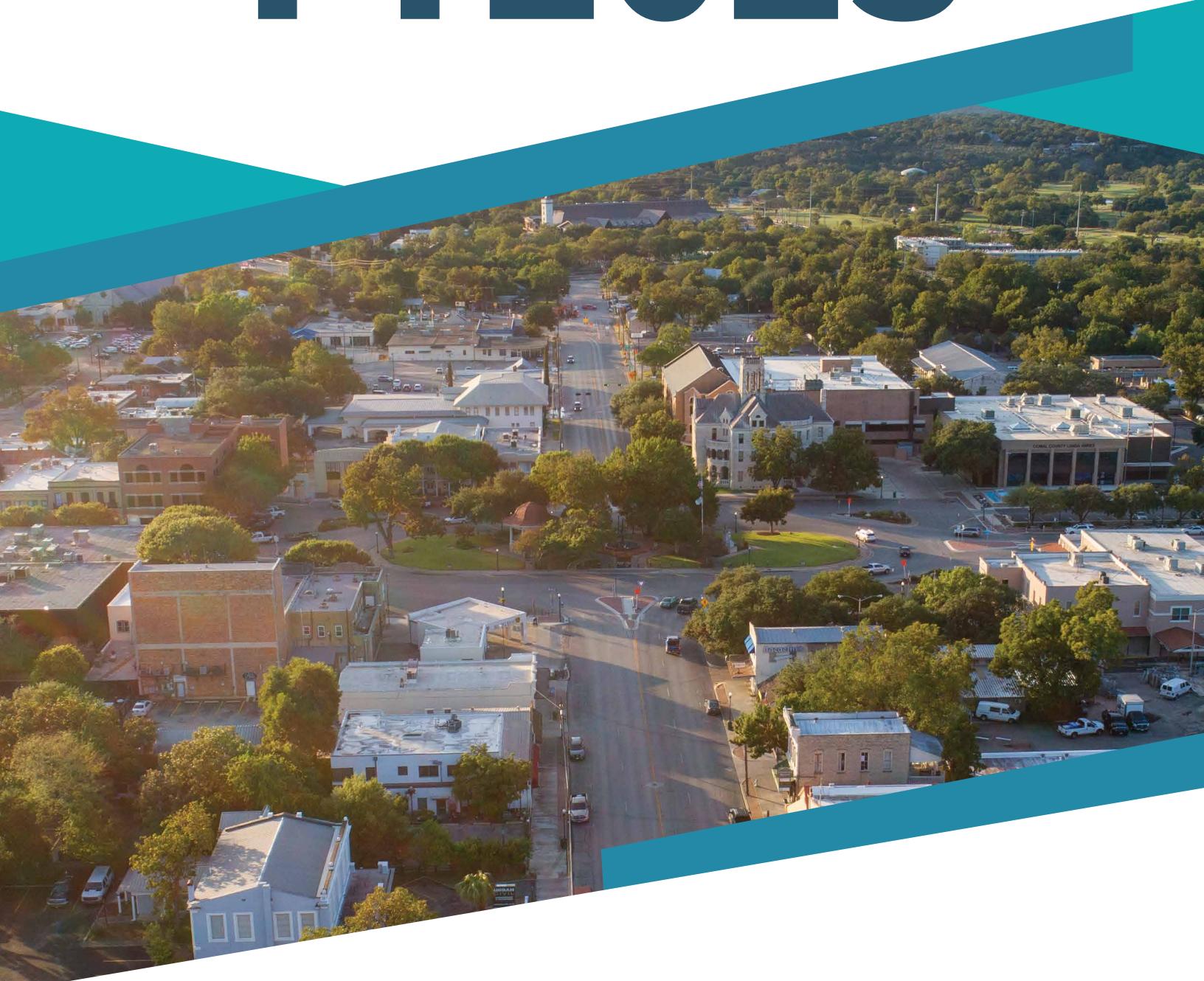
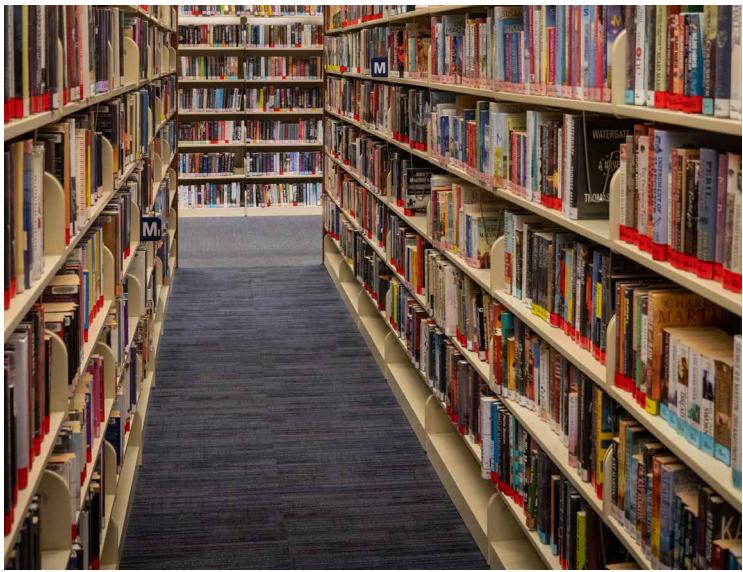


CITY OF NEW BRAUNFELS

FY2023



ADOPTED BUDGET AND PLAN OF MUNICIPAL SERVICES



City of New Braunfels Adopted Budget

For the Fiscal Year

October 1, 2022 – September 30, 2023

This budget will raise more total property taxes than last year's budget by \$4,116,604 or 10.2 percent, and of that amount \$1,750,794 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	Adopted FY 2023	Adopted FY 2022
Property Tax Rate	.413935	.475376
No New Revenue Tax Rate	.390959	.449967
No New Revenue M&O Rate*	.207272	.239934
Voter Approval Tax Rate	.423361	.475376
Debt Rate	.208935	.227983

***Unadjusted for additional Sales Tax**

The above information is presented on the cover page of the City's FY 2023 Adopted Budget to comply with requirements of Section 102.005 of the Texas Local Government Code.

In accordance with, Sec. 140.0045 of the Texas Local Government Code as amended by HB 1495 – Itemization of Certain Expenditures Required in Certain Political Subdivisions Budgets – expense line items for public notices and lobbying efforts are provided below:

Description	Adopted FY 2023	Estimate FY 2022
Public notices required by law	\$40,000	\$25,000
Lobbying Services	\$40,500	\$50,000



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, popular in German scholarship of the nineteenth century, set New Braunfels apart from other Texas towns and is still evident today.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Braunfels
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

NEW BRAUNFELS CITY COUNCIL



Mayor
Rusty Brockman
rbrockman@newbraunfels.gov



District One
Andrés Campos
acampos@newbraunfels.gov



District Two
Christopher Willis
cwillis@newbraunfels.gov



District Three & Mayor Pro-Tem
Harry Bowers
hbowers@newbraunfels.gov



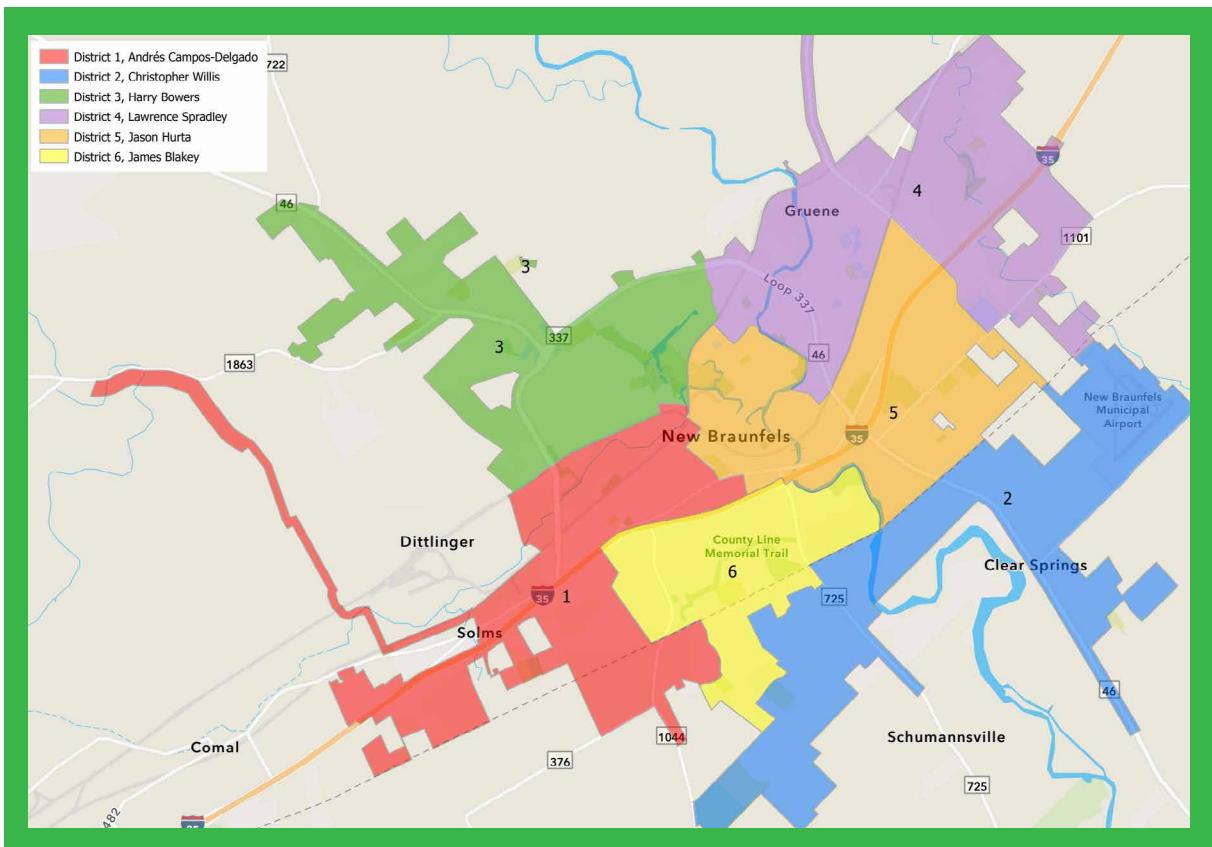
District Four
Lawrence Spradley
lspradley@newbraunfels.gov



District Five
Jason Hurta
jhurta@newbraunfels.gov



District Six
James Blakey
jblakey@newbraunfels.gov



ORGANIZATIONAL STRUCTURE



INDEX

Index

Overview and Schedules

Budget Message	1
All Fund Summary Graphs	26
General Fund Summary Graphs	28
Tax Rate Graph	30
FTE by Strategic Priority	31
All Funds Revenue Description	32
General Fund Revenue Description	33
General Fund Expenditure Description	34
Economic Outlook	36
Budget Process Overview	46
Account Structure and Description of Funds	49
Accounting System	53

General Fund

General Fund Summary Schedules	54
--------------------------------	----

General Fund Narratives

Ending Fund Balance	55
---------------------	----

<i>Infrastructure</i>	57
-----------------------	----

Public Works	58
--------------	----

Transportation and Capital Improvements	64
---	----

<i>Public Safety</i>	69
----------------------	----

Fire Department	70
-----------------	----

Police Department	75
-------------------	----

Municipal Court	80
-----------------	----

<i>Effective Management</i>	83
-----------------------------	----

City Council	84
--------------	----

City Manager's Office	86
-----------------------	----

City Secretary	89
----------------	----

Communications & Community Engagement	92
---------------------------------------	----

Economic & Community Development	96
----------------------------------	----

Information Technology	99
------------------------	----

City Attorney's Office	103
------------------------	-----

Human Resources & Risk Management	105
-----------------------------------	-----

Non-Departmental	109
------------------	-----

Finance	111
---------	-----

<i>Quality of Life</i>	115
------------------------	-----

Library Services	116
------------------	-----

Parks and Recreation	120
----------------------	-----

Das Rec	124
---------	-----

<i>Growth and Development</i>	127
-------------------------------	-----

Planning and Development Services	128
-----------------------------------	-----



Index

Enterprise Funds

Airport Fund	134
Civic/Convention Center Fund	138
Golf Fund	142
Solid Waste Fund	147

Special Revenue Funds

Infrastructure

Cemetery Improvements Fund	151
Stormwater Development Fund	153
Development Services Fund	155

Public Safety

Child Safety Fund	157
Court Security Fund	159
Court Technology Fund	161
Judicial Efficiency Fund	163
Truancy Fund	165
Federal Court Awards Fund	167
Non-Federal Court Awards Fund	169

Effective Management

Cable Franchise (PEG) Fund	171
Equipment Replacement Fund	173
Enterprise Maintenance and Equipment Replacement Fund	175
Fire Apparatus Replacement and Maintenance Fund	177
Facilities Maintenance Fund	179
Grant Fund	181
Special Revenue Fund	184

Quality of Life

CDBG Fund	186
River Activities Fund	189
EARIP/HCP Fund	191
Faust Library Fund	194
Recreation Center Improvements and Fee Asst. Fund	196

Growth and Development

Hotel/Motel Tax Fund	198
----------------------	-----

Debt Service and Internal Service Funds

Debt Service Fund	201
Self-Insurance Fund	206
Fleet Services	209

Capital Improvement Funds

Capital Funds Summary	212
Operational Impacts by Project	213
2013 General Obligation Bond Fund	214
2019 Capital Improvements and Bond Program Fund	215
FY 2023 Capital Fund Allocation	216

Index

Public Safety	217
Infrastructure	220
Effective Management	223
Quality of Life	225
Parks Improvement Fund	227
Roadway Development Impact Fees Fund	229
 <i>Other Funds</i>	
Convention and Tourism Fund	232
New Braunfels Economic Development Corporation Fund	234
Creekside Tax Increment Reinvestment Zone (TIRZ) Fund	236
River Mill Tax Increment Reinvestment Zone (TIRZ) Fund	238
Downtown Tax Increment Reinvestment Zone (TIRZ) Fund	240
 <i>Appendices</i>	
FY 2023 Budget Development Calendar	242
FY 2023 Interfund Transfer Reconciliation	243
Full Time Equivalent by Department	244
FY 2023 Funded Resource Request	256
FY 2023 Departmental Unmet Needs	259
Fund Balance Summaries	263
All Funds Summary	265
Revenue Schedules	278
FY 2023 Pay Plan	285
FY 2023 Fire/Police Step Plan	290
Financial Policies	292
Investment Policy	299
Glossary of Terms	309
u O \	314
7 " \	317
" \	325
2022 Tax Rate Calculation	314



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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 2023 City Manager's Adopted Budget and Plan of Municipal Services for City Council's consideration. The FY 2023 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. The City continued the process of holding two City Council retreats in FY 2022, as they have in the past, these retreats prove invaluable as it relates to the development of budget priorities and goals and review of the five-year financial forecast. The retreats also serve as an opportunity to develop policy as it relates to fiscal challenges and opportunities.

From a budget planning perspective, the pandemic created a significant amount of economic uncertainty. Our approach over the past two fiscal years was to budget as conservatively as possible in the face of that uncertainty. Fortunately, the City's primary revenues have not been negatively impacted. The benefit to the City's conservative budgeting approach over the past two fiscal years is that the General Fund reserves are in a strong surplus position that allows for a major investment in one time equipment and initiatives. The Executive Leadership Team was tasked to identify one-time initiatives that are focused on increasing efficiency and/or productivity. I am pleased to announce that the FY 2023 Adopted Budget includes over \$12 million of one-time investments, with significant portions dedicated to public safety and infrastructure.

The FY 2023 Adopted Budget also provides for a number of deferred recurring initiatives to be incorporated. As it has been widely discussed, the City of New Braunfels is one of the fastest growing cities in the country. With that, all City Departments are experiencing increased demands for services. During the past two budget cycles, many position requests have remained unfunded. The FY 2023 Adopted Budget provides additional staff to assist our departments in meeting the current demands for service.

Discussed in greater detail later in this section, the FY 2023 Adopted Tax Rate was developed with a goal of supporting critical recurring resource needs such as additional public safety personnel, funding additional costs driven by inflationary pressures as well as ensuring sufficient borrowing capacity for critical public safety investments and the 2023 bond program. Beyond those objectives, maximizing the reduction to the property tax rate was prioritized. By doing so, the decrease in the adopted tax rate is the single largest rate decrease since FY 1996.

The City Council was also recently presented the results from the National Citizen Survey. While that data was made available late in our budget process, I feel this budget includes multiple investments and initiatives that align to the priorities and areas of concern from our citizens. The entire Executive Leadership Team and I look forward to completing and delivering all the initiatives and investments that have been incorporated into the FY 2023 Adopted Budget.

FY 2023 Adopted Budget Goals and Priorities

At the June 29th City Council retreat, the City Council and Executive Leadership Team established the following budget goals and priorities:



Attract and retain high performing employees through competitive compensation and benefits



Continued investments in equipment and technology that reduces the need for additional resources



Continued capital investment to repair/replace aging infrastructure



Develop sound financial strategies for vehicle and technology replacement



Seek alternative funding sources and partnerships that extend city tax dollars



Continue to establish and maintain strong financial reserves



Align budget initiatives to results of the National citizen survey and comprehensive plan

In addition to the budget goals, specific budget priorities were identified. I am pleased to announce that the FY 2023 Adopted Budget accomplishes all the priorities listed below.

- ✓ Inclusion of compensation increases focused on retention, market, and inflationary pressures.
- ✓ Allocation of funding to support the continued completion of the 2019 bond projects.
- ✓ Inclusion of the remaining firefighters to support the opening of fire station #7 once construction has been completed.
- ✓ Continued investment in staffing resources for the New Braunfels Police Department.

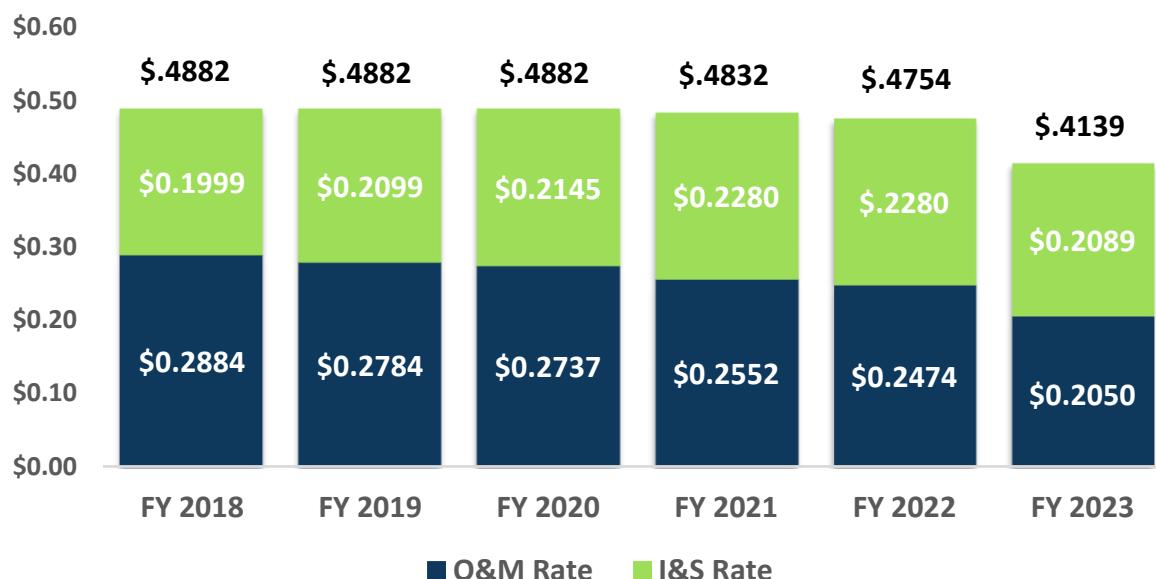
- ✓ Addressing staffing demands across the organization driven by population growth and increased service demands.
- ✓ Leveraging current surplus reserves to support critical one-time investments that increase efficiency and productivity.
- ✓ Continued implementation of learning and development programs to support our continued effort to retain and grow talent from within the organization.

FY 2023 Tax rate Policy Direction

At the June 29th City Council retreat, staff was provided direction to consider a balance as it relates to the FY 2023 Adopted tax rate; specifically, to ensure that the tax rate accomplishes two key objectives. First, address critical budget initiatives in the areas where current demands for services are outpacing our current resources. Second, ensure that the I&S portion of the rate is sufficient to support the 2023 Bond Program (\$140 million) as well as a tax note to support critical public safety investments. Beyond these two objectives, the goal was to provide as much tax rate relief as possible, given the higher-than-anticipated growth in property values.

FY 2023 Adopted Tax Rate - The Adopted tax rate is 41.39 cents. A reduction of approximately 6.2 cents in comparison to the current tax rate of 47.54 cents. The decrease in the rate comes from both the Operations and Maintenance (O&M) Rate as well as the I&S portion of the rate (Debt Service). This year's adopted rate includes the first reduction to the Debt Service portion of the rate since FY 2018. As mentioned earlier, the reduction in the overall adopted tax rate is the single largest decrease since FY 1996. As a reminder, with the passage of SB2 during the 86th legislature (2019), the maximum O&M rate (General Fund) is that which generates an additional 3.5% in property tax revenue on existing properties. However, the adopted O&M rate is set approximately 0.9 cents below that standard cap (4.2 cents overall). The I&S rate has been reduced by approximately 1.9 cents. At the adopted I&S rate, the Finance Team, along with our financial advisors are confident it can support our projected capital investments, which include the adopted 2023 bond program.

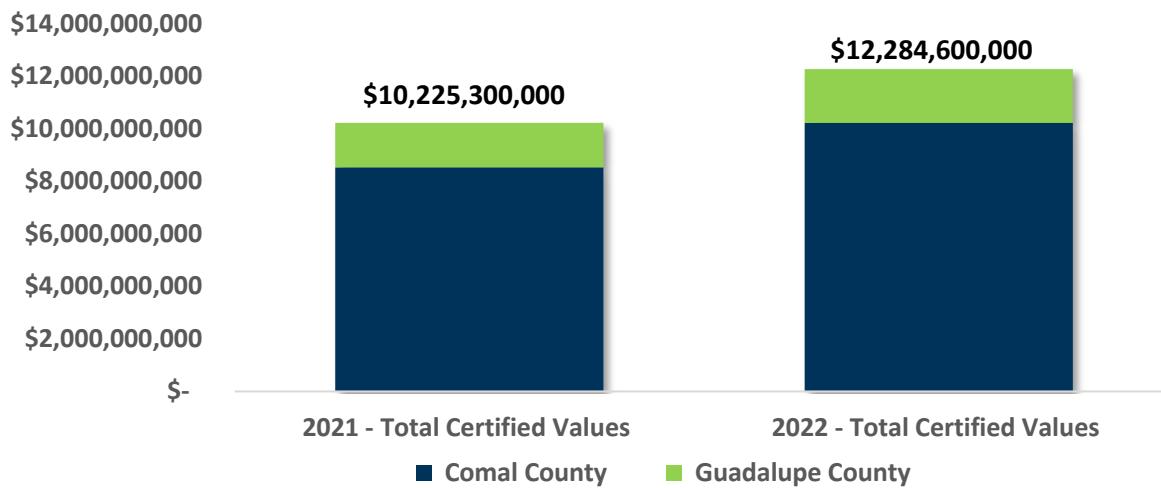
Total Property Tax Rate - Recent History



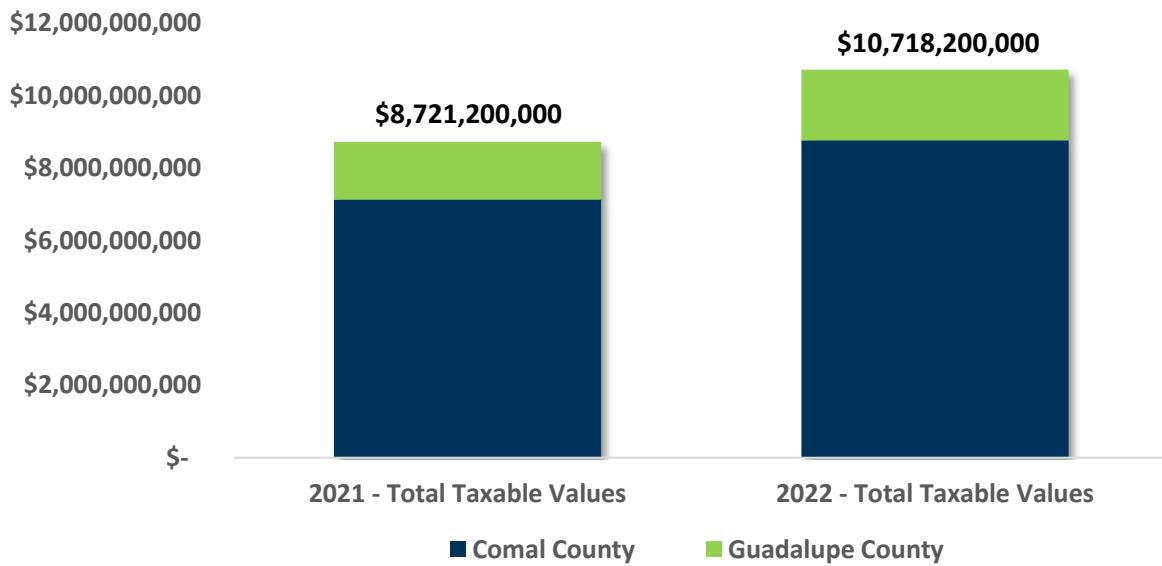
Taxable Assessed Valuation – FY 2023

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 20.1%. This figure includes both values that are frozen (above 65 exemption) as well as TIRZ values. Once those values are removed, taxable values increased by 22.9%. The graphs below provide additional detail on the 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.

Total Certified Values - Certified and Under Protest

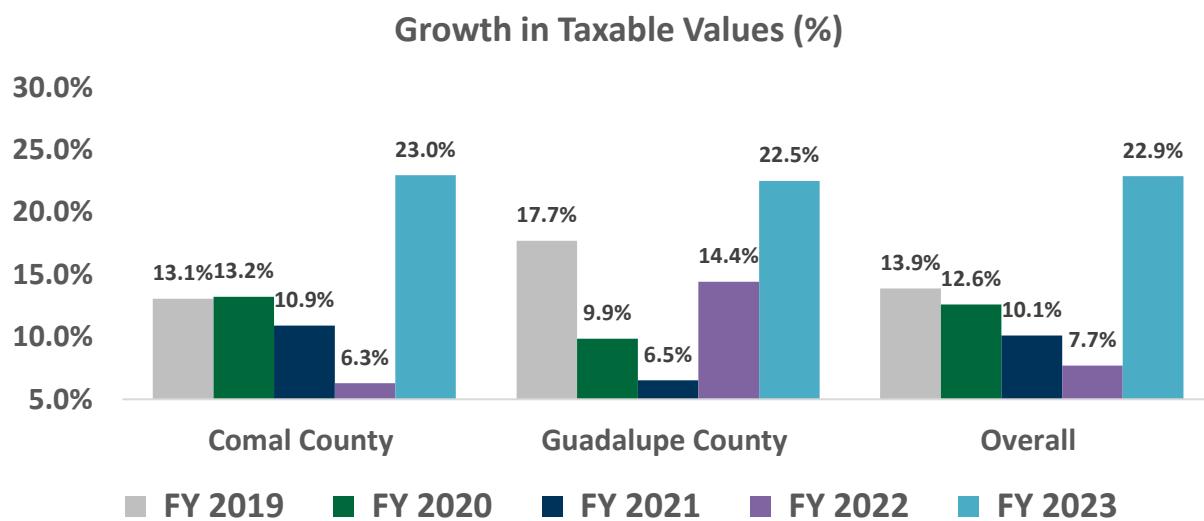


Taxable Values - Freeze/TIRZ Adjusted

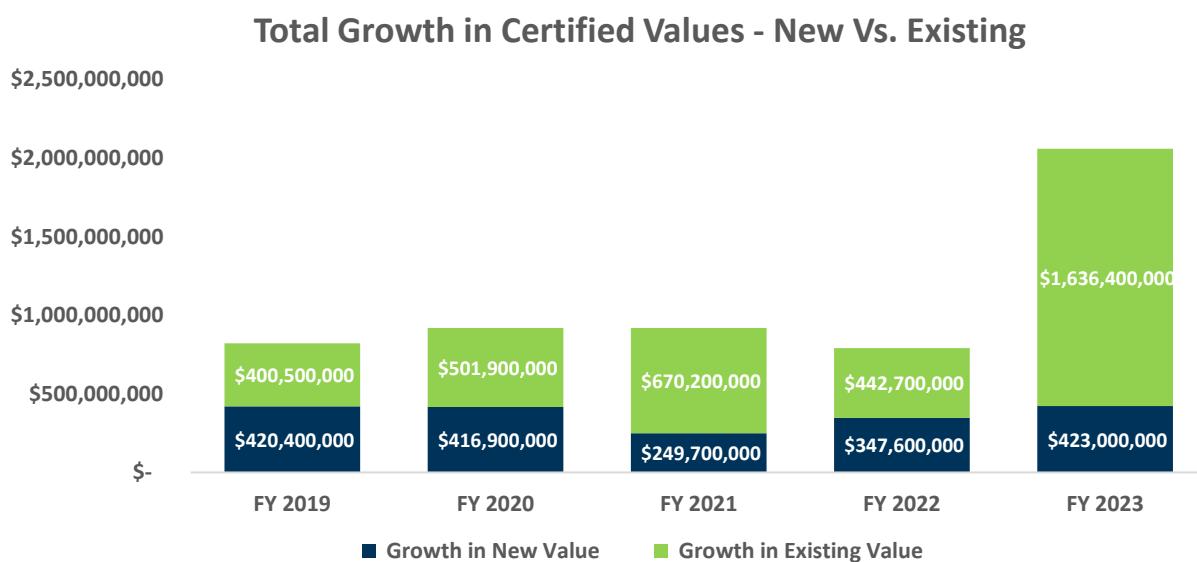


Property Values – 2023 and beyond

Over the past several 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. The growth has also allowed for a sustained level of capital investment to continue. Prior to this year, the growth in values had seemed to plateau and actually start trending down towards a more level period of growth. However, as it has been widely publicized nationwide, the real estate market increased significantly, which is tied directly to the higher than anticipated valuation for FY 2023. Our projections for FY 2024 and beyond will revert back to a continuation of the trend observed prior to FY 2023 (leveling out). This assumes that the sudden increase in valuations is an anomaly and recognizes the limitation of land available for new development within the incorporated limits of New Braunfels.



When looking at the breakdown in growth in new value vs. existing value, it is another illustration of how the real estate market impacted the FY 2023 certified values. This data is what drove the City leadership and the City Council's desire to prioritize any opportunities to reduce the adopted tax rate.

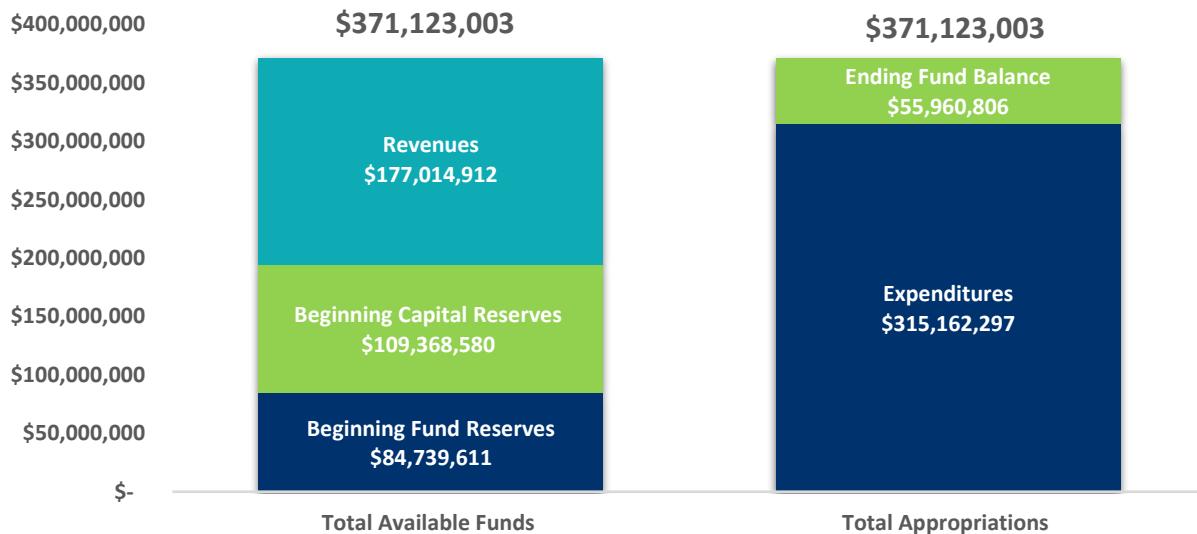


BUDGET OVERVIEW

The FY 2023 Adopted Budget totals \$371,123,103 for all funds, which is an increase of approximately \$48.3 million from the FY 2022 Adopted Budget. As a reminder, the total budget allocates all funds, including projected reserves at the end of the fiscal year. Within the Capital Funds, a significant majority of these funds will not be spent until FY 2024 - FY 2026, as that is when several of the large bond projects are scheduled to occur.

The increase is driven by multiple factors such one-time funding to support various equipment and initiatives in the General Fund – approximately \$12.7 million. In addition, the Grant Fund includes allocation of all active and pending grants, which totals nearly \$27 million. The remaining increase(s) are a combination of one-time and recurring commitments in the General Fund, Capital Funds, Debt Service Fund, Enterprise Funds and Self Insurance Fund.

FY 2023 - Total Available Funds and Appropriations

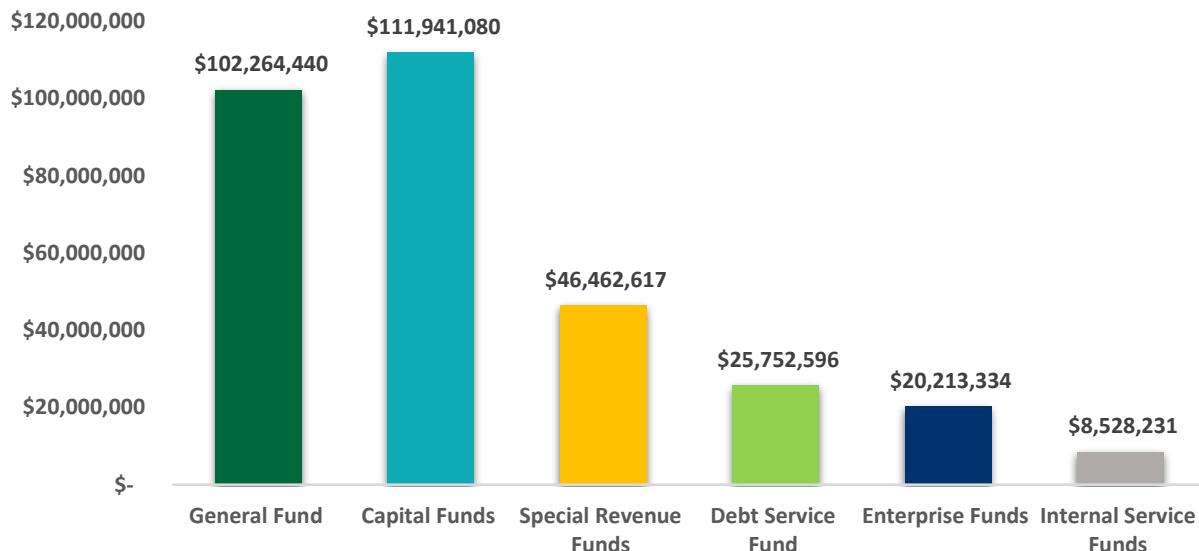


The FY 2023 Adopted Budget includes \$177,014,912 in total revenue, an increase of approximately \$22.7 million compared to last fiscal year. The increase is driven by several factors such as the continued return to pre-pandemic (or higher) revenue in the General Fund, enterprise funds and other special revenue funds i.e. projected state/federal revenue to offset active and awarded grants.

Expenditures in FY 2023 for all funds are \$315,162,297, an increase of approximately \$44.9 million compared to last fiscal year. Again, this increase is driven by a number of factors such as one-time funding in the General Fund and the full allocation of all active/pending grant-related expenditures. However, as mentioned earlier, the budget allocates all available capital funds, a large portion of which will not be spent on projects for 2-3 years. The increase in Debt Service is associated with the remaining 2013/2019 bonds as well as the planned \$10 million public safety tax note.

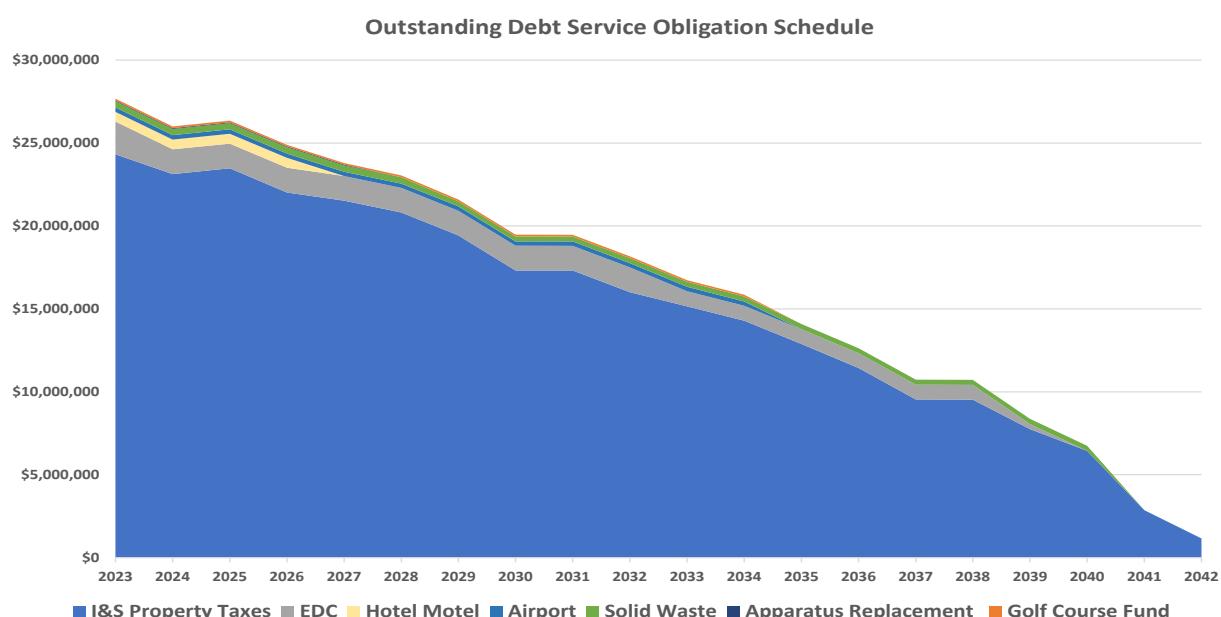
The graph below illustrates the FY 2023 total budget expenditures by fund type. Additional information and graphs on FY 2023 total budgeted expenditures can be found on pages 26-27.

FY 2023 Total Budgeted Expenditures



Debt Service Requirement

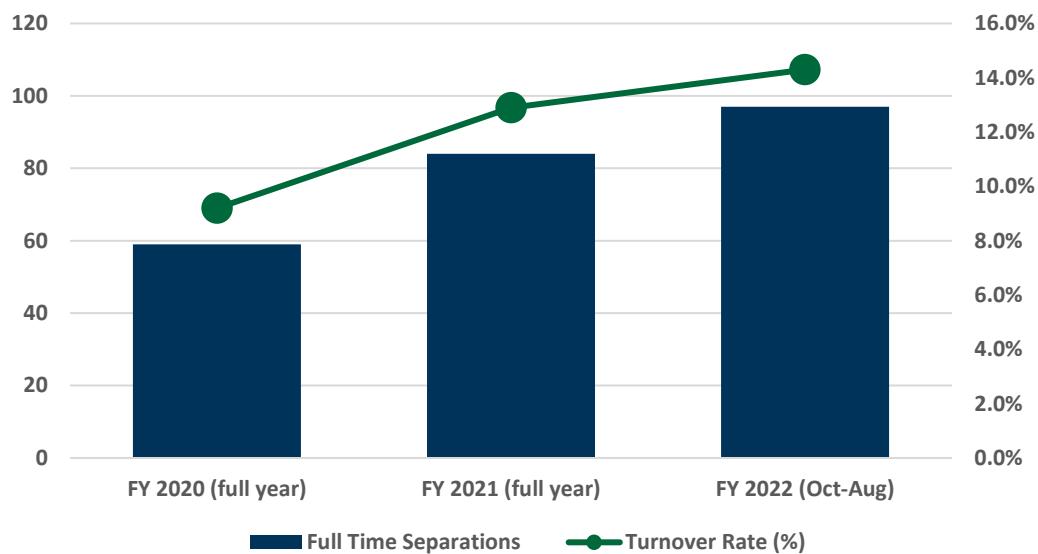
This year's total principal and interest payments (including fees) are \$25,752,596. The debt service requirement increases in FY 2023 as a result of the planned \$16 million issuance for the 2013 and 2019 bond program(s). Once these bonds are sold, all authorized issuances stemming from the 2013 bond (\$86 million) and 2019 bond (\$117 million) will have been issued. The annual debt service commitment also increases due to the planned issuance of a \$10 million tax note for multiple public safety investments and initiatives.



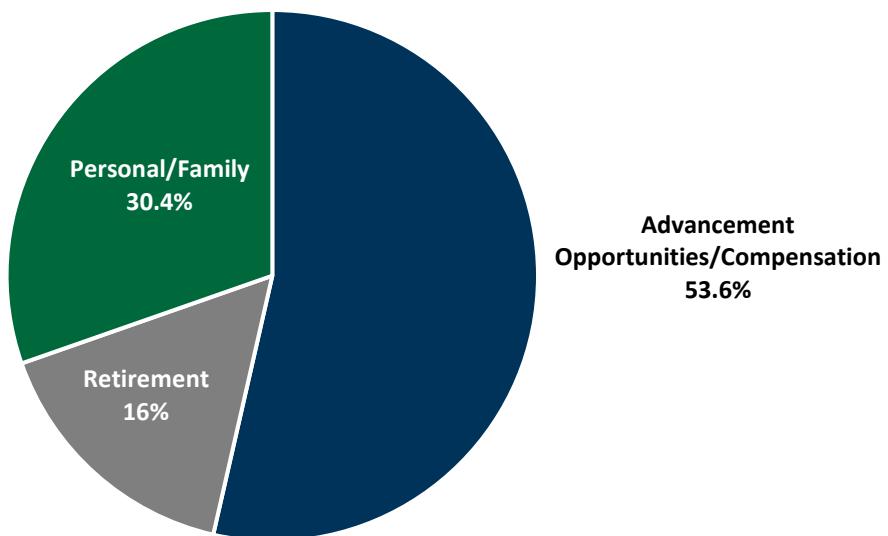
Employee Compensation

As discussed during the retreat, our city staff are the most important asset as it pertains to meeting demands for services. Towards the end of FY 2021 and intensifying into FY 2022, employee recruitment and retention has become increasingly more difficult. Our experience is similar to many public and private sector employers, being described regularly as “The Great Resignation”. The graphs below illustrate the City’s current trend of full-time separations and turnover rate. As the data suggests, turnover data through the first eight months of the fiscal year is at the same level for FY 2021 (full year). Therefore, FY 2022 will produce the highest turnover statistics on record as it relates to full time voluntary separations.

Full Time Separations & Turnover Data



October 2021 - May 2022 Voluntary Separation Reason



FY 2023 Adopted Compensation Strategy - As the previous graph illustrates, in FY 2022, 53.6% of separations have been due to compensation and/or lack of advancement opportunities. In addition, inflationary pressures will play a major role in how private and public companies determine compensation adjustments for the foreseeable future. Collectively, these factors contributed to the decision to include compensation increases of 7.5% for all City employees. The cost-of-living increase (COLA) of 7.5% for all city employees will allow pay and step plans to shift by 7.5% as well, positively impacting our recruitment efforts.

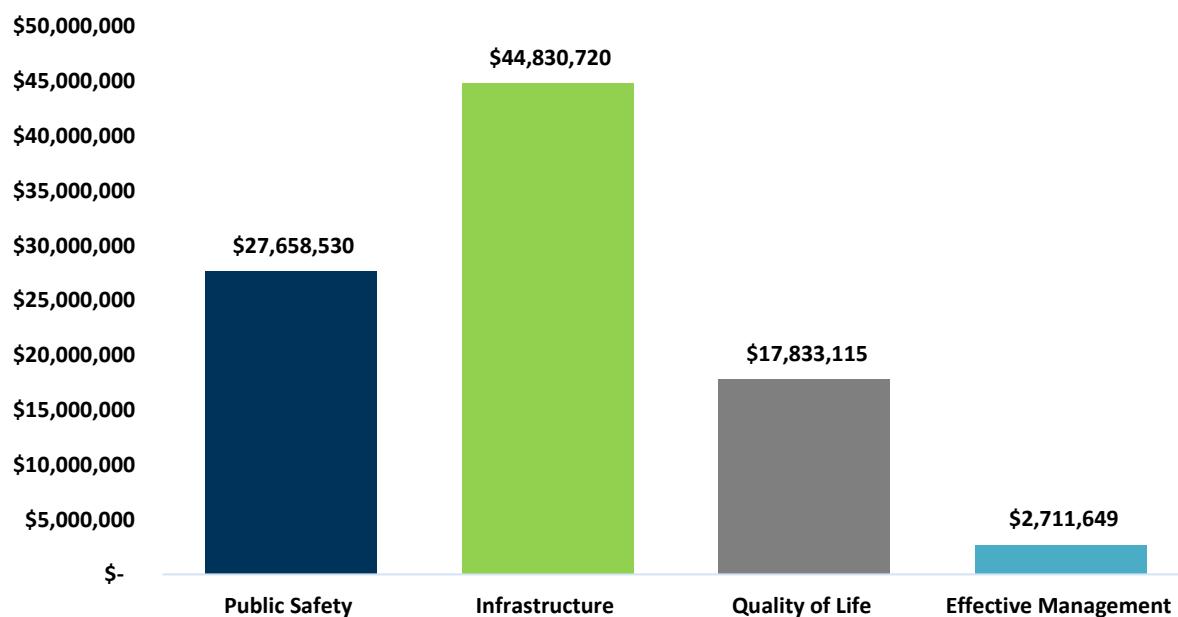
An additional 0.5% is allocated to support step increases for uniform positions and targeted adjustments for non-uniform employees. The targeted adjustments are focused primarily on market-based increases for positions on the lower end of our pay scales. In total the 7.5% COLA increases and additional 0.5% is projected to cost \$4.35 million annually (General Fund).

To continue our retention efforts in FY 2023, an increase to longevity pay is also included in the FY 2023 Adopted Budget. The longevity payment has not been increased in over 25 years. The projected cost to the General Fund to support this increase is \$166,000 annually.

CAPITAL FUNDS

The FY 2023 Adopted Budget allocates all encumbered (adopted by council) and uncommitted funding available to be spent in FY 2023 and beyond. The graph below illustrates the total allocation of capital funds included in the FY 2023 Adopted Budget (does not include Impact Fee funds). The funding that has been allocated for the 2019 bond projects aligns to the fourth and final issuance associated with the 2019 bond program. This also includes the funding associated with the anticipated public safety tax note as well.

FY 2023 Capital Fund Allocation by Strategic Priority



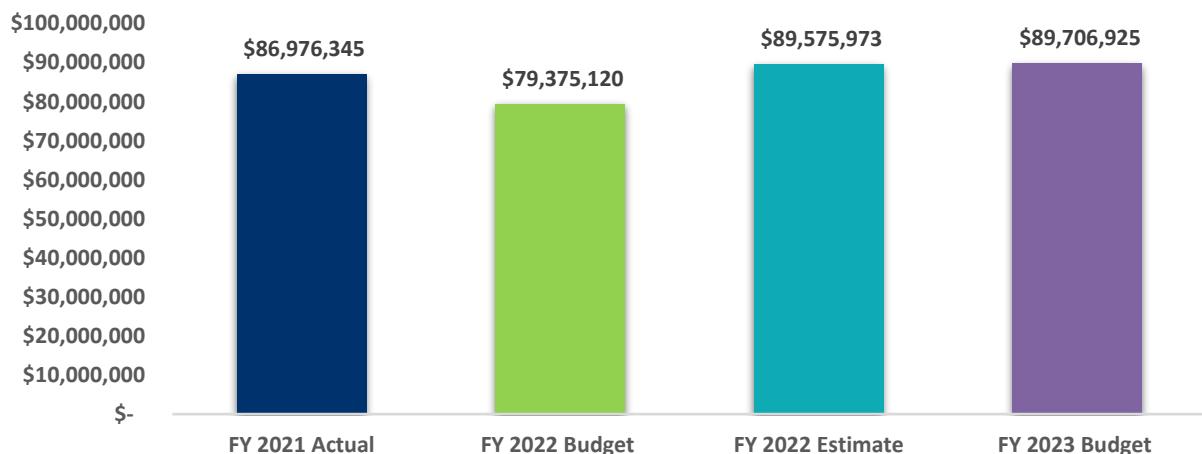
GENERAL FUND

General Fund – Revenues

Total General Fund revenues for FY 2023 are projected to be \$89,706,925.



General Fund Revenue

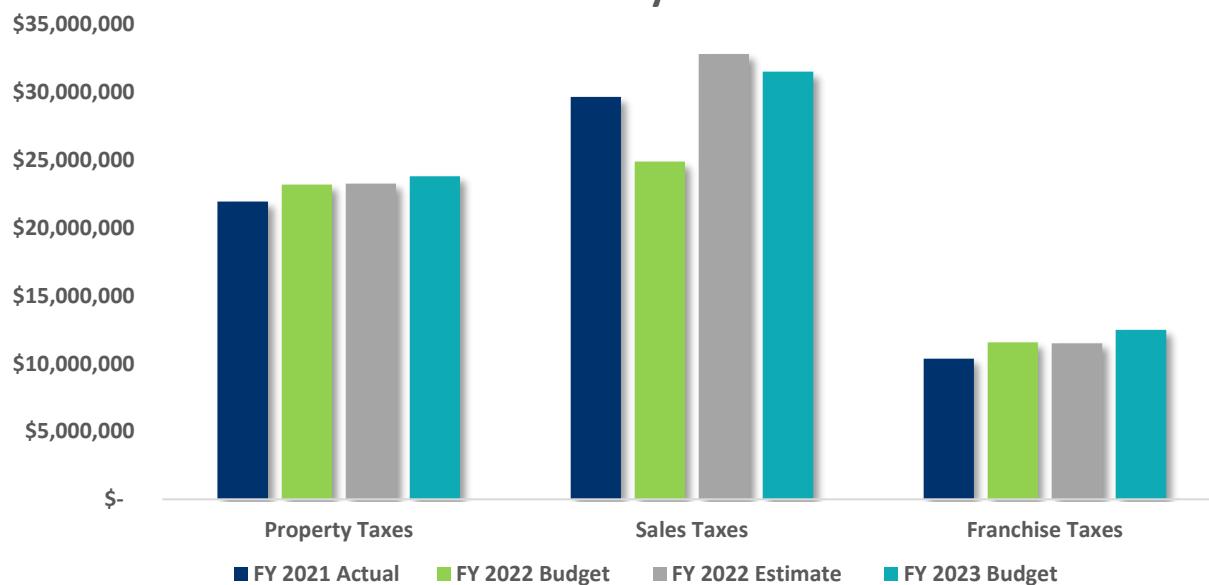


As the graph above illustrates, revenues in FY 2023 are higher than the FY 2022 Budget, but essentially flat in comparison to the FY 2022 estimate. As a reminder the FY 2022 Budget was prepared when there was still a great deal of economic uncertainty. However, as the data on the following page suggests, most of our General Fund revenue sources have recovered or even exceed pre-covid levels. Regarding the stagnation between the FY 2022 estimate and FY 2023 Budget, that is driven mainly by the loss of HD supply sales taxes, which is described in greater detail below.

Primary Revenue Sources

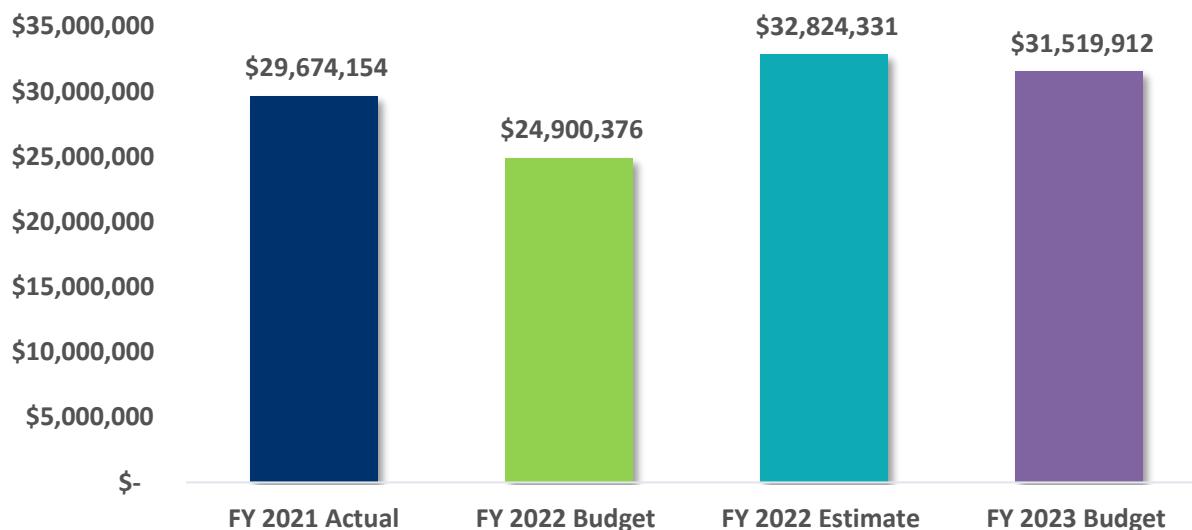
Sales taxes (35.1%), Property Taxes (26.5%) and Other Taxes and Franchise (14.8%) Fees make up nearly 76.4% of all General Fund revenue sources.

General Fund - Primary Revenue Sources

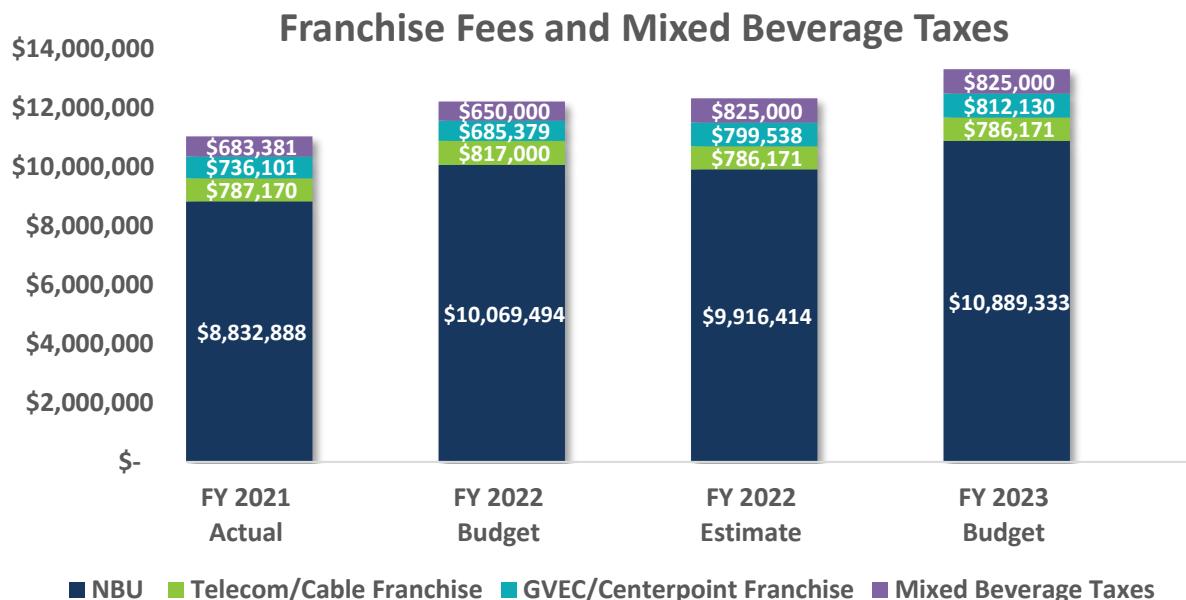


Sales Taxes - Since the beginning of the pandemic, sales tax activity has been inconsistent and surprising. Fortunately, the City has not been negatively impacted as it relates to sales tax collections. In fact, during FY 2021 and continuing into FY 2022, the City has observed some of the highest sales tax collections on record. Inflationary pressures and continued pent-up demand continue to drive sales taxes higher than anyone could have projected. However, unrelated to statewide and national economic trends that are impacting base sales tax collections, this revenue source will be impacted in FY 2022 and FY 2023 by the loss of sales taxes from HD supply. These losses are entirely why the sales tax projections for FY 2023 decrease in comparison to the FY 2022 estimate.

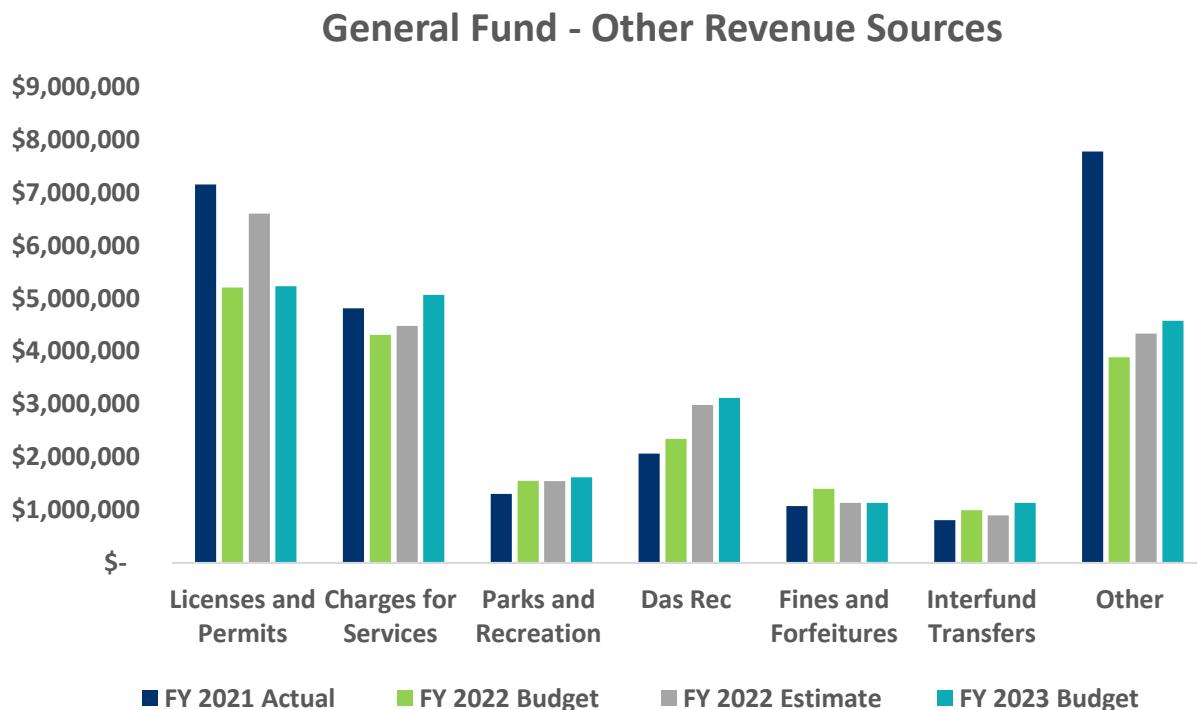
General Fund - Sales Tax Revenue



As the graph illustrates, Franchise Fees and Mixed Beverage Taxes are projected to grow in FY 2023. While portions of that growth are tied to Mixed Beverage Taxes and the Franchise Fees from GVEC and CenterPoint Energy, the majority of the increase is associated with the projected increase in payment from New Braunfels Utilities (NBU).



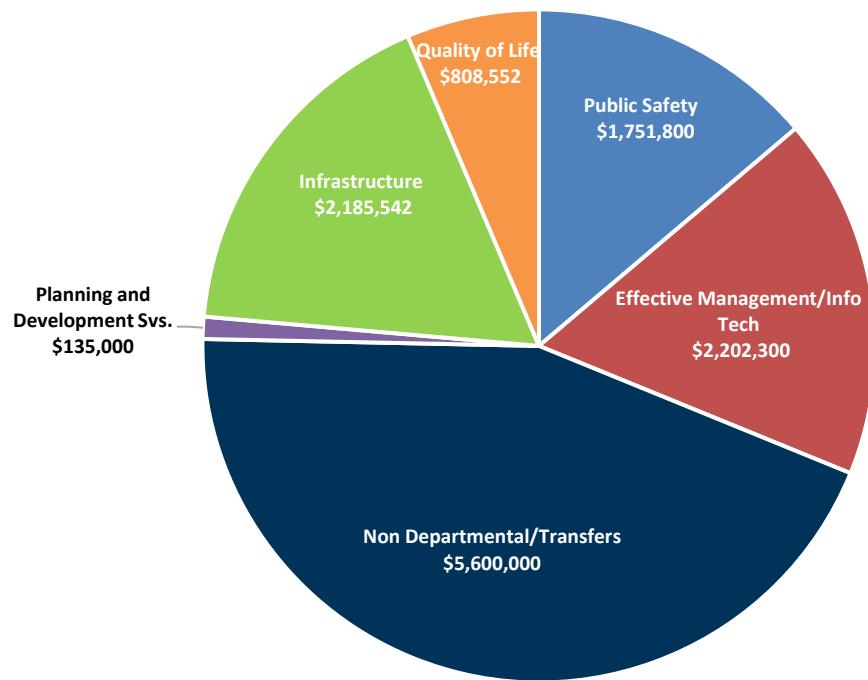
The remaining General Fund revenue is comprised of the revenue sources in the graph below. As the graph illustrates, many of these revenues are returning to pre-pandemic levels, or higher. The anomaly in “other” revenues is entirely due to the CARES reimbursement for public safety payroll. Staff continues to be pleased with the latest revenue trend for Das Rec, as memberships have now exceeded pre-pandemic levels.



General Fund - Expenditures

The expenditures in the General Fund for FY 2023 are budgeted at \$102,264,440, an increase from the previous fiscal year. As mentioned earlier as well as during the retreat in March, our conservative budgeting approach since the onset of the pandemic, along with other factors, has created a significant budget surplus in the General Fund. That surplus allowed the development of a General Fund budget that includes many one-time initiatives and investments. The majority of these investments create additional efficiencies or increase productivity, which is specifically one of the FY 2023 budget goals. In total, the FY 2023 General Fund Budget includes over \$12 million in one-time investments. As a reminder, these are one-time funds, which means they must be invested in one-time investments. The graph below illustrates those investments by strategic priority.

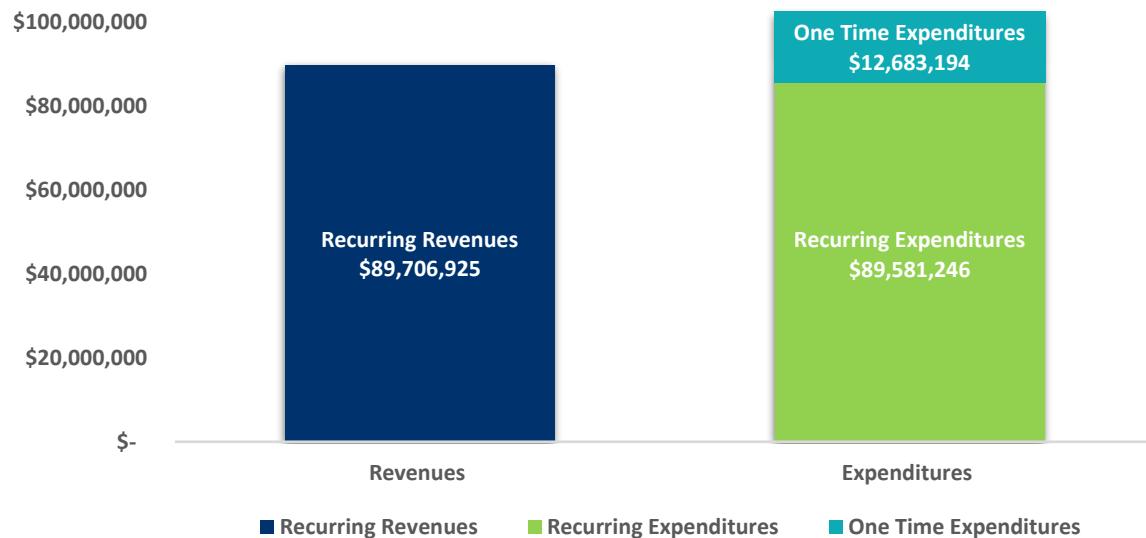
General Fund - FY 2023 One-time Investments and Initiatives



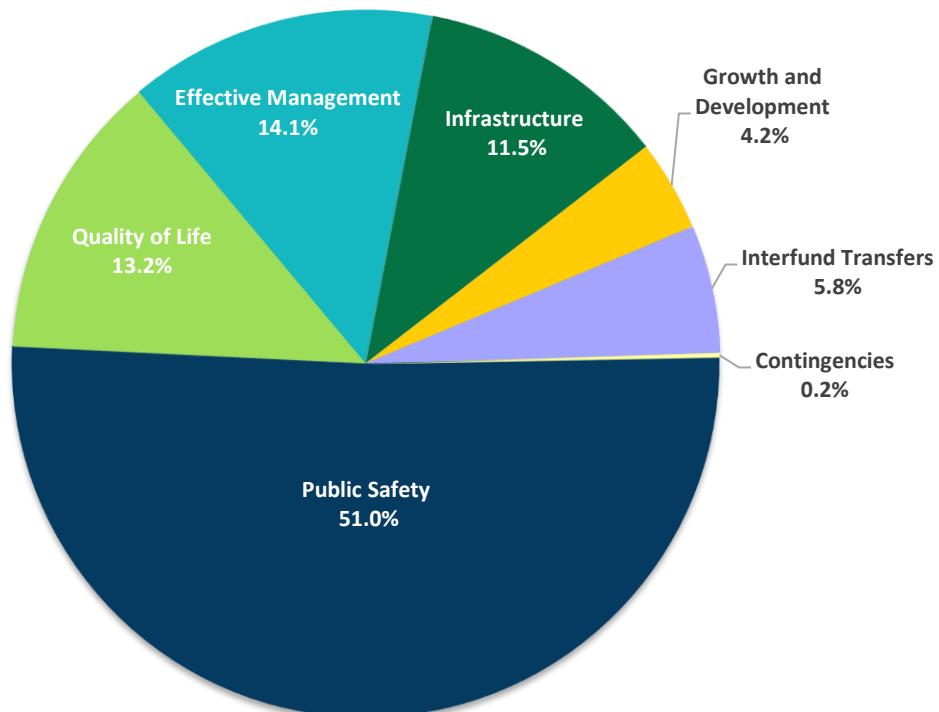
Structural Balance – With the high level of one-time investments included in the FY 2023 Adopted Budget, total expenditures exceed total revenues. However, the FY 2023 Adopted Budget is structurally balanced, meaning that recurring revenues exceed recurring expenditures. This is illustrated in the graph below. The graph on the following page breaks down the entire General Fund Budget by strategic priority, this includes all one-time expenditures as well. As a reminder, effective management includes all non-departmental costs such as our contingencies and payments to other governmental entities for services i.e. tax office, appraisal districts and AACOG.

FY 2023 General Fund – Recurring Revenues vs. Recurring Expenditures

\$120,000,000



FY 2023 General Fund - Total Expenditures



General Fund – Inflationary Pressures

Inflationary pressures are impacting all organizations in multiple ways. The City of New Braunfels has had to approach inflationary adjustments much differently in the FY 2023 Adopted Budget compared to prior years. While inflation across all commodities and services is approximately 9.5%, the budget team evaluates inflationary adjustment needs at a more granular level in an attempt to mitigate budgetary increases within the General Fund. As the graph illustrates, approximately \$876,391 worth of inflationary adjustments were factored into the FY 2023 Adopted Budget.

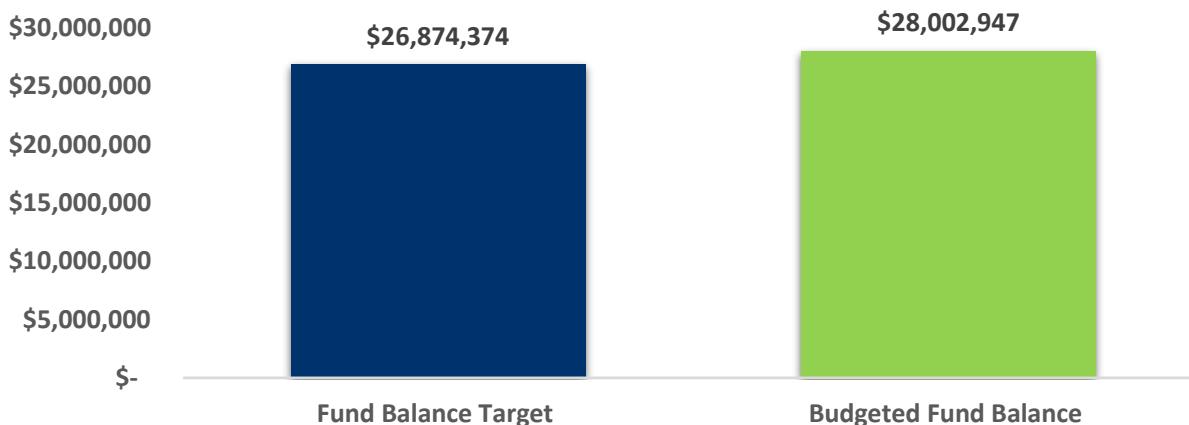
FY 2023 General Fund - Inflationary Adjustments



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 also been the City Council's practice to maintain a fund balance of at least 30% of recurring expenditures. The FY 2023 Budget includes an ending balance that exceeds the 25% requirement to protect the City's debt rating and maintain financial stability. The FY 2023 fund balance represents 31.3% of recurring expenditures, the City Council's current target for the General Fund. Therefore, even with over \$12 million in one-time investments, the FY 2023 Adopted budget includes a surplus of approximately \$1.2 million.

FY 2023 General Fund - Ending Fund Balance



Funded Equipment and Initiatives

The FY 2023 Adopted Budget focuses on resources and initiatives that align with the budget goals and priorities, as well as equipment and technology that are critical to maintaining internal and external service demands. The following section details the initiatives included in the FY 2023 Adopted Budget.

As with past budgets, the funded initiatives will reflect their respective City Council strategic priority.

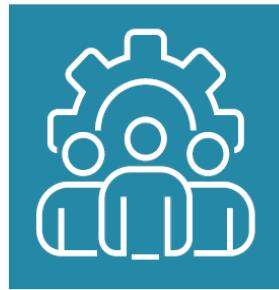
CITY COUNCIL STRATEGIC PRIORITIES



PUBLIC SAFETY



INFRASTRUCTURE



EFFECTIVE MANAGEMENT



QUALITY OF LIFE



GROWTH AND DEVELOPMENT

Public Safety



Public Safety Tax Note

As indicated earlier, at the June 29th City Council retreat, direction was provided to move forward with a tax note to support several critical public safety initiatives that were originally considered for the 2023 Bond Program. Both the Bond Advisory Committee and City Council indicated a preference to determine an alternative funding strategy to support these projects. By doing so, it allows the equipment and projects to be initiated earlier, mitigating supply chain concerns and cost increases. In addition, it forgoes these projects having to compete with other critical transportation, drainage and quality of life projects for consideration of the 2023 Bond Program. The following initiatives will be supported by the adopted tax note.

- Public Safety Radio Replacement
- Ladder Truck Replacement
- Fire Station #5 Renovation/Expansion
- Police Command Vehicle Replacement

Fire Department

Recurring initiatives in the Fire Department include the addition of six firefighters. These firefighters will be assigned to Fire Station #7 once construction is complete. With the six firefighters that were included in the FY 2023 Adopted Budget, a total of 12 will be assigned to the station once complete. Authorizing and funding the positions now, allows for the staff to be onboarded and trained well in advance of the station being completed. The positions are funded for nine months in FY 2023, with a total cost of \$353,783 (recurring) and \$31,500 (one-time). Funding is also included to add a Civilian Fire Inspector to the Fire Marshal's Office (FMO). The FMO is not able to maintain consistent scheduling as it relates to conducting annual inspections. This position will be dedicated to those efforts and will support the FMO's role within the overall development process. This position is funded for nine months in FY 2023 with a fiscal impact of \$46,941.

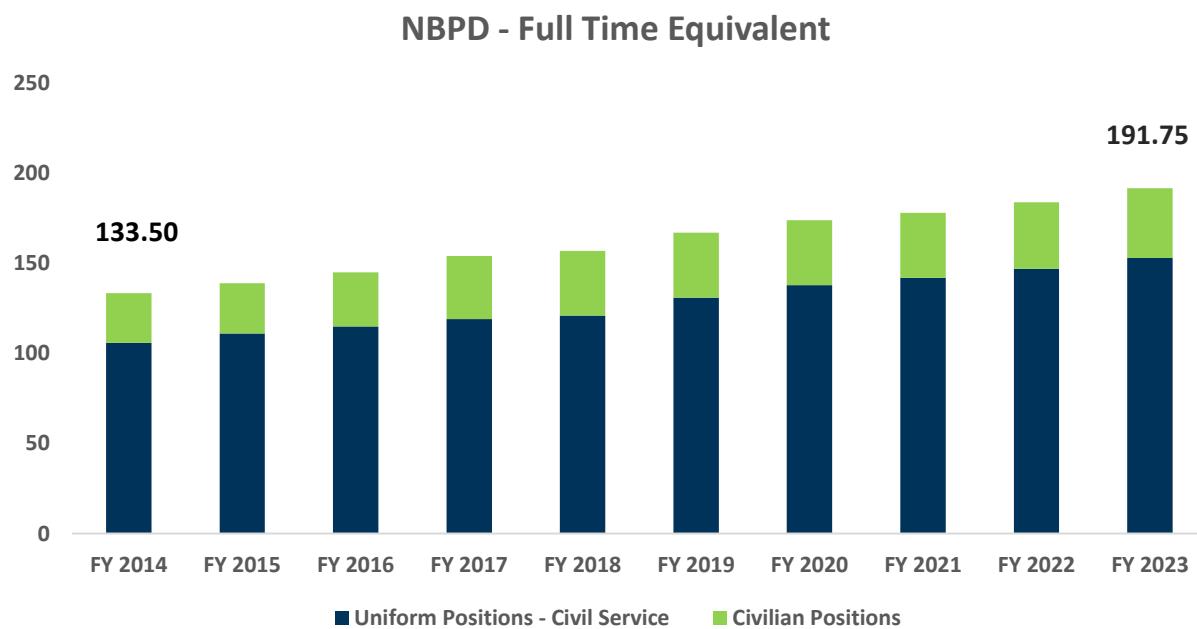
A total of \$1.1 million is included to support one-time equipment and initiatives for the Fire Department. The largest investment is to purchase and equip three Squad/Hybrid use trucks (\$675,000). These trucks will be deployed at the three busiest fire stations. These vehicles will provide significant relief to our engine and ladder fleet. The engines deploy on many emergency calls that don't require fire suppression. Once deployed, these squad trucks can be utilized for these types of calls, which will indirectly extend the life and decrease the maintenance costs over the life of our engine fleet. An additional ambulance remount is also included in the adopted budget (\$205,000). There are currently four remounts in various stages. Once they are all completed, the City's ambulance fleet will be significantly improved and in great condition. In the General Fund, \$187,000 is allocated to support various EMS and specialized response equipment such as: IV pumps, AED's, ventilators, rope/rescue gear and dive gear. Lastly, \$34,000 is allocated to re-engage the Insurance Services Officer (ISO) consultant in preparation for the department's next evaluation process. The NBFD currently has an ISO rating of 1, which directly impacts residential and commercial property insurance rates. To ensure we maintain this rating, we plan to engage the same consultant that provided assistance ahead of our last evaluation.

Police Department

The Police Department Adopted Budget includes an additional four Patrol Officers. The additional Patrol Officers are funded for nine months for a total fiscal impact of \$277,480 (recurring) and \$348,000 in one-time costs to support patrol vehicles and additional equipment. Two additional School Resource Officers (SRO) have also been added in the FY 2023 Adopted Budget. The additional SRO are only funded for three months to ensure replacement positions are in place prior to mitigate the impact to the patrol division (\$46,247 in recurring and \$174,000 in one-time costs). Once the officers have been selected and assigned as an SRO, NBISD will support 75% of the overall costs of these additional positions.

There are two non-uniform positions also adopted to be added to the Police Department. First, a Crime Analyst position is included to increase efficiency and effectiveness as it relates to the deployment of patrol personnel. This position will also provide indirect support to all detectives by providing reports and data for presenting active cases. This position is funded for nine months in FY 2023 (\$41,939 – recurring). A part time regular Training Division Specialist is also included in the adopted budget (\$29,897 in recurring and \$1,100 in one-time costs). This position will provide administrative support to our Police Officers that are assigned to recruiting and training.

With the positions adopted in FY 2023, the NBPD has added 58.25 full time equivalent since FY 2014. This represents a 44% increase in staffing levels.



The Police Department Adopted Budget also includes approximately \$1,000,000 in one-time equipment and initiatives, see below for additional information. The largest equipment investment for the Police Department is the full replacement of the body-worn camera inventory (\$615,800 in one-time and \$96,000 in recurring). The current units are over six years old and have become difficult to maintain and ensure reliability. The current batteries typically cannot last a full patrol shift. Therefore, full replacement will ensure that our Police Department has a reliable inventory of body-worn cameras so that we are not at risk of losing critical evidence and information. \$131,000 is included to purchase a Truck-Mounted Attenuator. This vehicle and blocking mechanism will be utilized entirely to block traffic during traffic accidents and other traffic control incidents. Our current practice is to utilize a fire engine to block traffic

during these incidents. Therefore, the purchase of this specialized blocking vehicle will mitigate risk to our front-line vehicles that are currently utilized for these purposes.

An additional \$261,200 is included to support various critical one-time equipment requested by the Police Department. As the list below indicates, this is primarily SWAT and patrol related equipment to support our Officers in the field.

- Tire Deflation Systems
- Officer First Aid Kits
- SWAT team gas masks
- SWAT team entry shields
- Patrol Pistol Optics with associated holsters
- Aimpoint Magnifiers
- Patrol Bike Replacements

Municipal Court

Two Part-Time Regular positions have been included in the FY 2023 Adopted Budget. The first is a Part-Time Bailiff/Warrant Officer. For over 15 years, the Municipal Court team has had one authorized Full-Time Bailiff/Warrant Officer position. To support the growing case load and provide adequate security when court is being held, an additional position is necessary. The fiscal impact associated with this position in FY 2023 is \$27,875 in recurring costs and \$3,600 in one-time costs. The second position is a Part-Time Regular Deputy Court Clerk. This position will allow the existing municipal court team to maintain response times for customers and better manage the administrative workload.

Infrastructure



Public Works

As the city continues to grow, the Public Works Department's responsibility as it relates to traffic signals also grows. Ensuring that the City's inventory of street signals is operating efficiently is tied directly to traffic control. Our current staffing levels require our maintenance and repair efforts to be primarily reactive. Therefore, the Adopted Budget includes an additional Traffic Signal Technician to better maintain the current system and shift to more proactive support of the signal equipment across the city. This position is funded for nine months in FY 2023 (\$46,380 in recurring costs and \$4,800 in one-time costs). An additional recurring initiative is an increase of \$100,000 annually to street striping efforts. These dollars will be prioritized in high traffic areas such as the downtown area.

As the national citizen survey suggests, investments in transportation and mobility infrastructure are of high importance to our residents. Therefore, for the second straight year, a large investment in street maintenance equipment is included in the adopted budget. In total, approximately \$1,000,000 is included to support street maintenance equipment that will significantly impact the efficiency and productivity of our street crew teams. A list of that equipment and initiatives is provided below:

- Emulsion Storage Tank
- Additional Motor Grader
- Additional Dump Truck (oversized)
- Drum Roller
- Battery Backup units for traffic signals
- Replacement of non-compliant signage

To support the city's drainage division, \$280,000 is included to replace and upgrade multiple tractor and shredder attachments. With this additional equipment, it is anticipated that existing crews will have the capacity to provide mowing services along key TxDOT right of way areas/medians such as FM306 and Loop 337. \$115,000 is also included to support a rehabilitation to the Landa Park Aquatics Complex parking lot. The repaving funding is part of an overall stormwater treatment basin project. In total, the project is anticipated to cost approximately \$900,000, the majority of which will be federally funded through the City's (Edwards Aquifer Habitat Conservation Plan (EAHCP) program.

\$175,000 is also included to make facility renovations and enhancements at the 424 South Castell Municipal Building as well as City Hall. At the municipal building on Castell Avenue, a working group of employees are prioritizing the needed improvements. At City Hall, facility improvements will focus on creating additional office space for new personnel.

Fleet Services Fund - The Fleet Services Internal Services Fund was created in the FY 2023 Adopted Budget to better capture the cost of maintaining the City's fleet. Each department that has vehicles and equipment will be charged by the Fleet Department for their parts and pro rata share of employee and overhead expenses.

Included in the Adopted Budget is the addition of a Fleet Technician. This position will provide needed resources to maintain and improve preventative and regular maintenance on the City's fleet. This position is funded for the full fiscal year with a recurring impact of \$56,642. An additional \$72,000 is included to install a fleet analytics system on all vehicles to collect the necessary data needed to improve preventative and proactive maintenance and general oversight.

Transportation and Capital Improvements

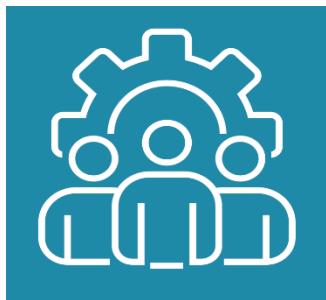
The City was recently awarded a grant to update the City's Drainage Area Master Plan (DAMP). This is a comprehensive effort which is expected to take approximately three years. In working with the City's consultant, it was determined that there is a gap in funding to provide adequate public outreach and meetings. Therefore, an additional \$60,000 in recurring funding is allocated to support these efforts. Funding is also included to add a Part-Time Regular Permit Technician. This position will provide administrative relief to the department's role in supporting the development process. The cost associated with this position is projected to be cost neutral as a portion of a different position within the department will be shifted to the Development Services Fund, which provides the fiscal capacity to support this position in FY 2023.

One Time equipment and initiatives include two vehicles for Project Management staff (\$76,000). The existing vehicles assigned to the division require Project Managers to regularly drive their personal vehicles to job sites. The current vehicles assigned to the department will be reassigned to other departments that have existing vehicle needs.

The National Citizens Survey revealed low ratings as it related to access to and quality of the public transportation system within the city. \$250,000 is allocated in the budget to develop a comprehensive plan that will assess existing conditions, consolidate area and regional transportation plans, and develop strategies, priorities, and projects to address future transportation needs. The plan will include local and regional outreach and implement transportation goals in Envision New Braunfels. As a reminder, the Finance and Audit Committee has already indicated a desire to utilize a portion of City's ARPA allocation

on public transportation. Therefore, these efforts will be invaluable in determining how best to leverage ARPA dollars for improvement in public transportation.

Effective Management



Information Technology

Over the past several years, public sector agencies have continued to prioritize investments in technology. This is driven by two primary factors, the first of which is the continued integration of technology into the services we provide. The second is that local governments continue to grow as a target for cybercrimes.

The FY 2023 Adopted Budget includes multiple technology initiatives. The largest being a full reconfiguration and replacement of the city's network infrastructure. The projected cost of this project is \$1.8 million. Again, this investment is critical to protecting the City's data and software systems. \$22,600 in recurring funding has been added to implement a multi-factor authentication system, which will also provide increased security to the City's network and data infrastructure. The Adopted Budget also includes a data backup solution. This augmentation to our network infrastructure will help to protect processes and data when/if outages and cybersecurity threats are to occur. The fiscal impact of this initiative is approximately \$161,000 in one-time costs with an additional \$22,000 recurring commitment for license and maintenance.

Two Business Analyst positions are also included in the Adopted Budget. These positions will be dedicated to the City's primary software systems. One will be dedicated to the City's Finance and Human Resources software, which is scheduled for full replacement in FY 2023. The fiscal impact of adding these two positions in FY 2023 is \$55,566 in recurring costs as they are only funded for nine months and three months of the fiscal year. The last technology initiative is a replacement of city's wireless infrastructure. This new infrastructure will improve wireless performance for City Hall, Das Rec, several fire stations, the Airport, and Fischer Park, along with several other City facilities. The one-time fiscal impact of this initiative is \$58,000.

Finance

With the City being in a sustained period of making capital investments, there is a major indirect impact to functions such as the purchasing division to support those efforts. To adequately meet these needs, the adopted budget includes an additional Buyer position. The recurring fiscal impact for FY 2023 to support this position is \$63,013 (funded for nine months). The Finance Department is one of the only departments that does not have any dedicated administrative staff. Therefore, the administrative duties are currently absorbed across the entire Finance team. The adopted budget includes a Part-Time Regular Administrative Assistant to support these efforts so that the remaining Finance team can focus entirely on their core responsibilities. The FY 2023 fiscal impact associated with this position is \$25,528 in recurring costs (funded for nine months).

Human Resources

The city conducted a thorough employee engagement survey in 2021. One of the main themes from that survey was a desire for additional learning and development opportunities. The city places a priority on growing talent from within. In 2021, there were 69 promotions across the organization. In FY 2022, a Learning and Development Coordinator was added to the organization. In FY 2023, an additional \$30,000

is included for staff augmentation and other costs to expand programming and staff development efforts. The FY 2023 Adopted Budget also includes a Part Time Regular Claims Assistant to better serve team members and their dependents as it relates to accessing and understanding benefits. The recurring fiscal impact associated with this position in FY 2023 is \$29,337 (funded for nine months).

Communications and Community Engagement

Over the past ten years, there have been multiple requests from several departments to include a position dedicated to coordinating special events. These efforts have traditionally been shared across multiple departments. However, workloads in those departments have made it too difficult for this responsibility to continue to be facilitated in the same manner. Therefore, the adopted budget includes a Special Events Coordinator. This position will be assigned to the Communication and Community Engagement Department. The recurring fiscal impact for FY 2023 is \$71,594. This position is actually funded for the full year so that it can experience Wassailfest and facilitate the planning of Wein and Saengerfest (along with other downtown and community functions).

Economic and Community Development

An additional \$50,000 in professional services funding has been added to the adopted budget to provide staff augmentation services dedicated to expanding access to federal funding opportunities, specifically those targeted at affordable housing initiatives.

Airport

The New Braunfels National Airport is expected to set records this fiscal year for the number of fuel gallons sold, which is the primary funding source of the Airport. The increased activity/operations at the airport has resulted in the need for additional terminal staff. Therefore, the adopted budget includes an additional Administrative Assistant. This recurring fiscal impact associated with this position in FY 2023 is \$38,832 (funded for nine months).

There are also a number of one-time investments and initiatives included in the Airport Fund's Adopted Budget. These are all focused on providing better security and/or customer service to airport guests. The total costs of the initiatives provided below is \$242,000.

- Security gates and fencing
- Additional airport operations vehicle
- Towbar Heads
- Ground power unit
- Dumpster Pads

Non-Departmental

Funding is included to support several critical one-time initiatives. First, an additional \$2 million will be set aside for the replacement of the City's current Finance/Human Resources software. The City began setting funds aside for this initiative last year. With this additional set aside, staff is confident that our budget will be sufficient to support this project. As a reminder, the City's current system was purchased in 2011 as a beta product at about 20% of the cost of a typical replacement. Prior to that, the City's last major investment in this critical software system was made in approximately 2001. The project is expected to be completed no later than Spring 2024.

As discussed during the last two City Council retreats, it is very likely that the sports complex project will require additional funds. While the value engineering process is nearing completion, the FY 2023 Adopted Budget proactively leverages \$2 million of surplus reserves to augment the current project budget.

City Council recently adopted an interlocal agreement with NBISD to purchase property for an eventual southeast library branch. The appraisal and due diligence process is currently underway. In anticipation of that purchase, \$600,000 has been allocated in the adopted budget. The Adopted Budget also includes a \$1 million catch up contribution to the Equipment Replacement Program. This transfer is also tied to the large police department vehicle replacement that was adopted by City Council in May, which will be paid out of the Equipment Replacement Fund.

Quality of Life



Library

With the completion of the westside library branch, programming and attendance is expected to increase at the neighboring community center. To support the increased attendance, an existing part-time position is adopted to be reclassified to full-time. The fiscal impact associated with this initiative is \$35,534 (recurring)

There are also a number of one-time initiatives included in the adopted budget that are geared at enhancing services and facility improvements at the main library. The total fiscal impact associated with these initiatives is \$134,000.

- Facility modifications to expand study room space
- Air conditioning system updates
- Classroom computers

Parks and Recreation

The Ranger Division's roles and responsibilities have grown over the years as additional patrol demands and special event coverage has increased. The nature of the job has made year-round part-time recruitment and retention difficult. The Ranger Division currently has three part-time rangers vacant. The adopted budget includes the elimination of those positions and their replacement with two full time Ranger positions. The cost associated with this initiative is expected to be relatively neutral, with the exception of providing additional benefits to the new full-time employees (\$19,020 in recurring costs).

Funding is also included to support a number of one-time equipment investments and park improvements. As the list indicates, these initiatives are tied primarily to operational improvements within several of our parks. The total cost included in the budget to support these initiatives is \$331,150.

- Park Operations equipment replacement (mowers, tractors, etc.)
- Additional vehicle for Park Operations
- Eikel Park Fence Replacement
- Phase 1 – Landa Park picnic table replacement

Das Rec

During the pandemic, over a third of memberships were lost. However, memberships have fully recovered. In fact, memberships are currently at an all-time high (15,400 members). During FY 2020, \$125,000 was transferred from the Das Rec Facilities Maintenance Fund to maintain cost recovery. The current membership levels allows for that funding to be transferred back in FY 2023. In addition, \$100,000 (recurring) has been added to the adopted budget to begin a replacement program of the exercise equipment. Some of the equipment is nearing the end of its useful life, and reliability and quality of this equipment has a direct correlation to member satisfaction. \$85,850 is also included to add shade structures to the turf area behind Das Rec. This new area has become a great supplemental programming space and the shade will increase versatility and access.

Golf Course

Similar to the Airport Fund, the Golf Course has been experiencing record numbers for rounds played since the middle of FY 2021. These continued high levels of play have put the Golf Course in a position to support projected equipment and court maintenance needs. The adopted budget includes an additional Maintenance Worker position to ensure that the course has adequate staffing levels to maintain course conditions. The fiscal impact associated with this position in FY 2023 is \$35,330. The net cost is partially offset as it also includes the elimination of two seasonal positions. Recurring funding of \$18,461 is also included to enhance aerification efforts on the putting greens.

The Golf Course Fund Adopted Budget also includes several facility and equipment upgrades. As the list illustrates, these initiatives are geared towards improving customer service, course amenities, and operations. The total cost of these initiatives is \$177,960.

- Course amenities/furniture replacement
- Upgrades to hitting cage area(s)
- Cart barn renovation/upgrades
- Storage building for operations
- Sound system upgrades

Civic/Convention Center

Funding is included in the adopted budget (\$86,000) to support several key initiatives which include replacement of the lobby furniture and holiday décor, as well installation of a security camera system. While funded in the Civic/Convention Center Fund, the actual funding is coming via a pass through of Hotel Occupancy Taxes, which has been the standard practice to support initiatives at the Civic/Convention Center.

Growth and Development



Planning and Development Services

Funding has been included to add two additional positions to support the development process. First, a Customer Service Representative has been added to replace the temporary position that has proved to be an invaluable augmentation to the development process of customer service efforts. The fiscal impact associated with the addition of this position is \$31,138. The second position is an additional Assistant Planner. This position is funded for six months in FY 2023, with a recurring fiscal impact of \$33,667.

\$75,000 is also included in the adopted budget to initiate the five-year update to Envision New Braunfels, the City's comprehensive plan. It is anticipated that this project will not be kicked off until the end of the fiscal year as it should align with the completion of the Land Development Ordinance (LDO).

Final Thoughts

The FY 2023 Adopted Budget was carefully prepared to balance the priorities of City Council and the community with a sustainable and sound financial plan. The adopted budget reflects the organization's core values of Integrity, Service, Visionary Leadership, Stewardship of Local Resources and Fiscal Responsibility. I would like to offer my sincerest appreciation to the City Executive Leadership Team, and the Finance Department for the hard work and tireless dedication they have shown throughout the development of the Adopted Budget.

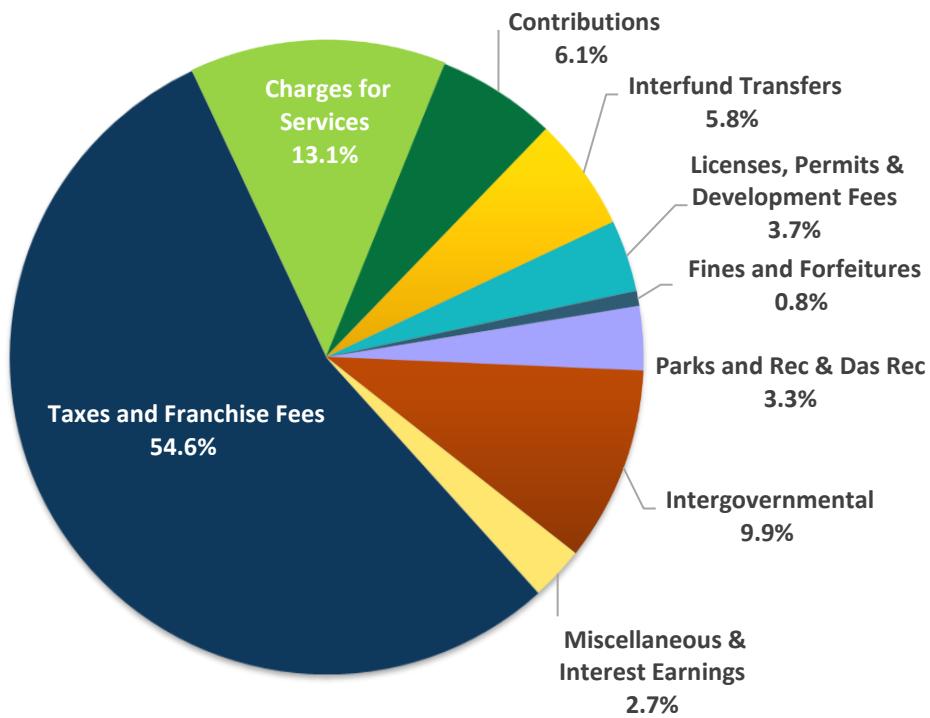
Respectfully submitted,

A handwritten signature in blue ink that reads "Robert Camareno".

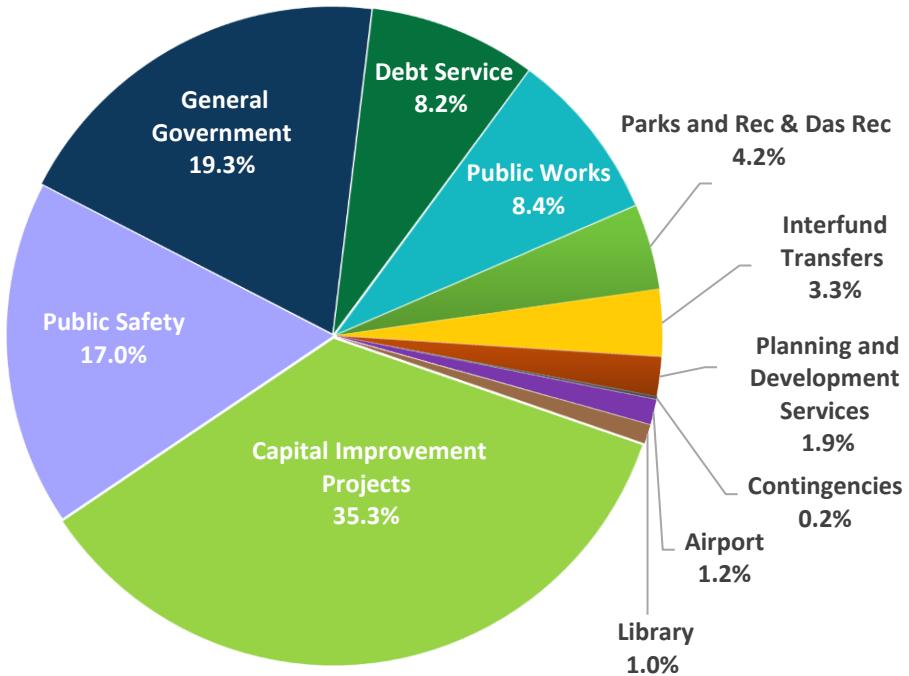
Robert Camareno
City Manager

Overview & Schedules

FY 2023 Total Budgeted Revenues

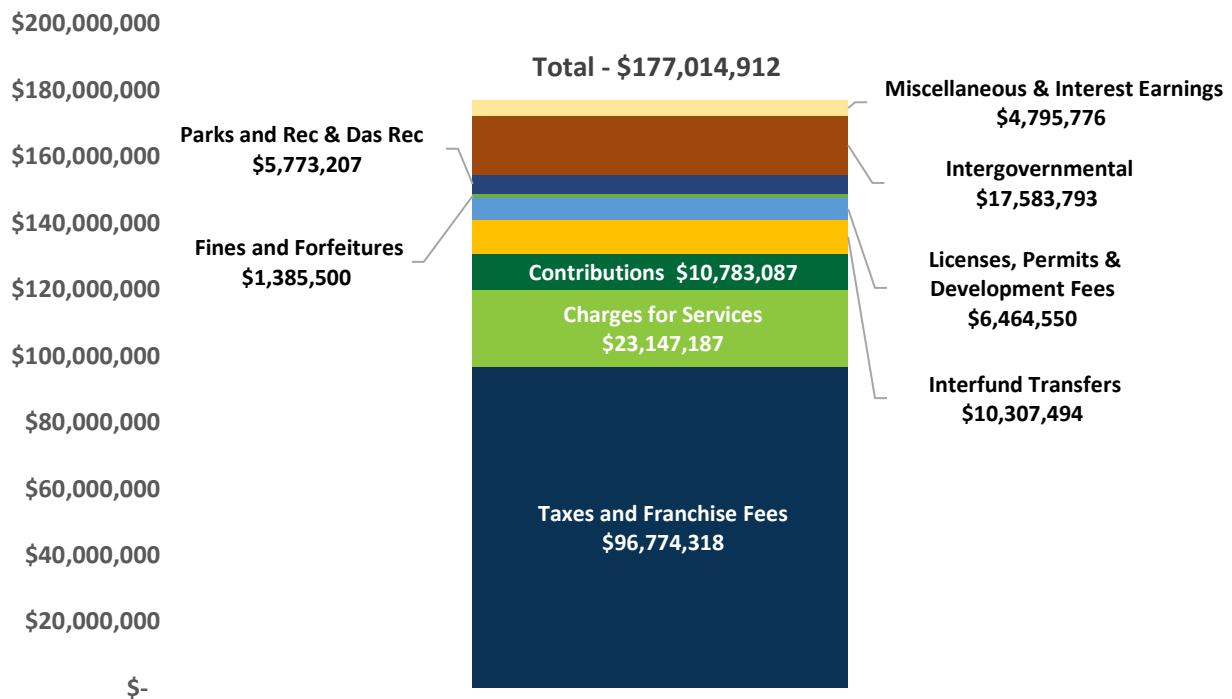


FY 2023 Total Budgeted Expenditures

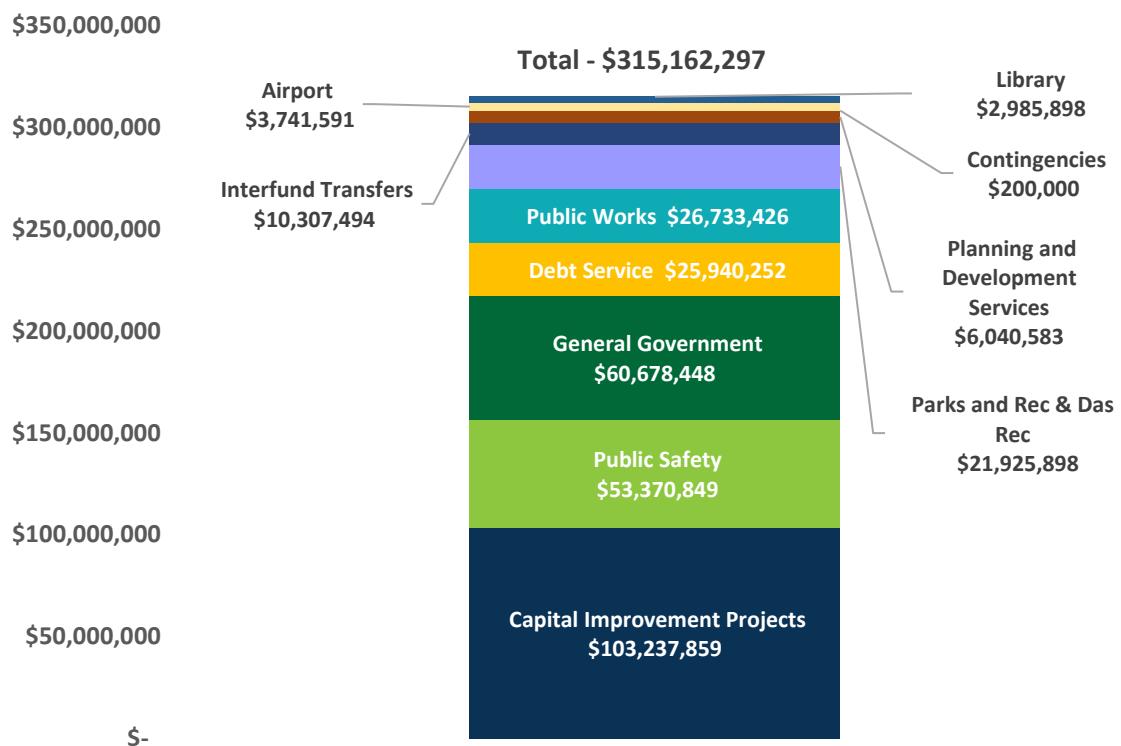


Overview & Schedules

FY 2023 Total Budgeted Revenues

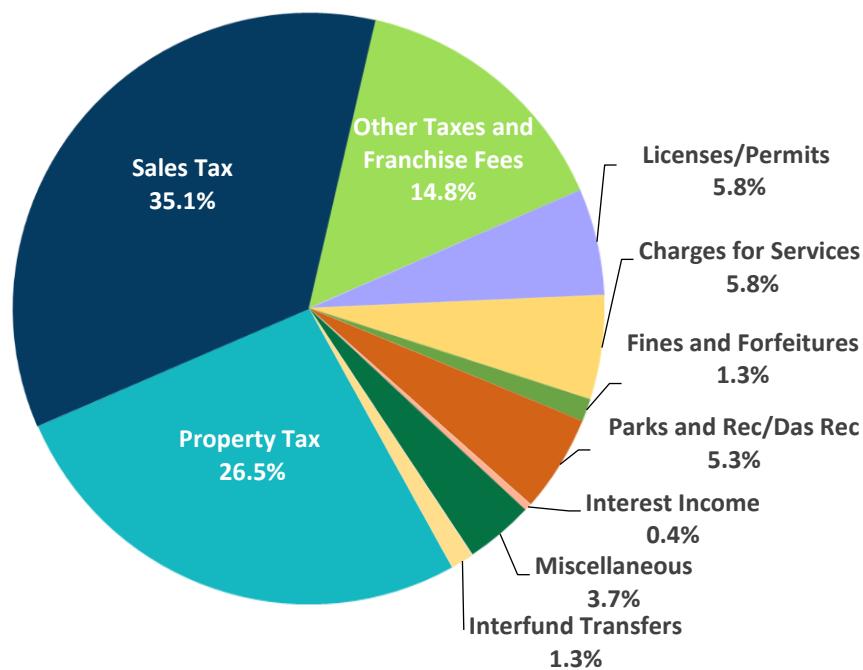


FY 2023 Total Budgeted Expenditures

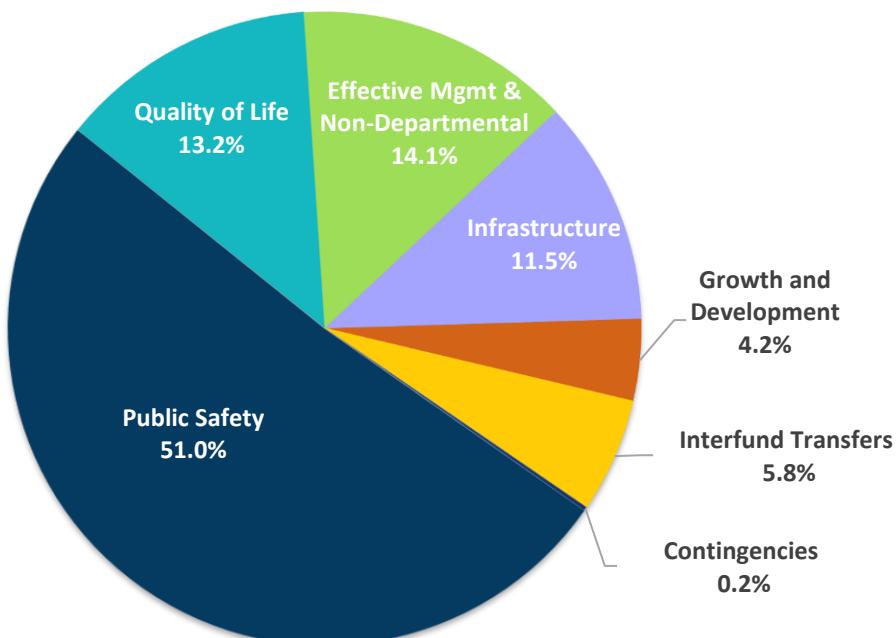


Overview & Schedules

FY 2023 General Fund - Total Revenues

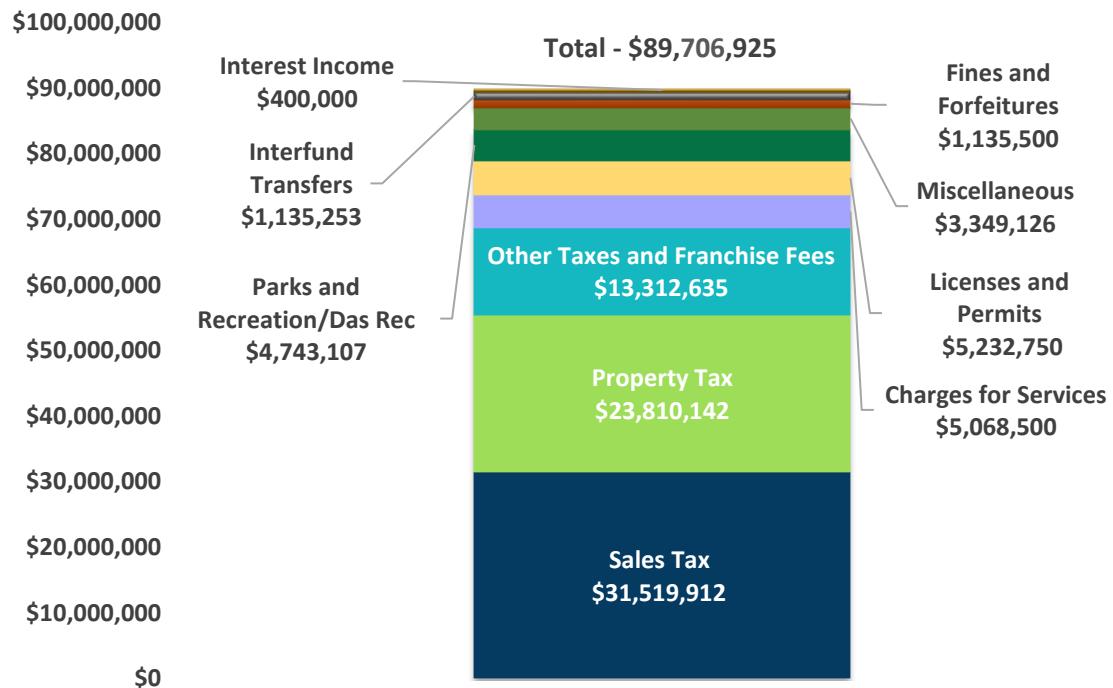


FY 2023 General Fund - Total Expenditures

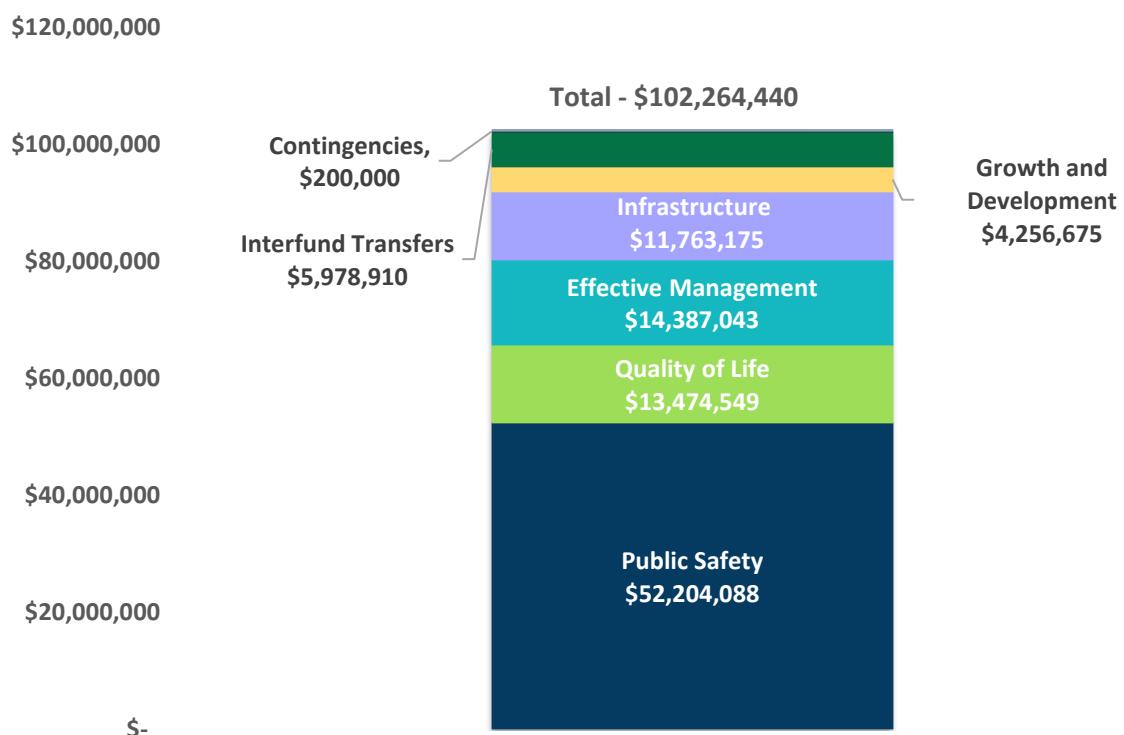


Overview & Schedules

FY 2023 General Fund - Total Revenues

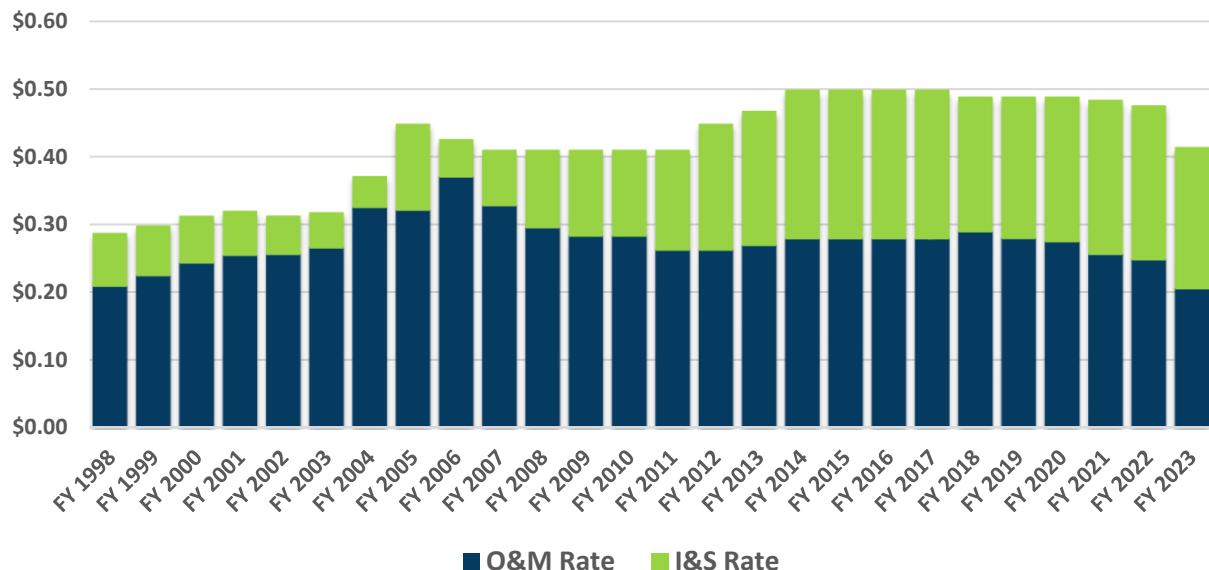


FY 2023 General Fund - Total Expenditures

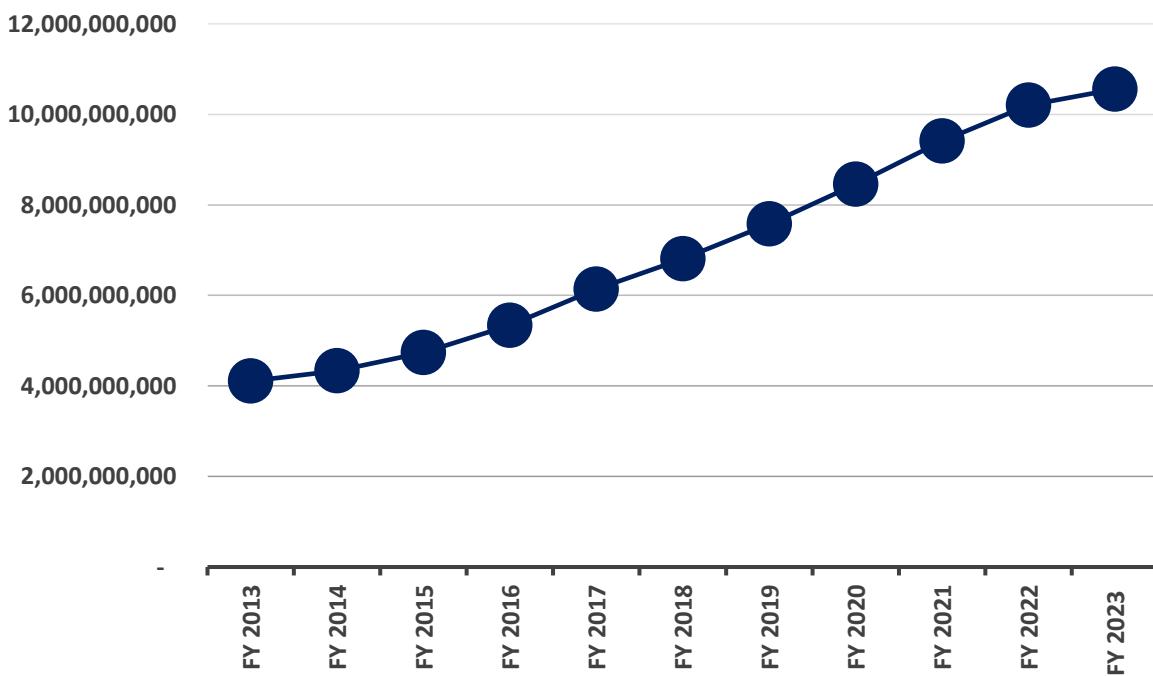


Overview & Schedules

City of New Braunfels Tax Rate History

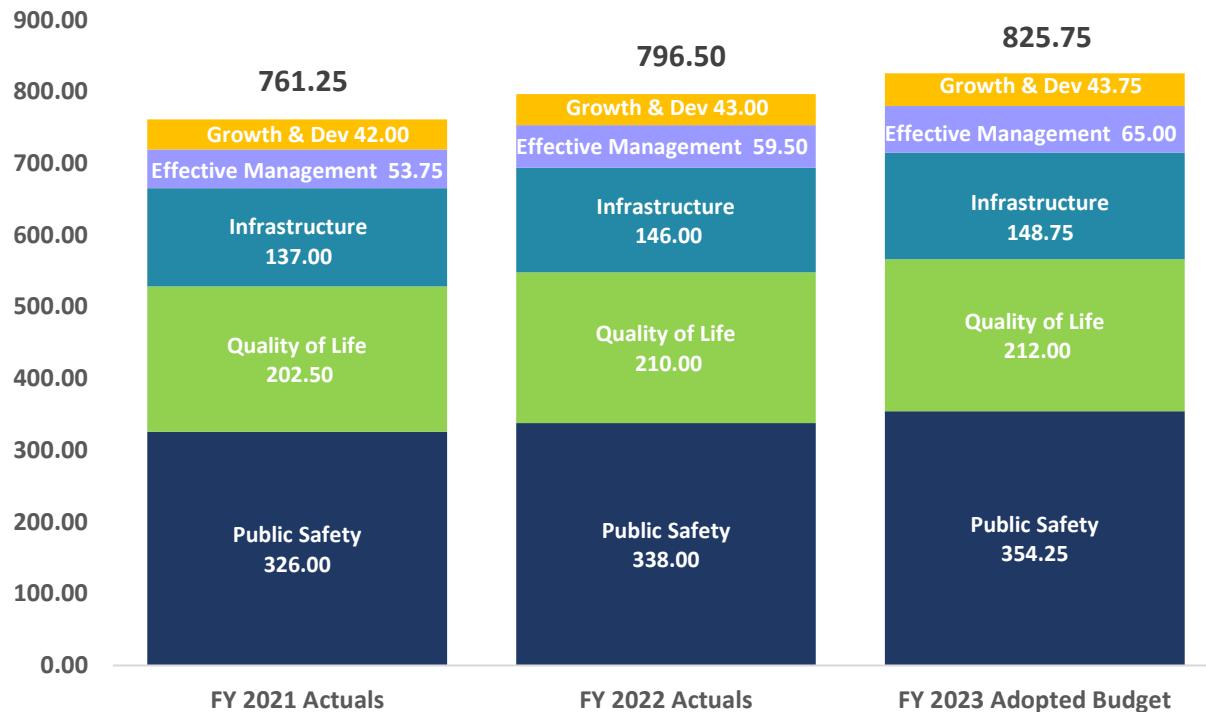


City of New Braunfels Total Appraised Values

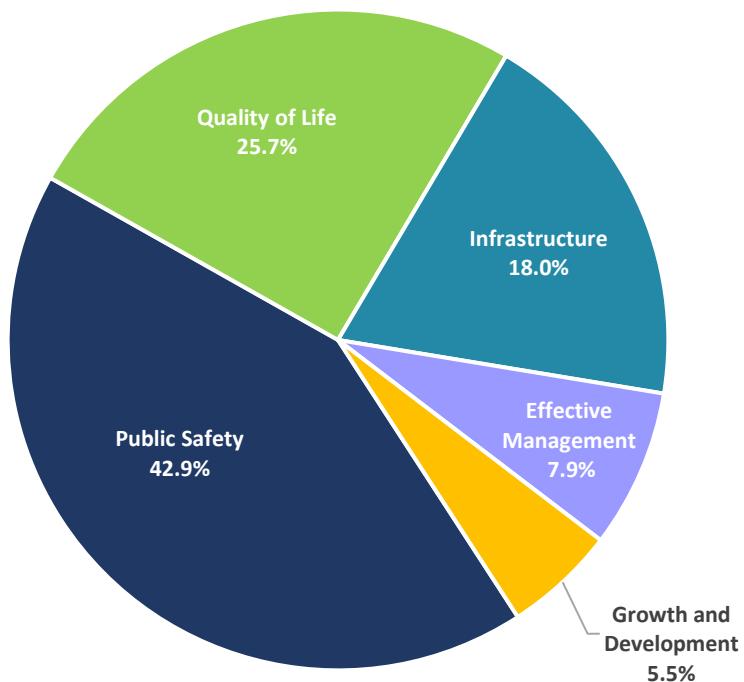


Overview & Schedules

Full Time Equivalent by Strategic Priority - All Funds

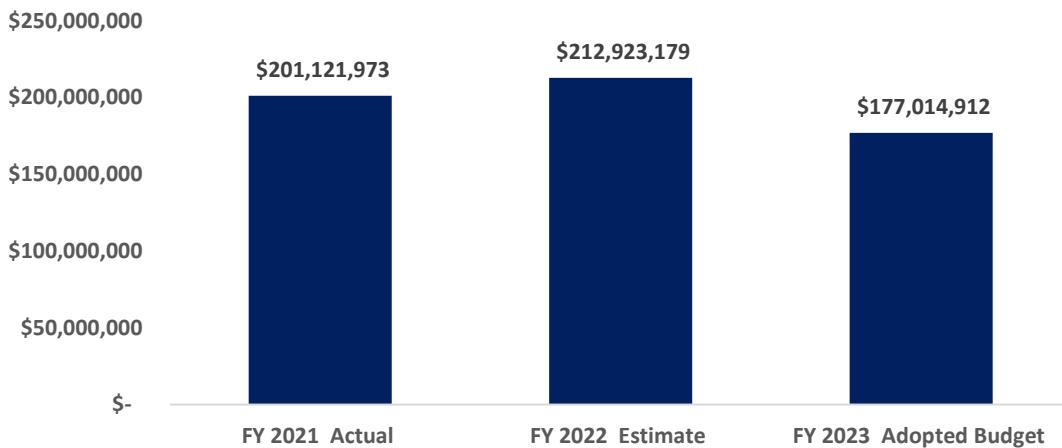


Full Time Equivalent by Strategic Priority - All Funds



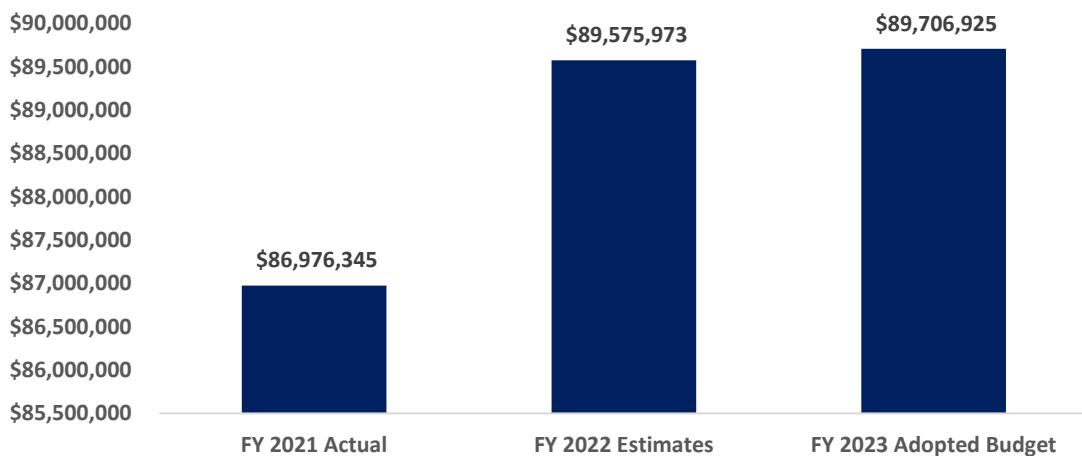
Overview & Schedules

Total Revenue



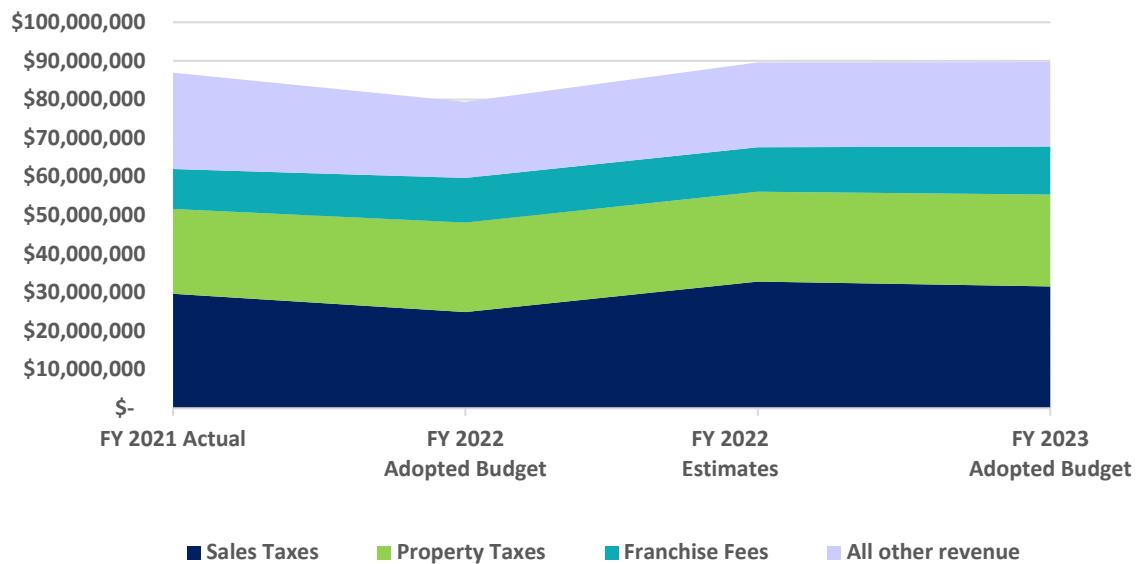
	FY 2021 Actual	FY 2022 Estimates	FY 2023 Adopted Budget
General Fund	\$ 86,976,345	\$ 89,575,973	\$ 89,706,925
Enterprise Funds	\$ 17,335,195	\$ 19,190,932	\$ 19,126,597
Debt Service Fund	\$ 34,790,530	\$ 24,970,557	\$ 25,942,596
Special Revenue Funds	\$ 13,405,627	\$ 27,632,530	\$ 31,126,064
Capital Improvement Funds	\$ 42,088,946	\$ 44,010,337	\$ 2,572,500
Self Insurance Fund	\$ 6,525,330	\$ 7,542,849	\$ 7,545,000
Fleet Services Fund	\$ -	\$ -	\$ 995,231
Total	\$ 201,121,973	\$ 212,923,179	\$ 177,014,912

Total General Fund Revenue

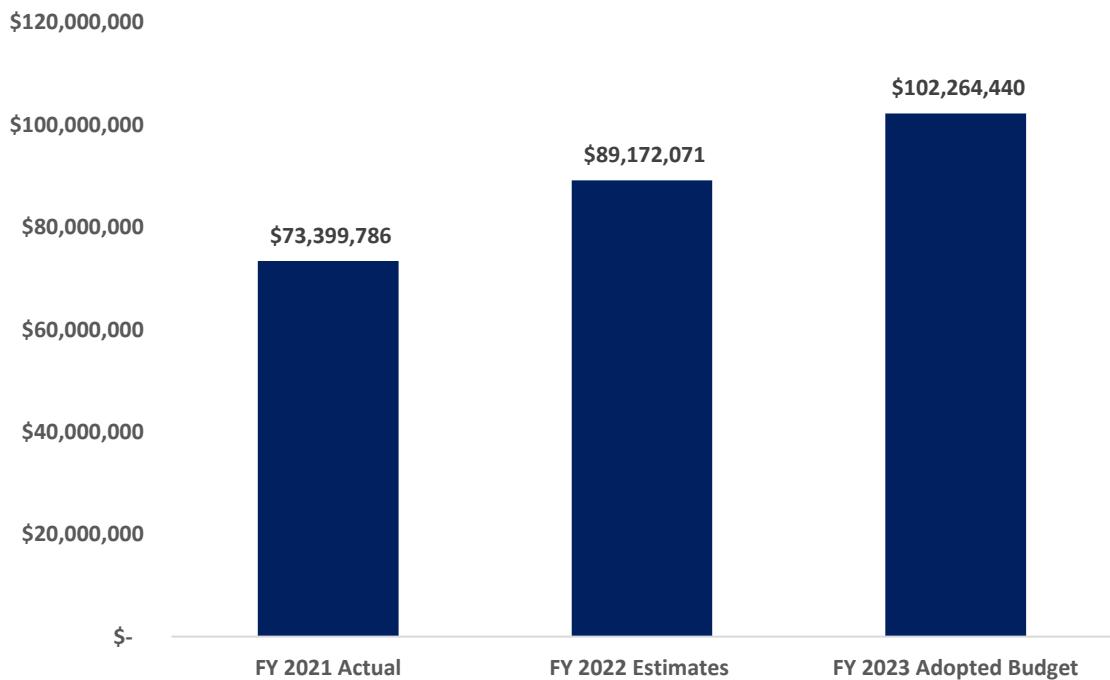


Overview & Schedules

General Fund Revenue

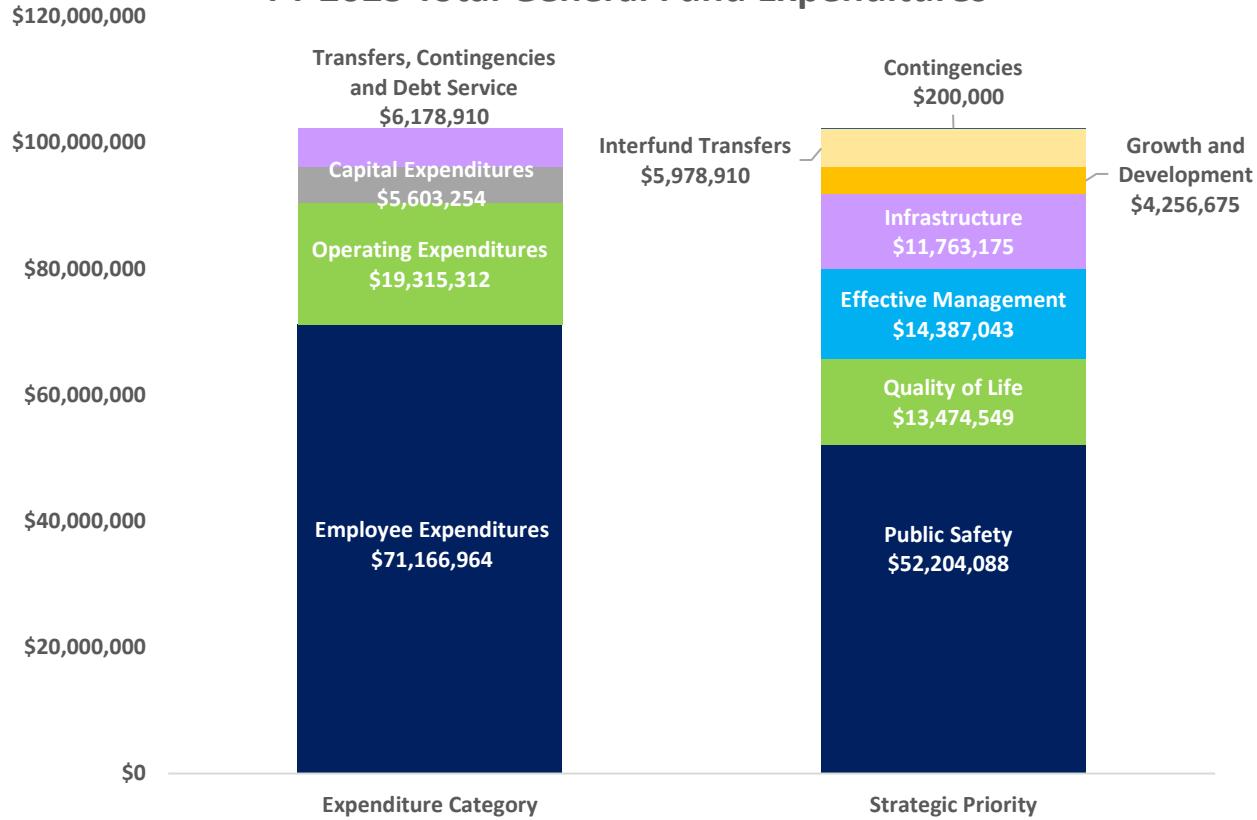


Total General Fund Expenditures

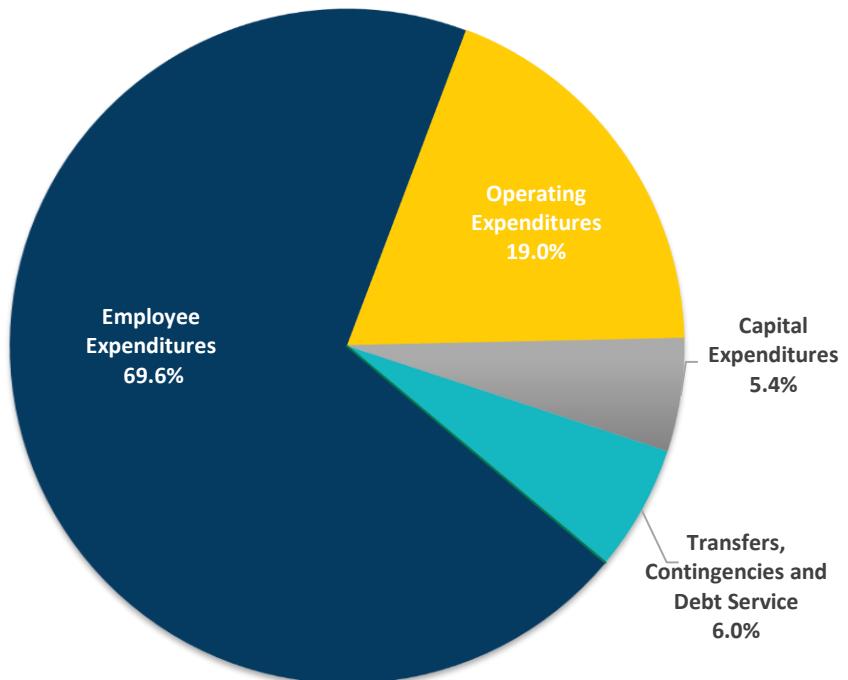


Overview & Schedules

FY 2023 Total General Fund Expenditures

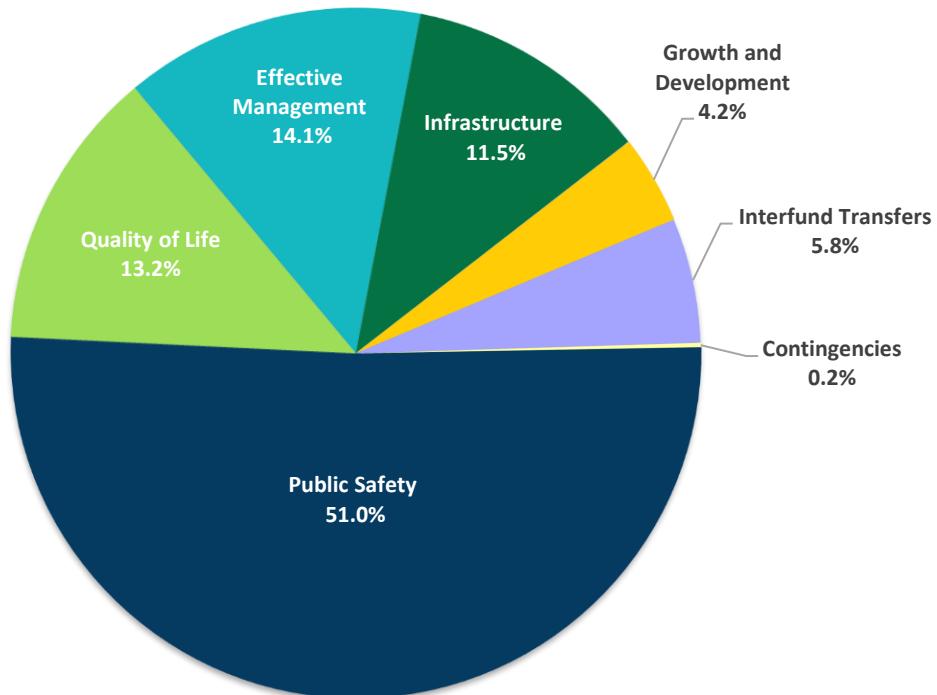


FY 2023 Total General Fund Expenditures by Category



Overview & Schedules

FY 2023 Total General Fund Expenditures by Strategic Priority



Overview & Schedules

Economic Considerations and Outlook

(This section is an excerpt from the FY 2023-2027 Five-Year Forecast)

Population Projections

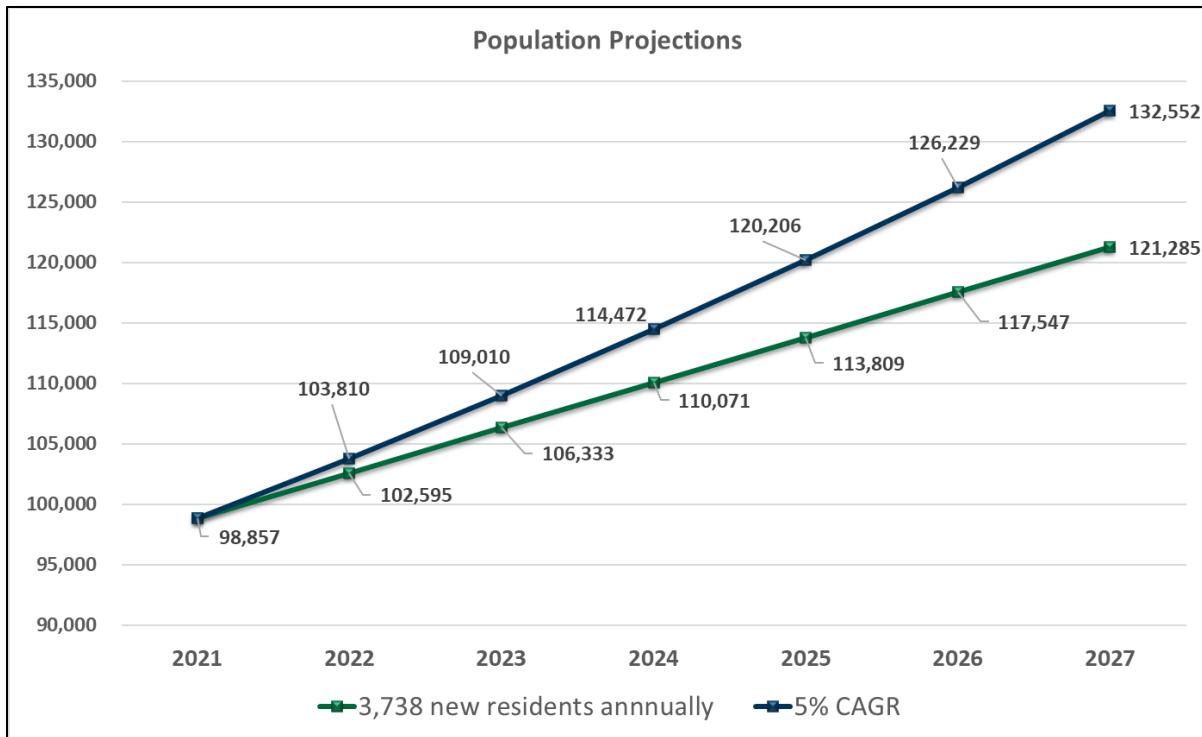
An assessment of New Braunfels' economic performance and forecasting begins with a discussion around the well-known reality that New Braunfels is consistently amongst the fastest growing cities in the United States. An examination of trends around its population growth suggests the city's attractiveness as a place to relocate has accelerated in recent decades. Since 2010, New Braunfels' rate of population growth (71%) has more than tripled that of the San Antonio MSA (21%) and nearly doubled that of the Austin MSA (37%).

Population Growth (2010-2021)				
	2010	2021	Net Change	% Change
New Braunfels	57,740	98,857	41,117	71%
San Antonio MSA	2,142,508	2,601,788	459,280	21%
Austin MSA	1,716,289	2,352,426	636,137	37%
Texas	25,145,561	29,527,941	4,382,380	17%

Source: U.S. Census

The latest official census information for New Braunfels provides a July 2021 population estimate of 98,857. This represents a compounded annual growth rate (CAGR) of 5.01% since the 2010 census estimate of 57,740. While applying the 5.01% CAGR projection through the forecast period would make intuitive sense, there is a practical limitation to the number of people that can locate within city limits in each period. This growth rate of 5.01% means that, on average, approximately 3,738 people have located to the city every year since 2010. In some years this number was higher and in other years it was lower. The city's entitlement process, the availability of developable property and the provision of water and wastewater infrastructure are the typical bottlenecks to this process and the 3,738 figure likely represents the upper bounds of the City's ability to permit and approve housing development project, especially considering developable land constraints as discussed in the next section. When a 5.01% CAGR is applied from the 2022 figures through the forecast period, this means that approximately 5,616 people are added annually through 2027. As a planning exercise both the 3,738 annual population increase, and the 5.01% increase are projected below to provide an estimate of the City's population around 2027 to likely be between 122,000 to 133,000 residents:

Overview & Schedules



New Braunfels shares many of the challenges and opportunities born from rapid growth with many other communities inside the I-35 megaregion (San Antonio and Austin MSAs): Cedar Park, Georgetown, Leander, and San Marcos. New Braunfels' growth is primarily driven by net migration from neighboring counties (Bexar, Guadalupe, Hays, Travis) as well as others within the I-35 megaregion (Collin, Tarrant, Williamson.)

Top 10 Sources of Net Migration, Comal County (2014-2019)	
Bexar County, TX	8,682
Harris County, TX	1,645
Guadalupe County, TX	1,520
Hays County, TX	1,495
Travis County, TX	593
Nueces County, TX	424
Fort Bend County, TX	402
Montgomery County, TX	311
Collin County, TX	299
Riverside County, CA	283

33%
of Comal County population growth from 2014–2019 is attributable to net migration from Bexar, Hays, Travis, and Williamson Counties.

Overview & Schedules

Job Growth

The local New Braunfels economy has experienced a strong recovery from the pandemic's effects through May 2022. In 2020 and 2021, the San Antonio – New Braunfels Metropolitan Statistical Area (MSA) saw significant increases in unemployment across various sectors at the beginning of the pandemic. Most employment has returned to pre-COVID levels across all sectors, including severely impacted industries previously concentrated in accommodations and food services:

Metric	Pre COVID (2019)	COVID (Apr. 20)	Post-Covid (May 2022)
Regional Unemployment Rate (MSA)	2.9%	12.3%	3.5%
Local Unemployment Rate	3.1%	13.3%	3.1%
Number of Unemployed	1,336	5,332	1,477
Local Employment	42,647	34,817	46,777
Regional Employment in Accommodation and Food Services	122,100	72,700	123,100
Regional Employment in Accommodation and Food Services	138,700	79,200	140,500

Source: Texas LMI

Over the last ten years, job growth in professional services, management of companies (HQs) and information services has exceeded the rate of overall job growth in New Braunfels. Office development and absorption is a key measure and future indicator of job growth and local business expansion. The latest office market report indicates the Comal County office submarket (of which principally comprises New Braunfels) has seen a falling vacancy rate that has placed it significantly below the 10-year average. With declining vacancy rates, rent growth and no significant deliveries anticipated in 2023, New Braunfels is likely to see increased interest in office development in the coming years:

Office Market Overview - Comal County

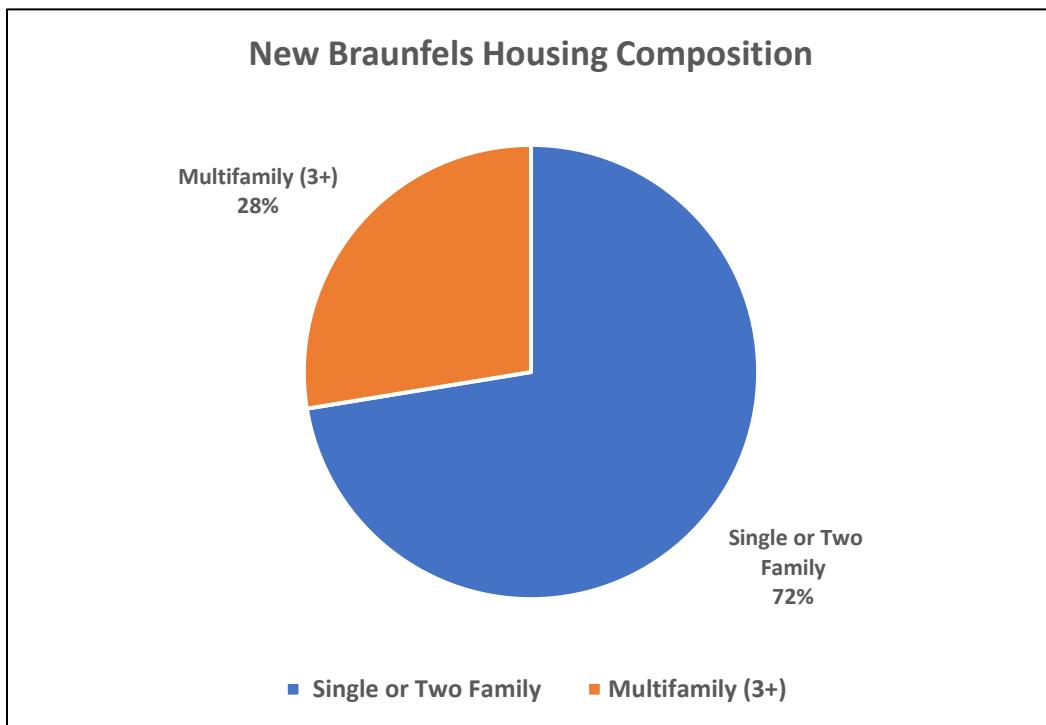
12 Month Deliveries in Sqft	12 Month Net Absorption in Sqft	Vacancy Rate	12 Month Rent Growth
38.3K	217K	3.80%	1.90%

Overview & Schedules

A targeted economic development strategy as outlined in the recently released 2022 Economic Development Strategic Plan will help the community continue to build on the recent gains in these professional services and office growth to achieve greater economic balance (in terms of commuting flows) and greater economic diversity (in terms of employment mix).

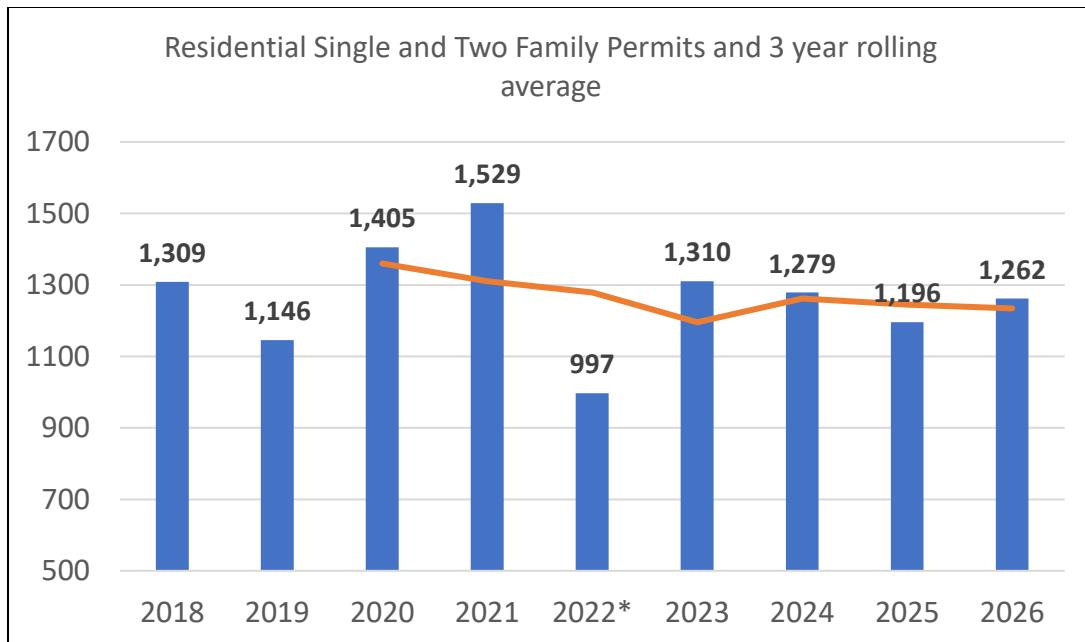
Housing and Construction Activity

New Braunfels has approximately 33,500 total housing units according to the 2020 census. New Braunfels housing market is roughly comprised of a majority single and two family detached homes (72%) and multifamily units (28%):



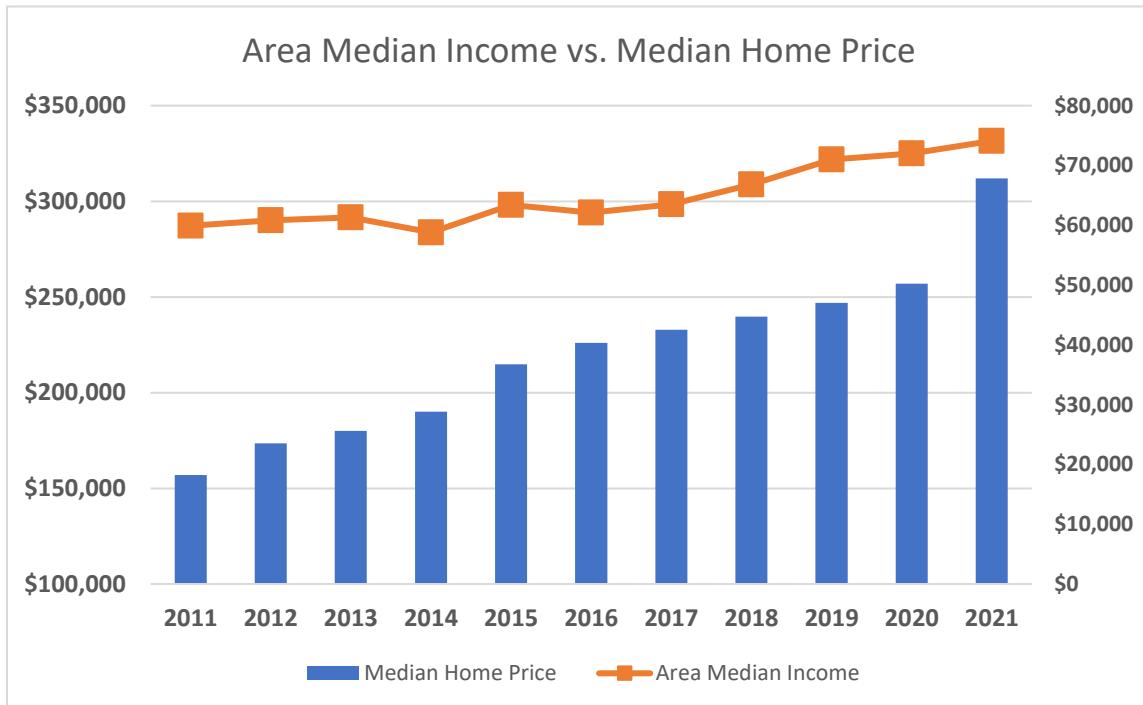
Construction activity in the single-family home market appears steady for the time being, although FY 2022 projects a marked decrease in permits from the previous four years. The 2022 estimate represents an annualized and anticipated year end permitting number based on the residential permits issued to date (this is exclusive of multifamily permitting):

Overview & Schedules



*FY2022 is an annualized estimate

Continued population growth and supply chain and labor issues challenged the supply of new units in 2020 and 2021, leading to escalating costs and home prices. Median home values continued their upward trend through the end of 2021, with the median home price in the New Braunfels market area appreciating by approximately 21% over 2020 and 99% since 2011.



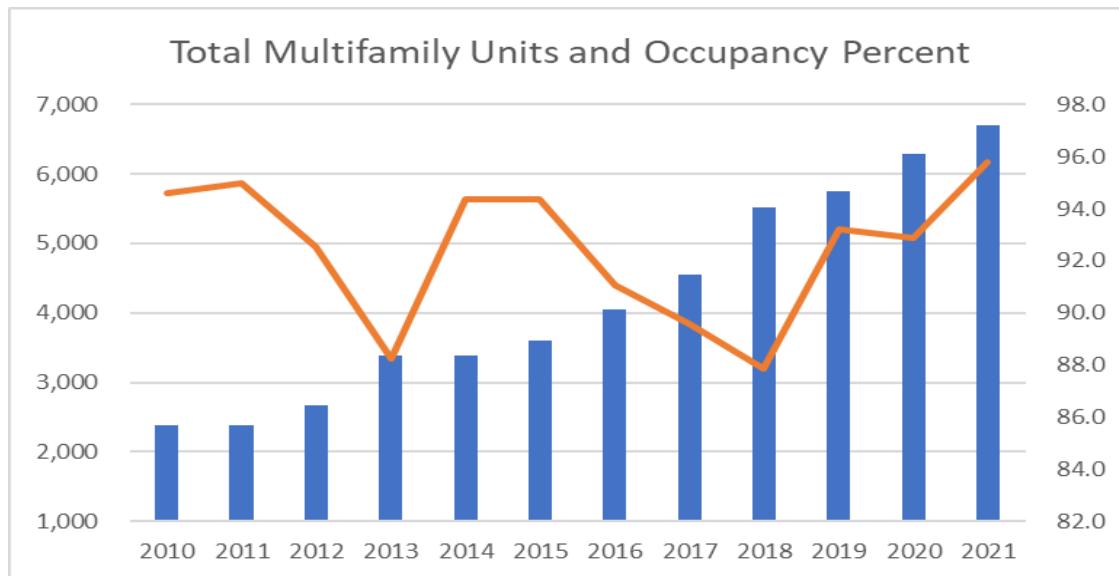
Overview & Schedules

Many economists believe that the housing market has begun a slight correction since early 2022 and the recent interest rate increase by the Federal Reserve will have the effect of reducing the mortgages originated and depressing demand for housing. It is unclear whether the decreased demand will slow appreciation in existing home prices and overall taxable values. Recent data from the Four Rivers Association of Realtors for May 2022 shows that the median home price in the market area was up over 22% since May 2021, although active listings increased by 111% over May 2021. This will have the effect of increasing the days on market and expanding the months of inventory available.

Housing demand is regional, so while the availability of properties or other regulatory factors might stop neighborhoods from growing or accommodating additional housing units, they do not reduce the market's demand for more housing in a particular locale. As home prices and values in New Braunfels have continued their climb upwards, one of the ways the private sector continues to keep pace with housing demand is through the development of multifamily units.

Multifamily Development

Out of New Braunfels' 33,500 housing units, 9,200 of these are found in developments that contain three or more units (New Braunfels' zoning definition of multifamily). A plurality (34%) of the total units are found in 12 properties across the City with approximately 200-299 units. The balance of multifamily units are mostly found in properties between 100-199 units (29%), with around 14% of the available units in properties with between 300-399 units. Many of these larger projects are new and constructed within the last 10 years as a response to a historic underdevelopment of these properties across the City. Up until the mid-2010s, New Braunfels did not see much in the way of new multifamily development. However, beginning around 2016, the number of new units produced annually increased:



Overview & Schedules

Rent increases were more than 19% in the multifamily market between 2020 and 2021, with continued vacancy rates at or below 5%. Taken together, these market statistics imply there will be continued demand for single and multifamily housing and development in New Braunfels to accommodate population growth and market pressures. Determining a strategic direction for how additional residents are accommodated within the corporate limits can provide New Braunfels with an opportunity to construct an even stronger and sustainable financial footing, but it will require a special focus and conversation around the implications of land use decisions and the built environment yet to be constructed.

Land Use and Fiscal Analysis

Land use largely determines the revenues and expenditures of municipal governments. Different land uses- including residential, commercial, industrial, agricultural and open space- generate different amounts of revenue because they are taxed at different rates, produce different revenues and require different levels of governmental services and aid. They place distinct demands on local government expenditures ranging from public education, police and fire protection, roads, utilities and other forms of infrastructure. When land uses change, the balance of municipal revenues and expenditures changes as well. Recognizing these relationships, municipalities, planners, economic developers and smart growth advocates are becoming increasingly concerned with the long-term financial implications of land-use decisions and the development patterns they foster. Understanding the impacts, however, requires an understanding of how land is being consumed in the City of New Braunfels.

Staff set the groundwork analysis for discussions around these questions in early 2021 when it completed some basic analysis around New Braunfels' anticipated "build out." This analysis examined the consumption of available greenfield properties for the purposes of residential and commercial development and quantified the historic consumption and supply of land available for development. This report quantified the extent and period to which the City would likely see continued greenfield development before the supply of developable greenfield property was diminished. The concept of "build out" is reached when a municipality exhausts its easily developable greenfield properties. A buildout analysis is a useful way to gain a vision, project and answer questions around how development ordinances and other regulations will manifest on the land if ordinances and regulations remain unchanged.

The updated analysis for 2022 shows that the total amount of developed land between 2016-2020 increased by approximately 2,230 acres:

Overview & Schedules

Property Status	2016	2020	2022	Percent
	Acres (sum)			
Developed	15,073	16,748	17,303	70%
Undeveloped	8,219	6,571	6,042	24%
Not Developing	1,078	1,276	1,494	6%
Unknown	870	478	0	
Total Acreage	25,240	25,073	24,840	

In this analysis, “Developed” land means that property with a plat or improvement associated with the property. “Undeveloped” property typically means that property with parcel information but without improvements and currently in a “predevelopment” or “agriculture” zoning. The last category- “Not Developing”- refers to publicly held properties such as parks, streets, easements, as well as some assumptions about currently existing greenfield properties that are not likely to develop given considerations around floodplain and other development constraints.

With the latest parcel information from early 2022, it appears that **70%** of the land area in New Braunfels is “built out.” Data errors and inconsistencies in property files in 2016 resulted in approximately 870 acres classified as “unknown.” Since that time, parcel information has been updated and placed into a corresponding respective category. A summary of the developed versus undeveloped property is highlighted in the table below:

Land Development Status	2016	2022	Difference	Average Amount Annually
Estimated Acreage Not in Development	8,219	6,042	(2,177)	363 acres
Estimated Acreage Developed or in Process	15,073	17,303	2,230	

Overview & Schedules

During the 2016 through 2022 period, the primary source of land consumption by use type is shown below:

Major Sources of Land Consumption: 2016-2022		
Use	Additional Acreage	% Of Newly Developed Land
Residential Single Family	983	45%
Commercial	593	27%
Multi-Family Residential	137	6%
Duplexes	42	2%
Vacant Platted Tracts	82	4%

A majority of land consumed during the 2016 to 2022 period was devoted to single family residential and commercial development. Much of this property came from rezoned acreage range land and other land previously used for farming. In that time period, the City permitted 7,891 single family permits and saw approximately 3,100 apartment units constructed:

Construction: 2016-2022			
	Total Units	Land Designated (acres)	Units/Acre
Single Family	7,891	983	8
Multifamily	3,098	137	23
	10,989	1,120	

The major land use categories in 2022 by acreage are shown in the table below:

Land Use Type	Count	Acreage	Percent	Percent Change:
			Total	16-22
Residential Single Family	26,818	7,134	29%	4.0%
Acreage Range Land	220	3,805	15%	-5.1%
Commercial	1,795	5,168	21%	2.4%
Vacant Platted Tracts	3,022	2,966	12%	0.3%
Improvements on D4	81	1,022	4%	-0.6%
Residential Rural Single Family	93	915	0%	-0.5%
Acreage Use for Farming	30	697	3%	-1.0%

Overview & Schedules

2022				
Land Use Type	Count	Acreage	Percent	Percent Change:
			Total	16-22
Unknown	918	511	2%	-1.4%
Native pasture	30	396	2%	-0.4%
Unfilled Land	17	468	2%	0.2%
Industrial & Manufacturing	30	207	1%	-0.5%
Multi-Family Residential	77	430	2%	0.6%
Residential Mobile Home	477	230	1%	-0.1%
Duplexes	885	225	1%	0.2%
		24,173	94%	

Approximately 50% of the City's land is devoted to single family housing and commercial zoning designations. The next largest category is Acreage Range Land comprised of 220 parcels that make up more than half the developable land remaining of 6,000 acres. At this pace of development, the City can expect to consume most of its developable land within a 10 year timeframe. Indeed, the increase in requests for Municipal Utility Districts (MUDs) and other special districts outside the City limits are a direct effect of the challenges the private sector has in identifying property deemed acceptable to capture the market demand for housing and services. How the City uses the remaining land for community needs- housing, open space, public facilities, goods and services, job centers, etc.- and how it provides the infrastructure needed by its citizens is a question that will generate fiscal impacts for the community for decades. The provision of the space needed for these outstanding needs will be determined largely through the rewrite of the Land Development Ordinance (LDO)

As the City undertakes a rewrite of its land development codes and ordinances, an additional analysis should be undertaken to evaluate how development regulations (and the use of existing and remaining land) that will be codified in the LDO today affect the City's fiscal sustainability for the next generation. Communities often pay a high price for growth patterns that do not coordinate housing, jobs, services, recreation, public safety and other needed community investments. Understanding how the built environment and development pattern contributes or detracts from the many dimensions of sustainability- including those of a fiscal, environmental, and social lens should be a central question the City tries to generate consensus around.

Overview & Schedules

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 proposed 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 proposed 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.

Overview & Schedules



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 eight years, the City of New Braunfels has produced a five-year financial forecast. This document includes 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.

Overview & Schedules

- 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's 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 2023 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 2023 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 proposed budget amendment. A vote by the majority of the Council is required for approval of changes to the budget.

Overview & Schedules

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/Convention 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.

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/Convention 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 use charges. Expenses include personnel, utilities, and other operating costs.

Overview & Schedules

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 15 active capital improvement funds: 2004 C of O's, 2008 C of O's, the 2009 C of O's, the 2011 C of O's, the 2013 C of O's, the 2013 General Obligation Bond Fund, the 2014 C of O's, the 2015 Tax Notes, 2018 Tax Notes, the 2019 Capital Improvements Fund, the 2020 Capital Improvements Fund, 2022 Tax Notes, the 2023 Capital Improvements Fund, the Parks Improvement Fund, and the Roadway Impact Fee 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 is funded 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:

Fleet Services Fund – Established to account for the expenses associated with procuring, disposing, and maintaining heavy equipment and light/emergency vehicles.

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.

Overview & Schedules

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.

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/Convention Center is a component of this fund.

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 makes annual contributions to this fund to build up sufficient amounts to purchase replacement equipment when scheduled, based on the City's adopted replacement guidelines.

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.

Overview & Schedules

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.

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

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.

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.

Overview & Schedules

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. Property and sales tax 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 2023 Proposed 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.

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GENERAL FUND

General Fund

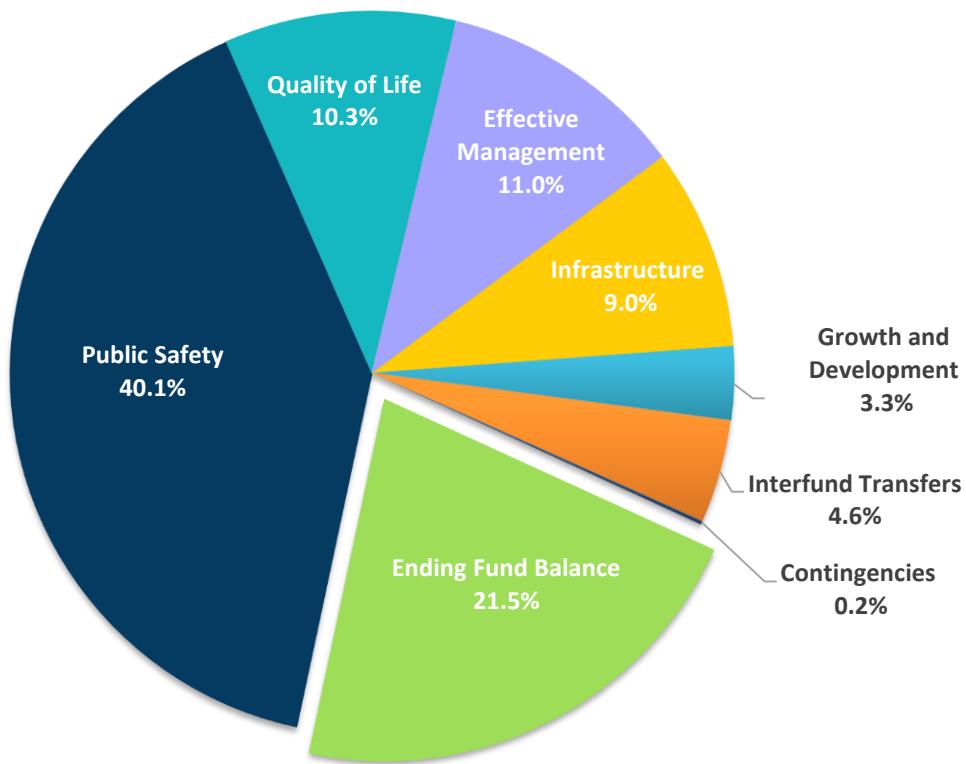
City of New Braunfels
General Fund
Fiscal Year Ending September 30, 2023

Fund: 101

Available Funds	FY 2021	FY 2022	FY 2022	FY 2022	FY 2023
	Actual	Adopted Budget	Current Budget	Estimate	Adopted Budget
Beginning Balance					
Undesignated Funds	\$ 26,587,923	\$ 35,555,327	\$ 35,555,327	\$ 40,164,482	\$ 40,560,462
Revenue					
Property Tax	\$ 21,957,944	\$ 23,204,255	\$ 23,204,255	\$ 23,270,535	\$ 23,810,142
Sales Tax	\$ 29,674,154	\$ 24,900,376	\$ 24,900,376	\$ 32,824,331	\$ 31,519,912
Other Taxes and Franchise Fees	\$ 11,039,540	\$ 12,221,873	\$ 12,221,873	\$ 12,327,123	\$ 13,312,635
Licenses and Permits	\$ 7,151,223	\$ 5,205,530	\$ 5,205,530	\$ 6,600,546	\$ 5,232,750
Charges for Services	\$ 4,810,374	\$ 4,312,186	\$ 4,312,186	\$ 4,477,068	\$ 5,068,500
Fines and Forfeitures	\$ 1,074,959	\$ 1,401,000	\$ 1,401,000	\$ 1,135,897	\$ 1,135,500
Parks and Recreation	\$ 1,303,373	\$ 1,552,890	\$ 1,552,890	\$ 1,549,107	\$ 1,621,107
Das Rec	\$ 2,063,696	\$ 2,343,000	\$ 2,343,000	\$ 2,986,446	\$ 3,122,000
Interest Income	\$ 31,375	\$ 50,000	\$ 50,000	\$ 175,000	\$ 400,000
Intergovernmental	\$ 3,471,125	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous	\$ 3,589,665	\$ 3,136,250	\$ 3,136,250	\$ 3,282,160	\$ 3,299,126
Interfund Transfers	\$ 808,917	\$ 997,760	\$ 997,760	\$ 897,760	\$ 1,135,253
Total Revenue	\$ 86,976,345	\$ 79,375,120	\$ 79,375,120	\$ 89,575,973	\$ 89,706,925
TOTAL AVAILABLE FUNDS	\$ 113,564,268	\$ 114,930,447	\$ 114,930,447	\$ 129,740,456	\$ 130,267,387
APPROPRIATIONS					
General Government	\$ 9,323,649	\$ 11,289,396	\$ 11,289,396	\$ 10,788,675	\$ 14,387,043
Planning and Development Services	\$ 3,489,154	\$ 3,816,933	\$ 3,816,933	\$ 3,708,492	\$ 4,256,675
Public Safety					
Police	\$ 19,958,602	\$ 23,202,084	\$ 23,202,082	\$ 23,443,847	\$ 26,293,163
Fire	\$ 21,574,471	\$ 22,658,789	\$ 22,698,789	\$ 23,002,085	\$ 24,909,259
Municipal Courts	\$ 738,200	\$ 838,059	\$ 838,059	\$ 842,658	\$ 1,001,666
Public Works	\$ 7,715,277	\$ 10,554,018	\$ 10,542,474	\$ 9,725,559	\$ 9,452,058
Transportation and Capital Imp	-	-	-	-	\$ 2,311,117
Parks and Recreation	\$ 5,177,957	\$ 7,044,644	\$ 7,159,848	\$ 6,785,765	\$ 7,331,743
Das Rec	\$ 2,128,783	\$ 2,720,194	\$ 2,720,194	\$ 2,431,363	\$ 3,156,907
Library Services	\$ 2,103,447	\$ 2,756,358	\$ 3,071,467	\$ 2,937,640	\$ 2,985,898
Interfund Transfers	\$ 1,190,246	\$ 5,513,910	\$ 5,513,910	\$ 5,513,910	\$ 5,978,910
Contingencies	-	\$ 200,000	-	-	\$ 200,000
TOTAL OPERATING APPROPRIATIONS	\$ 73,399,786	\$ 90,594,386	\$ 90,853,153	\$ 89,179,993	\$ 102,264,440
Ending Fund Balance	\$ 40,164,482	\$ 24,336,061	\$ 24,077,294	\$ 40,560,462	\$ 28,002,947
TOTAL APPROPRIATIONS	\$ 113,564,268	\$ 114,930,447	\$ 114,930,447	\$ 129,740,456	\$ 130,267,387

General Fund

ENDING FUND BALANCE



Strategic Priority	Allocation
Public Safety	\$ 52,204,088
Quality of Life	\$ 13,474,549
Effective Management	\$ 14,387,043
Infrastructure	\$ 11,763,175
Growth and Development	\$ 4,256,675
Interfund Transfers	\$ 5,978,910
Contingencies	\$ 200,000
Ending Fund Balance	\$ 28,002,947
Total	\$ 130,267,387

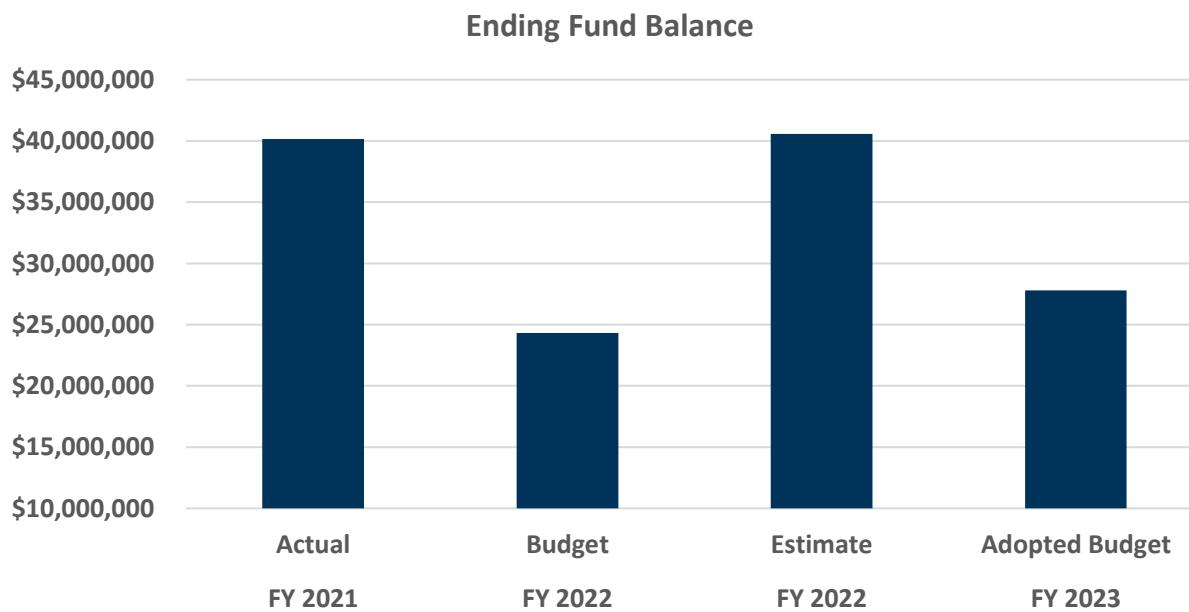
General Fund

ENDING FUND BALANCE

Program Description:

The FY 2023 Adopted Budget includes \$28,002,947 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 has been 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 2023.

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Ending Fund Balance	\$ 40,164,482	\$ 24,336,061	\$ 40,560,462	\$ 28,002,947

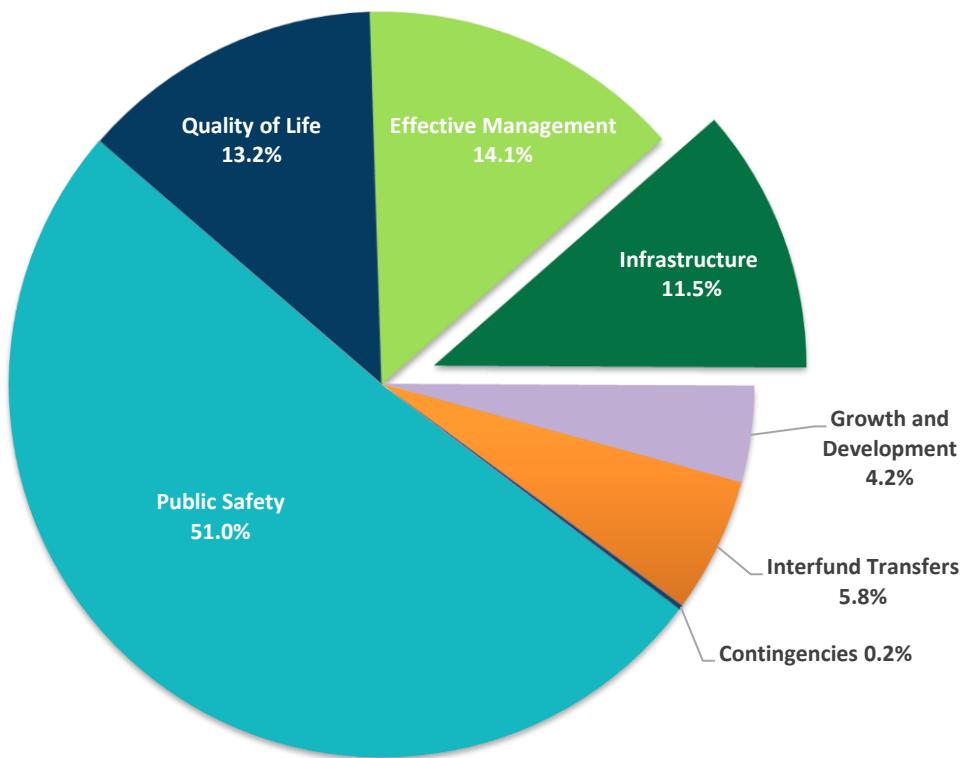


Program Justification and Fiscal Analysis:

The \$28,002,947 fund balance represents 27.38% of **all** budgeted expenditures in the General Fund. The fund balance totals 31.26 % of **recurring** expenditures.

General Fund

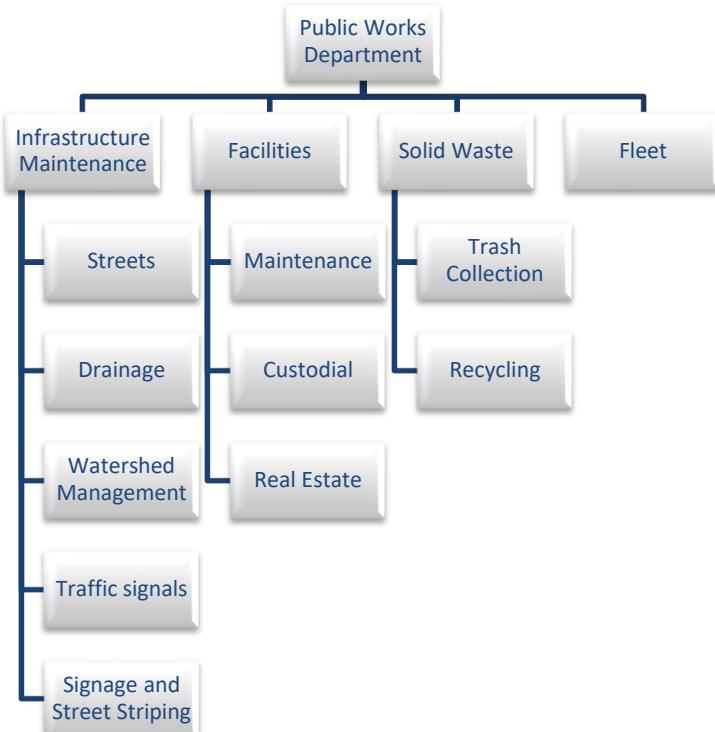
INFRASTRUCTURE



Strategic Priority	Allocation
Public Safety	\$ 52,204,088
Quality of Life	\$ 13,474,549
Effective Management	\$ 14,387,043
Infrastructure	\$ 11,763,175
Growth and Development	\$ 4,256,675
Interfund Transfers	\$ 5,978,910
Contingencies	\$ 200,000
Total	\$ 102,264,440

General Fund

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 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.

General Fund

FY 2021 HIGHLIGHTS

Streets

- With the purchase of the new milling machine, the division has been able to complete rehabilitation projects much more quickly. The division has performed several mill and overlay projects, getting our streets back to a 100% quickly. This tool is critical to the annual plan and using it for projects indicates a more urgent need driven by citizen feedback.
- The Signal Department, with the help of the Engineering Department, split-phased the cross-street approaches on the traffic signal at FM306 (Barbarosa) & FM1101.
- Yellow arrow turns were added to Business 35 at the River Turnaround.

Traffic

- Striped the fire line and shuttle route at Wurstfest grounds.
- Restriped the parking lot on E. San Antonio St.
- Restriping the crosswalks at the E. San Antonio St and S. Union Ave intersection and the W. Lincoln St and S. Union Ave intersection.

Drainage

- Completed a special project along IH 35 from Walnut Avenue/I35 bridge to Spur Street/I35 bridge to remove overgrowth of vegetated trees and brush. The purpose of the maintenance performed was to improve visibility for law officials to be able to recognize illegal camping or suspicious activities.
- Eliminated illegal graffiti along Landa Street by the dog park underneath Loop 337 bridge.

Watershed

- Awarded \$826k in grant monies from the Environmental Protection Agency through Texas Commission on Environmental Quality (TCEQ) for continued implementation of the Dry Comal Creek and Comal River Watershed Protection Plan (WPP).
- Secured \$450k through the Edwards Aquifer Habitat Conservation Plan (EAHCP) program for implementation of habitat restoration projects to be completed in CY2022. Projects include riparian restoration in Landa Park and Wurstfest, aquatic vegetation restoration in Landa Lake and Comal River, management of floating vegetation mats in Landa Lake and construction/funding of the Elizabeth Ave/ Landa Park Dr. water quality basin.
- Developed Operation and Maintenance and Emergency Action Plans for the four City-owned dams to help achieve compliance with the TCEQs Dam Safety Program.
- Passed MS4 Program Compliance Investigation (Audit) performed by TCEQ of the City's MS4 stormwater management program on February 16, 2022.
- Implemented the use of a new software program (2nd Nature) to track MS4 compliance efforts.
- Continued program to trap and remove non-native waterfowl from Landa Park.

General Fund

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

Facilities

- Finalized and implemented Cartograph Asset Management system for tracking work orders and preventative maintenance.
- Worked closely with Capital Projects Team to deliver Fire Station 2 and 3, NBPD Headquarters and Westside Library Branch to completion.
- Successfully transitioned custodial services from a 3rd party contract to in-house services for all buildings.

Watershed

- Developed the 2023 Edwards Aquifer Habitat Conservation Plan (EAHCP) workplan that outlines program work to occur in New Braunfels in CY2023. Received initial approval for \$1.05 million in funding for CY2023 for project implementation. A notable planned EAHCP project includes the Landa Park Aquatic Center Parking Lot Rehab and water quality project, with \$700k contribution (approx. 80% of project cost) from the EAHCP program.
- Continued implementation of the Dry Comal Creek and Comal River WPP utilizing available grant funding.
- Continued implementation of the Stormwater Management Plan to remain in compliance with the TCEQs Small MS4 program requirements.
- Continue to inspect and oversee the operation and maintenance of the City's Dams to maintain compliance with TCEQ's Dam Safety Program.

General Fund

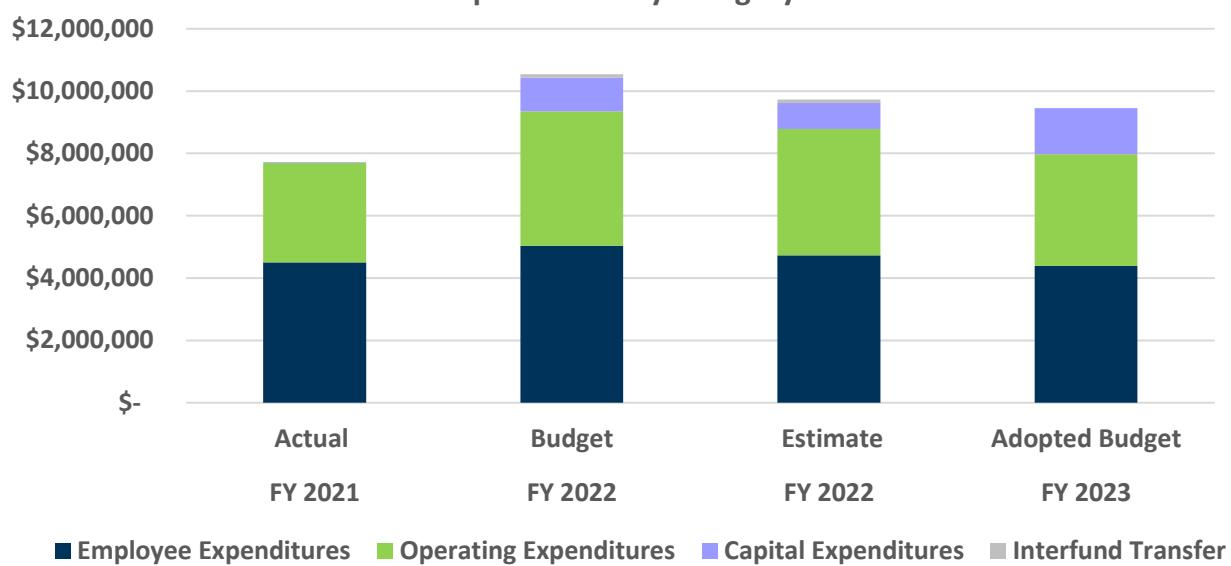
Performance Measures-Public Works				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Streets				
Street Rehabilitation (lane miles)	5.12	5.44	8.50	8.50
Mill and overlay lane miles	9.92	10.28	9.22	10.00
Level-up lane miles completed by City Employees	6.15	1.55	5.00	4.00
Limited overlay	8.33	6.83	4.50	4.00
Crack sealing lane miles completed by City forces	29.48	40.88	3.33	38.00
Pot hole repairs completed by City forces	3,475	3,869	4,150	3,900
Signs repaired or installed by City forces	782	710	800	800
Number of street service requests processed	631	495	365	475
Percentage of high priority street repair service requests completed within 10 business days	66%	77%	85%	85%
Drainage				
Maintenance level tasks (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	12,022	8,572	9,166	10,000
Easement and right-of-way acres maintained	184	188	188	188
Roadway drainage right-of-way acres	323	274	274	274
Number of drainage service requests processed	215	264	165	200
Percentage high priority drainage services requests completed within 10 business days	94%	81%	90%	90%
Watershed Management				
Construction Stormwater Inspections completed	1,052	636	700	700
Illicit discharge inspections completed	697	89	89	90
Stormwater BMPs inspections completed	274	274	325	350
City-Owned facility inspections completed	36	44	48	48
Public Education and outreach events	3	9	8	8
City Dams maintained and inspected by the City	4	4	4	4
Facilities Maintenance				
Total of submitted service requests	820	800	850	1,000
Janitorial service square footage per FTE	46,725	31,956	59,364	34,750
Maintenance service square footage per FTE	135,920	151,022	197,500	142,833
Total square footage of City buildings	350,300	350,300	445,000	446,500
Energy conservation projects completed	0	0	2	3

General Fund

PUBLIC WORKS DEPARTMENT

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 4,499,997	\$ 5,034,736	\$ 4,733,371	\$ 4,387,373
Operating Expenditures	\$ 3,200,780	\$ 4,315,997	\$ 4,054,271	\$ 3,589,842
Capital Expenditures	\$ 14,500	\$ 1,081,741	\$ 827,917	\$ 1,474,842
Interfund Transfer	\$ -	\$ 110,000	\$ 110,000	\$ -
Total Expenditures	\$ 7,715,277	\$ 10,542,474	\$ 9,725,559	\$ 9,452,058
As a percentage of total General Fund Expenditures	10.41%	12.00%	13.26%	9.40%
Total Full Time Equivalent	62.0	69.0	69.0	56.0

Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2023 Public Works Adopted Budget decreases overall in comparison to the FY 2022 estimates across both employee and operating expenditures. The decrease is driven by the separation/creation of the new Transportation and Capital Improvement Department. Capital expenditures in FY 2023 include recurring funds to replace a traffic signal cabinet annually. Additionally, the capital expenditures also include a haul truck and a dump truck. The haul truck and dump truck were originally budgeted in FY 2022, but due to supply chain issues the City will not receive the trucks until FY 2023. The list below summarizes the funded list of resource requests included in the FY 2023 Adopted Budget.

Resource Requests:

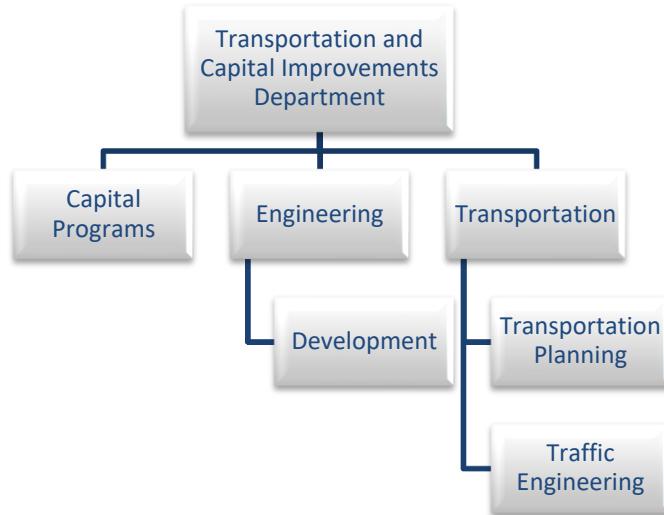
- Signal Technician – Funded for 9 months - \$51,180.
- Striping Funding – With the continued growth and new development the demand for road striping has increased dramatically. \$100,000 will establish the annual maintenance program for City road striping

General Fund

- 424 S. Castell Improvements- \$100,000 to mitigate operational challenges with daily activities and make improvements to the site/building
- Emulsion Tank – Having an Emulsion Tank on site will create efficiencies across all City road maintenance projects - \$99,000.
- Motor Grader – The motor grader performs blade lays and levels road material before seal coats and overlays. The City will no longer have the need to rent this piece of equipment. \$325,000
- Tractor and Shredder Replacements- Both pieces of equipment have met their useful life - \$280,000.
- Dump Truck Super – Capacity to carry the same tonnage as an 18-wheeler but can still navigate city streets with less wear and tear - \$315,000.
- Smooth Drum Roller – This equipment has met its useful life and is due for replacement - \$135,000.
- City Hall Office Renovations - To meet continued growth, renovations are required in multiple areas within City Hall (Planning, IT, and Communications) - \$75,000.
- (4) Battery Backup Traffic Intersections – To prevent loss of power to traffic signalized intersections - \$25,000.
- Non-Compliant Street Signage – 200 traffic sign replacements - \$100,000.

General Fund

TRANSPORTATION AND CAPITAL IMPROVEMENTS DEPARTMENT



Mission:

To plan, review, and deliver a safe and efficient multimodal transportation network, municipal capital improvement projects, development of public infrastructure, and drainage facilities.

Vision:

To be a responsive and progressive team dedicated to excellence in transportation, city facilities, public infrastructure, and drainage planning, design, project management, and delivery.

Goals/Objectives:

1. Plan and provide multimodal transportation infrastructure and programs to improve the community's safety, mobility, health, and quality of life.
2. Collaborate with the community, city departments, and local agencies to plan and develop capital improvement projects.
3. Deliver quality city facilities and public infrastructure projects on time and within budget.
4. Enhance positive community perception through education, improved information access, courteous service, and prompt responses.
5. Prepare and maintain an interdepartmental five-year capital improvement plan.
6. Provide a high level of customer service in the development of public infrastructure review and permitting.
7. Provide design criteria and a comprehensive drainage plan that provides information on flood impacts, management strategies, and mitigation projects to reduce flood risks to life and property.

General Fund

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Transportation and Capital Improvements Department (TCI) was created in FY 2022 with the Public Works Department's Capital Programs and Engineering Divisions and the added priority on transportation planning and programming.
- TCI led the following initiatives programmed initially in the Public Works Department FY 2022 Budget: City of New Braunfels Drainage Area Master Plan; Capital Improvement Plan Update; and Landa Lake Dam and Spillway Design.
- The Community Rating System Program Development initiative is an ongoing coordinated effort between the departments.
- Completed Solms/Morningside/Rueckle reconstruction.
- Completed Fire Station 2 and Fire Station 3.
- Completed Police Headquarters and Veteran's Memorial.
- Completed Lakeview Boulevard, Union Avenue, Comal Avenue, and Lamar Area Streets.
- Completed Central/South Grant Street Rehabilitation projects.
- Completed Elizabeth Avenue realignment and parking lot project .
- Completed Mission Hill Park parking and walking path.
- Currently under construction Westside Community Center Library, Fire Station 7, and several intersection improvements as part of the TxDOT Highway Safety Improvement Program.
- Currently in design are Zipp Family Sports Complex, Goodwin/Conrad Lane Reconstruction, Klein Road Phase 2, Comal River Improvements, S. Castell Avenue Corridor.

Capital Programs

- Actively managing 21 projects proposed in 2023 Bond.
- Projects include 9 transportation projects along with 2 projects to improve both pedestrian infrastructure and intersections. In addition, parks, libraries, and facility projects are also in the preliminary design for the proposed bond program.

Engineering

- Updating City's Drainage Area Master Plan – includes regional watershed analysis, flood risk evaluation, project development to reduce risks.

Transportation

- Evaluating recommendations provided by Alamo Area Metropolitan Planning Organization to improve public transportation for the community.

General Fund

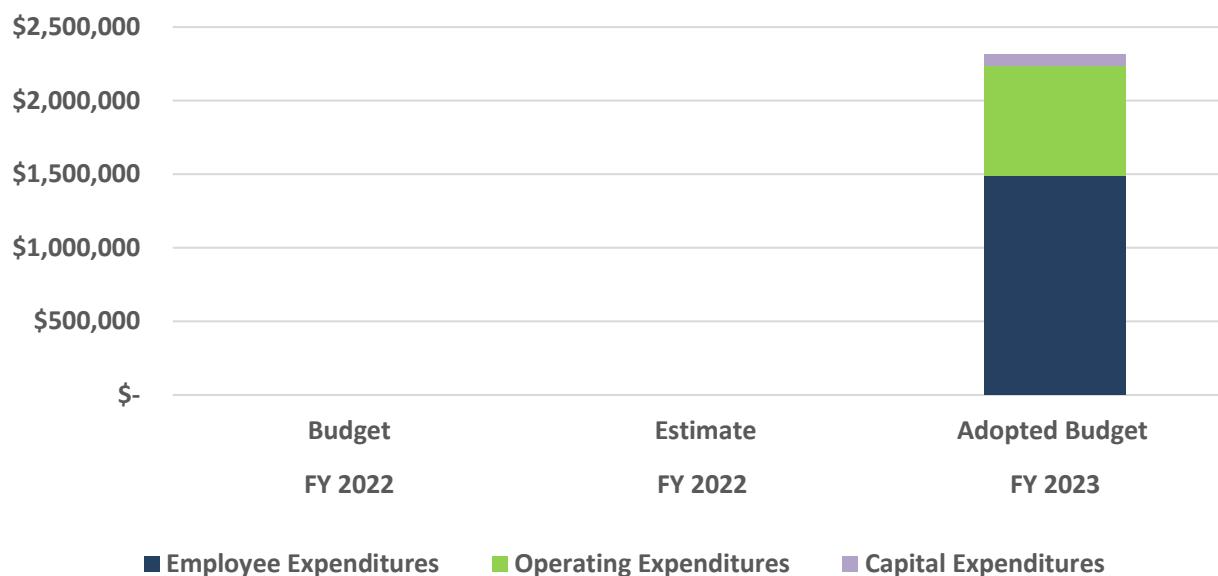
Performance Measures-Transportation & Capital Improvements				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Capital Programs				
Percentage of capital project construction completed on budget	100%	100%	100%	93%
Percentage of capital project construction completed on time	100%	100%	100%	80%
Number of Capital projects managed *Includes all 2019 bond PERS as one project	45	32	58	42
Dollar amount of capital projects managed	\$27,193,482	\$37,475,793	\$41,933,226	\$33,673,640
Engineering				
Number of public infrastructure permits reviewed and completed	114	280	343	377
Percentage of public infrastructure permits completed within 20 business days	83%	68%	50%	80%
Average number of days to complete review for public infrastructure permits	26.2	17.0	22.0	20.0
Number of floodplain permits reviewed and completed	7	41	62	68
Percentage of floodplain permits completed within 20 business days	100%	73%	70%	90%
Average number of days to complete review for floodplain permits	16	17	12	20
Number of commercial & residential permits reviewed and completed routed to Engineering	205	335	468	514
Percentage of commercial & residential permit reviews completed by Engineering within 20 business days	75%	71%	85%	90%
Average number of days to complete review for residential and commercial permits	22	15	15	20
Number of traffic service requests received	51	74	80	80
Percentage of traffic service requests processed within 60 business days	38%	54%	60%	80%
Number of LOC (Letter of Certification) reviews completed	97	73	76	76
Percentage of LOC (Letters of Certification) reviews completed within 10 business days	90%	63%	50%	80%
Total centerline miles accepted in City limits	8	9	4	4
Monthly average number of active subdivision construction permits (precon, construction, close-out, etc.)	95	107	113	112

General Fund

TRANSPORTATION AND CAPITAL IMPROVEMENTS DEPARTMENT

	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ -	\$ -	\$ 1,492,783
Operating Expenditures	\$ -	\$ -	\$ 742,335
Capital Expenditures	\$ -	\$ -	\$ 76,000
Total Expenditures	\$ -	\$ -	\$ 2,311,117
As a percentage of total General Fund Expenditures	0.00%	0.00%	2.30%
Total Full Time Equivalent	0.00	0.00	15.75

Expenditures by Category



Program Justification and Fiscal Analysis

The Transportation and Capital Improvements FY 2023 Adopted Budget was created by relocating funds from the Public Works Department. The FY 2023 Adopted Budget includes funds to support 15 FTEs that were also relocated from within the Public Works Department. Funding is included for all operating expenditures associated with the new department such as professional services and professional development.

Resource Request:

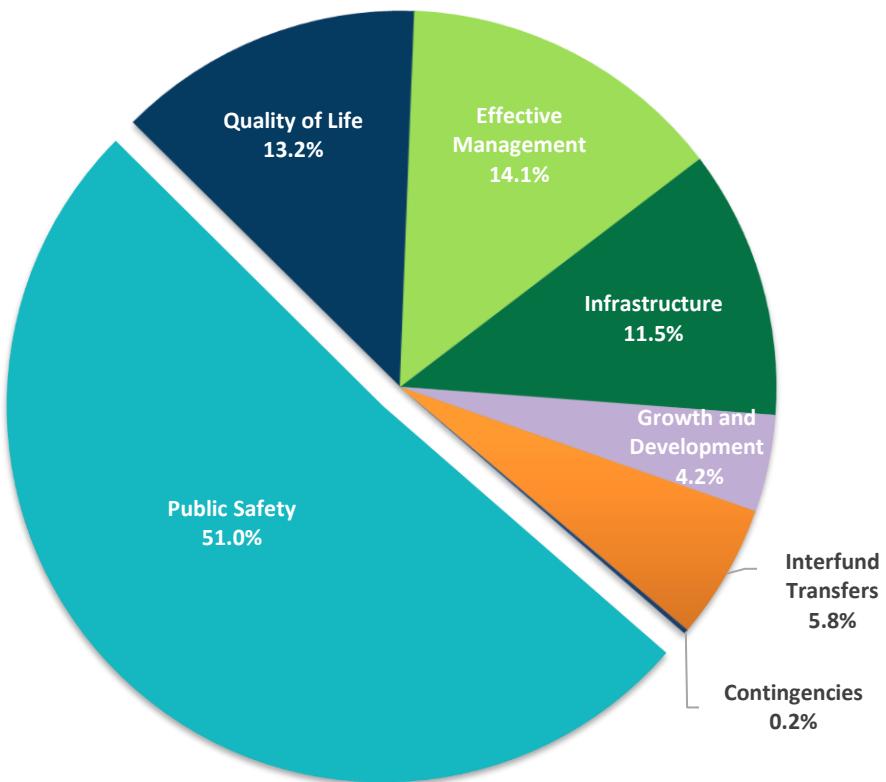
- Drainage Area Master Plan Funding - \$60,000 annually for 3 years; Project Management, Administration, and Meetings.
- PTR Permit Technician - \$1,400 for one-time expenses associated with the new position. Cost is essentially neutral due to shifting 75% of employee expenses to the Development Services Fund.
- (2) F-150s for Capital Programs - \$76,000.

General Fund

- Transportation Plan - \$250,000 (one-time). This plan will cover all modes of transportation, assess existing conditions, consolidate area and regional plans, and address future transportation needs.

General Fund

PUBLIC SAFETY



Strategic Priority	Allocation
Public Safety	\$ 52,204,088
Quality of Life	\$ 13,474,549
Effective Management	\$ 14,387,043
Infrastructure	\$ 11,763,175
Growth and Development	\$ 4,256,675
Interfund Transfers	\$ 5,978,910
Contingencies	\$ 200,000
Total	\$ 102,264,440

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

Operations

- Planned and implemented the 48/96 hour work schedule.
- Implemented a fire engineer rotation between the engine and the medic unit to include re-credentialing of paramedic certifications for multiple fire engineers.
- Received approval for an increase in staffing of six firefighters in the Operations Division.
- Received approval to purchase a second set of NFPA compliant personal protective clothing for all operations personnel.
- Six firefighters attended paramedic certification training and attained certification as paramedics.
- Purchased self-contained breathing apparatus bottle compressor and fill station in-service for Station 1.
- Accepted delivery of a new fire engine (Engine 2) and a new medic unit (Medic 1).
- Responded to 12,430 calls for service which is a 20% increase of calls for service from FY 2020.

Support Services

- Held four public input meetings to allow for stakeholders input into the Fire Department's strategic plan.
- Hosted three community engagement events: a movie night at Station 4, an open house at Station 1, and a push-in ceremony at Station 7.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Implemented a new learning management system, records management system, and scheduling management system—Vector Solutions.
- Received approval for the acquisition and implementation of a mental health and well-being program in coordination with New Braunfels Police Department.
- Provided staffing for mass COVID testing sites in coordination with Comal County Health Department.
- Provided staffing for mass COVID vaccination clinics in coordination with New Braunfels Emergency Management Coordinator.

General Fund

Performance Measures- Fire		FY 2020 Actual	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Budget
Fire Services					
Paramedics in the Fire Department as a percent of total uniform staff (not an average)		81%	79%	87%	90%
Turnout Time (90th Percentile)					
	Structure fire - City	2:22	2:46	2:30	2:25
	Structure fire - ESD 7*	3:00	3:19	3:00	3:00
	EMS - City	1:58	1:51	1:55	1:55
	EMS - ESD 7	2:01	1:52	2:00	2:00
Total Response Time (90th Percentile)					
	Structure fire - City	10:19	10:24	10:00	10:00
	Structure fire - ESD 7*	20:28	17:35	17:00	17:00
	EMS - City	7:46	7:47	7:45	7:45
	EMS - ESD 7	14:31	13:56	13:00	13:00
Response times (Avg.)					
	Structure fire - City	7:04	6:47	6:30	6:30
	Structure fire - ESD 7*	11:57	11:26	11:00	11:00
	EMS - City	4:47	6:19	5:30	5:30
	EMS - ESD 7	8:41	9:46	9:30	9:30
Household smoke detectors visits		722	690	800	850
Fire safety inspections for businesses and residents		1,652	N/A	N/A	2,000
Total number of staff training hours		16,980**	24,955	23,000	24,000
Emergency Management					
Number of community education contact hours		1,200	17,000***	4,500	5,400
Number of internal training contact hours		600**	4,600	5,000	5,400
Community Emergency Response Team volunteers		135	105	115	125
Percentage of staff completing required Incident Command System trainings (not an average)		25%	65%	75%	75%
Tabletop exercises completed		2	8	6	8

*Small data set

**Impacted by COVID restrictions

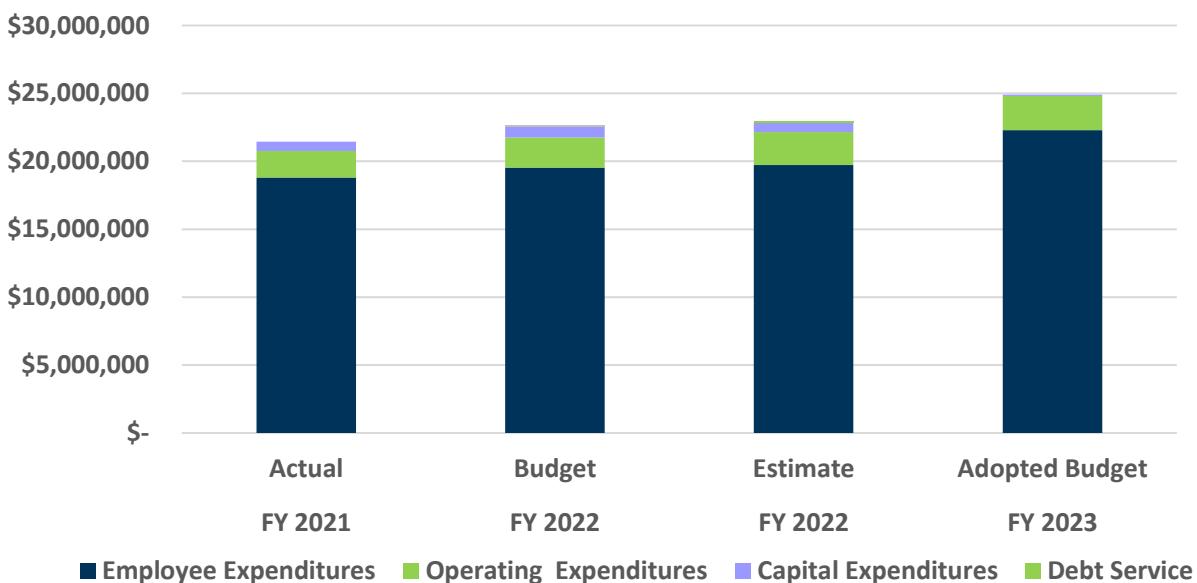
***COVID related/winter weather

General Fund

FIRE DEPARTMENT

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 18,803,507	\$ 19,530,822	\$ 19,726,962	\$ 22,295,817
Operating Expenditures	\$ 1,949,641	\$ 2,216,822	\$ 2,423,691	\$ 2,470,442
Capital Expenditures	\$ 694,810	\$ 819,191	\$ 719,478	\$ 143,000
Debt Service	\$ 126,513	\$ 131,954	\$ 131,954	\$ -
Total Expenditures	\$ 21,574,471	\$ 22,698,789	\$ 23,002,085	\$ 24,909,259
As a percentage of total General Fund Expenditures	29.10%	25.00%	25.39%	24.78%
Total Full Time Equivalent	138.0	144.0	144.0	151.0

Expenditures by Category



Program Justification and Analysis

The FY 2023 Fire Department Adopted budget increases in comparison to the FY 2022 estimates. The increase is driven primarily by funded resource requests and fully funding of all authorized positions in FY 2023. Capital expenditures decrease dramatically from the removal of one-time funding in FY 2022. A summary of the funded resource requests included in the FY 2023 Adopted Budget is provided below.

Resource Requests:

- Civilian Inspector – An additional inspector will allow inspections of existing occupancies as well as assist with maintaining current timeline goals for the development process. Funded for 9 months with a fiscal impact of \$46,941.
- (6) Firefighters – Adequate staffing for the opening of the new Station #7. Funded for 9 months - \$385,283.
- DME IV Pumps – The current pumps are at the end of their service life - \$26,200.
- Replacement of AEDs – Replacement of 12 AEDs that are in service on various department vehicles that have reached their useful lifespans - \$32,400.

General Fund

- Rope/Rescue/Tools - The current rope equipment cache would be placed into a training cache and the purchased equipment would be placed into service on special operations apparatus for use on emergency scenes - \$67,800.
- Dive Equipment – The listed equipment is needed to continue to maintain and improve the dive program ensuring the safety of the members - \$17,600.
- ISO Evaluation – Consulting to prepare a grading summary and create a list of suggested improvements in order to sustain an ISO rating of 1 - \$34,000.
- Ventilators and Lucas Device – Will provide one of each to the EMS officer for quicker response and improved care for our citizens - \$43,000.

General Fund

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. Establish communication and positive interaction with citizens through proactive, innovative programs.
3. To address citizens' concerns in a manner that encourages 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.

General Fund

FY 2021 HIGHLIGHTS

- Began construction on new Police Facility and Veteran's Memorial.
- Added 4 Police Officer positions.
- Began Street Crimes Unit.
- Investigations was able to solve a 2015 cold case murder using updated cellphone technology.
- Began the process for Agency Accreditation through the Texas Police Chiefs Association.
- Purchased 3D scanner for traffic.
- Provided active shooter and CRASE (Civilian Response to Active Shooter Events) to other City departments.

FY 2022 OVERVIEW

- Completion of Police Facility and Veteran's Memorial.
- Added 4 Police Officer positions and 1 Sergeant position.
- Added one Emergency Dispatcher mid-year.
- Re-instated one part-time Emergency Dispatcher to mitigate overtime costs.
- On track to intake more than 10,000 pieces of evidence/property.
- Began implementation of License Plate Readers.
- Purchased fingerprint scanner for electronic print submission.
- Ordered 8 thermal imagers for patrol use.
- Implemented new scheduling software for patrol (PlanIt scheduling software).
- Complete upgrade to new generation Tasers and associated required training.
- Migrating a portion of fleet to Enterprise Fleet Management program.
- Expanded drone program to add 2 more drone operators.
- Expanded active shooter and CRASE training to NBU and parks.

General Fund

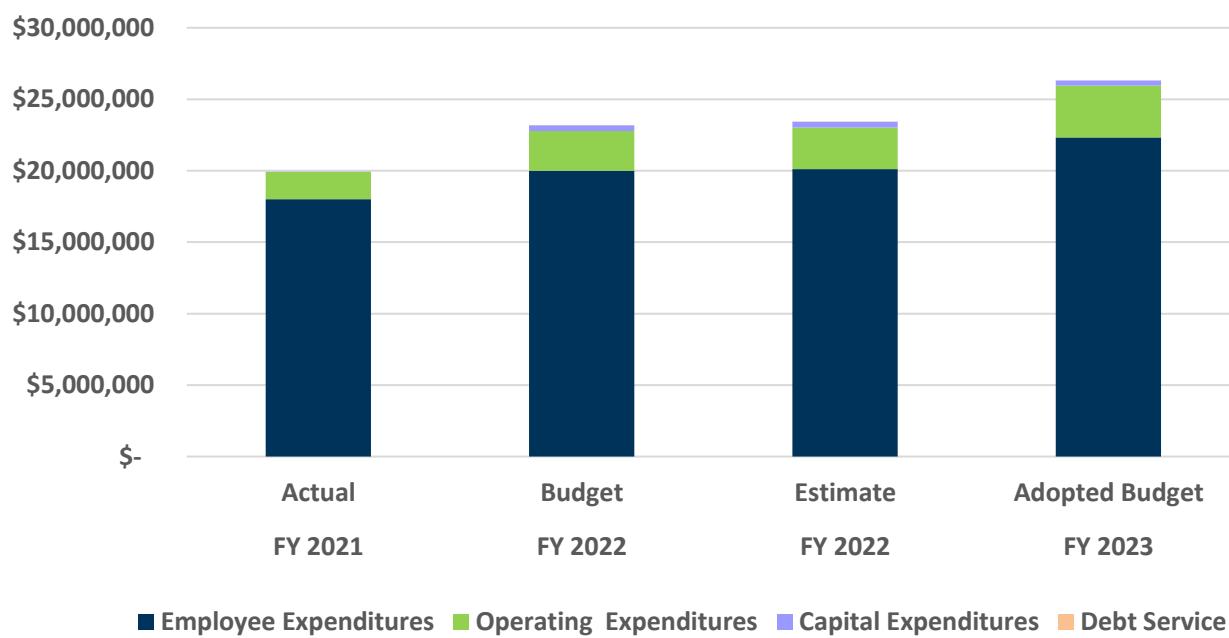
Performance Measures-Police				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Administration				
Calls for Service - Mental Health	1,060	1,202	1,400	1,600
Training Internal Vs. External Hours	3,218/1,248 COVID	936/3,120 COVID	1,500/3,500	2,500/3,700
School Resource Officer Reports generated	52	83	160	200
Youth Outreached Program participants	2,016	1,101	1,350	1,500
Support				
Number of processed reports	16,378	21,608	21,000	23,000
Response time for serious calls	6:37	7:32	7:15	7:20
Number of open records requests	5,609	6,274	6,000	6,000
Calls for Service - Number of incident numbers generated	54,432	56,276	60,000	60,000
Number of 911 calls answered (PD and FD)	40,868	44,814	46,000	47,000
Operations				
Number of Cases assigned to Victim Liaisons	803	992	1,200	1,450
Number of DWI arrests	262	379	525	650
Dollar value of narcotics seized in the City	\$193,017	\$230,000	\$800,000	\$800,000
Number of criminal cases assigned	1,668	1,671	1,800	2,000
Number of traffic accidents	3,655	4,581	4,700	5,000
Number of traffic fatalities	8	13	10	14
Number of traffic stops	9,340	11,208	10,000	9,000

General Fund

POLICE DEPARTMENT

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 17,998,500	\$ 20,008,893	\$ 20,114,251	\$ 22,318,204
Operating Expenditures	\$ 1,922,376	\$ 2,763,920	\$ 2,900,327	\$ 3,603,259
Capital Expenditures	\$ 13,240	\$ 404,785	\$ 404,785	\$ 371,700
Debt Service	\$ 24,486	\$ 24,484	\$ 24,484	\$ -
Total Expenditures	\$ 19,958,602	\$ 23,202,082	\$ 23,443,847	\$ 26,293,163
As a percentage of total General Fund Expenditures	26.92%	31.64%	25.88%	26.13%
Total Full Time Equivalent	174.0	184.0	184.0	191.75

Expenditures by Category



Program Justification and Analysis

The FY 2023 Police Department Adopted Budget increases in comparison to the FY 2022 estimates. This is primarily driven by resource requests included in the Adopted budget, which are described below. All authorized positions are fully funded in FY 2023.

Resource Requests:

- (4) Patrol Officers – \$277,480 (recurring); \$348,000 (one-time). Funded for 9 months. The City continues to be one of the fastest-growing communities. These additional police officers will help alleviate the high workload and improve the abilities of the department to be more proactive in the community.
- (2) SROs - \$46,247 (recurring); \$174,000 (one-time). Funded for 3 months. Two School Resource Officers will continue the commitment to providing a safer learning environment and school experience.
- Crime Analyst - \$41,939 (recurring). The Crime Analyst position will keep track of crime trends,

General Fund

hot spot areas, and disseminating this information to better focus our patrol efforts.

- Training Division Specialist PTR - \$29,897 (recurring); \$1,100 (one-time). This position would focus on processing training requests, assisting with creating and maintaining personnel/training files, and reporting TCOLE credit associated with NBPD's status as a Contractual Training Provider.
- Tire Deflation System - \$42,000 (one-time). This allows the tire deflation device to be deployed at a safe distance or area and allows for push button retraction.
- 185 First Aid Kits - \$22,000 (one-time). This will allow all police officers to have wearable first aid kits as part of their uniform. This will contain essential items for knife and gunshot wounds.
- SWAT Gas Masks - \$25,000 (one-time). This will replace 20 of our current gas masks that are no longer suitable for use.
- 2 SWAT Entry Shields - \$11,700 (one-time). These shields are the latest in protective technology and would provide the necessary protection for our officers in the dangerous role of SWAT.
- 185 Pistol Optics w/Holsters - \$129,000 (one-time). The use of optics enhances the safety of the officer. This effectively would give the officer a better chance of stopping a critical threat faster.
- 20 Aimpoint Magnifiers - \$14,000 (one-time). These magnifiers would allow our SWAT Team members to engage targets at a distance more accurately.
- 8 Bike Replacements - \$17,500 (one-time). These items are utilized not just on patrol, but also river patrol, as well as special events such as Wein and Sangerfest, Dia de los Muertos, parades etc. Our bicycle fleet allows for mobility and rapid response navigating terrain that may be closed and difficult for vehicle traffic to respond and swifter than officers on foot.
- Body Worn Camera (BWC) Replacements - \$96,000 (recurring); \$615,800 (one-time). The current BWC we use are slated to be retired over the next 18 months. This initial replacement would start a program to make sure we have refreshed cameras every three years from the manufacturer, as well as an adequate video storage solution for videos retained for court/evidence or internal use.

General Fund

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.

FY 2021 HIGHLIGHTS

- Implemented a new position of Court Operations Supervisor.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Completed Lobby and Courtroom A/V Improvements which included the installation of speakers and microphone system, floating acoustic ceiling tiles, and updates to lobby signage.
- Completed Paper-Lite Software project which will reduce paper usage, save the cost of printing/storing files, and reduce number of steps to retrieve documents.

General Fund

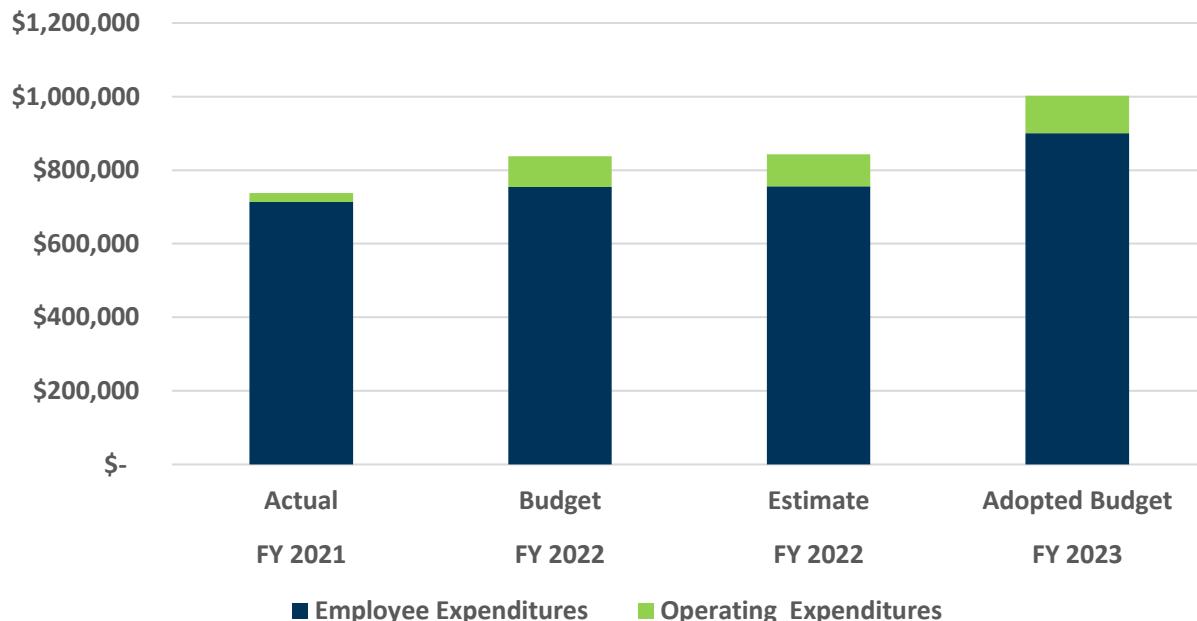
<i>Performance Measures-Municipal Court</i>				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Number of new cases filed	9,289	11,338	12,500	12,500
Number of cases disposed	9,262	10,680	11,500	12,000
Number of warrants issued	2,652	1,176	1,600	2,000
Number of warrants cleared	1,613	1,468	1,400	1,600
Number of juvenile cases filed	188	129	120	120
Juvenile defendant contact hours - includes intakes, follow ups and court	591	244	200	200
Outreach Hours - # of education programs, Teen Academy, Mock Trial, presentations, etc.	45	9	14	20

General Fund

MUNICIPAL COURT

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 713,880	\$ 754,644	\$ 755,677	\$ 900,871
Operating Expenditures	\$ 24,320	\$ 83,415	\$ 86,981	\$ 100,795
Total Expenditures	\$ 738,200	\$ 838,059	\$ 842,658	\$ 1,001,666
As a percentage of total General Fund Expenditures	1.00%	1.14%	0.93%	1.00%
Total Full Time Equivalent	9.0	9.0	9.0	10.5
Seasonal Position	1.0	1.0	1.0	1.0

Expenditures by Category



Program Justification and Analysis

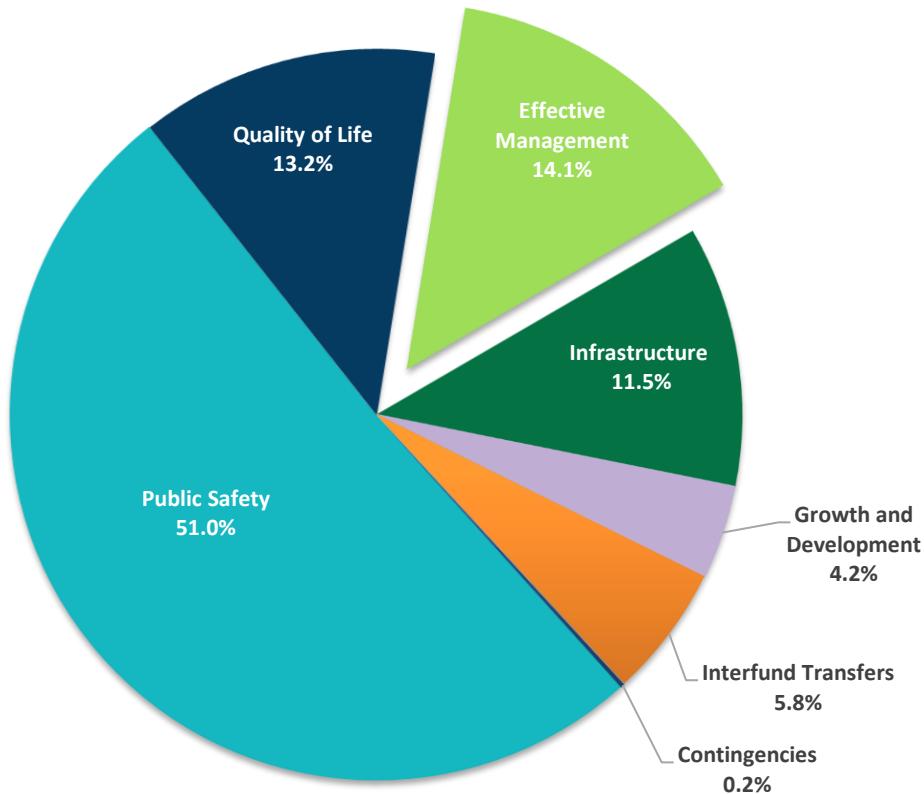
In comparison to the FY 2022 estimate, the FY 2023 Adopted Budget for Municipal Court increases overall. This is driven by planned compensation increases for FY 2023 and resource requests, which are described below.

Resource Request:

- Bailiff/Warrant Officer PTR – \$31,475. This position will provide security for Municipal Court by screening individuals who enter the court and monitor behaviors to encourage compliance with court decorum requirements. Full-year funding.
- Clerk PTR - \$23,006. This position will manage court correspondence and increased case filings in an effort to lessen workload fatigue allowing clerks to remain attentive and effective. Funded for 9 months.
- Additional Chairs for lobby and waiting area(s) - \$5,200.

General Fund

EFFECTIVE MANAGEMENT



Strategic Priority	Allocation
Public Safety	\$ 52,204,088
Quality of Life	\$ 13,474,549
Effective Management	\$ 14,387,043
Infrastructure	\$ 11,763,175
Growth and Development	\$ 4,256,675
Interfund Transfers	\$ 5,978,910
Contingencies	\$ 200,000
Total	\$ 102,264,440

General Fund

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

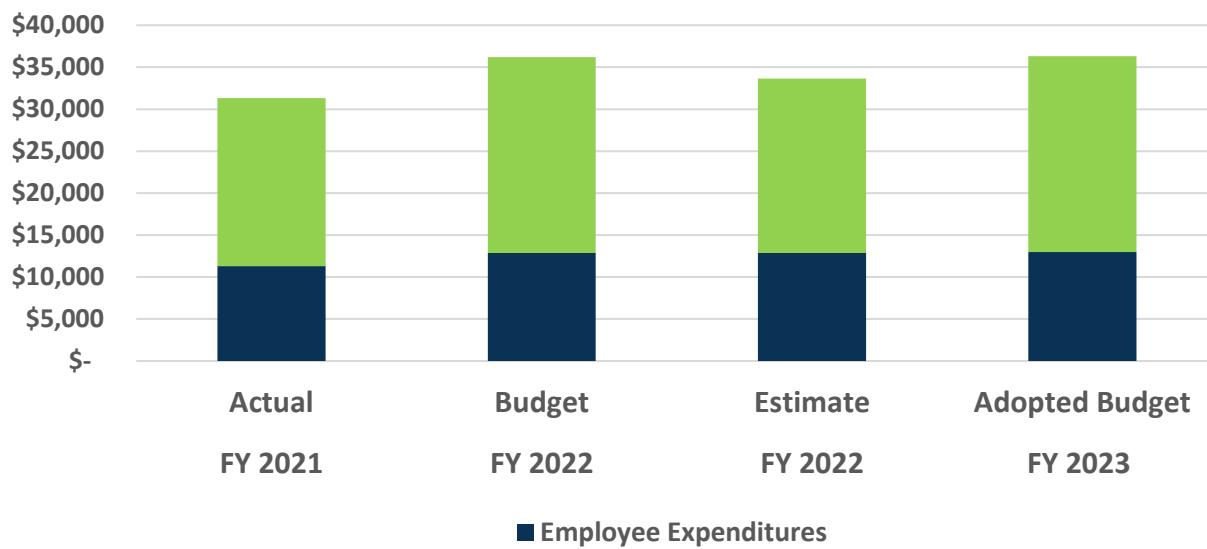
Our decisions reflect sound fiscal management and prudence.

General Fund

CITY COUNCIL

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 11,303	\$ 12,850	\$ 12,850	\$ 12,975
Operating Expenditures	\$ 20,029	\$ 23,350	\$ 20,800	\$ 23,350
Total Expenditures	\$ 31,332	\$ 36,200	\$ 33,650	\$ 36,325
As a percentage of total General Fund Expenditures	0.04%	0.05%	0.04%	0.04%
Total Full Time Equivalent	0.0	0.0	0.0	0.0

Expenditures by Category

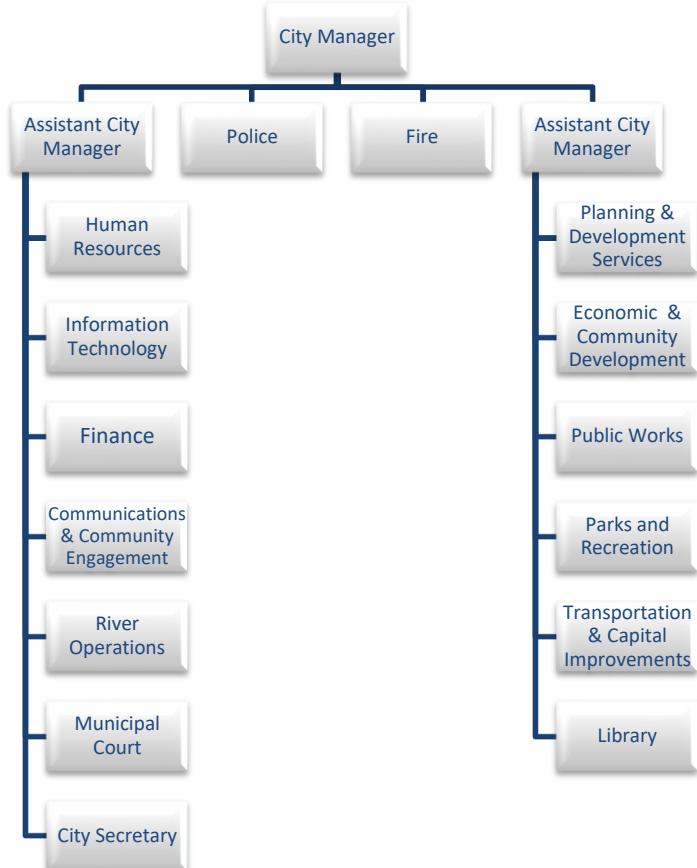


Program Justification and Fiscal Analysis:

The FY 2023 Adopted Budget for City Council increases slightly in FY 2023 to account for inflationary and operational factors.

General Fund

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.

General Fund

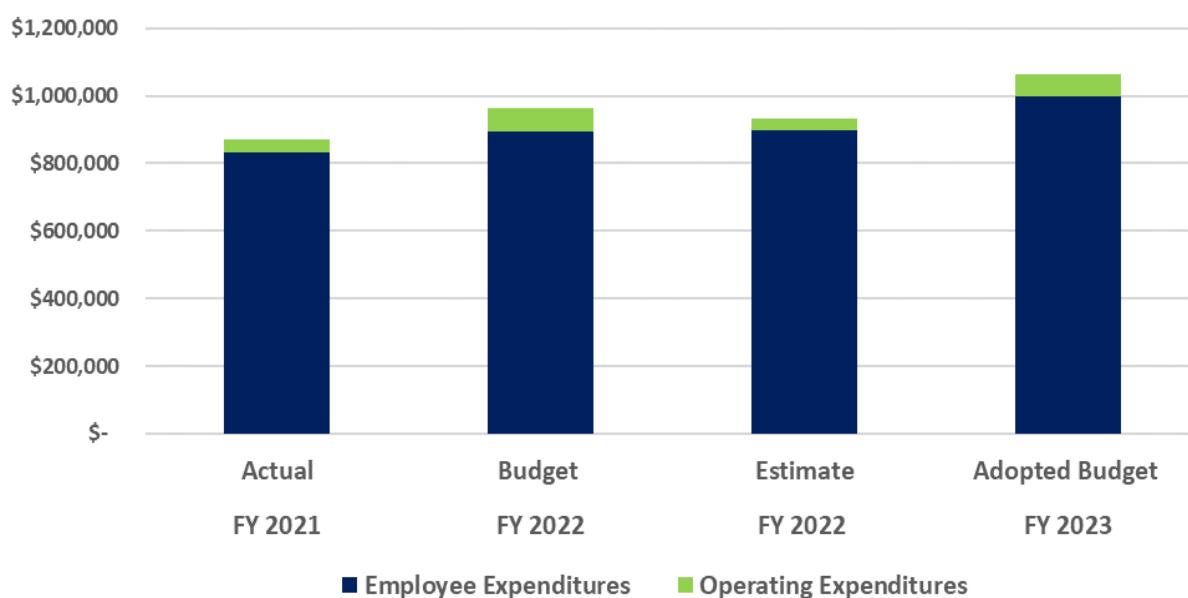
<i>Performance Measures-City Manager</i>				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Number of citizen outreach contacts events	140	119	125	120
Public service recognition awards	90	90	90	90
Number of employees recognized annually for outstanding contributions to the mission and values of the City	16	17	20	20
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	120	93	105	100

General Fund

CITY MANAGER'S OFFICE

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 833,341	\$ 896,178	\$ 896,609	\$ 999,247
Operating Expenditures	\$ 37,671	\$ 65,695	\$ 36,505	\$ 65,695
Total Expenditures	\$ 871,012	\$ 961,873	\$ 933,114	\$ 1,064,942
Expenditures	1.19%	1.06%	1.05%	1.26%
Total Full Time Equivalent	4.0	4.0	4.0	4.0

Expenditures by Category

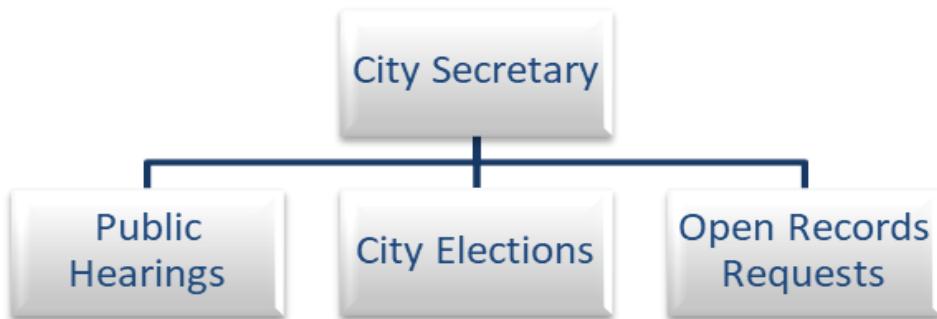


Program Justification and Fiscal Analysis:

In comparison to the FY 2022 estimates, the FY 2023 Adopted Budget increases. This is primarily to support the full cost of compensation increases that went into effect in FY 2022 as well as those planned for FY 2023. There are no resource requests specific to the City Manager's Office included in the Adopted Budget.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

- Implementation of the City's first board and commission software platform.
- Completed alignment of board and commission terms.
- Collaborated with Communications and IT departments to refresh the City's election webpages.
- Implemented a CSO phone tree.
- Updated webpages, including parking by permit, alcohol permits, and river shuttle permits to make more information available to the public and outline processes.
- Improved Arts and Heritage Grant program with an implementation of an grant applicant guide.
- Recorded the highest amount of open records request in City history at 1, 047 in one fiscal year.
- Better utilization of Legistar including implementation of board and commissions posting through the system, use of the minutes module during council meetings, and other functions.
- Implementation and development of department standard operating procedures for the CSO office.
- Implementation of the City's first open records request software platform.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Began utilizing the software, OnBoard, our boards and commissions software, which has significantly streamlined the application process as well as providing a platform for the efficient storage of the applications, resumes, oaths of office, and certifications needed to serve.
- Implementation of Gov/QA, our open records software, which has significantly streamlined the open records process for our department. This software allows a repository for the open records from the beginning to the end of the process with all documentation specific for each request.
- We are beginning to bring on Votecast, a module within Granicus that allows voting within an agenda to be automated and transparent to the public.
- We hired a new position of Records Management Coordinator.

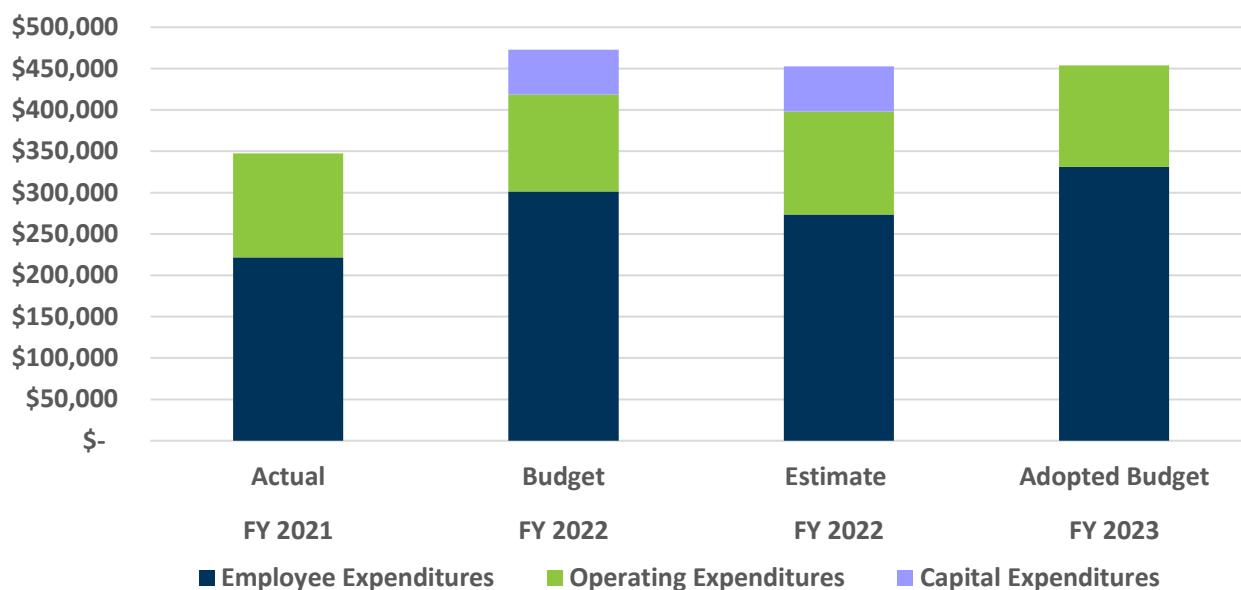
Performance Measures-City Secretary				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Open record requests processed	875	1,047	1,090	1,069
Average response time on open record requests (days)	N/A	7	6	5
Applications - Boards & Commissions	N/A	408	175	292
Boxes stored offsite	2,553	2,216	2,203	2,010
Alcohol permits issued	161	162	162	162
Agendas City Council	29	46	55	53
Agendas Boards & Commissions	54	193	216	233

General Fund

CITY SECRETARY

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 221,730	\$ 301,325	\$ 273,589	\$ 331,401
Operating Expenditures	\$ 125,624	\$ 117,159	\$ 124,659	\$ 122,383
Capital Expenditures	\$ -	\$ 54,400	\$ 54,400	\$ -
Total Expenditures	\$ 347,354	\$ 472,884	\$ 452,648	\$ 453,784
As a percentage of total General Fund Expenditures	0.47%	0.64%	0.51%	0.45%
Total Full Time Equivalent	3.75	4.0	4.0	4.0

Expenditures by Category

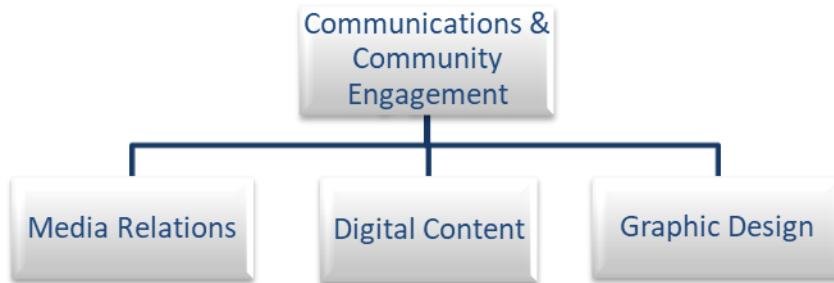


Program Justification and Analysis

The FY 2023 Adopted Budget increases slightly compared to the FY 2022 Estimate due to compensation increases.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

- Worked with HR and Parks to create a successful seasonal hiring comprehensive marketing campaign which resulted in a significant increase in staffing levels including being fully staffed for several positions that were previously very understaffed.
- Hosted five Coffee With Your Council events giving residents an opportunity to speak directly with their Councilmember and staff in an informal setting.
- Managed communications efforts for media outlets and residents for severe weather events to include a minor flood event in October 2021 and a winter event in February.
- Managed local, regional, state, and national media regarding a vandalism incident.
- Completed an extensive Golf Cart Public Education Campaign to inform residents on rules and regulations on operating golf carts on city streets.
- Worked with the Planning and Development Services Department on publicizing the launch of the Land Development Ordinance project.
- Coordinated several ribbon cutting, topping out, and ground breaking ceremonies.
- Coordinated marketing campaigns for several Parks & Recreation events including Wassailfest, Downtown Lighting, Thru the Chute, Soul Searching, Wein & Saengerfest, and the 4th of July Fireworks.
- Held a successful staff media training for any staff members who may participate in media interviews.
- Completed a comprehensive upgrade to the Capital Programs website including graphic representations of a capital project timeline and timelines for specific projects.
- Worked with the City Attorney to communicate with the public and media regarding the redistricting process including social media posts, updates to the website, and press releases.
- Launched a Did You Know campaign highlighting a breadth of different City services and programs.
- .
- Won two state-wide awards from the Texas Association of Municipal Information Officers for best use of social media and best marketing campaign.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Began a complete redesign of the website to include new design elements, new navigation, and new domain newbraunfels.gov.
- Hosted a successful Fire Station #3 Open House where hundreds of residents were able to interact with City staff, tour the facility, and look a different City services and vehicles including fire, police, parks, library, and solid waste
- Successfully marketed several surveys including the National Community Survey which received enough responses to be lower than the targeted margin of error, and the LDO and CIP surveys which surpassed response expectations.
- Contracted with a professional photographer for stock photography for use in marketing and promotional materials including advertisements, social media, and website.
- Initiated a Digital Asset Management system to better store digital materials such as photos and videos so staff can more easily find the assets they need. The system will launch organization-wide in coordination with the website launch in July.
- Reclassified a position to create a Communications Manager position and reorganized the departmental structure.

General Fund

<i>Performance Measures-Communications & Community Engagement</i>				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Communications requests received (internal)	86**	779	700	700
Annual CoNB social media reach/impressions	3,581,773	9,378,503	8,000,000	9,000,000
Media releases issued	191	141	77	100
Media inquiries completed	278*	666	650	600
Design projects completed	47**	255	250	300
Community presentations given by City Staff	N/A	80	70	100
External website sessions	1,514,611	1,325,131	1,129,616	1,140,000

*April 20, 2020-September 30, 2020

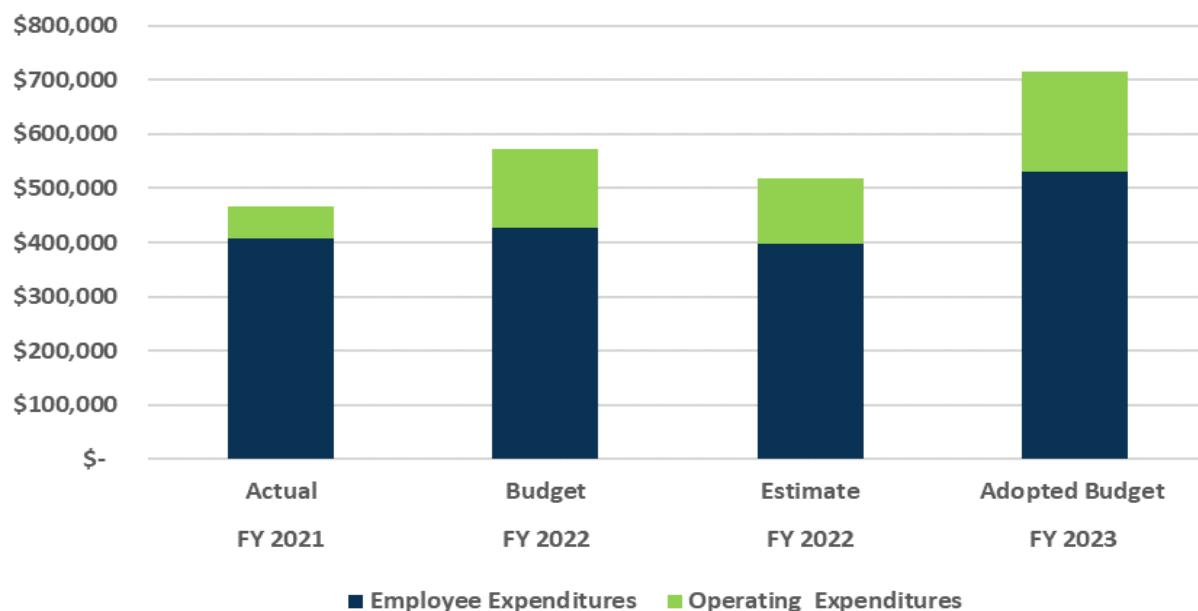
**July 1, 2020-September 30, 2020

General Fund

COMMUNICATIONS & COMMUNITY ENGAGEMENT

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 406,200	\$ 426,914	\$ 397,961	\$ 531,700
Operating Expenditures	\$ 60,467	\$ 145,750	\$ 119,790	\$ 183,050
Total Expenditures	\$ 466,667	\$ 572,664	\$ 517,751	\$ 714,750
As a percentage of total General Fund Expenditures	0.63%	0.78%	0.57%	0.71%
Total Full Time Equivalent		4.0	4.0	4.0
				5.0

Expenditures by Category



Program Justification and Analysis

The Communications and Community Engagement FY 2023 Adopted Budget increases in comparison to FY 2022. This is driven by resource requests described below and planned compensation increases for FY 2023.

Resource Request:

- Bond Advertising - \$35,000 (one-time). The 2023 Bond campaign will include digital and printed ads in the New Braunfels Herald Zeitung and Community Impact newspapers, signs and banners placed at City facilities, geotargeting ads, social media ads, digital ads, video production, and printed materials for distribution.
- Special Events Coordinator - \$71,594 (recurring); \$4,500 (one time). This position will manage, plan and coordinate all city-sponsored related activities and events.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

Economic Development Corporation Investments

- \$1.2 million Economic Development Incentive/Grant to Brauntex Theatre
- \$1.3 million Economic Development Incentive/Grant to Headwaters at the Comal
- \$300,000 Economic Development Incentive to TaskUs for an expansion project
- \$550,000 Economic Development Incentive to Texas Tito's for an expansion project
- \$58,000 for design for Alligator Creek Trail
- \$442,000 for preliminary design for South Castell Avenue Project

Economic and Community Development Initiatives

- Executed a Memorandum of Understanding for acquisition of Downtown Union Pacific Railroad site.
- Completed South Castell Avenue Preliminary Engineering draft report.
- Designed and implemented a Downtown Pedestrian Safety Improvements Pilot Project.
- Designed and implemented a Downtown Parking Lot landscaping plan.
- Initiated a Downtown Parking Garage Site Feasibility Study.
- Participated in NBU Main Plaza solicitation development and developer selection.
- Established the Downtown Tax Increment Reinvestment Zone (TIRZ).
- Finalized the Workforce Housing Plan.
- Resumed Downtown Events (Spooktacular, Wassailfest, and Wein and Saengerfest).

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Continuing the South Castell Avenue Master Plan project with the design for the streetscape to support the redevelopment of the site.
- Continuing the Downtown Implementation Plan initiative with the addition of streetscape improvements, the Downtown Right-of-Way enhancements study (underway) and support of establishing additional multi-family and mixed-use projects.
- The Workforce Housing Plan will guide the development of additional policy and programs in FY 2022.

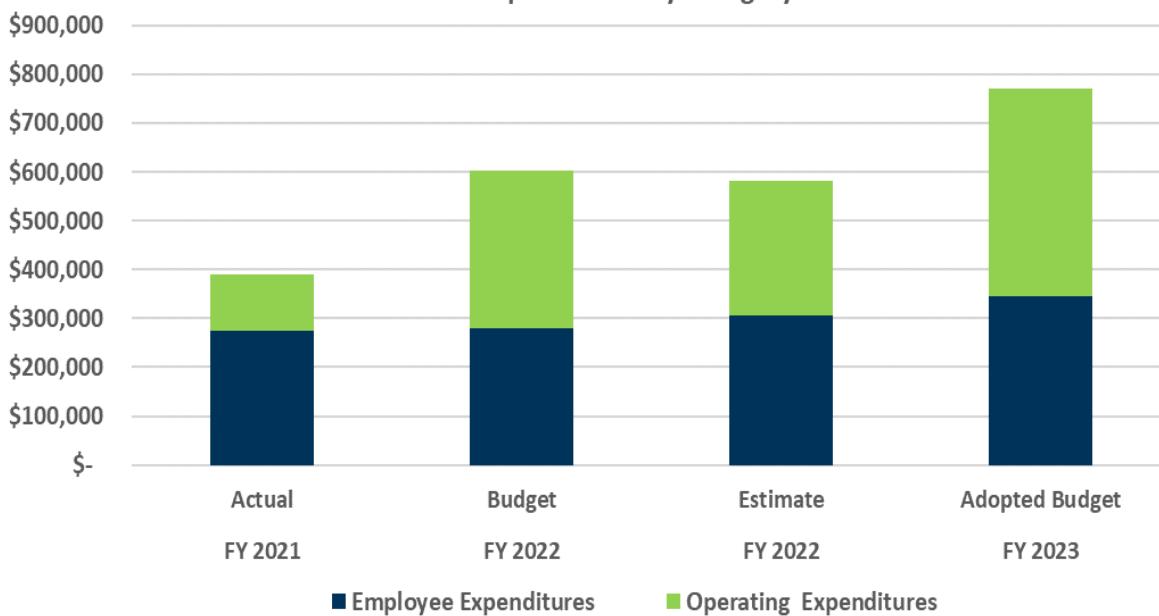
Performance Measures-Economic & Community Development				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Percent of companies meeting performance metrics	N/A	100%	89%	100%
Percent of population with cost-burdened housing	N/A	8%	8%	8%
Tax revenue per acre (property and sales)	N/A	\$ 2,243	\$ 2,580	\$ 3,000
Appraised value per resident	N/A	\$ 82,072	\$ 100,327	\$ 115,000
Value of Downtown redevelopment	N/A	\$1,931,981	\$2,217,780	\$ 2,550,447
Capital investment per dollar of incentives	N/A	\$ 12.89	\$ 15.00	\$ 16.50

General Fund

ECONOMIC & COMMUNITY DEVELOPMENT

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 275,560	\$ 281,167	\$ 305,373	\$ 344,918
Operating Expenditures	\$ 113,454	\$ 320,324	\$ 275,558	\$ 424,874
Total Expenditures	\$ 389,014	\$ 601,491	\$ 580,931	\$ 769,792
As a percentage of total General Fund Expenditures	0.52%	0.82%	0.64%	0.77%
Total Full Time Equivalent	2.0	2.75	2.75	2.75

Expenditures by Category

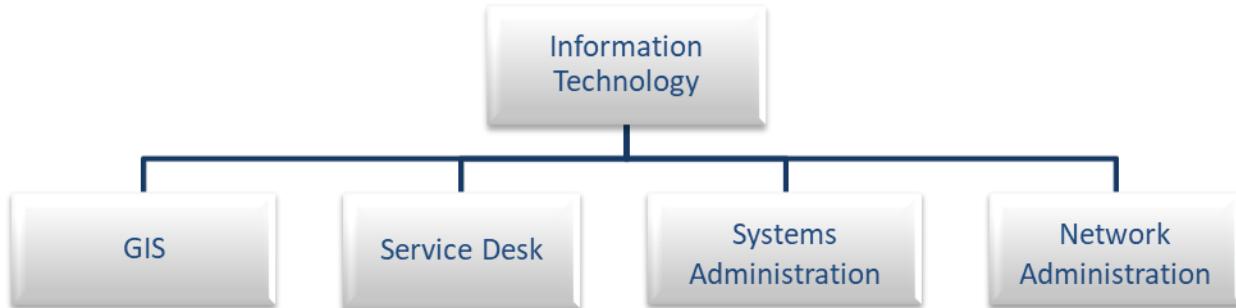


Program Justification and Analysis

The Economic and Community Development FY 2023 Adopted Budget increases in comparison to the FY 2022 estimate. The increase is driven by professional services funding to provide staff augmentation services dedicated to expanding access to federal funding opportunities, specifically those targeted at affordable housing initiatives.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

IT Division

- Implemented Employee Online platform which eliminated the printing of payroll stubs across the City and self-service for employees to access employment financial information.
- Upgraded phone system to latest release.
- Refreshed City Hall firewalls.
- Changed mobile device management software.

GIS Division

- Upgraded and migrated Enterprise of ESRI software to new infrastructure.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

IT Division

- IT Director Tony Gonzales was elected as President of Texas Association of Governmental Managers (TAGITM).
- Completed all Windows 7 replacements, including Public Safety MDT's in vehicles.
- Completed network refresh across entire organization.
- Oversaw completion of City-owned fiber ring between City Hall, PD, Westside Library, Westside Community Center and Fire Station 2.
- Completed all IT needs associated with Fire Station 3.

GIS Division

- Broadened Cartograph use in Streets, Parks, and Public Works.

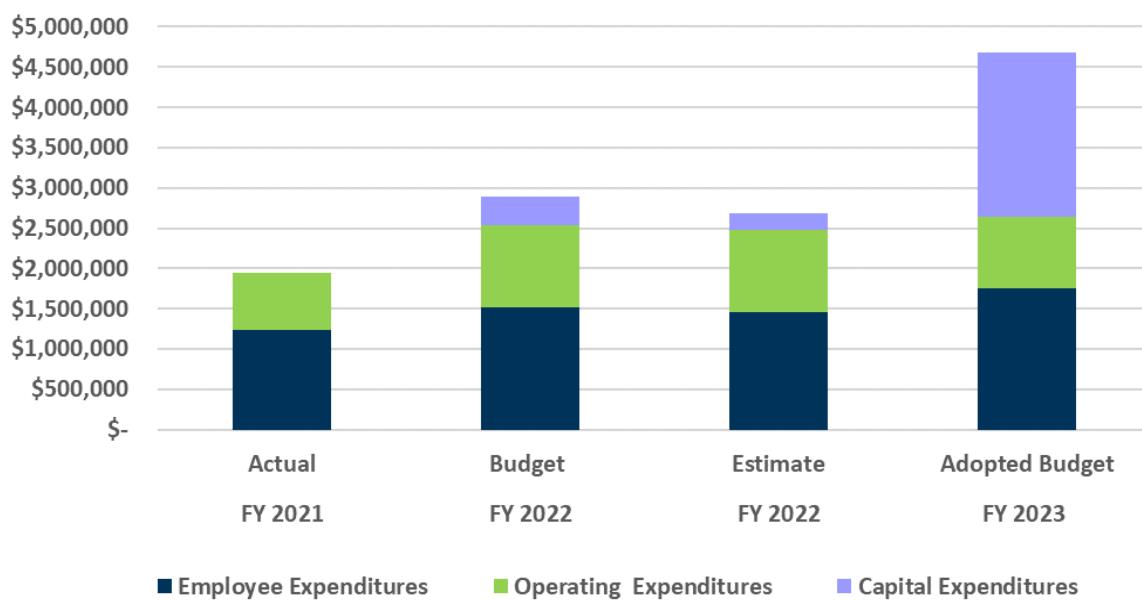
Performance Measures-IT & GIS				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Network Infrastructure is available	99%	99%	99%	99%
Tier 1 and 2 applications are available	98%	99%	99%	99%
Communication systems are available	98%	98%	98%	99%
Network Infrastructure Unplanned Downtime	N/A	N/A	N/A	<40 Hours
Tier 1 and 2 Application Unplanned Downtime	N/A	N/A	N/A	<40 Hours
Communication Systems Unplanned Downtime	N/A	N/A	N/A	<40 Hours
Number of Service Desk Requests Completed	4,663	5,289	5,100	5,300
Critical Priority - Completed within 4 hours	38%	64%	80%	95%
High Priority - Completed within 24 hours	55%	66%	80%	95%
Normal Priority - Completed within 72 hours	77%	78%	90%	95%
# of Months City Phish-Prone % is under industry average	N/A	0	0	6
Projects completed on time and within budget	70%	70%	75%	80%
On-time plat review	99%	99%	99%	99%
Web Map Application Traffic (page hits)	34,000	222,619	254,627	291,237

General Fund

INFORMATION TECHNOLOGY

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 1,228,716	\$ 1,517,464	\$ 1,455,968	\$ 1,753,607
Operating Expenditures	\$ 712,840	\$ 1,012,885	\$ 1,020,743	\$ 881,229
Capital Expenditures	\$ -	\$ 359,000	\$ 213,000	\$ 2,041,000
Total Expenditures	\$ 1,941,556	\$ 2,889,349	\$ 2,689,710	\$ 4,675,836
As a percentage of total General Fund Expenditures	2.62%	3.94%	2.97%	4.65%
Total Full Time Equivalent	14.0	16.0	16.0	18.0

Expenditures by Category



Program Justification and Analysis

The FY 2023 Adopted budget increases in comparison to the FY 2022 estimate. The increase is primarily driven to support the resource request included in the adopted budget, which are described in detail below.

Resource Request:

- Network Refresh - \$1,800,000 (one-time). The City network is the main computing environment for the City. The majority of the application servers are virtualized within this computing environment, as well as the shared network drives which contain the majority of the data across the City.
- (2) Business Analysts - \$55,566 (recurring); \$6,000 (one-time). Funded for 6 months and 3 months. One Business Analyst will focus on new deployment and application development in a timelier manner. The other Business Analyst will be dedicated to the implementation and continual changes to the new Finance/Human ERP software.
- Multifactor Authentication - \$22,600 (recurring). This will add an additional layer of security that

General Fund

- prevents hackers from compromising the system by a password only.
- Rubrik Backup Solution – \$22,000 (recurring); \$161,000 (one-time). This solution will protect City data by offering backup immutability and allow much quicker recovery from attacks and will be separate from the server infrastructure.
- Wireless Replacement – \$58,000 (one-time). The request is to replace the aging wireless infrastructure with the latest wireless technology.

General Fund

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.

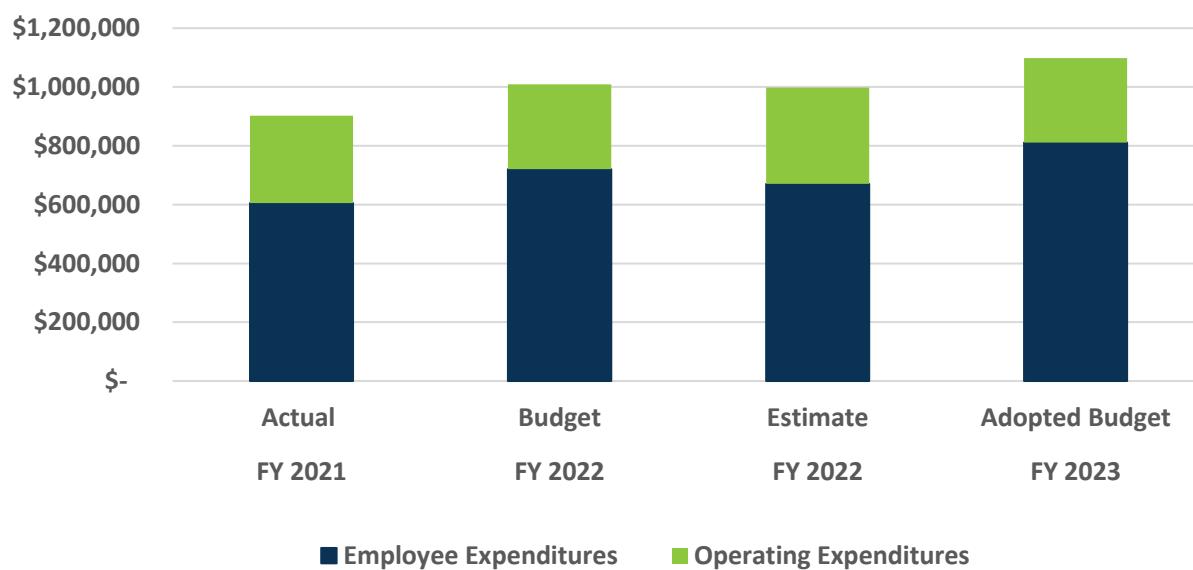
Performance Measures-City Attorney				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Response time on requests for legal services (days)	8.8	7.5	5.5	5.5
Litigation handled in-house (versus outsourced)	1:10	1:10	1:10	1:10
Legal documents and opinions completed	273	233	278	278
Meetings and legal consultations	999	950	1,077	1,077
Hearings held at Municipal Court	702	1,213	1,161	1,161

General Fund

CITY ATTORNEY'S OFFICE

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 604,822	\$ 720,304	\$ 669,920	\$ 811,103
Operating Expenditures	\$ 297,865	\$ 289,130	\$ 328,622	\$ 287,200
Total Expenditures	\$ 902,687	\$ 1,009,434	\$ 998,542	\$ 1,098,303
As a percentage of total General Fund Expenditures	1.22%	1.11%	1.12%	1.09%
Total Full Time Equivalent	4.0	5.0	5.0	5.0

Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2023 Adopted Budget increases when compared to the FY 2022 estimate. This increase is driven by fully funding all authorized positions and compensation adjustments planned for FY 2023.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

- Recruited and hired newly funded FTE, Learning and Development Coordinator, to manage the City's various employee development initiatives.
- Launched the HR Training Library to provide employees with online training resources for a variety of HR topics.
- Enhanced our employee evaluation program, NB VOICE, making the process 100% electronic.
- Conducted inaugural Employee Engagement Survey partnering with the Impact Committee to identify our opportunities and successes as an organization.
- Implemented the 2019 Market Study and Cost of Living Adjustments (COLA).
- Created the HR Form Library for ease of a variety of departmental requests to include reclassification, new hire, position change, separation, and temporary employee requests
- Completed first department-specific risk data presentations as part of the development of a robust safety and risk program.
- Began Safety Coaches program designed to empower representative employees from across the organization in growing the City's safety culture.
- Onboarded 317 team members (Seasonal, Part-Time, and Full-Time) from 165 individual postings.
- Completed 69 promotions across the organization.
- Facilitated 25 employee retirements.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Expanded safety and risk program.
- Implementing Laserfische cloud system to transition all employee files to electronic format.
- Analyze and develop additional candidate sourcing channels and mechanisms to successfully attract talent to the organization.
- Continue educational, outreach, and partnership opportunities with local high schools, colleges/universities, and associations to promote the various traditional and non-traditional careers available in municipal government.
- Maintain a compensation strategy that provides equitable and competitive pay rates for employees.
- Continue to monitor current benefit plans and programs.
- Mitigate and eliminate losses to the City through a Risk Management process that includes risk identification, analysis, control, financing, and administration utilizing our HR and Risk Management Coordinator.
- Continue to enhance HR's operational effectiveness and efficiency through process review and redesign using automation where fiscally feasible.
- Prepare for a second employee engagement survey in 2023 and use the results to inform other development and retention strategies.

General Fund

Performance Measures - Human Resources				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Talent Attraction, Retention, & Development - Remaining Competitive in the Market for Talent				
Full -Time turnover rate	N/A*	14%	18%	15%
Number of promotions	N/A*	69	65	50
Number of hired full-time employees	N/A*	90	115	75
Average staffing level	N/A*	91%	85%	90%
Aggregate average percent below/above market compensation mid-point	N/A*	4%	3%	4%
Total number of custom online training courses offered through LMS	N/A*	N/A*	6	10
Total Impact Committee events	N/A*	4	9	10
Benefits - Sustainability of Self-Insurance Fund				
Participation in Deferred Compensation Plan	N/A*	33%	35%	38%
Medical plan participation	N/A*	83%	85%	87%
Employee Assistance Program participation	N/A*	18.60%	20%	25%
Volunteer Time Off hours utilized	N/A*	N/A*	500	1,000
Number of employees utilizing Tuition Assistance	N/A*	20	20	25
Risk & Safety - Establishing a Safety Culture				
# of vehicle accidents	29	43	27	25
# of Workers' Compensation claims	78	77	125	75
Workers' Compensation average claim cost	\$9,221	\$4,398	\$4,300	\$4,000

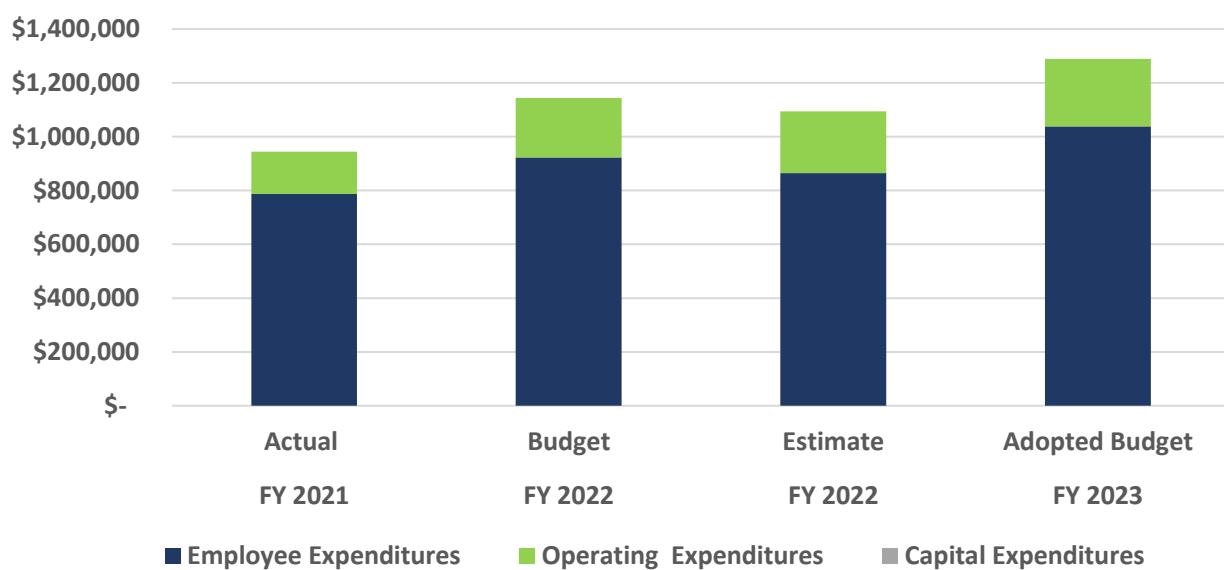
*Not previously measured

General Fund

HUMAN RESOURCES & RISK MANAGEMENT

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 786,674	\$ 922,283	\$ 864,951	\$ 1,038,279
Operating Expenditures	157,040	221,172	228,965	250,952
Total Expenditures	\$ 943,714	\$ 1,143,455	\$ 1,093,916	\$ 1,289,231
As a percentage of total General Fund Expenditures	1.27%	1.56%	1.23%	1.26%
Total Full Time Equivalent	9.0	10.0	10.0	10.75

Expenditures by Category



Program Justification and Analysis

The FY 2023 Adopted Budget increases from the FY 2022 estimate. This increase is driven by the resource requests included in the adopted budget as well as planned employee compensation adjustments.

Resource Request:

- Learning and Development Funding - \$30,000 (recurring). This funding will support the Learning and Development Coordinator with programming directed toward employee satisfaction, employee retention, and professional development growth.
- Claims Assistant PTR - \$29,337 (recurring); \$5,200 (one-time). Funded for 9 months. The Claims Assistant position will provide a proactive approach to both risk management and wellness that would ideally lower our lost time from work due to personal or on the job injuries, personal or on the job.

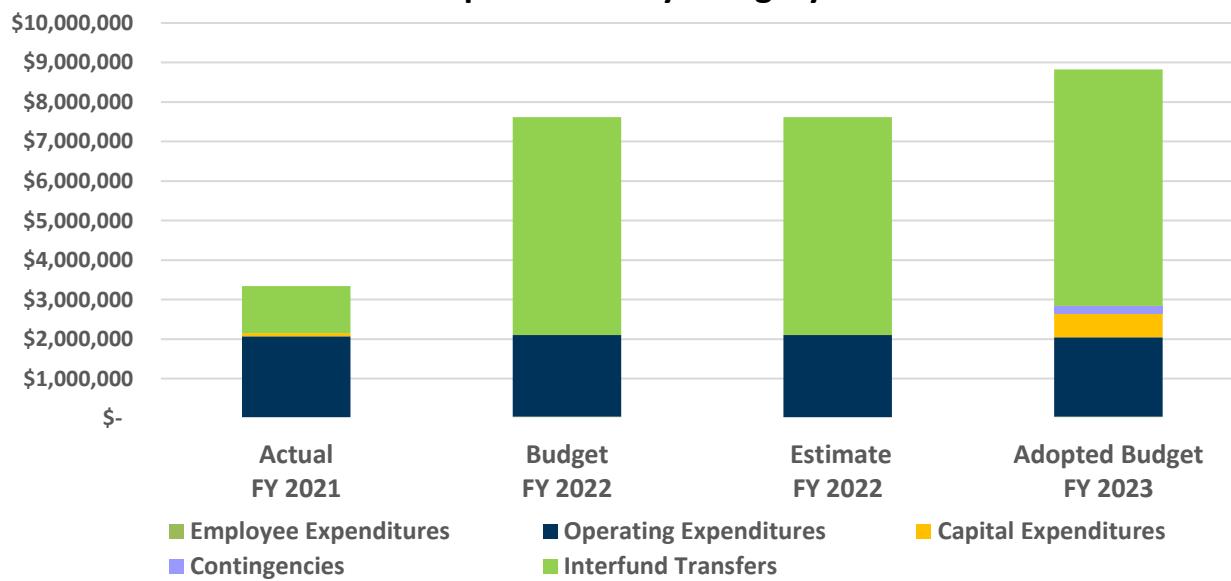
General Fund

NON-DEPARTMENTAL

The Non-Departmental Budget accounts 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 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ -	\$ 40,000	\$ -	\$ 40,000
Operating Expenditures	\$ 2,072,277	\$ 2,065,500	\$ 2,108,131	\$ 2,004,481
Capital Expenditures	\$ 78,070	\$ -	\$ -	\$ 600,000
Contingencies	\$ -	\$ -	\$ -	\$ 200,000
Interfund Transfers	\$ 1,190,246	\$ 5,513,910	\$ 5,513,910	\$ 5,978,910
Total Expenditures		\$ 3,340,593	\$ 7,619,410	\$ 7,622,041
As a percentage of total General Fund Expenditures		4.67%	10.28%	10.39%
				9.74%

Expenditures by Category



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 2023, the City's portion of those costs are projected to total \$500,000. 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.

General Fund

Insurance Services

The City's budgeted cost of liability, property and unemployment insurance for General Fund functions for FY 2023 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 2023, a total of \$490,500 is included to support the following program and initiatives

- 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 Annual Comprehensive Financial Report
- Professional Development efforts
- Funding to support various consultant studies and support
- Various organization dues

Demand Bus Service

For FY 2023, \$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 2021, the Internship Program was suspended due to the economic uncertainty associated with COVID-19. However, funding was included to reinstate the program in FY 2022. FY 2023 includes \$40,000 to continue a formal paid internship program that would provide additional support for staff projects while providing students with valuable career experience.

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 2023 Adopted Budget includes \$5,978,910 in interfund transfers. See Interfund Transfer Reconciliation on Page 243.

Resource Requests- City Council recently approved an interlocal agreement with NBISD to purchase property for an eventual southeast library branch. The appraisal and due diligence process is currently underway. In anticipation of that purchase, \$600,000 has been allocated in the adopted budget.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

- Awarded the Triple Crown by the Government Finance Officers Association – This was the department's first time receiving the Certificate of Achievement for Excellence in Financial Reporting, the Popular Financial Reporting Award, and the Distinguished Budget Presentation Award.
- Developed custom analytics dashboards to guide quarterly department budget meetings.
- Implemented a credit card convenience fee for most city services, reducing costs to the General Fund.
- Sourced and ordered equipment and vehicles before the beginning of the fiscal year to secure current pricing and ensure delivery before the end of FY 2022.
- Increased enforcement of Hotel Occupancy Tax (HOT), resulting in highest collection in City's HOT Tax history.
- Increased P-Card Program rebate by 106% since FY 2017.
- Bond refunding resulting in \$4.7 million savings that was redirected to increase capacity for the 2023 bond program.
- Awarded 18 grants totaling more than 13.5 million dollars.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Received Triple Crown Award again for second year in a row.
- Created a Treasury Division that handles banking and banking relationships, investments, and debt management.
- Completed of the bid process for Fire Station 7.
- Completed of Debt Management software implementation.
- Initiated the implementation of Investment Management software.
- Launched the Enterprise Resource Planning (ERP) implementation project and hired a consultant to lead the process.
- Received more than 10.9 million dollars in ARPA funding and used a portion of the funding to develop a grant program to support capital improvement and construction projects for non-profit organizations. Contract period is October 1, 2022, through September 1, 2026.
- Coordinated with Economic and Community Development Department to begin the non-profit capital project grant program for use of the American Rescue Plan Act (ARPA) funds.
- Produced over 32 bids, negotiated cost savings of \$577,179 and cost avoidance over \$2,887,350.
- Provided support in the negotiations of the 2023 bond projects resulting in cost savings of \$436,053.
- Completed the digitizing of the city's procurement contracts and other city contracts. This was a two-year endeavor which makes contracts accessible city-wide.

General Fund

Performance Measures-Finance				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Finance, Management, Budget & Purchasing				
Awarded GFOA Triple Crown Award/number of GFOA awards earned towards Triple Crown (Budget, ACFR, PAFR)	Yes/3	Yes/3	Yes/3	Yes/3
Texas State Comptroller's Transparency Stars Earned	2	2	3	5
Accuracy of General Fund revenue/expenditure forecasting compared to year end actual	Revenue: 103.4% of actual	Revenue: 105.7% of actual	Revenue: 100.0% of estimate	Revenue: 100.0% of estimate
	Expenditures: 98.1% of actual	Expenditures: 100.1% of actual	Expenditures: 99.5% of estimate	Expenditures: 99.5% of estimate
Dollar amount of expenditures completed with central purchasing office assistance	\$38,101,912	\$113,889,723	\$130,000,000	\$130,000,000
City rebates	\$53,438	\$76,593	\$64,675	\$65,000
Funds generated from City auctions/surplus sales	\$343,799	\$648,716	\$201,743	\$630,000
Audit journal entries	8	8	8	8
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	15	19	14	16
Number of grants awarded	14	18	11	12
Dollar amount of grants awarded	\$6,242,338*	\$12,694,644*	\$3,002,084*	\$9,045,996
Dollar amount of CDBG Funding	\$637,012*	\$837,007*	\$430,279	\$438,259

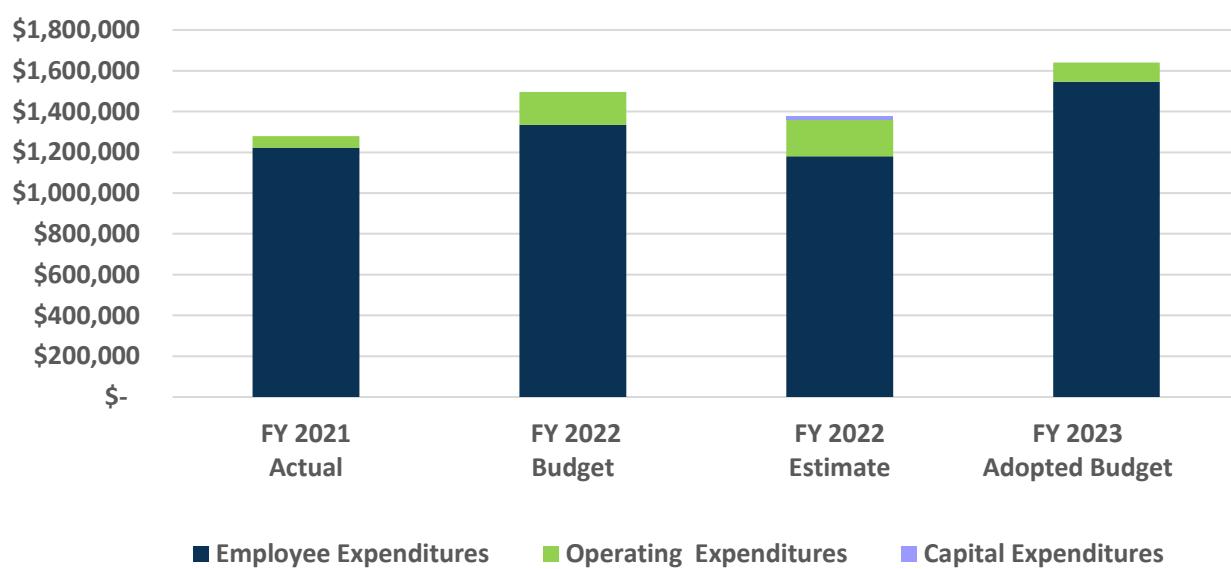
*Includes CARES/ARPA Allocations

General Fund

FINANCE

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 1,223,133	\$ 1,335,033	\$ 1,180,725	\$ 1,546,816
Operating Expenditures	\$ 56,833	\$ 161,514	\$ 179,557	\$ 92,784
Capital Expenditures	\$ -	\$ -	\$ 20,000	\$ -
Total Expenditures	\$ 1,279,966	\$ 1,496,547	\$ 1,380,282	\$ 1,639,600
As a percentage of total General Fund Expenditures	1.73%	2.04%	1.52%	1.63%
Total Full Time Equivalent	13.0	13.75	13.75	15.50

Expenditures by Category



Program Justification and Analysis

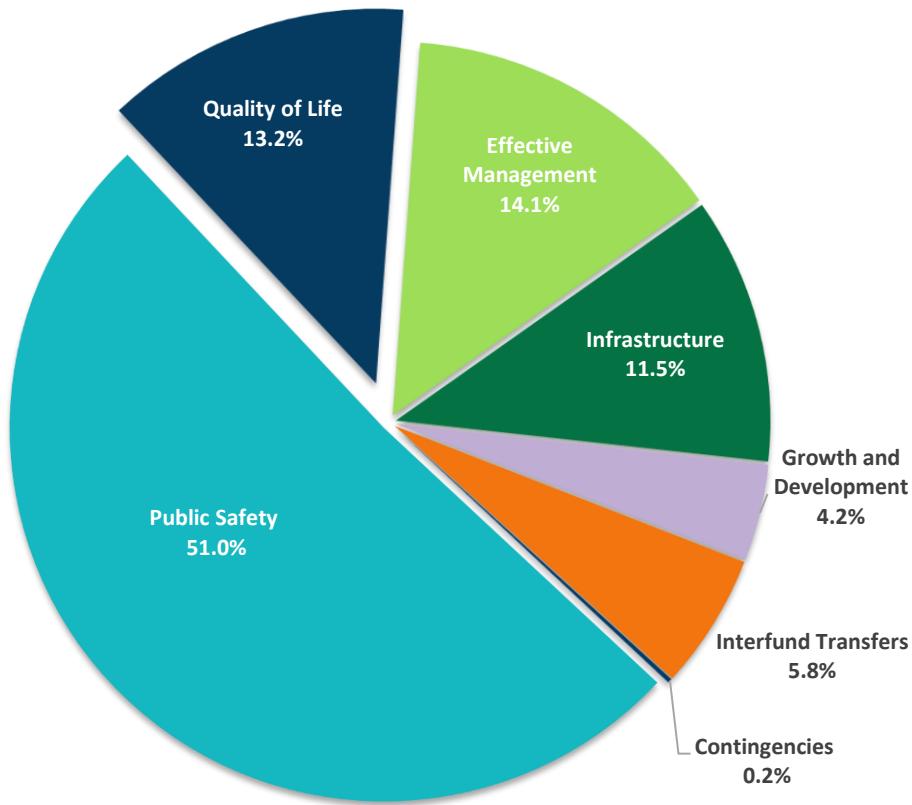
The Finance FY 2023 Adopted Budget increases from the FY 2022 estimate. This is driven by several factors. The primary reason is that during FY 2022 the department had significant attrition savings. FY 2023 includes full funding of all authorized positions. The increase is also driven by including resource requests, which are described below.

Resource Request:

- Buyer - \$63,013 (recurring); \$1,250 (one-time). Funded for 9 months. This position will support the procurement of materials and services and the issuance of city-wide operational contracts.
- Part Time Administrative Assistant - \$25,528 (recurring); \$1,250 (one-time). Funded for 9 months. This position will centralize the support functions to a central role within the Finance Department.

General Fund

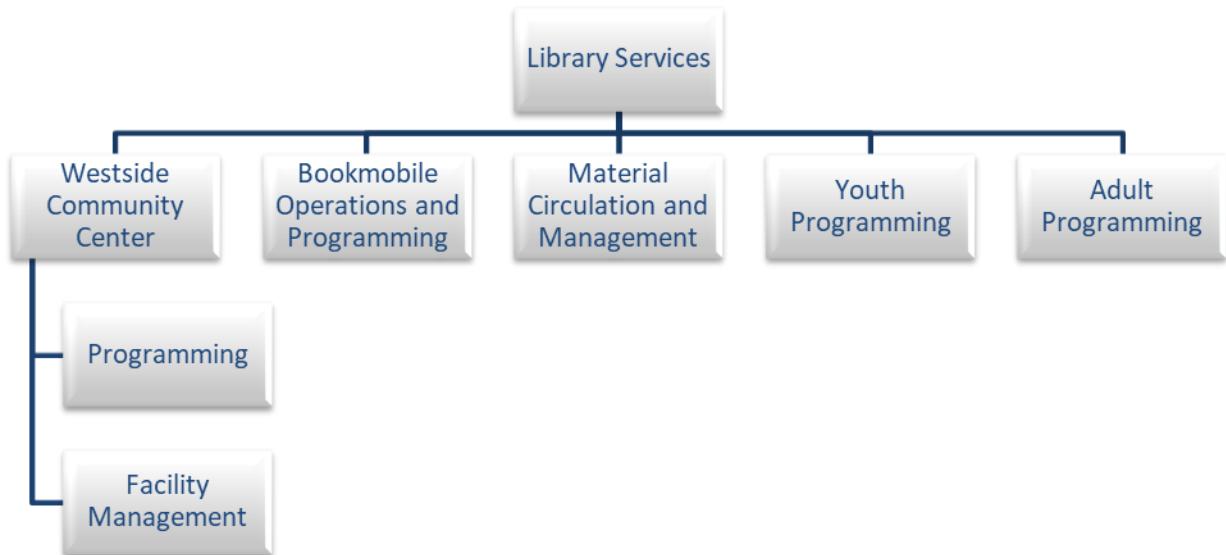
QUALITY OF LIFE



Strategic Priority	Allocation
Public Safety	\$ 52,204,088
Quality of Life	\$ 13,474,549
Effective Management	\$ 14,387,043
Infrastructure	\$ 11,763,175
Growth and Development	\$ 4,256,675
Interfund Transfers	\$ 5,978,910
Contingencies	\$ 200,000
Total	\$ 102,264,440

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

Main Library

- Designated as a “Family Place Library”.
- Implemented a home delivery program.
- Led first-ever Community Read.
- Received Hotspot & Chromebook Grant.
- Partnered with Parks & Recreation to install a permanent StoryWalk at Morningside Park.
- Distributed 500 Books for Babies kits through WIC.
- Expanded loan periods.
- Continued staffing COVID Hotline for the City.

Westside Community Center

- Leading partner in NB Food Bank’s Crisis Food Distributions.
- Hosted Diez y Seis at the Sophienburg.
- Hosted GED classes in Spanish.
- Received Mental Health Signs and Signals Certification through MHDD.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Completed Westside Community Center welcome area and parking lot.
- Completed Herald Zeitung Digitization project.
- Hired Westside Library Branch Manager.
- Renovating Main Library Teen Area.

General Fund

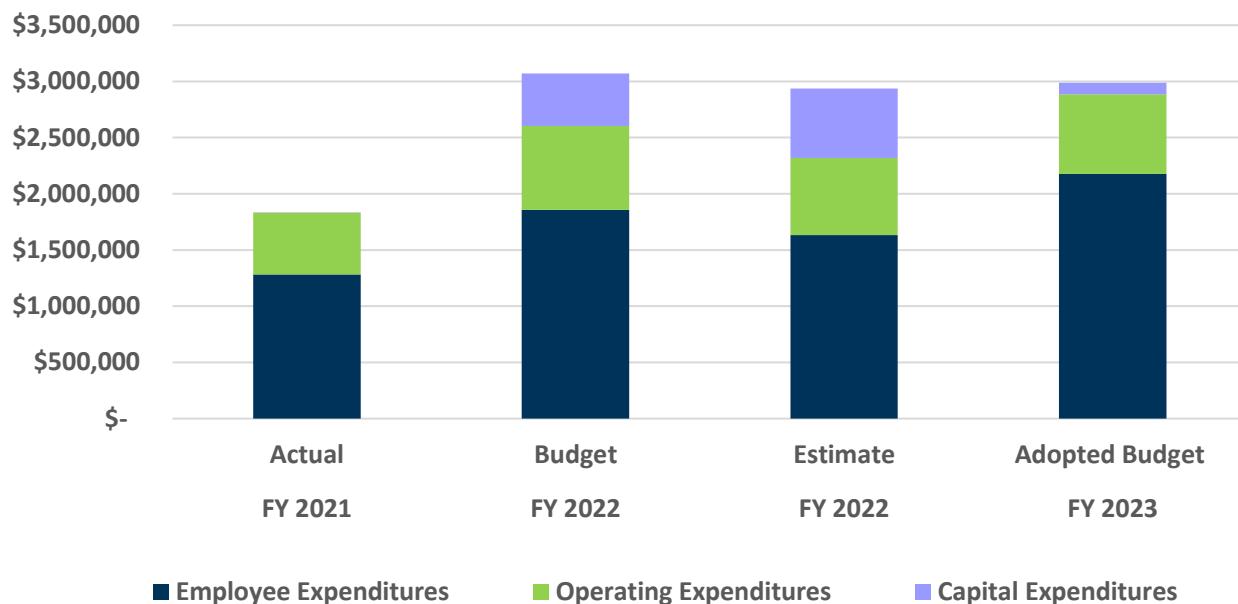
Performance Measures-Library				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Main Library				
Visits to library facilities	146,092	103,051	162,000	250,000
Patrons accessing the Internet	46,139	24,805	55,800	75,000
Library visits per day	457	353	485	600
Total materials circulations	822,669	641,713	640,000	800,000
Circulations per day	3,214	2,198	1,900	2,350
Library items per capita (National average is 2.0)	1.4	1.30	1.3	1.3
E-Resource Usage	266,729	161,265	90,000	120,000
Library programs	820	361	600	1,200
Library Partnership Programs	653	530	775	900
Non-Library programs	161	46	300	400
Library program attendance	17,586	5,862	13,000	20,000
Library Partnership Program attendance	18,794	14,529	12,500	15,000
Non-Library program attendance	3,475	714	4,000	5,000
RIOmobile visitors	2,799	284	2,100	5,000
RIOmobile circulation	11,421	532	3,100	10,000
ROVER stops	N/A	400	335	400
ROVER circulation	N/A	1,900	2,100	4,000
Westside Library Branch				
Library attendance	3,522	665	1,616	20,000
Library circulation	4,044	1,644	2,500	20,000
Westside Community Center				
Number of WCC programs	450	419	600	800
WCC Program attendance	21,952	8,115	9,000	20,000
Number of outreach programs	243	132	260	400
Outreach Program attendance	12,197	7,178	7,607	5,000
Number of Nonprofit Usage	114	54	100	200
Nonprofit attendance	3,031	714	1,000	4,000
Number of rentals	31	14	100	150
Rental attendance	988	432	1,900	3,000

General Fund

LIBRARY SERVICES

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 1,497,977	\$ 1,858,928	\$ 1,631,878	\$ 2,175,596
Operating Expenditures	\$ 593,745	\$ 744,090	\$ 687,313	\$ 708,302
Capital Expenditures	\$ 11,725	\$ 468,449	\$ 618,449	\$ 102,000
Total Expenditures	\$ 2,103,447	\$ 3,071,467	\$ 2,937,640	\$ 2,985,898
As a percentage of total General Fund Expenditures	2.84%	4.19%	3.24%	2.97%
Total Full Time Equivalent	28.00	31.50	31.50	32.00
Seasonal Positions	1.00	1.00	1.00	1.00

Expenditures by Category



Program Justification and Analysis

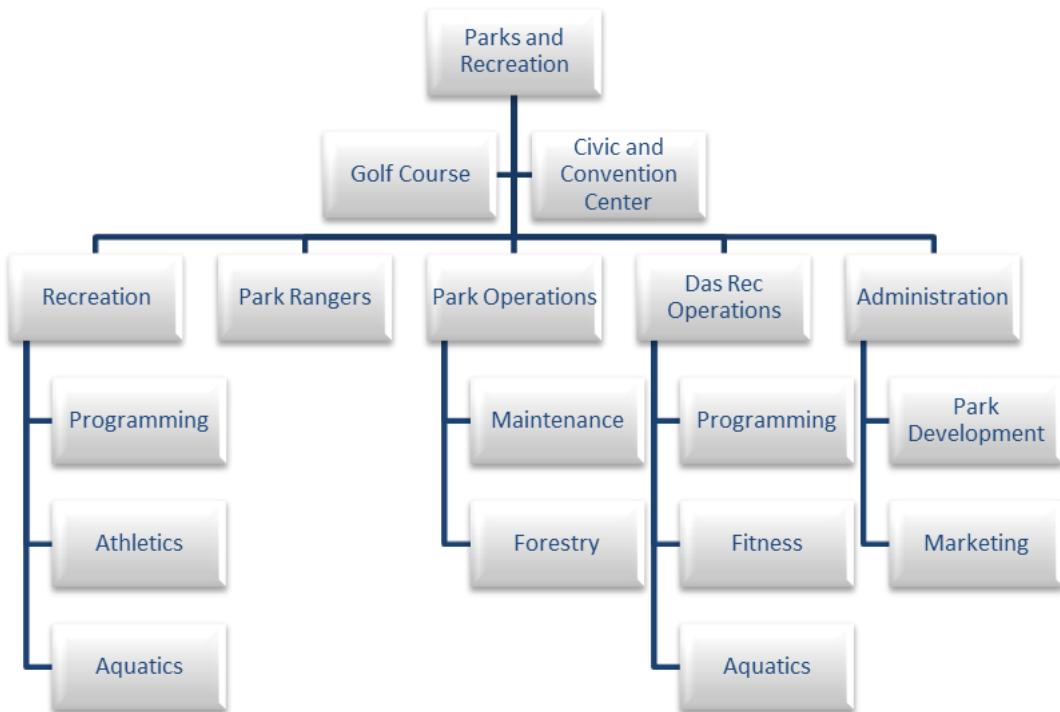
The FY 2023 Library Adopted Budget remains flat compared to the FY 2022 estimate. Full funding for all authorized positions is included, along with various resource requests, which are described below.

Resource Request:

- Reclass Part-Time Program Assistant to Full Time - \$35,534. This position will allow consistent staffing across a 7-day work week.
- Study Rooms - \$65,000 (one-time)
- AC Controller - \$37,000 (one-time)
- Classroom Computers - \$32,000 (one-time). This will provide the laptops to hold computer classes at the Westside Community Center. Funding is also included for Microsoft office, Deepfreeze, and Envisionware Software.

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

- Awarded National Gold Medal Finalist for second year in a row.
- Installed All ability playground equipment in Landa Park (musical trail), Morningside Park (playground and trail activities) and Fischer Park (swings).
- In Fall of 2020, The Fischer Park Monarch Waystation Butterfly Garden became a Certified Wildlife Habitat from the National Wildlife Federation.
- River City Athletics (RCA) took over management of the Landa Park Dolphins Swim Team. RCA also manages the Surge Swim Team at Das Rec. The Dolphins program was back in full swing after sitting out the summer of 2020.
- Fischer Park Nature Camps and Preschool Discovery Programs both hit record enrollments in 2021 with over 600 students engaging in outdoor learning.
- Camp Minnehaha operated a full capacity this summer with 1,442 campers participating. This was an increase of 674 campers from 2020 and an increase of 41 campers from 2019.
- “Recipes for the Soul” cookbook was published by the Cemetery Committee with proceeds supporting cemetery preservation. To date, over 500 cookbooks have been sold. The book earned an Arts and Heritage Award from the Texas Recreation and Parks Society in March, 2021.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Seele Elementary was added as an additional summer day camp site. This allowed enrollment to increase from 120 to 200 campers. Camp registrations were filled for the entire summer (Landa and Fischer) just ten minutes after opening.
- Parks and Recreation, Human Resources, Community Engagement and City Manager’s Office all worked closely together to promote, hire and on-board part time summer staff. Seasonal hiring was challenging for a variety of reasons resulting in cancelation of several June activities. By the end of May, however, most seasonal positions were filled.
- The Faust Street Bridge wood planking was replaced by Park Operations staff.
- Park Operations equipment funded in the FY 2022 budget was ordered and is partially received.
- Fischer Park playground equipment was replaced in May. The new equipment includes all-ability pieces.

General Fund

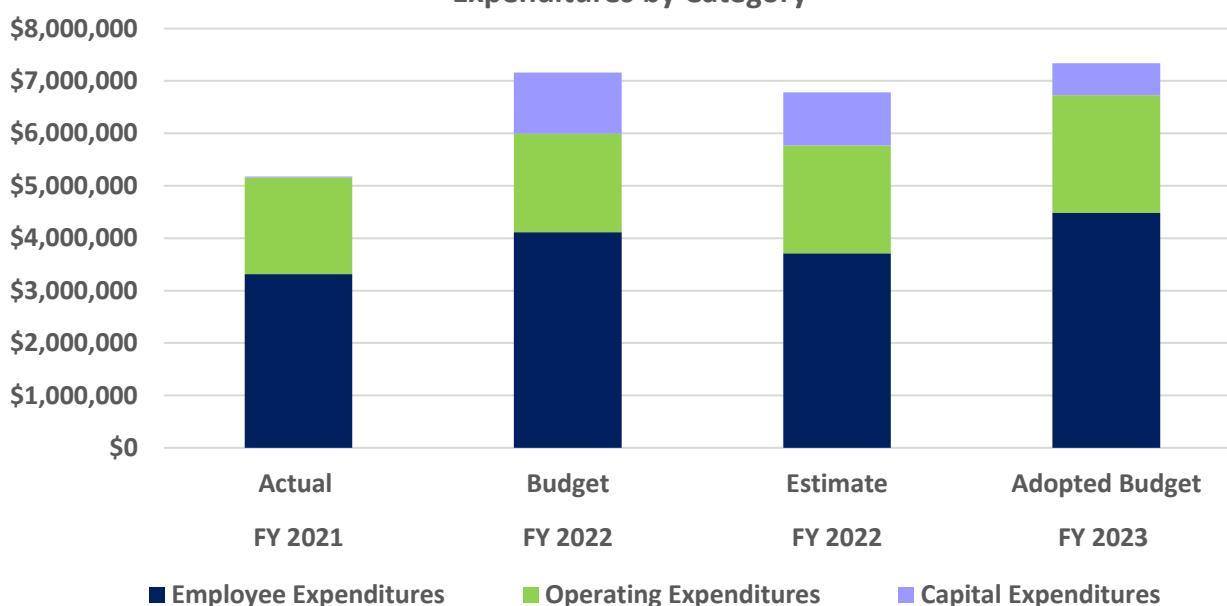
Performance Measures-Parks & Recreation				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Administration				
Dollar value of volunteer efforts contributed to department	\$90,112	\$10,656	\$70,000	\$90,000
Swiftwater rental revenue	\$5,700	\$7,710	\$18,847	\$15,000
Swiftwater bookings	83	58	102	90
Resident river passes issued	572	895	2,500	2,000
Resident river parking passes issued	1,385	2,038	4,000	3,500
Recreation (Landa Recreation Center, Athletics, Nature Center)				
Customer satisfaction with programs and events	99%	99%	97%	96%
Program and event participants	7,255	5,282	9,000	9,500
League participants (teams)	180	284	220	230
Field trip participants (Nature Center)	195	173	856	1,000
Youth sports association participants	1,603	3,658	3,800	3,500
Aquatics				
Number of annual LPAC admissions	19,052	29,352	29,000	35,000
Swim lesson participants	0	581	350	550
Swim lessons offered vs. lessons conducted	0%	80%	50%	80%
Annual Tube Chute admissions	0	15,576	15,500	15,500
Special event participants	0	344	515	500
Customer satisfaction rate - Programs	0	99%	95%	98%
Park Operations				
Number of lost days due to injury	1	14	0	0
Number of work orders completed	277	413	300	300
Graffiti/Vandalism incidents	61	45	186	150
Number of Forestry community education contact hours	0	4	10	25
Number of trees planted	62	29	50	50
Rangers				
Number of calls to Police Department for assistance	18	10	25	25
Number of parking violations issued	859	2,999	4,000	4,000
Number of park patrol hours	17,527	16,734	18,000	20,000
Number of picnic permits issued	1,187	1,773	2,000	2,200
Resident picnic permits issued	292	365	442	550
Non-Resident picnic permits issued	895	1,409	1,667	1,650

General Fund

PARKS AND RECREATION

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 3,317,205	\$ 4,115,197	\$ 3,711,394	\$ 4,481,679
Operating Expenditures	\$ 1,842,139	\$ 1,882,098	\$ 2,059,466	\$ 2,241,203
Capital Expenditures	\$ 18,613	\$ 1,162,553	\$ 1,014,905	\$ 608,862
Total Expenditures	\$ 5,177,957	\$ 7,159,848	\$ 6,785,765	\$ 7,331,743
As a percentage of total General Fund Expenditures	6.98%	8.00%	7.49%	7.29%
Total Full Time Equivalent	47.25	47.25	47.25	48.00
Seasonal Positions	123.00	142.00	142.00	142.00

Expenditures by Category



Program Justification and Analysis

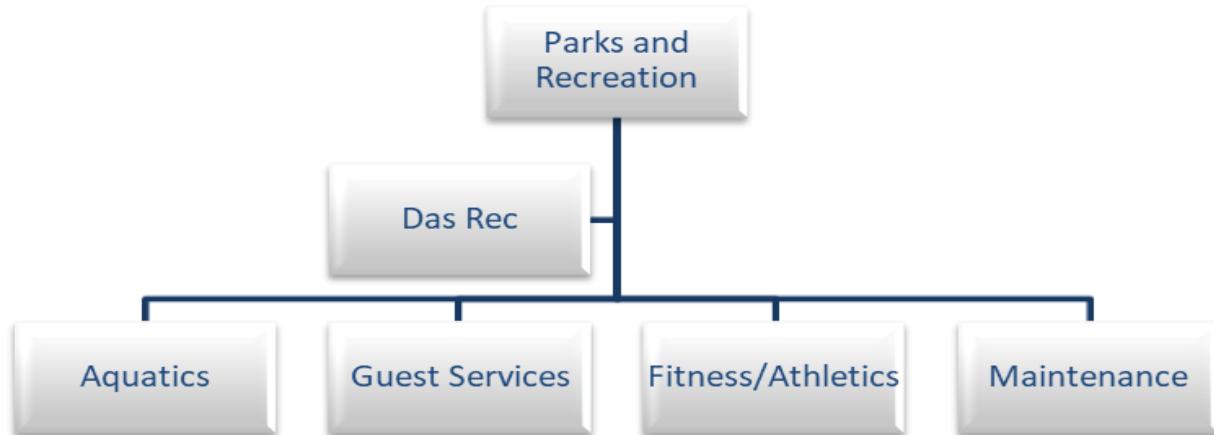
The FY 2023 Parks and Recreation Adopted Budget increases compared to the FY 2022 estimate. The Adopted Budget increases for several reasons. First, planned compensation increases are budgeted for FY 2023, along with fully funding all authorized positions. Secondly, various inflationary adjustments were made to operating accounts such as Utilities and Fuel. Finally, resource requests are included in the FY 2023 Adopted Budget, which are described below.

Resource Request:

- Eliminate 3 PTR Rangers and Replace with 2 Full Time Rangers - \$19,020 (recurring)
- Landa Park Aquatic Complex Parking Lot - \$115,000
- Operations Equipment Replacement Plan - \$150,000. Replaces various pieces of equipment that are well beyond their useful life.
- Park Operations Vehicle – F150 - \$50,500
- Eikel Park Fence Replacement - \$30,650
- Landa Park Picnic Table Replacements - \$100,000

General Fund

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.

General Fund

FY 2021 HIGHLIGHTS

- Held the first maintenance week to include refinishing the gym/group exercise floors, painting a mural in Kinder Care, deep cleaning of facility.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Membership numbers have recovered to pre-Covid levels.
- Membership and program revenue is back to 100% cost recovery.
- Completed Turf expansion project and Conex box with wrap and equipment to be used for classes and “open box” time.
- Completed Kinder Care expansion project.

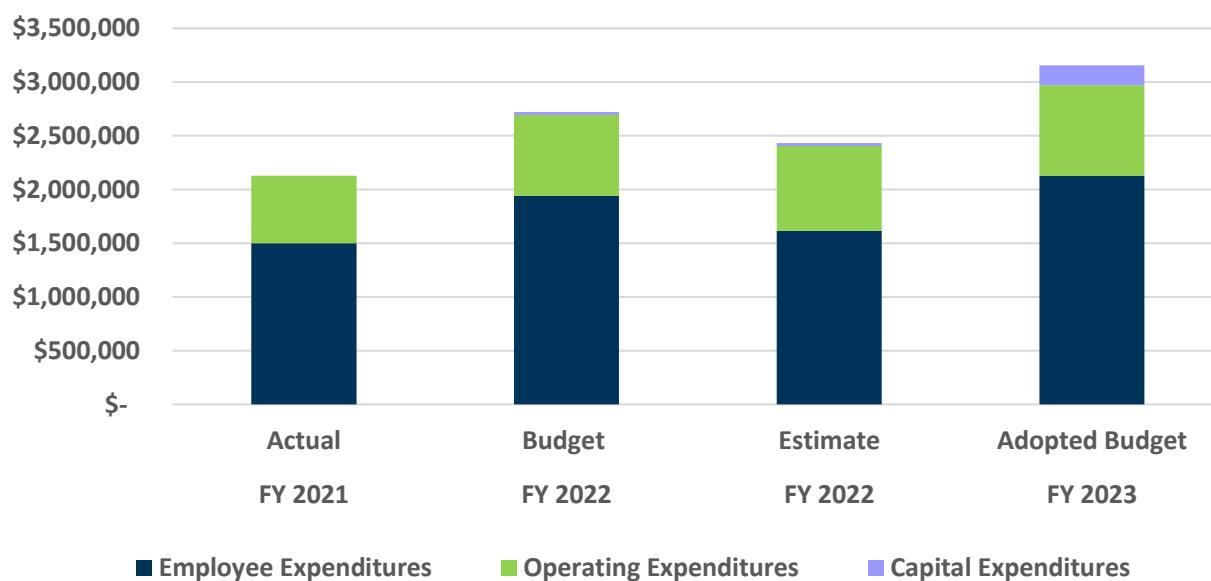
<i>Performance Measures-Das Rec</i>				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Das Rec memberships	4,604	6,196	7,200	7,200
Youth Sports League participants	516	366	750	750
Swim lesson participants	422	1,006	1,000	1,000
Membership scans	244,054	242,437	300,000	320,000
Group fitness attendance	73,423	27,601	37,000	45,000
Adult Sports League teams	0	82	88	90
Member Satisfaction NPS (-100 to 100)	70	70	75	75
Member retention rate	55%	96%	97%	95%

General Fund

DAS REC

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 1,499,840	\$ 1,939,797	\$ 1,617,529	\$ 2,129,783
Operating Expenditures	\$ 628,943	\$ 754,399	\$ 787,836	\$ 841,274
Capital Expenditures	\$ -	\$ 25,998	\$ 25,998	\$ 185,850
Total Expenditures	\$ 2,128,783	\$ 2,720,194	\$ 2,431,363	\$ 3,156,907
As a percentage of total General Fund Expenditures	2.87%	3.00%	3.32%	3.14%
Total Full Time Equivalent	101.75	100.25	100.25	100.25

Expenditures by Category



Program Justification and Analysis

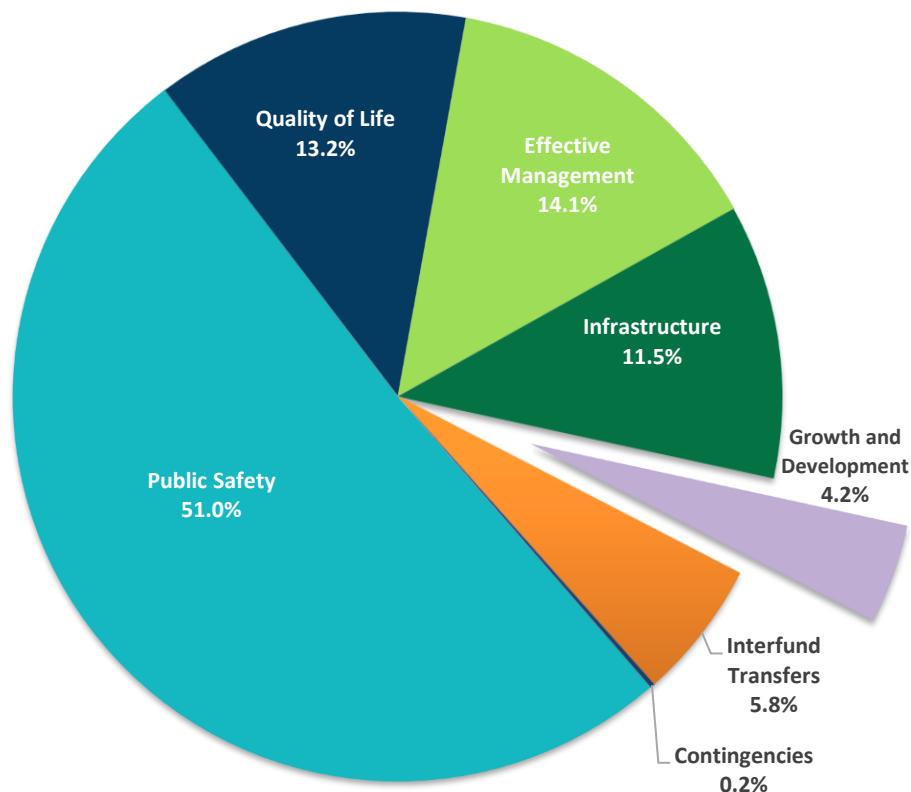
The FY 2023 Das Rec Adopted Budget increases compared to the FY 2022 estimate. The Adopted Budget increases for several reasons. First, planned compensation increases are budgeted for FY 2023. Secondly, many inflationary adjustments were made to operating accounts such as Utilities and Janitorial Supplies. Finally, resource requests are included in the FY 2023 Adopted Budget, which are described below.

Resource Request:

- Equipment Replacement Program - \$100,000 (recurring)
- Shade Structure - \$85,850

General Fund

GROWTH AND DEVELOPMENT



Strategic Priority	Allocation
Public Safety	\$ 52,204,088
Quality of Life	\$ 13,474,549
Effective Management	\$ 14,387,043
Infrastructure	\$ 11,763,175
Growth and Development	\$ 4,256,675
Interfund Transfers	\$ 5,978,910
Contingencies	\$ 200,000
Total	\$ 102,264,440

General Fund

PLANNING AND DEVELOPMENT SERVICES



Mission

Promote a safe and sustainable community and 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

General Fund

FY 2021 HIGHLIGHTS

Neighborhood Services

- Rebranded the Animal Control Division to Animal Welfare & Rescue.
- Updated Chapter 6 of the Local Animal Code to provide more updates on tethering, allowing rabbits in the city as pets, and providing for more robust and defined welfare standards for animals and the treatment of pets within the city.
- Code Compliance started using City Works to track their case activity, moving away from Accela.
- Neighborhood Services hired a Senior Code Compliance Officer Supervisor who is now supervising all the Code Compliance staff.
- Health & Food Safety started using City Works to permit all food establishments.

Building Safety

- Revised, updated and posted Residential Pool and Spa permit checklist for customers.
- Revised, updated and posted a new information bulletin for Building Move Permits in the city.
- Set up and tested an in-house ICC testing station (Pronto) to facilitate staff obtaining certifications.
- Implemented Card Connect changes for credit card payments into Cityworks for permit-related fees.
- Prepared Building Standards Commission for possible appeals and provided training on the International Property Maintenance Code.
- Added one Plans Examiner position for residential permits.
- Created submittal checklists for manufactured home placement permits.
- Coordinated a process change with local builders concerning engineered foundations for new residential structures. Engineer's inspection letter required now prior to building final inspection instead of at permit submittal.
- Posted and distributed new Information Bulletin with regard to Engineered Foundations process change.
- Prepared Construction Board of Appeals to hear variance requests or appeals.
- Brought injunction to district court for floodplain violations at River Ranch RV Resort.
- Met with FEMA representative for Community Assistance Visit (every 5 years) to identify any improvements needed to floodplain development permitting process and general floodplain administration.

Development Planning

- Adopted two code interpretations.
- Adopted the relaxation of parking space requirements for restaurants to allow for the addition/expansion of outdoor dining areas or associated food trucks
- Created a short-term rental (STR) interactive online map to view STRs, SUPs for STRs, and learn code requirements for operating an STR.
- Created a webpage to place rezoning case notices online for additional transparency
- Research and analysis for a potential Landa Estates Neighborhood Overlay or Special District to address lot dimension and setback encroachment issues.

General Fund

Comprehensive Planning

- Conducted a full-day training program with the Historic Landmark Commission.
- Completed work on and adopted the Mayfair DDCD.
- Created a Department Efficiencies Review Committee.
- Created a guide/brochure to educate the public on the basics of owning a historic/landmarked property

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

Neighborhood Services

- Animal Welfare Division created an online application for animal related special events to provide a more efficient process for application submittal.
- Animal Welfare started an online pet registration in October of 2021 to allow city residents to register their pets with the city.

Building Safety

- New residential building plans examiner has significantly reduced processing turnaround times for residential permits.
- Electronic Plan Review initiative is in phase one. Phase two will be the contracting and implementation of the selected software solution.

Development Planning

- Retitled Planning Technician position to Assistant Planner to better align position duties and education requirements within the pay plan.
- Completing a revamped process for Special Event permitting.
- Adopted One code interpretation.
- Continued progress on updating the Guadalupe County interlocal agreement.
- Examining options for continuous improvements to platting process.

Comprehensive Planning

- Created a dedicated Historic Preservation Officer position.
- Implemented a robust Historic Preservation Month with activities, acknowledgements, and coordination of photos with Council Members at historic sites.
- Main Plaza was placed on the National Register of Historic Places.
- Initiated work on the West San Antonio Street Corridor Plan.
- Initiated joint MUD policy project with NBU.
- Created a MUD petition filing application.
- Bringing forth a MUD petition filing fee for Council consideration.
- Kicked-off the LDO project and proceeding through Phase 2.

General Fund

Performance Measures- Planning & Development Services				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Planning Activity				
Community engagement activities / outreach	1	1	14	10
% of Comprehensive Plan items in active implementation	31%	74%	76%	78%
Code Compliance				
Violation cases reviewed	3,201	2,915	2,385	3,218
Cases filed in court	128	159	134	201
Of filed cases, number of repeats	8	49	20	30
Code Compliance complaints received	N/A	N/A	457	685
Code Compliance complaints Unfounded	N/A	N/A	122	183
Bandit signs	1042	606	2,008	1397
Health/Food Safety				
Special event food service operations permitted	519	414	700	800
Restaurant / food service inspections	1,897	1,675	2,000	2,100
Animal Welfare & Rescue				
Total calls for service/animal assessments	8,048	7,431	8,000	8,000
Dead animals removed from roadways and other properties	1,086	1,056	1,090	1,100
Estimated new pets within the City per FY	795	1,002	795	800
Rabies exposure case staff hours per year(2080 work hrs/year)	1275 hrs	1125 hrs	1160 hrs	1200 hrs
Development Activity				
Number of permits issued - New Residential	1,400	1,764	1,200	1,200
Number of permits issued - New Commercial	64	79	120	130
Number of permits issued - Other Residential	1,571	2,108	1,500	1,600
Number of permits issued - Other Commercial	334	361	300	325
All trade permits issued	8,887	9,294	9,000	9,500
Inspections conducted	26,449	33,015	33,000	33,500
% of inspections completed within 48-hour cycle	100%	100%	100%	100%
Plats recorded inside city limits	42	49	27	25
Plats recorded in the ETJ	34	34	30	35
New residential lots recorded inside city limits*	202	1640	1240	700
New residential lots recorded in the ETJ *	583	1166	1500	1500
Rezoning requests processed	35	54	38	40
Variance requests processed	23	50	17	20
Misc. applications processed (non building permit related)	160	862	225	225

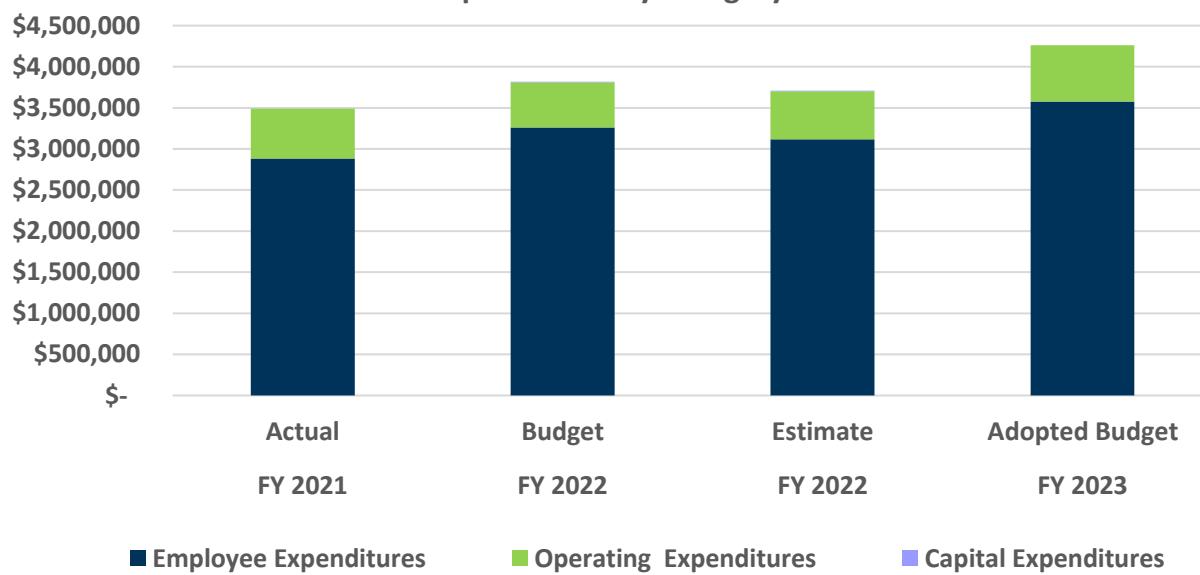
* Does not include apartments or condos (multi-family residential)

General Fund

PLANNING AND DEVELOPMENT SERVICES

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 2,881,325	\$ 3,259,334	\$ 3,116,745	\$ 3,574,813
Operating Expenditures	\$ 607,829	\$ 549,677	\$ 583,825	\$ 681,862
Capital Expenditures	\$ -	\$ 7,922	\$ 7,922	\$ -
Total Expenditures	\$ 3,489,154	\$ 3,816,933	\$ 3,708,492	\$ 4,256,675
Expenditures	4.71%	5.21%	4.09%	4.23%
Total Full Time Equivalent	39.0	39.0	39.0	40.75

Expenditures by Category



Program Justification and Analysis

The FY 2023 Planning and Development Services Adopted Budget increases compared to the FY 2022 estimate. The Adopted Budget includes planned compensation increases for FY 2023 and resource requests, which are described below.

Resource Request:

- Customer Service Representative PTR - \$31,138, Full Year Funding
- Assistant Planner Full Time - \$33,667 (recurring), \$2,600 (one-time)
- Document Scanning Project - \$60,000
- Comprehensive Plan Update - \$75,000

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ENTERPRISE FUNDS

Enterprise Funds

City of New Braunfels

Airport Fund

Fiscal Year Ending September 30, 2023

Fund: 501

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 391,526	\$ 604,055	\$ 434,268	\$ 724,932
Total Beginning Balance	\$ 391,526	\$ 604,055	\$ 434,268	\$ 724,932

Revenue

Charges for Services	\$ 2,759,443	\$ 2,849,500	\$ 4,233,568	\$ 4,068,000
Intergovernmental Revenue	50,000	190,000	50,000	50,000
Interfund Transfer	99,910	349,910	349,910	99,910
Total Revenue	\$ 2,909,353	\$ 3,389,410	\$ 4,633,478	\$ 4,217,910
TOTAL AVAILABLE FUNDS	\$ 3,300,879	\$ 3,993,465	\$ 5,067,746	\$ 4,942,842

APPROPRIATIONS

Employee Expenses	\$ 630,302	\$ 721,376	\$ 696,032	\$ 817,826
Operation Expenses	1,659,065	1,756,640	2,898,210	2,654,602
Capital Expenses	14,868	320,000	247,837	269,163
Interfund Transfer	562,375	371,781	371,781	427,290
Loan payment - NBEDC		128,954	128,954	128,954

TOTAL OPERATING APPROPRIATIONS	\$ 2,866,610	\$ 3,298,751	\$ 4,342,814	\$ 4,297,835
Ending Fund Balance	\$ 434,268	\$ 694,714	\$ 724,932	\$ 645,007
TOTAL APPROPRIATIONS	\$ 3,300,879	\$ 3,993,465	\$ 5,067,746	\$ 4,942,842

Enterprise Funds

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.

Enterprise Funds

FY 2021 HIGHLIGHTS

- Airport reclassified as a National Airport; one of 94 in the NPIAS (3300+).
- Airport renamed to New Braunfels National Airport.
- Completed realignment of Airport Road & Entrance Drive.
- Renovated fuel farm.
- Facilitated the Alamo Area Council of Governments air quality study.
- 100% safety program rate with zero incidents.
- Coordinated modernization of gas line on airport property.
- Broke the monthly record for gallons of fuel sold (June 2021: 67,436).
- Airport Director earned accreditation as an Accredited Airport Executive (AAE) by the American Association of Airport Executives.
- Successful award and completion of TXDOT Aviation RAMP Grant program.
- 100% hangar utilization.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Surpassed 635,000 gallons in fuel sales within a 12-month period.
- Broke FY 2021 monthly record for fuel sales – 67,590 gallons set in May 2022.
- Completion of airfield drainage/detention pond project June 2022.
- New Airport logo approved.
- Airport approved for a full-time technician position that was filled in Feb. 2022.
- Coordinated with NBFD and the NB Air Traffic Control Tower (ATCT) Manager revision of the Airport Emergency Alert Plan.
- Executed a revised Letter of Agreement with the New Braunfels ATCT.
- Reconstruction of the \$8M North Ramp project proceeding with Engineering & Design.
- Installed new Voice Communication Control System in the ATCT.
- Switched fuel suppliers to Avfuel Corp.
- Two executed leases for new hangar construction on the Corporate Taxi lane; three leases pending. Once pending leases executed, corporate taxi lane property will be 100% utilized.
- Began security gate modernization.
- Cirrus Aircraft service center to begin operating 1 August 2022.
- Successful award and completion of TXDOT Aviation RAMP Grant program.
- New lease executed with the FAA for a Remote Transmitter Receiver in the NB ATCT.
- Upgraded the electrical infrastructure in Hangar 1654.
- Hangar utilization projected at 100% occupancy.
- Projected fuel sales revenue to exceed \$3M.

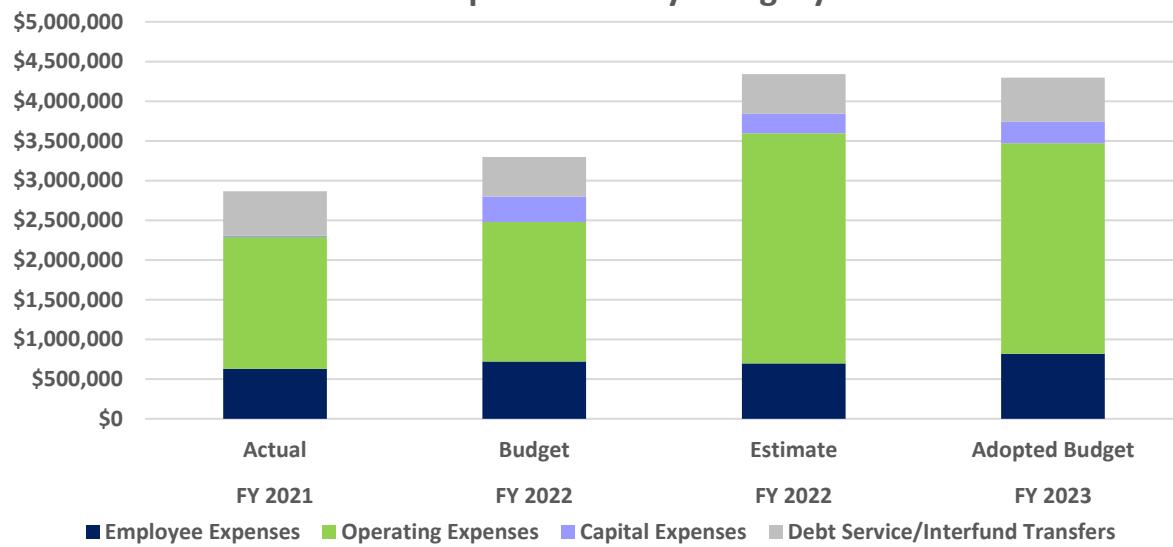
Performance Measures-Airport				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Gallons of fuel sold	446,991	550,159	650,000	700,000
Jet-A (Corporate Traffic Indicator)	304,224	434,633	520,000	560,000
Avgas (100LL)	142,767	11,526	130,000	140,000
Hangar Utilization	100%	100%	100%	100%
Hail shed Utilization	100%	100%	100%	100%
Safety Incidents	1	0	0	0
Hangar Waiting List	40	40	40	40

Enterprise Funds

AIRPORT FUND

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 630,302	\$ 721,376	\$ 696,032	\$ 817,826
Operating Expenses	\$ 1,659,065	\$ 1,756,640	\$ 2,898,210	\$ 2,654,602
Capital Expenses	\$ 14,868	\$ 320,000	\$ 247,837	\$ 269,163
Debt Service/Interfund Transfers	\$ 562,375	\$ 500,735	\$ 500,735	\$ 556,244
Total Expenses	\$ 2,866,610	\$ 3,298,751	\$ 4,342,814	\$ 4,297,835
Total Full Time Equivalent	9.0	10.0	10.0	11.0

Expenditures by Category



Program Justification and Analysis

In comparison to the FY 2022 Estimate, the FY 2023 Adopted Budget increased. This is driven primarily by resource requests and employee expenses – including a new Administrative Assistant position. In addition, all authorized positions are fully funded in FY 2023, whereas vacancies impact the FY 2022 estimate.

Resource Request:

- FT Administrative Assistant - \$38,832 associated annually with the new position. Funded for nine months. Provides additional customer interface and billing services to airport users.
- Security Gates - \$100,000 in one-time costs. Closes off open access points and offers increased security to airport tenants.
- Towbar Heads - \$40,000 in one-time costs. Used to reposition aircraft on the tarmac.
- Ground Power Unit (GPU) - \$35,000 in one-time costs. Additional GPU to handle aircraft startups.
- Dumpster Enclosures - \$35,000 in one-time costs.
- Vehicle F-150 - \$40,000.

Enterprise Funds

City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2022

Fund: 541

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ (114,729)	\$ -	\$ (47,397)	\$ 0
Total Beginning Balance	\$ (114,729)	\$ -	\$ (47,397)	\$ 0

Revenue

Charges for Services	\$ 396,796	\$ 465,000	\$ 436,067	\$ 465,000
Miscellaneous	687	125	-	-
Interfund Transfers	436,526	412,463	396,793	630,000
Total Revenue	\$ 834,009	\$ 877,588	\$ 832,860	\$ 1,095,000
TOTAL AVAILABLE FUNDS	\$ 719,280	\$ 877,588	\$ 785,463	\$ 1,095,000

APPROPRIATIONS

Employee Expenses	\$ 470,442	\$ 536,569	\$ 469,207	\$ 580,702
Operation Expenses	258,378	257,065	274,650	374,765
Capital Expenses	-	-	6,427	-
Interfund Transfer	37,856	35,179	35,179	43,270

TOTAL OPERATING APPROPRIATIONS	\$ 766,677	\$ 828,812	\$ 785,463	\$ 998,738
Ending Fund Balance	\$ (47,397)	\$ 48,776	\$ 0	\$ 96,262
TOTAL APPROPRIATIONS	\$ 719,280	\$ 877,588	\$ 785,463	\$ 1,095,000

Enterprise Funds

CIVIC/CONVENTION CENTER FUND



Mission

To enhance New Braunfels as the 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.

FY 2021 HIGHLIGHTS

- Site to 27 Vaccination Clinics
- Site to Warming Center
- Purchased White Folding Chairs & Staff Built an Arbor to host Courtyard Weddings
- Mandi Scott, Manager, named 2022 - 2024 Texas Association of Venues & Facilities President

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Worked with other city departments to add 23 parking spaces in an unused area
- Expanding Rental Equipment Catalog inventory with additional uplighting
- Utilities road construction on Castell Ave; working with NBU to limit impact to large events
- A list of other area venues was sent to potential clients whose date was unavailable 79 times in all of FY21. This document was sent 92 times in the first six months of FY22. The New Braunfels Convention/Civic Center is helping to keep business in New Braunfels.

Enterprise Funds

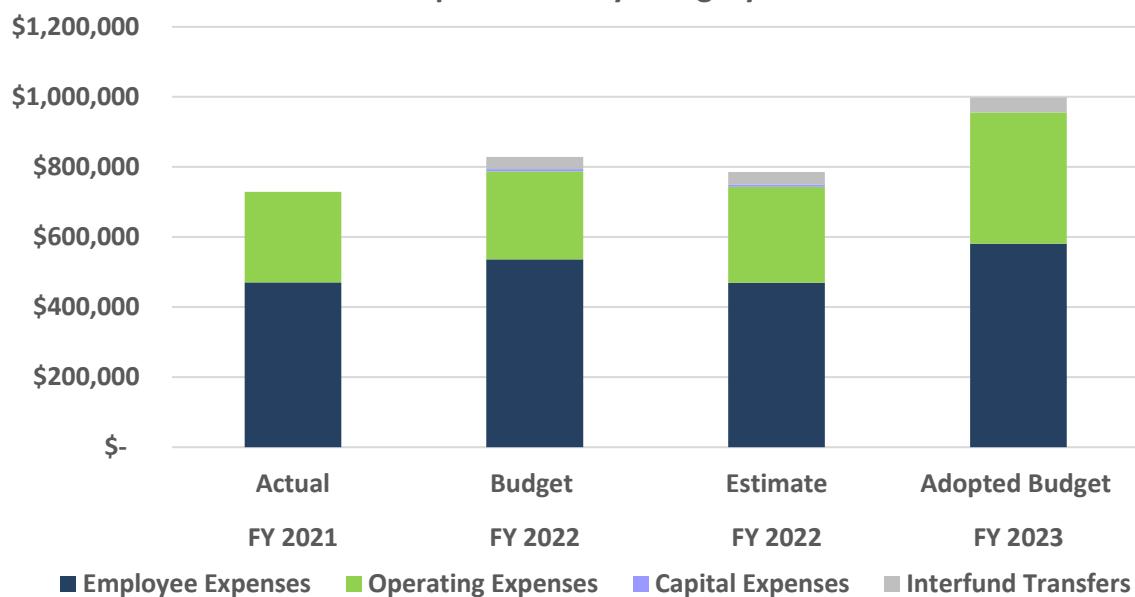
Performance Measures-Civic Center				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Room Rental Revenue	\$ 250,936	\$ 306,351	\$ 371,836	\$ 400,000
Non-Room Rental Revenue	\$ 34,710	\$ 49,624	\$ 64,731	\$ 65,000
Customer satisfaction (measured by survey)	98%	97%	90%	90%
Facility Attendance	52,135	104,841	110,000	100,000
Number of new events	34	50	63	60
Repeat customers as a percent of total business	87%	71%	76%	74%

Enterprise Funds

CIVIC/CONVENTION CENTER FUND

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 470,442	\$ 536,569	\$ 469,207	\$ 580,702
Operating Expenses	\$ 258,348	\$ 250,638	\$ 274,650	\$ 374,765
Capital Expenses	\$ -	\$ 6,427	\$ 6,427	\$ -
Interfund Transfers	\$ -	\$ 35,179	\$ 35,179	\$ 43,270
Total Expenses	\$ 728,790	\$ 828,812	\$ 785,463	\$ 998,738
Total Full Time Equivalent		9.0	9.0	9.0

Expenditures by Category



Program Justification and Fiscal Analysis

Compared to the FY 2022 Estimate, the FY 2023 Adopted Budget increases. This is mainly due to increases in employee expenditures and adjustments to line-item operating costs. This increase is also due to several resource requests. These are all supported indirectly with an interfund transfer from the Hotel Occupancy Tax Fund.

Resource Requests:

- Security Cameras - \$59,000 in one-time costs.
- Lobby Furniture - \$15,000 in one-time costs. Replacement for furniture purchased in 2010.
- Exterior Holiday Décor - \$12,000 in one-time costs.

Enterprise Funds

City of New Braunfels

Golf Fund

Fiscal Year Ending September 30, 2022

Fund: 531

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 794,913	\$ 1,117,158	\$ 1,183,399	\$ 1,382,219
Total Beginning Balance	\$ 794,913	\$ 1,117,158	\$ 1,183,399	\$ 1,382,219

Revenue

Charges for Services	\$ 2,078,899	\$ 1,870,000	\$ 2,165,645	\$ 2,040,000
Miscellaneous	132,736	35,000	46,660	35,000
Total Revenue	2,211,635	1,905,000	2,212,305	2,075,000
TOTAL AVAILABLE FUNDS	\$ 3,006,548	\$ 3,022,158	\$ 3,395,704	\$ 3,457,219

APPROPRIATIONS

Employee Expenses	\$ 781,086	\$ 972,484	\$ 911,869	\$ 1,076,573
Operation Expenses	529,639	494,200	542,037	620,553
Capital Expenses	443,061	330,000	374,798	177,960
Interfund Transfer	69,363	184,781	184,781	188,701

TOTAL OPERATING APPROPRIATIONS	\$ 1,823,149	\$ 1,981,466	\$ 2,013,485	\$ 2,063,787
Ending Fund Balance	\$ 1,183,399	\$ 1,040,692	\$ 1,382,219	\$ 1,393,431
TOTAL APPROPRIATIONS	\$ 3,006,548	\$ 3,022,158	\$ 3,395,704	\$ 3,457,219

Enterprise Funds

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.

Enterprise Funds

FY 2021 HIGHLIGHTS

- Brody Dillard, Golf Course Superintendent, was named South Texas Golf Course Superintendent's Association Superintendent of the Year.
- Landa Park Golf Course set a record for revenue earned (\$2.1M), and number of rounds played (51,360 rounds).
- Purchased a 2021 EZ-Go Fleet of new golf cart units (64).
- Added 240 tons of sand to the 36 bunkers.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

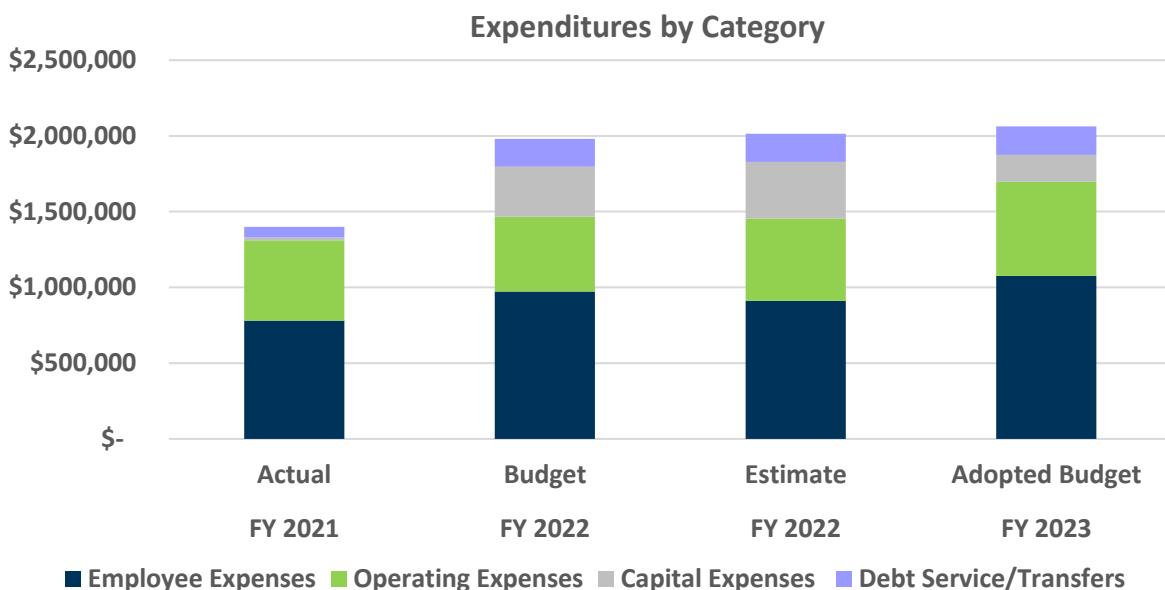
- On pace for record revenues and rounds of golf played, surpassing the 2021 record of the course.
- Purchased a new mowing and maintenance fleet from John Deere.
- Added one Full-Time Maintenance worker.
- Added two Part-Time Cart Porters.
- Spread 160 tons of river rock around tee and way signs and tree beds. and 56 tons of bull rock around the clubhouse and dry creek bed.
- Replaced an irrigation pump at the main pump station.
- Worked with NBU on a project for main sewer and water line replacement adjacent to the golf course on Hinman Island Drive and Elizabeth Street.

<i>Performance Measures-Golf</i>				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Golf course rounds played	41,459	51,360	53,000	48,000
Potential days open	362	361	361	361
Actual days open	300	307	310	310
Percentage Open	83%	85%	86%	86%
Customer Satisfaction (1 out of 5 scale)	4.54	4.50	4.50	4.50
Tournaments Held	57	117	125	120

Enterprise Funds

GOLF COURSE FUND

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 781,085	\$ 972,484	\$ 911,869	\$ 1,076,573
Operating Expenses	\$ 529,640	\$ 494,200	\$ 542,037	\$ 620,553
Capital Expenses	\$ 19,076	\$ 330,000	\$ 374,798	\$ 177,960
Debt Service/Transfers	\$ 69,363	\$ 184,781	\$ 184,781	\$ 188,701
Total Expenses	\$ 1,399,164	\$ 1,981,466	\$ 2,013,485	\$ 2,063,787
Total Full Time Equivalent Seasonal Positions	15.0 2.0	18.0 2.0	18.0 2.0	19.0 0.0



Program Justification and Fiscal Analysis

Golf's FY 2023 Adopted Budget will increase compared to the FY 2022 Estimate. This is driven primarily by resource requests, fully funded positions, and adjustments to operating line items due to inflation. In addition, all authorized positions are fully funded in FY 2023, whereas the FY 2022 estimate is impacted somewhat by vacancies.

Resource Requests:

- Reclass two seasonal workers to one FT Maintenance Worker - \$35,330 in recurring costs. Provides greater stability, reduces turnover, and increases maintenance consistency.
- Aerification - \$18,461 in recurring expenditures. Adds two DryJect aerification services annually to maintain turf quality.
- Course Amenities - \$70,500 in one-time expenditures. Replaces various outdoor furniture throughout the entire course.
- Hitting Cages - \$17,000 in one-time costs. Replace carpet in two hitting bays.

Enterprise Funds

- Cart Barn Renovation - \$40,300 in one-time expenditures. Construction of an awning and fence to protect equipment.
- Storage Building - \$36,160 in one-time expenditures.
- Sound System - \$14,000 in one-time expenditures. New sound system for clubhouse and cart staging area.

Enterprise Funds

City of New Braunfels
Solid Waste Fund
Fiscal Year Ending September 30, 2023

Fund: 521

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 5,312,911	\$ 5,516,703	\$ 6,339,437	\$ 6,924,369
Total Beginning Balance	\$ 5,312,911	\$ 5,516,703	\$ 6,339,437	\$ 6,924,369

Revenue

Charges for Services	\$ 11,213,219	\$ 10,655,829	\$ 11,169,092	\$ 11,505,687
Interest Income	1,326	2,500	3,000	3,000
Miscellaneous	165,653	75,000	340,197	230,000
Total Revenue	11,380,198	10,733,329	11,512,289	11,738,687
TOTAL AVAILABLE FUNDS	\$ 16,693,109	\$ 16,250,032	\$ 17,851,726	\$ 18,663,056

APPROPRIATIONS

Employee Expenses	\$ 4,025,906	\$ 4,401,526	\$ 4,231,198	\$ 4,110,765
Operation Expenses	3,973,522	4,315,365	4,538,984	5,430,980
Capital Expenses	199,828	956,283	-	956,283
Interfund Transfers	2,154,416	2,157,175	2,157,175	2,354,945

TOTAL OPERATING APPROPRIATIONS	\$ 10,353,672	\$ 11,830,348	\$ 10,927,357	\$ 12,852,973
Ending Fund Balance	\$ 6,339,437	\$ 4,419,684	\$ 6,924,369	\$ 5,810,083
TOTAL APPROPRIATIONS	\$ 16,693,109	\$ 16,250,032	\$ 17,851,726	\$ 18,663,056

Enterprise Funds

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 who use their diverse skills to effectively manage and handle the community's solid waste needs.

Goals/Objectives

1. Accurately forecast the resources needed 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.

Enterprise Funds

FY 2021 HIGHLIGHTS

Recycling

- Brush chipper - Successful Christmas tree mulching program experienced no delays due to inoperable equipment.

Residential

- Improved route times due to additional driver and vehicle.

Solid Waste/Recycling

- Addition of modular building for break/locker room has improved morale.

FY 2022 OVERVIEW AND SIGNIFICANT CHANGES

- Compiling data from route optimization project
- Solid Waste Rate Study Update/Completion in beginning stages

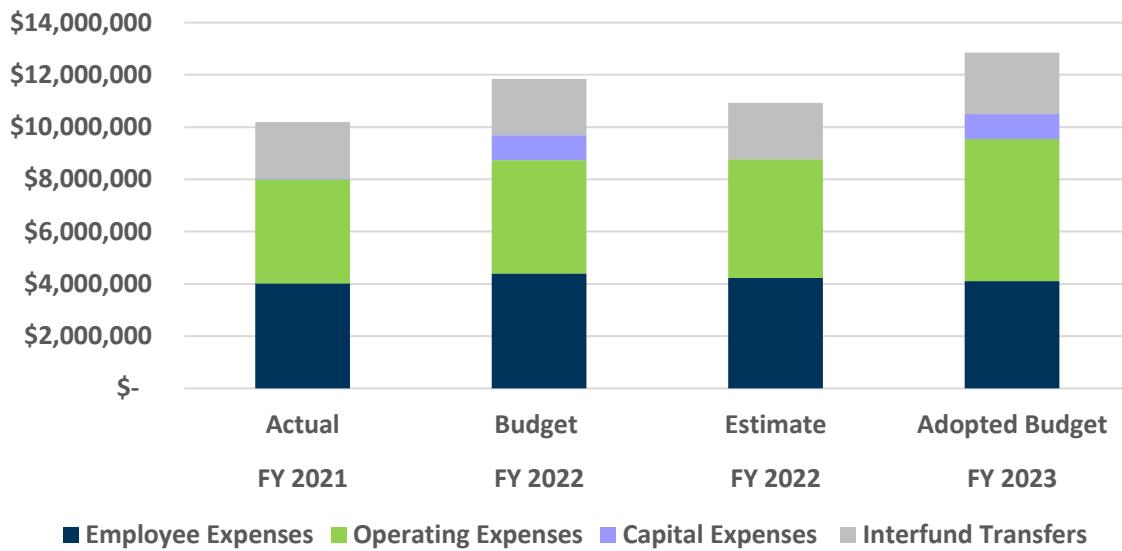
Performance Measures-Solid Waste				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Residential				
Tons Collected	39,815	40,750	40,536	40,485
Container set out rate	91%	96%	96%	96%
Residential Customers	33,127	34,210	34,212	34,896
Commercial				
Commercial Customers	2,299	2,340	2,340	2,386
Tons collected	31,731	32,075	34,276	35,824
Recycling				
Customer outreach contact hours	2,092	6,228	6,500	7,000
Tons diverted from landfill	10,985	12,115	10,626	10,840
Recycled materials as a percent of total tons collected	28%	30%	26%	30%
Contamination Percentage	35%	32%	32%	30%
Container set out rate	56%	58%	56%	58%
Special Programs				
Household hazardous waste customers served	614	1,044	1,192	1,216
Bulky goods collection customers served	1,829	1,825	1,416	1,444
Green waste collection tonnage per year	3,531	4,620	3,212	3,276

Enterprise Funds

SOLID WASTE FUND

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Employee Expenses	\$ 4,025,906	\$ 4,401,526	\$ 4,231,198	\$ 4,110,765
Operating Expenses	\$ 3,973,522	\$ 4,334,365	\$ 4,538,984	\$ 5,430,980
Capital Expenses	\$ 199,828	\$ 956,283	\$ -	\$ 956,283
Interfund Transfers	\$ 2,154,416	\$ 2,157,173	\$ 2,157,175	\$ 2,354,945
Total Expenses	\$ 10,353,672	\$ 11,849,347	\$ 10,927,357	\$ 12,852,973
Total Full Time Equivalent	61.0	66.0	66.0	56.0

Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2023 Adopted Budget increases compared to the FY 2022 Estimate. This increase is driven by an inflationary adjustment to the fuel line item budget and rolling over funding for capital items not received in FY 2022. In addition, employee expenditures decreased due to the extraction of all Fleet Services costs from the Solid Waste Fund to the newly created Fleet Services Fund. In addition, all authorized positions are fully funded in FY 2023, whereas the FY 2022 estimate is impacted by vacancies.

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SPECIAL REVENUE FUNDS

Special Revenue Funds

City of New Braunfels

Cemetery Improvements Fund

Fiscal Year Ending September 30, 2023

Fund: 781

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 222,617	\$ 227,616	\$ 231,190	\$ 240,190
Total Beginning Balance	\$ 222,617	\$ 227,616	\$ 231,190	\$ 240,190

Revenue

Parks and Recreation	\$ 21,206	\$ 5,000	\$ 15,000	\$ 5,000
Total Revenue	\$ 21,206	\$ 5,000	\$ 15,000	\$ 5,000
TOTAL AVAILABLE FUNDS	\$ 243,823	\$ 232,616	\$ 246,190	\$ 245,190

APPROPRIATIONS

Operating Expenditures	\$ 12,633	\$ 8,000	\$ 6,000	\$ 8,000
Capital Expenditures	\$ -	\$ 180,000	\$ -	\$ 180,000
TOTAL OPERATING APPROPRIATIONS	\$ 12,633	\$ 188,000	\$ 6,000	\$ 188,000
Ending Fund Balance	\$ 231,190	\$ 44,616	\$ 240,190	\$ 57,190
TOTAL APPROPRIATIONS	\$ 243,823	\$ 232,616	\$ 246,190	\$ 245,190

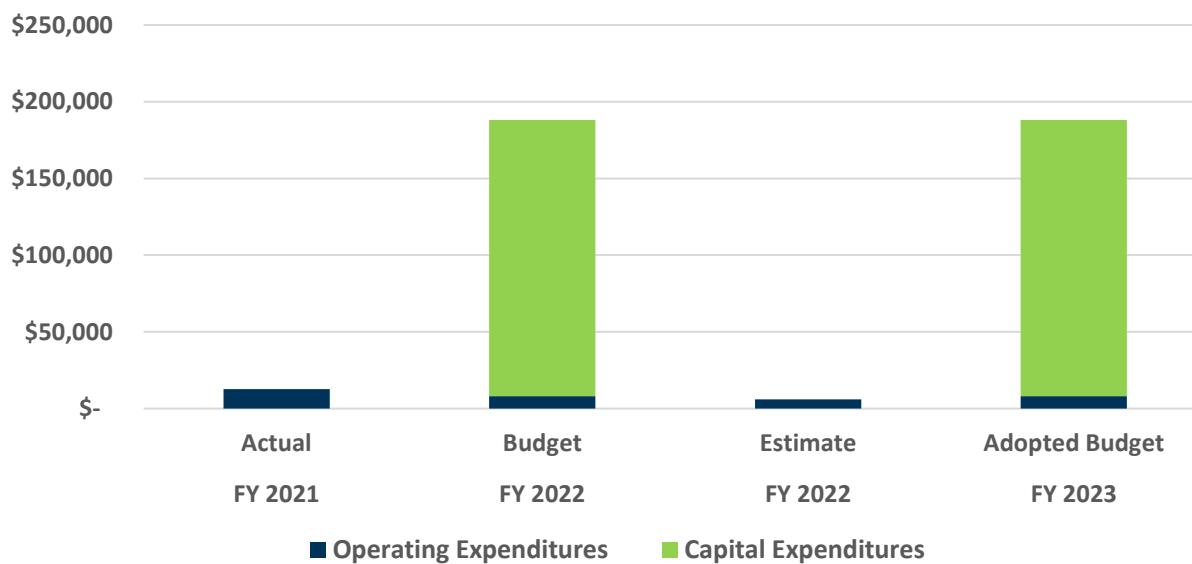
Special Revenue Funds

CEMETERY IMPROVEMENTS FUND

The City of New Braunfels owns and maintains a cemetery located on Peace Avenue. 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 the 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 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 12,633	\$ 8,000	\$ 6,000	\$ 8,000
Capital Expenditures	\$ -	\$ 180,000	\$ -	\$ 180,000
Total Expenditures	\$ 12,633	\$ 188,000	\$ 6,000	\$ 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 2023, \$188,000 is projected to be spent on the construction of a columbarium, one of the priority projects identified in the master plan and recommended by the cemetery advisory committee.

Special Revenue Funds

City of New Braunfels

Stormwater Development Fund

Fiscal Year Ending September 30, 2023

Fund: 232

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 420,606	\$ 407,332	\$ 400,137	\$ 525,137
Total Beginning Balance	\$ 420,606	\$ 407,332	\$ 400,137	\$ 525,137

Revenue

Development Fees	\$ 23,742	\$ 80,000	\$ 125,000	\$ 80,000
Interest Income				
Interfund Transfer				
Total Revenue	\$ 23,742	\$ 80,000	\$ 125,000	\$ 80,000
TOTAL AVAILABLE FUNDS	\$ 444,348	\$ 487,332	\$ 525,137	\$ 605,137

APPROPRIATIONS

Employee Expenses	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 35,631	\$ 100,000	\$ -	\$ 100,000
Capital Expenditures	\$ 8,580	\$ -	\$ -	\$ -

TOTAL OPERATING APPROPRIATIONS	\$ 44,211	\$ 100,000	\$ -	\$ 100,000
Ending Fund Balance	\$ 400,137	\$ 387,332	\$ 525,137	\$ 505,137
TOTAL APPROPRIATIONS	\$ 444,348	\$ 487,332	\$ 525,137	\$ 605,137

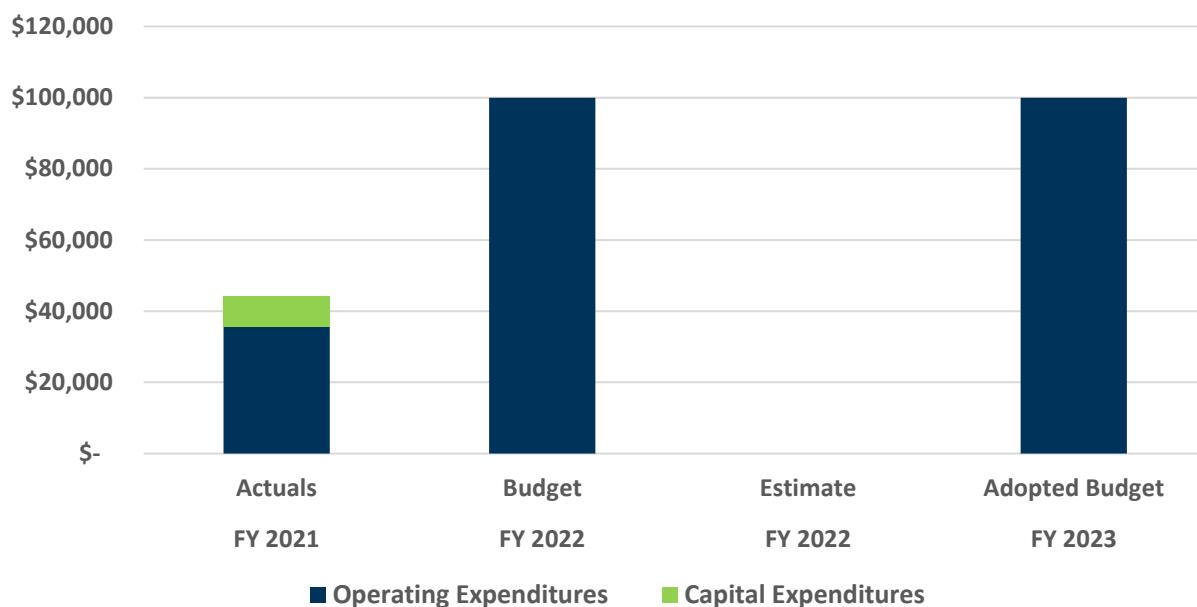
Special Revenue Funds

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 fund operations and maintenance expenditures for personnel and equipment that provide upkeep to drainage facilities and easements.

	FY 2021	FY 2022	FY 2022	FY 2023
	Actuals	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 35,631	\$ 100,000	\$ -	\$ 100,000
Capital Expenditures	\$ 8,580	\$ -	\$ -	\$ -
Total Expenditures	\$ 44,211	\$ 100,000	\$ -	\$ 100,000

Expenditures by Category



Program Justification and Fiscal Analysis

In FY 2023, funds are allocated to support critical drainage operating and maintenance projects and equipment.

Special Revenue Funds

City of New Braunfels

Development Services Fund

Fiscal Year Ending September 30, 2023

Fund: 233

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,058,511	\$ 1,310,236	\$ 1,267,281	\$ 1,443,394
Total Beginning Balance	\$ 1,058,511	\$ 1,310,236	\$ 1,267,281	\$ 1,443,394

Revenue

Development Fees	\$ 1,653,217	\$ 1,145,000	\$ 1,543,971	\$ 1,145,000
Interest Income				
Interfund Transfer				
Total Revenue	\$ 1,653,217	\$ 1,145,000	\$ 1,543,971	\$ 1,145,000
TOTAL AVAILABLE FUNDS	\$ 2,711,728	\$ 2,455,236	\$ 2,811,252	\$ 2,588,394

APPROPRIATIONS

Employee Expenditures	\$ 278,949	\$ 362,978	\$ 319,033	\$ 418,288
Operating Expenditures	1,165,498	1,381,022	1,048,825	1,365,620
TOTAL OPERATING APPROPRIATIONS	\$ 1,444,447	\$ 1,744,000	\$ 1,367,858	\$ 1,783,908
Ending Fund Balance	\$ 1,267,281	\$ 711,236	\$ 1,443,394	\$ 804,486
TOTAL APPROPRIATIONS	\$ 2,711,728	\$ 2,455,236	\$ 2,811,252	\$ 2,588,394

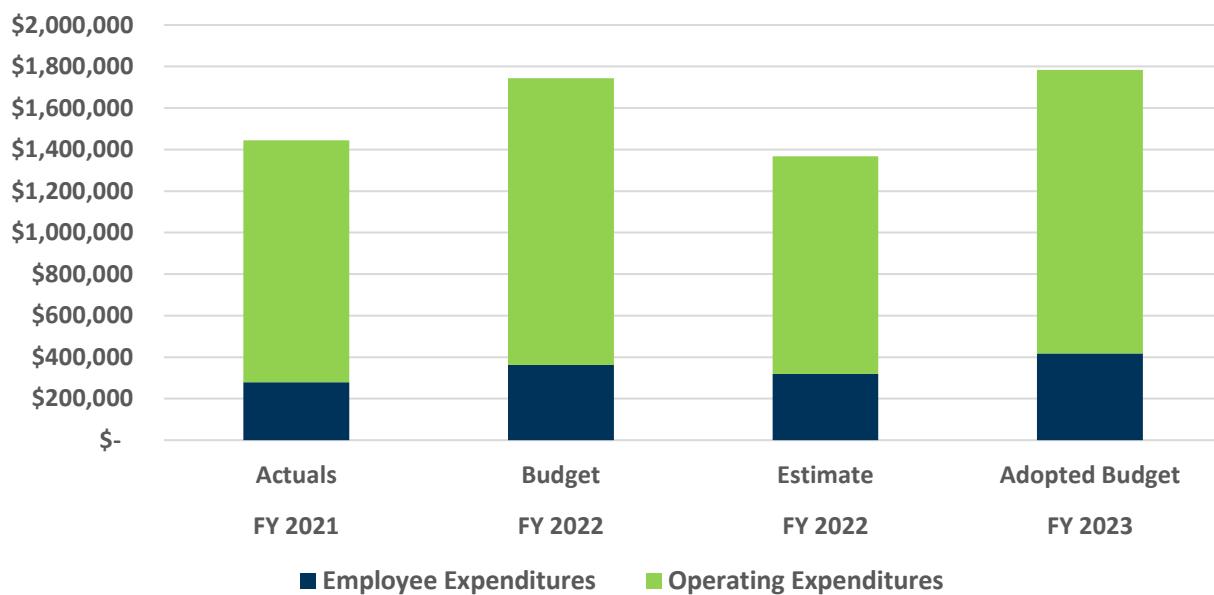
Special Revenue Funds

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 2021	FY 2022	FY 2022	FY 2023
	Actuals	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 278,949	\$ 362,978	\$ 319,033	\$ 418,288
Operating Expenditures	\$ 1,165,498	\$ 1,381,022	\$ 1,048,825	\$ 1,365,620
Total Expenditures	\$ 1,444,447	\$ 1,744,000	\$ 1,367,858	\$ 1,783,908
Total Full Time Equivalent	3.0	4.0	4.0	5.0

Expenditures by Category



Program Justification and Fiscal Analysis:

The FY 2023 Adopted Budget includes funding to support the use of third-party review for assistance in the development review process and the full cost of the Assistant City Engineer, Development Coordinator, Assistant Planner, Plans Examiner (Residential) and a Permit Technician. These positions were authorized by City Council and are responsible for providing continuous improvement and support to the development process. The FY 2023 Adopted Budget continues to support the implementation and development of the Unified Development Code that was initiated in FY 2021. Funding is also included for the continued efforts towards the electronic plan review software.

Special Revenue Funds

City of New Braunfels

Child Safety Fund

Fiscal Year Ending September 30, 2023

Fund: 230

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 82,570	\$ 42,800	\$ 56,622	\$ 53,122
Total Beginning Balance	\$ 82,570	\$ 42,800	\$ 56,622	\$ 53,122

Revenue

Fines and Forfeitures	\$ 1,585	\$ 3,000	\$ 1,500	\$ 3,000
Intergovernmental Revenue	\$ 141,548	\$ 148,000	\$ 140,000	\$ 148,000
Total Revenue	\$ 143,133	\$ 151,000	\$ 141,500	\$ 151,000
TOTAL AVAILABLE FUNDS	\$ 225,703	\$ 193,800	\$ 198,122	\$ 204,122

APPROPRIATIONS

Operating Expenditures	169,081	158,000	145,000	160,000
TOTAL OPERATING APPROPRIATIONS	\$ 169,081	\$ 158,000	\$ 145,000	\$ 160,000
Ending Fund Balance	\$ 56,622	\$ 35,800	\$ 53,122	\$ 44,122
TOTAL APPROPRIATIONS	\$ 225,703	\$ 193,800	\$ 198,122	\$ 204,122

Special Revenue Funds

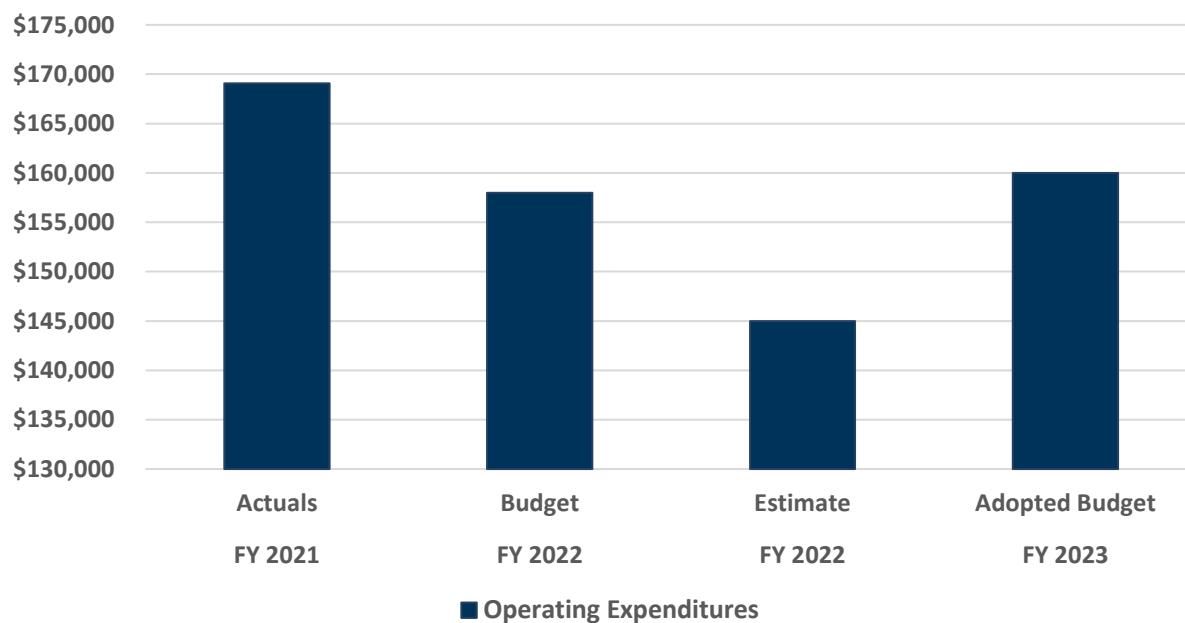
CHILD SAFETY FUND

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 cited for failure to attend school and parental contribution to non-attendance.

	FY 2021	FY 2022	FY 2022	FY 2023
	Actuals	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 169,081	\$ 158,000	\$ 145,000	\$ 160,000
Total Expenditures	\$ 169,081	\$ 158,000	\$ 145,000	\$ 160,000

Expenditures by Category



Program Justification and Fiscal Analysis

The Child Safety Fund primarily 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 2023, the City will contribute up to \$125,000 annually, which will be paid directly to NBISD for the purpose of providing a school crossing guard service. NBISD will be solely responsible for the provision of the school crossing guard program.

Special Revenue Funds

City of New Braunfels

Court Security Fund

Fiscal Year Ending September 30, 2023

Fund: 227

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 10,813	\$ 17,814	\$ 25,049	\$ 15,049
Total Beginning Balance	\$ 10,813	\$ 17,814	\$ 25,049	\$ 15,049

Revenue

Fines and Forfeitures	\$ 42,236	\$ 30,000	\$ 30,000	\$ 30,000
Total Revenue	\$ 42,236	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL AVAILABLE FUNDS	\$ 53,049	\$ 47,814	\$ 55,049	\$ 45,049

APPROPRIATIONS

Employee Expenditures	\$ 28,000	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL OPERATING APPROPRIATIONS	\$ 28,000	\$ 40,000	\$ 40,000	\$ 40,000
Ending Fund Balance	\$ 25,049	\$ 7,814	\$ 15,049	\$ 5,049
TOTAL APPROPRIATIONS	\$ 53,049	\$ 47,814	\$ 55,049	\$ 45,049

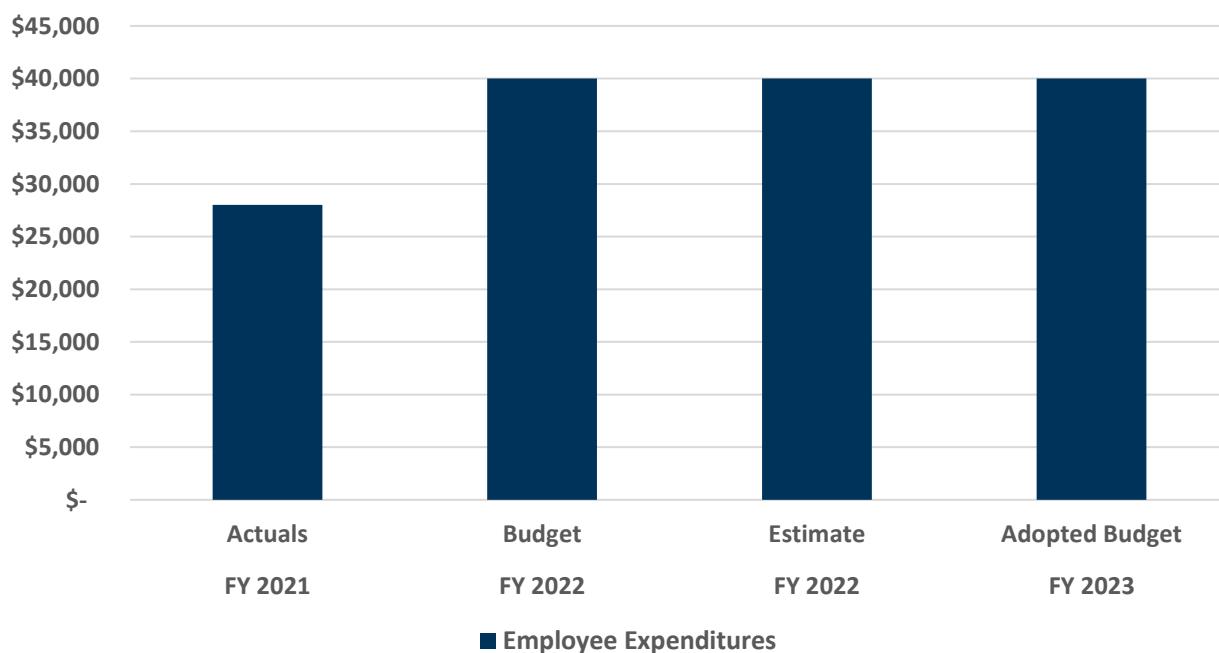
Special Revenue Funds

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 2021		FY 2022		FY 2022		FY 2023
	Actuals		Budget		Estimate		Adopted Budget
Employee Expenditures	\$ 28,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Total Expenditures	\$ 28,000	\$ 40,000					

Expenditures by Category



Program Justification and Fiscal Analysis

The Court Security Fund pays for 35% of the salary for the Municipal Court's Warrant Officer position. The proportion is balanced based on the current revenues and reserves within the Court Security Fund. This position has multiple responsibilities including acting as bailiff for the court and providing security for the Municipal Court Judge and other Court personnel.

Special Revenue Funds

City of New Braunfels

Court Technology Fund

Fiscal Year Ending September 30, 2023

Fund: 229

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 70,106	\$ 68,345	\$ 79,781	\$ 62,831
Total Beginning Balance	\$ 70,106	\$ 68,345	\$ 79,781	\$ 62,831

Revenue

Fines and Forfeitures	\$ 35,993	\$ 30,000	\$ 28,600	\$ 30,000
Total Revenue	\$ 35,993	\$ 30,000	\$ 28,600	\$ 30,000

TOTAL AVAILABLE FUNDS \$ 106,099 \$ 98,345 \$ 108,381 \$ 92,831

APPROPRIATIONS

Operating Expenditures	\$ 26,318	\$ 5,000	\$ 5,550	\$ 5,000
Capital Expenditures	-	70,000	40,000	30,000

TOTAL OPERATING APPROPRIATIONS	\$ 26,318	\$ 75,000	\$ 45,550	\$ 35,000
Ending Fund Balance	\$ 79,781	\$ 23,345	\$ 62,831	\$ 57,831
TOTAL APPROPRIATIONS	\$ 106,099	\$ 98,345	\$ 108,381	\$ 92,831

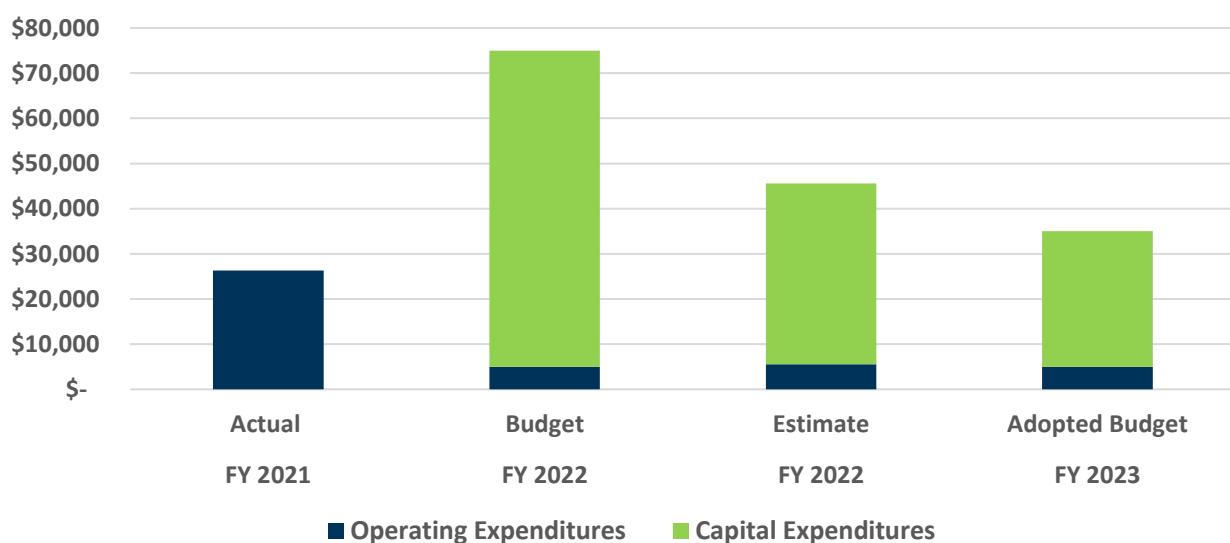
Special Revenue Funds

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 2021		FY 2022		FY 2022		FY 2023
	Actual		Budget		Estimate		Adopted Budget
Operating Expenditures	\$ 26,318	\$	5,000	\$	5,550	\$	5,000
Capital Expenditures	\$ -	\$	70,000	\$	40,000	\$	30,000
Total Expenditures	\$ 26,318	\$	75,000	\$	45,550	\$	35,000

Expenditures by Category



Program Justification and Fiscal Analysis

In FY 2023, funding is included to support two projects that will leverage technology to increase efficiency and improve court operations. \$5,000 is included for computer/software enhancements. These enhancements will create more paperless processes and automation. The recurring costs associated with this program will be supported by the General Fund. \$30,000 will fund audio/visual and acoustic upgrades for the Courtroom and Municipal Court Lobby that began in FY 2022.

Special Revenue Funds

City of New Braunfels
 Judicial Efficiency Fund
 Fiscal Year Ending September 30, 2023

Fund: 228

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 8,062	\$ 8,062	\$ 15,075	\$ 21,470
Total Beginning Balance	\$ 8,062	\$ 8,062	\$ 15,075	\$ 21,470

Revenue

Fines and Forfeitures	\$ 7,013	\$ 7,000	\$ 6,395	\$ 7,000
Total Revenue	\$ 7,013	\$ 7,000	\$ 6,395	\$ 7,000
TOTAL AVAILABLE FUNDS	\$ 15,075	\$ 15,062	\$ 21,470	\$ 28,470

APPROPRIATIONS

Operating Expenditures	-	13,500	-	25,500
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TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 13,500	\$ -	\$ 25,500
Ending Fund Balance	\$ 15,075	\$ 1,562	\$ 21,470	\$ 2,970
TOTAL APPROPRIATIONS	\$ 15,075	\$ 15,062	\$ 21,470	\$ 28,470

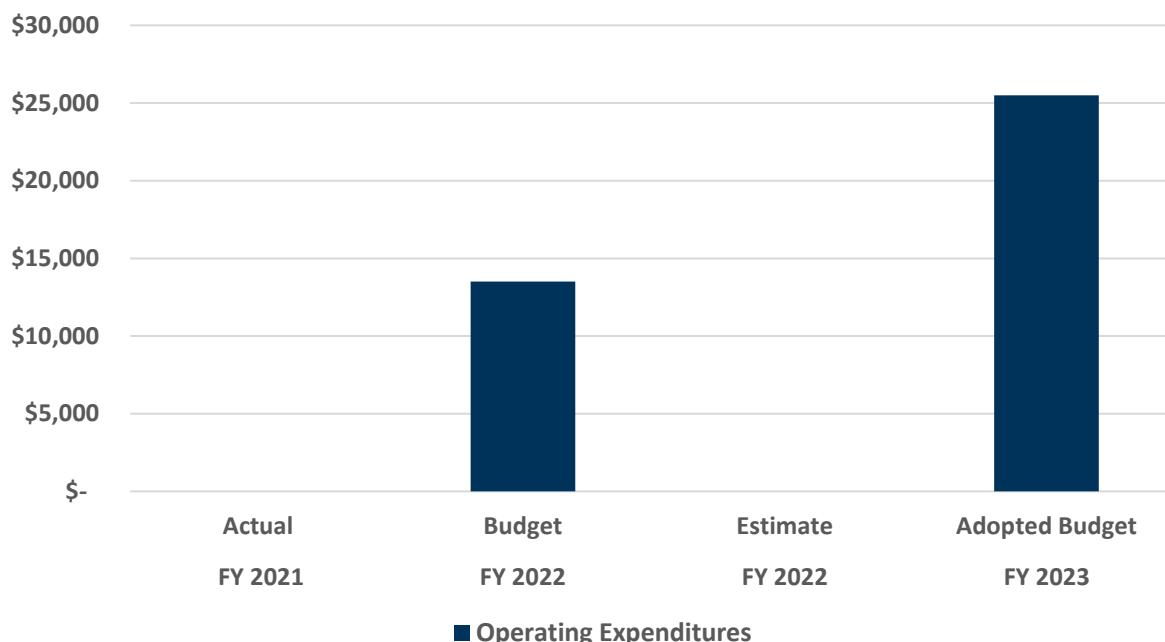
Special Revenue Funds

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 2021		FY 2022		FY 2022		FY 2023
	Actual		Budget		Estimate		Adopted Budget
Operating Expenditures	\$	-	\$	13,500	\$	-	\$ 25,500
Total Expenditures	\$	-	\$	13,500	\$	-	\$ 25,500

Expenditures by Category



Program Justification and Analysis

In the FY 2023 Adopted Budget, \$25,500 is included for any applicable operating expenditures that the court needs to improve the efficiency of administration.

Special Revenue Funds

City of New Braunfels

Truancy Fund

Fiscal Year Ending September 30, 2023

Fund: 240

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 3,837	\$ -	\$ 6,817	\$ 112
Total Beginning Balance	\$ 3,837	\$ -	\$ 6,817	\$ 112

Revenue

Fines and Forfeitures	\$ 45,985	\$ 50,000	\$ 37,295	\$ 40,000
Interest Income				
Total Revenue	\$ 45,985	\$ 50,000	\$ 37,295	\$ 40,000
TOTAL AVAILABLE FUNDS	\$ 49,822	\$ 50,000	\$ 44,112	\$ 40,112

APPROPRIATIONS

Employee Expenditures	\$ 41,950	\$ 40,000	\$ 40,000	\$ 33,000
Operating Expenditures		\$ 1,055	\$ 5,000	\$ 4,000
TOTAL OPERATING APPROPRIATIONS	\$ 43,005	\$ 45,000	\$ 44,000	\$ 38,000
Ending Fund Balance	\$ 6,817	\$ 5,000	\$ 112	\$ 2,112
TOTAL APPROPRIATIONS	\$ 49,822	\$ 50,000	\$ 44,112	\$ 40,112

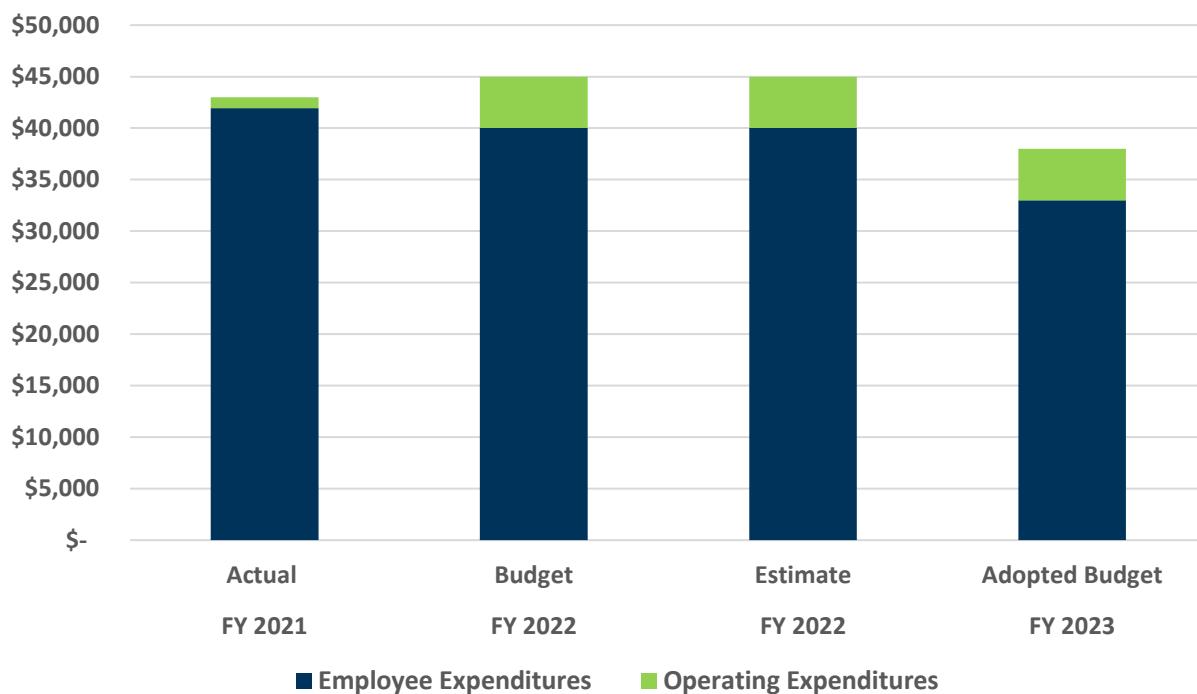
Special Revenue Funds

TRUANCY FUND

Money allocated 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 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ 41,950	\$ 40,000	\$ 40,000	\$ 33,000
Operating Expenditures	\$ 1,055	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenditures	\$ 43,005	\$ 45,000	\$ 45,000	\$ 38,000
Total Full Time Equivalent		1.0	1.0	1.0

Expenditures by Category



Program Justification and Analysis

The FY 2023 Adopted Budget supports a 34% 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.

Special Revenue Funds

City of New Braunfels

Fund: 772

Federal Court Awards Fund
Fiscal Year Ending September 30, 2023

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 92,525	\$ 92,666	\$ 92,525	\$ 84,525
Total Beginning Balance	\$ 92,525	\$ 92,666	\$ 92,525	\$ 84,525

Revenue

Federal Funds	\$ 140	\$ -	\$ 2,000	\$ -
Total Revenue	\$ 140	\$ -	\$ 2,000	\$ -
TOTAL AVAILABLE FUNDS	\$ 92,665	\$ 92,666	\$ 94,525	\$ 84,525

APPROPRIATIONS

Operation Expenditures	\$ 140	\$ 84,000	\$ 10,000	\$ 76,500
TOTAL OPERATING APPROPRIATIONS	\$ 140	\$ 84,000	\$ 10,000	\$ 76,500
Ending Fund Balance	\$ 92,525	\$ 8,666	\$ 84,525	\$ 8,025
TOTAL APPROPRIATIONS	\$ 92,665	\$ 92,666	\$ 94,525	\$ 84,525

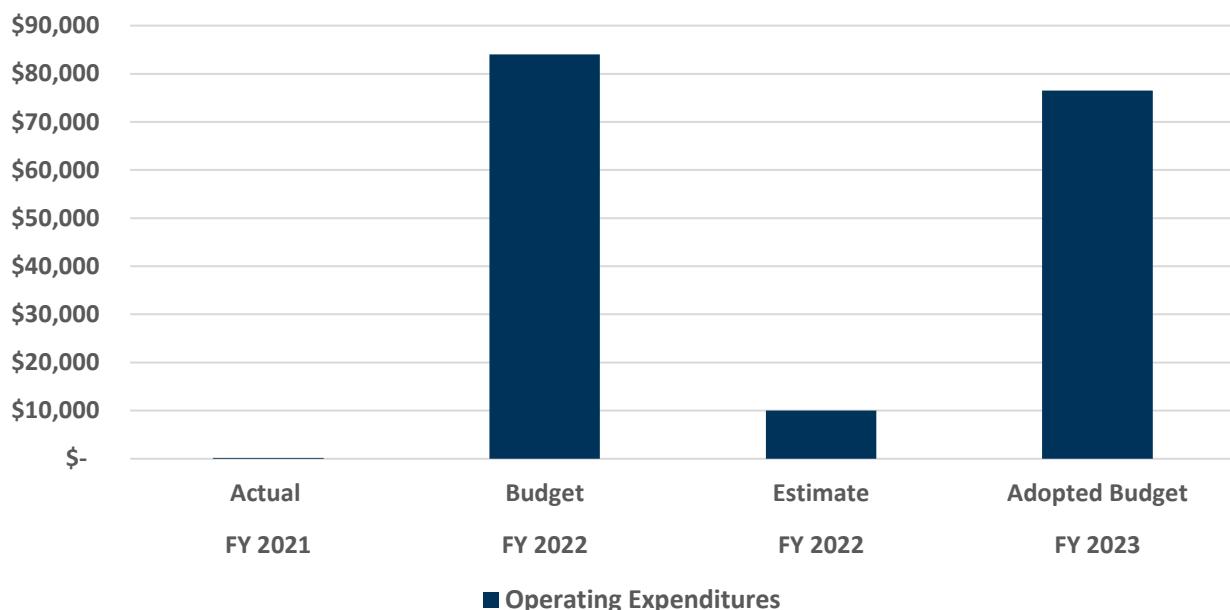
Special Revenue Funds

Federal Court Awards Fund

The Federal Court Awards Fund accounts 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 2021		FY 2022		FY 2022		FY 2023
		Actual		Budget		Estimate		Adopted Budget
Operating Expenditures		\$ 140		\$ 84,000		\$ 10,000		\$ 76,500
Total Expenditures		\$ 140		\$ 84,000		\$ 10,000		\$ 76,500

Expenditures by Category



Program Justification and Analysis

As mentioned above, law requires these funds be used explicitly for law enforcement uses. In FY 2023, funds are allocated to support equipment, technology or other public safety initiatives at the Police Chief's discretion.

Special Revenue Funds

City of New Braunfels

Fund: 773

Non Federal Court Awards Fund

Fiscal Year Ending September 30, 2023

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 176,225	\$ 144,225	\$ 154,652	\$ 105,281
Total Beginning Balance	\$ 176,225	\$ 144,225	\$ 154,652	\$ 105,281

Revenue

Miscellaneous	\$ 11,055	\$ -	\$ 70,000	\$ -
Total Revenue	\$ 11,055	\$ -	\$ 70,000	\$ -

TOTAL AVAILABLE FUNDS	\$ 187,280	\$ 144,225	\$ 224,652	\$ 105,281
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APPROPRIATIONS

Operating Expenditures	\$ 32,628	\$ -	\$ 1,000	\$ -
Capital Expenses	\$ -	\$ 120,000	\$ 118,371	\$ 76,000

TOTAL OPERATING APPROPRIATIONS	\$ 32,628	\$ 120,000	\$ 119,371	\$ 76,000
Ending Fund Balance	\$ 154,652	\$ 24,225	\$ 105,281	\$ 29,281
TOTAL APPROPRIATIONS	\$ 187,280	\$ 144,225	\$ 224,652	\$ 105,281

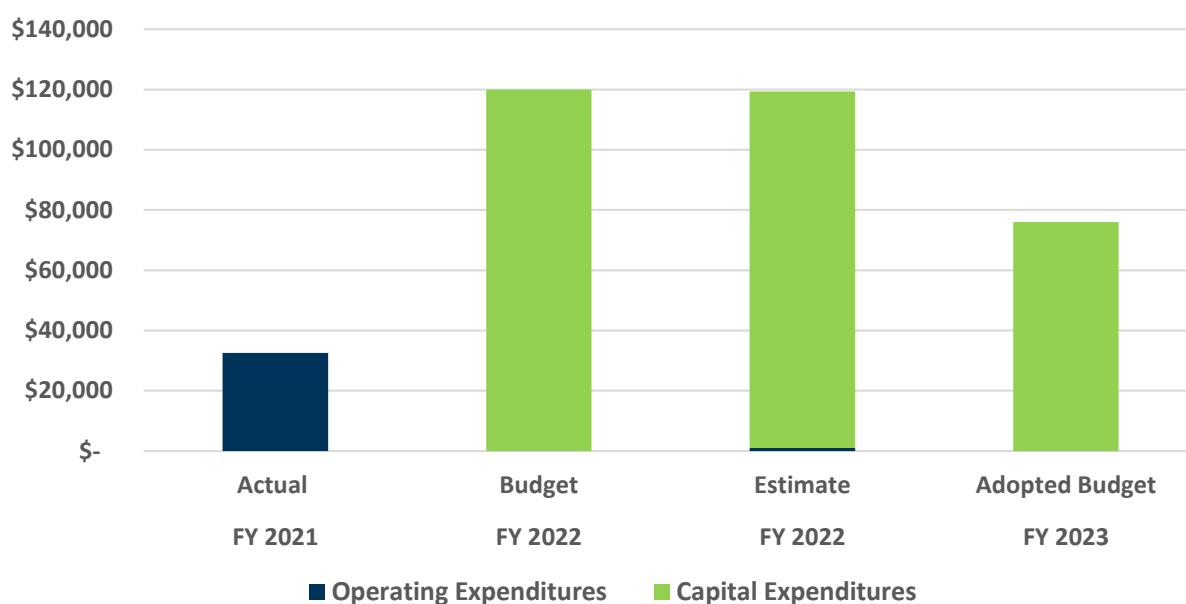
Special Revenue Funds

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 2021	FY 2022		FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 32,628	\$ -	\$ 1,000	\$ -	
Capital Expenditures	\$ -	\$ 120,000	\$ 118,371	\$ 76,000	
Total Expenditures	\$ 32,628	\$ 120,000	\$ 119,371	\$ 76,000	

Expenditures by Category



Program Justification and Analysis

As mentioned above, law requires these funds be used explicitly for law enforcement uses. In FY 2023 funds are allocated for electronic ticket writers. This will help to make the Police Department more efficient while reducing man hours.

Special Revenue Funds

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2023

Fund: 245

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 270,203	\$ 444,703	\$ 417,900	\$ 612,900
Total Beginning Balance	\$ 270,203	\$ 444,703	\$ 417,900	\$ 612,900

Revenue

Franchise Payments	\$ 147,697	\$ 182,500	\$ 195,000	\$ 185,000
Total Revenue	\$ 147,697	\$ 182,500	\$ 195,000	\$ 185,000
TOTAL AVAILABLE FUNDS	\$ 417,900	\$ 627,203	\$ 612,900	\$ 797,900

APPROPRIATIONS

Operating Expenditures	\$ -	\$ 50,000	\$ -	\$ 50,000
Capital Expenditures	-	300,000	-	300,000
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 350,000	\$ -	\$ 350,000
Ending Fund Balance	\$ 417,900	\$ 277,203	\$ 612,900	\$ 447,900
TOTAL APPROPRIATIONS	\$ 417,900	\$ 627,203	\$ 612,900	\$ 797,900

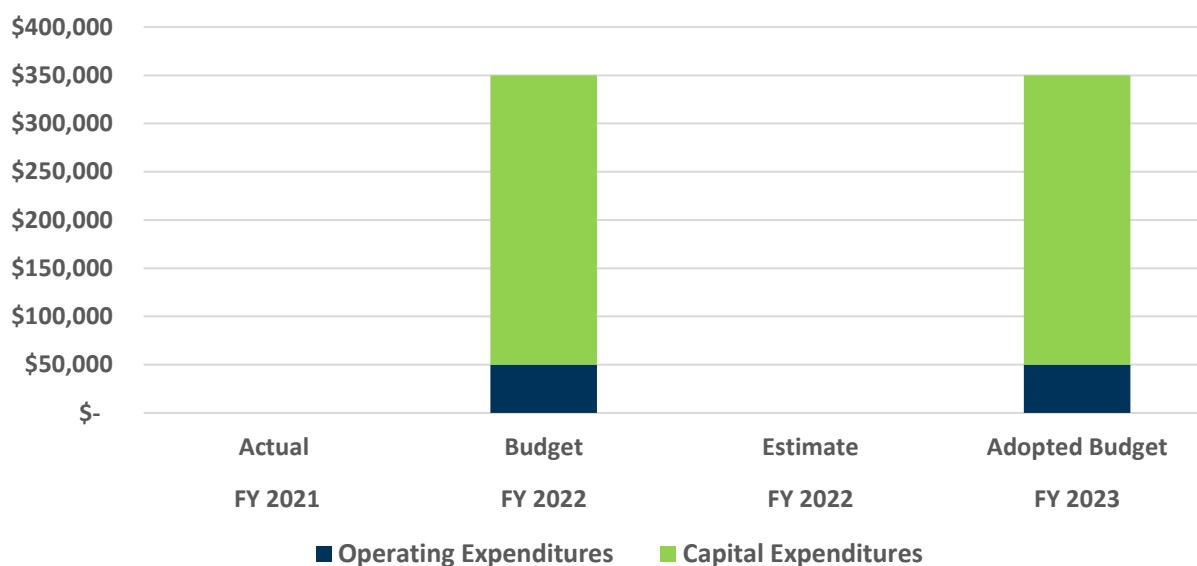
Special Revenue Funds

CABLE FRANCHISE (PEG) FUND

The Cable Franchise PEG Fund was established to account for the 1% 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 2021		FY 2022		FY 2022		FY 2023
	Actual		Budget		Estimate		Adopted Budget
Operating Expenditures	\$ -		\$ 50,000		\$ -		\$ 50,000
Capital Expenditures	\$ -		\$ 300,000		\$ -		\$ 300,000
Total Expenditures	\$ -		\$ 350,000		\$ -		\$ 350,000

Expenditures by Category



Program Justification and Analysis

In FY 2023, funding is allocated to address any repairs or enhancements to equipment that support our broadcasting efforts.

Special Revenue Funds

City of New Braunfels
 Equipment Replacement Fund
 Fiscal Year Ending September 30, 2023

Fund: 260

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 798,164	\$ 884,584	\$ 892,801	\$ 2,910,809
Total Beginning Balance	\$ 798,164	\$ 884,584	\$ 892,801	\$ 2,910,809

Revenue

Interfund Transfers	\$ 670,000	\$ 3,520,000	\$ 3,520,000	\$ 3,500,000
Miscellaneous	338,599	105,000	210,000	125,000
Interest Income	482	1,500	1,500	2,000
Total Revenue	\$ 1,009,081	\$ 3,626,500	\$ 3,731,500	\$ 3,627,000
TOTAL AVAILABLE FUNDS	\$ 1,807,245	\$ 4,511,084	\$ 4,624,301	\$ 6,537,809

APPROPRIATIONS

Operating Expenditures	\$ 379,673	\$ 520,935	\$ 450,000	\$ 620,935
Capital Expenditures	21,426	1,173,832	1,100,000	2,278,689
Debt Service Expenditures (Capital Lease)	148,366	163,492	163,492	-
Interfund Transfer	364,979	-	-	-
TOTAL OPERATING APPROPRIATIONS	\$ 914,444	\$ 1,858,259	\$ 1,713,492	\$ 2,899,624
Ending Fund Balance	\$ 892,801	\$ 1,552,825	\$ 1,810,809	\$ 788,185
Restricted Fund Balance	\$ -	\$ 1,100,000	\$ 1,100,000	\$ 2,850,000
TOTAL APPROPRIATIONS	\$ 1,807,245	\$ 3,411,084	\$ 3,524,301	\$ 6,537,809

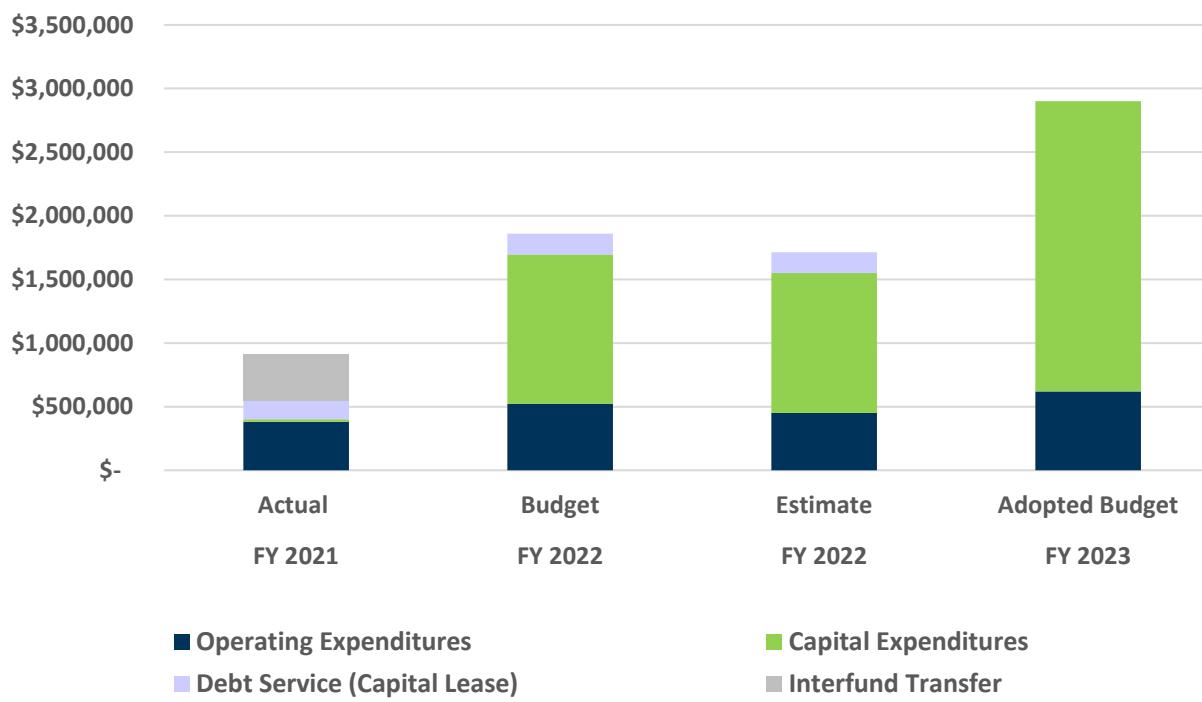
Special Revenue Funds

EQUIPMENT REPLACEMENT FUND

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

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 379,673	\$ 520,935	\$ 450,000	\$ 620,935
Capital Expenditures	\$ 21,426	\$ 1,173,832	\$ 1,100,000	\$ 2,278,689
Debt Service (Capital Lease)	\$ 148,366	\$ 163,492	\$ 163,492	\$ -
Interfund Transfer	\$ 364,979	\$ -	\$ -	\$ -
Total Expenditures	\$ 914,444	\$ 1,858,259	\$ 1,713,492	\$ 2,899,624

Expenditures by Category



Program Justification and Analysis:

In FY 2023, operating expenditures total \$620,935, the majority will be utilized to fund the continued replacement of our current Finance/HR software system. The FY 2023 Adopted budget includes \$170,935 for the third year of four years for MDT replacements. Additionally, \$100,000 is included for technology replacements (computer desktops and laptops as needed). An additional \$100,000 is included to cover any automotive maintenance and repair cost for any city general fund owned vehicle that has been involved in an accident. All TML insurance checks will be deposited in the equipment replacement fund as well. Capital expenditures include funding (\$1,778,689) for the contract with Enterprise Fleet Management to facilitate the purchase of 30 police ready vehicles. \$500,000 is also included for the FY 2023 white fleet replacement program.

Special Revenue Funds

City of New Braunfels

Fund: 262

Enterprise Maintenance and Equipment Replacement Fund

Fiscal Year Ending September 30, 2023

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 6,106,028	\$ 6,382,105	\$ 6,386,760	\$ 6,234,859
Total Beginning Balance	\$ 6,106,028	\$ 6,382,105	\$ 6,386,760	\$ 6,234,859

Revenue

Interfund Transfers	\$ 1,108,390	\$ 1,031,943	\$ 1,031,943	\$ 1,031,943
Sale of Property	318,359	100,000	100,000	100,000
Miscellaneous				
Interest Income	2,489	6,000	15,000	10,000
Total Revenue	\$ 1,429,238	\$ 1,137,943	\$ 1,146,943	\$ 1,141,943
TOTAL AVAILABLE FUNDS	\$ 7,535,266	\$ 7,520,048	\$ 7,533,703	\$ 7,376,802

APPROPRIATIONS

Capital Expenditures	\$ 898,506	\$ 3,065,566	\$ 1,298,844	\$ 3,622,223
Interfund Transfers	250,000			

TOTAL OPERATING APPROPRIATIONS	\$ 1,148,506	\$ 3,065,566	\$ 1,298,844	\$ 3,622,223
Unrestricted Fund Balance	\$ 6,386,760	\$ 4,454,482	\$ 6,234,859	\$ 3,754,579
Civic/Convention Center Facility Reserve				-
TOTAL APPROPRIATIONS	\$ 7,535,266	\$ 7,520,048	\$ 7,533,703	\$ 7,376,802

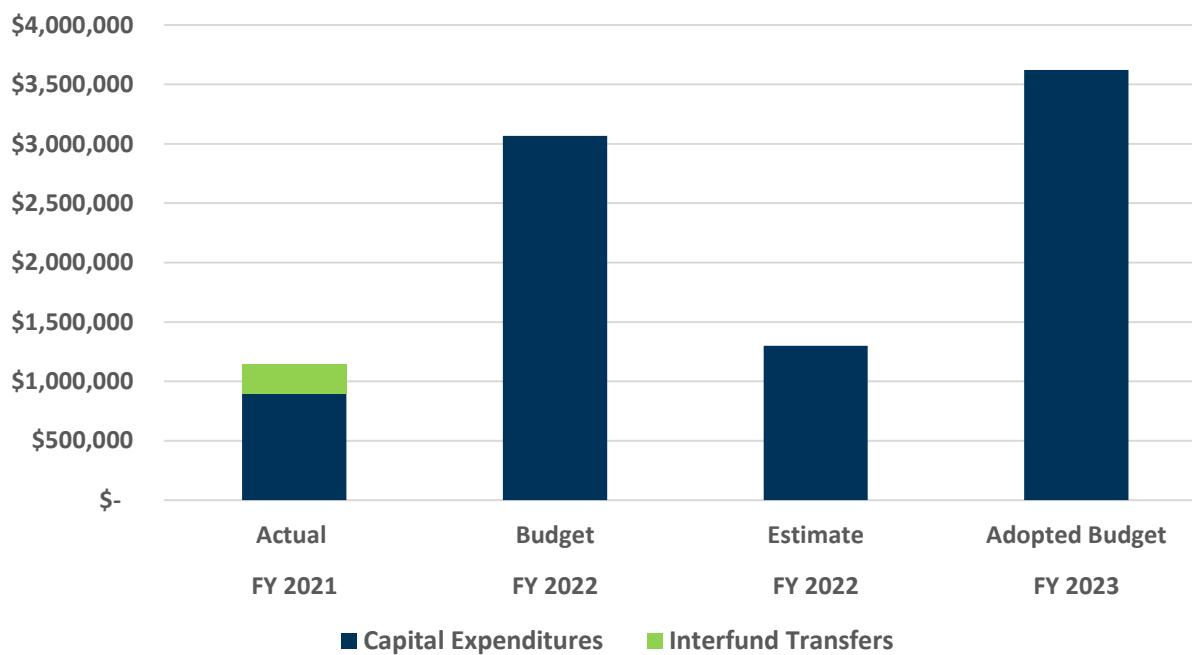
Special Revenue Funds

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 2021		FY 2022		FY 2022		FY 2023
	Actual		Budget		Estimate		Adopted Budget
Capital Expenditures	\$ 898,506	\$ 3,065,566	\$ 1,298,844	\$ 3,622,223			
Interfund Transfers	\$ 250,000	\$ -	\$ -	\$ -			
Total Expenditures	\$ 1,148,506	\$ 3,065,566	\$ 1,298,844	\$ 3,622,223			

Expenditures by Category



Program Justification and Analysis

In FY 2023, the Approved Budget is exclusively allocated to replace solid waste vehicles. Many of the vehicles to be purchased in the FY 2023 were previously approved and are not to be expected to be delivered before the end of the fiscal year, therefore, \$1,282,659 of funding will roll fiscal years to accommodate the extended delivery dates. The remaining funding will purchase 6 Side Load Vehicles (\$2,045,564), 3 F-150's (\$114,000), and one Service Truck (\$180,000).

Special Revenue Funds

City of New Braunfels

Fund: 266

Fire Apparatus Replacement and Maintenance Fund

Fiscal Year Ending September 30, 2023

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 413,080	\$ 443,049	\$ 430,959	\$ 52,703
Total Beginning Balance	\$ 413,080	\$ 443,049	\$ 430,959	\$ 52,703

Revenue

Intergovernmental Revenue	\$ 121,368	\$ 150,000	\$ 100,000	\$ 100,000
Contributions	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
Interest Income				
Sale of Property/Equipment				
Total Revenue	\$ 201,368	\$ 230,000	\$ 180,000	\$ 180,000
TOTAL AVAILABLE FUNDS	\$ 614,448	\$ 673,049	\$ 610,959	\$ 232,703

APPROPRIATIONS

Operating Expenditures	\$ 79,809	\$ 80,000	\$ 80,000	\$ 80,000
Debt Service (Capital Lease)	58,680	58,702	58,702	58,702
Capital Expenses		301,554	301,554	-
Interfund Transfers	45,000	118,000	118,000	94,001
TOTAL OPERATING APPROPRIATIONS	\$ 183,489	\$ 558,256	\$ 558,256	\$ 232,703
Ending Fund Balance	\$ 430,959	\$ 114,793	\$ 52,703	\$ (0)
TOTAL APPROPRIATIONS	\$ 614,448	\$ 673,049	\$ 610,959	\$ 232,703

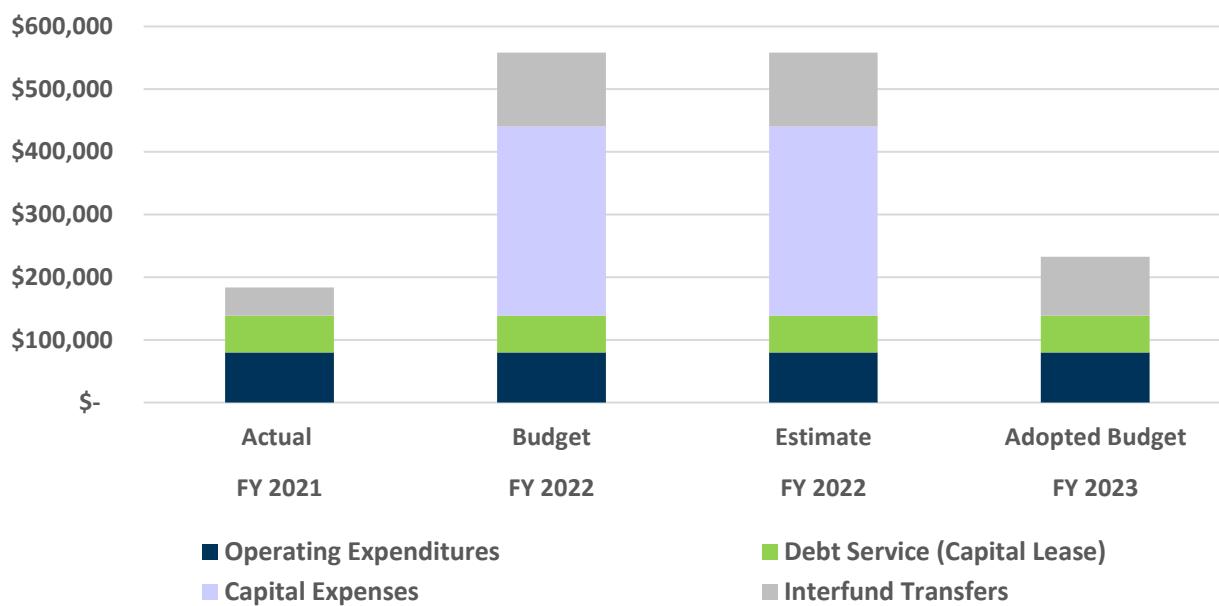
Special Revenue Funds

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 vehicles and equipment, 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 2021	FY 2022		FY 2022	FY 2023	
	Actual	Budget	Estimate	Adopted	Budget	
Operating Expenditures	\$ 79,809	\$ 80,000	\$ 80,000	\$ 80,000		
Debt Service (Capital Lease)	\$ 58,680	\$ 58,702	\$ 58,702	\$ 58,702		
Capital Expenses	\$ -	\$ 301,554	\$ 301,554	\$ -		
Interfund Transfers	\$ 45,000	\$ 118,000	\$ 118,000	\$ 94,001		
Total Expenditures	\$ 183,489	\$ 558,256	\$ 558,256	\$ 232,703		

Expenditures by Category



Program Justification and Analysis

In FY 2023, \$80,000 in operating expenditures is allocated for vehicle maintenance and repair. \$58,702 is included for the annual lease-purchase payment for a Fire Pumper Truck. Finally, \$94,001 is included for interfund transfers to the Debt Service Fund for the annual payment associated with an Ambulance replacement and General Fund for the reimbursement of a Pumper Truck purchased in FY 2021.

Special Revenue Funds

City of New Braunfels
Facilities Maintenance Fund
Fiscal Year Ending September 30, 2023

Fund: 261

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ -	\$ 1,450,000
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 1,450,000

Revenue

Interfund Transfers	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
Total Revenue	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
TOTAL AVAILABLE FUNDS	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,450,000

APPROPRIATIONS

Operating Expenses	-	50,000	50,000	-
Capital Expenditures	-	250,000	-	\$ 750,000
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 300,000	\$ 50,000	\$ 750,000
Ending Fund Balance	\$ -	\$ 1,200,000	\$ 1,450,000	\$ 700,000
TOTAL APPROPRIATIONS	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,450,000

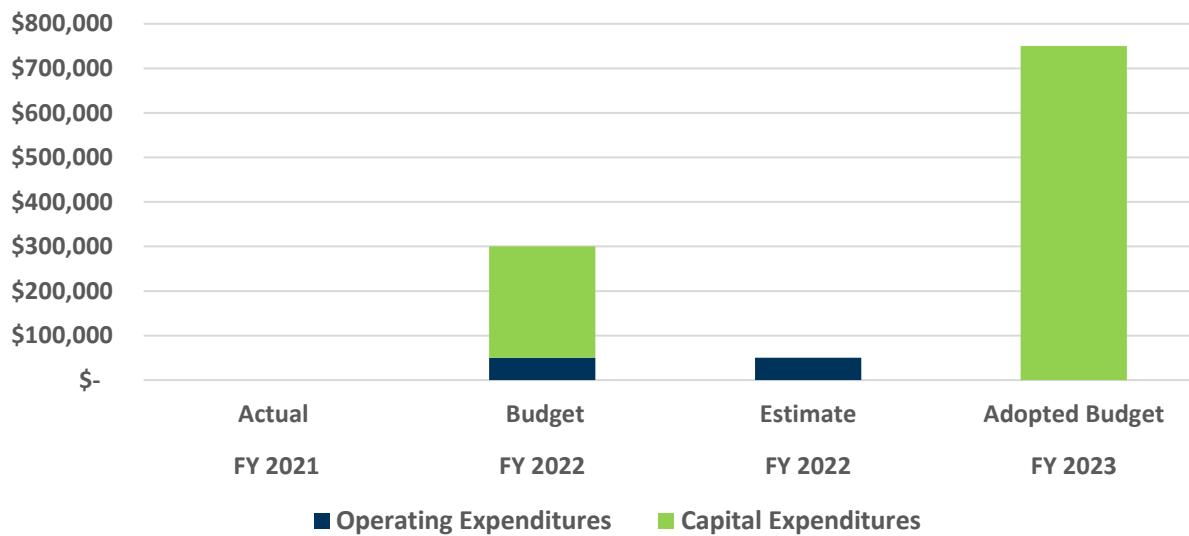
Special Revenue Funds

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 when problems occur.

	FY 2021		FY 2022		FY 2022		FY 2023	
	Actual		Budget		Estimate		Adopted Budget	
Operating Expenditures	\$	-	\$	50,000	\$	50,000	\$	-
Capital Expenditures	\$	-	\$	250,000	\$	-	\$	750,000
Total Expenditures	\$	-	\$	250,000	\$	-	\$	750,000

Expenditures by Category



Program Justification and Analysis

The FY 2023 Adopted Budget will support improvements or obligations associated with the future Public Works operations facility on FM 306. When NBU vacates the property, minor modifications and improvements will be needed to ensure the facility is utilized most efficiently.

Special Revenue Funds

City of New Braunfels

Grant Fund

Fiscal Year Ending September 30, 2023

Fund: 220

Available Funds	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 721,884	\$ 3,141	\$ 11,060,787
Total Beginning Balance	\$ 721,884	\$ 3,141	\$ 11,060,787

Revenue

Intergovernmental Revenue	\$ 490,524	\$ 11,175,314	\$ 15,474,719
Miscellaneous	283		
Interfund Transfers	150,501	50,000	160,000
Total Revenue	\$ 641,308	\$ 11,225,314	\$ 15,634,719
TOTAL AVAILABLE FUNDS	\$ 1,363,192	\$ 11,228,455	\$ 26,695,506

APPROPRIATIONS

Completed

CARES - 25% Allocation for external programs	946,228
STEP CIOT Grant - 2020	545
Trimble Forensics GNSS Solution	14,171
Bulletproof Vest Program - 2021	60,534
Police Equipment - Total Station	38,499
OOG - HSG FY 20	41,431
STEP COMP Grant - 2021	54,439
STEP CMV Grant - 2021	1,762
Dump Truck/VW Grant	196,448
Family Place - Library materials	5,994

Special Revenue Funds

City of New Braunfels

Grant Fund

Fiscal Year Ending September 30, 2023

Fund: 220

Available Funds	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Adopted Budget
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In-Progress/Awarded

Drainage Area Master Plan	1,106,781
STEP COMP Grant - 2022	59,830
STEP CMV Grant - 2022	49,747
American Rescue Plan Act	10,995,314
TPWD Local Parks Grant - Sports Complex	750,000
Fire Department - HSGP	41,164
Police Department - Local JAG	16,927

Pending/New

Staffing - Fire and Emergency (SAFER)	2,900,916
Fire Department - AFG	411,000
Fire Department - FP&S	40,500
Parks - Last Tubers Exit	1,500,000
Bulletproof Vest Program	36,641
Airport - North Ramp Project	8,225,000
STEP - CMV	44,004
STEP - COMP	52,237
Fire - Homeland Security	75,000
PD - JAG	17,808
PD - Ballistic Shields	65,800
COPS	65,000
Fire - Rescue Tools	36,705
Parks - West Alligator Creek Trail	372,800

TOTAL OPERATING APPROPRIATIONS	\$	1,360,051	\$	167,668	\$	26,695,506
Ending Fund Balance	\$	3,141	\$	11,060,787	\$	(0)
TOTAL APPROPRIATIONS	\$	1,363,192	\$	11,228,455	\$	26,695,506

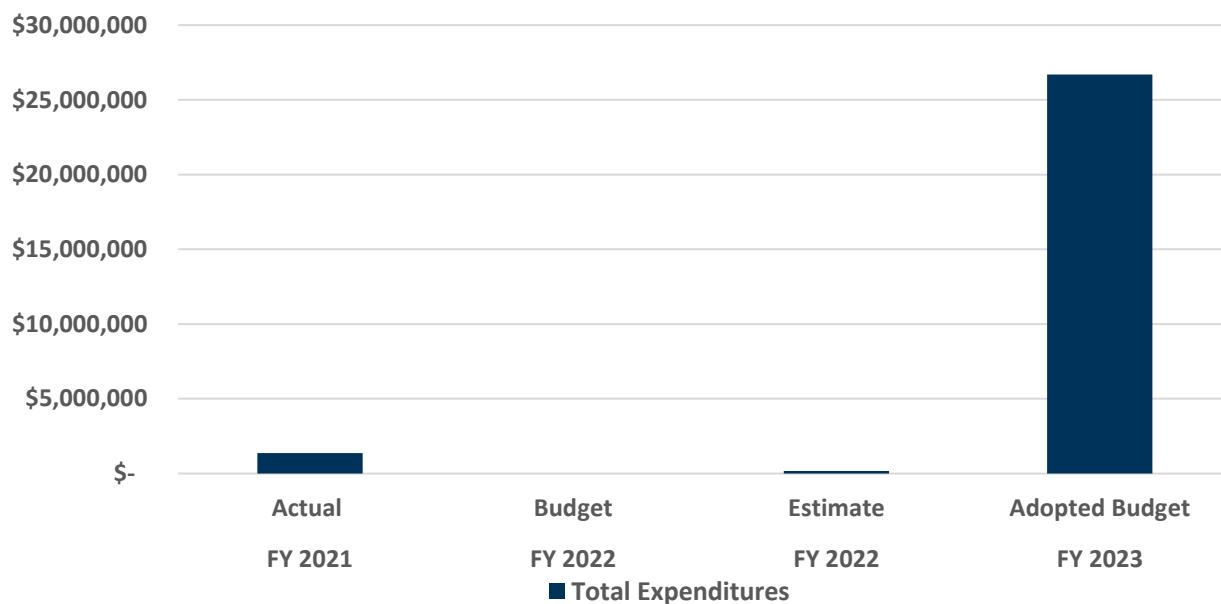
Special Revenue Funds

GRANT FUND

The City of New Braunfels continues to look 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 in the City's financial software system.

	FY 2021	FY 2022	FY 2022	FY 2023
	Actual	Budget	Estimate	Adopted Budget
Total Expenditures	\$ 1,360,051	\$ -	\$ 167,668	\$ 26,695,506

Expenditures by Category



Program Justification and Analysis:

FY 2023 allocations are based on either confirmed or anticipated grant expenditures for the upcoming fiscal year. Funding is included for this year's 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 2022 Revenue Estimate and the FY 2023 Adopted expenditure budget is significantly impacted by the American Rescue Plan Act (ARPA) funding (\$10,995,314). The City Council has established a Non-Profit Grant Program with the expectation of the application period beginning in the fall of 2022 and grants to be awarded during the Fall of 2023.

Special Revenue Funds

City of New Braunfels

Special Revenue Fund

Fiscal Year Ending September 30, 2023

Fund: 221

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 616,490	\$ 636,520	\$ 590,634	\$ 490,634
Total Beginning Balance	\$ 616,490	\$ 636,520	\$ 590,634	\$ 490,634

Revenue

Donations and Contributions	\$ 407,988	\$ 200,000	\$ 200,000	\$ 200,000
Miscellaneous	52,520			
Interest Income	23,045			
Total Revenue	\$ 483,553	\$ 200,000	\$ 200,000	\$ 200,000
TOTAL AVAILABLE FUNDS	\$ 1,100,043	\$ 836,520	\$ 790,634	\$ 690,634

APPROPRIATIONS

Operating Expenditures	\$ 342,236	\$ 500,000	\$ 200,000	\$ 400,000
Capital Expenditures	167,173	200,000	100,000	200,000
TOTAL OPERATING APPROPRIATIONS	\$ 509,409	\$ 700,000	\$ 300,000	\$ 600,000
Ending Fund Balance	\$ 590,634	\$ 136,520	\$ 490,634	\$ 90,634
TOTAL APPROPRIATIONS	\$ 1,100,043	\$ 836,520	\$ 790,634	\$ 690,634

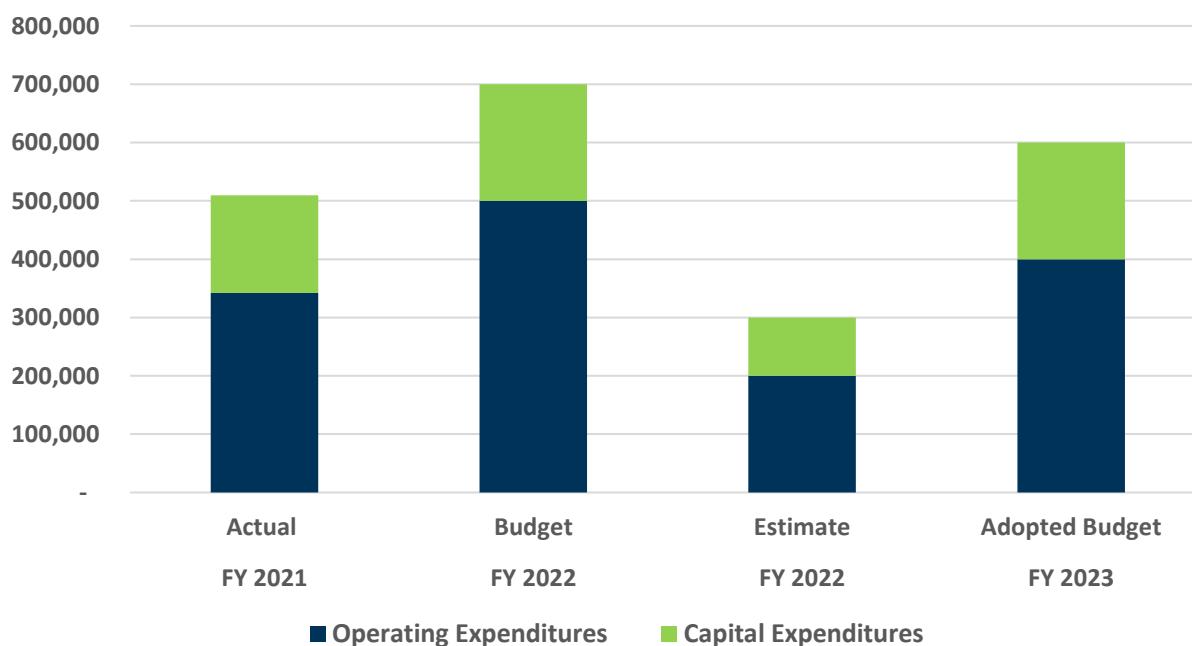
Special Revenue Funds

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 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Operating Expenditures	342,236	500,000	200,000	400,000
Capital Expenditures	167,173	200,000	100,000	200,000
Total Expenditures	\$ 509,409	\$ 700,000	\$ 300,000	\$ 600,000

Expenditures by Category



Program Justification and Analysis

In FY 2023, 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 2023. As funding is received, the receipt and expenditure of those funds are tracked individually through project budgeting and accounting.

Special Revenue Funds

City of New Braunfels

CDBG Fund

Fiscal Year Ending September 30, 2023

Fund: 205

Appropriations:	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ (165,161)	\$ -	\$ 3	-
Total Beginning Balance	\$ (165,161)	\$ -	\$ 3	\$ -

Revenue

Intergovernmental - Federal grant	\$ 972,990	\$ 486,739	\$ 126,325	\$ 360,604
Interfund Transfer	\$ 93,609			
Total Revenue	\$ 1,066,599	\$ 486,739	\$ 126,325	\$ 360,604
TOTAL AVAILABLE FUNDS	\$ 901,438	\$ 486,739	\$ 126,328	\$ 360,604

APPROPRIATIONS

Program Year 2019 (CDBG-CV)

CASA of Central Texas	55,600
Family Life Center & Counseling	18,350
Comal County Habitat for Humanity	123,064
Crisis Center of Comal County	14,826
SA Food Bank	100,000
NB Housing Partners	230,167

Program Year 2020

Administration	75,876
CASA of Central Texas	15,120
Comal County Senior Meals on Wheels	816
Family Life Center & Counseling	10,000
River Center Advocacy	8,775
SA Food Bank	26,183
Comal County Habitat for Humanity	2,366
Comal County Habitat Home Repair Program	37,934
Comal County Senior Center Minor Home Repair	71,320
Crisis Center of Comal County	36,000
HCS 308 by Prospera	75,038

Special Revenue Funds

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2023

Fund: 205

Appropriations:	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Program Year 2021

Big Brothers Big Sisters of South Texas	4,576	4,576
CASA Central Texas	12,000	12,000
Family Life Center	8,128	8,128
Hope Hospice	8,385	8,385
NB Housing Partners - Services	8,337	8,337
River City Advocacy	6,500	6,500
Salvation Army	7,616	7,616
SA Food Bank	9,000	9,000
Comal County Habitat Home Repair Program	61,786	61,786

Program Year 2022

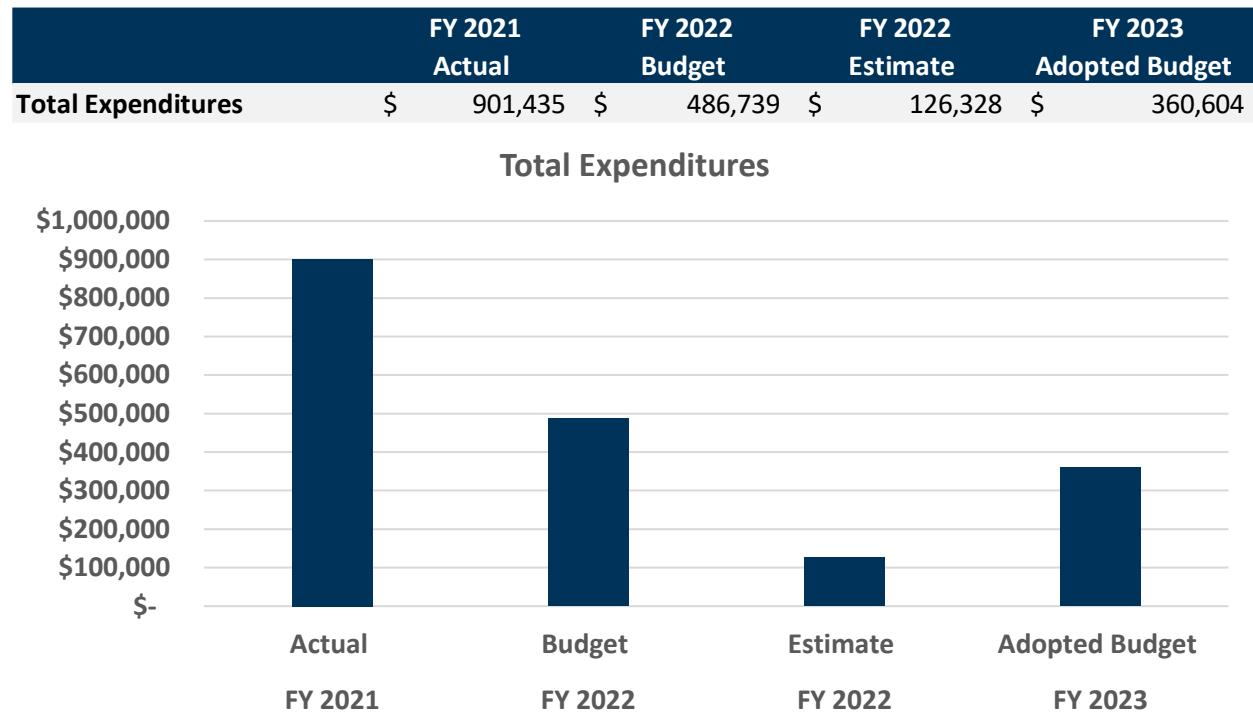
Big Brothers Big Sisters of South Texas	5,500
CASA Central Texas	10,000
Connections Individual and Family Services	8,500
Family Life Center	7,197
Topoly's Story	6,042
NB Housing Partners - Services	8,000
River City Advocacy	6,500
Salvation Army	5,000
SA Food Bank	9,000
Comal County Senior Citizens Foundation	100,000
NB Housing Partners - Facilities	87,214
Comal County Habitat for Humanity	20,000
Administration	87,651

TOTAL OPERATING APPROPRIATIONS	\$ 901,435	\$ 486,739	\$ 126,328	\$ 360,604
Ending Fund Balance	\$ 3	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 901,438	\$ 486,739	\$ 126,328	\$ 360,604

Special Revenue Funds

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 activities such 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.



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, the Salvation Army, Hope Hospice, Comal County Senior Citizens Foundation, minor home repair programs, and NB Housing Partners. For program year 2022 (FY 2023), \$360,604 in total project funding was authorized by CDBG.

Special Revenue Funds

City of New Braunfels

River Activities Fund

Fiscal Year Ending September 30, 2023

Fund: 225

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ -	\$ 15,891	\$ 159,204	\$ 216,078
Total Beginning Balance	\$ -	\$ 15,891	\$ 159,204	\$ 216,078

Revenue

Licenses and Permits	\$ 6,700	\$ 6,600	\$ 8,000	\$ 6,800
Fines and Forfeitures	180,647	90,000	180,000	125,000
Parking Revenue	457,665	475,000	560,000	525,000
Parks and Recreation - River Access Fee	478,910	500,000	525,000	500,000
Interfund Transfer - Solid Waste Fund	136,143	150,000	150,000	150,000
Interfund Transfer - General Fund				-
 Total Revenue	 \$ 1,260,065	 \$ 1,221,600	 \$ 1,423,000	 \$ 1,306,800
 TOTAL AVAILABLE FUNDS	 \$ 1,260,065	 \$ 1,237,491	 \$ 1,582,204	 \$ 1,522,878

APPROPRIATIONS

Public Safety	\$ 560,648	\$ 613,261	\$ 675,586	\$ 635,761
Parks and Recreation	540,213	623,424	690,540	670,940
Resource Requests	-	-	-	-
 TOTAL OPERATING APPROPRIATIONS	 \$ 1,100,861	 \$ 1,236,685	 \$ 1,366,126	 \$ 1,306,701
 Ending Fund Balance	 \$ 159,204	 \$ 806	 \$ 216,078	 \$ 216,177
 TOTAL APPROPRIATIONS	 \$ 1,260,065	 \$ 1,237,491	 \$ 1,582,204	 \$ 1,522,878

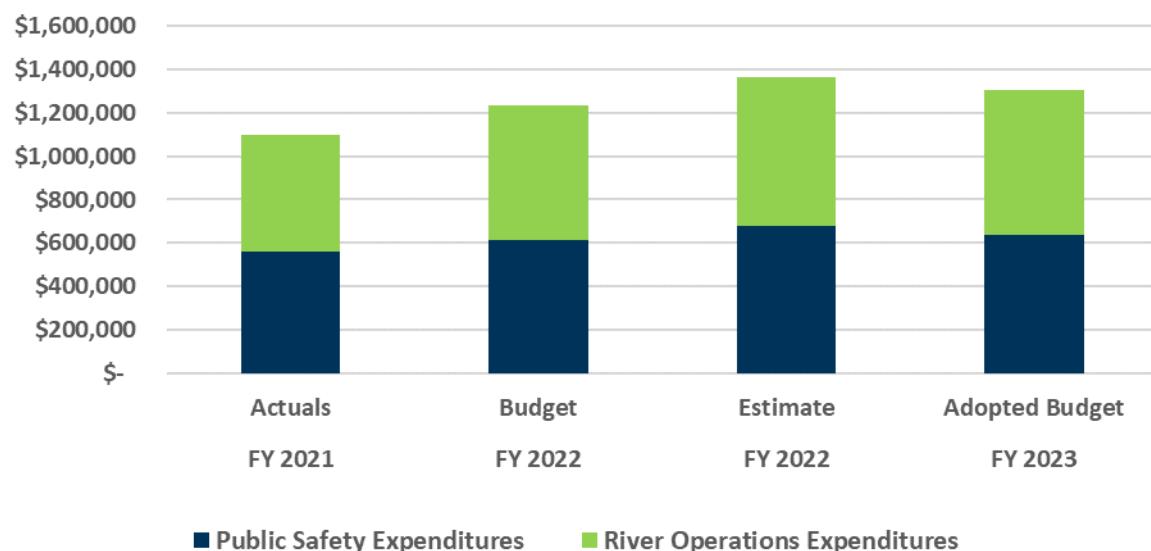
Special Revenue Funds

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 2021	FY 2022	FY 2022	FY 2023
	Actuals	Budget	Estimate	Adopted Budget
Public Safety Expenditures	\$ 560,648	\$ 613,261	\$ 675,586	\$ 635,761
River Operations Expenditures	540,213	623,424	690,540	670,940
Total Expenditures	\$ 1,100,861	\$ 1,236,685	\$ 1,366,126	\$ 1,306,701
Total Full Time Equivalent	2.0	2.0	2.0	2.75
Seasonal Positions	74.0	72.0	72.0	71.0

Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2023 Adopted Budget increases in comparison to the FY 2022 estimates. FY 2022 was impacted by weather more than prior years. The Police Department utilized a phased staffing schedule in FY 2022, which has generated savings. In FY 2023, the budget is increased to account for fewer weather impacts as well as the ability to adjust police scheduling as needed.

Special Revenue Funds

City of New Braunfels
 Edwards Aquifer Habitat Conservation Plan/WPP Fund
 Fiscal Year Ending September 30, 2023

Fund: 263

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Beginning Balance				
Undesignated Funds	\$ (93,126)	\$ -	\$ -	\$ -
Total Beginning Balance	\$ (93,126)	\$ -	\$ -	\$ -
Revenue				
Intergovernmental Revenue	\$ 696,989	\$ 774,593	\$ 533,450	\$ 1,400,470
Interest Income				
Interfund Transfer - General Fund	166,305	94,000	94,000	94,000
Total Revenue	\$ 863,294	\$ 868,593	\$ 627,450	\$ 1,494,470
TOTAL AVAILABLE FUNDS	\$ 770,168	\$ 868,593	\$ 627,450	\$ 1,494,470
APPROPRIATIONS				
Employee Expenditures	\$ 83,000	\$ 94,000	\$ 94,000	\$ 94,000
Operating Expenditures	2,702			2,700
Watershed Protection Plan - Phase 2	3,350			
Watershed Protection Plan - Phase 3	121,569	144,573	66,208	
Watershed Protection Plan - Phase 4			12,000	192,000
EARIP Projects: Year Three				
Aquatic Vegetation Restoration	(894)			
Non-Native Animal Species Control	894			
EARIP Projects: Year Four				
Aquatic Vegetation Restoration	1,050			
Decaying Vegetation removal and Dissolved Oxygen Removal	(1,050)			
EARIP Projects: Year Eight				
Old Channel Restoration	10,307			
Aquatic Vegetation Restoration	7,705			
Non-Native Animal Species Control	6,251			
Gill Parasite Control	804			
Riparian Improvements - Riffle Beetle	3,497			
Litter Control/Floating Vegetation	4,641			
Restoration of Riparian Zones	97,150			
Household Hazardous Waste	30,000			
LID/BMP Management	24,351			

Special Revenue Funds

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2023

Fund: 263

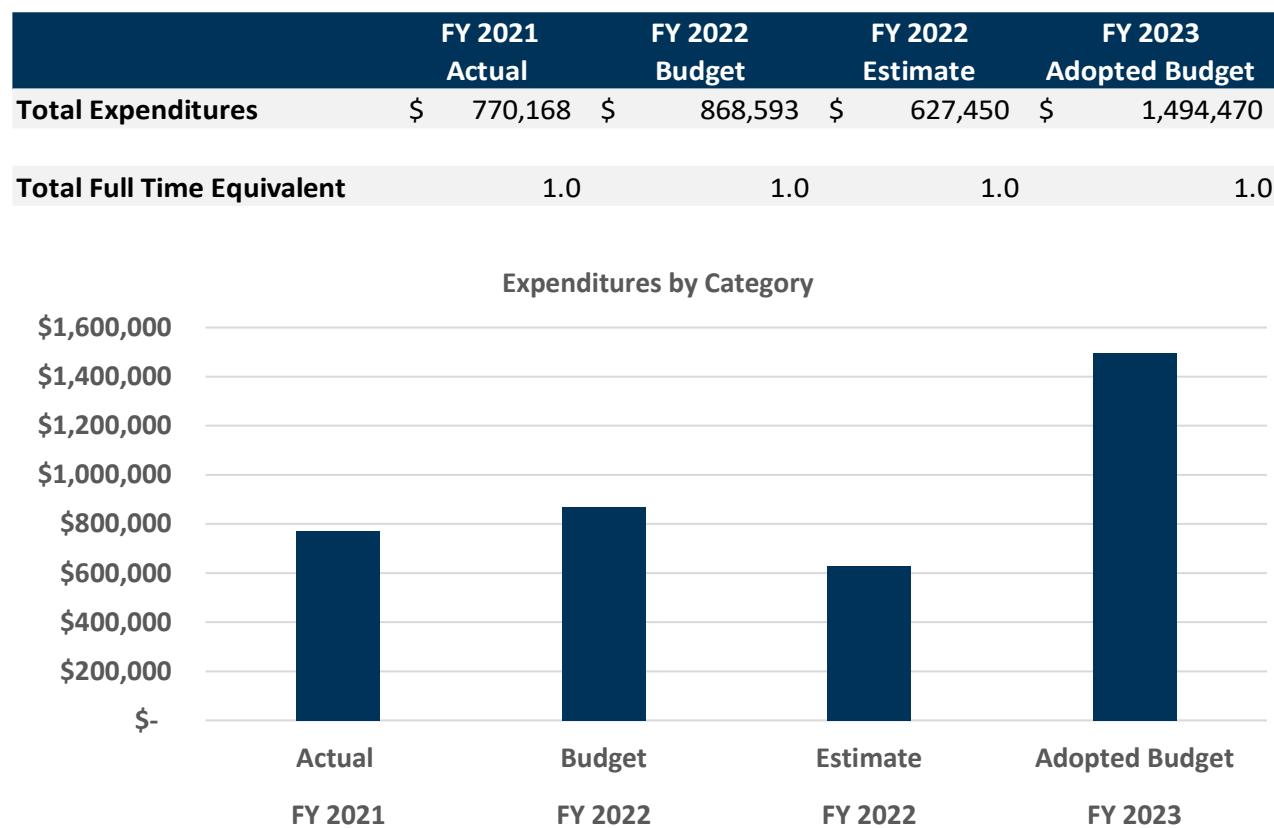
Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
EARIP Projects: Year Nine				
Old Channel Restoration	48,088	5,000	1,291	
Aquatic Vegetation Restoration	98,719	10,000	1,272	
Decaying Vegetation Removal and Dissolved Oxygen Removal	-	10,000	-	
Non-Native Animal Species Control	26,980	5,000	13,020	
Gill Parasite Control	7,564		2,436	
Riparian Improvements - Riffle Beetle	2,822			
Litter Control/Floating Vegetation	16,422	6,250	4,641	
Restoration of Riparian Zones	54,584	25,000	30,408	
Household Hazardous Waste	-	40,385	40,385	
LID/BMP Management	119,662	78,000	46,789	
EARIP Projects: Year Ten				
Old Channel Restoration		50,000	35,000	15,000
Aquatic Vegetation Restoration		100,000	80,000	20,000
Decaying Vegetation Removal and Dissolved Oxygen Removal		15,000	13,000	2,000
Non-Native Animal Species Control		45,000	35,000	10,000
Gill Parasite Control		10,000	10,000	-
Riparian Improvements - Riffle Beetle		25,000	20,000	5,000
Litter Control/Floating Vegetation		25,000	25,000	15,000
Restoration of Riparian Zones		125,000	85,000	40,000
Household Hazardous Waste		40,385	-	40,385
LID/BMP Management		15,000	12,000	3,000
EARIP Projects: Year Eleven				
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			10,000	
Litter Control/Floating Vegetation			40,000	
Restoration of Riparian Zones			50,000	
Household Hazardous Waste			40,385	
LID/BMP Management			700,000	
TOTAL OPERATING APPROPRIATIONS	\$ 770,168	\$ 868,593	\$ 627,450	\$ 1,494,470
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 770,168	\$ 868,593	\$ 627,450	\$ 1,494,470

Special Revenue Funds

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) which is designed to comply with the Federal Endangered Species Act and 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 on a monthly basis for all 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.



Program Justification and Fiscal Analysis

In the FY 2023 Adopted Budget, a total of \$150,385 is appropriated to complete year ten projects and \$1,055,385 is allocated to begin year eleven 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 (\$94,000). 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 \$192,000 is allocated for program expenditures associated with the Watershed Protection Plan.

Special Revenue Funds

City of New Braunfels
Faust Library Fund
Fiscal Year Ending September 30, 2023

Fund: 704

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	1,860	-	-	-
Total Beginning Balance	1,860	-	-	-

Revenue

Donations	-	-	-	-
Total Revenue	-	-	-	-

TOTAL AVAILABLE FUNDS	1,860	-	-	-
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APPROPRIATIONS

Operating Expenditures	1,860	-	-	-
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TOTAL OPERATING APPROPRIATIONS	1,860	-	-	-
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Ending Fund Balance	-	-	-	-
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TOTAL APPROPRIATIONS	1,860	-	-	-
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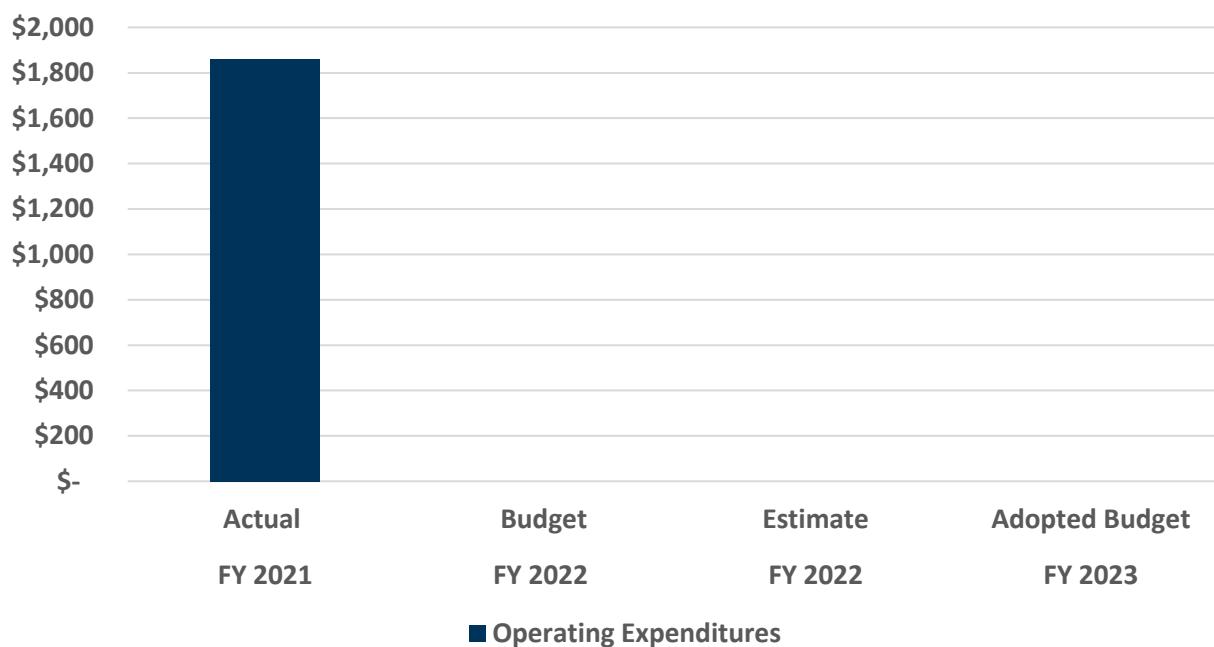
Special Revenue Funds

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.

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Operating Expenditures	\$ 1,860	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,860	\$ -	\$ -	\$ -

Expenditures by Category



Program Justification and Analysis

In FY 2023, no revenue or expenditures will be allocated. The fund will be closed.

Special Revenue Funds

City of New Braunfels
Recreation Center Improvements and Fee
Assistance Fund
Fiscal Year Ending September 30, 2023

Fund: 264

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 918,593	\$ 818,693	\$ 918,664	\$ 918,764
Total Beginning Balance	\$ 918,593	\$ 818,693	\$ 918,664	\$ 918,764

Revenue

Intergovernmental Revenue	\$ -	\$ 100	\$ 100	\$ 100
Interfund Transfer	-	-	-	125,000
Contributions	71	-	-	-
Total Revenue	\$ 71	\$ 100	\$ 100	\$ 125,100
TOTAL AVAILABLE FUNDS	\$ 918,664	\$ 818,793	\$ 918,764	\$ 1,043,864

APPROPRIATIONS

Interfund Transfer	\$ -	\$ 100,000	\$ -	\$ -
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 100,000	\$ -	\$ -
Ending Fund Balance	\$ 918,664	\$ 718,793	\$ 918,764	\$ 1,043,864
TOTAL APPROPRIATIONS	\$ 918,664	\$ 818,793	\$ 918,764	\$ 1,043,864

Special Revenue Funds

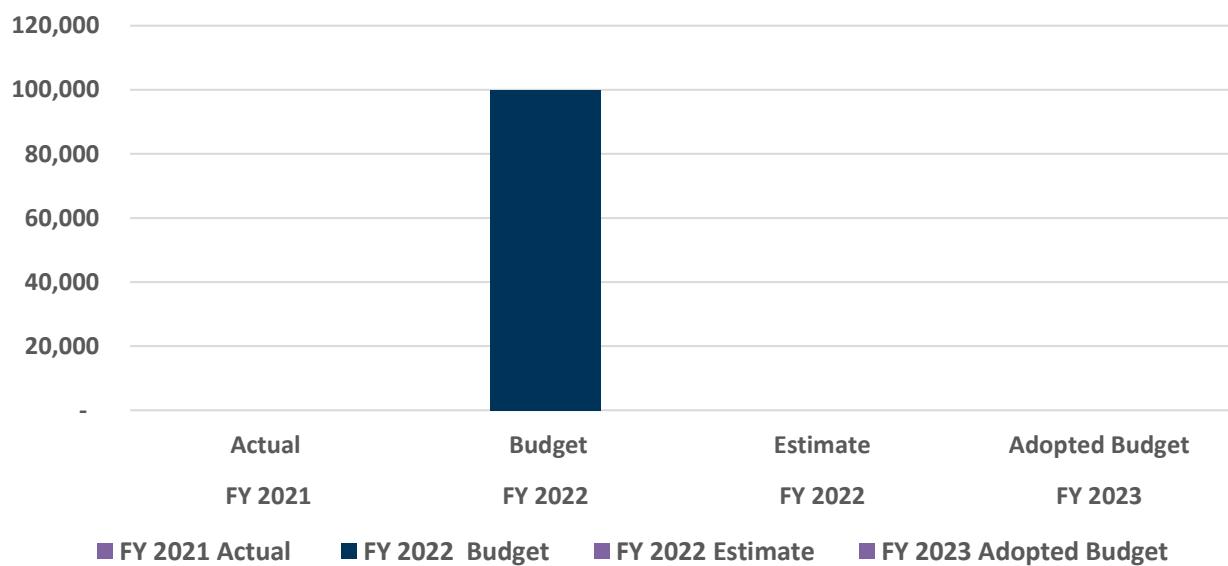
RECREATION CENTER IMPROVEMENTS AND FEE ASSISTANCE FUND

Established in FY 2018, this fund has been created to account for the portion of the contribution pledged by NBISD for the operations of the eight-lane pool within the 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. With this 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 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Interfund Transfer	-	100,000	-	-
Total Expenditures	\$ -	\$ 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. Therefore, these funds are available for any need that arises at the facility. Due to the COVID-19 outbreak, Das Rec experienced a decline in membership and visitations. Thus, the Recreation Center Improvements and Fee Assistance Fund provided funding in FY 2020 to meet cost recovery goal. Since FY 2020, a transfer was not required.

Special Revenue Funds

City of New Braunfels
Hotel/Motel Tax Fund
Fiscal Year Ending September 30, 2023

Fund: 794

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 1,144,969	\$ 1,920,633	\$ 2,600,328	\$ 3,685,668
Total Beginning Balance	\$ 1,144,969	\$ 1,920,633	\$ 2,600,328	\$ 3,685,668

Revenue

Hotel/Motel Tax	\$ 4,397,060	\$ 4,356,948	\$ 5,262,037	\$ 5,367,278
Interest Income	28	20	100	150
Penalties	15,238	15,000	15,000	15,000
Reimbursements	916	-	-	-
Total Revenue	\$ 4,413,242	\$ 4,371,968	\$ 5,277,137	\$ 5,382,428
TOTAL AVAILABLE FUNDS	\$ 5,558,211	\$ 6,292,601	\$ 7,877,465	\$ 9,068,095

APPROPRIATIONS

Operating Expenditures	\$ 2,188,682	\$ 3,074,424	\$ 3,036,042	\$ 4,407,503
Interfund Transfer	769,201	996,838	905,756	1,220,375
Contingencies		250,000	250,000	-
TOTAL OPERATING APPROPRIATIONS	\$ 2,957,883	\$ 4,321,262	\$ 4,191,798	\$ 5,627,878
Ending Fund Balance	\$ 2,600,328	\$ 1,971,339	\$ 3,685,668	\$ 3,440,218
TOTAL APPROPRIATIONS	\$ 5,558,211	\$ 6,292,601	\$ 7,877,465	\$ 9,068,095

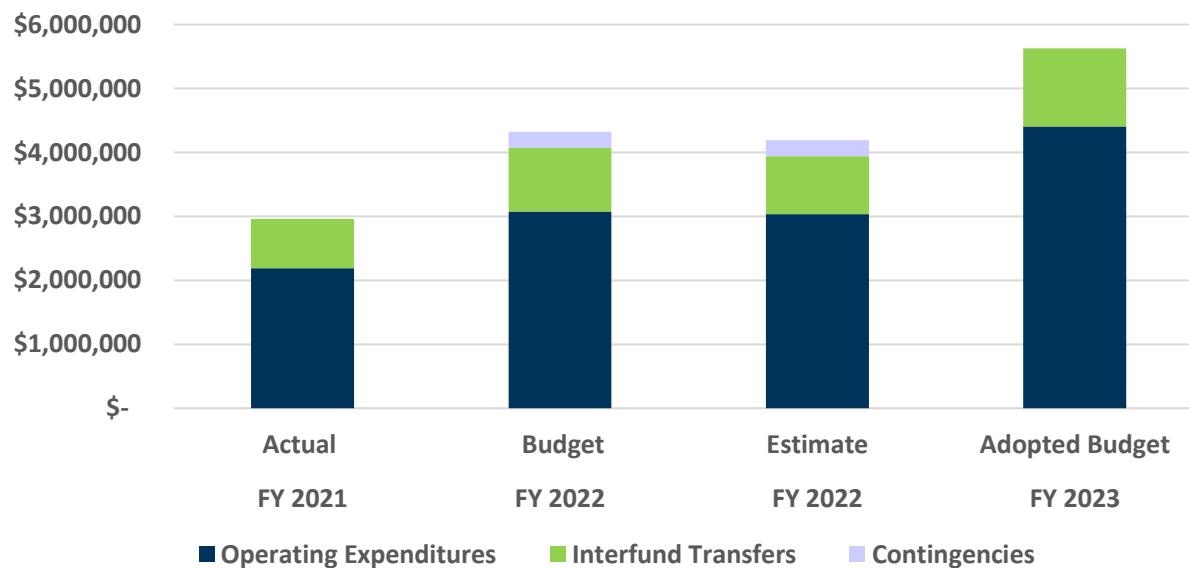
Special Revenue Funds

HOTEL/MOTEL TAX FUND

The City of New Braunfels collects a 7% 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% is currently split among various arts and heritage organizations. A minimum of 35% 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 2021		FY 2022		FY 2022		FY 2023	
	Actual		Budget		Estimate		Adopted Budget	
Operating Expenditures	\$ 2,188,682		\$ 3,074,424		\$ 3,036,042		\$ 4,407,503	
Interfund Transfers	\$ 769,201		\$ 996,838		\$ 905,756		\$ 1,220,375	
Contingencies	\$ -		\$ 250,000		\$ 250,000		\$ -	
Total Expenditures	\$ 2,957,883		\$ 4,321,262		\$ 4,191,798		\$ 5,627,878	

Expenditures by Category



Program Justification and Analysis

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 FY 2023 Proposed Budget for the Convention and Tourism Fund has been adjusted to 50 percent of the budgeted occupancy taxes (\$2,683,639).

For FY 2022, the arts and heritage allocation was \$805,092. Actual payments made for arts and heritage are based on 15% of the actual collected in the prior fiscal 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 (\$590,375 in FY 2023). Funds are also used to support the

Special Revenue Funds

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 2023, hotel/motel tax proceeds are available to be transferred into that fund (\$615,000).

Funding has been incorporated towards the Wayfinding Program (\$500,000) that began in the Fall of 2022. \$75,000 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 banking credit card processing fees.

DEBT SERVICE &

INTERNAL SERVICE FUNDS

Debt Service & Internal Service Funds

City of New Braunfels

Debt Service Fund

Fiscal Year Ending September 30, 2023

Fund: 401

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 2,242,572	\$ 2,593,502	\$ 2,772,612	\$ 2,735,423
Total Beginning Balance	\$ 2,242,572	\$ 2,593,502	\$ 2,772,612	\$ 2,735,423

Revenue

Taxes	\$ 19,566,894	\$ 21,773,976	\$ 21,527,475	\$ 22,579,352
Interest Income	6,198	12,500	14,000	14,000
Bond Issuance	11,406,602			
Contributions	2,047,719	2,057,494	2,057,494	1,967,856
Interfund Transfers	1,763,118	1,371,588	1,371,588	1,381,388
 Total Revenue	 \$ 34,790,530	 \$ 25,215,558	 \$ 24,970,557	 \$ 25,942,596
 TOTAL AVAILABLE FUNDS	 \$ 37,033,102	 \$ 27,809,060	 \$ 27,743,169	 \$ 28,678,019

APPROPRIATIONS

Debt Service	\$ 22,853,889	\$ 25,033,058	\$ 25,007,746	\$ 25,752,596
Refunding Bond Escrow Payment	11,406,601			

TOTAL OPERATING APPROPRIATIONS	\$ 34,260,490	\$ 25,033,058	\$ 25,007,746	\$ 25,752,596
Ending Fund Balance	\$ 2,772,612	\$ 2,776,002	\$ 2,735,423	\$ 2,925,423
TOTAL APPROPRIATIONS	\$ 37,033,102	\$ 27,809,060	\$ 27,743,169	\$ 28,678,019

Debt Service & Internal Service Funds

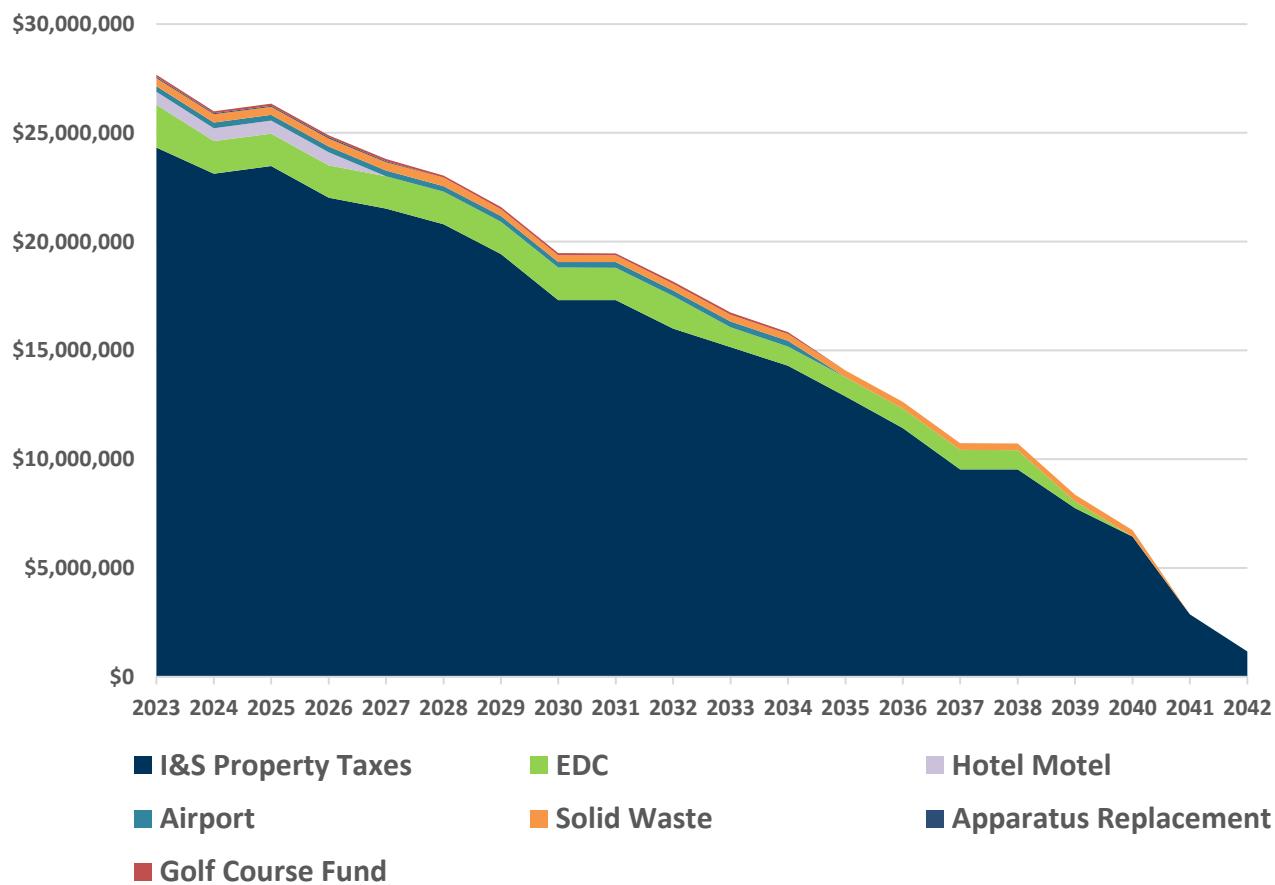
DEBT SERVICE FUND

The City of New Braunfels issues bonds, certificates of obligation, and tax notes to fund needed capital improvement projects such as streets and drainage, parks, library and fire station construction, Civic/Convention center renovations and additions, airport runways/taxiways and hangers, and to provide funding for the purchase of capital equipment. The amounts budgeted in this fund reflect the principal and interest payments for outstanding debt.

Current Texas law does not limit the total amount of debt that can be issued. 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. The issuance produces debt service requirements exceeding what can be paid from a \$1.50 maximum tax rate calculated at 90 percent collection. This \$1.50 includes the overall \$2.50 limit.

The charts and graphs on the next two pages illustrate the City's current outstanding debt obligations. This information is broken out by principal and interest, and the funding sources currently pledged to support that obligation.

Outstanding Debt Service Obligation Schedule



Debt Service & Internal Service Funds

Outstanding Debt Obligations by Funding Source - Principal and Interest								
Fiscal Year Ending 09/30	I&S Property Taxes	EDC	Hotel Motel	Airport	Solid Waste	Apparatus Replacement	Golf Course Fund	Grand Total
2023	24,325,104	\$ 1,967,856	590,375	264,169	380,044	46,800	100,000	27,674,347
2024	23,130,119	\$ 1,490,306	590,000	264,144	379,294	45,600	100,000	25,999,463
2025	23,472,622	\$ 1,492,631	598,125	263,750	378,044	44,400	100,000	26,349,572
2026	22,016,011	\$ 1,492,806	599,625	262,869	376,294	48,600	100,000	24,896,204
2027	21,519,556	\$ 1,488,781	-	261,478	379,619	46,800	100,000	23,796,234
2028	20,806,745	\$ 1,491,306	-	259,563	382,897	-	100,000	23,040,511
2029	19,436,017	\$ 1,486,281	-	262,000	306,725	-	100,000	21,591,023
2030	17,316,162	\$ 1,492,931	-	262,750	307,300	-	100,000	19,479,144
2031	17,317,290	\$ 1,485,103	-	262,000	303,600	-	100,000	19,467,993
2032	16,011,725	\$ 1,489,025	-	260,750	304,600	-	100,000	18,166,100
2033	15,156,031	\$ 912,331	-	263,875	305,200	-	100,000	16,737,438
2034	14,292,231	\$ 891,413	-	261,375	305,400	-	100,000	15,850,419
2035	12,880,775	\$ 896,226	-	-	306,500	-	-	14,083,501
2036	11,437,966	\$ 890,925	-	-	303,625	-	-	12,632,516
2037	9,538,600	\$ 894,484	-	-	305,525	-	-	10,738,609
2038	9,528,838	\$ 891,804	-	-	307,125	-	-	10,727,766
2039	7,747,513	\$ 313,875	-	-	308,425	-	-	8,369,813
2040	6,440,238	\$ -	-	-	304,500	-	-	6,744,738
2041	2,865,156	\$ -	-	-	-	-	-	2,865,156
2042	1,157,700	\$ -	-	-	-	-	-	1,157,700
Totals	\$ 297,596,397	\$ 21,068,085	\$ 2,378,125	\$ 3,148,722	\$ 5,944,716	\$ 232,200	\$ 1,200,000	\$ 330,368,246

Outstanding Principal and Interest - as of September 30th, 2022*

Issue	Principal	Interest	Total
General Obligation Refunding Bonds, Series 2013	465,000	13,950	478,950
General Obligation Bonds, Series 2014	9,565,000	2,716,781	12,281,781
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014A	4,640,000	1,184,263	5,824,263
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014B (AMT)	2,425,000	723,722	3,148,722
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015	3,935,000	1,048,781	4,983,781
General Obligation and Refunding Bonds, Series 2015	22,010,000	4,201,181	26,211,181
General Obligation and Refunding Bonds, Series 2016	25,065,000	6,826,400	31,891,400
General Obligation Refunding Bonds, Series 2017	3,705,000	253,122	3,958,122
Tax Notes, Series 2018	1,350,000	56,851	1,406,851
General Obligation Bonds, Series 2018	19,660,000	7,298,997	26,958,997
Certificates of Obligation, Series 2018	6,970,000	2,254,934	9,224,934
Tax Note, Series 2018A	1,380,000	78,704	1,458,704
General Obligation Bonds, Series 2019	17,630,000	4,605,356	22,235,356
Certificates of Obligation, Series 2019	4,205,000	1,186,400	5,391,400
General obligation Bonds, Series 2020	45,895,000	16,631,075	62,526,075
Certificates of Obligation, Series 2020	4,070,000	1,431,875	5,501,875
General Obligation Refunding Bonds, Series 2020	9,310,000	1,479,850	10,789,850
Tax Notes, Series 2020	1,225,000	127,800	1,352,800
General Obligation Bonds, Series 2021	24,970,000	7,477,381	32,447,381
Tax Notes, Series 2021	2,455,000	212,650	2,667,650
General Obligation Refunding Bonds, Series 2021	21,370,000	4,139,450	25,509,450
General Obligation Bonds, Series 2022			23,218,467
Tax Notes, Series 2022			10,900,252
Total	232,300,000	63,949,524	330,368,246

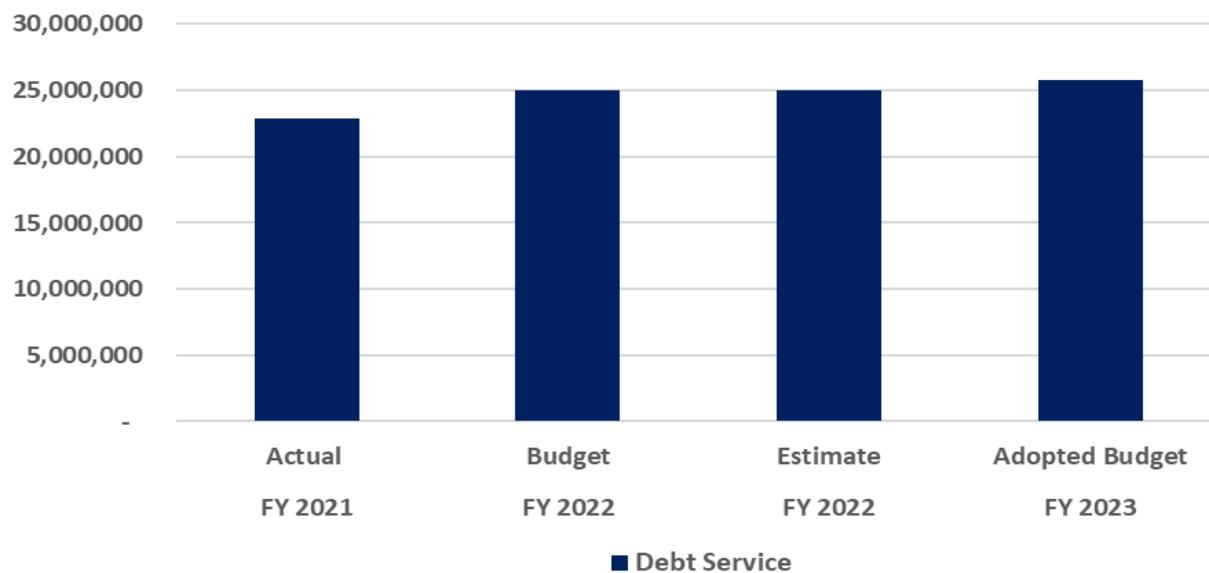
*Does not include Creekside TIRZ obligations.

Debt Service & Internal Service Funds

DEBT SERVICE FUND

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Debt Service	22,853,889	25,033,058	25,007,746	25,752,596
Total Expenditures	\$ 34,260,490	\$ 25,033,058	\$ 25,007,746	\$ 25,752,596

Expenditures by Category



Program Justification and Fiscal Analysis

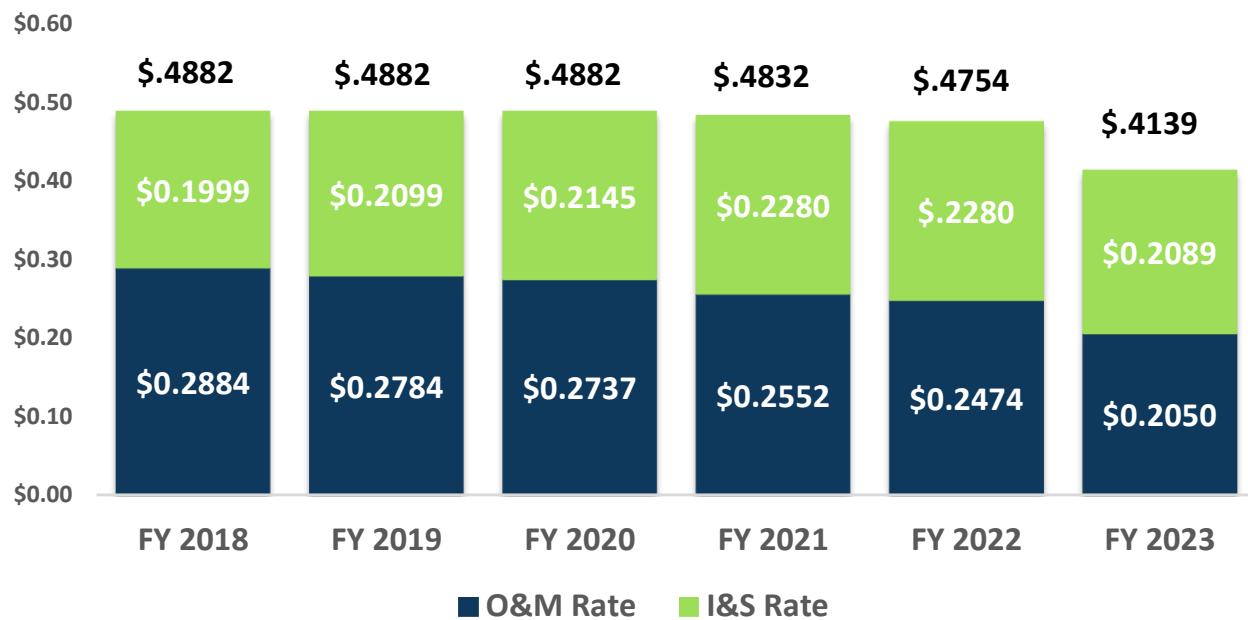
The FY 2023 Adopted Budget appropriates total Debt Service Fund expenditures of \$25,752,596. This amount includes fiscal agent fees of \$5,000. The increase is driven by projected additional debt service payments stemming from two separate issuances scheduled for August 2022. The first issuance of \$16,060,000 in General Obligation Bonds supports the 2013 and 2019 bond program projects. The second issuance of \$10,000,000 in Tax Notes supports public safety acquisitions and improvements, including the purchase of vehicles and equipment and for fire station facilities improvements.

Tax Rate Detail

As the graph illustrates, FY 2023 includes a reduction to the I&S (Debt Service) portion of the rate. This is the first time this portion of the rate has decreased since FY 2018. The proposed I&S rate is anticipated to be sufficient to support the 2023 bond program if approved by voters.

Debt Service & Internal Service Funds

Total Property Tax Rate - Recent History



Debt Service & Internal Service Funds

City of New Braunfels

Self Insurance Fund

Fiscal Year Ending September 30, 2023

Fund: 601

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 3,049,527	\$ 2,866,295	\$ 2,196,927	\$ 2,227,891
Total Beginning Balance	\$ 3,049,527	\$ 2,866,295	\$ 2,196,927	\$ 2,227,891

Revenue

Premiums - Employer and Employee	\$ 6,329,787	\$ 7,400,000	\$ 7,400,000	\$ 7,400,000
Premiums - Retiree and Cobra	171,464	180,000	137,699	140,000
Interest Income	1,291	3,500	4,900	5,000
Miscellaneous	22,788	250	-	-
Total Revenue	\$ 6,525,330	\$ 7,583,500	\$ 7,542,849	\$ 7,545,000
 TOTAL AVAILABLE FUNDS	 \$ 9,574,857	 \$ 10,449,795	 \$ 9,739,776	 \$ 9,772,891

APPROPRIATIONS

Employee Expenditures	\$ 7,304,488	\$ 7,475,000	\$ 7,479,355	\$ 7,500,000
Operating Expenditures	73,442	25,000	32,530	33,000
 TOTAL OPERATING APPROPRIATIONS	 \$ 7,377,930	 \$ 7,500,000	 \$ 7,511,885	 \$ 7,533,000
 Ending Fund Balance	 \$ 2,196,927	 \$ 2,949,795	 \$ 2,227,891	 \$ 2,239,891
 TOTAL APPROPRIATIONS	 \$ 9,574,857	 \$ 10,449,795	 \$ 9,739,776	 \$ 9,772,891

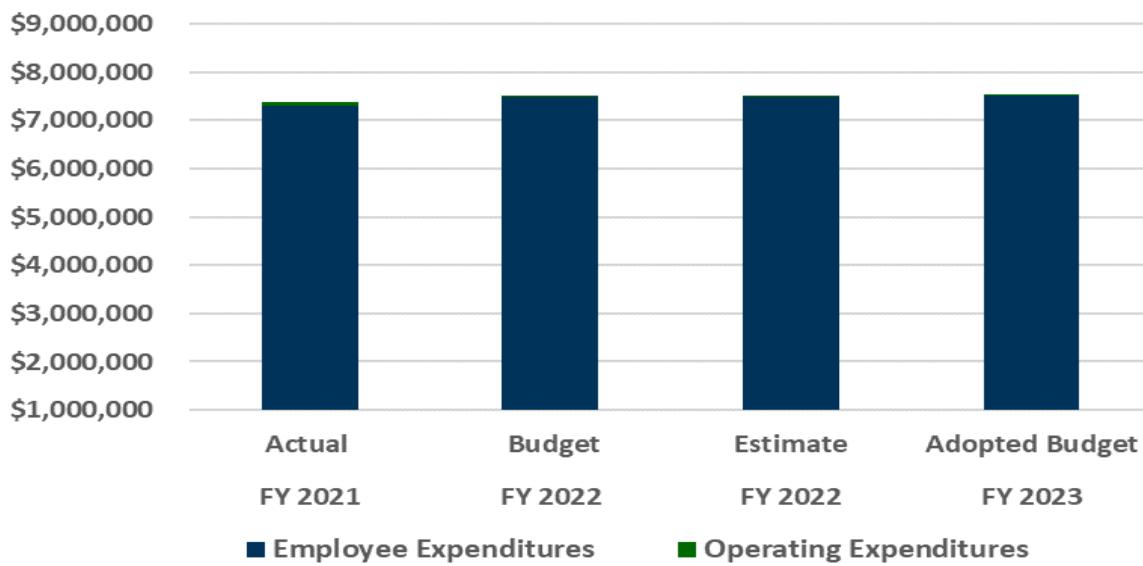
Debt Service & Internal Service Funds

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 larger 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 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	7,304,488	7,475,000	7,479,355	7,500,000
Operating Expenditures	73,442	25,000	32,530	33,000
Total Expenditures	\$ 7,377,930	\$ 7,500,000	\$ 7,511,885	\$ 7,533,000

Expenditures by Category



Program Justification and Fiscal Analysis

The rising cost of health care is a concern both nationwide and for the City of New Braunfels. The City experienced a spike in medical costs from FY 2015-FY 2016. Since then, many changes have been made to the overall healthcare administration program. These include employee premium and employer contribution increases, plan design changes (co-pays, deductibles, out-of-pocket maximums), and a new third-party-administrator. The organization also expanded educational efforts for all employees to improve consumer behavior regarding medical care. Collectively, these efforts have allowed us to control costs while increasing reserves within the Self-Insurance Fund. The employer contribution and employee premiums have not been increased in five years (including FY 2023).

Debt Service & Internal Service Funds

Fund Balance – Staff continues to target a fund balance of approximately 120 days of claim expenditures. This target was developed with 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 2023 budget, 120 days of claim expenditures would total approximately \$2,229,000. Therefore, the fund is projected to meet that goal.

FY 2023 - Self Insurance Fund Goals

Plan Value and Cost – Design plans and premiums to ensure employee costs and value are equitable with FY 2022.

Strategic Plan Design – For example, plan design elements mitigate emergency room usage while incentivizing lower costs and better outcome alternatives.

Pharmacy Costs – Continue 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.

Debt Service & Internal Service Funds

City of New Braunfels

Fleet Services

Fiscal Year Ending September 30, 2023

Fund: 602

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

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

Revenue

Interest Income	\$ -	\$ -	\$ -	\$ -
Reimbursements				995,231
Interfund Transfer				-
Total Revenue	\$ -	\$ -	\$ -	\$ 995,231
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ -	\$ 995,231

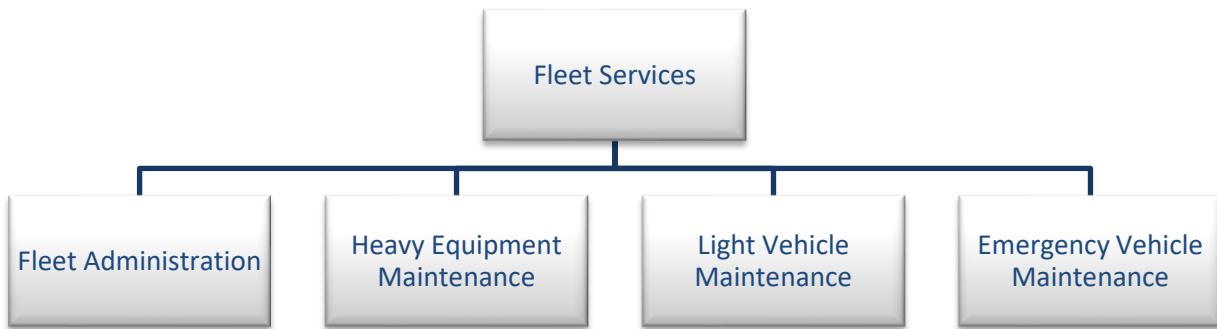
APPROPRIATIONS

Employee Expenditures	\$ -	\$ -	\$ -	\$ 847,534
Operating Expenditures				147,697
Resource Request				-

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 995,231
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 0
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 995,231

Debt Service & Internal Service Funds

FLEET SERVICES FUND



Mission:

To provide superior expertise and service to support the City's vehicle and equipment assets.

Vision:

To be an asset to all City departments in all aspects of fleet management, including procurement, maintenance, disposition, and strategic planning for future growth.

Goals/Objectives:

1. Continue to partner with all departments across the organization to ensure they have reliable fleet resources to effectively provide services to the Citizens of New Braunfels.
2. Ensure a cost-effective fleet for the entire City.
3. Provide exceptional customer service for all that we serve.
4. Consolidate all fleet services to ensure a high level of support.

<i>Performance Measures-Fleet Services</i>				
	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
Work orders completed	4,408	3,780	3,528	3,833
Percentage of outsourced repair costs	5%	24%	28%	25%
Work orders completed within two days	99%	96%	96%	97%

Debt Service & Internal Service Funds

FLEET SERVICES FUND

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Employee Expenditures	\$ -	\$ -	\$ -	\$ 847,534
Operating Expenditures	\$ -	\$ -	\$ -	\$ 147,697
Total Expenditures	\$ -	\$ -	\$ -	\$ 995,231
Total Full Time Equivalent		0.0	0.0	0.0
				11.0

Expenses by Category



Program Justification and Fiscal Analysis

The Fleet Services Fund was created in the FY 2023 Adopted Budget to better capture the cost of maintaining the City's fleet. Each department with vehicles and equipment will be allocated costs by the Fleet Department for their parts and pro-rata share of employee and overhead expenses.

Resource Request:

Included in the Adopted Budget is the addition of a Fleet Technician. This position will provide needed resources to maintain and improve preventative and regular maintenance on the City's fleet. This position is funded for the full fiscal year with a recurring impact of \$56,642. An additional \$72,000 is included to install a fleet analytics system on all vehicles to collect the necessary data to improve preventative and proactive maintenance and general oversight.

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CAPITAL IMPROVEMENTS FUNDS

Capital Improvement Funds

All Funds Summary
Fiscal Year Ending September 30, 2023

Available Funds	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023
	Parks CIP	Roadway Impact Fee	2004 C of O's	2008 C of O's	2011 C of O's	2013 C of O's	2014 C of O's	2013 Bond Fund
Beginning Balance								
Undesignated Funds								
Reserve for Projects	\$ 8,703,221	\$ 10,203,844	\$ 60,643	\$ 353,748	\$ 720,538	\$ 237,571	\$ 55,365	\$ 6,702,464
Designated for Encumbrances								
Total Beginning Balance	\$ 8,703,221	\$ 10,203,844	\$ 60,643	\$ 353,748	\$ 720,538	\$ 237,571	\$ 55,365	\$ 6,702,464
Revenue								
Interest Income					2,500			
Interfund Transfers								
Total Revenue	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 60,000
TOTAL AVAILABLE FUNDS	\$ 8,703,221	\$ 10,203,844	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	\$ 55,365	\$ 6,762,464
APPROPRIATIONS								
Parks and Recreation	\$ 8,703,221							
Capital Improvement Projects		\$ 10,203,844	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	\$ 55,365	\$ 6,762,465
TOTAL EXPENDITURES	\$ 8,703,221	\$ 10,203,844	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	\$ 55,365	\$ 6,762,465
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 8,703,221	\$ 10,203,844	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	\$ 55,365	\$ 6,762,465

All Funds Summary
Fiscal Year Ending September 30, 2023

Available Funds	FY 2023	FY 2023	FY 2023	FY 2023	FY 2022	FY 2023	FY 2023
	2015 Tax Notes	2018 CO's	2018 Tax Notes	2019 Cap Imp Bond Fund	2020 CO's	2023 Cap Imp Fund	2022 Tax Notes
Beginning Balance							
Undesignated Funds							
Reserve for Projects	\$ 6,701	\$ 96	\$ 47,933	\$ 60,364,323	\$ 11,908,091	\$ 4,041	\$ 10,000,000
Designated for Encumbrances							
Total Beginning Balance	\$ 6,701	\$ 96	\$ 47,933	\$ 60,364,323	\$ 11,908,091	\$ 4,041	\$ 10,000,000
Revenue							
Interest Income				400,000	100,000	-	10,000
Interfund Transfers				2,000,000			
Total Revenue	\$ -	\$ -	\$ -	\$ 2,400,000	\$ 100,000	\$ -	\$ 10,000
TOTAL AVAILABLE FUNDS	\$ 6,701	\$ 96	\$ 47,933	\$ 62,764,323	\$ 12,008,091	\$ 4,041	\$ 10,010,000
APPROPRIATIONS							
Parks and Recreation	6,701	96	47,933	62,764,323	12,008,091	4,041	10,010,000
Capital Improvement Projects							
TOTAL EXPENDITURES	\$ 6,701	\$ 96	\$ 47,933	\$ 62,764,323	\$ 12,008,091	\$ 4,041	\$ 10,010,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 6,701	\$ 96	\$ 47,933	\$ 62,764,323	\$ 12,008,091	\$ 4,041	\$ 10,010,000

CIP/Bond Operational Impacts by Projects

Operating Impact from CIP/Bond Projects					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fires Station #7	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Sports Complex			\$140,000	\$140,000	\$140,000
Westside Community Center Branch Library	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000

Fire Station 7 - Funding is recognized in the forecast schedule to staff and operate Fire Station #7. The forecast schedule phases the additional staff over a two-year period. This staffing plan represents the minimum number of employees needed to open the station to allow the ambulance and engine to both deploy concurrently. Once completed, the non-personnel related operating costs are projected to total \$100,000. When combined, the minimum annual recurring costs associated with operating the additional fire station is approximately \$860,000.

Zipp Family Sports Park – Staff is working with a consultant to complete a comprehensive business plan for the Zipp Family Sports Park. The consultant has not finished their analysis; however, their initial projections indicate that through intensive programming, special events and league play, the facility could operate at a net cost of approximately \$135,000 annually. As the business and operating plan is finalized, cost recovery goals will be discussed and established by City Council.

Westside Community Center Branch Library – Approximately \$250,000 in annual operating expenditures associated with the new facility is included in the forecast schedule. If the proposed operating plan was approved, it would add 3.5 full time equivalent positions. The proposed plan would also allow for operating hours that are consistent with the main library. The facility is scheduled to open towards the beginning of FY 2023; therefore, the resource demands forecast assumes phasing the recurring costs over a two-year period (FY 2023 & FY 2024).

Capital Improvement Funds

2013 Bond Program

The FY 2023 Budget includes the five issuances of General Obligation Bonds associated with the 2013 Bond Program - \$14.0 million in FY 2014, \$14.5 million in FY 2015, \$24.6 million in FY 2016, \$21.6 million in FY 2018, \$2.5 million in FY 2019, and \$2.6 million in FY 2022. Available bond funds will be utilized to continue progress on various projects in all four propositions.

2013 BOND PROGRAM

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/22	FY 2023 Encumbered & Available Funds
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PROJECTS

Completed						
Citywide Streets Improvements	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -		
Panther Canyon Drainage Improvements	269,071	269,071	269,071			
Wood - Landa Drainage Improvements	884,035	884,035	884,035			
Bleders Creek Drainage Improvements	611,387	611,387	611,387			
Total Completed	\$ 11,764,493	\$ 11,764,493	\$ 11,764,493	\$ -		

In Progress						
Klein Road Reconstruction - Phase 1	\$ 10,790,991	\$ 10,790,991	\$ 8,961,149	\$ 1,829,842		
Proposition 1 - Staffing Costs/Contingencies	1,314,664	1,314,664	1,191,954	122,710		
Solms Morningside Road Reconstruction	13,596,000	13,596,000	12,517,136	1,078,864		
Klein Road Drainage - NEW PROJECT	1,829,842	1,829,842	1,829,842			
Proposition 2 - Staffing Costs/Contingencies	4,096,558	4,096,558	813,306	3,283,252		
All Abilities Park Enhancements & Connection Costs	200,000	200,000	200,000			
Park Improvements	214,744	214,744	214,744			
Contingencies - Intfund Transfers	555,743	555,743	107,947	447,796		
Total In Progress	\$ 32,598,542	\$ 32,598,542	\$ 25,836,078	\$ 6,762,464		

Capital Improvement Funds

2019 Bond Program

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 2023 budget includes all four issuances of the 2019 bonds, totaling \$117 million.

2019 BOND PROGRAM

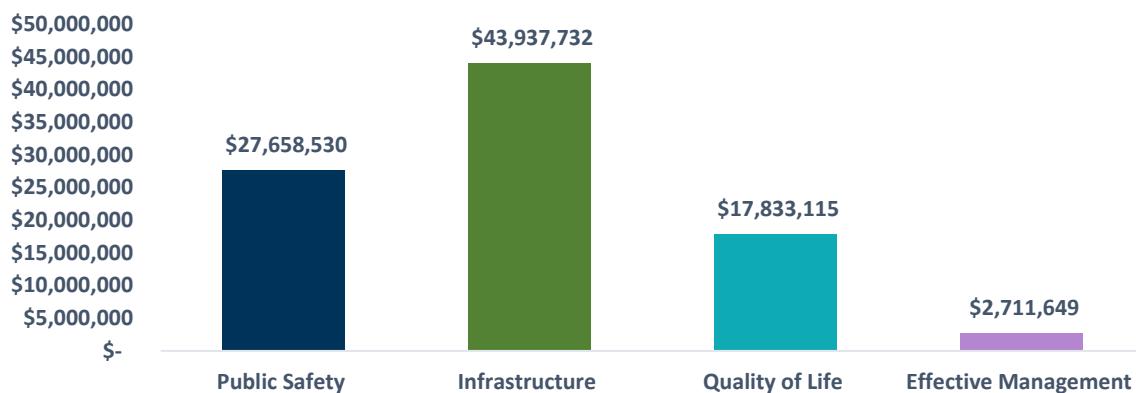
<u>PROJECTS</u>	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/22	FY 2023 Encumbered & Available Funds
In Progress				
<u>Proposition 1 - Transportation & Infrastructure</u>				
Goodwin/Conrads Lane Reconstruction	\$ 21,397,150	\$ 21,397,150	\$ 1,589,598	\$ 19,807,552
Citywide Streets & Sidewalk Improvements	15,000,000	15,000,000	9,379,961	5,620,039
Klein Road Phase 2 Construction	13,000,800	13,000,800	3,479,377	9,521,423
FM 306 & Business 81 Expansion	2,895,207	2,895,207	639,767	2,255,440
Common Street Ped Project	219,333	219,333	80,000	139,333
<u>Proposition 2 - Parks & Recreation</u>				
Zipp Family Sports Complex	29,073,788	20,073,788	2,060,712	18,013,076
All Abilities Park Enhancements & Connection Costs	500,000	500,000	500,000	-
<u>Proposition 3 - Public Safety</u>				
Police Department Facility and Veterans Memorial	32,970,453	32,970,453	31,096,995	1,873,458
Fire Station #2 Replacement	7,117,500	7,117,500	6,595,802	521,698
Fire Station #3 Replacement	5,936,088	5,936,088	5,936,088	-
Public Safety Equip. & Vehicles	4,390,709	4,390,709	44,782	4,345,927
<u>Proposition 4 - Library Facilities</u>				
Westside Library Branch	5,525,340	5,525,340	5,054,745	470,595
<u>Contingencies/Others</u>				
Contingencies/Project Staff - 2019 Bond	1,339,564	1,339,564	143,783	1,195,781
Total In Progress	\$ 139,365,932	\$ 130,365,932	\$ 66,601,609	\$ 63,764,323

Capital Improvement Funds

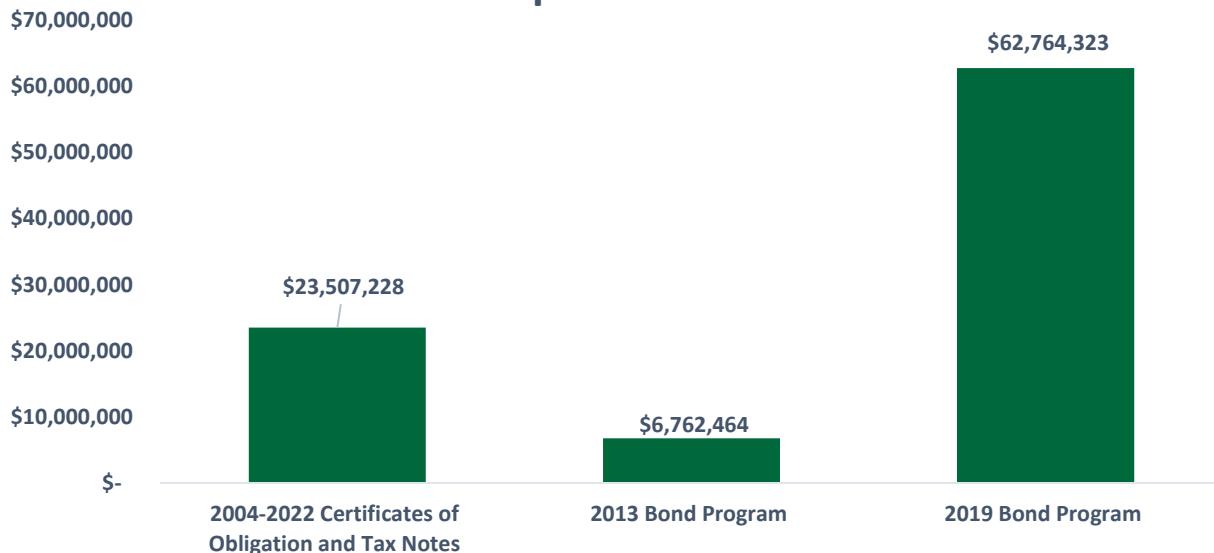
FY 2023 Capital Fund Allocation

The FY 2023 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 2023 Capital Fund Allocation by Strategic Priority



FY 2023 Capital Fund Allocation



Capital Improvement Funds

PUBLIC SAFETY



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/22	FY 2023 Encumbered & Available Funds
Vehicle Replacements	\$ 2,255,125	\$ 2,255,125	\$ 2,255,125	\$ -
Fire Department/Library Roof Repair	2008 CO's	48,276	48,276	48,276
Total Recently Completed	\$ 2,303,401	\$ 2,303,401	\$ 2,303,401	\$ -

Recently Completed

Vehicle Replacements	2018 Tax Notes
Fire Department/Library Roof Repair	2008 CO's
Total Recently Completed	\$ 2,303,401

In Progress

Police Department Facility and Veterans Memorial	2019 Bond Program	\$ 32,970,453	\$ 32,970,453	\$ 31,096,995	\$ 1,873,458
Fire Station Seven & Training Center	2020 CO's	12,000,000	12,000,000	477,553	11,522,447
Fire Station #2 Replacement	2019 Bond Program	7,117,500	7,117,500	6,595,802	521,698
Fire Station #3 Replacement	2019 Bond Program	5,936,088	5,936,088	5,936,088	-
Radio Replacement	2022 Tax Notes	5,500,000	5,500,000	-	5,500,000
Public Safety Equip. & Vehicles	2019 Bond Program	4,390,709	4,390,709	44,782	4,345,927
Ladder Truck Replacement	2022 Tax Notes	1,825,000	1,825,000	-	1,825,000
Fire Station #5 Expansion	2022 Tax Notes	1,620,000	1,620,000	-	1,620,000
Police Command Vehicle	2022 Tax Notes	450,000	450,000	-	450,000
Total In Progress		\$ 71,809,750	\$ 71,809,750	\$ 44,151,220	\$ 27,658,529

FUNDING SOURCES

2019 Bond Program	\$ 50,414,750	\$ 43,673,667	\$ 6,741,083
2020 Certificates of Obligation	12,000,000	477,553	11,522,447
2022 Tax Notes	9,395,000	-	9,395,000
Total Funding Sources	\$ 71,809,750	\$ 44,151,220	\$ 27,658,530

Capital Improvement Funds

PUBLIC SAFETY PROJECT DESCRIPTIONS

Police Department Facility and Veterans Memorial – 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.

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.

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.

Radio Replacements

The current radios used by the Fire and Police departments were purchased in 2013; these units have an 8-year average service life. Replacement parts have already met end of life purchase availability. Public safety radios must meet stringent requirements and be capable of operating in extreme environments to include wet conditions, extreme heat, and be ruggedized to handle these conditions. The radios must also meet licensing requirements from the federal government. This project will replace the radios for the Fire and Police departments.

Public Safety Equipment & Vehicles

Savings from the Police Department Facility and Veterans Memorial project will be used to purchase public safety equipment and vehicles.

Ladder Truck Replacement

The current ladder truck assigned to Station 1 is a 2008 rear-mounted platform that needs replacement due to age. The purchase of a new ladder truck will address maneuverability issues by utilizing new technologies such as "rear steer" capabilities and a lower profile (height of apparatus) to address accessibility within the downtown area. The current ladder truck will be retained and moved to a reserve status to maintain ISO credit as well as the ability to keep two ladder trucks response ready at all times.

Fire Station #5 Expansion

Fire Station 5 was built in 1988 and currently houses one medic unit and one engine company, staffed by six personnel. The current station is not functional for the needs of the staff and has several safety concerns regarding PPE storage, PPE decontamination (washing), and vehicle entry into the station. This project will include an update to the living quarters to include the kitchen, sleeping areas (additional sleeping quarters), restroom facilities, workout areas, and an area for proper PPE decontamination and

Capital Improvement Funds

storage. The outside areas will be improved as well to address the appropriate number of parking spaces and secured parking.

Police Command Vehicle

This purchase is to replace the 2000 model Bluebird Bloodmobile bus that was donated to the Police Department. It will be used at various City and Law Enforcement events, for SWAT and negotiator situations, during river operations, and at many annual City events such as Wassailfest and Wurstfest.

Capital Improvement Funds

INFRASTRUCTURE



PROJECTS - RECENTLY COMPLETED & IN PROGRESS		Total Project Budget	Current Project Budget	Estimated	FY 2023
				Activity to Date @ 9/30/22	Encumbered & Available Funds
Recently Completed					
Citywide Streets Improvements	2013 Bond Program	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
Wood - Landa Drainage Improvements	2013 Bond Program	884,035	884,035	884,035	-
Bleders Creek Drainage Improvements	2013 Bond Program	611,387	611,387	611,387	-
Panther Canyon Drainage Improvements	2013 Bond Program	269,071	269,071	269,071	-
Total Recently Completed		\$ 11,764,493	\$ 11,764,493	\$ 11,764,493	\$ -
In Progress					
Goodwin/Conrads Lane Reconstruction	2019 Bond Program	\$ 21,397,150	\$ 21,397,150	\$ 1,589,598	\$ 19,807,552
Citywide Streets & Sidewalk Improvements	2019 Bond Program	15,000,000	15,000,000	9,379,961	5,620,039
Solms Morningside Road Reconstruction	2013 Bond Program	13,596,000	13,596,000	13,410,124	185,876
Klein Road Phase 2 Construction	2019 Bond Program	13,000,800	13,000,800	3,479,377	9,521,423
Klein Road Reconstruction - Phase 1	2013 Bond Program	10,790,991	10,790,991	8,961,149	1,829,842
North Tributary Flood Control Project	2004, 2008 & 2011 CO's	7,747,091	7,747,091	6,630,192	1,116,899
Proposition 2 - Staffing Costs/Contingencies	2013 Bond Program	4,096,558	4,096,558	813,306	3,283,252
Airport Improvements	2014 CO's	3,277,225	3,277,225	3,221,860	55,365
FM 306 & Business 81 Expansion	2019 Bond Program	2,895,207	2,895,207	639,767	2,255,440
Klein Road Drainage	2013 Bond Program	1,829,842	1,829,842	1,829,842	-
Proposition 1 - Staffing Costs/Contingencies	2013 Bond Program	1,314,664	1,314,664	1,191,954	122,710
Common Street Pedestrian Project	2019 Bond Program	219,333	219,333	80,000	139,333
Total In Progress		\$ 95,164,861	\$ 95,164,861	\$ 51,227,129	\$ 43,937,732
FUNDING SOURCES					
2004 Certificates of Obligation		\$ 837,695	\$ 777,052	\$ 60,643	
2008 Certificates of Obligation		544,361	208,643	335,718	
2011 Certificates of Obligation		6,365,035	5,644,497	720,538	
2014 Certificates of Obligation		3,277,225	3,221,860	55,365	
2013 Bond Program		31,628,055	26,206,375	5,421,680	
2019 Bond Program		52,512,490	15,168,702	37,343,788	
		\$ 95,164,861	\$ 51,227,129	\$ 43,937,732	

Capital Improvement Funds

INFRASTRUCTURE PROJECT DESCRIPTIONS

Goodwin/Conrads Lane Improvements- 2019 Bond Program

Reconstruction of Goodwin Lane to a minor arterial and Conrad Lane to a major collector section with a 90' ROW to include 3-4 lane roadway with bike lanes and sidewalks from FM 306 to Conrads Lane.

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).

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.

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.

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.

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.

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.

Capital Improvement Funds

INFRASTRUCTURE PROJECT DESCRIPTIONS

Airport Improvements

This project was originally utilized to make structural repairs and overall enhancements to all airport facilities. The remaining funding can be used for any eligible facility/equipment upgrade or improvement.

FM 306 & Business 81 Extensions – 2019 Bond Program

This project allows for partial allocation of funds for Right of Way acquisition, and the following improvements: roadway expansion from FM1101 to just past Alves Lane, four-lane roadway with a raised median and sidewalks.

Klein Road Drainage

This project will improve drainage and low water crossings along Klein Road from Walnut Avenue to FM 725 and between FM 1044 and Walnut Avenue and FM 1044 to Klein Way.

Common Street Pedestrian Project

This project will provide pedestrian connectivity along Common Street between S. Liberty Street and Loop 337. This connectivity will provide access to Hinman Island Park, Prince Solms Park, Lamar Elementary School, Comal County Fairgrounds, New Braunfels Public Library, and River Acres Park, in addition to connecting existing and recently completed sidewalk projects. The project will also include enhanced pedestrian crossings at Central Avenue and East Avenue.

Capital Improvement Funds

EFFECTIVE MANAGEMENT



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Activity to Date @ 9/30/22	Encumbered & Available Funds
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Recently Completed

Preliminary Engineering - 2019 Bond	2019 Bond Program	\$ 2,742,290	\$ 2,742,290	\$ 2,742,290	\$ -
Total Recently Completed		\$ 2,742,290	\$ 2,742,290	\$ 2,742,290	\$ -

In Progress

Preliminary Engineering - 2023 Bond Project	2021 Tax Notes	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -
Contingencies/Project Staff - 2019 Bond	2019 Bond Program	\$ 1,339,564	\$ 1,339,564	\$ 143,783	\$ 1,195,781
Contingencies/Interfund Transfer Recon - 2022 Tax Notes	2022 Tax Notes	\$ 615,000	\$ 615,000	\$ -	\$ 615,000
Contingencies/Interfund Transfer - 2013 Bond	2013 Bond Program	\$ 555,743	\$ 555,743	\$ 107,947	\$ 447,796
Contingencies/Interfund Transfer Recon - 2008 CO's	2008 CO's	\$ 271,554	\$ 271,554	\$ 251,024	\$ 20,530
Contingencies/Interfund Transfer Recon - 2013 CO's	2013 CO's	\$ 237,571	\$ 237,571	\$ -	\$ 237,571
Contingencies/Interfund Transfer Recon - 2020 CO's	2020 CO's	\$ 136,200	\$ 136,200	\$ -	\$ 136,200
Computer Replacement	2009 CO's & 2015 Tax Notes	\$ 52,587	\$ 52,587	\$ 45,886	\$ 6,701
Contingencies/Interfund Transfer Recon - 2018 Tax Notes	2018 Tax Notes	\$ 47,933	\$ 47,933	\$ -	\$ 47,933
Contingencies/Interfund Transfer Recon - 2021 Tax Notes	2021 Tax Notes	\$ 4,041	\$ 4,041	\$ -	\$ 4,041
Contingencies/Interfund Transfer Recon - 2015 CO's	2015 CO's	\$ 196	\$ 196	\$ -	\$ 196
CO Closeout	2018 CO's	\$ 97	\$ 97	\$ -	\$ 97
Total In Progress		\$ 6,260,486	\$ 6,260,486	\$ 3,548,640	\$ 2,711,846

FUNDING SOURCES

2008 Certificates of Obligation	\$ 271,554	\$ 251,024	\$ 20,530
2009 Certificates of Obligation	\$ 30,684	\$ 30,684	\$ -
2013 Certificates of Obligation	\$ 237,571	\$ -	\$ 237,571
2015 Certificates of Obligation	\$ 196	\$ -	\$ 196
2015 Tax Notes	\$ 21,903	\$ 15,202	\$ 6,701
2018 Certificates of Obligation	\$ 97	\$ -	\$ 97
2018 Tax Notes	\$ 47,933	\$ -	\$ 47,933
2020 Certificates of Obligation	\$ 136,200	\$ -	\$ 136,200
2021 Tax Notes	\$ 3,004,041	\$ 3,000,000	\$ 4,041
2022 Tax Notes	\$ 615,000	\$ -	\$ 615,000
2013 Bond Program	\$ 555,743	\$ 107,947	\$ 447,796
2019 Bond Program	\$ 1,339,564	\$ 143,783	\$ 1,195,781
Total	\$ 6,260,486	\$ 3,548,640	\$ 2,711,846

Capital Improvement Funds

EFFECTIVE MANAGEMENT PROJECTS

Preliminary Engineering and Cost Estimating Services – Potential 2023 Bond Projects

The FY 2022 budget included \$3.0 million in tax notes to support preliminary engineering and cost-estimating services for all potential 2023 bond program projects. These funds are accounted for in the newly established 2023 Capital Improvements and Bond Program Fund.

Contingencies

Contingency funds are uncommitted to specific capital projects yet can 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.

Computer Replacement

The City will use the remaining funds in the 2009 Certificates of Obligation to increase laptop and desktop replacement efforts in FY 2023.

Capital Improvement Funds

QUALITY OF LIFE



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/22	FY 2023 Encumbered & Available Funds
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Recently Completed

Golf Course Improvements	2014 CO's	\$ 6,914,199	\$ 6,914,199	\$ 6,914,199	\$ -
Total Recently Completed		\$ 6,914,199	\$ 6,914,199	\$ 6,914,199	\$ -

In Progress

Zipp Family Sports Complex	<i>2019 Bond Program</i>	\$ 29,073,788	\$ 20,073,788	\$ 2,060,712	\$ 18,013,076
Westside Library Branch	<i>2019 Bond Program</i>	5,525,340	5,525,340	5,054,745	470,595
All Abilities Park Enhancements & Connection Costs	<i>2013 Bond Program & 2019 Bond Program</i>	700,000	700,000	700,000	-
Playground Enhancements	2021 Tax Notes	387,776	387,776	38,332	349,444
Park Improvements	<i>2013 Bond Program</i>	214,744	214,744	214,744	-
Library Network Replacement	2021 Tax Notes	47,000	47,000	47,000	-
Total In Progress		\$ 35,948,648	\$ 26,948,648	\$ 8,115,533	\$ 18,833,115

FUNDING SOURCES

2021 Tax Notes		434,776	85,332	349,444
2013 General Obligation Bonds		414,744	414,744	-
2019 General Obligation Bonds		26,099,128	7,615,457	18,483,671
		\$ 26,948,648	\$ 8,115,533	\$ 18,833,115

Capital Improvement Funds

QUALITY OF LIFE PROJECT DESCRIPTIONS

Zipp Family Sports Complex – 2019 Bond Program

This complex will be located at the intersection of Klein Rd. and FM 1044 and span over 150 acres. It will include the construction of four soccer fields, four baseball fields, four softball fields, concessions, restrooms, shade structures, and parking.

Westside Community Library Branch - 2019 Bond Program

This project includes the demolition of the existing building beside the Westside Community Center and the 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.

All Abilities Park Enhancements – 2019 Bond Program

This project provides funding for all abilities improvements and enhancements to multiple City Parks. The FY 2020 Proposed 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.

Playground Enhancements

This project will make necessary repairs to playgrounds and replace playground equipment at the various parks in the community.

Park Improvement(s) – 2013 Bond Program

This funding is available due to several Proposition 3 2013 bond projects that came under budget. Therefore, these funds must be utilized on park-related projects. The specific projects planned to be completed with these funds are the resurfacing of the Prince Solms tennis courts, the 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.

Library Network Replacement

The network at the Library is 5 years old and up for replacement. This project will replace the network and wireless infrastructure at the Library. This will bring the Library in line with the rest of the City facilities in the wireless and network capabilities. This will also increase the wireless coverage which has been an issue magnified during the COVID call bank setup.

Capital Improvement Funds

**City of New Braunfels
Park Development Fund
Fiscal Year Ending September 30, 2023**

Fund : 314

	FY 2021 Actual	FY2022 Actual 7/26/22	FY2023 Adopted Budget
Available Funds			

Beginning Balance

Undesignated Funds	\$ 4,176,522	\$ 5,922,176	\$ 8,703,221
Total Beginning Balance	\$ 4,176,522	\$ 5,922,176	\$ 8,703,221

Revenue

Impact Fees	\$ 1,772,904	\$ 2,804,430	\$ -
Total Revenue	1,772,904	2,804,430	-

TOTAL AVAILABLE FUNDS \$ 5,949,426 \$ 8,726,606 \$ 8,703,221

APPROPRIATIONS

Distrct 1	\$ 27,250	\$ -	\$ 1,383,262
Distrct 2	-	-	4,686,717
Distrct 3	-	-	1,939,617
Distrct 4	-	23,385	693,624

TOTAL OPERATING APPROPRIATIONS	\$ 27,250	\$ 23,385	\$ 8,703,221
Ending Fund Balance	\$ 5,922,176	\$ 8,703,221	\$ -
TOTAL APPROPRIATIONS	\$ 5,949,426	\$ 8,726,606	\$ 8,703,221

Capital Improvement Funds

PARKS IMPROVEMENT FUND

The Parks Improvement Fund is used to account for revenue and expenditures in the City's Parks Development Fee program. In FY 2006, the City instituted a Parks Development Fee to 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 used to account for this program.

Program Justification and Fiscal Analysis

The Parks Improvement Fund has \$8,703,221 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 as many developers pay fees at the beginning of a development project and are reimbursed upon the completion of the improvements. The Parks and Recreation Department monitors and tracks the funds encumbered and eligible for reimbursement once the park is complete.

Capital Improvement Funds

City of New Braunfels
Roadway Development Impact Fees Fund
Fiscal Year Ending September 30, 2023

Fund : 336

Available Funds	FY 2021	FY 2022	FY 2023
	Actual	Actual 7/26/22	Adopted Budget

Beginning Balance

Undesignated Funds	\$ 7,075,099	\$ 8,724,605	\$ 10,203,844
Total Beginning Balance	\$ 7,075,099	\$ 8,724,605	\$ 10,203,844

Revenue

Impact Fees	\$ 3,258,768	\$ 2,596,448	
Traffic Fees (Veramendi)	\$ 804,086	\$ 249,400	
Interest Income	3,142	8,568	
Miscellaneous			
Total Revenue	4,065,996	2,854,416	-
TOTAL AVAILABLE FUNDS	\$ 11,141,094	\$ 11,579,021	\$ 10,203,844

APPROPRIATIONS

Distrct 1	\$ 13,479	\$ -	\$ 1,113,634
Distrct 2	13,826	-	214,209
Distrct 3	761,294	19,595	3,213,191
Distrct 4	259	-	1,029,009
Distrct 5	441,443	18,355	2,120,546
Distrct 6	442,419	1,112,023	2,403,571
Veramendi Traffic Impact Fees	743,770	225,204	109,684

TOTAL OPERATING APPROPRIATIONS	\$ 2,416,489	\$ 1,375,177	\$ 10,203,844
Ending Fund Balance	\$ 8,724,605	\$ 10,203,844	-
TOTAL APPROPRIATIONS	\$ 11,141,094	\$ 11,579,021	\$ 10,203,844

Capital Improvement Funds

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 \$10,203,844 available to be used to fund roadway improvements identified in the impact fee study. Funds are appropriated by roadway district as the money must be expended in the district it was generated.

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OTHER FUNDS

Other Funds

New Braunfels Convention and Visitors Bureau
Fiscal Year Ending September 30, 2023

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
Beginning Fund Balance:	\$ 991,788	\$ 700,000	\$ 700,000	\$ 719,676
Revenues				
Hotel/Motel Tax	\$ 1,597,912	\$ 2,178,474	\$ 2,105,676	\$ 2,683,639
Fund Balance True up	-	-	-	222,822
Total Revenues	\$ 1,597,912	\$ 2,178,474	\$ 2,105,676	\$ 2,906,461
Total Available Funds	\$ 2,589,700	\$ 2,878,474	\$ 2,805,676	\$ 3,626,136
Expenditures:				
Administration	\$ 432,767	\$ 550,000	\$ 540,000	\$ 700,000
Convention Services	5,694	35,000	30,000	40,000
Sports Services			7,000	32,000
Brochure and Graphics/Creative	4,913	50,000	30,000	65,000
Cultural Heritage	3,569	-		
Telephone	-			
Postage	1,464	3,474	-	
Advertising	783,780	925,000	935,000	1,193,314
Facilities & Operations	133,625	175,000	175,000	200,000
Travel Trade	60,194	75,000	45,000	70,000
Market Research	7,994	20,000	41,000	55,000
Public Relations/Fam	68,594	125,000	120,000	150,000
Organizational Development				40,000
Audit / Bank Fees	6,813	5,000	8,000	8,000
Professional Development	4,562	15,000	25,000	-
Contingency	8,333	50,000	-	-
Technology	79,128	150,000	130,000	150,000
Convention/Sports Incentives	-	-		
Additional Services (CARES Eligible)	288,270	-		
One Time Technology Project				110,000
One Time Shoulder Season Advertising Campaign				112,822
Total Expenditures	\$ 1,889,700	\$ 2,178,474	\$ 2,086,000	\$ 2,926,136
Ending Fund Balance/Reserves	\$ 700,000	\$ 700,000	\$ 719,676	\$ 700,000

Other Funds

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 Convention and Tourism Fund has been significantly impacted by the economic conditions caused by the pandemic. As stated above, Hotel Occupancy Taxes (HOT) is 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, a large portion of the reserves in the Hotel Occupancy Tax Fund was leveraged in FY 2020 & FY 2021 to maintain the initiatives and organizations that rely on this funding source. For additional information, see page 220.

With the recovery of HOT collections post-COIVD, the FY 2023 Convention and Tourism Fund has increased. The FY 2023 Adopted Budget is aligned to 50% of the projected HOT, per the current contract and ordinance. In addition, the fund balance in FY 2023 reconciles with the \$700,000 target as directed by the contract between the City and the Chamber of Commerce.

Other Funds

City of New Braunfels
New Braunfels Economic Development Corporation
Fiscal Year Ending September 30, 2023

Fund: 212

Available Funds	FY 2021 Actual	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 23,037,987	\$ 22,595,112	\$ 24,630,185
Total Beginning Balance	\$ 23,037,987	\$ 22,595,112	\$ 24,630,185

Revenue

Sales Taxes	\$ 7,806,626	\$ 9,691,444	\$ 9,256,637
Interest Income	\$ 21,931	\$ 30,000	\$ 100,000
Loans, Contributions and Reimbursements	\$ 161,687	\$ 128,954	\$ 172,954
Total Revenue	\$ 7,990,244	\$ 9,850,398	\$ 9,529,591
TOTAL AVAILABLE FUNDS	\$ 31,028,231	\$ 32,445,510	\$ 34,159,776

APPROPRIATIONS

Administrative and Promotional Expenditures	\$ 557,609	\$ 584,525	\$ 840,000
Airport	\$ 37,405	\$ 87,478	\$ -
Quality of Life	\$ 9,664	\$ 546,945	\$ -
Incentives/Business Development/Strategic Plans	\$ 4,962,153	\$ 3,077,499	\$ 3,556,426
Public Infrastructure tied to Economic Development	\$ 818,569	\$ 1,461,384	\$ -
Annual Debt Service	\$ 2,047,719	\$ 2,057,494	\$ 2,060,919

TOTAL OPERATING APPROPRIATIONS	\$ 8,433,119	\$ 7,815,325	\$ 6,457,345
Ending Fund Balance	\$ 22,595,112	\$ 24,630,185	\$ 27,702,431
TOTAL APPROPRIATIONS	\$ 31,028,231	\$ 32,445,510	\$ 34,159,776

Other Funds

NEW BRAUNFELS ECONOMIC DEVELOPMENT CORPORATION FUND

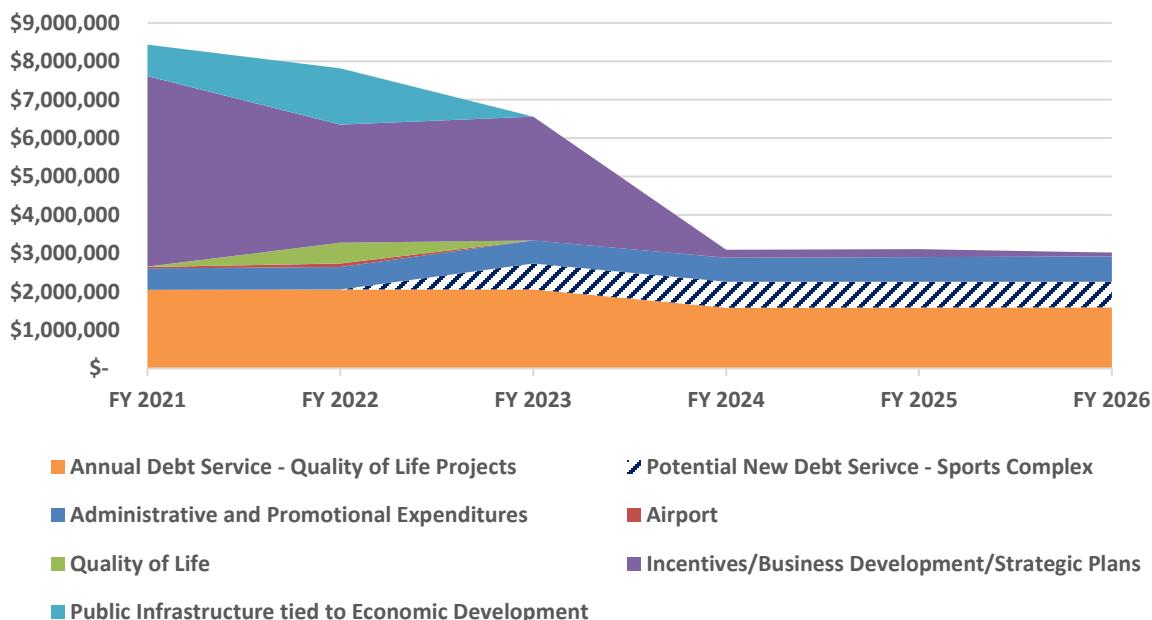
The New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. They receive a portion (25 percent) of the sales tax collected in the City to fund various programs and projects that benefit the citizens. These projects 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 2023 Budget for the New Braunfels Economic Development Corporation (NBEDC) totals \$6,457,345. 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 \$6.45 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 2021 to FY 2026



Other Funds

City of New Braunfels
Creekside TIRZ Funds
Fiscal Year Ending September 30, 2023

Fund: 210/211

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 6,535,182	\$ 6,942,796	\$ 7,424,462	\$ 7,611,722
Debt Service Reserve	1,200,000	1,200,000	1,200,000	1,200,000
Total Beginning Balance	\$ 7,735,182	\$ 8,142,796	\$ 8,624,462	\$ 8,811,722

Revenue

Property Tax	2,832,024	2,806,165	2,827,879	2,827,879
Municipal Sales Tax	1,655,068	1,198,362	1,355,548	1,361,700
Interest Income	499	2,000	1,200	2,000
Total Revenue	\$ 4,487,591	\$ 4,006,527	\$ 4,184,627	\$ 4,191,579
TOTAL AVAILABLE FUNDS	\$ 12,222,773	\$ 12,149,323	\$ 12,809,089	\$ 13,003,301

APPROPRIATIONS

Operating Expenditures	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Debt Service Expenditures	3,218,167	3,175,230	3,217,367	3,175,230
Capital Expenditures	350,144	2,000,000	750,000	3,000,000
TOTAL OPERATING APPROPRIATIONS	\$ 3,598,311	\$ 5,205,230	\$ 3,997,367	\$ 6,205,230
Unrestricted Ending Fund Balance	\$ 7,424,462	\$ 5,744,093	\$ 7,611,722	\$ 5,598,071
Debt Service Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TOTAL APPROPRIATIONS	\$ 12,222,773	\$ 12,149,323	\$ 12,809,089	\$ 13,003,301

Other Funds

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 included 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 debt proceeds 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 a 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 2015.

Program Justification and Fiscal Analysis

The FY 2023 Budget for the Creekside TIRZ totals \$6,205,230 and will provide sufficient funding for all expenses. \$3,175,230 is allocated for annual debt service payments. The debt service allocation includes the \$12 million in certificates of obligation that was issued in FY 2020 to support the construction of Fire Station #7 and the Fire Training Facility, which will be located within the TIRZ. Construction of the facility is anticipated to begin in FY 2022. \$3,000,000 in capital expenditures is allocated in FY 2023 to augment the construction funding of the facility (if needed).

Other Funds

City of New Braunfels
River Mill TIRZ Funds
Fiscal Year Ending September 30, 2023

Fund: 209

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ 5,802	\$ -	\$ 34,835	\$ 66,998
Debt Service Reserve	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ 5,802	\$ -	\$ 34,835	\$ 66,998

Revenue

Property Tax	20,349	21,366	22,163	23,271
Municipal Sales Tax	8,684	6,600	10,000	10,500
Interest Income				
Miscellaneous				
Total Revenue	\$ 29,033	\$ 27,966	\$ 32,163	\$ 33,771
TOTAL AVAILABLE FUNDS	\$ 34,835	\$ 27,966	\$ 66,998	\$ 100,769

APPROPRIATIONS

Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Debt Service Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
Unrestricted Ending Fund Balance	\$ 34,835	\$ 27,966	\$ 66,998	\$ 100,769
Debt Service Reserve				
TOTAL APPROPRIATIONS	\$ 34,835	\$ 27,966	\$ 66,998	\$ 100,769

Other Funds

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 Mill TIRZ will provide financial support for catalytic infrastructure to 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. Most projected River Mill TIRZ growth and redevelopment will occur on the former River Mill site, though some ancillary growth is expected around the redevelopment area.

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 estimated costs have been provided by utilizing schematic design estimates from a civil engineering firm hired by the developer and reviewed by City staff. The 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. Still, 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 approximately \$15-\$20 million.

Other Funds

City of New Braunfels
DowntownTIRZ Fund
Fiscal Year Ending September 30, 2023

Fund: 209

Available Funds	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Adopted Budget
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Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ -	\$ -
Debt Service Reserve	-	-	-	-
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -

Revenue

Property Tax						25,000
Municipal Sales Tax						
Interest Income						
Miscellaneous						
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	25,000
TOTAL AVAILABLE FUNDS	\$ -	25,000				

APPROPRIATIONS

Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Expenditures	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
TOTAL OPERATING APPROPRIATIONS	\$ -					
Unrestricted Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	25,000
Debt Service Reserve						
TOTAL APPROPRIATIONS	\$ -	25,000				

Other Funds

DOWNTOWN TIRZ

The 2010 Downtown Implementation Plan identified the need for a permanent funding source to finance Downtown projects and revitalization activities and fund public improvements. The preliminary project and finance plan calls for 85% of the City's property tax to be directed into the Downtown TIRZ fund for a 25-year period.

Program Justification and Fiscal Analysis

The majority of potential TIRZ revenue would be used to upgrade and improve public infrastructures such as roadways, public utilities, sidewalks, and other pedestrian and bicycling facilities. The preliminary project and finance plan also allocates potential revenue to economic development activities such as historic preservation façade grants, environmental remediation, fire safety improvements, and parking improvements.

APPENDICES

Appendices

FY 2023 Budget Development Calendar

Dates	Requirements
Monday, April 11	<ul style="list-style-type: none">Budget Kickoff Meeting (TEAMS/Zoom)
Last Week of April	<ul style="list-style-type: none">Preliminary Budget Meetings/QTR 2 Meetings
Wednesday, May 11	<ul style="list-style-type: none">All budget submissions due – resource requests, performance measures
Last Week of May	<ul style="list-style-type: none">Departmental Budget Meetings
June 13-15	<ul style="list-style-type: none">Revenue workshop (Parks, Muni Court, Enterprise Funds, Das Rec, Planning, Fire)
June 27 – July 8	<ul style="list-style-type: none">Budget Meetings (CMO, Finance, and Depts)
Thursday, August 4	<ul style="list-style-type: none">FY 2023 Proposed Budget placed in City Council mailboxes
Friday, August 5	<ul style="list-style-type: none"><i>2022 Proposed Tax Rate Calculations posted on the City's Website</i>
Monday, August 8	<ul style="list-style-type: none"><i>Submission to Council of No-New Revenue and Voter Approval Rates</i>Presentation of FY 2023 Proposed Budget to CouncilCouncil sets time and date of public hearing on the FY 2023 Proposed Budget and the time and date of the Public Hearing on the tax rateCouncil discusses tax rate and if proposed rate will exceed the voter approval or no-new revenue rate (whichever is lower), a recorded vote is taken
Tuesday, August 9	<ul style="list-style-type: none">Council work session on FY 2023 Proposed Budget
Thursday, August 11	<ul style="list-style-type: none">Council work session on FY 2023 Proposed Budget
Monday, August 15	<ul style="list-style-type: none">Council work session on FY 2023 Proposed Budget
Saturday, August 20	<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 8	<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><i>First reading of ordinance to adopt the Budget and tax rate (separate ordinances). Must announce date, time, and location of final approval</i>
Monday, September 12	<ul style="list-style-type: none">Council adopts FY 2023 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

Appendices

FY 2023 Interfund Transfer Reconciliation

Fund Detail - Revenue	Revenue	Expenditure	Fund Detail - Expenditure
General Fund	\$ 1,135,253	\$ 133,121 \$ 43,270 \$ 824,901 \$ 86,758 \$ 47,201 \$ 1,135,253	Airport Fund - Admin Svcs Civic/Convention Center - Admin Svcs Solid Waste - Admin Svcs & Street Impact Golf Course - Admin Svcs Fire Apparatus Fund - Pumper replacement reimbursement
River Activities Fund	\$ 150,000	\$ 150,000	Solid Waste Fund - River Litter Pick-up
Grant Fund	\$ 160,000	\$ 110,000 \$ 50,000 \$ 160,000	General Fund - Drainage Area Master Plan General Fund - Cash Match for Grants
Equipment Replacement Fund	\$ 3,500,000	\$ 500,000 \$ 3,000,000 \$ 3,500,000	General Fund - Equipment Replacement Fund General Fund - Financial/HR ERP System
2019 Bond Program	\$ 2,000,000	\$ 2,000,000	General Fund - Sports Complex Transfer
Enterprise Maintenance and Equipment Replacement Fund	\$ 1,031,943	\$ 30,000 \$ 1,943 \$ 1,000,000 \$ 1,031,943	Airport Fund Golf Course Fund Solid Waste Fund
Edwards Aquifer Habitat Conservation Plan Fund	\$ 94,000	\$ 94,000 \$ 94,000	General Fund - Admin Support for EAHCp program
Debt Service Fund	\$ 1,381,388	\$ 264,169 \$ 100,000 \$ 380,044 \$ 590,375 \$ 46,800 \$ 1,381,388	Airport - Debt Service Golf Course - Debt Service Solid Waste - Debt Service Hotel/Motel Tax Fund - Civic/Convention Center Fund Fire Apparatus Replacement Fund
Recreation Center Improvements Fund	\$ 125,000	\$ 125,000 \$ 125,000	General Fund - Das Rec Payback
Civic/Convention Center Fund	\$ 630,000	\$ 630,000 \$ 630,000	Hotel Motel Tax Fund - Gap Funding for operating expenditures and fund balance reconciliation
Total	\$ 10,207,584	\$ 10,207,584	

Appendices

Full Time Equivalent by Department		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
CITY MANAGER				
City Manager		1	1	1
Assistant City Manager		2	2	2
Management Assistant		1	1	1
TOTAL - City Manager		4	4	4
ECONOMIC & COMMUNITY DEVELOPMENT				
Economic and Community Development Director		1	1	1
Economic & Community Development Coordinator		1	1	1
	<i>Total Full Time</i>	2	2	2
Administrative Associate - PTR		0.75	0	0
Administrative Assistant - PTR		0	0.75	0.75
	<i>Total Part Time</i>	0.75	0.75	0.75
TOTAL - Economic Development		2.75	2.75	2.75
COMMUNICATIONS & COMMUNITY ENGAGEMENT				
Communications and Community Engagement Director		1	1	1
Digital Strategies Coordinator		1	1	1
Media and Communications Coordinator		1	0	0
Communications Manager		0	1	1
Creative Marketing Coordinator		1	1	1
Special Events Coordinator		0	0	1
TOTAL - Communications		4	4	5
CITY ATTORNEY				
City Attorney		1	1	1
Assistant City Attorney		1	2	2
First Assistant City Attorney		1	1	1
Paralegal		1	1	1
TOTAL - City Attorney		4	5	5
CITY SECRETARY				
City Secretary		1	1	1
Assistant City Secretary		1	1	1
Administrative Assistant*		1	1	1
Records Management Coordinator		0	1	1
TOTAL - City Secretary		3	4	4

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
FINANCE			
Chief Financial Officer	1	0	0
Director of Finance	0	1	1
Accounting Technician I/II	2	2	2
Accounting Coordinator	1	1	1
Accounting Manager	1	1	1
Assistant Chief Financial Officer	1	0	0
Assistant Finance Director	0	1	1
Buyer	0	0	1
Contract Administrator	1	0	0
Assistant Purchasing Manager	0	1	1
Financial Analyst	0	0	0
Budget Analyst	1	1	1
Grants Coordinator	1	1	1
Purchasing Manager	1	1	1
Purchasing Specialist	1	1	1
Senior Accountant	1	0	0
Treasury Supervisor	0	1	1
Staff Accountant	0	0	0
Budget Supervisor	1	1	1
	Total Full Time	13	13
Treasury Assistant PTR	0	0.75	0.75
Administrative Assistant PTR	0	0	0.75
	Total Part Time	0	0.75
	TOTAL - Finance	13	13.75
			15.5
FIRE			
<i>Support Services</i>			
Fire Chief	1	1	1
Administrative Assistant*	2	2	2
Assistant Fire Chief	2	2	2
Battalion Chief	1	1	1
Fire Captain	3	3	3
Fire Engineer	1	1	1
Fire Lieutenant	4	4	4
	Total-Support Services	14	14
<i>Emergency Management</i>			
Emergency Management Coordinator	1	1	1
	Total-Emergency Management	1	1
<i>Operations</i>			
Battalion Chief	3	3	3
Civilian Inspector	0	0	1
Fire Captain	6	6	6
Fire Engineer	39	39	39
Fire Lieutenant	18	18	18
Firefighter	57	63	69
	Total-Operations	123	129
			136
	TOTAL - Fire	138	144
			151

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
HUMAN RESOURCES			
Customer Service Ambassador	1	1	1
Director of Human Resources	1	1	1
Assistant Director of Human Resources	1	1	1
Human Resources Assistant	1	1	1
HR & Civil Service Specialist	1	1	1
Benefits & Wellness Specialist	1	1	1
Human Resources Manager	1	1	1
HR and Risk Management Coordinator	1	1	1
Human Resources Analyst	1	0	0
Human Resource Coordinator	0	1	1
Learning & Development Coordinator	0	1	1
<i>Total Full Time</i>	9	10	10
Claims Assistant PTR	0	0	0.75
<i>Total Part Time</i>	0	0	0.75
TOTAL - Human Resources	9	10	10.75
INFORMATION TECHNOLOGY			
Business Analyst	1	1	3
Director of Information Technology	1	1	1
Assistant Director of Information Technology	1	1	1
GIS Analyst	1	1	1
GIS Technician	0	1	1
Network Administrator	1	1	1
Network Supervisor	1	0	0
Network Manager	0	1	1
Systems Administrator	4	4	4
Service Desk Technician	3	4	4
GIS Manager	1	1	1
TOTAL - Information Technology	14	16	18
LIBRARY			
Library Director	1	1	1
Administrative Assistant*	1	1	1
Assistant Director - Library	1	1	1
Youth Services Technician	1	1	1
Customer Experience Manager	1	1	1
Library Technical Services Specialist I/II	2	2	2
Librarian I/II/III	7	8	8
Library Assistant I/II/III	4	5	5
<i>Total Full Time</i>	18	20	20
Library Aide PTR (5 @ 20 hrs)	1.5	2.5	2.5
Library Assistant I/II/III PTR (8 @ 29.5 hrs)	4.5	6	6
<i>Total Part Time</i>	6	8.5	8.5
Total-Library	24	28.5	28.5

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
Westside Community Center			
Outreach Coordinator	1	1	1
Library Clerk	1	0	0
Facility Specialist	1	1	1
Program Assistant	0	0	1
Total Full Time	3	2	3
Facility Specialist	0.5	0.5	0.5
Program Technician	0.5	0.5	0
Total Part Time	1	1	0.5
Total- Westside Community Center	4	3	3.5
 TOTAL-Library Services	 28	 31.5	 32
Seasonal Positions			
Library Clerk	1	1	1
TOTAL-Seasonal	1	1	1
 MUNICIPAL COURT	 	 	
Municipal Court Administrator	1	1	1
Municipal Court Judge	1	1	1
Court Operations Supervisor	1	1	1
Deputy Court Clerk	4	4	4
Senior Deputy Court Clerk	1	1	1
Warrant Officer*	1	1	1
Total Full Time	9	9	9
Bailiff/Warrant Officer PTR	0	0	0.75
Deputy Court Clerk PTR	0	0	0.75
Total Part Time	0	0	1.5
 TOTAL -Municipal Court	 9	 9	 10.5
Seasonal Positions			
Deputy Court Clerk	1	1	1
TOTAL-Seasonal	1	1	1
 PARKS AND RECREATION	 	 	
Administration			
Parks and Recreation Director	1	1	1
Administrative Assistant*	2	0	0
Senior Administrative Assistant*	0	1	1
Administrative Associate*	0	1	1
Assistant Parks and Recreation Director	1	1	1
Park Development Manager	1	1	1
Recreation Manager	1	1	1
Parks Analyst	1	1	1
Total-Administration	7	7	7
Recreation - Fischer Park			
Recreation Supervisor	1	1	1
Assistant Recreation Supervisor	0	1	1
Total Full Time	1	2	2
Recreation Specialist PTR (1 @ 29.5 hours)	0.75	0	0
Recreation Instructor PTR (3 @ 20 hours)	1.5	1.5	1.5
Total Part Time	2.25	1.5	1.5
Total-Recreation - Fischer Park	3.25	3.5	3.5

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
<i>Recreation - Landa</i>			
Recreation Supervisor	1	1	1
Total Full Time	1	1	1
Recreation Instructor PTR (9 @ 20 hours)	4.5	4.5	4.5
Total Part Time	4.5	4.5	4.5
Total-Recreation	5.5	5.5	5.5
<i>Athletics</i>			
Athletic Programs Supervisor	1	1	1
Total-Athletics	1	1	1
<i>Aquatics</i>			
Aquatics Supervisor	1	1	1
Assistant Aquatics Supervisor	1	1	1
Total-Aquatics	2	2	2
<i>Rangers</i>			
Park Ranger Superintendent*	1	1	1
Park Ranger	0	0	2
Total Full Time	1	1	3
Park Ranger PTR (3 @ 20 hours)	1.5	1.5	0
Total Part Time	1.5	1.5	0
Total-Rangers	2.5	2.5	3
<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 Associate*	1	1	1
Senior Park Foreman	1	1	1
Urban Forester	1	1	1
Total-Operations	26	26	26
Total- Parks and Recreation Full Time	39	40	42
Total- Parks and Recreation Part Time	8.25	7.5	6
TOTAL-Parks and Recreation	47.25	47.5	48
<i>Seasonal Positions</i>			
<i>Administration</i>			
Administrative Associate*	1	1	1
<i>Recreation - Landa</i>			
Assistant Camp Coordinator	1	2	2
Camp Coordinator	1	2	2
Camp Counselor	10	24	24
Recreation Instructor	1	1	1
<i>Recreation - Fischer Park</i>			
Recreation Attendant	4	4	4
Recreation Instructor	2	2	2

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
Athletics			
Cashier	9	9	9
Lead Cashier	1	1	1
Recreation Coordinator	1	1	1
Aquatics			
Aquatics Coordinator	2	5	5
Assistant Aquatics Coordinator	5	2	2
Cashier	12	12	12
Lifeguard	60	60	60
Rangers			
Park Ranger	13	13	13
Operations			
Maintenance Workers	0	3	3
	TOTAL-Seasonal	123	142
Das Rec			
Athletics and Fitness Supervisor	1	1	1
Assistant Manager	1	1	1
Membership & Outreach Supervisor	0	0	1
Membership & Marketing Supervisor	1	1	0
Aquatics Supervisor	1	1	1
Facility Maintenance Supervisor	1	1	1
Aquatics Maintenance Technician	1	1	1
Custodian	2	3	3
Recreation Center Manager	1	1	1
Assistant Guest Services Supervisor	1	1	1
Assistant Athletic and Fitness Supervisor	1	1	1
Assistant Aquatics Supervisor	1	1	1
	Total Full Time	12	13
Guest Services Specialist PTR (2 @ 29.5 hours)	1.5	1.5	1.5
Fitness and Athletics Specialist PTR (2 @ 29.5 hours)	1.5	1.5	1.5
Guest Services Representatives (17 @ 19 hours)	8.5	8.5	8.5
Lead Guest Services Representative (6 @ 19 hours)	3	3	3
Pool Managers - PT (8 @ 19 hours)	4	4	4
Pool Managers - PTR (2 @ 29.5 hours)	0	1.5	1.5
Lifeguard/Water Safety Instructor (39 @ 19 hours)	22	19.5	19.5
Water Safety Instructor (5 @ 19 hours)	2.5	2.5	2.5
Slide/Party Attendant (12 @ 19 hours)	7.5	7.5	6
Fitness/Gym Attendant (13 @ 19 hours)	6.5	6.5	6.5
Lead Kinder Care Attendant (7 @ 19 hours)	3	3	3.75
Kinder Care Attendant (12 @ 19 hours)	6	6	6
Kinder Care Specialist (1 @ 19 hours)	0	0	0.75
Fitness Instructors (32 @ 19 hours)	16	16	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	88.25	87.25
	Total-Das Rec	100.25	100.25

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
PLANNING AND DEVELOPMENT SERVICES			
<i>Development Planning</i>			
Planning Manager	1	1	1
Neighborhood Senior Planner	1	1	1
Planner	2	2	2
Planning Technician	1	0	0
Assistant Planner	0	1	1
Administrative Assistant*	1	1	1
Planning and Development Services Assistant Director	1	1	1
Total-Development Planning	7	7	7
<i>Comprehensive Planning</i>			
Planning and Development Services Director	1	1	1
Senior Planner	1	1	1
Assistant Planner	1	1	2
Total-Comprehensive Planning	3	3	4
<i>Building Safety</i>			
Administrative Assistant*	1	1	1
Building Inspector	6	6	6
Building Official	1	1	1
Assistant Building Official	1	1	1
Senior Building Inspector	1	1	1
Permit Technician	2	2	2
Senior Permit Technician	1	1	1
Plans Examiner	2	2	2
Total-Building Safety	15	15	15
<i>Neighborhood Services</i>			
Administrative Assistant*	1	1	1
Animal Control Officer	3	3	3
Senior Animal Control Officer	1	1	1
Code Enforcement Officer I/II	4	4	4
Senior Code Enforcement Officer	1	1	1
Neighborhood Services Manager	1	1	1
Sanitarian I	2	0	0
Health Specialist I	0	2	2
Senior Sanitarian	1	0	0
Senior Health Specialist	0	1	1
Total-Neighborhood Services	14	14	14
Total - Full Time	39	39	40
Customer Service Representative PTR	0	0	0.75
Total - Part Time	0	0	0.75
TOTAL-Planning and Development Services	39	39	40.75

Appendices

Full Time Equivalent by Department		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
POLICE				
Administration				
Police Chief		1	1	1
Administrative Assistant*		1	1	1
Assistant Police Chief		1	1	1
Police Captain		3	3	3
Police Lieutenant		2	2	2
Police Officer (NBU)		1	1	1
Police Officer (City Hall)		1	1	1
Police Officer (Training)		1	1	1
Police Officer (Police Station Lobby)		1	1	1
Police Officer (Community Outreach)		1	1	1
Police Officer (School Resource Officer)		4	4	6
Police Officer (Mental Health)		2	2	2
Police Detective		1	0	0
Police Sergeant		2	3	3
Total-Administration		22	22	24
Support Services				
Emergency Dispatcher		12	13	13
Evidence and Property Technician		2	2	2
Police 911 Supervisor		1	1	1
Police Records Clerk		7	7	7
Lead Police Records Clerk		1	1	1
Records Supervisor		1	1	1
Senior Emergency Dispatcher		4	4	4
Total Full Time		28	29	29
Training Division Specialist PTR		0	0	0.75
Police Records Clerk PT		0.5	0.5	0.5
Total Part Time		0.5	0.5	1.25
Total-Support Services		28.5	29.5	30.25
Patrol				
Police Lieutenant		2	2	2
Police Officer		77	81	85
Police Officer (Traffic)		4	4	4
Police Sergeant		12	12	12
Police Sergeant (Traffic)		1	1	1
Total-Patrol		96	100	104
Criminal Investigation				
Crime Analyst		0	0	1
Crime Scene Technician		2	2	2
Crime Victim's Liaison		2	2	2
Police Detective		15	16	16
Police Lieutenant		1	1	1
Police Officer		8	8	8
Police Sergeant		3	3	3
Total Full Time		31	32	33
Information Technology Specialist PTR		0.5	0.5	0.5
Total Part Time		0.5	0.5	0.5
Total-CID		31.5	32.5	33.5
TOTAL-Police		178	184	191.75

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
PUBLIC WORKS			
Public Works Director*	1	1	0
First Assistant City Engineer	1	1	0
Assistant City Engineer	1	1	0
Administrative Assistant*	1	1	0
Project Specialist	1	1	0
Assistant Public Works Director/City Engineer	1	1	0
Engineer	1	1	0
Engineer Coordinator	1	1	0
Engineering Technician	1	1	0
Graduate Engineer	2	2	0
Permit Technician	1	1	0
Chief Construction Inspector	1	0	0
Senior Construction Inspector	1	2	0
Transportation Planner	0	1	0
Construction Inspector	6	6	0
Total-Engineering	20	21	0
<i>Capital Programs*</i>			
Capital Programs Manager	1	1	0
Assistant Project Manager	1	1	0
Capital Project Manager	3	3	0
Total - Capital Programs	5	5	0
Streets			
Public Works Director*	0	0	1
Engineering Technician	0	0	1
Administrative Assistant*	1	1	1
Crew Leader	2	2	2
Maintenance Worker/Equipment Operator I/II	12	12	12
Foreman	2	2	2
Streets and Drainage Manager	1	1	1
Traffic Signal Technician I	1	1	2
Traffic Signal Foreman	1	1	1
Senior Construction Inspector	0	0	2
Construction Inspector	0	0	6
Total-Streets	20	20	31
Drainage			
Crew Leader	1	1	1
Maintenance Worker/Equipment Operator I/II	10	10	10
Foreman	1	1	1
Watershed Coordinator	1	1	1
Watershed Inspector	1	1	1
Total-Drainage	14	14	14
Facilities Maintenance			
Assistant Public Works Director *	0	0	1
Custodian	4	5	5
Custodial Services Foreman	1	1	1
Facilities and Real Estate Manager	1	1	0
Facilities Manager	0	1	1
Facilities Maintenance Foreman	1	1	1
Facilities Maintenance Technician	0	1	1
Maintenance Worker	1	1	1
Total-Facilities Maintenance	8	11	11
TOTAL-Public Works	67	71	56

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
TRANSPORTATION AND CAPITAL IMPROVEMENTS			
Transportation and Capital Improvements Director	0	0	1
TCI Asst Director	0	0	1
Assistant City Engineer	0	0	1
Development Coordinator	0	0	0
Engineering Coordinator	0	0	1
Administrative Assistant*	0	0	2
Engineer	0	0	3
Permit Tech	0	0	0
Transportation Planner	0	0	1
Total - Engineering	0	0	10
<i>Capital Programs</i>			
Project Manager	0	0	4
Assistant Project Manager	0	0	1
Total - Capital Programs	0	0	5
Total Full Time			
Permit Technician PTR (Engineering)	0	0	0.75
Total Part Time	0	0	0.75
TOTAL - TCI	0	0	15.75
Total General Fund Full Time	555	579	601
Total General Fund Part Time	105.25	106.75	110
Total General Fund Full Time Equivalent	660.25	685.75	711
Total General Fund Seasonal	125	144	144
FLEET SERVICES			
Welder/Fabricator	0	0	1
Fleet Manager	0	0	1
Fleet Technician I/II/III*	0	0	7
Lead Fleet Technician	0	0	1
Parts Technician I/II/III	0	0	1
Total - Fleet Services	0	0	11
AIRPORT FUND			
Airport Director	1	1	1
Administrative Assistant*	1	1	2
Airport Maintenance Technician	5	6	6
Operations Supervisor	1	1	1
Maintenance Worker	1	1	1
TOTAL	9	10	11
CIVIC/CONVENTION CENTER			
Civic/Convention Center Manager	1	1	1
Custodian	1	1	1
Customer Service Specialist	1	1	1
Event Coordinator	1	1	1
Facility Specialist	2	2	2
Operations Supervisor	0	0	0
Facilities Operations Supervisor	1	1	1
Total Full Time	7	7	7
Custodian PTR	0.5	0.5	0.5
Event Attendant PT	1	1	1
Senior Event Attendant PT	0.5	0.5	0.5
Total Part Time	2	2	2
TOTAL	9	9	9

Appendices

Full Time Equivalent by Department	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
GOLF FUND			
Assistant Golf Professional	2	2	2
Equipment Operator I	1	1	1
Equipment Technician	1	1	1
Golf Marketing Coordinator	1	1	1
Golf Course Field Supervisor	1	1	1
Golf Course Superintendent	1	1	1
Golf Manager	1	1	1
Maintenance Worker	4	5	6
	Total Full Time	12	13
Golf Assistant PTR (4 @ 20 hrs)	1	2	2
Golf Cart Porter PT (6 @ 19 hrs)	2	3	3
	Total Part Time	3	5
	TOTAL - Full Time Equivalent	15	18
			19
Seasonal Positions			
Maintenance Worker	2	1	0
Pro Shop Assistant	0	1	0
	TOTAL-Seasonal	2	1
			0
SOLID WASTE FUND			
<i>Support Services</i>			
Administrative Assistant*	3	3	3
Container Foreman	1	1	1
Container Maintenance Worker	2	2	2
Assistant Solid Waste Manager	0	0	0
Recycling Coordinator	1	0	0
Solid Waste Manager	1	1	1
	Total-Support Services	8	7
			7
<i>Residential Collection</i>			
Foreman	1	1	1
Refuse Collector I/II/II	2	2	2
Lead Solid Waste Operator	1	1	1
Solid Waste Operator I/II/III	10	12	12
	Total-Residential Collection	14	16
			16
<i>Commercial Collection</i>			
Foreman	1	1	1
Refuse Collector I/II/III	4	4	4
Lead Solid Waste Operator	2	2	2
Solid Waste Operator I/II/III	8	8	8
	Total-Commercial Collection	15	15
			15
<i>Recycling Collection</i>			
Recycle Center Foreman	1	1	1
Refuse Collector I/II/III	6	6	6
Lead Solid Waste Operator	2	2	2
Solid Waste Operator I/II/III	6	8	8
	Total-Recycling Collection	15	17
			17
<i>Fleet Services</i>			
Welder/Fabricator	1	1	0
Fleet Manager	1	1	0
Fleet Technician I/II/III*	5	6	0
Lead Fleet Technician	1	1	0
Parts Technician I/II/III	1	1	0
	Total-Fleet Services	9	10
			0
	TOTAL-Solid Waste	61	65
			55

Appendices

Full Time Equivalent by Department		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget
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
River Operations Specialist PTR		0	0.75	0.75
	Total Part Time	0	0.75	0.75
	TOTAL - Full Time Equivalent	2	2.75	2.75
Seasonal Positions				
River Activities Coordinator		1	0	0
Rangers		55	55	55
Lead Rangers		4	4	4
Cashiers		12	12	12
	Total Seasonal	72	71	71
	TOTAL - River	74	73.75	73.75
EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WPP FUND				
Watershed Program Manager*		1	1	1
	TOTAL	1	1	1
DEVELOPMENT SERVICES FUND				
Development Coordinator		1	1	1
Residential Plans Examiner		0	1	1
Assistant City Engineer		1	1	1
Assistant Planner		1	1	1
Permit Technician		0	0	1
	TOTAL	3	4	5
	TOTAL - All Funds	761.25	796.5	825.75

***Notes-**

- Park Ranger Assistant Supervisor - 50% General Fund (Parks); 50% River Fund
- Public Works Director -90% General Fund (Public Works); 10% Solid Waste Fund
- Assistant Public Works Director -25% General Fund (Public Works); 25% Fleet Services; 50% Solid Waste
- Administrative Assistant (Solid Waste) -34% Solid Waste; 33% Fleet Services; 33% General Fund (Public Works)
- Watershed Program Manager- 85% HCP Fund; 15% General Fund (Public Works)
- Warrant Officer - 60% General Fund (Municipal Court); 40% Court Security Fund
- (2) Fleet Tech III (Solid Waste) - 100% General Fund (Police & Fire Departments)
- 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

Appendices

Fiscal Year 2023 Funded Resource Requests*					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
Communications & Community Engagement					
Bond Advertising	\$ 35,000	\$ -	\$ 35,000	General Fund	
Special Events Coordinator (Full-year funding)	\$ 4,500	\$ 71,594	\$ 76,094	General Fund	
Finance					
Administrative Assistant - PTR (9 months funding)	\$ 1,250	\$ 25,528	\$ 26,778	General Fund	
Buyer (9 months funding)	\$ 1,250	\$ 63,013	\$ 64,263	General Fund	
Fire					
EMS Unit Remount	\$ 205,000	\$ -	\$ 205,000	Capital Funds	
Three Hybrid/Squad Vehicles	\$ 675,000	\$ -	\$ 675,000	Capital Funds	
Civilian Inspector (9 months funding)	\$ -	\$ 46,941	\$ 46,941	General Fund	
6 Fire Fighters - Station #7 (9 months funding)	\$ 31,500	\$ 353,783	\$ 385,283	General Fund	
DME Replacement IV Pumps	\$ 26,200	\$ -	\$ 26,200	General Fund	
AED Replacement	\$ 32,400	\$ -	\$ 32,400	General Fund	
Rope Rescue Equipment	\$ 67,800	\$ -	\$ 67,800	General Fund	
Dive Equipment	\$ 17,600	\$ -	\$ 17,600	General Fund	
Ventilator and Lucas Device	\$ 43,000	\$ -	\$ 43,000	General Fund	
ISO Evaluation	\$ 34,000	\$ -	\$ 34,000	General Fund	
Human Resources					
Learning and Development Program Additional Funding	\$ -	\$ 30,000	\$ 30,000	General Fund	
Claims Assistant - PTR (9 months funding)	\$ 5,200	\$ 29,337	\$ 34,537	General Fund	
Information Technology					
Multi-Factor Authentication	\$ -	\$ 22,600	\$ 22,600	General Fund	
Datacenter Refresh	\$ 1,800,000	\$ -	\$ 1,800,000	General Fund	
Rubrik Backup Solution	\$ 161,000	\$ 22,000	\$ 183,000	General Fund	
CityWorks Business Analyst (6 months funding)	\$ 3,000	\$ 37,044	\$ 40,044	General Fund	
ERP Business Analyst (3 months funding)	\$ 3,000	\$ 18,522	\$ 21,522	General Fund	
Wireless Replacement	\$ 58,000	\$ -	\$ 58,000	General Fund	
Library					
Westside Community Center - PT Program Assistant to FT	\$ -	\$ 35,534	\$ 35,534	General Fund	
Main Library - Air Conditioning Controller	\$ 37,000	\$ -	\$ 37,000	General Fund	
Westside Community Center - Classroom Computers (15)	\$ 32,000	\$ -	\$ 32,000	General Fund	
Main Library - Study and Conference Rooms	\$ 65,000	\$ -	\$ 65,000	General Fund	
Municipal Court					
Court Clerk - PTR (9 months funding)	\$ 2,100	\$ 20,906	\$ 23,006	General Fund	
Task Chair (10) and Executive Chair (3)	\$ 5,200	\$ -	\$ 5,200	General Fund	
Bailiff/Warrant Officer - PTR (Full-year funding)	\$ 3,600	\$ 27,875	\$ 31,475	General Fund	
Parks					
Year 2 Equipment Replacement Plan (Operations)	\$ 150,000	\$ -	\$ 150,000	General Fund	
3 PT Rangers to 2 FT	\$ -	\$ 19,020	\$ 19,020	General Fund	
F150 Vehicle - Operations	\$ 50,500	\$ -	\$ 50,500	General Fund	
Eikel Park Fence Replacement	\$ 30,650	\$ -	\$ 30,650	General Fund	
Table Replacement (Landa Park)	\$ 100,000	\$ -	\$ 100,000	General Fund	
Enhancements	\$ 350,000	\$ -	\$ 350,000	Capital Funds	
Das Rec					
Fitness Equipment Replacement	\$ 100,000	\$ -	\$ 100,000	General Fund	
Turf Shade	\$ 85,850	\$ -	\$ 85,850	General Fund	

*Additional information on all funded resource requests can be found in the budget message as well as the fund/department sections throughout the document.

Appendices

Fiscal Year 2023 Funded Resource Requests*					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
Planning & Development Services					
Document Scanning	\$ 60,000	\$ -	\$ 60,000	General Fund	
Assistant Planner (6 months funding)	\$ 2,600	\$ 33,667	\$ 36,267	General Fund	
Comprehensive Plan Update Initiation	\$ 75,000	\$ -	\$ 75,000	General Fund	
Customer Services Representative - PTR (Full-year funding)	\$ -	\$ 31,138	\$ 31,138	General Fund	
Police					
4 Patrol Officers (9 months funding)	\$ 348,000	\$ 277,480	\$ 625,480	General Fund	
2 School Resource Officers (3 months funding)	\$ 174,000	\$ 46,247	\$ 220,247	General Fund	
Crime Analyst (9 months funding)	\$ -	\$ 41,939	\$ 41,939	General Fund	
Training Division Specialists - PTR (9 months funding)	\$ 1,100	\$ 29,897	\$ 30,997	General Fund	
Body Worn Cameras (Upgrade)	\$ 615,800	\$ 96,000	\$ 711,800	General Fund	
Nighthawk Tire Deflation Systems (12)	\$ 42,000	\$ -	\$ 42,000	General Fund	
Officer First Aid/Trauma Kits (185)	\$ 22,000	\$ -	\$ 22,000	General Fund	
SWAT Gas Masks Replacement (20)	\$ 25,000	\$ -	\$ 25,000	General Fund	
Aimpoint Magnifiers (20)	\$ 14,000	\$ -	\$ 14,000	General Fund	
Pistol Optics with Holsters (185)	\$ 129,000	\$ -	\$ 129,000	General Fund	
SWAT Entry Shield Replacement (2)	\$ 11,700	\$ -	\$ 11,700	General Fund	
TREK Police Bicycle Replacements (8)	\$ 17,500	\$ -	\$ 17,500	General Fund	
Truck Mounted Attenuator	\$ 131,000	\$ -	\$ 131,000	Capital Funds	
Public Works					
Signal Technician (9 months funding)	\$ 4,800	\$ 46,380	\$ 51,180	General Fund	
City Hall Office Renovations	\$ 75,000	\$ -	\$ 75,000	General Fund	
424 S. Castell Ave Improvements	\$ 100,000	\$ -	\$ 100,000	General Fund	
Emulsion Storage Tank 10,000 gallons	\$ 99,000	\$ -	\$ 99,000	General Fund	
Motor Grader	\$ 325,000	\$ -	\$ 325,000	General Fund	
Landa Park Aquatics Center Parking	\$ 115,000	\$ -	\$ 115,000	General Fund	
Tractor & Shredder Replacement (3)	\$ 280,000	\$ -	\$ 280,000	General Fund	
Dump Truck Super	\$ 315,000	\$ -	\$ 315,000	General Fund	
CB7 Smooth Drum Roller	\$ 135,000	\$ -	\$ 135,000	General Fund	
Striping Contract - Additional Funding	\$ -	\$ 100,000	\$ 100,000	General Fund	
Non-Compliant Traffic Signage Contract	\$ 100,000	\$ -	\$ 100,000	General Fund	
Battery Back-Up Units for Traffic Signal Cabinets (4)	\$ 25,000	\$ -	\$ 25,000	General Fund	
Transportation & Capital Improvements					
New Braunfels Drainage Area Master Plan	\$ -	\$ 60,000	\$ 60,000	General Fund	
Trucks - Capital Programs (2)	\$ 76,000	\$ -	\$ 76,000	General Fund	
Permit Technician - PTR	\$ 1,400	\$ -	\$ 1,400	General Fund	
Multimodal Transportation Plan	\$ 250,000	\$ -	\$ 250,000	General Fund	
Non-Departmental					
Finance/HR ERP System Transfer	\$ 2,000,000	\$ -	\$ 2,000,000	General Fund	
Das Rec - Repayment of Transfers to DR Maintenance Fund	\$ 125,000	\$ -	\$ 125,000	General Fund	
Sports Complex Contribution	\$ 2,000,000		\$ 2,000,000	General Fund	
NBISD Land Acquisition	\$ 600,000		\$ 600,000	General Fund	
Airport					
Administrative Assistant (Full-year funding)	\$ -	\$ 38,832	\$ 38,832	Airport Fund	
Security Gates	\$ 100,000	\$ -	\$ 100,000	Airport Fund	
Airport Vehicle	\$ 40,000	\$ -	\$ 40,000	Airport Fund	
Towbar Heads	\$ 35,000	\$ -	\$ 35,000	Airport Fund	
Ground Power Unit	\$ 35,000	\$ -	\$ 35,000	Airport Fund	
Dumpster Pads	\$ 32,000	\$ -	\$ 32,000	Airport Fund	

*Additional information on all funded resource requests can be found in the budget message as well as the fund/department sections throughout the document.

Appendices

Fiscal Year 2023 Funded Resource Requests*					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
Golf Course					
Workers	\$ -	\$ 35,330	\$ 35,330	Golf Fund	
Aerification	\$ -	\$ 18,461	\$ 18,461	Golf Fund	
Replacement Course Amenities	\$ 70,500	\$ -	\$ 70,500	Golf Fund	
Cart Barn Renovation	\$ 40,300	\$ -	\$ 40,300	Golf Fund	
Storage Building	\$ 36,160	\$ -	\$ 36,160	Golf Fund	
Hitting Cages	\$ 17,000	\$ -	\$ 17,000	Golf Fund	
Sound System	\$ 14,000	\$ -	\$ 14,000	Golf Fund	
Fleet Services					
Fleet Technician I - FT (Full-year funding)	\$ 6,000	\$ 56,642	\$ 62,642	Fleet Services Fund	
Telematics	\$ -	\$ 71,579	\$ 71,579	Fleet Services Fund	
Civic/Convention Center					
Lobby Furniture and Holiday Décor	\$ 27,000	\$ -	\$ 27,000	From HOT Taxes	
Security Cameras	\$ 59,000	\$ -	\$ 59,000	From HOT Taxes	
Total	\$ 13,023,460	\$ 1,807,289	\$ 14,830,749		
Total Funded Resource Requests by Funding Source:					
General Fund	\$ 8,550,500	\$ 1,586,445	\$ 10,136,945		
Airport Fund	\$ 242,000	\$ 38,832	\$ 280,832		
Golf Fund	\$ 177,960	\$ 53,791	\$ 231,751		
Fleet Services Fund	\$ 6,000	\$ 128,221	\$ 134,221		
HOT Taxes	\$ 86,000	\$ -	\$ 86,000		
Capital Funds	\$ 1,361,000	\$ -	\$ 1,361,000		
Total- All Funds	\$ 10,423,460	\$ 1,807,289	\$ 12,230,749		

*Additional information on all funded resource requests can be found in the budget message as well as the fund/department sections throughout the document.

Appendices

Fiscal Year 2023 Unmet Needs Submitted by Department				
Description	One-Time Cost	Recurring Cost	Total Net Cost	
Communications & Community Engagement				
Communications Specialist	\$ 3,972	\$ 68,406	\$ 72,378	
Total - Communications & Community Engagement	\$ 3,972	\$ 68,406	\$ 72,378	
Economic Development				
Community Development Advisory Services	\$ -	\$ 100,000	\$ 100,000	
Annual Downtown Maintenance	\$ -	\$ 10,000	\$ 10,000	
Total - Economic & Community Development	\$ -	\$ 110,000	\$ 110,000	
Finance				
Budget Analyst	\$ 2,750	\$ 43,501	\$ 46,251	
Total - Finance	\$ 2,750	\$ 43,501	\$ 46,251	
Fire				
Engineer - Fire Marshal's Office	\$ 86,847	\$ 101,706	\$ 188,553	
EMS Assignment Pay	\$ -	\$ 219,000	\$ 219,000	
Blocking Apparatus	\$ 202,500	\$ 2,000	\$ 204,500	
Rescue Tools	\$ 36,705	\$ -	\$ 36,705	
Knox Vaults	\$ 8,580	\$ -	\$ 8,580	
Physical Fitness Equipment	\$ 16,380	\$ -	\$ 16,380	
SWAT Medic Team	\$ 64,000	\$ -	\$ 64,000	
SCBA Replacement	\$ 2,000,000	\$ 15,000	\$ 2,015,000	
SCBA Masks	\$ 686,000	\$ -	\$ 686,000	
Light Vehicle (Operations)	\$ 158,000	\$ 2,000	\$ 160,000	
Light Vehicle (Support Services)	\$ 75,500	\$ 1,000	\$ 76,500	
Heavy Rescue Truck	\$ 1,400,000	\$ 2,000	\$ 1,402,000	
Quarter Master	\$ 67,903	\$ 66,600	\$ 134,503	
Total - Fire	\$ 4,802,415	\$ 409,306	\$ 5,211,721	
Human Resources				
Staffing Study	\$ 80,000	\$ -	\$ 80,000	
LEAD Program Expansion	\$ -	\$ 21,600	\$ 21,600	
Total - Human Resources	\$ 80,000	\$ 21,600	\$ 101,600	
Information Technology				
Azure P1 Licenses and Office 365 Cleanup	\$ 18,000	\$ 85,928	\$ 103,928	
Network Administrator	\$ 2,960	\$ 100,950	\$ 103,910	
Service Desk Supervisor	\$ 2,960	\$ 85,710	\$ 88,670	
CyberSecurity Remediation Recommendations	\$ 75,000	\$ -	\$ 75,000	
Fiber Repairs	\$ -	\$ 15,000	\$ 15,000	
NetMotion	\$ -	\$ 20,000	\$ 20,000	
FME Server Licensing	\$ -	\$ 25,000	\$ 25,000	
GPS Receivers	\$ 6,000	\$ -	\$ 6,000	
GIS Health Check	\$ 16,000	\$ -	\$ 16,000	
GIS Analyst	\$ 2,960	\$ 72,821	\$ 75,781	
Professional Development	\$ -	\$ 10,000	\$ 10,000	
Total - Information Technology	\$ 123,880	\$ 415,409	\$ 539,289	

Appendices

Fiscal Year 2023 Unmet Needs Submitted by Department				
Description	One-Time Cost	Recurring Cost	Total Net Cost	
Library				
Westside Library - Library Assistant	\$ -	\$ 49,134	\$ 49,134	
Librarian II	\$ -	\$ 74,088	\$ 74,088	
Total - Library	\$ -	\$ 123,222	\$ 123,222	
Municipal Court				
Deputy Court Clerk	\$ 2,100	\$ 60,310	\$ 62,410	
Total - Municipal Court	\$ 2,100	\$ 60,310	\$ 62,410	
Parks & Recreation				
Assistant Recreation Supervisor (Recreation)	\$ 1,845	\$ 56,689	\$ 58,534	
Ipads for Cartograph	\$ 2,160	\$ 2,735	\$ 4,895	
Cycloviva	\$ -	\$ 4,306	\$ 4,306	
Gator (Athletics)	\$ 10,149	\$ -	\$ 10,149	
Assistant Athletics Supervisor (Athletics)	\$ 250	\$ 42,161	\$ 42,411	
Maintenance Worker - Gardener	\$ 250	\$ 45,707	\$ 45,957	
Forestry Field Technician	\$ 225	\$ 42,499	\$ 42,724	
Landscape Line Item Increase (Operations)	\$ -	\$ 36,900	\$ 36,900	
Ranger Trucks (2)	\$ 70,000	\$ 6,000	\$ 76,000	
Trash Receptacles (20)	\$ -	\$ 14,300	\$ 14,300	
Bike Data Equipment	\$ 13,416	\$ -	\$ 13,416	
Vehicle - Athletics	\$ 33,783	\$ 750	\$ 34,533	
Maintenance Worker - Seasonal to PTR (3)	\$ 750	\$ 54,924	\$ 55,674	
Recreation Specialist - Recreation	\$ -	\$ 17,226	\$ 17,226	
Jesse Garcia Park Improvements Design	\$ 25,000	\$ -	\$ 25,000	
LPAC Playground Replacement	\$ 250,000	\$ -	\$ 250,000	
Ballfield Shade	\$ 315,000	\$ -	\$ 315,000	
Dog Park Restroom	\$ 250,000	\$ -	\$ 250,000	
Torrey Park Playground	\$ 100,000	\$ -	\$ 100,000	
Playground Shade	\$ 224,750	\$ -	\$ 224,750	
Hinman Island Sidewalk	\$ 125,000	\$ -	\$ 125,000	
PARD Strategic Plan Update	\$ 100,000	\$ -	\$ 100,000	
Howard Street Parking Lot	\$ 450,500	\$ -	\$ 450,500	
Hinman Island Erosion Study	\$ 45,000	\$ -	\$ 45,000	
Mill Race Run Riverbank Erosion Study	\$ 45,000	\$ -	\$ 45,000	
Hinman Island Playground Replacement	\$ 250,000	\$ -	\$ 250,000	
Citywide Skate Park	\$ 120,000	\$ -	\$ 120,000	
Dog Park Phase 2	\$ 500,000	\$ -	\$ 500,000	
Sports Complex Equipment Plan	\$ 250,343	\$ -	\$ 250,343	
Total - Parks & Recreation	\$ 3,183,421	\$ 324,197	\$ 3,507,618	
Das Rec				
Custodian	\$ -	\$ 43,983	\$ 43,983	
Maintenance Plan Development	\$ 49,793	\$ -	\$ 49,793	
Vehicle	\$ 42,587	\$ 750	\$ 43,337	
Total - Das Rec	\$ 92,380	\$ 44,733	\$ 137,113	
Planning & Development Services				
Cubicle Reconfiguration	\$ 51,500	\$ -	\$ 51,500	
Animal Welfare and Rescue Officer	\$ 6,930	\$ 59,040	\$ 65,970	
Total - Planning & Development Services	\$ 58,430	\$ 59,040	\$ 117,470	

Appendices

Fiscal Year 2023 Unmet Needs Submitted by Department				
Description	One-Time Cost	Recurring Cost	Total Net Cost	
Police				
Detectives (2)	135,412	218,233	353,645	
Sex Offender Registration Coordinator - PT	2,391	28,340	30,731	
Evidence Technician - PT	1,355	19,476	20,831	
Armory and Range Technicians - PT (2)	1,355	56,680	58,035	
Tyler Tech Executime/Planit Import Module	5,145	1,029	6,174	
Autel Drone	12,300	-	12,300	
SWAT Sniper Rifles (3)	29,174	-	29,174	
SWAT Thermal Sniper Scope	16,000	-	16,000	
SWAT Thermal Optics	5,000	-	5,000	
SWAT Robot	250,850	15,000	265,850	
SWAT Target Illuminators (20)	33,260	-	33,260	
SWAT Tactical Camera	25,080	385	25,465	
Operations Truck Replacement - River/Traffic	67,500	-	67,500	
Traffic Blocking Trailer	15,000	-	15,000	
Radar Trailer Replacement (2)	33,480	3,000	36,480	
Total - Police	633,303	342,143	975,446	
Public Works				
Maintenance Worker - Traffic	\$ 855	\$ 52,946	\$ 53,801	
Administrative Assistant - Facilities/Fleet/Real Estate	\$ 3,572	\$ 57,059	\$ 60,631	
Signal Maintenance Contract	\$ -	\$ 100,000	\$ 100,000	
Third Street Crew (3)	\$ 2,565	\$ 219,030	\$ 221,595	
Fischer Park Dams	\$ 35,000	\$ -	\$ 35,000	
Wildlife Management	\$ -	\$ 75,000	\$ 75,000	
Water Truck	\$ 191,063	\$ -	\$ 191,063	
Dump Truck 16' 6"	\$ 241,475	\$ -	\$ 241,475	
CP44 Padfoot Roller	\$ 183,100	\$ -	\$ 183,100	
CB4.4 Cat Smooth Drum Roller	\$ 93,648	\$ -	\$ 93,648	
Weiler Pneumatic Roller Replacement	\$ 75,000	\$ -	\$ 75,000	
Skid Steer Loader	\$ 43,750	\$ -	\$ 43,750	
S.A. Bridge Historic Exhibit	\$ 30,000	\$ -	\$ 30,000	
Mowing Contract	\$ -	\$ 50,000	\$ 50,000	
ADA Sidewalk Contract	\$ -	\$ 50,000	\$ 50,000	
Gabion Baskets (North Park Ridge)	\$ 40,000	\$ -	\$ 40,000	
VX50 Vacuum Excavator	\$ 95,334	\$ -	\$ 95,334	
Total - Public Works	\$ 1,035,362	\$ 604,035	\$ 1,639,397	
Transportation & Capital Improvements				
Assistant Project Manager	\$ 1,346	\$ 91,683	\$ 93,028	
Street Design Guide	\$ 150,000	\$ -	\$ 150,000	
Wayfinding Signs (HOT Funds)	\$ 500,000	\$ -	\$ 500,000	
Total - Transportation & Capital Improvements	\$ 651,346	\$ 91,683	\$ 743,028	
Golf Course				
Trailers	\$ 4,256	\$ -	\$ 4,256	
Back Patio	\$ 285,000	\$ -	\$ 285,000	
Total - Golf Course	\$ 289,256	\$ -	\$ 289,256	

Appendices

Fiscal Year 2023 Unmet Needs Submitted by Department				
Description	One-Time Cost	Recurring Cost	Total Net Cost	
Solid Waste				
Waste Characterization Study	\$ 100,000	\$ -	\$ 100,000	
Total - Solid Waste	\$ 100,000	\$ -	\$ 100,000	
Fleet Services				
Fleet Services Foreman - FT	\$ 2,291	\$ 70,867	\$ 73,158	
Total - Fleet Services	\$ 2,291	\$ 70,867	\$ 73,158	
Civic/Convention Center				
Fountain Decommissioning	\$ 50,000	\$ -	\$ 50,000	
Total - Civic/Convention Center	\$ 50,000	\$ -	\$ 50,000	
River Fund				
Sign Replacement Materials	\$ 200,000	\$ -	\$ 200,000	
Park Ranger Radios (5)	\$ 10,500	\$ 1,700	\$ 12,200	
River Patrol Boats (2)	\$ 5,000	\$ -	\$ 5,000	
PD Boat Motors (2)	\$ 6,000	\$ -	\$ 6,000	
LPE Shade Structures (8)	\$ 64,000	\$ -	\$ 64,000	
Police Bikes (2)	\$ 4,092	\$ -	\$ 4,092	
Park Ranger Golf Cart (1)	\$ 12,000	\$ -	\$ 12,000	
Total - River Fund	\$ 301,592	\$ 1,700	\$ 303,292	
Total Unmet Needs	\$ 11,412,498	\$ 2,790,152	\$ 14,202,649	

Appendices

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2023

	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget
<u>All Funds Summary</u>			
Beginning Balance	\$ 167,096,840	\$ 179,473,649	\$ 194,108,191
Total Revenue	\$ 201,121,974	\$ 212,923,179	\$ 177,014,912
Total Available Funds	\$ 368,218,813	\$ 392,396,828	\$ 371,123,103
 Total Expenditures	 \$ 188,865,826	 \$ 186,307,048	 \$ 315,162,297
Ending Fund Balance	\$ 179,352,988	\$ 206,089,780	\$ 55,960,806
 <u>General Fund</u>			
Beginning Balance	\$ 26,587,923	\$ 40,164,482	\$ 40,560,462
Total Revenue	\$ 86,976,345	\$ 89,575,973	\$ 89,706,925
Total Available Funds	\$ 113,564,268	\$ 129,740,456	\$ 130,267,387
 Total Expenditures	 \$ 73,399,786	 \$ 89,179,993	 \$ 102,264,440
Ending Fund Balance	\$ 40,164,482	\$ 40,560,462	\$ 28,002,947
 <u>Special Revenue Funds</u>			
Beginning Balance	\$ 12,878,856	\$ 13,462,242	\$ 30,184,313
Total Revenue	\$ 13,405,627	\$ 27,632,530	\$ 31,126,064
Total Available Funds	\$ 26,284,483	\$ 41,094,773	\$ 61,310,377
 Total Expenditures	 \$ 11,648,569	 \$ 12,177,741	 \$ 46,462,617
Ending Fund Balance	\$ 14,635,914	\$ 28,917,032	\$ 14,847,760
 <u>Capital Improvement Project Funds</u>			
Beginning Balance	\$ 115,953,341	\$ 111,700,396	\$ 109,368,580
Total Revenue	\$ 42,088,946	\$ 44,010,337	\$ 2,572,501
Total Available Funds	\$ 158,042,287	\$ 155,710,733	\$ 111,941,081
 Total Expenditures	 \$ 46,368,943	 \$ 34,360,564	 \$ 111,941,080
Ending Fund Balance	\$ 111,673,344	\$ 121,350,170	\$ 1
 <u>Debt Service Fund</u>			
Beginning Balance	\$ 2,242,572	\$ 2,772,612	\$ 2,735,423
Total Revenue	\$ 34,790,530	\$ 24,970,557	\$ 25,942,596
Total Available Funds	\$ 37,033,102	\$ 27,743,169	\$ 28,678,019
 Total Expenditures	 \$ 34,260,490	 \$ 25,007,746	 \$ 25,752,596
Ending Fund Balance	\$ 2,772,612	\$ 2,735,423	\$ 2,925,423
 <u>Airport Fund</u>			
Beginning Balance	\$ 391,526	\$ 434,268	\$ 724,932
Total Revenue	\$ 2,909,353	\$ 4,633,478	\$ 4,217,910
Total Available Funds	\$ 3,300,879	\$ 5,067,746	\$ 4,942,842
 Total Expenditures	 \$ 2,866,610	 \$ 4,342,814	 \$ 4,297,835
Ending Fund Balance	\$ 434,268	\$ 724,932	\$ 645,007

Appendices

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2023

	FY 2021	FY 2022	FY 2023
	Actual	Estimate	Budget
<u>Civic Center Fund</u>			
Beginning Balance	\$ (114,729)	\$ (47,397)	\$ 0
Total Revenue	\$ 834,009	\$ 832,860	\$ 1,095,000
Total Available Funds	\$ 719,280	\$ 785,463	\$ 1,095,000
 Total Expenditures	 \$ 766,677	 \$ 785,463	 \$ 998,738
Ending Fund Balance	\$ (47,397)	\$ (0)	\$ 96,263
 <u>Golf Fund</u>			
Beginning Balance	\$ 794,913	\$ 1,183,399	\$ 1,382,219
Total Revenue	\$ 2,211,635	\$ 2,212,305	\$ 2,075,000
Total Available Funds	\$ 3,006,548	\$ 3,395,704	\$ 3,457,219
 Total Expenditures	 \$ 1,823,149	 \$ 2,013,485	 \$ 2,063,787
Ending Fund Balance	\$ 1,183,399	\$ 1,382,219	\$ 1,393,431
 <u>Solid Waste Fund</u>			
Beginning Balance	\$ 5,312,911	\$ 6,339,437	\$ 6,924,369
Total Revenue	\$ 11,380,198	\$ 11,512,289	\$ 11,738,687
Total Available Funds	\$ 16,693,109	\$ 17,851,726	\$ 18,663,056
 Total Expenditures	 \$ 10,353,672	 \$ 10,927,357	 \$ 12,852,973
Ending Fund Balance	\$ 6,339,437	\$ 6,924,369	\$ 5,810,083
 <u>Self Insurance Fund</u>			
Beginning Balance	\$ 3,049,527	\$ 2,196,927	\$ 2,227,891
Total Revenue	\$ 6,525,330	\$ 7,542,849	\$ 7,545,000
Total Available Funds	\$ 9,574,857	\$ 9,739,776	\$ 9,772,891
 Total Expenditures	 \$ 7,377,930	 \$ 7,511,885	 \$ 7,533,000
Ending Fund Balance	\$ 2,196,927	\$ 2,227,891	\$ 2,239,891
 <u>Fleet Services Fund</u>			
Beginning Balance	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ 995,231
Total Available Funds	\$ -	\$ -	\$ 995,231
 Total Expenditures	 \$ -	 \$ -	 \$ 995,231
Ending Fund Balance	\$ -	\$ -	\$ 0

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		General Fund	
Available Funds	FY 2023		General Fund
	All Funds	FY 2023	
Beginning Balance			
Undesignated Funds	\$ 84,739,611		\$ 40,560,462
Reserve for Projects	109,368,580		
Designated for Encumbrances	-		
Total Beginning Balance	\$ 194,108,191		\$ 40,560,462
Revenue			
Taxes and Franchise Fees	\$ 96,774,318		\$ 68,642,689
Licenses and Permits	5,239,550		5,232,750
Charges for Services	23,147,187		5,068,500
Fines and Forfeitures	1,385,500		1,135,500
Parks and Recreation	2,651,207		1,621,107
Das Rec	3,122,000		3,122,000
Interest Income	1,006,650		400,000
Development Fees	1,225,000		
Intergovernmental	17,583,793		50,000
Contributions	10,783,087		
Proceeds from Debt Issuance	-		
Miscellaneous	3,789,126		3,299,126
Interfund Transfers	10,307,494		1,135,253
Proposed User Fee Changes	-		
Total Revenue	\$ 177,014,912		\$ 89,706,925
TOTAL AVAILABLE FUNDS			\$ 130,267,387
APPROPRIATIONS			
General Government	\$ 60,678,448		\$ 14,387,043
Planning and Development Services	6,040,583		4,256,675
Public Safety	53,370,849		52,204,088
Public Works and TCI	26,733,426		11,763,175
Parks and Recreation	18,768,990		7,331,743
Das Rec	3,156,907		3,156,907
Library	2,985,898		2,985,898
Airport	3,741,591		
Capital Improvement Projects	103,237,859		
Interfund Transfers	10,307,494		5,978,910
Debt Service	25,940,252		
Contingencies	200,000		200,000
TOTAL EXPENDITURES	\$ 315,162,297		\$ 102,264,440
Ending Fund Balance	\$ 55,960,806		\$ 28,002,947
TOTAL APPROPRIATIONS	\$ 371,123,103		\$ 130,267,387

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Enterprise Funds			
Available Funds	FY 2023	FY 2023	FY 2023	FY 2023	
	Airport	Solid Waste	Golf	Civic Center	
Beginning Balance					
Undesignated Funds	\$ 724,932	\$ 6,924,369	\$ 1,382,219	\$ 0	
Reserve for Projects					
Designated for Encumbrances					
Total Beginning Balance	\$ 724,932	\$ 6,924,369	\$ 1,382,219	\$ 0	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services	4,068,000	11,505,687	2,040,000	465,000	
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		3,000			
Development Fees					
Intergovernmental	50,000				
Contributions					
Proceeds from Debt Issuance					
Miscellaneous		230,000	35,000	-	
Interfund Transfers	99,910			630,000	
Proposed User Fee Changes					
Total Revenue	\$ 4,217,910	\$ 11,738,687	\$ 2,075,000	\$ 1,095,000	
TOTAL AVAILABLE FUNDS	\$ 4,942,842	\$ 18,663,056	\$ 3,457,219	\$ 1,095,000	
APPROPRIATIONS					
General Government				\$ 955,467	
Planning and Development Services					
Public Safety					
Public Works and TCI		10,498,028			
Parks and Recreation			1,875,086		
Das Rec					
Library					
Airport	3,741,591				
Capital Improvement Projects	-	-	-		
Interfund Transfers	427,290	2,354,945	188,701	43,270	
Debt Service	128,954				
Contingencies	-				
TOTAL EXPENDITURES	\$ 4,297,835	\$ 12,852,973	\$ 2,063,787	\$ 998,738	
Ending Fund Balance	\$ 645,007	\$ 5,810,083	\$ 1,393,431	\$ 96,263	
TOTAL APPROPRIATIONS	\$ 4,942,842	\$ 18,663,056	\$ 3,457,219	\$ 1,095,000	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Special Revenue Funds				
Available Funds	FY 2023 CDBG	FY 2023 Grant	FY 2023 Special Revenue	FY 2023 River	FY 2023	
Beginning Balance						
Undesignated Funds	\$ -	\$ 11,060,787	\$ 490,634	\$ 216,078		
Reserve for Projects						
Designated for Encumbrances						
Total Beginning Balance	\$ -	\$ 11,060,787	\$ 490,634	\$ 216,078		
Revenue						
Taxes and Franchise Fees						
Licenses and Permits					6,800	
Charges for Services						
Fines and Forfeitures					125,000	
Parks and Recreation					1,025,000	
Das Rec						
Interest Income						
Development Fees						
Intergovernmental	360,604		15,474,719			
Contributions				200,000		
Proceeds from Debt Issuance						
Miscellaneous						
Interfund Transfers	-		160,000		150,000	
Proposed User Fee Changes						
Total Revenue	\$ 360,604	\$ 15,634,719	\$ 200,000	\$ 200,000	\$ 1,306,800	
TOTAL AVAILABLE FUNDS	\$ 360,604	\$ 26,695,506	\$ 690,634	\$ 690,634	\$ 1,522,878	
APPROPRIATIONS						
General Government	\$ 360,604	\$ 26,695,506	\$ 600,000			
Planning and Development Services						
Public Safety					635,761	
Public Works and TCI						
Parks and Recreation					670,940	
Das Rec						
Library						
Airport						
Capital Improvement Projects						
Interfund Transfers						
Debt Service						
Contingencies			-			
TOTAL EXPENDITURES	\$ 360,604	\$ 26,695,506	\$ 600,000	\$ 690,634	\$ 1,306,701	
Ending Fund Balance	\$ -	\$ (0)	\$ 90,634	\$ 90,634	\$ 216,177	
TOTAL APPROPRIATIONS	\$ 360,604	\$ 26,695,506	\$ 690,634	\$ 690,634	\$ 1,522,878	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Special Revenue Funds				
Available Funds	FY 2023		FY 2023		FY 2023	
	EARIP/HCP	Court Security	Judicial Efficiency	Court Technology		
Beginning Balance						
Undesignated Funds	\$	-	\$ 15,049	\$ 21,470	\$ 62,831	
Reserve for Projects						
Designated for Encumbrances						
Total Beginning Balance	\$	-	\$ 15,049	\$ 21,470	\$ 62,831	
Revenue						
Taxes and Franchise Fees						
Licenses and Permits						
Charges for Services						
Fines and Forfeitures			30,000	7,000	30,000	
Parks and Recreation						
Das Rec						
Interest Income						
Development Fees						
Intergovernmental		1,400,470				
Contributions						
Proceeds from Debt Issuance						
Miscellaneous						
Interfund Transfers		94,000				
Proposed User Fee Changes						
Total Revenue	\$	1,494,470	\$ 30,000	\$ 7,000	\$ 30,000	
TOTAL AVAILABLE FUNDS	\$	1,494,470	\$ 45,049	\$ 28,470	\$ 92,831	
APPROPRIATIONS						
General Government	\$	1,494,470				
Planning and Development Services						
Public Safety			40,000	25,500	35,000	
Public Works and TCI						
Parks and Recreation						
Das Rec						
Library						
Airport						
Capital Improvement Projects						
Interfund Transfers						
Debt Service						
Contingencies						
TOTAL EXPENDITURES	\$	1,494,470	\$ 40,000	\$ 25,500	\$ 35,000	
Ending Fund Balance	\$	-	\$ 5,049	\$ 2,970	\$ 57,831	
TOTAL APPROPRIATIONS	\$	1,494,470	\$ 45,049	\$ 28,470	\$ 92,831	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Special Revenue Funds				
Available Funds	FY 2023		FY 2023		FY 2023	
	Child Safety	Stormwater	Truancy Fund	PEG Cable Fund		
Beginning Balance						
Undesignated Funds	\$ 53,122	\$ 525,137	\$ 2,092	\$ 612,900		
Reserve for Projects						
Designated for Encumbrances						
Total Beginning Balance	\$ 53,122	\$ 525,137	\$ 2,092	\$ 612,900		
Revenue						
Taxes and Franchise Fees					185,000	
Licenses and Permits						
Charges for Services						
Fines and Forfeitures		3,000			40,000	
Parks and Recreation						
Das Rec						
Interest Income						
Development Fees			80,000			
Intergovernmental		148,000				
Contributions						
Proceeds from Debt Issuance						
Miscellaneous						
Interfund Transfers						
Proposed User Fee Changes						
Total Revenue	\$ 151,000	\$ 80,000	\$ 40,000	\$ 185,000		
TOTAL AVAILABLE FUNDS	\$ 204,122	\$ 605,137	\$ 42,092	\$ 797,900		
APPROPRIATIONS						
General Government					\$ 350,000	
Planning and Development Services						
Public Safety		160,000			38,000	
Public Works and TCI				100,000		
Parks and Recreation						
Das Rec						
Library						
Airport						
Capital Improvement Projects						
Interfund Transfers						
Debt Service						
Contingencies						
TOTAL EXPENDITURES	\$ 160,000	\$ 100,000	\$ 38,000	\$ 350,000		
Ending Fund Balance	\$ 44,122	\$ 505,137	\$ 4,092	\$ 447,900		
TOTAL APPROPRIATIONS	\$ 204,122	\$ 605,137	\$ 42,092	\$ 797,900		

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Special Revenue Funds			
		FY 2023	FY 2023	FY 2023	FY 2023
Available Funds		Equipment Repl	Ent Equipment Repl	Facilities Maint	Faust
Beginning Balance					
Undesignated Funds	\$ 2,910,809	\$ 6,234,859	\$ 1,450,000	\$ -	
Reserve for Projects					
Designated for Encumbrances					
Total Beginning Balance	\$ 2,910,809	\$ 6,234,859	\$ 1,450,000	\$ -	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income	2,000		10,000		
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous	125,000		100,000		
Interfund Transfers	3,500,000		1,031,943		
Proposed User Fee Changes					
Total Revenue	\$ 3,627,000	\$ 1,141,943	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$ 6,537,809	\$ 7,376,802	\$ 1,450,000	\$ -	
APPROPRIATIONS					
General Government	\$ 2,899,624	\$ -			
Planning and Development Services					
Public Safety					
Public Works and TCI		3,622,223		750,000	
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects					
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 2,899,624	\$ 3,622,223	\$ 750,000	\$ -	
Ending Fund Balance	\$ 3,638,185	\$ 3,754,579	\$ 700,000	\$ -	
TOTAL APPROPRIATIONS	\$ 6,537,809	\$ 7,376,802	\$ 1,450,000	\$ -	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Special Revenue Funds			
Available Funds	FY 2023	FY 2023	FY 2023	FY 2023	
	Hotel-Motel	Cemetery	Fed Court Award	Non-Fed Award	
Beginning Balance					
Undesignated Funds	\$ 3,685,668	\$ 240,190	\$ 84,525	\$ 83,708	
Reserve for Projects					
Designated for Encumbrances					
Total Beginning Balance	\$ 3,685,668	\$ 240,190	\$ 84,525	\$ 83,708	
Revenue					
Taxes and Franchise Fees		5,367,278			
Licenses and Permits					
Charges for Services					
Fines and Forfeitures		15,000			
Parks and Recreation			5,000		
Das Rec					
Interest Income		150			
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Proposed User Fee Changes					
Total Revenue	\$ 5,382,428	\$ 5,000	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$ 9,068,095	\$ 245,190	\$ 84,525	\$ 83,708	
APPROPRIATIONS					
General Government	\$ 4,407,503				
Planning and Development Services					
Public Safety			76,500		76,000
Public Works and TCI					
Parks and Recreation		188,000			
Das Rec					
Library					
Airport					
Capital Improvement Projects		-			
Interfund Transfers		1,220,375			
Debt Service					
Contingencies		-			
TOTAL EXPENDITURES	\$ 5,627,878	\$ 188,000	\$ 76,500	\$ 76,000	
Ending Fund Balance	\$ 3,440,218	\$ 57,190	\$ 8,025	\$ 7,708	
TOTAL APPROPRIATIONS	\$ 9,068,095	\$ 245,190	\$ 84,525	\$ 83,708	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Special Revenue Funds			Debt Service Fund	
Available Funds	FY 2023		FY 2023		FY 2023	
	Rec. Center Imp	FD App/Maint	Dev. Services	Debt Service		
Beginning Balance						
Undesignated Funds	\$ 918,835	\$ 52,703	\$ 1,443,394	\$ 2,735,423		
Reserve for Projects						
Designated for Encumbrances						
Total Beginning Balance	\$ 918,835	\$ 52,703	\$ 1,443,394	\$ 2,735,423		
Revenue						
Taxes and Franchise Fees					22,579,352	
Licenses and Permits						
Charges for Services						
Fines and Forfeitures						
Parks and Recreation		100				
Das Rec						
Interest Income					14,000	
Development Fees					1,145,000	
Intergovernmental		100,000			-	
Contributions		80,000			1,967,856	
Proceeds from Debt Issuance						
Miscellaneous						
Interfund Transfers		125,000			1,381,388	
Proposed User Fee Changes						
Total Revenue	\$ 125,100	\$ 180,000	\$ 1,145,000	\$ 25,942,596		
TOTAL AVAILABLE FUNDS	\$ 1,043,935	\$ 232,703	\$ 2,588,394	\$ 28,678,019		
APPROPRIATIONS						
General Government						
Planning and Development Services					1,783,908	
Public Safety		-			80,000	
Public Works and TCI						
Parks and Recreation						
Das Rec						
Library						
Airport						
Capital Improvement Projects						
Interfund Transfers		-			94,001	
Debt Service					58,702	
Contingencies						25,752,596
TOTAL EXPENDITURES	\$ -	\$ 232,703	\$ 1,783,908	\$ 25,752,596		
Ending Fund Balance	\$ 1,043,935	\$ (0)	\$ 804,486	\$ 2,925,423		
TOTAL APPROPRIATIONS	\$ 1,043,935	\$ 232,703	\$ 2,588,394	\$ 28,678,019		

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023	Internal Services		Capital Funds	
Available Funds	FY 2023 Self Insurance	FY 2023 Fleet	FY 2023 Parks CIP	FY 2023 Roadway Impact Fee
Beginning Balance				
Undesignated Funds	\$ 2,227,891			
Reserve for Projects		-	\$ 8,703,221	\$ 10,203,844
Designated for Encumbrances				
Total Beginning Balance	\$ 2,227,891	\$ -	\$ 8,703,221	\$ 10,203,844
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	5,000			
Development Fees				
Intergovernmental				
Contributions	7,540,000		995,231	
Proceeds from Debt Issuance				
Miscellaneous	-			
Interfund Transfers				
Proposed User Fee Changes				
Total Revenue	\$ 7,545,000	\$ 995,231	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 9,772,891	\$ 995,231	\$ 8,703,221	\$ 10,203,844
APPROPRIATIONS				
General Government	\$ 7,533,000	\$ 995,231		
Planning and Development Services				
Public Safety				
Public Works and TCI				
Parks and Recreation			\$ 8,703,221	
Das Rec				
Library				
Airport				
Capital Improvement Projects				10,203,844
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 7,533,000	\$ 995,231	\$ 8,703,221	\$ 10,203,844
Ending Fund Balance	\$ 2,239,891	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 9,772,891	\$ 995,231	\$ 8,703,221	\$ 10,203,844

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Capital Funds			
Available Funds	FY 2023	FY 2023	FY 2023	FY 2023	
	2004 C of O's	2008 C of O's	2011 C of O's	2013 C of O's	
Beginning Balance					
Undesignated Funds					
Reserve for Projects	\$ 60,643	\$ 353,748	\$ 720,538	\$ 237,571	
Designated for Encumbrances					
Total Beginning Balance	\$ 60,643	\$ 353,748	\$ 720,538	\$ 237,571	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		2,500			
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Proposed User Fee Changes					
Total Revenue	\$ -	\$ 2,500	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	
APPROPRIATIONS					
General Government					
Planning and Development Services					
Public Safety					
Public Works and TCI					
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects	60,643	356,248	720,538	237,571	
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 60,643	\$ 356,248	\$ 720,538	\$ 237,571	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Capital Funds			
Available Funds	FY 2023	FY 2023	FY 2023	FY 2023	
	2014 C of O's	2013 Bond Fund	2015 Tax Notes	2018 CO's	
Beginning Balance					
Undesignated Funds					
Reserve for Projects	\$ 55,365	\$ 6,702,464	\$ 6,701	\$ 96	
Designated for Encumbrances					
Total Beginning Balance	\$ 55,365	\$ 6,702,464	\$ 6,701	\$ 96	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		60,000			
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Proposed User Fee Changes					
Total Revenue	\$ -	\$ 60,000	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$ 55,365	\$ 6,762,464	\$ 6,701	\$ 96	
APPROPRIATIONS					
General Government					
Planning and Development Services					
Public Safety					
Public Works and TCI					
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects	55,365	6,762,465	6,701	96	
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 55,365	\$ 6,762,465	\$ 6,701	\$ 96	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 55,365	\$ 6,762,465	\$ 6,701	\$ 96	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Capital Funds			
Available Funds	FY 2023	FY 2023	FY 2022	FY 2023	
	2018 Tax Notes	2019 Cap Imp Bond Fund	2020 CO's	2023 Cap Imp Fund	
Beginning Balance					
Undesignated Funds					
Reserve for Projects	\$ 47,933	\$ 60,364,323	\$ 11,908,091	\$ 4,041	
Designated for Encumbrances					
Total Beginning Balance	\$ 47,933	\$ 60,364,323	\$ 11,908,091	\$ 4,041	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		400,000	100,000		-
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers		2,000,000			
Proposed User Fee Changes					
Total Revenue	\$ -	\$ 2,400,000	\$ 100,000	\$ -	
TOTAL AVAILABLE FUNDS	\$ 47,933	\$ 62,764,323	\$ 12,008,091	\$ 4,041	
APPROPRIATIONS					
General Government					
Planning and Development Services					
Public Safety					
Public Works and TCI					
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects	47,933	62,764,323	12,008,091	4,041	
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 47,933	\$ 62,764,323	\$ 12,008,091	\$ 4,041	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 47,933	\$ 62,764,323	\$ 12,008,091	\$ 4,041	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2023		Capital Funds
		FY 2023
Available Funds	2022 Tax Notes	
Beginning Balance		
Undesignated Funds		
Reserve for Projects	\$	10,000,000
Designated for Encumbrances		
Total Beginning Balance	\$	10,000,000
Revenue		
Taxes and Franchise Fees		
Licenses and Permits		
Charges for Services		
Fines and Forfeitures		
Parks and Recreation		
Das Rec		
Interest Income		10,000
Development Fees		
Intergovernmental		
Contributions		
Proceeds from Debt Issuance		
Miscellaneous		
Interfund Transfers		
Proposed User Fee Changes		
Total Revenue	\$	10,000
TOTAL AVAILABLE FUNDS	\$	10,010,000
APPROPRIATIONS		
General Government		
Planning and Development Services		
Public Safety		
Public Works and TCI		
Parks and Recreation		
Das Rec		
Library		
Airport		
Capital Improvement Projects		10,010,000
Interfund Transfers		
Debt Service		
Contingencies		
TOTAL EXPENDITURES	\$	10,010,000
Ending Fund Balance	\$	-
TOTAL APPROPRIATIONS	\$	10,010,000

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
101 General Fund				
Taxes				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	\$ 21,707,430	\$ 22,969,255	\$ 23,055,441	\$ 23,591,142
311.02-00 Ad Valorem Tax - Delinquent	127,840	105,000	105,974	110,000
311.11-00 Penalties and Interest	122,674	130,000	109,120	109,000
Other				
<i>Subtotal - Property Taxes</i>	\$ 21,957,944	\$ 23,204,255	\$ 23,270,535	\$ 23,810,142
<i>Sales Tax</i>				
313.01-00 Municipal Sales Tax	29,674,154	24,900,376	32,824,331	31,519,912
<i>Subtotal - Sales Tax</i>	\$ 29,674,154	\$ 24,900,376	\$ 32,824,331	\$ 31,519,912
314.01-00 <i>Mixed Beverage Tax</i>	\$ 683,381	\$ 650,000	\$ 825,000	\$ 825,000
<i>Franchise Taxes</i>				
316.01-00 GVEC	210,559	210,000	228,010	237,130
316.02-00 Phone Lines	97,144	100,000	100,000	100,000
316.03-00 Centerpoint/Entex Gas	525,542	475,379	571,528	575,000
316.04-00 Cable	690,026	717,000	686,171	686,171
316.05-00 New Braunfels Utilities	8,832,888	10,069,494	9,916,414	10,889,333
06-00 PG&E				
<i>Subtotal - Franchise Taxes</i>	\$ 10,356,159	\$ 11,571,873	\$ 11,502,123	\$ 12,487,635
TOTAL TAXES & FRANCHISE FEES	\$ 62,671,638	\$ 60,326,504	\$ 68,421,989	\$ 68,642,689
Licenses and Permits				
321.01-00 Vehicular Permits				
321.02-00 Vehicle Permits	180	400	500	500
321.03-00 Alarm Permits	97,508	112,000	109,500	112,000
321.05-00 Parking Permits	5,824	750	750	750
321.11-00 Alcohol License	52,712	55,380	48,000	55,000
321.31-00 Animal Licenses	39	-	-	-
322.01-00 Food Establishment License	274,432	275,000	302,500	302,500
322.04-00 Health Certificates	1,700	2,000	2,000	2,000
322.05-00 Miscellaneous Licenses and Permits	51,864	47,500	70,000	47,500
323.01-00 Fire Inspection Permit	89,126	65,000	62,700	65,000
323.01-01 Fire Development Fees				
323.02-00 Plan Review Fees	1,875	-	1,625	-
323.02-01 Planning Development Fees	1,056,398	750,000	883,246	750,000
323.03-00 Zoning/Variance Application	4,515	7,500	9,000	7,500
323.04-00 Plat Filing Fees	165,550	100,000	165,000	100,000
323.08-00 Engineering Plan Review	239,799	150,000	300,000	150,000
323.08-01 Engineering Drainage Fee	106,230	80,000	127,725	80,000
323.08-02 Traffic Fee	23,287	15,000	23,000	15,000
323.08-03 Engineering Inspection Fee	138,007	100,000	135,000	100,000
323.07-00 Commercial Plan Check Fee		-		
323.09-00 Miscellaneous Permits	187,264	100,000	110,000	100,000
323.09-01 Technology Development Fee	74,733	50,000	75,000	50,000
325.01-00 Skilled Trade Licenses	151,205	145,000	175,000	145,000
326.04-00 Building Permits	4,428,975	3,150,000	4,000,000	3,150,000
TOTAL LICENSES AND PERMITS	\$ 7,151,223	\$ 5,205,530	\$ 6,600,546	\$ 5,232,750
Intergovernmental Revenue				
335.11-01 State				
331.11-01 Federal	3,471,125	50,000	50,000	50,000
Homeland Security				
<i>Subtotal - Intergovernmental</i>	\$ 3,471,125	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 3,471,125	\$ 50,000	\$ 50,000	\$ 50,000

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
Charges for Services				
341.41-00 Reproductions and Miscellaneous	8,331	7,500	8,500	8,500
342.02-00 TASPP/HHS Reimbursement	1,515,822		439,214	550,000
342.51-01 Ambulance Service	1,796,476	2,544,686	2,235,866	2,400,000
342.51-02 Emergency Services District Services	1,478,910	1,750,000	1,780,488	2,100,000
346.01-00 Library Fines	10,835	10,000	13,000	10,000
TOTAL CHARGES FOR SERVICES	\$ 4,810,374	\$ 4,312,186	\$ 4,477,068	\$ 5,068,500
Fines and Forfeitures				
351.03-00 Animal Control Fees and Fines	3,848	5,000	3,500	3,500
352.01-00 Traffic Violations	478,865	600,000	522,543	523,000
352.02-00 Arrest Fees	43,825	50,000	35,489	35,000
352.03-00 Other Misdemeanors	441,513	638,000	475,986	476,000
353.01-00 Court Costs	51,768	50,000	50,000	50,000
354.01-00 Warrant Service Fees	55,140	58,000	48,379	48,000
TOTAL FINES AND FORFEITURES	\$ 1,074,959	\$ 1,401,000	\$ 1,135,897	\$ 1,135,500
Interest Income (361.01-00)	\$ 31,375	\$ 50,000	\$ 175,000	\$ 400,000
Change in Market Value (361.03-00)				
Parks and Recreation				
372.01-00 Pool	429,878	550,000	500,000	550,000
372.04-00 Tube Chute	120,136	80,000	125,000	125,000
373.01-00 Recreation	313,826	502,890	475,000	475,000
373.05-00 Paddle Boats	61,181	55,000	35,000	50,000
373.06-00 Miniature Golf	29,985	45,000	38,000	45,000
374.01-00 Park Rentals	271,759	260,000	306,107	306,107
375.02-00 Miniature Train Revenue	76,608	60,000	70,000	70,000
TOTAL PARKS AND RECREATION	\$ 1,303,373	\$ 1,552,890	\$ 1,549,107	\$ 1,621,107
373.20-00 Das Rec Memberships	1,731,998	2,026,000	2,564,874	2,760,000
373.30-00 Das Rec Merchandise	2,379	5,000	2,966	5,000
373.40-00 Das Rec Programs	198,977	190,000	245,000	200,000
373.50-00 Das Rec Aquatic Programs	122,911	115,000	166,606	150,000
373.60-00 Das Rec Rentals		3,000	3,000	3,000
373.70-00 Das Rec Aquatic Rentals	3,954	1,500	1,500	1,500
373.90-00 Das Rec Misc	3,477	2,500	2,500	2,500
TOTAL Das Rec	\$ 2,063,696	\$ 2,343,000	\$ 2,986,446	\$ 3,122,000
Miscellaneous				
332.01-00 Contributions	644,179	600,000	621,160	784,126
381.01-00 Contracts - Industrial District	\$ 1,888,781	2,021,250	\$ 1,800,000	\$ 2,000,000
386.01-00 Leases	48,072	40,000	40,000	40,000
Leases		-	-	-
387.01-00 Sale of Equipment/Property	1,122	-	500	-
388.01-00 Donations	1,010	-	-	-
389.01-00 Miscellaneous	137,461	75,000	150,000	75,000
389.03-00 Reimbursements	844,682	400,000	650,000	400,000
389.07-00 TML Equity Return	194	-	5,000	-
389.09-30 Misc - Abandoned, Found, Unclaimed	9,375	-	3,500	-
389.12-00 Misc - Subject to Sales Tax	14,283	-	12,000	-
389.99-00 Over/Short	506	-	-	-
TOTAL MISCELLANEOUS	\$ 3,589,665	\$ 3,136,250	\$ 3,282,160	\$ 3,299,126
Interfund Transfers (391.01-00)	\$ 808,917	\$ 997,760	\$ 897,760	\$ 1,135,253
TOTAL - GENERAL FUND	\$ 86,976,345	\$ 79,375,120	\$ 89,575,973	\$ 89,706,925
205 CDBG Fund				
331.11-01 Federal Funds	972,990	486,739	219,934	360,604
391.01-00 Interfund Transfers	93,609.00			
Total - CDBG Fund	\$ 1,066,599	\$ 486,739	\$ 219,934	\$ 360,604
220 Grant Fund				
331.11-01 Grant Revenue	490,524	9,715,477	11,175,314	15,474,719
361.01-00 Interest Income	283			
391.01-00 Interfund Transfers	150,501	50,000	50,000	160,000
Total - Grant Fund	\$ 641,308	\$ 9,765,477	\$ 11,225,314	\$ 15,634,719
221 Special Revenue Fund				
335.11-01 State Government				
388.01-00 Donations				
332.01-00 Contributions	407,988	200,000	200,000	200,000
389.01-00 Miscellaneous	52,520			
389.07-00 Proceeds from Insurance	23,045.00			
Total - Special Revenue Fund	\$ 483,553	\$ 200,000	\$ 200,000	\$ 200,000

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
225 River Activities Fund				
321.02-00 Vehicle Permits	6,700	6,600	8,000	6,800
352.03-00 Other Misdemeanors	180,647	90,000	180,000	125,000
375.01-00 Parking	457,665	475,000	560,000	525,000
375.06-00 River Activities Fee	478,910	500,000	525,000	500,000
391.01-00 Interfund Transfers - Solid Waste Fund	136,143	150,000	150,000	150,000
391.01-00 Interfund Transfers - General Fund				
Total - River Fund	\$ 1,260,065	\$ 1,221,600	\$ 1,423,000	\$ 1,306,800
227 Court Security Fund				
353.01-00 Court Costs	42,236	30,000	30,000	30,000
Total - Court Security Fund	\$ 42,236	\$ 30,000	\$ 30,000	\$ 30,000
228 Judicial Efficiency Fund				
353.04-00 Judicial Efficiency Fee	7,013	7,000	6,395	7,000
Total - Judicial Efficiency Fund	\$ 7,013	\$ 7,000	\$ 6,395	\$ 7,000
229 Court Technology Fund				
353.05-00 Court Technology	35,993	30,000	28,600	30,000
Total - Court Technology Fund	\$ 35,993	\$ 30,000	\$ 28,600	\$ 30,000
230 Child Safety Fund				
338.03-00 County Government	141,548	148,000	140,000	148,000
353.01-00 Court Costs	1,585	3,000	1,500	3,000
Total - Child Safety Fund	\$ 143,133	\$ 151,000	\$ 141,500	\$ 151,000
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee	23,742	80,000	125,000	80,000
361.01-00 Interest Income				
391.01-00 Interfund Transfer				
Total - Stormwater Development Fund	\$ 23,742	\$ 80,000	\$ 125,000	\$ 80,000
233 Development Services Review Fund				
323.02-01 Planning Development Fees	1,064,087	750,000	883,246	750,000
323.08-00 Engineering Plan Review	239,799	150,000	300,000	150,000
323.08-01 Engineering Drainage Fee	106,231	80,000	127,725	80,000
323.08-02 Traffic Fee	22,037	15,000	23,000	15,000
323.08-03 Engineering Inspection Fee	146,687	100,000	135,000	100,000
323.09-01 Technology Development Fee	76,034	50,000	75,000	50,000
Total - Development Services Review Fund	\$ 1,653,217	\$ 1,145,000	\$ 1,543,971	\$ 1,145,000
240 Truancy Fund				
353.01-00 Court Costs	45,985	50,000	37,295	40,000
Total - Juvenile Case Manager Fund	\$ 45,985	\$ 50,000	\$ 37,295	\$ 40,000
245 PEG Cable Franchise Fund				
316.02-00 Franchise Payments	-	47,500		
316.04-00 Charter Communications	147,697	135,000	195,000	185,000
391.01-00 Interfund Transfers				
Total - PEG Cable Franchise Fund	\$ 147,697	\$ 182,500	\$ 195,000	\$ 185,000
260 Equipment Replacement Fund				
361.01-00 Interest Income	482	1,500	1,500	2,000
387.01-00 Sale of Property	217,357	75,000	75,000	75,000
389.03-00 Reimbursements	412			
389.07-00 Proceeds from Insurance	120,830	30,000	135,000	50,000
391.01-00 Interfund Transfers	670,000	3,520,000	3,520,000	3,500,000
Total - Equipment Replacement Fund	\$ 1,009,081	\$ 3,626,500	\$ 3,731,500	\$ 3,627,000
262 Enterprise Maintenance and Equipment Fund				
347.03-00 Civic Center Rental - F/B Fee				
361.01-00 Interest Income	2,489	6,000	15,000	10,000
387.01-00 Sale of Property	318,359	100,000	100,000	100,000
391.01-00 Interfund Transfers	\$ 1,108,390	\$ 1,031,943	\$ 1,031,943	\$ 1,031,943
Total - Enterprise Replacement Fund	\$ 1,429,238	\$ 1,137,943	\$ 1,146,943	\$ 1,141,943
263 Edwards Aquifer Habitat Conservation Plan Fund				
331.11-01 Federal Funds (Grants & Contr)	132,238			
389.03-00 Reimbursements	564,751	774,593	533,450	1,400,470
391.01-00 Interfund Transfers - General Fund	166,305	94,000	94,000	94,000
Total - Edwards Aquifer Habitat Conservation Plan Fund	\$ 863,294	\$ 868,593	\$ 627,450	\$ 1,494,470
261 Facilities Maintenance Fund				
391.01-00 Interfund Transfers	-	1,500,000	1,500,000	-
Total - Facilities Maintenance Fund	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
264 Recreation Center Operations and Fee Assistance Fund				
331.11-01 Intergovernmental Revenue	\$ -	\$ 100	\$ 100	\$ 100
373.80-00 Interfund Trans Das Rec Fee Asst				125,000
388.01-00 Donations		71		
Total - Rec Center Ops Fund	\$ -	71	\$ 100	\$ 125,100
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		121,368	150,000	100,000
Total - Fire App Replacement and Maint Fund	\$ 201,368	\$ 230,000	\$ 180,000	\$ 180,000
307 2007 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income				
391.01-00 Interfund Transfers		-		
Total - 2007 C of O Fund	\$ -	\$ -	\$ -	\$ -
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income		267		1,200
Total - 2008 C of O Fund	\$ -	267	\$ -	\$ 2,500
351 2011 Certificates of Obligation Capital Improvement Fund				
335.11-01 State Funds (Grants & Contr)				
Total - 2011 C of O Fund	\$ -	\$ -	\$ -	\$ -
352 2012 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income				
391.01-00 Interfund Transfers		9,923		
Total - 2012 C of O Fund	\$ -	9,923	\$ -	\$ -
353 2013 Certificates of Obligation Capital Improvement Fund				
391.01-00 Interfund Transfers				
389.03-00 Reimbursements		135,364		
Total - 2013 C of O Fund	\$ -	135,364	\$ -	\$ -
354 2014 Capital Improvement Projects Fund				
361.01-00 Interest Income				
Total - 2014 CIP Fund	\$ -	\$ -	\$ -	\$ -
350 2013 General Obligation Bond Fund				
361.01-00 Interest Income		11,777		6,000
389.01-00 Debt Proceeds				2,544,000
331.11-01 Intergovernmental Revenue				
389.03-00 Reimbursements		449,267		
Total - 2013 GO Bond Fund	\$ -	461,044	\$ -	\$ 2,550,000
355 2015 Certificates of Obligation Bond Fund				
361.01-00 Interest Income				
Total - 2015 C of O Fund	\$ -	\$ -	\$ -	\$ -
356 2018 Certificates of Obligation Bond Fund				
361.01-00 Interest Income		122		
Total - 2018 C of O Fund	\$ -	122	\$ -	\$ -
359 2019 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income		129,795		110,000
389.01-00 Debt Proceeds		30,244,922		13,515,000
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers		352,544		2,000,000
332.01-00 Contributions				
Total - 2013 Cap/Bond Fund	\$ -	30,727,261	\$ -	\$ 2,400,000
360 2020 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income		10,801		35,000
389.01-00 Debt Proceeds		1,842,413		\$ 100,000
Total - 2020 C of O Fund	\$ -	1,853,214	\$ -	\$ 100,000
361 2023 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income			\$ 4,000	
389.01-00 Debt Proceeds			\$ -	
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers				
332.01-00 Contributions				
Total - 2023 C of O Fund	\$ -	3,062,851	\$ -	\$ 4,000

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
362 2022 Tax Notes (Public Safety)				
361.01-00 Interest Income			\$ 10,000	\$ 10,000
389.01-00 Debt Proceeds	\$ -	\$ -	\$ 10,000,000	\$ -
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers				
332.01-00 Contributions				
Total - 2022 Tax Note	\$ -	\$ -	\$ 10,000,000	\$ 10,000
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	1,772,904		2,804,430	
Total - Parks Improvements CIP Fund	\$ 1,772,904	\$ -	\$ 2,804,430	\$ -
336 Road Development Impact Fees Fund				
323.08-02 Traffic Fees	804,086		249,400	
363.01-00 Roadway Impact Fees	3,258,768		2,596,448	
361.01-00 Interest Income	3,142		8,568	
332.01-00 Contributions				
Total - Road Development Impact Fees Fund	\$ 4,065,996	\$ -	\$ 2,854,416	\$ -
401 Debt Service Fund				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	19,371,288	21,603,976	21,346,475	22,398,352
311.02-00 Ad Valorem Tax - Delinquent	95,770	75,000	86,000	86,000
311.11-00 Ad Valorem Tax - Penalties and Interest	99,836	95,000	95,000	95,000
393.01-00 Bond Issuance	11,406,602			
332.01-00 Contributions	2,047,719	2,057,494	2,057,494	1,967,856
361.01-00 Interest Income	6,198	12,500	14,000	14,000
389.01-00 Miscellaneous				
389.02-00 Reimbursements/Current Year				
391.01-00 Interfund Transfers - Airport	384,834	264,044	264,044	264,169
391.01-00 Interfund Transfers - Golf Course		100,000	100,000	100,000
391.01-00 Interfund Transfers - Solid Waste	385,630	375,169	375,169	380,044
391.01-00 Interfund Transfers - Equipment Replacement	364,979			
391.01-00 Interfund Transfers - Apparatus Replacement	45,000	48,000	48,000	46,800
391.01-00 Interfund Transfers - Hotel/Motel	582,675	584,375	584,375	590,375
Total - Debt Service Fund	\$ 34,790,530	\$ 25,215,558	\$ 24,970,557	\$ 25,942,596
501 Airport Fund				
Charges for Services				
319.01-00 Commercial Activities Fee	21,800	35,000	20,000	35,000
332.01-00 Contributions	-			
386.01-00 Leases and Rents	709,293	690,000	759,468	700,000
389.01-00 Miscellaneous	27,332	-	15,100	
389.03-00 Reimbursements	1,807	-		
389.50-12 Fuel and Oil	1,964,729	2,100,000	3,400,000	3,300,000
389.50-13 Oil Sales	3,412	2,500	4,000	3,000
389.50-20 Airport Ancillary Fees	30,954	22,000	35,000	30,000
389.99-00 Over/Short	116	-		
Total Charges for Services	\$ 2,759,443	\$ 2,849,500	\$ 4,233,568	\$ 4,068,000
Intergovernmental Revenue				
335.1101 TXDOT	50,000	190,000	50,000	50,000
Total Intergovernmental Revenue	\$ 50,000	\$ 190,000	\$ 50,000	\$ 50,000
391.01-00 Interfund Transfers	99,910	349,910	349,910	99,910
Total - Airport Fund	\$ 2,909,353	\$ 3,389,410	\$ 4,633,478	\$ 4,217,910

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
521 Solid Waste Fund				
Charges for Services				
322.05-00 Misc. Licenses & Permits	35,000	25,000	38,000	30,000
344.01-00 Garbage Collection	9,455,000	8,960,795	9,409,335	9,691,615
344.03-00 Recycling Collection	1,587,666	1,519,284	1,580,167	1,627,572
344.11-00 Brush/Special Pick ups	22,225	40,000	30,000	40,000
344.31-00 Garbage Penalties	112,156	110,000	110,000	115,000
344.51-00 Garbage Stickers	1,172	750	1,590	1,500
Total Charges for Services	\$ 11,213,219	\$ 10,655,829	\$ 11,169,092	\$ 11,505,687
361.01-00 Interest Income	1,326	2,500	3,000	3,000
Miscellaneous				
Sale of Property				
389.07-00 Proceeds from Insurance	4,294		21,993	
389.12-00 Misc - Subject to Sales Tax	25,934	55,000	26,000	30,000
389.01-00 Miscellaneous	91,849	20,000	291,974	200,000
389.03-00 Reimbursements	43,576		230	
Total Miscellaneous	\$ 165,653	\$ 75,000	\$ 340,197	\$ 230,000
391.01-00 Interfund Transfers				
Total - Solid Waste Fund	\$ 11,380,198	\$ 10,733,329	\$ 11,512,289	\$ 11,738,687
531 Golf Fund				
Charges for Services				
371.01-00 Green Fees	1,331,494	1,200,000	1,349,937	1,300,000
371.02-00 Annual Fees	140,802	135,000	200,000	150,000
371.04-00 Cart Rental	363,896	320,000	375,000	375,000
371.08-00 Proshop Sales	225,708	200,000	225,708	200,000
371.11-00 Golf Lessons	16,999	15,000	15,000	15,000
Total Charges for Services	\$ 2,078,899	\$ 1,870,000	\$ 2,165,645	\$ 2,040,000
361.01-00 Interest Income				
531 Golf Fund				
Miscellaneous				
386.01-00 Leases	30,277	35,000	30,277	35,000
387.01-00 Sale of Equipment	93,993			
389.01-00 Miscellaneous	(19)		15,000	
389.03-00 Reimbursements	6,116		1,500	
389.07-00 Proceeds from Insurance	3,162			
389.99-00 Over/Short	(793)		(117)	
Total Miscellaneous	\$ 132,736	\$ 35,000	\$ 46,660	\$ 35,000
391.01-00 Interfund Transfers				
Total - Golf Fund	\$ 2,211,635	\$ 1,905,000	\$ 2,212,305	\$ 2,075,000
541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental	347,859	400,000	371,836	400,000
347.01-01 Civic Center Equipment Rental	24,769	35,000	35,000	35,000
347.01-02 Civic Center Rental - Services	3,231	5,000	3,231	5,000
347.01-03 Civic Center Rental - F/B Fee	20,975	25,000	26,000	25,000
347.01-04 Civic Center Rental - Food/Bev	(38)			
Total Charges for Services	\$ 396,796	\$ 465,000	\$ 436,067	\$ 465,000
Miscellaneous				
389.01-00 Miscellaneous	687	125		
389.03-00 Reimbursements			-	
Total Miscellaneous	687	125	-	-
Interfund Transfers				
391.01-00 Interfund Transfers	436,526	412,463	321,381	630,000
Total - Civic/Convention Center Fund	\$ 834,009	\$ 877,588	\$ 757,448	\$ 1,095,000
601 Self Insurance Fund				
Premiums				
345.01-00 Premiums	6,329,787	7,400,000	7,400,000	7,400,000
345.02-00 Retiree and Cobra	171,464	180,000	137,699	140,000
361.01-00 Interest Income	1,291	3,500	4,900	5,000
391.01-00 Interfund Transfers				
389.01-00 Miscellaneous	17,460		250	
389.03-00 Reimbursements	5,328		25,000	
Total - Insurance Fund	\$ 6,525,330	\$ 7,583,500	\$ 7,567,849	\$ 7,545,000

Appendices

REVENUES	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimates	FY 2023 Adopted Budget
602 Fleet Services Fund				
361.01-00 Interest Income				995,231
389.03-00 Reimbursements				
391.01-00 Interfund Transfers				
Total - Fleet Services Fund	\$	-	\$	\$
				995,231
704 Faust Library Fund				
388.01-00 Donations		1860		
Total - Faust Library Fund	\$	1,860	\$	\$
772 Federal Courts Awards Fund				
331.11-01 Federal Funds		140		
Total - Federal Court Awards Fund	\$	140	\$	\$
773 Non-Federal Court Awards Fund				
389.01-00 Miscellaneous		11,055		
391.01-00 Interfund Transfer				70,000
Total - Non-Federal Court Awards Fund	\$	11,055	\$	\$
781 Cemetery Improvements Fund				
326.06-00 Special Permits				
388.01-00 Donations				
361.01-00 Interest Income				
373.01-00 Recreation		21,206		
387.01-00 Sale of Property/Equipment				15,000
Total - Cemetery Perpetual Care	\$	21,206	\$	\$
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax		4,397,060		
315.02-00 Penalty		15,238		
361.01-00 Interest Income		28		
389.01-00 Miscellaneous				15,000
389.03-00 Reimbursements		916		
Total - Hotel/Motel Tax Fund	\$	4,413,242	\$	\$
Component Units				
210 Creekside Town Center TIRZ Fund				
311.01-00 Ad Valorem Tax		2,832,024		
313.01-00 Municipal Sales Tax		1,655,068		
361.01-00 Interest Income		499		
Total - Creekside Town Center TIRZ Fund	\$	4,487,591	\$	\$
212 Industrial Development Board Fund				
313.01-00 Municipal Sales Tax		7,806,626		
389-01.00 Contributions		10,000		
389-01.00 Reimbursements		151,686		
361.01-00 Interest Income		21,931		
391.01-00 Interfund Transfer				100,000
Total - Industrial Development Board Fund	\$	7,990,243	\$	\$
209 River Mill TIRZ Fund				
311.01-00 Ad Valorem Tax		20,349		
313.01-00 Municipal Sales Tax		8,684		
Total - River Mills TIRZ Fund	\$	29,033	\$	\$
208 DT TIRZ Fund				
311.01-00 Ad Valorem Tax				\$ 25,000
311.11-00 Ad Valorem Tax - Penalties and Interest				
313.01-00 Municipal Sales Tax				
332.01-00 Contributions				
338.11-00 Miscellaneous				
361.01-00 Interest Income				
389-01.00 Reimbursements				
Total - DT TIRZ Fund	\$	-	\$	\$

Appendices



FY 2022-2023 Pay Plan

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
C		11.07	13.29	15.50	
Golf Cart Porter	PT	11.07	13.29	15.50	Non-Exempt
Party Attendant	PT	11.07	13.29	15.50	Non-Exempt
Fitness/Gym Attendant	PT	11.07	13.29	15.50	Non-Exempt
D		11.52	13.82	16.12	
Kinder Care Attendant	PT	11.52	13.82	16.12	Non-Exempt
Intern	TEMP	11.52	13.82	16.12	Non-Exempt
E		11.97	14.37	16.76	
Water Safety Instructor	PT	11.97	14.37	16.76	Non-Exempt
Lifeguard	PT/SLEX	11.97	14.37	16.76	Non-Exempt/Exempt
Lifeguard/WSI	PT/SLEX	11.97	14.37	16.76	Non-Exempt/Exempt
G		12.95	15.55	18.14	
Library Aide	PTR/PT	12.95	15.55	18.14	Non-Exempt
Guest Services Representative	PT	12.95	15.55	18.14	Non-Exempt
Recreation Instructor	PTR/SLEX	12.95	15.55	18.14	Non-Exempt/Exempt
H		13.47	16.17	18.86	
Event Attendant	PT	13.47	16.17	18.86	Non-Exempt
Lead Guest Services Representative	PT	13.47	16.17	18.86	Non-Exempt
Pool Manager	PT/PTR	13.47	16.17	18.86	Non-Exempt
Lead Kinder Care Attendant	PT	13.47	16.17	18.86	Non-Exempt
I		14.01	16.81	19.62	
Golf Assistant	PTR/Temp	14.01	16.81	19.62	Non-Exempt
Custodian	PTR/FT	14.01	16.81	19.62	Non-Exempt
J		14.57	17.49	20.40	
Lead Event Attendant	PTR	14.57	17.49	20.40	Non-Exempt
Maintenance Worker	FT/SLEX	14.57	17.49	20.40	Non-Exempt/Exempt
Library Assistant I	PTR/SEAS	14.57	17.49	20.40	Non-Exempt/Exempt
Facility Specialist	FT/PTR	14.57	17.49	20.40	Non-Exempt
Refuse Collector I	FT	14.57	17.49	20.40	Non-Exempt
K		15.16	18.18	21.22	
River Operations Specialist	PTR	15.16	18.18	21.22	Non-Exempt
Lead Ranger	SLEX/PTR	15.16	18.18	21.22	Exempt
Program Technician	PT	15.16	18.18	21.22	Non-Exempt
Library Assistant II	PTR/FT	15.16	18.18	21.22	Non-Exempt
Refuse Collector II	FT	15.16	18.18	21.22	Non-Exempt
Lead Custodian	FT	15.16	18.18	21.22	Non-Exempt
Container Maintenance Worker I	FT	15.16	18.18	21.22	Non-Exempt
L		15.76	18.91	22.07	
Recreation Specialist	PTR	15.76	18.91	22.07	Non-Exempt
Athletic/Fitness Specialist	PTR	15.76	18.91	22.07	Non-Exempt
Guest Services Specialist	PTR	15.76	18.91	22.07	Non-Exempt
Kinder Care Specialist	PTR	15.76	18.91	22.07	Non-Exempt
Party Specialist	PTR	15.76	18.91	22.07	Non-Exempt
Library Assistant III	PTR/FT	15.76	18.91	22.07	Non-Exempt
Container Maintenance Worker II	FT	15.76	18.91	22.07	Non-Exempt
Refuse Collector III	FT	15.76	18.91	22.07	Non-Exempt
M		16.39	19.67	22.95	
Airport Maintenance Technician	FT	16.39	19.67	22.95	Non-Exempt
Container Maintenance Worker III	FT	16.39	19.67	22.95	Non-Exempt
Police Records Clerk	FT/PT	16.39	19.67	22.95	Non-Exempt
Civic/Convention Center Service Assistant	FT	16.39	19.67	22.95	Non-Exempt
Administrative Associate	FT/SLEX	16.39	19.67	22.95	Non-Exempt/Exempt

Appendices

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
N		17.05	20.46	23.87	
Technical Services Specialist I	FT	17.05	20.46	23.87	Non-Exempt
Youth Services Specialist I	FT	17.05	20.46	23.87	Non-Exempt
Equipment Technician	FT	17.05	20.46	23.87	Non-Exempt
Field Technician	FT	17.05	20.46	23.87	Non-Exempt
Equipment Operator I	FT	17.05	20.46	23.87	Non-Exempt
Aquatic Maintenance Technician	FT	17.05	20.46	23.87	Non-Exempt
Sign Shop Technician	FT	17.05	20.46	23.87	Non-Exempt
Parts Technician I	FT	17.05	20.46	23.87	Non-Exempt
Permit Technician	FT	17.05	20.46	23.87	Non-Exempt
O		17.73	21.28	24.82	
Parts Technician II	FT	17.73	21.28	24.82	Non-Exempt
Youth Services Specialist II	FT	17.73	21.28	24.82	Non-Exempt
Technical Services Specialist II	FT	17.73	21.28	24.82	Non-Exempt
Deputy Court Clerk	FT	17.73	21.28	24.82	Non-Exempt
Animal Control Officer	FT	17.73	21.28	24.82	Non-Exempt
P		18.44	22.13	25.81	
Administrative Assistant	FT/PTR	18.44	22.13	25.81	Non-Exempt
Customer Service Ambassador	FT	18.44	22.13	25.81	Non-Exempt
Human Resources Assistant	FT	18.44	22.13	25.81	Non-Exempt
Lead Police Records Clerk	FT	18.44	22.13	25.81	Non-Exempt
Parts Technician III	FT	18.44	22.13	25.81	Non-Exempt
Maintenance Technician	FT	18.44	22.13	25.81	Non-Exempt
Solid Waste Operator I	FT	18.44	22.13	25.81	Non-Exempt
Fleet Technician I	FT	18.44	22.13	25.81	Non-Exempt
Evidence and Property Technician	FT	18.44	22.13	25.81	Non-Exempt
Welder/Fabricator I	FT	18.44	22.13	25.81	Non-Exempt
Q		19.17	23.01	26.85	
Solid Waste Operator II	FT	19.17	23.01	26.85	Non-Exempt
Fleet Technician II	FT	19.17	23.01	26.85	Non-Exempt
Welder/Fabricator II	FT	19.17	23.01	26.85	Non-Exempt
Traffic Signal Technician I	FT	19.17	23.01	26.85	Non-Exempt
Accounting Technician I	FT	19.17	23.01	26.85	Non-Exempt
Purchasing Specialist	FT	19.17	23.01	26.85	Non-Exempt
GIS Technician	FT	19.17	23.01	26.85	Non-Exempt
Assistant Guest Services Supervisor	FTEX	39,881	47,863	55,841	Exempt
Assistant Aquatics Supervisor	FTEX	39,881	47,863	55,841	Exempt
Assistant Athletic/Fitness Supervisor	FTEX	39,881	47,863	55,841	Exempt
R		19.95	23.94	27.92	
Accounting Technician II	FT	19.95	23.94	27.92	Non-Exempt
Senior Deputy Court Clerk	FT	19.95	23.94	27.92	Non-Exempt
Event Coordinator	FT	19.95	23.94	27.92	Non-Exempt
Code Enforcement Officer I	FT	19.95	23.94	27.92	Non-Exempt
Senior Permit Technician	FT	19.95	23.94	27.92	Non-Exempt
Solid Waste Operator III	FT	19.95	23.94	27.92	Non-Exempt
Equipment Operator II	FT	19.95	23.94	27.92	Non-Exempt
Project Specialist	FT	19.95	23.94	27.92	Non-Exempt
Senior Administrative Assistant	FT	19.95	23.94	27.92	Non-Exempt
Assistant Golf Professional	FTEX	41,498	49,785	58,079	Exempt
S		20.74	24.88	29.04	
Lead Solid Waste Operator	FT	20.74	24.88	29.04	Non-Exempt
Welder/Fabricator III	FT	20.74	24.88	29.04	Non-Exempt
Fleet Technician III	FT	20.74	24.88	29.04	Non-Exempt

Appendices

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
T		21.57	25.88	30.20	
Lead Fleet Technician	FT	21.57	25.88	30.20	Non-Exempt
Warrant Officer	FT	21.57	25.88	30.20	Non-Exempt
Emergency Dispatcher	FT	21.57	25.88	30.20	Non-Exempt
Crime Scene Technician	FT	21.57	25.88	30.20	Non-Exempt
Building Inspector	FT	21.57	25.88	30.20	Non-Exempt
Crew Leader	FT	21.57	25.88	30.20	Non-Exempt
Construction Inspector	FT	21.57	25.88	30.20	Non-Exempt
Watershed Inspector	FT	21.57	25.88	30.20	Non-Exempt
Engineering Technician	FTEX	44,867	53,840	62,813	Exempt
Management Assistant	FTEX	44,867	53,840	62,813	Exempt
U		22.44	26.92	31.41	
Crime Victim Liaison	FT	22.44	26.92	31.41	Non-Exempt
Golf Course Field Supervisor	FT	22.44	26.92	31.41	Non-Exempt
Service Desk Technician	FT	22.44	26.92	31.41	Non-Exempt
Traffic Signal Technician II	FT	22.44	26.92	31.41	Non-Exempt
HR & Civil Service Specialist	FTEX	46,672	55,988	65,327	Exempt
Benefits & Wellness Specialist	FTEX	46,672	55,988	65,327	Exempt
V		48,507	58,218	67,929	
Code Enforcement Officer II	FT	23.32	27.99	32.66	Non-Exempt
Plans Examiner	FT	23.32	27.99	32.66	Non-Exempt
Health Specialist I	FT	23.32	27.99	32.66	Non-Exempt
Treasury Accountant	FT	23.32	27.99	32.66	Non-Exempt
Foreman	FT	23.32	27.99	32.66	Non-Exempt
Senior Animal Control Officer	FT	48,507	58,218	67,929	Non-Exempt
Recycling Coordinator	FT	48,507	58,218	67,929	Exempt
Engineering Coordinator	FTEX	48,507	58,218	67,929	Exempt
Assistant Planner	FTEX	48,507	58,218	67,929	Exempt
Assistant Superintendent, Park Ranger	FTEX	48,507	58,218	67,929	Exempt
Records Management Coordinator	FTEX	48,507	58,218	67,929	Exempt
Human Resources Coordinator	FTEX	48,507	58,218	67,929	Exempt
W		50,459	60,541	70,647	
Senior Emergency Dispatcher	FT	24.26	29.11	33.97	Non-Exempt
Juvenile Case Manager	FTEX	50,459	60,541	70,647	Exempt
Watershed Coordinator	FTEX	50,459	60,541	70,647	Exempt
Librarian I	FTEX	50,459	60,541	70,647	Exempt
Facility Operations Supervisor	FTEX	50,459	60,541	70,647	Exempt
X		52,480	62,981	73,481	
IT Specialist	PT	25.23	30.28	35.33	Non-Exempt
Senior Foreman	FT	25.23	30.28	35.33	Non-Exempt
Senior Construction Inspector	FT	25.23	30.28	35.33	Non-Exempt
Senior Building Inspector	FT	25.23	30.28	35.33	Non-Exempt
Learning & Development Coordinator	FTEX	52,480	62,981	73,481	Exempt
Records Supervisor	FTEX	52,480	62,981	73,481	Exempt
Planner	FTEX	52,480	62,981	73,481	Exempt
Planner - Historic Preservation	FTEX	52,480	62,981	73,481	Exempt
Airport Operations Supervisor	FTEX	52,480	62,981	73,481	Exempt
Contract Administrator	FTEX	52,480	62,981	73,481	Exempt
Digital Strategies Coordinator	FTEX	52,480	62,981	73,481	Exempt
Creative Marketing Coordinator	FTEX	52,480	62,981	73,481	Exempt
Assistant City Secretary	FTEX	52,480	62,981	73,481	Exempt
Accounting Coordinator	FTEX	52,480	62,981	73,481	Exempt
Paralegal	FTEX	52,480	62,981	73,481	Exempt

Appendices

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
Y		54,587	65,504	76,422	
Senior Code Enforcement Officer	FT	26.24	31.49	36.74	Non-Exempt
Budget Analyst	FTEX	54,587	65,504	76,422	Exempt
GIS Analyst	FTEX	54,587	65,504	76,422	Exempt
Business Analyst	FTEX	54,587	65,504	76,422	Exempt
Librarian II	FTEX	54,587	65,504	76,422	Exempt
Court Operations Supervisor	FTEX	54,587	65,504	76,422	Exempt
Parks Analyst	FTEX	54,587	65,504	76,422	Exempt
Recreation Supervisor	FTEX	54,587	65,504	76,422	Exempt
Aquatics Supervisor	FTEX	54,587	65,504	76,422	Exempt
Athletics Supervisor	FTEX	54,587	65,504	76,422	Exempt
Athletic/Fitness Supervisor	FTEX	54,587	65,504	76,422	Exempt
Membership & Marketing Supervisor	FTEX	54,587	65,504	76,422	Exempt
Senior Health Specialist	FTEX	54,587	65,504	76,422	Exempt
Z		56,771	68,124	79,479	
Fitness Instructor	PT/TEMP	27.29	32.75	38.21	Non-Exempt/Exempt
Grants Coordinator	FTEX	56,771	68,124	79,479	Exempt
HR & Risk Management Coordinator	FTEX	56,771	68,124	79,479	Exempt
Senior Plans Examiner	FTEX	56,771	68,124	79,479	Exempt
AA		59,042	70,849	82,657	
911 Center Supervisor	FTEX	59,042	70,849	82,657	Exempt
Chief Construction Inspector	FTEX	59,042	70,849	82,657	Exempt
Senior Accountant	FTEX	59,042	70,849	82,657	Exempt
Assistant Project Manager	FTEX	59,042	70,849	82,657	Exempt
Outreach Coordinator	FTEX	59,042	70,849	82,657	Exempt
Urban Forester	FTEX	59,042	70,849	82,657	Exempt
BB		61,403	73,683	85,964	
Budget Supervisor	FTEX	61,403	73,683	85,964	Exempt
Treasury Supervisor	FTEX	61,403	73,683	85,964	Exempt
Graduate Engineer	FTEX	61,403	73,683	85,964	Exempt
Librarian III	FTEX	61,403	73,683	85,964	Exempt
Senior Planner	FTEX	61,403	73,683	85,964	Exempt
Development Coordinator	FTEX	61,403	73,683	85,964	Exempt
Customer Experience Manager	FTEX	61,403	73,683	85,964	Exempt
CC		63,859	76,631	89,402	
Park Ranger Superintendent	FTEX	63,859	76,631	89,402	Exempt
Golf Course Superintendent	FTEX	63,859	76,631	89,402	Exempt
Network Administrator	FTEX	63,859	76,631	89,402	Exempt
Systems Administrator	FTEX	63,859	76,631	89,402	Exempt
DD		66,413	79,696	92,979	
Economic and Community Development	FTEX	66,413	79,696	92,979	Exempt
Assistant Building Official	FTEX	66,413	79,696	92,979	Exempt
Emergency Management Coordinator	FTEX	66,413	79,696	92,979	Exempt
River Operations Manager	FTEX	66,413	79,696	92,979	Exempt
Parks Development Manager	FTEX	66,413	79,696	92,979	Exempt
Capital Projects Manager	FTEX	66,413	79,696	92,979	Exempt
Watershed Program Manager	FTEX	66,413	79,696	92,979	Exempt
Parks Superintendent	FTEX	66,413	79,696	92,979	Exempt
Assistant Recreation Center Manager	FTEX	66,413	79,696	92,979	Exempt
Communications Manager	FTEX	66,413	79,696	92,979	Exempt
EE		69,070	82,884	96,698	
Golf Manager	FTEX	69,070	82,884	96,698	Exempt
Recreation Manager	FTEX	69,070	82,884	96,698	Exempt
Civic/Convention Center Manager	FTEX	69,070	82,884	96,698	Exempt
Fleet Manager	FTEX	69,070	82,884	96,698	Exempt
Facilities Manager	FTEX	69,070	82,884	96,698	Exempt

Appendices

Grades	Employee Type	Minimum	Midpoint	Maximum	FLSA
FF		71,832	86,199	100,566	
GIS Manager	FTEX	71,832	86,199	100,566	Exempt
Network Manager	FTEX	71,832	86,199	100,566	Exempt
GG		74,706	89,647	104,589	
Accounting Manager	FTEX	74,706	89,647	104,589	Exempt
Purchasing Manager	FTEX	74,706	89,647	104,589	Exempt
Planning Manager	FTEX	74,706	89,647	104,589	Exempt
Human Resources Manager	FTEX	74,706	89,647	104,589	Exempt
Neighborhood Services Manager	FTEX	74,706	89,647	104,589	Exempt
Recreation Center Manager	FTEX	74,706	89,647	104,589	Exempt
HH		72,373	88,295	104,217	
Engineer	FTEX	72,373	88,295	104,217	Exempt
II		80,802	98,531	116,259	
City Secretary	FTEX	80,802	98,531	116,259	Exempt
Municipal Court Administrator	FTEX	80,802	98,531	116,259	Exempt
Assistant City Attorney	FTEX	80,802	98,531	116,259	Exempt
JJ		84,034	102,522	121,010	
Solid Waste Manager	FTEX	84,034	102,522	121,010	Exempt
Streets and Drainage Manager	FTEX	84,034	102,522	121,010	Exempt
KK		87,396	106,623	125,850	
Capital Programs Manager	FTEX	87,396	106,623	125,850	Exempt
Building Official	FTEX	87,396	106,623	125,850	Exempt
Assistant City Engineer	FTEX	87,396	106,623	125,850	Exempt
LL		90,891	110,887	130,884	
First Assistant City Engineer	FTEX	90,891	110,887	130,884	Exempt
EX-1					
Assistant Director - Library	FTEX				Exempt
Assistant Director - Human Resources	FTEX				Exempt
Assistant Director - Information Technology	FTEX				Exempt
Assistant Director - Parks and Recreation	FTEX				Exempt
Assistant Director - Finance	FTEX				Exempt
Assistant Public Works Director/City Engineer	FTEX	92,761	125,226	157,692	Exempt
Assistant Director - Planning & Development Services	FTEX				Exempt
Director - Airport	FTEX				Exempt
First Assistant City Attorney	FTEX				Exempt
Assistant Fire Chief	FTEX				Exempt
Assistant Police Chief	FTEX				Exempt
EX-2					
Director - Library	FTEX				Exempt
Engagement	FTEX				Exempt
Director - Economic & Community Development	FTEX				Exempt
Director - Human Resources/Risk Management	FTEX				Exempt
Director - Parks & Recreation	FTEX				Exempt
Director - Planning & Development Services	FTEX	115,239	155,573	195,908	Exempt
Director - Finance	FTEX				Exempt
Director - Information Technology	FTEX				Exempt
Director - Transportation & Capital Programs	FTEX				Exempt
Director - Public Works	FTEX				Exempt
Chief of Police	FTEX				Exempt
Fire Chief	FTEX				Exempt
EX-3					
Assistant City Manager	FTEX	134,877	182,083	229,290	Exempt

Appendices



FY 2022-2023 Fire Department Step Plan

Battalion Chief	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
\$ 118,782	\$ 121,158	\$ 123,581	\$ 126,053	\$ 127,944	\$ 129,863	

Fire Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
\$ 102,450	\$ 105,523	\$ 108,689	\$ 111,950	\$ 115,309	\$ 118,191	

Fire Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
\$ 87,176	\$ 89,791	\$ 92,485	\$ 95,259	\$ 98,117	\$ 101,060	

Fire Engineer	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
\$ 77,983	\$ 79,440	\$ 81,029	\$ 82,244	\$ 83,478	\$ 84,730	\$ 86,001	\$ 87,291	\$ 88,600	\$ 89,929	

Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
\$ 60,524	\$ 62,037	\$ 63,588	\$ 65,178	\$ 66,807	\$ 68,478	\$ 70,190	\$ 71,593	\$ 73,025	\$ 74,486	\$ 75,975	\$ 77,495	\$ 79,045	\$ 80,625	\$ 82,239	

Promotion Matrix for Overlapping Ranks*

Firefighter Step	Salary	Engineer Step	Salary	% Increase	Engineer Step	Salary	Lieutenant Step	Salary	% Increase
Step 1	60,524	Step 1	77,883	28.7%	Step 1	77,883	Step 1	87,176	11.9%
Step 2	62,037	Step 1	77,883	25.5%	Step 2	79,440	Step 1	87,176	9.7%
Step 3	63,588	Step 1	77,883	22.5%	Step 3	81,029	Step 1	87,176	7.6%
Step 4	65,178	Step 1	77,883	19.5%	Step 4	82,244	Step 1	87,176	6.0%
Step 5	66,807	Step 1	77,883	16.6%	Step 5	83,478	Step 1	87,176	4.4%
Step 6	68,478	Step 1	77,883	13.7%	Step 6	84,730	Step 1	87,176	2.9%
Step 7	70,190	Step 1	77,883	11.0%	Step 7	86,001	Step 1	87,176	1.4%
Step 8	71,593	Step 1	77,883	8.8%	Step 8	87,291	Step 2	89,791	2.9%
Step 9	73,025	Step 1	77,883	6.7%	Step 9	88,600	Step 3	92,485	4.4%
Step 10	74,486	Step 1	77,883	4.6%	Step 10	89,929	Step 4	95,259	5.9%
Step 11	75,975	Step 1	77,883	2.5%					
Step 12	77,495	Step 2	79,440	2.5%					
Step 13	79,045	Step 3	81,029	2.5%					
Step 14	80,625	Step 4	82,244	2.0%					
Step 15	82,239	Step 5	83,478	1.5%					

*When promoting to an Engineer or a Lieutenant, reference this chart to see what step you will move to in the new rank.

** When skipping a rank in a promotion, employee will go to the first step of the new rank.

Appendices



FY 2022-2023 Police Department Step Plan

Police Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 117,691	\$ 121,223	\$ 124,253	\$ 126,738	\$ 129,273	\$ 131,859
Police Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 104,007	\$ 107,128	\$ 109,805	\$ 112,002	\$ 114,242	\$ 116,527
Police Sergeant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 92,829	\$ 95,149	\$ 97,052	\$ 98,994	\$ 100,974	\$ 102,488
Detective	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 83,297	\$ 84,547	\$ 85,814	\$ 87,102	\$ 88,409	\$ 89,735
Police Officer	Step 1*	Step 2	Step 3	Step 4	Step 5	Step 6
	\$ 64,445	\$ 66,056	\$ 67,708	\$ 69,400	\$ 71,134	\$ 72,913
Police Cadet	Step 1**					
		\$ 47,802				

Detective	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	\$ 83,297	\$ 84,547	\$ 85,814	\$ 87,102	\$ 88,409	\$ 89,735	\$ 91,081	\$ 92,447	\$ 93,833	\$ 94,771

Police Officer	Step 1*	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	\$ 64,445	\$ 66,056	\$ 67,708	\$ 69,400	\$ 71,134	\$ 72,913	\$ 74,372	\$ 75,859	\$ 77,377	\$ 78,924

Police Cadet	Step 1**									
		\$ 47,802								

Promotion Matrix for Overlapping Ranks***

Police Officer Step	Salary	Detective Step	Salary	% Increase	Detective Step	Salary	Sergeant Step	Salary	% Increase
Step 1	64,445	Step 1	83,297	29.3%	Step 1	83,297	Step 1	92,829	11.4%
Step 2	66,056	Step 1	83,297	26.1%	Step 2	84,547	Step 1	92,829	9.8%
Step 3	67,708	Step 1	83,297	23.0%	Step 3	85,814	Step 1	92,829	8.2%
Step 4	69,400	Step 1	83,297	20.0%	Step 4	87,102	Step 1	92,829	6.6%
Step 5	71,134	Step 1	83,297	17.1%	Step 5	88,409	Step 1	92,829	5.0%
Step 6	72,913	Step 1	83,297	14.2%	Step 6	89,735	Step 1	92,829	3.4%
Step 7	74,372	Step 1	83,297	12.0%	Step 7	91,081	Step 1	92,829	1.9%
Step 8	75,859	Step 1	83,297	9.8%	Step 8	92,447	Step 2	95,149	2.9%
Step 9	77,377	Step 1	83,297	7.7%	Step 9	93,833	Step 3	97,052	3.4%
Step 10	78,924	Step 1	83,297	5.5%	Step 10	94,771	Step 4	98,994	4.5%
Step 11	80,503	Step 1	83,297	3.5%					
Step 12	82,113	Step 2	84,547	3.0%					
Step 13	83,755	Step 3	85,814	2.5%					
Step 14	85,430	Step 4	87,102	2.0%					
Step 15	87,138	Step 5	88,409	1.5%					

* Police Officers are provided a \$3,000 signing bonus

**Police Cadets will attend academy and transition to Step 1 Police Officer upon graduation

***When promoting to a Detective or a Sergeant, reference this chart to see what step you will move to in the new rank.

****When skipping a rank in a promotion, employee will go to the first step of the new rank.

Appendices

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.

Appendices

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.

Appendices

- 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.

Appendices

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.

Appendices

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 \$50,000; 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.

Appendices

- 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.

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 show it to be beneficial.

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.

Appendices

- a. The City shall maintain an internal control matrix document that illustrates effective separation of duties.
- b. The City shall conduct periodic self-assessments of all internal control and cash handling procedures.
2. Each department director shall ensure that departmental procedures are adequate to safeguard City funds.
 - a. Federal Award programs such as the Community Development Block Program shall be administered in accordance with all 2 CFR part 200 requirement. Specifically, staff requires that any subrecipients of federal award dollars have financial systems in place for proper tracking.
 3. Staffing and training shall be reviewed periodically to ensure adequacy.
 4. Daily deposits shall be performed unless amounts collected warrant less frequent deposits.

Revision Dates

1. December 10, 2018
2. August 27, 2021

Appendices

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 Annual Comprehensive 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:

Appendices

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.

Appendices

6.0 DELEGATION OF AUTHORITY AND RESPONSIBILITIES

Management responsibility for the investment program has been delegated by City Council primarily to the Finance Director, the Assistant Finance Director, and the Treasury Supervisor, 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 Finance Director. The Finance Director 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 Finance Director 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.

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.

Appendices

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** Interest bearing bank deposits or 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 an FHLB Letter of Credit, or collateralized with eligible securities in accordance with Texas Government Code Chapter 2257;
- 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), share certificate, or other interest bearing deposit is an authorized investment if 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, or; (2) collateralized with eligible securities in accordance with Texas Government Code Chapter 2257, or (3) secured by an FHLB letter of credit.

In addition, an investment in CDs or interest bearing deposits 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 deposit is insured by the United States or an instrumentality of the United States; and the City appoints the selected depository, any institution

Appendices

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 deposits 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 credit rating agencies, or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit.

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 Finance Director 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.

Appendices

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 FDIC deposit insurance, an FHLB Letter of Credit or any combination of cash and obligations in accordance with Texas Government Code Chapter 2257 that have a market value of not less than 102% of the principal amount of the deposits.

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 Finance Director 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.

Investment Type

% of Portfolio

Appendices

U.S. Treasury Notes/Bonds/Bills	90%
U.S. Government Agencies	80%
Certificates of Deposit	50%
Limit per financial institution	25%
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, investment maturities beyond two (2) years from the date of purchase are limited to those with call options.

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 or the six month Constant Maturity Treasury (CMT) index.

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,
- 7) a comparison of the portfolio's yield or return to an accepted benchmark, and
- 8) 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.

Appendices

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 _____

Appendices

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:

BofA Securities

BOK Financial

Cantor Fitzgerald & Co

Citigroup Global Markets

Daiwa Capital Markets

FHN Financial

Goldman, Sachs & Co

Great Pacific Securities **

JP Morgan Securities

KeyBanc Capital Markets

Loop Capital Markets **

Mesirow Financial

Mizuho Securities

Morgan Stanley & Co

Multi-Bank Securities **

Piper Sandler & Co

Raymond James

RBC Capital Markets

Rice Financial **

Siebert Williams Shank **

Stifel Financial

StoneX

SunTrust Robinson Humphrey

TD Securities

UBS Securities

Wells Fargo Securities

* **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).*

Appendices

Texpool Local Government Pool

TexStar Local Government Pool

Texas CLASS Local Government Investment Pool

Investors Brokerage of Texas (Shared Deposits Programs)

First Financial Equity Corporation (Shared Deposits Programs)

JPMorgan Chase Money Market Mutual Fund – Government and Agency

Invesco Government Money Market Funds

- Invesco Treasury Portfolio
- Invesco Government & Agency Portfolio
- Invesco Treasury Obligations Portfolio

Texas FIT – Fixed Income Trust

Appendices

APPENDIX C:

Glossary of Cash Management 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.

Appendices

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. 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.

Appendices

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 and clear 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, such as 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.

Appendices

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) – a pre-approved bank, broker-dealer, or other financial institution that is able to make business deals with the U.S. Federal Reserve, such as underwriting new government debt. These dealers must meet certain liquidity and quality requirements as well as provide a valuable flow of information to the Fed about the state of the worldwide markets.

Principal - The face value or par value of a debt instrument. Also may refer to the amount of capital invested in a given security.

Prudent Person Rule - An investment standard outlining the fiduciary responsibilities of public funds investors relating to investment practices.

Regular Settlement – The date that ownership of a security changes from seller to buyer. It also refers to the date that the buyer must pay for and the seller must deliver the securities to the broker-dealer. For U.S. Government securities have a regular settlement one business day following the trade date (T+1). Mutual funds are settled on a same day basis.

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.

Appendices

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- a rule created by the U.S. Securities and Exchange Commission ("SEC") in 1975 to regulate directly the ability of broker-dealers to meet their financial obligations to customers and other creditors.

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.

ORDINANCE NO. 2022-64

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, 2022 THROUGH SEPTEMBER 30, 2023

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 2023, the sum of \$0.205000 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 2023, the sum of \$0.208935 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 2023 Budget, the total tax levy of \$0.413935 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, 2022, and become and be considered delinquent if not paid by January 31st, 2023. 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 5.9 PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.27

After January 31, 2023, 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, 2023, 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 Andres Campos	
District Two	Council Member Christopher Willis	
District Three	Mayor Pro Tem Harry Bowers	
District Four	Council Member Lawrence Spradley	
District Five	Council Member Jason Hurta	
District Six	Councilmember James Blakey	
	Mayor Rusty Brockman	

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 8th day of September, 2022.

PASSED AND APPROVED: Second reading this the 12th day of September, 2022.

CITY OF NEW BRAUNFELS, TEXAS

BY: 
Rusty Brockman, Mayor

ATTEST:



Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:



VALERIA ACEVEDO, City Attorney

Appendices

Budget Order

City of New Braunfels FY 2023 Budget

For the period October 1, 2022, through September 30, 2023

Approval of the FY 2023 Budget

City Council approves the FY 2023 Budget as filed with the City Secretary.

Authorized Positions and Salaries

The positions listed in the FY 2023 Budget document under each department or division are the authorized positions for FY 2023. 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.

Salary increases are authorized for FY 2023 and unless otherwise directed by the City Manager, will be effective October 1, 2022. Uniform employees are also eligible for step pay plan adjustments. Step pay plan increases are effective on the employee's anniversary in their current position.

The FY 2023 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 2023 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.

Appendices

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 2023 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 in the amount of \$50,000 or less; 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.

Appendices

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.

Appendices

ATTACHMENT 1

To: City Council

From: Jared Werner, Assistant City Manager

Date: September 8, 2022

Subject: Recommended Changes to the FY 2023 Proposed Budget

After further staff review of the FY 2023 Proposed Budget document submitted to the City Council for their consideration, the following changes are recommended.

1. General Fund – The Proposed Budget included a 5.5% compensation increase for all City Employees. 5.0% is dedicated to cost-of-living adjustments (COLA), with the remaining 0.5% dedicated for step plan increases (uniform employees) and targeted market increases for non-uniform employees. The City Manager's approach was based on improving employee retention while considering inflationary pressures as well. The following amendment will allocate the necessary funding to increase the total compensation increase by 2.5% as well as adjusting revenue for an increase in EDC contributions.

General Fund revenues will be amended for two reasons. First, adjustments to sales tax and interest earnings will support the additional 2.5% for employee compensation. While continuing a conservative approach to all General Fund Revenue, the City has observed some of the highest sales tax collections on record and feels confident with the increases. Secondly, since the Proposed Budget was presented to Council, the Economic Development Corporation (EDC) approved changes to be incorporated into the EDC budget to include an increase in contributions.

The General Fund employee expenses will allocate the necessary funding to increase the total compensation increase by 2.5% for a total compensation adjustment of 8.0%. This will still assume 0.5% is dedicated to step plan increases and targeted market increases. The fiscal impact also includes increasing longevity pay higher than the amount originally proposed in the budget (\$3.00 to \$5.00 per pay period per year of service). Lastly, when the final numbers for the proposed budget were developed there was an error in the distribution for employee compensation to the City Attorney budget. The table below will address this oversight.

The increases to operating expenses will support each department's contribution of their pro rata share of employee and overhead expenses as it relates to their Fleet contribution. As a result of the compensation adjustments, the calculation for department contributions to the Fleet Fund needed to change as well. Each department that has vehicles or equipment will be charged by the Fleet Fund for their parts and pro rata share of employee and overhead expenses.

	Revised FY 2022 Estimate	Revised FY 2023 Budget
Increase Sales Tax	\$820,759	\$964,179
Increase Interest Earnings	\$65,000	\$200,000
Increase Contributions	\$0	\$144,126
Total GF Revenue Increase	\$885,759	\$1,308,305

Appendices

Increase Employee Expenses – FY 2023 General Fund Budget	
City Secretary	\$8,000
City Attorney	\$57,102
City Manager's Office	\$23,793
Human Resources	\$24,486
Communications	\$11,334
Finance	\$35,444
Information Technology	\$40,287
Economic & Community Development	\$7,465
Planning & Development Services	\$86,532
Police Department	\$531,215
Municipal Court	\$20,035
Fire Department	\$518,523
Public Works	\$79,010
Transportation & Capital Improvement	\$54,657
Parks & Recreation	\$109,254
Das Rec	\$51,500
Library	\$49,353
Total	\$1,707,990

Increase Operating Expenses – FY 2023 General Fund Budget	
Planning and Development Services	\$1,144
Police Department	\$4,766
Municipal Court	\$95
Fire Department	\$4,766
Public Works	\$7,340
Transportation and Capital Improvements	\$763
Parks and Recreation	\$2,254
Non-Departmental	\$191
Library	\$381
Total	\$21,700

1. **Proposed Budget** – The proposed budget for the City of Lakewood for the fiscal year 2023-2024 is \$1,707,990. This budget includes increases in employee expenses, operating expenses, and interfund transfers. The increase in employee expenses is \$15,923, the increase in operating expenses is \$383, and the increase in interfund transfers is \$2,757. The total budget is \$19,063.
2. **Airport Fund** – To accommodate the changes to the Proposed Budget in relation to compensation increases, there were multiple aspects of the enterprise funds that required adjustments as well. The first being employee expenses, which will increase to account for the 2.5% increase from the originally proposed compensation adjustment. Secondly, the increase in compensation resulted in an increase to the contribution to the Fleet Fund, resulting in an increase to operating expenses. Finally, after all adjustments are made, the result is to increase the interfund transfer allocation. The interfund transfer is a calculation based on a percentage of the total budget.

FY 2023 Airport Budget	
Increase Employee Expenses	\$15,923
Increase Operating Expenses	\$383
Increase Interfund Transfers	\$2,757
Total	\$19,063

Appendices

3. Civic and Convention Center Fund - To accommodate the changes to the Proposed Budget in relation to compensation increases, there were multiple aspects of the Civic Center Fund that required adjustments as well. Employee expenses will increase to account for the 2.5% increase from the originally proposed compensation plan. Secondly, the increase in compensation created a change for fleet contributions, which resulted an increase to operating expenses. Furthermore, after all adjustments are made, the result is to increase the interfund transfer allocation. The interfund transfer is a calculation based on a percentage of the total budget. Finally, the Civic Center has a goal to maintain a 10% fund balance and begin to build reserves. To meet this goal, revenues also require an increase. The increase in revenue comes completely from the Hotel Motel Fund, which you will see below.

FY 2023 Civic and Convention Center Budget	
Increase Interfund Transfers (Revenue)	\$15,000
Total (Revenue)	\$15,000
Increase Employee Expenses	\$12,607
Increase Interfund Transfers	\$630
Total (Expenses)	\$13,237

4. Golf Fund - To accommodate the changes to the Proposed Budget in relation to compensation increases, there were multiple aspects of the Golf Fund that required adjustments as well. Employee expenses will increase to account for the 2.5% increase from the originally proposed compensation adjustment. Secondly, the increase in compensation created a change for fleet contributions, which resulted an increase to operating expenses. Finally, after all adjustments are made, the result is to increase the interfund transfer allocation. The interfund transfer is a calculation based on a percentage of the total budget.

FY 2023 Golf Budget	
Increase Employee Expenses	\$23,058
Increase Operating Expenses	\$36
Increase Interfund Transfers	\$1,154
Total	\$24,248

5. Solid Waste Fund - To accommodate the changes to the Proposed Budget in relation to compensation increases, there were multiple aspects of the Solid Waste Fund that required adjustments as well. Employee expenses will increase to account for the 2.5% increase from the originally proposed compensation adjustment. Secondly, the increase in compensation created a change for fleet contributions, which resulted an increase to operating expenses. Finally, after all adjustments are made, the result is to increase the interfund transfer allocation. The interfund transfer is a calculation based on a percentage of the total budget.

FY 2023 Solid Waste Budget	
Increase Employee Expenses	\$285,116
Increase Operating Expenses	\$25,165
Increase Interfund Transfers	\$15,514
Total	\$325,795

Appendices

6. Fleet Services –To accommodate the recommended 8.0% compensation plan previously mentioned, the Fleet Services Fund required adjustments to both revenue and employee expenses. Revenue increased from department contributions and their pro rata share of employee expenses. An increase to employee expenses is the result of the previously mentioned compensation adjustment.

Fleet Services	
Increase FY 2023 Revenue	\$47,661
Increase Employee Expenditures	\$47,661

7. Hotel Motel Fund – With the increase to compensation within the Civic and Convention Fund, revenues must increase within the Civic Center to meet the 10% fund balance required to begin rebuilding reserves.

Hotel Motel Fund	
Increase Interfund Transfer Expenses	\$15,000

8. New Braunfels Economic Development Fund - The adjustment to General Fund Sales Tax to accommodate the necessary funding to complete the additional compensation increase will also increase the Sales Tax portion that is received by the EDC Fund. After the proposed budget was presented to City Council, the EDC approved an increase to administrative contracts and an increase in expenditures for upcoming projects. The resulting fund balance is below:

Appendices

City of New Braunfels

New Braunfels Economic Development Corporation

Fiscal Year Ending September 30, 2023

Fund: 212

Available Funds	FY 2021 Actual	FY 2022 Estimate	FY 2023 Proposed Budget
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Beginning Balance

Undesignated Funds	\$ 23,037,987	\$ 22,595,112	\$ 24,630,185
Total Beginning Balance	\$ 23,037,987	\$ 22,595,112	\$ 24,630,185

Revenue

Sales Taxes	\$ 7,806,626	\$ 9,691,444	\$ 9,256,637
Interest Income	21,931	30,000	100,000
Loans, Contributions and Reimbursements	161,687	128,954	172,954
Total Revenue	\$ 7,990,244	\$ 9,850,398	\$ 9,529,591

TOTAL AVAILABLE FUNDS \$ 31,028,231 \$ 32,445,510 \$ 34,159,776

APPROPRIATIONS

Administrative and Promotional Expenditures	\$ 557,609	\$ 584,525	\$ 840,000
Airport	37,405	87,478	-
Quality of Life	9,664	546,945	-
Incentives/Business Development/Strategic Plans	4,962,153	3,077,499	3,556,426
Public Infrastructure tied to Economic Development	818,569	1,461,384	-
Annual Debt Service	2,047,719	2,057,494	2,060,919

TOTAL OPERATING APPROPRIATIONS \$ 8,433,119 \$ 7,815,325 \$ 6,457,345

Ending Fund Balance \$ 22,595,112 \$ 24,630,185 \$ 27,702,432

TOTAL APPROPRIATIONS \$ 31,028,231 \$ 32,445,510 \$ 34,159,776

ORDINANCE NO. 2022-65

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2023; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; 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 2023 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 2023.

SECTION 2. The amounts documented in the City of New Braunfels FY 2023 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, 2022 and ending September 30, 2023.

SECTION 3. That revenues included in the City of New Braunfels FY 2023 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2023. 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 8th day of September, 2022.

PASSED AND APPROVED: Second reading this the 12th day of September, 2022.

CITY OF NEW BRAUNFELS, TEXAS

BY: Rusty Brockman
Rusty Brockman, Mayor

ATTEST:

Gayle Wilkinson
Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo
VALERIA ACEVEDO, City Attorney

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF NEW BRAUNFELS

Taxing Unit Name

TX

Taxing Unit's Address, City, State, ZIP Code

830-221-4000

Phone (area code and number)

www.nbtexas.org

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 9,737,504,473
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,278,342,594
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 8,459,161,879
4.	2021 total adopted tax rate.	\$ 0.475376/\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <ul style="list-style-type: none"> A. Original 2021 ARB values: \$ 137,605,730 B. 2021 values resulting from final court decisions: - \$ 121,167,781 C. 2021 value loss. Subtract B from A.³ \$ 16,437,949 	
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2021 ARB certified value: \$ 460,500,230 B. 2021 disputed value: - \$ 6,363,600 C. 2021 undisputed value. Subtract B from A.⁴ \$ 454,136,630 	
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 470,574,579

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>8,929,736,458</u>
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ <u>0</u>
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:.....	\$ <u>981,603</u>
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ <u>130,525,007</u>
	C. Value loss. Add A and B. ⁶	\$ <u>131,506,610</u>
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:	\$ <u>1,730,538</u>
	B. 2022 productivity or special appraised value:	- \$ <u>6,090</u>
	C. Value loss. Subtract B from A. ⁷	\$ <u>1,724,448</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>133,231,058</u>
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>379,985,860</u>
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>8,416,519,540</u>
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>40,010,113</u>
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ <u>248,071</u>
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>40,258,184</u>
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values:	\$ <u>10,607,556,049</u>
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ <u>0</u>
	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:.....	- \$ <u>0</u>
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 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	- \$ <u>420,425,368</u>
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ <u>10,187,130,681</u>

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 § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ C. Total value under protest or not certified. Add A and B.	\$ <u>1,677,059,709</u> + \$ <u>0</u> \$ <u>1,677,059,709</u>
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>1,143,959,095</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>10,720,231,295</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>422,963,536</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>422,963,536</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>10,297,267,759</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.390959</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ <u>0.000000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.247393</u> /\$100
29.	2021 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> .	\$ <u>8,929,736,458</u>

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

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)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 22,091,542
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 133,475	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 881,567	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ -748,092	
	E. Add Line 30 to 31D.	\$ 21,343,450
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,297,267,759
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.207272/\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	A. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.....	\$ 0
	B. 2021 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, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000/\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
	B. 2021 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, 2020 and ending on June 30, 2021.	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
	A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$ 0
	B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.207272/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 3,516,719
	B. Divide Line 40A by Line 32 and multiply by \$100	\$ 0.034151/\$100
	C. Add Line 40B to Line 39.	\$ 0.241423/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	\$ 0.249872/\$100
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.	
	- or -	
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ 0.000000 /\$100
42. Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 27,679,347 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 5,280,995 E. Adjusted debt. Subtract B, C and D from A.		\$ 22,398,352
43. Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ 0
44. Adjusted 2022 debt. Subtract Line 43 from Line 42E.		\$ 22,398,352
45. 2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the 2021 actual collection rate. 98.59 % C. Enter the 2020 actual collection rate. 98.85 % D. Enter the 2019 actual collection rate. 98.25 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹		100.00 %
46. 2022 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ 22,398,352
47. 2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ 10,720,231,295
48. 2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ 0.208935 /\$100
49. 2022 voter-approval tax rate. Add Lines 41 and 48.		\$ 0.458807 /\$100
D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ 0.000000 /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, 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 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 3,799,939
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 10,720,231,295
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.035446 /\$100
55.	2022 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> .	\$ 0.390959 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.000000 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.458807 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.423361 /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.000000 /\$100

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)³⁷ Tex. Tax Code § 26.045(d)³⁸ Tex. Tax Code § 26.045(i)

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

Not Applicable

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.

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.000000</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.000000</u> /\$100
65.	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 2021, enter zero.	\$ <u>0.000000</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.000000</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.000000</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.207272</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>10,720,231,295</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.004664</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.208935</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.420871</u> /\$100

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

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

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

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)⁴⁰ Tex. Tax Code § 26.013(c)⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023⁴³ Tex. Tax Code § 26.063(a)(1)⁴⁴ Tex. Tax Code § 26.012(b-a)⁴⁵ Tex. Tax Code § 26.063(a)(1)⁴⁶ Tex. Tax Code § 26.042(b)⁴⁷ Tex. Tax Code § 26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.000000</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.000000</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.000000</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0.000000</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.000000</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.390959 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.423361 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate. \$ 0.420871 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print
here

Printed Name of Taxing Unit Representative

sign
here



Taxing Unit Representative

08/01/2022

Date

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)