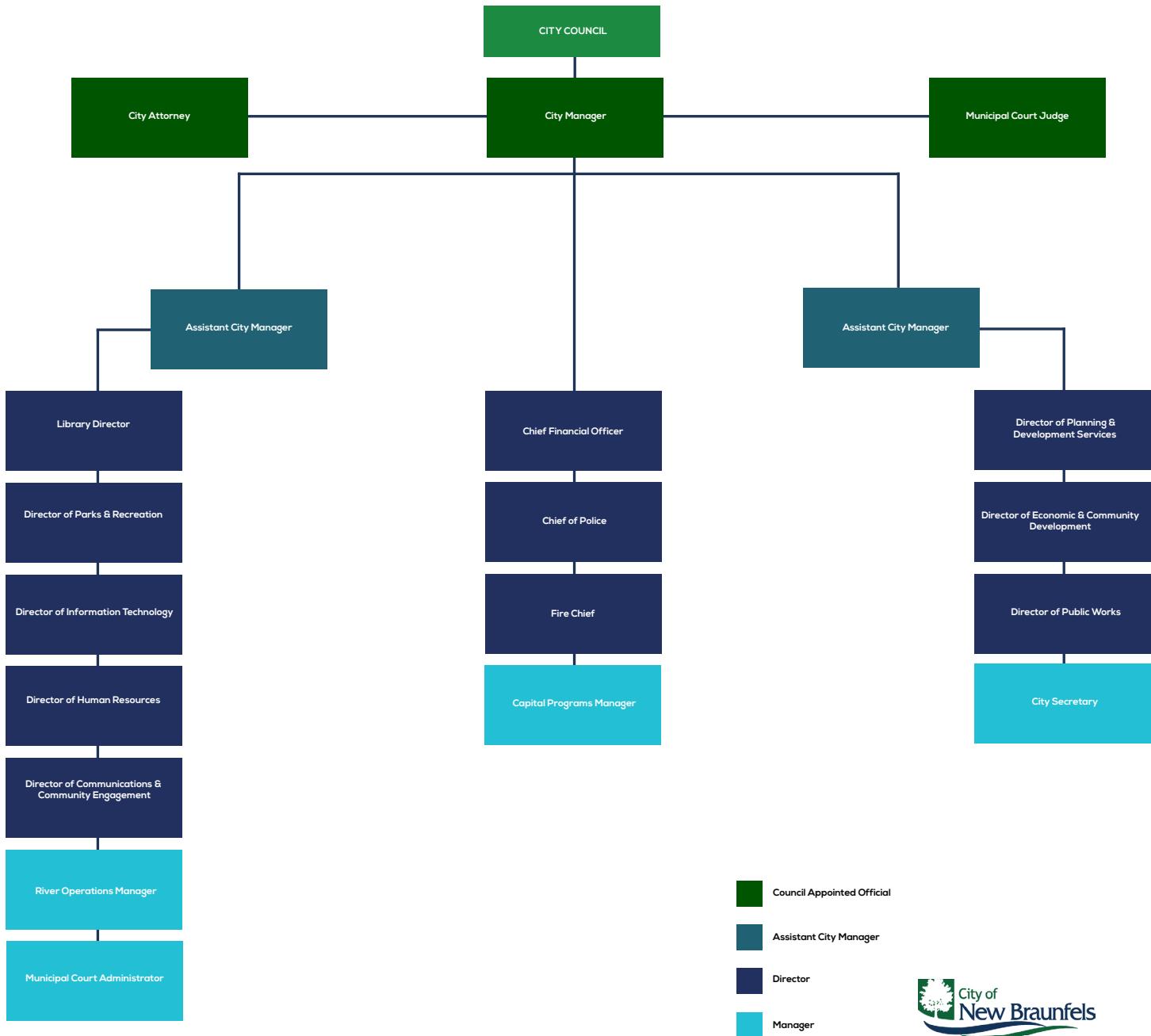
Mayor
Rusty Brockman

City Council
District 1: Shane Hines
District 2: Justin Meadows
District 3: Harry Bowers
District 4: Matthew E. Hoyt
District 5: Jason E. Hurta
District 6: James Blakey

Appointed Officials
City Manager: Robert Camareno
City Attorney: Valeria Acevedo | Municipal Court Judge: Rose Zamora

Executive Staff
Assistant City Manager: Kristi Aday
Assistant City Manager: Jordan Matney
Police Chief: Thomas Wibert
Fire Chief: Patrick O'Connell
Public Works Director: Greg Malatek
Chief Financial Officer: Jared Werner
Human Resources Director: Nokihomis Willis
Information Technology Director: Tony Gonzalez
Planning and Community Development Director: Christopher Looney
Parks and Recreation Director: Stacey Laird Dicke
Library Director: Gretchen Pruitt
Economic and Community Development Director: Jeff Jewell
Communications and Community Engagement Director: Jenna Vinson

ORGANIZATIONAL STRUCTURE



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OVERVIEW & SCHEDULES



OFFICE OF THE CITY MANAGER

The Honorable Mayor, Mayor Pro-Tem and City Council:

I am pleased to submit the FY 2021 City Manager's Adopted Budget and Plan of Municipal Services for City Council's consideration. The FY 2021 Adopted Budget was prepared through the collective efforts of all departments to balance City Council and community priorities with a sustainable and sound financial plan for the City of New Braunfels. Two retreats were held during FY 2020, which continue to prove invaluable as it relates to the development of the budget, multi-year budget initiatives, long term financial forecasting and most recently, preparation for current and future fiscal and budgetary challenges.

As can be imagined, the pandemic has impacted our budget process and strategy in many ways. Unprecedented growth in recent history has allowed our organization to address various Council and community needs. However, economic uncertainty and speculation created by the COVID-19 pandemic along with potential fiscal challenges that are unrelated to the public health emergency required a budget philosophy going into FY 2021 and beyond. Specifically, the FY 2021 Adopted Budget emphasizes fiscal conservancy as well as strategies to absorb potential future impacts from an economic downturn.

Public Service During a Pandemic

The Coronavirus Public Health Emergency is the first pandemic that I have experienced as a City Manager. It has and continues to impact nearly every aspect of the City of New Braunfels. Nearly every industry would reflect on the last six months as difficult, challenging and certainly unprecedented. However, this emergency continues to demonstrate the capabilities, commitment and resiliency of the City employees that serve this great community. The list below is a small sampling of the achievements and modifications made to our operations and services so that we could continue to serve our community.

- Reassigning library staff to manage and operate the COVID-19 hotline
- Fire and Police personnel operating and providing security for drive thru COVID-19 testing sites
- Development of Health and Safety Protocols for all public facilities
- Adjust Public Safety and Code Enforcement priorities to support the implementation and compliance of local and state protective measures such as the stay home/work safe order(s).
- Modify programming policies to ensure the safety and welfare of our employees and customers i.e. Camp Minnehaha
- Enable employees to work remotely when possible as well as stagger schedules to promote social distancing
- Transition all City Council, boards and commission meetings to a virtual setting
- Utilizing technology to serve our customers i.e. phone bank for planning and development services
- Development of Facebook live COVID Q&A panels to address various pandemic related topics such as protective measures, school district policies/procedures and economic impacts to our community
- Implementation and Delivery of on-demand and curbside library services

As mentioned, the list above is a small representation of how this emergency has impacted the operations of our organization. Shortly before this emergency, the Executive Leadership Team embraced the concept of #OneCityOneTeam. City staff has absolutely responded as a team and in doing so has fulfilled our mission and commitment to serve this community in whatever capacity is needed.

The Budget message and document provides additional detail regarding the current and future challenges that will impact our ability to meet increased demands for services, not all of which are related to COVID-19. However, the City of New Braunfels Team stands ready to work through those challenges and meet the needs of this community.

FY 2021 Adopted Budget Priorities

At the July 13th City Council retreat, the City Council and Executive Leadership Team determined that the primary goal of the FY 2021 Budget was to accomplish three primary objectives.

1. Maintain existing resources and service levels

2. Maintain solvency in the City's four Enterprise Funds

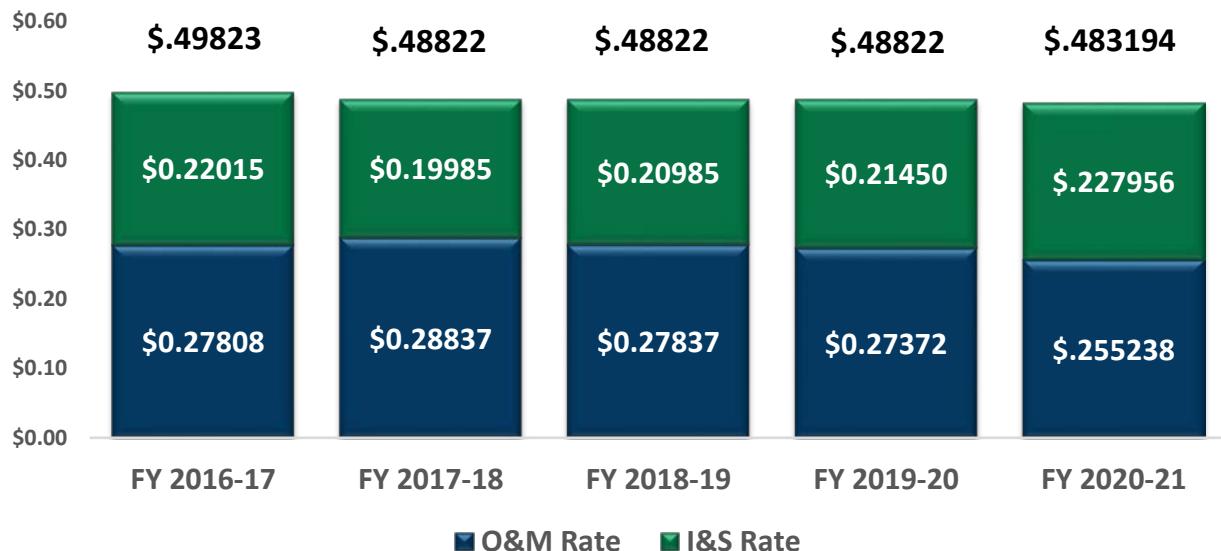
3. Continue to deliver the 2019 Bond Program

The FY 2021 Budget is a stark contrast to those in previous years. However, it does accomplish the three objectives above as well as utilize various capital and special revenue funds to address critical equipment/maintenance issues and initiatives. With the exception of the Solid Waste Fund, the Adopted Budget does not include any new positions. In addition, no increases in employee compensation is included in the Adopted budget.

FY 2021 Adopted Tax rate

The Adopted tax rate is 48.320 cents, a reduction of approximately ½ cent to the current tax rate of 48.822 cents. The rate for Operations and Maintenance (General Fund) decreases approximately 1.7 cents, entirely driven by the reduced voter approval (rollback) threshold from 8% to 3.5%. The Interest and Sinking (I&S) rate increases by approximately 1.2 cents. As discussed since the passage of Senate Bill 2, if growth were to continue, there would be an opportunity to increase the I&S portion of the rate to expedite the delivery of the 2019 bond projects. The shift in the two components of the tax rate allows for us to issue the \$55 million to execute the most recent project schedule presented during the retreat. As the organization has done in years' past, the full 1.7 cent reduction to the General Fund portion of the rate could have been shifted to the I&S rate to increase the bond issuance this year. However, given the current economic environment, it was determined to take advantage of the opportunity to provide an overall rate reduction to our citizens. The graph below illustrates the fluctuation in the rate over the past five years.

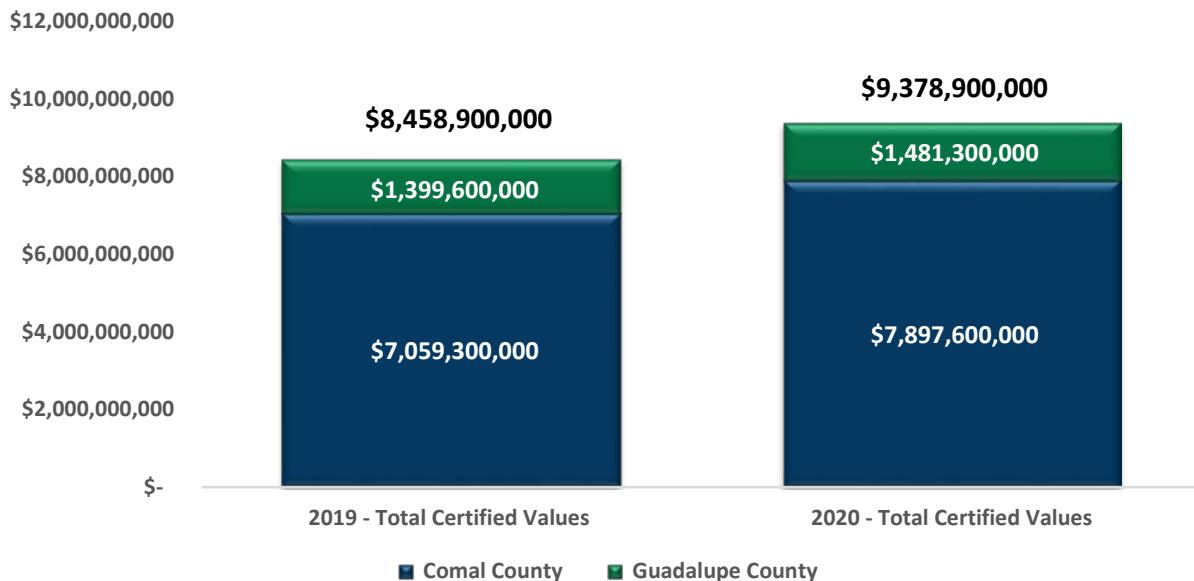
Total Property Tax Rate - Recent History



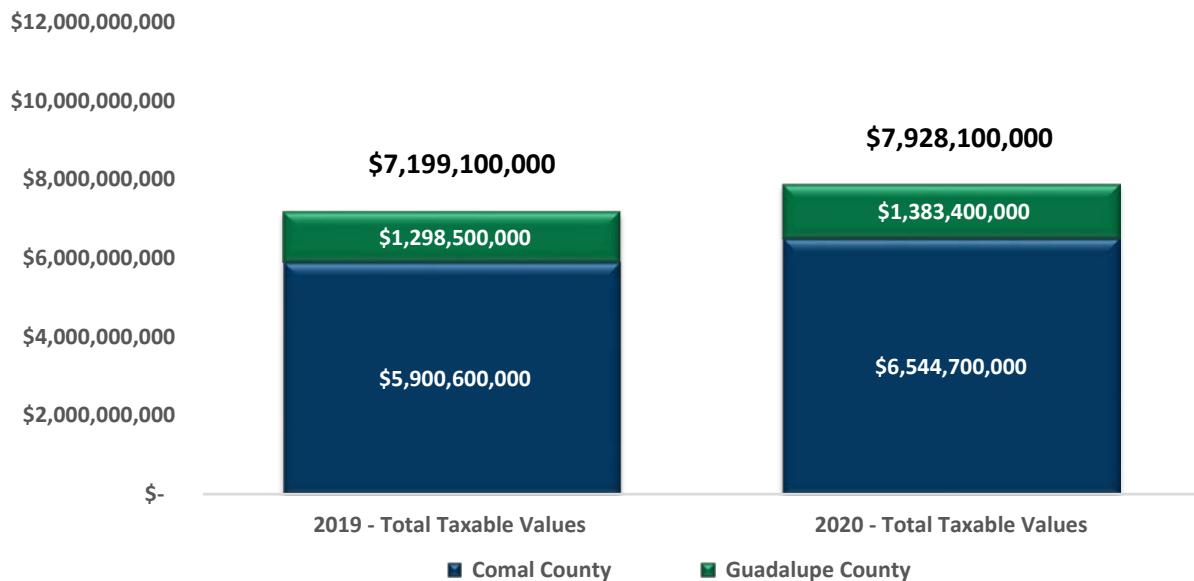
Taxable Assessed Valuation – FY 2021

Based on the certified values of both Comal and Guadalupe County, total assessed values (including a portion of values that are still under protest) in New Braunfels grew by approximately 10.9 percent. This figure includes values that are frozen (above 65 exemption) as well as TIRZ values. Once those values are removed, taxable values increase by 10.1 percent. The graphs below provide additional detail on growth in assessed valuation as well as a breakdown of growth in new vs. existing values over the past several years. These numbers have been rounded slightly. The preliminary values indicated potential overall growth of nearly 20 percent. The reduction from preliminary to certified values is driven almost entirely by properties that were adjusted through protest. For example, in Comal County, within the City limits of New Braunfels, approximately \$600,000,000 of value was reduced from the preliminary to the certified final value.

Total Certified Values - Certified and Under Protest



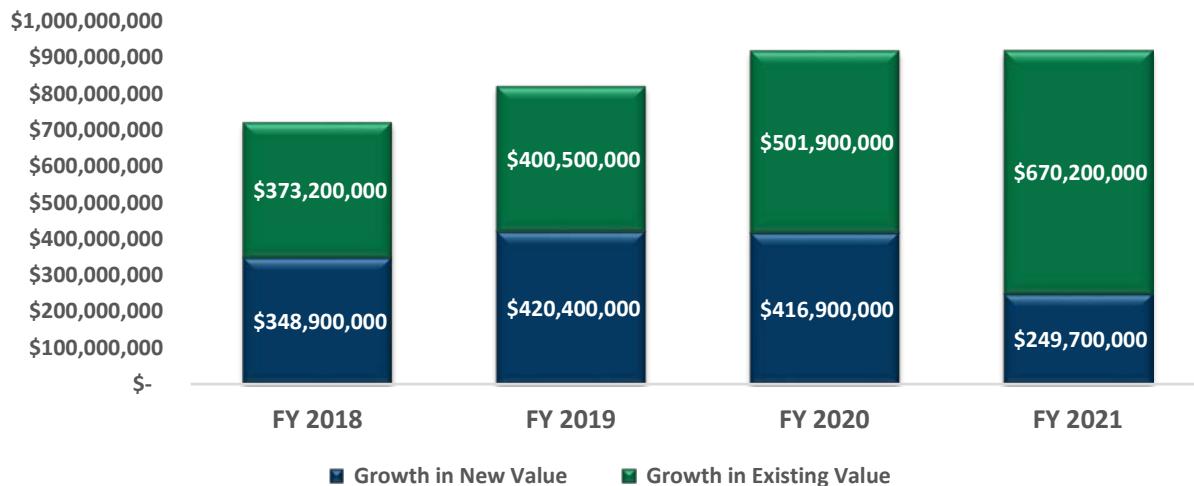
Taxable Values - Freeze/TIRZ adjusted



Property Values – 2022 and beyond

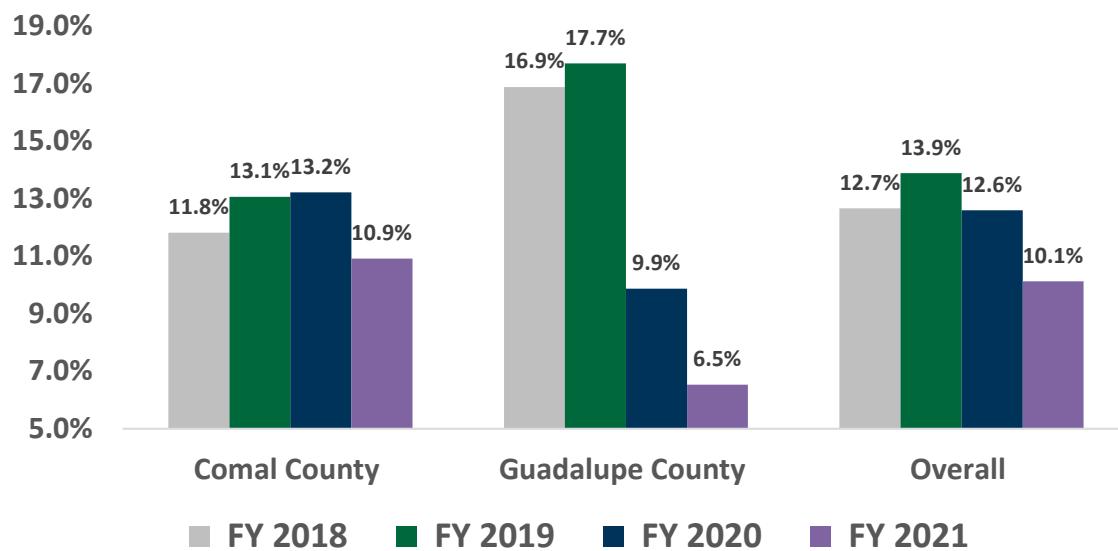
Over the past five years, New Braunfels has been one of the fastest growing cities in the country. The corresponding growth in values has provided the opportunity to support many of the initiatives and investments that have been made during that time. Continued high levels of growth in values cannot happen in perpetuity, which is entirely why the growth assumptions for the 2019 bond program are built upon a leveling off of growth. When looking at the growth in value over the past several years, it seems as though that the 'leveling off' period could be occurring in New Braunfels. The two graphs below help to illustrate this point.

Total Growth in Certified Values - New Vs. Existing



As the graph above reflects, FY 2021 has produced the lowest amount of growth in existing value over the past four years. In FY 2017, the amount of new value added was approximately \$230 million. Fortunately, the growth in existing value in FY 2021 was sufficient to accomplish the tax rate goals of the Council i.e. to support the planned \$55 million issuance for the 2019 bond program as well as reduce the overall tax rate.

Growth in Taxable Values (%)



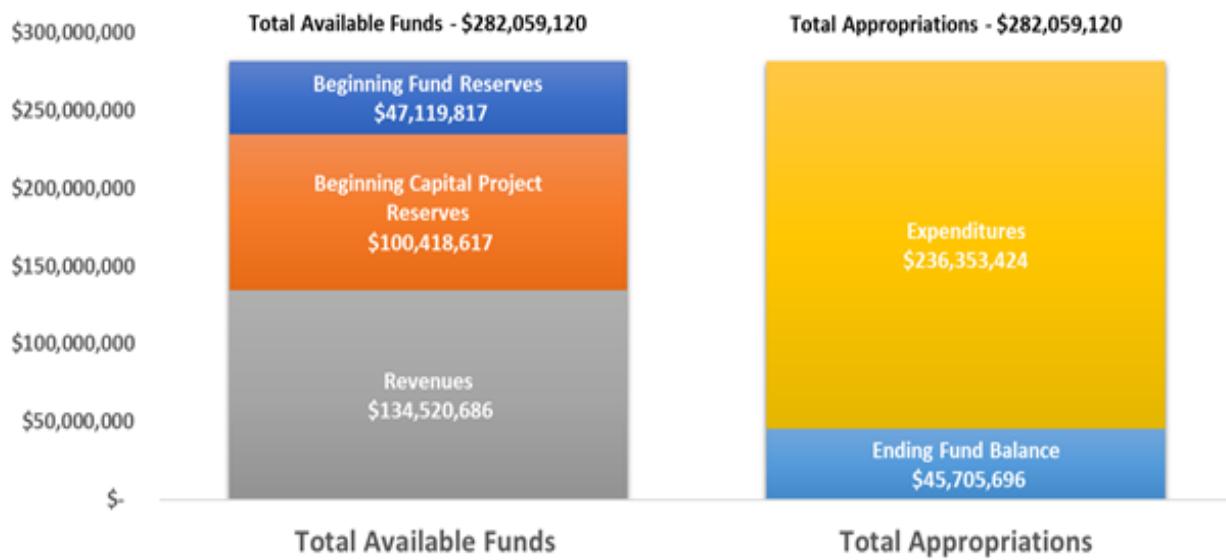
When looking at the values from a percentage growth perspective, the potential trend of our growth leveling off is more noticeable. Property valuations are a lagging indicator of a recession, therefore, any impacts to property values as a result of the current economic downturn will not be fully realized until 2022 or 2023. It should also be noted that there are a number of variables that could be impacting these values, such as timing of new construction and large adjustments to certain areas i.e. Lake Dunlap property inside the City limits. Either way, given that growth patterns could be transitioning and that

values are likely to be impacted by the current downturn, we should continue to develop strategic policy options that ensure that we meet service demands as well as support the 2019 bond program on the current schedule.

OVERVIEW

The FY 2021 Adopted Budget totals \$282,059,120 for all funds, which is an increase of approximately \$39.6 million from the FY 2020 Adopted Budget. The increase is driven almost entirely by the 2019 bond program. The full \$55 million is allocated to support the 2019 bond projects. In addition, the funding associated with the FM 306 property/facility transfer (\$5,000,000) and the construction of Fire Station #7 and Fire Training Facility (\$12,000,000) is also allocated.

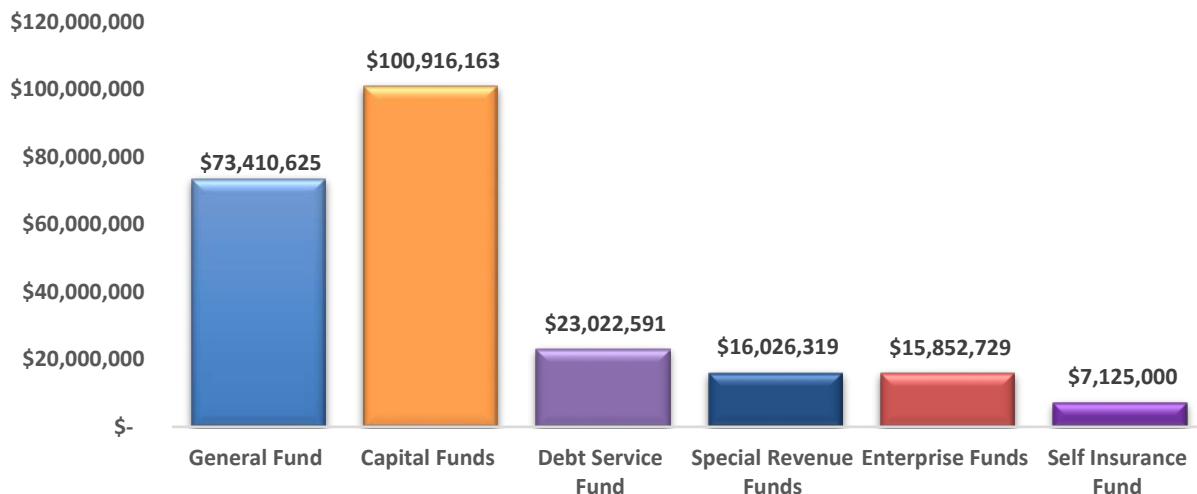
FY 2021- Total Available Funds and Appropriations



The FY 2021 Adopted Budget includes \$134,520,686 in total revenue, a slight increase in comparison to last fiscal year. The increase is driven primarily by increased property tax revenue to support our debt service requirement and baselines services in the General Fund. Again, the increase in debt service requirement is to support the two planned issuances to occur this fiscal year. Additional information and graphs on the FY 2021 total budgeted revenues can be found on pages 3-4.

Expenditures in FY 2021 for all funds are \$236,353,424 an increase in comparison to last fiscal year. Again, this increase is driven almost entirely by the allocation of additional capital proceeds. The increase in the capital funds alone is approximately \$30 million when comparing FY 2020 to FY 2021. The graph below illustrates the FY 2021 total budget expenditures by fund type. Additional information and graphs on FY 2021 total budgeted expenditures can be found on pages 3-4.

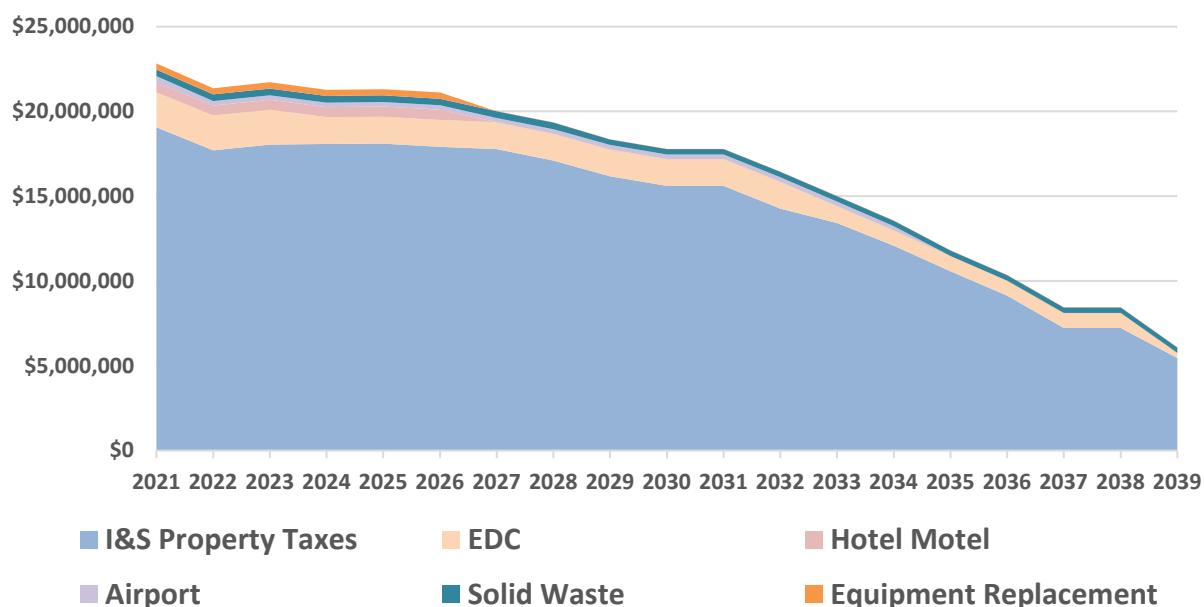
FY 2021 Total Budgeted Expenditures



Debt Service Requirement

This year's total principal and interest payments are \$23,022,591. The debt service requirement increases in FY 2021 as a result of the planned \$55 million issuance for the 2019 bond program and the \$5 million Certificate of Obligation Issuance to meet the requirements of the FM 306 facility/property transfer with NBU. The Certificate of Obligation will be fully supported by Solid Waste revenue. The amortization schedule for the \$55 million is structured in a way that provides some capacity if property values are negatively impacted by the current economic downturn. The graph below illustrates the debt service requirement by year and the funding sources utilized to support that annual commitment.

Outstanding Debt Service Obligation Schedule



Employee Compensation

As stated earlier, the FY 2021 Adopted Budget does not include any compensation increases for employees. The economic uncertainty and challenges that lie ahead force us to prioritize conservative fiscal strategies, such as the deferral of compensation increases.

While compensation increases are not included, they remain critical as it relates to the retention and attraction of a highly talented workforce. Over the past six years, the City has made significant investments in employee compensation, specifically in an attempt to establish market-based pay scales for uniform and non-uniform employees. The market studies are limited to a list of City Council approved benchmark cities, as well as the addition of Comal County and NBU. In 2014, the organization's pay scales were anywhere from 15%-25% below market. Since that time, we have implemented two market studies. While we have made great progress over the past five years, the results of the latest market study, which was completed in FY 2020 revealed that we are still behind market. The results of that study are highlighted below.

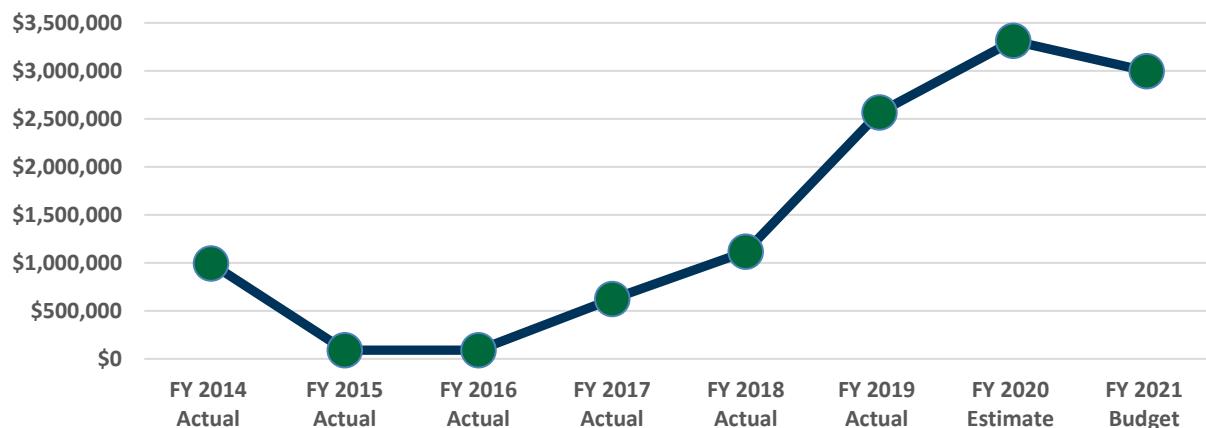
Employee Group	Percentage Behind Market (Average)
<i>Police</i>	8.7%
<i>Fire</i>	7.5%
<i>Non-Uniform</i>	6%

As a reminder, General Fund employee expenditures represent nearly 75% of total expenditures. The projected cost to implement the current market study is approximately \$2.7 million. Our City employees are the greatest asset as it relates to serving our citizens, therefore, we must implement compensation increases when the city is financially able to do so.

Self-Insurance Fund:

The rising cost of health care is a constant concern nationwide and for the City of New Braunfels as well. Over the last six years, many organizations have seen double-digit annual increases in costs in claims as well as in administrative service costs. The City of New Braunfels had benefited from relatively low and manageable growth in costs from FY 2011 to FY 2014, however, beginning in FY 2015, the City's health insurance costs increased dramatically. The increase in costs lasted until mid FY 2017. Overall increased utilization, significant increases to the cost of prescription claims and rising medical costs also contributed to this increase. To control costs, many plan design changes and premium increases were implemented. Beginning in February 2017, monthly claim costs began to normalize and fall within budget. Moreover, the fund's reserve levels are building at a much faster pace than anticipated. The following graph illustrates the impact to the Self Insurance Fund reserves.

Fund Balance - Self Insurance Fund



Fund Balance – staff continues to target a fund balance of approximately 120 days of claim expenditures. This target was developed with the assistance of our benefits consultant, Holmes Murphy. This is a conservative figure; however, this level is becoming more commonplace amongst public sector clients due to the volatility of health insurance expenditures. For the FY 2021 budget, the fund is projected to have a fund balance surplus of approximately \$650,000.

Premium Holiday – Given the current and projected fund balance surplus and overall fiscal position of the Self Insurance Fund, there is likely to be an opportunity to provide employees that participate in the health insurance program a “Premium Holiday.” The FY 2021 Budget assumes that employees would not be assessed premiums for the month(s) of November and December. A final decision on the premium holiday viability and length will be determined in October after further analysis on the fiscal performance of the fund can be completed.

FY 2021 - Self Insurance Fund Goals - As mentioned earlier, increases to co-pays, deductibles and premiums as well as increasing the City contribution(s) to the fund were necessary to maintain solvency of the Self Insurance Fund in previous fiscal years. In preparation for the FY 2021 budget process, the City Manager’s Office established several goals (listed below) about fund performance and plan value, all of which have been accomplished.

Plan Value and Cost – Design plans and premiums to ensure that employee costs and value are equitable with FY 2020.

Strategic Plan Design – As an example, plan design elements that mitigate emergency room usage while incentivizing lower cost and better outcome alternatives.

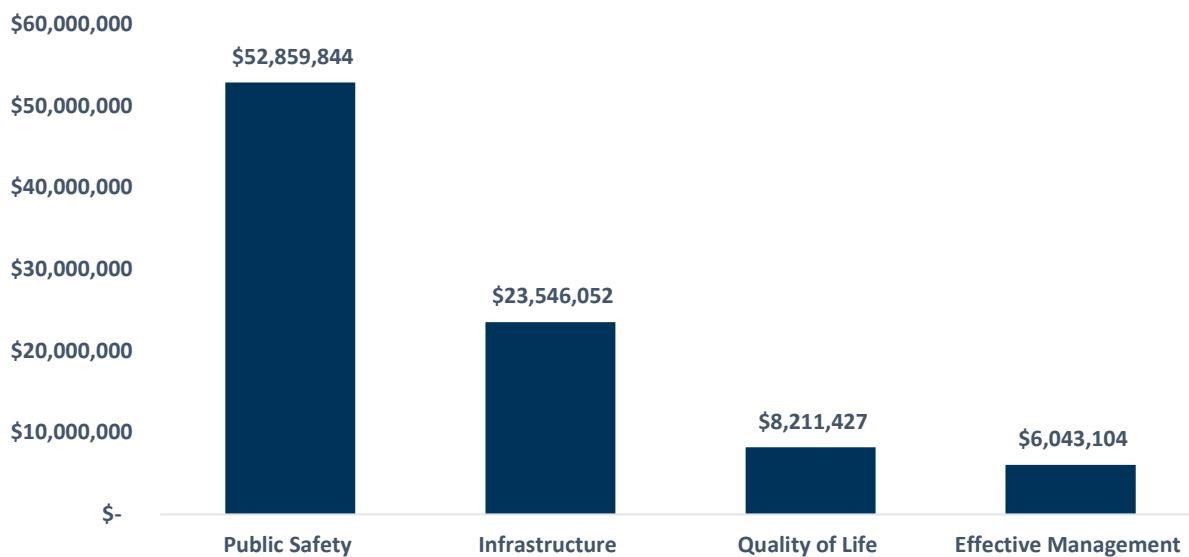
Pharmacy Costs – Continuing to evaluate prescription tier levels and ensure that step therapy and pre-authorization requirements are built into the plan.

Fund Balance Target – Ensure that revenue (employee premiums and employer contributions) and total budgeted expenditures allow the Self Insurance Fund to maintain and/or grow the current fund balance/reserves.

CAPITAL FUNDS

The FY 2021 Adopted Budget allocates all encumbered (approved by council) and uncommitted funding available to be spent in FY 2021 and beyond. The graph below illustrates the total allocation of capital funds included in the FY 2021 Adopted Budget (does not include Roadway/Park Impact Funds). The funding that has been allocated for the 2019 bond projects align to the second year issuance and project schedule presented to City Council at the July 13th retreat.

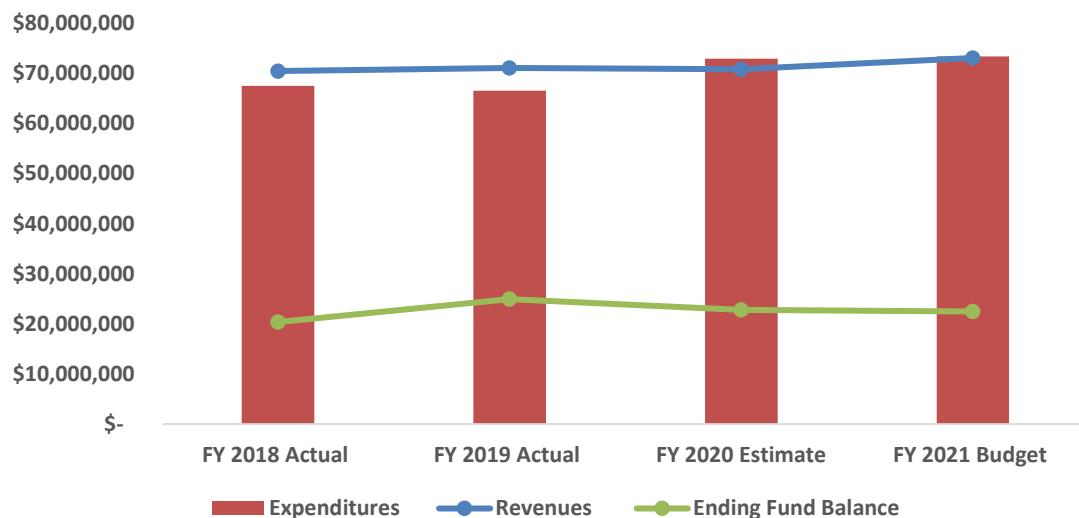
FY 2021 Capital Fund Allocation by Strategic Priority



GENERAL FUND

The General Fund is the city's primary operating fund which supports the majority of all core services. The following section provides detail on the how the fiscal conditions of this fund has been impacted by the pandemic as well as what strategies we have in place to mitigate potential future impacts. The following graph illustrates General Fund revenues, expenditures and changes in funds balance from FY 2018 to the FY 2021 Adopted Budget.

General Fund Revenues, Expenditures and Fund Balance



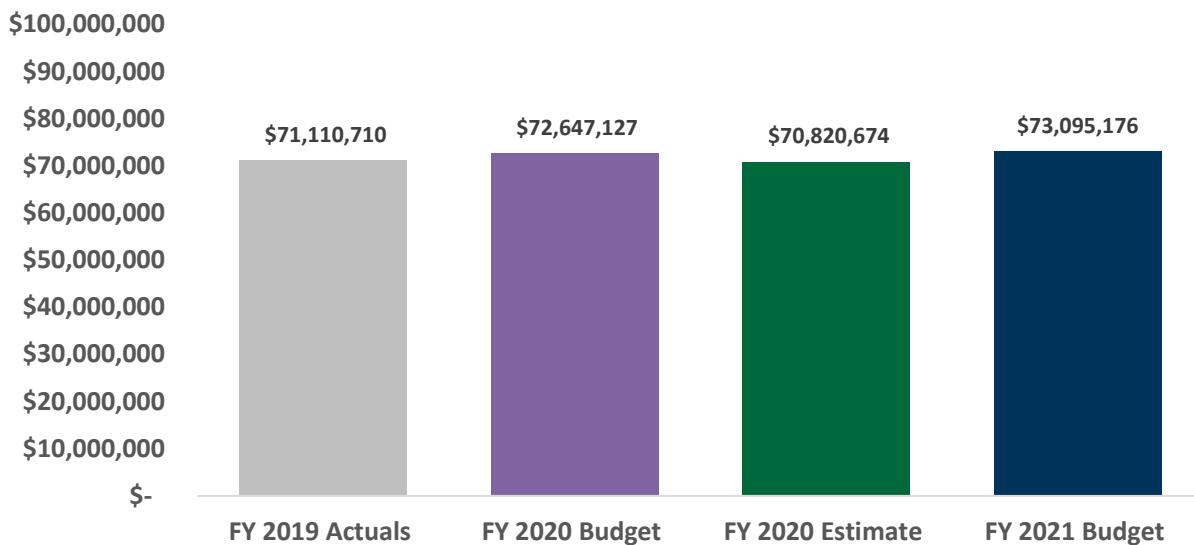
General Fund – Revenues

Total General Fund revenues for FY 2021 are projected to be \$73,095,176, an increase comparison to the FY 2020 Adopted Budget.



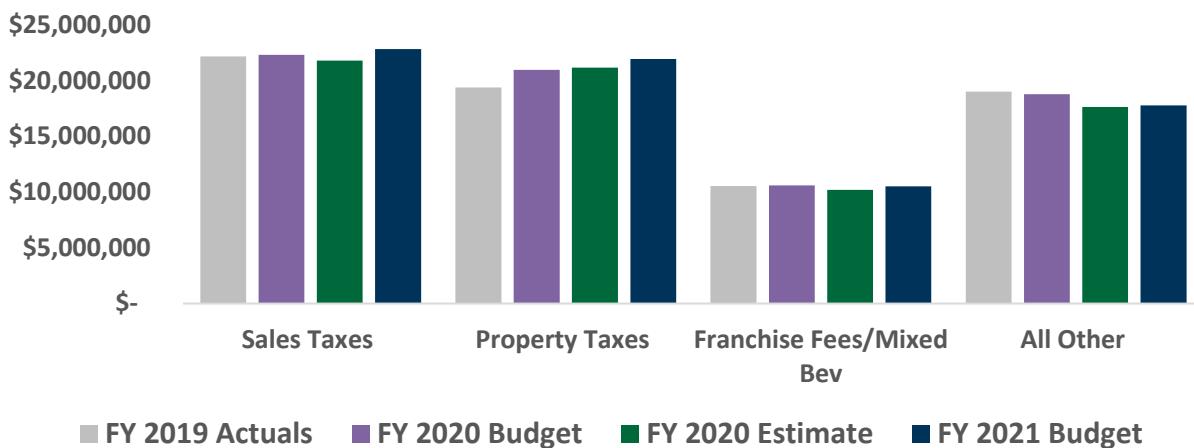
The pandemic has affected General Fund revenues in many ways, the following section provides additional insight into the estimated and projected impacts for FY 2020 and FY 2021.

General Fund Revenue



In FY 2020, General Fund revenues are estimated to be approximately \$1.8 million below budget. However, this figure is somewhat misrepresented given that the estimate includes \$600,000 in additional sales taxes that weren't budgeted. These additional sales taxes are entirely driven by the modifications to the 380 agreement(s) with HD Supply. These additional dollars will all be expended on the first phase of the economic support efforts that are currently underway (small business grant program). Therefore, the true impact to the FY 2020 General Fund revenue is approximately \$2.4 million below budget.

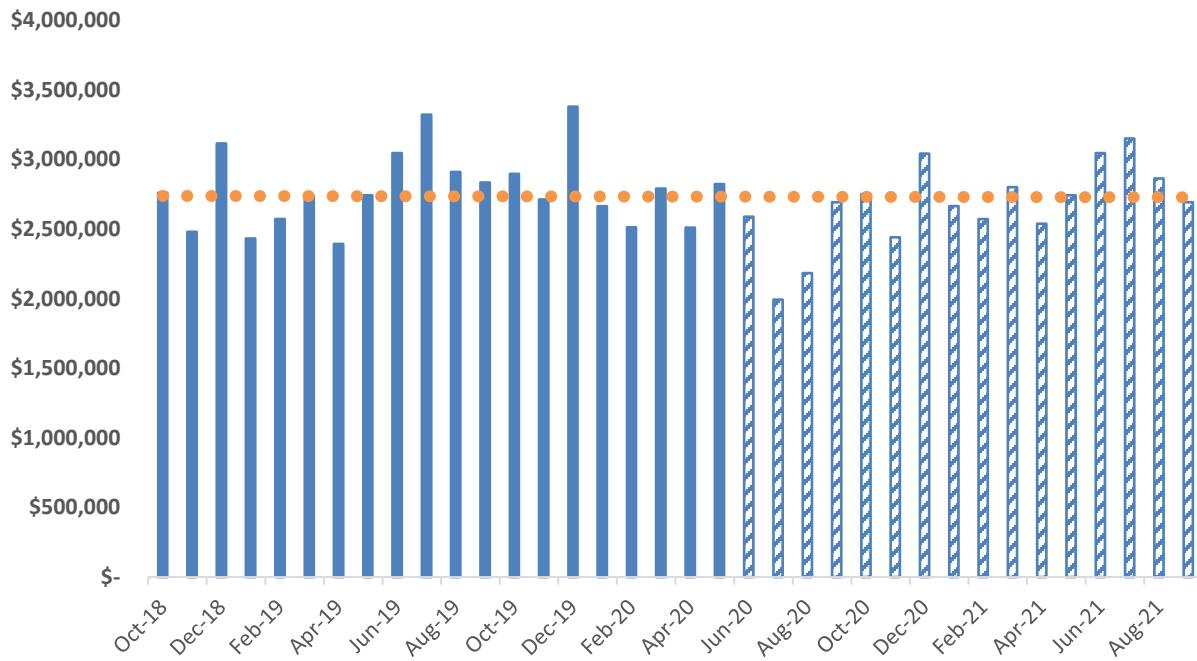
General Fund Revenue Detail



Major Revenue Sources
 Sales taxes (31.2%), Property Taxes (30%) and Other Taxes and Franchise (14.2%) Fees make up nearly 75% of all General Fund revenue sources. Property taxes is a relatively stable revenue source and has yet to feel the effects of the pandemic in FY 2020 and FY 2021. However, as discussed during the tax rate portion of the message, it is possible that property values could be negatively impacted by the downturn in 2022 and 2023.

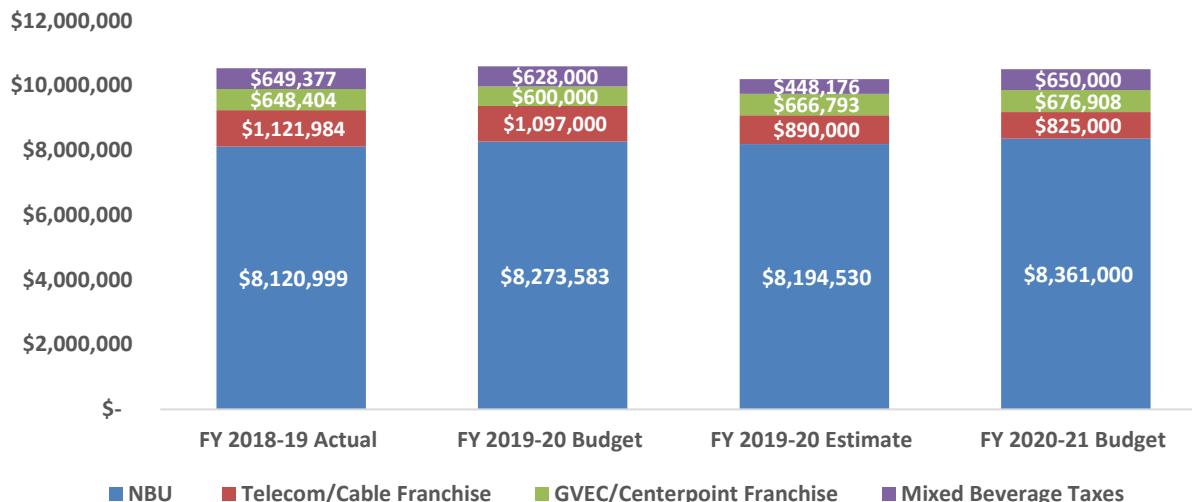
Since the beginning of the pandemic, sales tax activity has been inconsistent. While a 10% reduction in collections occurred in April, the months of March and May actually increased slightly. Factors such as high demand for various consumer products, stimulus funding as well as a shift from traditional retail to online seem to be factors impacting the collections. However, there remains so much uncertainty with how this important revenue source will continue to be impacted by the pandemic. As a result, collections are assumed to experience some level of decline from June-December (2020). The remainder of the fiscal year assumes a return to 2018/2019 economic activity.

Gross Sales Tax Collections

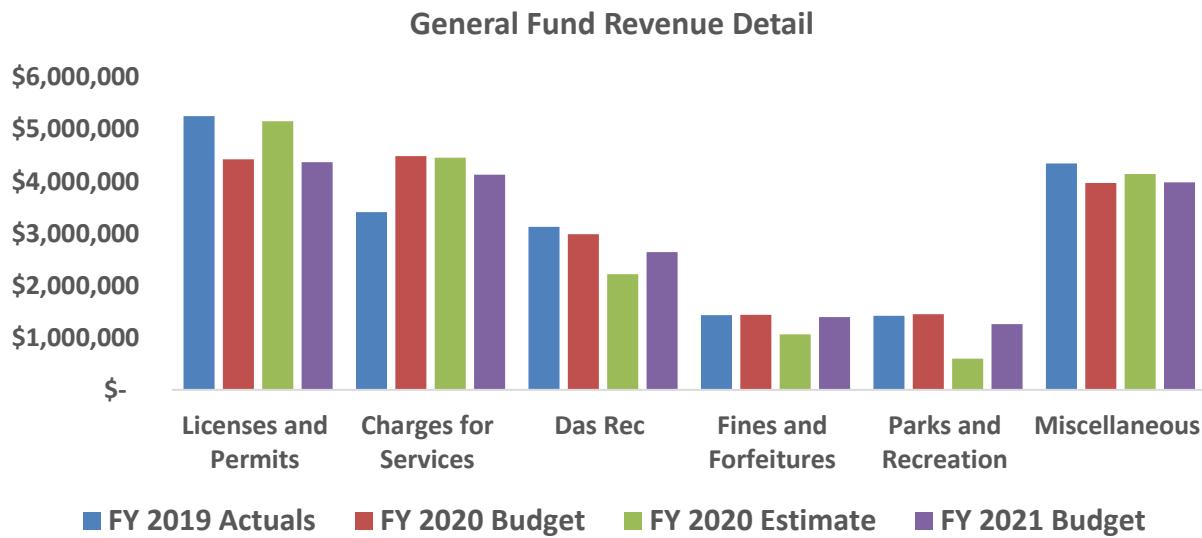


Franchise Fees and Mixed Beverage Taxes have been impacted to a certain extent by COVID and non-COVID related factors. As discussed during the July 13 retreat, Senate Bill 1152 which was passed in the last legislative session allows a telecommunication and cable provider to only pay the higher of the two franchise taxes. In other words, prior to FY 2020, a company that offered cable and telecommunication in the City of New Braunfels was paying two franchise fees for placing the cable and telecommunication infrastructure in city right of way. With the passage of this new law, that same company only pays the higher of the two fees. The projected revenue loss from this new law is approximately \$275,000 annually. As the graph illustrates, our projections also include a significant impact to mixed beverage taxes which are paid quarterly to the city.

Franchise Fees and Mixes Beverage Taxes

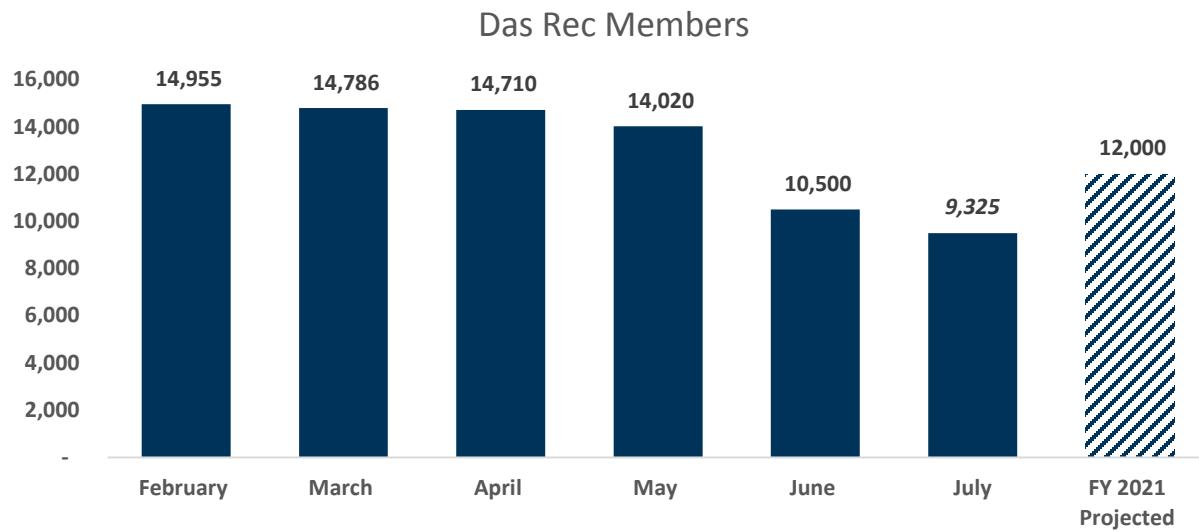


The remaining 25% of General Fund revenue is comprised of the revenue sources illustrated in the graph below. As the graph illustrates, many of these revenue categories experienced significant impacts in FY 2020, most of which are directly tied to the pandemic. The following section provides some insight into the two categories that have been impacted most significantly to this point, Parks and Recreation and Das Rec.

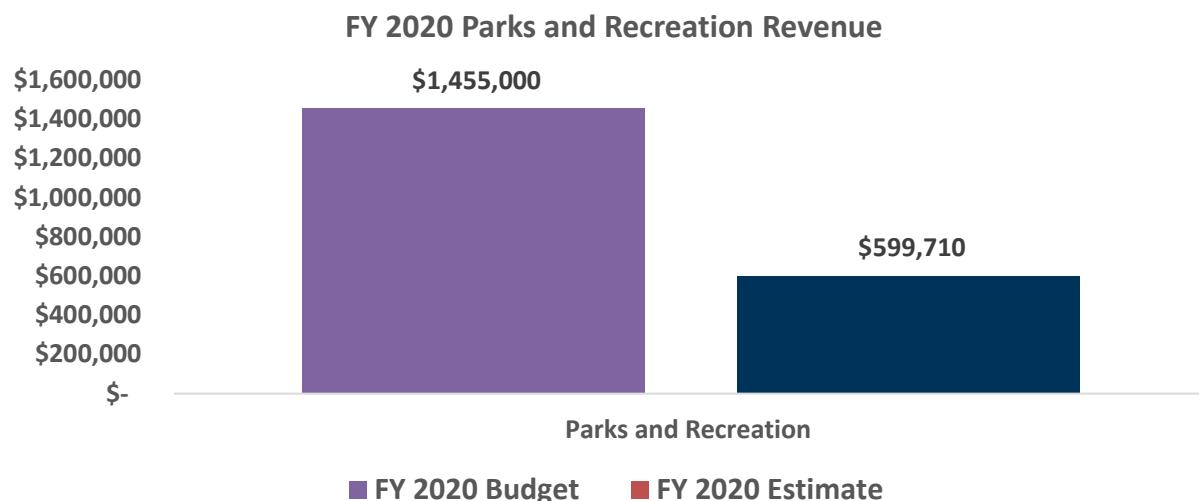


With Das Rec closed for roughly 10 weeks, approximately 20% of annual revenues were lost simply as a result of the closure. As the facility opens up with phased capacities in place; we are unable to bring on new members. In addition, we are also experiencing a steady flow of membership cancellations. These cancellations could be for a myriad of reasons such as reduced access to the facility, re-prioritization of personal finances, concern for the pandemic, etc. The revenue impact to the facility in FY 2020 is estimated at \$770,000. Staff feels confident that many of these members in addition to new members will return once the facility and programming are back to full capacity. However, the projection for FY

2021 assumes that membership stabilizes to approximately 12,000 members in FY 2021. This would represent approximately a 20% decrease to membership prior to the pandemic.



In FY 2020, Parks and Recreation revenue is projected to be approximately \$850,000 or 59% below budget. Delayed openings and limited capacities have had a significant impact at facilities such as the Landa park Aquatic Complex. Various programs had to be cancelled, suspended or postponed. The limitation of gathering sizes has also impacted the ability for park rental activity since the beginning of the pandemic.



General Fund - Expenditures

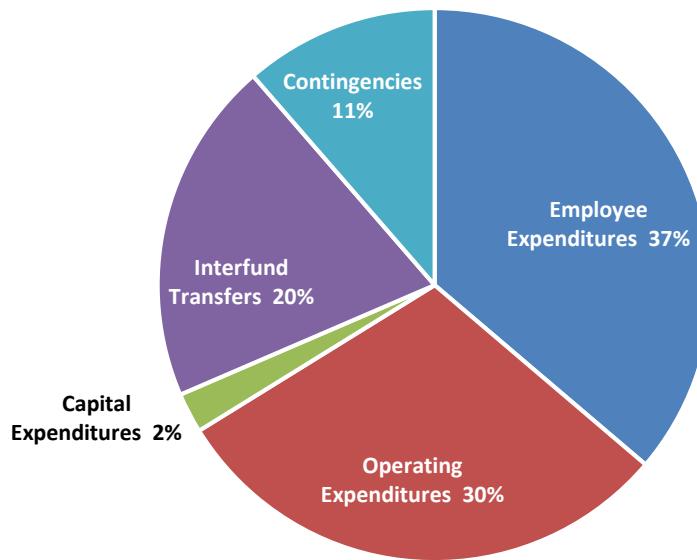
The expenditures in the General Fund for FY 2021 are budgeted at \$73,410,625, a reduction in comparison to last fiscal year. The reduction is driven entirely by conservative budgeting to ensure that we maintain existing resources and service levels. As mentioned earlier, there are no compensation increases or additional positions included in the General Fund. With the exception of several critical or mandatory one-time purchases, the budget essentially represents baseline expenditures for next fiscal year. The graph below illustrates how every General Fund expenditure dollar is allocated across the City Council's strategic priorities.



Conservative Budgeting has been a major factor in our ability to manage against the economic impacts of COVID-19. The following section provides additional detail on the anticipated savings in FY 2020 as well as a deeper dive into the FY 2021 expenditures for the General Fund.

In FY 2020, General Fund expenditures are estimated to be approximately \$1.95 million below budget. The savings are coming through various strategies. We budget nearly 100% full employment across the General Fund; therefore, any vacancies result in immediate savings. Additional savings are coming by way of deferring or forgoing one-time expenditures, the most significant of which was a planned \$450,000 transfer to the Facilities Maintenance Fund. Operating expenditure savings are being realized across nearly every department as well. These savings are coming both from the effect of closed facilities as well as departments intentionally creating savings where possible and appropriate. The following graph illustrates the FY 2020 projected proportionate savings by expenditure category.

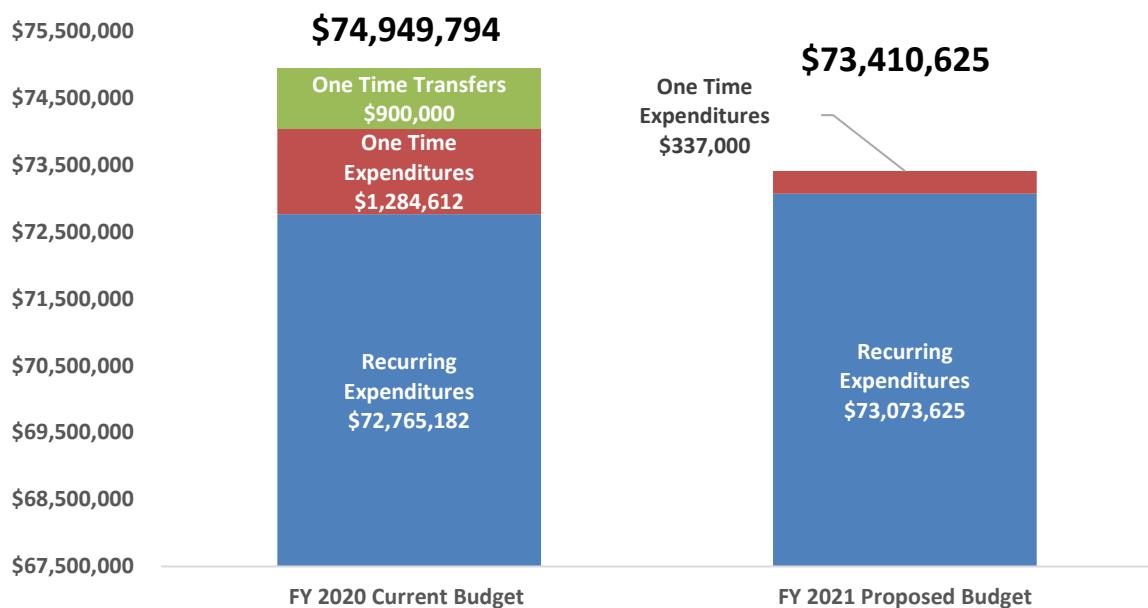
Projected FY 2020 savings by Expenditure Category



FY 2020 – FY 2021 Budget Comparison

When comparing the FY 2020 Budget to the FY 2021 Adopted budget, the decrease is driven by the removal of one time investments and transfers that were incorporated into the current year. Maximizing one-time investments and initiatives was a primary component of our FY 2020 budget strategy to create capacity for the following year to absorb the projected impact from Senate Bill 2. In other words, recurring budgeted revenue exceeded recurring budgeted expenditures in FY 2020. Recurring expenditures increase in FY 2021 to fully fund the new positions that were only partially funded in FY 2020.

FY 2020 Budget vs. FY 2021 Adopted Budget

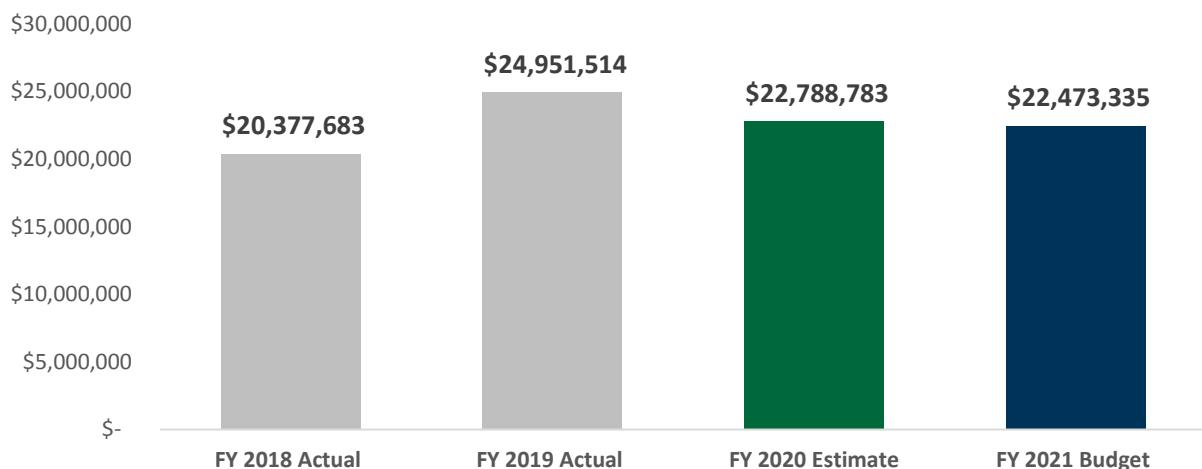


General Fund – Fund Balance

The City's fund balance policy requires that the General Fund maintain a fund balance of at least 25% or three months of operating costs. It has been the City Council's practice to maintain a fund balance of at least 30% of recurring expenditures. Conservative budgeting has been referred to regularly as our primary resource in managing against the economic impacts of the pandemic. The primary benefit of conservatively budgeting General Fund revenues and expenditures is the impact to our fund balance (reserves). For example, in FY 2019, by way of revenues coming in higher than anticipated and expenditures lower, approximately \$1.6 million in surplus fund balance is available in FY 2020 and FY 2021 to serve as the primary resource to mitigate the potential impacts of the pandemic to General Fund revenue. Managing the impact of an economic downturn or disaster is the perfect example for maintaining strong General Fund reserves; therefore, leveraging these funds to maintain existing resources and services is an appropriate strategy.

The FY 2021 Budget includes an ending fund balance that exceeds the 25 percent financial policy requirement. General Fund reserves are critical in protecting the City's debt rating and maintaining financial stability. However, the City Council has had a long-standing practice of setting a target fund balance higher than the policy. The current City Council target is 30 percent of recurring expenditures. In FY 2021, the fund balance represents 30.8 percent of recurring expenditures. Best practices recommend that the allocation of fund balance should be only for one-time expenditures. In the FY 2021 Adopted Budget, there is a budgeted drawdown of approximately \$336,000, however, all for one-time expenditures. The graph illustrates the fluctuation in the ending fund balance from FY 2018 – FY 2021 (budget).

General Fund - Ending Fund Balance



Summary – General Fund

It cannot be understated that the FY 2020 estimates and FY 2021 projections for General Fund Revenues and Expenditures are based on a set of assumptions. It is likely that the pandemic and subsequent impacts will require us to continue to be flexible, strategic and above all else, conservative as it relates to managing our fiscal position through next fiscal year. As stated earlier, the FY 2021 budgeted expenditures represent existing resources and service levels. In the event that impacts to our revenues are more significant than currently budgeted, the following strategies are an example of our likely response.

1. *Extending current hiring freeze* – since the pandemic began, the organization has essentially been on a hiring freeze with the exception of public safety and certain essential positions i.e. Solid Waste Operators. It is likely that the freeze will continue until there is more confidence in the length and manner of the economic recovery.

2. *Suspending the contribution to the Equipment Replacement Fund* – The annual transfer to the equipment replacement fund (\$670,000) is essential to maintain an acceptable replacement schedule of our light vehicle fleet and technology inventory. The FY 2021 Equipment Replacement Fund does not account for any planned vehicle replacements. In the event that fiscal conditions worsened, this transfer could be suspended for FY 2021 to generate additional savings.

3. *Utilization of CARES allocation for eligible expenditures incurred* - As discussed during the July 13th retreat, the City has already incurred approximately \$800,000 in direct expenditures related to responding to the public health emergency. However, the regulations and eligibility continue to evolve on the use of these funds. City Council also conveyed they would like to maximize the use of these funds for economic support for local businesses. Therefore, the General Fund estimates/budget do not assume any reimbursement of CARES funds to the General Fund at this point.

4. *Delay professional studies and professional development* – Opportunities to delay discretionary professional studies as well as professional development and travel will continue to be evaluated.

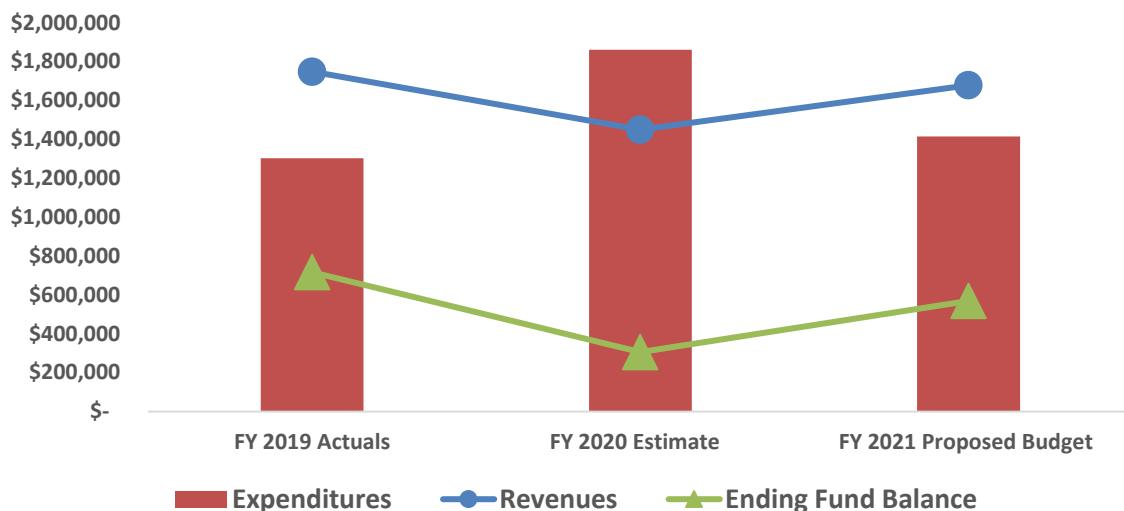
As mentioned above, this is certainly not an exhaustive list, the City Manager's Office and Executive Leadership are prepared to develop and implement additional strategies as needed to react to whatever fiscal challenges lie ahead.

Enterprise Funds

The Solvency of the City's four enterprise funds is essential. Beyond their respective reserves, the General Fund would need to serve as the primary funding source in the event that any one of these operations could no longer maintain solvency.

Fortunately, the City's Solid Waste Fund has not seen a negative impact from COVID-19. However, the Golf Course, Airport Fund and Civic/Convention Center Fund have been impacted at various levels. The FY 2021 Adopted Budget for these three business-type activities ensures solvency, utilizes alternative funding sources where appropriate and does not rely on any support from the General Fund. The following graphs and narrative demonstrate the budget strategy specific to these three functions.

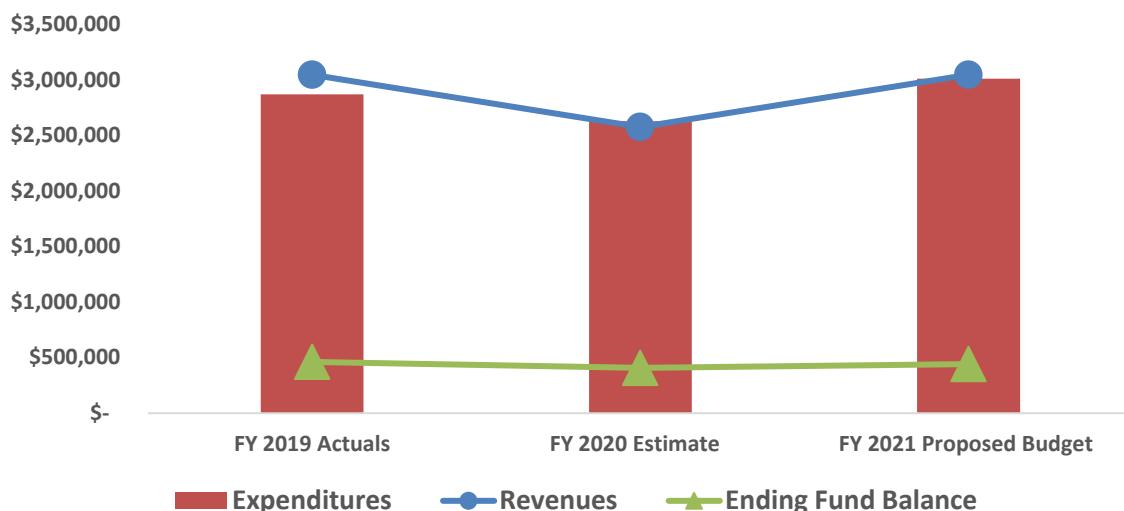
Golf Course - Revenues, Expenditures and Fund Balance



Since FY 2018, the golf course fund has been intentionally building reserves to fully support the replacement of all maintenance equipment as well as the golf cart fleet. The FY 2020 budget had included approximately \$150,000 in equipment replacements, with the golf cart fleet replacement planned for FY 2021 (\$385,000). However, due to various equipment failure and customer service issues, the acquisition of the replacement fleet was expedited to the current fiscal year. That is entirely why expenditures exceed revenue this fiscal year.

Golf revenues have been impacted by approximately 10%-15% during the pandemic. However, the latest figures in July suggest that the course could already be returning to pre-pandemic levels. Landa Park Golf Course has benefited from regional course closures (Austin, Northcliffe). Moreover, as long as proper precautions are taken, golf has been viewed as a relatively safe recreational option.

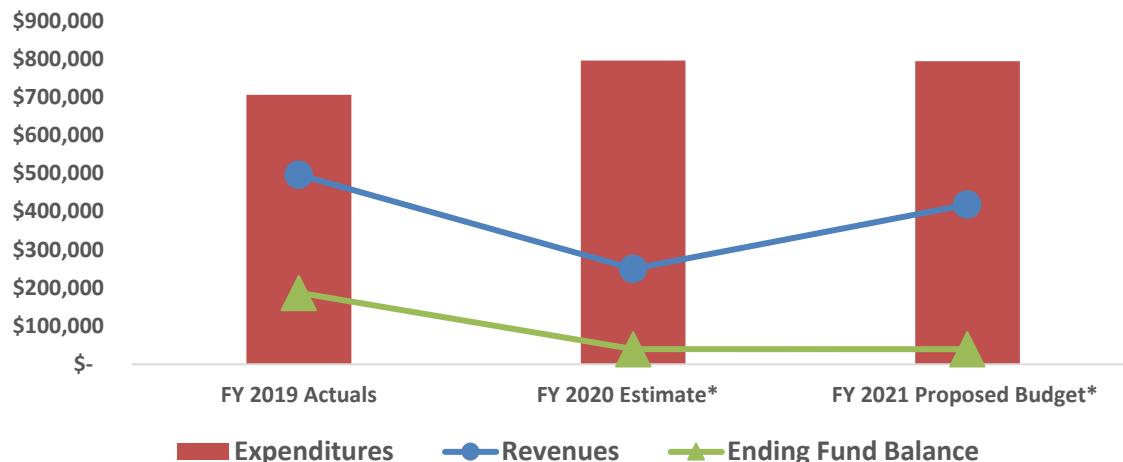
Airport - Revenues, Expenditures and Fund Balance



As discussed during the retreat, fuel sales at the New Braunfels Regional Airport have been impacted since the beginning of the pandemic. Fortunately, as the graph illustrates, the negative impact to fuel sales also results in a corresponding reduction in expenditures for the purchase of fuel.

The graph illustrates that the Airport Fund reserves can be maintained at approximately 15% in FY 2019 thru FY 2021 should the revenues and expenditures materialize.

Civic/Convention Center - Revenues, Expenditures and Fund Balance



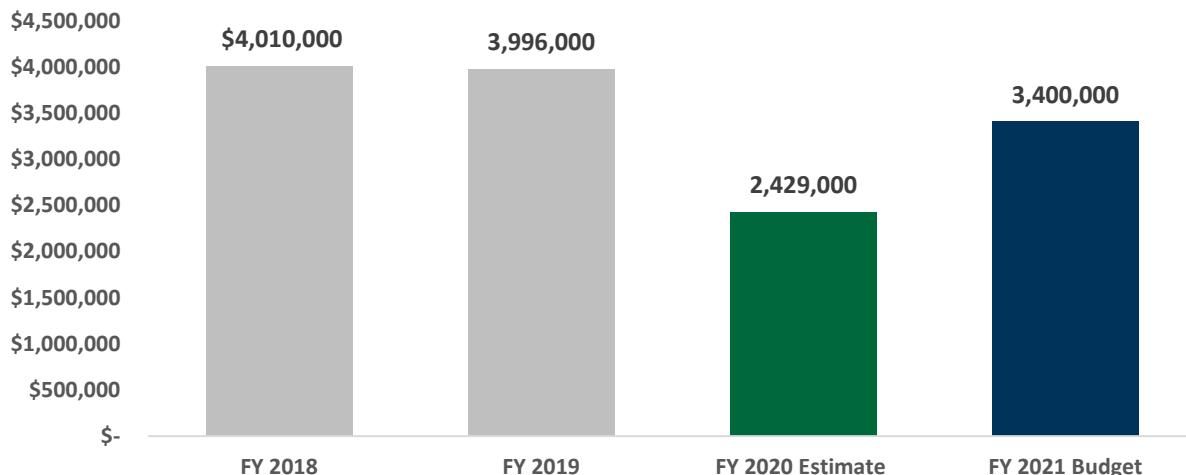
The Civic/Convention Center Fund has been significantly impacted by the pandemic and subsequent health and safety protocols such as social distancing and the limitation of gatherings. While the Civic/Convention Center team has been incredibly creative to establish new business that can occur within the established protocols, traditional large gatherings and conventions make up the majority of the business for the facility.

The FY 2020 and FY 2021 budget strategy for the Civic/Convention Center Fund was to utilize reserves to maintain existing resources and reduce the reliance on the Hotel/Occupancy Tax Fund. This was achieved by utilizing a \$500,000 facility reserve that has been built up over the past five years. While the original intention of these funds was to support a major equipment failure such as the air conditioning system, it is available to support the facility for extenuating circumstances. The FY 2021 budget assumes that the full \$500,000 is utilized to support the facility during the public health emergency; however, only that which is needed to maintain an emergency reserve (5%) in the fund will be utilized. By reducing the reliance on the Hotel Occupancy Tax Fund, it is more financially viable to support our other partners that rely on that funding source to support their programs and offerings i.e. Convention and Visitor's Bureau and Arts and Heritage Organizations.

Hotel Occupancy Tax Fund

The travel, trade and leisure industry has been impacted significantly by the pandemic. Hotel Occupancy Taxes are a very seasonal source of revenue and unfortunately the pandemic is impacting our busiest tourism months of the year. The graph below illustrates the estimated and budgeted projections to this revenue source. These projections were developed collaboratively with our partners at the Chamber of Commerce

Hotel Occupancy Tax Collections



The FY 2021 Adopted Budget for the Hotel Occupancy Tax Fund (HOT) recommends that a portion of the reserves be utilized in FY 2020 to maintain core services at the CVB, reimburse the arts and heritage groups for eligible expenditures and complete any initiatives that were previously approved by City Council i.e. Preliminary design for the Comal River Improvements. Fortunately, the HOT fund ended FY 2019 with strong reserves. The reserves are projected at 15% of operating expenditures in FY 2021, which is still higher than the 10% threshold that our financial policies require for special revenue funds. Additional information on the HOT Fund and Convention and Visitors Bureau can be found on pages 150-152 and 183-184.

Funded Equipment and Initiatives

The FY 2021 Adopted Budget focuses on maintaining existing resources and service levels. However, there are several critical equipment purchases/replacements as well as initiatives that are included. The majority of them are supported by uncommitted capital funds.

The following table is a summary of the funded initiatives in the FY 2021 Adopted Budget, the following section provides additional details.

Fiscal Year 2021 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source	
					Fire	
Medical Director Contract Increase.	\$ 25,000			\$ 25,000	General Fund	
Fire Station #1 Roof Repairs.	16,500			16,500	Capital Funds	
Information Technology						
One Year Extension of phone system support.	\$ 25,000			\$ 25,000	General Fund	
Replacement of primary internet firewall.	22,000			22,000	General Fund	
Increase Loaner Laptop inventory to meet remote working demands.	8,944			8,944	Capital Funds	
Library						
Main Library Roof Repairs.	\$ 16,500			\$ 16,500	Capital Funds	
Planning						
Unified Development Code- to update zoning districts to provide flexibility so that the development process can more easily align to the Comprehensive Plan	\$ 200,000			\$ 200,000	Development Services Fund	
Police						
Utility Vehicle for Police Department.	\$ 11,750			\$ 11,750	Capital Funds	
Public Works						
Match for VW Grant/Dump Truck replacement to increase productivity of second Streets crew.	\$ 110,000			\$ 110,000	Capital Funds	
Parks						
Parks Improvements and Repairs	\$ 123,397			\$ 123,397	Capital Funds	
Non-Departmental						
Economic Recovery and Adaptation Initiatives	\$ 600,000			\$ 600,000	General Fund	
Golf Course						
Professional Services for Back Deck Construction to increase safety and stability of back deck.	\$ 30,000			\$ 30,000	Capital Funds	
TriPlex Mower- to replace obsolete equipment.	41,000			41,000	Golf Fund	
Solid Waste						
Two Solid Waste Operators (Residential) to adjust route stops to industry standards		\$ 193,000		\$ 193,000	Solid Waste Fund	
Two Automated Side Load collection Vehicles (Residential) to support added routes	681,500			681,500	Enterprise Equipment Replacement Fund	
Modular Building for Fleet Services	150,000			150,000	Solid Waste Fund	
Brush Chipper to support debris clean-up efforts.	42,500		(14,000)	28,500	Solid Waste Fund	
River Fund						
Utility Vehicle for River Ranger Operations.	\$ 11,750			\$ 11,750	Capital Funds	
Total Funded Resource Requests by Funding Source:						
General Fund	\$ 672,000	\$ -	\$ -	\$ 672,000		
Golf Fund	41,000	-	-	41,000		
Solid Waste Fund	192,500	193,000	(14,000)	371,500		
Equipment Replacement Fund	681,500	-	-	681,500		
Development Services Fund	200,000	-	-	200,000		
Capital Funds	328,841	-	-	328,841		
Total- All Funds	\$ 2,115,841	\$ 193,000	\$ (14,000)	\$ 2,294,841		

Fire Department

Medical Director - Included in the FY 2021 Adopted budget is a contractual increase of \$25,000 for the City's medical director contract with E-Merge. The City is at the end of our initial contract term and the additional amount adjusts our funding the services we receive to current market levels. This initiative is supported by the General Fund.

Fire Station #1 Roof Repairs - \$16,500 is allocated in the capital funds to address needed repairs at Fire Station #1. Ultimately, a full roof replacement could be needed, however funding is not available at this time. Therefore, staff is hopeful that these repairs will extend the life of the roof until funding is available to support a full replacement.

Information Technology

Phone System Support and Internet Firewall Replacement - Funding is included in the FY 2021 Adopted Budget to support two critical technology initiatives. The City Hall phone system will be 5 years old and will require at least a one-year renewal for phone system support. \$25,000 will fund one year of support with the intention of reevaluating the system as a whole next fiscal year. Next, funding is included to replace the primary internet firewall (\$22,000). The current firewall appliance was installed in 2016. Since then the City has grown exponentially which has placed high demand on our firewall/cybersecurity needs. The current firewalls were not designed for the level of internet traffic the City experiences now. The new product will provide much improved protection of the City's network and technology. Both of these initiatives are supported by the General Fund.

Library

Library Roof Repairs - \$16,500 is allocated in the capital funds to address needed repairs at the main library facility. Ultimately, a full roof replacement could be needed, however funding is not available at this time. Therefore, staff is hopeful that these repairs will extend the life of the roof until funding is available to support a full replacement.

Development Services

Unified Development Code - The current zoning, subdivision platting, historic preservation and sign ordinances were written decades ago when the city was much smaller. Incremental amendments over the years have helped, but the codes overall remain outdated, disjointed from each other, and lack broad flexibility for implementation of the Comprehensive Plan. The Comprehensive Plan calls for the creation of a Unified Development Code (UDC) where new zoning districts can be created to accommodate new and affordable housing types, flexibility for different and new types of commercial and industrial/business park uses for a new economy, updates to the sign ordinance to ensure consistency with Supreme Court decisions, and elimination of excessive cross-referencing. The codes must be nimble enough to change with a rapidly evolving business climate, frequent immediate pre-emptions from the State, and changing needs of the community. This project is anticipated to occur over a multi-year period. \$200,000 is included in the Development Services Fund to begin this critical initiative.

Police Department

Utility Vehicle - \$11,750 is allocated in the Capital Funds for the purchase of a utility vehicle for the Police Department. At their current and new facility, storage facilities are located at various locations on the properties. Having a utility vehicle to transport supplies and equipment will increase efficiency and employee safety.

River Operations

Utility Vehicle – with the addition of paid parking and increased river enforcement/education and areas maintained by the ranger division, a utility vehicle would improve efficiency and safety. Therefore, \$11,750 is allocated in the capital funds to provide a utility vehicle to the ranger division.

Public Works

Match for Volkswagen Environmental Mitigation Program/Dump Truck Purchase - \$110,000 is included in the capital funds to provide for our match from the Texas Volkswagen Environmental Mitigation Program to replace dump trucks for both the Streets Division and Parks & Recreation Department. If not awarded, the funds will be utilized to replace a dump truck for the Streets Division which will allow them to increase both efficiency and productivity.

Solid Waste

Two additional Residential Routes – Funding is included in FY 2021 to allow for the addition of two Residential Refuse Collectors (\$193,000), this includes funding for uniforms, fuel, and additional maintenance. The additional positions allow the division to reestablish the number of stops per route in line with industry standards. Currently, all residential routes exceed those industry standards, which create scheduling and overtime issues. The vehicles to establish these two new routes are funded in the Enterprise Maintenance and Equipment Replacement Fund (\$681,500).

Woodchipper - \$42,500 funds the purchase of a woodchipper that would be used for the annual natural Christmas tree mulching program, debris cleanup efforts, and any other tree removal efforts undertaken by Public Works that contribute to diversion of material to the landfill. A portion of this expense is expected to be covered by a pending TCEQ grant.

Fleet Services Modular Building - \$150,000 is included to purchase a modular building for the Fleet Services Division. While the fleet center will eventually be relocated to the FM 306 facility, the current building has various safety issues/concerns. Similar to the modular building purchased for the employees of Fire Station #3, this unit can be resold once we have moved to the FM 306 site.

Parks and Recreation

Park Improvements – The Budget Includes \$123,397 to support several park maintenance projects and improvements at Das Rec. This funding is available due to several 2013 bond projects in Proposition 3 that came under budget. Therefore, these funds must be utilized on park related projects. The specific projects that are planned to be completed with these funds are the resurfacing of the Prince Solms tennis courts, re-sealing of the splash pad surface at Fischer Park and the installation of turf and a storage facility at the Das Rec back lawn area. The Das Rec back lawn improvements will assist our ability to expand programming.

Golf Course

Professional Services – \$30,000 is allocated to provide funding for engineering services associated with the back deck of the golf course clubhouse. The current deck has a number of safety concerns, making the space unusable. If this area were improved, it would greatly enhance the capabilities of the event space.

Triplex Mower – As mentioned earlier, the golf course fund has intentionally been building reserves to replace equipment when needed. \$41,000 is included in the budget to support the replacement of a

Triplex Mower. The current unit has been in service since the facility reopened in 2014. However, this equipment will not be brought forward for City Council consideration until there is more confidence on the recovery from the pandemic.

Economic and Community Development

Economic Support and Adaption Efforts – The city is currently in the process of distributing the first round of economic support grants. These funds became available through the modification of the economic development agreement(s) that the City of New Braunfels has with HD Supply. By temporarily modifying the share of sales tax rebate between the City and NBEDC, approximately \$600,000 will be available to invest in economic recovery efforts in FY 2020 and FY 2021 (\$1,200,000 in total).

Future Equipment and Capital Needs

As with every budget, the needs exceed the available funds, of course that factor is amplified significantly going into FY 2021. Staff intends to evaluate potential financing and alternative funding strategies to support several critical equipment and capital needs. In the event that a viable solution is developed, the following initiatives would be recommended for City Council consideration

Unfunded Equipment and Capital Priorities		
Police Department Video Storage System	City Network Replacement	Cypress Bend Restroom Replacement
EMS Equipment Replacement	Backhoe Loader – Streets	Paver Replacement - Streets

Mid – Year Considerations

As mentioned, several times, given the fiscal uncertainty that lies ahead, the FY 2021 Adopted Budget emphasizes our need for being fiscally conservative. However, in the event that the economic recovery occurs faster than projected and the opportunity exists for evaluating mid-year modifications to the budget, the following initiatives are what I would plan to recommend for City Council consideration.

- ❖ Partial Implementation of the Market Compensation Study
- ❖ Step Plan Compensation Increases for Public Safety Uniformed Employees
- ❖ Implementation of Multi-Year Budget Initiatives:
 - Year three of the Police Department power shift implementation as recommended by the Center for Public Safety Management Analysis.
 - Phased Staffing for Fire Station #7

Final Thoughts

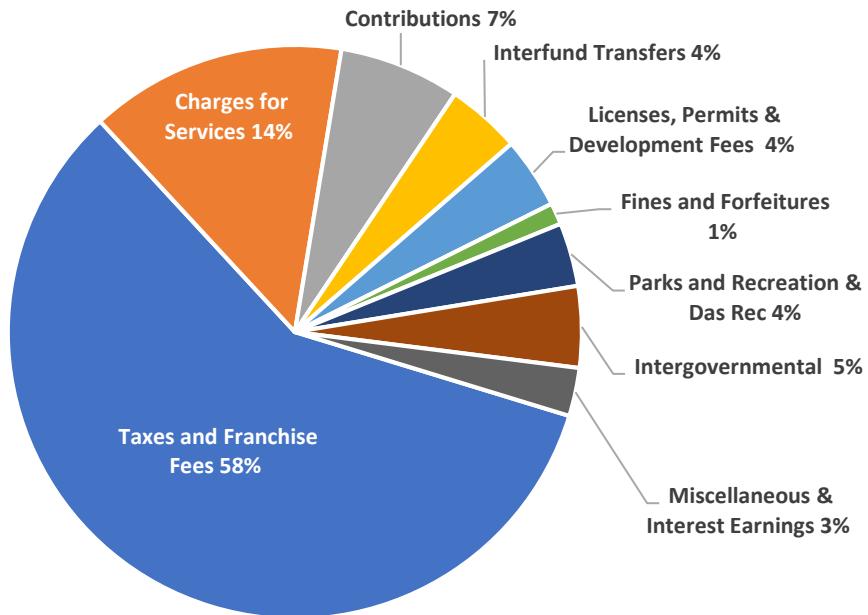
I would like to thank all staff at the City of New Braunfels for their dedication to serve our community during these difficult times. They have remained committed to providing the services needed by those we serve. Our staff has developed new and creative ways to provide those services, while remaining flexible to adapt to change and unforeseen circumstances. I am extremely proud and blessed to serve alongside each of them. We are #onecityoneteam!

Respectfully submitted,

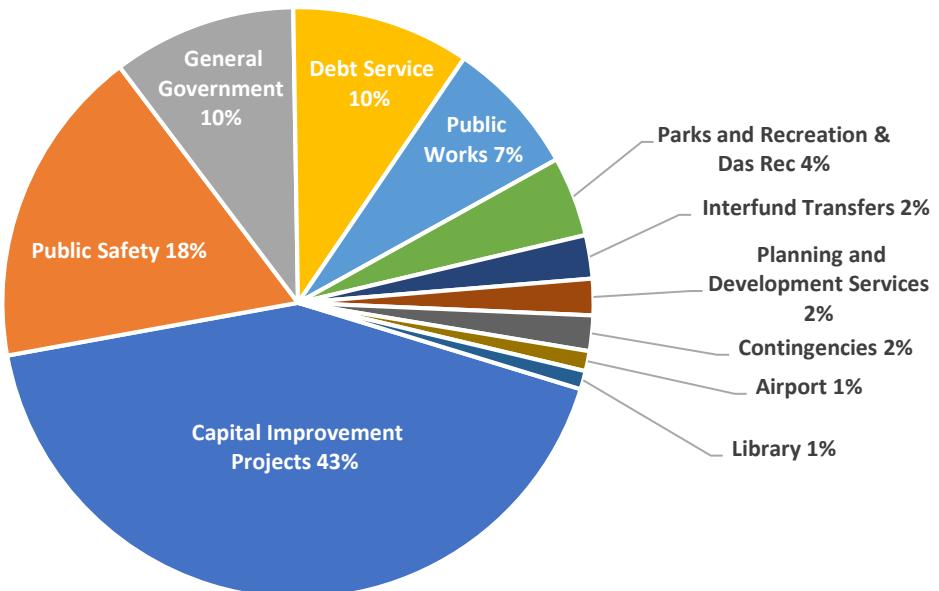


Robert Camareno, City Manager

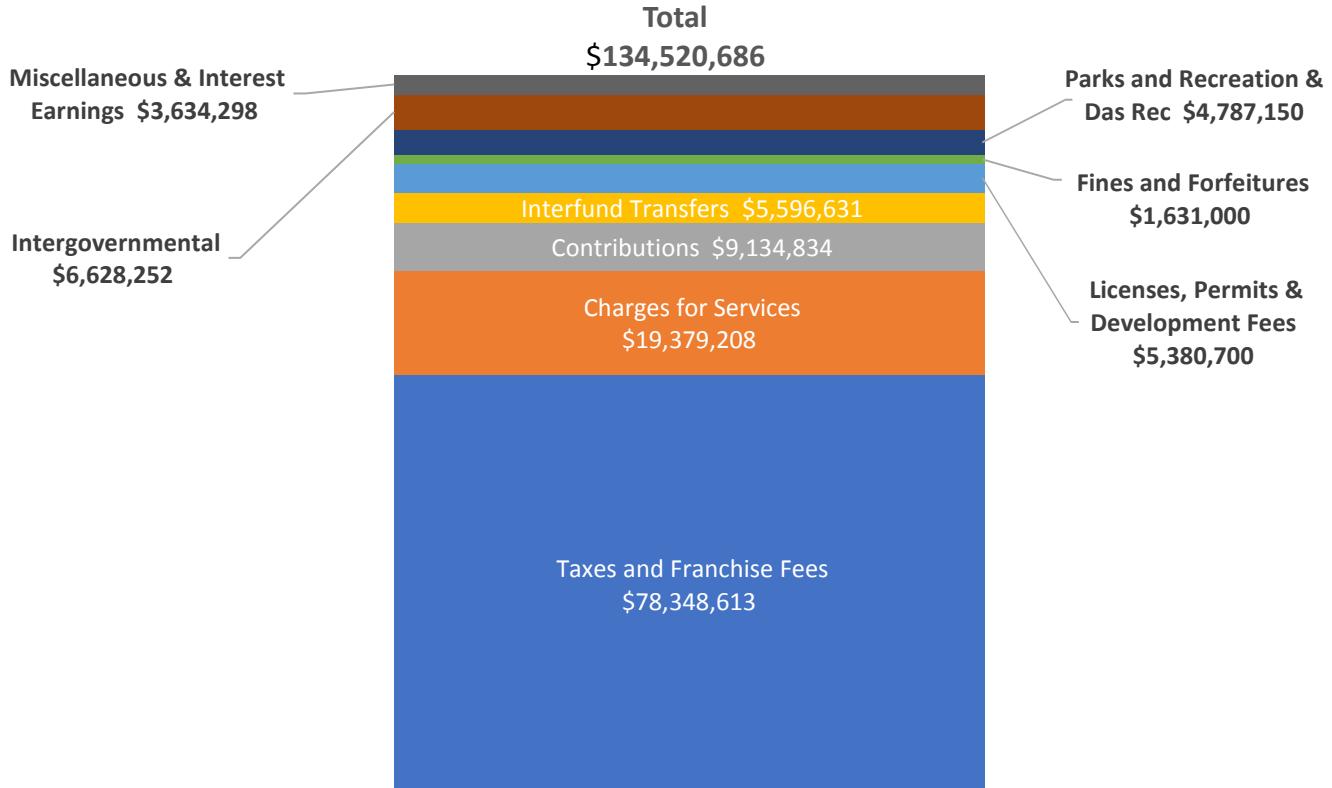
FY 2021 Total Budgeted Revenues



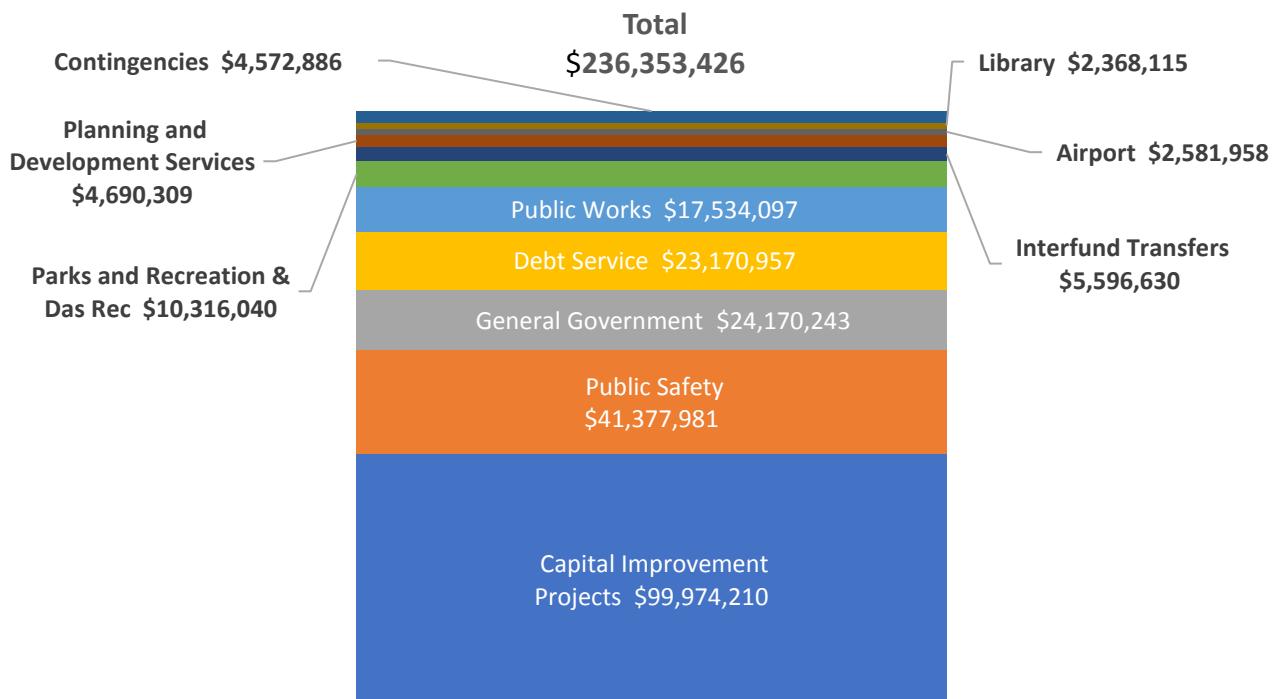
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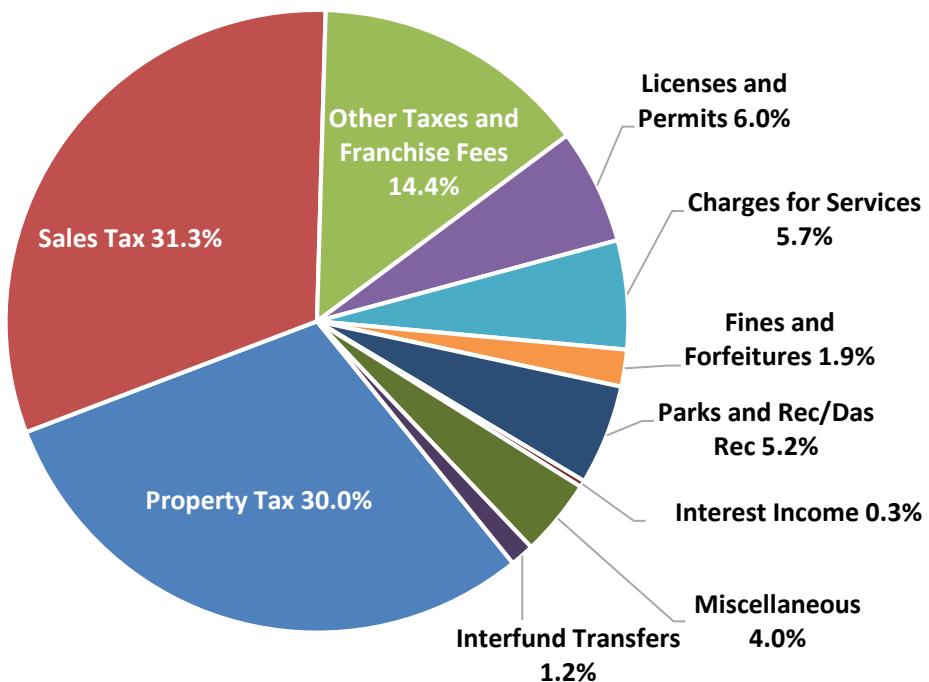
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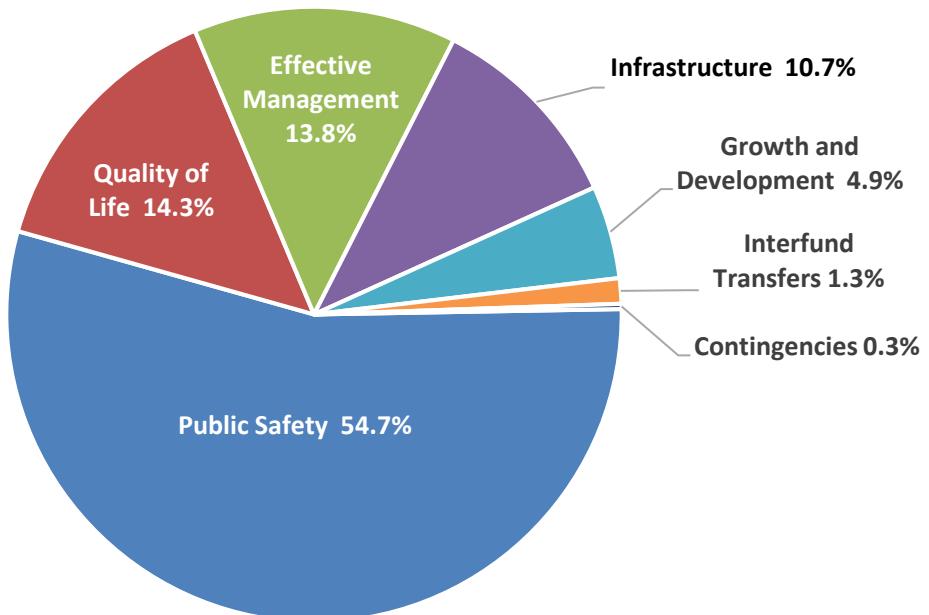
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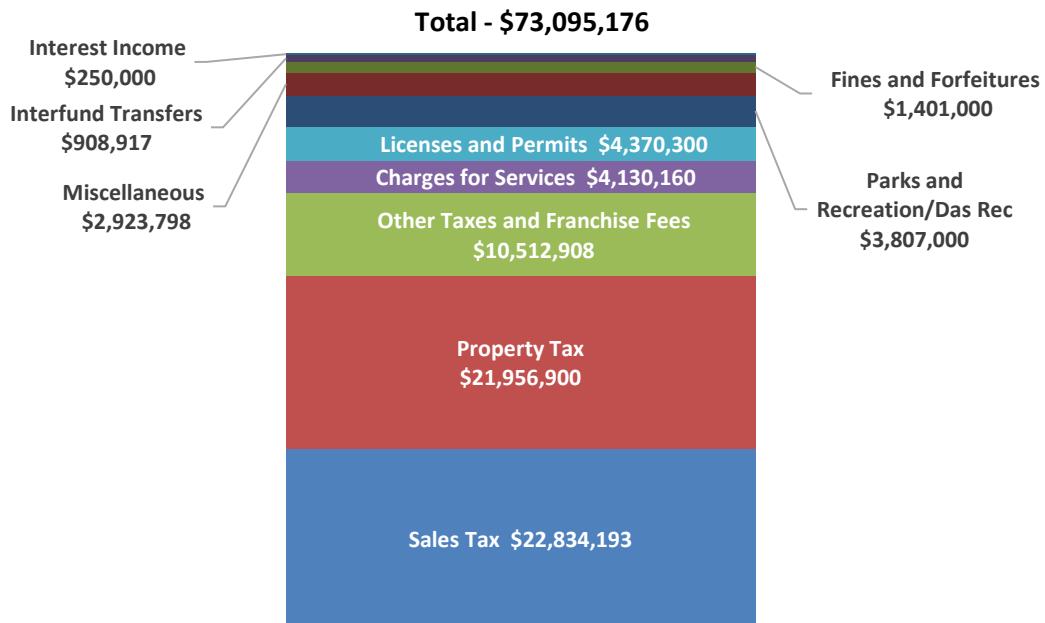
FY 2021 General Fund- Total Revenues by Percentage



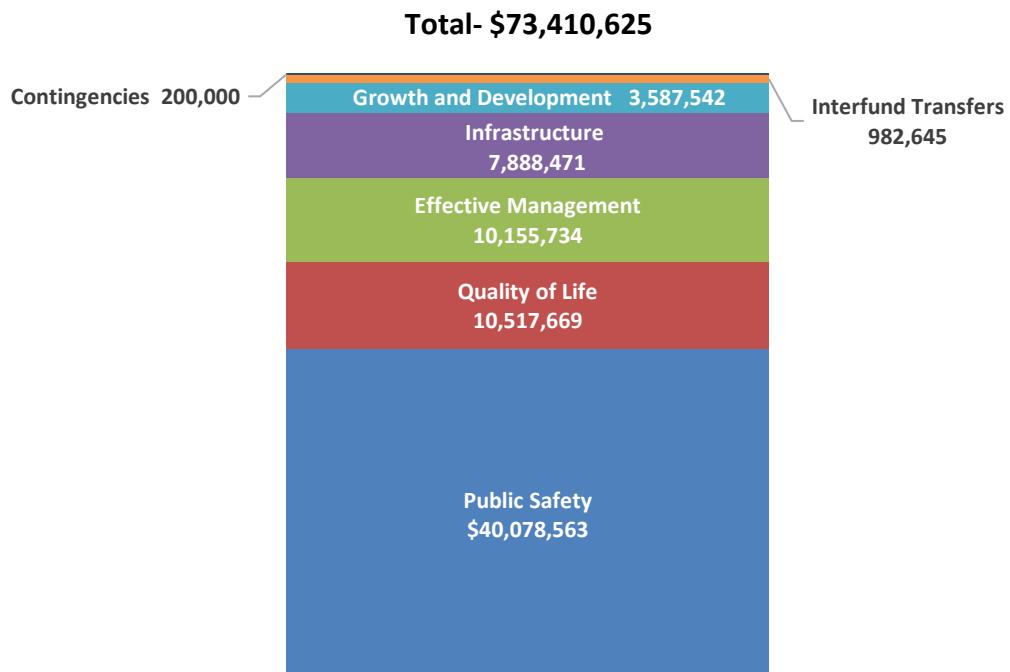
FY 2021 General Fund- Total Expenditures by Percentage



General Fund FY 2021 Total Revenues



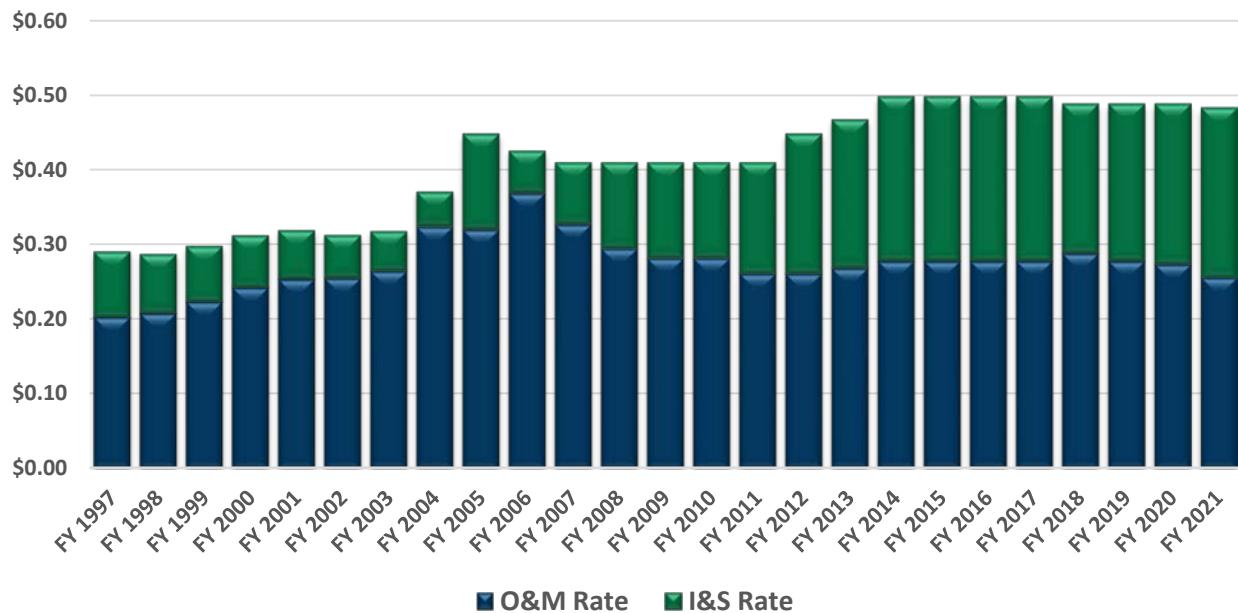
General Fund FY 2021 Total Expenditures



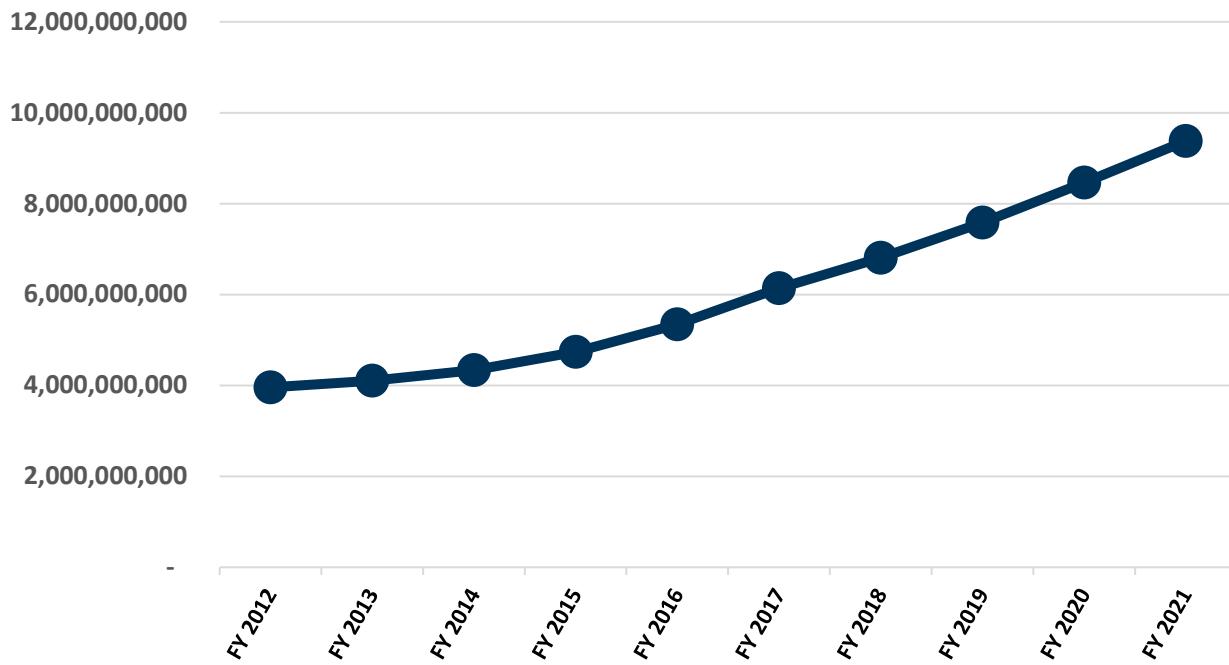
OVERVIEW AND SCHEDULES

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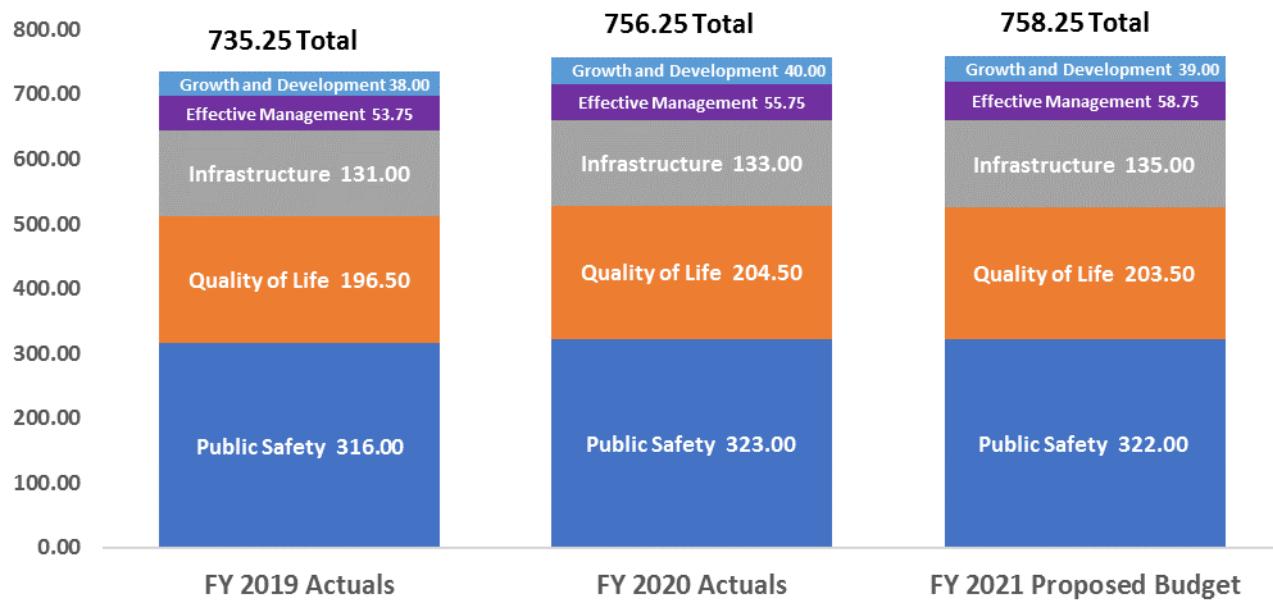
City of New Braunfels Tax Rate History



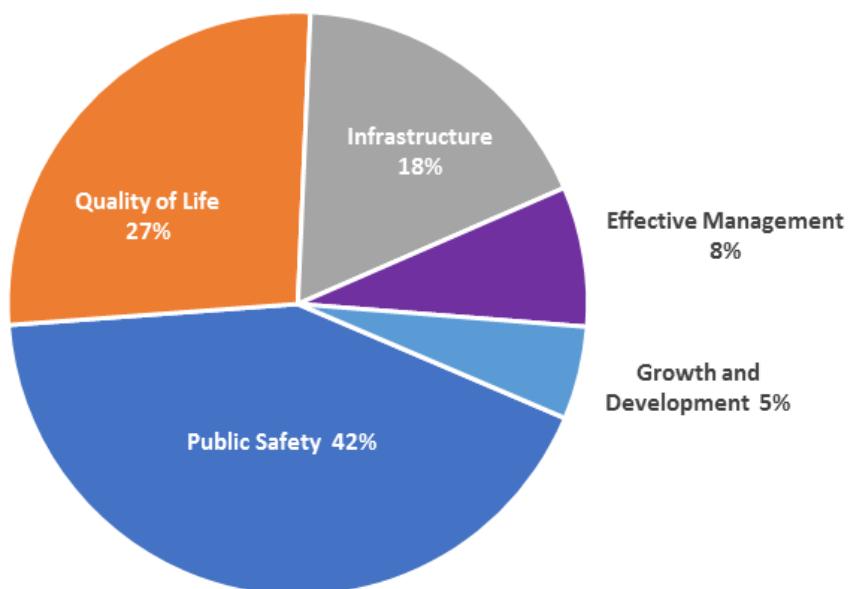
City of New Braunfels Total Appraised Values

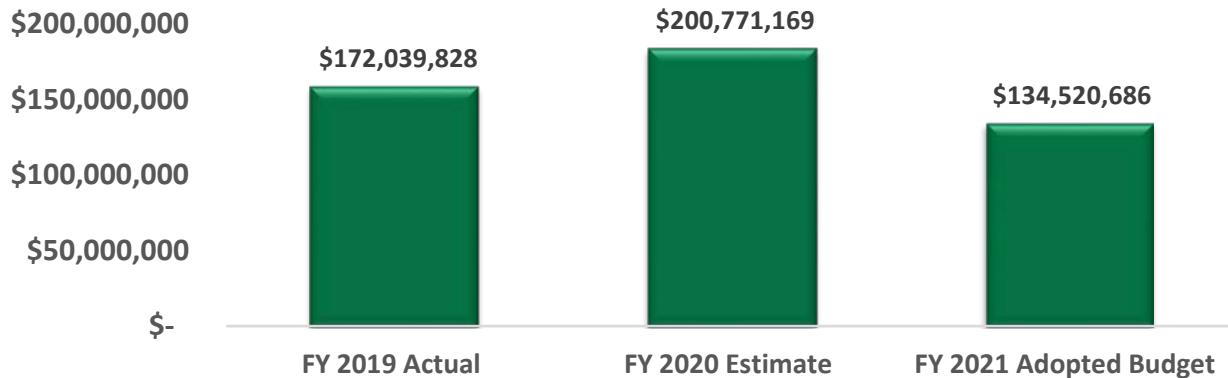


Full Time Equivalent by Strategic Priority



FY 2021 Full Time Equivalent by Strategic Priority



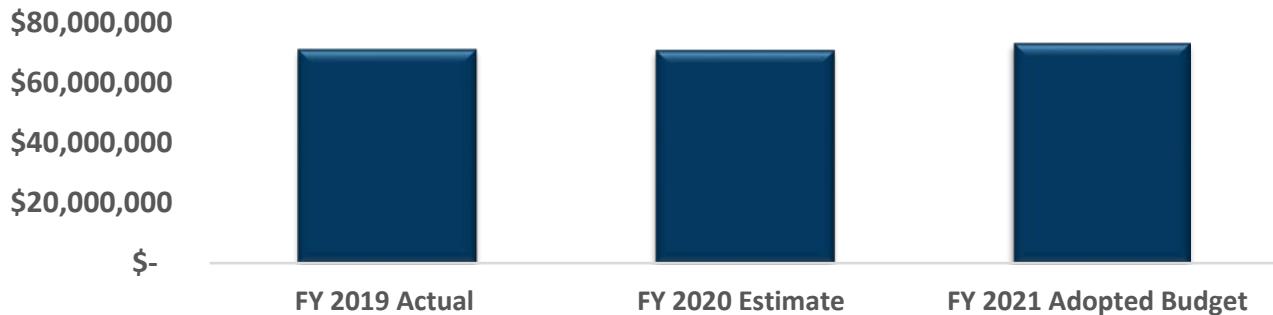
Total Revenue

	FY 2019 Actual	FY 2020 Estimates	FY 2021 Adopted Budget
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	FY 2019 Actual	FY 2020 Estimates	FY 2021 Adopted Budget
<i>General Fund</i>	\$71,110,710	\$70,820,674	\$73,095,176
<i>Enterprise Funds</i>	15,525,760	14,867,151	15,939,474
<i>Debt Service Fund</i>	17,498,536	20,056,064	23,022,591
<i>Special Revenue Funds</i>	11,423,130	10,797,309	14,914,927
<i>Capital Improvement Funds</i>	49,096,380	77,179,355	497,545
<i>Self Insurance Fund</i>	7,385,312	7,050,615	6,810,615
<i>Total</i>	\$172,039,828	\$200,771,169	\$134,520,686

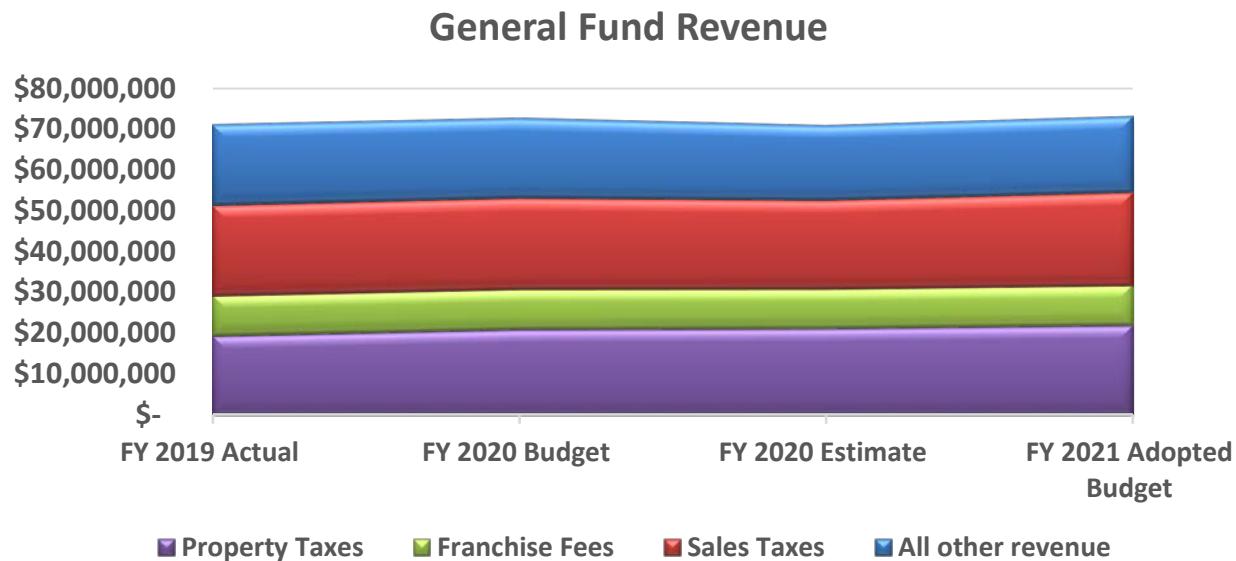
Total Revenue-All Funds

The FY 2021 Adopted Budget includes \$134,520,686 in total revenue which is significantly less in comparison to FY 2019 and FY 2020. The decrease is mainly driven by the fact that the planned third debt issuance associated with the 2019 Bond Program has not been built into the budget. The third issuance will be evaluated after 2021 preliminary valuations are released and project cash flows have been updated.

Total General Fund Revenue

Total General Fund Revenue

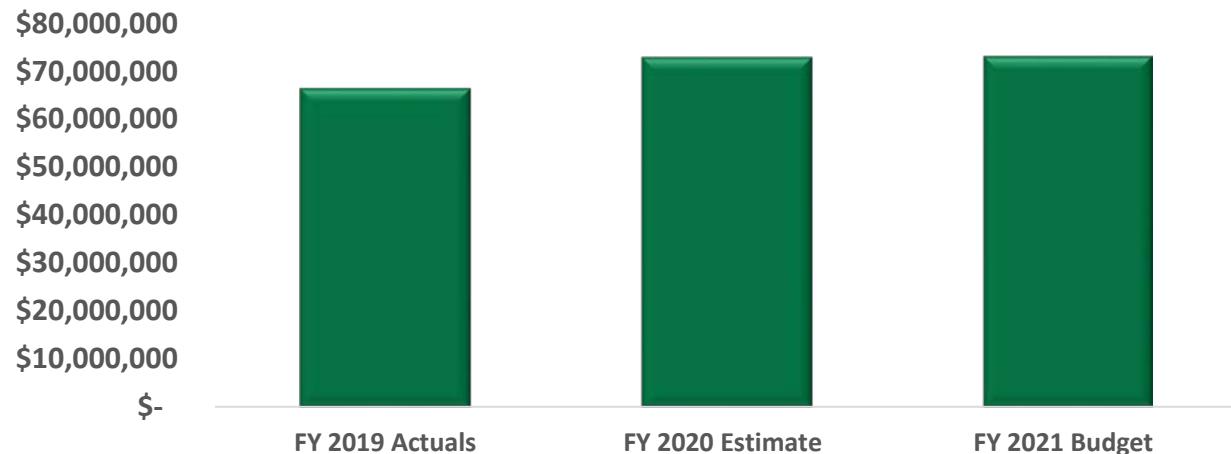
In comparison to the FY 2019 Actual and FY 2020 Estimate, the FY 2021 Adopted Budget increases. The FY 2020 estimates are impacted significantly by the pandemic. The FY 2021 Adopted Budget assumes that by early 2021, many of our revenue sources return to pre-pandemic conditions.



General Fund Revenue Detail

The three largest revenue sources in the General Fund are as follows: Sales Taxes – 31.2 percent, Property Taxes – 30.0 percent and Franchise Fees – 14.4 percent. The remaining 24.4 percent of General Fund revenue is comprised of sources such as: licenses and permits, Das Rec membership dues, charges for services such as ambulance fees and Municipal Court fines and forfeitures.

Total General Fund Expenditures

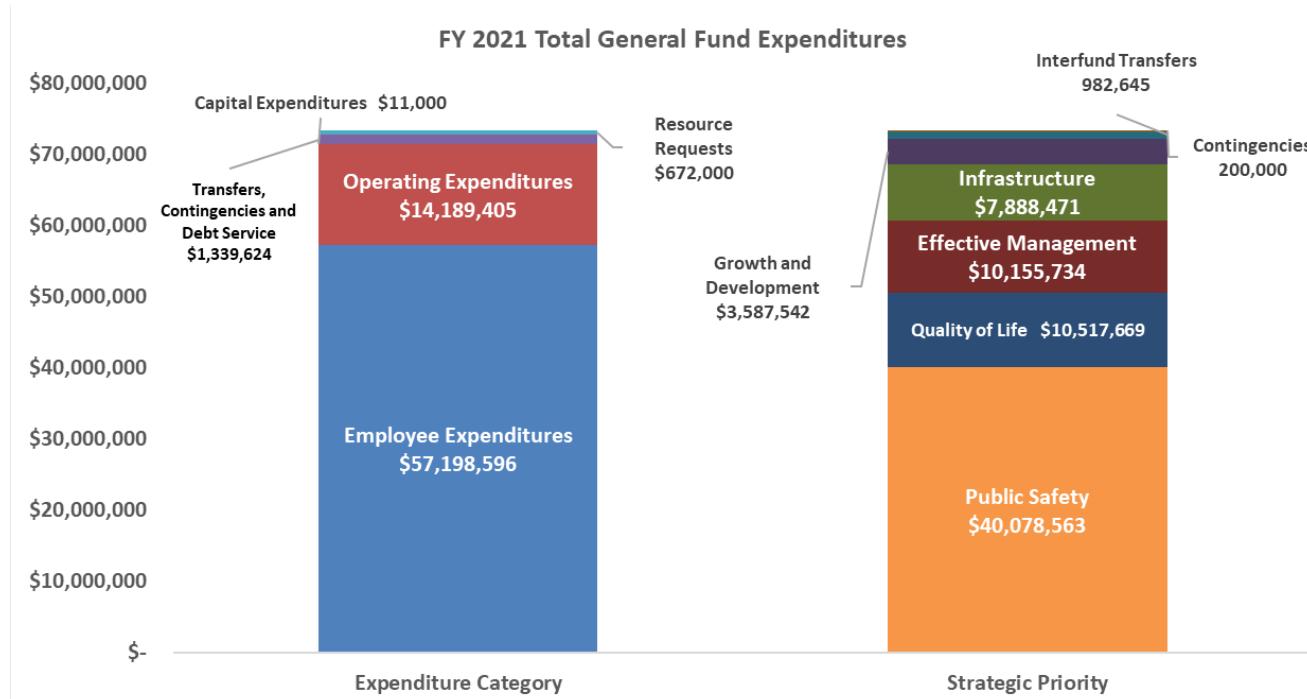


Total General Fund Expenditures

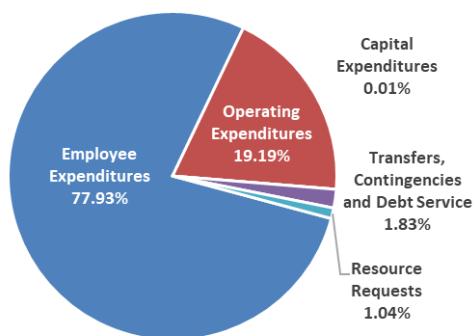
The FY 2021 Adopted Budget increases from the FY 2019 Actual and FY 2020 Estimate based on several factors. FY 2019 and FY 2020 both reflect the impact of vacancy savings while FY 2021 reflects full year funding for nearly all authorized positions. The FY 2021 General Fund Adopted Budget essentially represents baseline expenditures, there are no additional positions or compensation increases included.

General Fund Expenditure Detail

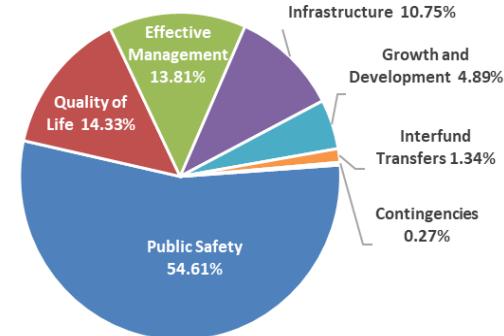
The graphs below reflect the total General Fund budget (\$73,410,625) in two different ways, by expenditure category and strategic priority, both as a dollar amount budgeted as well as a percentage.



FY 2021 Total General Fund Expenditures by Expenditure Category



FY 2021 Total General Fund Expenditures by Strategic Priority



Economic Benchmarks and Outlook – This section is an excerpt from the FY 2020 and FY 2021 Financial Outlook and Resiliency Plan

Economic Recovery and Adaptation

The COVID-19 pandemic clearly had a measurable negative toll on global health, economic conditions and growth. In addition to a large amount of deaths worldwide, most developed nations' responses included full or partial societal shutdowns to reduce the transmission of the coronavirus. In the United States, the virus had a larger impact in some states versus others but nearly all responded with containment strategies. While these moves resulted in some abatement of the virus and toll on human life, it also resulted in adverse economic conditions with rapid and massive unemployment as one of the most visible effects. The federal government and central bank took unprecedented fiscal and monetary actions that stemmed some of the impact. The nation is now almost certainly in an economic recession and the damage throughout the nation, state and local New Braunfels community is becoming more evident as data becomes available. Although the economic impacts to the New Braunfels community do not initially appear as deep and overwhelming as some other cities, we are operating with uncertainty as to how governments and consumers will respond in a world where the coronavirus is ever-present.

Employment Impacts

Unemployment and household incomes are down, jobs have been reduced or eliminated and many will not come back or may take years to return. The current data illustrated below show the local employment impacts from the pandemic and resulting shutdowns through April 2020:

Metric	Pre COVID	Post COVID (Apr. 20)	Change
Regional Unemployment Rate (MSA)	2.9%	12.3%	324%
Local Unemployment Rate	3.1%	13.3%	329%
Number of Unemployed	1,336	5,332	299%
Local Employment	42,647	34,817	(7,830)
Jobs lost in leisure & hospitality (Alamo area)		-40%	
Jobs lost in food services (Alamo area)		-45%	

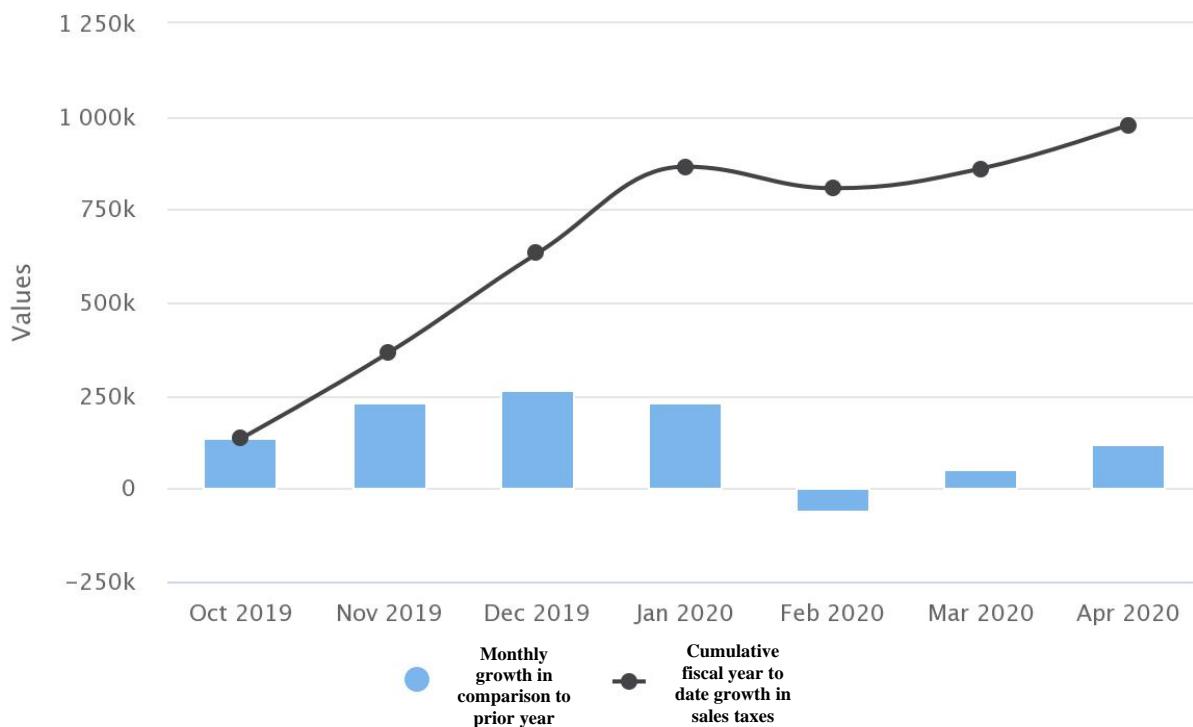
In the Alamo workforce area (which includes New Braunfels), the leisure and hospitality, as well as food services sectors are estimated to have lost approximately 40% and 45% of all jobs, respectively.

Sales and Property Taxes

The virus' immediate impacts to traditional economic indicators such as sales and property tax are not yet fully understood. With just approximately six weeks of data from the initial shutdowns, sales tax collections for the month of April were down 8% from the same period last year. Fiscal year to date collections are up approximately 5% but the sales tax collections for the months of May through August will be significant

indicators of the city's future collections trajectory. The chart below shows cumulative and previous period gains or losses for the 2020 fiscal year collections:

Sales Tax Gain/Loss

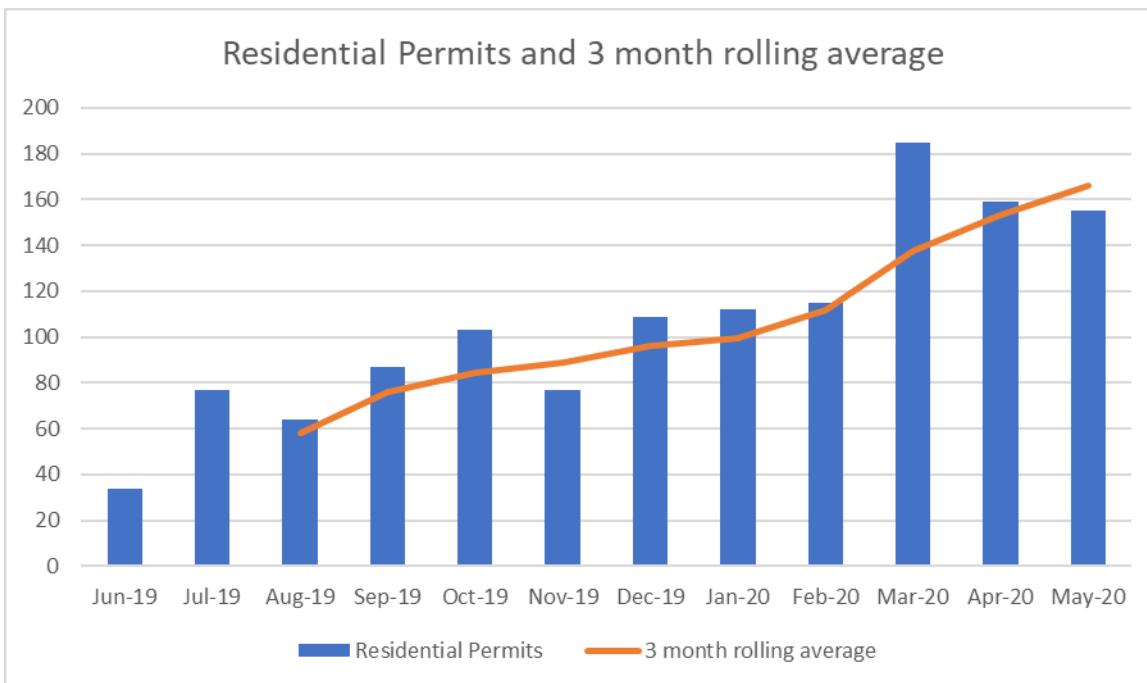


Property Taxes

Although property valuations were up for tax year 2020, these valuations are supposed to reflect conditions as of January 1, 2020. The virus' economic toll did not begin to materialize until mid to late March so staff does not believe there will be material impacts to property tax revenues in the FY 2021. While it is likely the appraisal district will see many protested appraisals with owners arguing that income from their commercial buildings have dropped in 2020, these arguments should only have salience in the 2021 tax year. The property valuations for commercial properties in the FY 2022 could possibly *decline* as the fair market values of many properties will likely drop because of reduced and deferred rent collections and increased vacancies likely to materialize in 2020. As more data becomes available through the summer months, staff will have a clearer picture of the likelihood of this scenario.

Building and Construction Activity

Construction activity in the single-family home market appears steady for the time being. Although the market area saw some declines of approximately 10% in April and May, generally the number of issued residential permits had been continuing to increase through March:



Metric	April 2019	April 2020	Change
Median Housing Price	\$239,300	\$253,000	5.7%
Closed Home Sales	186	134	-28.0%

Moving Forward in a Slower Growth Environment

Staff anticipates cumulative fiscal impacts from the pandemic and shutdowns primarily resulting from an increase in unemployment, reduced household incomes and changes in consumer spending. The continued endurance of the virus has some important implications.

The disaster recovery efforts of the pandemic are different than what we are accustomed to. In New Braunfels' experience, a disaster response requires a relatively short operational period from the Emergency Operations Center and first responders, with a subsequent clean up, rebuild and return to normal. The coronavirus has necessitated anything but a return to normal because it is on-going, slow moving and dynamic. Businesses and consumers have begun to adapt but the community is dealing with a virus that is still very much present. This has important implications for how consumers will choose to behave and respond in this environment. Public health experts are already warning that a slow increase in infections nationwide could lead to a resurgence in the fall. The likelihood of an increase of cases and the resulting responses to it make the chances of a "v-shaped" recovery less likely. This has several important implications for the City of New Braunfels as it plans its fiscal approaches for FY 2021 and beyond.

The question the community should be asking itself is how can the city- both as an organization and the community itself- respond and adapt to a future that appears likely to be a period of slower or stagnated growth. The economic downturn will affect the City's primary revenue sources- sales and property tax- and do so at different times. While sales tax reporting is relatively timely (although we have only now received one month's sales taxes reflecting the full shutdown), we still have not realized the effects of some of the

shutdowns and reduced operating capacities for many of the city's important industries. For example, the Gruene district is a significant draw for regional and statewide tourists. The robust live music scene throughout the community help propel these trips and resulting economic activity but artists are either not allowed to perform or are doing so to limited crowds. Occupancies at the area's hotel and other overnight accommodations are down as traditional summer season draws like Schlitterbahn are only allowing restricted attendance numbers. We have yet to understand the fiscal implications when businesses like this, as well as the support and accommodation services that provide the basic tourism infrastructure for the New Braunfels community, are not allowed to operate at full capacity during their critical operational periods. This likely means less revenue realized, less income received by employees and subsequently fewer dollars circulating in the community.

The new COVID-19 world we are experiencing is just now starting and the "getting back to normal" does not appear to be on the immediate horizon. It most likely will take two or more years for emotional and financial normalization because of so many unknowns and the lag effect. The lag effect refers to the time it takes to recognize an issue, develop a policy and implement a response and the additional time it takes to observe the effects of the policy. Because of these uncertainties, it is impossible to forecast how a recovery looks. The community response should be to begin identifying activities and initiatives that will have a deeper impact on recovery and relief for citizens.

STRATEGIC PLAN

CITY OF NEW BRAUNFELS MISSION

The City of New Braunfels will add value to our community by planning for the future, providing quality services, encouraging community involvement, and being responsive to those we serve.

CITY OF NEW BRAUNFELS CORE VALUES

Integrity: We operate with integrity, holding ourselves to the highest standards of performance, transparency, accountability, and ethical conduct.

Service: We are responsive and respectful to those we serve with an attitude that everything is worth our best effort.

Visionary Leadership: We anticipate needs, look to our community's future, and execute to achieve our goals.

Stewardship of Resources: We use our resources responsibly. We treasure our unique heritage and natural environment and wish to preserve them for future generations.

Fiscal Responsibility: Our decisions reflect sound fiscal management and prudence.

CITY OF NEW BRAUNFELS - 2021 VISION

The City of New Braunfels will be a thriving, self-reliant community that builds on its unique history, location, and community spirit. The City's organization is recognized for providing extraordinary services and will:

- Foster an accepting, welcoming, and open community.
- Be business friendly.
- Keep New Braunfels a safe, livable, and family-friendly community.
- Maintain a small-town feel while taking advantage of our proximity to major metro areas.
- Engage citizens, resulting in strong community involvement, citizens that are proud and happy to live here, and youth that are active in community activities
- Cultivate dedication to quality in everything the City accomplishes.
- Commit to continually upgrade City services, infrastructure, and development.
- Practice strong communication within and between all constituent groups.
- Strive for a balanced economy, low tax rate and strong year-round tourism.
- Promote opportunities for citizens' education and workforce development.
- Capitalize on our heritage into the future by maintaining the best aspects of our history while adapting to future needs and celebrating the diversity in our community.
- Plan and maintain a community that retains its historic charm and identity
- Create and preserve boulevards, trees, developed park land, clean rivers, historic buildings, and safe, happy citizens.
- Continue to make improvements to the connectivity and pedestrian friendliness of the City.
- Promote opportunities for citizens' education and workforce development.
- Provide strong and varied recreation and leisure opportunities including an upgraded hike and bike trail system.
- Sustain the City as a place where people want to work and where employees appreciate the opportunity to do important work for the citizens.

City of New Braunfels Strategic Priorities

Infrastructure - Long-Term Objectives

1. Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities – “A” priority
2. Use a variety of funding sources for operational and capital needs – “B” priority
3. Continue an ongoing program of infrastructure construction and maintenance – “B” priority

Public Safety - Long-Term Objectives:

4. Continue to ensure the protection of citizens’ lives and property – “A” priority
5. Maintain and review benchmarks and strive to meet or exceed agreed upon levels for public safety services delivery – “A” priority
6. Develop and maintain a comprehensive program for water issues – “A” priority
7. Continue to develop proactive programs for transportation engineering – “B” priority
8. Develop and enhance community partnerships with residential neighborhoods, businesses, and other entities – “B” priority

Effective Management - Long-Term Objectives:

9. Maintain fiscal stability of City operations – “A” priority
10. Maintain an ongoing program to provide exemplary customer service – “A” priority
11. Provide effective project management – “A” priority
12. Be an employer of choice – “A” priority
13. Continue a comprehensive program for communicating with the public – “B” priority
14. Promote and encourage a sustainable high-performing workforce and environment – “B” priority
15. Be proactive in influencing legislative policies – “C” priority

Quality of Life - Long-Term Objectives:

16. Foster opportunities for affordable housing – “A” priority
17. Ensure expanded age-appropriate educational, workforce development and literacy opportunities – “B” priority
18. Expand recreational, arts and cultural enrichment opportunities – “B” priority
19. Preserve and improve our open space – “B” priority
20. Protect the integrity of our neighborhoods – “B” priority

Growth and Development - Long-Term Objectives:

21. Ensure sustainable quality development – “A” priority
22. Promote premium mixed-use development within the community – “A” priority
23. Continue to develop year-round tourism – “A” priority
24. Cultivate the relationship with the Greater New Braunfels Chamber of Commerce to address initiatives – “A” priority
25. Implement the vision for the future of the City of New Braunfels – “B” priority
26. Continue to improve the development process to increase customer friendliness – “B” priority
27. Ensure a variety of transportation options for pedestrian, cycling and vehicular mobility – “B” priority

Definition of Priority Rankings

- *A-Level priorities:* Objectives that are both urgent and important. These are the most pressing objectives based on both strategic value and time-based urgency.
- *B-Level priorities:* Objectives that are important to initiate or continue that do not share the sense of urgency seen with A-Level priorities and can represent objectives that are being continued.
- *C-Level priorities:* Objectives that we want to continue or maintain at a high quality.

In unwavering pursuit of this Vision and these Strategic Priorities, City employees will exhibit the following characteristics:

- Professional and progressive, always willing to go beyond the “expected.”
- Caring and respectful with the citizens they serve.
- Creative problem-solvers.
- Innovative in anticipating the future needs and crafting efficient and effective service delivery for those needs.
- Empowered and accountable.
- Anticipate and manage intended and unintended consequences of their decisions and actions.
- Continually raise the bar of expectation for excellence.

STRATEGIC ISSUES

Infrastructure

Public Safety

Effective Management

Quality of Life

Growth and Development

Strategic Issue: INFRASTRUCTURE

A. Streets and Traffic

Aging streets infrastructure, accompanied by significant growth in this community, presents challenges for the City. The maintenance and repair of the existing road infrastructure and expansion and construction of new transportation corridors is important to the continued flow of people, goods and services in the community. Traffic generated by new development places added demands on the existing road and transportation network, which results in deterioration of streets along with compounding challenges in how traffic flows efficiently throughout the City.

There are over 935 lane miles of streets currently maintained by the City. Street pavement surfaces typically have a life of 7 to 10 years. Many city streets and drainage facilities are much older, compounding the need for street restoration. The City has made significant increases in the annual funding committed to street repair and maintenance

The City of New Braunfels also maintains over 49 signalized intersections, 24 school and other warning flashers and 5 flashing intersections on City and State roadways within the City limits. The City has been awarded funds through Alamo Area Metropolitan Planning Organization to supplement the City's efforts to upgrade traffic communications systems.

Action Items completed/to be completed

- Develop an annual Street Maintenance Plan from allocated budget funding.
- Develop street design for new development as it pertains to soil type and traffic.
- Develop a traffic signal management system.
- Develop a prioritized thoroughfare plan with regional stakeholders to address congestion.

B. Stormwater Management

Successful stewardship of the natural environment to preserve and improve the City's resources for future generations while addressing the community's current and diverse needs requires a comprehensive approach to watershed management. The natural beauty of the City and its economic dependence upon river flows of the Comal and the Guadalupe Rivers presents a challenge in striking a balance between managing stormwater runoff and protecting property from flood damage. Therefore, implementing policy and procedures that ensure *environmental stewardship* of water resources as well managing *flood control* is a strategic issue.

1. Environmental Stewardship

The Edwards Aquifer is a significant groundwater resource for the City and south/central Texas, serving agricultural, industrial, recreational and domestic needs. Community growth and the demand for water in the region are projected to increase beyond the limits of the Edwards Aquifer. This increase in demand creates concern for the well-being of endangered species living in the Comal Springs system as well as the City's economy that depends upon spring flows from the aquifer. Growth and development must be managed in ways to ensure recharge water replenished to the aquifer is of high quality. It is imperative the City continue to be a partner in rational and sustainable management of the Edwards Aquifer and springs resources through the Edwards Aquifer Habitat Conservation Plan (EAHCP) program. The City will continue efforts to implement environmental and habitat restoration projects as part of the EAHCP to benefit federally-protected endangered species.

Watershed protection planning for the Dry Comal Creek and Comal River is imperative to reduce bacteria levels in both of these waterbodies. The Dry Comal Creek and the Comal River have been listed as impaired for bacteria on the state's 303(d) list, meaning that bacteria levels have exceeded state water quality standard. A Watershed Protection Plan (WPP) plan has been developed and approved by the U.S. Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ). Implementation of bacteria reduction strategies identified in the WPP is expected to reduce bacteria loading to the Dry Comal Creek and Comal River and hopefully improve bacteria concentrations. In 2018, the City applied for and was awarded an EPA/ TCEQ grant to implement bacteria reduction measures. The grant term is 2018-2021 and City will look to apply for additional grant funding for 2022 and beyond to continue implementation of bacteria management measures.

Under federal regulation, the City is required to address stormwater runoff that might affect water quality in its rivers and streams. These federally mandated Municipal Separate Storm Sewer System (MS4) regulations became effective for New Braunfels in December 2014 and are enforced by the EPA through the TCEQ. The TCEQ approved the stormwater management program (SWMP), which was developed to identify specific control measures to regulate and address stormwater runoff. To meet the obligations of the MS4 regulations, the City is required to implement the SWMP which includes education/training programs for maintenance staff and inspectors, implementation of a public outreach program for community awareness, inspection program for regulatory compliance and development, tracking and reporting processes to document compliance with state and federal regulations. The City is also required to require the treatment of stormwater runoff from both new developments and the redevelopment of existing

properties. Throughout the program, City resources will need to be dedicated to this effort to effectively implement the required activities of the permit.

Action Items completed/to be completed

- Sufficient allocation in the annual budget to comply with MS4 requirements.
- Implementation of a watershed protection plan for the Dry Comal Creek and the Comal River.
- Continued participation in the Edwards Aquifer Habitat Conservation Plan program, including annual implementation of restoration and habitat improvement projects in the Comal River system.

2. Flood Control

From the past flooding and other previous high-water events, issues related to drainage control continue to challenge the community. Currently the City is responsible for maintaining approximately nearly 508 acres of drainage ways and associated debris/trimmings. Mitigation measures to minimize flood damage include construction of detention/retention ponds, improved drainage facilities, property acquisition in flood prone areas and the promotion of on-site stormwater quality enhancement to address initial flows from a runoff event. Low impact development (LID) methods are also encouraged and are becoming an accepted option for new and redevelopment to effectively reduce stormwater runoff and enhance water quality. Incorporating LID methods into City projects and new development can be a cost-effective alternative to conventional design.

Within the community, private drainage facilities operate in conjunction with public facilities. Many current owners of private facilities are not adequately maintaining these drainage areas. Because private systems are within the jurisdiction of the City, it may be important to consider assuming management control for some of these private systems to address flood control and water quality issues. As the community grows, to effectively manage stormwater flows, the City could also consider assuming maintenance responsibility for stormwater facilities in new developments.

Improvements to drainage facilities and construction of new drainage structures are also a critical issue for the City. Citizens have expressed that flood control and drainage improvements are a key issue for them.

Action Items completed/to be completed

- Develop prioritized citywide Master Drainage Plan

II. Strategic Issue: PUBLIC SAFETY

A. Proactive Versus Reactive Policing

The goal of law enforcement is to effectively protect and serve everyone within its area of responsibility. Utilizing proactive strategies such as community policing to not only manage the criminal offenses currently taking place, but to also prevent additional crimes from ever happening, helps to successfully accomplish this goal. Currently, the New Braunfels Police Department (NBPD) is generally responding

to calls for service and investigating crimes which have already occurred and has not had the opportunity to focus on crime prevention within the community. Evaluating and implementing proactive police strategies is a strategic issue.

To be more effective and proactive regarding crime prevention, we have implemented an online reporting system, saving time for both the victim of a minor crime, and the patrol officers. In 2017 the City contracted with the Center for Public Safety Management to conduct a staffing study. Based on call load and other data, it has been determined that the Patrol Division is short 16 Officers and 2 Sergeants. Once these additional personnel are hired and trained, NBPD will have adequate personnel to respond to incoming calls based on 2016 call load data. CPSM also recommended adding a 'Community Response Unit, which would be 8 additional sworn personnel. Additional uniform officers would have the largest impact as it will immediately provide more opportunities for random patrols and other proactive strategies. Additional officers could be used to meet the objectives described here of increased crime prevention activities to reduce the occurrence of crimes.

Reference to the 2017 National Citizen Survey for New Braunfels

	Percent Rating Positively				Comparison to Benchmark Cities			
	2012	2014	2017	2019	2012	2014	2017	2019
Crime Prevention	68%	71%	78%	73%	Similar	Similar	Similar	Similar

B. Police Work from a Programmatic Definition of Service Level

As the demand for New Braunfels Police Department (NBPD) services continues to grow, the approach to the provision of services and the resources needed to effectively provide those services should be looked at programmatically. Prioritizing the services that the NBPD currently provides as well as the expanded services they have identified as needed in the community followed by determining what resources would be required to provide those services is a strategic issue. There are several opportunities to enhance the service level of the New Braunfels Police Department. The following are potential programs and the estimated resources required to deliver them.

School Resource Officer Program – The NBPD has implemented a School Resource Officer Program and currently we have 4 officers assigned to the NBISD. Specifically, the officers are assigned to the High School, 9th Grade Center and both Middle Schools. The Police Department and NBISD have a common goal to eventually place School Resource Officers all 14 schools, one at each campus. Placing officers in all of the schools will improve rapport between the students, staff, faculty, and police. Additionally, the level of interaction between the aforementioned groups would grow exponentially, resulting in an increased level of trust. The end result would be a reduction in crime incidents, bullying, and reckless driving around the schools, all resulting in a safer learning environment and school experience.

Action Items completed/to be completed

- We have agreed on a 3-year contract, which will extend the current SRO agreement with NBISD through the 2022-23 academic year.
- We will continue to work with NBISD and maximize safety in our schools. We will continue to add School Resource Officers at the request of NBISD.

Family Violence Initiatives- New Braunfels has a significant family violence problem. NBPD and the District Attorney have developed initiatives to reach out to victims while holding offenders accountable. A domestic violence investigator grant was funded in FY 2018. Also, in FY 2016 a Victim Advocate position was added, and in 2017-18 grant funding for a second position was obtained. NBPD has also added two Crime Scene Technicians to enhance our evidence processing capabilities, increasing the likelihood of conviction. NBPD will continue to develop strategies to improve our process in solving this serious issue in our community.

Enhanced Crime Analysis – Dedicated staff resources to crime analysis would assist us in using data to more effectively deploy our resources to meet the patterns and trends of our call load. We would also have enhanced communication with other agencies in our area, and we would have the capability to share more data and information, which could then be disseminated at the street/patrol level.

- In FY 2017 a Crime Analyst position was added to the NBPD list of unmet needs. This position remains unbudgeted.
- In FY 2021 A grant was awarded from AACOG to partially fund this position. Unfortunately, the impact of COVID has prevented us from utilizing the funding and adding this position to our ranks.

Mental Health Unit- NBPD has implemented a Mental Health Unit, working in partnership with Hill Country/ Comal County Mental Health. We have selected, assigned at trained to full time police officers to serve on this unit. In 2019, NBPD responded to 825 mental health calls, which is trending up from 707 calls in 2017.

Action Items completed/to be completed

- Request additional staff resources to support increased demands for MHU.

C. The Evolution of the Fire Department

The demand for the diversity of New Braunfels Fire Department's (NBFD) services continues to rise as our population increases. Those demands include responding to and mitigating incidents involving hazardous materials, swift water rescues, dive team responses, motor vehicle accidents with entrapments, technical rescues, fires in the Wildland-Urban Interface (WUI) environment, and the provision of enhanced medical services, to include community paramedicine. About 20 percent of the

Fire Department's calls are for fire response; the remaining 80 percent are emergency medical service calls. Shaping the Fire Department's future service provision role and meeting service expectations is a strategic issue.

The Fire Department adopted a comprehensive five-year plan to address the resource needs to meet customer expectations and maintain our Public Protection Classification Class 1 Rating (ISO), which affects residential and commercial properties.

Reference to the 2012-2019 New Braunfels National Citizen Survey

	Percent Rating Positively				Comparison to Benchmark Cities			
	2012	2014	2017	2019	2012	2014	2017	2019
Ambulance/EMS	93%	90%	96%	92%	Higher	Similar	Similar	Similar
Fire Prevention	78%	79%	83%	82%	Similar	Similar	Similar	Similar
Emergency Preparedness	66%	71%	74%	73%	Similar	Similar	Similar	Similar

D. Planning for the Future Needs of the Fire Department

The Center for Public Safety Management study (CPSM) identified a strategy for NBFD that will guide the department in keeping up with the community growth over the next several years. One of the identified needs was the construction of Station 7 in the area of FM 306 and I-35, where the population is growing to meet the demand for service. The City Council adopted the CPSM study in 2017.

In 2016 the NBFD achieved an ISO 1 rating. This is a rare accomplishment for fire departments in Texas and the rating helps lower both residents' and businesses' insurance costs. However, in order to remain an ISO 1, the department will need to continuously invest in its apparatus, facilities, personnel and training.

The citizens of New Braunfels overwhelmingly approved the 2019 bond package, including the public safety proposition, which secured the funding to replace fire stations 2 and 3. A location for Station 7 and the training facility has been identified on property already owned by the City of New Braunfels and it has been included in the Creekside TIRZ, which will allow the TIRZ to fund those projects. Funding construction of fire department facilities and adequately staffing Station 7 is a strategic issue for the City Council.

The Fire Department's apparatus must be periodically and systematically replaced. Ambulances have an 8-10-year life expectancy, with a new ambulance costing about \$275,000. Fire engines and ladder trucks have a twelve to fifteen-year useful life and cost between \$750,000 and \$1,500,000. The department has developed a fire and ambulance replacement program that will permit the regular replacement of these apparatus utilizing non-general fund financing. Planning for these major acquisitions – structures and equipment – is a strategic issue for the City.

The successful delivery of enhanced emergency medical care to our community requires that we balance the needs of the community with expected regulatory and budgetary challenges. Those challenges include high operating costs, overburdened emergency departments, and the need to partner with local health care providers to reduce improper EMS utilization. Innovative programs that provide treatment-without-transport, transport to alternate locations, and Mobile Integrated Health / Community Paramedicine (MIH/CP) can help address community needs while managing regulatory

and budgetary challenges. The deployment of on-shift EMS officers that can fulfill those requirements is a strategic issue for the City.

In order to adequately plan for the future, the Fire Department must forthrightly and critically evaluate past practices, analyze current data, and effectively assess the needs of those it serves. The Commission on Fire Accreditation International (CFAI) provides an accreditation model that provides the necessary framework to ensure those actions occur, which will lead to continuous improvement through data and community driven fire service planning. Engaging in a forthright and critical self-analysis of fire department operations and service needs analysis is a strategic issue for the City

Action Items completed/to be completed

- Begin construction of Fire Station #2, #3 and #7 and the Fire Training Field.
- Order apparatus for Fire Station #7 at least one year prior to the fire station opening.
- Implement of the potential staffing options for Station #7
- Reassign existing officers to permit the deployment of EMS officers while maintaining the benefits of all existing programs.
- Begin the 24 to 36-month CFAI Fire Accreditation process.
- Ongoing program of replacing FD Bunker Gear (PPE). Bunker gear has a NFPA mandated lifespan of 10 yrs.

E. Fire Prevention

The Fire Marshal's Office is responsible for fire prevention. The Fire Marshal's Office is meant to fight the fire before it starts. Fire prevention is directly tied to the reduction in the loss of life and property and therefore is a strategic issue. There are various methods that the NBFD can implement to enhance and maintain fire prevention efforts and outreach, all of which are summarized below.

Action Items completed/to be completed

- Transition to virtual fire prevention and community outreach efforts to continue the delivery of our fire prevention/life safety messages to a community largely sheltering at home due to COVID-19.
- Implement a voluntarily home inspection program in order to reduce deaths, injuries and property loss from fires, while protecting against the spread of COVID-19.
- Continuation of and expansion of our smoke detector program will aid fire prevention efforts. Expansion of this program can be done by creating partnerships with local businesses, community organizations, and affected stakeholders to provide detectors free of charge.
- Community outreach and education to groups such as the elderly, low income and children will assist our efforts. Increased public service announcements as well as encouraging participation in the Citizen's Fire Academy and Citizens Fire Academy Alumni Association should be continued once the threat from COVID-19 is sufficiently mitigated.

Strategic Issue: EFFECTIVE MANAGEMENT

A. Reacting to Advances in Technology

Technology continues to improve at a rapid pace and is a significant investment for municipalities. Moreover, opportunities exist for the City to implement technology enhancements that will increase efficiency and improve overall quality of service. The City will need to continue to acquire technology to respond to customer behavior and demand. How this organization adapts to new technology and effectively manages these investments is a strategic issue. Managing expectations as to what technology should be made available to our employees, citizens and customers is a significant component of implementing new technologies. A second challenge is that it is easier to add new technology in layers rather than reassessing and replacing existing system(s) or equipment. However, up-to-date and effective technology infrastructure plays a critical role in *promoting and encouraging a sustainable high-performing workforce and environment* as well as *maintaining an ongoing program to provide exemplary service*, which are both strategic priorities adopted by City Council.

A process needs to be in place which begins with the definition of the business need requiring additional and/or replacement technology, followed by identification of the specific needs/requirements a potential technology enhancement would address and ending with an analysis of all available products. Implementation of this process will allow for consistency and a neutral approach to determining when and how technology enhancements should be recommended and implemented. Without consistent application of this type of process for prioritization and selection of technology enhancements, the City bears some risk as to the standardization and success of initiatives.

Action Items completed/to be completed

- Plan to keep network infrastructure refreshed/updated throughout the organization in order to offer the needed reliability of technology resources.
- A recent upgrade of the City's Financial and Human Resources application was completed. This application was many versions behind the current release, resulting in many operational inefficiencies and an inability to take advantage of recent technology upgrades. Keeping all applications across the City up to date is a strategic priority for the IT Department, in order to meet the demands and needs of our customers, internally and externally, as well as increasing the return on our significant investment in software maintenance costs.
- Implement newer telecom upgrades for the city-wide phone system in order to reduce costs and simplification of support as well as enhanced redundancy and scalability to support department's needs.
- The City has implemented a comprehensive online process for the application, review and payment of permits, inspections and other components of the development process. Additional departments are now being brought online, including Health, Code Enforcement and Fire.
- A complete overhaul of our Geographic Information System (GIS) to adhere to industry standards and best practices for increasing performance, managing the data and security involved in GIS, as well as updating various GIS applications across the City is currently underway and will be completed in the next year.
- Continue to invest in and refresh the City's data-center infrastructure. Virtualization, redundancy, increased performance, future expansion and cost effectiveness are key items to evaluate to ensure we are properly balancing the cost and fiscal responsibility in this area.

B. Securing and Protecting Citizen Information

The city collects and stores tens of thousands of pieces of public information each year through our interactions with citizens and other customers. Almost every city department collects some form of Personally Identifiable Information (PII) through their day to day operations; name, address, social security number, driver's license numbers, credit card numbers. Some of this data by itself can pose a risk to individuals if accessed by the wrong person. Additionally, the exposure of multiple pieces of information can place individuals at a higher risk of identity theft and the city at higher risk of liability. In addition to the data we have within our systems, we must also be concerned with the third parties we work with. We must analyze the type of data we share with them, how we share it, and ensure they are doing everything possible to protect our citizens' personal information.

Properly securing data is an ongoing process. An information technology data governance process needs to be established that identifies the data we have, the value of the data stored and where the data is stored. From there, we can begin to design and prioritize a layered approach to securing the data in an appropriate, cost-effective manner.

There is not a single solution that will protect our data, rather we must evaluate and utilize a combination of hardware and software solutions along with appropriate policies and staff training. By managing the risks of data loss and developing a layered approach to securing our data, we can help maintain the fiscal stability of City operations and help promote growth, development, and quality of life by keeping the City out of the headlines.

Action Items Completed/to be completed

- Acquire and install new firewall appliances capable of handling our increased network traffic, while offering up to date security offerings to protect the data transmitted across and stored on our network and with our partners.
- The City is compliant with new State Law requiring annual cyber security awareness training for all staff. Additional plans to supplement the required training where necessary are being put in to place.
- Developed data security and classification policy.
- Review and implement as appropriate the Center for Internet Security's (CIS) critical security controls.
- Create a constantly evolving cyber security awareness culture amongst all employees, in order to continue to protect the data on our network.

C. Empowering a Mobile Workforce and Community

Empowering a mobile workforce is a strategic issue, not just from the logistics and security of IT, but from a staff productivity and job satisfaction perspective. Developing a strategy to evaluate the various groups of mobile workers and identifying the resources and systems they need in the field will help us effectively target where we can increase productivity which should directly impact our customer satisfaction.

Providing internet enabled solutions which allow the public to interact with the City systems online or through a mobile device will *ensure community connectivity and mobility, improve our customer service and encourage a high-performing workforce*, all of which are Council strategic priorities.

Action Items Completed/to be completed

- The development process has been moved to an online process, allowing customers to submit and pay for permits, inspection requests, submit plans, have those plans reviewed and commented on digitally.
- Implemented online and mobile friendly system for registering for events and activities for Parks and Rec programming.
- Evaluate new and evolving mobile application options to bring city services directly to the citizens.

D. Capital Improvement Plan Update and Debt Service Capacity

Prior to FY 2005, there had been minimal debt issuances and capital investment in the City's streets, drainage, parks and facilities infrastructure. In addition, the City had not completed a Capital Improvement Plan (CIP). Since that time, five/ten-year capital improvement plans were developed that identified the full gamut of projects needed to effectively service the community's needs. In FY 2005, the City began issuing certificates of obligation to address the wide array of needed capital improvements. During that time, over \$135 million has been invested in various capital projects. In addition, the 2013 bond program in the amount \$86 million continues to address projects identified in the CIP plan.

When combined with the 2013 bond program, the capital investment by the City of New Braunfels from 2004-2020 will total over \$220 million. With the recent approval of the 2019 bond program, this level of investment will continue over the next 5-6 years. However, there remains several hundred million in identified projects that are currently unfunded.

The Debt Service Fund section of this document includes information on the timing of the bond issuances stemming from the 2019 bond program. Among other findings, the forecast projects that the next opportunity for a bond program or other major capital investment opportunities supported by property taxes does not occur until approximately 2025-2028. Therefore, alternative funding strategies and sources should be thoroughly evaluated to support any critical capital investments that may arise prior to the next bond program opportunity. Because the Capital investment needs have been so vast, the City has been able to utilize the 2012 Adopted CIP and various master plans, studies, etc. as the primary resources for selecting projects for the 2013 and 2019 bond programs. However, a formal CIP should be developed prior to the next bond program (2025-2028). This resource will provide elected and appointed officials with an official framework for prioritizing projects and creating bonding scenarios.

E. Increased Operating and Maintenance Costs Associated with Capital Projects

As capital improvement/bond projects are completed, the City needs to evaluate the service demands that are required to effectively operate and maintain the new and/or improved assets. Service and maintenance demands will have an impact on resource needs. How the City evaluates and provides

service and maintenance resource requirements associated with capital improvement/bond projects is a strategic issue.

In some instances, such as street projects, the level of services and resources required to maintain the asset will initially decrease after a project is completed. Other projects include landscaping, and other amenities that require upkeep, maintenance and repair. Still others require staff to provide services to the citizens taking advantage of the new infrastructure. The City will need to evaluate and work to provide the resources needed to meet all these demands. Establishing the resource requirements associated with new capital assets will be important to developing an *ongoing program of infrastructure construction, operations and maintenance*, a strategic priority adopted by City Council.

Resource and service requirements/needs should be prioritized and evaluated to determine, based on financial feasibility, what services and maintenance efforts will be incorporated into the operation of new capital infrastructure. Moreover, the City should evaluate alternative service delivery opportunities to ensure that efficiency is maximized, and service quality is maintained when adding resources. If adequate resources are not provided to maintain new infrastructure, the City runs the risk of the capital investment not meeting its useful life or the expectations of the citizens.

Action Items completed/to be completed

- Staffing options for Fire Station #7 and the Westside Library Branch have been developed and will be evaluated against financial capacity.
- Operation plans continue to be developed for the Police headquarters and Sports Complex project.

F. Ensuring Adequate General Fund Revenues to Support Existing and Growing Core Service Demands

The implementation of Senate Bill 2 directly impacted the General Fund's ability to utilize property tax to meet service demands. In addition, additional legislation passed last session reduced the franchise taxes received from telecommunication/internet service providers. Most recently, the comptroller is recommending a major change to local sales and use tax souring procedures that could result in significant losses of sales tax revenue. Collectively, these actions threaten our ability to accomplish several City Council/City Manager priorities such as meeting increased service demands, attracting and retention of a highly qualified workforce through compensation at market levels, increasing our street maintenance and repair efforts as well as increasing public safety resources.

The policy issues described above require our organization evaluate and consider ways to better optimize our revenue sources. As an example, economic development agreements should be evaluated to limit and/or remove the impact to our General Fund primary revenue sources (property taxes, sales taxes, etc.). Another example is a comprehensive review of our user fees (explained in further detail later in this section). Given the pressure and limitation(s) placed on our primary revenue sources, the City is likely not going to be able to continue to have various fees placed below market levels. As it relates to expenditures, the organization will need to evaluate strategies that increase capacity to support resources needed to maintain service levels. This could include evaluation of alternative financing strategies for certain capital expenditures, continued investments in technology

that reduce staffing needs as well as considering third party provision of certain services where appropriate.

G. Adjusting User Fees to Market Rates

The City charges user fees for various services provided to the citizens. User fees are intended to generate sufficient revenue to offset the cost of providing the service. They are put in place in areas where it is appropriate for the user to pay for the service rather than using general tax revenue (such as sales tax or property tax) and may mitigate property tax as an alternate form of revenue.

Many of the City's current fees have been in place for an extended period of time and have remained at the same level for years. Evaluation of the existing user fees and looking for appropriate areas to initiate new user fees, is a strategic issue for the City. The City needs to continue to evaluate fees in all areas to ensure they are cost based and that they are in line with market factors. Fees also need to take into consideration affordability for the citizens and their ability to access the services. User fees should be analyzed and opportunities for new fees, where appropriate, should be presented for City Council consideration.

The revenue cap legislation that is likely to be implemented in future years will force our organization, as well as all municipalities, counties, etc. to focus more efforts on the proper setting and establishment of user-based fees (at this time this document was finalized, the bills had not been put into law). Steady property tax growth from new and existing values is one of the main contributing factors to the service and program enhancements that we have been able to fund over the past several years. To continue those service and program enhancements as well as protect the base level services provided today, user fees will likely need to be evaluated on a more regular and intensive basis.

Action Items completed/to be completed

- In 2018, the City Council approved adjustments to development fees to be used to pay professional services as well as training costs, allowing staff to keep up with the growth. It is more efficient to use consultants to perform various services during our growth period, thus eliminating the need to reduce staff when the growth levels off.
- In FY 2018, the City Council approved adjustments to various parks and recreation fees to address maintenance issues throughout Landa Park and the Landa Park Aquatics Center.
- City Council directed staff to implement a merchant service fee for certain governmental services. This fee is anticipated to be brought to Council for their consideration in October 2020.
- City Council directed staff to evaluate the need and potential uses of a stormwater utility program. Staff has been working on those efforts during FY 2020 and plans to present an update to the City Council at a retreat in FY 2021.

G. Talent Attraction, Retention and Development – Remaining Competitive in the Market for Talent

Despite increased unemployment rates due to the impact of the global health pandemic (Coronavirus), competition for talent will continue to intensify and strain employers of all types. This may be especially true for the City as we compete for talent against other municipalities and industries and between two major metropolitan areas: Austin and San Antonio. Generally, while there are several essential employee retention factors in the market for talent, the following are the most influential: a

productive relationship with direct supervisor/manager; skill development and advancement opportunities; flexible work arrangements; quality of work-life; recognition and rewards programs; and competitive market-level wages and health and wellness benefits. Among those, competitive salaries and benefits are basic requirements of attracting and retaining talent. The consequences for organizations that fail to demonstrate employee value include increased turnover rates, increased training costs, and knowledge gaps, as well as degraded levels of customer service. The City's combined turnover rate for fiscal year 2019 was 24.90% (11.13% for full-time and 72.10% for part-time)¹. This represents an increase of 18.36% over 2017-2018. A review of the City's exit interview data showed that 51.02% of those employees leaving the organization left for a "better professional opportunity and/or compensation." As of the first three quarters of fiscal year 2020 this number has grown to 62.5%.

As outlined by the mission statement, *to be "responsive to those we serve"*, continued investment in recruiting initiatives, competitive pay programs, skill and leadership development, succession planning and career path programs are critical for the City to attract, retain and develop a highly qualified and talented workforce to serve its citizens and other internal and external stakeholders. Further, the pandemic will challenge the City to explore non-traditional, creative and innovative staffing models to ensure efficient staffing levels across all critical functions. How the City plans and implement programs to attract, retain, develop and adequately staff our workforce is a strategic issue against the backdrop of significant financial constraints. To remain competitive in the market for talent, the City will continue its focus on the following areas:

1. Attracting/Sourcing Talent

Since 2014, the City has added three additional facilities (Fire Station #4, Fischer Park, and Das Rec) with plans to add or expand additional facilities (Fire Station #7, Police Department and Westside) over the next few fiscal years. In addition to the staffing implications for these facilities, these strategic investments will impact and possibly require additional staffing in other City departments including Information Technology (IT), Facilities and Capital Program, requiring us to implement progressive recruiting strategies to set ourselves apart from other municipalities and industries to compete effectively for top talent. Recruiting for 175 positions part-time staff for Das Rec was a new challenge the organization had not previously experienced at this level, and demanded recruiting efforts tailored to meet the magnitude of hiring required, as well as retention efforts for the hiring demographic. Human Resources and the Police Department partnered to begin hiring non-certified candidates for Police Officer, significantly increasing the number of entry-level testing applicants. Staff has engaged in focused discussions to explore creating an operator-in-training program for CDL positions such as Solid Waste Operator and Equipment Operator for Streets and Drainage. Sponsoring certifications for these positions demonstrate the City's investment in employee development, working to create further longevity and buy-in for the employee to the organization.

The competition for talent will continue to be a challenge for employers across both the public and private sectors in the coming years. As demonstrated by the pandemic, the City, like all employers, will need talent with skillsets and mindsets that can continue to operate, grow and evolve in a time of continuous disruption. As the City continues to grow and undertake multi-year organizational initiatives, we will continue to be challenged with specific recruiting requirements for various critical

¹ 2017-2018 full-time turnover rate was 6.54%; part-time turnover was not tracked at that time.

positions to support current and increased demands for City services. Human Resources and hiring leaders will have to work together to determine ways to augment our traditional sources of talent. As we look to the future, we must continue to evolve and think creatively and proactively to develop additional initiatives to successfully attract talent for the organization.

Action Items completed/to be completed:

- In FY 2020 we updated our Applicant Tracking System (ATS) to modernize the hiring experience for both the applicant and our hiring managers. Additionally, we partnered with the City's Webmaster to create employee branding and an engaging online presence, i.e. LinkedIn, Facebook, etc., to attract candidates.
- Work with Assistant City Managers to determine and outline the criteria for emergency situations that allow for filling a vacancy.
- Develop educational, outreach and partnership opportunities with associations, colleges/universities and local high schools, such as a sponsored academy program for the Fire Department, to promote the various careers available in municipal government, as a means of expanding our sourcing channels and creating additional pipelines for talent.
- Position the City as an "Employer of Choice", i.e. "*The City of New Braunfels, a great place to serve*" by identifying initiatives or strategies to attract candidates of varying dimensions of diversity (i.e. minority ethnicities, mid-career professionals, persons differently abled, Millennials, etc.) to a career with the City of New Braunfels.
- Create a 12-month new employee onboarding program to support new employee integration and retention.

2. Developing Talent at all Levels

During FY 2019 8.12% full-time employees (55) and 12.07% part-time employees (35) were promoted. As an organization, we will continue to focus on how we can better develop and challenge our workforce at all levels in the organization to maintain and grow job satisfaction and engagement. In 2018, the City began to formalize leadership development programming, aimed at developing talent at all levels and building a pipeline for succession. These initiatives and new additional opportunities are outlined below. As the City continues to adapt to constrained financial resources and mitigate health risks due to the pandemic, Human Resources will be challenged with creating low cost development initiatives and alternative training delivery methods. Further, development and execution of development related programming will be implemented practicing everyday prevention actions as outlined by the Center for Disease Control (CDC).

Action Items completed/to be completed:

- Foster a grow mindset through the City's new Performance Management Philosophy/Process and other related educational and branding efforts.
- Operationalize the new City Leadership Practices, i.e. inclusion in performance evaluations, continuing ELT integration/team building work, New Braunfels Leadership Academy (NBLA) Enhancements, hiring for cultural alignment, New Hire Orientation, mentoring program, etc.
- Develop low cost training resources for the new City Leadership Practices.
- NBLA was initiated in 2018 and graduated its second class in FY2019. The program focuses on retaining and growing our next generation of talent from within the organization. This program is inclusive to employees at all levels in the organization, with or without supervisory responsibility, focusing on the concept that employees in all roles in the organization are leaders. This program

will be held annually and expanded based on participant feedback and best practices in leadership development, i.e. assessments, a formal mentoring program and individual development plans.

- The New Braunfels Impact Committee (NBIC) was initiated in 2018. The goal of the NBIC is to encourage open communication, a positive work culture, and an engaged organization while also allowing employees to develop and contribute outside their normal scope of work. NBIC is tasked with matters of organizational significance from the City Manager's Office as well as soliciting topics and input from co-workers for discussion. Continued NBIC programming will be contingent upon the City's economy recovery.
- Beginning in 2018, the City has committed to sending two employees annually to the University of Virginia's Weldon Cooper School for Public Service LEAD (Learning, Educating and Developing) program. Continued participation and possible expansion will be contingent upon the City's economy recovery.

Career pathing and other strategies to grow and development employees throughout the City:

The City has begun to add organizational stratification structures to departments to allow for additional career pathing within divisions and job families. The first implementation of this strategy was in 2018 at the Library with the addition of Librarian I, II and III positions. These positions have requirements, that when met, bring the employee to the next level of the position within the same job family, giving the employee additional responsibilities and a corresponding pay increase. With this stratification strategy, the employee does not have to wait for a vacancy and the responsibility for growth is placed in the hands of the employee, thereby giving them more ownership over their careers. The future of this program would be to expand stratification to multiple positions across the City to create opportunities for a larger number of employees to grow into different roles. The program will also provide an avenue for departments to develop succession plans, pooling from their own internal pipelines. A formal reclassification process was also developed in 2019 for departments to request reclassifications prior to the formal budget process. This works to align positions across the organization appropriately to the pay scale, which also assists with department productivity and recruitment. Having a dedicated process for reclassifications gives it the focus and attention needed to assist in appropriately compensating our employees and setting career pathing across the organization.

Programming and initiatives to increase communication and teamwork throughout the organization will continue to be explored to increase transparency and communicate to employees the major issues and opportunities within the organization. This also serves to create a connection for employees of the work we do to a higher purpose, a factor of employee retention.

Action Items completed/to be completed:

- In FY 2020 we developed a common Administrative Assistant job family and structure/stratification for use throughout the City. Implementation of the new family is pending economic recoveries and analysis of general fund revenues.
- Create additional on-the-job developmental and rotational assignments.
- Work with departments to explore the consolidation/centralization of functions to gain greater operational efficiencies throughout the City; for example, the consolidation of marketing and communication roles forming the new Communications and Community Engagement Department.
- Continue reclassification process annually.

- Expand stratification to other job families throughout the City to help address one of our top turnover factors: skill development and advancement opportunities.
- Administer an inaugural employee engagement survey and use the results to inform other development and retention strategies for the organization as well as individual departments.
- Partner with the Communications and Community Engagement Department to brand the “One City One Team” moniker created by the Executive Leadership Team in an effort to foster a City-wide culture of collaboration and teamwork and further reduce departmental silos.

3. Paying Market Competitive Compensation

The City has invested and continues to invest in establishing pay ranges and step plans in line with our benchmark comparison municipalities. Our focus has included the incorporation of merit-based increases as well as ensuring that all certification, assignment, education pays, etc. are in line with market/best practices. In FY 2017-18 an analysis of all additional pays (certifications, assignment, specialty, etc.) was conducted with changes implemented in FY 2020. In fiscal years 2019 and 2020 merit increases (with a combination of Cost of Living Adjustments [COLAs]) were implemented, based on a scale from the annual employee evaluation scores. Based on the results of the FY2019 market study the City’s aggregate average percent below the market compensation mid-point is -5.66%. While this is representative of non-uniformed positions, the Fire and Police departments are -6.95% and -6.46%, respectively, behind the market. To continue our investment in establishing competitive and equitable pay, we must continue to evaluate compensation in FY2021 and beyond.

Action Items completed/to be completed:

- An updated market study was completed in the Fall of 2019, updating our last market study data from 2016. During this process, we compared data to reclassify positions appropriately within our pay scales using the comparable data collected from our benchmark comparison cities. Additionally, we created a plan to implement the increases associated with the appropriate pay scale shifts. Implementation is pending economic recoveries and analysis of our general fund revenue.
- Funding permitted, implement a combination of market, merit and COLAs increases sometime in FY 2021 or by the start of FY 2022.

H. Benefits – Sustainability of the Self-Insurance Fund

Competitive health and wellness benefit programs are essential employee attraction and retention factors. At the same time, effectively managing and reducing healthcare costs is a critical aspect of being fiscally responsible. City leadership has an ongoing challenge of striking the right balance of these objectives to maintain the sustainability of the Self-Insurance Fund. To remain competitive in the market for talent while demonstrating sound stewardship the City will continue its focus on the follow two areas:

1. Providing Market Competitive Benefits

When looking at FY2021 and beyond, the impact to employee attraction and retention should be considered when creating various types of new benefits, evaluating plan design and employee premium increases. The City’s healthcare consultant will continue assisting the Human Resources team in ensuring that our full suite of benefit offerings remain competitive and affordable.

2. Reducing Healthcare Costs

Although healthcare continues to rise along with aggressively rising pharmaceutical costs, the City did not have any medical plan premium increases for upcoming fiscal year 2021. Additionally, expenditures to the Self-Insurance Fund came in under budget for FY2020. We attribute the savings to favorable pharmacy contract negotiations along with innovative plan designs and cost avoidance strategies recommended by our carriers and benefit consultants. In 2018, with the opening of Das Rec, employees were offered discounts on their memberships in order to promote activity and healthy habits, which is the beginning of a formal wellness program. We will continue to educate our employees on how to be better consumers of healthcare, including utilization of virtual care and healthcare concierge services. Human Resources staff will continue to work with its health insurance consultants to develop innovative savings designs and cost controls (i.e. a Wellness Program) that will assist in ensuring the sustainability of the Self-Insurance Fund while offering market competitive benefits to attract and retain talent. The Self-Insurance Fund balance target is 120 days of claims. The City exceeded this target for FY2019 by 31.7% (158 days of claims).

I. Risk and Safety – Effective Insurance Coverage and Safety Programming

Human Resources and Risk Management is tasked with mitigating and eliminating losses to the City through a Risk Management process that includes risk identification, analysis, control, financing and administration. Specifically, the department manages the City's various insurance coverages (Worker's Compensation, Auto, Cyber Security, General and Property & Casualty Liability) in partnership with the Texas Municipal League (TML) to mitigate risk of financial loss. The department also provides oversight of the City-wide Safety Program. Newer areas of risk include the City's response to the pandemic with respect to employee health and safety. This includes not only physical health, but mental and emotional health as employees navigate the personal and work-related stress of the ongoing crisis. Additionally, while necessary as we manage expenses during the current economic downturn, staffing shortages create operational risk and employees experience burn-out due to prolonged staffing shortages.

In November 2018, the U.S. Bureau of Labor Statistic published the 2017 Survey of Occupational Injuries & Illnesses, specifically the nonfatal occupational injury and illnesses incident rates by case type and ownership. In this survey, incident rates are compared between the private industry, state government, and local government. The Total Recordable Case (TRC) rate of local governments was much higher at 5.0, as compared to the private industry at 2.8, and state government at 3.6. This data suggests a lack of safety culture and safety programs in the local government sector. During FY2017-2018, Human Resources hired a Safety & Training Coordinator to develop and implement a City-wide Safety Program. An effective occupational safety and health program will include the following main elements: Management commitment and employee involvement, worksite analysis, hazard prevention and control, safety and training, and program evaluation and improvement. These elements provide the City and employees with a sound, flexible framework for addressing safety and health issues in a growing workplace. Traditional approaches are often reactive - that is, problems are addressed only after a worker is injured, a new standard or regulation is published, or an outside inspection finds a problem that must be fixed. The City-wide Safety Program elements recognize that finding and fixing hazards before they cause injury or illness is a far more effective approach. An effective Safety Program also serves to help mitigate the risk of increased Worker's Compensation costs due to avoidable accidents as well as a decrease in potential liability to the City. To mature our

safety culture and safety programs, HR and City leaders will need to continue to develop and implement industry best practices in safety.

Action Items completed/to be completed:

- Conduct a review for the City's Cyber Security and Property & Casualty Liability insurance coverages and make recommendations to the City Manager's Officer as warranted.
- Fill the HR & Safety Coordinator (revised title) position currently open since February 2020 due to the City's hiring freeze as a result of the pandemic
- Resume safety training throughout the City. Training has been on hold due to the HR & Safety Coordinator position vacancy.
- Resume a City-wide Safety Committee to continue implementation the City's Safety Program recommendations.
- Continue efforts to develop a uniform set of Worker's Compensation and safety policies, procedures, and best practices.

Strategic Issue: QUALITY OF LIFE

A. Conservation of Natural Resources

As New Braunfels continues to grow, the city will need to focus on continuing to develop as a livable city through stewardship of land, water and natural resources. Protection of these resources makes the city more attractive to industry, tourists and homeowners. Parks and green spaces improve the health and economy of the city. Ensuring that conservation and preservation of natural resources is a component of growth-related decisions is a strategic issue.

New Braunfels is known for its natural beauty including clean rivers, abundant urban forest, and green spaces. The care and preservation of these environmental features is paramount to the quality of life and economy of the city. Parks and public lands serve an essential role in preserving natural resources and wildlife habitat, protecting clean water and clean air, and providing open space for current and future generations. In addition, *protecting and improving our open space, and community connectivity and mobility* (through trails) are strategic priorities adopted by City Council.

Conservation of natural resources requires a multifaceted approach. Parks staff will need to be trained to implement sustainable maintenance practices. A system-wide needs analysis and development of criteria for acquisition of new land and facilities was completed as a part of the 2017 Parks and Recreation Strategic Master Plan. Implementation of a devoted water source, even in time of drought, to irrigate parks will assist with sustainability of open space. Riparian zones should be established, where appropriate, for sediment filtration along waterways. As the city continues to grow and develop neighborhoods promoting connectivity between existing parks and neighborhoods through a trail system as well as the increased acquisition of parkland will be important.

Action Items completed/to be completed

- Parkland Dedication Ordinance updates were adopted in May of 2018 by Council.
- Parks and Recreation Strategic Master Plan completed and approved by City Council January 2018. The plan identifies levels of service for the community as well as standard operating procedures for maintenance and operations.
- The 2017 Parks and Recreation Strategic Master Plan sets a goal of 10 acres for every 1,000 population. To achieve this additional park land will need to be added to the system.
- Riparian areas were established in Landa Park continue to be expanded through the Edwards Aquifer Authority Habitat Conservation Plan in FY2020-21.
- Riparian areas were established on Landa Park Golf Course during course renovation.
- Market Plaza Master Plan completed in FY 2015-16. New Braunfels Parks Foundation raised funds for construction of Phase one that was completed in 2019.
- A Parks and Recreation Sustainability Policy was developed in 2020 as a part of the Commission for the Accreditation of Parks and Recreation Agencies (CAPRA) process.
- Guadalupe River Properties Master Plan completed and approved by City Council March 2017.
- Landa Park Master Plan developed and adopted by City Council August 2017.
- Mission Hill Park Master Plan completed and approved by City Council August 2016. Phase one construction documents for Mission Hill Park will be completed fall 2020.
- The Dry Comal Master Plan completed with the assistance of the National Parks Service was completed in FY2019-20.
- An update to the Hike and Bike Master Plan was completed in FY2019-20.
- Joint effort with NBU to implement future Aquifer Storage Recovery (ASR) on airport property.
- Joint effort with NBU and Cemex to provide dedicated water for park irrigation year-round.

Reference to the 2012-2019 National Citizen Survey Results for New Braunfels

	Percent Rating Positively				Comparison to Benchmark Cities				
	2012	2014	2017	2019	2012	2014	2017	2019	
Natural areas preservation	52%	54%	67%	62%	Much Lower	Similar	Similar	Lower	

B. Improving Health and Wellness in the Community

As is the rest of the nation, New Braunfels is facing growing health and wellness challenges. The cost of sedentary lifestyles and related health issues can affect an entire community. The annual health care costs in the United States associated with obesity currently total \$190 billion. If trends do not change, the annual cost could increase to over \$250 billion by 2030. Parks and Recreation is uniquely situated to provide affordable programming to the community and has well trained and educated staff for program delivery. However, developing a programming strategy targeted specifically at improving health and wellness is a strategic issue.

Public parks and recreation programs can contribute significantly to healthy communities and play a fundamental role in enhancing the physical environments. Recreational facilities, outdoor settings, and programming services provide good health support for people of all abilities, ages, socio-economic backgrounds, and ethnicities.

Increased participation in active programs can be achieved by facilitating programs that are easy to find, register and afford. Developing partnerships with health institutions to align health and wellness strategies and school districts to promote youth/teen alternatives to varsity sports and fostering an appreciation of the outdoor environment are important programming initiatives. Programming at the Fischer Park Nature Center, Das Rec and Landa Recreation Center will contribute to this. The departmental registration software was updated to allow for online registrations. This on-line service greatly enhances the convenience for families. The recently formed Mayor's Fitness Council will be able to work with community partners to address health and wellness issues.

Action Items completed/to be completed

- Parks and Recreation staff sit on the Mayors Fitness Council and will participate in community-wide fitness initiatives.
- Cycloviva, an on-street event, was held in March 2019 with positive reviews. The event is slated to become an annual activity.
- Das Rec, New Braunfels Recreation Center opened in July 2018 providing abundant opportunities for improving health and fitness.
- The Recreation Division has implemented partnerships with local businesses to offer one free fitness class each month in local parks.
- The 2017 Parks and Recreation Strategic Master Plan sets a goal of 10 acres for every 1,000 population. To achieve this additional park land will need to be added to the system.
- The 2019 Bond Program provides funds for the construction of a 125-acre youth sports complex. Construction documents will be completed in fall 2020. Construction of the complex is tentatively set to begin late 2021.
- New registration software was installed and went live April 2017 allowing for online program registration.
- The Fischer Park Nature Center continues to implement additional grant funded programs for youth in FY2020-21.
- Recreation staff will incorporate outdoor recreation programming into offerings due to the high demand in the Parks Strategic Master Plan and the Citizen Survey.

- Das Rec “Food for Thought” Lunch & Learn program implemented offering free, monthly learning sessions for members.

Reference to the 2012-2019 National Citizen Survey Results for New Braunfels

	Percent Rating Positively				Comparison to Benchmark Cities			
	2012	2014	2017	2019	2012	2014	2017	2019
Health and wellness	N/A	76%	81%	78%	N/A	Similar	Similar	Similar
Recreational opportunities	74%	72%	80%	79%	Much Higher	Similar	Higher	Similar
Fitness opportunities	N/A	64%	77%	72%	N/A	Similar	Similar	Similar

C. Parks Infrastructure

The parks system in New Braunfels is aging, much like other city facilities. 15 of the 31 parks in the city were developed prior to 1975. This equates to over 200 acres of parkland that is 40 years old or more. Facilities including Landa Haus are past or nearing life expectancies for their equipment and systems. The Landa Haus was last updated in 1998 and has various structural deficiencies. Meeting the public’s expectation for the upkeep of existing parkland and infrastructure as well as maintaining safe facilities is a strategic issue.

The high use of parks and facilities (even more apparent during the pandemic) makes the continued evaluation, repair and replacement of structures, equipment and mechanical systems a challenge. As facilities and other infrastructure age, preventative and on-going maintenance becomes critical to providing access to citizens and park visitors. If aging infrastructure is not inspected, maintained, and replaced in accordance with a recommended schedule, there are various safety and liability issues that arise.

The Parks and Recreation Department has over \$49 million in identified improvements to existing park infrastructure. The list of identified improvements needs to be updated and evaluated annually. Resources should be evaluated to determine if they are appropriate to provide ongoing maintenance and repair of existing infrastructure. This evaluation should take into consideration strategies such as contracting opportunities, existing staffing levels, as well as an analysis of the efficiency of maintenance equipment – i.e. hours of use, technology advances and repair costs.

Action Items completed/to be completed

- The Parks and Recreation Strategic Master Plan was adopted by City Council in January 2018 and includes recommendations for park operations and maintenance.
- In 2018 the City Council approved adjustments to certain pool user fees which have been utilized for maintenance at the Landa Park Aquatics Complex.
- Landa Park Master Plan developed and adopted by City Council August 2017 and includes an ADA inspection/recommendation and operations analysis.

- Playground replacement at Landa Park and resurfacing at Fischer Park were funded in the FY2019-20 budget.
- The restroom at Hinman Island Park was replaced in FY2019-20.
- The 2019 Bond Program provided \$500,000 for the installation of inclusive play equipment in existing city parks. A new playground unit and trail improvements were installed at Morningside Park and a new musical trail was installed in Landa Park in FY2019-20.
- A replacement golf cart fleet was approved for purchase in FY2019-20.
- The 2019 Bond Program provided funding for the repair of the Comal Cemetery retaining walls. Construction is expected to be completed early 2021.
- Landa Park Boathouse roof replacement and repainting FY2019-20.
- Landa Recreation Center restroom renovation, gymnasium painting in FY2019-20.

Reference to the 2012-2019 National Citizen Survey Results for New Braunfels

	Percent Rating Positively				Comparison to Benchmark Cities				
	2012	2014	2017	2019	2012	2014	2017	2019	
City Parks	84%	83%	93%	89%	Much Higher	Similar	Higher	Similar	

D. Library – Developing and Maintaining Partnerships

Library services are increasingly overlapping with other service areas including many that are not currently provided by the City. For example, a patron comes to the library to use the computer for job seeking, and in the process of assisting the patron, it becomes obvious that this person is in need of additional computer training, an email account, clothing for an interview, and possibly even food and shelter. The library is also experiencing an increase in the diversity of the service population as well as a decrease in the average age of library patrons needing services.

Library staff is not currently trained to assist with all the patrons' needs. The influx of younger patrons and families also challenges the existing staff to provide all the services needed, not just from a skills perspective but from adequate staffing levels. As a result, to effectively provide services, the Library is referring patrons to other programs that may charge a fee to provide services.

Over the five-year forecast period, the Library will explore various options and opportunities to meet these service challenges. Additional staff training has been facilitated by moving more staff from part time (30 hours per week) to full time, allowing for some additional hours for training. The addition of mobile services is helping to address the outstanding service needs. The bookmobile was deployed in July of 2016 and is currently serving seven senior facilities, five schools and six general population stops over a two-week period. Over 600 people are checking out over 1500 items each month. Most of the service is to underserved populations. The RIO mobile has just begun home delivery services to enhance outreach services to library customers with limited ability to get to the library. In the longer term, additional library facilities will be needed to maintain/enhance service levels. The 8,800 square foot new facility on the Westside Community Center site, which will begin construction in FY 20-21 will expand the ability of the library to serve the growing community.

E. Managing the Shift in Literacy

Lifelong learning – a key component of the library's mission and service paradigm – used to be defined as the ability to read and access to books as physical units. Now, it is shifting to the ability to obtain and use information via a variety of formats and devices with technology a major driver. Online learning, especially secondary education opportunities, also creates additional library service demands. The pace of development of the formats and the complexity of the technology-based devices creates a need for additional staff competency and training. The number and complexity of the literacy components are difficult for staff to keep current on. Customer service suffers when only a small subset of library staff can assist a patron.

The library as an industry is also moving into other literacy areas in addition to traditional reading, printed materials and technology. Cultural, financial and health literacy are becoming a part of the services provided by libraries. Literacy education in these areas include but is not limited to: assisting individuals to utilize technology effectively, understanding what resources are available in a given community, bringing an awareness of the arts opportunities in the community, education about and hands on learning opportunities for fitness and nutrition, and empowering people to make educated lifestyle and financial decisions. As library services expand from the traditional role, the resources needed by the Library will change. Computers now compete with bookshelves and for library space. Program/activity areas are needed along with reading corners. Staff needs to be competent in different areas and arenas – for example computer technology and software and how to access community resources for various assistance programs. The changing resource requirements impact the Library in their planning for the next five years. The Library needs to evaluate their staffing requirements and the skills needed from staff as they work to meet the patrons' service demands and implement the Library Master Plan recommendations.

Reference to the 2012-2019 New Braunfels National Citizen Survey

	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
Public Libraries	90%	88%	90%	89%	Much Higher	Similar	Similar	Similar
Adult Education	N/A	42%	54%	48%	N/A	Lower	Similar	Similar

F. Library Infrastructure Positioning and Development

Current library facilities are inadequate to serve the library needs of the community as it grows. The library system is now a zero-growth system, meaning that the maximum number of physical items that can be housed in existing facilities has been reached. The Library Master Plan addresses the short and long-term infrastructure needs to provide ongoing library services. The challenge is also to predict the future usage patterns for the facilities and plan facilities that will be able to be repurposed easily and effectively as the types of library services asked for and provided changes. Stand-alone facilities are also no longer necessary. City services are increasingly overlapping, and library services can be provided from other City facilities for some economy of staffing, as has happened with the RIO mobile visiting other city locations and the new library kiosk located in the lobby of the city recreation center – Das Rec.

The trend in library infrastructure is away from large collections of physical volumes and toward electronic collections and collaborative working and meeting spaces. The total square footage needs remain constant, but the usage has and will continue to change over time. A key component of the library's mission is to "provide equal access to physical and virtual environment."

The Library Master Plan includes recommendations for new and expanded library facilities. The plan includes construction of new stand-alone facilities in 2 locations in strategic locations throughout the City over the next twenty years. The total financial impact is estimated at \$21 million. The plan also describes the need to expand the existing library facility at an estimated cost of \$16 million. The third opportunity to expand library facilities is to provide space for limited library services in future City non-library facilities. The cost would vary with the size of area provided and range of services offered. Mobile library services through a bookmobile are another cost-effective way to expand library "facilities."

Action Items completed/to be completed

- IN PROGRESS - Expand partnerships with the Chamber of Commerce and other local non-profit organizations to serve the homeschooling and job seeking community members.
- COMPLETED - Convert library circulation systems to RFID (Radio Frequency Identification) to enable effective self-check in and checkout for library customers and increase inventory management and shelf maintenance.
- IN PROGRESS - Continue career path establishment for paraprofessional library work groups to increase employee retention. As library work becomes increasingly complex, there is an increased training and onboarding cost for each new staff member.
- IN PROGRESS - Re-evaluate the Library Master Plan to account for faster than anticipated community growth and library environment changes.

Strategic Issue: GROWTH AND DEVELOPMENT

A. Sustainable and Efficient Tax Production

Since 2015 New Braunfels has averaged a 6.4% annual growth rate in population and has been in the top 10 fastest growing cities in the nation, with two of those years in the top 2. The job growth rate has kept pace with a continuous split of 1/3 of our residents working locally, and the remainder commuting to San Antonio, Austin and other surrounding communities. Permits for new homes have been on a steady increase over the same period with 961 in 2015 compared to 1,381 in 2018. This does not include new homes outside the city limits, in the extraterritorial jurisdiction (ETJ). Previous 5-year forecasts have noted this growth and adjusted accordingly. However, such growth is unlikely to continue into the long term due in part to the natural cyclical nature of growth, continuously changing trends in where people want to live, and limitations on annexation the state has and will likely continue to impose on Texas cities. The costs to the City associated with growth are driven by demands in services from infrastructure and code enforcement to police and fire.

Balanced growth requires recognizing the costs of growth and attempting to balance them with corresponding revenue generation. Commercial and industrial developments generate more revenue per acre than homesites. The City has recognized these differences and approaches development with a goal of managed growth. This is evidenced by the Comprehensive Plan's emphasis on maintaining quality of life for citizens and guidance regarding redevelopment and densification. And further evidenced by the Economic Development Strategic Plan's priority in encouraging office

growth and partnering in quality of life projects. On the other side, changes to the land development codes including an increase in development-related fees, are an attempt to assess the true cost of increased development and ensure that development is paying for itself rather than being subsidized by the existing taxpayer.

The City needs a development and growth model that creates more value out of its places. Ultimately, the City should deploy an investment model that leverages the most private investment relative to the public's and considers the actual long-term costs of owning and maintaining the various infrastructure (physical and human) in its development process. The City should maintain this approach and continue to reevaluate priorities and practices with the cost of growth in mind.

B. Development Services

Population growth in the region continues to drive tremendous increases in commercial and residential development in the city and ETJ. Subdivision platting, rezoning requests, building and sign permitting, building inspections, health inspections, animal service calls, and code compliance have all experienced significant increases. Ensuring effective and efficient development services while continuously improving service delivery is a strategic issue.

As the ninth fastest growing city in the nation (U.S. Census Bureau estimate, 2019), New Braunfels has and expects to continue to experience multiple impacts from the growth. Additionally, development of Veramendi, the 2,400-acre master planned community in the ETJ, has begun and is bringing with its requirements for development services not typically conducted outside the city limits: land entitlements, building permitting, plan review, zoning review against the development agreement and special requirements of Veramendi's own development code, and street and building inspections. A 1,900-acre tract north of New Braunfels on either side of IH-35 is being sold by the Texas General Land Office to a San Antonio developer who is working closely with the City on an ETJ development agreement in similar fashion to Veramendi.

Increased development submittals result in more dedicated staff review time, increased construction results in increased numbers of building inspection requests, and increased population is resulting in larger numbers code violation reports and increased pet/animal related issues. Additionally, two competing interest groups drive the conversation in development services: the building/contracting and development community expect continued rapid turn-around times and limits to regulation, while the citizens demand compliance with building, safety, drainage and zoning codes. Staff must balance these competing customer expectations while ensuring quality, consistency, safety and customer service excellence.

C. Development Process Improvements

Continuous improvement is a goal of any quality organization and improving the development process is a multi-faceted, continuous endeavor. As new development methods, housing types, market trends and innovative land uses come to light, operations and processes must be nimble and pivot-ready in an ever-evolving industry. In addition to coordination of functions across multiple departments and divisions, resources and capacity impact timelines; however, an energetic team has accomplished much thus far, and are eager to build upon improvements made.

Updating standard operating procedures is a continuous improvement effort providing for more streamlining and operation integration. Much can be gained from identifying inefficiencies in existing processes, or “kinks in the pipe”. Such inefficiencies might include duplication of services, and unnecessary steps and procedures that might have proven beneficial when New Braunfels was a smaller, slower growing community, but are often outdated by the current environment. Comprehensive review and flow-charting of processes is necessary to identify and eliminate inefficiencies. Participation and input from customers is very beneficial.

A benchmark study of development related fees in 2016 recommended increases in existing fees that were much lower than the comparable comparison cities. Such fees include those for zoning verification letters, re-inspections, plat applications, and building plan review, just to name a few. Some fees had not been increased even for inflation in over 20 years, nor had the building permit cost multiplier included in the International codes ever been updated.

With support from the development community for the added resources it would result in, City Council approved changes to the development related fees in 2018. Utilization of the updated fees for process improvements through new staff, third-party consultant assistance, new equipment and enhanced technology has reduced cycle time. Continuous evaluation of efficiencies gained and the capacity to track those efficiencies is critical to the effort’s continued success.

Action Items completed/to be completed:

FY 2020

- Implemented continuous improvements to the online permitting system (CityWorks) including online payment enhancements and online submittals. These enhancements were timely as they dually facilitated uninterrupted customer service during the pandemic which required the physical customer counter to close.
- Renamed the Planning and Community Development Department to Planning and Development Services to bring a stronger focus to the development services function; reorganized divisions to better align with current strategic issues, most notably to delineate long range planning activities from development processes.
- Adopted the AMR (Alternate Method Request) a new procedure for considering and approving minor modifications to the strict requirements of the Building and Fire Safety Codes when unique circumstances present themselves, but safety is not compromised.
- Implemented 3rd party plan review for commercial permits and subdivision plat review as an augmentation to city staff in order to expedite the review process and shorten cycle times.
- Updated the City’s website to include a development process interactive flow chart to walk customers through the process at any stage.
- Hired a new Building Official and Assistant Building Official. Both bring extensive experience and qualifications to their roles including certifications in the Building Safety Codes and a customer service facilitation approach.
- Amended the Subdivision Platting Ordinance to comply with new state laws enacted in the 2019 Texas Legislative Session. The new laws mandated maximum 30-day cycle times on a variety of plat and plan applications.

FY 2019

- Consultant firm reviewed the platting process to assist in identifying inefficiencies; implemented recommendations including adding 3 new staff members paid out of the development fees fund: one in Planning and Development Services, two in Public Works - Engineering.
- Implemented a new interpretation documentation initiative to ensure zoning and platting ordinance interpretations are consistent, formal, informative to customers, and result in recommended ordinance edits for future codification.
- Initiated internal and external training and implementation of the new permitting/plan review software CityWorks.
- Adopted the 2018 International Codes, which are updated every three years. Adoption of the updated codes on a routine three-year cycle, ensures the City remains up to date with technological advances in building construction and ensures a level playing field with all communities in the region where all contractors and customer conduct business.

FY 2018

- Implemented a new initiative to formally inform customers of process changes and improvements: The Customer Bulletin.
- Increased use of 3rd party firm for building inspections to reduce turn-around times on residential and commercial building inspections.

D. Code Compliance

Code Enforcement in New Braunfels was initially established as a unit in the late 1990s to address nuisance code issues (junk cars, weedy lots, bandit signs, etc.). It began and continues to function mostly complaint driven. However, increased population and the aging of the built environment is increasing calls for more code enforcement to ensure compliance with adopted regulations and improved community appearance.

The City's adopted codes are intended to achieve overall public health and safety with a goal to work with property owners to educate and assist with coming into compliance. When compliance is not achievable, or property owners do not cooperate, Code Compliance works within the court system. With adequate funding and authorization from the courts, the City can abate violations in some instances.

Four code enforcement officers respond to complaints, investigate, and address any confirmed violations accordingly. Increased reports of violations of the zoning ordinance, conditions in SUPs, building codes, property maintenance code, and summer river/tourism related violations, led City Council to approve a senior code enforcement officer in FY 2019-2020 to expand staff capacity in these areas and provide a supervisor for the team to increase supervision processes improvement capacity, and add an advanced skilled team member to assist with the more complex cases.

While there are citizens on both sides of the short-term rental issue, City Council recently updated standards in New Braunfels' Zoning Ordinance to address neighborhood concerns. Tracking the location of short-term rentals has proven difficult for all cities across the country due to the method

of marketing, i.e. online platforms that do not include addresses or clear location information. Two issues New Braunfels historically experienced with short-term rentals included remittance of hotel occupancy tax (HOT), and violations of the Zoning Ordinance. The City has contracted with a third-party consultant who assists with both components, as well as identifies short-term rentals via the scouring of the various marketing websites. This initiative, coupled with the recent Zoning Ordinance updates, has resulted in more compliance with adopted standards and HOT remittance. The City has been recognized nationally as having established best practices and having adopted a model ordinance for short-term rentals.

In the wake of the Stay Home/Work Safe orders and other state and local measures to protect public health during the Covid-19 pandemic, Code Compliance, Health/Food Safety, and Building Inspections staff combined with team members from other departments to assist with educating the public and enforcing the orders. Protecting the public health is a strategic issue and staff assisted the community through efforts including but not limited to developing options for occupant load counting, administrative procedures to authorize outdoor events, and contributing to the City-established COVID-19 information hotline.

Action Items completed/to be completed

- Increased and continuous training and certification for all officers outside of their traditional focus on nuisance codes.
- Added education element for internal staff in other departments, including potential City-wide employee participation in bandit sign abatement.
- Post informational documents, PSAs and videos to the City website regarding bandit signs, short-term rentals and other FAQs.
- Create and initiate new programs for improved abatement and compliance in cooperation with neighborhoods.
- Paused Downtown 2-hour parking enforcement during the pandemic.
- Enhanced pro-active enforcement of illegal commercial parking in the neighborhood between Common Street and Union Avenue during the summer tourism season.

E. Animal Control

The City contracts with the New Braunfels Humane Society for use of the animal shelter. The agreement includes monetary contributions to assist with building costs, administrative use, and payment for each animal delivered to the shelter by City Animal Control Officers, citizens and others. This partnership ensures efficient use of taxpayer dollars for a service needed in most, if not all communities.

The agreement with the Humane Society was amended in FY 2019 to increase the amount paid per animal. The increases were intended to address rising costs in humane animal care as well as increased efforts by the Humane Society to control disease outbreak and improve safety. The Humane Society also has similar agreements with Comal County and the City of Marion.

The City sees the financial health of the Humane Society as critical and is committed to collaborating with the Humane Society to ensure the partnership's long-term success.

Action Items completed/to be completed

- Enhanced review of HSNBA financial capacity and position for the purpose of evaluating solvency as well as substantiating rate requests.
- Annual evaluation of the agreement to consider any improvements necessary to ensure optimum outcomes.

F. Comprehensive Planning

The development of long term, community-wide planning is critical for all municipalities, especially those that are growing at the pace of New Braunfels. Department or initiative specific planning and strategizing occurs within the organization. However, the development and periodic update – with active and robust community participation – of a long-range community vision for growth that specifically addresses the needs and desires of the citizens, which in-turn guides the direction of elected and appointed officials, is a strategic issue.

A broad, community-driven comprehensive plan is effective in assisting with: zoning case decision making; future public facility and park locations; capital improvement and bond project prioritization; establishment of policies for economic development, corridor redevelopment; housing strategies; annexation; mobility improvements; urban design; historic preservation; and improved community health. Using our updated comprehensive plan, Envision New Braunfels, staff in all departments can provide recommendations and elected and appointed officials can render decisions in the context of a cohesive, community-driven strategy that addresses all components of development.

Envision New Braunfels won the 2018 award for best comprehensive plan in the state of Texas. This was due in large part to the amount of community outreach and innovative methods used to gather that public input from a large cross-section of the community, including traditionally under-represented populations. That input resulted in almost 300 individual realistically achievable goals and actions over the plan's horizon. As Envision New Braunfels is a true *community* plan, entities outside of the City will be part of the implementation, just as they were part of goal and action step development. Cross-department/agency/organization implementation tracking is a strategic issue for the community.

A long term, community wide strategic plan for workforce/affordable housing is critical for all municipalities, especially those that are growing at the current pace of New Braunfels. The City Council has adopted strategic priorities that include fostering opportunities for workforce/affordable housing as a high priority under the long-term objective of quality of life. Defining and documenting a community vision and strategic plan for workforce/affordable housing will allow the City to increase the supply of workforce/affordable housing while directing the development of the community. Initiatives have been implemented to promote workforce/affordable housing expansion, but a consensus of a working plan with specific action items has yet to be completed.

Action Items completed:

- Interactive annual report on Envision New Braunfels implementation was published online and is continuously updated.
- A special zoning district for Wurstfest was adopted.

- An overlay zoning district for the Downtown NBU site was created and adopted through a robust public improvement and adoption process.
- The Workforce Housing Advisory Committee was established. They are utilizing Envision New Braunfels and the Workforce Housing Study to formulate strategy recommendations.

Action Items to be completed:

- ADA Transition Plan, a federal requirement to inventory all public improvements and internal needs to comply with the Americans with Disabilities Act, is underway with a FY 20/21 completion target.
- Project outline for future sub-area, neighborhood and/or corridor plans to drill down to goals of specific areas.
- City-wide historic property survey is called for in Envision New Braunfels. Staff is exploring Certified Local Government (CLG) grant opportunities for assistance.
- Annexation policies will need to be updated due to new state legislation.
- Update of Guadalupe County Interlocal Agreement for subdivision platting requirements and processes in the ETJ is underway; Comal County will follow.
- A multi-year project to engage the public on a Unified Development Code to replace the existing Zoning, Subdivision Platting, Historic Preservation and Sign Ordinances is planned to commence FY 2021.
- Continuous training and orientation sessions are being held for the Planning Commission, Historic Landmark Commission and the Zoning Board of Adjustment. The proliferation of virtual conferences and seminars in the wake of the pandemic has proven very beneficial for our appointed officials considering their busy schedules and availability.

G. Airport Infrastructure Improvements

The New Braunfels Regional Airport has experienced rapid growth and development. The Texas Department of Transportation (TxDOT) has partnered with the City of New Braunfels to complete major improvements such as a runway extension, runway overlay and weight capacity increase, as well as additional aprons and taxiways. With TxDOT, the City invests only \$1 for every \$9 contributed by TxDOT. The New Braunfels Economic Development Corporation has also worked with the City to invest in Airport business development and infrastructure improvements. The U.S. military is now actively using the Airport facilities and their presence and use is expected to grow. Managing the Airport's growth and associated need for new infrastructure and maintenance of existing infrastructure is a strategic priority.

Significant investment has been applied to the existing hangars and other buildings that compose the former NB Aero leasehold. The Airport has completed renovation of these hangars to bring them to par with other Airport facilities that are available for lease. Maintained, safe, and aesthetically pleasing facilities are essential to marketing hangar space at the Airport. If the airport infrastructure is not maintained and held to a certain standard, liability and operational issues will arise, negatively impacting the financial position and solvency of the Airport.

The Airport is a significant resource and economic development opportunity for the City. Providing and maintaining infrastructure is key to continued Airport growth. Maintaining the City's current excellent relationship with TxDOT is an important component of that growth. Attracting and retaining businesses located at the Airport is another key factor as those tenants and users generate revenue. The objective for the Airport is to become completely self-supporting with revenue paying all operating costs as well as all debt service associated with Airport improvements. Growth is the key to meeting this objective.

Action Items completed/to be completed

- The North Ramp hangars 1806, 1746, and 1654 have been renovated. Hangar 1746 renovations were completed fall 2018.
- New apron space for future construction of hangars was completed.
- Construction of Hangar 2337 was completed early 2016.
- Construction of Hangar 2613 and 2281 was completed the end of 2016.
- Canyon Aviation completed construction of an additional two new 11,000 sf hangars bringing their complex to three in 2018.
- Airport terminal and control tower post-Hurricane Harvey repairs were completed Fall 2018.
- New point of sale system installed at self-serve fuel farm 2018.
- A new 7,000 sf hangar was completed March 2019 along the East Ramp near the National Flight hangar.
- Taxi-lane extension was completed April 2019.
- NBU ASR project underway.
- Airport Master Plan Update completed 2019. Included FAA approval of Airport Layout Plan and forecasted development.
- Completed the 20-year interior inspection of fuel farm tanks 2019.
- Took possession of new 5,000-gallon Jet A refueler increasing onsite Jet A capacity from 17,000 to 22,000 gallons.
- Runway 17-35 resurfaced extending useful life an additional 10 years or more.
- Detention Pond project undergoing Engineering & Design summer of 2019. Construction planned FY2021. As a result of the CARES Act, FAA will fund the entire project absorbing the Airport's 10% matching share.
- Airport has requested NPE funds from TxDOT to replace the obsolete ATCT voice control communications system. Planned replacement for FY2021 pending approval.
- All visual nav-aids have been updated and replaced.

BUDGET PROCESS OVERVIEW

Charter Provisions:

- The City Manager shall....*prepare and submit the annual budget and a five (5) year capital improvement program to the City Council* (Sec. 7.01).
- The City Manager shall....*submit to the City Council a Adopted budget, which budget shall provide a complete financial plan for the fiscal year and shall contain....a budget message, explanatory of the budget...and...outline of the Adopted financial policies of the City* (Sec. 9).

Policy and Management Objectives:

The Budget should serve as a ***financial tool*** as well as serve other policy and management objectives as follows:

- ***Policy Document*** which outlines the overall policy direction and priorities of the City Council regarding the budget
- ***Operational Plan of Municipal Services*** for the City departments for the fiscal year
- ***Communication Tool*** to communicate to and receive input from citizens regarding City issues, policies, and activities.
- ***Planning Process*** which looks ahead several years to develop strategies to address future management and financial issues and challenges.

The graphic on the following page shows the City's planning, forecasting and budget development process as well as the year-long activities that manage and report on the success of the Budget and Plan of Municipal Services implementation. Each step is described following the graphic.



Strategic Planning Process:

The strategic planning process results in the establishment of broad Council policy direction through adopted mission and vision statements as well as strategic goals and objectives. Council also then clarifies policy statements, sets priorities and gives direction to staff regarding issues for development of the budget as well as short- and long-term capital improvement planning.

Financial Planning and Management Process:

A comprehensive Financial Planning and Management Process which addresses the policy and management objectives outlined above include the following development steps:

- For the past six years, the City of New Braunfels has produced a five year financial forecast. This document included a comprehensive identification of strategic issues and a five year outlook for the General Fund, Debt Service Fund, Equipment Replacement Fund, and the Self Insurance Fund. However, the COVID-19 crisis has brought uncertainty as it related to nearly all major revenue sources. As a result of uncertainty and changes in critical fiscal policy issues stemming from COVID-

19, the City of New Braunfels produced the FY 2020 and FY 2021 Financial Outlook and Resiliency Plan.

- City Manager, with the assistance of the Finance department and executive leadership team, prepares and submits a comprehensive ***Annual Operating Budget and Plan of Municipal Services that includes capital improvement projects*** in accordance with City Council policy direction and priorities for the operation of the City during the fiscal year. Staff works to implement components of the Council strategic plan and priorities, funding the resources needed to carry out those plans.
- City departments are held accountable for implementation and control of their budgets. Finance personnel provide fiscal information to Council on agenda items with financial implications. Finance staff also monitors the budget to ensure that functions and activities stay within the budget appropriations. If additional funding is needed, a budget amendment is required and is prepared for Council consideration.
- Finance staff, under the direction of the City Manager, submits monthly reports on the finances and activities of the City in accordance with the City Charter.
- The Finance Department submits the Comprehensive Annual Financial Report (CAFR) as of the end of the fiscal year.

Budget Amendment Process:

The FY 2021 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are: Employee Expenditures, Operations Expenditures, Capital Expenditures, Interfund Transfers, Debt Service and Contingencies. This means that, although funds are allocated into individual line items in each budget and those line item allocations are adopted as part of the FY 2021 Budget, departments have some flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenditures) is not exceeded, one or more-line items in the group (for example health insurance) may exceed its budget allocation.

In the CDBG, Special Revenue, Grant, EAHCP, Capital Improvements, and New Braunfels Economic Development Corporation (NBEDC) funds budgets, appropriations are controlled at the project level. As the Council accepts federal entitlements and grants and/or as donations are received from outside sources, and as projects are approved, those proceeds are appropriated as part of the budget and available to departments and to NBEDC to expend for identified City purposes and needs.

The budget may be changed through City Manager approval of a budget transfer or City Council approval of a budget amendment. Transfers move appropriations within a fund from one of the appropriation groups listed above to another of those groups, for example from operations expenditures to capital expenditures. These transfers most often occur within one department but can occur between departments within the same fund. Budget amendments generally reflect changes in revenues and may allocate additional funds into a budget expenditure appropriation. Staff prepares an agenda item for Council consideration that describes the Adopted budget amendment. A vote by the majority of the Council is required for approval of changes to the budget.

ACCOUNT STRUCTURE AND DESCRIPTION OF FUNDS

The City maintains budgetary control of its operating accounts through the use of various funds. A "fund" is a self-balancing set of accounts with identifiable revenue sources and expenditures. It is segregated for the purposes of measuring a specific activity. Additionally, these funds are further separated into either major funds or non-major funds based on a criterion that compares the amount of assets, liabilities, revenues or expenditures they report in comparison to the total governmental funds or the combination of the governmental funds and the enterprise funds.

The City has two kinds of funds:

- **Governmental funds** – Most of the City's basic services are included in governmental funds such as the General Fund and Special Revenue Funds. These funds focus on how cash and other financial assets can readily be converted to cash flow in/out and on the balances left at year-end and available for spending.
- **Proprietary funds**
 - Enterprise funds – The City's business-type activities, such as the Airport, Solid Waste, Golf and Civic Center Funds, are classified as enterprise funds because their revenues are derived by collecting fees from only those citizens that benefit from the service provided. These fees are normally based on a cost of service study and are meant to only recover the cost to provide this service. All of these funds are classified as major funds.
 - Internal Service funds – Report activities that provide supplies and services for the City's other programs and activities. Currently, the City's Self Insurance Fund is the only internal service fund and it is classified as a non-major fund.

The following describes each of the City's funds (or groups of funds) that account for all the City's revenue and expenditures.

General Fund – The City's main fund and includes expenditures for general government, planning and community development, public safety, public works, parks and recreation, and the library. Interfund transfers and capital expenditures (mainly equipment) related to these activities are also accounted for in this fund.

Enterprise Funds – Used to account for governmental activities that are similar to those found in the private sector or business type. The City has four enterprise funds – the Airport Fund, the Civic/Center Fund, the Golf Fund, and the Solid Waste Fund. Each fund accounts separately for the function it supports.

Airport Fund – The City owns and operates the New Braunfels Regional Airport. Revenue comes from leases, fuel sales and commercial activity fees. Expenses relate to personnel, the cost of fuel sold and other operating expenses.

Civic/Convention Center Fund – The City owns and operates a 60,000 square foot facility that generates revenue through rental and other user charges. Expenses include personnel, utilities and other operating costs.

Golf Fund – The City owns and operates the Landa Park Golf Course. Revenues come from greens and cart rental fees as well as other customer charges. Expenses for personnel and maintenance of the course dominate the budget.

Solid Waste Fund – The City collects refuse (residential, commercial and green waste) and transports it to the landfill, as well as staffing a vibrant recycling program. This fund receives revenues from customer charges for collection services. Expenses relate to personnel, the refuse collection vehicles, landfill charges, fleet services and other operating expenses.

Debt Service Fund – Funded through ad valorem property tax and other sources and is used to pay principal and interest on all bonds, certificates of obligation, and tax notes issued by the City.

Capital Improvement Funds – All the funds used by the City to pay for capital improvement projects such as park land purchases and park improvements, streets and drainage improvements, fire station and police station construction and equipment, municipal facilities (land and building construction), Civic/Convention Center expansion and airport improvements. The City currently has 17 active capital improvement funds: the 2004 Certificates of Obligation (C of O's), the 2007 C of O's, the 2008 C of O's, the 2009 C of O's, the 2011 C of O's, the 2012 C of O's, the 2013 C of O's, the 2013 General Obligation Bond Fund, the 2014 C of O's, 2015 C of O's, the 2015 Tax Notes, 2018 C of O's, 2018 Tax Notes, the 2019 Capital Improvements Fund, the 2020 Capital Improvement Fund, the Parks Improvement, and the Roadway Impact Fees Capital Improvement Funds. Most of these funds' revenues come from the proceeds of debt issuances. The Parks Improvement Capital Improvement Fund receives proceeds from the City's Parks Development Fees which must be used for neighborhood park improvements. The Roadway Development Impact Fees Fund gets its funding from impact fees which must be used in the roadway service area in which they are generated.

Other City funds are used to provide resources and services for specific purposes and/or to account for funds in the way prescribed by statute. These other active funds include:

Self-Insurance Fund – Used to account for the City's cost of providing employees medical, dental and vision insurance, along with the City's wellness program.

Special Revenue Funds – Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

CDBG Fund – Used to track expenditures of all Community Development Block Grants federal entitlement funds.

Cable Franchise (PEG) Fund – Established as required by legislation that stipulates that the 1 percent franchise payment that the City receives from the cable service provider be accounted for in a separate fund. Funds from this account are only to be used for capital investments intended for improving broadcast capabilities of the organization.

Cemetery Improvements Fund – Used to pay for maintenance and improvements at the City's cemeteries.

Child Safety Fund – Required by statute to be used to pay for safety programs for school age children, including school crossing guards and other projects that enhance child safety, health or nutrition.

Court Security Fund – Required by statute to be used to fund security (including personnel) at the City's Municipal Court.

Court Technology Fund – Required by statute to be used to fund technology improvements at the City's Municipal Court.

Development Services Fund – Established in FY 2019 to better track the use of development related fees that directly support the expedition of the review process. Improving review time(s) is mainly accomplished through effective partnering with third party firms and dedicated staff resources.

Edwards Aquifer Habitat Conservation Plan and Watershed Protection Plan Fund - The City of New Braunfels officially entered into the Edwards Aquifer Recovery Implementation Plan (EARIP) on October 24, 2011 and, at the same time, approved the Habitat Conservation Plan (HCP), the Funding Management Agreement (FMA) and the Implementing Agreement. In FY 2016, the City began the implementation of a watershed protection plan. The costs associated with the plan are reimbursed by TCEQ. The EAHCP/WPP Fund allows the City of New Braunfels to track all revenues and expenditures related to these two important programs.

Equipment Replacement Fund – Used to account for the replacement of all City-owned vehicles except for those assigned to the City's four enterprise funds, computer equipment, ambulances and Fire Department self-contained breathing apparatus. The City annually makes contributions into the fund to build up sufficient amounts to purchase replacement equipment when scheduled, based on the City's adopted replacement guidelines.

Enterprise Maintenance and Equipment Replacement Fund - This fund is used to account for the replacement of all light vehicles that are assigned to the enterprise funds and for heavy equipment assigned to the Solid Waste division. The enterprise funds include the Airport, Golf, Civic/Convention Center and Solid Waste. In addition, facility improvements and repair reserve funding for the Civic Center is a component of this fund.

Facilities Maintenance Fund – Used to set aside funds for unexpected repairs on the City's aging infrastructure. Funds are used to address major structural and system repairs in City buildings and parks.

Grant Fund – Accounts for revenues and expenditures related to any grants the City receives.

Hotel/Motel Tax Fund – Accounts for the City's seven percent hotel/motel tax revenue. Expenditures in the fund support the City's convention and visitor's bureau, arts and heritage organizations and the debt service and some operations expenses associated with the expansion of the Civic/Convention Center.

Judicial Efficiency Fund – Required by statute to be used to fund efforts that increase the Municipal Court's efficiency and effectiveness.

Truancy Fund – Required by statute to be used to fund operations dedicated to truancy prevention efforts.

Recreation Center Operations and Fee Assistance Fund – Used to track donations to be utilized for expanded scholarship offerings and/or the management of a facility maintenance reserve.

River Activities Fund – Accounts for revenue and expenditures related to the City’s tourism along the Comal and Guadalupe Rivers. Major activities include public safety and litter clean up.

Special Revenue Fund – Used to account for funds donated from various benefactors or “pass through” funding arrangements—mainly for the library and parks and recreation activities.

Stormwater Development Fund – Used to account for development fees assessed to support drainage maintenance and upkeep.

Federal Court Awards – Used to account for proceeds from federally seized assets. Funds are expended at the discretion of the Chief of Police.

Non-Federal Court Awards – Used to account for proceeds from non-federally seized assets. Funds are expended at the discretion of the Chief of Police.

Fire Apparatus Replacement and Maintenance Fund – Used to account for the replacement of all heavy fire apparatus and ambulance. This fund is supported by revenues generated from the department’s fire cost recovery program, the sale of surplus apparatus, and an annual contribution of \$80,000 from ESD 7 for vehicle maintenance that allows the department to reallocate an equal amount to this fund for vehicle replacement and repair.

Other Funds – The following funds are approved by the City Council; however, they are managed by a separate board or entity.

New Braunfels Economic Development Corporation Fund – the New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. This fund receives 25 percent of the sales tax collected in the City to fund various programs and projects that benefit the citizens.

Creekside Tax Increment Reinvestment Zone (TIRZ) Fund – is used to account for sales tax and property tax revenue generated by the City’s TIRZ. The proceeds pay for administrative expenses as well as debt service for debt issued to repay the developer for public improvements.

River Mill Tax Increment Reinvestment Zone (TIRZ) Fund – is used to account for sales tax and property tax revenue generated by the City’s TIRZ.

OVERVIEW AND SCHEDULES

Convention and Tourism Fund – is used to account for the funds allocated by Council to the Chamber of Commerce under a contract for the promotion of tourism, marketing and other professional services. The only source of funding for this account is a percentage of the revenue generated from hotel/motel tax

ACCOUNTING SYSTEM

The City's accounting records for governmental fund types and agency funds are maintained on a modified accrual basis for most funds. Revenues are recorded in the fiscal year in which they are available and measurable, and expenditures are recorded in the fiscal year when the services or goods are received, and the liabilities are incurred. In addition, encumbrances are recorded during the year. Various revenues are susceptible to accrual and are considered available to the extent collected within sixty days after the end of the fiscal year. Proprietary (enterprise)/internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred. The City of New Braunfels' budgets are developed on a cash basis. Revenues are recognized only when collected and expenditures are recognized when paid. The City is required to and annually does adopt a balanced budget – meaning that total budgeted expenditures do not exceed total available funds (a combination of fund balance carried forward and revenues). The City appropriates all available funds, including projected ending fund balances so that they can be used in the event of extraordinary, unexpected occurrences such as floods or hurricanes. Beginning fund balance is the amount of money available from the prior fiscal year (excess revenues over the amount expended in that year). It is accounted for and, as stated, can be appropriated annually in both the City's annual financial reports and budgets. Appropriations in the capital improvement funds, grant funds and some other project driven funds are made on a project basis (from inception to completion) rather than on an annual basis and are carried forward until the projects are completed. Except for capital project, grant and federal entitlement appropriations, or for encumbrances outstanding in any fund, unused appropriations lapse at the end of each fiscal year.

The FY 2021 Adopted Budget appropriates funds using the following expenditure groups.

- Employee Expenditures
- Operations Expenditures
- Capital Expenditures
- Debt Service
- Interfund Transfers
- Contingencies

Capital expenditures are defined as assets that should be reasonably safeguarded and properly accounted for, and prudently insured. For purposes of budgeting and accounting classification, the following criteria are followed for capitalized purposes:

- The asset must be owned by the City.
- The expected useful life of the asset must be longer than one year or extend the life of an identifiable existing asset by more than one year.
- The original cost of the asset must be at least \$5,000.
- On-going repairs and general maintenance are not capitalized.

Each expenditure group is the sum of individual, similar line item allocations. (Each group is defined in the Glossary section of the Appendix.) This presentation of budget data is designed to provide departments with detailed information but with greater flexibility in the management and control of their budgets.

GENERAL FUND

City of New Braunfels
General Fund
Fiscal Year Ending September 30, 2021

Fund: 101

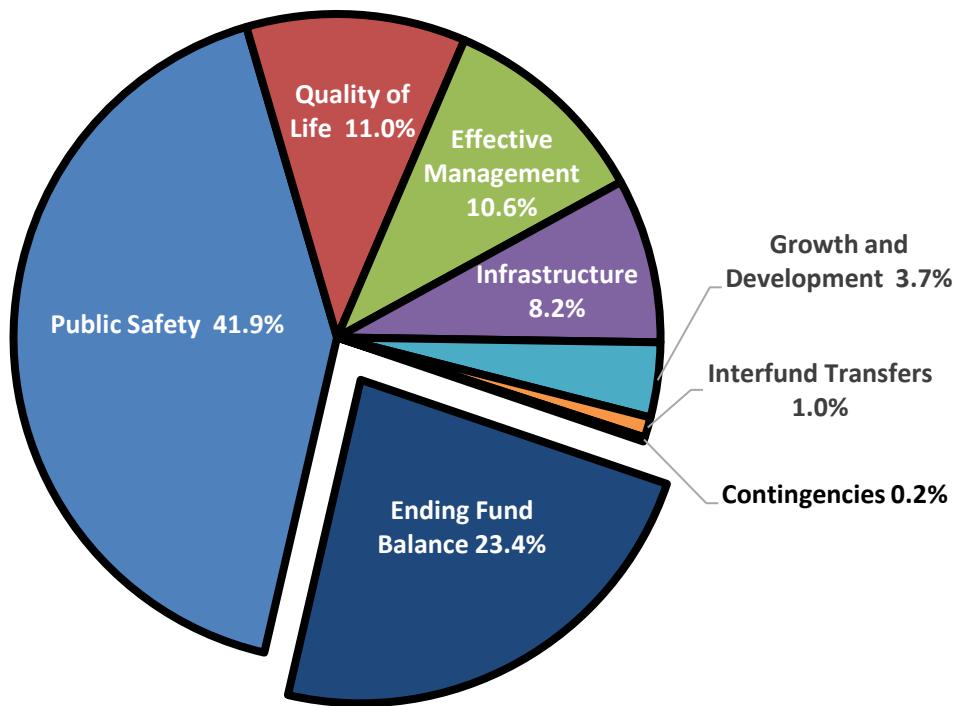
Available Funds	FY 2019 Actual	FY 2020 Adopted Budget	FY 2020 Current Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance					
Undesignated Funds	\$ 20,377,683	\$ 23,352,910	\$ 23,352,910	\$ 24,951,514	\$ 22,788,783
Revenue					
Property Tax	\$ 19,384,290	\$ 20,951,065	\$ 20,951,065	\$ 21,178,276	\$ 21,956,900
Sales Tax	22,176,255	22,319,783	22,919,783	21,795,605	22,834,193
Other Taxes and Franchise Fees	10,540,764	10,598,583	10,598,583	10,199,499	10,512,908
Licenses and Permits	5,255,528	4,428,747	4,428,747	5,159,665	4,370,300
Charges for Services	3,413,856	4,488,740	4,488,740	4,461,460	4,130,160
Fines and Forfeitures	1,436,711	1,443,623	1,443,623	1,063,235	1,401,000
Parks and Recreation	1,428,209	1,455,000	1,455,000	599,710	1,260,000
Das Rec	3,131,986	2,990,045	2,990,045	2,095,674	2,547,000
Interest Income	612,108	350,000	350,000	475,637	250,000
Intergovernmental	31,207	50,000	50,000	25,000	25,000
Miscellaneous	2,883,286	2,722,160	2,722,160	2,792,533	2,898,798
Interfund Transfers	816,510	849,381	849,381	974,381	908,917
Total Revenue	\$ 71,110,710	\$ 72,647,127	\$ 73,247,127	\$ 70,820,674	\$ 73,095,176
TOTAL AVAILABLE FUNDS	\$ 91,488,393	\$ 96,000,037	\$ 96,600,037	\$ 95,772,188	\$ 95,883,960

APPROPRIATIONS

General Government	\$ 8,155,475	\$ 9,257,273	\$ 9,883,633	\$ 9,841,620	\$ 10,155,734
Planning and Development Services	3,312,608	3,878,615	3,878,615	3,428,170	3,587,542
Public Safety					
Police	18,184,066	20,470,896	20,470,896	20,287,329	19,809,904
Fire	18,371,525	19,358,450	19,358,450	19,403,734	19,517,417
Municipal Courts	697,287	740,409	740,409	739,311	751,242
Public Works	7,071,352	7,706,989	7,666,381	7,598,860	7,888,471
Parks and Recreation	5,284,204	5,605,391	5,605,391	5,363,831	5,498,472
Das Rec	2,410,084	2,675,686	2,716,294	2,452,943	2,652,942
Library Services	2,292,433	2,479,606	2,479,606	2,336,290	2,366,255
Interfund Transfers	757,845	1,926,480	1,926,480	1,531,316	982,645
Contingencies	-	250,000	223,640	-	200,000
TOTAL OPERATING APPROPRIATIONS	\$ 66,536,879	\$ 74,349,794	\$ 74,949,794	\$ 72,983,405	\$ 73,410,625
Ending Fund Balance	\$ 24,951,514	\$ 21,650,243	\$ 21,650,243	\$ 22,788,783	\$ 22,473,335
TOTAL APPROPRIATIONS	\$ 91,488,393	\$ 96,000,037	\$ 96,600,037	\$ 95,772,188	\$ 95,883,960

Fund Balance



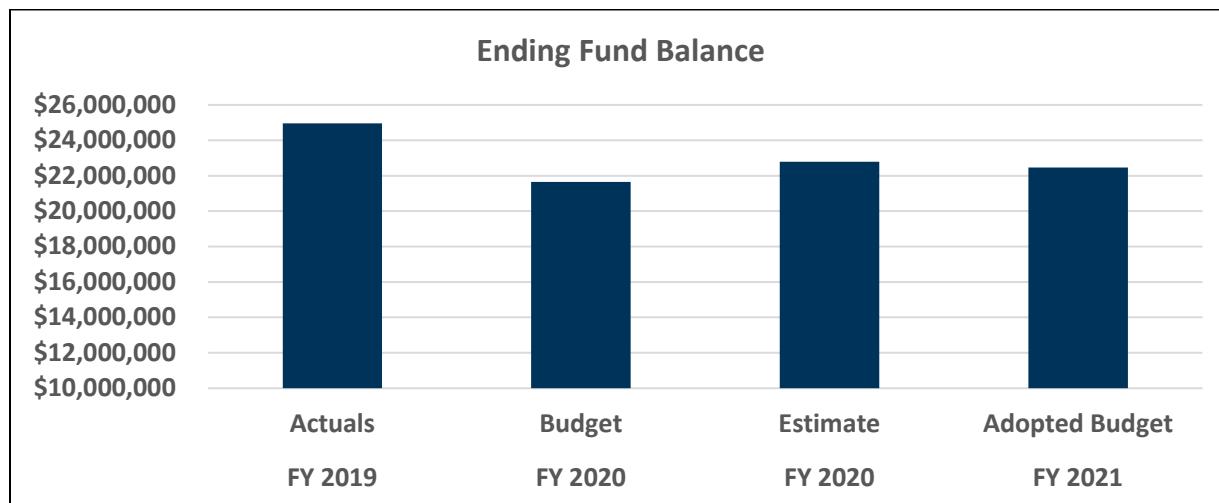
Strategic Priority	Allocation
Public Safety	\$40,078,563
Effective Management	10,155,734
Quality of Life	10,517,669
Growth and Development	3,587,542
Infrastructure	7,888,471
Interfund Transfers	982,645
Contingencies	200,000
Ending Fund Balance	22,473,335
Total	\$95,883,960

ENDING FUND BALANCE

Program Description:

The FY 2021 Adopted Budget includes \$22,473,335 as an ending fund balance for the General Fund. This amount will be held as an operating reserve. However, since these funds are not appropriated for a specific purpose, they are available if some extraordinary event would require their use. Because the City has some dependence on tourism and the revenue generated from these types of activities, the City, by policy, maintains an operating reserve of at least 25 percent of the budgeted expenditures for the General Fund. Prior to FY 2013, the City Council adopted budgets that included a 35 percent fund balance reserve. Since FY 2013, the City was maintaining a 30 percent fund balance reserve target. In FY 2016, the target was modified slightly to 30 percent of recurring General Fund expenditures and transfers. That target remains the same for FY 2021.

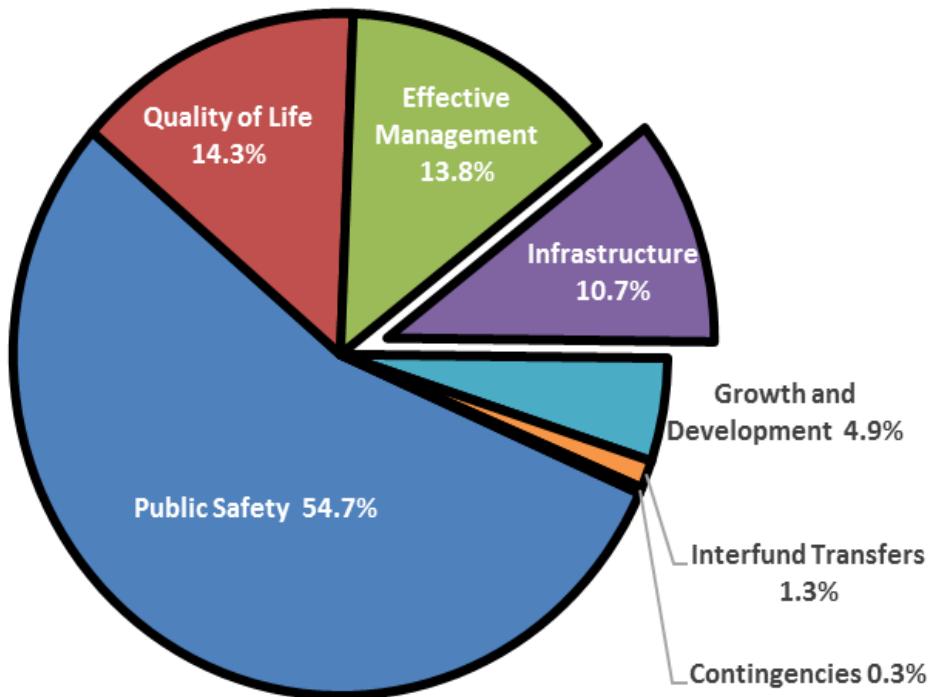
	FY 2019 Actuals	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Ending Fund Balance	\$ 24,951,514	\$ 21,650,243	\$ 22,788,783	\$ 22,473,335



Program Justification and Fiscal Analysis:

The \$22,473,335 fund balance represents 30.8 percent of **all** budgeted expenditures in the General Fund. The fund balance totals 30.61 percent of **recurring** expenditures.

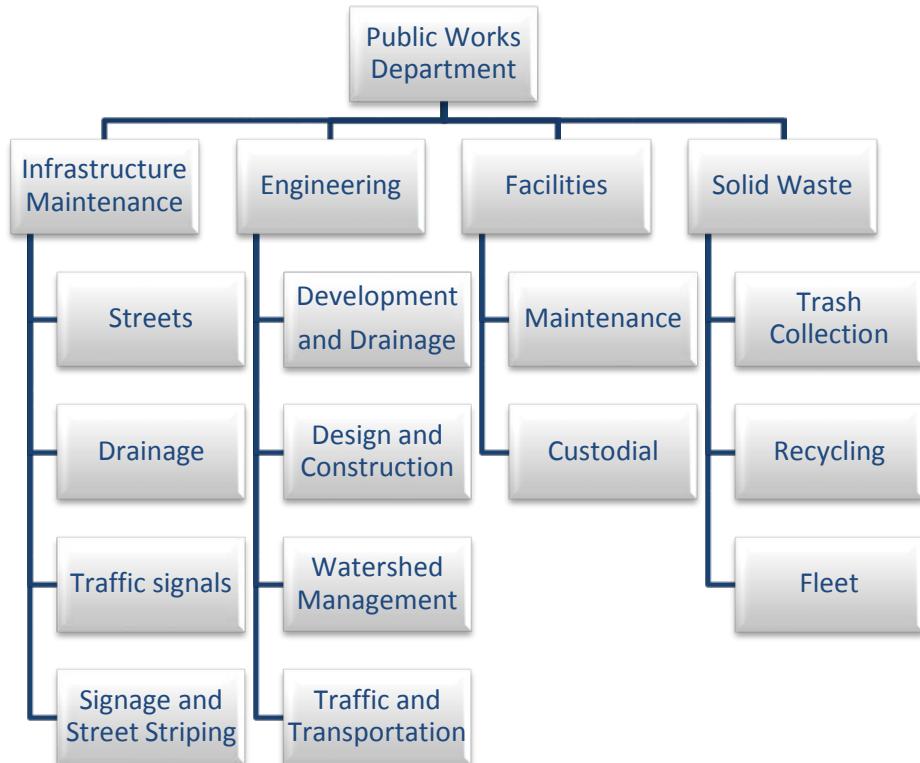
Infrastructure



Strategic Priority	Allocation
Public Safety	\$40,078,563
Effective Management	10,155,734
Quality of Life	10,517,669
Growth and Development	3,587,542
Infrastructure	7,888,471
Interfund Transfers	982,645
Contingencies	200,000
Total	\$73,410,625

**Infrastructure includes the General Fund portion of the Capital Programs Division. For more information on that division, see page 164.*

Public Works Department



Mission:

To serve the community and make New Braunfels great by being responsive and providing extraordinary engineering, field maintenance and waste collection services while respecting the unique heritage of the City and balancing the challenges of an aging infrastructure and continued population growth.

Vision:

A satisfied, healthy and livable community through responsive customer service, department reliability, respect for our unique heritage and natural environment and efficient and cost-effective use of resources.

Goals/Objectives:

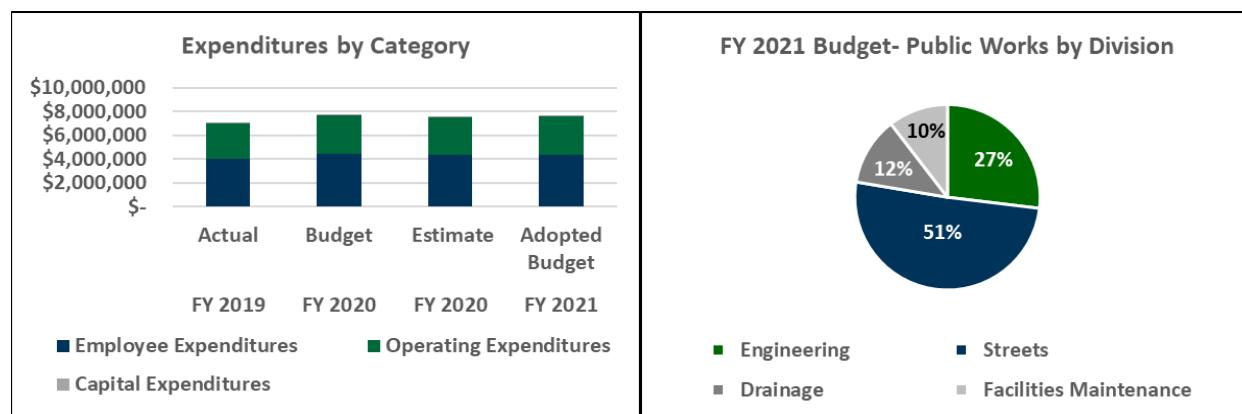
1. Improve employee productivity and satisfaction through effective team development.
2. Enhance positive community perception through improved information access, friendly service and prompt professional response.
3. Provide cost effective services and management of all departmental and City resources.

Performance Measures-Public Works				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Engineering				
Number of commercial and residential permits reviewed and completed	791	577	585	620
Percentage of commercial and residential permit reviews completed within twenty business days	43%	46%	52%	60%
Number of traffic service requests received	157	225	200	200
Percentage of traffic service requests processed within 20 business days	48%	85%	85%	90%
Number of LOC (Letters of Certification) submitted	N/A	N/A	52	52
Number of LOC (Letters of Certification) reviews completed	N/A	N/A	104	104
Percentage of LOC (Letters of Certification) reviews completed within ten business days	N/A	N/A	90%	90%
Streets				
Street Rehabilitation (lane miles)	3.75	5.59	7.46	7.46
Mill and overlay lane miles	8.83	8.68	7.31	7.31
Level-up lane miles completed by City forces	2.40	9.88	5.23	5.23
Limited Overlay	5.13	4.12	11.75	11.75
Crack sealing lane miles completed by City forces	39.77	36.47	29.4	29.4
Pothole repairs completed by City forces	4,910	4,950	5,000	5,000
Signs repaired or installed by City forces	828	2,067	2,000	2,000
Percentage of regulatory sign and signal maintenance requests completed within 12 hours	75%	100%	100%	100%
Number of street service requests processed	531	556	517	550
Percentage of high priority street repair service requests completed within 10 business days	89%	84%	78%	88%

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
<i>Drainage</i>				
Maintenance level projects (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	21,936	24,369	24,552	24,552
Easement and right-of-way acres maintained	188	220	220	220
Roadway drainage right-of-way acres maintained	165	165	165	165
Number of drainage service requests processed	170	167	140	170
Percentage high priority drainage services requests completed within 10 business days	98%	89%	93%	95%
<i>Facilities Maintenance</i>				
Total of submitted service request	730	800	850	850
Janitorial service square footage per FTE	59,706	46,725	46,725	46,725
Maintenance service square footage per FTE	83,320	108,920	135,920	135,920
Development and implementation of Preventive Maintenance Programs	9	10	11	12
Energy conservation projects completed	0	0	0	1
<i>Watershed Management</i>				
Construction Stormwater Inspections completed	778	1,071	1,000	1,000
Illicit Discharge Inspections completed	544	562	550	550
Stormwater BMPs Inspections completed	217	252	250	275
Facility Inspections completed	36	36	36	36
Public Education and Outreach Events	10	5	5	5

Public Works Department

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 4,064,752	\$ 4,435,388	\$ 4,368,291	\$ 4,379,831
Operating Expenditures	2,928,791	3,225,293	3,192,049	3,212,801
Capital Expenditures	77,809	5,700	38,520	11,000
Total Expenditures	\$ 7,071,352	\$ 7,666,381	\$ 7,598,860	\$ 7,603,632
As a percentage of total General Fund Expenditures	11%	10%	10%	10%
Total Full Time Equivalent	62.0	62.0	62.0	62.0



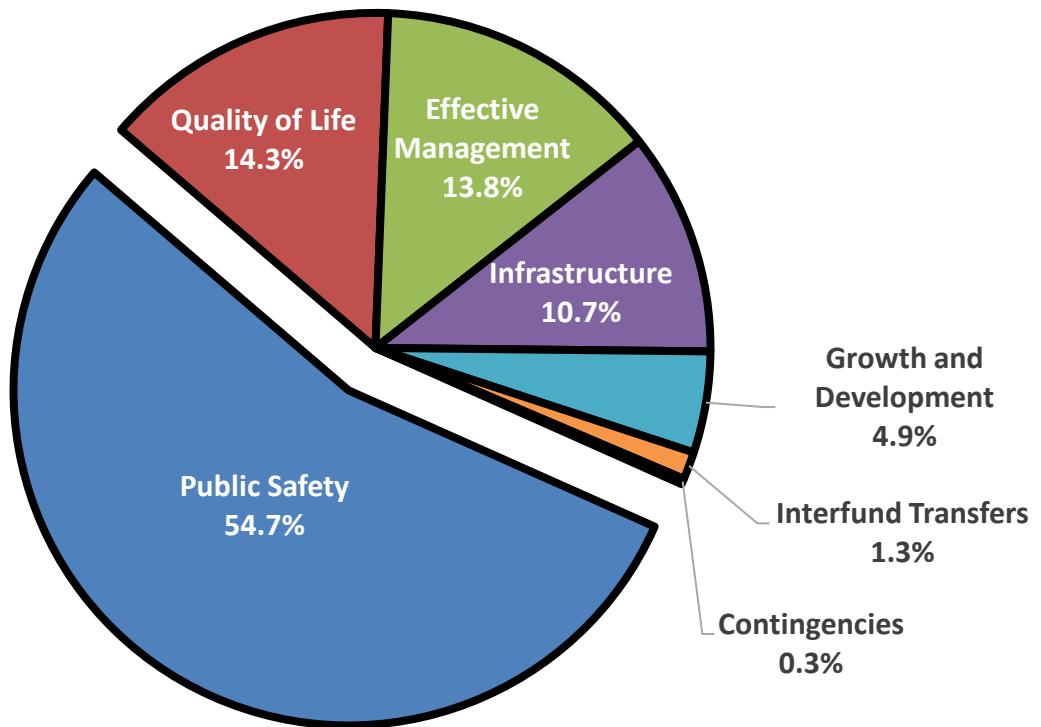
Program Justification and Fiscal Analysis

The FY 2021 Public Works Adopted Budget increases overall in comparison to the FY 2020 estimates. For employee expenditures, the FY 2021 Adopted Budget includes full-year funding for all authorized positions in Public Works, whereas there were vacancy savings realized in FY 2020. The FY 2021 Adopted Budget includes a larger proportion of the funding for all construction/capital programs inspectors. In FY 2020, a smaller proportion of these salaries were funded. Time spent on projects not supported by the capital funds are allocated to the Public Works General Fund by default.

Operating expenditures increase in FY 2021, mainly driven by the postponement of various professional development opportunities in FY 2020.

Capital expenditures in FY 2021 include the purchase of a traffic signal cabinet (\$11,000). With the City responsible for the maintenance and replacement of all traffic signals, a spare cabinet or the funds to acquire one is essential.

Public Safety



Strategic Priority	Allocation
Public Safety	\$40,078,563
Effective Management	10,155,734
Quality of Life	10,517,669
Growth and Development	3,587,542
Infrastructure	7,888,471
Interfund Transfers	982,645
Contingencies	200,000
Total	\$73,410,625

Fire Department



Mission:

Protection with integrity

Vision:

To promote organizational growth to match our community's diverse and growing needs.

Goals/Objectives:

1. Ensure responsive, proactive and fiscally responsible delivery of services while embracing new and emerging technologies to improve the efficiency and effectiveness of the department.
2. Evaluate service levels and promote relationships with our citizens and city, county, regional, state and federal emergency services partners to ensure we are providing the most effective and efficient services possible.
3. Ensure the delivery of company, multi-company, shift level fire and EMS training that meets required mandates, addresses specialized needs and is consistent with industry standards.
4. Ensure fire prevention education efforts are age appropriate, hazard specific and delivered in a proactive and timely manner, all unwanted fires are investigated, and adopted codes and ordinances are fairly, equitably and consistently enforced.
5. Ensure City staff is prepared to respond during any emergency/disaster and develop community resources and capacity to assist with City response and recovery efforts.
6. Use standardized strategies and tactics to reduce loss of life and property and reduce pain and suffering.

Performance Measures- Fire Department					
		FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Fire Services					
Damage caused by fire - City of New Braunfels		\$3,839,450	\$1,740,716	\$3,459,290	\$3,000,000
Damage caused by fire - ESD		\$1,261,000	\$60,689	\$636,000	\$600,000
Paramedics in the Fire Department as a percent of total uniform staff (not an average)		81%	81%	82%	82%
Turnout Time (90th Percentile)					
	Structure fire - City	N/A	2:05	2:39	2:30
	Structure fire - ESD 7	N/A	1:41	1:54	1:45
	EMS - City	N/A	2:00	1:53	1:15
	EMS - ESD 7	N/A	2:06	1:55	1:45
Total Response Time (90th Percentile)					
	Structure fire - City	N/A	9:55	10:32	10:00
	Structure fire - ESD 7	N/A	12:03	14:00*	13:00
	EMS - City	N/A	9:27	8:02	7:45
	EMS - ESD 7	N/A	15:13	15:00	14:45
Response times (Avg.)					
	Structure fire - City	6:38	7:15	7:15	7:00
	Structure fire - ESD 7	8:28	9:58	13:17*	13:00
	EMS - City	6:51	5:37	5:16	5:00
	EMS - ESD 7	10:18	9:04	9:21	9:00
Smoke detectors issued/inspected/updated		450	518	578	600
Fire safety inspections for businesses and residents		1,780	1,831	1,800	1,900
Injury prevention programs held (CIS and Public Education)		N/A	N/A	9,418*	N/A
Total number of staff training hours		40,598	46,084	30,168	40,000
Emergency Management					
Number of community education contact hours		3,200	3,500	3,850	4,000
Number of internal training contact hours		6,305	7,861	7,800	8,000
Community Emergency Response Team volunteers		107	125	125	130
Percentage of staff completing required Incident Command System trainings (not an average)		60%	65%	65%	70%
Tabletop exercises completed		5	6	5	5

*Small data set

Fire Department

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget																																						
Employee Expenditures	\$ 16,626,434	\$ 17,458,885	\$ 17,635,176	\$ 17,602,872																																						
Operating Expenditures	1,610,735	1,767,611	1,636,604	1,757,591																																						
Capital Expenditures	7,843	-	-	-																																						
Debt Service	126,513	131,954	131,954	131,954																																						
Resource Request				25,000																																						
Total Expenditures	\$ 18,371,525	\$ 19,358,450	\$ 19,403,734	\$ 19,517,417																																						
As a percentage of total General Fund Expenditures	28%	26%	27%	27%																																						
Total Full Time Equivalent	138.0	138.0	138.0	138.0																																						
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Expenditures by Category</p> <table border="1"> <thead> <tr> <th>Category</th> <th>FY 2019</th> <th>FY 2020</th> <th>FY 2020</th> <th>FY 2021</th> </tr> </thead> <tbody> <tr> <td>Employee Expenditures</td> <td>\$16,626,434</td> <td>\$17,458,885</td> <td>\$17,635,176</td> <td>\$17,602,872</td> </tr> <tr> <td>Operating Expenditures</td> <td>1,610,735</td> <td>1,767,611</td> <td>1,636,604</td> <td>1,757,591</td> </tr> <tr> <td>Capital Expenditures</td> <td>7,843</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>Debt Service</td> <td>126,513</td> <td>131,954</td> <td>131,954</td> <td>131,954</td> </tr> <tr> <td>Resource Request</td> <td></td> <td></td> <td></td> <td>25,000</td> </tr> </tbody> </table> </div> <div style="width: 45%;"> <p>FY 2021 Budget- Fire by Division</p> <table border="1"> <thead> <tr> <th>Division</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Operations</td> <td>87%</td> </tr> <tr> <td>Support Services</td> <td>13%</td> </tr> <tr> <td>Emergency Management</td> <td>1%</td> </tr> </tbody> </table> </div> </div>					Category	FY 2019	FY 2020	FY 2020	FY 2021	Employee Expenditures	\$16,626,434	\$17,458,885	\$17,635,176	\$17,602,872	Operating Expenditures	1,610,735	1,767,611	1,636,604	1,757,591	Capital Expenditures	7,843	-	-	-	Debt Service	126,513	131,954	131,954	131,954	Resource Request				25,000	Division	Percentage	Operations	87%	Support Services	13%	Emergency Management	1%
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Program Justification and Fiscal Analysis:

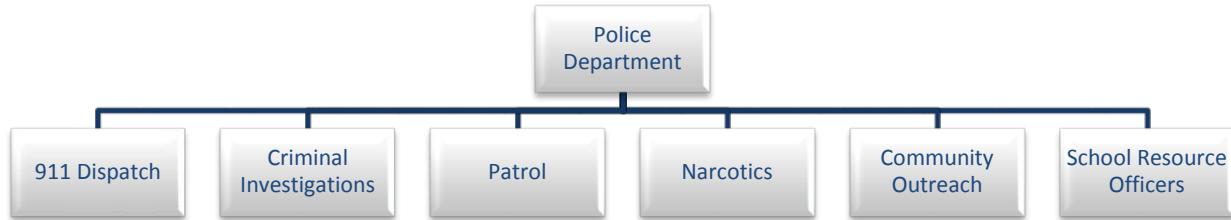
The FY 2021 Fire Department Adopted Budget increases in comparison to the FY 2020 estimates. Employee expenses remain flat when comparing the FY 2020 estimate. All authorized positions are fully funded.

Operating expenditures increase in FY 2021 when compared to the FY 2020 estimate, driven mainly by contractual increases in both annual software licensing costs and utility services.

Debt Service expenditures remain flat across FY 2019 through FY 2021 to support the continued capital leases for a fire truck and ambulance.

Resource Request – Included in the FY 2021 Adopted budget is a contractual increase of \$25,000 for the City's medical director contract with E-Merge. The City is at the end of our initial contract term and the additional amount adjusts our funding for the services we receive to current market levels.

Police Department



Mission

To provide the citizens of New Braunfels with responsive, courteous and professional law enforcement services.

Vision

To provide extraordinary customer service to the citizens of New Braunfels.

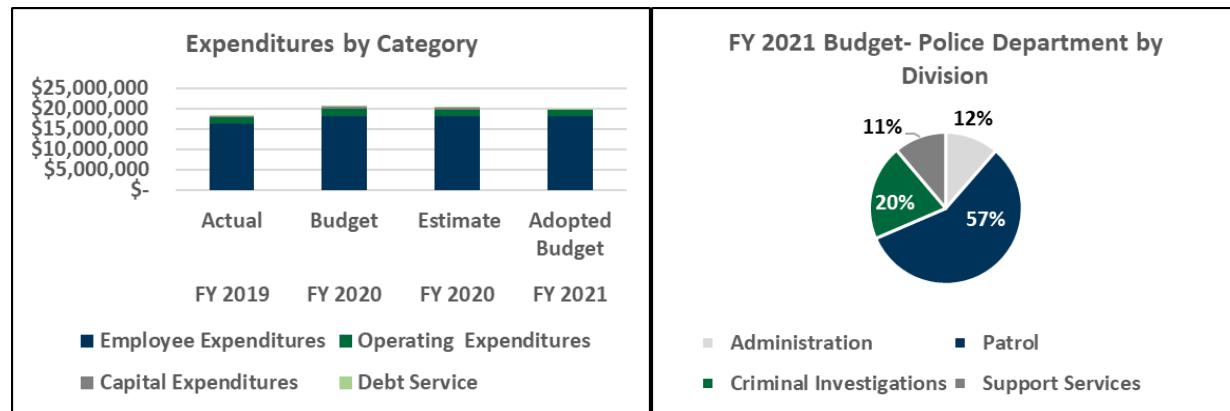
Goals/Objectives

1. To provide citizens with the most cost effective, courteous and professional service available.
2. To establish communication and positive interaction with citizens through proactive, innovative programs.
3. To address citizens' concerns in a manner which encourages an investment in the community on the part of the citizens.
4. Continue to provide and execute effective law enforcement services with high visibility to maintain a valuable quality of life within the community.
5. Attract, employ and retain the finest quality of officers.
6. Utilize modern, cutting edge technology and innovative policing strategies to provide the best possible customer-oriented police services possible, and to provide this technology to all personnel to maximize the effectiveness of our services and resources.
7. Increase public awareness of current trends of criminal activity while keeping them informed as to the latest crime prevention techniques.
8. Identify and target criminal activity.
9. Enhance sex offender registration compliance.

Performance Measures-Police Department				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Administration				
Commendations- Recognition letters from the public	56	48	65	65
Number of youth exposed Outreach Programs	1,835	1,210	2,200	2,200
Support				
Number of people reached per day by all social media platforms	49,500	72,300	75,000	80,000
Number of processed reports	19,524	19,796	22,000	22,000
Response time for priority 1 and 2 calls	7:27	7:28	7:25	7:20
Number of open records requests	4,071	4,890	5,000	5,000
Number of 911 calls answered	39,562	40,076	43,000	43,000
Operations				
Number of Cases Assigned to Victim Liaisons	797	842	850	850
Number of DWI arrests	382	353	400	400
Dollar value of narcotics seized in the City	N/A	\$308,248	\$300,000	\$300,000
Calls for Service- Number of Incident Numbers Generated	58,821	61,638	62,000	62,000
Calls for Service- Mental Health	821	959	899	875

Police Department

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 16,218,500	\$ 18,087,822	\$ 17,987,688	\$ 18,209,549
Operating Expenditures	1,707,203	1,722,199	1,638,836	1,575,330
Capital Expenditures	134,958	537,401	537,401	-
Debt Service	123,405	123,474	123,404	25,025
Total Expenditures	\$ 18,184,066	\$ 20,470,896	\$ 20,287,329	\$ 19,809,904
As a percentage of total General Fund Expenditures	27%	27%	28%	27%
Total Full Time Equivalent	168.0	175.0	175.0	174.0



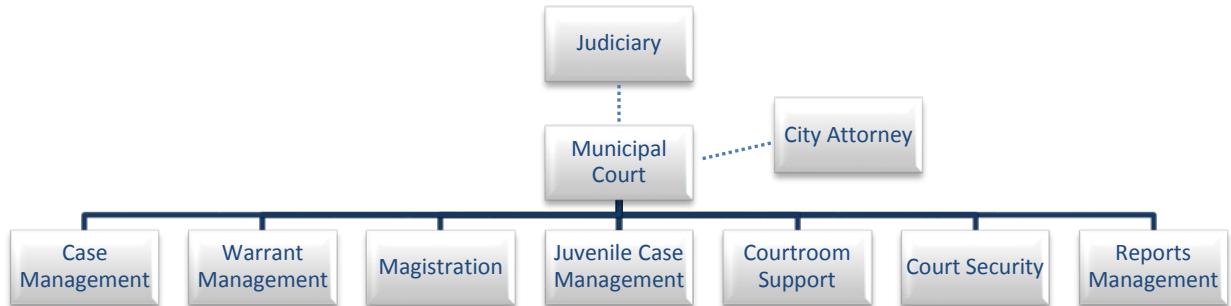
Program Justification and Fiscal Analysis:

The FY 2021 Police Department Adopted Budget shows a significant decrease overall in comparison to the FY 2020 Estimate. The employee expenditures increase mainly from fully funding all authorized positions including positions that were only funded for nine months in FY 2020.

Operating and Capital expenditures decrease in FY 2021 due to one-time expenditures allocated in FY 2020.

Debt Service expenditures decrease in comparison to the FY 2020 Estimate due to making the final payment for the Police Departments In-Car Camera System. \$25,025 is included in the FY 2021 Adopted Budget to support the fourth-year payment for body worn cameras. The final payment for body worn cameras is will occur in FY 2022.

Municipal Court



Mission

To provide courteous and professional service and facilitate efficient procedural justice.

Vision

To be the Municipal Court that peer jurisdictions model themselves after.

Goals/Objectives

1. To provide outstanding customer service to all those interacting with Municipal Court.
2. To utilize technology to maximize the court's efficiency and communication.
3. To bring cases to resolution in a timely manner.

Performance Measures-Municipal Court				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Number of new cases filed	13,720	14,988	9,750	13,750
Percentage of cases disposed in 30 days or less	22%	27%	30%	30%
Percentage of cases disposed in 180 days or less	43%	43%	40%	35%
Percentage of cases disposed in 180 or more	35%	30%	30%	35%
Number of cases disposed	12,627	13,744	9,000	12,250
Number of warrants issued	3,573	3,398	3,000	3,000
Number of warrants cleared	3,465	2,126	2,500	3,000
Number of Juvenile Cases Filed	148	188	175	145
Juvenile Defendant Contact Hours - includes intakes, follow ups and court	185	591	350	290
Outreach Hours - Education Programs, Teen Academy, Mock Trial, Presentations, etc.	N/A	45	30	24

Municipal Court

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 663,511	\$ 707,959	\$ 709,583	\$ 726,067
Operating Expenditures	33,776	32,450	29,728	25,175
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 697,287	\$ 740,409	\$ 739,311	\$ 751,242
As a percentage of total General Fund Expenditures	1%	1%	1%	1%
Total Full Time Equivalent	9.0	9.0	9.0	9.0

Expenditures by Category

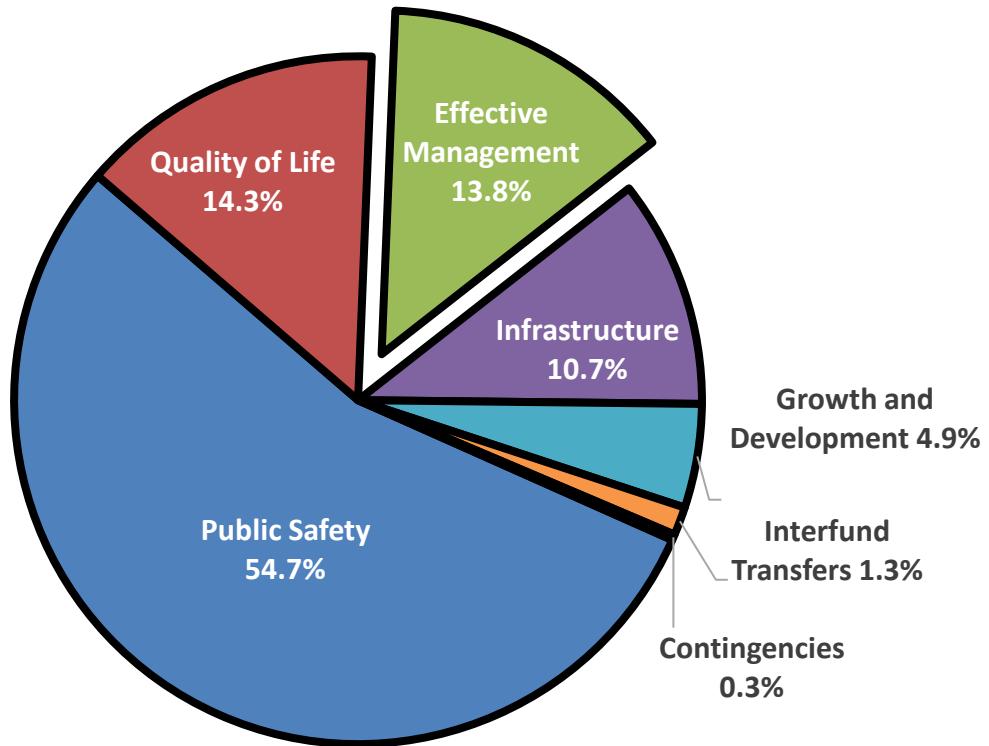
Category	FY 2019	FY 2020	FY 2020	FY 2021
Employee Expenditures	\$663,511	\$707,959	\$709,583	\$726,067
Operating Expenditures	\$33,776	\$32,450	\$29,728	\$25,175
Capital Expenditures	\$0	\$0	\$0	\$0
Total Expenditures	\$697,287	\$740,409	\$739,311	\$751,242

Program Justification and Fiscal Analysis:

In comparison to the FY 2020 Estimate, the FY 2021 Adopted Budget for Municipal Court increases overall. This is driven mostly by employee expenditures. In FY 2021, all positions are fully funded, and additional funding has been included to support Associate Judges as well as funding for the Bailiff and Juvenile Case Manager.

Operating expenditures decrease slightly in comparison to the FY 2020 estimates, reflecting a switch to in-house printing and a slight decrease in professional development due to planned conferences switching to online attendance.

Effective Management



Strategic Priority	Allocation
Public Safety	\$40,078,563
Effective Management*	10,155,734
Quality of Life	10,517,669
Growth and Development	3,587,542
Infrastructure	7,888,471
Interfund Transfers	982,645
Contingencies	200,000
Total	\$73,410,625

**Effective Management includes the non-departmental division, which supports a number of centralized and organization wide initiatives/commitments*

City Council

City Mission:

The City of New Braunfels will add value to our community by planning for the future, providing quality services, encouraging community involvement and being responsive to those we serve.

Core Values:

INTEGRITY

We operate with integrity, holding ourselves to the highest standards of performance, transparency, accountability and ethical conduct.

SERVICE

We are responsive and respectful to those we serve with an attitude that everything is worth our best effort.

VISIONARY LEADERSHIP

We anticipate needs, look to our community's future and execute to achieve our goals.

STEWARDSHIP OF LOCAL RESOURCES

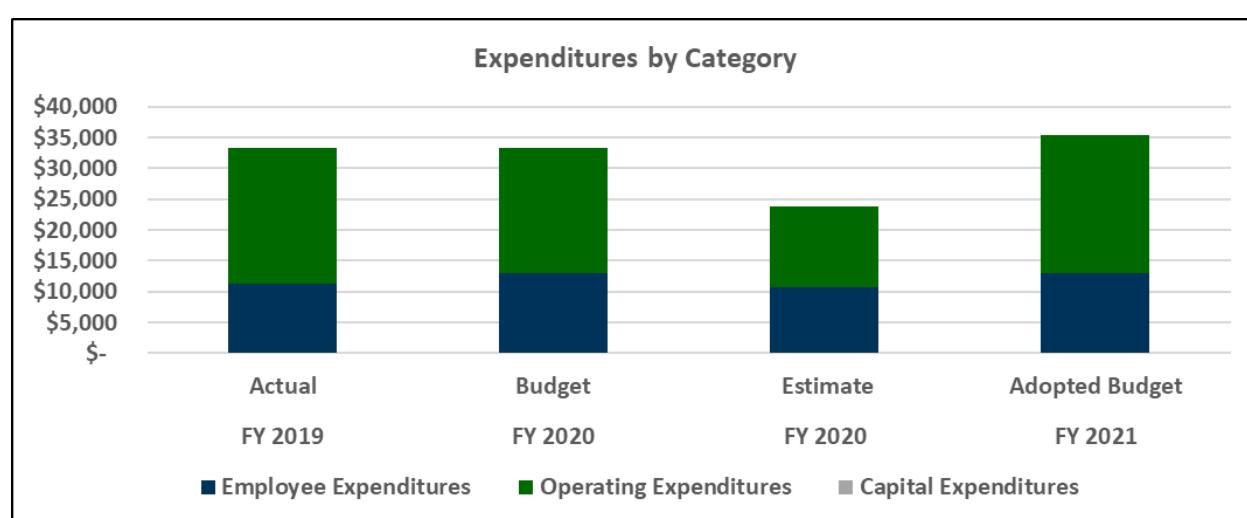
We use our resources responsibly. We treasure our unique heritage and natural environment and wish to preserve them for future generations.

FISCAL RESPONSIBILITY

Our decisions reflect sound fiscal management and prudence.

City Council

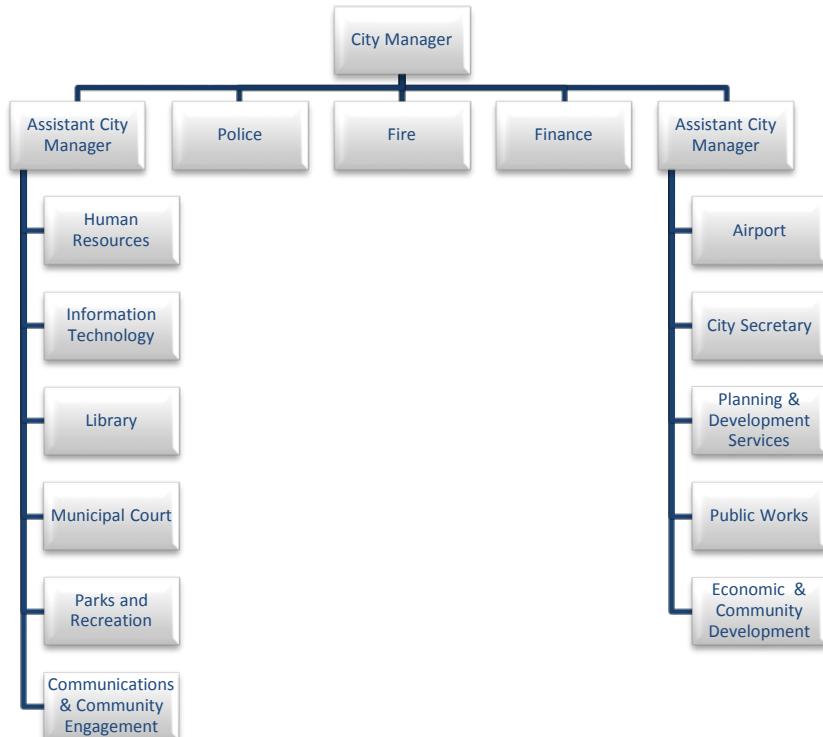
	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 11,197	\$ 13,000	\$ 10,773	\$ 13,000
Operating Expenditures	22,156	20,350	13,100	22,350
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 33,353	\$ 33,350	\$ 23,873	\$ 35,350
As a percentage of total General Fund Expenditures	0.05%	0.04%	0.03%	0.05%
Total Full Time Equivalent	0.0	0.0	0.0	0.0



Program Justification and Fiscal Analysis:

The FY 2021 Adopted Budget for City Council is remaining flat compared to the FY 2020 Adopted Budget.

City Manager's Office



Mission:

To provide the best possible working relationship with the City Council, City department directors, City staff and the citizens of New Braunfels.

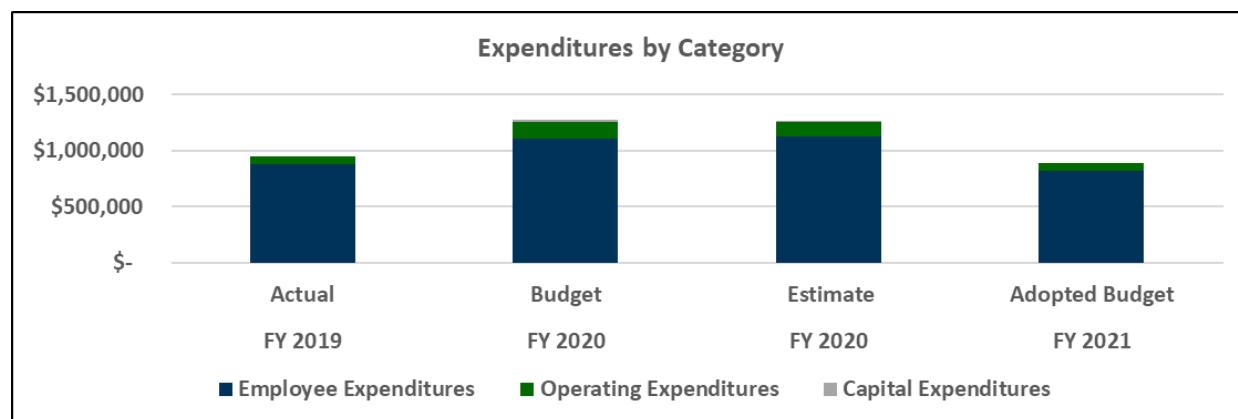
Vision:

The City Manager's Office is dedicated to enhancing the quality of life in the City of New Braunfels by providing the best possible services through open communication and the mutual support of a team of diverse and highly skilled employees who recognize each other as the City's most valuable assets.

Performance Measures-City Manager				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Number of citizen outreach contacts events	189	192	140	150
Public service recognition awards	86	90	90	90
Number of employees recognized annually for outstanding contributions to the mission and values of the City	27	28	16	18
Percentage of time that information will be available on the City's government access channel and website	100%	100%	100%	100%
Collaboration event/opportunities with surrounding communities/entities	170	180	120	126

City Manager's Office

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 874,933	\$ 1,111,519	\$ 1,122,818	\$ 822,654
Operating Expenditures	74,596	146,686	128,098	65,695
Capital Expenditures	-	14,509	14,509	-
Total Expenditures	\$ 949,529	\$ 1,272,714	\$ 1,265,425	\$ 888,349
As a percentage of total General Fund Expenditures	1.43%	1.70%	1.73%	1.21%
Total Full Time Equivalent	7.0	7.0	7.0	4.0

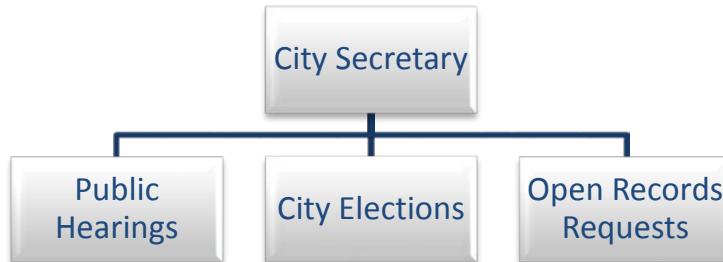


Program Justification and Fiscal Analysis:

Compared to the FY 2020 Estimate, the FY 2021 Adopted Budget decreases significantly. The decrease in employee expenditures is due to the reorganization and establishment of the Economic and Community Development and Communications & Community Engagement Departments. This resulted in the removal of three positions from the City Manager's Office.

The decrease in operating expenditures in the FY 2021 Adopted Budget is also due to reallocating costs associated with the newly created departments.

City Secretary



Mission:

To provide administrative support to the City Council and staff and to manage and preserve the official records of the City of New Braunfels while providing quality assistance to the public in locating government information maintained by the City, as required by law.

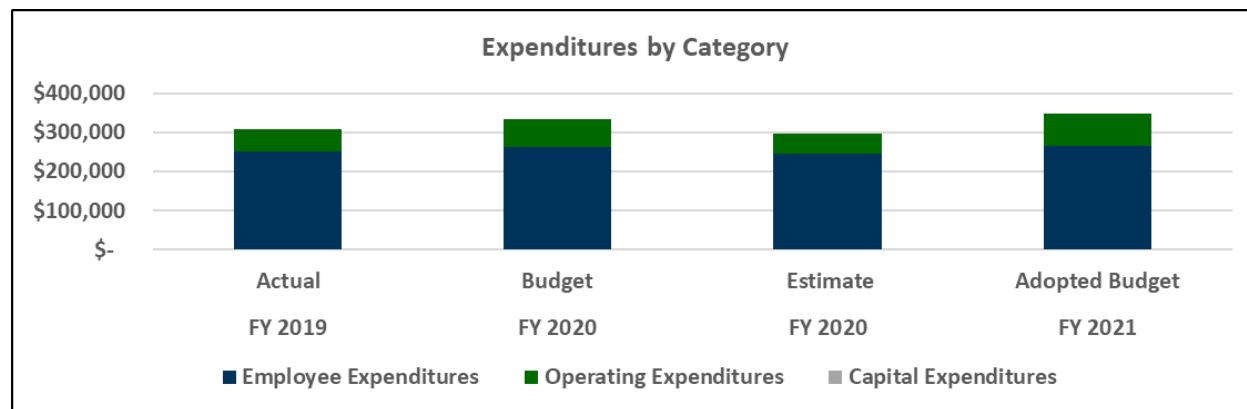
Vision:

The City Secretary's Office is dedicated to achieving a superior level of customer service and improving public access to municipal records and related information by utilizing state-of-the-art technology.

<i>Performance Measures-City Secretary</i>				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Open Record Requests processed (annually)	874	945	1,050	1,200
Average response time on open record requests (days)	8	8.5	9	9
Lobby customers served (daily)	9.5	9.6	9.8	10
Average phone calls received (daily)	18	15	15	16
Agendas posted (annually)	395	418	425	430
Parking Permits distributed (annually)	922	961	980	1,010
Road closures (annually)	64	72	70	75
Proclamations written (annually)	84	104	90	90
Alcohol permits (annually)	187	149	160	160

City Secretary

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 251,109	\$ 263,646	\$ 244,745	\$ 263,997
Operating Expenditures	56,203	68,570	51,667	84,670
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 307,312	\$ 332,216	\$ 296,412	\$ 348,667
As a percentage of total General Fund Expenditures	0.46%	0.44%	0.41%	0.48%
Total Full Time Equivalent	3.75	3.75	3.75	3.75



Program Justification and Fiscal Analysis:

The FY 2021 Adopted Budget increases in comparison to the FY 2020 Estimate for multiple reasons. Employee expenditures increase to support full year funding of all authorized positions while realizing vacancy savings in the FY 2020 Estimate. Operating expenditures increase as well from foregoing any travel and training for the Council Members in FY 2020 due directly to COVID-19. The FY 2021 Adopted Budget includes full year funding for all training, professional development, and election supplies. Based on the final costs of the potential special election in November, it is possible that the City Secretary's budget may require a budget amendment.

Communications & Community Engagement



Mission

Be a valuable resource for all City departments and help each department achieve their goals through communication and engagement. Provide accurate, relevant, and valuable information to all stakeholders and target audiences in a timely manner and through strategic and deliberate methods.

Vision

To tell the City story in a meaningful way to both internal and external audiences.

Goals/Objectives

1. Be a trusted and sought-out resource for media outlets.
2. Strive for an increased level of transparency.
3. Respond to both internal and external requests in a timely manner.
4. Centralize communications activities to create a full service, in-house marketing and public relations agency.
5. Speak as one voice.
6. Be a valued asset for all departments regardless of size or need.
7. Practice excellent customer service and ensure all requests are completed with a high degree of quality, creativity and professionalism.
8. Be strategic with communications formats and mediums to ensure effectiveness.
9. Engage the community in decision making processes to make better informed decisions and create a sense of buy-in and ownership.
10. Value our internal audience as much as our external audience.

Performance Measures-Communications & Community Engagement

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Communications requests received	N/A	N/A	N/A	40
Communications requests completed by deadline	N/A	N/A	N/A	40
Annual digital engagements	N/A	N/A	3,923,503	4,152,028
Media releases issued	230	248	200	150
Media inquiries completed	N/A	N/A	N/A	400
Design projects completed	N/A	N/A	N/A	100
Community presentations given	N/A	N/A	N/A	50

Communications & Community Engagement

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget																				
Employee Expenditures	\$ -	\$ -	\$ -	\$ 399,498																				
Operating Expenditures	-	-	-	86,550																				
Capital Expenditures	-	-	-	-																				
Total Expenditures	\$ -	\$ -	\$ -	\$ 486,048																				
As a percentage of total General Fund Expenditures	0.0%	0.0%	0.0%	0.7%																				
Total Full Time Equivalent	0.0	0.0	0.0	4.0																				
<p style="text-align: center;">Expenditures by Category</p> <table border="1"> <thead> <tr> <th>Category</th> <th>FY 2019</th> <th>FY 2020</th> <th>FY 2020</th> <th>FY 2021</th> </tr> </thead> <tbody> <tr> <td>Employee Expenditures</td> <td>Actual</td> <td>Budget</td> <td>Estimate</td> <td>Adopted Budget</td> </tr> <tr> <td>Operating Expenditures</td> <td>FY 2019</td> <td>FY 2020</td> <td>FY 2020</td> <td>FY 2021</td> </tr> <tr> <td>Capital Expenditures</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>■ Employee Expenditures ■ Operating Expenditures ■ Capital Expenditures</p>					Category	FY 2019	FY 2020	FY 2020	FY 2021	Employee Expenditures	Actual	Budget	Estimate	Adopted Budget	Operating Expenditures	FY 2019	FY 2020	FY 2020	FY 2021	Capital Expenditures				
Category	FY 2019	FY 2020	FY 2020	FY 2021																				
Employee Expenditures	Actual	Budget	Estimate	Adopted Budget																				
Operating Expenditures	FY 2019	FY 2020	FY 2020	FY 2021																				
Capital Expenditures																								

Program Justification and Fiscal Analysis:

The Communications & Community Engagement FY 2021 Adopted Budget was created by relocating funds from the City Manager's Office, Police Department, and Parks & Recreation Department. The FY 2021 Adopted Budget includes funds to support 4 FTEs that were relocated from the previously mentioned departments. Funding is also included for any operating expenditures associated with the positions such as advertising, website services, and professional development.

Economic & Community Development



Mission

To grow a livable, vibrant and safely built city for everyone.

Vision

A community where all people can enjoy a high quality of life and have an opportunity to grow up, live and age in a neighborhood that provides the basic systems to realize their potential.

Goals/Objectives

1. Develop a comprehensive local housing strategy to support the development and sustainability of a healthy housing market.
2. Support investments and planning efforts that grow businesses, jobs and the city's tax base.
3. Collaborate interdepartmentally to reduce barriers and align policies and resources to promote economic mobility.
4. Act as a leader, convener, networker and organizer to coordinate community-wide resources to reduce neighborhood disparities in access to economic opportunity.
5. Provide professional analytical, professional and administrative support to the Economic Development Corporation.
6. Create, monitor and administer economic development performance agreements.

Economic & Community Development

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ -	\$ -	\$ -	\$ 262,904
Operating Expenditures		-	-	145,324
Capital Expenditures	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 408,228
As a percentage of total General Fund Expenditures	0.0%	0.0%	0.0%	0.6%
Total Full Time Equivalent	0.0	0.0	0.0	2.0

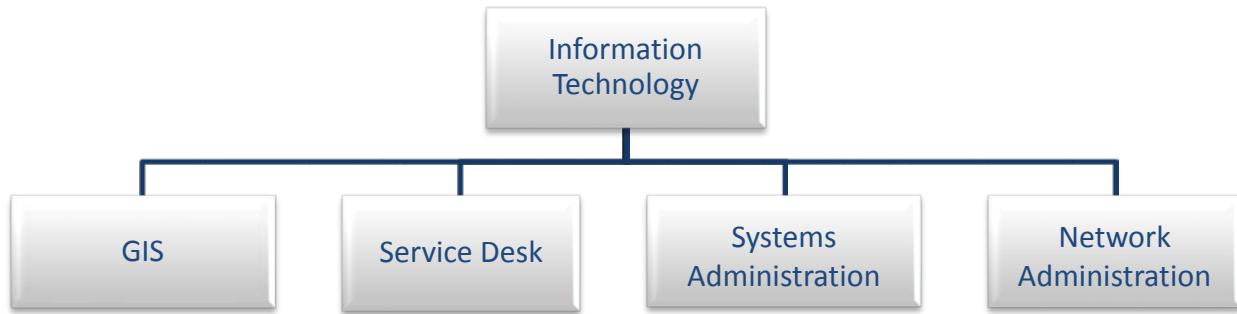
Expenditure by Category

\$600,000			
\$400,000			
\$200,000			
\$-			
Actual	Budget	Estimate	Adopted Budget
FY 2019	FY 2020	FY 2020	FY 2021
■ Employee Expenditures ■ Operating Expenditures ■ Capital Expenditures			

Program Justification and Fiscal Analysis:

The Economic & Community Development FY 2021 Adopted Budget is created from both the Mainstreet Division that was previously included in the Planning & Development Services Department, as well as the reallocation of funds from the City Manager's Office to cover employee and operating expenditures. The operating budget also includes the annual cost of our contract with National Development Council, a consulting group that supports the City of New Braunfels on all economic, housing and alternative funding strategies. The cost of this contract is split between the City of New Braunfels and New Braunfels Economic Development Board (NBEDC).

Information Technology



Mission

Provide technology leadership and expertise by designing, deploying and maintaining modern technology solutions that facilitate and enhance the city's effectiveness in serving the citizens of New Braunfels.

Vision

To lead and facilitate all IT needs across the organization, provide managerial leadership and administrative support to all city departments, and provide exceptional customer service to those we serve.

Goals/Objectives

1. Continue to Improve CityWorks to provide functionality for Fire, Environmental Services and other areas as needed.
2. Migrate 60% of our SQL Databases to SQL Enterprise.
3. Install Fiber Loop for all new/future buildings as a part of the 2019 Bond Program.
4. Consolidate New Braunfels Police Department into City of New Braunfels Domain, making overall network administration and user experience easier.

Performance Measures-IT & GIS				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Network infrastructure availability	100%	99%	99%	99%
Tier 1 and 2 applications availability	100%	100%	99%	99%
Communication systems availability	100%	99%	99%	99%
Number of service desk requests completed	5,200	5,078	4,700	5,000
Critical Priority - Completed within 4 hours	73%	74%	70%	90%
High Priority - Completed within 24 hours	49%	57%	65%	90%
Normal Priority - Completed within 72 hours	79%	81%	82%	90%
Projects completed on time and within budget	22%	50%	50%	75%
On-time plat review	N/A	99%	99%	99%
Web map application utilization	N/A	15,400	21,674	25,000

Information Technology

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 1,175,749	\$ 1,323,056	\$ 1,275,042	\$ 1,310,447
Operating Expenditures	647,175	769,006	751,626	819,405
Debt Service/Capital Lease Payments	97,157	97,157	97,157	-
Total Expenditures	\$ 1,920,081	\$ 2,189,219	\$ 2,123,825	\$ 2,129,852
As a percentage of total General Fund Expenditures	3%	3%	3%	3%
Total Full Time Equivalent	14.0	14.0	14.0	14.0

Expenditures by Category

Category	FY 2019	FY 2020	Estimate	Adopted Budget
Employee Expenditures	\$1,175,749	\$1,323,056	\$1,275,042	\$1,310,447
Operating Expenditures	647,175	769,006	751,626	819,405
Debt Service/Capital Lease Payments	97,157	97,157	97,157	-
Total Expenditures	\$1,920,081	\$2,189,219	\$2,123,825	\$2,129,852

FY 2021 Budget- Information Technology Department by Division

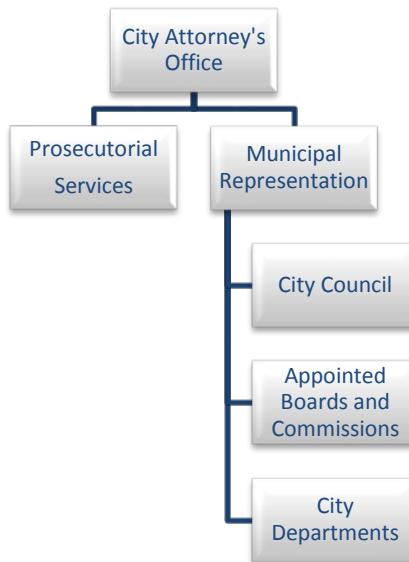
Division	Percentage
IT	84%
GIS	16%

Program Justification and Fiscal Analysis:

The FY 2021 Adopted Budget increases in comparison to the FY 2020 Estimate. Employee expenditures increase to support full year funding of all authorized positions. The FY 2020 estimates reflect vacancy savings realized throughout the fiscal year. Operating expenditures increase in FY 2021 which are mainly driven by contractual increases in the City's software and licenses agreements. The final lease payment for all network equipment is also reflected in the FY 2020 Estimate.

Resource Requests – Funding is included in the FY 2021 Adopted Budget to support two critical technology initiatives. The City Hall phone system will be 5 years old and will require at least a one-year renewal for phone system support. \$25,000 will fund one year of support with the intention of reevaluating the system as a whole next fiscal year. Next, funding is included to replace the primary internet firewall (\$22,000). The current firewall appliance was installed in 2016. Since then the City has grown exponentially which has placed high demand on our firewall/cybersecurity needs. The current firewalls were not designed for the level of internet traffic the City experiences now. The new product will provide much improved protection of the City's network and technology.

City Attorney's Office



Mission

To ensure the interests of justice are served, hold offenders accountable, enhance the public's sense of safety, and provide proactive legal services to the City Council, the City's various boards and commissions and the City staff.

Vision

The City Attorney's Office is dedicated to enhancing the quality of life in the City of New Braunfels by providing the best possible legal services through open communication and the mutual support of a team of diverse and highly skilled employees who recognize each other as the City's most valuable assets.

Goals/Objectives

The City Attorney's Office aligns its goals and objectives with those of the City Council and aims to provide the best possible service.

Performance Measures-City Attorney				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Response time on requests for legal services (days)	5.1	5.2	4.3	4.3
Litigation handled in-house versus outsourced	1:5	1:4	0:4	0:4
Legal documents, opinions, and meetings completed	702	839	922	922
Hearings held at Municipal Court	1,905	1,656	1,594	1,594

City Attorney's Office

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 549,929	\$ 588,073	\$ 593,163	\$ 592,066
Operating Expenditures	243,771	387,600	275,915	337,965
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 793,700	\$ 975,673	\$ 869,078	\$ 930,031
As a percentage of total General Fund Expenditures	1.19%	1.30%	1.19%	1.27%
Total Full Time Equivalent	4.0	4.0	4.0	4.0

Expenditures by Category

Category	FY 2019	FY 2020	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$549,929	\$588,073	\$593,163	\$592,066
Operating Expenditures	\$243,771	\$387,600	\$275,915	\$337,965
Capital Expenditures	\$0	\$0	\$0	\$0
Total Expenditures	\$793,700	\$975,673	\$869,078	\$930,031

Program Justification and Fiscal Analysis:

The FY 2021 Adopted Budget increases in comparison to the FY 2020 Estimate. The increase is driven mainly by operating expenditures. In FY 2020, outside legal costs have been much lower than the budgeted amount. These expenditures are unpredictable; as a result, the FY 2021 Adopted Budget is set at the projected level to support the need for additional outside counsel should they occur.

Human Resources & Risk Management



Mission

The Human Resources & Risk Management Department provides support and guidance to all employees in all areas of the employment life cycle, including attraction and recruitment, benefits administration, compensation and rewards, training and organizational development, employee relations and civil service administration. We are dedicated to serving our employees, our most valuable asset. We serve as a business partner to City leadership in developing strategic solutions in talent management, and safety and risk management. We focus on serving and delivering quality customer service in all areas of HR & Risk Management operations with integrity, responsiveness and sensitivity to all employees, citizens and visitors. We are curious and embrace change and the opportunity it brings. We accomplish this through being collaborative, courageous, modeling leadership consistent with the City's core values, demonstrating ethical behavior, and constantly pursuing excellence.

Vision

The Human Resources & Risk Management Department provides excellence and leadership as a strategic partner in driving an inclusive and innovative culture by continuously growing and developing ourselves, supporting our people, and contributing to the employee work experience.

Goals/Objectives

1. Enhance HR's operational effectiveness and efficiency through process review and redesign using automation where fiscally feasible.
2. Develop additional candidate sourcing channels and mechanisms to successfully attract talent to the organization. In partnership with the City's Communications and Engagement Department, create employee branding and an engaging online presence.
3. Enhance and expand leadership development programming; expand stratification of various job families throughout the City to provide additional career pathing to grow and develop employees throughout the City.
4. Maintain a compensation and benefits structure that provides equitable and competitive pay rates and benefit programs for employees while ensuring fiscal responsibility. Implement approved compensation market study recommendations and continuously evaluate and implement approved enhanced employee benefit programs.
5. Mitigate and eliminate losses to the City through a Risk Management process that includes risk identification, analysis, control, financing and administration.
6. Provide guidance and support to employees to maintain a positive employee work experience.

Performance Measures - Human Resources				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Average-time-to-fill in days for the Top 5 Highest Turnover Positions (<i>Posting date through offer acceptance</i>)**	N/A*	N/A****	N/A****	90
Maintain a turnover rate of less than 10% (Percentage based on industry benchmarks) (<i>Full-Time</i>)	N/A*	11.13%	10.00%	10%
Maintain a turnover rate of less than 50% (Percentage based on industry benchmarks) (<i>PTR/PT</i>)	N/A*	72.10%	50.00%	50%
Combined Turnover Rate for Top 5 Highest Turnover Positions (<i>Full-Time</i>)**	N/A*	10.75%	9.18%	10%
Equipment Operator I - Parks	N/A*	50.00%		
Police Records Clerk	N/A*	30.00%		
Maintenance Worker - Parks	N/A*	29.17%		
Solid Waste Operator	N/A*	10.81%		
Police Officer	N/A*	3.37%		
Combined Turnover Rate for Top 5 Highest Turnover Positions (<i>PTR/PT</i>)**	N/A*	44.34%	47.67%	50%
Fitness/Gym Attendant (Das Rec)	N/A*	56.25%		
Slide/Party Attendants (Das Rec)	N/A*	52.63%		
Water Safety Instructor (WSI) (Das Rec)	N/A*	50.00%		
Kinder Care Attendant (Das Rec)	N/A*	46.43%		
Kinder Care Lead (Das Rec)	N/A*	42.86%		
Percent of promotions (Total # of Employees promoted) (<i>Full-Time</i>)	N/A*	8.12% (55)	5.78% (40)	8% (55)
Percent of promotions (Total # of Employees promoted) (<i>PTR/PT</i>)	N/A*	12.07% (35)	8.44% (20)	12% (35)
Aggregate Average Percent Below/Above Market Compensation Mid-Point***	N/A*	-5.66%	-5.66%	-5.66%
Public Safety - Fire	N/A*	-6.95%	-6.95%	-6.95%
Public Safety - Police	N/A*	-6.46%	-6.46%	-6.46%
Non-Uniform	N/A*	-5.68%	-5.68%	-5.68%

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
<i>Benefits - Sustainability of the Self-Insurance Fund</i>				
Maintain and/or grow the City's Self-Insurance Fund Balance/Reserves	62	158	192	166
<i>Risk & Safety - Establishing a Safety Culture</i>				
# of Vehicle Accidents	39	55	47	39
# of Workers' Compensation Claims	84	65	82	75
Workers' Compensation average claim cost	\$4,943	\$3,396	\$5,411	\$11,000

*Not previously measured separately.

**Positions with more than three employees and more than two terms

***Biennial - Collected every other year; FY20-2021 Budget Target assumes Market Compensation Study recommendations not implemented due to COVID. Therefore, market positions will remain unchanged.

****Transition from Hyrell to NeoGov Applicant Tracking System

Human Resources & Risk Management

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 634,404	\$ 784,841	\$ 756,019	\$ 809,243
Operating Expenditures	196,020	206,428	179,693	211,428
Capital Expenditures	11,677	-	-	-
Total Expenditures	\$ 842,101	\$ 991,269	\$ 935,712	\$ 1,020,671
As a percentage of total General Fund Expenditures	1%	1%	1%	1%
Total Full Time Equivalent	8.0	9.0	9.0	9.0

Expenditures by Category

Category	FY 2019	FY 2020	FY 2020	FY 2021
Employee Expenditures	\$634,404	\$784,841	\$756,019	\$809,243
Operating Expenditures	\$196,020	\$206,428	\$179,693	\$211,428
Capital Expenditures	\$11,677	\$-	\$-	\$-
Total Expenditures	\$842,101	\$991,269	\$935,712	\$1,020,671

Program Justification and Fiscal Analysis:

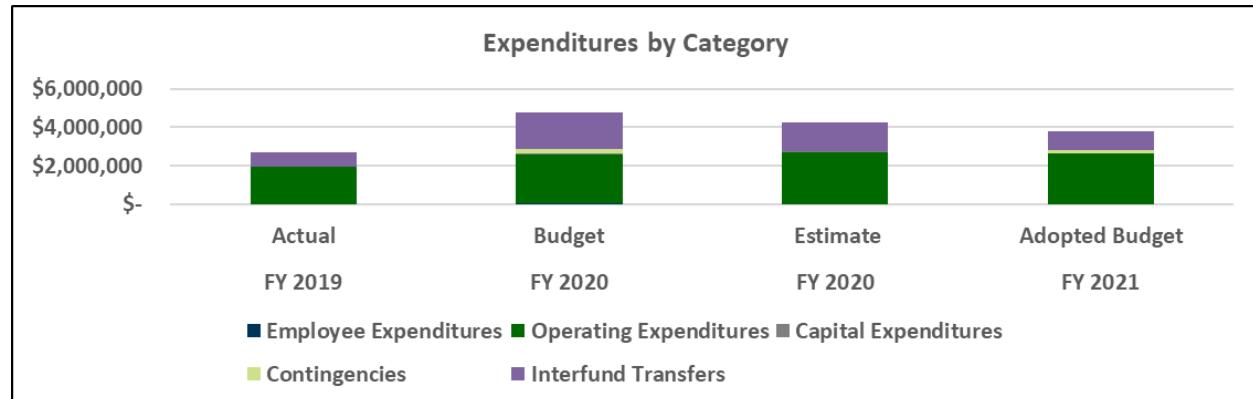
The FY 2021 Adopted Budget increases overall compared to the FY 2020 Estimate. The increase in employee expenditures is driven by fully funding all positions for the fiscal year including some positions that were vacant for a portion of FY 2020.

The FY 2021 Adopted Budget for operating expenditures is increasing compared to the FY 2020 Estimate due to fully funding all programs offered that were canceled during FY 2020 due to COVID-19. When comparing the FY 2020 Adopted Budget to FY 2021, expenditures are essentially flat.

Non-Departmental

The Non-Departmental Budget is used to account for expenditures that benefit multiple departments and/or the City of New Braunfels organization. This budgetary approach helps the City streamline budgeting and accounting processes. It also provides a mechanism to account for some major, one-time, project related expenditures so that department budgets and expenditures show the true recurring costs of those operations. The actual expenditures budgeted here are described in more detail below.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ -	\$ 50,000	\$ 14,845	\$ -
Operating Expenditures	\$ 1,925,311	\$ 2,539,860	\$ 2,675,791	\$ 2,628,500
Capital Expenditures	-	45,000	45,000	-
Contingencies	-	223,640	-	200,000
Interfund Transfers	757,845	1,926,480	1,531,316	982,645
Total Expenditures	\$ 2,683,156	\$ 4,784,980	\$ 4,266,952	\$ 3,811,145
As a percentage of total General Fund Expenditures	4%	6%	6%	5%
Total Full Time Equivalent	0.00	0.00	0.00	0.00



Program Justification and Fiscal Analysis:

Tax Collection

The City of New Braunfels, along with all the other taxing entities served by the Comal Appraisal District (CAD) and the Guadalupe Appraisal District (GAD), supports the costs of those organizations. The State legislature required, effective with the City's FY 2008 budget, that entities spanning more than one county use each county's appraisal district for appraised value services. The City of New Braunfels spans both Comal and Guadalupe County; therefore, the City pays both entities for their services. For FY 2021, the City's portion of those costs are projected to total \$418,000. The City's cost is driven by the annual budget(s) for the appraisal districts and the City's total share of appraised values across all organizations served by the districts.

Insurance Services

The City's budgeted cost of liability, property and unemployment insurance for General Fund functions for FY 2021 totals \$510,000. This amount is budgeted in Non-Departmental and includes insurance for vehicles, facilities and other City property as well as coverage in case of an injury caused by the actions of a City employee.

Services and Programs

The Non-Departmental Budget includes funding for various programs and initiatives. In FY 2021, a total of \$575,500 is included to support the following program and initiatives

- Merchant Service Fees (credit card payment acceptance related)
- Federal and State legislative support
- Miscellaneous advertising services
- Annual support for United Way to continue to address issues identified in the Comal County needs assessment
- Completion of the Comprehensive Annual Financial Report
- Professional Development efforts
- Funding to support various consultant studies and support
- Various organization dues
- Final payment to NBU as part of the FM 306 Property/Facility transfer (\$90,000)

Demand Bus Service

For FY 2021, \$525,000 is included in the Non-Departmental budget to contribute towards the continuation of demand bus service for New Braunfels residents (estimate). The County pays a portion of the total cost (\$70,000) and is budgeted as contribution revenue to the General Fund. Therefore, the net cost to the City is \$455,000. The City has initiated a transit study that will continue to evaluate the concept of a hybrid fixed route/on demand transportation system for New Braunfels.

Internship Program

In FY 2020, a formal paid internship program was created that would provide additional support for staff projects and basic permitting while providing students with valuable career experience. Due to the COVID-19 pandemic and the uncertainty the City is facing this program will be suspended as a budget balancing strategy for FY 2021.

Contingencies

\$200,000 has been allocated to undesignated funds. These funds can be used only through City Council action to address unforeseen expenditures that may arise.

Interfund Transfers

The FY 2021 Adopted Budget includes \$982,645 in interfund transfers.

In FY 2014, the equipment replacement program was suspended as a budget balancing strategy. As part of this suspension, no vehicles were replaced in FY 2014. This maintained the fiscal integrity of the

program as much as possible while it was suspended. Suspension of this program created some risk for the City as vehicles age and maintenance and repair costs increase. In FY 2015, the program was only partially reinstated. Beginning in FY 2015, the contribution was reinstated incrementally. In FY 2016 and FY 2017, the transfer was reallocated to the Self Insurance Fund to ensure that fund remained solvent while covering a spike in health care costs. In FY 2018, \$120,000 was transferred to the Equipment Replacement Fund. In FY 2019, \$570,000 was allocated and transferred to the Fund. In FY 2020, \$670,000 was transferred to the Equipment Replacement as a recurring transfer along with a \$450,000 one-time transfer. FY 2020 provided a “catch-up” on many deferred replacements over the past five years. In FY 2021 a recurring transfer of \$670,000 is budgeted, to support minimum vehicle repair and technology replacements. However, as a result of the one-time transfer in FY 2020, no vehicles will be replaced in FY 2021. The FY 2021 transfer will continue to support technology replacements to include the first year of MDT replacements as well as debt obligations for vehicles.

As a budget balancing strategy, the \$450,000 one-time transfer to the Facilities Maintenance Fund in FY 2020 was suspended to preserve General Fund reserves. Due to the challenges and uncertainty the City faces regarding COVID-19, the Facility Maintenance Fund will be closed until funding is available.

In FY 2012, The Edwards Aquifer Habitat Conservation Program Fund was established. This fund serves as a method of tracking costs and reimbursements for the mitigation projects of the Habitat Conservation Plan (HCP). While 100 percent of the estimated project costs will be reimbursed to the City by the Edwards Aquifer Authority; administrative costs that are not eligible for reimbursement (\$85,000) will be supported by the General Fund.

While the Airport fund is self-supporting, there are transfers from the General Fund budgeted to the Airport in FY 2021. This is to support an existing ground lease on two properties (\$99,910). The Central Texas Technology Center is utilizing one parcel while the other one is currently being utilized to store street removal spoils.

\$77,735 is allocated as a transfer to the River Activities Fund to fill the gap between direct river management revenues and expenditures.

The remaining \$50,000 in transfers is budgeted in FY 2021 to provide the cash match requirement for grants as they are awarded throughout the fiscal year.

Resources Requests- The City is currently in the process of distributing the first round of economic support grants. These funds became available through the modification of the economic development agreement(s) that the City of New Braunfels has with HD Supply. By temporarily modifying the share of sales tax rate between the City and NBEDC, approximately \$600,000 in FY 2020 and an additional \$600,000 in FY 2021 will be invested in economic recovery efforts.

Finance



Mission

Develop, coordinate and monitor the City's Operating Budget and Plan of Municipal Services. Serve as the steward of all the City's financial resources, ensuring that investments, reports, payroll, cash collections and expenditures are completed in accordance with the City Charter, applicable statutes and generally accepted accounting principles. Analyze financial and operational data to forecast the financial position of the organization, identify potential opportunities/concerns and increase transparency. Serve as a business partner to the City Manager's Office in developing strategic solutions to financial and operational policy issues.

Vision

To add value and increase operational efficiency by serving as a business partner and support team to all City departments.

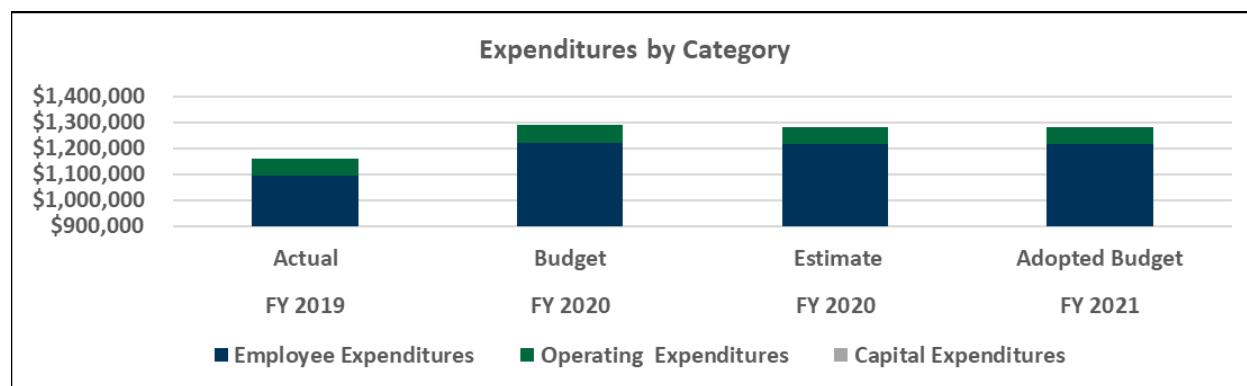
Goals/Objectives

1. Provide our customers with excellent customer service, responding to their issues in a timely manner and with data and information in a user-friendly format.
2. Continue to strengthen the City's financial position.
3. Promote cost-effective use of City resources and accountability for the use of those resources.
4. Establish policies and procedures that maintain the integrity of the purchasing process, encourage competitiveness and show a cost savings on procurements.
5. Procure goods and services for departments of the requested quality and quantity from an appropriate source using the most efficient and economical means and at the best possible price to have them available when and where they are needed.
6. Improve delivery speed to departments by predetermining appropriate sources of supply before an actual need for an item or service becomes known, facilitating potential quantity and special discounts.
7. Balance the demands for additional services against the available revenues.
8. Budget the resources required for departments to serve the citizens.
9. Provide all the management information needed by elected officials and department heads.
10. Assist departments in acquiring grants that meet the City's high priority, unfunded requirements.
11. Ensure the City's compliance with all grant management and reporting requirements.

Performance Measures-Finance Department				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Finance, Management, Budget & Purchasing				
Accuracy of General Fund Revenue/Expenditure forecasting compared to year end actual	Revenue: 100.8% of actual Exp: 99.5% of actual	Revenue: 100.6% of actual Exp: 101% of actual	Revenue: 100.0% of actual Exp: 100% of actual	Revenue: 100.0% of actual Exp: 100% of actual
Percent of purchase orders and contracts exceeding \$50,000 awarded within 50 days of City Council and/or City Manager Authorization	100%	100%	100%	100%
Dollar amount of expenditures completed with central purchasing office assistance	\$46,389,706	\$42,905,676	\$79,980,888	TBD
Funds generated from City auctions/surplus sales	\$80,756	\$199,001	\$349,304	\$200,000
Audit Journal Entries	18	9	5	5
Maintenance of excellent bond rating (all qtrs) <i>Fitch</i> <i>Standard and Poor's</i>	AA AA	AA AA	AA AA	AA AA
Grants				
Number of grants submitted	18	18	27	23
Number of grants pending	4	6	17	6
Number of grants awarded	15	12	10	17
Dollar amount of grants awarded	\$1,025,169	\$645,145	\$446,563	\$4,660,820
Dollar amount of CDBG Funding	\$379,073	\$378,454	\$637,012	\$413,251

Finance

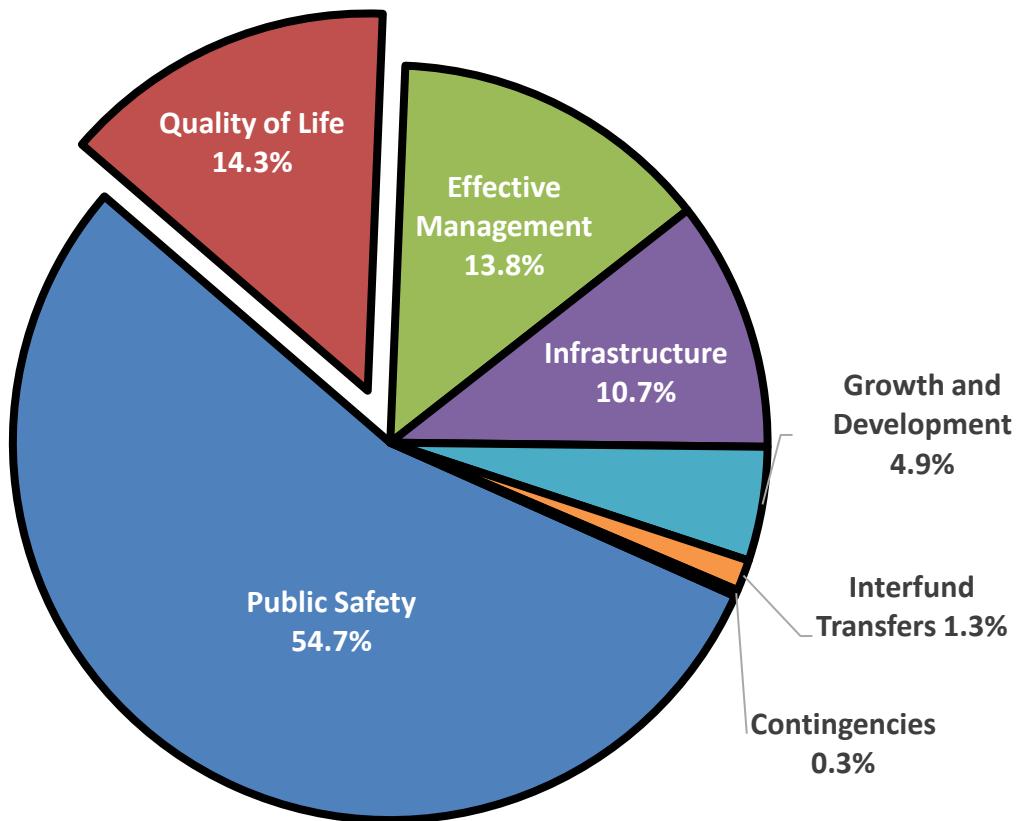
	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 1,094,308	\$ 1,221,114	\$ 1,217,792	\$ 1,218,485
Operating Expenditures	64,142	67,144	64,038	61,554
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 1,158,450	\$ 1,288,258	\$ 1,281,830	\$ 1,280,039
As a percentage of total General Fund Expenditures	2%	2%	2%	2%
Total Full Time Equivalent	12.0	13.0	13.0	13.0



Program Justification and Fiscal Analysis:

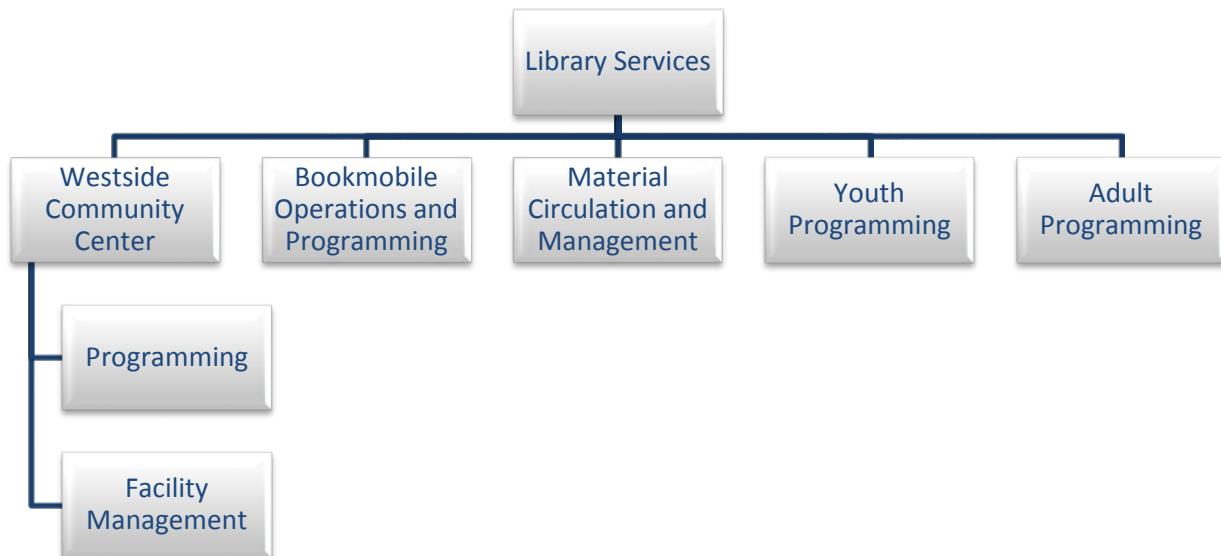
The FY 2021 Adopted Budget decreases overall in comparison to the FY 2020 Estimate. This decrease reflects the removal of the one-time operating costs associated with the addition of the Staff Accountant position that was funded in the FY 2020 Adopted Budget.

Quality of Life



Strategic Priority	Allocation
Public Safety	\$40,078,563
Effective Management	10,155,734
Quality of Life	10,517,669
Growth and Development	3,587,542
Infrastructure	7,888,471
Interfund Transfers	982,645
Contingencies	200,000
Total	\$73,410,625

Library Services



Mission

The mission of the New Braunfels Public Library is to provide the community with equal access to physical and virtual environments that support and encourage lifelong learning and enrichment.

Vision

The New Braunfels Public Library is the community's primary source for information, lifelong learning and enrichment.

Goals/Objectives

Department goals are aligned with the latest edition of Texas Public Library Standards prepared by the Texas State Library and Archives Commission and the Texas Library Association.

1. To ensure that community readers of all ages will have access to library materials in a variety of formats to satisfy their informational, educational, cultural and recreational needs.
2. To ensure that the current library facilities meet the needs of the population served.
3. To provide quality programs and services to satisfy public demand in a fiscally responsible manner.

Performance Measures-Library				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Visits to library facilities	293,146	277,680	175,000	200,000
Patrons accessing the Internet	85,619	94,335	45,000	50,000
Library visits per day	829	762	500	600
Total materials circulations	914,556	1,063,122	800,000	1,000,000
Circulations per day	2,674	3,073	2,500	3,000
Library items per capita (National average is 2.0)	1.9	1.5	1.5	1.3
E-Resource usage	179,540	205,362	300,000	400,000
Library Programs	1,015	1,166	800	700
Library Partnership Programs	1,021	1,084	600	750
Non-Library Programs	186	260	100	100
Library Program attendance	22,465	23,358	12,000	13,000
Library Partnership Program attendance	25,416	35,651	25,000	40,000
Non-Library Program attendance	3,060	5,598	3,000	4,000
RIOmobile visitors	6,911	5,593	3,000	3,000
RIOmobile circulation	14,109	14,470	5,000	5,000
Westside Community Center				
Library attendance	9,552	8,572	3,000	2,000
Library circulation	9,794	11,068	6,000	8,000
Program attendance	28,380	33,036	14,000	15,000

Library Services

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 1,698,551	\$ 1,846,013	\$ 1,705,915	\$ 1,777,565
Operating Expenditures	559,991	568,165	564,947	588,690
Capital Expenditures	33,891	65,428	65,428	-
Total Expenditures	\$ 2,292,433	\$ 2,479,606	\$ 2,336,290	\$ 2,366,255
As a percentage of total General Fund Expenditures	3%	3%	3%	3%
Total Full Time Equivalent	27.00	27.50	27.50	27.50
Seasonal Positions	1.00	1.00	1.00	1.00

Expenditures by Category

Category	FY 2019	FY 2020	FY 2020	FY 2021
Employee Expenditures	\$ 1,698,551	\$ 1,846,013	\$ 1,705,915	\$ 1,777,565
Operating Expenditures	559,991	568,165	564,947	588,690
Capital Expenditures	33,891	65,428	65,428	-

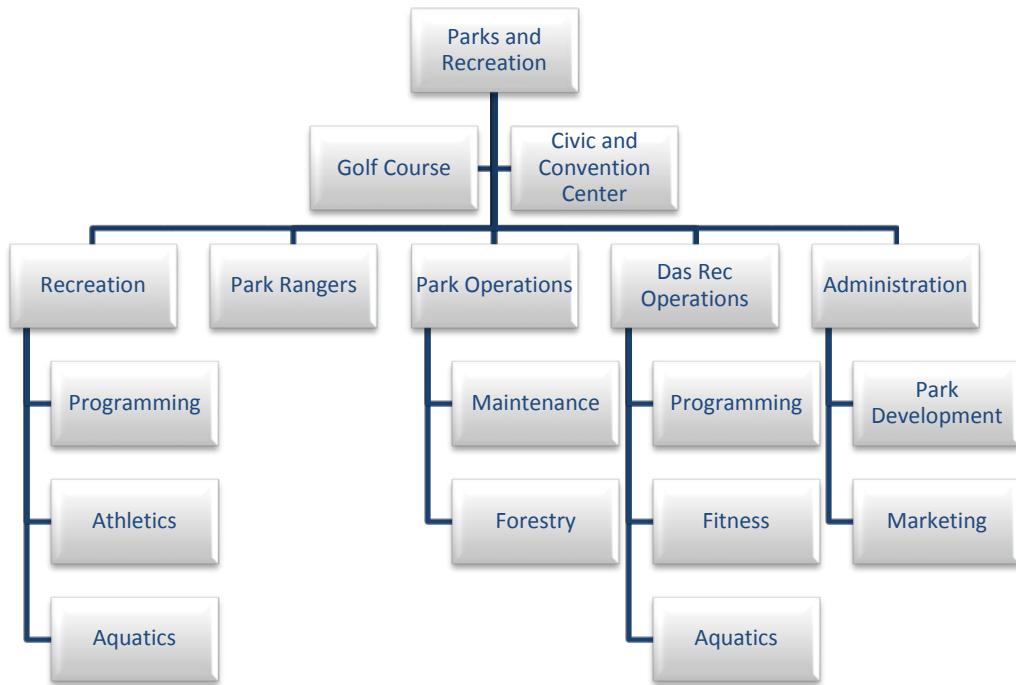
FY 2021 Budget- Library Services

Category	Percentage
Library	85%
Westside Community Center	15%

Program Justification and Fiscal Analysis:

The FY 2021 Library Adopted Budget remains flat when comparing to the FY 2020 Estimate. The employee expenditures increase slightly when compared to the FY 2020 Estimate. The FY 2020 Estimate includes vacancy savings as well as partial funding for a new position. These are now fully funded in the FY 2021 Adopted Budget. Operating expenditures increase in FY 2021, driven mainly by contractual increases in annual software licensing costs, as well as utility services. Capital expenditures decrease in FY 2021 due to the removal of one-time funding that was included in FY 2020 to support several library equipment purchases.

Parks and Recreation



Mission

To afford diverse opportunities and access for all residents and visitors through innovative programs and facilities, open space preservation, and economic enhancement.

Vision

To enhance the wellbeing of our community through laughter, play, conservation, and discovery.

Goals/Objectives

1. Provide excellent customer service.
2. Promote activities provided by the department and insure good media relations.
3. Develop visionary plans for future and current parks.
4. Provide quality, diverse recreation and leisure-time programs and activities at an affordable price.
5. Minimize crime, graffiti, speeding and other violations in the parks.
6. Increase the public's awareness of rules and ordinances.
7. Insure a well maintained and safe park system.

Performance Measures-Parks & Recreation				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Administration				
Dollar value of volunteer efforts contributed to department	\$73,177	\$126,456	\$80,000	\$100,000
Customer social engagement	8,664	11,000	12,000	13,000
Recreation (Landa Recreation Center, Athletics, Nature Center)				
Customer satisfaction with programs and events	96%	99%	98%	90%
Program and event participants	8,363	10,806	8,757	10,000
League participants (teams)	193	180	190	195
Field trip participants (Nature Center)	1,000	881	115	900
Youth sports association participants	3,100	3,503	1,603	3,000
Aquatics				
Number of annual LPAC admissions	72,154	65,809	13,000	68,000
Swim lesson participants	746	628	30	600
Swim lessons offered vs. lessons conducted	98%	85%	50%	95%
Annual Tube Chute admissions	10,370	10,341	0	10,000
Special event participants	290	531	0	550
Customer satisfaction rate - Programs	N/A	NA	95%	95%
Customer satisfaction rate - Facility	N/A	NA	85%	90%
Park Operations				
Number of lost days due to injury	0	1	1	0
Number of work orders completed	N/A	N/A	250	200
Graffiti/Vandalism Incidents	N/A	74	52	55
Number of Forestry community education contact hours	57	29	0	60
Number of trees planted	27	32	36	175
Rangers				
Number of calls for assistance to Police Department	34	33	35	35
Number of parking violations issued	946	1,988	1,500	1,500
Number of park patrol hours	27,746	23,276	25,000	25,000
Number of picnic permits issued	1,812	2,130	1,500	2,000

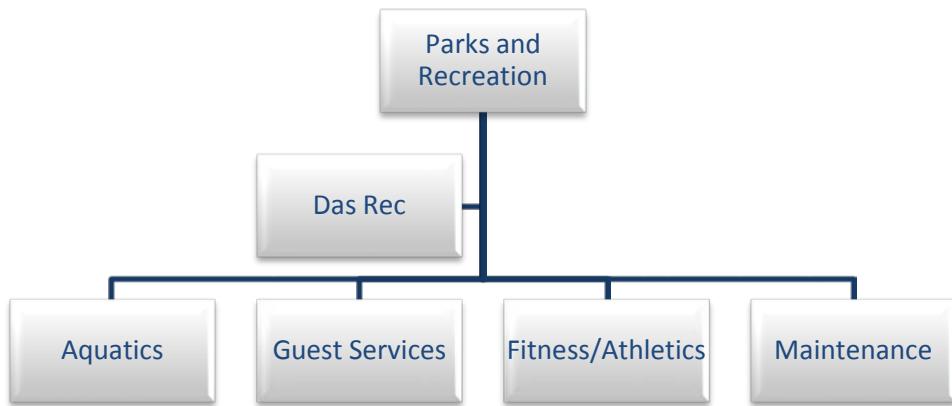
Parks and Recreation

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget																																						
Employee Expenditures	\$ 3,487,776	\$ 3,800,618	\$ 3,551,302	\$ 3,694,999																																						
Operating Expenditures	1,666,428	1,789,773	1,797,529	1,803,473																																						
Capital Expenditures	130,000	15,000	15,000	-																																						
Total Expenditures	\$ 5,284,204	\$ 5,605,391	\$ 5,363,831	\$ 5,498,472																																						
As a percentage of total General Fund Expenditures	8%	7%	7%	7%																																						
Total Full Time Equivalent	49.00	52.00	52.00	51.00																																						
Seasonal Positions	120.00	123.00	123.00	123.00																																						
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Expenditures by Category</p> <table border="1"> <thead> <tr> <th>Category</th> <th>FY 2019</th> <th>FY 2020</th> <th>FY 2021</th> </tr> </thead> <tbody> <tr> <td>Employee Expenditures</td> <td>\$3,487,776</td> <td>\$3,800,618</td> <td>\$3,551,302</td> </tr> <tr> <td>Operating Expenditures</td> <td>\$1,666,428</td> <td>\$1,789,773</td> <td>\$1,797,529</td> </tr> <tr> <td>Capital Expenditures</td> <td>\$130,000</td> <td>\$15,000</td> <td>\$15,000</td> </tr> <tr> <td>Total Expenditures</td> <td>\$5,284,204</td> <td>\$5,605,391</td> <td>\$5,363,831</td> </tr> </tbody> </table> </div> <div style="width: 45%;"> <p>FY 2021 Budget- PARD</p> <table border="1"> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Administration</td> <td>3%</td> </tr> <tr> <td>Aquatics</td> <td>6%</td> </tr> <tr> <td>Athletics</td> <td>3%</td> </tr> <tr> <td>Fischer Park</td> <td>4%</td> </tr> <tr> <td>Maintenance</td> <td>49%</td> </tr> <tr> <td>Recreation</td> <td>17%</td> </tr> <tr> <td>Rangers</td> <td>4%</td> </tr> <tr> <td>Athletics</td> <td>13%</td> </tr> </tbody> </table> </div> </div>					Category	FY 2019	FY 2020	FY 2021	Employee Expenditures	\$3,487,776	\$3,800,618	\$3,551,302	Operating Expenditures	\$1,666,428	\$1,789,773	\$1,797,529	Capital Expenditures	\$130,000	\$15,000	\$15,000	Total Expenditures	\$5,284,204	\$5,605,391	\$5,363,831	Category	Percentage	Administration	3%	Aquatics	6%	Athletics	3%	Fischer Park	4%	Maintenance	49%	Recreation	17%	Rangers	4%	Athletics	13%
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Program Justification and Fiscal Analysis:

The FY 2021 Parks and Recreation Adopted Budget increases compared to the FY 2020 Estimate. The FY 2021 Adopted Budget fully funds all authorized positions whereas the FY 2020 Estimate have been impacted by COVID-19 related closures of multiple parks and reduced capacities at the Landa Aquatic Complex. This resulted in the Parks and Recreation Department not fully staffing various facilities during the summer months thus creating vacancy savings. Operating expenditures remain flat in comparison to the FY 2020 Estimate. Capital expenditures decrease in FY 2021 due to the removal of one-time funding for needed A/C replacement in the Landa Recreation Center.

Das Rec



Mission

To afford diverse opportunities and access for all residents and visitors through innovative programs and facilities, open space preservation and economic enhancement.

Vision

To enhance the wellbeing of our community through laughter, play, conservation and discovery.

Goals/Objectives

1. Provide opportunities for health and wellness improvements to members.
2. Provide youth and adult athletic and aquatic programs and events.
3. Provide exceptional customer service to our guests.
4. Insure a safe and clean facility.
5. Meet or exceed cost recovery goals set by City Council.

Performance Measures-Das Rec				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Das Rec memberships	4,900	6,208	5,500	6,000
Youth Sports League participants	N/A	450	456	450
Swim Lesson participants	N/A	826	300	600
Membership scans	67,945	391,939	275,000	325,000
Group Fitness attendance	7,557	59,782	42,297	35,000
Adult Sports League Teams	N/A	79	20	75
Member Satisfaction NPS (-100 to 100)	N/A	66	67	67
Member attrition rate	N/A	N/A	N/A	0.65

Das Rec

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 1,664,932	\$ 1,943,486	\$ 1,779,092	\$ 1,879,103
Operating Expenditures	677,339	693,808	673,851	773,839
Capital Expenditures	67,813	79,000	-	-
Total Expenditures	\$ 2,410,084	\$ 2,716,294	\$ 2,452,943	\$ 2,652,942
As a percentage of total General Fund Expenditures	4%	4%	3%	4%
Total Full Time Equivalent	94.75	101.75	101.75	101.75

Expenditures by Category

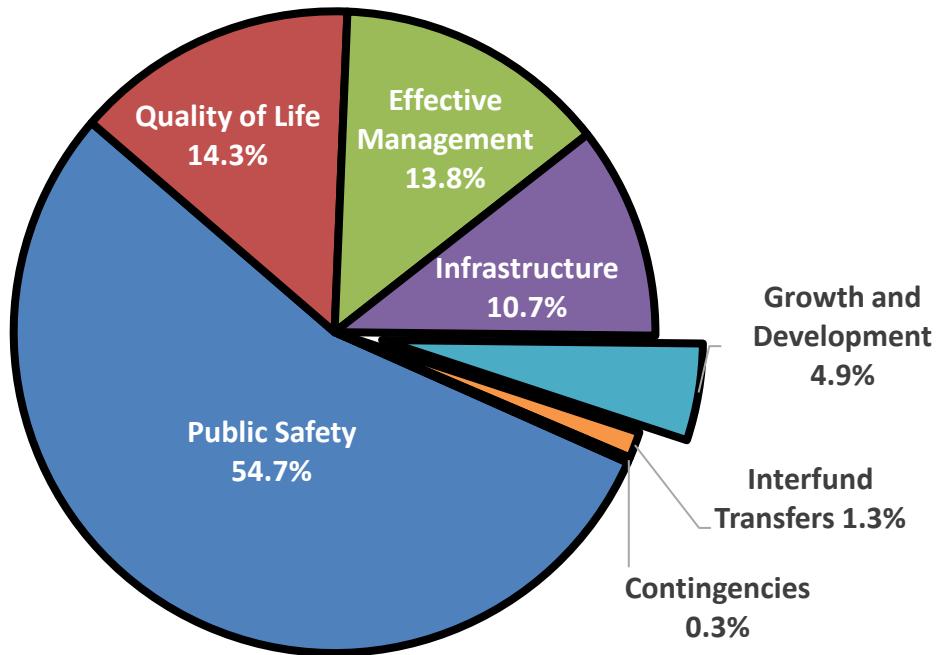
Category	FY 2019	FY 2020	FY 2020 Estimate	FY 2021 Adopted Budget
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Operating Expenditures	677,339	693,808	673,851	773,839
Capital Expenditures	67,813	79,000	-	-
Total Expenditures	\$2,410,084	\$2,716,294	\$2,452,943	\$2,652,942

Program Justification and Fiscal Analysis:

The FY 2021 Adopted Budget for Das Rec increases in comparison to FY 2020 Estimate. Employee expenditures increase due to vacancy savings that have been realized in FY 2020. The FY 2021 Adopted Budget does include some attrition savings. However, staff feel confident that the budget for employee expenditures are sufficient to add staff as membership levels normalize to pre-COVID conditions. The operating expenditures increase in comparison to the FY 2020 Estimate due to increasing expenditures related to annual operating supplies and utility costs.

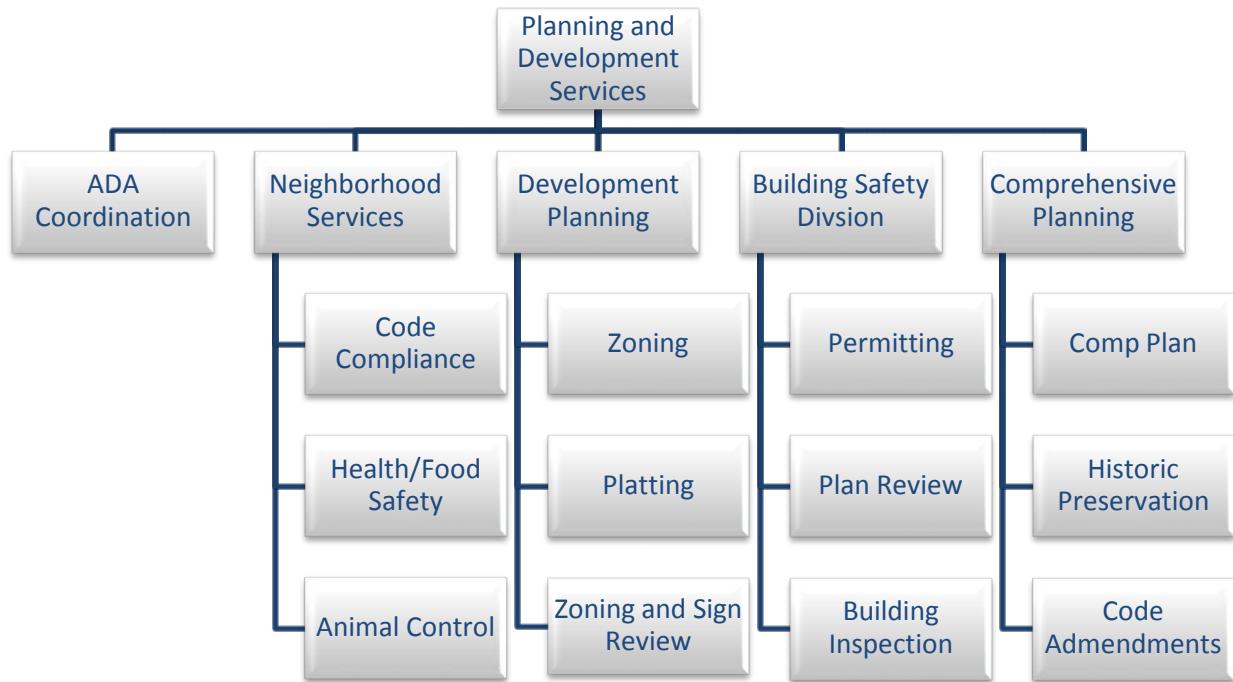
Due to the impact of COVID-19, Das Rec Memberships and revenues has been widely discussed. Das Rec is budgeted to reach 100 percent cost recovery in FY 2021, however with an assistance from an interfund transfer from the Recreation Center Improvement Fund. Finance and the Das Rec team will work collaboratively throughout the year to control costs in an attempt to meet cost recovery targets.

Growth and Development



Strategic Priority	Allocation
Public Safety	\$40,078,563
Effective Management	10,155,734
Quality of Life	10,517,669
Growth and Development	3,587,542
Infrastructure	7,888,471
Interfund Transfers	982,645
Contingencies	200,000
Total	\$73,410,625

Planning and Development Services



Mission

Promote a safe and sustainable community and built environment in accordance with our comprehensive plan.

Vision

A collaborative and innovative team that sets the standard for service delivery.

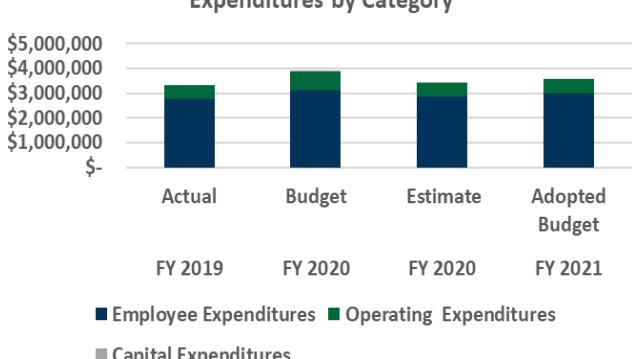
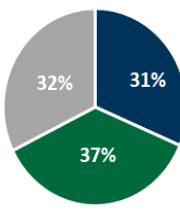
Goals/Objectives

- Customer Service Excellence
 - Consistency
 - Quality
 - Reduced Turn-around Times
 - Positive Attitude
- Invest in our Team
- Innovation
- Accountability
- Transparency
- Continuous Improvement
- Plan for the Future

Performance Measures- Planning & Development Services				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Planning Activity				
Community engagement activities/ outreach events	N/A	1	3	5
Comprehensive Plan related ordinances reviewed by City Council	N/A	5	8	10
% of Comprehensive Plan items in active implementation	N/A	25%	60%	65%
Code Enforcement				
Violation cases reviewed	3,471	3,886	3,900	3,600
Cases filed in court	102	184	140	150
Of filed cases, number of repeats	N/A	11	20	25
Health				
Special event food service operations permitted	815	944	750	800
Restaurant/food service inspections	2,232	2,452	2,600	2,400
Animal Control				
Animal impoundments (impacts contractual payments to the Humane Society)	2,190	2,253	2,200	2,200
Total calls for service/animal assessments	6,762	7,721	7,100	7,400
Dead animals removed from roadways and other properties (including deer)	1,504	1,359	1,700	1,300
Animal Services Advisory Board meetings held	3	3	3	3
Development Activity				
Number of permits for new homes	1,388	1,018	1,000	1,000
Number of permits for new commercial structures	73	88	90	90
Permits issued for other substantial residential work	1,482	2,718	2,600	2,500
Permits issued for other substantial commercial work	361	1,179	1,200	1,200
All other permits issued	9,001	8,617	8,900	8,800

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Inspections conducted	26,237	28,480	29,000	28,000
% of inspections completed within 48-hour cycle time goal	N/A	100%	100%	100%
Plats processed	157	154	85	90
New residential lots	N/A	1331	1200	900
Rezoning requests processed	44	26	21	20
Variance requests processed	20	20	16	15
All other applications processed	N/A	247	240	230
Hours of third-party review (Building Safety)	N/A	0	250	300
Hours of third-party review (Development Planning)	N/A	0	300	1,000
Planning Commission/ZBA/HLC etc. meetings held	N/A	47	45	40
Building Standards Commission/Construction Board of Appeals meetings held	0	0	0	1

Planning and Development Services

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget																											
Employee Expenditures	\$ 2,781,678	\$ 3,086,949	\$ 2,873,068	\$ 2,981,317																											
Operating Expenditures	530,930	770,666	533,970	606,225																											
Capital Expenditures	-	21,000	21,132	-																											
Total Expenditures	\$ 3,312,608	\$ 3,878,615	\$ 3,428,170	\$ 3,587,542																											
As a percentage of total General Fund Expenditures	5%	5%	5%	5%																											
Total Full Time Equivalent	38.0	40.0	40.0	39.0																											
Expenditures by Category  <table border="1"> <caption>Expenditures by Category</caption> <thead> <tr> <th>Category</th> <th>FY 2019</th> <th>FY 2020</th> <th>FY 2021</th> </tr> </thead> <tbody> <tr> <td>Employee Expenditures</td> <td>\$2,781,678</td> <td>\$3,086,949</td> <td>\$2,873,068</td> </tr> <tr> <td>Operating Expenditures</td> <td>530,930</td> <td>770,666</td> <td>533,970</td> </tr> <tr> <td>Capital Expenditures</td> <td>-</td> <td>21,000</td> <td>21,132</td> </tr> <tr> <td>Total Expenditures</td> <td>\$3,312,608</td> <td>\$3,878,615</td> <td>\$3,428,170</td> </tr> </tbody> </table>		Category	FY 2019	FY 2020	FY 2021	Employee Expenditures	\$2,781,678	\$3,086,949	\$2,873,068	Operating Expenditures	530,930	770,666	533,970	Capital Expenditures	-	21,000	21,132	Total Expenditures	\$3,312,608	\$3,878,615	\$3,428,170	FY 2021 Budget- Planning & Development Services by Division  <table border="1"> <caption>FY 2021 Budget- Planning & Development Services by Division</caption> <thead> <tr> <th>Division</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Planning</td> <td>32%</td> </tr> <tr> <td>Neighborhood Services</td> <td>37%</td> </tr> <tr> <td>Building Safety</td> <td>31%</td> </tr> </tbody> </table>		Division	Percentage	Planning	32%	Neighborhood Services	37%	Building Safety	31%
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Program Justification and Fiscal Analysis:

The FY 2021 Planning & Development Services Adopted Budget increases in comparison to the FY 2020 Estimate. As a strategy to help offset the effects of COVID-19, the City implemented a hiring freeze in May which created vacancy savings in the FY 2020 Estimate. While the overall budget increases from the FY 2020 Estimate, the FY 2021 Adopted Budget is decreasing when compared to the FY 2020 Adopted Budget which is mainly driven by the transfer of the Mainstreet Division to the new Economic & Community Development Department. All remaining authorized positions are fully funded in the Planning and Development Services Department. The operating expenditures increase when compared to the FY 2020 Estimate, mainly driven from the deferment of the ADA transition plan. Deferring the ADA plan was another strategy to help offset the fiscal impact of COVID-19. Capital expenditures decrease in FY 2021 due to the removal of one-time funding that was included to purchase equipment for new positions.

5 Year General Fund Expenditure Highlights

FY 2017

- Market Based Compensation Plan Update - final 10% implementation.
- 16 New Positions - (Public Safety 5, Infrastructure 3, Quality of Life 3, Growth and Development 3, Effective Management 1).
- Increase of \$114,000 for Street maintenance and repair.

FY 2018

- Das Rec Community Recreation Center start-up cost incorporated into the budget (\$1.1 million).
- Second Street Crew Added to Public Works Department.
- Commitment to the City's permit review and inspection processing software (Accella - \$197,700).

FY 2019

- Das Rec Community Recreation Center budget established (90% cost recovery).
- Implemented market-based Police Department and Fire Department step plans.
- Established solvency and rebuilt reserves in the Self Insurance Fund.

FY 2020

- One-time General Fund transfers to re-establish the Facilities Maintenance Fund and to fund vehicle replacements in the Equipment Replacement Fund.
- 11 new positions (Public Safety 7, Effective Management 2, Quality of Life 2).
- Increased Street Maintenance funding (\$100,000) to maximize Second Street Crew output.

FY 2021

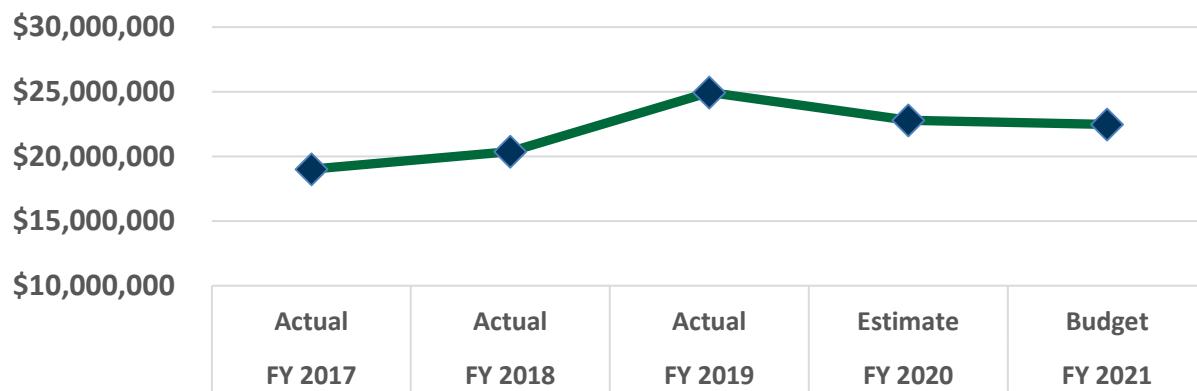
- Maintain existing resources and service levels.
- Maintain 100% cost recovery in the Das Rec budget.
- Exceed fund balance goal of 30%.
- Established a \$600,000 budget for Community Economic Recovery & Adaptation initiatives.

Five Year General Fund Carry Forward Balance History

The carry forward fund balance represents the sum of unspent funds from the previous year. The graph below illustrates the fund balances both realized and anticipated over five years in the General Fund. The ending fund balances are budgeted much like any other item. However, these balances are designed to be spent only in emergencies or for unexpected, extraordinary circumstances. These balances provide a financial "cushion" for extraordinary events or financial challenges. The Council currently has the goal of maintaining a reserve of at least 30 percent of the General Fund's recurring expenditures/commitments. The financial policies adopted by Council require a 25 percent reserve; however, the 30 percent remains the practical level to maintain the City's current bond rating.

The fund balances shown below are the *actual* fund balances and do not match *budgeted* fund balances described in the prior section for the four years prior to this budget. The fund balances in the FY 2020 Estimate are based on *projections* based on anticipated expenditures and projected revenues. The *actual* fund balances (reflecting the audited financial statements) are provided below. The FY 2021 Budget includes \$22,473,335 in projected fund balance or 30.8 percent of recurring expenditures. As mentioned earlier, the Council has a goal of maintaining a reserve of at least 30 percent of the General Fund operating expenditures.

Five Year General Fund Ending Fund Balance



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ENTERPRISE FUNDS

City of New Braunfels
 Airport Fund
 Fiscal Year Ending September 30, 2021

Fund: 501

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 286,996	\$ 352,707	\$ 461,856	\$ 408,496
Total Beginning Balance	\$ 286,996	\$ 352,707	\$ 461,856	\$ 408,496

Revenue

Charges for Services	\$ 2,895,666	\$ 2,937,550	\$ 2,426,945	\$ 2,897,720
Miscellaneous				
Intergovernmental Revenue	50,000	50,000	50,000	50,000
Interfund Transfer	99,910	99,910	99,910	99,910
Total Revenue	\$ 3,045,576	\$ 3,087,460	\$ 2,576,855	\$ 3,047,630
TOTAL AVAILABLE FUNDS	\$ 3,332,572	\$ 3,440,167	\$ 3,038,711	\$ 3,456,126

APPROPRIATIONS

Employee Expenses	\$ 616,571	\$ 634,305	\$ 632,505	\$ 640,039
Operation Expenses	1,752,823	1,887,723	1,432,467	1,810,400
Capital Expenses	19,478	-	8,000	-
Interfund Transfer	481,844	557,243	557,243	562,375

TOTAL OPERATING APPROPRIATIONS	\$ 2,870,716	\$ 3,079,270	\$ 2,630,215	\$ 3,012,815
Ending Fund Balance	\$ 461,856	\$ 360,897	\$ 408,496	\$ 443,311
TOTAL APPROPRIATIONS	\$ 3,332,572	\$ 3,440,167	\$ 3,038,711	\$ 3,456,126

Airport Fund



Mission

To provide a safe and efficient transportation portal into the national airspace system, while planning for future growth and the economic benefit of New Braunfels and the surrounding areas.

Vision

To promote general aviation and foster economic development by strategically planning, developing and operating an effective and efficient airport that meets current and future corporate business and general aviation needs of the City of New Braunfels, Comal and Guadalupe Counties, and portions of the San Antonio metropolitan area.

Goals/Objectives

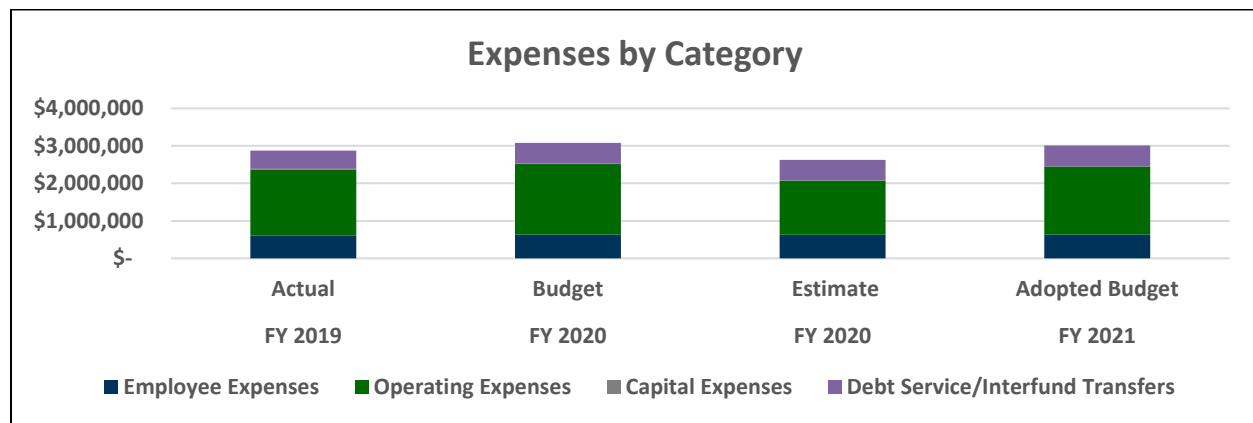
1. Efficiently maintain airport operating surfaces and airway facilities to the highest standards of quality.
2. Attract and retain high quality aviation service businesses.
3. Plan and develop airport infrastructure that meets current and future demands.
4. Advertise and promote the airport to attract new and diverse businesses to the community.
5. Establish ongoing programs for improving customer service.

Performance Measures-Airport				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Gallons of fuel sold	518,667	555,045	446,000	510,000
Jet-A (Corporate Traffic Indicator)	437,359	437,359	320,660	336,693
Avgas (100LL)	81,311	81,311	125,340	131,607
Hangar utilization	100%	100%	100%	100%
Hail shed utilization	69%	100%	100%	100%
Safety incidents	2	1	2	0

Airport Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 616,571	\$ 634,305	\$ 632,505	\$ 640,039
Operating Expenses	1,752,823	1,879,723	1,432,467	1,810,400
Capital Expenses	19,478	8,000	8,000	-
Debt Service/Interfund Transfers	481,844	557,243	557,243	562,375
Total Expenses	\$ 2,870,716	\$ 3,079,270	\$ 2,630,215	\$ 3,012,815

Total Full Time Equivalent	9.0	9.0	9.0	9.0
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Program Justification and Analysis:

In comparison to the FY 2020 Estimate, the FY 2021 Airport Adopted Budget increases. The FY 2021 employee expenses remain relatively flat compared to the FY 2020 Estimate and reflects full funding for all authorized positions. Operating expenses increase in FY 2021 compared to the FY 2020 Estimate. This is mainly due to the operational effects the COVID-19 pandemic had on the Airport in FY 2020. The FY 2020 Estimate was impacted by the lower cost of fuel beginning in May and the drastic reduction in commercial and personal flights resulting in less fuel needing to be purchased.

Interfund transfers total \$562,375 in FY 2021. The Airport uses services provided by other City departments such as Human Resources, Information Technology, and Finance among others. In FY 2021, the Airport will transfer \$71,094 to the General Fund for the use of those administrative services. The Airport Fund has two outstanding loans from the Enterprise Maintenance and Equipment Replacement Fund for the purchase of a hanger and refueling vehicle. In FY 2021, \$76,000 is allocated for transfer payments for those two assets. The Airport also contributes \$30,447 to the Enterprise Maintenance and Equipment Replacement Fund for scheduled vehicle replacements. The remaining \$384,834 in interfund transfers for debt service is associated with the purchase of and improvement to Airport facilities.

City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2021

Fund: 541

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 201,931	\$ 174,261	\$ 179,187	\$ 39,713
Total Beginning Balance	\$ 201,931	\$ 174,261	\$ 179,187	\$ 39,713

Revenue

Charges for Services	\$ 496,263	\$ 445,000	\$ 250,000	\$ 419,000
Miscellaneous	588	-	400	-
Interfund Transfers	187,572	445,127	406,904	376,016
Total Revenue	\$ 684,423	\$ 890,127	\$ 657,304	\$ 795,016
TOTAL AVAILABLE FUNDS	\$ 886,354	\$ 1,064,388	\$ 836,491	\$ 834,729

APPROPRIATIONS

Employee Expenses	\$ 440,851	\$ 511,211	\$ 470,556	\$ 505,596
Operation Expenses	232,239	287,080	272,950	251,528
Capital Expenses	-	12,672	12,724	-
Interfund Transfer	34,077	40,548	40,548	37,856
TOTAL OPERATING APPROPRIATIONS	\$ 707,167	\$ 851,511	\$ 796,778	\$ 794,980
Ending Fund Balance	\$ 179,187	\$ 212,877	\$ 39,713	\$ 39,749
TOTAL APPROPRIATIONS	\$ 886,354	\$ 1,064,388	\$ 836,491	\$ 834,729

Civic/Convention Center



Mission

To enhance New Braunfels as its venue of choice for successful and memorable events.

Vision

To create opportunities for New Braunfels' individuals, organizations and local businesses to thrive.

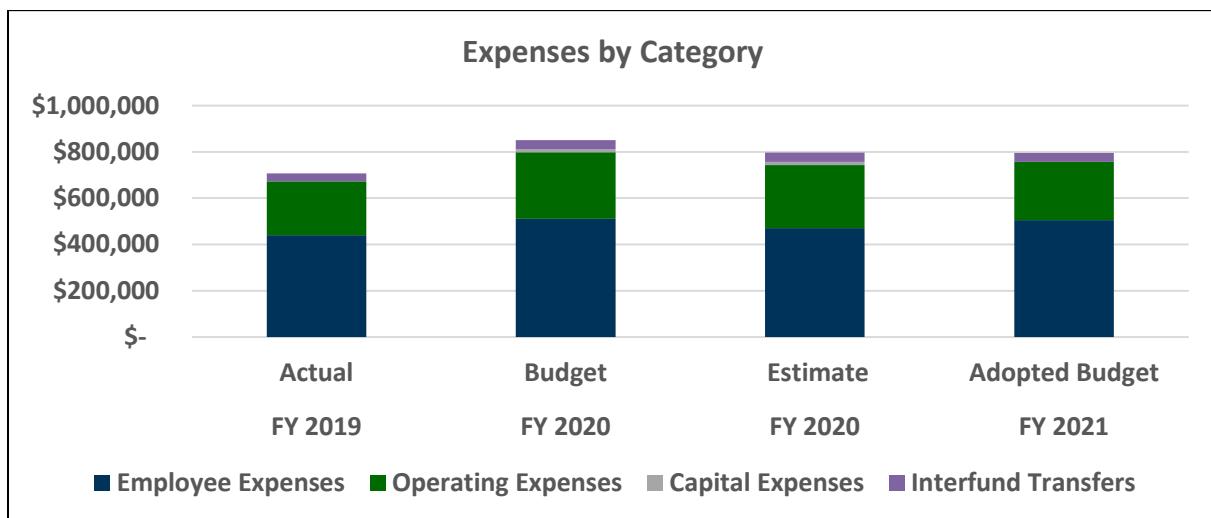
Goals/Objectives

1. Provide a comfortable, safe and attractive facility.
2. Maintain affordable room, service and equipment fees in line with market rates.
3. Offer quality services and equipment for convenience and enhanced event production.
4. Promote, train and retain a highly competent, professional staff dedicated to serving client and attendee needs.
5. Expand business through marketing opportunities, building relationships and community partnerships.

Performance Measures-Civic Center				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Room Rental Revenue	\$374,389	\$432,120	\$220,000	\$355,000
Non-Room Rental Revenue	\$45,516	\$64,142	\$30,000	\$69,000
Customer satisfaction (measured by survey)	92%	93%	90%	90%
Customer satisfaction - Facility & Equipment	90%	93%	90%	90%
Customer satisfaction- Staff	96%	93%	90%	90%
Number of new events	45	61	36	24
Repeat customers as a percent of total business	80%	64%	82%	84%

Civic/Convention Center Fund

	FY 2019	FY 2020		FY 2020	FY 2021
	Actual	Budget	Estimate	Adopted Budget	
Employee Expenses	\$ 440,851	\$ 511,211	\$ 470,556	\$ 505,596	
Operating Expenses	232,239	287,080	272,950	251,528	
Capital Expenses	-	12,672	12,724	-	
Interfund Transfers	34,077	40,548	40,548	37,856	
Total Expenses	\$ 707,167	\$ 851,511	\$ 796,778	\$ 794,980	
Total Full Time Equivalent	8.5	9.0	9.0	9.0	



Program Justification and Fiscal Analysis:

The FY 2021 Civic/Convention Center Adopted Budget reflects a slight decrease in comparison to the FY 2020 Estimate. The overall decrease can be attributed to the removal of one-time expenses from funded resource requests in FY 2020. In FY 2019 and FY 2020, vacancies have generated significant employee expense savings. In FY 2021, all positions are fully funded which explains the increase in employee expenses in the FY 2021 Adopted Budget compared to the FY 2020 Estimate.

The Civic/Convention Center makes use of services provided by other City departments such as Human Resources, Information Technology, Finance, and Facilities Maintenance. In FY 2021, the Civic/Convention Center Fund will contribute \$37,856 to the General fund for the use of those services.

City of New Braunfels
Golf Fund
Fiscal Year Ending September 30, 2021

Fund: 531

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 271,294	\$ 656,193	\$ 717,002	\$ 306,188
Total Beginning Balance	\$ 271,294	\$ 656,193	\$ 717,002	\$ 306,188

Revenue

Charges for Services	\$ 1,713,660	\$ 1,661,632	\$ 1,423,709	\$ 1,644,421
Miscellaneous	35,351	35,000	26,993	35,000
Total Revenue	1,749,011	1,696,632	1,450,702	1,679,421
TOTAL AVAILABLE FUNDS	\$ 2,020,305	\$ 2,352,825	\$ 2,167,704	\$ 1,985,609

APPROPRIATIONS

Employee Expenses	\$ 773,930	\$ 822,993	\$ 787,427	\$ 821,269
Operation Expenses	490,698	484,200	463,170	484,200
Capital Expenses	38,675	537,500	535,894	41,000
Interfund Transfer	-	75,025	75,025	69,364

TOTAL OPERATING APPROPRIATIONS	\$ 1,303,304	\$ 1,919,718	\$ 1,861,516	\$ 1,415,832
Ending Fund Balance	\$ 717,002	\$ 433,107	\$ 306,188	\$ 569,776
TOTAL APPROPRIATIONS	\$ 2,020,305	\$ 2,352,825	\$ 2,167,704	\$ 1,985,609

Golf Course Fund



Mission

To afford diverse parks and recreation opportunities and access for all residents and visitors through innovative programs and facilities, open space preservation and economic enhancement.

Vision

To enhance the well-being of our community through laughter, play, conservation and discovery.

Goals/Objectives

1. Provide exceptional customer service.
2. Provide a high-quality golf facility at an affordable price.
3. Remain financially self-sufficient.
4. Grow the game of golf.

Performance Measures-Golf				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate*	FY 2021 Budget
Golf course rounds played	39,673	43,213	36,924	43,000
Potential days open	362	362	362	362
Actual days open	301	301	270	300
Percentage open	83%	83%	75%	83%
Customer satisfaction (measured by GN data)**	98%	4.44%	4.50%	4.50%
Tournaments held	110	115	100	120

*Some performance measures down due to COVID-19 closures

**Changed survey systems in FY 2019. Measurement of satisfaction is now on a 5-point scale.

Golf Course Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 773,930	\$ 822,993	\$ 787,427	\$ 821,269
Operating Expenses	490,698	484,200	463,170	484,200
Capital Expenses	38,675	537,500	535,894	41,000
Debt Service/Transfers	-	75,025	75,025	69,364
Total Expenses	\$ 1,303,304	\$ 1,919,718	\$ 1,861,516	\$ 1,415,832
Total Full Time Equivalent	15.0	15.0	15.0	15.0
Seasonal Positions	2.0	2.0	2.0	2.0

Expenses by Category

Category	FY 2019	FY 2020	FY 2020	FY 2021
Employee Expenses	\$ 773,930	\$ 822,993	\$ 787,427	\$ 821,269
Operating Expenses	490,698	484,200	463,170	484,200
Capital Expenses	38,675	537,500	535,894	41,000
Debt Service/Transfers	-	75,025	75,025	69,364
Total Expenses	\$ 1,303,304	\$ 1,919,718	\$ 1,861,516	\$ 1,415,832

Legend: Employee Expenses (Dark Blue), Operating Expenses (Green), Capital Expenses (Grey), Debt Service/Transfers (Purple)

Program Justification and Fiscal Analysis:

Overall, the FY 2021 Golf Course Adopted Budget decreases when compared to the FY 2020 Estimate. This decrease is primarily driven by the cost of replacing various maintenance equipment as well as the golf cart fleet in FY 2020. The FY 2020 employee estimates are impacted by vacancies experienced through FY 2020. In FY 2021, all authorized positions are fully funded with exception of the Golf Course Marketing Coordinator. Currently, the Golf Course team has been able to meet marketing and outreach needs through third party resources and other internal strategies. However, the position remains authorized which gives the organization the flexibility to allocate funding in the future should the need for the position change.

Operating expenses increase in comparison to the FY 2020 Estimate. This is driven by the mandatory closures from COVID-19. The Golf Course was closed for thirty-four days between March – June. This

resulted in a decrease of various operational costs. Operating expenses in the FY 2021 Adopted Budget remain flat when compared to the FY 2020 Adopted Budget.

As explained earlier, the FY 2021 Capital Expenses decrease compared to FY 2020 Estimate due to the removal of one-time expenditures.

The Golf Course makes use of services provided by other City departments such as Human Resources, Information Technology, Finance, and Facilities Maintenance. In FY 2021, the Golf Course Fund will contribute \$67,421 to the General fund for the use of those services. The Golf Course also contributes \$1,943 to the Enterprise Maintenance and Equipment Replacement Fund for scheduled equipment replacements.

Resource Requests – \$41,000 is included in the budget to support the replacement of a Triplex Mower. The current unit has been in service since the facility reopened in 2014. However, the approval to purchase this equipment will not be brought forward for City Council consideration until there is more confidence on the recovery from the pandemic.

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 3,753,613	\$ 3,669,340	\$ 4,212,687	\$ 4,699,647
Total Beginning Balance	\$ 3,753,613	\$ 3,669,340	\$ 4,212,687	\$ 4,699,647

Revenue

Charges for Services	\$ 9,864,903	\$ 10,035,000	\$ 10,054,719	\$ 10,287,907
Interest Income	\$ 62,974	\$ 65,000	\$ 30,571	\$ 30,000
Miscellaneous	\$ 103,873	\$ 83,000	\$ 97,000	\$ 99,500
Interfund Transfers	\$ 15,000	\$ -	\$ -	\$ -
Total Revenue	\$ 10,046,750	\$ 10,183,000	\$ 10,182,290	\$ 10,417,407
TOTAL AVAILABLE FUNDS	\$ 13,800,363	\$ 13,852,340	\$ 14,394,977	\$ 15,117,054

APPROPRIATIONS

Employee Expenses	\$ 3,796,280	\$ 4,017,768	\$ 3,823,132	\$ 4,123,417
Operation Expenses	\$ 4,775,877	\$ 3,767,959	\$ 3,757,690	\$ 4,145,008
Capital Expenses	\$ 86,935	\$ 7,700	\$ 7,068	\$ 192,500
Interfund Transfers	\$ 928,584	\$ 2,107,441	\$ 2,107,441	\$ 2,168,176

TOTAL OPERATING APPROPRIATIONS	\$ 9,587,676	\$ 9,900,868	\$ 9,695,330	\$ 10,629,101
Ending Fund Balance	\$ 4,212,687	\$ 3,951,472	\$ 4,699,647	\$ 4,487,953
TOTAL APPROPRIATIONS	\$ 13,800,363	\$ 13,852,340	\$ 14,394,977	\$ 15,117,054

Solid Waste Fund



Mission

To be an innovative and responsive City division that aggressively provides comprehensive and cost-effective solid waste management in an environmentally sound manner while incorporating common sense methods and technology and educating the public on responsible waste management.

Vision

To have an efficient, safe, environmentally sound and cost-effective solid waste program created through an experienced team of hard-working employees who use their diverse skills to effectively manage and handle the community's solid waste needs.

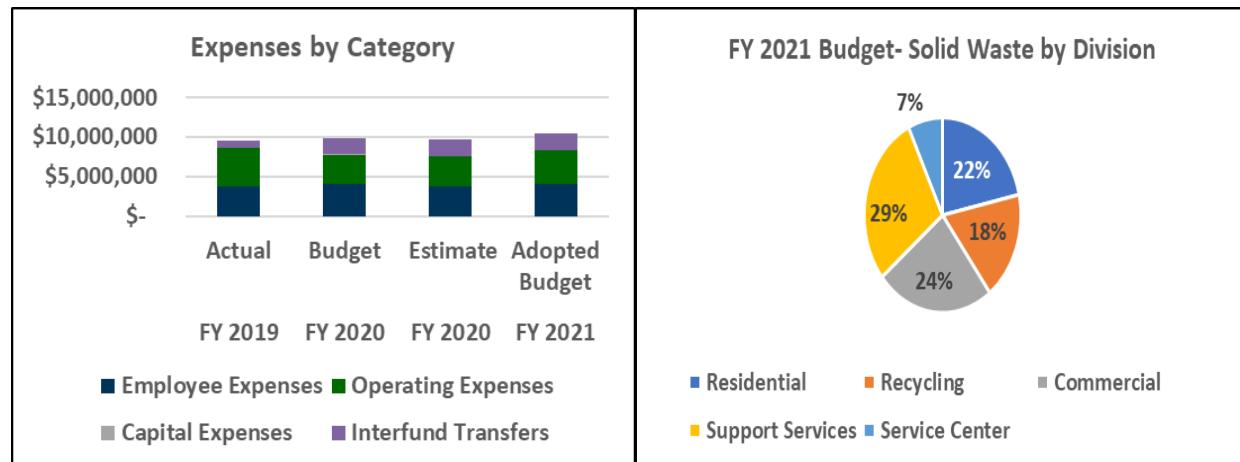
Goals/Objectives

1. Accurately forecast the resources necessary to meet growing population demands.
2. Maintain a high level of customer satisfaction.
3. Reduce litter and other nuisances associated with collection.
4. Provide levels of service that will meet or exceed health and regulatory requirements.
5. Raise public awareness of the City's solid waste and recycling programs.
6. Provide quality services at the best possible value.

Performance Measures-Solid Waste				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Residential				
Tons Collected	35,417	37,082	37,363	39,100
Container set out rate	N/A	N/A	90%	93%
Residential Customers	28,899	31,847	32,821	33,000
Commercial				
Commercial Customers	2,190	2,265	2,276	2,300
Tons collected	33,224	35,103	33,855	35,000
Percent of collection that meets established schedule	100%	100%	100%	100%
Recycling				
Customer outreach contact hours	3,529	2,737	2,100	3,000
Tons diverted from landfill	10,463	11,178	11,170	12,000
Recycled materials as a percent of total tons collected	30%	30%	30%	31%
Contamination Percentage	24%	25%	35%	20%
Container set out rate	59%	51%	53%	55%
Fleet Service Center				
Work orders completed	4,055	3,392	4,138	4,200
Percentage of outsourced repair costs	18%	25%	36%	20%
Work orders completed within two days	98%	98%	96%	98%
Special Programs				
Household hazardous waste customers served	919	1,019	614	1,200
Bulky goods collection customers served	2,105	1,651	1,306	2,000
Green waste collection tonnage per year	3,684	3,803	3,458	4,000

Solid Waste Fund

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 3,796,280	\$ 4,017,768	\$ 3,823,132	\$ 4,123,417
Operating Expenses	4,775,877	3,767,959	3,757,690	4,145,008
Capital Expenses	86,935	7,700	7,068	192,500
Interfund Transfers	928,584	2,107,441	2,107,441	2,168,176
Total Expenses	\$ 9,587,676	\$ 9,900,868	\$ 9,695,330	\$ 10,629,101
Total Full Time Equivalent	57.0	57.0	59.0	61.0



Program Justification and Fiscal Analysis:

The FY 2021 Solid Waste Adopted Budget increases in comparison to the FY 2020 Estimate. The increase is driven by various factors. In FY 2021 employee expenses are higher because all authorized positions are fully funded, including two positions that were funded for nine months in FY 2020.

Operating expenses increase in FY 2021, driven primarily by refuse disposal cost. The anticipated increase in rate per ton for refuse disposal is included in the FY 2021 Adopted budget. FY 2021 also includes \$105,700 for needed arm lift maintenance and repair.

Interfund Transfers - The Solid Waste Fund supports the expenses associated with litter pickup in and along the Comal River. In FY 2021, these expenses continue to be funded through Solid Waste (\$150,000) as they relate to garbage collection and disposal. The funds are transferred to the River Activities Fund to make actual payments for services to better reflect the total cost of supporting river activities.

The Solid Waste Division will continue to pay a fee to the General Fund in the amount of \$300,000. These funds will help offset the cost of street maintenance and repair. The Solid Waste heavy vehicles (mainly refuse collection trucks) create significant wear and tear on the streets. The Solid Waste Fund also

contributes funding to the General Fund for administrative support including accounting and budgeting, information technology services, purchasing, human resources, attorney support and facilities maintenance. For FY 2021, this contribution totals \$332,546.

The Solid Waste division will contribute \$385,630 to support existing and new debt service. The majority of these funds are tied to the transfer of land and facilities where the NBU FM 306 Operations Center is currently located.

The Solid Waste Division will contribute \$1,000,000 to the Enterprise Maintenance and Equipment Fund to support future heavy apparatus replacement needs.

Resource Requests- Funding is included in the FY 2021 Adopted Budget to allow for the addition of two Residential Refuse Collectors (\$193,000), this includes funding for uniforms, fuel, and additional maintenance. The additional positions allow the division to reestablish the number of stops per route in line with industry standards. Currently, all residential routes exceed those industry standards, which create scheduling and overtime issues. The vehicles to establish these two new routes are funding in the Enterprise Maintenance and Equipment Replacement Fund (\$681,500).

\$42,500 funds the purchase of a woodchipper that would be used for the annual natural Christmas tree mulching program, debris cleanup efforts, and any other tree removal efforts undertaken by Public Works that contribute to diversion of material from the landfill. A portion of this expense is expected to be covered by a pending TCEQ grant (\$14,000).

\$150,000 is included to purchase a modular building for the Fleet Services Division. While the fleet center will eventually be relocated to the FM 306 facility, the current building has various safety issues/concerns. Similar to the modular building purchased for the employees of Fire Station #3, this unit can be resold once we have moved to the FM 306 site.

SPECIAL REVENUE FUNDS

**City of New Braunfels
Cemetery Improvements Fund
Fiscal Year Ending September 30, 2021**

Fund: 781

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 168,553	\$ 199,927	\$ 222,678	\$ 220,478
Total Beginning Balance	\$ 168,553	\$ 199,927	\$ 222,678	\$ 220,478

Revenue

Licenses and Permits	\$ 5,864	\$ -	\$ 800	\$ -
Parks and Recreation	\$ 5,859	\$ 5,000	\$ 4,000	\$ 5,000
Miscellaneous	\$ 49,875	\$ -	\$ 18,000	\$ -
Interest Income	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 61,598	\$ 5,000	\$ 22,800	\$ 5,000
TOTAL AVAILABLE FUNDS	\$ 230,151	\$ 204,927	\$ 245,478	\$ 225,478

APPROPRIATIONS

Operating Expenditures	\$ 7,473	\$ 8,000	\$ 25,000	\$ 8,000
Capital Expenditures	\$ -	\$ 190,000	\$ -	\$ 180,000

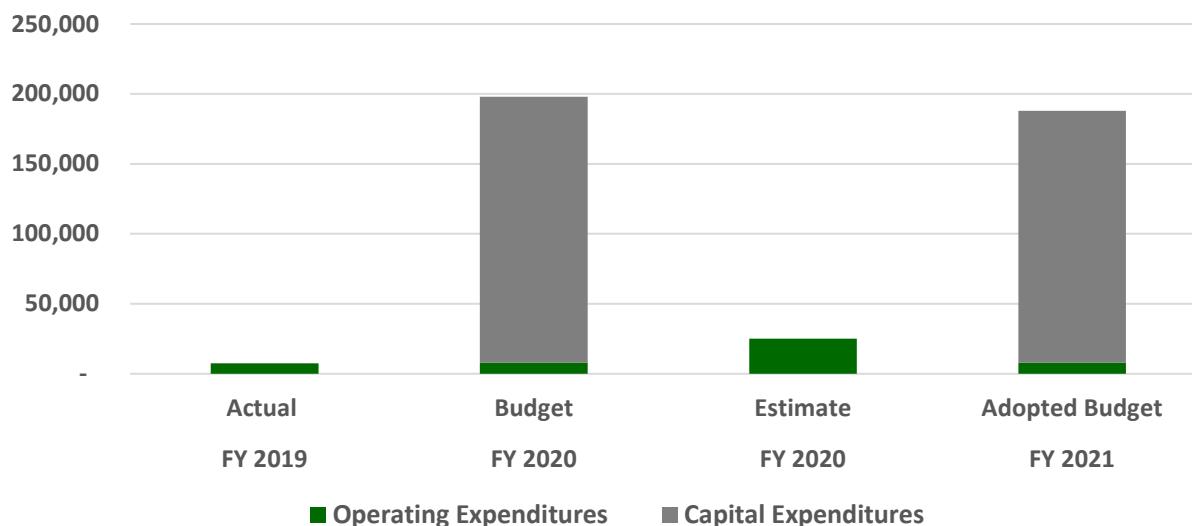
TOTAL OPERATING APPROPRIATIONS	\$ 7,473	\$ 198,000	\$ 25,000	\$ 188,000
Ending Fund Balance	\$ 222,678	\$ 6,927	\$ 220,478	\$ 37,478
TOTAL APPROPRIATIONS	\$ 230,151	\$ 204,927	\$ 245,478	\$ 225,478

CEMETERY IMPROVEMENTS FUND

The City of New Braunfels owns and maintains two cemeteries. The City's Parks and Recreation Department has responsibility for managing the contractor who provides maintenance and operational services for the site. The contractor ensures that appropriate standards are met, maintains the grounds and landscaping, and facilitates the sale of lots and burials in the facility. In the past, the Cemetery Improvement Fund was named the Cemetery Perpetual Care Fund. However, the costs for upkeep of the grounds are now paid from the City's General Fund Parks and Recreation Department budget. The Cemetery Improvement Fund is currently used to fund improvements that result from the master planning process and other non-routine improvements, should the need arise.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	7,473	8,000	25,000	8,000
Capital Expenditures	-	190,000	-	180,000
Total Expenditures	\$ 7,473	\$ 198,000	\$ 25,000	\$ 188,000

Expenditures by Category



Program Justification and Fiscal Analysis

The City of New Braunfels has committed to perpetual care for the cemetery. Routine maintenance and operations are funded in the City's General Fund budget. In FY 2021, \$188,000 is projected to be spent on a recommendation identified in the master plan and supported by the advisory committee that includes signage and design services for a columbarium.

City of New Braunfels
Stormwater Development Fund
Fiscal Year Ending September 30, 2021

Fund: 232

	FY 2019	FY 2020	FY 2020	FY 2021
	Actual	Budget	Estimate	Adopted Budget

Beginning Balance

Undesignated Funds	\$ 314,711	\$ 279,710	\$ 313,813	\$ 407,868
Total Beginning Balance	\$ 314,711	\$ 279,710	\$ 313,813	\$ 407,868

Revenue

Development Fees	\$ 99,102	\$ 65,000	\$ 350,000	\$ 80,000
Interest Income	-	-	-	-
Interfund Transfer				
Total Revenue	\$ 99,102	\$ 65,000	\$ 350,000	\$ 80,000
TOTAL AVAILABLE FUNDS	\$ 413,813	\$ 344,710	\$ 663,813	\$ 487,868

APPROPRIATIONS

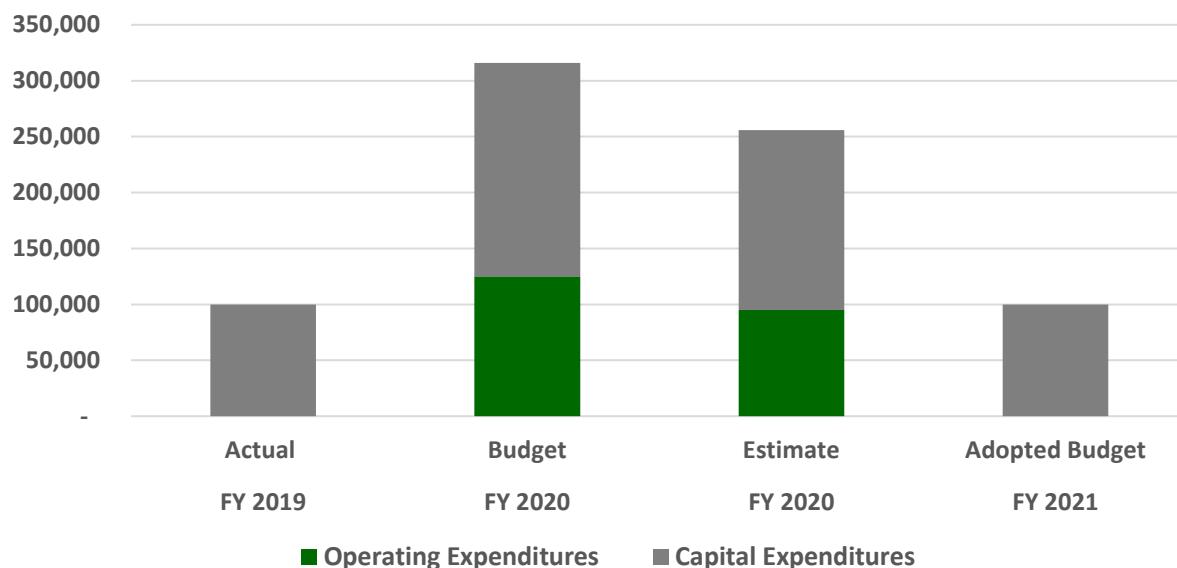
Operating Expenditures	-	125,000	95,000	-
Capital Expenditures	100,000	191,000	160,945	100,000
TOTAL OPERATING APPROPRIATIONS	\$ 100,000	\$ 316,000	\$ 255,945	\$ 100,000
Ending Fund Balance	\$ 313,813	\$ 28,710	\$ 407,868	\$ 387,868
TOTAL APPROPRIATIONS	\$ 413,813	\$ 344,710	\$ 663,813	\$ 487,868

STORMWATER DEVELOPMENT FUND

The City of New Braunfels created the Stormwater Development Fund in FY 2006 to account for fees assessed on developments in the community. The revenue may be used to fund operations and maintenance expenditures for personnel and equipment that provide upkeep to drainage facilities and easements.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	-	125,000	95,000	-
Capital Expenditures	100,000	191,000	160,945	100,000
Total Expenditures	\$ 100,000	\$ 316,000	\$ 255,945	\$ 100,000

Expenditures by Category



Program Justification and Fiscal Analysis

In FY 2021, funds are allocated to support critical drainage maintenance projects.

**City of New Braunfels
Development Services Fund
Fiscal Year Ending September 30, 2021**

Fund: 233

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ -	\$ 580,499	\$ 660,414	\$ 644,428
Total Beginning Balance	\$ -	\$ 580,499	\$ 660,414	\$ 644,428

Revenue

Development Fees	\$ 1,083,953	\$ 931,475	\$ 989,514	\$ 922,000
Interest Income				
Interfund Transfer				
Total Revenue	\$ 1,083,953	\$ 931,475	\$ 989,514	\$ 922,000
TOTAL AVAILABLE FUNDS	\$ 1,083,953	\$ 1,511,974	\$ 1,649,928	\$ 1,566,428

APPROPRIATIONS

Employee Expenditures	\$ 9,259	\$ 260,000	\$ 211,155	\$ 278,666
Operating Expenditures	414,280	745,500	794,345	824,100
Resource Request	-	-	-	-

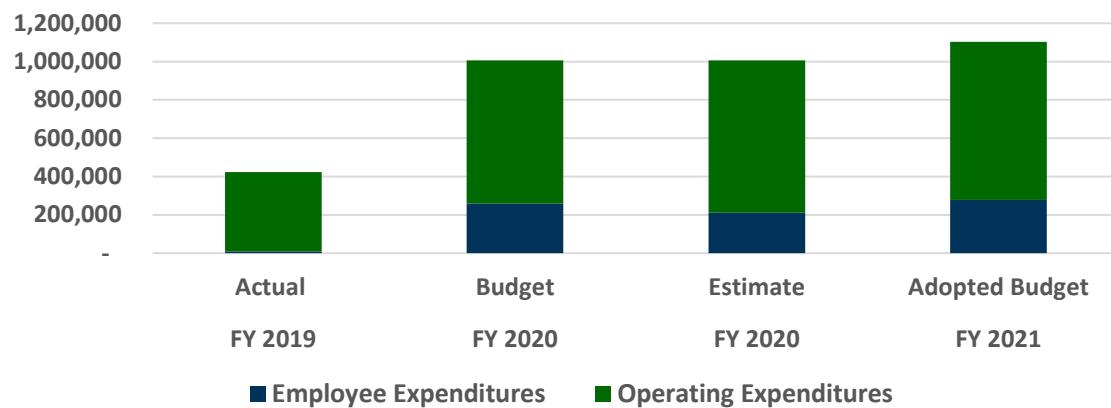
TOTAL OPERATING APPROPRIATIONS	\$ 423,539	\$ 1,005,500	\$ 1,005,500	\$ 1,102,766
Ending Fund Balance	\$ 660,414	\$ 506,474	\$ 644,428	\$ 463,662
TOTAL APPROPRIATIONS	\$ 1,083,953	\$ 1,511,974	\$ 1,649,928	\$ 1,566,428

DEVELOPMENT SERVICES FUND

The City of New Braunfels created the Development Services Fund in FY 2019. This fund is set up as a pass-through fund to account for any costs related to third party development review services. After eligible expenditures occur, revenue will be transferred into this fund from the revised development related fees that were approved by City Council in FY 2018.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	9,259	260,000	211,155	278,666
Operating Expenditures	414,280	745,500	794,345	824,100
Total Expenditures	\$ 423,539	\$ 1,005,500	\$ 1,005,500	\$ 1,102,766
Total Full Time Equivalent	3.0	3.0	3.0	3.0

Expenditures by Category



Program Justification and Fiscal Analysis:

The FY 2021 Adopted Budget includes funding to support the use of third-party review and assistance in the development review process. The FY 2021 Adopted Budget continues to support the full cost of the Assistant City Engineer, Development Coordinator, and Assistant Planner. These positions were authorized by City Council during FY 2019 and are responsible for providing continuous improvement and support to the development process.

Resource Request - - The current zoning, subdivision platting, historic preservation and sign ordinances were written decades ago when the city was much smaller. Incremental amendments over the years have helped, but the codes overall remain outdated, disjointed from each other, and lack broad flexibility for implementation of the Comprehensive Plan. The Comprehensive Plan calls for the creation of a Unified Development Code (UDC) where new zoning districts can be created to accommodate new and affordable housing types, flexibility for different and new types of commercial and industrial/business park uses for a new economy, updates to the sign ordinance to ensure consistency with Supreme Court decisions, and elimination of excessive cross-referencing. The codes must be nimble enough to change with a rapidly evolving business climate, frequent immediate pre-emptions from the State, and changing needs of the community. This project is anticipated to occur over a multi-year period. \$200,000 is included in the Development Services Fund to begin this critical initiative

City of New Braunfels
Child Safety Fund
Fiscal Year Ending September 30, 2021

Fund: 230

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 113,306	\$ 72,411	\$ 65,820	\$ 77,845
Total Beginning Balance	\$ 113,306	\$ 72,411	\$ 65,820	\$ 77,845

Revenue

Fines and Forfeitures	\$ 9,509	\$ 9,500	\$ 4,000	\$ 4,000
Intergovernmental Revenue	\$ 133,601	\$ 128,000	\$ 148,000	\$ 148,000
Total Revenue	\$ 143,110	\$ 137,500	\$ 152,000	\$ 152,000
TOTAL AVAILABLE FUNDS	\$ 256,416	\$ 209,911	\$ 217,820	\$ 229,845

APPROPRIATIONS

Operating Expenditures	190,596	186,000	139,975	197,000
TOTAL OPERATING APPROPRIATIONS	\$ 190,596	\$ 186,000	\$ 139,975	\$ 197,000
Ending Fund Balance	\$ 65,820	\$ 23,911	\$ 77,845	\$ 32,845
TOTAL APPROPRIATIONS	\$ 256,416	\$ 209,911	\$ 217,820	\$ 229,845

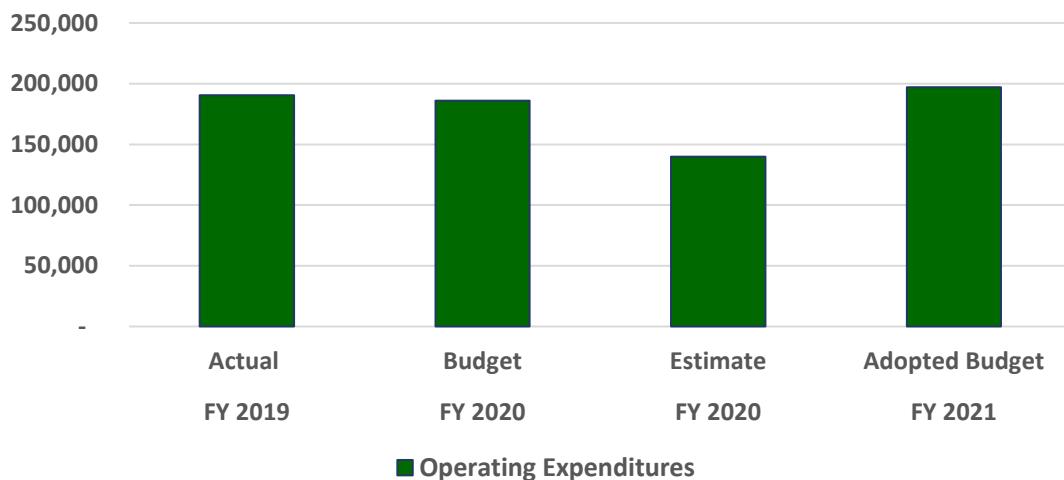
CHILD SAFETY FUND

The Child Safety Fund revenues are required by statute to be used to fund school crossing guard programs. The municipality can also expend it for programs designed to enhance child safety, health or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention or for programs designed to enhance public safety and security. The funds must be used for programs for school age children.

The Child Safety Fund receives its revenue from a \$25 court cost assessed for passing a school bus loading and unloading children and for certain traffic offenses that occur in a school crossing zone. The fund also receives revenue from a \$20 fee assessed for juveniles who are cited for failure to attend school and parental contribution to non-attendance.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	190,596	186,000	139,975	197,000
Total Expenditures	\$ 190,596	\$ 186,000	\$ 139,975	\$ 197,000

Expenditures by Category



Program Justification and Fiscal Analysis

The Child Safety Fund pays the cost of school crossing guards for intersections of schools within the City limits. The budget also includes funding for equipment and supplies to provide child safety programs for school age children. Beginning in FY 2016 the city transitioned the crossing guard function from an internal provision to a contractual service. In doing so, indirect resources and efforts required to manage the school crossing guard program (mainly from Human Resources and the Police Department) were redirected back to their departmental core responsibilities and functions. Since FY 2017, the budget includes the same contractual provision of school crossing guards as well as funding for the various annual programs offered to school age children by Municipal Court as well as the Police and Fire Departments.

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2021

Fund: 227

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,550	\$ 1,551	\$ 6,599	\$ 5,599
Total Beginning Balance	\$ 1,550	\$ 1,551	\$ 6,599	\$ 5,599

Revenue

Fines and Forfeitures	\$ 34,866	\$ 30,000	\$ 30,000	\$ 30,000
Total Revenue	\$ 34,866	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL AVAILABLE FUNDS	\$ 36,416	\$ 31,551	\$ 36,599	\$ 35,599

APPROPRIATIONS

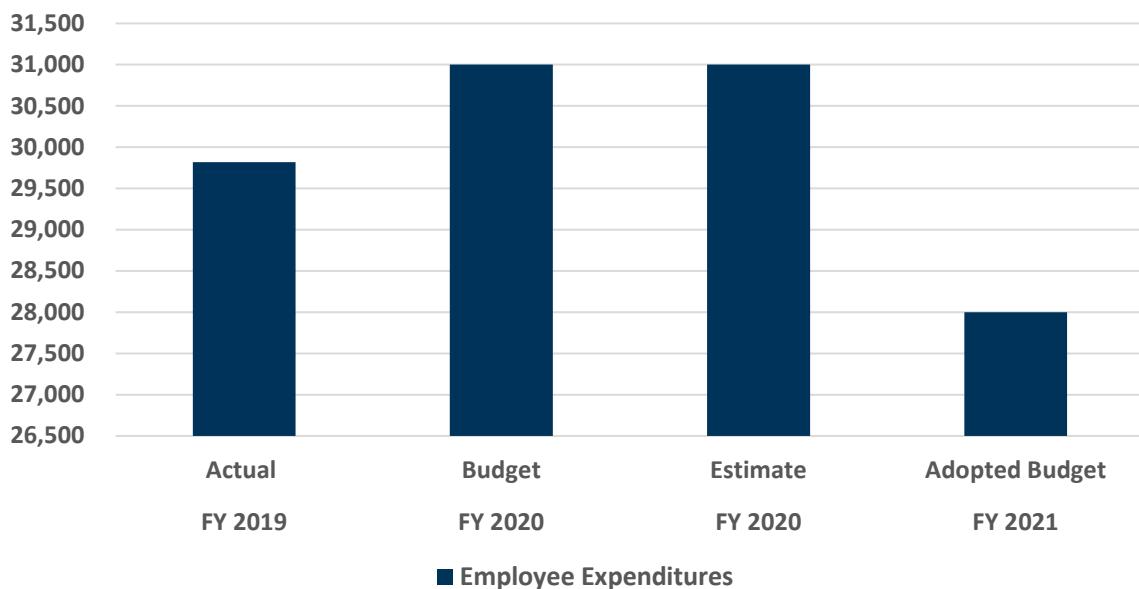
Employee Expenditures	\$ 29,817	\$ 31,000	\$ 31,000	\$ 28,000
TOTAL OPERATING APPROPRIATIONS	\$ 29,817	\$ 31,000	\$ 31,000	\$ 28,000
Ending Fund Balance	\$ 6,599	\$ 551	\$ 5,599	\$ 7,599
TOTAL APPROPRIATIONS	\$ 36,416	\$ 31,551	\$ 36,599	\$ 35,599

COURT SECURITY FUND

The City collects \$4.90 from defendants convicted of a misdemeanor offense in the Municipal Court. Money deposited in the courthouse security fund may be used only for security personnel, services and items related to buildings that house the operations of municipal courts and warrant officers and related equipment.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	29,817	31,000	31,000	28,000
Total Expenditures	\$ 29,817	\$ 31,000	\$ 31,000	\$ 28,000

Expenditures by Category



Program Justification and Fiscal Analysis

The Court Security Fund pays for a portion of the salary for the Municipal Court's Warrant Officer position. This position has multiple responsibilities, including acting as bailiff for the court and, therefore, providing security for the Municipal Court judge and other Court personnel. Thus, it is appropriate for these funds to be used for this expenditure.

The FY 2021 Adopted Budget supports approximately 35 percent of the total cost of the Warrant Officer position.

**City of New Braunfels
Court Technology Fund
Fiscal Year Ending September 30, 2021**

Fund: 229

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 51,524	\$ 52,024	\$ 69,001	\$ 73,501
Total Beginning Balance	\$ 51,524	\$ 52,024	\$ 69,001	\$ 73,501

Revenue

Fines and Forfeitures	\$ 46,488	\$ 41,000	\$ 30,000	\$ 30,000
Total Revenue	\$ 46,488	\$ 41,000	\$ 30,000	\$ 30,000

TOTAL AVAILABLE FUNDS \$ 98,012 \$ 93,024 \$ 99,001 \$ 103,501

APPROPRIATIONS

Operating Expenditures \$ 29,011 \$ 42,000 \$ 25,500 \$ 42,000

TOTAL OPERATING APPROPRIATIONS \$ 29,011 \$ 42,000 \$ 25,500 \$ 42,000

Ending Fund Balance \$ 69,001 \$ 51,024 \$ 73,501 \$ 61,501

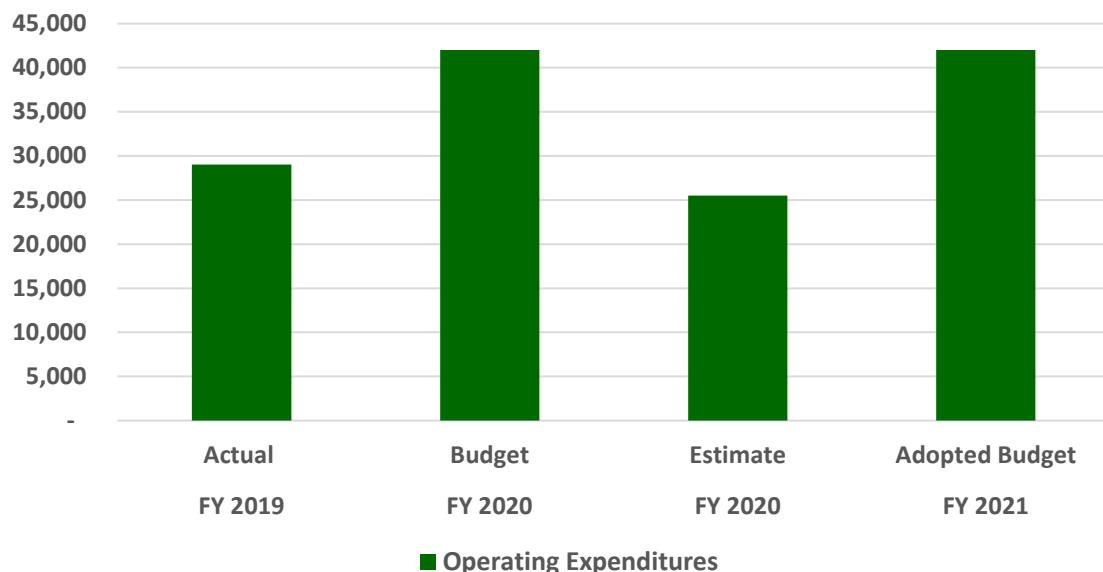
TOTAL APPROPRIATIONS \$ 98,012 \$ 93,024 \$ 99,001 \$ 103,501

COURT TECHNOLOGY FUND

The City collects \$4.00 from all defendants convicted of a misdemeanor offense in the Municipal Court. This fund may be used only to finance the purchase of or to maintain technological enhancements for a municipal court or municipal court of record, including: computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers and docket management systems.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	29,011	42,000	25,500	42,000
Total Expenditures	\$ 29,011	\$ 42,000	\$ 25,500	\$ 42,000

Expenditures by Category



Program Justification and Fiscal Analysis

The Court Technology Fund pays for voice and data management hardware and software as well as other technology requirements/enhancements that help to continue to improve the efficiency and effectiveness of the Municipal Court's operation. Appropriations primarily support software and license agreements including online credit card payment acceptance as well as telephone notification and scheduling.

**City of New Braunfels
Judicial Efficiency Fund
Fiscal Year Ending September 30, 2021**

Fund: 228

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 14,201	\$ 6,201	\$ 7,201	\$ 1,701
Total Beginning Balance	\$ 14,201	\$ 6,201	\$ 7,201	\$ 1,701

Revenue

Fines and Forfeitures	\$ 8,000	\$ 7,500	\$ 4,500	\$ 6,000
Total Revenue	\$ 8,000	\$ 7,500	\$ 4,500	\$ 6,000

TOTAL AVAILABLE FUNDS \$ 22,201 \$ 13,701 \$ 11,701 \$ 7,701

APPROPRIATIONS

Operating Expenditures 15,000 13,701 10,000 7,000

TOTAL OPERATING APPROPRIATIONS \$ 15,000 \$ 13,701 \$ 10,000 \$ 7,000

Ending Fund Balance \$ 7,201 \$ - \$ 1,701 \$ 701

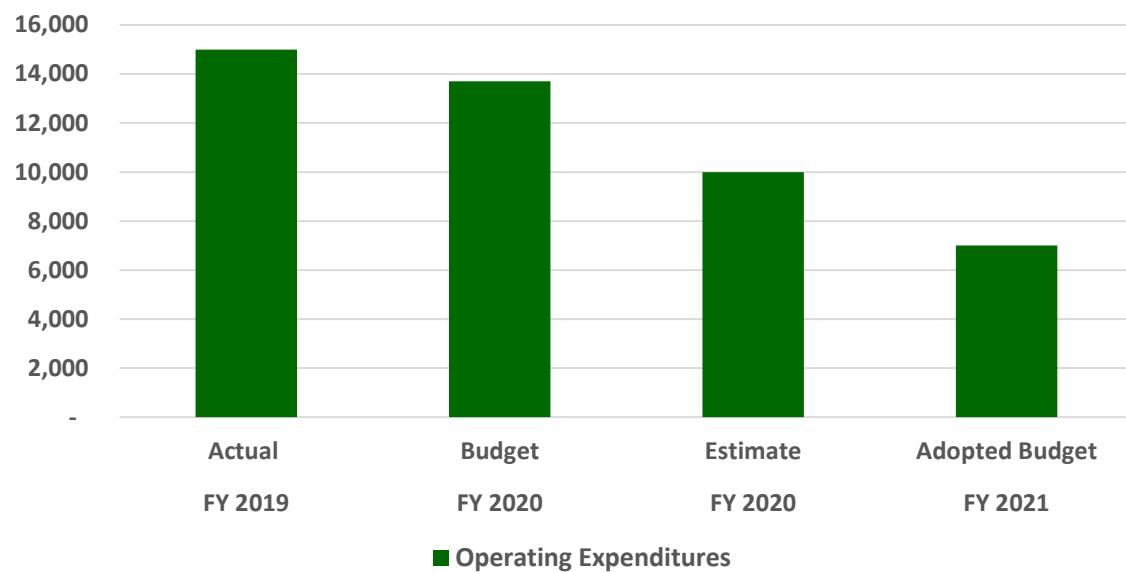
TOTAL APPROPRIATIONS \$ 22,201 \$ 13,701 \$ 11,701 \$ 7,701

JUDICIAL EFFICIENCY FUND

Court fees collected for this fund are to be used for the purpose of improving the collection of outstanding court costs, fines, reimbursement fees, restitution, or improving the efficiency of administration of justice.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	15,000	13,701	10,000	7,000
Total Expenditures	\$ 15,000	\$ 13,701	\$ 10,000	\$ 7,000

Expenditures by Category



Program Justification and Analysis

In the FY 2021 Adopted Budget, \$7,000 is included for any applicable operating expenditures that the court needs to improve the efficiency of administration.

**City of New Braunfels
Truancy Fund
Fiscal Year Ending September 30, 2021**

Fund: 240

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 66,788	\$ 25,289	\$ 34,422	\$ 1,672
Total Beginning Balance	\$ 66,788	\$ 25,289	\$ 34,422	\$ 1,672

Revenue

Fines and Forfeitures	\$ 67,386	\$ 60,000	\$ 45,000	\$ 50,000
Interest Income				
Total Revenue	\$ 67,386	\$ 60,000	\$ 45,000	\$ 50,000
TOTAL AVAILABLE FUNDS	\$ 134,174	\$ 85,289	\$ 79,422	\$ 51,672

APPROPRIATIONS

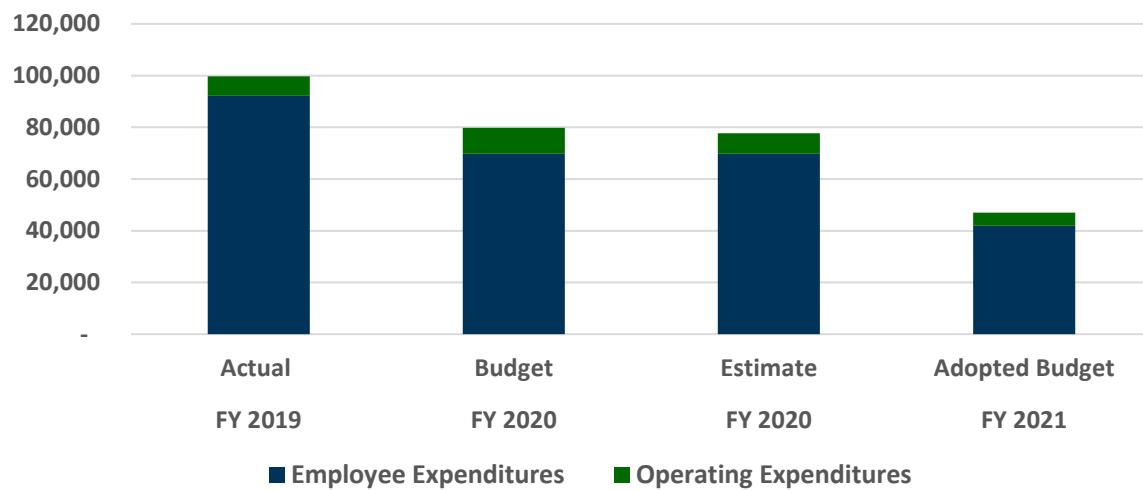
Employee Expenditures	\$ 92,126	\$ 69,750	\$ 69,750	\$ 41,950
Operating Expenditures	7,626	10,000	8,000	5,000
TOTAL OPERATING APPROPRIATIONS	\$ 99,752	\$ 79,750	\$ 77,750	\$ 46,950
Ending Fund Balance	\$ 34,422	\$ 5,539	\$ 1,672	\$ 4,722
TOTAL APPROPRIATIONS	\$ 134,174	\$ 85,289	\$ 79,422	\$ 51,672

TRUANCY FUND

Money allocated under to the Truancy Fund may be used by a county or municipality to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of a juvenile case manager employed under Article 45.056, Code of Criminal Procedure. The remaining money can be used to implement programs directly related to the duties of the juvenile case manager, including juvenile alcohol and substance abuse programs, educational and leadership programs, and any other projects designed to prevent or reduce the number of juvenile referrals to the court.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	92,126	69,750	69,750	41,950
Operating Expenditures	7,626	10,000	8,000	5,000
Total Expenditures	\$ 99,752	\$ 79,750	\$ 77,750	\$ 46,950
Total Full Time Equivalent	1.0	1.0	1.0	1.0

Expenditures by Category



Program Justification and Analysis

The FY 2021 Adopted Budget supports approximately 45 percent of the Juvenile Case Manager as well as various operating costs associated with juvenile case management. In addition, funds are allocated for the court to pursue opportunities to increase services and programming as it relates to juvenile case management.

**City of New Braunfels
Federal Court Awards Fund
Fiscal Year Ending September 30, 2021**

Fund: 772

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 170,316	\$ 120,316	\$ 134,872	\$ 59,872
Total Beginning Balance	\$ 170,316	\$ 120,316	\$ 134,872	\$ 59,872

Revenue

Federal Funds	\$ 7,919	\$ -	\$ 25,000	\$ -
Interest Income	-	-	-	-
Interfund Transfer	-	-	-	-
Total Revenue	\$ 7,919	\$ -	\$ 25,000	\$ -

TOTAL AVAILABLE FUNDS \$ 178,235 \$ 120,316 \$ 159,872 \$ 59,872

APPROPRIATIONS

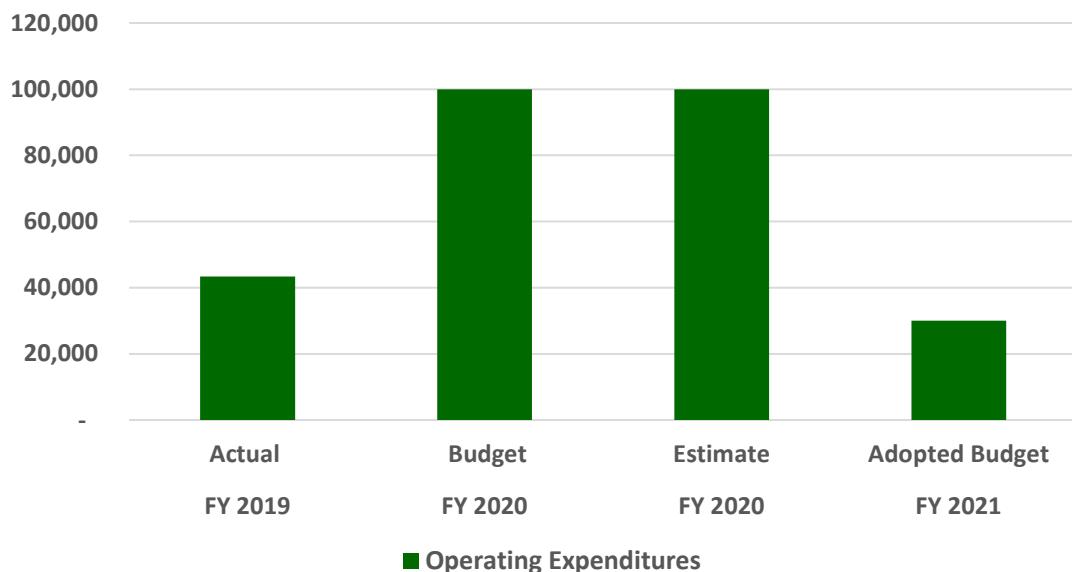
Operation Expenditures	43,363	100,000	100,000	30,000
TOTAL OPERATING APPROPRIATIONS	\$ 43,363	\$ 100,000	\$ 100,000	\$ 30,000
Ending Fund Balance	\$ 134,872	\$ 20,316	\$ 59,872	\$ 29,872
TOTAL APPROPRIATIONS	\$ 178,235	\$ 120,316	\$ 159,872	\$ 59,872

Federal Court Awards Fund

The Federal Court Awards Fund is used to account for properties and revenues seized by Federal Authorities while working in conjunction with the New Braunfels Police Department. Specifically, the revenues deposited into this fund stem from Federal related cases. Law prohibits the funds to be utilized for anything other than specifically defined law enforcement purposes.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	43,363	100,000	100,000	30,000
Total Expenditures	\$ 43,363	\$ 100,000	\$ 100,000	\$ 30,000

Expenditures by Category



Program Justification and Analysis

In FY 2021, funds are allocated to support law enforcement equipment and technology. Funding is allocated to account for two traffic safety trailers (\$30,000). These trailers will address speeding complaints throughout the city while increasing efficiency of manpower and reducing the need for patrol officers to be dispatched to speed related complaints.

City of New Braunfels
Non Federal Court Awards Fund
Fiscal Year Ending September 30, 2021

Fund: 773

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 130,210	\$ 75,783	\$ 135,972	\$ 160,296
Total Beginning Balance	\$ 130,210	\$ 75,783	\$ 135,972	\$ 160,296

Revenue

Miscellaneous	\$ 25,073	\$ -	\$ 24,768	\$ -
Interest Income	-	-	-	-
Interfund Transfer	4,219	-	4,556	-
Total Revenue	\$ 29,292	\$ -	\$ 29,324	\$ -
TOTAL AVAILABLE FUNDS	\$ 159,502	\$ 75,783	\$ 165,296	\$ 160,296

APPROPRIATIONS

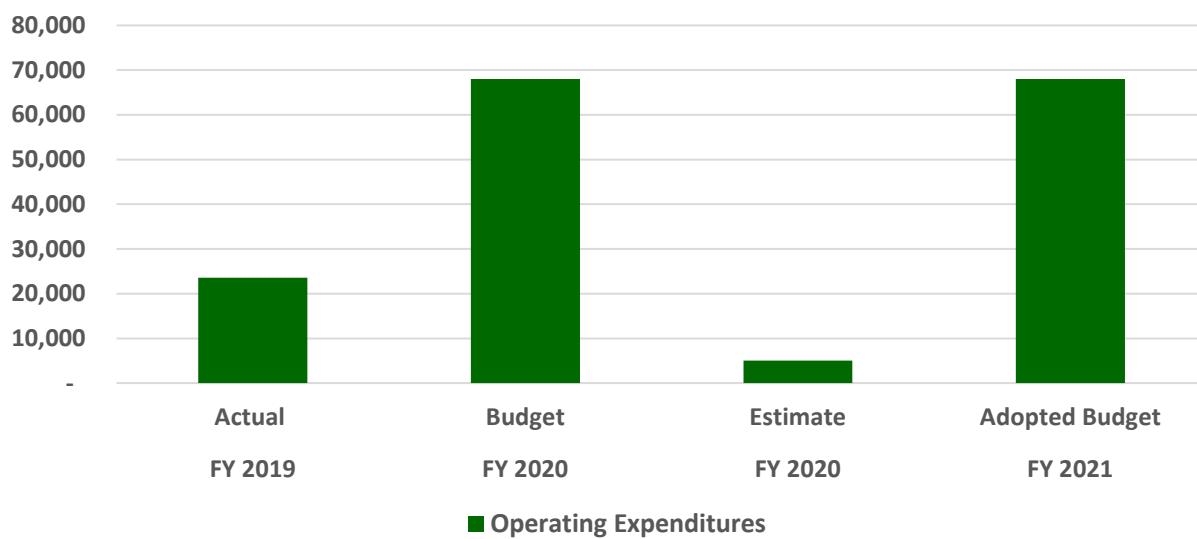
Operating Expenditures	23,530	68,000	5,000	68,000
TOTAL OPERATING APPROPRIATIONS	\$ 23,530	\$ 68,000	\$ 5,000	\$ 68,000
Ending Fund Balance	\$ 135,972	\$ 7,783	\$ 160,296	\$ 92,296
TOTAL APPROPRIATIONS	\$ 159,502	\$ 75,783	\$ 165,296	\$ 160,296

Non-Federal (State) Court Awards Fund

The Non-Federal Court Awards Fund is used to account for properties and revenues seized by the New Braunfels Police Department. Specifically, the revenues deposited into this fund stem from non-federal related cases. State Law prohibits the funds be utilized for anything other than specifically defined law enforcement purposes.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	23,530	68,000	5,000	68,000
Total Expenditures	\$ 23,530	\$ 68,000	\$ 5,000	\$ 68,000

Expenditures by Category



Program Justification and Analysis

As mentioned above, law requires these funds be used explicitly for law enforcement uses. The Police Department staff will use these funds at their discretion based on the department's needs and priorities.

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2021

Fund: 245

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 400,303	\$ 577,804	\$ 578,518	\$ 273,610
Total Beginning Balance	\$ 400,303	\$ 577,804	\$ 578,518	\$ 273,610

Revenue

Franchise Payments	\$ 178,215	\$ 177,500	\$ 182,500	\$ 182,500
Total Revenue	\$ 178,215	\$ 177,500	\$ 182,500	\$ 182,500

TOTAL AVAILABLE FUNDS \$ 578,518 \$ 755,304 \$ 761,018 \$ 456,110

APPROPRIATIONS

Operating Expenditures	\$ -	\$ 25,000	\$ -	\$ 25,000
Capital Expenditures	\$ -	465,000	487,408	100,000

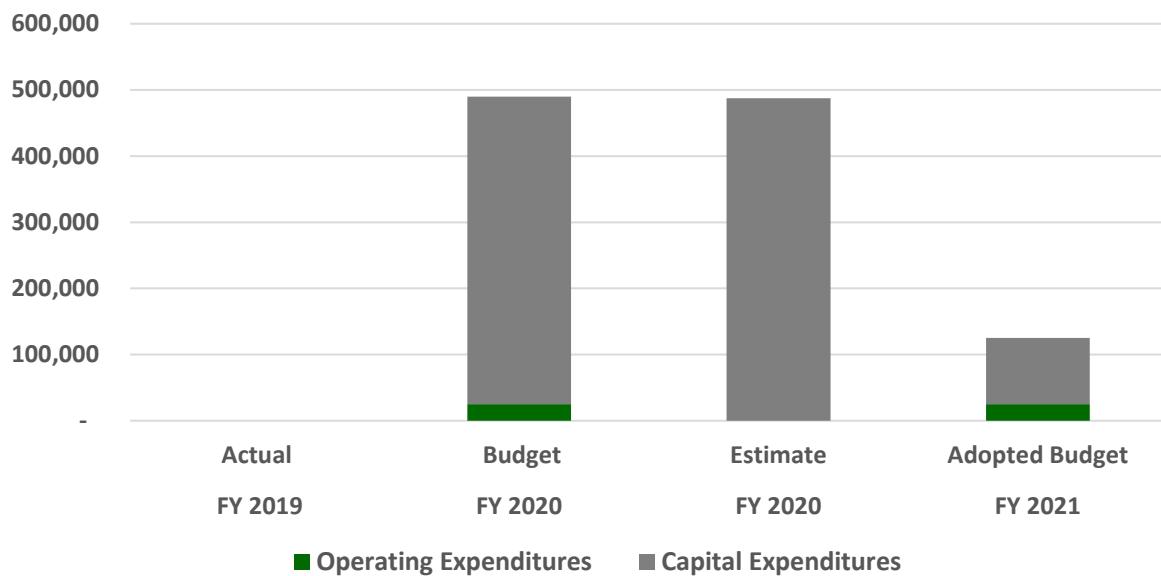
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 490,000	\$ 487,408	\$ 125,000
Ending Fund Balance	\$ 578,518	\$ 265,304	\$ 273,610	\$ 331,110
TOTAL APPROPRIATIONS	\$ 578,518	\$ 755,304	\$ 761,018	\$ 456,110

CABLE FRANCHISE (PEG) FUND

The Cable Franchise PEG Fund was established to account for the one percent payment that the City receives in franchise payments from cable service providers specifically for the purchase of equipment to support the City's cable television broadcast capabilities and services. Legislation passed in 2011 by the Texas legislature requires cities to manage these funds in a separate account. These funds can only be utilized to purchase video and broadcast equipment. The City began receiving payment in January of 2010 and these funds were initially accounted for in the General Fund revenues and expenditures. Beginning in FY 2012, the City established this fund to separately account for and report activities related to this revenue.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	-	25,000	-	25,000
Capital Expenditures	-	465,000	487,408	100,000
Total Expenditures	\$ -	\$ 490,000	\$ 487,408	\$ 125,000

Expenditures by Category



Program Justification and Analysis

In FY 2021, funding is allocated to address any repairs or enhancements to broadcasting efforts.

City of New Braunfels
Equipment Replacement Fund
Fiscal Year Ending September 30, 2021

Fund: 260

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 551,352	\$ 993,586	\$ 1,124,344	\$ 1,018,357
Total Beginning Balance	\$ 551,352	\$ 993,586	\$ 1,124,344	\$ 1,018,357

Revenue

Interfund Transfers	\$ 570,000	\$ 1,120,000	\$ 1,120,000	\$ 670,000
Miscellaneous	250,371	20,000	242,000	50,000
Interest Income	43,369	30,000	10,000	7,500
Total Revenue	\$ 863,740	\$ 1,170,000	\$ 1,372,000	\$ 727,500
TOTAL AVAILABLE FUNDS	\$ 1,415,092	\$ 2,163,586	\$ 2,496,344	\$ 1,745,857

APPROPRIATIONS

Operating Expenditures	\$ 95,384	\$ 125,000	\$ 120,000	\$ 370,935
Capital Expenditures	46,998	866,000	845,000	-
Debt Service Expenditures (Capital Lease)	148,366	148,366	148,366	148,366
Interfund Transfer		364,621	364,621	364,979

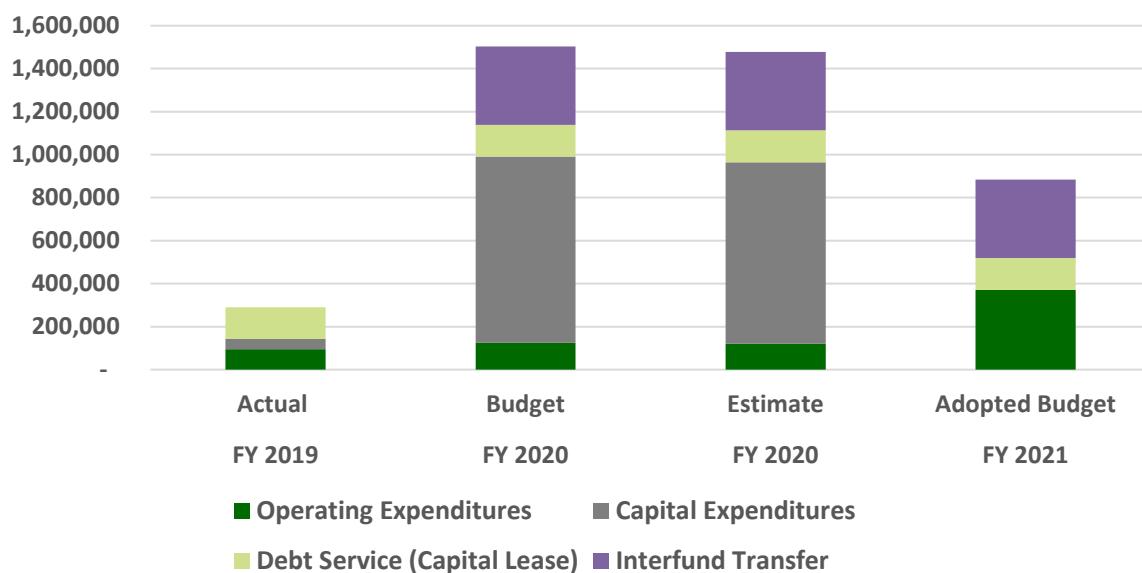
TOTAL OPERATING APPROPRIATIONS	\$ 290,748	\$ 1,503,987	\$ 1,477,987	\$ 884,280
Ending Fund Balance	\$ 1,124,344	\$ 659,599	\$ 1,018,357	\$ 861,577
TOTAL APPROPRIATIONS	\$ 1,415,092	\$ 2,163,586	\$ 2,496,344	\$ 1,745,857

EQUIPMENT REPLACEMENT FUND

This fund is used to account for the replacement of City-owned light vehicles and computer equipment. The fund also supports the replacement of the Fire Department's Self-Contained Breathing Apparatus (SCBA).

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	95,384	125,000	120,000	370,935
Capital Expenditures	46,998	866,000	845,000	-
Debt Service (Capital Lease)	148,366	148,366	148,366	148,366
Interfund Transfer	-	364,621	364,621	364,979
Total Expenditures	\$ 290,748	\$ 1,503,987	\$ 1,477,987	\$ 884,280

Expenditures by Category



Program Justification and Analysis:

In FY 2021, operating expenditures total \$370,935, the majority will be utilized to fund the first year of MDT replacements (\$170,935). All MDT's will be replaced over a four-year period. Secondly, \$100,000 is included for technology replacements e.g. computer desktops and laptops as needed. An additional \$100,000 is included to cover any automotive maintenance and repair cost for any city owned vehicle that has been involved in an accident. All TML insurance checks will be deposited in the equipment replacement fund as well.

Debt Service (Capital Lease) expenditures total \$148,366, which will continue funding the data center infrastructure upgrade/replacement lease payment. In FY 2020, \$364,979 in Interfund Transfers is allocated to the Debt Service Fund for the 2018 Tax Notes second year debt payment. All long-term debt is supported through the debt service fund, which is why this allocation is an interfund transfer as opposed to "debt service".

City of New Braunfels

Fund: 262

Enterprise Maintenance and Equipment Replacement Fund

Fiscal Year Ending September 30, 2021

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 7,183,442	\$ 5,815,063	\$ 8,709,291	\$ 7,857,027
Total Beginning Balance	\$ 7,183,442	\$ 5,815,063	\$ 8,709,291	\$ 7,857,027

Revenue

Interfund Transfers	\$ 1,441,909	\$ 1,341,910	\$ 1,341,910	\$ 1,108,390
Sale of Property	-	-	-	-
Miscellaneous	18,286	19,500	7,000	10,000
Interest Income	111,665	90,000	48,000	50,000
Total Revenue	\$ 1,571,860	\$ 1,451,410	\$ 1,396,910	\$ 1,168,390
TOTAL AVAILABLE FUNDS	\$ 8,755,302	\$ 7,266,473	\$ 10,106,201	\$ 9,025,417

APPROPRIATIONS

Operating Expenditures	\$ 46,011	\$ -	\$ -	\$ -
Capital Expenditures	-	1,999,718	1,999,174	1,006,500
Interfund Transfers			250,000	250,000

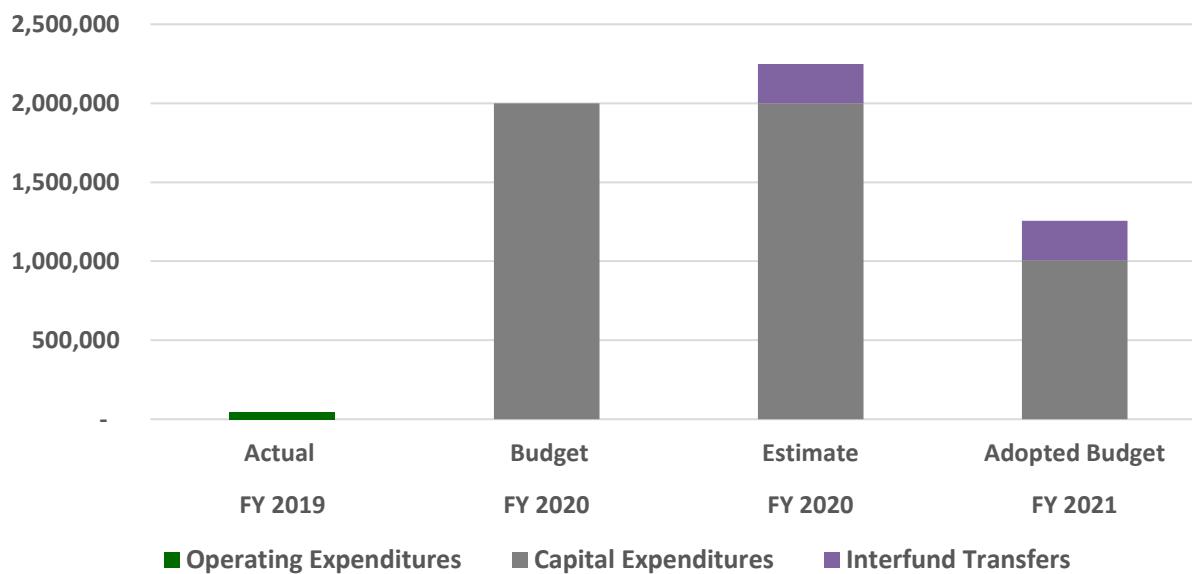
TOTAL OPERATING APPROPRIATIONS	\$ 46,011	\$ 1,999,718	\$ 2,249,174	\$ 1,256,500
Unrestricted Fund Balance	\$ 8,209,291	\$ 4,766,755	\$ 7,607,027	\$ 7,768,917
Civic/Convention Center Facility Reserve	500,000	500,000	250,000	-
TOTAL APPROPRIATIONS	\$ 8,755,302	\$ 7,266,473	\$ 10,106,201	\$ 9,025,417

ENTERPRISE MAINTENANCE AND EQUIPMENT REPLACEMENT FUND

This fund is used to account for the replacement of all light vehicles that are assigned to the enterprise funds and for heavy equipment assigned to Solid Waste. The enterprise funds include the Airport, Golf, Civic/Convention Center and Solid Waste. In addition, facility improvements and repair funding for the Civic Center is a component of this fund. This fund also provides funding for improvements and major repairs to the Civic/Convention Center. These funds are transferred from the Hotel/Motel Tax Fund. Most of these funds will be held in reserve until a major repair necessitates the use.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	46,011	-	-	-
Capital Expenditures	-	1,999,718	1,999,174	1,006,500
Interfund Transfers	-	-	250,000	250,000
Total Expenditures	\$ 46,011	\$ 1,999,718	\$ 2,249,174	\$ 1,256,500

Expenditures by Category



Program Justification and Analysis

In FY 2021, one Solid Waste unit is due for replacement (\$325,000).

Resource Request - The FY 2021 Adopted Budget also includes funds for the addition of two Residential units (\$681,500). This newly funded resource is included for the Solid Waste to ensure that residential route stops are in line with industry standards.

City of New Braunfels

Fund: 266

Fire Apparatus Replacement and Maintenance Fund

Fiscal Year Ending September 30, 2021

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 229,697	\$ 370,994	\$ 358,853	\$ 447,486
Total Beginning Balance	\$ 229,697	\$ 370,994	\$ 358,853	\$ 447,486

Revenue

Intergovernmental Revenue	\$ 187,836	\$ 200,000	\$ 147,336	\$ 185,000
Contributions	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Interest Income				
Sale of Property/Equipment				
Total Revenue	\$ 267,836	\$ 280,000	\$ 227,336	\$ 265,000
 TOTAL AVAILABLE FUNDS	 \$ 497,533	 \$ 650,994	 \$ 586,189	 \$ 712,486

APPROPRIATIONS

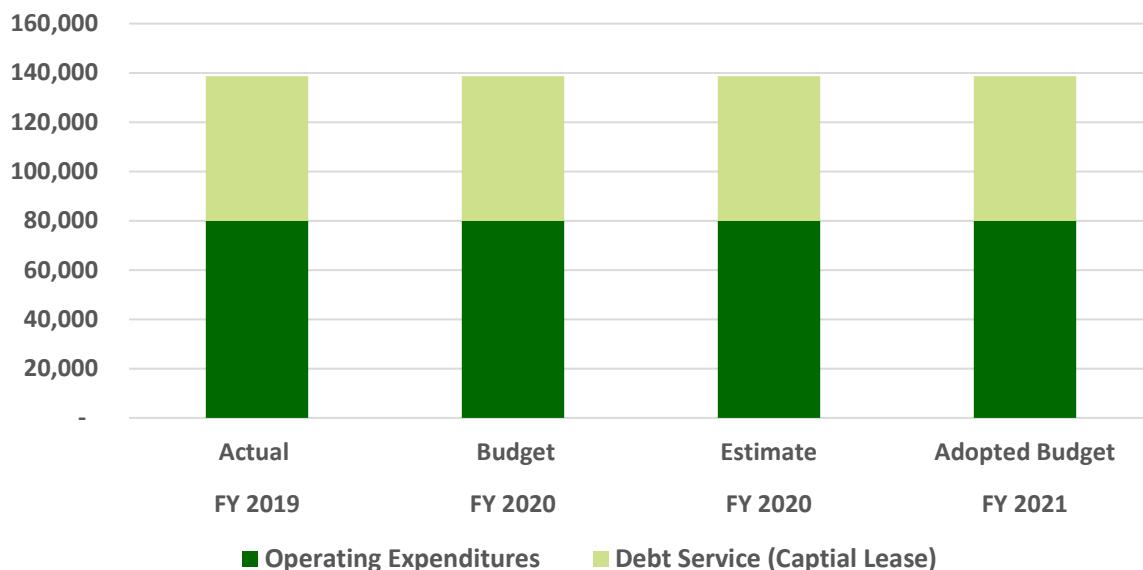
Operating Expenditures	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Debt Service (Capital Lease)	58,680	58,703	58,703	58,703
 TOTAL OPERATING APPROPRIATIONS	 \$ 138,680	 \$ 138,703	 \$ 138,703	 \$ 138,703
Ending Fund Balance	\$ 358,853	\$ 512,291	\$ 447,486	\$ 573,783
 TOTAL APPROPRIATIONS	 \$ 497,533	 \$ 650,994	 \$ 586,189	 \$ 712,486

FIRE APPARATUS REPLACEMENT AND MAINTENANCE FUND

This fund is used to account for the replacement of all heavy fire apparatus and ambulances. This fund is supported by revenues generated from the department's fire cost recovery program, the sale of surplus apparatus, and an annual contribution of \$80,000 from ESD 7 for vehicle maintenance that allows the department to reallocate an equal amount to this fund from vehicle replacement and repair.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	80,000	80,000	80,000	80,000
Debt Service (Capital Lease)	58,680	58,703	58,703	58,703
Total Expenditures	\$ 138,680	\$ 138,703	\$ 138,703	\$ 138,703

Expenditures by Category



Program Justification and Analysis

In FY 2021, \$80,000 in operating expenditures is allocated for vehicle maintenance and repair. \$58,703 is included as an anticipated second year lease payment for a Fire Pumper Truck. Staff continues to build reserves in this fund so that they may be leveraged to either pay cash or take advantage of cost-effective financing opportunities to acquire new apparatus and ambulances.

City of New Braunfels
 Facilities Maintenance Fund
 Fiscal Year Ending September 30, 2021

Fund: 261

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -

Revenue

Interest Income	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	\$ -	\$ 450,000	\$ -	\$ -
Total Revenue	\$ -	\$ 450,000	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ -	\$ 450,000	\$ -	\$ -

APPROPRIATIONS

Capital Expenditures	-	200,000	-	\$ -
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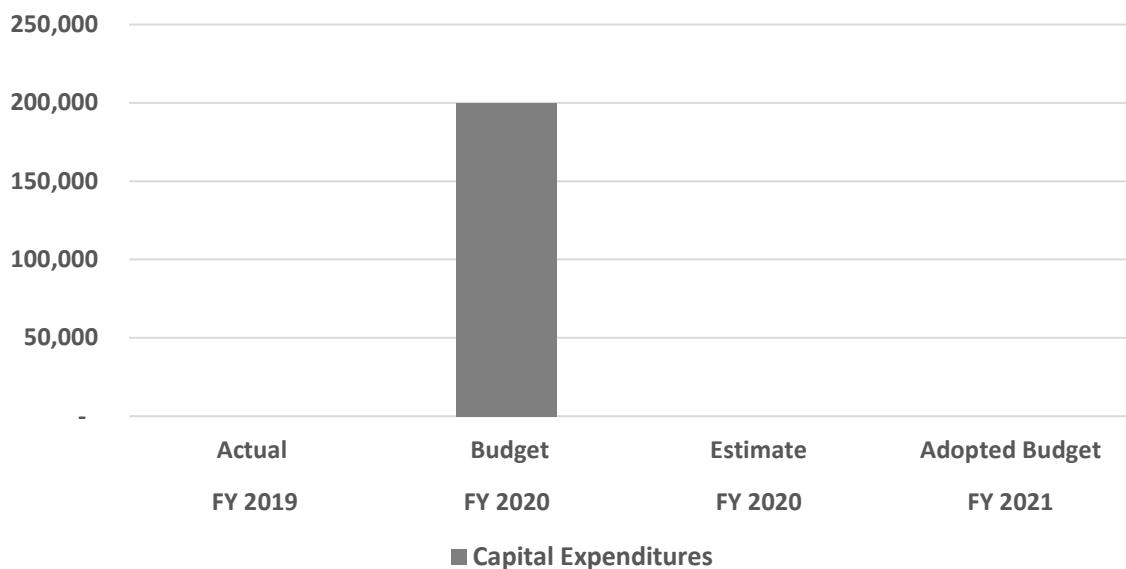
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 200,000	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 250,000	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ -	\$ 450,000	\$ -	\$ -

FACILITIES MAINTENANCE FUND

The Facilities Maintenance Fund was established to provide for repair and maintenance of the City's aged infrastructure. Funds have been utilized to address major structural and system (electrical, heating, cooling, plumbing, etc.) repairs, and maintenance to City owned facilities. Additionally, this fund accommodated parks repair and maintenance in the event of flood, other natural disasters or extraordinary occurrences that required corrective action to ensure the parks can continue to be enjoyed by citizens and visitors alike, keeping them safe and accessible. This proactive funding approach permitted the City to complete maintenance and repairs in a timely fashion, thus avoiding both potential additional damage from delays and the need to redirect funds from other priorities if and when problems occur.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Capital Expenditures	-	200,000	-	-
Total Expenditures	-	200,000	-	-

Expenditures by Category



Program Justification and Analysis

The FY 2020 Budget intended on re-establishing the Facilities Maintenance Fund. However, to preserve General Fund Reserves, the planned transfer was suspended. Therefore, the Facilities Maintenance Fund will once again be closed until funding sources are available.

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2021

Fund: 220

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Adopted Budget	FY 2021 Proposed Budget
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Beginning Balance

Undesignated Funds	\$ 278,568	\$ 154,248	\$ 205,202	\$ 125,482
Total Beginning Balance	\$ 278,568	\$ 154,248	\$ 205,202	\$ 125,482

Revenue

Intergovernmental Revenue	\$ 196,188	\$ 501,591	\$ 1,081,871	\$ 4,535,491
Miscellaneous	-	-	-	-
Interfund Transfers	399	26,500	81,336	50,000
Total Revenue	\$ 196,587	\$ 528,091	\$ 1,163,207	\$ 4,585,491
TOTAL AVAILABLE FUNDS	\$ 475,155	\$ 682,339	\$ 1,368,409	\$ 4,710,973

APPROPRIATIONS

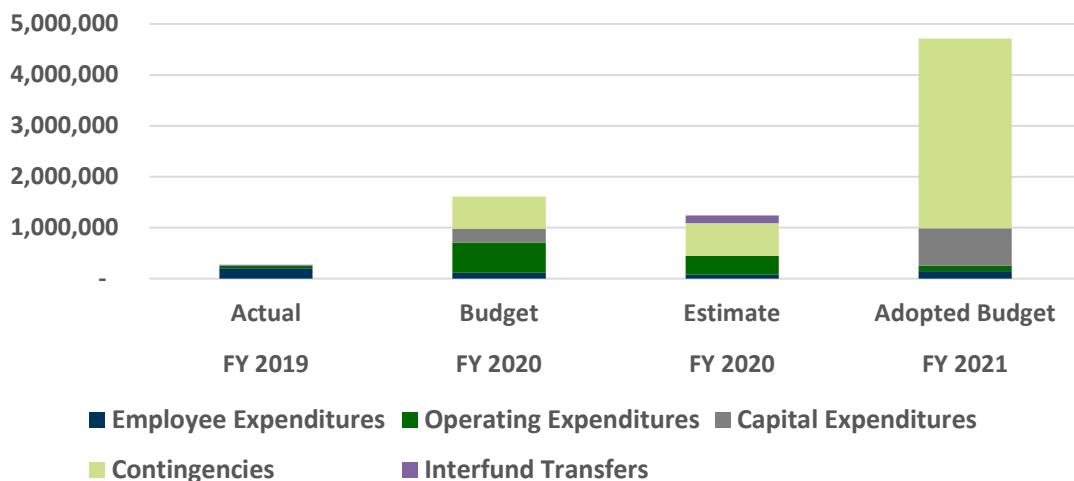
Employee Expenditures	\$ 200,903	\$ 112,940	\$ 75,734	\$ 147,167
Operating Expenditures	54,050	594,698	374,663	106,416
Capital Expenditures		267,151	-	734,462
Interfund Transfers	15,000		154,248	-
Contingencies		638,282	638,282	3,722,928
TOTAL OPERATING APPROPRIATIONS	\$ 269,953	\$ 1,613,071	\$ 1,242,927	\$ 4,710,973
Ending Fund Balance	\$ 205,202	\$ (930,732)	\$ 125,482	\$ (0)
TOTAL APPROPRIATIONS	\$ 475,155	\$ 682,339	\$ 1,368,409	\$ 4,710,973

GRANT FUND

The City of New Braunfels continually looks for opportunities to utilize grant funding for needed programs and projects to better serve the citizens. All grant revenue and expenditures are accounted for in this Grant Fund. Each grant is accounted for separately to ensure compliance with State and Federal grant-related requirements and reporting. The Grants Coordinator works to identify grant opportunities that further the City's goals and objectives as well as to improve the City's opportunities for grant awards. The efforts of staff over the last several years have significantly increased the City's grant funding for important functions and projects. As new grants are awarded, those appropriations are added to the Grant Fund budget. In addition, because of reporting requirements and better internal control practice, all grants are tracked individually as well in the City's financial software system.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	200,903	112,940	75,734	147,167
Operating Expenditures	54,050	594,698	374,663	106,416
Capital Expenditures	-	267,151	-	734,462
Contingencies		638,282	638,282	3,722,928
Interfund Transfers	15,000	-	154,248	-
Total Expenditures	\$ 269,953	\$ 1,613,071	\$ 1,242,927	\$ 4,710,973

Expenditures by Category



Program Justification and Analysis:

The FY 2021 allocations are based on either confirmed or anticipated grant expenditures for the upcoming fiscal year. Funding is included for various projects including staffing expenditures related to Fire Station #7, the Drainage Area Master plan, and the Selective Traffic Enforcement Program (STEP). As new grants are received and awarded, those appropriations are added to the Grant Fund budget in accordance with financial and budgetary policy. The FY 2021 Adopted budget is impacted significantly by the CARES act funding (\$3,722,928). The CARES funding is allocated in contingencies so that the City Council can later determine the best and most appropriate use of these funds.

**City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2021**

Fund: 221

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Available Funds				

Beginning Balance

Undesignated Funds	\$ 299,236	\$ 301,794	\$ 402,353	\$ 432,724
Total Beginning Balance	\$ 299,236	\$ 301,794	\$ 402,353	\$ 432,724

Revenue

Donations and Contributions	\$ 375,386	\$ 200,000	\$ 242,694	\$ 200,000
Miscellaneous	10,000		30,000	-
Reimbursements	111,329		32,677	-
 Total Revenue	 \$ 496,715	 \$ 200,000	 \$ 305,371	 \$ 200,000
 TOTAL AVAILABLE FUNDS	 \$ 795,951	 \$ 501,794	 \$ 707,724	 \$ 632,724

APPROPRIATIONS

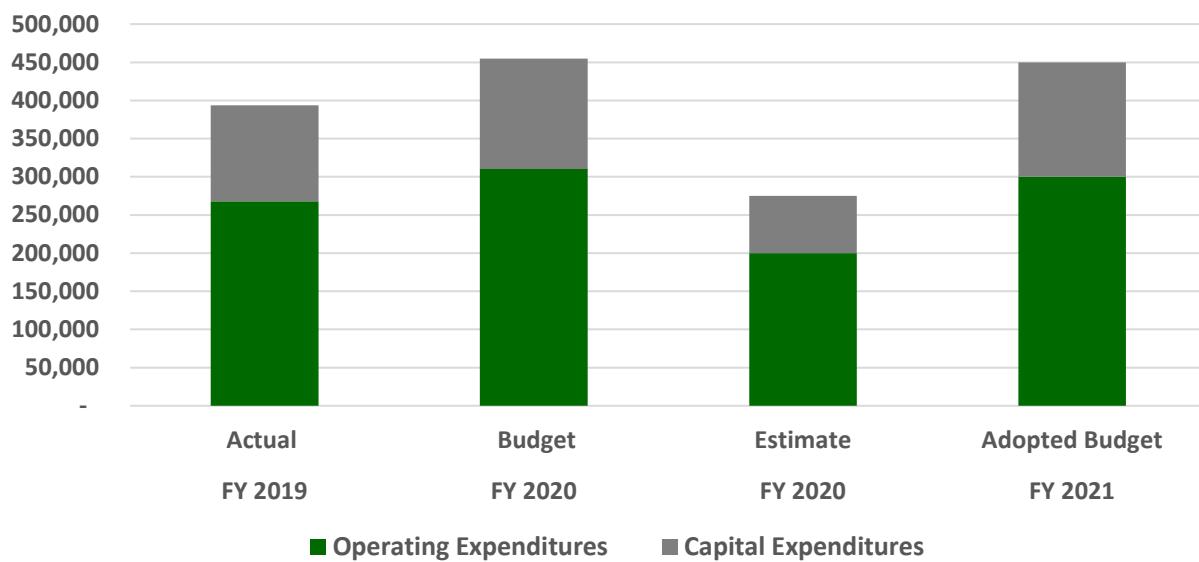
Operating Expenditures	\$ 267,645	\$ 310,000	\$ 200,000	\$ 300,000
Capital Expenditures	125,953	145,000	75,000	150,000
 TOTAL OPERATING APPROPRIATIONS	 \$ 393,598	 \$ 455,000	 \$ 275,000	 \$ 450,000
 Ending Fund Balance	 \$ 402,353	 \$ 46,794	 \$ 432,724	 \$ 182,724
 TOTAL APPROPRIATIONS	 \$ 795,951	 \$ 501,794	 \$ 707,724	 \$ 632,724

SPECIAL REVENUE FUND

The Special Revenue Fund is used exclusively for those to account for projects associated with donated funds and reimbursements used for projects (such as insurance proceeds). Donations received mainly pertain to Police, Fire, Parks and Recreation and Library activities, with the Library and Parks benefiting from donations due to the active involvement of their support organizations.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	267,645	310,000	200,000	300,000
Capital Expenditures	125,953	145,000	75,000	150,000
Total Expenditures	\$ 393,598	\$ 455,000	\$ 275,000	\$ 450,000

Expenditures by Category



Program Justification and Analysis

In FY 2021, the Special Revenue Fund will continue to be used for expenditures funded through outside pass-through funds and on a project-by-project basis. Therefore, the budget is simply an estimate of which allocations the expenditures will occur in FY 2021. As funding is received, the receipt and expenditure of those funds are tracked individually through project budgeting and accounting.

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2021

Fund: 205

Appropriations:	FY 2019 Actual	FY 2020 Estimate	FY 2021 Adopted Budget
Beginning Balance			
Undesignated Funds	\$ 9,240	\$ (32,280)	0
Total Beginning Balance	\$ 9,240	\$ (32,280)	0
Revenue			
Intergovernmental - Federal grant	\$ 272,225	\$ 629,620	\$ 455,613
Interfund Transfer	-	-	-
Total Revenue	\$ 272,225	\$ 629,620	\$ 455,613
TOTAL AVAILABLE FUNDS	\$ 281,465	\$ 597,340	\$ 455,613

APPROPRIATIONS

Program Year 2017

Crisis Center of New Braunfels	42,696
Senior Center Home Repair	700

Program Year 2018

CASA of Central Texas	18,000
Comal County Senior Citizens Meals	20,651
Salvation Army	2,261
SA Food Bank	8,000
Comal County Habitat for Humanity	2,488
Comal County Senior Citizens Home Repairs	88,815
Westside Community Center	57,215
Administration	72,918

Program Year 2019

CASA of Central Texas	13,333
Family Life Center & Counseling	10,318
River City Advocacy	5,000
SA Food Bank	12,500
Comal County Senior Meals on Wheels	17,935
Comal County Habitat for Humanity	3,248
Comal County Home Repair Program	2,199
Comal County Senior Minor Home Repair	80,000
WCC- Lighting Replacements and Additions	12,000
WCC- Roof Replacement	50,000
Administration	78,782

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2021

Fund: 205

Appropriations:	FY 2019 Actual	FY 2020 Estimate	FY 2021 Adopted Budget
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Program Year 2019 (CDBG-CV)

CASA of Central Texas	55,600
Family Life Center & Counseling	10,000
Comal County Habitat for Humanity	136,425
Crisis Center of Comal County	10,000
SA Food Bank	100,000

Program Year 2020

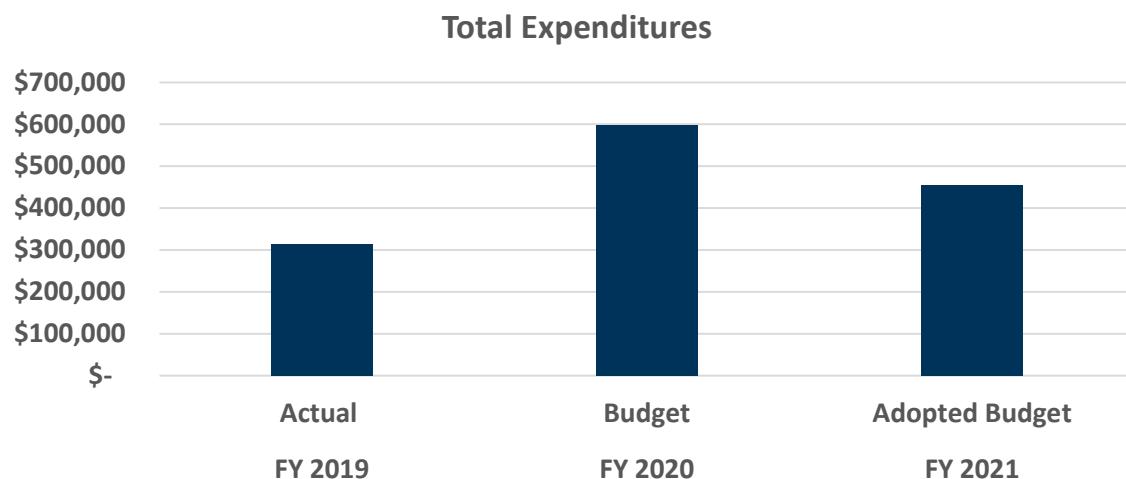
Administration	82,650
CASA of Central Texas	10,000
Comal County Senior Meals on Wheels	12,000
Family Life Center & Counseling	10,000
Holistic Empowerment Resources	5,200
River Center Advocacy	9,788
SA Food Bank	15,000
Comal County Habitat for Humanity	11,550
Comal County Habitat Home Repair Program	108,387
Comal County Senior Center Minor Home Repair	80,000
Crisis Center of Comal County	36,000
HCS 308 by Prospera	75,038

TOTAL OPERATING APPROPRIATIONS	\$	313,745	\$	597,340	\$	455,613
Ending Fund Balance	\$	(32,280)	\$	0	\$	0
TOTAL APPROPRIATIONS	\$	281,465	\$	597,341	\$	455,613

CDBG FUND

CDBG funding is utilized for a variety of projects that benefit low- and moderate-income citizens of the City of New Braunfels. Funded projects have included such activities as drainage improvements, City park improvements, children's shelters, youth programs, prescription assistance programs, historic preservation, minor home repair projects and a first-time homebuyer's program.

	FY 2019 Actual	FY 2020 Budget	FY 2021 Adopted Budget
Total Expenditures	\$ 313,745	\$ 597,340	\$ 455,613



Program Justification and Fiscal Analysis

The City uses CDBG funding to support various programs in the community that assist low to moderate income citizens of all ages. This includes activities such as Big Brothers/Big Sisters, the San Antonio Food Bank, Comal County Senior Citizens Foundation, minor home repair programs, and Communities in Schools. Due to the COVID-19 outbreak, the CDBG authorized additional funds (CDBG-CV) totaling \$312,025 to further assist organizations during the pandemic. For program year 2020 (FY 2021), \$455,613 in total project funding was authorized by CDBG.

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,720	\$ -	\$ 61,786	\$ 0
Total Beginning Balance	\$ 1,720	\$ -	\$ 61,786	\$ 0

Revenue

Licenses and Permits	\$ 8,450	\$ 8,400	\$ 8,400	\$ 8,400
Fines and Forfeitures	\$ 138,348	\$ 110,000	\$ 60,000	\$ 110,000
Parks and Recreation - River Access Fee	\$ 497,976	\$ 500,000	\$ 165,440	\$ 500,000
Miscellaneous	\$ 463	\$ -	\$ -	\$ -
Parking Revenue	\$ 478,623	\$ 425,000	\$ 242,271	\$ 475,000
Interfund Transfer - Solid Waste Fund	\$ 140,283	\$ 138,000	\$ 100,000	\$ 150,000
Interfund Transfer - General Fund	\$ -	\$ 141,070	\$ 148,870	\$ 77,735
 Total Revenue	 \$ 1,264,143	 \$ 1,322,470	 \$ 724,981	 \$ 1,321,135
 TOTAL AVAILABLE FUNDS	 \$ 1,265,863	 \$ 1,322,470	 \$ 786,767	 \$ 1,321,135

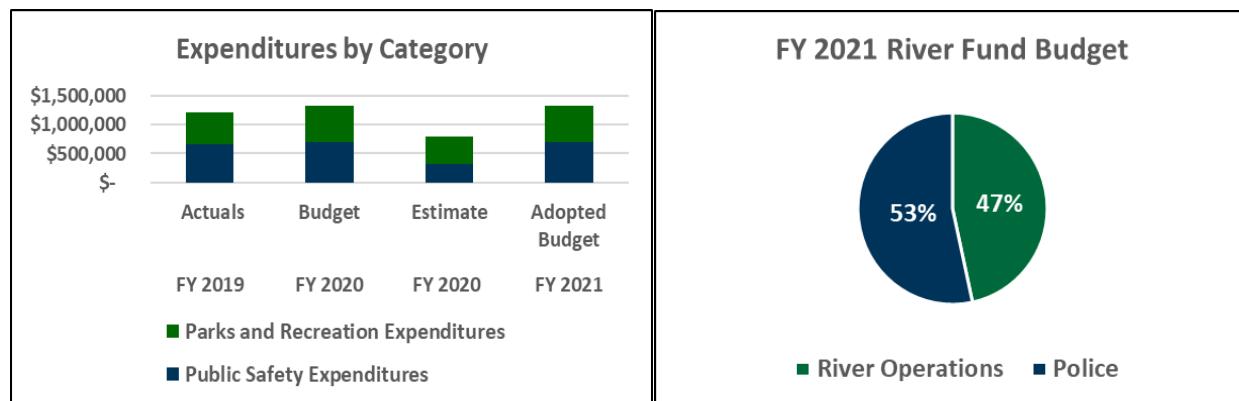
APPROPRIATIONS

Public Safety	\$ 660,885	\$ 703,451	\$ 326,466	\$ 690,978
Parks and Recreation	\$ 543,193	\$ 619,018	\$ 460,301	\$ 630,157
 TOTAL OPERATING APPROPRIATIONS	 \$ 1,204,078	 \$ 1,322,470	 \$ 786,767	 \$ 1,321,135
Ending Fund Balance	\$ 61,786	\$ -	\$ -	\$ -
 TOTAL APPROPRIATIONS	 \$ 1,265,864	 \$ 1,322,470	 \$ 786,767	 \$ 1,321,135

RIVER ACTIVITIES FUND

The Comal and Guadalupe Rivers represent significant assets for the City of New Braunfels, requiring protection of their natural and environmental features while offering activities to visitors. River activities staff work to maintain the sustainability of the rivers as a long-term renewable natural resource while ensuring that the citizens and tourists have a positive experience regarding river activities. Specifically, staff is responsible for environmental planning, endangered species concerns, and regional initiatives to protect the water supply. Staff is also responsible for management of the Comal and Guadalupe Rivers to help ensure a safe environment for river visitors.

	FY 2019 Actuals	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Public Safety Expenditures	\$ 660,885	\$ 703,451	\$ 326,466	\$ 690,978
Parks and Recreation Expenditures	543,193	619,018	460,301	630,157
Total Expenditures	\$ 1,204,078	\$ 1,322,470	\$ 786,767	\$ 1,321,135
Total Full Time Equivalent		2.0	2.0	2.0
Seasonal Positions		72.0	72.0	72.0



Program Justification and Fiscal Analysis

In comparison to the FY 2020 Estimate, expenditures increase in FY 2021 to account for projected full river coverage. The FY 2020 Estimate reflects the closure of river parks and operations due to COVID-19. Overall, the FY 2021 Adopted Budget reflects funding full coverage for river operations for the fiscal year.

City of New Braunfels

Edwards Aquifer Habitat Conservation Plan/WPP Fund

Fiscal Year Ending September 30, 2021

Fund: 263

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ (6,264)	\$ -	\$ (60,016)	\$ -
Total Beginning Balance	\$ (6,264)	\$ -	\$ (60,016)	\$ -

Revenue

Intergovernmental Revenue	\$ 523,728	\$ 1,166,500	\$ 578,247	1,229,148
Interfund Transfer - General Fund	\$ 83,316	\$ 89,000	\$ 83,000	85,000
Total Revenue	\$ 607,044	\$ 1,255,500	\$ 661,247	\$ 1,314,148
TOTAL AVAILABLE FUNDS	\$ 600,780	\$ 1,255,500	\$ 601,231	\$ 1,314,148

APPROPRIATIONS

Employee Expenditures	\$ 83,316	\$ 83,000	\$ 83,000	83,000
Operating Expenditures	\$ -	\$ 2,000	\$ -	2,000

Watershed Protection Plan - Phase 2

Watershed Protection Plan - Phase 3	92,264	359,000	115,000	236,736
Watershed Protection Plan - Phase 4				-

EARIP Projects: Year four

LID/BMP Management	(4,013)
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EARIP Projects: Year Six

Old Channel Restoration	1,855
Aquatic Vegetation Restoration	817
Non-Native Animal Species Control	7,330
Decaying Vegetation removal and Dissolved Oxygen Removal	1,685
Riparian Improvements - Riffle Beetle	29,969
Gill Parasite Control	214
Restoration of Riparian Zones	16,864
Household Hazardous Waste	30,000
Litter Control/Floating Vegetation	4,998

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2021

Fund: 263

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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EARIP Projects: Year Seven

Old Channel Restoration	46,758	15,000	3,242
Aquatic Vegetation Restoration	98,664	20,000	1,336
Decaying Vegetation Removal and Dissolved Oxygen Removal			
Non-Native Animal Species Control	41,038	7,500	13,962
Gill Parasite Control	8,942	5,000	1,058
Riparian Improvements - Riffle Beetle	14,625	15,000	10,375
Litter Control/Floating Vegetation	15,708	5,000	4,641
Restoration of Riparian Zones	80,708	36,000	19,292
Household Hazardous Waste		30,000	30,000
LID/BMP Management	89,054	150,000	4,327

EARIP Projects: Year Eight

Old Channel Restoration	50,000	30,000	20,000
Aquatic Vegetation Restoration	100,000	75,000	25,000
Decaying Vegetation Removal and Dissolved Oxygen Removal	15,000	15,000	
Non-Native Animal Species Control	50,000	45,000	5,000
Gill Parasite Control	10,000	10,000	
Riparian Improvements - Riffle Beetle	10,000	5,000	5,000
Litter Control/Floating Vegetation	30,000	15,000	15,000
Restoration of Riparian Zones	125,000	50,000	75,000
Household Hazardous Waste	38,000		38,000
LID/BMP Management	100,000	70,000	110,000

EARIP Projects: Year Nine

Old Channel Restoration	50,000
Aquatic Vegetation Restoration	100,000
Decaying Vegetation Removal and Dissolved Oxygen Removal	15,000
Non-Native Animal Species Control	40,000
Gill Parasite Control	10,000
Riparian Improvements - Riffle Beetle	7,500
Litter Control/Floating Vegetation	25,000
Restoration of Riparian Zones	75,000
Household Hazardous Waste	40,385
LID/BMP Management	336,527

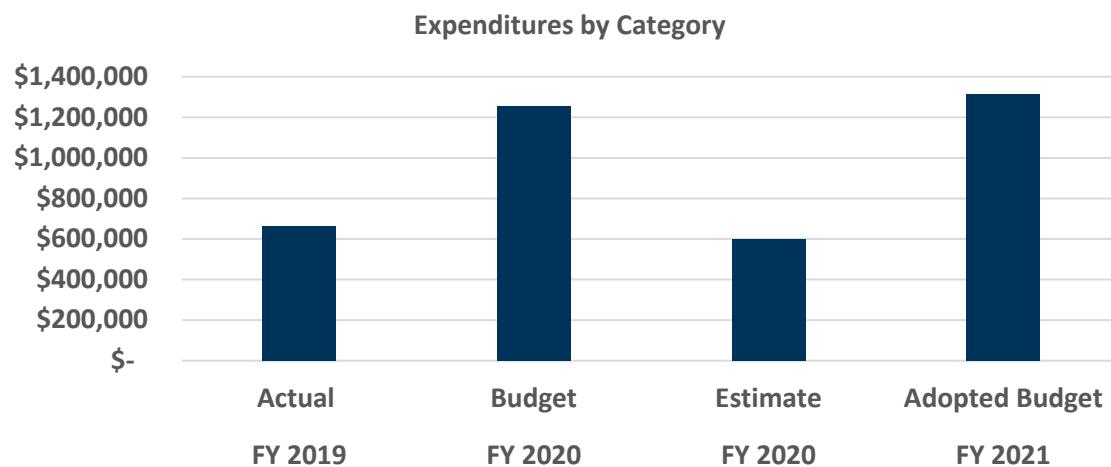
TOTAL OPERATING APPROPRIATIONS	\$ 660,796	\$ 1,255,500	\$ 601,233	\$ 1,314,148
Ending Fund Balance	\$ (60,016)	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 600,780	\$ 1,255,500	\$ 601,233	\$ 1,314,148

EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WATERSHED PROTECTION PLAN FUND

The City of New Braunfels is a partner on the Edwards Aquifer Habitat Conservation Plan (EAHCP) that is designed to comply with the Federal Endangered Species Act and to protect spring flow and habitat in the Comal River systems needed to maintain populations of several federally-listed endangered species. On an annual basis the City requests funding through the EAHCP program for the implementation of specific restoration projects and is reimbursed in full and on a monthly basis for all monthly expenditures.

Also included in this fund is the management of grant funding from the Texas Commission on Environmental Quality (TCEQ) to support the implementation of the Dry Comal Creek and Comal River Watershed Protection Plan (WPP). Bacteria management measures in the WPP include wildlife management, stormwater management, pet waste management and education/ outreach.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Total Expenditures	\$ 660,796	\$ 1,255,500	\$ 601,233	\$ 1,314,148
Total Full Time Equivalent	1.0	1.0	1.0	1.0



Program Justification and Fiscal Analysis

In the FY 2021 Adopted Budget, a total of \$293,000 is appropriated to complete year eight projects and \$699,412 is allocated to begin year nine projects. The EARIP allocates project funding by calendar year, which is why the City splits project funding into two fiscal years.

The Watershed Program Manager position's time is required to oversee the EAHCP. Therefore, 85% percent of the salary and benefits cost of this position is charged to this fund (\$83,000). In addition, the FY 2021 Adopted Budget includes funding for administrative expenditures (\$2,000), which is primarily utilized for outside assistance in developing project scopes of work for the EAHCP projects. The administrative and staff expenditures are paid by the City. These costs are funded through an interfund transfer from the General Fund. A total of \$236,736 is allocated for program expenditures associated with the Watershed Protection Plan (phase 3).

City of New Braunfels
Faust Library Fund
Fiscal Year Ending September 30, 2021

Fund: 704

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,546	\$ 1,681	\$ 1,733	\$ 1,860
Total Beginning Balance	\$ 1,546	\$ 1,681	\$ 1,733	\$ 1,860

Revenue

Donations	\$ 187	\$ -	\$ 127	\$ -
Total Revenue	\$ 187	\$ -	\$ 127	\$ -
TOTAL AVAILABLE FUNDS	\$ 1,733	\$ 1,681	\$ 1,860	\$ 1,860

APPROPRIATIONS

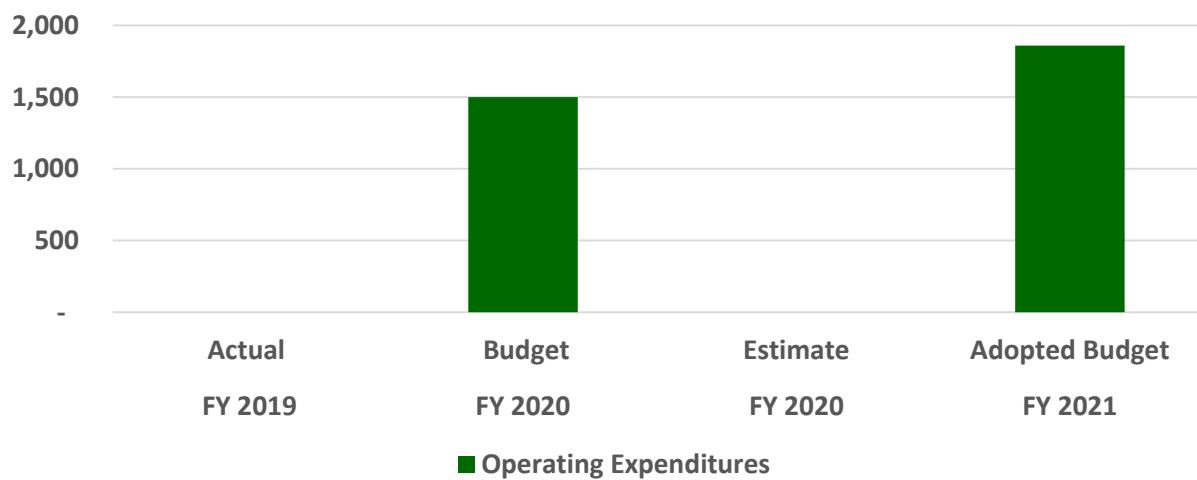
Operating Expenditures	\$ -	\$ 1,500	\$ -	\$ 1,860
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 1,500	\$ -	\$ 1,860
Ending Fund Balance	\$ 1,733	\$ 181	\$ 1,860	\$ -
TOTAL APPROPRIATIONS	\$ 1,733	\$ 1,681	\$ 1,860	\$ 1,860

FAUST LIBRARY FUND

The Walter Faust Library Fund helps the New Braunfels Public Library to achieve its vision and mission by providing for the purchase of goods and services not budgeted in the General Fund. The Walter Faust Library Fund was established in 1997. There are no restrictions on its use. Recently, the fund has been used to support library programs and improvement projects.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	-	1,500	-	1,860
Total Expenditures	\$ -	\$ 1,500	\$ -	\$ 1,860

Expenditures by Category



Program Justification and Analysis

The Walter Faust Library Fund has no restrictions on its use; therefore, the City has used the fund to support library programs and improvement projects. In FY 2021, \$1,860 is available for library program and/or building enhancements.

City of New Braunfels
Recreation Center Improvements and Fee
Assistance Fund
Fiscal Year Ending September 30, 2021

Fund: 264

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,042,743	\$ 1,094,231	\$ 1,043,640	\$ 918,783
Total Beginning Balance	\$ 1,042,743	\$ 1,094,231	\$ 1,043,640	\$ 918,783

Revenue

Intergovernmental Revenue	\$ 2,037	\$ 1,250	\$ 143	\$ 150
Total Revenue	\$ 2,037	\$ 1,250	\$ 143	\$ 150

TOTAL AVAILABLE FUNDS	\$ 1,044,780	\$ 1,095,481	\$ 1,043,783	\$ 918,933
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APPROPRIATIONS

Interfund Transfer	\$ 1,140	\$ 125,000	\$ 125,000	\$ 100,000
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TOTAL OPERATING APPROPRIATIONS	\$ 1,140	\$ 125,000	\$ 125,000	\$ 100,000
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Ending Fund Balance	\$ 1,043,640	\$ 970,481	\$ 918,783	\$ 818,933
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TOTAL APPROPRIATIONS	\$ 1,044,780	\$ 1,095,481	\$ 1,043,783	\$ 918,933
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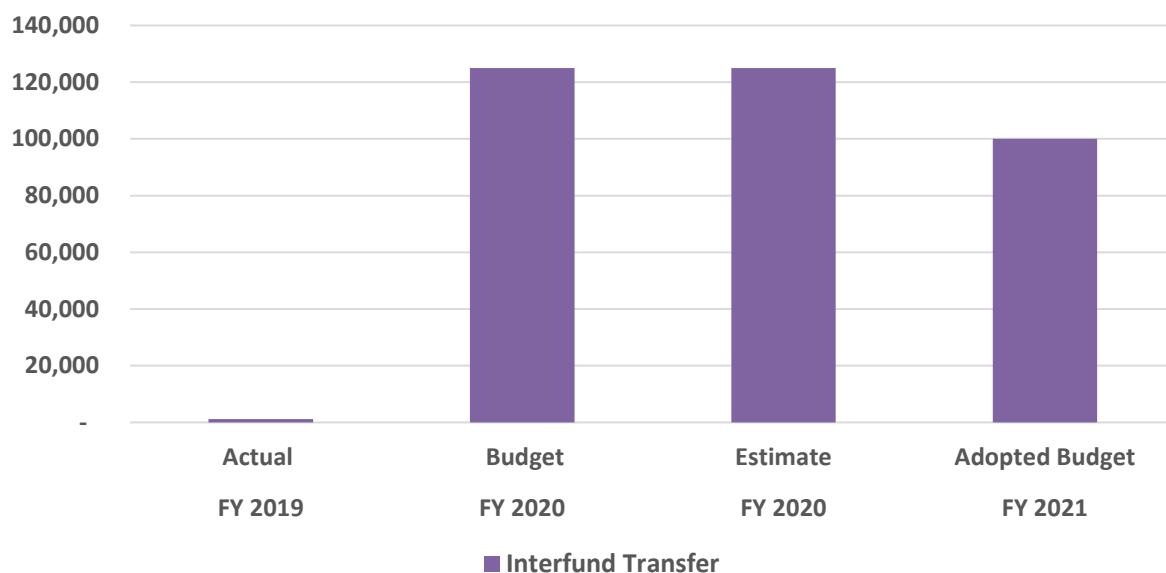
RECREATION CENTER IMPROVEMENTS AND FEE ASSISTANCE FUND

Established in FY 2018, this fund has been created to account for the portion of the contribution pledged by NBISD for the operating of the eight-lane pool within the new Community Recreation Center, Das Rec. In total, the school district pledged \$2.2 million dollars to support the construction of the eight-lane indoor pool of the recreation center. With that contribution, the district will receive certain usage and operating benefits of the aquatic center. City Administration recommended that \$1.2 million of that contribution go directly to construction costs, with the remaining \$1.0 million to support the operating costs of NBISD's usage of the facility. That funding and annual transfer to the General Fund will be accounted for in this fund.

This fund will also be used to account for donations for the center to support operating enhancements such as increased scholarships. Moreover, if the General Fund was able to support a replacement reserve for the center, those funds could be accounted for here as well.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Interfund Transfer	1,140	125,000	125,000	100,000
Total Expenditures	\$ 1,140	\$ 125,000	\$ 125,000	\$ 100,000

Expenditures by Category



Program Justification and Analysis

Originally, the Recreation Center Operations and Fee Assistance Fund was designated to partially support the operating cost of the expanded natatorium facility while also providing for the fee assistance program. Prior to the pandemic, the facility was generating direct revenue to the level where these funds would not be needed to support those two purposes. Therefore, these funds are available for any need that arises at the facility. Due to the COVID-19 outbreak, Das Rec has experienced a decline in membership and visitations. Thus, the Recreation Center Improvements and Fee Assistance Fund will provide funding support to meet cost recovery goals. During FY 2020, Das Rec will receive a transfer of \$125,000 and the FY 2021 Adopted Budget also includes \$100,000 for a transfer to Das Rec.

**City of New Braunfels
Hotel/Motel Tax Fund
Fiscal Year Ending September 30, 2021**

Fund: 794

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,309,763	\$ 1,382,528	\$ 1,806,243	\$ 502,028
Total Beginning Balance	\$ 1,309,763	\$ 1,382,528	\$ 1,806,243	\$ 502,028

Revenue

Hotel/Motel Tax	\$ 4,000,950	\$ 4,000,000	\$ 2,443,630	\$ 3,415,000
Interest Income	\$ 35,965	\$ -	\$ 12,000	\$ 5,000
Miscellaneous	\$ 70,035	\$ 5,000	\$ 100	\$ -
Reimbursements	\$ 13,877	\$ -	\$ -	\$ -
Total Revenue	\$ 4,120,827	\$ 4,005,000	\$ 2,455,730	\$ 3,420,000
TOTAL AVAILABLE FUNDS	\$ 5,430,590	\$ 5,387,528	\$ 4,261,973	\$ 3,922,028

APPROPRIATIONS

Operating Expenditures	\$ 2,690,912	\$ 2,906,656	\$ 3,027,316	\$ 2,419,700
Capital Expenditures	\$ 563	\$ 450,000	\$ -	\$ 100,000
Interfund Transfer	\$ 932,872	\$ 1,020,852	\$ 732,629	\$ 708,691
Contingencies	\$ -	\$ -	\$ -	\$ 230,000

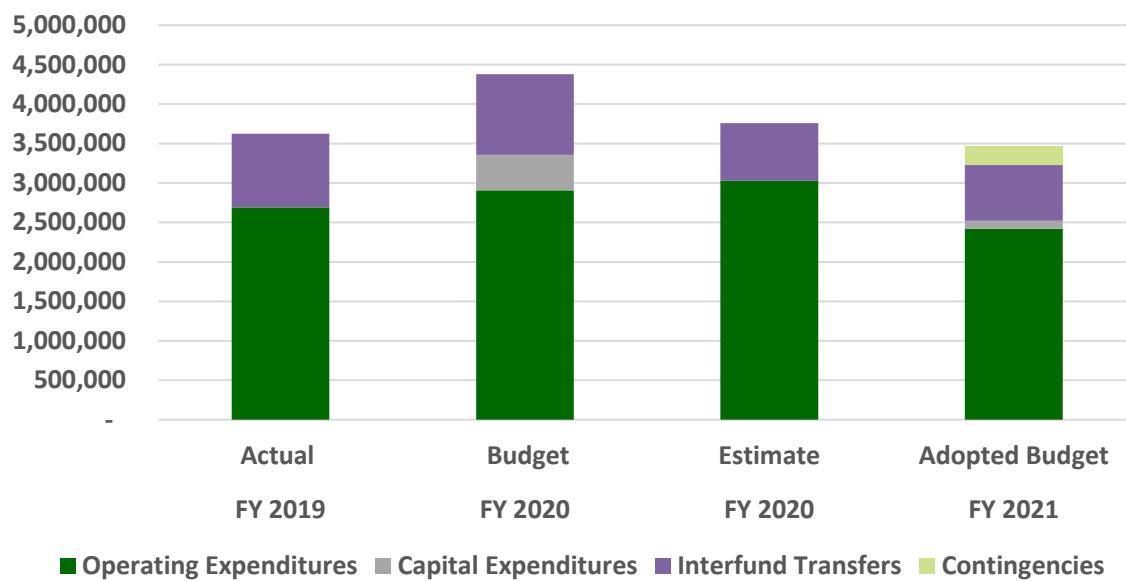
TOTAL OPERATING APPROPRIATIONS	\$ 3,624,347	\$ 4,377,508	\$ 3,759,945	\$ 3,458,391
Ending Fund Balance	\$ 1,806,243	\$ 1,010,020	\$ 502,028	\$ 463,637
TOTAL APPROPRIATIONS	\$ 5,430,590	\$ 5,387,528	\$ 4,261,973	\$ 3,922,028

HOTEL/MOTEL TAX FUND

The City of New Braunfels collects a 7 percent tax on all hotel and motel rooms rented in the City limits. The City Council has adopted the allocation of those funds as follows: 15 percent is currently split among various arts and heritage organizations. A minimum of 35 percent remains with the City of New Braunfels to support the Civic/Convention Center's debt service and operating costs. The remaining amount is allocated to the City and by contract to the Greater New Braunfels Chamber of Commerce (GNBCC). These funds go into the Convention and Tourism Fund (CTF) shown separately in this document under Other Funds.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Operating Expenditures	2,690,912	2,906,656	3,027,316	2,419,700
Capital Expenditures	563	450,000	-	100,000
Interfund Transfers	932,872	1,020,852	732,629	708,691
Contingencies				230,000
Total Expenditures	\$ 3,624,347	\$ 4,377,508	\$ 3,759,945	\$ 3,458,391

Expenditures by Category



Program Justification and Analysis

In FY 2019, the City partnered with the company LodgingRev and has made great strides as it relates to identifying overnight and short-term rental properties in New Braunfels. In addition, the City developed a comprehensive enforcement plan that includes a delinquency notice letter campaign, the issuing of misdemeanors for taxes beyond 90 days late, monitoring newly posted advertisements, a Council-approved, improved penalty structure, and monthly monitoring and analyzing of tax revenue and property counts.

Due to the COVID-19 outbreak, the City experienced a significant downturn in tourism during the summer months, resulting in a decrease compared to budgeted revenue. However, the HOT fund is projected to maintain a 13%-15% fund balance in FY 2021 despite the negative effects on tourism due to COVID-19. The financial policies require a 10% fund balance in all Special Revenue Funds. Staff continues to monitor the COVID-19 impact on hotel tax revenue throughout the fiscal year and will adjust revenue projections and expenses as appropriate.

The current contract with the Chamber of Commerce and City ordinance regarding the use of hotel/motel taxes was amended during FY 2018 to allow for the percentage of occupancy taxes to exceed 50 percent if approved by City Council. The payment for FY 2020 CVB expenditures totals \$1,776,287, which is 72.7% of HOT collections. The FY 2021 Adopted Budget for the Convention and Tourism Fund has been adjusted to 50 percent of the corresponding estimated and budgeted total occupancy taxes (\$1,700,000). This represents a \$420,000 or 20% reduction in comparison to the FY 2020 Convention and Tourism Fund budget.

For FY 2021, the arts and heritage allocation is \$600,000. Actual payments made for arts and heritage are based on 15 percent of the actual collected in the prior year.

The primary recurring use of the City's portion of the funds is retirement of debt issued to pay construction costs associated with the Civic Center facility (\$582,675 in FY 2021). Funds are also used to support the increased operations and maintenance expenditures for the facility. The facility is not self-supporting and has not established a reserve level that meets the existing financial policies established by City Council. Therefore, in FY 2021, hotel/motel tax proceeds are available to be transferred into that fund (\$126,016). \$100,000 is also allocated to continue preliminary engineering for the Comal River Improvement projects identified in previous studies. Funding is also allocated for administrative/billing assistance as well as merchant service fees.

DEBT SERVICE & INTERNAL SERVICE FUNDS

City of New Braunfels
Debt Service Fund
Fiscal Year Ending September 30, 2021

Fund: 401

Available Funds	FY 2019 Actual	FY 2020 Current Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,876,372	\$ 2,127,511	\$ 2,194,648	\$ 2,333,894
Total Beginning Balance	\$ 1,876,372	\$ 2,127,511	\$ 2,194,648	\$ 2,333,894

Revenue

Taxes	\$ 14,666,576	\$ 16,360,016	\$ 16,563,263	\$ 19,447,112
Interest Income	\$ 153,553	\$ 100,000	\$ 50,000	\$ 50,000
Contributions	\$ 1,701,359	\$ 2,066,038	\$ 2,051,490	\$ 2,047,719
Interfund Transfers	\$ 977,048	\$ 1,391,311	\$ 1,391,311	\$ 1,718,118
Total Revenue	\$ 17,498,536	\$ 19,917,365	\$ 20,056,064	\$ 23,262,949
TOTAL AVAILABLE FUNDS	\$ 19,374,908	\$ 22,044,876	\$ 22,250,712	\$ 25,596,843

APPROPRIATIONS

Debt Service	\$ 17,180,260	\$ 19,916,818	\$ 19,916,818	\$ 23,022,591
TOTAL OPERATING APPROPRIATIONS	\$ 17,180,260	\$ 19,916,818	\$ 19,916,818	\$ 23,022,591
Ending Fund Balance	\$ 2,194,648	\$ 2,128,058	\$ 2,333,894	\$ 2,574,252
TOTAL APPROPRIATIONS	\$ 19,374,908	\$ 22,044,876	\$ 22,250,712	\$ 25,596,843

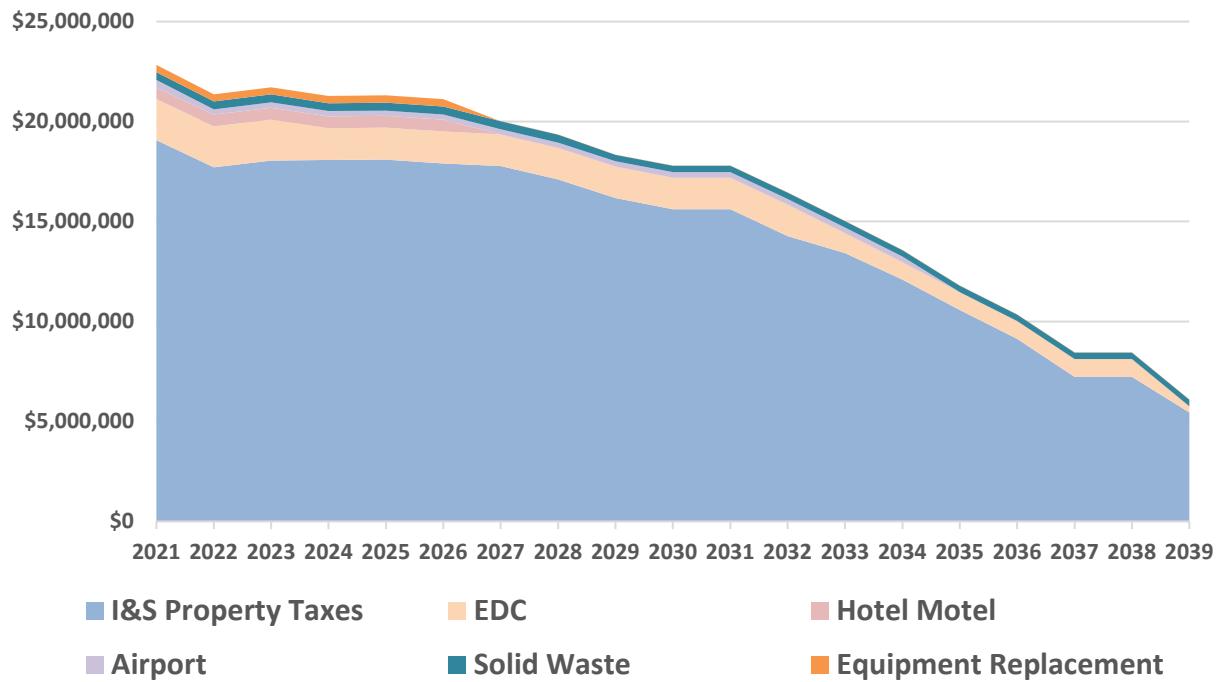
DEBT SERVICE FUND

The City of New Braunfels issues bonds and certificates of obligation to fund needed capital improvement projects such as streets and drainage improvements, park improvements, library and fire station construction, civic/convention center renovations and additions, airport runways, taxiways and hangers and other major projects. The amounts budgeted in this fund reflect the principal and interest payments for outstanding debt.

The City does not have a debt limit from the perspective of the total amount that can be issued under current Texas law. However, Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 in population limits the City's total tax rate to \$2.50 per \$100 assessed valuation. The Texas Attorney General has further adopted an administrative policy that generally prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from a \$1.50 maximum tax rate calculated at 90 percent collection. This \$1.50 is part of the overall \$2.50 limit.

The charts and graphs on the next two pages illustrates the City's current outstanding debt obligations. This information is broken out by principal and interest, but also the funding sources currently pledged to support that obligation.

Outstanding Debt Service Obligation Schedule



Outstanding Debt Obligations by Funding Source - Principal and Interest

Fiscal Year Ending 09/30	I&S Property Taxes	EDC	Hotel Motel	Airport	Solid Waste	Equipment Replacement	Grand Total
2021	19,236,755	\$ 2,047,719	582,675	384,834	385,630	364,979	23,002,591
2022	17,536,955	\$ 2,057,494	584,375	264,044	388,929	362,019	21,193,816
2023	18,042,799	\$ 2,060,919	590,375	264,169	396,179	363,619	21,718,060
2024	18,082,641	\$ 1,587,044	590,000	264,144	393,179	364,693	21,281,701
2025	18,102,542	\$ 1,586,294	598,125	263,750	395,054	365,222	21,310,987
2026	17,908,043	\$ 1,588,844	599,625	262,869	391,804	365,171	21,116,356
2027	17,775,738	\$ 1,582,069	-	261,478	394,129	-	20,013,414
2028	17,998,547	\$ 1,586,719	-	259,563	396,908	-	19,341,736
2029	16,174,732	\$ 1,582,675	-	262,000	320,736	-	18,340,143
2030	15,615,617	\$ 1,585,956	-	262,750	320,736	-	17,785,059
2031	15,618,723	\$ 1,582,384	-	262,000	320,736	-	17,783,843
2032	14,273,632	\$ 1,585,069	-	260,750	320,736	-	16,440,186
2033	13,416,257	\$ 1,014,681	-	263,875	320,736	-	15,015,549
2034	12,087,569	\$ 891,413	-	261,375	320,736	-	13,561,092
2035	10,574,238	\$ 896,226	-	-	320,736	-	11,791,199
2036	9,134,604	\$ 890,925	-	-	320,736	-	10,346,264
2037	7,232,613	\$ 894,484	-	-	320,736	-	8,447,833
2038	7,226,875	\$ 891,804	-	-	320,736	-	8,439,414
2039	5,451,150	\$ 313,875	-	-	320,736	-	6,085,761
2040	4,141,200	\$ -	-	-	320,736	-	4,461,936
Totals	\$ 274,731,229	\$ 26,226,592	\$ 3,545,175	\$ 3,797,599	\$ 6,990,641	\$ 2,185,703	317,476,937

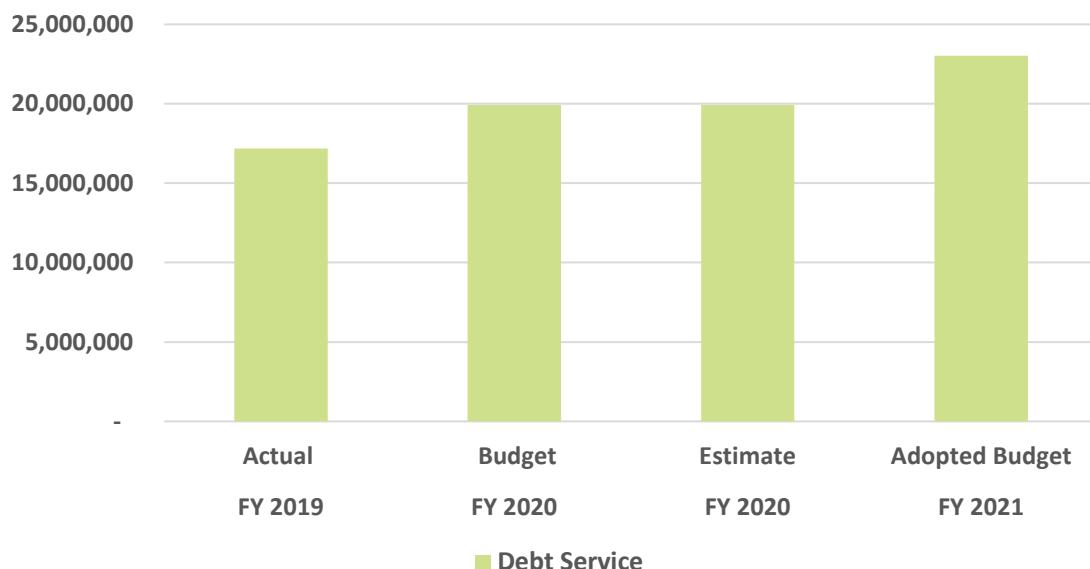
Outstanding Principal and Interest - as of September 30th, 2020*

Issue	Principal	Interest	Total
Combination Tax and Airport System Revenue Certificates of Obligation, Series 2006A	155,000	6,665	161,665
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2011	11,885,000	2,841,987	14,726,987
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2012	13,245,000	3,778,100	17,023,100
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2013	14,400,000	4,566,178	18,966,178
General Obligation Refunding Bonds, Series 2013	1,335,000	81,300	1,416,300
General Obligation Bonds, Series 2014	10,785,000	3,541,856	14,326,856
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014A	5,250,000	1,545,963	6,795,963
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014B (AMT)	2,700,000	935,934	3,635,934
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015	4,395,000	1,353,306	5,748,306
General Obligation and Refunding Bonds, Series 2015	25,560,000	6,246,556	31,806,556
Tax Notes, Series 2015	380,000	6,194	386,194
General Obligation and Refunding Bonds, Series 2016	31,550,000	9,350,275	40,900,275
General Obligation Refunding Bonds, Series 2017	4,665,000	413,085	5,078,085
Tax Notes, Series 2018	2,190,000	155,402	2,345,402
General Obligation Bonds, Series 2018	20,565,000	8,943,385	29,508,385
Certificates of Obligation, Series 2018	7,555,000	2,826,072	10,381,072
Tax Note, Series 2018A	2,015,000	170,703	2,185,703
General Obligation Bonds, Series 2019	19,085,000	5,764,481	24,849,481
Certificates of Obligation, Series 2019	4,560,000	1,463,625	6,023,625
General obligation Bonds, Series 2020 (estimates)	55,000,000	19,796,150	74,796,150
Certificates of Obligation , Series 2020 (estimates)	5,000,000	1,414,720	6,414,720
Total	242,275,000	75,201,937	317,476,937

*Does not include Creekside TIRZ obligations.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Debt Service	17,180,260	19,916,818	19,916,818	23,022,591
Total Expenditures	\$ 17,180,260	\$ 19,916,818	\$ 19,916,818	\$ 23,022,591

Expenditures by Category



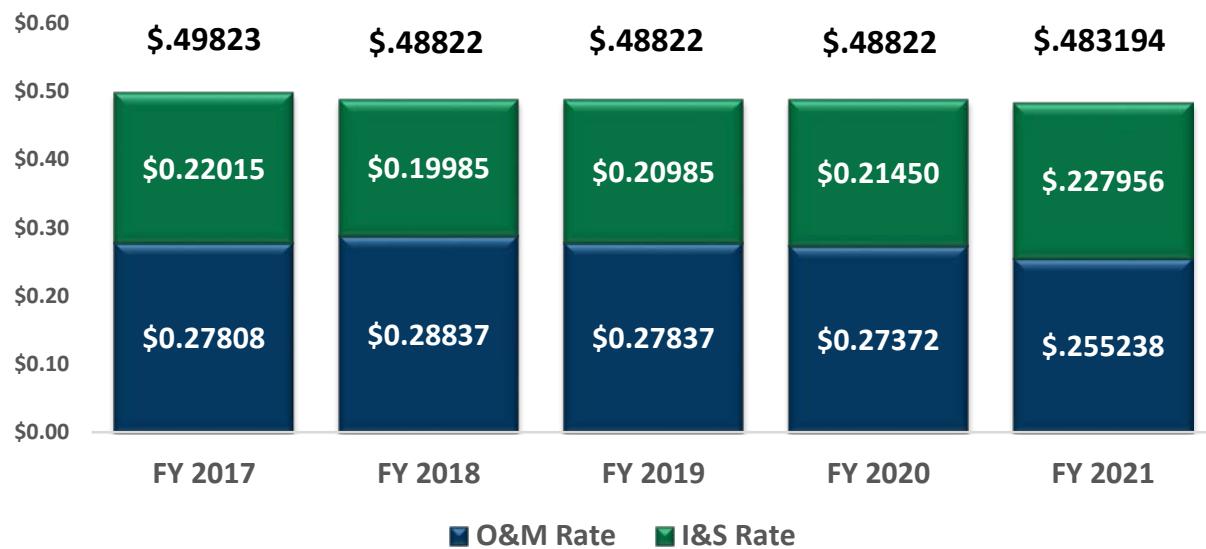
Program Justification and Fiscal Analysis

The FY 2021 Adopted Budget appropriates total Debt Service Fund expenditures of \$23,022,591. This includes fiscal agent fees of \$20,000. The increase is driven by projected additional debt service payments stemming from two separate issuances that are scheduled to occur in September 2020. First, \$55,000,000 in General Obligation Bonds to support the 2019 bond program projects. Secondly, \$5,000,000 in Certificates of Obligation to support a portion of the payment to NBU related to the transfer of the FM 306 Operations Center property and facilities. The debt service will be entirely supported by Solid Waste.

Tax Rate Detail

The I&S rate decreased in FY 2018 to 19.985 cents because of deferring a 2013 bond issuance that fiscal year. In FY 2019, the I&S rate was increased to support the increased debt service stemming from the issuances approved and issued last fiscal year. While the I&S portion of the rate increased by approximately 1 cent, the O&M portion (General Fund) decreased by an equal amount; therefore, the total tax rate remained the same. In FY 2020, the total tax rate remained unchanged. However, as a result of increases in existing values, the I&S rate increased by .46 cents (20.985 to 21.4498) to expedite the 2019 bond projects. Consequently, the O&M rate decreased by an equal amount. Similar to FY 2019 and FY 2020, the I&S portion of the rate increases in FY 2021 (21.4498 to 22.796) The rate increase fully supports the debt service associated with the \$55 million issuance to support the 2019 bond program. As the graph indicates, the overall tax rate actually decreases, driven by the lower rollback/voter approval O&M (General Fund) thresholds implemented by SB2.

Total Property Tax Rate - Recent History



City of New Braunfels
Self Insurance Fund
Fiscal Year Ending September 30, 2021

Fund: 601

Available Funds	FY 2019 Actual	FY 2020 Current Budget	FY 2020 Estimate	FY 2021 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,115,644	\$ 1,361,100	\$ 2,566,863	\$ 3,312,478
Total Beginning Balance	\$ 1,115,644	\$ 1,361,100	\$ 2,566,863	\$ 3,312,478

Revenue

Premiums - Employer and Employee	\$ 7,216,748	\$ 6,900,000	\$ 6,866,022	\$ 6,626,022
Premiums - Retiree and Cobra	\$ 163,513	\$ 150,000	\$ 181,093	\$ 181,093
Miscellaneous	\$ 5,051	\$ 3,500	\$ 3,500	\$ 3,500
Total Revenue	\$ 7,385,312	\$ 7,053,500	\$ 7,050,615	\$ 6,810,615
TOTAL AVAILABLE FUNDS	\$ 8,500,956	\$ 8,414,600	\$ 9,617,478	\$ 10,123,093

APPROPRIATIONS

Employee Expenditures	\$ 5,923,520	\$ 6,500,000	\$ 6,300,000	\$ 7,100,000
Operating Expenditures	\$ 10,573	\$ 50,000	\$ 5,000	\$ 25,000

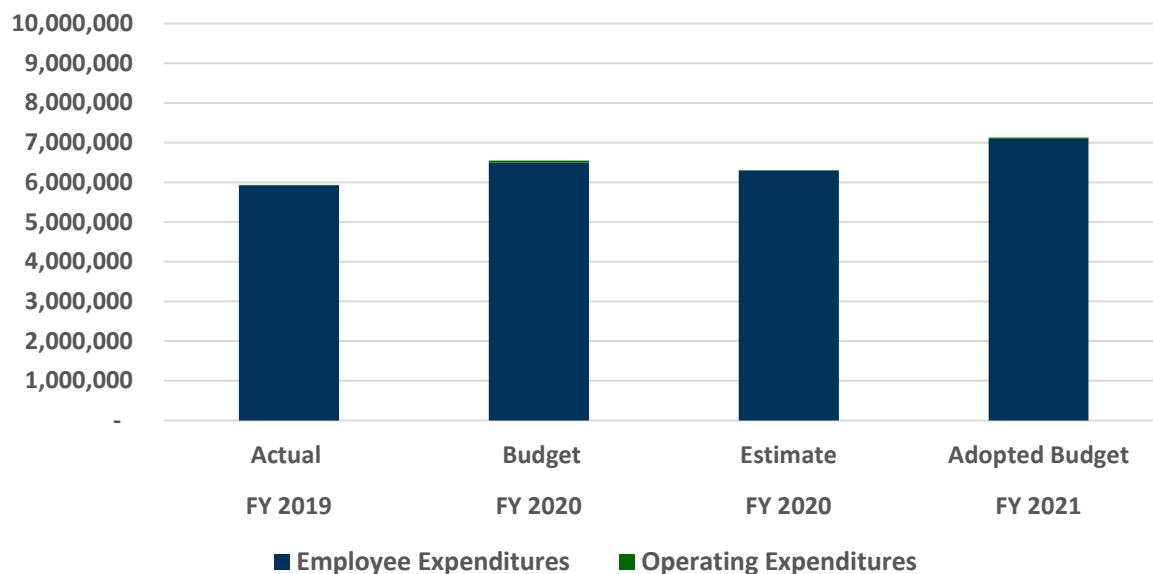
TOTAL OPERATING APPROPRIATIONS	\$ 5,934,093	\$ 6,550,000	\$ 6,305,000	\$ 7,125,000
Ending Fund Balance	\$ 2,566,863	\$ 1,864,600	\$ 3,312,478	\$ 2,998,093
TOTAL APPROPRIATIONS	\$ 8,500,956	\$ 8,414,600	\$ 9,617,478	\$ 10,123,093

SELF INSURANCE FUND

The City is self-insured for medical insurance provided to employees. The Self Insurance Fund is used to account for both revenue and expenses associated with medical insurance. Revenue into the fund comes from insurance premiums paid by the City, employees and retirees. Expenses to the fund include third-party administration fees, the cost of stop loss insurance, and actual claim expenses paid for medical services. Stop loss provides the City outside insurance for large claims. Once a claim reaches the stop loss level, currently \$150,000, the City's Self Insurance Fund no longer pays the claim costs. This has proven a cost-effective means for the City to control medical insurance expenses.

	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	5,923,520	6,500,000	6,300,000	7,100,000
Operating Expenditures	10,573	50,000	5,000	25,000
Total Expenditures	\$ 5,934,093	\$ 6,550,000	\$ 6,305,000	\$ 7,125,000

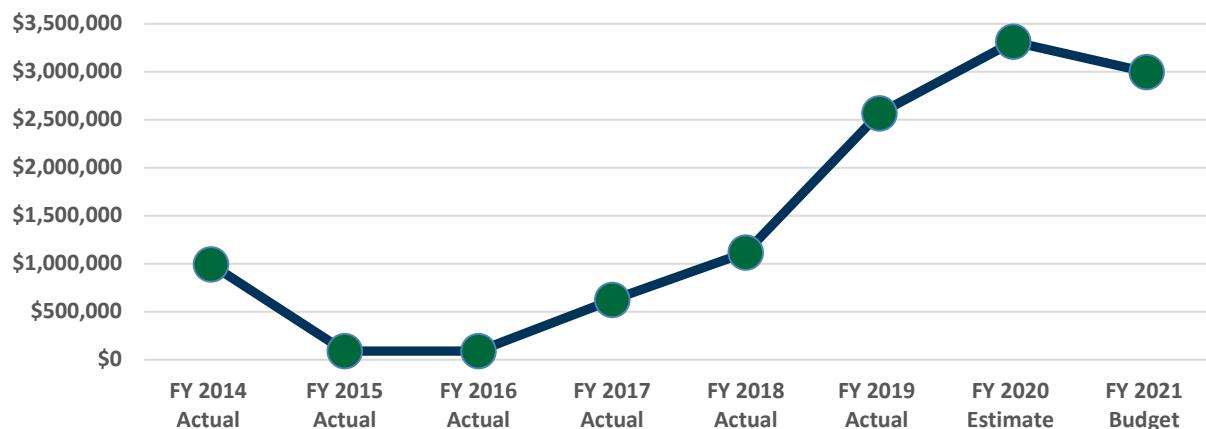
Expenditures by Category



Program Justification and Fiscal Analysis

The rising cost of health care is a constant concern nationwide and for the City of New Braunfels. Over the last six years, many organizations have seen double-digit annual increases in costs in claims as well as in administrative service costs. The City of New Braunfels had benefited from relatively low and manageable growth from FY 2011 to FY 2014 however, beginning in FY 2015, the City's health insurance costs increased dramatically. The increase in costs lasted until mid FY 2017. Overall increased utilization, significant increases to the cost of prescription claims and rising medical costs also contributed to this increase. To control costs, many plan design changes and premium increases were implemented. Beginning in February 2017, monthly claim costs began to normalize and fall within budget. Moreover, the fund's reserve levels are building at a much faster pace than anticipated. The following graph illustrates the impact to the Self Insurance Fund reserves.

Fund Balance - Self Insurance Fund



Fund Balance – staff continues to target a fund balance of approximately 120 days of claim expenditures. This target was developed with the assistance of our benefits consultant, Holmes Murphy. This is a conservative figure; however, this level is becoming more commonplace amongst public sector clients due to the volatility of health insurance expenditures. For the FY 2021 budget, 120 days of claim expenditures would total approximately \$2,342,500. Therefore, the fund is projected to have a surplus of approximately \$650,000.

Premium Holiday – Given the current and projected fund balance surplus and overall fiscal position of the Self Insurance Fund, there is likely to be an opportunity to provide employees that participate in the health insurance program a “Premium Holiday.” The FY 2021 Adopted Budget assumes that employees would not be assessed premiums for the month(s) of November and December. A final decision on the premium holiday viability and length will be determined in October after further analysis on the fiscal performance of the fund can be completed.

Health Plan Administrator – In FY 2019, the City selected United Healthcare as its new plan administrator. Staff has been very pleased with United Healthcare, both from an administrative and end user perspective.

As mentioned earlier, increases to co-pays, deductibles and premiums as well as increasing the City contribution(s) to the fund were necessary to maintain solvency of the Self Insurance Fund. In preparation for the FY 2021 Budget process, the City Manager’s Office established several goals (listed below) about fund performance and plan value, all of which have been accomplished.

FY 2021 - Self Insurance Fund Goals

Plan Value and Cost – Design plans and premiums to ensure that employee costs and value are equitable with FY 2020.

Strategic Plan Design – As an example, plan design elements that mitigate emergency room usage while incentivizing lower cost and better outcome alternatives.

Pharmacy Costs – Continuing to evaluate prescription tier levels and ensure that step therapy and pre-authorization requirements are built into the plan.

Fund Balance Target – Ensure that revenue (employee premiums and employer contributions) and total budgeted expenditures allow the Self Insurance Fund to maintain and/or grow the current fund balance/reserves.

CAPITAL IMPROVEMENT FUNDS

City of New Braunfels
Capital Funds Summary
Fiscal Year Ending September 30, 2021

Available Funds	FY 2021 Parks CIP	FY 2021 Rdway Impact Fees	FY 2021 2004 C of O's	FY 2021 2008 C of O's	FY 2021 2009 C of O's	FY 2021 2011 C of O's	FY 2021 2012 C of O's	FY 2021 2013 C of O's
Beginning Balance	\$ 4,004,407	\$ 6,251,329	\$ 60,643	\$ 400,549	\$ 34,493	\$ 940,695	\$ 8,218	\$ 226,813
REVENUE								
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers								
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 4,004,407	\$ 6,251,329	\$ 60,643	\$ 400,549	\$ 34,493	\$ 940,695	\$ 8,218	\$ 226,813
APPROPRIATIONS								
Capital Improvement Projects	\$ 4,004,407	\$ 6,251,329	\$ 60,643	\$ 400,549	\$ 34,493	\$ 940,695	\$ 8,218	\$ 153,152
Interfund Transfers								
Contingencies								\$ 73,661
TOTAL EXPENDITURES	\$ 4,004,407	\$ 6,251,329	\$ 60,643	\$ 400,549	\$ 34,493	\$ 940,695	\$ 8,218	\$ 226,813
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 4,004,407	\$ 6,251,329	\$ 60,643	\$ 400,549	\$ 34,493	\$ 940,695	\$ 8,218	\$ 226,813

Available Funds	FY 2021 2014 C of O's	FY 2021 2013 Bond Fund	FY 2021 2015 C of O's	FY 2021 2015 Tax Notes	FY 2021 2018 CO's	FY 2021 2018 Tax Notes	FY 2021 2019 Bond Fund	FY 2021 2020 CO's
Beginning Balance	\$ 110,835	\$ 8,778,608	\$ 197	\$ 25,737	\$ 244,597	\$ 50,786	\$ 62,280,711	\$ 17,000,000
REVENUE								
Interest Income	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Interfund Transfers								\$ 352,545
Total Revenue	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 472,545	\$ -
TOTAL AVAILABLE FUNDS	\$ 110,835	\$ 8,803,608	\$ 197	\$ 25,737	\$ 244,597	\$ 50,786	\$ 62,753,256	\$ 17,000,000
APPROPRIATIONS								
Capital Improvement Projects	\$ 110,835	\$ 8,803,608	\$ -	\$ 25,737	\$ -	\$ 50,787	\$ 62,753,256	\$ 17,000,000
Interfund Transfers								
Contingencies								
TOTAL EXPENDITURES	\$ 110,835	\$ 8,803,608	\$ 197	\$ 25,737	\$ 244,597	\$ 50,787	\$ 62,753,256	\$ 17,000,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 110,835	\$ 8,803,608	\$ 197	\$ 25,737	\$ 244,597	\$ 50,787	\$ 62,753,256	\$ 17,000,000

CAPITAL PROGRAMS

Mission:

Making New Braunfels great by preserving, enhancing and building quality infrastructure.

Vision:

To be a progressive team dedicated to excellence in project management and customer service.

Goals/Objectives:

1. Deliver quality infrastructure through projects that are within budget, on time and at the quality specified in engineering/architectural plans.
2. Enhance positive community perception through improved information access, friendly service and prompt, professional responses.
3. Planning for the future by supporting preparation and submission to the City Council a five-year capital improvement plan.

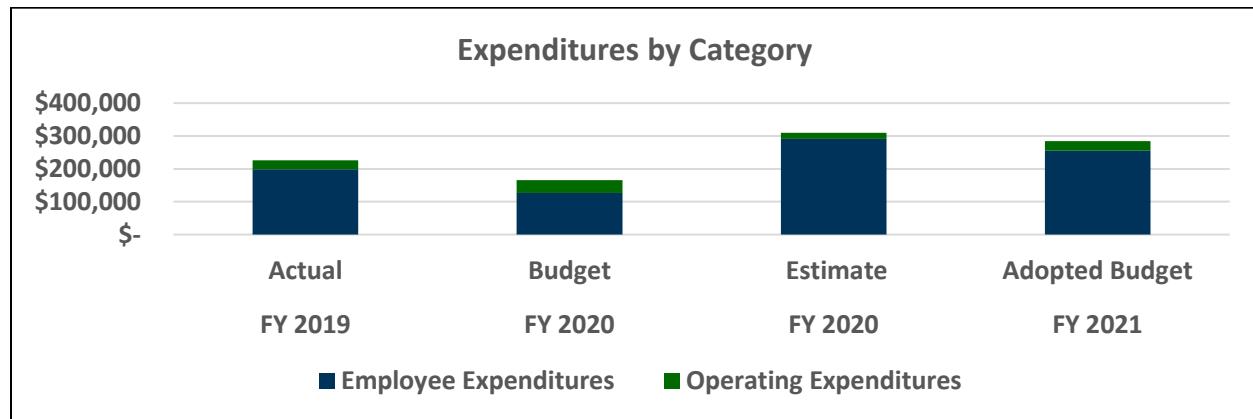
<i>Performance Measures-Capital Programs</i>				
	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
Percentage of capital project construction completed on budget	97%	100%	100%	90%
Percentage of capital project construction completed on time	100%	83%	93%	90%
Number of Capital projects managed	64	22*	58	63
Dollar amount of capital projects managed	\$23,159,131	\$15,055,257	\$27,011,416	\$65,000,000
Number of citizen contact related to capital projects including public/individual meetings, phone calls, emails	2,437	3,650	2,533	3,500

*Includes all 2019 bond PERS as one project

Program Justification and Fiscal Analysis

In FY 2013, the Capital Programs Division was created to serve as a central hub for the development, implementation and oversight of the City's capital improvement projects. The City has a significant obligation to deliver the authorized and funded capital projects. This commitment is what led to the creation of a division whose main objective is to oversee the development of these projects. Because the primary responsibility of this division is to oversee debt-funded projects, a portion of the salary and benefit costs associated with the staff is funded from available capital funds.

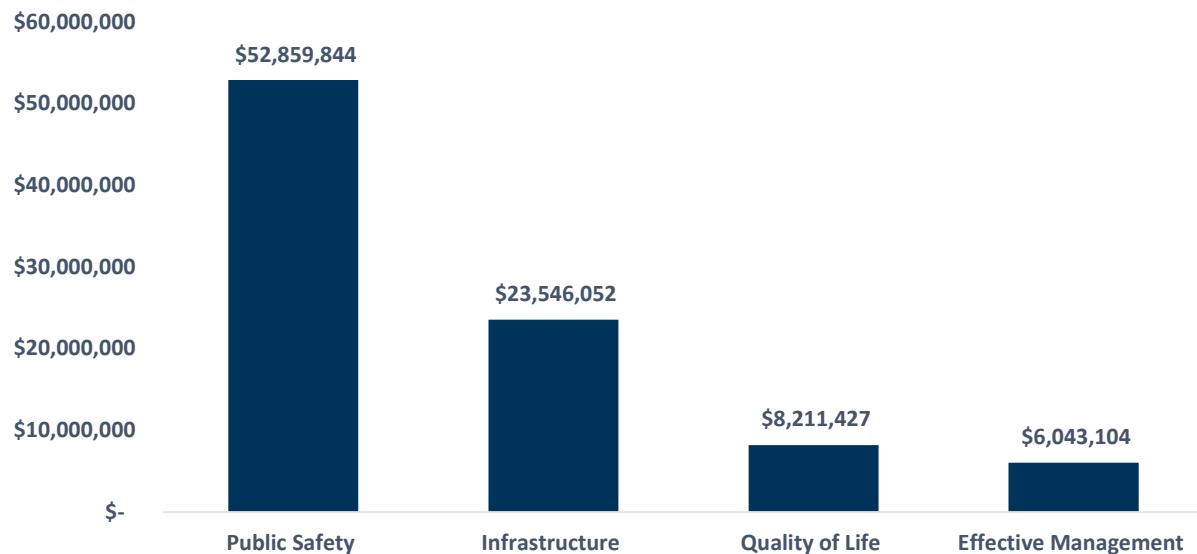
	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
Employee Expenditures	\$ 198,365	\$ 126,524	\$ 291,335	\$ 254,999
Operating Expenditures	27,273	39,550	18,492	29,840
Capital Expenditures	-	-	-	-
Total Expenditures	\$ 225,638	\$ 166,074	\$ 309,827	\$ 284,839
As a percentage of total General Fund Expenditures	0.34%	0.22%	0.42%	0.39%
Total Full Time Equivalent	5.0	5.0	5.0	5.0



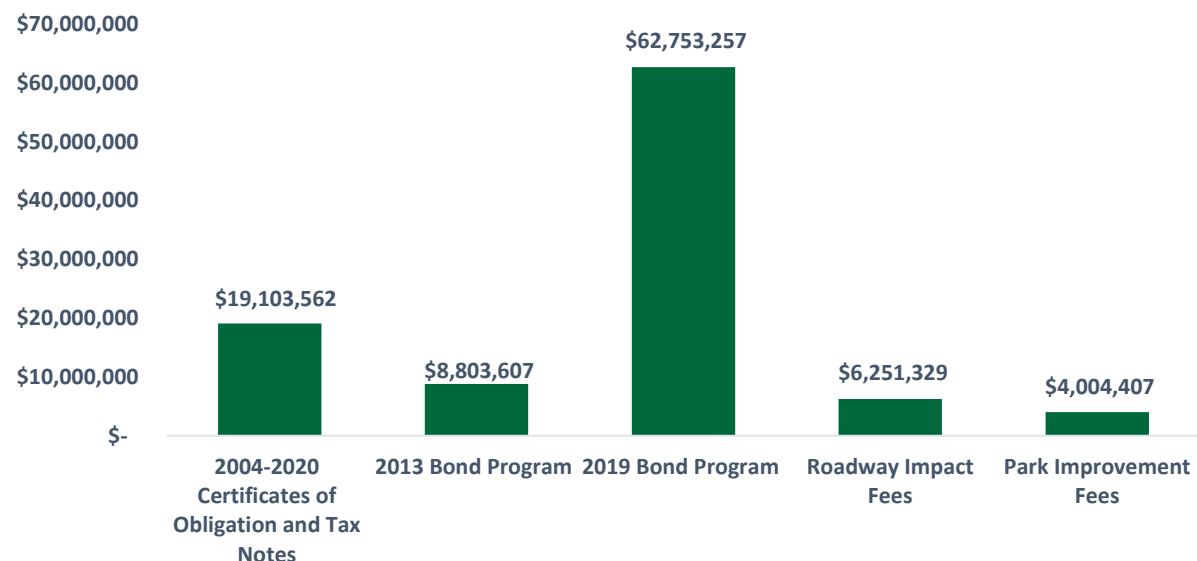
FY 2021 Capital Fund Allocation

The FY 2021 Capital Fund Allocation includes all encumbered and available funds within each capital project and fund. The total allocation includes contingency funds that are uncommitted to specific capital projects and are available to support project overages or unbudgeted capital purchases throughout the year should they arise.

FY 2021 Capital Fund Allocation by Strategic Priority



FY 2021 Capital Fund Allocation



CIP/Bond Operational Impacts by Projects

Operating Impact from CIP/Bond projects					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Fire Station #7			\$ 565,000	\$ 565,000	\$ 565,000
Sports Complex			\$ 500,000	\$ 500,000	\$ 500,000
Westside Community Center Branch Library			\$ 250,000	\$ 250,000	\$ 100,000
Police Department Headquarters		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Fire Station 7 - Funding is recognized in the forecast schedule to staff and operate Fire Station #7. The study by CPSM has recommended multiple funding and deployment options for this new station. The forecast schedule builds in a conservatively staffed station with the addition of 6 firefighters in FY 2023 (\$515,000). This staffing plan represents the minimum number of employees needed to open the station. Staff continues to evaluate staffing options for the new station. It is possible that it may require more than 6 firefighters to open station #7. The timing of hiring these firefighters is dependent upon the actual construction schedules. Once completed, the non-personnel related operating costs are projected to total \$50,000.

Sports Complex – Staff is working with the current engineer to partner with a company to complete a comprehensive business plan. However, we have reached out to various industry experts who felt that an estimate \$500,000 in net operating costs would be appropriate at this point in the process. After the business plan is completed, the forecast will be updated accordingly. Operation of the sports complex is a policy decision for the City Council to consider. While the City has the capability and expertise of maintaining and operating the sports complex, there are many cities that contract this function to a third party. An analysis should be completed that compares the quantitative and qualitative differences between internal and external provision of the future sports complex.

Police Department Headquarters - \$100,000 in annual operating expenditures has been included as a preliminary estimate. As the project begins construction, staff will develop more refined cost projections for net new costs. This could include but is not limited to increased and/or new: janitorial services, utilities, landscape services, security costs, telecommunication costs, etc.

Westside Community Center Branch Library – \$250,000 in annual operating expenditures associated with the new facility. This is a high-level estimate based on projected net new staffing needs, materials, electronic subscriptions, utilities and other annual operating costs.

2013 General Obligation Bond Fund

The FY 2021 Budget includes the five issuances of General Obligation Bonds associated with the 2013 Bond Program - \$14.7 million in FY 2014, \$15.4 million in FY 2015, \$28.1 million in FY 2016, \$23.0 million in FY 2018, and \$2.509 million in FY 2019. Available bond funds will be utilized to continue progress on various projects in all four propositions.

2013 BOND PROGRAM

<u>PROJECTS</u>	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
Completed				
Zipper Purchase	\$ 253,280	\$ 253,280	\$ 253,280	\$ -
Inspector Vehicles	52,892	52,892	52,892	-
Fischer Park & Landa Lake Dam	330,000	330,000	330,000	-
MPO/TxDOT Partnership Improvements	1,720,000	1,720,000	1,720,000	-
Live Oak/Katy St. Drainage Improvement	5,759,884	5,793,944	5,793,944	-
Traffic Signal Equipment	54,479	54,479	54,479	-
Rueckle Road	2,768,000	2,768,000	2,768,000	-
Citywide Street Improvements	10,000,000	10,000,000	10,000,000	-
Bleiders Creek Drainage Imp	611,387	611,387	611,387	-
Alves Ln. Drainage Impr.	11,486,236	11,486,236	11,486,236	-
Morningside Park Development	999,966	999,966	999,966	-
CTTC Expansion	4,751,676	4,751,676	4,751,676	-
Prop 3 Staff - Available Funds/Contingencies	312,894	312,894	312,894	-
Total Completed	\$ 39,100,694	\$ 39,134,754	\$ 39,134,753	\$ -
In Progress				
Proposition 1 - Streets				
Prop 1 Staff - Available Funds	\$ 1,574,655	\$ 1,574,655	\$ 1,027,181	\$ 547,474
Klein Road Reconst.	10,531,000	10,531,000	9,258,558	1,272,442
Solms-Morningside Rd. Recon	13,596,000	13,596,000	9,425,883	4,170,117
Dump Truck	110,861	110,861	-	110,861
Proposition 2 - Drainage				
Prop 2 Staff - Contingencies	2,617,492	2,617,492	764,156	1,853,336
Wood-Landa Drainage Imp	1,494,014	1,494,014	1,211,341	282,673
Panther Canyon Drainage Improvement	424,000	424,000	263,318	160,682
Proposition 3 - Parks				
Rec Center Development	22,857,164	23,057,164	23,039,804	17,360
Park Improvement(s)	123,397	123,397	-	123,397
Park Operations Equipment	66,273	66,273	66,273	-
Playground Resurfacing & Repair	120,000	120,000	120,000	-
Himan Island Restroom Replacement	244,688	244,688	244,688	-
All Abilities Park Enhancements & Connection Costs	200,000	200,000	42,682	157,318
Contingencies/Interest Earnings				
Interfund Transfer - 350 to 359 (COI Recon)	107,948	107,948	-	107,948
Total In Progress	\$ 54,067,492	\$ 54,267,492	\$ 45,463,885	\$ 8,803,607

2019 Capital Improvements and Bond Program Fund

All costs associated with potential and final 2019 bond projects will be accounted for within this fund. In FY 2018, \$3 million dollars in tax notes were issued to support the preliminary engineering and cost estimating services for all projects under consideration. The FY 2020 budget included the first issuance of the 2019 bonds, totaling \$18.49 million.

2019 BOND PROGRAM

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
PROJECTS				
In Progress				
Proposition 1 - Transportation & Infrastructure				
Citywide Streets Improvements	\$ 15,000,000	\$ 11,132,186	\$ 4,000,000	\$ 7,132,186
FM306 & Business 81 Expansion	3,114,540	650,000	641,678	8,322
Goodwin Conrads Lane	21,397,150	4,000,000	1,001,452	2,998,548
Klein Road Reconstruction	13,000,800	4,000,000	2,009,698	1,990,302
Proposition 2 - Parks & Recreation				
Cemetery Wall Stabilization	5,262,500	5,262,500	3,821,112	1,441,388
All Abilities Park Enhancements & Connection Costs	500,000	500,000	380,299	119,701
Sports Field Complex Const	25,784,920	5,244,597	2,739,800	2,504,797
Proposition 3 - Public Safety				
Fire Station 2 Replacement	7,367,500	7,367,500	3,787,060	3,580,440
Fire Station 3 Replacement	6,736,000	6,736,000	2,697,859	4,038,141
Police Department Facility	36,311,250	36,311,250	3,144,274	33,166,976
Proposition 4 - Library Facilities				
Westside Library Expansion	5,525,340	5,525,340	276,324	5,249,016
Contingencies/Others				
Preliminary Engineering - 2019 Bond	2,742,290	2,742,290	2,688,349	53,941
Contingencies/Project Staff - 2019 Bond	212,710	212,710	89,311	123,399
Contingencies	346,100	346,100	-	346,100
Total In Progress	\$ 143,301,100	\$ 117,307,689	\$ 90,030,473	\$ 62,753,257

PUBLIC SAFETY



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
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Recently Completed

Police Department Facility Improvements	2012, 2013 & 2015 CO's	\$ 249,621	\$ -	\$ 249,621	\$ -
Total Recently Completed		\$ 249,621	\$ -	\$ 249,621	\$ -

In Progress

Fire Station 2 Replacement	<i>2019 Bond Program</i>	\$ 7,367,500	\$ 7,367,500	\$ 3,787,060	\$ 3,580,440
Fire Station 3 Replacement	<i>2019 Bond Program</i>	6,736,000	6,736,000	2,697,859	4,038,141
Police Department Facility	<i>2019 Bond Program</i>	36,311,250	36,311,250	3,144,274	33,166,976
Vehicle Replacements	2018 Tax Notes	2,255,000	2,255,000	2,204,213	50,787
Fire Station #7 and Training Center	2020 CO's	12,000,000	12,000,000	-	12,000,000
Modular Buildings	2011 CO's	20,000	20,000	20,000	-
Utility Vehicles	2013 CO's	23,500	23,500	-	23,500
Total In Progress		\$ 64,713,250	\$ 64,713,250	\$ 11,853,406	\$ 52,859,844

FUNDING SOURCES

2019 Bond Program	\$ 50,414,750	\$ 9,629,193	\$ 40,785,557
2015 Tax Notes	2,255,000	2,204,213	50,787
2011 CO's	20,000	20,000	-
2013 CO's	23,500	-	23,500
2020 CO's	12,000,000	-	12,000,000
Total Funding Sources	\$ 64,713,250	\$ 11,853,406	\$ 52,859,844

PUBLIC SAFETY PROJECT DESCRIPTIONS

Fire Station #2 – 2019 Bond Program

Construction of a new fire station on an existing City-owned property located on Water Lane. This will replace the current Fire Station #2. The station will be a two-story design with four apparatus bays.

Fire Station #3 – 2019 Bond Program

Construction of a new fire station on an existing City-owned property located on Hanz Drive. This will replace the current Fire Station #3 located at the same location. The station will be a two-story design with three apparatus bays.

Police Department – 2019 Bond Program

Construction of a new police station to replace the existing facility. The new structure will include office and public space, vehicle maintenance bays, gym, evidence storage, etc. It will be located on San Antonio Street across from the Comal County Sheriff's office. The new station will also include a Veteran's Memorial.

Vehicle Replacements

This represents new and replacement vehicles purchased in FY 2018-19, the majority of which are assigned to the New Braunfels Police Department and the New Braunfels Fire Department.

Fire Station #7 and Training Center

Since the inception of the Creekside Town Center TIRZ, the construction of a fire station within the boundaries has always been planned. The new fire station and training facility will be constructed on existing City-owned property located on FM 306 and will be funded by the Creekside TIRZ.

Modular Buildings

Since the existing Fire Station #3 will be demolished and rebuilt on the same city-owned property on Hanz Drive as part of the 2019 Bond Program, the need to relocate fire staff during the construction phase is necessary. To facilitate seamless service to the citizens of New Braunfels, the purchase of a modular home was determined to be the best option for temporary re-location.

Utility Vehicles

Police -At their current and new facility, storage facilities are located at various locations on the properties. Having a utility vehicle to transport supplies and equipment will increase efficiency and employee safety.

River Operations - The addition of paid parking and increased river enforcement/education areas maintained by the ranger division, a utility vehicle will improve efficiency and safety.

INFRASTRUCTURE



<u>PROJECTS - RECENTLY COMPLETED & IN PROGRESS</u>		Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
Recently Completed					
Zipper Purchase	2013 Bond Program	\$ 253,280	\$ 253,280	\$ 253,280	\$ -
Inspector Vehicles	2013 Bond Program	52,892	52,892	52,892	\$ -
Fischer Park & Landa Lake Dam	2013 Bond Program	330,000	330,000	330,000	\$ -
Fischer Dam Report Inspection	2013 CO's	73,726	73,726	73,726	\$ -
MPO/TXDOT Partnership Improvements	2013 Bond Program	1,720,000	1,720,000	1,720,000	\$ -
Live Oak/Katy St. Drainage Improvement	2013 Bond Program	5,793,944	5,793,944	5,793,944	\$ -
Traffic Signal Equipment	2013 Bond Program	54,479	54,479	54,479	\$ -
Rueckle Road	2013 Bond Program	2,768,000	2,768,000	2,768,000	\$ -
Citywide Street Improvements	2013 Bond Program	10,000,000	10,000,000	10,000,000	\$ -
Bleiders Creek Drainage Imp	2013 Bond Program	611,387	611,387	611,387	\$ -
Upgrades to Downtown Restroom	2011 CO's	58,586	58,586	58,586	\$ -
Alves Ln. Drainage Impr.	2013 Bond Program	11,486,236	11,486,236	11,486,236	\$ -
Total Recently Completed		\$ 33,202,530	\$ 33,202,530	\$ 33,202,530	\$ -

In Progress					
Prop 2 Staff - Contingencies	2013 Bond Program	\$ 2,617,492	\$ 2,617,492	\$ 764,156	\$ 1,853,336
Wood-Landa Drainage Imp	2013 Bond Program	1,494,014	1,494,014	1,211,341	282,673
North Tributary Flood Control	2004, 2008, 2011 CO's	7,757,528	7,757,528	6,630,191	1,127,337
Klein Road Reconst.	2013 Bond Program	10,531,000	10,531,000	9,258,558	1,272,442
Solms-Morningside Rd. Recon	2013 Bond Program	13,596,000	13,596,000	9,425,883	4,170,117
Prop 1 Staff - Available Funds	2013 Bond Program	1,574,655	1,574,655	1,027,181	547,474
Trans Enhancement Westside Ped	2007, 2008, 2011, 2012, 2013 CO's & 2015 Tax Note	1,540,023	1,540,023	1,410,372	129,651
Panther Canyon Drainage Improvement	2013 Bond Program	424,000	424,000	263,318	160,682

INFRASTRUCTURE (Cont'd)



<u>PROJECTS - CONTINUED</u>		Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
In Progress					
Citywide Streets Improvements	<i>2019 Bond Program</i>	15,000,000	11,132,186	4,000,000	7,132,186
FM306 & Business 81 Expansion	<i>2019 Bond Program</i>	3,114,540	650,000	641,678	8,322
Goodwin Conrads Lane	<i>2019 Bond Program</i>	21,397,150	4,000,000	1,001,452	2,998,548
Klein Road Reconstruction	<i>2019 Bond Program</i>	13,000,800	4,000,000	2,009,698	1,990,302
Cemetery Wall Stabilization	<i>2019 Bond Program</i>	5,262,500	5,262,500	3,821,112	1,441,388
Airport Improvements	2014 CO's	3,277,224	3,277,224	3,198,010	79,214
Airport Land Acquisition/Improvements	2011 CO's	1,735,509	1,735,509	1,603,990	131,519
Dump Truck/VW Grant Match	2008 & 2011 CO's	110,000	110,000	-	110,000
Dump Truck	<i>2013 Bond Program</i>	110,861	110,861	-	110,861
Total In Progress		\$ 102,543,296	\$ 69,812,992	\$ 46,266,940	\$ 23,546,052

FUNDING SOURCES

2004 Certificates of Obligation	\$	837,695	\$	777,052	\$	60,643
2007 Certificates of Obligation		6,348		6,348		-
2008 Certificates of Obligation		626,637		259,119		367,518
2011 Certificates of Obligation		8,195,741		7,255,046		940,695
2012 Certificates of Obligation		132,342		132,342		-
2013 Certificates of Obligation		1,153,957		1,024,305		129,652
2013 Bond Program		30,348,022		21,950,437		8,397,585
2014 Certificates of Obligation		3,277,224		3,198,010		79,214
2015 Tax Notes		190,340		190,340		-
2019 Bond Program		25,044,686		11,473,940		13,570,746
	\$	\$ 69,812,992	\$	\$ 46,266,940	\$	\$ 23,546,052

INFRASTRUCTURE PROJECT DESCRIPTIONS

Proposition 1 & 2 Staff – Available Funds

These funds are earmarked to support staffing costs directly tied to the implementation and construction of the 2013 capital projects.

Wood/Landa St. Preliminary Design – 2013 Bond Program

This project provides preliminary design for a potentially phased project to reduce flooding in the areas of Wood Road, Landa Street and adjacent streets. Options for future improvements will be determined as part of the preliminary design.

North Tributary Flood Control Project

The North Tributary Flood Control Project is a regional flood control project that will reduce the threat of potential flooding. The current project consists of three large regional detention ponds, one on either side of Walnut Avenue and one between Walnut Avenue and Old McQueeney Road, and channel improvements from Walnut Avenue to Old McQueeney Road. The project is nearly complete; however, potential repairs could be required. Those repairs and costs will be determined at the close of ongoing legal proceedings.

Klein Road Reconstruction (Phase I) – 2013 Bond Program

This project improves vehicular/pedestrian access and drainage between FM 1044, S. Walnut Avenue, and new developments, including Voss Farms and Legend Pond, by reconstruction of Klein Road from FM 1044 to Klein Way. The current road consists of two lanes with an open ditch on either side. The 2012 Thoroughfare Plan classifies Klein Road as a minor arterial, which could include up to 120-feet of right-way (which could accommodate up to seven lanes). The roadway will also include sidewalks on both sides and drainage improvements.

Solms/Morningside Reconstruction – 2013 Bond Program

This project improves vehicular/pedestrian access to Morningside Elementary and connects a rapidly developing area of the City with IH-35. This project involves the reconstruction of Morningside Drive from Solms Road to the IH-35 frontage road and reconstruction of Solms Road from Morningside Drive to the IH-35 frontage road. The current roads have two lanes with an open ditch on either side. The 2012 Thoroughfare Plan classifies Morningside Drive and Solms Road as major collectors which could include up to 90 feet of right-way (which could accommodate up to five lanes). The roadways will also include sidewalks on both sides and drainage improvements.

Transportation Enhancement Westside Pedestrian Improvements

In FY 2014, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists, connect to planned improvements, and that link communities to parks, businesses and shopping. The area is focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs.

Citywide Streets & Sidewalks – 2019 Bond Program

These projects include the seed funding to develop plans for improvements such as mill & overlays, spot base repairs, sidewalks, curb and utility adjustments to the following areas: Kerlick Lane, California Blvd., Oak Run Sidewalks (Oakglen and Timber Hollow) and San Antonio St. (Krueger to Spur).

INFRASTRUCTURE PROJECT DESCRIPTIONS

Panther Canyon– 2013 Bond Program

This project will help control erosion in Panther Canyon as well as reduce sediment entering the Comal Springs, Landa Park Wading Pool, Landa Lake, and the Comal River. The erosion control will help to improve water quality in Landa Park, Hinman Island Park and Prince Solms Park. It will also help prevent damage to Panther Canyon resulting from floods, such as the one in 2010. The project will include seeding, planting and trimming trees, installing a system to filter silt and debris at the end of streets and the installation of other filtration systems to improve storm water quality.

FM 306 & Business 81 Extensions – 2019 Bond Program

This project allows for partial allocation of funds for ROW acquisition, and the following improvements: roadway expansion from FM1101 to just past Alves Lane, four lane roadway with a raised median and sidewalks.

Goodwin/Conrads Lane Improvements- 2019 Bond Program

Reconstruction of Goodwin Lane to a minor arterial and Conrad Lane to a major collector section with 90' ROW to include 3-4 lane roadway with bike lanes and sidewalks from FM 306 to Conrads Lane.

Klein Road Reconstruction (Phase II)- 2019 Bond Program

Roadway improvements along Klein Road from Walnut Avenue to FM 725 including but not limited to four lane road section, improvement of low water crossings, FM 725 intersection improvements, 8'-10' shared use path and 6' sidewalk.

Cemetery Wall Stabilization- 2019 Bond Program

Mechanical stabilization of 50' plus wall along the bank of the Guadalupe River at the Comal Cemetery. This project will prevent catastrophic erosion of bluff wall, address some drainage issues and prevent disturbance of graves.

Airport Improvements

This project will make structural repairs and overall enhancements to all airport facilities. These facilities will be utilized as rental space to New Braunfels Regional Airport customers. The remaining funds are earmarked to provide a match for a TxDOT grant that will improve drainage at the airport.

Airport Land Acquisition

The purchasing of land to protect the runway protection zones of several existing runways at the New Braunfels Regional Airport with additional funding through TxDOT Aviation Capital Improvement Program grants.

Grant Match / Dump Truck Purchase

If awarded, the City will use these funds to provide for our match from the Texas Volkswagen Environmental Mitigation Program to replace dump trucks for both the Streets division and Parks & Recreation Department. If not awarded, the funds will be utilized to replace a dump truck for the Streets Division which will allow them to increase both efficiency and productivity.

EFFECTIVE MANAGEMENT



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
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Recently Completed

Total Recently Completed	\$	-	\$	-
	\$	-	\$	-

In Progress

Preliminary Engineering - 2019 Bond	2019 Bond & 2008 CO's	\$ 2,945,359	\$ 2,945,359	\$ 2,891,387	\$ 53,972
OneSolution Upgrade	2009 CO's & 2015 Tax Notes	80,961	80,961	29,675	51,286
Roof Repairs Fire Department and Public Library	2008 CO's	33,000	33,000	-	33,000
NBU-City Facility Partnership	2020 CO's	5,000,000	5,000,000	-	5,000,000
Computers	2009 CO's	8,944	8,944	-	8,944
Contingencies/Project Staff - 2019 Bond	2019 Bond Program	212,710	212,710	89,311	123,399
Interfund Transfer - 350 to 359 (COI Recon)	2013 Bond Program	107,948	107,948	-	107,948
Interfund Transfer - 356 to 359	2018 CO's	244,597	244,597	-	244,597
Debt Interfund Transfers Recon	2008 CO's	8,193	8,193	8,193	-
Contingencies - 2019 Cap I Fund	2019 Bond Program	346,100	346,100	-	346,100
Contingencies - 2015 CO's	2015 CO's	197	197	-	197
Contingencies - 2013 CO's	2013 CO's	73,661	73,661	-	73,661
Total In Progress		\$ 9,061,670	\$ 9,061,670	\$ 3,018,566	\$ 6,043,104

FUNDING SOURCES

2008 Certificates of Obligation		\$ 244,262	\$ 211,231	\$ 33,031
2009 Certificates of Obligation		34,493	-	34,493
2013 Certificates of Obligation		73,661		73,661
2015 Tax Notes		55,412	29,675	25,737
2015 Certificates of Obligation		197	-	197
2018 Certificates of Obligation		244,597	-	244,597
2013 Bond Program		107,948	-	107,948
2019 Bond Program		3,301,100	2,777,660	523,440
2020 Certificates of Obligation		5,000,000	-	5,000,000
		\$ 9,061,670	\$ 3,018,566	\$ 6,043,104

EFFECTIVE MANAGEMENT PROJECTS

Preliminary Engineering and Cost Estimating Services – Potential 2019 Bond Projects

The FY 2019 budget included \$3.0 million in tax notes to support preliminary engineering and cost estimating services for all potential 2019 bond program projects. These funds are accounted for in the newly established 2019 Capital Improvements and Bond Program Fund.

One Solution Upgrade

One Solution is the city's Human Resources and Finance software. The latest release of One Solution will enable us to increase efficiencies by enabling/launching the employee online portal, enhance purchasing workflows, and improve data import capabilities.

Contingencies

Contingency funds are uncommitted to specific capital projects yet are available to support project overages or unbudgeted capital purchases throughout the year should they arise (through a budget amendment). These funds could also be utilized during next year's budget process to support eligible resource requests or augment current project budgets if needed.

Roof Repairs Fire Department & Public Library

\$33,000 is allocated in the capital funds to address needed repairs at the main library facility. Ultimately, a full roof replacement could be needed, however funding is not available at this time. Therefore, staff is hopeful that these repairs will extend the life of the roof until funding is available to support a full replacement.

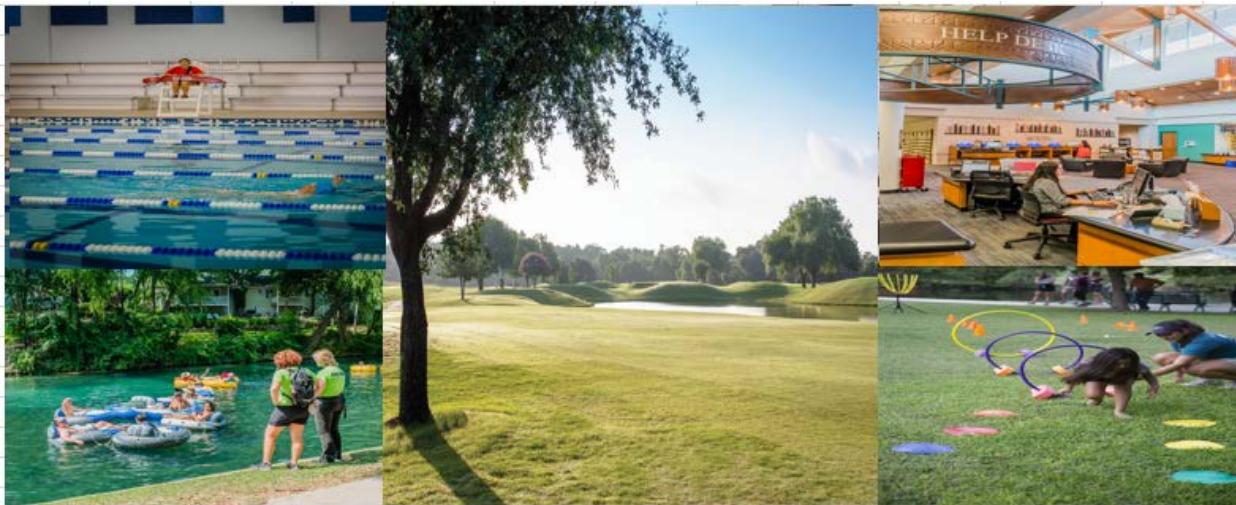
NBU-City Facility Partnership

NBU has transferred approximately 35.452 acres located at 355 FM 306 (the Service Center) to the City and will be leasing it back until the completion of its new headquarters. At that time the City will relocate its Public Works facility to that location. In consideration of this transfer, the City will pay \$10,180,000 - \$5,180,00 in cash to be funded by the 2020 CO's. The balance of \$5,000,000 will be paid in \$500,000 annual increments beginning October 1, 2021 if construction of the NBU facility has commenced, and by October 1, 2022 if it has not.

Increase Loaner Laptop Inventory

The City will use the remaining funds in the 2009 Certificates of Obligation to increase the loaner laptop inventory in order to provide a remote working option for City staff due to COVID-19.

QUALITY OF LIFE



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/20	FY 2021 Encumbered & Available Funds
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Recently Completed

Morningside Park Development	<i>2013 Bond Program</i>	\$ 999,966	\$ 999,966	\$ 999,966	-
Main Library Parking Lot	<i>2015 Tax Notes</i>	\$ 16,500	\$ 16,500	\$ 16,500	-
CTTC Expansion	<i>2013 Bond Program</i>	\$ 4,751,676	\$ 4,751,676	\$ 4,751,676	-
Prop 3 Staff - Available Funds/Contingencies	<i>2013 Bond Program</i>	\$ 312,894	\$ 312,894	\$ 312,894	-
Total Recently Completed		\$ 6,081,036	\$ 6,081,036	\$ 6,081,036	-

In Progress

Westside Library Expansion	<i>2019 Bond Program</i>	\$ 5,525,340	\$ 5,525,340	\$ 276,324	\$ 5,249,016
Golf Course Improvements	<i>2007 & 2014 CO's</i>	\$ 7,770,640	\$ 7,770,640	\$ 7,739,020	\$ 31,620
Downtown Improvements	<i>2012 CO's</i>	\$ 2,158,920	\$ 2,158,920	\$ 2,150,702	\$ 8,218
Rec Center Development	<i>2013 Bond Program</i>	\$ 23,057,164	\$ 23,057,164	\$ 23,039,804	\$ 17,360
Park Improvement(s)	<i>2013 Bond Program</i>	\$ 123,397	\$ 123,397	\$ -	\$ 123,397
Park Operations Equipment	<i>2013 Bond Program</i>	\$ 66,273	\$ 66,273	\$ 66,273	\$ -
Playground Resurfacing & Repair	<i>2013 Bond Program</i>	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Hinman Island Restroom Replacement	<i>2013 Bond Program</i>	\$ 244,688	\$ 244,688	\$ 244,688	\$ -
All Abilities Park Enhancements & Connection Costs	<i>2013 & 2019 Bond Programs</i>	\$ 700,000	\$ 700,000	\$ 422,981	\$ 277,019
Sports Field Complex Const	<i>2019 Bond Program</i>	\$ 25,784,920	\$ 5,244,597	\$ 2,739,800	\$ 2,504,797
Total In Progress		\$ 65,551,342	\$ 45,011,019	\$ 36,799,592	\$ 8,211,427

FUNDING SOURCES

2007 Certificates of Obligation	\$ 856,441	\$ 856,441	-
2012 Certificates of Obligation	\$ 2,158,920	\$ 2,150,702	\$ 8,218
2014 Certificates of Obligation	\$ 6,914,199	\$ 6,882,579	\$ 31,620
2013 General Obligation Bonds	\$ 23,811,522	\$ 23,513,447	\$ 298,075
2019 Bond Program	\$ 11,269,937	\$ 3,396,423	\$ 7,873,514
Total	\$ 45,011,019	\$ 36,799,592	\$ 8,211,427

QUALITY OF LIFE PROJECT DESCRIPTIONS

Westside Community Library Expansion- 2019 Bond Program

This project includes demolition of the existing building beside the Westside Community Center and construction of a new building that will include program/multipurpose spaces, expansion of the collection to 20,000, study rooms, computer workspaces, a new parking lot, and a drive-up book drop.

Golf Course Improvements

The original golf course irrigation and greens project included the complete replacement of the failing irrigation system on the Landa Park Golf Course. However, the City completed a golf course master plan that recommended major changes and improvements to the golf course. The Council directed staff to move forward with a complete renovation to the course

Community Recreation Center – 2013 Bond Program

The completed multi-generational community recreation center (Das Rec) offers a wide array of outreach opportunities and services for the entire community. The center's amenities include: a double gymnasium, classrooms, fitness area, indoor walking track, and locker/shower areas. The water recreation side includes lap lanes, a resistance/current channel, preschool play features, play slides, and spray features. Das Rec is located on Landa Street, a piece of property that was already owned by the City. Operating costs for the facility have been incorporated into the General Fund.

Downtown Improvements- Phase I

The City completed a downtown implementation plan that included many recommendations for infrastructure improvements in the area. The project was broken into several phases. This first phase of the project enhanced the sidewalk infrastructure for the downtown area to make it more accessible, and to increase pedestrian safety in the area while also increasing the pedestrian traffic to the area. Other phases will continue these improvement efforts.

Park Operations Equipment

This includes the replacement of five Gators purchased in 2008, along with the purchase of a compact excavator for Parks Operations.

Playground Resurfacing & Repair

All three Landa Park playground surfaces need replacement and the Fischer Park playgrounds need a top seal coat to prolong their useful life. These replacements and repairs are needed in order to pass safety inspections in the future and keep all the playgrounds in compliance.

Hinman Island Restroom Replacement

This project will place a prefabricated restroom at Hinman Island to replace the outdated and insufficient restrooms currently in place. The building will include two toilets on each side.

All Abilities Park Enhancements – 2019 Bond Program

This project provides funding for all abilities improvements and enhancements to multiple City Parks. The FY 2020 Adopted Budget leverages an additional \$200,000 in interest earning from the 2013 bond program fund to support the various connection and infrastructure costs that will be necessary to complete this project. This allows the 2019 funds to support direct play features and amenities.

QUALITY OF LIFE PROJECT DESCRIPTIONS

Sports Complex Phase 1 – 2019 Bond Program

This complex will be located at the intersection of Klein Rd. and FM 10444 and will span over 150 acres. It will include construction of four soccer fields, four baseball fields, four softball fields, concessions, restrooms, shade structures, and parking.

Park Improvement(s) – 2013 Bond Program

This funding is available due to several Prop 3 2013 bond projects that came under budget. Therefore, these funds must be utilized on park related projects. The specific projects that are planned to be completed with these funds are the resurfacing of the Prince Solms tennis courts, re-sealing of the splash pad surface at Fischer Park and the installation of turf and a storage facility at the Das Rec back lawn area. The Das Rec back lawn improvements will assist our ability to expand programming.

PARKS IMPROVEMENT FUND

The Parks Improvement Fund is now used to account for revenue and expenditures in the City's Parks Development Fee program. In FY 2006, the City instituted a new Parks Development Fee. This fee must be used only to develop neighborhood parks. The City is divided into four districts and funds generated by each district must be used in that district. This Parks Improvement Fund is now used to account for this program.

Program Justification and Fiscal Analysis

The Parks Improvement Fund has \$4,004,407 appropriated by quadrant to support future neighborhood park development efforts. Funds must be spent in the quadrant in which they were generated. Not all funds are available for use many developers pay the fee(s) at the beginning of a development project and are reimbursed once the subdivision park improvements are completed. The Parks and Recreation Department monitors and tracks the funds that are encumbered and eligible for reimbursement once the park is complete. Therefore, not all funds reflected below are necessarily available for neighborhood park projects.

City of New Braunfels	Fund: 314
Parks Improvements Fund	
Fiscal Year Ending September 30, 2021	

Appropriations:	Total Collections as of 06/30/2020	Expenditures and Commitments 06/30/2020	Total Funds Available and Reimburseable
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Revenue

Development Fees	\$ 4,214,174	\$ 245,137	\$ 3,969,037
Interest Income	\$ 35,370		\$ 35,370
Interfund Transfer	-		-
TOTAL AVAILABLE FUNDS	\$ 4,249,544	\$ 245,137	\$ 4,004,407

APPROPRIATIONS

Projects

Quadrant 1	\$ 872,638	\$ 52,180	\$ 820,458
Quadrant 2	\$ 1,677,821	-	\$ 1,677,821
Quadrant 3	\$ 1,401,323	\$ 106,273	\$ 1,295,050
Quadrant 4	\$ 297,762	\$ 86,684	\$ 211,078

TOTAL APPROPRIATIONS	\$ 4,249,544	\$ 245,137	\$ 4,004,407
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ROADWAY DEVELOPMENT IMPACT FEES FUND

Revenue from these fees must be used only to complete roadway improvements in the district in which the funds were generated. The City is divided into six service areas, which have different boundaries than City Council districts. The City completed the required studies to determine the maximum fee per district. Council set the fees as a result of that study. In FY 2013, the City completed the required update to the roadway development impact fee program. Traffic impact fees collected within the Veramendi Development are also included in this Fund as well. These are reimbursed to the developer quarterly for eligible public infrastructure costs that have been incurred.

Program Justification and Fiscal Analysis

The Roadway Development Impact Fees Fund has \$6,251,329 available that can be used to fund roadway improvements identified in the impact fee study. In FY 2019 and FY 2020, \$8 million was transferred (collectively between both fiscal years) to the 2019 bond program fund to support two of the Proposition 1 (streets and mobility) projects. Funds are appropriated by roadway district as the money must be expended in the district it was generated.

City of New Braunfels	Fund: 336
Roadway Development Impact Fees Fund	
Fiscal Year Ending September 30, 2021	

Appropriations:	Total Collections as of 06/30/2020	Expenditures and Commitments 06/30/2020	Total Funds Available and Reimbursable
Revenue			
Development Fees	\$ 19,109,946	\$ 13,464,577	\$ 5,645,370
Interest Income	434,554	-	434,554
Contributions	300,000	300,000	-
Interfund Transfer	171,405		171,405
TOTAL AVAILABLE FUNDS	\$ 20,015,905	\$ 13,764,577	\$ 6,251,329

APPROPRIATIONS

Projects			
Service Area 1	2,172,307	1,765,142	407,165
Service Area 2	252,612	193,561	59,051
Service Area 3	5,569,518	4,984,409	585,109
Service Area 4	1,020,088	23,761	996,327
Service Area 5	6,862,118	5,527,881	1,334,237
Service Area 6	3,740,823	1,269,823	2,471,000
Veramendi Traffic Impact Fees	398,440	-	398,440
TOTAL Appropriations	\$ 20,015,905	\$ 13,764,577	\$ 6,251,329

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OTHER FUNDS

**New Braunfels Convention and Visitors Bureau
Fiscal Year Ending September 30, 2021**

	FY 2019 Actuals	FY 2020 Estimate	FY 2021 Adopted Budget
Beginning Fund Balance:	\$ 797,700	\$ 700,000	\$ 875,470
Revenues			
Hotel/Motel Tax	\$ 2,114,314	\$ 1,776,287	\$ 1,700,000
Hotel/Motel Tax- Additional Svcs (CARES)		\$ 292,450	-
Fund Balance True up		-	-
Total Revenues	\$ 2,114,314	\$ 2,068,737	\$ 1,700,000
Total Available Funds	\$ 2,912,014	\$ 2,768,737	\$ 2,575,470
Expenditures:			
Administration	\$ 515,229	\$ 534,664	\$ 534,000
Convention Services	48,218	21,000	-
Brochure and Graphics/Creative	81,903	52,000	50,000
Cultural Heritage	22,862	10,000	50,000
Telephone	-	-	-
Postage	2,701	3,200	3,000
Advertising	966,914	696,678	750,000
Operations	148,168	151,000	150,000
Travel Trade	77,388	31,444	50,000
Market Research	19,683	14,059	10,000
Public Relations/Fam	139,800	105,000	100,000
Miscellaneous/Training	29,352	19,563	
Contingency/Coop	22,290	8,165	8,000
Technology and Emerging Opportunities	141,506	124,028	70,000
Convention/Sports Incentives	(4,000)	5,486	
Additional Services (CARES Eligible)		116,980	175,470
Total Expenditures	\$ 2,212,014	\$ 1,893,267	\$ 1,950,470
Ending Fund Balance/Reserves	\$ 700,000	\$ 875,470	\$ 625,000

CONVENTION AND TOURISM FUND

The City of New Braunfels collects a 7 percent tax on all hotel and motel rooms rented in the City limits. The City Council has adopted the allocation of those funds including payments to the New Braunfels Chamber of Commerce under a contract for the promotion of tourism, marketing and other professional services. The Convention and Tourism Fund (CTF) (managed by the Chamber of Commerce Convention and Visitors Bureau) receives 50 percent of the total hotel/motel tax generated.

The Convention and Visitors Bureau represents New Braunfels in their efforts to generate overnight stays. They act as the community's destination marketing organization, promoting growth in tax revenue from hotel/motel stays. They use various trade shows, print media, social network forums, and other technology-based outlets to promote conventions and other tourist activities in New Braunfels.

Program Justification and Fiscal Analysis

The FY 2020 Estimate and FY 2021 Adopted Budget are significantly impacted by the economic conditions caused by the pandemic. As stated above, Hotel Occupancy Taxes are the sole funding source for the Convention and Tourism Fund. Given that the tourism and hospitality industry has been one of the hardest hit industries of the pandemic, staff recommends utilizing a large portion of the reserves in the Hotel Occupancy Tax Fund to support the initiatives and organizations that rely on this funding source. For additional information, see page 150.

The Convention and Tourism Fund is based on supporting baseline and committed expenditures in FY 2020 and 50% of projected HOT collections in FY 2021. The CTF budget also recognizes the recently approved CARES funding supplemental contract to support the re-marketing efforts that the Chamber will execute. In addition, City and Chamber staff recommend the flexibility to utilize a portion of the reserves in the CTF fund. Once pre-COVID economic conditions resume, cash flow needs can be evaluated to determine if the reserves need to be replenished to the current contractual amount of \$700,000.

City of New Braunfels

New Braunfels Economic Development Corporation

Fiscal Year Ending September 30, 2021

Fund: 212

Available Funds	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed Budget
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Beginning Balance

Undesignated Funds	\$ 15,396,427	\$ 18,005,321	\$ 19,206,466
Total Beginning Balance	\$ 15,396,427	\$ 18,005,321	\$ 19,206,466

Revenue

Sales Taxes	\$ 6,541,256	\$ 5,783,852	\$ 5,937,019
Interest Income	329,860	250,000	250,000
Loans, Contributions and Reimbursements	504,615	277,726	-
Total Revenue	\$ 7,375,731	\$ 6,311,578	\$ 6,187,019
TOTAL AVAILABLE FUNDS	\$ 22,772,158	\$ 24,316,899	\$ 25,393,485

APPROPRIATIONS

Administrative and Promotional Expenditures	\$ 568,236	\$ 606,500	\$ 624,695
Airport	1,159,507	312,448	-
Quality of Life	245,125	189,289	-
Incentives/Business Development/Strategic Plans	816,226	1,442,438	4,869,804
Public Infrastructure tied to Economic Development	276,384	508,268	45,992
Annual Debt Service	1,701,359	2,051,490	2,047,719

TOTAL OPERATING APPROPRIATIONS	\$ 4,766,837	\$ 5,110,433	\$ 7,588,210
Ending Fund Balance	\$ 18,005,321	\$ 19,206,466	\$ 17,805,275
TOTAL APPROPRIATIONS	\$ 22,772,158	\$ 24,316,899	\$ 25,393,485

NEW BRAUNFELS ECONOMIC DEVELOPMENT CORPORATION FUND

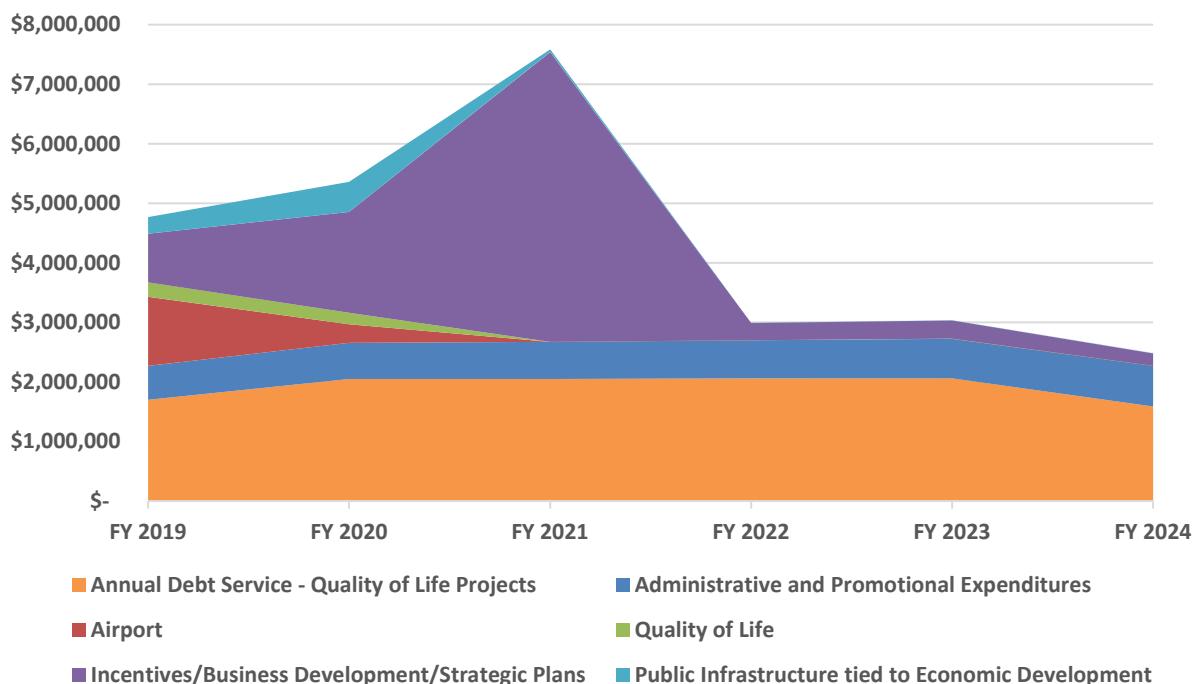
The New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. They receive a portion (25 percent) of the sales tax collected in the City to fund various programs and projects that benefit the citizens. These projects include park improvements, construction of a new airport tower and other airport improvements, loans to businesses relocating and/or expanding in the area, contributions to the cost of the Civic/Convention Center improvements, training funds for companies moving into the area, and other important efforts. The focus of the NBEDC is to encourage economic development that brings quality jobs to the community.

As new projects are brought before the board for consideration and approval by both the Board and the City Council, the budget is revised during the year.

Program Justification and Fiscal Analysis

The FY 2021 Budget for the New Braunfels Economic Development Corporation (NBEDC) totals \$7,584,877. This includes funding for annual administrative and other recurring commitments as well as funds for earmarked projects already approved by the Board and the City Council. The NBEDC budget is a dynamic document that is modified throughout the year as commitments are made. Therefore, while the budget is approximately \$7.5 million dollars currently, it will likely end the fiscal year at a higher level as additional commitments and incentives are authorized. Staff maintains a five-year pro-forma, which is updated and presented to the NBEDC monthly. The graph below reflects commitments over the next five years. Again, as additional expenditures are approved, they are recognized in the budget and in the monthly pro forma.

Current Commitment Projections - FY 2018-19 to FY 2023-24



Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 3,915,559	\$ 6,121,998	\$ 7,048,462	\$ 6,674,553
Debt Service Reserve	1,202,259	1,200,000	1,200,000	1,200,000
Total Beginning Balance	\$ 5,117,818	\$ 7,321,998	\$ 8,248,462	\$ 7,874,553

Revenue

Property Tax	3,689,928	2,645,636	2,783,406	2,978,244
Municipal Sales Tax	1,498,943	1,198,500	1,186,068	1,000,934
Interest Income	68,572	40,000	30,000	30,000
Total Revenue	\$ 5,257,443	\$ 3,884,136	\$ 3,999,474	\$ 4,009,178
TOTAL AVAILABLE FUNDS	\$ 10,375,261	\$ 11,206,134	\$ 12,247,936	\$ 11,883,731

APPROPRIATIONS

Operating Expenditures	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Debt Service Expenditures	2,096,799	2,096,545	2,097,345	3,265,430
Capital Expenditures		2,928,000	2,246,038	1,500,000
TOTAL OPERATING APPROPRIATIONS	\$ 2,126,799	\$ 5,054,545	\$ 4,373,383	\$ 4,795,430
Unrestricted Ending Fund Balance	\$ 7,048,462	\$ 4,951,589	\$ 6,674,553	\$ 5,888,302
Debt Service Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TOTAL APPROPRIATIONS	\$ 10,375,261	\$ 11,206,134	\$ 12,247,936	\$ 11,883,731

CREEKSIDE TIRZ

The City of New Braunfels created the Creekside Tax Increment Reinvestment Zone (TIRZ) to support a major new mixed-use development in the City limits that includes retail stores, a hospital complex and, eventually, residential areas. The developer completed and initially funded public improvements that include drainage structures and new and improved roadways. The TIRZ now generates sales tax and property tax revenue. Per the economic development agreement between the City and the developer, the funds will be used for two purposes: administrative costs for managing the TIRZ; and debt service requirements on TIRZ issued debt. Debt is issued in amounts that the revenue can support. The proceeds of the debt are used to reimburse the developer for the cost of that public infrastructure. In December 2010, the TIRZ issued its first debt - \$7 million in tax increment contract revenue notes. The developer received reimbursement of \$6,769,751. In 2012, the TIRZ did a second debt issuance of \$11.67 million, refunding the original issue to gain savings from lower interest rates and issuing additional funds to repay the developer. The developer received an additional \$4,785,090. In July 2014, the TIRZ issued \$17 million as the last debt issuance needed to repay the developer. After this issuance, the developer was owed \$883,197 which was repaid with available cash in FY 2014-15.

Program Justification and Fiscal Analysis

The FY 2021 Budget for the Creekside TIRZ totals \$4,795,430 and will provide sufficient funding for all expenses. \$3,265,430 is allocated for annual debt service payments. When the Creekside TIRZ was created in 2007, the eventual construction of Fire Station #7 was included in the projection and financing plan. FY 2021 includes the first-year debt payment for the construction of the fire station and training facility. \$1,500,000 is available for any remaining design or additional construction costs required to support the previously mentioned fire facilities.

City of New Braunfels
 River Mill TIRZ Funds
 Fiscal Year Ending September 30, 2021

Fund: 209

Available Funds	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimate	FY 2021 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds

Debt Service Reserve

Total Beginning Balance

\$ - \$ - \$ - \$ -

Revenue

Property Tax - 110,421

Municipal Sales Tax 2,800 5,000

Interest Income - -

Miscellaneous

Total Revenue \$ - \$ - \$ 2,800 \$ 115,421

TOTAL AVAILABLE FUNDS \$ - \$ - \$ 2,800 \$ 115,421

APPROPRIATIONS

Operating Expenditures

Debt Service Expenditures

Capital Expenditures

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
Unrestricted Ending Fund Balance	\$ -	\$ -	\$ 2,800	\$ 115,421
Debt Service Reserve				
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 2,800	\$ 115,421

RIVER MILL TIRZ

The 2017 Economic Development Strategic Plan (EDSP) identified redevelopment of the Milltown area as a key strategy to fulfill one of the EDSP's five primary goals. River Mills TIRZ will provide financial support for catalytic infrastructure that will facilitate the redevelopment in and around the area colloquially known as "Milltown" or the "Rivermill." The redevelopment plan anticipates a mix of uses on the site to include a hotel, multifamily, office, retail and entertainment and exceeds \$100 million in total project costs. The majority of projected River Mills TIRZ growth and redevelopment will occur on the former River Mill site, though some ancillary growth is expected around the area of the redevelopment. A majority of potential TIRZ revenue will be utilized to upgrade, replace and restore existing public infrastructure and to make site specific improvements. Such improvements and their estimated costs have been provided by utilizing schematic design estimates from a civil engineering firm hired by the developer and reviewed by City staff.

Program Justification and Fiscal Analysis

A majority of potential TIRZ revenue will be utilized to upgrade, replace and restore existing public infrastructure and to make site specific improvements. Such improvements and their estimated costs have been provided by utilizing schematic design estimates from a civil engineering firm hired by the developer and reviewed by City staff. Final design and approval of any Adopted improvements will ultimately rest with the City of New Braunfels.

The development team will raise private debt and equity capital to finance most of the private improvements, but it is anticipated these sources will not be sufficient to construct a majority of the public improvements. A preliminary review of the development plan, along with development budgets, proformas and reasonable projections of debt and equity contributions, indicated a financing need of ~\$15-\$20M.

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APPENDICES

FY 2021 Budget Development Calendar

Dates	Requirements
Week of July 27	<ul style="list-style-type: none"> Draft Base Budgets provided to Departments
Wednesday, August 5	<ul style="list-style-type: none"> FY 2021 Proposed Budget placed in City Council mailboxes
Friday, August 7	<ul style="list-style-type: none"> <i>2021 Proposed Tax Rate Calculations posted on the City's Website</i>
Monday, August 10	<ul style="list-style-type: none"> <i>Submission to Council of No-New Revenue and Voter Approval Rates, Statements and Schedules</i> Presentation of FY 2021 Proposed Budget to Council Council sets time and date of public hearings on the FY 2021 Proposed Budget and the time and date of the Public Hearing on the tax rate Council discusses tax rate and, if proposed rate will exceed the voter approval or no-new revenue rate (whichever is lower), recoded vote is taken
Monday, August 10	<ul style="list-style-type: none"> Council work session on FY 2021 Proposed Budget
Tuesday, August 11	<ul style="list-style-type: none"> Council work session on FY 2021 Proposed Budget
Wednesday, August 13	<ul style="list-style-type: none"> Council work session on FY 2021 Proposed Budget
Monday, August 17	<ul style="list-style-type: none"> Council work session on FY 2021 Proposed Budget
Saturday, August 22	<ul style="list-style-type: none"> <i>Notice of Public Hearing on the Tax Rate – Must be published at least five days prior to the public hearing.</i> <i>Notice of Public Hearing on the Budget (must be published not earlier than the 30th day or later than the 10th day before the date of the hearing).</i>
Thursday, September 10	<ul style="list-style-type: none"> <i>Public Hearing on the Tax Rate</i> <i>Public Hearing on the Budget – Must be after the 15th day after the budget has been filed. The City must take some action on the budget at the conclusion of the hearing.</i> First reading of ordinance to adopt the Budget and tax rate (<i>separate ordinances</i>). <i>Must announce date, time and location of final approval</i>
Monday, September 14	<ul style="list-style-type: none"> Council adopts FY 2021 Proposed Budget; second reading of budget ordinance; ratifies property tax revenue increase reflected in the budget (if needed) Meeting to Adopt Tax Rate – <i>must be held no later than the seventh day after the public hearing</i>; second reading of tax ordinance

ORDINANCE NO. 2020- 52

TAX LEVY ORDINANCE

**AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF
THE MUNICIPAL GOVERNMENT OF THE CITY OF NEW BRAUNFELS
AND FOR THE TAX DEBT SERVICE FUND FOR PAYMENT OF
INTEREST AND PRINCIPAL REQUIREMENTS FOR THE FISCAL YEAR
OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEW BRAUNFELS,
TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and benefit of the City's General Operating Fund during the Fiscal Year 2021, the sum of \$0.255238 on each One Hundred Dollars (\$100.00) of the assessed valuation of taxable property, real, personal and mixed, of said City of New Braunfels, which taxes, when collected, shall be paid into the City's General Operating Fund in the City Treasury. In accordance with the provisions and requirements of Section 26.05 (b) (1) of the Texas Property Tax Code, as amended, the City Council hereby states that **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

SECTION 2. That there is hereby levied and there shall be collected for the use and benefit of the City's Tax Debt Service Fund during the Fiscal Year 2021, the sum of \$0.227956 on each One Hundred Dollars (\$100.00) of the assessed valuation of taxable property, real, personal and mixed, of said City of New Braunfels, which taxes, when collected, shall be paid into the City's Debt Service Fund.

SECTION 3. That the governing body of the City of New Braunfels proposes to use the revenue attributable to the tax rate increase for the purpose of funding increases to support increased General Fund service demands, meet the city's debt service commitments as well as other increased expenses related to the growth of the community.

SECTION 4. That for the use and support of the Fiscal Year 2021 Budget, the total tax levy of \$0.483194 on every One Hundred Dollars (\$100.00) assessed valuation of taxable property in the City of New Braunfels as listed and rated above, shall become due and payable on/about October 1st, 2020, and become and be considered delinquent if not paid by January 31st, 2021. In

accordance with the provisions and requirements of Section 26.05 (b) (1) of the Texas Property Tax Code, as amended, the City Council hereby states that THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.1 PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.48

After January 31, 2020, such taxes shall become delinquent and the penalty and interest designated herein shall be collected for each month or portion of month that the delinquent taxes remain unpaid:

	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan
Penalty	6	7	8	9	10	12	12	12	12	12	12	12
Interest	1	2	3	4	5	6	7	8	9	10	11	12
Total	7%	9%	11%	13%	15%	18%	19%	20%	21%	22%	23%	24%

The rate of interest to be collected on delinquent taxes shall be one percent (1%) per month for each month they remain unpaid. On July 1, the total penalty incurred on delinquent taxes shall be twelve percent (12%) without regard to the number of months the tax is delinquent. Accrual of interest at one percent (1%) per month for each month taxes remain unpaid shall continue to accrue until taxes are paid.

Further, after July 1, 2020, an additional Tax Attorney Fee in the amount of fifteen percent (15%) shall be added to penalty and interest as set forth herein on all delinquent taxes forwarded to the designated Delinquent Tax Attorney for collection of said delinquent taxes.

SECTION 5. All monies collected under this Ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purposes indicated in such items and that the Assessor-Collector of Taxes, the City Secretary and the City Treasurer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds, it is hereby made the duty of the Tax Assessor-Collector of Taxes and every person collecting money for the City of New Braunfels, Texas, for delivery to the City Treasurer and the City Secretary at the time of depositing monies, a statement showing to what funds such deposit shall be made and from what sources received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Operating Fund of the City.

SECTION 6. The recorded vote on this Ordinance was as follows:

		1 st Reading	2 nd Reading
District One	Council Member Shane Hines	Aye	Aye
District Two	Mayor Pro Tem Justin Meadows	Aye	Aye
District Three	Council Member Harry Bowers	Aye	Aye
District Four	Council Member Matthew Hoyt	Aye	Aye
District Five	Council Member Jason Hurta	Aye	Aye
District Six	Councilmember James Blakey	Aye	Aye
	Mayor Rusty Brockman	Aye	Aye

SECTION 7. That all ordinances and parts of ordinances in conflict be and same are hereby repealed.

SECTION 8. This ordinance shall become effective immediately upon its passage as provided by the Charter.

PASSED AND APPROVED: First reading this the 10th day of September, 2020.

PASSED AND APPROVED: Second reading this the 14th day of September, 2020.

CITY OF NEW BRAUNFELS, TEXAS

BY: 
Rusty Brockman, Mayor

ATTEST:


ANDREW LYONS, Assistant City Secretary

APPROVED AS TO FORM:


VALERIA ACEVEDO, City Attorney



Page 3 of 3

Budget Order

City of New Braunfels FY 2021 Budget

For the period October 1, 2020 through September 30, 2021

Approval of the FY 2021 Budget

City Council approves the FY 2021 Budget as filed with the City Secretary.

Authorized Positions and Salaries

The positions listed in the FY 2021 Budget document under each department or division are the authorized positions for FY 2021. These lists include seasonal, part time regular and part time positions but not temporary positions. Temporary positions are approved during the year at the City Manager's discretion and depend on available budgeted funds. Any increase in the authorized number of positions requires City Council approval.

The FY 2021 Budget does not include any compensation increases for employees. The economic uncertainty and challenges that lie ahead force us to prioritize conservative fiscal strategies, such as the deferral of compensation increases. Our City employees are the greatest asset as it relates to serving our citizens, therefore, we must implement compensation increases when the city is financially able to do so.

The FY 2021 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are:

- Employee Expenses
- Operations Expenses
- Capital Expenses
- Interfund Transfers
- Debt Service
- Contingencies

This means that, although funds are allocated into individual line items in each budget and those line item allocations are adopted as part of the FY 2021 Budget, departments have flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more line items in the group (for example certification pay) may exceed its budget allocation. Operating (recurring) and Equipment and Initiatives (one-time), shown separately in the budget appropriations, are considered part of one appropriation - Operations Expenses - for budget control purposes. In the proposed budget document, funding for resource requests are separated from the other expenditure categories. This funding will be incorporated into the adopted budget document in the appropriate expenditure category i.e. employee, operating, capital expenditures.

In the CDBG, Special Revenue, Grants Funds, EARIP/HCP Fund and New Braunfels Economic Development Corporation (NBEDC) Budget, appropriations are controlled at the project level. As the Council accepts federal entitlements and grants, as donations are received from outside sources, and as projects are approved, those proceeds are appropriated and available to departments and to NBEDC to expend for identified City purposes and needs. As projects are completed, appropriations are reconciled to match the actual expenditure, to ensure that funds aren't expended up and above the intent of the specific allocation.

Capital Improvement Funds (as listed in the designated section of the FY 2021 Budget document)

Capital improvement funds are controlled at the project level. Expenditures within the individual projects may span fiscal years. However, budgetary control is not exercised by fiscal year; it is by the total project cost and total project expenditures. This provides a more realistic approach to budgetary control for these types of activities.

Budget Amendment Process

The budget may be changed through a budget transfer or a budget amendment only through an action of the City Manager (transfers) or City Council (amendments). Transfers move appropriations within a fund from one of the appropriation groups listed above to another of those groups, for example from operations expenses to capital expenses. These transfers most often occur within one department but can occur between departments within the same fund. The City Manager has the discretion to approve budget transfers. Budget amendments generally reflect changes in revenues and may allocate additional funds into a budget expenditure appropriation. Staff prepares an agenda item for Council consideration that describes the proposed budget amendment. A vote by the majority of the Council is required for approval of a budget amendment.

Authority of the City Manager

The City Manager and his authorized and designated employees, at his direction, are authorized to sign or release easements, airport leases, permits, and licenses; to authorize change orders of less than \$25,000; to sign interlocal agreements as authorized by state law; to sign documents authorizing the payment of funds, and to expend public funds as authorized by state law unless otherwise authorized by the City Council; to settle paving assessment, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating factual circumstances. The City Manager is authorized to adjust compensation, within Council policy direction, of any City employee when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature, and to hire and retain qualified personnel

City Council Approval

The City Council hereby approves grants and contracts that are set out by this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to sign said federal, state, and other such grant and contract documents, including interlocal agreements, on behalf of the City. The funds for said contracts, agreements, and purchases are hereby approved and appropriated. The intent of this section is to approve and simplify the grant process and approve expenditures that are exempt from the Purchasing and Contracting Authority of Municipalities, Chapter 252 of the Local Government Code.

ATTACHMENT 1

TO: City Council

From: Jared Werner, Chief Financial Officer

Date: September 10th, 2020

Subject: Recommended Changes to FY 2021 Proposed Budget

After Council direction and further staff review of the FY 2021 Proposed Budget document submitted to City Council for their consideration, the following changes are recommended.

1. Edwards Aquifer Habitat Conservation Plan/WPP Fund – On August 5, 2020, along with the City Manager, the EAHCIP Implementing Committee approved a \$25,000 increase in the City's EAHCIP Proposed Budget. The increase would be for the WQ/Impervious Cover/LID project budget increasing from \$155,000 to \$180,000. The funds will be utilized for engineering design that is anticipated to be completed prior to December 2020. On an annual basis the City requests funding through the EAHCIP program for the implementation of specific restoration projects and is reimbursed in full and on a monthly basis for all monthly expenditures. There is no fiscal impact for this amendment.
Increase Revenue - \$25,000
Increase Expenditures - \$25,000
2. Grant Fund – During the FY 2021 budget workshops, the City received a grant from the Texas Volkswagen environmental Mitigation Program to buy 1 sweeper, 3 dump trucks for both the Streets and Parks & Recreation Department. The match has already been incorporated in the FY 2021 Budget. A portion of this program is to support the replacement of aging diesel-powered refuse vehicles in order to reduce emissions of nitrogen oxides in designated eligible countries. To comply, the City will agree to dispose the replaced vehicles to the point that they are no longer operable.
Increase Revenue - \$467,310
Increase Expenditures - \$467,310
3. New Braunfels Economic Development Corporation – The FY 2020 estimates include the costs associated with all current and projected commitments to be outlaid prior to September 30, 2020. The FY 2021 budget only reflects recurring expenditures (administrative and promotional), approved project expenditures and anticipated annual debt service. The budget reflects all recurring and approved commitments of the NBEDC.

City of New Braunfels
New Braunfels Economic Development Corporation
Fiscal Year Ending September 30, 2021

Fund: 212

Available Funds	FY 2019 Actual	FY 2020 Estimate	FY 2021 Proposed Budget
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Beginning Balance

Undesignated Funds	\$ 15,396,427	\$ 18,005,321	\$ 19,206,466
Total Beginning Balance	\$ 15,396,427	\$ 18,005,321	\$ 19,206,466

Revenue

Sales Taxes	\$ 6,541,256	\$ 5,783,852	\$ 5,937,019
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Total Revenue	\$ 7,375,731	\$ 6,311,578	\$ 6,187,019

TOTAL AVAILABLE FUNDS	\$ 22,772,158	\$ 24,316,899	\$ 25,393,485
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APPROPRIATIONS

Administrative and Promotional Expenditures	\$ 568,236	\$ 606,500	\$ 624,695
Airport	1,159,507	312,448	-
Quality of Life	245,125	189,289	-
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Public Infrastructure tied to Economic Development	276,384	508,268	45,992
Annual Debt Service	1,701,359	2,051,490	2,047,719

TOTAL OPERATING APPROPRIATIONS	\$ 4,766,837	\$ 5,110,433	\$ 7,588,210
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Ending Fund Balance	\$ 18,005,321	\$ 19,206,466	\$ 17,805,275
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TOTAL APPROPRIATIONS	\$ 22,772,158	\$ 24,316,899	\$ 25,393,485
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ORDINANCE NO. 2020- 51

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2021; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; AND REGULATING THE PAYMENT OF MONEY OUT OF THE CITY TREASURY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEW BRAUNFELS, TEXAS:

SECTION 1. The annual budget as more detailed in the attached document – City of New Braunfels FY 2021 Proposed Budget and Plan of Municipal Services - by reference and made a part hereof; and the attached Budget Order (including attachments) are hereby ratified and adopted as the budget for Fiscal Year 2021.

SECTION 2. The amounts documented in the City of New Braunfels FY 2021 Proposed Budget and Plan of Municipal Services are hereby appropriated subject as hereinafter set forth in this ordinance for use in maintenance and support of the departments and divisions of the City's government and for the purposes hereinafter mentioned for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

SECTION 3. That revenues included in the City of New Braunfels FY 2021 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2021. The amount of revenue raised by taxation shall constitute a determination of the amount of levy for the City's purposes in the corresponding tax year.

SECTION 4. That expenditures of funds for the City of New Braunfels shall hereafter be made in conformance with this budget as adopted; and as set forth in the Charter and ordinances of the City of New Braunfels, Texas.

SECTION 5. This ordinance shall become effective immediately upon its passage as provided by the Charter.

PASSED AND APPROVED: First reading this the 10th day of September, 2020.

PASSED AND APPROVED: Second reading this the 14th day of September, 2020.

CITY OF NEW BRAUNFELS, TEXAS

BY: Rusty Brockman
Rusty Brockman, Mayor

ATTEST:

Andrew A. Lyons III
ANDREW A. LYONS III, Assistant City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo
VALERIA ACEVEDO, City Attorney



FY 2021 Interfund Transfer Reconciliation

Fund Detail - Revenue	Revenue	Expenditure	Fund Detail - Expenditure
General Fund	\$ 908,917	\$ 100,000 \$ 71,094 \$ 37,856 \$ 632,546 \$ 67,421 \$ 908,917	Rec Center Improvements and Fee Asst. Fund Airport Fund - Admin Svs Civic/Convention Center - Admin Svs Solid Waste - Admin Svs & Street Impact Golf Course - Admin Svs
Grant Fund	\$ 50,000	\$ 50,000	General Fund - Cash Match for Grant Projects
River Activities Fund	\$ 227,735	\$ 150,000 \$ 77,735 \$ 227,735	Solid Waste Fund -river litter pick up General Fund - cost recovery gap
Equipment Replacement Fund	\$ 670,000	\$ 670,000	General Fund - Equipment Replacement Fund
Enterprise Maintenance and Equipment Replacement Fund	\$ 1,108,390	\$ 106,447 \$ 1,943 \$ 1,000,000 \$ 1,108,390	Airport Fund Golf Course Fund Solid Waste Fund
Edwards Aquifer Habitat Conservation Plan Fund	\$ 85,000	\$ 85,000	General Fund - Admin Support for EAHCP program
Debt Service Fund	\$ 1,718,118	\$ 384,834 \$ 385,630 \$ 364,979 \$ 582,675 \$ 1,718,118	Airport - Debt Service Solid Waste - Debt Service Equipment Replacement - Debt Service Hotel/Motel Tax Fund - Civic/Convention Center Fund
Airport Fund	\$ 99,910	\$ 99,910	General Fund - Land Lease for CTTC building(s)
Civic/Convention Center Fund	\$ 376,016	\$ 126,016 \$ 250,000 \$ 376,016	Hotel Motel Tax Fund - Gap Funding for operating expenditures and one time investments Enterprise Equipment Replacement
2019 Bond Fund	\$ 352,544	\$ 244,597 \$ 107,947 \$ 352,544	2018 Certificates of Obligation - Recon and close out 2013 General Obligations Bond Fund
Total	\$ 5,596,630	\$ 5,596,630	

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
CAPITAL PROGRAMS*			
Capital Programs Manager	1	1	1
Assistant Project Manager	1	1	1
Capital Project Manager	3	3	3
TOTAL	5	5	5
CITY MANAGER			
City Manager	1	1	1
Assistant City Manager	2	2	2
Economic Development Manager	1	0	0
Management Assistant*	1	1	1
Public Information Officer	1	0	0
Webmaster/Digital Content Specialist	1	1	0
Economic and Community Development Director	0	1	0
Communications and Community Engagement Director	0	1	0
TOTAL	7	7	4
ECONOMIC & COMMUNITY DEVELOPMENT			
Economic and Community Development Director	0	0	1
Downtown Development Coordinator	0	0	1
TOTAL	0	0	2
COMMUNICATIONS & COMMUNITY ENGAGEMENT			
Communications and Community Engagement Director	0	0	1
Webmaster/Digital Content Specialist	0	0	1
Communications Coordinator	0	0	1
Marketing Coordinator	0	0	1
TOTAL	0	0	4
CITY ATTORNEY			
City Attorney	1	1	1
Assistant City Attorney	1	1	1
First Assistant City Attorney	1	1	1
Paralegal	1	1	1
TOTAL	4	4	4

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
CITY SECRETARY			
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Administrative Secretary*	1	1	1
	Total Full Time	3	3
Administrative Secretary	0.75	0.75	0.75
	Total Part Time	0.75	0.75
	TOTAL	3.75	3.75
FINANCE			
Chief Financial Officer	1	1	1
Accounting Technician I/II	2	2	2
Accounting Coordinator	1	1	1
Accounting Manager	1	1	1
Assistant Director of Finance	1	0	0
Assistant Chief Financial Officer	0	1	1
Buyer	1	1	1
Financial Analyst	1	1	1
Grants Coordinator	1	1	1
Purchasing Manager	1	1	1
Purchasing Specialist	1	1	1
Senior Accountant	1	1	1
Staff Accountant	0	1	1
	TOTAL	12	13
FIRE			
<i>Support Services</i>			
Fire Chief	1	1	1
Administrative Assistant*	2	2	2
Assistant Fire Chief	1	2	2
Battalion Chief	2	1	1
Fire Captain	3	3	3
Fire Engineer	1	1	1
Fire Lieutenant	4	3	3
	Total-Support Services	14	13
			13
<i>Emergency Management</i>			
Emergency Management Coordinator	1	1	1
	Total-Emergency Management	1	1
			1
<i>Operations</i>			
Battalion Chief	3	3	3
Fire Captain	6	6	6
Fire Engineer	39	39	39
Fire Lieutenant	18	19	19
Firefighter	57	57	57
	Total-Operations	123	124
			124
	TOTAL-Fire	138	138
			138

Full Time Equivalent by Department

		FY 2019	FY 2020	FY 2021
		Actuals	Actuals	Adopted Budget
HUMAN RESOURCES				
Customer Service Ambassador		1	1	1
Director of Human Resources		1	1	1
Assistant Director of Human Resources		0	1	1
Customer Service Specialist		1	1	1
Human Resources Generalist		2	2	2
Human Resources Manager		1	1	1
Risk and Benefits Manager		1	0	0
Safety and Training Coordinator		1	0	0
HR and Safety Coordinator		0	1	1
Human Resources Analyst		0	1	1
TOTAL		8	9	9
INFORMATION TECHNOLOGY				
Business Analyst		1	1	1
Information Technology Director		1	1	1
Information Technology Systems Manager		1	1	1
GIS Analyst		1	1	1
Network Administrator		2	2	2
Systems Administrator		3	3	3
Technical Support Analyst		1	1	1
Service Desk Technician		3	3	3
GIS Manager		1	1	1
TOTAL		14	14	14
LIBRARY				
Library Director		1	1	1
Administrative Assistant*		1	1	1
Assistant Director - Library		1	1	1
Youth Services Technician		2	1	1
Customer Experience Manager		1	1	1
Library Technical Services Specialist I/II		2	2	2
Librarian I/II/III		7	7	7
Library Clerk		4	4	4
Total Full Time		19	18	18
Library Aide PTR (2 @ 20 hrs)		1	1	1
Library Aide PT (1@ 19hrs)		0.5	0.5	0.5
Library Clerk PTR (4 @ 29.5 hrs)		3	3	3
Library Clerk PT (2 @ 19 hrs)		1	1	1
Total Part Time		5.5	5.5	5.5
Total-Library		24.5	23.5	23.5
<i>Westside Community Center</i>				
Outreach Coordinator		1	1	1
Librarian I/II/III		1	1	1
Facility Specialist		1	1	1
Total Full Time		3	3	3
Facility Specialist		0.5	0.5	0.5
Program Technician		0	0.5	0.5
Total Part Time		0.5	1	1
Total- Westside Community Center		3.5	4	4
TOTAL-Library Services		28	27.5	27.5
<i>Seasonal Positions</i>				
Library Clerk		1	1	1
TOTAL-Seasonal		1	1	1

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
MUNICIPAL COURT			
Municipal Court Administrator	1	1	1
Municipal Court Judge	1	1	1
Deputy Court Clerk	4	4	4
Senior Deputy Court Clerk	2	2	2
Warrant Officer*	1	1	1
TOTAL	9	9	9
PARKS AND RECREATION			
<i>Administration</i>			
Parks and Recreation Director	1	1	1
Administrative Assistant*	1	1	1
Administrative Secretary*	1	1	1
Assistant Parks and Recreation Director	1	1	1
Marketing Coordinator	1	1	0
Park Development Manager	1	1	1
Recreation Manager	1	1	1
Support Services Specialist	1	1	1
Total-Administration	8	8	7
<i>Recreation - Fischer Park</i>			
Recreation Programs Supervisor	1	0	0
Recreation Supervisor	0	1	1
Total Full Time	1	1	1
Recreation Specialist PTR (1 @ 29.5 hours)	0.75	0.75	0.75
Recreation Instructor PTR (3 @ 20 hours)	1.5	1.5	1.5
Total Part Time	2.25	2.25	2.25
Total-Recreation - Fischer Park	3.25	3.25	3.25
<i>Recreation - Landa</i>			
Recreation Programs Supervisor	1	0	0
Recreation Supervisor	0	1	1
Total Full Time	1	1	1
Recreation Instructor PTR (9 @ 20 hours)	3	4.5	4.5
Total Part Time	3	4.5	4.5
Total-Recreation	4	5.5	5.5
<i>Athletics</i>			
Athletic Programs Supervisor	1	1	1
Total-Athletics	1	1	1
<i>Aquatics</i>			
Aquatics Programs Supervisor	1	0	0
Aquatics Supervisor	0	1	1
Aquatics Specialist	1	0	0
Assistant Aquatics Supervisor	0	1	1
Total-Aquatics	2	2	2
<i>Rangers</i>			
Park Ranger Superintendent*	1	1	1
Total Full Time	1	1	1
Park Ranger PTR (3 @ 20 hours)	1.5	1.5	1.5
Total Part Time	1.5	1.5	1.5
Total-Rangers	2.5	2.5	2.5
<i>Operations</i>			
Equipment Operator I	4	4	4
Field Technician	2	2	2
Foreman	3	3	3
Maintenance Worker	13	13	13
Parks Superintendent	1	1	1
Administrative Secretary	1	1	1
Senior Park Foreman	1	1	1
Urban Forester	1	1	1
Total-Operations	26	26	26

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
Das Rec			
Athletics and Fitness Supervisor	1	1	1
Assistant Manager	1	1	1
Guest Services & Marketing Supervisor	1	1	1
Aquatics Supervisor	1	1	1
Facility Maintenance Supervisor	1	1	1
Aquatics Maintenance Technician	1	1	1
Facility Maintenance Specialist	0	0	0
Custodian	2	2	2
Recreation Center Manager	1	1	1
Assistant Guest Services Supervisor	0	1	1
Fitness and Athletics Specialist	0	0	0
Assistant Atheltic and Fitness Supervisor	0	1	1
Aquatics Specialist	0	0	0
Assistant Aquatics Supervisor	0	1	1
Total Full Time	9	12	12
Guest Services Specialist PTR (1 @ 29.5 hours)	0.75	0	0
Fitness and Athletics Specialist PTR (2 @ 29.5 hours)	1.5	1.5	1.5
Aquatics Specialist PTR (1 @ 29.5 hours)	0.75	0	0
Guest Services Representatives (21 @ 19 hours)	10.5	10.5	10.5
Senior Guest Services Representative (8 @ 19 hours)	4	4	4
Pool Managers (8 @ 19 hours)	4	4	4
Lifeguard/Water Safety Instructor (44 @ 19 hours)	22	22	22
Water Safety Instructor (5 @ 19 hours)	2.5	2.5	2.5
Slide/Party Attendant (15 @ 19 hours)	7.5	7.5	7.5
Fitness/Gym Attendant (13 @ 19 hours)	6.5	6.5	6.5
Senior Kinder Care Attendant (6 @ 19 hours)	3	3	3
Kinder Care Attendant (12 @ 19 hours)	6	6	6
Fitness Instructors (32 @ 19 hours)	10.5	16.0	16
Recreation Instructors PT (5 @ 19 hours)	2.5	2.5	2.5
Recreation Instructors PTR (5 @ 29.5 hours)	3.75	3.75	3.75
Total Part Time	85.75	89.75	89.75
Total-Das Rec	94.75	101.75	101.75
Total- Parks and Recreation Full Time	49	52	51
Total- Parks and Recreation Part Time	92.5	98	98
TOTAL-Parks and Recreation	141.5	150	149
Seasonal Positions			
Administration			
Administrative Specialist	1	1	1
Recreation - Landa			
Assistant Camp Coordinator	1	1	1
Camp Coordinator	1	1	1
Camp Counselor	10	10	10
Recreation Attendant	4	0	0
Recreation Instructor	3	1	1
Recreation - Fischer Park			
Recreation Attendant	0	4	4
Recreation Instructor	0	2	2
Athletics			
Cashier	6	9	9
Lead Cashier	1	1	1
Recreation Coordinator	1	1	1
Aquatics			
Aquatics Coordinator	2	2	2
Assistant Aquatics Coordinator	5	5	5
Cashier	12	12	12
Lifeguard	60	60	60
Rangers			
Park Ranger	13	13	13
TOTAL-Seasonal	120	123	123

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
PLANNING AND DEVELOPMENT SERVICES			
Planning			
Planning Manager	0	1	0
Senior Planner	1	1	0
Planner	3	2	0
Planning Technician	1	1	0
Administrative Assistant*	1	1	0
Planning and Community Development Assistant Director	1	1	0
Planning and Development Services Assistant Director	0	0	0
Planning and Community Development Director	1	0	0
Planning and Development Services Director	0	1	0
Downtown Development Coordinator/Historic Preservation Officer	1	1	0
Neighborhood Senior Planner	1	1	0
Assistant Planner	0	1	0
Total-Planning	10	11	0
Development Planning			
Planning Manager	0	0	1
Neighborhood Senior Planner	0	0	1
Planner	0	0	2
Planning Technician	0	0	1
Administrative Assistant*	0	0	1
Planning and Development Services Assistant Director	0	0	1
Total-Development Planning	0	0	7
Comprehensive Planning			
Planning and Development Services Director	0	0	1
Senior Planner	0	0	1
Assistant Planner	0	0	1
Total-Comprehensive Planning	0	0	3
Building Safety			
Administrative Assistant*	1	1	1
Building Inspector	6	6	6
Building Official	1	1	1
Assistant Building Official	0	1	1
Senior Building Inspector	1	1	1
Permit Technician	3	2	2
Senior Permit Technician	0	1	1
Plans Examiner	2	2	2
Senior Plans Examiner	1	0	0
Total-Building Safety	15	15	15
Neighborhood Services			
Administrative Assistant*	1	1	1
Animal Control Officer	3	3	3
Senior Animal Control Officer	1	1	1
Code Enforcement Officer I	2	2	2
Code Enforcement Officer II	0	2	2
Senior Code Enforcement Officer	2	1	1
Environmental Services Manager	1	1	1
Sanitarian I	2	2	2
Senior Sanitarian	1	1	1
Total-Neighborhood Services	13	14	14
TOTAL-Planning and Development Services	38	40	39

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
POLICE			
Administration			
Police Chief	1	1	1
Administrative Assistant*	1	1	1
Assistant Police Chief	1	1	1
Communications Coordinator	1	1	0
Police Captain	3	3	3
Police Lieutenant	1	2	2
Police Officer	2	3	3
Police Detective	1	1	1
Police Sergeant	1	2	2
Total-Administration	12	15	14
Support Services			
Emergency Dispatcher	12	12	12
Evidence and Property Technician	2	2	2
Police 911 Supervisor	1	1	1
Police Lieutenant	1	0	0
Police Records Clerk	8	8	8
Records Supervisor	1	1	1
Senior Emergency Dispatcher	4	4	4
Total Full Time	29	28	28
Assistant Evidence and Property Technician PT (1 @ 20 hrs)	0.5	0	0
Police Records Clerk PT (1 @ 20 hrs)	0	0.5	0.5
Total Part Time	0.5	0.5	0.5
Total-Support Services	29.5	28.5	28.5
Patrol			
Police Lieutenant	2	2	2
Police Officer	77	83	83
Police Sergeant	14	13	13
Total-Patrol	93	98	98
Criminal Investigation			
Crime Scene Technician	2	2	2
Crime Victim's Liaison	2	2	2
Police Detective	15	15	15
Police Lieutenant	1	1	1
Police Officer	10	10	10
Police Sergeant	3	3	3
Total Full Time	33	33	33
Information Technology Specialist PTR	0.5	0.5	0.5
Total Part Time	0.5	0.5	0.5
Total-CID	33.5	33.5	33.5
TOTAL-Police	168	175	174
PUBLIC WORKS			
Engineering			
Public Works Director*	1	1	1
Assistant City Engineer	2	2	2
Administrative Assistant*	1	1	1
Administrative Secretary*	1	1	1
Assistant Public Works Director/City Engineer	1	1	1
Engineer	1	1	1
Engineer Coordinator	0	1	1
Engineering Technician	2	1	1
Graduate Engineer	2	2	2
Permit Technician	1	1	1
Senior Construction Inspector	2	2	2
Construction Inspector	6	6	6
Total-Engineering	20	20	20

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Adopted Budget
Streets			
Administrative Secretary*	1	1	1
Crew Leader	3	3	3
Equipment Operator I/II	12	12	12
Foreman	2	2	2
Maintenance Worker	1	1	1
Streets and Drainage Manager	1	1	1
Traffic Signal Technician I	1	1	1
Traffic Signal Foreman	1	1	1
Total-Streets	22	22	22
Drainage			
Crew Leader	2	2	2
Equipment Operator I	5	5	5
Foreman	1	1	1
Maintenance Worker	2	2	2
Watershed Coordinator	1	1	1
Watershed Inspector	1	1	1
Total-Drainage	12	12	12
Facilities Maintenance			
Custodian	2	3	3
Facilities Operations Supervisor	1	1	1
Facilities and Real Estate Manager	1	1	1
Senior Custodian	1	1	1
Senior Facilities Maintenance Technician	1	1	1
Maintenance Worker	2	1	1
Total-Facilities Maintenance	8	8	8
TOTAL-Public Works	62	62	62
Total General Fund Full Time	538	551	551
Total General Fund Part Time	<u>100.25</u>	<u>106.25</u>	<u>106.25</u>
Total General Fund Full Time Equivalent	638.25	657.25	657.25
Total General Fund Seasonal	121	124	124
AIRPORT FUND			
Airport Director	1	1	1
Administrative Assistant*	1	1	1
Airport Maintenance Technician	5	5	5
Operations Supervisor	1	1	1
Maintenance Worker	1	1	1
TOTAL	9	9	9

Full Time Equivalent by Department

	FY 2019 Actuals	FY 2020 Actuals	FY 2021	
			Adopted Budget	
CIVIC/CONVENTION CENTER				
Civic/Convention Center Manager	1	1	1	1
Custodian	1	1	1	1
Customer Service Specialist	1	1	1	1
Event Coordinator	1	1	1	1
Facility Specialist	2	2	2	2
Operations Supervisor	1	1	1	1
	Total Full Time	7	7	7
Custodian PTR	0.5	0.5	0.5	0.5
Event Attendant PT	1	1	1	1
Senior Event Attendant PT	0.5	0.5	0.5	0.5
	Total Part Time	2	2	2
	TOTAL	9	9	9
GOLF FUND				
Assistant Golf Professional	2	2	2	2
Equipment Operator I	1	1	1	1
Equipment Technician	1	1	1	1
Golf Marketing Coordinator	1	1	1	1
Golf Course Field Supervisor	1	1	1	1
Golf Course Superintendent	1	1	1	1
Golf Manager	1	1	1	1
Maintenance Worker	4	4	4	4
	Total Full Time	12	12	12
Golf Assistant PTR (2 @ 20 hrs)	1	1	1	1
Golf Cart Porter PT (4 @ 19 hrs)	2	2	2	2
	Total Part Time	3	3	3
	TOTAL - Full Time Equivalent	15	15	15
Seasonal Positions				
Maintenance Worker	2	2	2	2
	TOTAL-Seasonal	2	2	2
SOLID WASTE FUND				
<i>Support Services</i>				
Administrative Assistant*	1	1	1	1
Clerical Assistant*	1	1	1	1
Clerical Specialist*	1	1	1	1
Container Coordinator	1	0	0	0
Container Foreman	0	1	1	1
Container Maintenance Worker	2	2	2	2
Recycling Coordinator	1	1	1	1
Solid Waste Manager	1	1	1	1
	Total-Support Services	8	8	8
<i>Residential Collection</i>				
Foreman	1	1	1	1
Refuse Collector	2	2	2	2
Solid Waste Operator	9	9	11	11
	Total-Residential Collection	12	12	14

Full Time Equivalent by Department

	FY 2019	FY 2020	FY 2021
	Actuals	Actuals	Adopted Budget
Commercial Collection			
Foreman	1	1	1
Refuse Collector	2	4	4
Solid Waste Operator	10	10	10
Total-Commercial Collection	13	15	15
Recycling Collection			
Recycle Center Foreman	1	1	1
Refuse Collector	6	6	6
Solid Waste Operator	8	8	8
Total-Recycling Collection	15	15	15
Fleet Services			
Equipment Technician	1	0	0
Welder/Fabricator	0	1	1
Fleet Manager	1	1	1
Fleet Technician I	1	1	1
Fleet Technician II	3	3	3
Fleet Technician III*	2	2	2
Parts Technician	1	1	1
Total-Fleet Services	9	9	9
TOTAL-Solid Waste	57	59	61
TRUANCY FUND			
Juvenile Case Manager*	1	1	1
TOTAL	1	1	1
RIVER ACTIVITIES FUND			
Assistant Park Ranger Superintendent	1	1	1
River Operations Manager	1	1	1
Total Full Time	2	2	2
Seasonal Positions			
River Activities Coordinator	1	1	1
Rangers	55	55	55
Lead Rangers	4	4	4
Cashiers	12	12	12
Total Seasonal	72	72	72
TOTAL - River	74	74	74
EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WPP FUND			
Watershed Program Manager*	1	1	1
TOTAL	1	1	1

Full Time Equivalent by Department

	FY 2019	FY 2020	FY 2021
	Actuals	Actuals	Adopted Budget
DEVELOPMENT SERVICES FUND			
Development Engineer	1	0	0
Development Coordinator	1	1	1
Planning Coordinator	1	0	0
Assistant City Engineer	0	1	1
Assistant Planner	0	1	1
TOTAL	3	3	3

***Notes-**

- Park Ranger Assistant Supervisor - 50% General Fund (Parks); 50% River Fund
- Public Works Director - 50% General Fund (Public Works); 50% Solid Waste Fund
- Watershed Program Manager- 85% HCP Fund; 15% General Fund (Public Works)
- Warrant Officer - 60% General Fund (Municipal Court); 40% Court Security Fund
- Fleet Tech III (Solid Waste) - 100% General Fund (Police Department)
- Juvenile Case Manager 50% General Fund (Municipal Court) 50% Truancy Fund
- Capital Programs- Salaries are expensed to different capital funds depending on the assigned project. Time spent on projects not supported by the capital funds are allocated to the General Fund by default.
- Administrative Job Family Stratification. Employee can move up the stratification if they meet all requirements: Administrative Associate, Administrative Assistant, Sr. Administrative Assistant, Executive Assistant/Management Assistant

FY 2021 Unmet Needs Submitted by Department

Description	One-Time Cost	Recurring Cost	Projected		
			Revenue/Savings	Total Net Cost	
Airport					
North ramp rehabilitation; restriping of taxiways and runways; crack seal of taxiways	\$ 75,000			\$ 75,000	
Replacement of ATCT Voice Communication Control System (VCCS)	94,000			94,000	
Fuel farm exterior epoxy coat	18,000			18,000	
Airport game proof perimeter fencing	25,000			25,000	
Airport terminal vehicle parking striping	3,000			3,000	
Total- Airport	\$ 215,000	\$ -	\$ -	\$ 215,000	
Civic Center					
Room Charge Increase			Varies		
Mobile Event Lighting	2,720		(2,700)	20	
Outdoor Event Equipment	5,700		(900)	4,800	
Security Cameras	56,000	500		56,500	
Lobby Furniture	12,607			12,607	
Permanent BR Stage Lighting	22,000			22,000	
Total- Civic Center	\$ 99,027	\$ 500	\$ (3,600)	\$ 95,927	
Golf Course					
Replace 3 John Deere Turf Gators	\$ 28,245			\$ 28,245	
Reclass (1) Temporary position to (1) PT position- Golf Shop Position		14,510		14,510	
Reclass (1) Seasonal position to (1) FT position: Golf course maintenance position		44,934		44,934	
Deck- Construction	TBD			-	
Re-netting and re-carpeting of the warm-up hitting cages.	6,000			6,000	
Two more additional post emergent herbicide applications.	15,000			15,000	
Next phase of beautification process. (plants, shrubs, trees)	10,000			10,000	
Torch/Welder	3,890			3,890	
Sod Cutter	5,300			5,300	
Bronze fairway markers to replace concrete painted stones.	3,500			3,500	
(1) Add four new permaplast trash cans around the clubhouse area. (2) Move current cans onto the golf course in needed locations.	3,726			3,726	
Total- Golf Course	\$ 75,661	\$ 59,444	\$ -	\$ 135,105	
Solid Waste					
ASL & Operator-Recycling	\$ 340,750	96,320		\$ 437,070	
GIS Consultant	42,000			42,000	
Grant-Brush Chipper	42,500		(14,000)	28,500	
Rate Model Study Completion	29,526			29,526	
Program Compliance Officer	27,432	77,873		105,305	
Communication Specialist	3,932	55,117		59,049	
Refuse Collector		46,665		46,665	
Waste Characterization Study	95,000			95,000	
Total- Solid Waste	\$ 581,140	\$ 275,975	\$ (14,000)	\$ 843,115	

FY 2021 Unmet Needs Submitted by Department					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings		
			Total Net Cost		
Economic & Community Development					
Housing code review and recs	\$ 40,000			\$ 40,000	
Planning Tech/admin	2,500	64,120			66,620
West San Antonio/Spur Corridor Plan	200,000				200,000
Econ/Community Dev Coordinator	2,500	92,060			94,560
Corridor Plan- Castell Avenue	150,000				150,000
Market Value Analysis for City	35,000				35,000
Downtown Market Study	9,000				9,000
Total- Economic & Community Development	\$ 439,000	\$ 156,180	-	\$ 595,180	
Capital Programs					
Lead Inspector	\$ 2,462	\$ 73,010		\$ 75,472	
Project Coordinator	1,982	62,850	Varies		64,832
CIP Update	50,000	25,000			75,000
Total- Capital Programs	\$ 54,444	\$ 160,860	-	\$ 215,304	
Municipal Court					
Part-Time Security Officer		\$ 34,011		\$ 34,011	
FT Court Supervisor	350	66,660			67,010
Total- Municipal Court	\$ 350	\$ 100,671	-	\$ 101,021	
Human Resources & Risk Management					
Laserfiche	\$ 34,186	\$ 8,330		\$ 42,516	
Office Suites	7,884				7,884
Additional LEAD Program participants	-	29,000			29,000
LEAD Participation- HPO Segments		74,880			74,880
Total- Human Resources	\$ 42,070	\$ 112,210	-	\$ 154,280	
Finance					
Debt Management/Investment Software	\$ 66,100	\$ 10,600	\$ (32,000)	\$ 44,700	
Contract/Vendor Management Software		23,500			23,500
Contract Administrator	6,700	94,968			101,668
Total- Finance	\$ 72,800	\$ 129,068	\$ (32,000)	\$ 169,868	
Information Technology					
Replacement of aged PD Video storage system	\$ 220,000			\$ 220,000	
Network Renewal	435,000				435,000
1 Year Network Renewal (Option 1)	39,679				39,679
Core Network Renewal (Option 2)	14,937				14,937
Library network replacement (Option 1)	44,529		(4,500)		40,029
An additional Business Analyst for CityWorks.	3,955	85,710			89,665
GIS Technician	2,495	60,310			62,805
E-signatures from DocuSign		26,500			26,500
Adobe Enterprise Agreement for Acrobat		9,284			9,284
Sentinel Intrusion Detection and Prevention Service/Device	8,276	6,588			14,864
Tenable Nessus Professional Security Software		2,000			2,000
Replacement of the remain 12 old Genus 1 and Acrocomm timeclocks with new TouchTime II clocks.	28,920				28,920
Upgrade 1Gbps SFP fiber transceivers to 10Gbps SFP+ transceivers.	14,412				14,412
Total- IT	\$ 812,203	\$ 190,392	\$ (4,500)	\$ 998,095	

FY 2021 Unmet Needs Submitted by Department

Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings		Total Net Cost
Planning & Development Services					
Residential Plans Examiner	\$ 1,865	\$ 61,580			\$ 63,445
Computer upgrades		1,610			1,610
Recruitment and Retention Initiative		20,000			20,000
Total- Planning & Development					
Services		\$ 3,475	\$ 81,580	\$ -	\$ 85,055
Police					
Crime Analyst (Grant)	\$ 5,900	\$ 64,689	\$ (38,530)		\$ 32,059
PT Dispatcher		22,547			22,547
4 Officers (Power Shift)	391,580	325,060			716,640
1 Sergeant (Power Shift)	97,895	113,458			211,353
FT Dispatcher		55,763			55,763
Assistant Records Supervisor	432	61,546			61,978
Golf Cart w/ Utility Bed	12,500				12,500
Laptop	1,878				1,878
Total- Police		\$ 510,185	\$ 643,063	\$ (38,530)	\$ 1,114,718
Fire					
Air Lift Bag Kit (Rescue)	\$ 14,218				\$ 14,218
Zodiac 420 and motor	28,000				28,000
Replacement Vehicle (FMO)	41,600				41,600
Additional Vehicle (FM-QM)	41,600				41,600
Forcible Entry Door Prop	3,000	300			3,300
Roof Ventilation Prop	4,500	1,000			5,500
FTO Pay		3,000			3,000
Medical Equipment Replacement (Phase I)	500,000				500,000
Engine 2 Replacement	855,057				855,057
Medic 1 Replacement	273,248				273,248
Total- Fire		\$ 1,761,223	\$ 4,300	\$ -	\$ 1,765,523
Public Works					
Backhoe Loader (Streets)	\$ 110,000				\$ 110,000
Paver Replacement to enhance productivity of the second Streets crew.		230,000			230,000
Sign Technician/Maintenance Worker (Streets)	855	50,877			51,732
(1) Dump Truck (Streets)	107,072				107,072
Traffic Signal Technician	855	61,840			62,695
Pedestrian Push Button System & Battery Back-up Unit		36,590			36,590
Street Assessment (Engineering)	100,000				100,000
Signal Battery Back-up	185,000				185,000
San Antonio Street Bridge historical display (design and construction)		30,000			30,000
Roadway A right of way as per the Veramendi Development agreement		500,000			500,000
Total- Public Works		\$ 1,300,372	\$ 112,718	\$ -	\$ 1,413,089

FY 2021 Unmet Needs Submitted by Department

Description	One-Time Cost	Recurring Cost	Projected		Total Net Cost
			Revenue/Savings		
Parks & Recreation					
iPads (5) for Cartograph	\$ 2,045	\$ 2,100			\$ 4,145
2 Seasonal Maintenance Workers		8,270			8,270
(1) FT Ranger Position	250	42,001			42,251
(1) FT Maintenance Worker		27,684			27,684
Maintenance Truck	24,592				24,592
Main Plaza Brickwork	22,050				22,050
(3) Mower Replacement	78,539				78,539
Eikel Park Fence	21,330				21,330
FT Asst. Recreation Supervisor	56,014		(25,000)		31,014
FT Athletic Coordinator	56,014		(25,000)		31,014
Man Lift	44,625				44,625
Admin Carpet	13,650				13,650
Alligator Creek Trail Plan	100,000				100,000
Cypress Bend Master Plan	69,500				69,500
Cypress Bend Restroom	300,000				300,000
Cypress Bend Parking Lot	162,624				162,624
Dog Park Restroom	100,000				100,000
Hinman Island Playground	80,000				80,000
Hinman Island Sidewalk	77,550				77,550
Landa Sidewalk	37,950				37,950
LPAC Parking Lot	335,000				335,000
Radios for River Patrol	13,000	1,700			14,700
(1) Ranger 500 4x2 Utility Vehicle	11,000	1,000			12,000
(2) Vehicles	46,000	2,700			48,700
Total- Parks & Recreation	\$ 1,651,733	\$ 85,455	\$ (50,000)		\$ 1,687,187
Das Rec					
Stratification for Leads		\$ 69,932			\$ 69,932
PT Pay Scale Increase		68,423			68,423
Party Attendants Reclass		93,564	(98,754)		(5,190)
Back Lawn Fencing	23,000				23,000
Storage Shed	25,400				25,400
Total- Das Rec	\$ 48,400	\$ 231,919	\$ (98,754)		\$ 181,565
Library					
New Roof - Main Library	\$ 250,000				\$ 250,000
Envisionware Card Reader System to implement self service and self pay document center at the main library.		15,000			15,000
Laptops for Key Library Staff	12,000				12,000
Janitor	500	46,492	(5,500)		41,492
WCC- Shade for Volunteers	16,000				16,000
WCC Flat screen Display	2,500				2,500
WCC Canopies	2,000				2,000
WCC Tables and Chairs	2,800				2,800
WCC Basketball Winch	2,000				2,000
Branch Staffing	3,500	204,880			208,380
Total- Library	\$ 306,300	\$ 251,372	\$ (5,500)		\$ 552,172

FY 2021 Unmet Needs Submitted by Department

Description	One-Time Cost	Recurring Cost	Projected		Total Net Cost
			Revenue/Savings	River Fund	
River Fund					
Sign Master Plan	\$ 30,000	\$ -			\$ 30,000
FT River Operations Coordinator	3,295	56,688			59,983
Safety Video	9,000				9,000
Parking Lot Maintenance	46,355				46,355
PD Boats	3,600				3,600
Ranger Radios	13,000	1,700			14,700
PD Boat Motors	5,000				5,000
PD Bicycles	8,000				8,000
Total- River Fund	\$ 118,250	\$ 58,388	\$ -	\$ 176,638	
Total Unmet Needs	\$ 8,091,633	\$ 2,654,092	\$ (246,884)	\$ 10,498,842	

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2021

	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget
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All Funds Summary

Beginning Balance	\$ 85,065,210	\$ 118,656,597	\$ 147,538,433
Total Revenue	\$ 172,039,828	\$ 200,771,169	\$ 134,520,686
Total Available Funds	\$ 257,105,038	\$ 319,427,766	\$ 282,059,119
 Total Expenditures	 \$ 138,871,980	 \$ 172,769,835	 \$ 236,353,423
Ending Fund Balance	\$ 118,233,058	\$ 146,657,931	\$ 45,705,696

General Fund

Beginning Balance	\$ 20,377,683	\$ 24,951,514	\$ 22,788,783
Total Revenue	\$ 71,110,710	\$ 70,820,674	\$ 73,095,176
Total Available Funds	\$ 91,488,393	\$ 95,772,188	\$ 95,883,960
 Total Expenditures	 \$ 66,536,879	 \$ 72,983,405	 \$ 73,410,625
Ending Fund Balance	\$ 24,951,514	\$ 22,788,783	\$ 22,473,335

Special Revenue Funds

Beginning Balance	\$ 12,332,505	\$ 15,190,045	\$ 13,230,617
Total Revenue	\$ 11,423,130	\$ 10,797,310	\$ 14,914,927
Total Available Funds	\$ 23,755,635	\$ 25,987,355	\$ 28,145,544
 Total Expenditures	 \$ 7,354,174	 \$ 13,040,378	 \$ 16,026,319
Ending Fund Balance	\$ 16,401,461	\$ 12,946,977	\$ 12,119,225

Capital Improvement Project Funds

Beginning Balance	\$ 44,849,172	\$ 67,522,381	\$ 100,418,617
Total Revenue	\$ 49,096,380	\$ 77,179,355	\$ 497,545
Total Available Funds	\$ 93,945,552	\$ 144,701,736	\$ 100,916,161
 Total Expenditures	 \$ 26,423,171	 \$ 44,283,119	 \$ 100,916,162
Ending Fund Balance	\$ 67,522,381	\$ 100,418,617	\$ (1)

Debt Service Fund

Beginning Balance	\$ 1,876,372	\$ 2,194,648	\$ 2,333,894
Total Revenue	\$ 17,498,536	\$ 20,056,064	\$ 23,262,949
Total Available Funds	\$ 19,374,908	\$ 22,250,712	\$ 25,596,843
 Total Expenditures	 \$ 17,180,260	 \$ 19,916,818	 \$ 23,022,591
Ending Fund Balance	\$ 2,194,648	\$ 2,333,894	\$ 2,574,252

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2021

	FY 2019	FY 2020	FY 2021
	Actual	Estimate	Budget
<u>Airport Fund</u>			
Beginning Balance	\$ 286,996	\$ 461,856	\$ 408,496
Total Revenue	\$ 3,045,576	\$ 2,576,855	\$ 3,047,630
Total Available Funds	\$ 3,332,572	\$ 3,038,711	\$ 3,456,126
 Total Expenditures	\$ 2,870,716	\$ 2,630,215	\$ 3,012,815
Ending Fund Balance	\$ 461,856	\$ 408,496	\$ 443,311
<u>Civic Center Fund</u>			
Beginning Balance	\$ 201,931	\$ 179,187	\$ 39,713
Total Revenue	\$ 684,423	\$ 657,304	\$ 795,016
Total Available Funds	\$ 886,354	\$ 836,491	\$ 834,729
 Total Expenditures	\$ 707,167	\$ 796,778	\$ 794,980
Ending Fund Balance	\$ 179,187	\$ 39,713	\$ 39,749
<u>Golf Fund</u>			
Beginning Balance	\$ 271,294	\$ 717,002	\$ 306,188
Total Revenue	\$ 1,749,011	\$ 1,450,702	\$ 1,679,421
Total Available Funds	\$ 2,020,305	\$ 2,167,704	\$ 1,985,609
 Total Expenditures	\$ 1,303,304	\$ 1,861,516	\$ 1,415,832
Ending Fund Balance	\$ 717,002	\$ 306,188	\$ 610,776
<u>Solid Waste Fund</u>			
Beginning Balance	\$ 3,753,613	\$ 4,212,687	\$ 4,699,647
Total Revenue	\$ 10,046,750	\$ 10,182,290	\$ 10,417,407
Total Available Funds	\$ 13,800,363	\$ 14,394,977	\$ 15,117,054
 Total Expenditures	\$ 9,587,676	\$ 9,695,330	\$ 10,629,102
Ending Fund Balance	\$ 4,212,687	\$ 4,699,647	\$ 4,487,953
<u>Self Insurance Fund</u>			
Beginning Balance	\$ 1,115,644	\$ 2,566,863	\$ 3,312,478
Total Revenue	\$ 7,385,312	\$ 7,050,615	\$ 6,810,615
Total Available Funds	\$ 8,500,956	\$ 9,617,478	\$ 10,123,093
 Total Expenditures	\$ 5,934,093	\$ 6,305,000	\$ 7,125,000
Ending Fund Balance	\$ 2,566,863	\$ 3,312,478	\$ 2,998,093

All Funds Summary Fiscal Year Ending September 30, 2021
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Available Funds	FY 2021 All Funds	FY 2021 General Fund
Beginning Balance		
Undesignated Funds	\$ 47,119,817	\$ 22,788,783
Reserve for Projects	100,418,617	
Total Beginning Balance	\$ 147,538,434	\$ 22,788,783
Revenue		
Taxes and Franchise Fees	\$ 78,348,613	\$ 55,304,001
Licenses and Permits	4,378,700	4,370,300
Charges for Services	19,379,208	4,130,160
Fines and Forfeitures	1,631,000	1,401,000
Parks and Recreation	2,240,150	1,260,000
Das Rec	2,547,000	2,547,000
Interest Income	537,500	250,000
Development Fees	1,002,000	
Intergovernmental	6,628,252	25,000
Contributions	9,134,834	
Proceeds from Debt Issuance	-	2,898,798
Miscellaneous	3,096,798	
Interfund Transfers	5,596,631	908,917
Total Revenue	\$ 134,520,686	\$ 73,095,176
TOTAL AVAILABLE FUNDS	\$ 282,059,120	\$ 95,883,960
APPROPRIATIONS		
General Government	\$ 24,170,243	\$ 10,155,734
Planning and Development Services	4,690,309	3,587,542
Public Safety	41,377,981	40,078,563
Public Works	17,534,097	7,888,471
Parks and Recreation	7,663,097	5,498,472
Das Rec	2,652,942	2,652,942
Library	2,368,115	2,366,255
Airport	2,581,958	
Capital Improvement Projects	99,974,209	
Interfund Transfers	5,596,630	982,645
Debt Service	23,170,957	
Contingencies	4,572,886	200,000
TOTAL EXPENDITURES	\$ 236,353,426	\$ 73,410,625
Ending Fund Balance	\$ 45,705,696	\$ 22,473,335
TOTAL APPROPRIATIONS	\$ 282,059,121	\$ 95,883,960

All Funds Summary Fiscal Year Ending September 30, 2021		Enterprise Funds			
Available Funds		FY 2021 Airport	FY 2021 Solid Waste	FY 2021 Golf	FY 2021 Civic Center
Beginning Balance					
Undesignated Funds	\$ 408,496	\$ 4,699,647	\$ 306,188	\$ 39,713	
Reserve for Projects					
Total Beginning Balance	\$ 408,496	\$ 4,699,647	\$ 306,188	\$ 39,713	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services	2,897,720	10,287,907	1,644,421	419,000	
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		30,000			
Development Fees					
Intergovernmental	50,000				
Contributions					
Proceeds from Debt Issuance					
Miscellaneous		99,500	35,000		
Interfund Transfers	99,910		-	376,016	
Total Revenue	\$ 3,047,630	\$ 10,417,407	\$ 1,679,421	\$ 795,016	
TOTAL AVAILABLE FUNDS	\$ 3,456,126	\$ 15,117,054	\$ 1,985,609	\$ 834,729	
APPROPRIATIONS					
General Government					\$ 757,124
Planning and Development Services					
Public Safety					
Public Works		8,460,925			
Parks and Recreation			1,346,469		
Das Rec					
Library					
Airport	2,450,440				
Capital Improvement Projects					
Interfund Transfers	562,375	2,168,176	69,364	37,856	
Debt Service					
Contingencies	-				
TOTAL EXPENDITURES	\$ 3,012,815	\$ 10,629,102	\$ 1,415,832	\$ 794,980	
Ending Fund Balance	\$ 443,311	\$ 4,487,953	\$ 569,776	\$ 39,749	
TOTAL APPROPRIATIONS	\$ 3,456,126	\$ 15,117,054	\$ 1,985,609	\$ 834,729	

All Funds Summary
Fiscal Year Ending September 30, 2021

Special Revenue Funds

Available Funds	FY 2021 CDBG	FY 2021 Grant	FY 2021 Special Revenue	FY 2021 River
Beginning Balance				
Undesignated Funds	\$ 0	\$ 125,482	\$ 432,724	\$ 0
Reserve for Projects				
Total Beginning Balance	\$ 0	\$ 125,482	\$ 432,724	\$ 0
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				8,400
Charges for Services				
Fines and Forfeitures				110,000
Parks and Recreation				975,000
Das Rec				
Interest Income				
Development Fees				
Intergovernmental	455,613		4,535,491	
Contributions				200,000
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers	-		50,000	227,735
Total Revenue	\$ 455,613	\$ 4,585,491	\$ 200,000	\$ 1,321,135
TOTAL AVAILABLE FUNDS	\$ 455,613	\$ 4,710,973	\$ 632,724	\$ 1,321,135
APPROPRIATIONS				
General Government	\$ 455,613	\$ 988,045	\$ 450,000	
Planning and Development Services				
Public Safety				690,978
Public Works				
Parks and Recreation				630,157
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies		3,722,928		
TOTAL EXPENDITURES	\$ 455,613	\$ 4,710,973	\$ 450,000	\$ 1,321,135
Ending Fund Balance	\$ 0	\$ (0)	\$ 182,724	\$ -
TOTAL APPROPRIATIONS	\$ 455,613	\$ 4,710,973	\$ 632,724	\$ 1,321,135

All Funds Summary
Fiscal Year Ending September 30, 2021

Special Revenue Funds

Available Funds	FY 2021 EARIP/HCP	FY 2021 Court Security	FY 2021 Judicial Efficiency	FY 2021 Court Technology
Beginning Balance				
Undesignated Funds	\$ -	\$ 5,599	\$ 1,701	\$ 73,501
Reserve for Projects				
Total Beginning Balance	\$ -	\$ 5,599	\$ 1,701	\$ 73,501
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures		30,000	6,000	30,000
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental Contributions		1,229,148		
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers	85,000			
Total Revenue	\$ 1,314,148	\$ 30,000	\$ 6,000	\$ 30,000
TOTAL AVAILABLE FUNDS	\$ 1,314,148	\$ 35,599	\$ 7,701	\$ 103,501
APPROPRIATIONS				
General Government	\$ 1,314,148			
Planning and Development Services				
Public Safety		28,000	7,000	42,000
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 1,314,148	\$ 28,000	\$ 7,000	\$ 42,000
Ending Fund Balance	\$ -	\$ 7,599	\$ 701	\$ 61,501
TOTAL APPROPRIATIONS	\$ 1,314,148	\$ 35,599	\$ 7,701	\$ 103,501

All Funds Summary Fiscal Year Ending September 30, 2021		Special Revenue Funds			
Available Funds		FY 2021 Child Safety	FY 2021 Stormwater	FY 2021 Truancy Fund	FY 2021 PEG Cable Fund
Beginning Balance					
Undesignated Funds	\$ 77,845	\$ 407,868	\$ 1,672	\$ 273,610	
Reserve for Projects					
Total Beginning Balance	\$ 77,845	\$ 407,868	\$ 1,672	\$ 273,610	
Revenue					
Taxes and Franchise Fees					182,500
Licenses and Permits					
Charges for Services					
Fines and Forfeitures		4,000			50,000
Parks and Recreation					
Das Rec					
Interest Income					
Development Fees			80,000		
Intergovernmental		148,000			
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Total Revenue	\$ 152,000	\$ 80,000	\$ 50,000	\$ 182,500	
TOTAL AVAILABLE FUNDS	\$ 229,845	\$ 487,868	\$ 51,672	\$ 456,110	
APPROPRIATIONS					
General Government					\$ 125,000
Planning and Development Services					
Public Safety		197,000		46,950	
Public Works			100,000		
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects					
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 197,000	\$ 100,000	\$ 46,950	\$ 125,000	
Ending Fund Balance	\$ 32,845	\$ 387,868	\$ 4,722	\$ 331,110	
TOTAL APPROPRIATIONS	\$ 229,845	\$ 487,868	\$ 51,672	\$ 456,110	

All Funds Summary Fiscal Year Ending September 30, 2021		Special Revenue Funds			
Available Funds		FY 2021 Equipment Repl	FY 2021 Ent Equipment Repl	FY 2021 Faust	FY 2021 Hotel-Motel
Beginning Balance					
Undesignated Funds	\$ 1,018,357	\$ 7,857,027	\$ 1,860	\$ 502,028	
Reserve for Projects					
Total Beginning Balance	\$ 1,018,357	\$ 7,857,027	\$ 1,860	\$ 502,028	
Revenue					
Taxes and Franchise Fees					3,415,000
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income	7,500		50,000		5,000
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous	50,000		10,000		
Interfund Transfers	670,000		1,108,390		
Total Revenue	\$ 727,500	\$ 1,168,390	\$ -	\$ 3,420,000	
TOTAL AVAILABLE FUNDS	\$ 1,745,857	\$ 9,025,417	\$ 1,860	\$ 3,922,028	
APPROPRIATIONS					
General Government	\$ 370,935	\$ -		\$ 2,419,700	
Planning and Development Services					
Public Safety					
Public Works		1,006,500			
Parks and Recreation					
Das Rec					
Library			1,860		
Airport					
Capital Improvement Projects				100,000	
Interfund Transfers	364,979	250,000		708,691	
Debt Service	148,366				
Contingencies				230,000	
TOTAL EXPENDITURES	\$ 884,280	\$ 1,256,500	\$ 1,860	\$ 3,458,391	
Ending Fund Balance	\$ 861,577	\$ 7,768,917	\$ -	\$ 463,637	
TOTAL APPROPRIATIONS	\$ 1,745,857	\$ 9,025,417	\$ 1,860	\$ 3,922,028	

All Funds Summary Fiscal Year Ending September 30, 2021	
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Special Revenue Funds

Available Funds	FY 2021 Cemetery	FY 2021 Fed Court Award	FY 2021 Non-Fed Award	FY 2021 Rec. Center Imp
Beginning Balance				
Undesignated Funds	\$ 220,478	\$ 59,872	\$ 160,296	\$ 918,783
Reserve for Projects				
Total Beginning Balance	\$ 220,478	\$ 59,872	\$ 160,296	\$ 918,783
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation		5,000		150
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 5,000	\$ -	\$ -	\$ 150
TOTAL AVAILABLE FUNDS	\$ 225,478	\$ 59,872	\$ 160,296	\$ 918,933

APPROPRIATIONS

General Government				
Planning and Development Services				
Public Safety		30,000	68,000	-
Public Works				
Parks and Recreation	188,000			
Das Rec				
Library				
Airport				
Capital Improvement Projects				100,000
Interfund Transfers				
Debt Service				
Contingencies				

TOTAL EXPENDITURES	\$ 188,000	\$ 30,000	\$ 68,000	\$ 100,000
Ending Fund Balance	\$ 37,478	\$ 29,872	\$ 92,296	\$ 818,933
TOTAL APPROPRIATIONS	\$ 225,478	\$ 59,872	\$ 160,296	\$ 918,933

All Funds Summary Fiscal Year Ending September 30, 2021	Special Revenue Funds		Debt Service Fund	Internal Service Fund
Available Funds	FY 2021 FD App/Maint	FY 2021 Dev. Services	FY 2021 Debt Service	FY 2021 Self Insurance
Beginning Balance				
Undesignated Funds	\$ 447,486	\$ 644,428	\$ 2,333,894	\$ 3,312,478
Reserve for Projects				
Total Beginning Balance	\$ 447,486	\$ 644,428	\$ 2,333,894	\$ 3,312,478
Revenue				
Taxes and Franchise Fees				19,447,112
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				50,000
Development Fees			922,000	
Intergovernmental	185,000		-	
Contributions	80,000		2,047,719	6,807,115
Proceeds from Debt Issuance				
Miscellaneous				3,500
Interfund Transfers			1,718,118	
Total Revenue	\$ 265,000	\$ 922,000	\$ 23,262,949	\$ 6,810,615
TOTAL AVAILABLE FUNDS	\$ 712,486	\$ 1,566,428	\$ 25,596,843	\$ 10,123,093
APPROPRIATIONS				
General Government				\$ 7,125,000
Planning and Development Services			1,102,766	
Public Safety	138,703			
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers			-	
Debt Service				23,022,591
Contingencies				
TOTAL EXPENDITURES	\$ 138,703	\$ 1,102,766	\$ 23,022,591	\$ 7,125,000
Ending Fund Balance	\$ 573,783	\$ 463,662	\$ 2,574,252	\$ 2,998,093
TOTAL APPROPRIATIONS	\$ 712,486	\$ 1,566,428	\$ 25,596,843	\$ 10,123,093

All Funds Summary
Fiscal Year Ending September 30, 2021

Capital Improvement Funds

Available Funds	FY 2021 Parks CIP	FY 2021 2004 C of O's	FY 2021 2008 C of O's	FY 2021 2009 C of O's
Beginning Balance				
Undesignated Funds				
Reserve for Projects	4,004,407	60,643	400,549	34,493
Total Beginning Balance	\$ 4,004,407	\$ 60,643	\$ 400,549	\$ 34,493
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	-			
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 4,004,407	\$ 60,643	\$ 400,549	\$ 34,493
APPROPRIATIONS				
General Government				\$ 8,944
Planning and Development Services				
Public Safety				
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects	4,004,407	60,643	400,549	25,549
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 4,004,407	\$ 60,643	\$ 400,549	\$ 34,493
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 4,004,407	\$ 60,643	\$ 400,549	\$ 34,493

All Funds Summary
Fiscal Year Ending September 30, 2021

Capital Improvement Funds

Available Funds	FY 2021 2011 C of O's	FY 2021 2012 C of O's	FY 2021 2013 C of O's	FY 2021 2014 C of O's
Beginning Balance				
Undesignated Funds				
Reserve for Projects	940,695	\$ 8,218	226,813	110,835
Total Beginning Balance	\$ 940,695	\$ 8,218	\$ 226,813	\$ 110,835
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 940,695	\$ 8,218	\$ 226,813	\$ 110,835
APPROPRIATIONS				
General Government				
Planning and Development Services				
Public Safety				
Public Works	78,201			
Parks and Recreation				
Das Rec				
Library				
Airport	131,519			
Capital Improvement Projects	730,975	8,218	153,152	110,835
Interfund Transfers				
Debt Service				
Contingencies		73,661		
TOTAL EXPENDITURES	\$ 940,695	\$ 8,218	\$ 226,813	\$ 110,835
Ending Fund Balance	\$ (0)	\$ 0	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 940,695	\$ 8,218	\$ 226,813	\$ 110,835

All Funds Summary Fiscal Year Ending September 30, 2021		Capital Improvement Funds				
Available Funds		FY 2021 2013 Bond Fund	FY 2021 2015 C of O's	FY 2021 2015 Tax Notes	FY 2021 2018 CO's	
Beginning Balance						
Undesignated Funds						
Reserve for Projects		8,778,608	197	25,737	244,597	
Total Beginning Balance	\$	8,778,608	\$ 197	\$ 25,737	\$ 244,597	
Revenue						
Taxes and Franchise Fees						
Licenses and Permits						
Charges for Services						
Fines and Forfeitures						
Parks and Recreation						
Das Rec						
Interest Income		25,000				
Development Fees						
Intergovernmental						
Contributions						
Proceeds from Debt Issuance						
Miscellaneous						
Interfund Transfers						
Total Revenue	\$	25,000	\$ -	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$	8,803,608	\$ 197	\$ 25,737	\$ 244,597	
APPROPRIATIONS						
General Government						
Planning and Development Services						
Public Safety						
Public Works						
Parks and Recreation						
Das Rec						
Library						
Airport						
Capital Improvement Projects		8,695,661		25,737		
Interfund Transfers		107,947				244,597
Debt Service						
Contingencies			197			
TOTAL EXPENDITURES	\$ 8,803,608	\$ 197	\$ 25,737	\$ 244,597		
Ending Fund Balance	\$ 0	\$ -	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 8,803,608	\$ 197	\$ 25,737	\$ 244,597		

All Funds Summary
Fiscal Year Ending September 30, 2021

Capital Improvement Funds

Available Funds	FY 2021 2018 Tax Notes	FY 2021 2019 Cap Imp Bond Fund	FY 2021 2020 CO's	FY 2021 Roadway Impact Fee
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Beginning Balance

Undesignated Funds				
Reserve for Projects	50,786	62,280,711	17,000,000	6,251,329
Total Beginning Balance	\$ 50,786	\$ 62,280,711	\$ 17,000,000	\$ 6,251,329

Revenue

Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income		120,000		
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers		352,545		
Total Revenue	\$ -	\$ 472,545		\$ -
TOTAL AVAILABLE FUNDS	\$ 50,786	\$ 62,753,256	\$ 17,000,000	\$ 6,251,329

APPROPRIATIONS

General Government				
Planning and Development Services				
Public Safety	50,787			
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects		62,407,156	17,000,000	6,251,329
Interfund Transfers				
Debt Service				
Contingencies		346,100		
TOTAL EXPENDITURES	\$ 50,787	\$ 62,753,256	\$ 17,000,000	\$ 6,251,329

Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 50,787	\$ 62,753,256	\$ 17,000,000	\$ 6,251,329

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
101 General Fund				
Taxes				
<i><u>Property Taxes</u></i>				
311.01-00 Ad Valorem Tax - Current	\$ 19,096,559	\$ 20,681,065	\$ 20,948,276	\$ 21,701,900
311.02-00 Ad Valorem Tax - Delinquent	155,350	150,000	100,000	125,000
311.11-00 Penalties and Interest	132,381	120,000	130,000	130,000
<i>Subtotal - Property Taxes</i>	<i>\$ 19,384,290</i>	<i>\$ 20,951,065</i>	<i>\$ 21,178,276</i>	<i>\$ 21,956,900</i>
<i><u>Sales Tax</u></i>				
313.01-00 Municipal Sales Tax	22,176,255	22,919,783	21,795,605	22,834,193
<i>Subtotal - Sales Tax</i>	<i>\$ 22,176,255</i>	<i>\$ 22,919,783</i>	<i>\$ 21,795,605</i>	<i>\$ 22,834,193</i>
314.01-00 <i><u>Mixed Beverage Tax</u></i>	\$ 649,377	\$ 628,000	\$ 448,176	\$ 650,000
<i><u>Franchise Taxes</u></i>				
316.01-00 GVEC	183,894	175,000	202,283	212,398
316.02-00 Phone Lines	469,787	450,000	205,000	140,000
316.03-00 Centerpoint/Entex Gas	464,510	425,000	464,510	464,510
316.04-00 Cable	652,197	647,000	685,000	685,000
316.05-00 New Braunfels Utilities	8,120,999	8,273,583	8,194,530	8,361,000
<i>Subtotal - Franchise Taxes</i>	<i>\$ 9,891,387</i>	<i>\$ 9,970,583</i>	<i>\$ 9,751,323</i>	<i>\$ 9,862,908</i>
TOTAL TAXES & FRANCHISE FEES	\$ 52,101,309	\$ 54,469,431	\$ 53,173,380	\$ 55,304,001
Licenses and Permits				
321.01-00 Vehicular Permits				
321.02-00 Vehicle Permits	400	400	417	400
321.03-00 Alarm Permits	140,071	135,000	130,000	130,000
321.05-00 Parking Permits	898	750	800	800
321.11-00 Alcohol License	55,665	48,000	48,000	48,000
321.31-00 Animal Licenses	1,772	1,500	1,250	1,250
322.01-00 Food Establishment License	272,441	275,000	295,000	275,000
322.04-00 Health Certificates	3,825	3,500	3,850	3,850
322.05-00 Miscellaneous Licenses and Permits	56,198	55,000	55,000	55,000
323.01-00 Fire Inspection Permit	78,566	62,000	60,000	60,000
323.01-01 Fire Development Fees	4,996	4,123	-	-
323.02-00 Plan Review Fees	100	-	-	-
323.02-01 Planning Development Fees	707,332	617,500	686,265	640,000
323.03-00 Zoning/Variance Application	10,238	10,000	5,000	7,500
323.04-00 Plat Filing Fees	217,075	160,000	87,425	87,000
323.08-00 Engineering Plan Review	208,999	180,500	157,068	150,000
323.08-01 Engineering Drainage Fee	84,250	76,000	78,200	78,000
323.08-02 Traffic Fee	17,912	11,875	14,900	12,500
323.08-03 Engineering Inspection Fee	26,226		76,223	76,000
323.09-00 Miscellaneous Permits	101,236	75,000	87,919	75,000
323.09-01 Technology Development Fee	64,980	45,600	53,081	45,000
325.01-00 Skilled Trade Licenses	195,778	167,000	139,625	125,000
326.04-00 Building Permits	3,006,570	2,500,000	3,179,642	2,500,000
TOTAL LICENSES AND PERMITS	\$ 5,255,528	\$ 4,428,747	\$ 5,159,665	\$ 4,370,300

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
Intergovernmental Revenue				
335.11-01 State	2,171			
331.11-01 Federal	28,038	50,000	25,000	25,000
<i>Subtotal - Intergovernmental</i>	<i>\$ 30,209</i>	<i>\$ 50,000</i>	<i>\$ 25,000</i>	<i>\$ 25,000</i>
338.11-00 Comal County	998			
<i>Subtotal - County Government</i>	<i>998</i>			
TOTAL INTERGOVERNMENTAL REVENUE	\$ 31,207	\$ 50,000	\$ 25,000	\$ 25,000
Charges for Services				
341.41-00 Reproductions and Miscellaneous	10,492	10,000	14,300	10,000
342.51-01 Ambulance Service	1,907,205	3,009,000	2,947,000	2,620,000
342.51-02 Emergency Services District Services	1,434,740	1,434,740	1,465,160	1,465,160
346.01-00 Library Fines	61,419	35,000	35,000	35,000
TOTAL CHARGES FOR SERVICES	\$ 3,413,856	\$ 4,488,740	\$ 4,461,460	\$ 4,130,160
Fines and Forfeitures				
351.03-00 Animal Control Fees and Fines	7,042	6,500	5,000	5,000
352.01-00 Traffic Violations	604,058	650,000	524,897	600,000
352.02-00 Arrest Fees	56,784	50,400	32,847	50,000
352.03-00 Other Misdemeanors	648,860	638,723	409,093	638,000
352.07-00 Child Safety	(1,667)			
353.01-00 Court Costs	60,142	40,000	39,576	50,000
354.01-00 Warrant Service Fees	61,492	58,000	51,822	58,000
TOTAL FINES AND FORFEITURES	\$ 1,436,711	\$ 1,443,623	\$ 1,063,235	\$ 1,401,000
Interest Income (361.01-00)	\$ 612,108	\$ 350,000	\$ 475,637	\$ 250,000
Change In Market Value (361.03-00)				
Parks and Recreation				
372.01-00 Pool	549,134	595,000	125,000	550,000
372.04-00 Tube Chute	80,724	86,000	-	80,000
373.01-00 Recreation	380,793	409,000	250,000	300,000
373.05-00 Paddle Boats	55,237	50,000	33,000	55,000
373.06-00 Miniature Golf	45,857	40,000	29,000	45,000
374.01-00 Park Rentals	262,593	225,000	125,000	180,000
375.02-00 Miniature Train Revenue	53,871	50,000	37,710	50,000
TOTAL PARKS AND RECREATION	\$ 1,428,209	\$ 1,455,000	\$ 599,710	\$ 1,260,000
373.20-00 Das Rec Memberships	2,805,542	2,700,000	1,910,632	2,280,000
373.30-00 Das Rec Merchandise	10,641	11,000	5,012	10,000
373.40-00 Das Rec Programs	186,989	168,510	121,245	165,000
373.50-00 Das Rec Aquatic Programs	114,325	100,178	52,128	80,000
373.60-00 Das Rec Rentals	8,175	8,357	2,075	6,000
373.70-00 Das Rec Aquatic Rentals	1,785	2,000	1,440	2,000
373.90-00 Das Rec Misc	4,529		3,142	4,000
TOTAL Das Rec	\$ 3,131,986	\$ 2,990,045	\$ 2,095,674	\$ 2,547,000

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
Miscellaneous				
332.01-00 Contributions	556,980	666,160	514,580	550,000
381.01-00 Contracts - Industrial District	\$ 1,702,357	\$ 1,650,000	\$ 1,653,453	\$ 1,818,798
386.01-00 Leases	35,175	36,000	40,000	40,000
388.01-00 Donations	(191)	-	-	-
389.01-00 Miscellaneous	88,928	50,000	75,000	75,000
389.03-00 Reimbursements	425,672	305,000	494,500	400,000
389.07-00 TML Equity Return	58,330	-	-	-
389.09-30 Misc - Abandoned, Found, Unclaimed	3,190	-	-	-
389.12-00 Misc - Subject to Sales Tax	18,455	15,000	15,000	15,000
389.99-00 Over/Short	(5,610)	-	-	-
TOTAL MISCELLANEOUS	\$ 2,883,286	\$ 2,722,160	\$ 2,792,533	\$ 2,898,798
Interfund Transfers (391.01-00)	\$ 816,510	\$ 849,381	\$ 974,381	\$ 908,917
TOTAL - GENERAL FUND	\$ 71,110,710	\$ 73,247,127	\$ 70,820,674	\$ 73,095,176
205 CDBG Fund				
331.11-01 Federal Funds	272,225	354,166	629,620	455,613
Total - CDBG Fund	\$ 272,225	\$ 354,166	\$ 629,620	\$ 455,613
220 Grant Fund				
331.11-01 Grant Revenue	181,188	501,591	1,081,871	4,535,491
335.11-01 State Grant Revenue	15,000	-	-	-
391.01-00 Interfund Transfers	399	26,500	81,336	50,000
Total - Grant Fund	\$ 196,587	\$ 528,091	\$ 1,163,207	\$ 4,485,491
221 Special Revenue Fund				
335.11-01 State Government	8,964	-	9,039	-
353.01-00 Court Costs	430	-	-2106	-
388.01-00 Donations	120,236	-	85,480	-
332.01-00 Contributions	245,756	200,000	150,281	200,000
389.01-00 Miscellaneous	10,000	-	30000	-
389.03-00 Reimbursements	1,600	-	482	-
389.07-00 Proceeds from Insurance	109,729	-	32,195	-
Total - Special Revenue Fund	\$ 496,715	\$ 200,000	\$ 305,371	\$ 200,000
225 River Activities Fund				
321.02-00 Vehicle Permits	8,450	8,400	8,400	8,400
352.03-00 Other Misdemeanors	138,348	110,000	60,000	110,000
375.01-00 Parking	478,623	425,000	242,271	475,000
375.06-00 River Activities Fee	497,976	500,000	165,440	500,000
389.99-00 Over/Short	463	-	-	-
391.01-00 Interfund Transfers - Solid Waste Fund	140,283	138,000	100,000	150,000
391.01-00 Interfund Transfers - General Fund	-	141,070	148,870	77,735
Total - River Fund	\$ 1,264,143	\$ 1,322,470	\$ 724,981	\$ 1,321,135

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
227 Court Security Fund				
353.03-00 Court Fees	34,866	30,000	30,000	30,000
Total - Court Security Fund	\$ 34,866	\$ 30,000	\$ 30,000	\$ 30,000
228 Judicial Efficiency Fund				
353.04-00 Judicial Efficiency Fee	8,000	7,500	4,500	6,000
Total - Judicial Efficiency Fund	\$ 8,000	\$ 7,500	\$ 4,500	\$ 6,000
229 Court Technology Fund				
353.05-00 Court Technology	46,488	41,000	30,000	30,000
Total - Court Technology Fund	\$ 46,488	\$ 41,000	\$ 30,000	\$ 30,000
230 Child Safety Fund				
338.03-00 County Government	133,601	128,000	148,000	148,000
353.03-00 Court Fees	9,509	9,500	4,000	4,000
Total - Child Safety Fund	\$ 143,110	\$ 137,500	\$ 152,000	\$ 152,000
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee	99,102	65,000	350,000	80,000
Total - Stormwater Development Fund	\$ 99,102	\$ 65,000	\$ 350,000	\$ 80,000
233 Development Services Review Fund				
323.02-01 Planning Development Fees	692,441	617,500	686,265	640,000
323.08-00 Engineering Plan Review	207,500	180,500	157,068	140,000
323.08-01 Engineering Drainage Fee	76,323	76,000	78,200	75,000
323.08-02 Traffic Fee	14,462	11,875	14,900	14,000
323.08-03 Engineering Inspection Fee	28,907	-		
323.09-01 Technology Development Fee	64,320	45,600	53,081	53,000
Total - Development Services Review Fund	\$ 1,083,953	\$ 931,475	\$ 989,514	\$ 922,000
240 Truancy Fund				
353.03-00 Court Fees	67,386	60,000	45,000	50,000
Total - Juvenile Case Manager Fund	\$ 67,386	\$ 60,000	\$ 45,000	\$ 50,000
245 PEG Cable Franchise Fund				
316.02-00 Franchise Payments	47,776	46,500	47,500	47,500
316.04-00 Charter Communications	130,439	131,000	135,000	135,000
Total - PEG Cable Franchise Fund	\$ 178,215	\$ 177,500	\$ 182,500	\$ 182,500
260 Equipment Replacement Fund				
361.01-00 Interest Income	43,369	30,000	10,000	7,500
387.01-00 Sale of Property	199,001	20,000	200,000	20,000
389.03-00 Reimbursements	51,370			
389.07-00 Proceeds from Insurance			42,000	30,000
391.01-00 Interfund Transfers	570,000	1,120,000	1,120,000	670,000
Total - Equipment Replacement Fund	\$ 863,740	\$ 1,170,000	\$ 1,372,000	\$ 727,500

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
262 Enterprise Maintenance and Equipment Fund				
347.03-00 Civic Center Rental - F/B Fee	18,286	19,500	7,000	10,000
361.01-00 Interest Income	111,665	90,000	48,000	50,000
391.01-00 Interfund Transfers	\$ 1,441,909	\$ 1,341,910	\$ 1,341,910	\$ 1,108,390
Total - Enterprise Replacement Fund	\$ 1,571,860	\$ 1,451,410	\$ 1,396,910	\$ 1,168,390
263 Edwards Aquifer Habitat Conservation Plan Fund				
389.03-00 Reimbursements	523,728	1,166,500	578,247	1,229,148
391.01-00 Interfund Transfers - General Fund	83,316	89,000	83,000	85,000
Total - Facilities Maintenance Fund	\$ 607,044	\$ 1,255,500	\$ 661,247	\$ 1,314,148
261 Facilities Maintenance Fund				
391.01-00 Interfund Transfers		450,000	-	-
Total - Facilities Maintenance Fund	\$ -	\$ 450,000	\$ -	\$ -
264 Recreation Center Operations and Fee Assistance Fund				
331.11-01 Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
373.80-00 Interfund Trans Das Rec Fee Asst	\$ 1,872	\$ 1,250	\$ 150	\$ 150
388.01-00 Donations	\$ 165	\$ -	\$ (7)	\$ -
Total - Rec Center Ops Fund	\$ 2,037	\$ 1,250	\$ 143	\$ 150
266 Fire Apparatus Replacement and Maintenance Fund				
331.11-01 Intergovernmental Revenue	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
342.51-03 Emergency Service Cost Recovery	\$ 187,836	\$ 200,000	\$ 147,336	\$ 185,000
Total - Fire App Replacement and Maint Fund	\$ 267,836	\$ 280,000	\$ 227,336	\$ 265,000
307 2007 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	1,270		2	-
391.01-00 Interfund Transfers		10,170	11,387	-
Total - 2007 C of O Fund	\$ 1,270	\$ 10,170	\$ 11,389	\$ -
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	12,195		4,825	-
Total - 2008 C of O Fund	\$ 12,195	\$ -	\$ 4,825	\$ -
351 2011 Certificates of Obligation Capital Improvement Fund				
335.11-01 State Funds (Grants & Contr)	138,831		29,735	-
332.01-00 Contributions		20,000	20,000	-
Total - 2011 C of O Fund	\$ 138,831	\$ 20,000	\$ 49,735	\$ -
352 2012 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	25,044		25	-
391.01-00 Interfund Transfers		67,171	60,105	-
Total - 2012 C of O Fund	\$ 25,044	\$ 67,171	\$ 60,130	\$ -

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
353 2013 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	91	-		
391.01-00 Interfund Transfers		250,425	187,723	
389.03-00 Reimbursements			159,875	
Total - 2013 C of O Fund	\$ 91	\$ 250,425	\$ 347,598	-
354 2014 Capital Improvement Projects Fund				
361.01-00 Interest Income	35	-	15	
Total - 2014 CIP Fund	\$ 35	\$ -	\$ 15	-
350 2013 General Obligation Bond Fund				
361.01-00 Interest Income	1,054,892	500,000	264,231	25,000
389.03-00 Reimbursements			855,000	
Total - 2013 GO Bond Fund	\$ 1,054,892	\$ 500,000	\$ 1,119,231	\$ 25,000
355 2015 Certificates of Obligation Bond Fund				
361.01-00 Interest Income	127	-	3	
Total - 2015 C of O Fund	\$ 127	\$ -	\$ 3	-
356 2018 Certificates of Obligation Bond Fund				
361.01-00 Interest Income	5,350		2,814	
389.01-00 Debt Proceeds	8,120,000			
393.06-00 Premium on Debt Sold	380,968			
Total - 2018 C of O Fund	\$ 8,506,318	\$ -	\$ 2,814	-
358 2018 Tax Notes Fund				
389.01-00 Debt Proceeds	\$ 2,300,000			
Total - 2018 Tax Notes Fund	\$ 2,300,000	\$ -	\$ -	-
359 2019 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income			212,475	120,000
389.01-00 Debt Proceeds	23,740,040		55,000,000	
391.01-00 Interfund Transfers	7,000,000		1,000,000	352,545
Total - 2019 Cap/Bond Fund	\$ 30,740,040	\$ -	\$ 56,212,475	\$ 472,545
360 2020 Capital Improvement and Bond Program Fund				
389.01-00 Debt Proceeds			17,000,000	
Total - 2020 C of O Fund	\$ -	\$ -	\$ 17,000,000	-

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	935,408		561,741	
Total - Parks Improvements CIP Fund	\$ 935,408	\$ -	\$ 561,741	\$ -
336 Road Development Impact Fees Fund				
323.08-02 Traffic Fees	128,683		272,438	
363.01-00 Roadway Impact Fees	2,378,977		1,497,441	
361.01-00 Interest Income	199,996		50,909	
Total - Road Development Impact Fees Fund	\$ 2,707,656	\$ -	\$ 1,820,788	\$ -
401 Debt Service Fund				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	14,456,678	16,180,016	16,393,263	19,277,112
311.02-00 Ad Valorem Tax - Delinquent	112,944	100,000	75,000	75,000
311.11-00 Ad Valorem Tax - Penalties and Interest	96,954	80,000	95,000	95,000
332.01-00 Contributions	1,701,359	2,066,038	2,051,490	2,047,719
361.01-00 Interest Income	153,553	100,000	50,000	50,000
391.01-00 Interfund Transfers - Airport	332,780	379,371	379,371	384,834
391.01-01 Interfund Transfers - Solid Waste	68,968	71,594	71,594	385,630
391.01-02 Interfund Transfers - Equipment Replacement		364,621	364,621	364,979
391.01-00 Interfund Transfers - Hotel/Motel	575,300	575,725	575,725	582,675
Total - Debt Service Fund	\$ 17,498,536	\$ 19,917,365	\$ 20,056,064	\$ 23,262,949
501 Airport Fund				
Charges for Services				
319.01-00 Commercial Activities Fee	39,298	63,000	42,000	42,000
386.01-00 Leases and Rents	675,061	676,750	682,392	682,392
389.01-00 Miscellaneous	845		300	
389.03-00 Reimbursements	1,327		69,000	
389.50-12 Fuel and Oil	2,142,328	2,160,000	1,598,253	2,142,328
389.50-13 Oil Sales	1,792		4,000	
389.50-20 Airport Ancillary Fees	35,003	37,800	31,000	31,000
389.99-00 Over/Short	12			
Total Charges for Services	\$ 2,895,666	\$ 2,937,550	\$ 2,426,945	\$ 2,897,720
Intergovernmental Revenue				
331.10-00 Intergovernmental Revenue - 4B				
335.1101 TXDOT	50,000	50,000	50,000	50,000
Total Intergovernmental Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
391.01-00 Interfund Transfers				
Total - Airport Fund	\$ 3,045,576	\$ 3,087,460	\$ 2,576,855	\$ 3,047,630

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
521 Solid Waste Fund				
Charges for Services				
322.05-00 Misc. Licenses & Permits 23,120 30,000 25,000				
344.01-00 Garbage Collection 8,328,828 8,496,000 8,529,217 8,699,801				
344.03-00 Recycling Collection 1,371,511 1,404,000 1,395,202 1,423,106				
344.11-00 Brush/Special Pick ups 41,313 40,000 25,000 40,000				
344.31-00 Garbage Penalties 99,231 95,000 75,000 100,000				
344.51-00 Garbage Stickers 900 300				
Total Charges for Services \$ 9,864,903 \$ 10,035,000 \$ 10,054,719 \$ 10,287,907				
361.01-00 Interest Income 62,974 65,000 30,571 30,000				
Miscellaneous				
389.12-00 Misc - Subject to Sales Tax 54,524 55,000 60,000 55,000				
389.01-00 Miscellaneous 23,587 28,000 16,000 16,000				
389.03-00 Reimbursements 25,762 21,000 28,500				
Total Miscellaneous \$ 103,873 \$ 83,000 \$ 97,000 \$ 99,500				
391.01-00 Interfund Transfers 15,000				
Total - Solid Waste Fund \$ 10,046,750 \$ 10,183,000 \$ 10,182,290 \$ 10,417,407				
531 Golf Fund				
Charges for Services				
371.01-00 Green Fees 1,084,861 1,016,102 932,937 1,016,102				
371.02-00 Annual Fees 103,894 107,211 100,000 100,000				
371.04-00 Cart Rental 300,686 305,319 235,773 305,319				
371.08-00 Proshop Sales 198,950 210,000 140,000 200,000				
371.11-00 Golf Lessons 25,269 23,000 15,000 23,000				
Total Charges for Services \$ 1,713,660 \$ 1,661,632 \$ 1,423,709 \$ 1,644,421				
531 Golf Fund				
Miscellaneous				
386.01-00 Leases 32,207 35,000 20,000 35,000				
387.01-00 Sale of Equipment 2,580 3,000				
389.01-00 Miscellaneous 564 2,900				
389.03-00 Reimbursements				
Total Miscellaneous \$ 35,351 \$ 35,000 \$ 26,993 \$ 35,000				
Total - Golf Fund \$ 1,749,011 \$ 1,696,632 \$ 1,450,702 \$ 1,679,421				
541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental 432,120 400,000 220,000 355,000				
347.01-01 Civic Center Equipment Rental 64,143 45,000 30,000 64,000				
Total Charges for Services \$ 496,263 \$ 445,000 \$ 250,000 \$ 419,000				
Miscellaneous				
389.01-00 Miscellaneous 588 400				
Total Miscellaneous \$ 588 \$ - \$ 400 \$ -				
Interfund Transfers				
391.01-00 Interfund Transfers 187,572 445,127 406,904 376,016				
Total - Civic/Convention Center Fund \$ 684,423 \$ 890,127 \$ 657,304 \$ 795,016				

REVENUES	FY 2019 Actual	FY 2020 Budget	FY 2020 Estimates	FY 2021 Proposed Budget
601 Self Insurance Fund				
345.01-00 Premiums	7,216,748	6,900,000	6,866,022	6,626,022
345.02-00 Retiree and Cobra	163,513	150,000	181,093	181,093
361.01-00 Interest Income	11	3,500	3,500	3,500
389.03-00 Reimbursements	5,040	-	-	-
Total - Insurance Fund	\$ 7,385,312	\$ 7,053,500	\$ 7,050,615	\$ 6,810,615
704 Faust Library Fund				
388.01-00 Donations	187	-	127	-
Total - Faust Library Fund	\$ 187	\$ -	\$ 127	\$ -
772 Federal Courts Awards Fund				
331.11-01 Federal Funds	7,919	-	25,000	-
Total - Federal Court Awards Fund	\$ 7,919	\$ -	\$ 25,000	\$ -
773 Non-Federal Court Awards Fund				
389.01-00 Miscellaneous	25,073	-	24,768	-
391.01-00 Interfund Transfer	4,219	-	4,556	-
Total - Non-Federal Court Awards Fund	\$ 29,292	\$ -	\$ 29,324	\$ -
781 Cemetery Improvements Fund				
326.06-00 Special Permits	5,864	-	800	-
373.01-00 Recreation	5,859	5,000	4,000	5,000
387.01-00 Sale of Property/Equipment	49,875	-	18,000	-
Total - Cemetery Perpetual Care	\$ 61,598	\$ 5,000	\$ 22,800	\$ 5,000
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax	3,996,137	4,000,000	2,428,630	3,400,000
315.02-00 Penalty	4,813	5,000	15,000	15,000
361.01-00 Interest Income	35,965	-	12,000	5,000
389.01-00 Miscellaneous	35	-	100	-
389.03-00 Reimbursements	13,877	-	-	-
391.01-00 Interfund Transfer	70,000	-	-	-
Total - Hotel/Motel Tax Fund	\$ 4,120,827	\$ 4,005,000	\$ 2,455,730	\$ 3,420,000
Component Units				
210 Creekside Town Center TIRZ Fund				
311.01-00 Ad Valorem Tax	3,689,928	2,645,636	2,783,406	2,978,244
313.01-00 Municipal Sales Tax	1,498,943	1,198,500	1,186,068	1,000,934
361.01-00 Interest Income	68,572	40,000	30,000	30,000
Total - Creekside Town Center TIRZ Fund	\$ 5,257,443	\$ 3,884,136	\$ 3,999,474	\$ 4,009,178
212 Industrial Development Board Fund				
313.01-00 Municipal Sales Tax	6,541,256	6,737,494	5,631,667	5,937,019
389-01-00 Contributions	10,000	-	-	-
389-01-00 Reimbursements	494,615	154,248	277,726	-
361.01-00 Interest Income	329,860	300,000	250,000	250,000
Total - Industrial Development Board Fund	\$ 7,375,731	\$ 7,191,742	\$ 6,159,393	\$ 6,187,019
209 River Mills TIRZ Fund				
311.01-00 Ad Valorem Tax	-	-	-	110,421
313.01-00 Municipal Sales Tax	-	-	2,800	5,000
Total - River Mills TIRZ Fund	\$ -	\$ -	\$ 2,800	\$ 115,421



Financial Policies

PURPOSE:

To establish guidelines and procedures for accounting and auditing; financial planning; budgeting and budget transfers; revenues; operating and debt reserves; personnel; purchasing and fixed assets; debt management and investment and cash management.

A. GENERAL

1. The City will operate on a fiscal year which begins on October 1 and ends on September 30.
2. The City will conduct its financial affairs in conformity with state and federal laws. These Financial Policies shall be approved by City Council and reviewed on an annual basis as a part of the budget development process.

B. ACCOUNTING, AUDITING AND FINANCIAL PLANNING

1. The Finance Department maintains records on a basis consistent with generally accepted accounting principles (GAAP) including standards for local government accounting, as determined by GASB and GFOA.
2. Regular monthly and annual financial reports are issued summarizing financial activity. The monthly financial reports are provided to City Council and departments. The Chief Financial Officer includes the quarterly financial reports on the regular City Council agenda. The proposed budget document may serve as the report for the third quarter of the fiscal year, as it reflects the City's current financial status and expected year end fiscal condition(s).
3. A financial audit is performed annually by an independent public accounting firm, and an official opinion and annual financial report is published and issued.
 - a. Annually, City Council will accept the audited Comprehensive Annual Financial Report for the prior fiscal year.
 - b. The document shall satisfy all criteria of the Government Financial Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.
4. Full disclosure is provided in the annual financial and budget reports and bond representations.

C. BUDGETING

1. The City budgets resources on a fiscal year which begins October 1 and ends the following September 30.
2. The Finance Department develops an internal budget calendar and provides all pertinent resources to department and City Management necessary to develop the proposed budget.
3. A structurally balanced proposed budget will be prepared and distributed to City Council in accordance with the City charter and the fund balance requirement set forth in these financial policies.
4. In accordance with section 9.02 of the City Charter, the proposed budget document shall include:
 - a. A budget message
 - b. Fund balance schedules that include expected revenue and expenditures for all funds
 - c. An analysis of property valuations and tax rates for the last five years
 - d. Revenue estimates
 - e. Operating expenditures by department and expense category (delineated below)
 - f. Debt service costs (delineating principal and interest) by issuance and a description of outstanding debt issuances
 - g. A statement of expenditures for debt proceeds
 - h. Descriptions of departments functions and mission
 - i. Performance measures for each department – workload, efficiency and effectiveness
 - j. Descriptions and cost analysis of program changes
 - k. Description of capital projects included for funding in the proposed budget
 - l. A list of authorized positions by department and division (where appropriate)
 - m. The budget and tax ordinances adopted by Council
5. City Council will adopt the tax rate and budget by ordinance in accordance with the City charter and to allow sufficient time to send out property tax statements.
6. Appropriations as approved by the City Council are incorporated into the City's financial software by the Finance Department.
 - a. The following general expenditure categories are used to appropriate funds annually:
 - i. Employee expenditures
 - ii. Operations expenditures
 - iii. Capital expenditures
 - iv. Debt Service expenditures
 - v. Contingencies
 - vi. Interfund Transfers
 - b. Detailed expenditures by line item and by department (divisions where appropriate) are maintained by the Finance Department.
 - c. Annually, the budget will be developed for each department at the division level to better represent their organization structures. However, the budget approved by City Council will appropriate funds at the department level and fiscal control shall occur at this level.

- d. Appropriations in the Capital Project Funds are made on a project basis across multiple fiscal years rather than on a single fiscal year basis and are carried forward until the projects are completed.
- e. Appropriations in the grants and donations funds (including CDBG, HOME, the Grant Fund, EARIP/HCP and the Special Revenue Fund) are made on a program year basis and/or by project rather than on a City fiscal year basis.

7. Except for capital projects, grants and federal entitlement programs (CDBG), unused appropriations, including any encumbrances lapse at the end of each fiscal year.
8. Departments are accountable for not exceeding their annual budgetary appropriations.
9. Budget Transfer and Amendment Process
 - a. In the Adopted Budget document, appropriations are approved by City Council at the Department and/or fund level within a certain expenditure category.
 - b. Throughout the fiscal year, departments and or funds may have a business need to transfer allocation from one category to the other. The City Manager has the discretion to approve budget transfers between expenditure allocation(s), as long as the departmental budget or Fund budget does not increase/decrease.
 - c. Budget transfer forms will be made available to departments that will circulate through the Chief Financial Officer prior to being submitted to the City Manager for consideration and approval.
 - d. If the departmental and/or fund budget(s) need to be increased/decreased (amended), City Council approval will be required.

D. LONG TERM FINANCIAL PLANNING

1. The City of New Braunfels prepares and presents a long range, five year financial forecast which:
 - a) updates reserve and expenditure projections for the next five years; b) projects debt service requirements and potential capacity over the five year period, including operating costs associated with all projects; c) projects revenue and expenses for each year in the period; and d) describes strategic issues that present the City with challenges and opportunities for the future.

E. RESERVES

1. The City of New Braunfels will maintain an operating reserve for use in the event of unanticipated, extraordinary expenditures and/or the loss of a major revenue source. In the General Fund, the operating reserve and specified contingencies shall be established at a minimum of twenty-five (25) percent of the General Fund budgeted expenditures for the current fiscal year. The City Council may establish a higher reserve target than twenty-five (25) percent if it is determined there are benefits to do so. That target is established during the budget development process and incorporated into the Proposed Budget document.
2. For all Special Revenue Funds, the City shall strive to maintain reserves equal to ten (10) percent of the budgeted annual expenditures.

3. For all Enterprise Funds, the City shall strive to maintain reserves equal to twenty-five (25) percent of the budgeted annual expenditures. These funds can only be appropriated by City Council.
4. Capital project funds' reserves (contingencies) will be established by project, not by fund and will manage on a project by project basis.
5. The City will maintain a balance in the Debt Service Fund equal to not less than ten (10) percent of the principal and interest payments on outstanding debt for each fiscal year. These funds can only be appropriated by City Council.
6. The City's Self Insurance Fund shall strive to maintain a balance equal to 90-120 days of claim expenditures. These funds can only be appropriated by City Council.

7.

F. PERSONNEL

1. At no time shall the number of regular employees on the payroll in each department exceed the total number of positions authorized by City Council. All personnel actions shall always be in strict conformance with applicable federal, state and City policies.
2. The City Manager may institute a freeze during the fiscal year on hiring, promotions and transfers.
3. City Council shall annually approve all authorized regular (full time, part time and seasonal) positions through the annual budget adoption process. Any subsequent additions or deletions to the total number of positions requires City Council approval. The City Manager approves reclassifications of positions.
4. The City Manager is authorized to adjust compensation, of any City employee, including appointees, when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to hire and retain qualified personnel.
5. The City maintains written Personnel Policies.

G. PURCHASING, CONTRACTING AND FIXED ASSETS

1. The City maintains internal purchasing policies that ensure that purchasing is done in accordance with City Charter and Local Government Code. Staff complies with additional state and federal statute(s) required by grants/alternative funding sources.
2. All purchases of fixed assets with a value of \$5,000 or more will be placed on the City inventory.
3. The City will maintain these assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs by:

- a. Developing and maintaining strategies for the identification and financing of capital improvement projects; and
 - b. Providing for adequate maintenance of capital plant and equipment replacement in the annual operating budget.
 - c. The City shall strive to maintain reserves for vehicle replacement, computer replacement, facilities maintenance and parks maintenance.
4. Where possible, items in good, safe, useable condition will be placed in surplus to be used to supplement expenditures for new budgeted capital purchases or to supply needed unbudgeted new and replacement equipment.
5. The City Manager has the authority to declare items with a value of no greater than \$5,000 as surplus and/or salvage for auctioning purposes.
6. Information Technology staff will review and approve all purchases of information and communication technology to ensure compatibility with the City's existing voice and data infrastructure and to protect that infrastructure from viruses and other threats.
6. Any asset seized by forfeiture will be accepted by the City Council and placed into the City inventory, before any expenditure of City budgeted funds is made for or in relation to the asset.
7. The City Manager and his designee(s), at his direction, are authorized to sign or release easements, permits, licenses and change orders; to sign interlocal agreements of less than \$25,000; to sign documents authorizing the payment of funds, and to expend public funds as authorized by state law unless otherwise authorized by the City Council; to settle paving assessment, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating factual circumstances. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature.

H. DEBT MANAGEMENT

1. The City will not use long term debt for current operations.
2. The City will adhere to the following when it finds it necessary to issue debt instruments:
 - a. Average weighted general obligation bond maturities will not exceed twenty (20) years.
 - b. The term of any debt issuance will not exceed the useful life of the capital project, facility or equipment for which the borrowing is intended.
 - c. Debt service for all funds in any year will not exceed twenty-five (25) percent of the total annual operating budgets across all other funds;
 - d. The City will maintain a balance in the debt service fund equal to not less than ten (10) percent (approximately) of the principal and interest payments on outstanding debt for each fiscal year for all debt not requiring an earnings coverage, unless approved by City Council;

- e. Interest earnings on debt service fund balances will be used to make debt service payments or support reserve requirements;
- 3. The City maintains written procedures to ensure compliance with federal tax covenants regarding arbitrage, private business use, record retention, etc. They are attached to this policy as Appendix A.
- 4. The City does not have a debt limit from the perspective of the total amount that can be issued under current Texas law. However, Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 in population limits the City's total tax rate to \$2.50 per \$100 assessed valuation. The Texas Attorney General has further adopted an administrative policy that generally prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from a \$1.50 maximum tax rate calculated at 90 percent collection. This \$1.50 is part of the overall \$2.50 limit.
- 5. The City will consider opportunities to refund existing debt issuances if the savings on the current principal and interest payments over the remaining life of the debt.

I. INVESTMENTS

- 1. In accordance with the Public Funds Investment Act, the City maintains a written Investment Policy adopted by City Council and reviewed annually.
- 2. The City's investment portfolio shall be managed in accordance with the Public Funds Investment Act and the City's Investment Policy.

J. PROMPT PAYMENT

- 1. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.
- 2. The Chief Financial Officer shall establish and maintain procedures, which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed to maximize the City's investable cash.

K. CASH MANAGEMENT AND INTERNAL CONTROLS

- 1. Written guidelines on cash handling, segregation of duties, and other financial matters shall be maintained.
 - a. The City shall maintain a Financial Internal Controls matrix document that illustrates an effective, ongoing separation of duties which, in combination with periodic self-assessments, ensure the City's financial policies and procedures are in compliance with local, state, and federal statutes, such as all 2 CFR Part 200 requirements, regulations, and the terms and conditions of Federal awards.

- b. The City shall conduct periodic self-assessments of all internal control and cash handling procedures including, but not limited to, the following activities. In addition to ongoing operational self-assessments, the City's segregation of duties is examined by the City's third-party external audit firm during the City's annual audit to ensure compliance with local, state, and federal laws.
 - i. Cash and Investments
 - ii. Compensation and Benefits
 - iii. Long-Term Debt
 - iv. Capital Expenditures
 - v. General Disbursements and Accounts Payable
 - vi. Revenue, Accounts Receivable, and Cash Receipts
 - vii. Nonexchange Revenue, Accounts Receivable, and Cash Receipts
 - viii. Financial Close and Reporting
- c. All City Finance staff shall conduct periodic self-assessments of the City's internal control system through ongoing monitoring incorporated into the department's normal course of operations (as detailed in the financial internal control matrix document), performed continually, and responsive to change. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions such as safeguarding protected personally identifiable information and any other information deemed to be sensitive by federal or non-federal entities. Separate evaluations are used periodically and may provide feedback on the effectiveness of ongoing monitoring.
- d. The scope and frequency of separate evaluations depend primarily on the assessment of risks, effectiveness of ongoing monitoring, and rate of change within the City and its environment. Separate evaluations include external audits and other evaluations that may be performed by City Finance staff, external auditors, and other reviewers as applicable.
- e. All City Finance staff shall evaluate the results of ongoing monitoring and separate evaluations to identify internal control issues and to determine the effectiveness of the internal control system. An internal control deficiency may be in the design, implementation, or operating effectiveness of the internal control and its related process. Staff determines appropriate corrective actions on a timely basis for any internal control deficiencies identified through monitoring activities, separate evaluations, or reported by personnel. Corrective actions may include the improvement and/or resolution of identified deficiencies by the appropriate staff personnel.

2. Each department director shall ensure that departmental procedures are adequate to safeguard City funds. Federal Award programs such as the Community Development Block Program (CDBG) shall be administered in accordance with all 2 CFR Part 200 requirements as assured by the City's Grants Coordinator and supporting staff via an internal CDBG contract requirements review checklist during the initiation of the contract and during subsequent onsite monitoring visit(s). Specifically, the City's Grants Coordinator and supporting staff shall conduct an onsite monitoring visit with each Subrecipient at least annually to ensure that any subrecipients of federal award dollars have financial systems in place for proper tracking of funds.

- a. Subrecipients are required to have accounting records that adequately identify the source and application of CDBG funds provided to them. To meet this requirement, a Subrecipient's accounting system must include a Chart of Accounts that is a list of names and the numbering system for the individual accounts that contains the basic information about classifications of financial transactions for the organization. A typical chart of accounts might have, for example, separate account categories for describing assets (cash in a checking account, accounts receivable, pre-paid insurance, etc.); liabilities (loans, accounts payable, obligated funds, etc.); revenue (reimbursement from CDBG awards, cash contributions, proceeds from sales, other program income, etc.); and expenses (rent, wages, utilities, phones, etc.).
- b. The agreement with the City may be subject to a 2 CFR part 200 Audit, a CPA Audited Financial Statement or a Certified Financial Statement (CFA), depending on expenditures. Determination and review will be performed by the Grants Coordinator and supporting staff.
 - i. The Office of Management and Budget requires that grant recipients who expend \$750,000 or more in federal funds in one fiscal year conduct a Single Audit per 2 CFR part 200.
 - ii. Any agency that expends between \$200,000 and \$749,999 in federal funds will be required to have a CPA Audited Financial Statement. The funds expended may be from one or multiple federal sources.
 - iii. Subrecipients who do not qualify for 2 CFR part 200 **or** Audited Financial Statement must submit a Certified Annual Financial Statement (CFA), a certifying statement signed by the Treasurer and the Board President, which will only be accepted from those non-profits who can document that they did not qualify for 2 CFR Part 200 or a CPA audited financial statement.
- c. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure through periodic monitoring activities of Subrecipient financial records that their accounting records contain reliable and up-to-date information about the sources and uses of funds, including:
 - i. Federal grant awards received by the organization;
 - ii. Current authorizations and obligations of CDBG funds;
 - iii. Unobligated balances (funds remaining available for distribution);
 - iv. Assets and liabilities;
 - v. Program income; and
 - vi. Actual outlays or expenditures
- d. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure that Subrecipients keep separate records pertaining to CDBG activities, thereby maintaining control over all grant funds, property/equipment, and other assets purchased with CDBG funds. A separate fund should be kept for all grant income and expenses. The following financial information and records that must be maintained by the agency are:
 - i. A computer accounting system that records the source of income and categorizes expenses for grant activities;
 - ii. Written accounting procedures, chart of accounts, written internal controls, administrative controls, accounting journals and ledgers;

- iii. Payment requests and source documentation (bills, receipts, copies or cancelled checks, etc.);
 - iv. Comparison of actual checks written with budgeted amounts for each grant;
 - v. Written financial policies and procedures in compliance with 2 CFR part 200;
 - vi. Procurement files (bids, contracts, etc.) and real property inventory;
 - vii. Bank account and payroll records; and
 - viii. Financial statements, correspondence and audit files.
- e. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure Subrecipients have accounting records that adequately identify the source and application of CDBG funds provided to them. To meet this requirement, a Subrecipient's accounting system should include the following elements:
 - i. Chart of Accounts;
 - ii. Cash Receipts Journal;
 - iii. Cash Disbursements Journal;
 - iv. Payroll Journal;
 - v. General Ledger;
 - vi. Payroll Records, including time and activity reports for CDBG-funded staff; and
 - vii. Annually updated Property Register.
- f. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure subrecipients have accounting records that adequately identify the source and application of CDBG funds provided to them. To meet this requirement, a Subrecipient's accounting system must include a Chart of Accounts that is a list of names and the numbering system for the individual accounts that contains the basic information about classifications of financial transactions for the organization. A typical chart of accounts might have, for example, separate account categories for describing assets (cash in a checking account, accounts receivable, pre-paid insurance, etc.); liabilities (loans, accounts payable, obligated funds, etc.); revenue (reimbursement from CDBG awards, cash contributions, proceeds from sales, other program income, etc.); and expenses (rent, wages, utilities, phones, etc.).
- g. CDBG funds are paid to Subrecipients on a reimbursement basis. Upon receipt, City's Grants Coordinator and supporting staff shall compare each reimbursement request submitted by Subrecipient to their budgeted amount for their CDBG award. Each reimbursement request must include all eligible budgeted costs and associated documentation. Payment is issued to Subrecipient within 30 days of City-approved reimbursement request.
- h. City's Grants Coordinator and supporting staff determine allowable costs at the initiation of the awarded contract, and with all subsequent reimbursement requests, in accordance with 2 CFR Part 200 regulations. Staff verifies that each expenditure is necessary, reasonable, and directly related to the grant.

3. Staffing and training shall be reviewed periodically to ensure adequacy.
4. Daily deposits shall be performed unless amounts collected warrant less frequent deposits.

Appendix A: WRITTEN PROCEDURES RELATING TO CONTINUING COMPLIANCE WITH FEDERAL TAX COVENANTS

A. Arbitrage. With respect to the investment and expenditure of the proceeds of the Bonds, Notes, Certificates, Leases or other Obligations now or hereafter outstanding as having the interest on such debt exempt from Federal income taxes of the debt holder (the "Obligations") the Issuer's _____ (the "Responsible Person") will, as applicable to each issuance of Obligations:

- instruct the appropriate person or persons that the construction, renovation or acquisition of the facilities must proceed with due diligence and that binding contracts for the expenditure of at least 5% of the proceeds of the Obligations will be entered into within 6 months of the Issue Date;
- monitor that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of any facilities are expended within 3 years of the date of delivery of the Obligations ("Issue Date");
- restrict the yield of the investments to the yield on the Obligations after 3 years of the Issue Date;
- monitor all amounts deposited into a sinking fund or funds, e.g., the Debt Service Fund/Bond Fund/Interest and Sinking Fund, to assure that the maximum amount invested at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding 12-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding 12-month period;
- ensure that no more than 50% of the proceeds of the Obligations are invested in an investment with a guaranteed yield for 4 years or more;
- assure that the maximum amount of any reserve fund for any Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date;
- monitor the actions of the escrow agent (to the extent an escrow is funded with proceeds) to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances;
- maintain any official action of the Issuer (such as a reimbursement resolution) stating its intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities;
- ensure that the applicable information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS;
- assure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every 5 years after the Issue Date and (ii) within 30 days after the date the Obligations are retired.

B. Private Business Use. With respect to the use of the facilities financed or refinanced with the proceeds of the Bonds the Responsible Person will:

- monitor the date on which the facilities are substantially complete and available to be used for the purpose intended;

- monitor whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;
- monitor whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the output of the facilities (e.g., water, gas, electricity);
- monitor whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the facilities to conduct or to direct the conduct of research;
- determine whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the facilities or any other contractual right granting an intangible benefit;
- determine whether, at any time the Obligations are outstanding, the facilities are sold or otherwise disposed of; and
- take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Order related to the public use of the facilities.

C. Record Retention. The Responsible Persons will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three (3) years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt obligations, such records shall be maintained until the three (3) years after the refunding obligations are completely extinguished. Such records can be maintained in paper or electronic format.

D. Responsible Persons. Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the facilities financed with the proceeds of the Obligations. The foregoing notwithstanding, the Responsible Persons are authorized and instructed to retain such experienced advisors and agents as may be necessary to carry out the purposes of these instructions.

INVESTMENT POLICY

1.0 POLICY

It is the policy of the City of New Braunfels to invest public funds in a manner which will provide the highest reasonable investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The Policy complies with and incorporates the Public Funds Investment Act, (the “Act”), Chapter 2256, Texas Government Code and the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

2.0 SCOPE

This Investment Policy applies to all financial assets of the City of New Braunfels. These funds are accounted for in the City’s Comprehensive Annual Financial Report and include:

Funds

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Internal Service Funds

Any new funds created by the City will be incorporated under this Policy unless specifically exempted by Council action.

3.0 PRUDENCE

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. The standard states:

Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

In determining whether the investment officers have exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the officer had responsibility rather than a consideration as to the prudence of a single investment, and whether the investment decision was consistent with the written investment policy.

4.0 OBJECTIVES

The primary objectives, in priority order, of the City of New Braunfels’ investment activities shall be:

4.1 Safety

Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The City shall seek to control the risk of loss due to the failure of a security issuer or guarantor by investing in high credit quality securities, by qualifying and monitoring financial counter-parties, through adequate collateralization, through diversification, and by establishing maximum maturities and weighted average maturities.

4.2 Liquidity

The City of New Braunfels' investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

4.3 Diversification

Whenever practical, assets held in the portfolio(s) shall be diversified to minimize the risk of loss resulting from the concentration of assets in a specific maturity, a specific issuer, or a specific market sector.

4.4 Return on Investments

The City of New Braunfels' investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

5.0 INVESTMENT STRATEGY

The City maintains one commingled portfolio for investment purposes which incorporates the specific investment strategy considerations and the unique characteristics of the fund groups represented in the portfolio:

- A. The investment strategy for operating, enterprise and special revenue funds has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The secondary objective is to create a portfolio structure which will experience minimal volatility. This may be accomplished by purchasing high quality, short- to medium-term maturity securities which will complement each other in a laddered maturity structure permitting some extension for yield enhancement.
- B. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to fund the debt service obligations on a timely basis. Successive debt service dates will be fully funded before extension.
- C. The investment strategy for debt service reserve funds shall have as its primary objective the ability to generate a revenue stream to the debt service funds from high quality securities with a low degree of volatility. Securities should be high credit quality and, except as may be required by the bond ordinance specific to an individual issue, be limited to short to intermediate-term maturities.
- D. The investment strategy for capital projects or capital project funds will have as its primary objective assurance that anticipated cash flows are match funded and that adequate liquidity is provided for unanticipated draws. The stated final maturity dates of securities held may not exceed the estimated project completion date.

The City shall pursue an active versus a passive portfolio management strategy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

6.0 DELEGATION OF AUTHORITY AND RESPONSIBILITIES

Management responsibility for the investment program has been delegated by City Council primarily to the City

Manager, the Chief Financial Officer, and the Assistant Finance Director, who are designated by resolution as investment officers.

The Investment Officers shall establish written procedures for the operation of the investment program consistent with this Investment Policy. Procedures should include safekeeping controls, documentation, internal controls, repurchase agreements, wire transfers, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Chief Financial Officer. The Chief Financial Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Each Investment Officer shall attend 10 hours of training in the responsibilities of the position within 12 months of assuming those duties. In addition, Investment Officers shall attend an investment training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities from an independent source approved by the City.

The City may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract may not be for a term longer than two years. A renewal or extension of the contract must be made by the City Council by order, ordinance, or resolution.

7.0 ETHICS AND CONFLICT OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any personal financial/investment relationships that could impact the performance of the City of New Braunfels' investment portfolio. If an Investment Officer has a personal relationship as defined in the Act with a business organization engaging in investment transactions with the City, the Investment Officer must disclose the relationship and file a disclosure with the City Secretary and the Texas Ethics Commission.

8.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Investment Officer(s) or adviser will maintain a list of authorized broker/dealers, financial institutions, money market mutual funds and local government investment pools offering to engage in an investment transaction with the City. An annual review of the services provided, financial condition and registrations of these firms will be conducted by the Chief Financial Officer and a list of firms submitted to Council for approval at least once a year. [2256.005]

Broker/dealers may include "primary" dealers as defined by the New York Federal Reserve or regional dealers. Financial institutions shall be qualified public depositories as designated by state law.

All firms desiring to transact investment transactions with the City must complete the City's internal questionnaire and execute a Policy Certification (Appendix A) before any transaction. A current audited financial statement is required to be on file for each firm. Should the City contract with an external investment advisor to execute the City's investment strategy, including the negotiation and execution of investment transactions, the advisor shall be responsible for conducting appropriate due diligence and providing a list of its approved broker/dealers not less than annually. In addition, a managing officer of the investment advisory firm shall sign the City's written certification, which shall be included as part of the investment advisory contract.

9.0 AUTHORIZED INVESTMENTS

Authorized investments shall be limited to the following, as further defined by the Act:

- 9.1** Obligations of the United States or its agencies and instrumentalities excluding mortgage backed securities;
- 9.2** Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities;
- 9.3** Fully insured or collateralized certificates of deposit issued by banks doing business in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, secured by obligations as described by the Policy;
- 9.4** Fully collateralized repurchase agreements having a defined termination date, placed through a primary government securities dealer or a bank doing business in Texas, and secured in accordance with this Policy, purchased under a master repurchase agreement which specifies the rights and obligations of both parties and requires that the securities involved in the transaction be held in a safekeeping account subject to the control of the City with a stated final maturity of one year, except flex repurchase agreements used for bond funds which may extend to match the expenditure plan of the bond proceeds.
- 9.5** AAA-rated SEC-registered money market mutual funds with a dollar-weighted average portfolio maturity of 60 days or fewer whose investment objectives include seeking to maintain a stable net asset value of \$1 per share.
- 9.6** Constant-dollar, AAA-rated Texas local government investment pools as defined by the Act.
- 9.7** Collateralized or insured demand deposit accounts in approved depositories approved by City Council under an executed depository agreement.
- 9.8** An SEC registered, no-load mutual fund with a weighted average maturity of less than two years, invested exclusively in obligations approved by the Policy, and continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent.
- 9.9** Obligations of any US state or political subdivision rated AA or better by a nationally recognized rating agency not to exceed two years to maturity.
- 9.10** A certificate of deposit (CD) or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is 1) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; (2) secured by any combination of cash and obligations in 9.1 through 9.3 above, including pass-through mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, or with an FHLB letter of credit.

In addition, an investment in CDs made in accordance with the following conditions is an authorized investment: (1) the funds are invested through: a broker that has its main office or a branch office in Texas and selected from a list adopted by the City, or a depository institution that has its main office or a branch office in Texas and is selected by the City; (2) the selected broker

or the depository institution arranges for the deposit of the funds in CDs in one or more federally insured depository institutions, wherever located, for the account of the City; (3) the full amount of the principal and accrued interest of each CD is insured by the United States or an instrumentality of the United States; and the City appoints the selected depository, any institution described in Section 2257.041(d) of the Public Funds Collateral Act or a clearing broker-dealer registered with the SEC and operating pursuant to SEC Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian with respect to the CDs issued for the account of the City.

9.11 Commercial paper that has a stated maturity of 270 days or less from the date of issuance and is rated A-1 or P-1 or an equivalent rating by at least two nationally recognized rating agencies.

Competitive Bidding Requirement

It is the policy of the City to require competitive bidding for all individual security purchases except for those transactions with money market mutual funds and local government investment pools which are deemed to be made at prevailing market rates. At least three bids/offers must be obtained. Bids may be solicited in any manner provided by law. For those situations where it may be impractical or unreasonable to receive three bids for a transaction due to a rapidly changing market environment or to secondary market availability, documentation of a competitive market survey of comparable securities or an explanation of the specific circumstance must be included with the bid document and retained for auditing purposes.

Delivery versus Payment

Transactions must be settled on a delivery versus payment (DVP) basis to a City approved depository except for transactions involving mutual funds, investment pool or collateralized bank CDs. This assures City control of all its funds and assets. No securities shall be held by the transaction counterparty.

Change of Authorization or Rating

The City will not be required to liquidate investments that were authorized investments at the time of purchase. The Investment Officer or investment adviser shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer or adviser shall notify the City Manager of ratings change, conditions affecting the rating and possible loss of principal with liquidation options available, within two weeks after the ratings change.

Monitoring FDIC Status

The Investment Officer or Investment Adviser shall regularly monitor the status and ownership of all banks issuing brokered CDs owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are held, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

10.0 COLLATERALIZATION

10.1 Pledged Collateral

The City of New Braunfels requires all time and demand deposits to be insured or collateralized at a minimum of 102%. City depositories will be required to execute tri-party depository agreements to include safekeeping agents. If the Federal Reserve acts as custodian, the Pledge Agreement of Circular 7 will be executed in lieu of the tri-party FRB signature. The agreement shall define the City's rights to collateral and shall establish a perfected security interest in compliance with federal and state regulations, including:

- A. The agreement shall be in writing;
- B. The agreement shall be executed by the Depository and the City contemporaneously with the acquisition of the asset;
- C. The agreement will include no listing of pledged collateral.

D. The agreement must be approved by the Board of Directors or the Loan Committee of the Depository and a copy of the meeting minutes must be delivered to the City.

If the City's depository offers a collateral pooling program as defined by State Law (Local Government Code 2257) the investment officers will evaluate the program for cost efficiencies and risk before participation. Participation in a collateral pool will require Council approval.

10.2 Owned Repurchase Agreement Collateral

Each counterparty to a repurchase transaction is required to execute the Securities Industry and Financial Markets Association (SIFMA) Master Repurchase Agreement. An executed copy of this Agreement must be on file before any transaction is initiated. Collateral will be evidenced by safekeeping receipts clearly denoting City ownership from the safekeeping agent.

10.3 Authorized Collateral

A. Time and Demand Deposits

Deposits must be secured by an FHLB Letter of Credit or any combination of cash and obligations in section 9.1 through 9.3 above, including pass-through mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than 102% of the principal amount of the CDs.

B. Repurchase Agreements

Securities bought and sold as part of a repurchase agreement are limited to:

- U.S. Government, Agencies and Instrumentalities obligations including mortgage backed securities

The eligibility of specific issues may at times be restricted or prohibited by the City because of current market conditions.

10.4 Collateral Substitution or Reduction

Pledged collateral for deposits and repurchase agreements may be substituted or reduced at any time provided that the total market value of the collateral, plus FDIC insurance, remains equal to or greater than 102% of the deposit amount. The custodian, who shall be independent of the pledging bank, will be liable for monitoring and maintaining the collateral and collateral margins at all times.

10.5 Monitoring Collateral Adequacy for Certain Investments

Monthly reports of the pledged securities with the full descriptions and market values are required to be sent directly to the City from the custodian for all time and demand deposits. The Investment Officers will review the adequacy of the collateral.

The Investment Officers will monitor the adequacy of all collateral underlying repurchase agreements on at least a weekly basis.

10.6 Margin Calls

If any collateral falls below 102%, the counterparty will be required to pledge additional securities no later than the end of the next business day.

11.0 DELIVERY VERSUS PAYMENT

All security transactions, including collateral for repurchase agreements, shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by a third-party custodian approved by the Chief Financial Officer and evidenced by original safekeeping receipts.

12.0 DIVERSIFICATION

The City of New Braunfels shall diversify its portfolio by security type and institution. Risk of principal loss in the

portfolio as a whole shall be minimized by diversifying investment types according to the following limitations.

<u>Investment Type</u>	<u>% of Portfolio</u>
U.S. Treasury Notes/Bonds/Bills	90%
U.S. Government Agencies	80%
Certificates of Deposit	50%
Limit per financial institution	10%
Repurchase Agreements	20%
Flex repurchase agreements by bond issue	100%
Money Market Mutual Funds	25%
Local Government Investment Pools	100%
Commercial Paper	20%
Limit per issuer	5%

13.0 MAXIMUM MATURITIES

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not invest in securities maturing more than two (2) years from the date of purchase.

14.0 PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a reasonable yield throughout budgetary and economic cycles, commensurate with the investment risk constraint and the cash flow requirements. The benchmarks established for the portfolio in keeping with the cash flow requirements of the City shall be the six month U.S. Treasury bill.

15.0 REPORTING

The Investment Officers shall provide a report on investment activity and returns to the City Council on a quarterly basis. Investment performance will be monitored and evaluated by the Investment Officers on a monthly basis. This investment report shall be signed and in compliance with the Act and include, at a minimum:

- 1) detail on each investment position of the portfolio,
- 2) the beginning and ending amortized book and market value,
- 3) the change to market value during the period for each portfolio,
- 4) the beginning and ending amortized book and market value for each investment security by asset type and fund type,
- 5) the final stated maturity date of each investment security,
- 6) the dollar weighted average maturity of the portfolio and its comparison to an accepted benchmark, and
- 7) a statement of compliance of the investment portfolio with the Authority's Investment Policy and Strategy and the Act.

Prices used for the calculation of market values will be obtained from independent sources.

16.0 INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by resolution of the City Council on no less than an annual basis. Any changes to the Policy shall be reflected in the approving resolution of Council.

APPENDIX A:

CITY OF NEW BRAUNFELS
INVESTMENT POLICY CERTIFICATION

Firm: _____

Account Representative: _____

Date of Completion: _____

This certification is executed on behalf of the City of New Braunfels (the "City") and the "Firm" pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code in relation to investment transactions conducted between the City and the Firm.

As the authorized representative of the Firm, I hereby acknowledge that I have received and reviewed the attached Investment Policy of the City of New Braunfels.

I hereby further acknowledge that the Firm has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the Firm not authorized by the Investment Policy, except to the extent that this authorization is dependent on analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Firm Name: _____

Address: _____

Representative's Telephone (_____) _____

Representative's FAX (_____) _____

Representative's Email: _____

Signature _____

Printed Name _____



FY 2021 Pay Plans

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
A		9.35	11.22	13.09	
Golf Cart Porter - 13316	PT	9.35	11.22	13.09	Non-Exempt
Slide/Party Attendants (Das Rec) - 13145	PT	9.35	11.22	13.09	Non-Exempt
Attendant - 13126 (Recreation-Landa); 13122 (Recreation-Fischer)	SLEX	9.35	11.22	13.09	Exempt
Cashier - 13505 (Aquatics); 13506 (Athletics); 13507 (Athletics - Temp)	SLEX/TEMP	9.35	11.22	13.09	Exempt
B		9.72	11.67	13.61	
Lifeguard - 13125 (Landa); Lifeguard (Das Rec) - 13141	SLEX/PT	9.72	11.67	13.61	Exempt
Lifeguard/WSI - 13099 (Landa); Lifeguard/WSI (Das Rec) - 13153	SLEX/PT	9.72	11.67	13.61	Exempt
Water Safety Instructor (WSI) (Das Rec) - 13154	PT	9.72	11.67	13.61	Non-Exempt
Guest Services Representative (Das Rec) - 13014	PT	9.72	11.67	13.61	Non-Exempt
Fitness/Gym Attendant (Das Rec) - 13146	PT	9.72	11.67	13.61	Non-Exempt
Camp Counselor - 13111	SLEX	9.72	11.67	13.61	Exempt
C		10.11	12.14	14.16	
D		10.52	12.62	14.72	
Guest Services Lead (Das Rec) - 13015	PT	10.52	12.62	14.73	Non-Exempt
Kinder Care Attendant (Das Rec) - 13150	PT	10.52	12.62	14.73	Non-Exempt
E		10.93	13.13	15.31	
F		11.38	13.65	15.93	
Recreation Instructor - 13112 (Landa); 13156 (Fischer); 13113 (Seas-Landa); 13118 (Seas-Fischer); Recreation Instructor (Das Rec-PT) - 13149; (Das Rec-PTR) - 13158	PT/PTR/SLEX	11.38	13.65	15.93	Non-Exempt/Exempt
Assistant Camp Coordinator - 13109	SLEX	11.38	13.65	15.93	Exempt
Assistant Aquatics Coordinator - 13124	SLEX	11.38	13.65	15.93	Exempt
Pool Manager (Das Rec) - 13142	PT	11.38	13.65	15.93	Non-Exempt
Lead Cashier - 13128	SLEX	11.38	13.65	15.93	Exempt
Kinder Care Lead (Das Rec) - 13155	PT	11.38	13.65	15.93	Non-Exempt
G		11.83	14.20	16.56	
Library Aide - 14107 (PTR/PT)	PTR/PT	11.83	14.20	16.56	Non-Exempt
Clerical Assistant - 11007	FT	11.83	14.20	16.56	Non-Exempt
H		12.30	14.77	17.23	
Ranger - 13136 (SEAS), 13134 (PTR)	SLEX/PTR	12.30	14.77	17.23	Non-Exempt/Exempt
Event Attendant - 11520	PT	12.30	14.77	17.23	Non-Exempt
Custodian - 15406 (FT); Custodian (Das Rec) - 13420 (FT); Custodian (Civic Center) - 15408 (PTR)	PTR/FT	12.30	14.77	17.23	Non-Exempt
Facility Specialist - 11529 (PT)	PTR	12.30	14.77	17.23	Non-Exempt
Aquatics Coordinator - 13123	SLEX	12.30	14.77	17.23	Exempt
Camp Coordinator - 13110	SLEX	12.30	14.77	17.23	Exempt
Recreation Coordinator - 13108	SLEX	12.30	14.77	17.23	Exempt
River Operations Coordinator - 13502	SLEX	12.30	14.77	17.23	Exempt



FY 2021 Pay Plans

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
I		12.80	15.35	17.91	
Golf Assistant - 13315 (PT); 13310 (Temp)	PTR	12.80	15.35	17.91	Non-Exempt
Library Clerk - 14106 (PTR/PT), 14113 (FT), 14109 (Seas)	PTR/PT/FT/ SLEX	12.80	15.35	17.91	Non-Exempt/ Exempt
Lead Ranger - 13133	SLEX	12.80	15.35	17.91	Exempt
Administrative Specialist - 13008	SLEX	12.80	15.35	17.91	Exempt
J		13.31	15.97	18.63	
Lead Custodian - 15405	FT	13.31	15.97	18.63	Non-Exempt
Facility Specialist - 11528 (Civic Center/Library)	FT	13.31	15.97	18.63	Non-Exempt
Maintenance Worker - 13214 (Parks-FT), 13216 (Seas), 13127 (PT-Inactive), 15300 (Facilities), 15307 (STR/STMWTR), 15208 (Airport)	FT/SLEX	13.31	15.97	18.63	Non-Exempt/ Exempt
Refuse Collector - 15507 (SW RES CMRCL), 15511 (Recycling)	FT	13.31	15.97	18.63	Non-Exempt
Clerical Specialist - 11005	FT	13.31	15.97	18.63	Non-Exempt
Containiner Maintenance Worker - 15312	FT	13.31	15.97	18.63	Non-Exempt
Customer Service Specialist - 11607	FT	13.31	15.97	18.63	Non-Exempt
Lead Event Attendant - 11522	PTR	13.31	15.97	18.63	Non-Exempt
K		13.84	16.61	19.38	
Lead Facilities Maintenance Technician - 15318	FT	13.84	16.61	19.38	Non-Exempt
Recreation Specialist - 13114	PTR	13.84	16.61	19.38	Non-Exempt
Athletic/Fitness Specialist (Das Rec) - 13144	PTR	13.84	16.61	19.38	Non-Exempt
Program Specialist (WCC) - 14114	PT	13.84	16.61	19.38	Non-Exempt
L		14.39	17.27	20.16	
Parts Technician - 15608	FT	14.39	17.27	20.16	Non-Exempt
Permit Technician - 12106 (Building), 12109 (Engineering)	FT	14.39	17.27	20.16	Non-Exempt
Technical Services Specialist I - 14103	FT	14.39	17.27	20.16	Non-Exempt
M		14.97	17.96	20.96	
Youth Services Technician - 14102	FT	14.97	17.96	20.96	Non-Exempt
Administrative Secretary - 11003 (1230, 2440, 5010, 5021, 5050, 6050, 6030)/ 11009 (City Sec-PT)	FT/PTR	14.97	17.96	20.96	Non-Exempt
Airport Maintenance Technician - 15205	FT	14.97	17.96	20.96	Non-Exempt
Fleet Technician I - 15603	FT	14.97	17.96	20.96	Non-Exempt
Police Records Clerk - 16606, PT Police Records Clerk - 16607	FT/PTR	14.97	17.96	20.96	Non-Exempt
Technical Services Specialist II - 14104	FT	14.97	17.96	20.96	Non-Exempt
N		15.57	18.68	21.80	
Equipment Technician (Parks-Golf 6040) - 15602	FT	15.57	18.68	21.80	Non-Exempt
Field Technician - 13414 (Parks 6030), (Golf 6040)	FT	15.57	18.68	21.80	Non-Exempt
Animal Control Officer - 12206	FT	15.57	18.68	21.80	Non-Exempt
Equipment Operator I - 13213(PARKS), 13413(Golf), 15306(STR/STMWTR)	FT	15.57	18.68	21.80	Non-Exempt
Aquatic Maintenance Technician (Das Rec) - 13418	FT	15.57	18.68	21.80	Non-Exempt
Sign Shop Technician - 15309	FT	15.57	18.68	21.80	Non-Exempt
Welder/Fabricator - 15611	FT	15.57	18.68	21.80	Non-Exempt



FY 2021 Pay Plans

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
O		16.19	19.43	22.66	
Deputy Court Clerk - 11806	FT	16.19	19.43	22.66	Non-Exempt
Evidence and Property Technician - 16611	FT	16.19	19.43	22.66	Non-Exempt
P		16.84	20.21	23.57	
Traffic Signal Technician I - 15315	FT	16.84	20.21	23.57	Non-Exempt
Administrative Assistant - 11002 (7010), 2410, 2430, 3031, 4010, 5010, 6050, 0210)	FT	16.84	20.21	23.57	Non-Exempt
Accounting Technician - 11105	FT	16.84	20.21	23.57	Non-Exempt
Equipment Operator II - 15305	FT	16.84	20.21	23.57	Non-Exempt
Customer Service Ambassador - 11613	FT	16.84	20.21	23.57	Non-Exempt
Purchasing Specialist - 11210	FT	16.84	20.21	23.57	Non-Exempt
Solid Waste Operator - 15505(RESDTL), 15506(CMCRL), 15508(CONTAINER), 15509(RCYCLING)	FT	16.84	20.21	23.57	Non-Exempt
Q		17.51	21.01	24.52	
Senior Deputy Court Clerk - 11805	FT	17.51	21.01	24.52	Non-Exempt
Emergency Dispatcher - 16604	FT	17.51	21.01	24.52	Non-Exempt
Event Coordinator - 11521	FT	17.51	21.01	24.52	Non-Exempt
Fleet Technician II - 15604	FT	17.51	21.01	24.52	Non-Exempt
Senior Animal Control Officer - 12207	FT	17.51	21.01	24.52	Non-Exempt
Planning Technician - 12007	FTEX	36,421	43,711	50,996	Exempt
Assistant Golf Professional - 13313	FTEX	36,421	43,711	50,996	Exempt
Assistant Guest Services Supervisor (Das Rec) - 13021	FTEX	36,421	43,711	50,996	Exempt
Assistant Aquatics Supervisor (Das Rec) - 13143	FTEX	36,421	43,711	50,996	Exempt
Assistant Athletic/Fitness Supervisor (Das Rec) - 13161	FTEX	36,421	43,711	50,996	Exempt
Assistant Aquatics Supervisor - 13018 (Landa)	FTEX	36,421	43,711	50,996	Exempt
R		18.22	21.86	25.50	
Code Enforcement Officer I - 12204	FT	18.22	21.86	25.50	Non-Exempt
Accounting Technician II - 11109	FT	18.22	21.86	25.50	Non-Exempt
Senior Permit Technician - 12110	FT	18.22	21.86	25.50	Non-Exempt
Assistant Superintendent, Park Ranger - 13138	FTEX	37,898	45,466	53,040	Exempt
S		18.94	22.73	26.52	
Crew Leader - 15311	FT	18.94	22.73	26.52	Non-Exempt
Fleet Technician III - 15610	FT	18.94	22.73	26.52	Non-Exempt
Human Resources Generalist - 11615	FTEX	18.94	22.73	26.52	Exempt
Construction Inspector - 15304	FT	18.94	22.73	26.52	Non-Exempt
Watershed Inspector - 15329	FT	18.94	22.73	26.52	Non-Exempt
T		19.70	23.64	27.58	
Warrant Officer - 11811	FT	19.70	23.64	27.58	Non-Exempt
Service Desk Technician - 16617	FT	19.70	23.64	27.58	Non-Exempt
Traffic Signal Technician II - 15314	FT	19.70	23.64	27.58	Non-Exempt
Senior Emergency Dispatcher - 16508	FT	19.70	23.64	27.58	Non-Exempt
Crime Scene Technician - 16614	FT	19.70	23.64	27.58	Non-Exempt
Building Inspector - 12105	FT	19.70	23.64	27.58	Non-Exempt
Code Enforcement Officer II - 12209	FT	19.70	23.64	27.58	Non-Exempt
Plans Examiner - 12103	FT	19.70	23.64	27.58	Non-Exempt
Customer Experience Manager - 14100	FTEX	40,974	49,169	57,364	Exempt
Engineering Technician - 15105	FTEX	40,974	49,169	57,364	Exempt
Recycling Coordinator - 15502	FTEX	40,974	49,169	57,364	Exempt
Management Assistant - 11004	FTEX	40,974	49,169	57,364	Exempt
Support Services Specialist - 13017	FTEX	40,974	49,169	57,364	Exempt



FY 2021 Pay Plans

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
U		20.49	24.58	28.68	
Crime Victim Liaison - 16615	FT	20.49	24.58	28.68	Non-Exempt
Foreman (incl. Traffic Signal) - 13212(PARKS), 13503(RECYCLE CENTER), 13504(SOLID WASTE), 15514 (CONTAINER), 15302(STR/STMWTR), 15316(TRAFFIC SIGNAL), 15401 (FACILITIES) - Inactive					
Golf Course Field Supervisor - 13421	FT	20.49	24.58	28.68	Non-Exempt
Sanitarian I - 12203	FT	20.49	24.58	28.68	Non-Exempt
V		44,299	53,167	62,036	
Senior Park Foreman - 13209	FT	21.30	25.56	29.82	Non-Exempt
Senior Code Enforcement Officer - 12211	FT	21.30	25.56	29.82	Non-Exempt
Records Supervisor - 16612	FTEX	21.30	25.56	29.82	Exempt
Assistant City Secretary - 11303	FTEX	44,299	53,167	62,036	Exempt
Communications Coordinator - 11512	FTEX	44,299	53,167	62,036	Exempt
Watershed Coordinator - 15330	FTEX	44,299	53,167	62,036	Exempt
Buyer - 11206	FTEX	44,299	53,167	62,036	Exempt
Librarian I - 14003	FTEX	44,299	53,167	62,036	Exempt
Accounting Coordinator - 11104	FTEX	44,299	53,167	62,036	Exempt
Planning Coordinator - 12013	FTEX	44,299	53,167	62,036	Exempt
Assistant Planner - 12014	FTEX	44,299	53,167	62,036	Exempt
Human Resources Analyst - 11616	FTEX	44,299	53,167	62,036	Exempt
Engineering Coordinantor - 15334	FTEX	44,299	53,167	62,036	Exempt
W		46,081	55,289	64,518	
911 Center Supervisor - 16600	FTEX	22.15	26.58	31.02	Exempt
Facilities Operations Supervisor - 15403 (PW-Facilities), 11526 (Civic/Convention Center), 13419 (Das Rec)	FTEX	46,081	55,289	64,518	Exempt
Juvenile Case Manager - 11808	FTEX	46,081	55,289	64,518	Exempt
Marketing Coordinator - 13005	FTEX	46,081	55,289	64,518	Exempt
Paralegal - 11407	FTEX	46,081	55,289	64,518	Exempt
X		47,927	57,517	67,106	
Technical Support Analyst - 16616	FTEX	23.04	27.65	32.26	Exempt
GIS Analyst - 11707	FTEX	23.04	27.65	32.26	Exempt
Senior Construction Inspector - 15313	FT	23.04	27.65	32.26	Non-Exempt
Lead Building Inspector - 12102	FT	23.04	27.65	32.26	Non-Exempt
IT Specialist - 16608 (PT)	PT	23.04	27.65	32.26	Non-Exempt
Business Analyst - 16618	FTEX	47,927	57,517	67,106	Exempt
Outreach Coordinator - 14007	FTEX	47,927	57,517	67,106	Exempt
Planner - 12006	FTEX	47,927	57,517	67,106	Exempt
Recreation Supervisor (Landa & Fischer) - 13103	FTEX	47,927	57,517	67,106	Exempt
Aquatics Supervisor (Landa) - 13104	FTEX	47,927	57,517	67,106	Exempt
Athletics Supervisor (Landa) - 13105	FTEX	47,927	57,517	67,106	Exempt
Athletic/Fitness Supervisor (Das Rec) - 13139	FTEX	47,927	57,517	67,106	Exempt
Aquatics Supervisor (Das Rec) - 13140	FTEX	47,927	57,517	67,106	Exempt
Airport Operations Supervisor - 15203	FTEX	47,927	57,517	67,106	Exempt
Webmaster/Digital Content Specialist - 16619	FTEX	47,927	57,517	67,106	Exempt
Guest Services & Marketing Supervisor (Das Rec) - 13012	FTEX	47,927	57,517	67,106	Exempt
Staff Accountant - 11211	FTEX	47,927	57,517	67,106	Exempt



FY 2021 Pay Plans

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
Y		49,851	59,821	69,791	
Grants Coordinator - 11110	FTEX	49,851	59,821	69,791	Exempt
Librarian II - 14006	FTEX	49,851	59,821	69,791	Exempt
Senior Sanitarian - 12208	FTEX	49,851	59,821	69,791	Exempt
Urban Forester - 13006	FTEX	49,851	59,821	69,791	Exempt
HR and Safety Coordinator - 11618	FTEX	49,851	59,821	69,791	Exempt
Financial Analyst - 11209	FTEX	49,851	59,821	69,791	Exempt
Z		51,846	62,214	72,583	
Fitness Instructor (Das Rec) - 13148; 13157 (Temp)	PT/TEMP	24.93	29.91	34.90	
Historic Preservation and Neighborhood Planner - 12005	FTEX	51,846	62,214	72,583	Exempt
AA		53,919	64,703	75,486	
Park Ranger Superintendent - 13130	FTEX	53,919	64,703	75,486	Exempt
Golf Course Superintendent - 13411	FTEX	53,919	64,703	75,486	Exempt
Senior Accountant - 11100	FTEX	53,919	64,703	75,486	Exempt
Assistant Project Manager - 11108	FTEX	53,919	64,703	75,486	Exempt
BB		56,076	67,290	78,506	
Graduate Engineer - 15107	FTEX	56,076	67,290	78,506	Exempt
Librarian III - 14009	FTEX	56,076	67,290	78,506	Exempt
Senior Planner (including Neighborhood) - 12011	FTEX	56,076	67,290	78,506	Exempt
Senior Planner - 12012	FTEX	56,076	67,290	78,506	Exempt
Network Administrator - 11700	FTEX	56,076	67,290	78,506	Exempt
Systems Administrator (IT) - 11714	FTEX	56,076	67,290	78,506	Exempt
System Administrator (Police) - 11709	FTEX	56,076	67,290	78,506	Exempt
Development Coordinator - 15333	FTEX	56,076	67,290	78,506	Exempt
CC		58,319	69,982	81,646	
Fleet Manager - 15600	FTEX	58,319	69,982	81,646	Exempt
Capital Projects Manager - 15108	FTEX	58,319	69,982	81,646	Exempt
Golf Manager - 13311	FTEX	58,319	69,982	81,646	Exempt
Parks Superintendent - 13211	FTEX	58,319	69,982	81,646	Exempt
Assistant Recreation Center Manager (Das Rec) - 13100	FTEX	58,319	69,982	81,646	Exempt
DD		60,651	72,782	84,912	
Emergency Management Coordinator - 11606	FTEX	60,651	72,782	84,912	Exempt
Economic Development Coordinator - 11513	FTEX	60,651	72,782	84,912	Exempt
Recreation Manager - 13101	FTEX	60,651	72,782	84,912	Exempt
Civic/Convention Center Manager - 11511	FTEX	60,651	72,782	84,912	Exempt
GIS Manager - 11711	FTEX	60,651	72,782	84,912	Exempt
River Operations Manager - 13501	FTEX	60,651	72,782	84,912	Exempt
Watershed Program Manager - 15050	FTEX	60,651	72,782	84,912	Exempt
Parks Development Manager - 13002	FTEX	60,651	72,782	84,912	Exempt
Assistant Building Official - 12108	FTEX	60,651	72,782	84,912	Exempt
EE		63,078	75,693	88,309	
Accounting Manager - 11102	FTEX	63,078	75,693	88,309	Exempt
Purchasing Manager - 11205	FTEX	63,078	75,693	88,309	Exempt
Public Information Officer - 11510	FTEX	63,078	75,693	88,309	Exempt
Streets and Drainage Manager - 15301	FTEX	63,078	75,693	88,309	Exempt
Neighborhood Services Manager - 12200	FTEX	63,078	75,693	88,309	Exempt
IT Systems Manager - 11716	FTEX	63,078	75,693	88,309	Exempt
Recreation Center Manager - 13102	FTEX	63,078	75,693	88,309	Exempt



FY 2021 Pay Plans

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
FF		65,600	78,721	91,841	
Real Estate and Facilities Manager - 15005	FTEX	65,600	78,721	91,841	Exempt
Municipal Court Administrator - 11802	FTEX	65,600	78,721	91,841	Exempt
Assistant City Attorney - 11405	FTEX	65,600	78,721	91,841	Exempt
Human Resources Manager - 11609	FTEX	65,600	78,721	91,841	Exempt
GG		68,225	81,869	95,515	
Planning Manager - 12009	FTEX	68,225	81,869	95,515	Exempt
Assistant Director - Library - 14005	FTEX	68,225	81,869	95,515	Exempt
HH		68,116	85,145	102,173	
Engineer - 15100	FTEX	68,116	85,145	102,173	Exempt
City Secretary - 11301	FTEX	68,116	85,145	102,173	Exempt
II		70,840	88,550	106,260	
JJ		73,674	92,093	110,511	
Capital Programs Manager - 15109	FTEX	73,674	92,093	110,511	Exempt
Building Official - 12101	FTEX	73,674	92,093	110,511	Exempt
Assistant City Engineer - 15102	FTEX	73,674	92,093	110,511	Exempt
Assistant City Engineer (Development) - 15332	FTEX	73,674	92,093	110,511	Exempt
Assistant Director - Planning & Community Development - 12002	FTEX	73,674	92,093	110,511	Exempt
Assistant Director - Parks and Recreation - 13011	FTEX	73,674	92,093	110,511	Exempt
Assistant Director - Human Resources - 11617	FTEX	73,674	92,093	110,511	Exempt
Solid Waste Manager - 15501	FTEX	73,674	92,093	110,511	Exempt
KK		76,621	95,776	114,931	
Assistant Chief Financial Officer - 11208	FTEX	76,621	95,776	114,931	Exempt
LL		79,686	99,607	119,528	
MM		82,873	103,591	124,309	
NN		89,779	107,734	125,691	
OO		93,370	112,044	130,718	
Assistant Public Works Director/City Engineer - 15003	FTEX	93,370	112,044	130,718	Exempt
First Assistant City Attorney - 11404	FTEX	93,370	112,044	130,718	Exempt
Assistant Fire Chief - 16104	FTEX	93,370	112,044	130,718	Exempt
Assistant Police Chief - 16502	FTEX	93,370	112,044	130,718	Exempt
PP		97,105	116,526	135,947	
QQ		93,221	121,187	149,153	
Police Chief - 16501	FTEX	93,221	121,187	149,153	Exempt
Fire Chief - 16101	FTEX	93,221	121,187	149,153	Exempt
Director - Information Technology - 11712	FTEX	93,221	121,187	149,153	Exempt
Director - Library - 14001	FTEX	93,221	121,187	149,153	Exempt
Director - Airport - 15201	FTEX	93,221	121,187	149,153	Exempt
Director - Parks and Recreation - 13001	FTEX	93,221	121,187	149,153	Exempt
Director - Public Works - 15001	FTEX	93,221	121,187	149,153	Exempt
Director - Planning and Community Development - 12001	FTEX	93,221	121,187	149,153	Exempt
Director - Human Resources/Risk Management - 11601	FTEX	93,221	121,187	149,153	Exempt
Director - Communications and Community Engagement - 16620	FTEX	93,221	121,187	149,153	Exempt
Director - Economic and Community Development - 11506	FTEX	93,221	121,187	149,153	Exempt
Chief Financial Officer (CFO) - 11200	FTEX	93,221	121,187	149,153	Exempt
RR		105,028	126,034	147,040	
SS		109,230	131,076	152,922	
TT		113,599	136,319	159,038	
UU		108,136	140,577	173,018	
Assistant City Manager - 11503	FTEX	108,136	140,577	173,018	Exempt
VV		111,381	144,795	178,209	



Fire Department Step Plan



Battalion Chief	Step 1	Step 2	Step 3	Step 4
	\$ 97,683	\$ 100,615	\$ 103,632	\$ 106,741

Fire Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 85,931	\$ 88,509	\$ 91,164	\$ 93,899	\$ 96,716	\$ 85,080

Fire Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
	\$ 77,060	\$ 78,601	\$ 80,173	\$ 82,777	\$ 83,412	\$ 85,080	

Fire Engineer	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
	\$ 67,749	\$ 69,105	\$ 70,487	\$ 71,896	\$ 73,334	\$ 74,801	\$ 76,297					



Police Department Step Plan



Police Captain	Step 1 \$ 103,794	Step 2 \$ 106,908	Step 3 \$ 110,115	Step 4 \$ 113,418	Step 5 \$ 116,822
Police Lieutenant	Step 1 \$ 91,271	Step 2 \$ 93,097	Step 3 \$ 94,959	Step 4 \$ 96,858	Step 5 \$ 98,796
Police Sergeant	Step 1 \$ 81,849	Step 2 \$ 83,486	Step 3 \$ 85,155	Step 4 \$ 86,859	Step 5 \$ 88,595
Police Detective	Step 1 \$ 73,399	Step 2 \$ 74,867	Step 3 \$ 76,364	Step 4 \$ 77,892	Step 5 \$ 79,449
Police Officer	Step 1* \$ 54,075	Step 2 \$ 55,697	Step 3 \$ 57,368	Step 4 \$ 59,089	Step 5 \$ 60,862
Police Cadet	Step 6 \$ 43,260				

*Police Officers are provided a \$3,000 signing bonus
**Police Cadets will attend academy and transition to Step 1 Police Officer upon graduation

APPENDIX B:

AUTHORIZED BROKER/DEALERS AND COUNTERPARTIES

In accordance with the Texas Public Funds Investment Act, 2256.025 Selection of Authorized Brokers,

The governing body of an entity subject to this subchapter or the designated investment committee of the entity shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the entity.

The authorized list of counterparties is:

Bank of America Merrill Lynch

BOK Financial

Cantor Fitzgerald & Co

Citigroup Global Markets

D.A. Davidson

Daiwa Capital Markets

FTN Financial

Goldman, Sachs & Co

INTL FCStone

JP Morgan Securities

KeyBanc Capital Markets

*Loop Capital Markets ***

Mesirow Financial

Mizuho Securities

Morgan Stanley & Co

Piper Jaffray & Co.

Raymond James

RBC Capital Markets

*Rice Financial ***

SunTrust Robinson Humphrey

Stifel, Nicolaus & Co.

TD Securities

UBS Securities

Vining Sparks

Wells Fargo Securities

*Williams Capital Group ***

* **Bold face font indicates firm is a Primary Dealer.**

** *Dark blue italics font indicates firm is an Historically Underutilized Business (HUB) or Minority/Women Owned Business (MWOB).*

INVESTMENT POLICY GLOSSARY OF TERMS

Accretion – common investment accounting entry in which the book value of securities purchased at a discount are gradually written up to the par value. The process has the effect of recording the discount as income over time.

Accrued Interest – Interest earned, but not yet paid, on a bond.

Agency – See Federal Agency

Amortization – common investment accounting entry in which the book value of securities purchased at a premium are gradually written down to the par value.

Basis Point - A unit of measurement used in the valuation of fixed-income securities equal to 1/100 of 1 percent of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

Benchmark – Index used to compare risk and performance to a managed portfolio.

Bid - The indicated price at which a buyer is willing to purchase a security or commodity.

Book Value – The original acquisition cost of an investment plus or minus the accrued amortization or accretion.

Broker – A financial firm that brings securities buyers and sellers together in return for a fee. The term “broker” is often used interchangeably with “dealer” to refer to a seller of investment securities.

Callable Bond - A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Cash Settlement - A transaction which calls for delivery and payment of securities on the same day that the transaction is initiated.

Collateralization - Process by which a borrower pledges securities, property, or other deposits for the purpose of securing the repayment of a loan and/or security.

Collateralized Mortgage Obligation (CMO) – A derivative mortgage-backed security (MBS) created from pools of home mortgage loans. A single MBS is divided into multiple classes, each class containing a unique risk profile and security characteristics. A number of CMO classes are expressly prohibited by Texas State law.

Commercial Paper - An unsecured short-term promissory note issued by corporations, with maturities ranging from 1 to 270 days. Commercial paper must carry a minimum rating of A1P1 in order to be eligible under the Texas Public Funds Investment Act.

Constant Maturity Treasury (CMT) – A calculated average released by the Federal Reserve of all Treasury yields along a specific maturity point. This calculation is frequently used as a benchmark for conservative government portfolios.

Coupon Rate - The annual rate of interest received by an investor from the issuer of certain types of fixed-income securities. Also known as the "interest rate."

Credit Risk - The risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

Derivative – Financial instruments whose value is derived from the movement of an underlying index or security.

Dealer – A dealer, as opposed to a broker, acts as a principal in all securities transactions, buying and selling for their own account. Often times, the terms “broker” and “dealer” are used interchangeably to refer to a seller of investment securities.

Delivery Versus Payment (DVP) - A type of securities transaction in which the purchaser pays for securities at the time of delivery either to the purchaser or his/her custodian.

Derivative Security - Financial instrument created from, or whose value depends upon, one or more underlying assets or indexes of asset values.

Discount - The amount by which the par value of a security exceeds the price paid for the security.

Diversification - A process of investing assets among a range of security types by sector, maturity, and quality rating.

Dollar Weighted Average Maturity (WAM) - The average maturity of all the securities that comprise a portfolio.

Fair Market Rate – A documented and verifiable rate of interest which approximates the average rate which could have been earned on similar investments at the time of the transaction.

Federal Agency – A debt instrument, either fully guaranteed or sponsored by the U.S. government. The typical definition of agency includes the government sponsored enterprises of Fannie Mae, Freddie Mac, the Federal Farm Credit Bank (FFCB) and the Federal Home Loan Bank (FHLB).

Federal Deposit Insurance Corporation (FDIC) - A federal agency that insures bank deposits, currently up to \$250,000 per account (thru December 31, 2013). Public deposits that exceed this amount must be properly collateralized with investment securities or insured through a surety bond.

Interest Rate - See "Coupon Rate."

Internal Controls - An internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met.

Interlocal Cooperation Act – Law permitting joint participation by local governments providing one or more government functions within the State. This law (Section 791.001 et seq. of the Texas Government Code ("the Act")) has allowed for the creation of investment pools in Texas.

Investment Advisors Act of 1940 - Law which requires all Investment Advisors to be registered with the SEC in order to protect the public from fraud.

Investment Policy - A concise statement of the objectives and parameters formulated by an investor or investment manager for a portfolio of investment securities. The Texas Public Funds Investment Act requires that public entities have a written and approved investment policy.

Investment Pool – An entity created under the Interlocal Cooperation Act to invest public funds jointly on behalf of the entities that participate in the pool.

Liquidity – A liquid investment is one that can be easily and quickly converted to cash without substantial loss of value. Investment pools and money market funds, which allow for same day withdrawal of cash, are considered extremely liquid.

Local Government Investment Pool (LGIP) - An investment by local governments in which their money is pooled as a method for managing local funds.

Market Risk - The risk that the value of a security will rise or decline as a result of changes in market conditions.

Market Value - A security's par amount multiplied by its market price.

Master Repurchase Agreement – A written contract covering all future transactions between the two parties to a repurchase agreement.

Maturity - The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See "Weighted Average Maturity."

Money Market Mutual Fund - Mutual funds that invest solely in money market instruments (short-term debt instruments, Treasury bills, commercial paper, bankers' acceptances, repos and federal funds).

Mortgage-Backed Security (MBS) – Security backed by pools of home loan mortgages.

Financial Industry Regulatory Authority (FINRA) - formerly the National Association of Securities Dealers (NASD) - A self-regulatory organization (SRO) of brokers and dealers in the over-the-counter

securities business. Its regulatory mandate includes authority over firms that distribute mutual fund shares as well as other securities.

Net Asset Value (NAV) – The value of a mutual fund or investment pool at the end of the business day. NAV is calculated by adding the market value of all securities in a fund or pool, deducting expenses, and dividing by the number of shares in the fund or pool.

Offer - An indicated price at which market participants are willing to sell a security. Also referred to as the "Ask price."

Par - Face value or principal value of a bond, typically \$1,000 per bond. A security's par value is multiplied by its coupon rate to determine coupon payment amount.

Premium - The amount by which the price paid for a security exceeds the security's par value.

Primary Government Securities Dealer (Primary Dealer) – One of 21 (as of 12/2011) large government securities dealers who are required to submit daily reports of market activity and monthly financial statements to the New York Federal Reserve Bank. Primary Dealers are required to continually "make a market" in Treasury securities, buying or selling when asked, thereby creating a liquid secondary market for US debt obligations.

Principal - The face value or par value of a debt instrument.

Prudent Person Rule - An investment standard outlining the fiduciary responsibilities of public funds investors relating to investment practices.

Regular Way Delivery - Securities settlement that calls for delivery and payment on the third business day following the trade date (T+3); payment on a T+1 basis is currently under consideration. Mutual funds are settled on a same day basis; government securities are settled on the next business day.

Repurchase Agreement (repo or RP) - An agreement by one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.

Reverse Repurchase Agreement (Reverse Repo) - An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified date.

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Swap - Trading one asset for another.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends

or capital gains. This is calculated by taking the following components during a certain time period.
(Price Appreciation) + (Dividends paid) + (Capital gains) = Total Return

Treasury Bills - Short-term U.S. government non-interest-bearing debt securities with maturities of no longer than one year and issued in minimum denominations of \$10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes - Intermediate U.S. government debt securities with maturities of two- to 10-years and issued in denominations ranging from \$1,000 to \$1 million or more.

Uniform Net Capital Rule - SEC Rule 15C3-1 outlining capital requirements for broker/dealers.

Volatility - A degree of fluctuation in the price and valuation of securities.

Yield - The current rate of return on an investment security generally expressed as a percentage of the security's current price.

Yield-to-call (YTC) - The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.

Yield Curve - A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

Yield-to-maturity - The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Zero-coupon Securities - Securities issued at a discount which make no periodic interest payment. The rate of return consists of a gradual accretion of the principal of the security and is payable at par upon maturity.

BUDGET DOCUMENT GLOSSARY OF TERMS

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual: Accounts on a balance sheet that represents liabilities, a non cash-based asset used in accrual-based accounting.

Activity: A specific unit of work or service.

Appropriation: An authorization adopted by the City Council which allows staff to incur obligations and make expenditures of governmental resources.

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: An economic resource. Tangible or intangible property owned by the City for which a monetary value has been set either through the purchase of the item, the assets have a set monetary value, such as cash, can be converted into cash or through a market assessment study.

Audit: A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

Authorized Positions: All positions authorized by City Council for each office and department. This includes full time, part time and seasonal positions. The numbers shown under authorized positions represent the full time equivalents (FTE) except seasonal positions. Seasonal positions are counted as 1 FTE regardless of hours worked.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund balance as of a specified date.

Balanced Budget: A budget in which planned expenditures on personnel, goods, services and debt are met by income from taxation and other governmental receipts.

Base Budget: Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.

Bond: Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating: The credit-worthiness of a government's debt as evaluated by independent agencies.

Budget (Operating): A financial and operating plan approved by the City Council to authorize levels of taxing and spending. The plan consists of an estimate of proposed expenditures or expenses for a fiscal year and an estimate of proposed revenues for the same period needed to provide City services. The term is also used to identify the officially approved expenditure levels under which the City and its departments operate.

Budget Calendar: The schedule of key target dates which the City follows in the preparation and adoption of the budget.

Budget Document: An instrument or document presented by the City Manager to the City Council to describe the level of taxing, spending and the level of services to be provided during a certain fiscal year to the citizens of the community. The document is a comprehensive financial program.

Budget Message: It is a message from the City Manager to the City Council and the citizens of the municipality regarding his recommendations relating to those issues that they believe will affect the community. The general discussion of the proposed budget presented in writing as a part of the budget document.

Capital Assets (Fixed Assets): Assets of significant value (\$5,000 or greater individually) which have a useful life of more than one year.

Capital Improvements Budget: A plan of proposed capital expenditures including expenditures of buildings roads, drainage, park improvements, airport improvements, sidewalks or other structures necessary to run the community and the means of financing the proposed projects.

Capital Expenses: The expenditure group used to fund capital purchases such as furniture, computers, vehicles and heavy equipment like solid waste collection trucks where the individual item costs more than \$5,000. Purchases made from the capital expenditures group become fixed assets of the City.

Capital Improvement Program - CIP: A multi-year plan for capital project expenditures which sets forth each proposed capital project identifies the expected cost for each project and the amount to be expended each year.

Capital Improvements Project Activity: A Capital Improvements Project Activity is one of the following groups of actions usually undertaken in a capital improvements project: planning, design and engineering; right-of-way acquisition; construction; and equipment.

Carry Forward Balance: The difference of revenues and expenditures within the same fund transferred to fund balance from one fiscal year to the next.

Cash Management: The management of cash necessary to fund government services while investing available cash to earn interest revenue. Cash management refers to the activities of forecasting the inflows and the outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

CDBG: Community Development Block Grant.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest. It is a promissory note issued by a bank

Certificates of Obligation – C of O's: An obligation to pay a debt. Debt issued by a governmental entity to support capital improvement programs and projects, equipment purchases, and other assets that have a useful life at least equal to the term of the debt. Public notices are required prior to the sale of this debt.

Commodities: Items of expenditure which, after use, are consumed or show a material change in their physical condition. Commodities are generally of limited value and are characterized by rapid consumption (i.e.: office supplies, motor fuel, etc.).

Contingencies: The expenditure group that includes all funding such as undesignated funds and monies set aside for salary increases

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services: Items of expenditure from services the City receives from an outside company through a contractual agreement.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department: A major administrative division of the City that reports to the City Manager and that indicates overall management responsibility for the operation of a group of related functions.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset which is charged as an expense during a particular accounting period. Depreciation is applied to assets in enterprise funds and internal service funds.

Effective Tax Rate: That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Expenses: The expenditure group that includes all personnel related costs such as salaries, social security and Medicare, retirement, group health insurance, group life insurance and workers compensation premiums.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments which are reserved in specified appropriations. Encumbrances cease to exist when an invoice is paid or when an actual liability is established.

Enterprise Fund: A fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to recover the cost of providing goods or services through fees. Rate schedules for these services are established so that revenues are adequate to meet all necessary expenses including debt service for capital costs.

Estimate: The estimated actual expenditures and revenues for the fiscal year prior to the end of the budget fiscal year. Used to determine the Carry Forward Balance.

Estimated Revenue: The amount of projected revenue to be collected during the budget fiscal year.

Expenditure Group: A grouping of like expenditures used to exercise budgetary control. For example, the Employee Expenses expenditure group includes salaries, social security and Medicare, retirement, group health insurance, group life insurance and workers compensation premiums. A department can over run an individual line item as long as the expenditure group remains within budget.

Expenditures: The cost of goods and services rendered. This is terminology used under the “financial resources measurement focus” used by the governmental funds type of accounts,

Fiscal Year: The time period designated by the City signifying the beginning and ending periods for recording financial transactions. New Braunfels has designated October 1 to September 30 as its fiscal year.

Full Faith and Credit: A pledge of the City's taxing power to repay debt obligations.

Full Time Equivalent – FTE: Equates to one full time authorized position working the equivalent of 40 hours per week for 52 weeks. Part time positions are measured as fractions of one FTE.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: is the excess of an entity's revenues over expenditures and encumbrances since the inception of the fund. This number should equal the difference between the revenues and the expenditures reported in a governmental fund.

Governmental Accounting Standards Board – GASB: The current source of generally accepted accounting principles used by state and local governments in the United States. GASB is a private, non-governmental organization.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government which may be used for any lawful purpose. General Fund revenues include property taxes, sales tax, franchise fees, court costs and fines, licenses and permits, charges for services, parks and recreation fees and other types of revenue. The General Fund usually includes most of the basic operating services, such as Police, Fire, Parks and Recreation, Library, Public Works, Planning and Community Development, Municipal Court and internal service functions.

General Obligation Bond: General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the City pledges its full faith and credit to the repayment of the issued bonds.

Governmental Fund: Funds used to account for all or most of the City of New Braunfels general activities and services.

Interfund Transfers: The expenditure group used to account for transfers between funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government. The Self Insurance Fund is the City of New Braunfels only internal service fund.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Long-Term Debt: Debt amount with maturity of more than one year.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Major Fund: Any fund that the governmental unit believes to be of particular importance to the users of the statements either because of the nature of the fund or because it meets the “size” criteria set by GASB. The General Fund, by definition, is reported as and/or considered a major fund. If any fund meets the “size” criteria it should be designated as a major fund. It states:

- 1) Ten percent criterion: An individual fund that reports at least 10 percent of **any** of the following
 - a. Total government fund assets
 - b. Total government fund liabilities
 - c. Total government fund revenues
 - d. Total government fund expenditures

- 2) Five percent criterion: An individual governmental fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criteria

OPEB: Other Post-Employment Benefits which are accounting and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post-employment benefits. A major category of OPEB is retiree medical insurance benefits.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Operations Expenses: The expenditure group that includes all payments for services. Examples of expenses included in this group are: postage, utilities, professional services, supplies, parts, vehicle and radio repair and maintenance and contributions to other agencies.

Performance Measures: Specific quantitative measures of work performed within an activity or program (i.e. total number of EMS responses by the Fire Department). Types of performance indicators include workload, efficiency (output), effectiveness (outcome) and productivity indicators.

Program Change: Requests submitted by departments during the budget preparation process to change the level of service or method of operation. Generally, these requests are for additional resources including personnel, but may take the form of program reductions or elimination.

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Reserve: An account used to indicate that part of a fund's assets is legally reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Bonds: Government-issued bonds which do not pledge the full faith and credit of the jurisdiction and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for the upcoming budget period.

Risk Management: An organized attempt to protect a government's assets against accidental loss.

Shortfall: The excess of expenditures over revenues during a single accounting period.

Sales Tax: Revenue generated to the City from a percent tax levied on certain retail goods and services purchases. The current tax is 1.5 percent. This amount is split with 1.125 percent going to the City's General Fund and .375 percent going to the New Braunfels Industrial Development Corporation to fund economic development activities.

Tax Levy (Property): The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate (Property): The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a City may levy a tax. The limit may apply to taxes raised for a particular purpose or for a general purpose.

Tax Increment Reinvestment Zone – TIRZ: Economic development tool used by the City to foster development. Developer pays for and constructs public infrastructure and is then reimbursed for the expenditure once the commercial activity within the designated zone generates sufficient revenue to support repayment either through current revenues or debt issuances.

Yield: The rate earned on an investment based on the price paid for the investment.

ACRONYMS

CDBG – Community Development Block Grant

CIP – Capital Improvement Program

EARIP – Edwards Aquifer Recovery Implementation Program

EAHCP – Edwards Aquifer Habitat Conservation Plan

EMS – Emergency Medical Services

HOME – Home Investment Partnership Act

FTE – Full Time Equivalent

GASB – Governmental Accounting Standards Board

OPEB – Other Post Employment Benefit

TIRZ – Tax Increment Reinvestment Zone

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

WPP – Watershed Protection Plan

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

No-New-Revenue Tax Rate

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

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

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

1. 2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17). ¹	\$8,113,387,836
2. 2019 tax ceilings. Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$1,018,970,035
3. Preliminary 2019 adjusted taxable value. Subtract line 2 from line 1.	\$7,094,417,801
4. 2019 total adopted tax rate.	\$0.488220/\$100
5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value. <ul style="list-style-type: none"> A. Original 2019 ARB values: \$124,417,456 B. 2019 values resulting from final court decisions: - \$109,950,000 C. 2019 value loss. Subtract B from A.³ 	\$14,467,456
6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2019 ARB certified value: \$338,266,622 B. 2019 disputed value: - \$35,247,383 C. 2019 undisputed value. Subtract B from A.⁴ 	\$303,019,239
7. 2019 Chapter 42 related adjusted values. Add line 5 and line 6.	\$317,486,695
8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$7,411,904,496

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet
CITY OF NEW BRAUNFELS

No-New-Revenue Tax Rate (continued)

9.	2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019. Enter the 2019 value of property in deannexed territory. ⁵	\$0
10.	<p>2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2019 market value: \$3,500,013</p> <p>B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value: + \$75,522,278</p> <p>C. Value loss. Add A and B.⁶</p>	\$79,022,291
11.	<p>2019 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 2020. Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.</p> <p>A. 2019 market value: \$115,093</p> <p>B. 2020 productivity or special appraised value: - \$240</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$114,853
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$79,137,144
13.	Adjusted 2019 taxable value. Subtract line 12 from line 8.	\$7,332,767,352
14.	Adjusted 2019 total levy. Multiply line 4 by line 13 and divide by \$100.	\$35,800,036
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. ⁸	\$159,615
16.	Taxes in tax increment financing (TIF) for tax year 2019. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0". ⁹	\$1,635,169
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$34,324,482

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

No-New-Revenue Tax Rate (continued)

18. Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled. ¹¹ <ul style="list-style-type: none"> A. Certified values: \$7,394,299,192 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 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.¹² - \$440,571,356 E. Total 2020 value. Add A and B, then subtract C and D. \$6,953,727,836 	
19. Total value of properties under protest or not included on certified appraisal roll.¹³ <ul style="list-style-type: none"> A. 2020 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.¹⁴ \$1,984,677,773 B. 2020 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 at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$0 	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$1,984,677,773
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$1,010,214,556
21.	2020 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$7,928,191,053
22.	Total 2020 taxable value of properties in territory annexed after January 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed. ¹⁸	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. 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 January 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020. ¹⁹	\$249,706,407
24.	Total adjustments to the 2020 taxable value. Add lines 22 and 23.	\$249,706,407
25.	Adjusted 2020 taxable value. Subtract line 24 from line 21.	\$7,678,484,646
26.	2020 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.447021/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. ²¹	\$/100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

Voter-Approval Tax Rate

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

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

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

28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$0.273722/\$100
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,411,904,496
30.	Total 2019 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$20,288,013
31.	Adjusted 2019 levy for calculating NNR M&O taxes. Add line 31E to line 30.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$2,867,431
	B. M&O taxes refunded for years preceding tax year 2019: 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 2019. This line applies only to tax years preceding tax year 2019.	+ \$98,643
	C. 2019 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 2019 captured appraised value in Line 18D, enter 0.	- \$1,635,169

2020 Tax Rate Calculation Worksheet
CITY OF NEW BRAUNFELS

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2019 transferred function.: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p>E. 2019 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p>	$+/- \$0$ $\$1,330,905$ $\$21,618,918$
32.	Adjusted 2020 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	$\$7,678,484,646$
33.	2020 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.	$\$0.281551/\100
34.	<p>Rate adjustment for state criminal justice mandate.²³ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p>B. 2019 criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p>	$\$0$ $\$0$ $\$0/\100 $\$0/\100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

2020 Tax Rate Calculation Worksheet
CITY OF NEW BRAUNFELS

Voter-Approval Tax Rate (continued)

<p>35. Rate adjustment for indigent health care expenditures.²⁴ Enter the rate calculated in C. If not applicable, enter 0.</p> <p>A. 2020 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>B. 2019 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵ Enter the lesser of C and D. If not applicable, enter 0.</p> <p>A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p>

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF NEW BRAUNFELS

Voter-Approval Tax Rate (continued)

37.	Rate adjustment for county hospital expenditures. ²⁶ Enter the lesser of C and D, if applicable. If not applicable, enter 0. <p>A. 2020 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020</p> <p>B. 2019 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019.</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p>	\$0 \$0 \$0/\$100 \$0/\$100	\$0/\$100
38.	Adjusted 2020 NNR M&O rate. Add lines 33, 34, 35, 36, and 37.		\$0.281551/\$100
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.²⁷</p>		\$0.291405/\$100

26 Tex. Tax Code § 26.0443

27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

Voter-Approval Tax Rate (concluded)

40.	<p>Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (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.</p> <p>A: Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.</p> <p>Enter debt amount.</p>	\$23,022,591	
	<p>B: Subtract unencumbered fund amount used to reduce total debt.</p>	-\$0	
	<p>C: Subtract certified amount spent from sales tax to reduce debt (enter zero if none).</p>	-\$0	
	<p>D: Subtract amount paid from other resources.</p>	-\$5,278,679	
	<p>E: Adjusted debt. Subtract B, C and D from A.</p>	\$17,743,911	
41.	<p>Certified 2019 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$0	
42.	<p>Adjusted 2020 debt. Subtract line 41 from line 40E.</p>	\$17,743,911	
43.	<p>2020 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.²⁹</p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.³⁰</p>	98.180000%	
	<p>B. Enter the 2019 actual collection rate.</p>	98.250000%	
	<p>C. Enter the 2018 actual collection rate.</p>	98.330000%	
	<p>D. Enter the 2017 actual collection rate.</p>	98.180000%	98.180000%
44.	<p>2020 debt adjusted for collections. Divide line 42 by line 43.</p>	\$18,072,836	
45.	<p>2020 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$7,928,191,053	
46.	<p>2020 debt rate. Divide line 44 by line 45 and multiply by \$100.</p>	\$0.227956/\$100	
47.	<p>2020 voter-approval tax rate. Add lines 39 and 46.</p>	\$0.519361/\$100	
48.	<p>COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.</p>	\$/100	

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

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

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

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

<p>49. Taxable Sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters.³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.</p>	\$280
<p>50. 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.³³</p> <p>Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.³⁴</p> <p style="text-align: center;">-OR-</p> <p>Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$2,867,431
<p>51. 2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$7,928,191,053
<p>52. Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.</p>	\$0.036167/\$100
<p>53. 2020 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.447021/\$100
<p>54. 2020 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.</p>	\$0.447021/\$100
<p>55. 2020 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.519361/\$100
<p>56. 2020 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.</p>	\$0.483194/\$100

31 [Reserved for expansion]

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

Voter-Approval Rate Adjustment for Pollution Control

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

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

57. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
58. 2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,928,191,053
59. Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60. 2020 voter-approval tax rate, adjusted for pollution control. Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.483194/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.⁴⁰

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴¹

61. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
62. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
63. 2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
64. 2020 unused increment rate. Add lines 61, 62, and 63.	\$0/\$100
65. 2020 voter-approval tax rate, adjusted for unused increment rate. Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	\$0.483194/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet

CITY OF NEW BRAUNFELS

De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

66. Adjusted 2020 NNR M&O tax rate. Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.281551/\$100
67. 2020 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$7,928,191,053
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by line 67 and multiply by \$100.	\$0.006306/\$100
69. 2020 debt rate. Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.227956/\$100
70. De minimis rate. Add lines 66,68, and 69.	\$0.515813/\$100

42 Tex. Tax Code § 26.012(8-a)

43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	\$0.447021/\$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	\$0.483194/\$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	\$0.515813/\$100

Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Taxing Unit Representative

Date

44 Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF NEW BRAUNFELS

Date: 08/04/2020

1. 2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$7,411,904,496
2. 2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.488220
3. Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$159,615
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$36,346,015
5. 2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$7,928,191,053
6. 2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.447021
7. 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$35,440,679
8. Last year's total levy. Sum of line 4 for all funds.	\$36,346,015
9. 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$35,440,679
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$(905,336)

CITY OF NEW BRAUNFELS

Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to <u>last year's tax levy</u> of 34,636,367	Additional Tax Levy Compared to <u>no-new-revenue tax rate levy</u> of 34,324,439
Last Year's Tax Rate	0.488220	\$37,487,898	\$2,851,531	\$3,163,459
No-New-Revenue Tax Rate	0.447021	\$34,324,439	\$-311,928	\$0
Notice & Hearing Limit*	0.447021	\$34,324,439	\$-311,928	\$0
Voter-Approval Tax Rate	0.483194	\$37,101,977	\$2,465,611	\$2,777,538
Proposed Tax Rate	0.000000	\$0	\$-34,636,367	\$-34,324,439

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.447021	34,324,439	-311,928	0
0.50	0.452021	34,708,363	71,996	383,924
1.00	0.457021	35,092,287	455,921	767,848
1.50	0.462021	35,476,212	839,845	1,151,773
2.00	0.467021	35,860,136	1,223,769	1,535,697
2.50	0.472021	36,244,060	1,607,693	1,919,621
3.00	0.477021	36,627,984	1,991,618	2,303,545
3.50	0.482021	37,011,908	2,375,542	2,687,470
4.00	0.487021	37,395,833	2,759,466	3,071,394
4.50	0.492021	37,779,757	3,143,390	3,455,318
5.00	0.497021	38,163,681	3,527,315	3,839,242
5.50	0.502021	38,547,605	3,911,239	4,223,167
6.00	0.507021	38,931,530	4,295,163	4,607,091
6.50	0.512021	39,315,454	4,679,087	4,991,015
7.00	0.517021	39,699,378	5,063,012	5,374,939
7.50	0.522021	40,083,302	5,446,936	5,758,863
8.00	0.527021	40,467,227	5,830,860	6,142,788
8.50	0.532021	40,851,151	6,214,784	6,526,712
9.00	0.537021	41,235,075	6,598,708	6,910,636
9.50	0.542021	41,618,999	6,982,633	7,294,560
10.00	0.547021	42,002,923	7,366,557	7,678,485
10.50	0.552021	42,386,848	7,750,481	8,062,409
11.00	0.557021	42,770,772	8,134,405	8,446,333
11.50	0.562021	43,154,696	8,518,330	8,830,257
12.00	0.567021	43,538,620	8,902,254	9,214,182
12.50	0.572021	43,922,545	9,286,178	9,598,106
13.00	0.577021	44,306,469	9,670,102	9,982,030
13.50	0.582021	44,690,393	10,054,027	10,365,954
14.00	0.587021	45,074,317	10,437,951	10,749,879
14.50	0.592021	45,458,242	10,821,875	11,133,803

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

Tax Levy:	This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.
For School Districts:	This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.
Additional Levy Last Year:	This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.
For School Districts:	This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.
Additional Levy This Year:	This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.
For School Districts:	This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.
COUNTIES ONLY:	All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

2020 Notice of Tax Rates in CITY OF NEW BRAUNFELS

Property Tax Rates in CITY OF NEW BRAUNFELS. This notice concerns the 2020 property tax rates for CITY OF NEW BRAUNFELS. This notice provides information about two tax rates. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$34,324,482
This year's adjusted taxable value (after subtracting value of new property)	\$7,678,484,646
=This year's no-new-revenue tax rate	0.447021/\$100
+This year's adjustments to the no-new-revenue tax rate	\$0 /\$100
=This year's adjusted no-new-revenue tax rate	0.447021/\$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	\$21,618,918
This year's adjusted taxable value (after subtracting value of new property)	\$7,678,484,646
=This year's voter-approval operating tax rate	0.281551/\$100
× (1.035 or 1.08, as applicable) = this year's maximum operating rate	0.291405/\$100
+This year's debt rate	0.227956/\$100
+The unused increment rate, if applicable	0.000000/\$100
=This year's total voter-approval tax rate	0.483194/\$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Cathy C. Talcott

Position: Comal County Tax Assessor-Collector

Date prepared: July 25, 2020

You can inspect a copy of the full calculations on the taxing unit's website at: