

CITY OF NEW BRAUNFELS

FY2024



ADOPTED BUDGET & PLAN
OF MUNICIPAL SERVICES

City of New Braunfels Adopted Budget

For the Fiscal Year

October 1, 2023 – September 30, 2024

This budget will raise more total property taxes than last year's budget by \$5,361,681 or 12.3 percent, and of that amount, \$1,587,169 is tax revenue to be raised from new property added to the roll this year.

On September 11th, 2023, the City Council members passed the fiscal year FY 2024 budget ordinance with the following votes:

Member	Vote
Mayor Neal Linnartz	Yes
Council Member Andres Campos	Yes
Council Member Christopher Willis	Yes
Mayor Pro Tem Harry Bowers	Yes
Council Member Lawrence Spradley	Yes
Council Member Mary Ann Labowski	Yes
Council Member April Ryan	Yes

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

Tax Rate	Proposed FY 2024	Adopted FY 2023
Property Tax Rate	.408936	.413935
No New Revenue Tax Rate	.376441	.390959
No New Revenue M&O Rate*	.190768	.207272
Voter Approval Tax Rate	.418877	.423361
Debt Rate	.208936	.208935

*Unadjusted for additional Sales Tax

The total amount of City Debt Obligations secured by property taxes totals \$25,080,523.

The above information is presented on the cover page of the City's FY 2024 Proposed Budget to comply with Section 102.005 of the Texas Local Government Code requirements.

Per 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	Proposed FY 2024	Estimate FY 2023
Public notices required by law	\$40,000	\$75,000
Lobbying Services	\$40,500	\$22,500



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 nobleman 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.





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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Braunfels
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

NEW BRAUNFELS CITY COUNCIL



Mayor
Neal Linnartz
nlinnartz@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



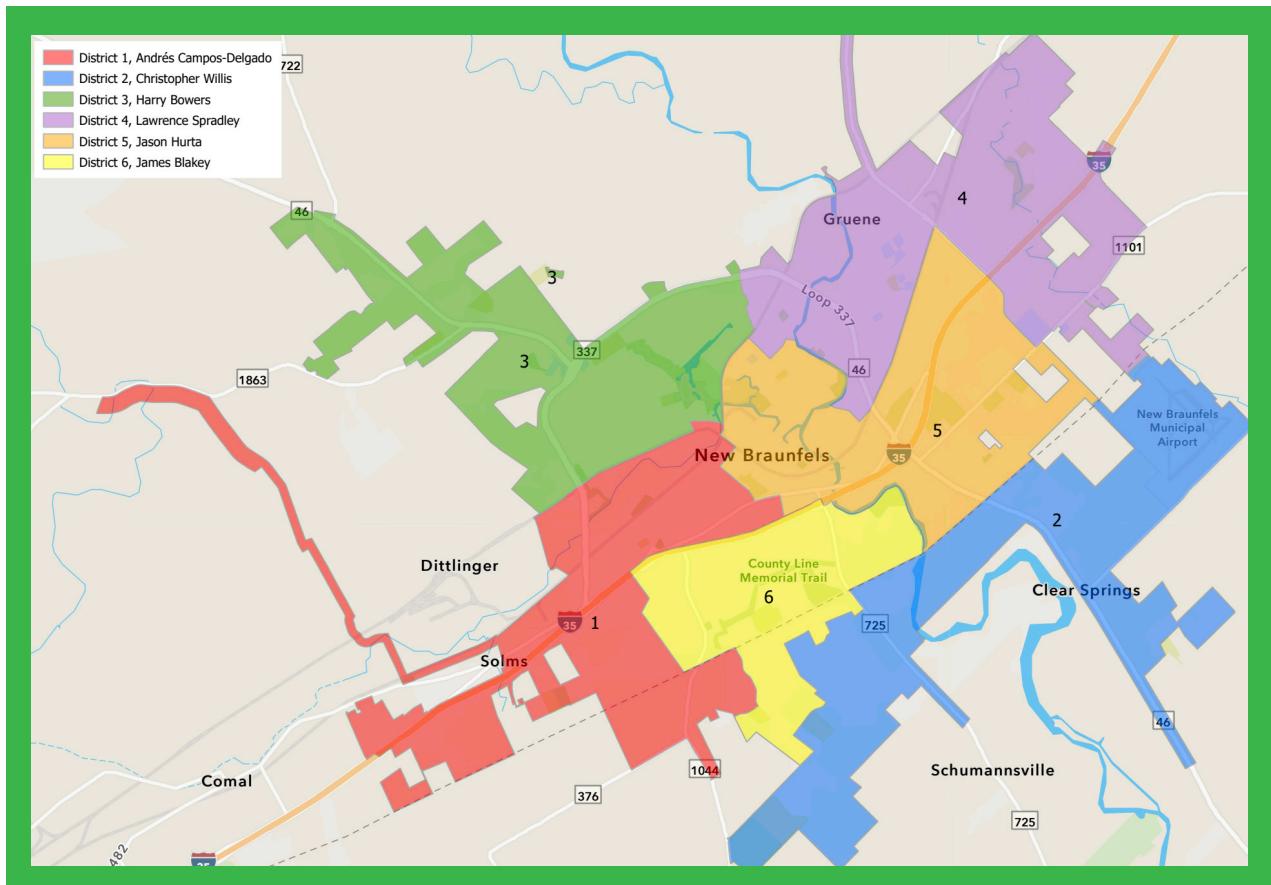
District Four
Lawrence Spradley
lspradley@newbraunfels.gov



District Five
Mary Ann Labowski
mlabowski@newbraunfels.gov



District Six
April Ryan
april.ryan@newbraunfels.gov



ORGANIZATIONAL STRUCTURE



PAGE LEFT INTENTIONALLY BLANK

INDEX

Index

Budget Message	1
Overview and Schedules	
All Fund Summary Graphs	26
General Fund Summary Graphs	27
Tax Rate Graph	28
FTE by Strategic Priority	29
All Funds Revenue Description	30
General Fund Revenues	30
General Fund Expenditures	31
Economic Outlook	33
Budget Process Overview	40
Account Structure and Description of Funds	43
Accounting System	47
General Fund	
General Fund Summary Schedule	50
General Fund Narratives	
Ending Fund Balance	51
Infrastructure	
Public Works	53
Transportation and Capital Improvements	54
Public Safety	
Fire Department	59
Police Department	64
Municipal Court	70
Effective Management	
City Council	74
City Manager's Office	77
City Secretary	80
Communications and Community Engagement	82
Economic and Community Development	85
Information Technology	88
City Attorney's Office	91
Human Resources and Risk Management	95
Non-Departmental	97
Finance	101
Quality of Life	
Library Services	103
Parks and Recreation	107
Das Rec	112
Growth and Development	
Planning and Development Services	118
	121
	122



Index

Enterprise Funds

Airport Fund	128
Civic/Convention Center Fund	132
Golf Fund	136
Solid Waste Fund	140

Special Revenue Funds

Cable Franchise (PEG) Fund	146
CDBG Fund	148
Cemetery Improvements Fund	150
Child Safety Fund	152
Court Security Fund	154
Court Technology Fund	156
Development Services Fund	158
EARIP/HCP Fund	160
Enterprise Maintenance and Equipment Replacement Fund	164
Equipment Replacement Fund	166
Facilities Maintenance Fund	168
Federal Court Awards Fund	170
Fire Apparatus Replacement and Maintenance Fund	172
Grant Fund	174
Hotel/Motel Tax Fund	176
Judicial Efficiency Fund	178
Non-Federal Court Awards Fund	180
Recreation Center Improvements and Fee Asst. Fund	182
River Activities Fund	184
Special Revenue Fund	186
Stormwater Development Fund	188
Truancy Fund	190

Debt Service and Internal Service Funds

Debt Service Fund	194
Self-Insurance Fund	198
Fleet Services Fund	201

Capital Improvement Funds

Capital Funds Summary	206
2013 General Obligation Bond Program	211
2019 Capital Improvements and Bond Program	212
2023 General Obligation Bond Program	213
FY 2024 Capital Fund Allocation	214
Public Safety	215
Infrastructure	217
Effective Management	221
Quality of Life	223
Park Development Fund	225
Roadway Development Impact Fees Fund	227

Index

Other Funds

New Braunfels Convention and Visitors Bureau Fund	230
New Braunfels Economic Development Corporation Fund	232
Creekside Tax Increment Reinvestment Zone (TIRZ) Fund	234
River Mill Tax Increment Reinvestment Zone (TIRZ) Fund	236
Downtown Tax Increment Reinvestment Zone (TIRZ) Fund	238

Appendices

FY 2024 Budget Development Calendar	242
FY 2024 Interfund Transfer Reconciliation	243
Full-Time Equivalent by Department	244
FY 2024 Departmental Unmet Needs	256
FY 2024 Funded Resource Request	260
All Funds Summary	263
Revenue Schedules	278
FY 2024 Pay Plan	285
FY 2024 Public Safety Step Plans	290
Investment Policy	292
Financial Policies	300
Tax Levy Ordinance	307
Budget Order	310
Budget Adoption Ordinance	316
2023 Tax Rate Calculation	318
Investment Policy Glossary of Terms	328
Budget Document Glossary of Terms	333





OFFICE OF THE CITY MANAGER

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

I am pleased to submit the FY 2024 City Manager's Adopted Budget and Plan of Municipal Services for City Council's consideration. The FY 2024 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 a City Council retreat in FY 2023, 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.

Over the past several years, our conservative budgeting approach has resulted in larger General Fund surplus levels when compared to prior years. This surplus has allowed for critical one-time investments in FY 2022, FY 2023 and will continue into FY 2024. For FY 2024, the Executive Leadership Team was tasked once again to prioritize one-time initiatives that are focused on increasing efficiency and/or productivity. I am pleased to announce that the FY 2024 General Fund Adopted Budget includes over \$7 million in one-time investments, with significant portions dedicated to public safety and infrastructure.

As it has been widely discussed, City of New Braunfels continues to be one of the fastest growing cities in the country. With that, all City departments are experiencing increased demands for services. Every budget cycle, many position requests remained unfunded. In fact, General Fund departments requested over 70 positions to meet current service demands. The FY 2024 Adopted Budget Includes an additional 31 positions in the General Fund, with over 60% of those positions dedicated to public safety.

Perhaps the greatest achievement within the FY 2024 Adopted Budget is a compensation strategy for all City employees, that for the first time allows for implementation of pay scales that align to our benchmark cities. As a reminder, when the city began formally conducting biennial compensation studies in FY 2013, the City's pay scales were approximately 15%-22% behind the market. With pay scales that align to current market data, our organization is in a great position to enhance our recruitment, and more importantly, retain talented and dedicated public servants.

The City Council and City leadership are currently underway on the development of the city-wide strategic plan. That document will become a critical component to the budget process once completed. However, the FY 2024 Adopted Budget considers other data sources such as the national citizens survey, employee engagement survey and comprehensive plan. I feel this budget includes a fiscally balanced set of initiatives that align to the priorities and areas of concern from the City Council, citizens and employees. The Executive Leadership Team and I look forward to completing and delivering all the initiatives and investments that have been incorporated into the FY 2024 Adopted Budget

FY 2024 Adopted Budget Goals and Priorities

At the July 6th City Council retreat, the City Council and Executive Leadership Team established the following budget goals and priorities:



Continue to develop compensation and benefit packages to remain competitive



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



Continue to proactively identify and invest in aging infrastructure needs



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 the national citizen survey, comprehensive plan and employee engagement survey

In addition to the budget goals, specific budget priorities were identified. I am pleased to announce that the FY 2024 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.
- ✓ 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.

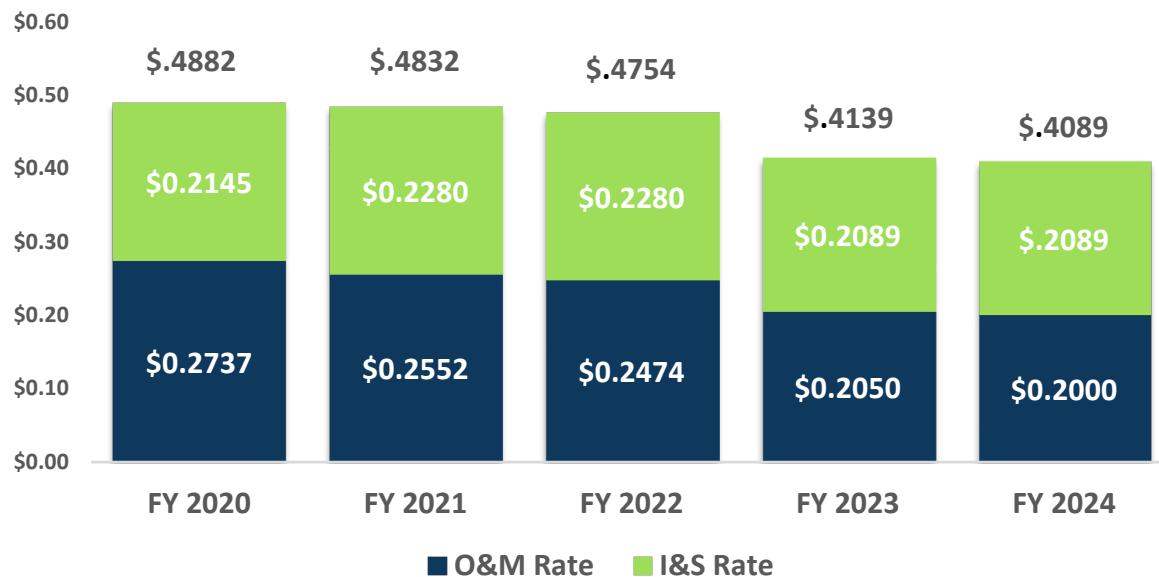
- ✓ Leveraging current surplus reserves to support critical one-time investments that increase efficiency and productivity.
- ✓ Continued implementation of learning and development programs to support our on-going effort to retain and grow talent from within the organization.

FY 2024 Adopted Tax Rate - The Adopted tax rate is 40.89 cents, a reduction of approximately 0.5 cents compared to the current tax rate of 41.39 cents. The decrease in the rate comes entirely from the Operations and Maintenance (O&M) portion of the rate. The voter approval rate calculation drives the majority of the reduction. The Adopted rate also allows the unused increment rate to rollover from last year, which preserves the savings generated by the 2022 Adopted rate. As a reminder, the Voter Approval Rate (VAR), 41.89 cents, which includes the unused increment rate, is the highest rate that can be adopted without triggering an automatic election.

Adopted Tax Rate	\$.4089
Voter Approval Rate – not including unused increment rate	\$.4095
Voter Approval Rate – including unused increment rate	\$.4189

The rate's I&S (Debt Service) portion remains at the same level as last fiscal year (20.89 cents). This rate will provide the flexibility and capacity to support the 2023 bond and rolling tax note programs for vehicle and equipment replacement. The graph illustrates that the FY 2024 Adopted tax rate represents an overall reduction of 7.93 cents since FY 2020.

Total Property Tax Rate - Recent History



Property Tax Relief – 88th legislative session

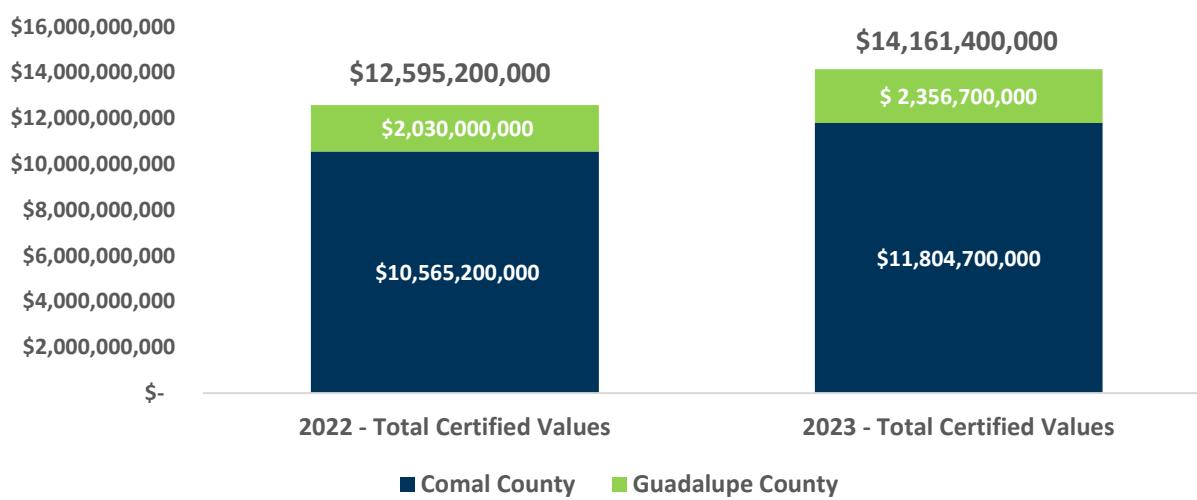
One of the outcomes of the most recent legislative session are several bills that will provide significant property tax relief to homeowners and business owners. Totaling nearly \$18 billion statewide, property owners are expected to see relief in two primary ways. First, funding is being provided to school districts to “compress” property tax rates by approximately 10.7 cents. This will provide direct relief to all property owners. Secondly, Texans will vote in November on a resolution to increase the homestead exemption for school district taxes from \$40,000 to \$100,000. This relief is targeted specifically at property owners that

qualify for a homestead exemption. Collectively, this legislation will significantly impact property tax bills for the upcoming year. As a reminder, school district taxes currently represent approximately 63% of property tax bills for local taxpayers.

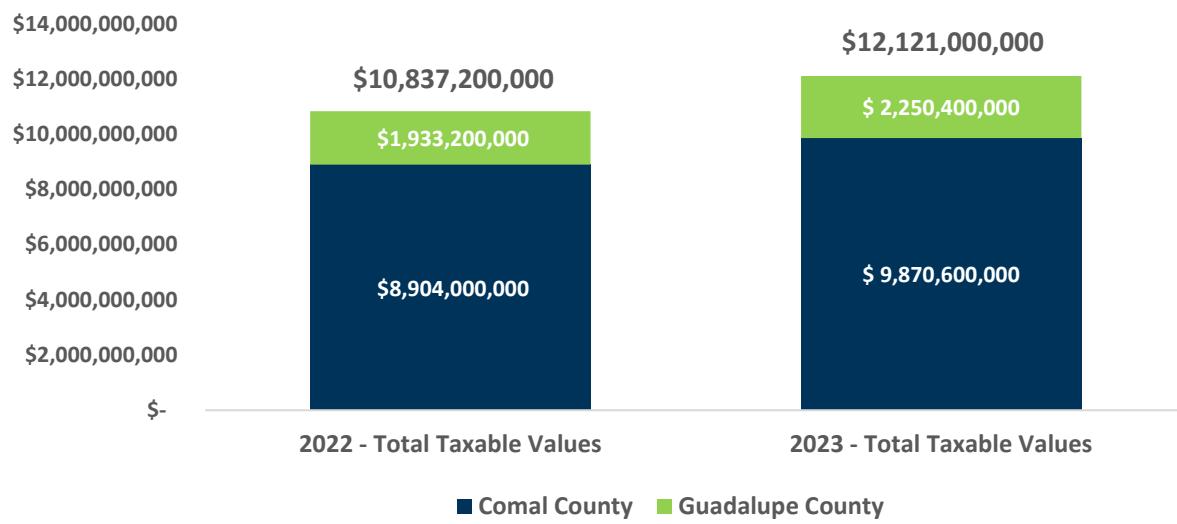
Taxable Assessed Valuation – FY 2024

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 12.4%. 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 11.8%. 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



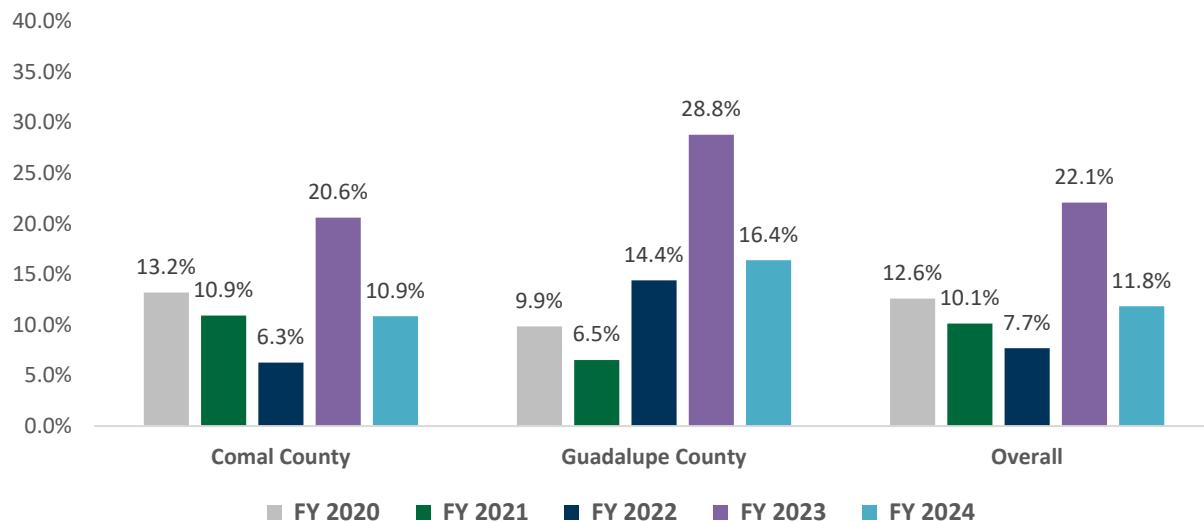
Taxable Values - Freeze/TIRZ Adjusted



Property Values – FY 2025 and beyond

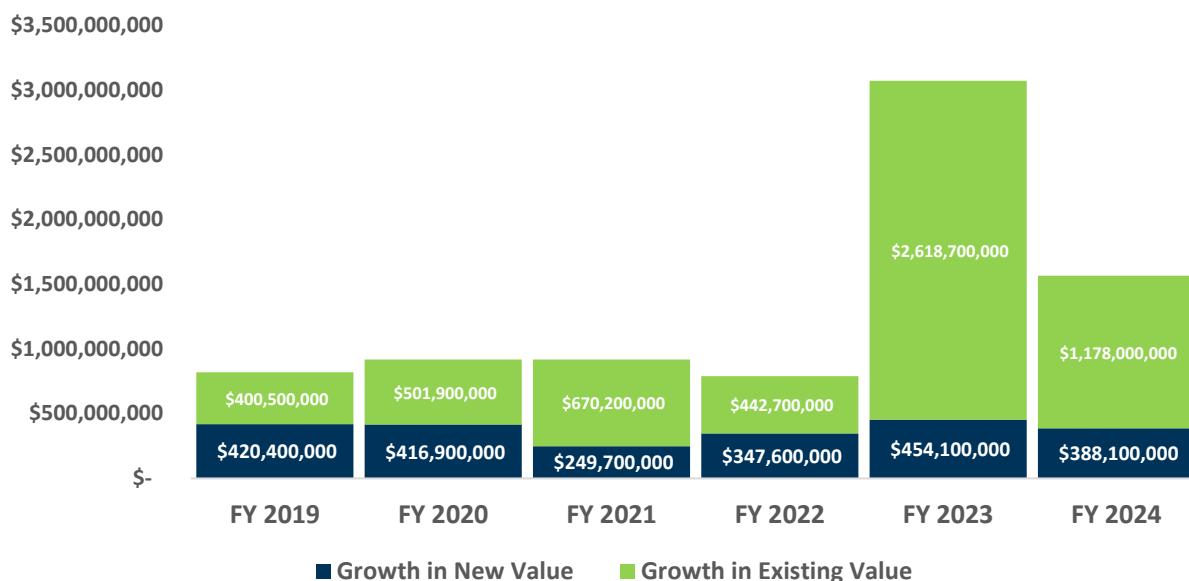
Well documented and discussed, New Braunfels continues to be one of the fastest-growing cities in the country. The corresponding growth in values have provided the opportunity to support many of the initiatives and investments made during that time. The growth has also allowed for a sustained level of capital investment to continue. The real estate market impacted values significantly in FY 2023 and FY 2024. Looking forward, our projections will continue to assume that value growth will level off as the market stabilizes, while also recognizing the limitation of available land for new development within the incorporated limits of New Braunfels.

Growth in Taxable Values (%)



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 2024 certified values.

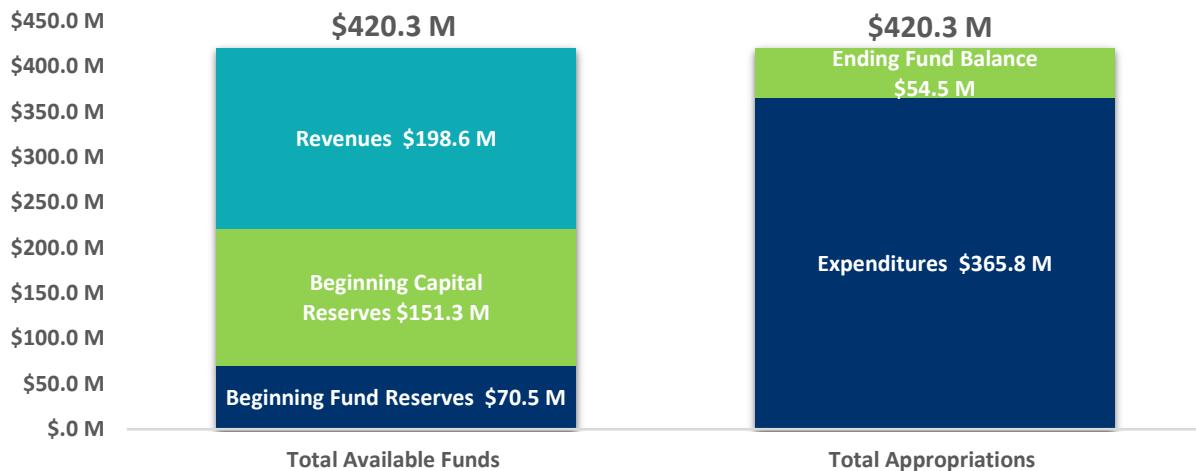
Total Growth in Certified Values - New Vs. Existing



BUDGET OVERVIEW

The FY 2024 Adopted Budget totals \$420.3 million across all funds, which is an increase of approximately \$49.2 million from the FY 2023 Adopted Budget. As a reminder, the total budget allocates all funds, including projected reserves at the end of the fiscal year. The majority of the increase is driven by an increase across multiple capital funds (2019 bond fund, 2023 bond fund and Impact Funds). As a reminder, within the Capital Funds allocation, a significant majority of these funds will not be spent until FY 2024 - FY 2026, which aligns to the construction schedule of several large

FY 2024 - Total Available Funds and Appropriations



The FY 2024 Adopted Budget includes \$198.6 million in total revenue, an increase of approximately \$21.6 million compared to last fiscal year. The increase is driven by several factors such as: increased General Fund sales tax revenue (budget to budget), increased interest earnings across all funds, increased property tax revenue to support General Fund initiatives and additional debt service requirement.

Expenditures in FY 2024 for all funds are \$365.8 an increase of approximately \$50.6 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 grants. 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 financing strategy discussed during the July 6 retreat, which is discussed in detail later on the following page.

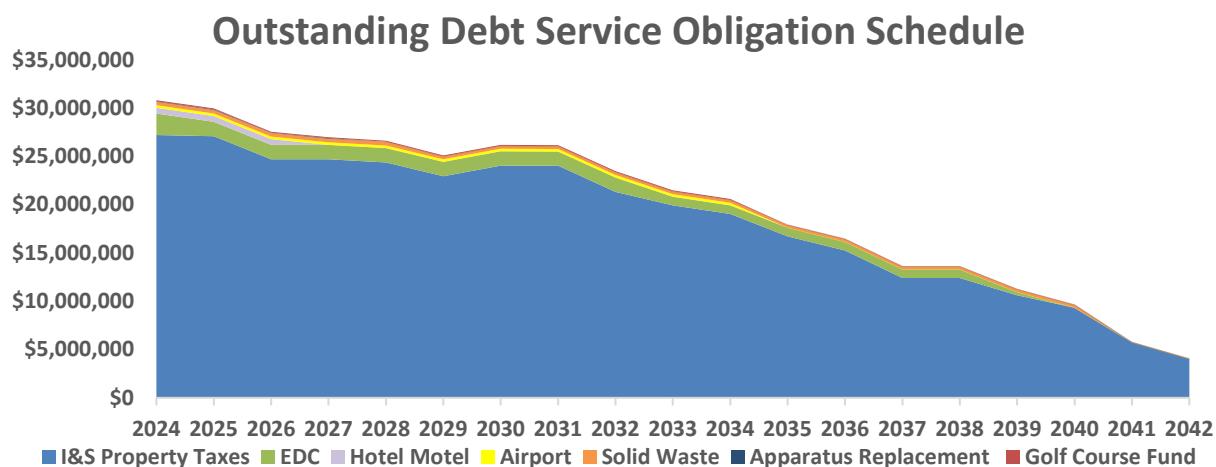
FY 2024 Total Budgeted Expenditures



The graph above illustrates the FY 2024 total budget expenditures by fund type.

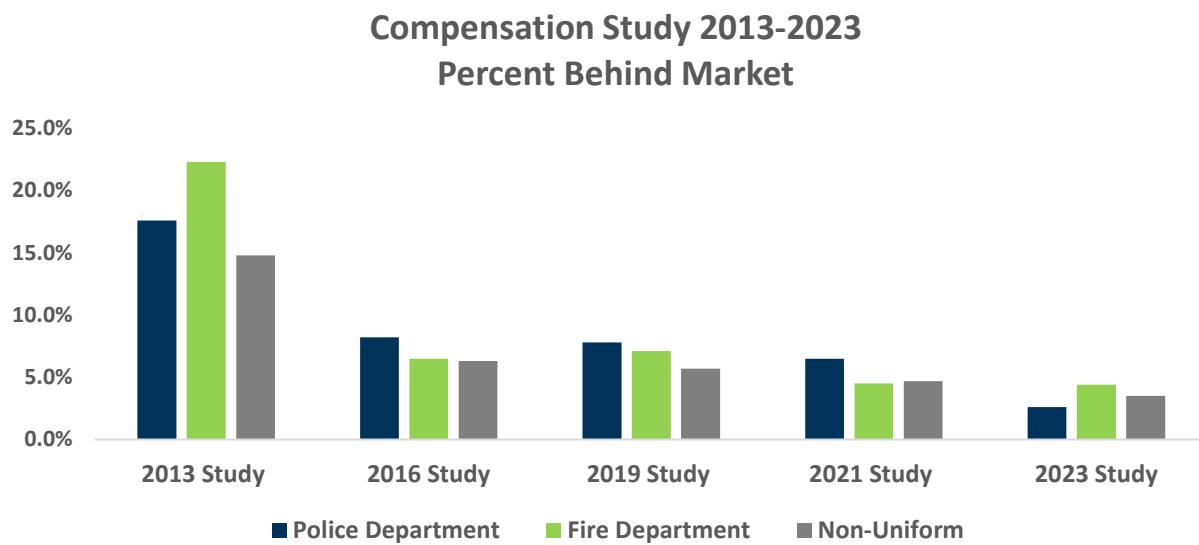
Debt Service Requirement

This year's total principal and interest payments (including fees) are \$30.8 million. The debt service requirement increases in FY 2024 and is in accordance with the financing strategy that was presented at the July 6th retreat. This includes the first issuance of the 2023 bond program (\$35 million), a \$10 million Certificate of Obligation for the Zipp Family Sports Park project, which is supported entirely by the New Braunfels Economic Development Corporation as well as a \$2 million tax note to support vehicle replacement.

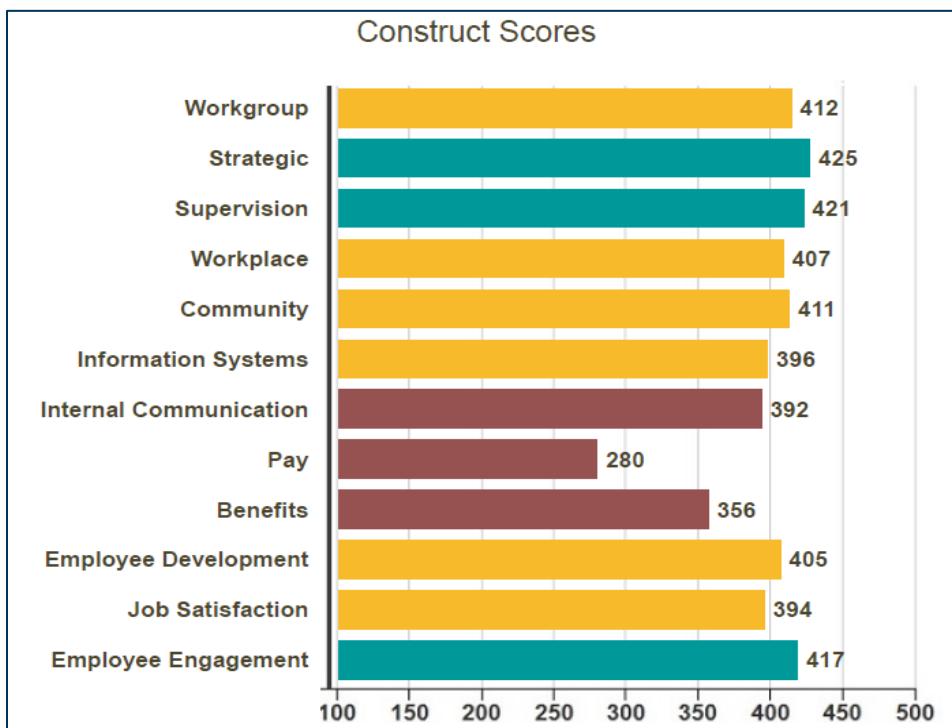


Employee Compensation

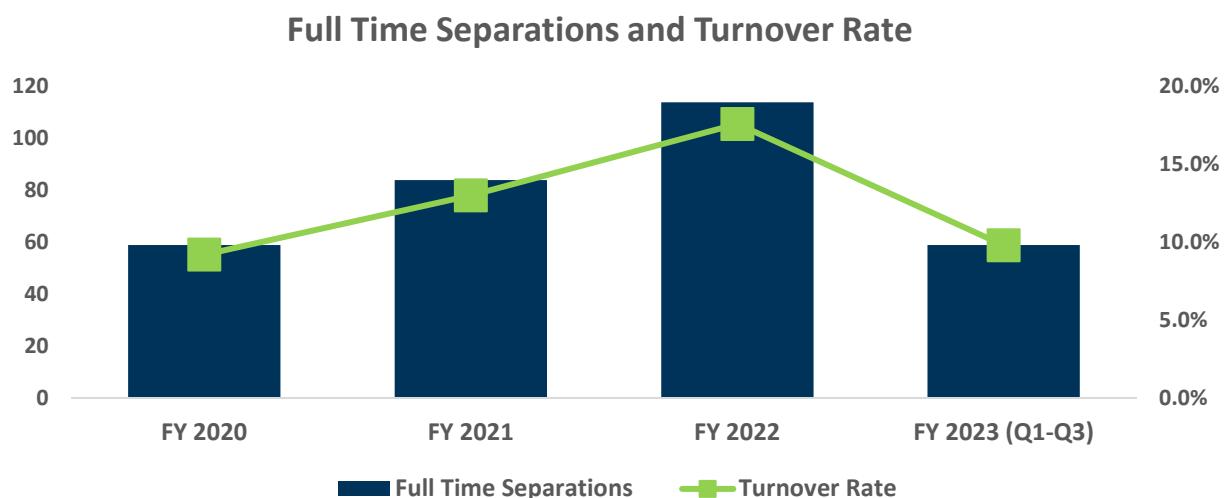
As discussed during the retreat, our city staff are the most important asset as it pertains to meeting demands for services. Recruiting and retaining talent in the public sector continues to be more challenging. As mentioned earlier, for the past ten years, the organization has been investing heavily in compensation, all in an effort to match the collective pay scales of our benchmark cities. The graph below illustrates the progress we have made toward that effort.



Engagement Survey – As illustrated in the graphic below, the employee engagement survey revealed that compensation was the highest area of concern amongst all employees. This is typical for most organizations, especially given the current inflationary pressures that have been placed on individuals and families over the past 12-18 months. However, this data, along with the turnover data is why compensation remains the number one priority for FY 2024.



Turnover Trends – As the following graph illustrates, FY 2022 was the highest turnover on record for the City of New Braunfels. While the FY 2023 year to date figures are an improvement against the prior year, the majority of voluntary separations are associated with team members leaving for better compensation/opportunities (41.2%).



FY 2024 Adopted Compensation Strategy – Early on in the budget process, the leadership team developed specific goals for FY 2024 Compensation Initiatives. The FY 2024 Adopted Budget accomplishes all four of these goals.

1. Align step plans and non-uniform pay plans to current market data (2023)
2. Cost of living adjustments in an attempt to meet or exceed current market data
3. Full-time minimum starting pay of \$15.16 per hour
4. Implementation of shift differential pay for Police Patrol

The total cost to the General Fund for these initiatives is approximately \$3.7 million. The breakdown between uniform and non-uniform team members is illustrated below.

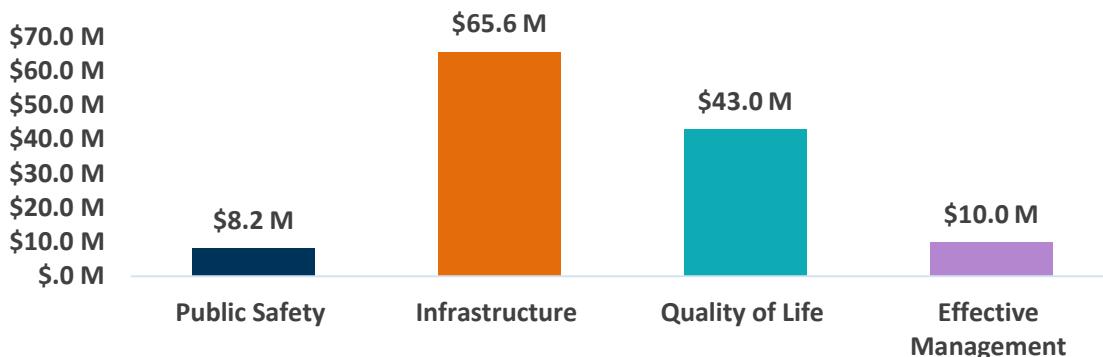
FY 2024 General Fund Compensation Investment



CAPITAL FUNDS

The FY 2024 Adopted Budget allocates all encumbered and uncommitted funding available to be spent in FY 2024 and beyond. The graph below illustrates the total allocation of capital funds included in the FY 2024 Adopted Budget (does not include Impact Fee funds). These allocations include the proceeds from the Adopted financing strategy presented at the July 6th retreat. The Effective Management category is primarily contingencies that will be utilized if needed for several critical projects that are scheduled to go to bid and begin construction in the next 12-18 months i.e., Goodwin-Conrads Lane Reconstruction.

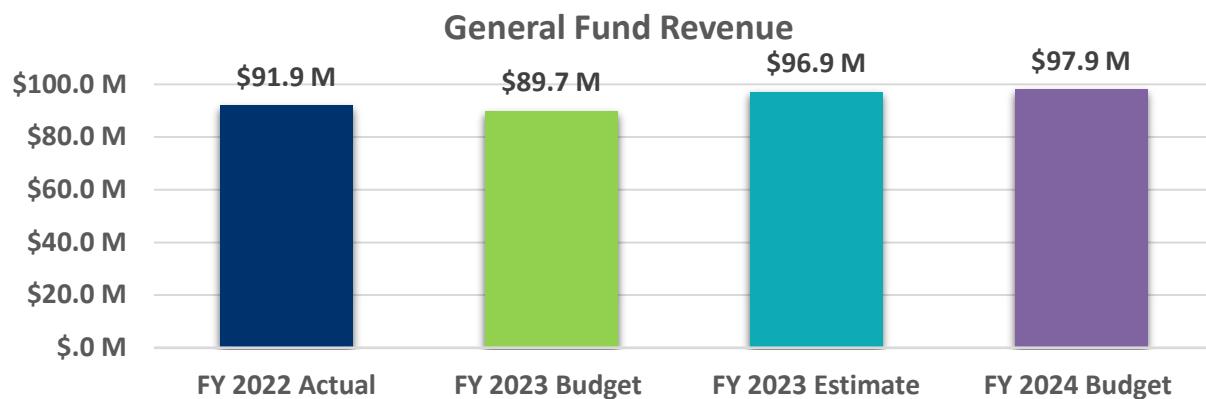
FY 2024 Capital Fund Allocation by Strategic Priority



GENERAL FUND

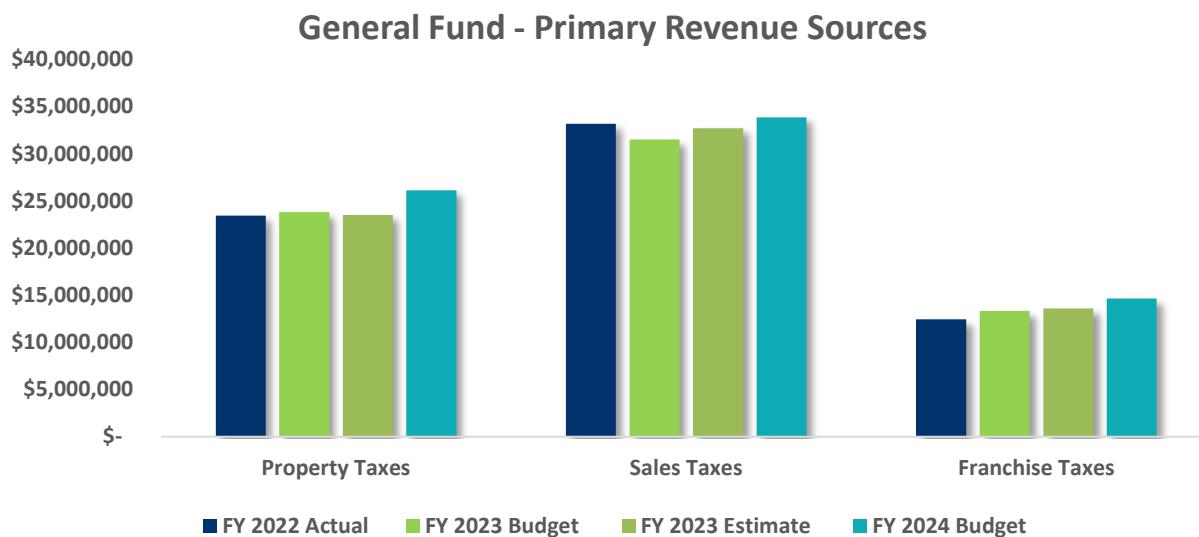
General Fund – Revenues

Total General Fund revenues for FY 2024 are projected to be \$97.9 million. As the graph below illustrates, revenues for the FY 2024 Adopted Budget are higher than the FY 2023 Budget. However, there is minimal growth when comparing the FY 2023 estimate to the FY 2024 figures. One-time revenue received in FY 2023 and conservative revenue projections in FY 2024 for volatile revenue sources such as interest earnings and licenses and permits are the major factors that impacted the FY 2024 revenue budget.



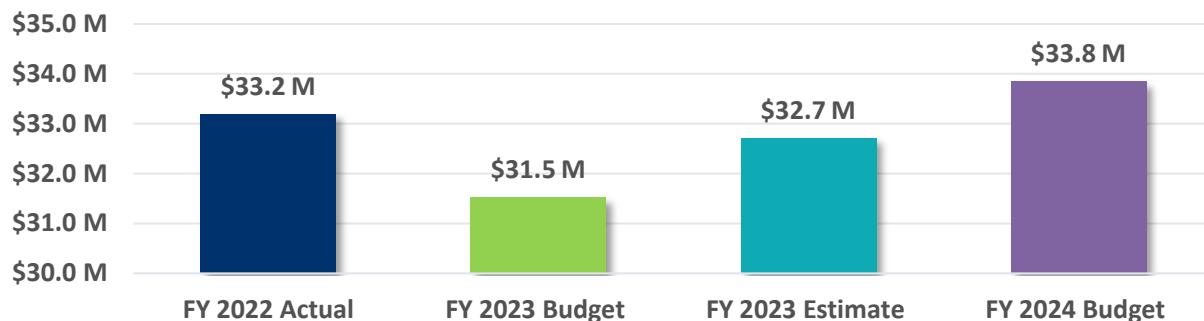
Primary Revenue Sources

Sales taxes (34.7%), Property Taxes (26.8%) and Other Taxes and Franchise Fees (15.0%) make up nearly 76.5% of all General Fund revenue sources.



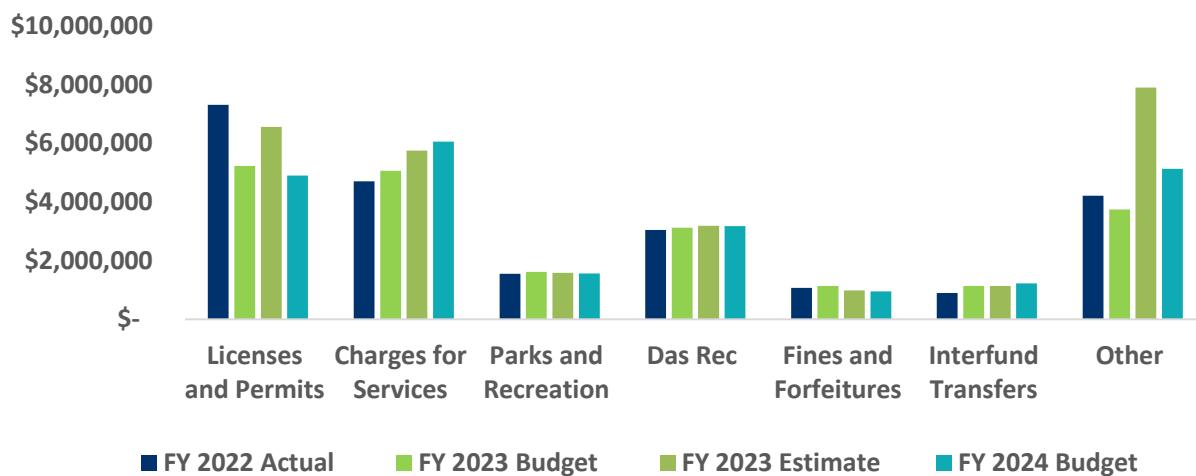
Sales Taxes –Like many cities, New Braunfels saw double digit growth post-pandemic, impacted by pent-up demand as well as inflation. However, FY 2022 and FY 2023 were impacted by several anomalies. First, the loss of HD Supply revenue, which had been the city's largest sales tax producer for nearly 15 years impacted these figures significantly. Secondly, staff discovered that the city had received sales taxes from a manufacturing company delivering equipment to a business that was not located in the city limits, which resulted in a negative adjustment of nearly \$1.1 million in FY 2023. Looking forward, sales tax projections assume modest growth of 2.5%.

General Fund - Sales Tax Revenue



The remaining 23.5% of General Fund revenue is comprised of the revenue sources in the graph below. As the graph illustrates, the budget for licenses and permits continues to prepare for a leveling off as developable land within the city limits continues to become less available. The “other” category includes interest earnings, which have increased significantly from FY 2022 to FY 2023. The FY 2024 budget assumes a more conservative interest rate environment. This category also includes some one-time reimbursement revenue for emergency responses. These two factors are the primary reasons this category experiences a drop off in FY 2024.

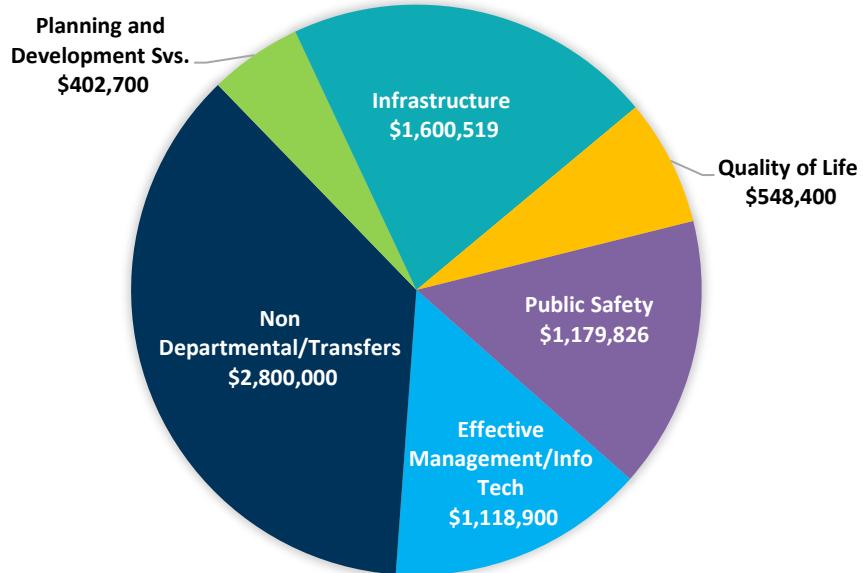
General Fund - Other Revenue Sources



General Fund - Expenditures

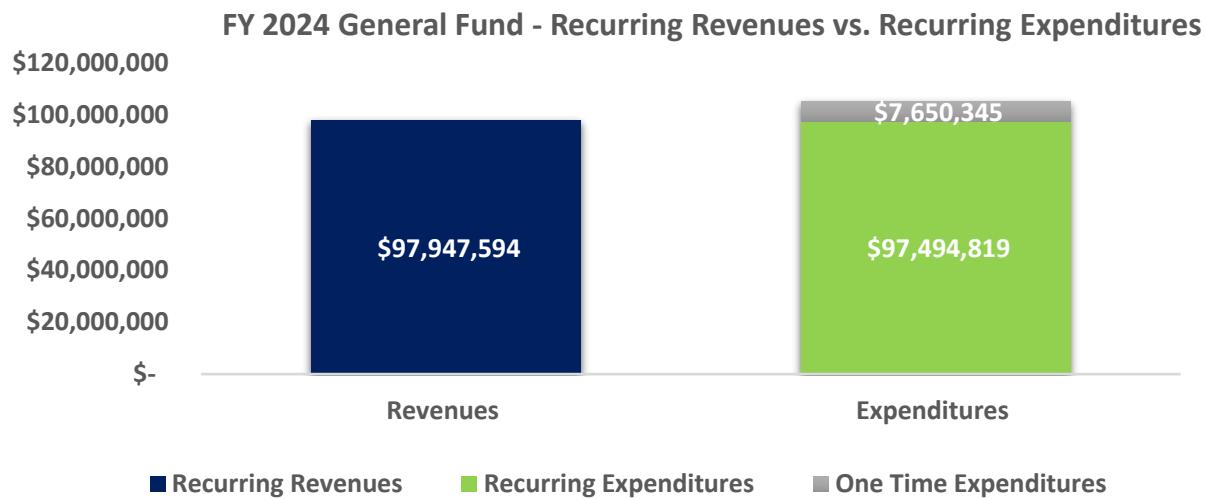
The expenditures in the General Fund for FY 2024 are budgeted at \$105.1 million, an increase of \$2.9 million from the FY 2023 Adopted Budget. While not as large as last fiscal year, the General Fund surplus allowed the FY 2024 Adopted budget to include approximately \$7.6 million of one-time initiatives. This includes the \$1.5 million contribution to the sports complex project that was discussed during previous workshops and council retreats. This also includes approximately \$891,000 of costs included in FY 2023 that will roll over into FY 2024 due to the estimated delivery date of the equipment/commodity. The graph below illustrates those investments by strategic priority.

GENERAL FUND
FY 2024 ONE-TIME INVESTMENTS AND INITIATIVES



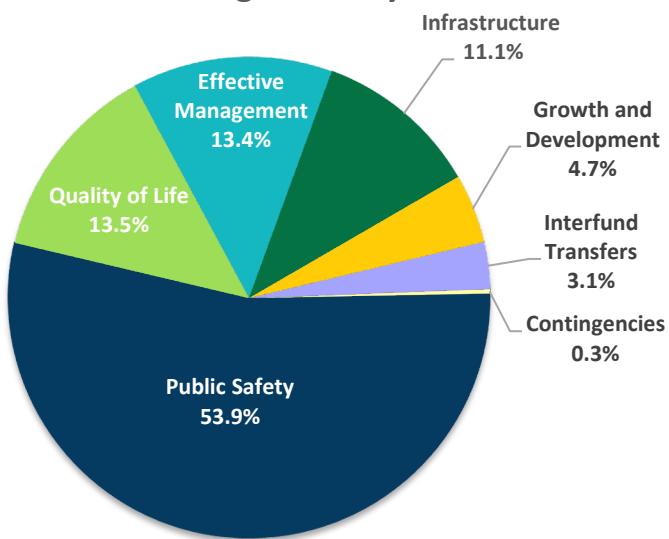
Structural Balance – Due to the continued investment of one-time expenditures included in the FY 2024 Adopted Budget, total expenditures exceed total revenues. However, the FY 2024 Adopted Budget is structurally balanced, meaning that recurring revenues exceed recurring expenditures. This is illustrated in the graph below. The additional capacity built into the FY 2024 Adopted Budget will be critical for FY 2025 and beyond. As a reminder, the City's five-year forecast currently shows a deficit when layering in future resource demands against revenue projections in the General Fund. In addition, the strategic plan will also result in various initiatives and investments. The lists below represents some, but not all of the required initiatives that the General Fund will need to develop capacity to support over the next several years.

- *Recurring costs associated with Finance/HR software upgrade(s)*
- *Strategic Plan implementation*
- *ADA plan implementation*
- *Transit funding*
- *Operating costs associated with 2019 and 2023 bond projects:*
 - *Zipp Family Sports Park*
 - *Mission Hill Park*
 - *Southeast Library Branch*



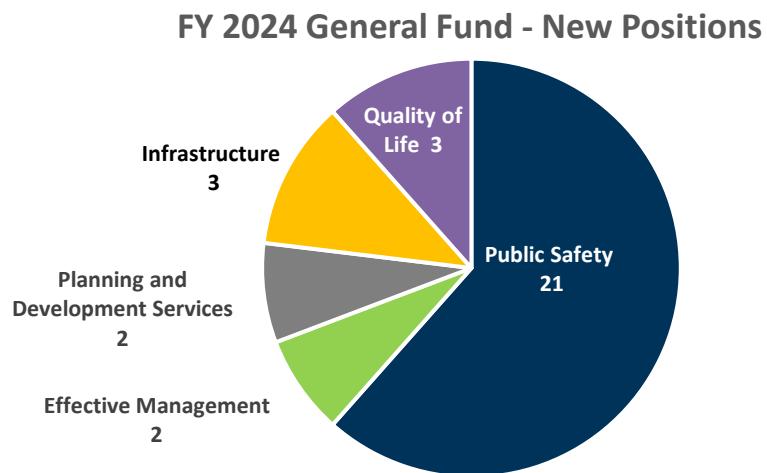
The following graph breaks down the entire General Fund Budget by strategic priority, this includes all one-time expenditures as well. As a reminder, effective management includes all non-departmental costs such as payments to other governmental entities for services, audit services, insurance premiums (liability and property).

FY 2024 Total General Fund Expenditures by Strategic Priority



General Fund – New Positions Added

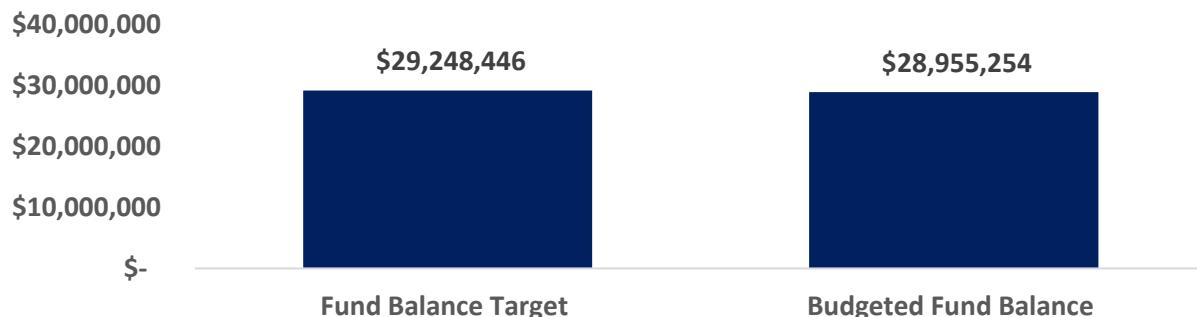
As previously stated, there are always more positions requested by City departments compared to the funding available. This is entirely why prioritizing equipment and technology that increase efficiencies has been a budget goal for the past several years. Over 70 positions were requested from General Fund departments in FY 2024. The Adopted budget includes a total of 31 (30.25 FTE) additional positions. In addition, 2 part-time positions are included to transition from part-time to full-time, which will provide additional relief as well. The graph below illustrates the distribution of those additional General Fund positions by strategic priority.



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. However, it has been the City Council's practice to maintain a fund balance of at least 30% of recurring expenditures to maintain the City's bond rating and to remain prepared for potential emergency responses. The FY 2024 Budget includes an ending balance that exceeds the 25% requirement to protect the City's debt rating and maintain financial stability. The FY 2024 fund balance represents 29.7% of recurring expenditures, the City Council's current target for the General Fund.

FY 2024 General Fund - Ending Fund Balance



Funded Equipment and Initiatives

The FY 2024 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 levels. The following section details the initiatives included in the FY 2024 Adopted Budget.

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

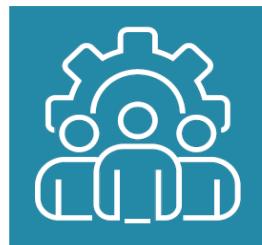
CITY COUNCIL STRATEGIC PRIORITIES



PUBLIC SAFETY



INFRASTRUCTURE



EFFECTIVE MANAGEMENT



QUALITY OF LIFE



GROWTH AND DEVELOPMENT

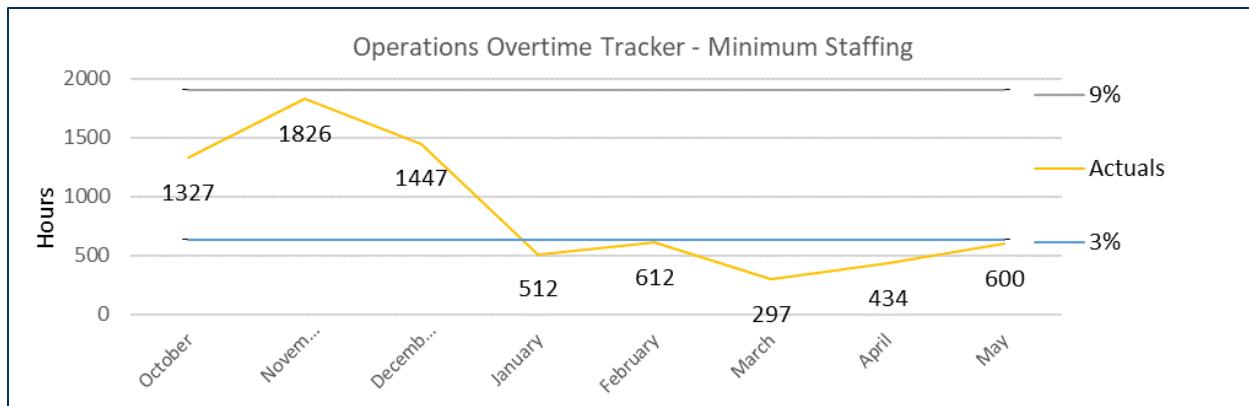
Public Safety



Fire Department

Recurring initiatives in the Fire Department include the addition of nine Firefighters. In FY 2022, Fire Department leadership began a thorough analysis of current overtime costs and hours. Their findings revealed that a significant portion of overtime costs were associated with maintaining minimum staffing. Therefore, Fire Department leadership began contemplating the idea that by increasing the relief factor (the number of Firefighters needed for minimum staffing), could additional Firefighters be added at net no cost to the budget due to overtime savings.

Fortunately, the organization has already added the Firefighters for station #7. These positions were added in FY 2022 and FY 2023 to ensure that the additional team members were trained and available as soon as the station opened. These additional Firefighters allowed the concept of increasing the relief factor to be tested. The implementation of the increased relief factor resulted in a significant reduction in overtime hours as the graph below illustrates. As a result, the Adopted budget includes the additional nine Firefighters at essentially a net neutral cost to the budget. This will ensure that the increased relief factor can be maintained once station #7 opens.



The Adopted budget includes two additional recurring initiatives. First, a preventative maintenance agreement for all heavy apparatus (\$85,100). This program will ensure that all front line and reserve apparatus are maintained in accordance with the manufacturer recommendations by professionals that are certified in maintaining this type of specialized equipment. The budget also includes funding to implement a field training paramedic pay program (\$6,800), this will allow paramedics who are providing training to others to be compensated for those efforts, consistent with how Field Training Officers are compensated in Police.

The Adopted Budget also includes approximately \$500,000 in one-time equipment for the Fire Department. This does not include the \$470,000 medic unit that was recently approved by City Council. The purchase of the medic unit was actually the number one request for the Fire Department. However, this purchase was brought forward to the City Council proactively to take advantage of a unit that was currently available. A summary of the additional equipment included in the Adopted budget is provided below:

- Equipment for nine Firefighters
- Swiftwater Boat
- Mannequin for paramedic training
- ISO rating professional services
- Fire Station Chair replacement(s)
- Station gear lockers
- Statpack Medical Bags
- Medic Unit Remount (Capital Funds)

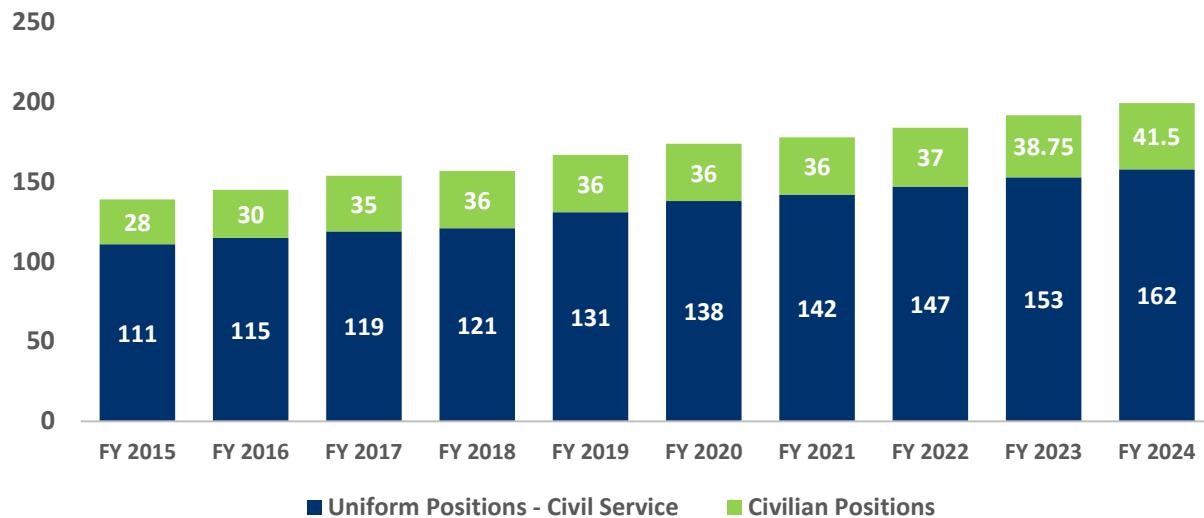
Police Department

The Police Department Adopted Budget includes an additional five Police Officers (\$318,000 – recurring and \$550,900 one-time). Four of the Officers will be assigned to patrol. The additional Officer will be assigned to CID as a Detective. This additional position will help to balance case load across all CID personnel.

There are three non-uniform positions also Adopted to be added to the Police Department. First, two Emergency Dispatchers. With Fire and Police calls for service increasing, these positions will provide relief to the entire team. Secondly, a part-time Evidence Technician is included. All three positions are funded for nine months in FY 2024 (\$131,900 – recurring).

With the positions Adopted in FY 2024, the NBPD has added 60.5 full-time equivalent since FY 2015 (last ten years). This represents a 44% increase in staffing levels.

NBPD - AUTHORIZED FULL TIME EQUIVALENT



As a reminder, the FY 2023 budget included funding to replace the body worn camera system. However, after evaluating the current in-car camera system and a business model change by the selected vendor, it was determined that it would be a better investment to replace all of this equipment at once as well as take advantage of license plate reader functionality offered by the vendor. This requires an additional \$250,000 per year which is incorporated into the FY 2024 Adopted budget.

The Adopted budget also includes approximately \$925,000 of one-time equipment as well, which is summarized below.

- SWAT helmets (replacement)
- SWAT sniper rifles (replacement)
- Thermal optics (SWAT)
- Drone (replacement)
- Spillman CAD2CAD module
- SWAT tactical camera system
- Dual purpose patrol/narcotics K9's
- Radar trailers
- SWAT communication devices (replacement)
- Ultimate training munitions (UTM) weapons training system
- Replacement trucks for river operations (Capital Funds)

Municipal Court

The FY 2024 Adopted Budget includes the conversion of an existing part-time Deputy Court Clerk to a full-time role. The number of violations and subsequent cases continues to rise. This additional coverage will create needed capacity for communicating with defendants and performing administrative functions.

Infrastructure



Public Works

The Adopted budget includes an additional Maintenance Worker for the traffic division (\$43,300 – recurring). The city has invested in various equipment to support the traffic division, such as a new sign printer and striping machine. Adding this additional position will allow for this equipment to be utilized to its maximum capacity.

As the national citizen survey suggests, investments in transportation and mobility infrastructure are of high importance to our residents. Therefore, for the third consecutive year, a large investment in street maintenance equipment is included in the Adopted budget. In total, approximately \$880,000 is included to support street maintenance equipment/initiatives that will significantly impact the efficiency and productivity of our street crew teams. A list of that equipment and initiatives is provided below:

- Non-compliant signage replacement (phased project)
- School Zone alerting system
- Patch truck replacement
- Electronic message boards
- Portable traffic signal
- Pneumatic Roller
- San Antonio Street bridge display
- Smooth drum roller
- Water truck

To support the city's drainage division, \$35,000 has been included for some dam maintenance within Fischer Park, which is required to maintain TCEQ compliance. Funding has also been included to purchase a roadside sprayer vehicle (\$144,700). This vehicle will increase efficiency in supporting ROW maintenance and drainage infrastructure.

\$100,000 is also included to continue to make facility renovations and enhancements at the 424 South Castell Municipal Building. At the municipal building on Castell Avenue, a working group of employees will determine how best to invest these funds into the facility to improve working conditions. \$33,000 is also included to purchase a golf cart for the facilities division as well as additional tables and chairs for City Hall. The golf cart will allow facilities team members to travel to the Police Department, Fire Station #2 and the Westside Library to provide services.

Fleet Services Fund – Funding is included in the Adopted budget to purchase two air conditioning service systems. This equipment will improve AC service system and maintenance across all city vehicles and equipment. Funding is also included in the capital funds to purchase two additional vehicles for the fleet services team.

Solid Waste Fund – The Solid Waste Fund includes funding to implement a major technology initiative (\$225,000 recurring and \$225,000 one-time). The software and equipment will allow for route management, additional in-car camera and monitoring systems and customer/account management. Collectively, this investment will create various efficiencies and opportunities for managing costs. \$100,000 is also included for commercial dumpster replacements. These funds will allow for replacement of units that are beyond repair and/or heavily damaged.

Transportation and Capital Improvements

The FY 2024 Adopted Budget includes the addition of a Transit Support Coordinator and Assistant Project Manager. The Assistant Project Manager will be cost neutral via an increased contribution for administrative services from the New Braunfels Economic Development Corporation. This position will support maintaining the project delivery schedule for City projects that are supported by the NBEDC. A comprehensive transit development plan is underway, and the city has initiated the process to become a direct recipient for federal and state transit funding. The Transit Support Coordinator will support those efforts as well as any initiatives that are derived from the comprehensive plan underway.

Funding is also included to support ADA compliance (\$175,000), continued self-evaluation and development of a transition plan to make the City's facilities, programs, and services accessible to all residents. The ADA transition plan is also a requirement for compliance with federal grant opportunities.

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 in an effort to gain efficiencies. The second is that local governments continue to grow as a target for cybercrimes. The FY 2024 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 \$1.3 million. Again, this investment is critical to protecting the City's data and software systems. This initiative was initially funded in FY 2024, but deferred so that the funding could be reallocated to the Zipp Family Sports Complex project. \$35,900 in recurring funding has been included to purchase software that will augment the City's anti-virus and protection from cyberattacks. \$67,500 in funding is included for expanding the City's fiber network. An additional \$56,300 is included for other one-time initiatives to support the department and GIS division.

Funding is also included in Information Technology to add a part-time Administrative Assistant (\$36,900 - recurring). Information Technology is currently the only department without an administrative support position. Therefore, the team currently absorbs those responsibilities. This position will allow the IT team to focus on their core responsibilities.

Human Resources

\$30,000 in funding is included to enhance the City's employee recognition program. The City has been expanding employee recognition over the past several years and this additional funding will support those efforts. Initiatives like this are part of the city's goals to continue to improve employee retention.

Finance

Funding is included to add a Budget Analyst to the Finance team (\$48,500 - recurring). This position will provide capacity for enhancing budget administration and monitoring as well as improving administration of special projects and tasks currently assigned to the budget division including, but not limited to: TIRZ/PID administration, economic development administration, industrial district agreement administration, five-year financial forecast, etc. This position will also provide capacity for the division to incorporate the future strategic plan into budget reporting and the development of the annual budget.

Funding is also included to implement a digital vendor onboarding system with fraud protection (\$35,300 - recurring and \$9,800 – one time). This system will provide indirect relief to the purchasing and accounting team as it relates to vendor registration and processing payments. In addition, as it suggests, it increases protection against fraud attempts by outside individuals and companies.

Communications and Community Engagement

Das Rec currently has a position dedicated to marketing and membership outreach. This position is currently responsible for all marketing and social media efforts for Das Rec. In evaluating this role, it was determined that it would be beneficial to centralize this position within the Communication and Community Engagement Department. The department will collectively provide marketing and social media outreach for Das Rec but will have a full team to support those efforts, similar to how Communications and Community Engagement serves other departments' efforts.

Economic and Community Development

Funding is included in the budget to convert the current Administrative Assistant from part-time to full-time. The additional cost to support this initiative will come from an increase in the contract for administrative services from the New Braunfels Economic Development Corporation.

Funding is included to augment downtown maintenance and beautification efforts (\$37,500 recurring and \$24,600 one-time). These funds will support efforts such as trash removal, weed control, power washing, tree trimming and landscaping enhancements.

Funding is also included to develop a solution to parking compliance in downtown and other key areas (\$40,000 recurring and \$25,000 one-time). A cross-departmental team is currently evaluating options for staffing, technology, and equipment. Once that proposal has been developed, it will be presented to City Council for consideration.

Airport

Funding is included for the addition of an Airport Maintenance Technician (\$41,500 in recurring and \$1,200 one-time). This position will provide operational capacity to support the increased number of operations occurring at New Braunfels National Airport.

One time funding is included (\$100,000) to support the creation of a Development and Design Control Document (DDCD). This document will provide a specific development manual and standard for projects occurring within the boundaries of the New Braunfels National Airport. Funding is also included

(\$200,000) to support a portion of the Airport's matching requirement to the north ramp improvement project, which will be funded primarily by TXDOT.

Non-Departmental

The Adopted budget includes a one-time transfer to the Equipment Replacement Fund of \$1,450,000. These funds will be utilized for a variety of initiatives that are in progress, such as payments associated with a pending land purchase, costs associated with the Finance/HR software upgrade and implementation. The funding may also be leveraged for future one-time improvements to the FM 306 facility. As a reminder, the FY 2022 budget set aside \$1.5 million for those improvements, however, those funds have been repurposed to the Zipp Family Sports complex project.

Quality of Life



Library

With the completion of the westside library branch, programming and attendance is expected to increase at the community center. To support the increased attendance, an additional part time position has been included for the community center (\$33,400 recurring).

There are also a number of one-time initiatives included in the Adopted budget that are geared at enhancing services and facility improvements. The total fiscal impact associated with these initiatives is \$110,100:

- Westside Community Center gym screen and projector replacement
- Library material management software replacement and upgrade
- Classroom laptops
- Additional security cameras

Parks and Recreation

As recreation and athletic programming continue to grow, staff have not been added to support this increased demand for services. To augment the current team, Assistant Supervisors have been included for both the recreation and athletic divisions (\$90,600 recurring and \$5,800 one-time). \$110,000 has also been added to the Park Operations budgets to increase contract landscape services as well as provide additional funding for park improvements and repairs. These additional funds will ensure that repairs and improvements can be made more proactively and timely.

Funding is also included to support a number of one-time initiatives, and equipment needs. These investments total approximately \$242,500:

- Equipment trailer
- Zero turn mower replacement
- CPR training equipment
- Ranger storage roof replacement
- Table and chairs – Landa Recreation Center
- Trash Can Replacements – Landa Park
- Outdoor Table Replacements – Landa Park Aquatic Complex
- Air conditioning replacement – Landa Haus
- Facility Assessment – Landa Park Aquatic Complex
- Stair Replacement for wet willie slide – Landa Park Aquatic Complex

Das Rec

As discussed during the fiscal year, memberships at Das Rec have recently reached all-time highs. While some of this growth is seasonal in nature, it is likely that memberships will remain above 16,000 for the foreseeable future. The Adopted budget includes a continued investment in the replacement of exercise equipment (\$100,000). In addition, the budget includes several other equipment and facility initiatives such as adding benches and bleachers and benches for the gym, pool area and locker rooms (\$22,200); replacing the existing lobby furniture (\$22,600) and design services to begin looking at the feasibility of adding an additional restroom to the facility.

Golf Course

The Landa Park Golf Course continues to experience a record amount of play. Once thought impossible, the course is set to have over 50,000 rounds for the second consecutive year. The level of play is correlated to the condition of the course. To ensure that it continues to be maintained at a high level, the Adopted budget includes the addition of an Assistant Golf Course Superintendent (\$58,200 recurring).

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 \$558,400:

- Back patio renovation
- Bunker maintenance - equipment replacement
- Restripe parking lot
- Design services – bunker renovation project
- Triplex mower attachments

Civic/Convention Center

To better support the customers and attendees at the Civic and Convention center, the Adopted budget includes an additional Facility Specialist (\$35,400 – recurring). This position will provide more support for room setup and breakdown.

Funding is included in the Adopted budget (\$542,200) to support several key initiatives which include the air conditioning chiller replacement, upgraded booking software and a server to support the security camera system.

Growth and Development



Planning and Development Services

Funding has been included to add two additional positions. First, an Animal Welfare Rescue Officer (\$53,500 recurring and \$61,300 one-time). This position will allow for calls of service to be better distributed across the team. Second, an additional Building Inspector has been included in the Adopted budget (\$54,400 recurring and \$41,400 one-time).

\$200,000 is also included in the Adopted budget to conduct the five-year update to Envision New Braunfels, the City's comprehensive plan. \$50,000 is also included for a comprehensive document scanning project. A number of departments have completed or are in the process of going paper lite. These initiatives increase efficiency and reduce offsite document storage costs.

Final Thoughts

The FY 2024 Adopted Budget was carefully prepared to balance the priorities of the City Council, citizens and dedicated public servants of this organization. The Adopted budget reflects the organization's core values of Integrity, Service, Visionary Leadership, Stewardship of Local Resources and Fiscal Responsibility. I want to extend my gratitude to the Finance Team and Executive Leadership Team for their hard work and dedication displayed throughout the entire budget development process.

While we look forward to presenting the FY 2024 Adopted budget, I also look forward to the FY 2025 budget process as we will have recently completed the City's strategic plan. One of the most important outcomes of that process will be a framework that will allow our organization to formulate budget initiatives that align to the implementation of the strategic plan.

For more information on the City of New Braunfels, please visit our website www.newbraunfels.gov.

Respectfully submitted,



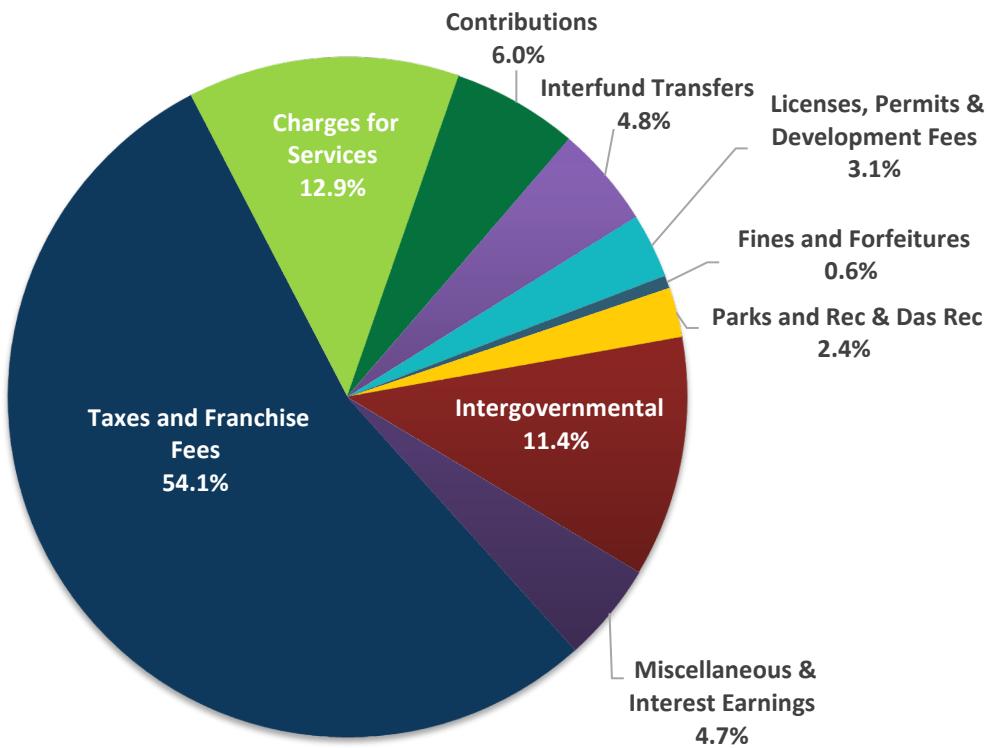
Robert Camareno
City Manager

PAGE LEFT INTENTIONALLY BLANK

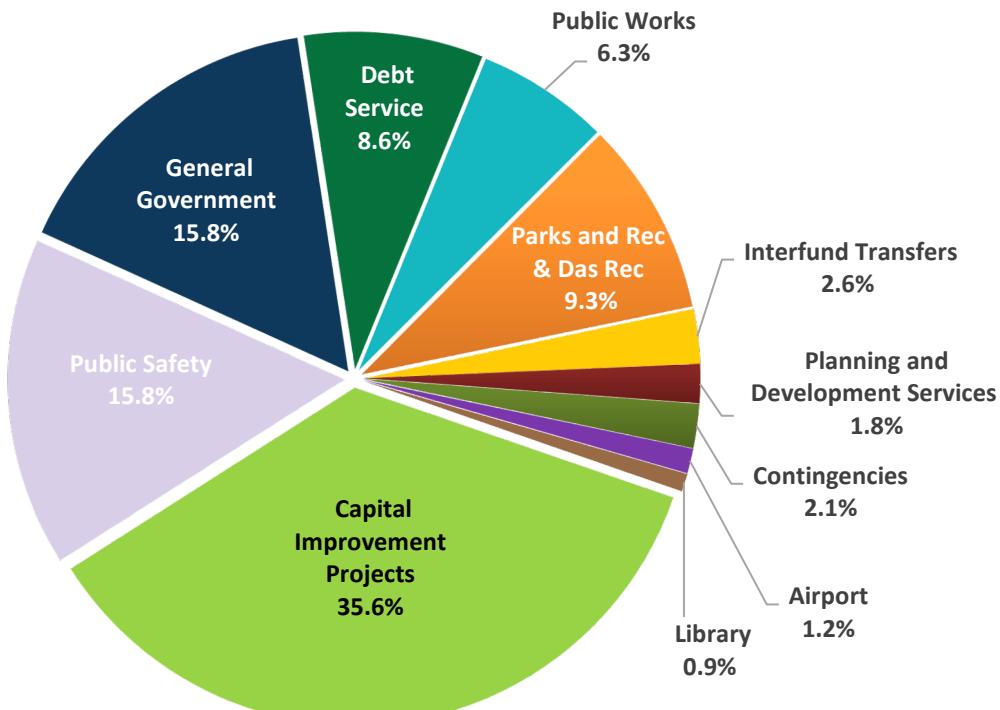
OVERVIEW & SCHEDULES

Overview & Schedules

FY 2024 Total Budgeted Revenues

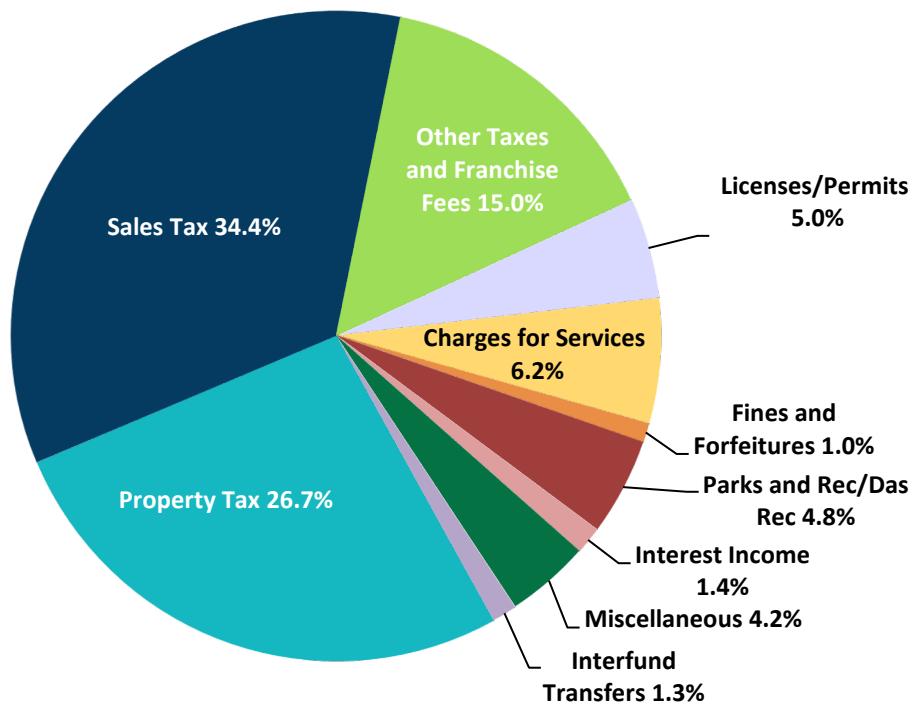


FY 2024 Total Budgeted Expenditures

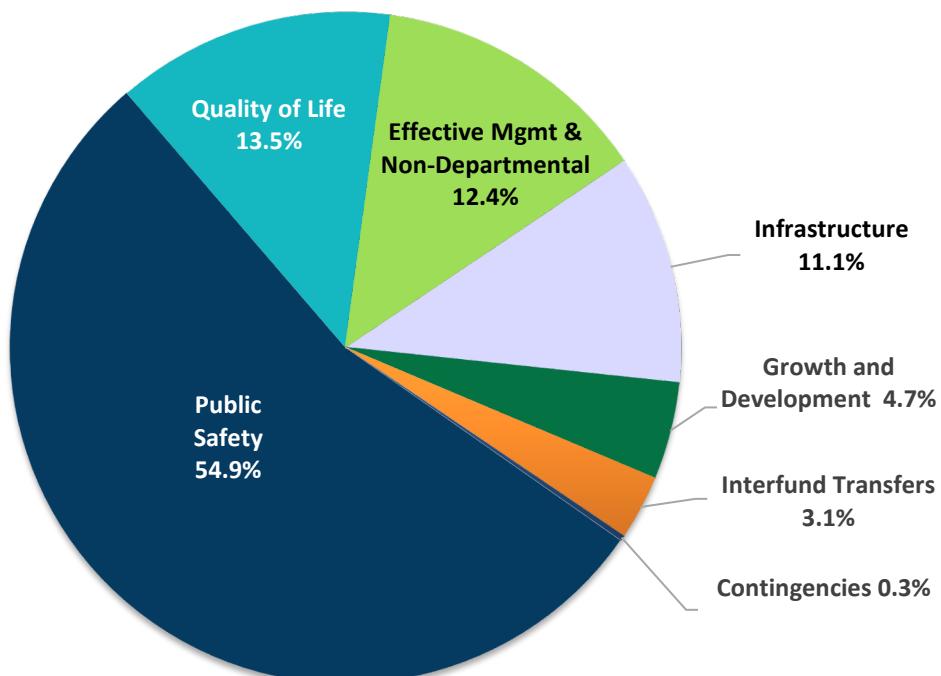


Overview & Schedules

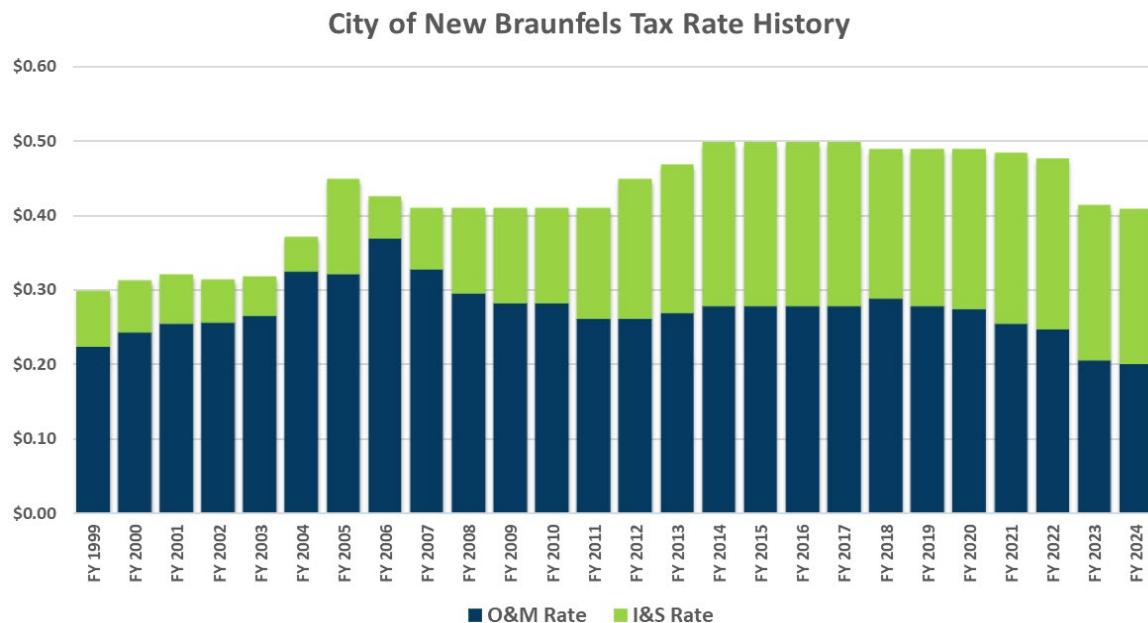
FY 2024 General Fund- Total Budgeted Revenues



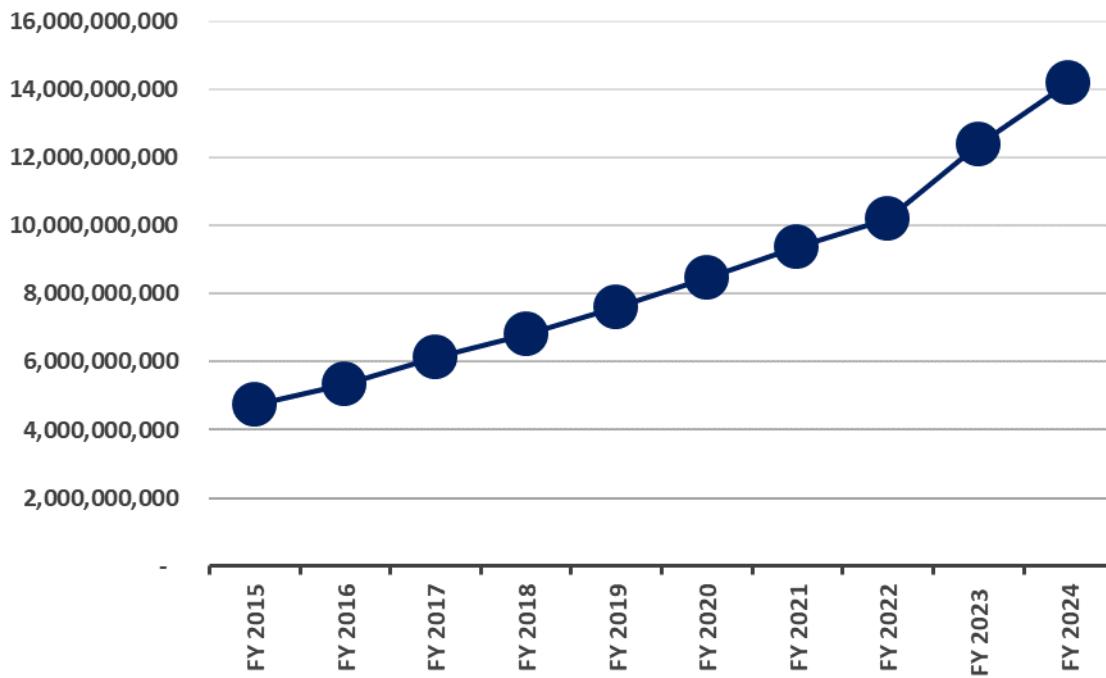
FY 2024 General Fund- Total Budgeted Expenditures



Overview & Schedules

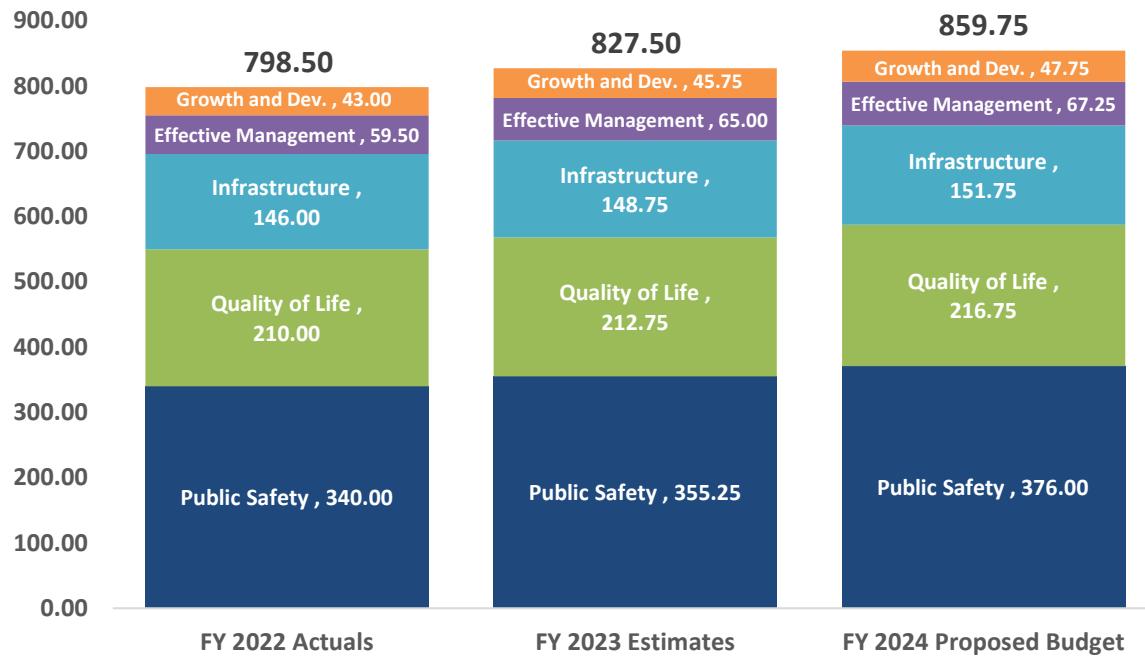


City of New Braunfels Total Appraised Values

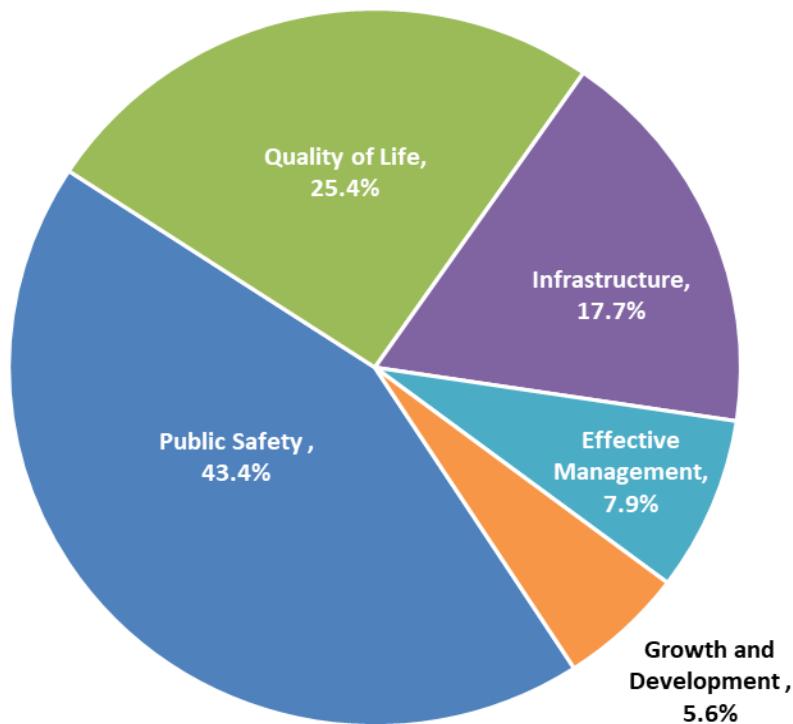


Overview & Schedules

Full Time Equivalent by Strategic Priority - All Funds

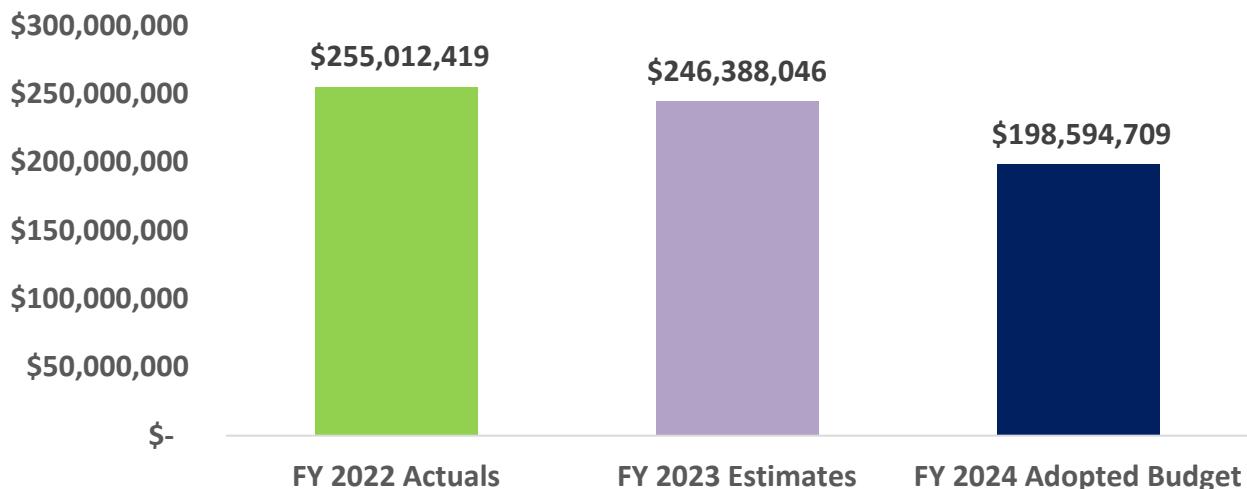


FY 2024 Full Time Equivalent by Strategic Priority - All Funds



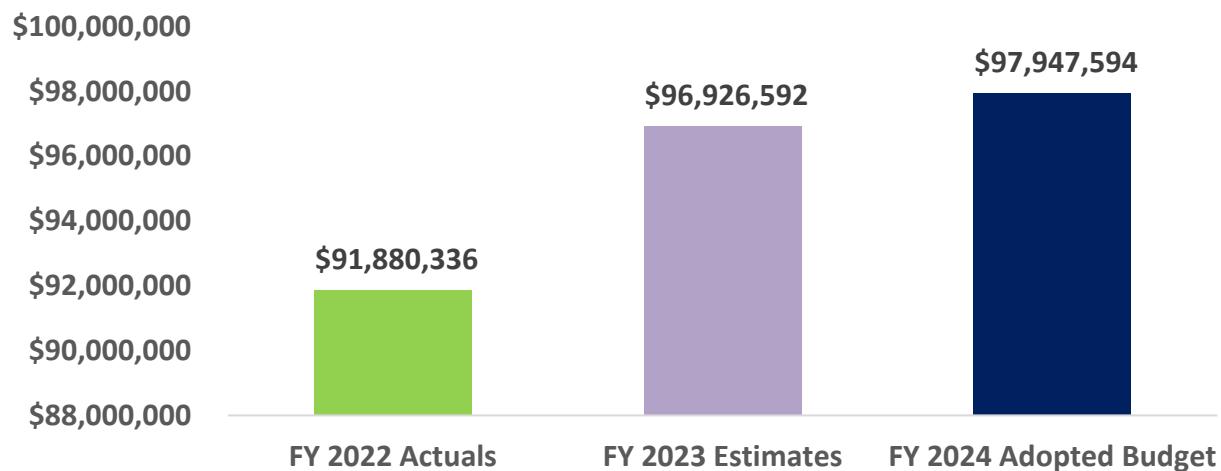
Overview & Schedules

Total Revenue- All Funds



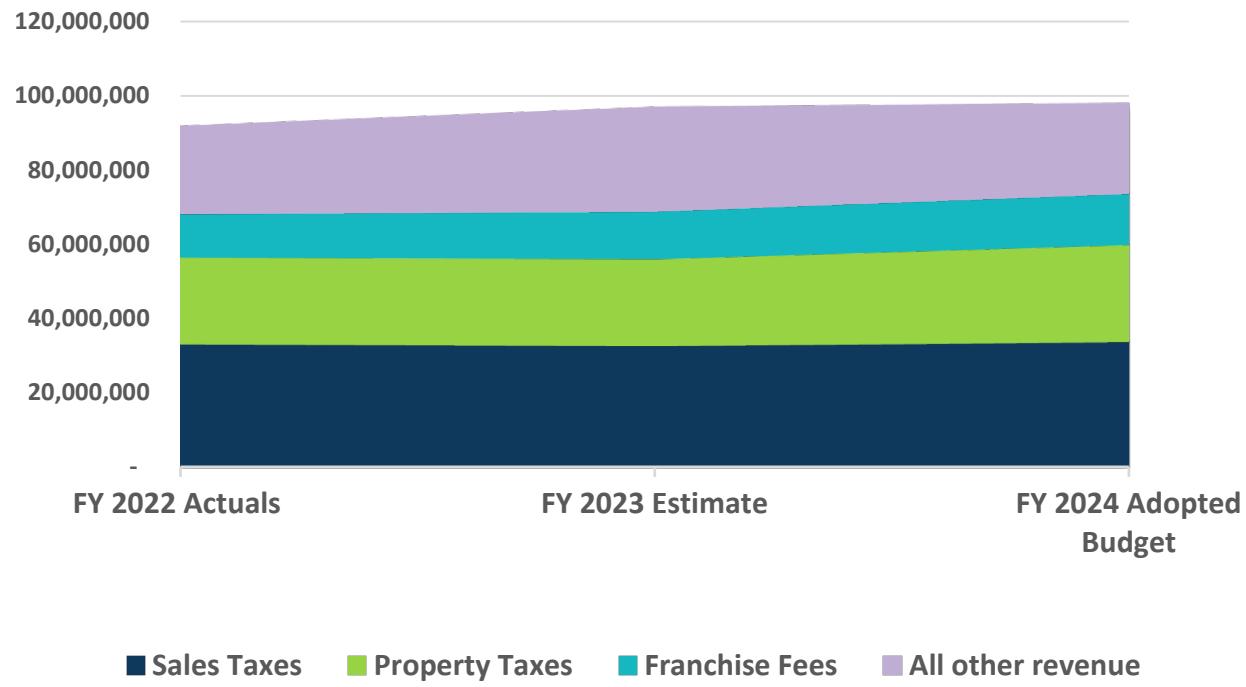
	FY 2022 Actuals	FY 2023 Estimate	FY 2024 Adopted Budget
General Fund	\$ 91,880,336	\$ 96,926,592	\$ 97,947,594
Enterprise Funds	\$ 19,712,721	\$ 19,266,859	\$ 19,936,628
Special Revenue Funds	\$ 49,867,771	\$ 28,524,244	\$ 33,263,195
Debt Service Fund	\$ 17,774,061	\$ 19,441,362	\$ 31,067,500
Capital Improvement Funds	\$ 38,345,035	\$ 73,142,775	\$ 6,976,444
Self Insurance Fund	\$ 7,432,495	\$ 8,053,279	\$ 8,240,000
Fleet Services Fund	\$ -	\$ 1,032,935	\$ 1,163,347
Total	\$ 225,012,419	\$ 246,388,046	\$ 198,594,709

Total General Fund Revenue

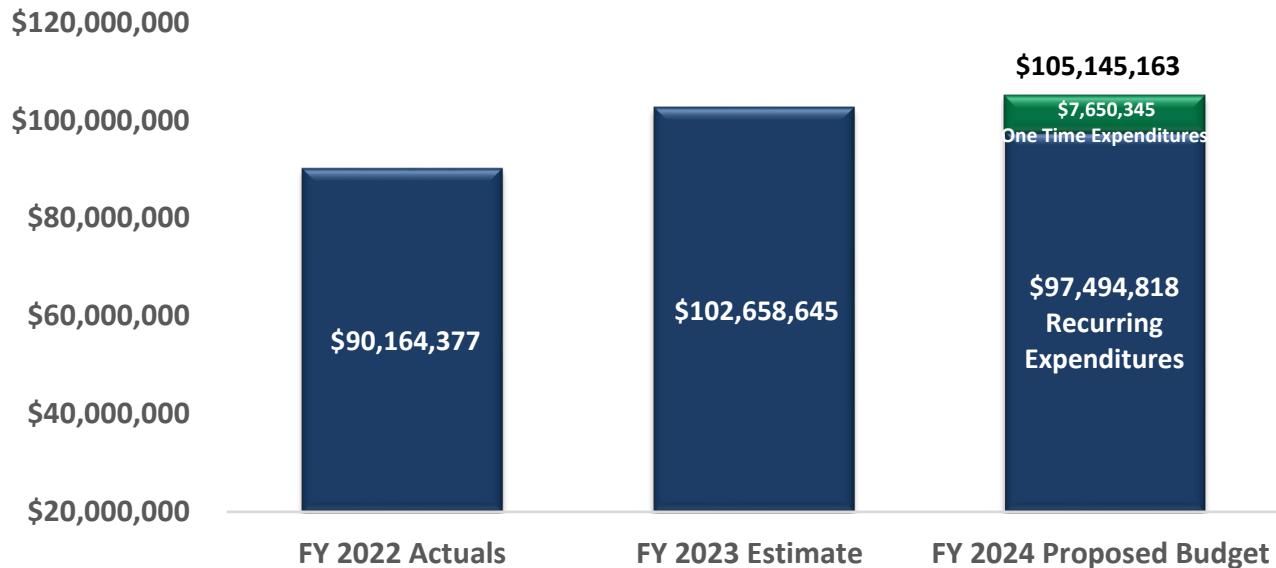


Overview & Schedules

General Fund Revenue

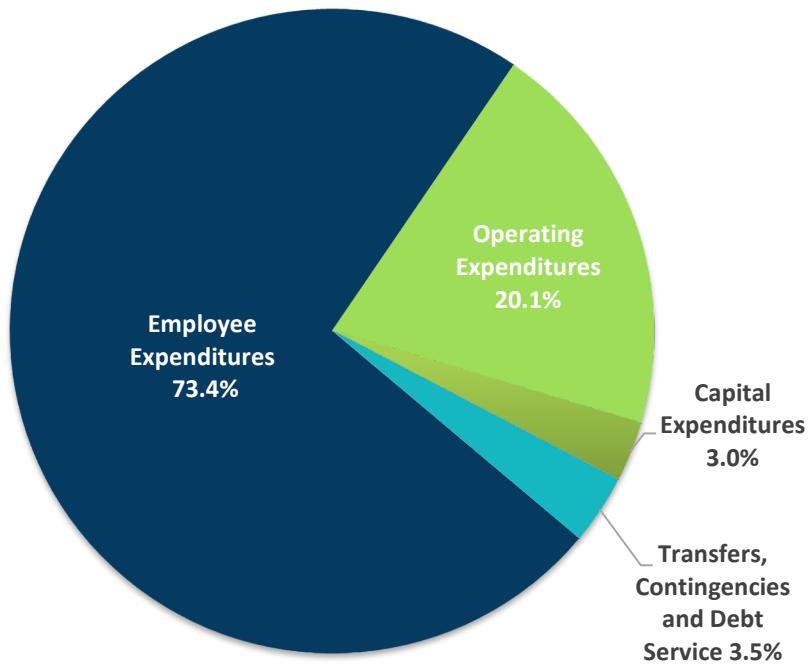


Total General Fund Expenditures

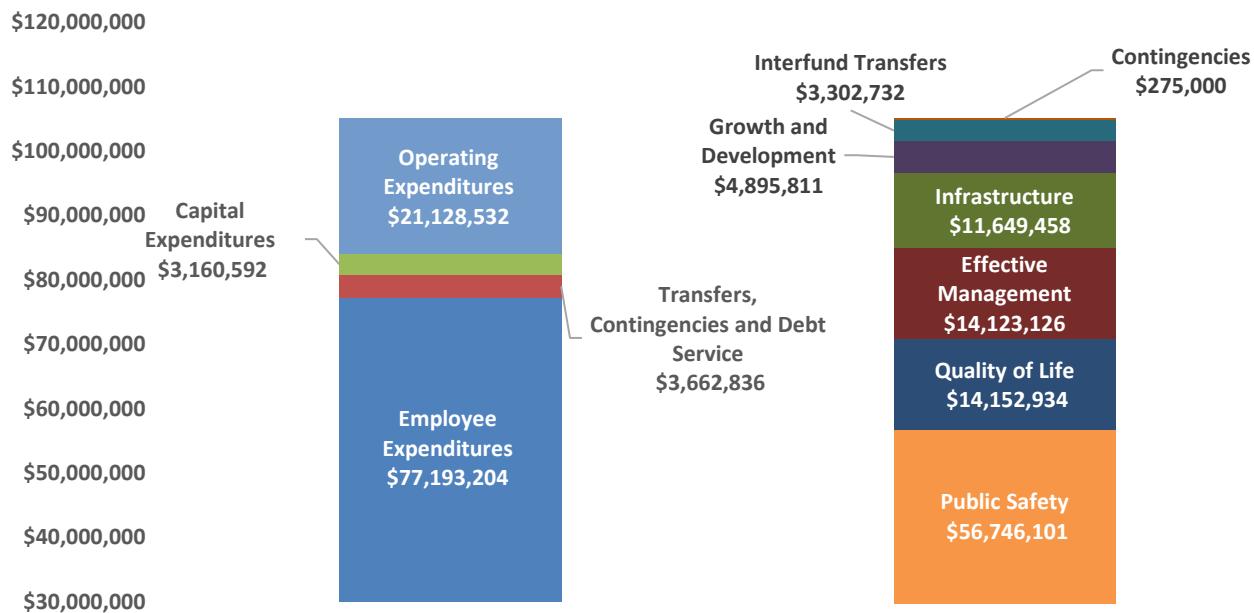


Overview & Schedules

FY 2024
General Fund Expenditures by Category



FY 2024 Total General Fund Expenditures



Overview & Schedules

Economic Outlook

The national economy influences the New Braunfels and larger San Antonio economy in a variety of ways. Interest rates affect individual and business purchasing and construction. Federal government spending affects the local economy through spending and employment at federal agencies, including military bases in the San Antonio region. Inflation, a noted concern for FY 2023, affects local purchases and wages prices. An assessment of New Braunfels' economic performance and forecasting begins with a discussion around the widely documented and understood reality that New Braunfels has consistently been amongst the fastest-growing cities in the United States. An examination of trends around New Braunfels' population growth suggests the city's attractiveness as a place to relocate has accelerated in recent decades.

Since 2010, New Braunfels' population growth (81%) has more than tripled that of the San Antonio-New Braunfels MSA (24%) and nearly doubled that of the Austin MSA (41%):

Population Growth (2010-2022)				
	2010	2022	Net Change	% Change
New Braunfels	57,740	104,707	46,967	81%
San Antonio MSA	2,142,508	2,655,342	512,834	24%
Austin MSA	1,716,289	2,421,115	704,826	41%
Texas	25,145,561	30,029,572	4,884,011	19%

Source: U.S. Census

Employment and Wages

San Antonio's unemployment rate has remained above the national rate (3.7%) but has consistently been below the state's 4.1% reading in May 2023. San Antonio payrolls increased by approximately 9.5%, with most sectors seeing job gains. Sectors seeing job decreases were information services and leisure and hospitality.

San Antonio economy dashboard (May 2023)			
Job growth (annualized) Feb.-May '23	Unemployment rate	Avg. hourly earnings	Avg. hourly earnings growth y/y
5.0%	4.0%	\$27.94	1.6%

Wages in the region increased an annualized 3% in May to a three-month moving average hourly wage of \$27.94. These figures still lag the state and national hourly wages of \$31.21 and \$33.32, respectively. New Braunfels has continued to add employment and expand the civilian labor force since the pandemic started in March 2020.

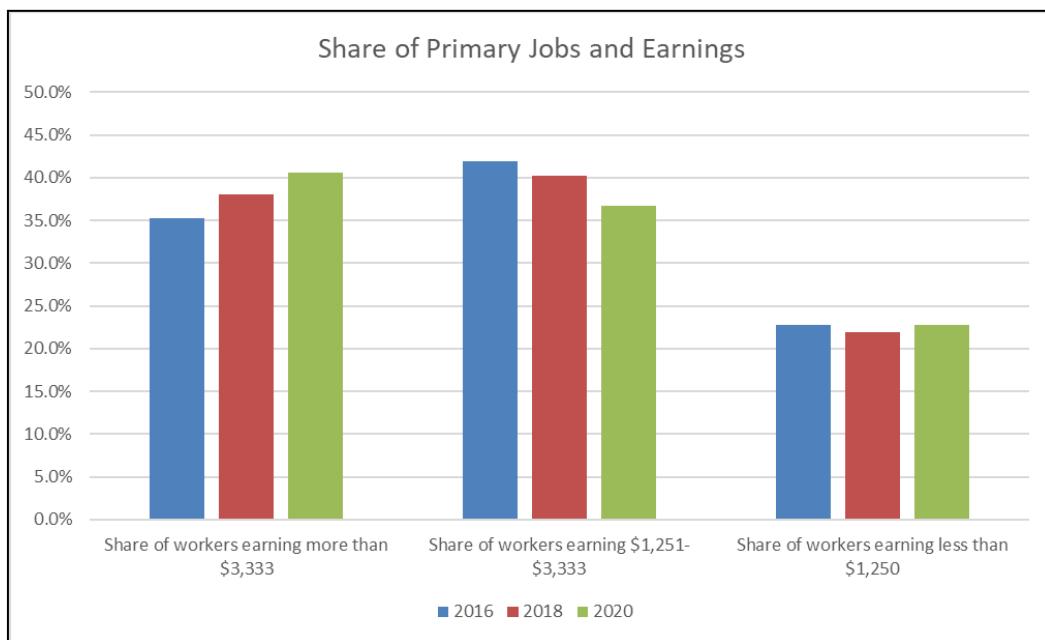
New Braunfels Employment Figures- May 2020-2023				
Year	Employment	Civilian Labor Force	Unemployment	Unemployment Rate
2020	40,557	45,456	4,899	10.8
2021	45,439	47,429	1,990	4.2
2022	47,582	49,118	1,536	3.1
2023	48,898	50,652	1,754	3.5

Overview & Schedules

Payroll expansions in New Braunfels has continued to see an increase in measurements and projections of household income as shown below:

Income	2023	2028	% Change
Median Household Income	\$ 81,675	\$ 89,253	9.3%
Average Household Income	\$ 109,187	\$ 123,852	13.4%
Per Capita Income	\$ 41,570	\$ 47,163	13.5%

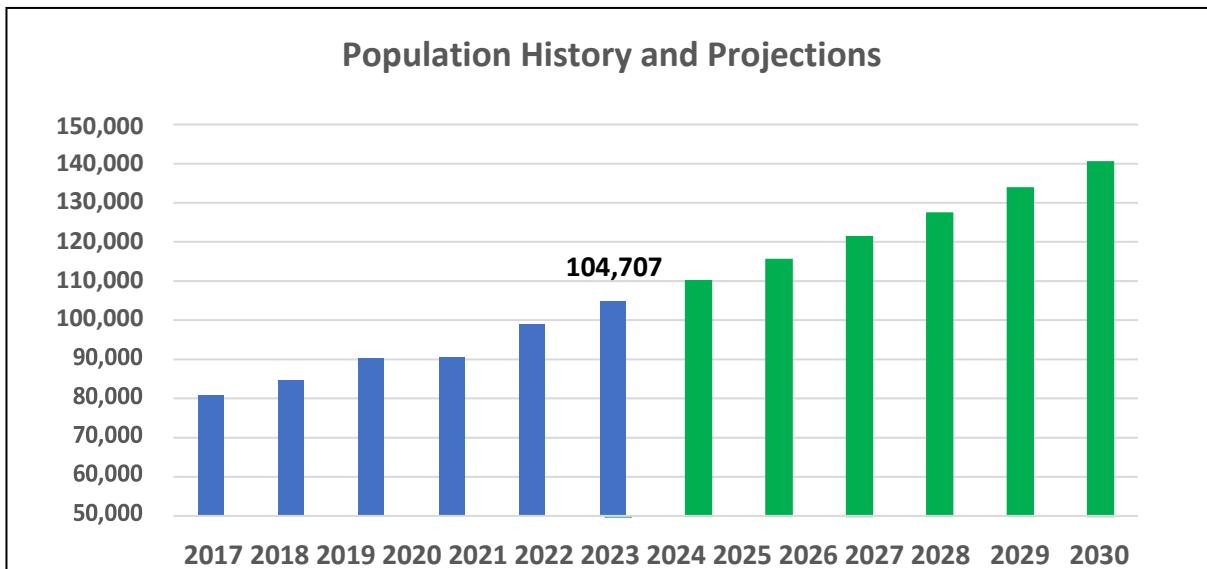
More specifically, New Braunfels has continued to see a larger share of its workforce earn higher wages, on average. In 2017, only 35.3% of workers earned more than \$3,333 per month. By 2020, this figure had increased to more than 40% of workers.



Population Projections

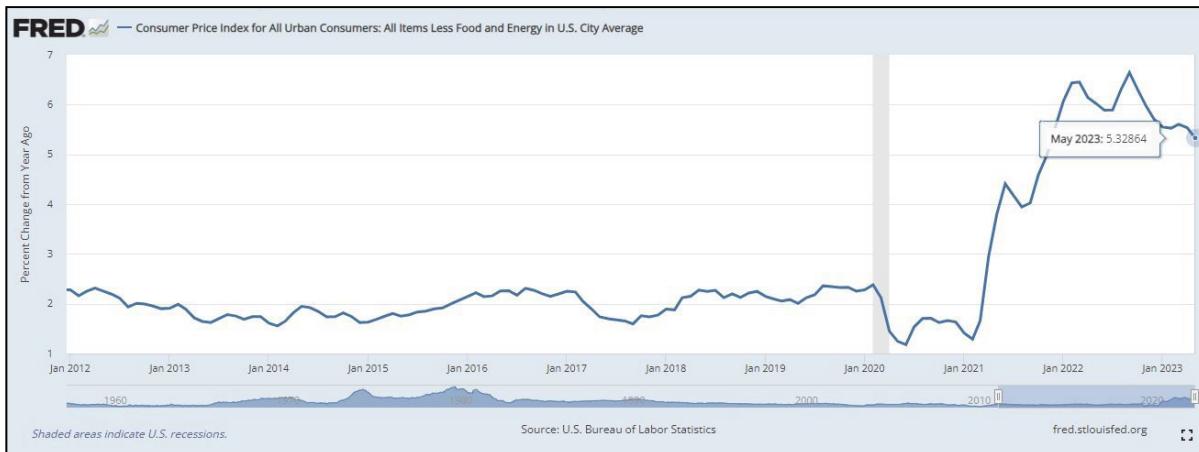
The latest official census information for New Braunfels provides a July 2022 population estimate of 104,707. This represents a compounded annual growth rate (CAGR) of 5% since the 2010 census estimate of 57,740. While applying the 5.01% CAGR projection through the forecast period would make intuitive 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 3,900 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 availability of developable property and other variables such as the construction of new water and wastewater infrastructure suggest that the 3,900 figure likely represents the upper bounds of annual population growth. When a 5.01% CAGR is applied from the 2022 figures through the forecast period, this means that approximately 5,900 people are added annually for an estimated total population of 140,000 by 2028.

Overview & Schedules



Housing and Construction Activity

Increased interest rates are the central economic story of the 2022-2023 period. The Federal Reserve has increased the benchmark federal funds rate 10 times since March 2022. These five percentages (5%) point increase was the fastest rate increase in decades. In June 2023, the Federal Reserve decided to pause the increase in rates to further assess how rate increases are affecting the economy. After hovering near zero percent (0%) to respond to the pandemic-induced recession, the increase in rates was intended to curtail spending and put less upward pressure on consumer prices (inflation). The "Sticky" Consumer Price Index- a measure of inflation that removes food and energy costs (which are typically more volatile) shows that while declining since its peak in late 2022, this core measure is still outside the Federal Reserve's objectives of around two percent (2%):



While it left interest rates intact at its June meeting, many analysts expect the Federal Reserve to raise interest rates two more times before 2024. Interest rate increases make borrowing more expensive and have rippling effects through the economy for businesses and consumers. Higher interest rates for mortgages, vehicles, and small business lending tends to constrain economic activity. Cities such as New Braunfels can expect these increases to impact its local economy as well. Given this reality, the primary economic challenge that New Braunfels can expect to encounter over the next year is significantly reduced housing construction activity. Interest rates, coupled with the declining

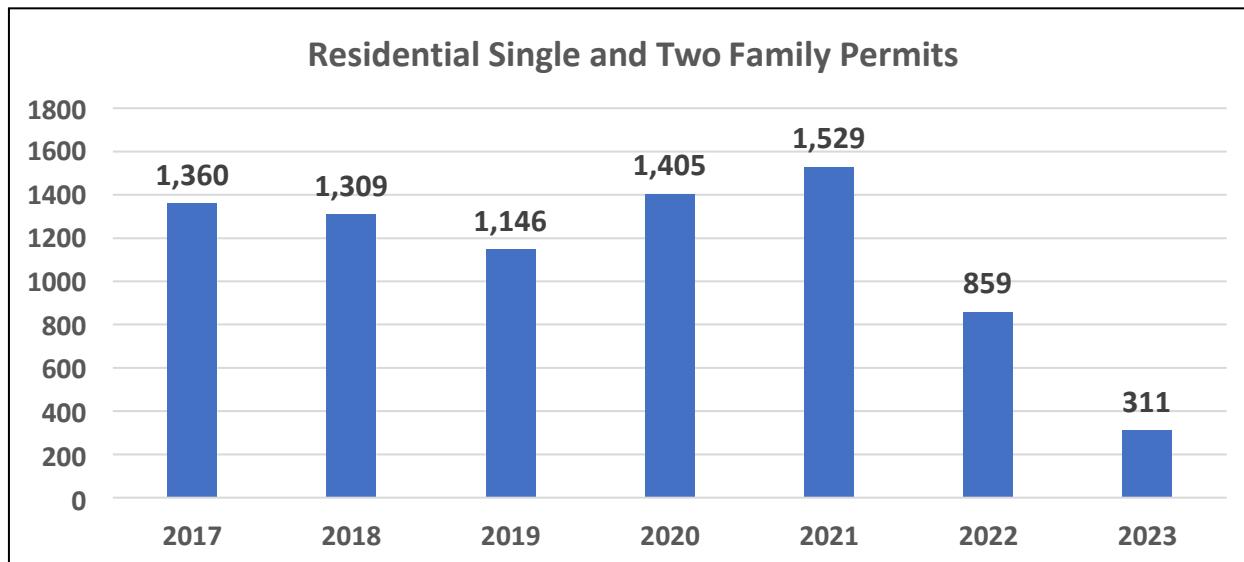
Overview & Schedules

availability of developable property within city limits as discussed in previous forecasts appear likely to compound the economic headwinds.

Housing is a significant part of the U.S. economy. With housing investment and construction and housing related services constituting approximately 15-18% of Gross Domestic Product, a dip in this key economic activity will impact national, regional and local economies. Higher interest rates are having the intended effect of slowing housing activity and this is evident in New Braunfels and the larger San Antonio Metropolitan Statistical Area (MSA). Sales volume for single-unit residential housing decreased 10.3% year over year in the New Braunfels market area and median prices are down approximately 4% from May 2022 after having increased by 22% over May 2021. These larger MSA trends are also borne out in New Braunfels' key housing indicators as shown below:

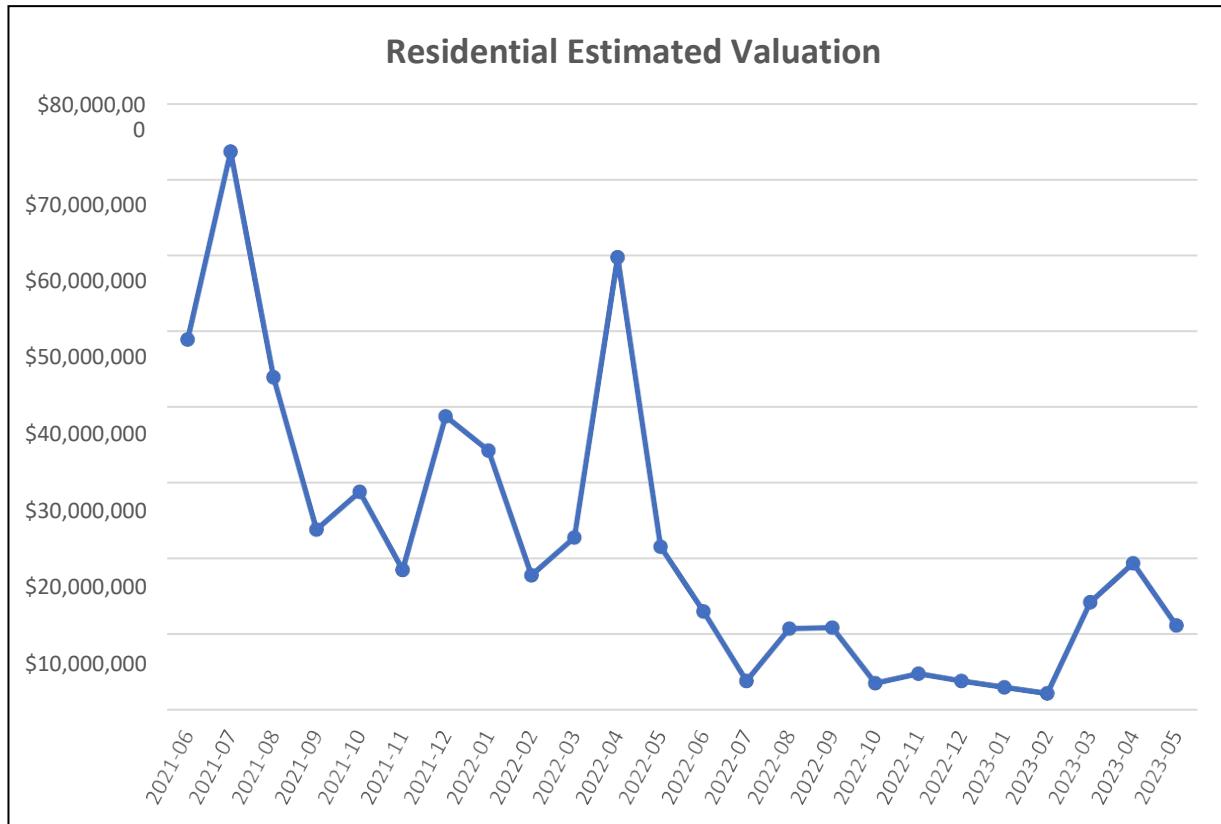
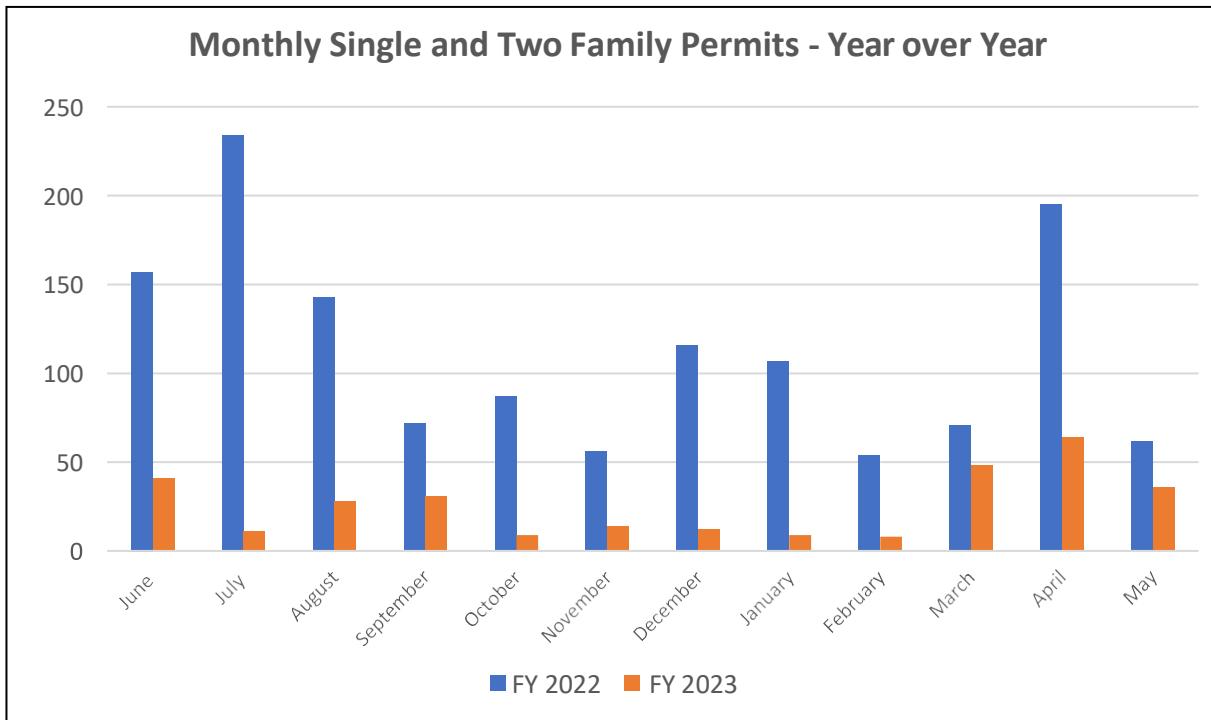
Housing Activity Indicators - Summary	Jun 21-May 22	June 22-May 23	Difference (%)
Annual single- and two-family permits issued	1,264	311	-75%
Months of housing inventory	1.2	3.6	200%
Median Price	\$384,380	\$369,950	-3.8%
Multifamily Vacancy Rate	95.6% (Q2 2022)	90% (Q2 2023)	-5.9%
YoY Rent Increase	\$1.68/ft ²	\$1.61/ft ²	-1.2%

These reduced figures represent a significant departure from previous trends around single and two family permitting figures:



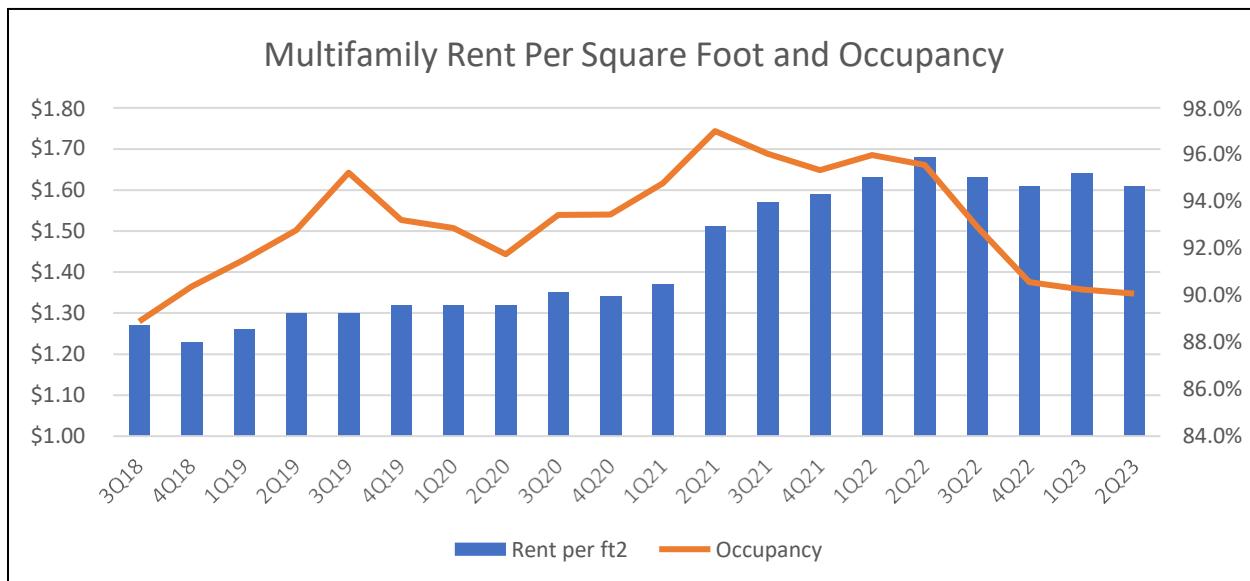
New single and two family permit numbers and corresponding values are down more than 75% in 2023 compared to the same evaluation period last year (June 2021-May 2022).

Overview & Schedules



Overview & Schedules

Multifamily developments in New Braunfels are seeing increased vacancy rates and some downward (or slowing pressure) on rent prices:

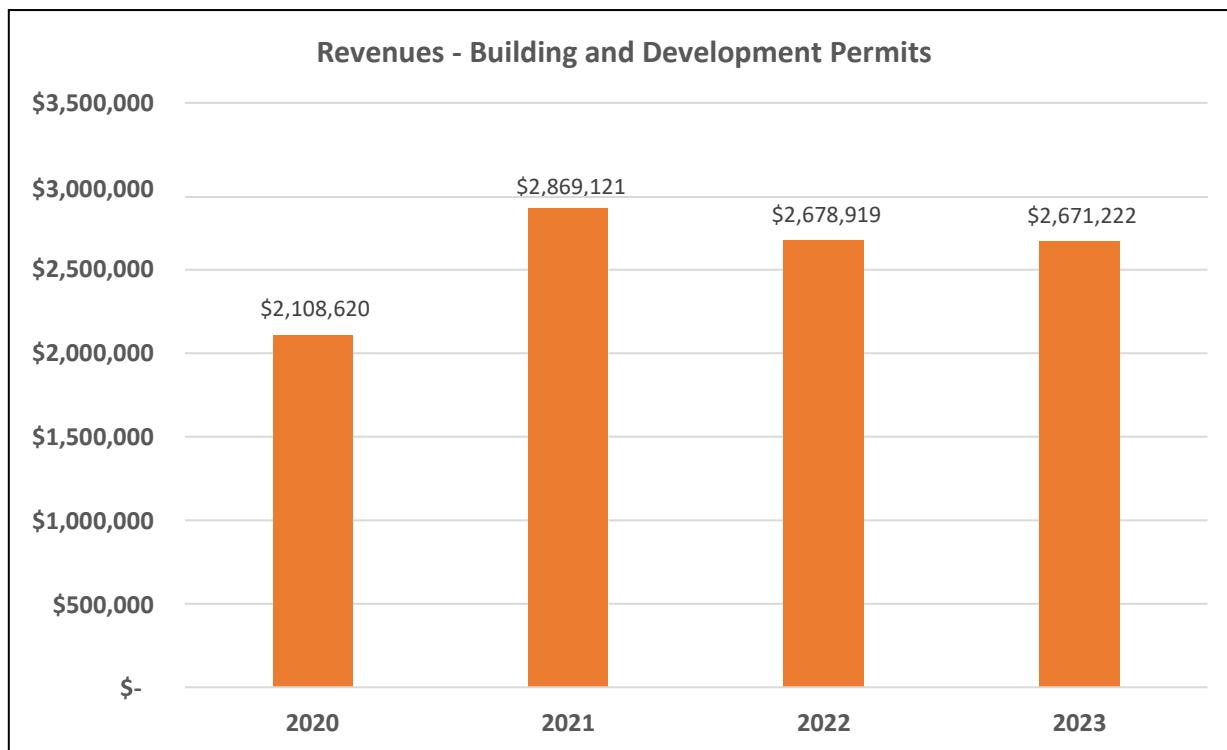


Multi-family occupancy has declined and rent growth has slowed. Historically, occupancy has hovered at approximately 95% but recent delivery of around 650 units and the softening rental market has yielded slower rental growth and higher vacancies.

Estimated Value of Residential and Commercial Construction			
	2022	2023	Percentage Change
Residential	\$ 433,313,307	\$ 100,718,082	-77%
Commercial	\$ 135,340,601	\$ 342,830,728	153%
Total Values	\$ 568,653,908	\$ 443,548,810	-22%

Cumulatively, these residential permits over the last year represent an approximate \$443,000,000 of new ad valorem valuation that will be reflected in 2023-2024 property value assessments. These reduced values do not appear to be affecting building permit revenue as the collections through the end of May 2023 compare similarly with a survey of previous years' collections.

Overview & Schedules



Last year, staff asserted that many economists believed the housing market had begun a slight correction in early 2022 and that interest rate increases by the Federal Reserve would have the effect of reducing the mortgages originated and depressing demand for housing. It was unclear whether the decreased demand would slow appreciation in existing home prices and overall taxable values. However, with more data to analyze and a sustained campaign to increase interest rates, it is clearly having an effect to soften demand and reduce prices. Many economists anticipate a small housing correction but only to have those prices return to 2021 levels.

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 Adopted budget, which budget shall provide a complete financial plan for the fiscal year and shall contain....a budget message, explanatory of the budget...and...outline of the Adopted financial policies of the City* (Sec. 9).

Policy and Management Objectives:

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

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

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



Strategic Planning Process:

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

Financial Planning and Management Process:

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

- The City of New Braunfels has produces 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 Annual Comprehensive Financial Report (ACFR) as of the end of the fiscal year.

Budget Amendment Process:

The FY 2024 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 2024 Budget, departments have some flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenditures) is not exceeded, one or more line-items in the group (for example health insurance) may exceed its budget allocation.

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

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

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 National 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 13 active capital improvement funds: 2004 C of O's, 2008 C of O's, the 2011 C of O's, the 2013 General Obligation Bond Fund, the 2014 C of O's, the 2018 Tax Notes, the 2019 Capital Improvements Fund, 2020 C of O's, 2022 Tax Notes, 2023 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 they can be used in the event of extraordinary, unexpected occurrences such as floods or hurricanes. The 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 annually 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 2024 Adopted Budget appropriates funds using the following expenditure groups.

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

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

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

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

PAGE LEFT INTENTIONALLY BLANK

GENERAL FUND

General Fund

City of New Braunfels
General Fund
Fiscal Year Ending September 30, 2024

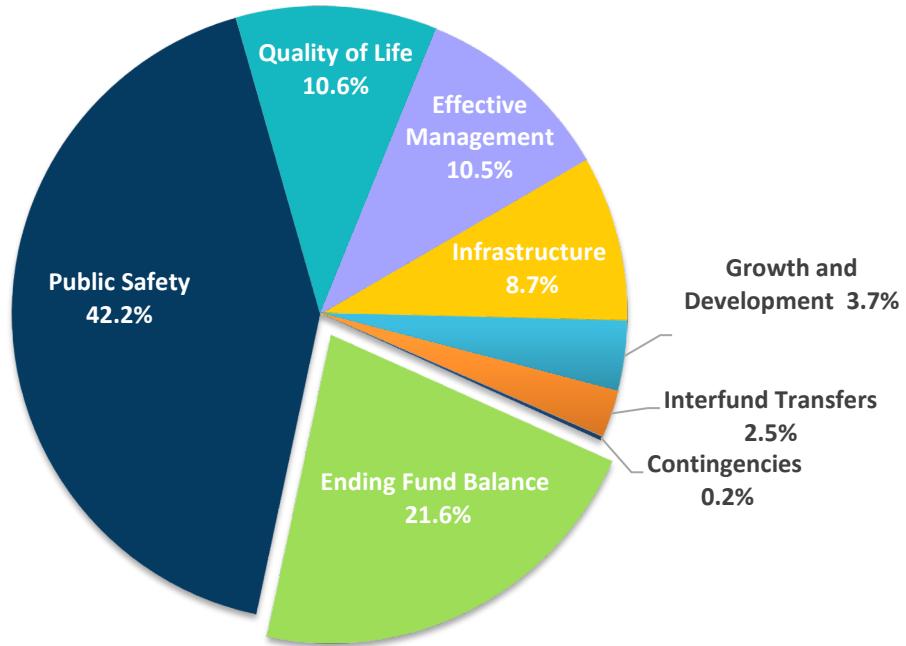
Fund: 101

Available Funds	FY 2022 Actual	FY 2023 Adopted Budget	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Beginning Balance					
Undesignated Funds	\$ 40,164,321	\$ 40,560,462	\$ 40,560,462	\$ 41,884,877	\$ 36,152,824
Revenue					
Property Tax	\$ 23,452,246	\$ 23,810,142	\$ 23,810,142	\$ 23,506,142	\$ 26,133,304
Sales Tax	33,189,665	31,519,912	31,519,912	32,706,598	33,844,748
Other Taxes and Franchise Fees	12,440,080	13,312,635	13,312,635	13,615,433	14,664,609
Licenses and Permits	7,310,672	5,232,750	5,232,750	6,555,021	4,903,000
Charges for Services	4,703,519	5,068,500	5,068,500	5,755,821	6,057,475
Fines and Forfeitures	1,072,070	1,135,500	1,135,500	982,312	947,200
Parks and Recreation	1,553,881	1,621,107	1,621,107	1,585,147	1,565,000
Das Rec	3,045,719	3,122,000	3,122,000	3,189,852	3,178,900
Interest Income	396,286	400,000	400,000	3,050,000	1,350,000
Intergovernmental	56,651	50,000	50,000	50,000	50,000
Miscellaneous	3,761,787	3,299,126	3,299,126	4,795,013	4,028,918
Interfund Transfers	897,760	1,135,253	1,135,253	1,135,253	1,224,440
Total Revenue	\$ 91,880,336	\$ 89,706,925	\$ 89,706,925	\$ 96,926,592	\$ 97,947,594
TOTAL AVAILABLE FUNDS	\$ 132,044,657	\$ 130,267,387	\$ 130,267,387	\$ 138,811,468	\$ 134,100,418
APPROPRIATIONS					
General Government	\$ 10,840,653	\$ 14,387,043	\$ 12,887,043	\$ 13,557,946	\$ 14,123,126
Planning and Development Services	3,799,769	4,256,675	4,256,675	4,113,151	4,895,811
Public Safety					
Police	22,964,487	26,293,163	26,293,163	26,587,943	28,938,418
Fire	22,997,143	24,909,259	25,359,259	25,219,816	26,760,091
Municipal Courts	858,663	1,001,666	1,001,666	957,335	1,047,591
Public Works	10,068,487	9,452,058	9,452,058	9,228,086	9,272,041
Transportation and Capital Imp	615,964	2,311,117	2,311,117	2,227,249	2,377,418
Parks and Recreation	6,906,692	7,331,743	7,331,743	7,135,123	7,922,930
Das Rec	2,613,676	3,156,907	3,156,907	3,147,360	3,111,148
Library Services	2,994,624	2,985,898	2,985,898	2,905,634	3,118,857
Interfund Transfers	5,504,219	5,978,910	7,478,910	7,379,000	3,302,733
Contingencies	-	200,000	200,000	200,000	275,000
TOTAL OPERATING APPROPRIATIONS	\$ 90,164,377	\$ 102,264,440	\$ 102,714,440	\$ 102,658,645	\$ 105,145,164
Ending Fund Balance	\$ 41,884,877	\$ 28,002,947	\$ 27,552,947	\$ 36,152,824	\$ 28,955,254
TOTAL APPROPRIATIONS	\$ 132,049,253	\$ 130,267,387	\$ 130,267,387	\$ 138,811,468	\$ 134,100,418

*totals may not be exact due to rounding

General Fund

Ending Fund Balance



General Fund

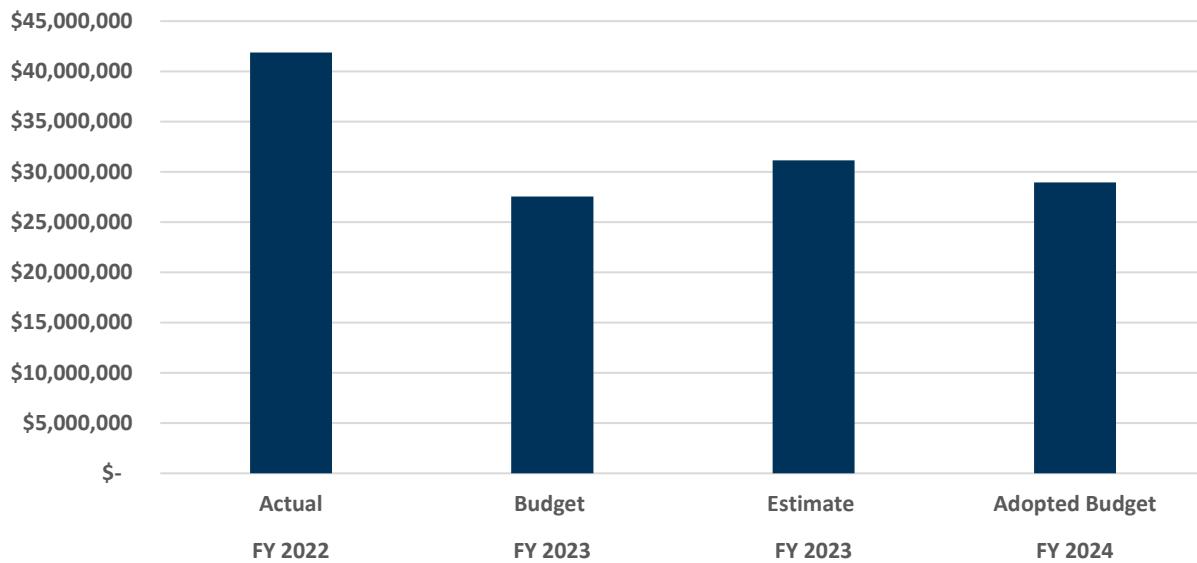
Ending Fund Balance

Program Description:

The FY 2024 Adopted Budget includes \$28,955,254 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. Since FY 2013, the City has maintained a 30 percent fund balance reserve target. In FY 2016, the target was slightly modified to reflect recurring expenditures and transfers rather than total expenditures and transfers. That target of 30 percent of recurring expenditures and transfers remains the same for FY 2024.

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Ending Fund Balance	\$ 41,884,877	\$ 27,552,947	\$ 36,152,824	\$ 28,955,254

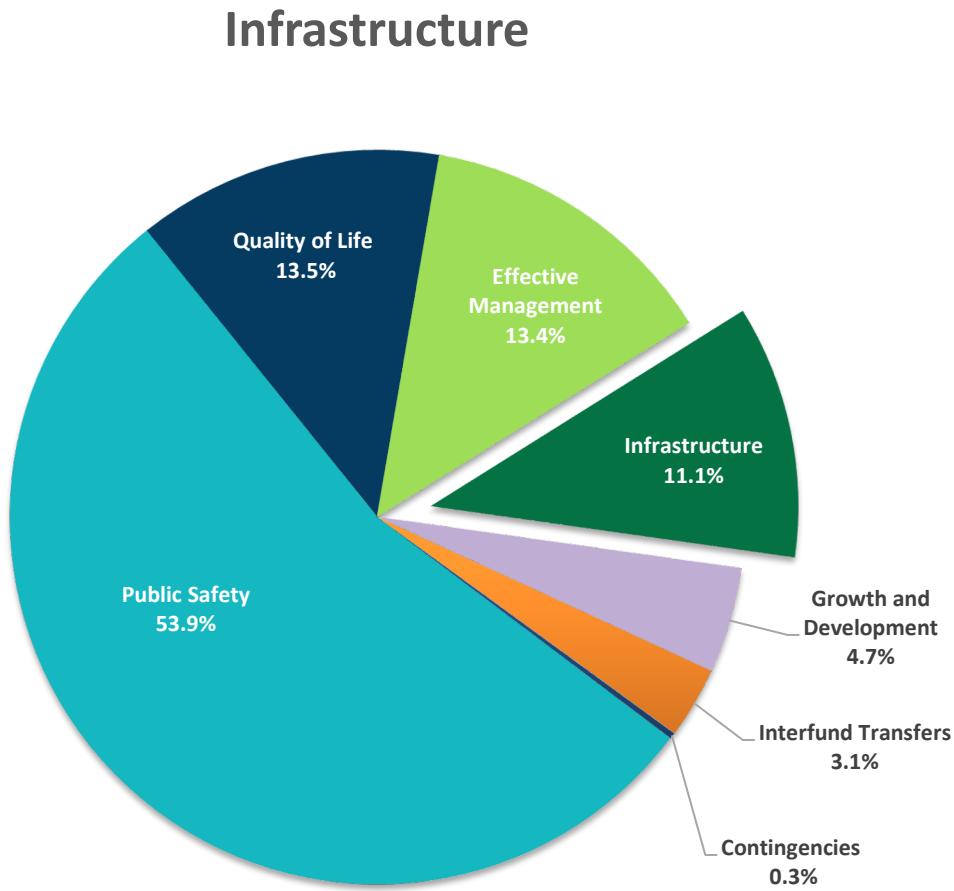
Ending Fund Balance



Program Justification and Fiscal Analysis:

The \$28,955,254 fund balance represents 27.54% of **all** budgeted expenditures in the General Fund. The fund balance totals 29.70 % of **recurring** expenditures.

General Fund



Strategic Priority	Allocation
Public Safety	\$ 56,746,101
Quality of Life	\$ 14,152,934
Effective Management	\$ 14,123,126
Infrastructure	\$ 11,649,458
Growth and Development	\$ 4,895,811
Interfund Transfers	\$ 3,302,733
Contingencies	\$ 275,000
Total	\$ 105,145,164

General Fund

Public Works



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 City's unique heritage 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 2023 HIGHLIGHTS

Streets

- With the purchase of the paving equipment, the department was able to address 10 additional lane miles through the Street Maintenance Plan.
- With a dedicated striping contract, the department began developing a plan to address all striping in the City every 3 to 5 years.
- With a dedicated signage contract, the department began developing a plan to address all regulatory safety signage in the City every 3 to 5 years, addressing the reflectivity of this signage at night.

Drainage

- Performed a special project along IH 35 from Walnut Avenue/35 bridge to Spur Street/35 bridge of removing overgrown trees and brush. This maintenance improved visibility for law enforcement to be able to recognize illegal camping or suspicious activities.

Watershed

- Awarded a \$826k grant 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).
- 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 the Municipal Separate Storm Sewer System Program Compliance Investigation (Audit) performed by TCEQ of the City's MS4 stormwater management program.
- Implemented the use of a new software program (2nd Nature) to track municipal separate storm sewer system compliance efforts.
- Continued program to trap and remove non-native waterfowl from Landa Park.

FY 2024 OVERVIEW AND SIGNIFICANT CHANGES

Watershed

- Developed the CoNB 2024 EAHC Workplan that outlines program work to occur in FY 2024.
- Continue implementation of the Dry Comal Creek and Comal River Watershed Protection Plan utilizing available grant funding.
- Continue to implement the City's Stormwater Management Plan to remain in compliance with the TCEQs Small Municipal Separate Stormwater Sewer 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

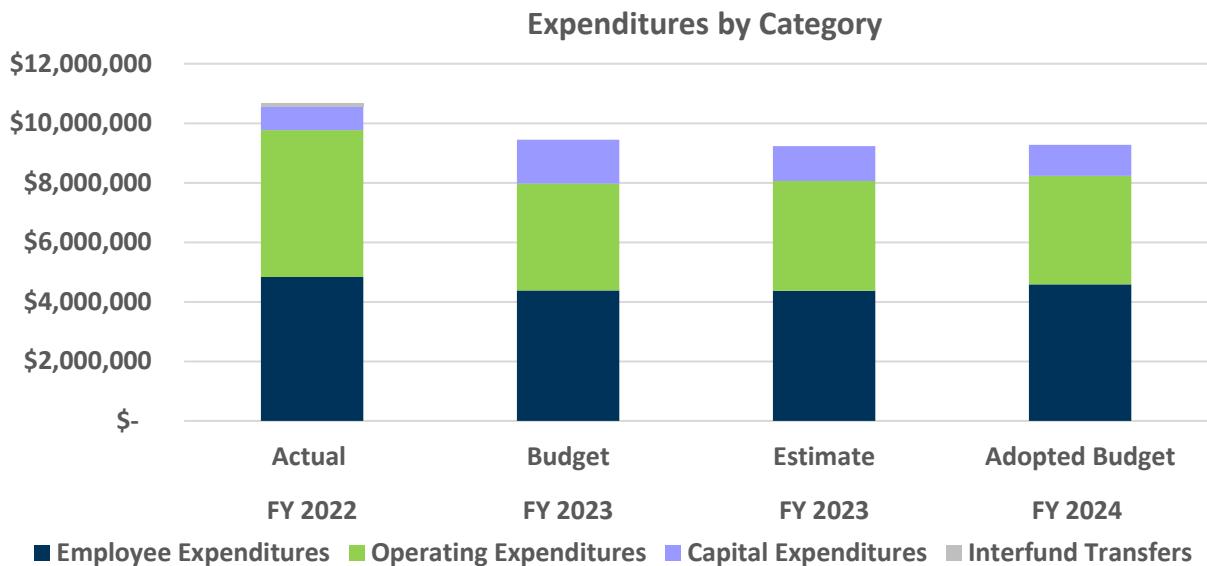
Performance Measures-Public Works				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Streets				
Total lane miles completed	32.00	33.70	40.10	40.00
Street Rehabilitation (lane miles)	5.44	5.53	6.00	7.00
Mill and overlay lane miles	10.28	6.00	11.00	12.00
Level-up lane miles completed by City Employees	1.55	6.71	7.00	8.00
Limited overlays	6.83	4.41	5.80	6.00
Micro-Surfacing lane miles (new for 23)	N/A	N/A	N/A	4.50
Crack sealing lane miles completed by City forces	40.88	3.33	20.00	30.00
Pot hole repairs completed by City forces	3,869	5,247	5,000	5,000
Signs repaired or installed by City forces	710	893	825	950
Signs repaired or installed by contract	N/A	N/A	177	200
Number of street service requests processed	495	428	450	450
Percentage of high priority street repair service requests completed within 10 business days	77%	83%	85%	85%
Drainage				
Maintenance level tasks (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	8,572	9,289	9,149	9,300
Easement and right-of-way acres maintained	188	188	188	188
Roadway drainage right-of-way acres maintained	274	274	274	274
Number of drainage service requests processed	264	188	225	225
Percentage high priority drainage services requests completed within 10 business days	81%	85%	85%	85%
Watershed Management				
Construction Stormwater Inspections completed	636	199	600	550
Illicit discharge inspections completed	89	13	20	15
Stormwater BMPs inspections completed	274	153	300	300
City-Owned facility inspections completed	44	44	44	44
Public Education and outreach events	9	6	8	8
City Dams maintained and inspected by the City	4	4	4	4
Facilities Maintenance				
Total of submitted service requests	800	850	950	1,100
Janitorial service square footage per FTE	31,956	58,364	33,417	32,077
Maintenance service square footage per FTE	151,022	197,500	135,167	122,429
Total square footage of City buildings	350,300	437,000	423,500	437,500
Energy conservation projects completed	0	0	3	1

General Fund

Public Works

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 4,839,136	\$ 4,387,373	\$ 4,367,340	\$ 4,584,405
Operating Expenditures	\$ 4,934,333	\$ 3,589,842	\$ 3,688,937	\$ 3,647,117
Capital Expenditures	\$ 800,982	\$ 1,474,842	\$ 1,171,809	\$ 1,040,519
Interfund Transfers	\$ 110,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 10,684,451	\$ 9,452,058	\$ 9,228,086	\$ 9,272,041
Total Full Time Equivalent	71.0	56.0	56.0	56.0

**totals may not be exact due to rounding*



Program Justification and Fiscal Analysis

The FY 2024 Public Works Adopted Budget increases compared to the FY 2023 Estimate by .48%. The increase in employee expenditures is due to adding a Maintenance Worker for the Sign Shop. The Watershed Coordinator was reallocated to the Edwards Aquifer/HCP Fund. Capital expenditures in FY 2024 include rollover funding for a vehicle budgeted initially in FY 2023 but not received due to supply chain delays. The following list summarizes the funded resource requests in the FY 2024 Adopted Budget.

Resource Requests:

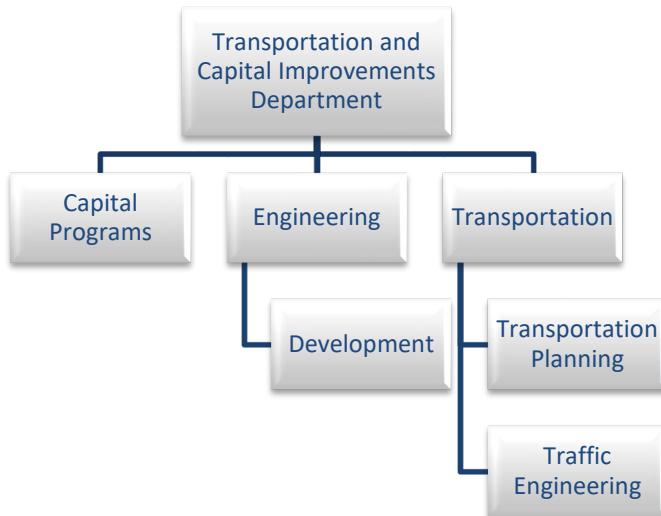
- Maintenance Worker (Sign Shop) – Funded for nine months – \$43,000 (recurring).
- Non-Compliant Signage – To bring approximately 200 traffic signs into compliance - \$100,000 (one-time).
- 424 S. Castell Improvements – To mitigate operational challenges with daily activities and make improvements to the site/building - \$100,000 (one-time).

General Fund

- Fischer Park Dam Maintenance – To address maintenance issues including vegetation management and erosion control - \$35,000 (one-time).
- Golf Cart (Facilities) – To transport custodial staff from the Police Department to the new Westside Library for daily custodial needs - \$13,000 (one-time).
- Tables/Chairs for City Hall – Additional tables and chairs for Tejas Room setups - \$20,000 (one-time).
- School Zone Alert System – This will allow drivers to have the option to be alerted with their phones when they drive over the speed limit in an active school zone - \$47,400 (one-time).
- Patch Truck – Replacement of nine-year-old truck - \$243,300 (one-time).
- Message Boards (2) – Important tool used to notify the public about road closures, detours, etc. - \$40,500 (one-time).
- Portable Traffic Signal – Will allow traffic signal to be reactivated when pole is not functioning due to damage - \$33,000 (one-time).
- Pneumatic Roller – Replacement of current equipment - \$89,900 (one-time).
- San Antonio Street Bridge Display – Construction of an exhibit in Prince Solms Park near the bridge - \$25,000 (one-time).
- Smooth Drum Roller – Replacement of small flat wheel roller - \$98,300 (one-time).
- Water Truck – To provide a water truck to each street crew - \$203,000 (one-time).

General Fund

Transportation and Capital Improvements



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 HIGHLIGHTS

- Managed 59 capital projects totaling \$36,677,724 in project costs.
- Completed 2013 Bond Program by completing the Solms/Morningside/Rueckle reconstruction.
- Completed several 2019 Bond Program Projects
 - Fire Station #2 and Fire Station #3
 - Police Headquarters and Veteran's Memorial
 - Lakeview Boulevard, Union Avenue, Comal Avenue, and Lamar Area Street
- Completed the Elizabeth Avenue realignment and parking lot project.
- Continued the 2023 Bond Program development process.
- Continued engineering development review during period of exponential growth in the city.
- Transitioned the ADA Coordinator duties from the Finance Department to the Transportation Planner position within TCI.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

Capital Programs

- Continued delivery of the 2019 Bond Program.
 - Completed the Westside Library, County Line Road, and Central Avenue/South Street projects.
 - Began construction Klein Road Phase 2 in June 2023 and will continue in construction until late 2024.
 - Progressed the Zipp Family Sports Complex by switching delivery methods to a Construction Manager at Risk which provided a path forward to adjust the scope to deliver the project on budget.
 - Progressed the Goodwin Lane/Conrads Lane project through Final Design and Utility Relocation phases.
- Completed the 2023 Bond Program development process.
 - Culmination of over 18 months of planning and meeting with City Council, Bond Advisory Committee, City Departments, City Management, and the public to determine the best projects to put forward for the voters to consider.
 - City Council finalized three Adopted bond propositions for voters to consider totaling \$140 million. Proposition A – Transportation at \$99 million, Proposition B – Parks and Recreation at \$12 million, and Proposition C – Libraries at \$28 million. On May 6, 2023, voters approved all three propositions.
- Began delivery of the 2023 Bond Program.
 - Moved forward with the Final Design phase on three Citywide Street Projects, the Citywide Intersection Improvements Program, Barbarosa Road, Common Street, and the Southeast Library Branch projects.
- Began delivery of New Braunfels Economic Development Corporation (NBEDC) funded projects.
 - NBEDC agreed to fund the “next step” on nine projects that had been considered for inclusion in the 2023 Bond totaling \$8.7 million. Capital Programs moved forward with contract award on seven of the nine projects in FY 2023.

General Fund

- Continued collaboration with the Creekside Tax Increment Reinvestment Zone (TIRZ) on the construction of Fire Station #7 and Fire Training Center and preliminary design on the East Alligator Creek Trail.
- Worked with Texas Department of Transportation on four intersection improvement projects as part of the Highway Safety Improvement Program.
- Completed the Landa Park Aquatic Center Parking Lot Project utilizing the Edwards Aquifer Habitat Conservation Fund to improve runoff water quality.

Engineering

- Continued work on updating City's Drainage Area Master Plan with funding from the Texas Water Development Board and FY 2023 resource request. The update includes regional watershed analyses, flood risk evaluation, and project development to reduce risks.
- Successfully managed the large influx of plats, traffic impact studies, and letters of certification (LOC) associated with the timing of NBU's impact fee rate increase.
 - Processed 50 LOCs between November 2022 and February 2023, which accounts for 66% of the total projected LOC for FY 2023.
- Successfully gained City Council approval to increase the Roadway Impact Fees to the maximum assessable in all service areas within the City.
- Transitioned the Floodplain Manager role from the Planning & Development Services Department.
- Continued to maintain the City's Community Rating System (CRS) to document floodplain management activities that result in lower flood insurance premiums for property owners.

Transportation

- Continued work on Transit Planning with FY 2023 Transportation Plan resource request.
 - Progressed the Transit Development Plan which lays out a path for the City to implement an improved transit system that meets the City's mobility goals and needs.
 - Worked with Local, State, and Federal agencies to develop an understanding of Direct Recipient status in order to create an independent transit system for the City.
- Launched the Multimodal Transportation Plan which consists of a Thoroughfare Plan update, Vision Zero/Safe Streets for All plan, and Active Transportation plans with FY 2023 Transportation Plan resource request.
- Continued work on the ADA Transition Plan as well as addressing ADA concerns reported to the City.
- Continued evaluating traffic-related concerns related to traffic signals, signage, speeding, and speed humps.
- Transitioned the Parking By Permit administration from the City Secretary's Office with PTR Permit Technician resource request.

General Fund

Performance Measures-Transportation & Capital Improvements				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Capital Programs				
Percentage of capital project construction completed on budget	100%	89%	100%	100%
Percentage of capital project construction completed on time	100%	100%	91%	100%
Number of capital projects managed	32	59	53	51
Dollar amount of capital projects managed	\$37,475,793	\$36,677,724	\$33,128,664	\$66,609,891
Engineering				
Number of public infrastructure permits reviewed and completed	280	362	310	265
Percentage of public infrastructure permits completed within 20 business days	68%	39%	42%	75%
Average number of days to complete review for public infrastructure permits	17	21	21	18
Number of floodplain permits reviewed and completed	41	66	100	100
Percentage of floodplain permits completed within 20 business days	73%	73%	68%	75%
Average number of days to complete review for floodplain permits	17	16	19	18
Number of commercial & residential permits reviewed and completed routed to Engineering	335	415	326	256
Percentage of commercial & residential permit reviews completed by Engineering within 20 business days	71%	67%	54%	75%
Average number of days to complete review for residential and commercial permits	15	16	20	18
Number of traffic service requests received	74	96	175	200
Percentage of traffic service requests processed within 60 business days	54%	67%	80%	85%
Number of LOC (Letter of Certification)	73	128	134	134
Percentage of LOC (Letters of Certification) reviews completed within 10 business days	63%	34%	80%	80%
Total centerline miles accepted in City limits	9	6	6	5
Monthly average number of active subdivision construction permits (precon, construction, close-out, etc.)	107	144	156	156

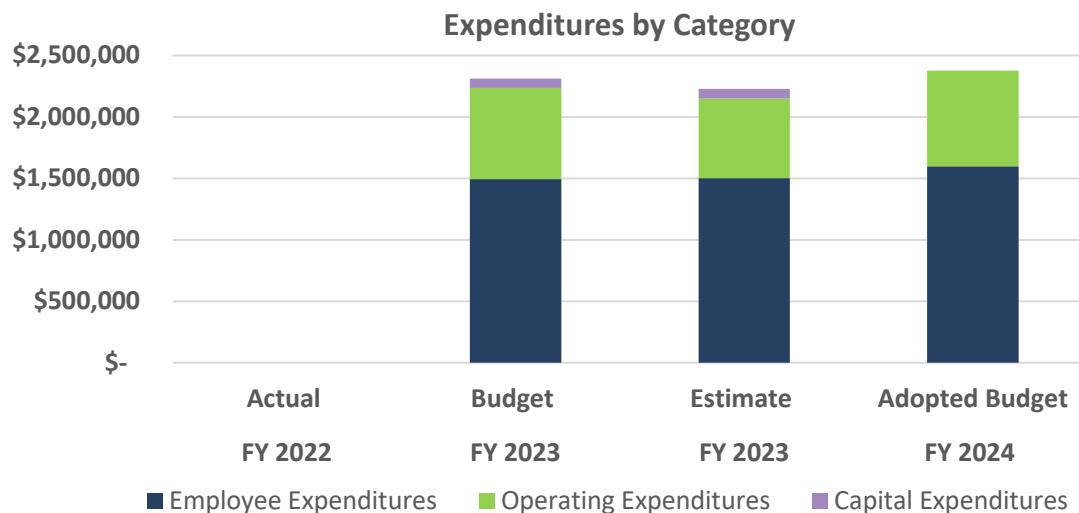
*In FY 2019 all permits were reported together.

General Fund

Transportation and Capital Improvements

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ -	\$ 1,492,783	\$ 1,502,094	\$ 1,598,497
Operating Expenditures	\$ -	\$ 742,335	\$ 649,155	\$ 778,920
Capital Expenditures	\$ -	\$ 76,000	\$ 76,000	\$ -
Total Expenditures	\$ -	\$ 2,311,117	\$ 2,227,249	\$ 2,377,418
Total Full Time Equivalent	0.0	15.75	15.75	17.75

**totals may not be exact due to rounding*



Program Justification and Fiscal Analysis

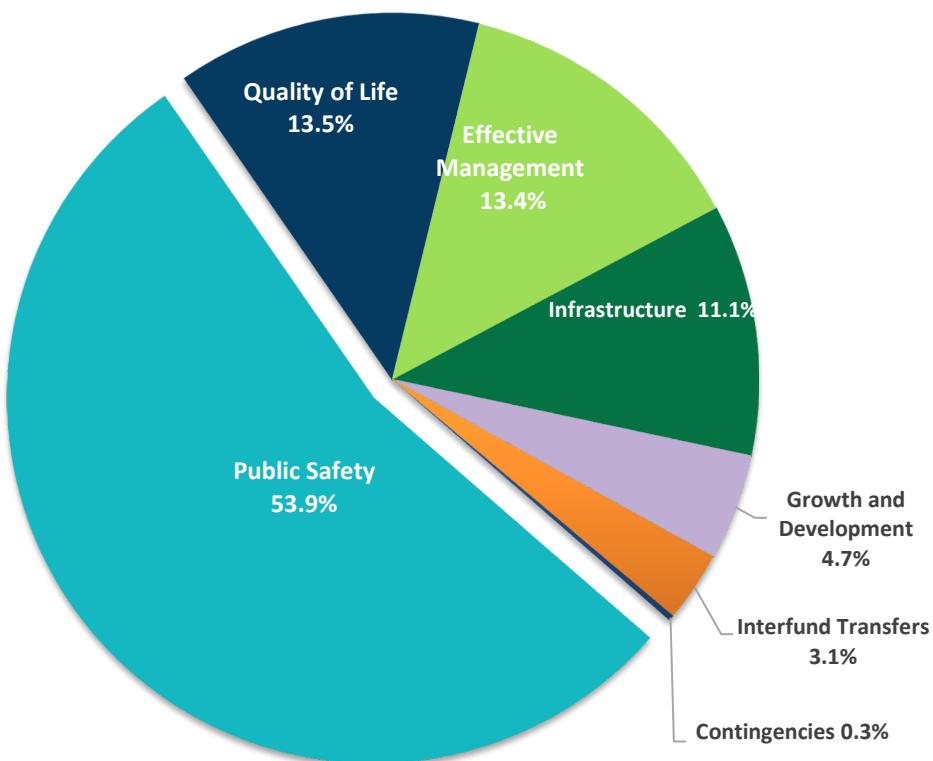
The FY 2024 Adopted Budget increases compared to the FY 2023 Estimate by 6.7%. The budget includes funding for two additional FTEs – an Assistant Project Manager and Transit Support Coordinator. Recurring funding is included for all operating expenditures associated with the ADA Transition Plan.

Resource Request:

- Assistant Project Manager – Position will assist Capital Programs staff with project management tasks. Funded through an increase to NBEDC contract. Full-year funding - \$92,400. Associated equipment - \$2,800 (one-time).
- Transit Support Coordinator – Position will assist the Transportation Planner through evaluating and implementing transit options. Nine months funding - \$58,200. Associated equipment - \$2,800 (one-time).
- ADA Self- Evaluation and Transition Plan Implementation – Development of a transition plan to make facilities, programs, and services accessible to all residents, regardless of age or ability - \$175,000.

General Fund

Public Safety



Strategic Priority	Allocation
Public Safety	\$ 56,746,101
Quality of Life	\$ 14,152,934
Effective Management	\$ 14,123,126
Infrastructure	\$ 11,649,458
Growth and Development	\$ 4,895,811
Interfund Transfers	\$ 3,302,733
Contingencies	\$ 275,000
Total	\$ 105,145,164

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 2022 HIGHLIGHTS

- 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.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Reduced mandatory overtime through staffing optimization to provide for cost savings in employee expenses.
- Replaced cardiac defibrillators on all EMS transport units because previous units were not up to operational standard.
- Replaced bullet proof vests because previous vests were noncompliant.
- Received a new aerial apparatus and three new fire engines replacing units that had exceeded service life, causing increase maintenance costs.
- Opened two new fire stations (Stations 2 and 3).
- Broke ground on Fire Station 7 that will reduce response times to Creekside and ESD 7 that have seen an increase in commercial development and population density.
- Hired 6 additional firefighters for station 7 anticipated staffing to ensure cost saving through reduced overtime.
- Added maintenance program for heavy apparatus reducing costly catastrophic failures and reducing out service time for repairs.
- Performed remounts on three existing EMS units replacing the chassis and refurbishing the transport module resulting in cost saving for repairs of aging units.
- Replaced out of date ropes rescue equipment.
- Replaced frontline rescue boat.
- Replaced IV Pumps on all EMS units.
- Three Hybrid Brush trucks ordered to operate as squad units to reduce wear and tear on heavy apparatus.
- Replaced two light-duty vehicles (BC1 and EMS Capt.)
- Took advantage of a purchase of opportunity to add a tenth EMS transport unit (ambulance) providing for increase in EMS fleet in anticipation of Station 7 opening.
- Added civilian inspector to perform inspection of existing occupancies and increase Fire Marshal's Office productivity.

General Fund

Performance Measures- Fire		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimate	FY 2024 Budget
Fire Services					
Paramedics in the Fire Department as a percent of total uniform staff (not an average)		79%	75%	80%	85%
Turnout Time (90th Percentile)					
	Structure Fire	2:46	1:21	2:10	2:00
	EMS	1:51	1:54	2:05	1:54
Total Response Time (90th Percentile)					
	Structure fire - City	10:24	7:43	5:10	5:00
	Structure fire - ESD 7*	17:35	10:26	8:20	8:30
	EMS - City	7:47	9:31	7:35	7:35
	EMS - ESD 7 *	13:56	16:22	13:45	13:45
Response times (Avg.) Dispatch to Onscene					
	Structure fire - City	4:10	3:43	3:30	3:30
	Structure fire - ESD 7 *	11:26	4:48	4:45	4:45
	EMS - City	6:19	5:39	5:30	5:30
	EMS - ESD 7	9:46	9:48	9:30	9:30
Household smoke detectors visits		690	647	711	782
Fire safety inspections for businesses and residents		N/A	100	960	1,440
ROSC % vs National Average		NA	NA	28%	30%
Whole Blood Recovery Rate		NA	NA	30	35
Total number of staff training hours		24,955	25,255	26,000	27,000
Emergency Management					
Number of community education contact hours		17,000**	14,000	15,000	17,000
Number of internal training contact hours		4,600	2,500	4,500	3,500
Community Emergency Response Team volunteers		105	115	120	125
Percentage of staff completing required Incident Command System trainings (not an average)		65%	55%	60%	65%
Tabletop exercises completed		8	5	6	6

*Low Data Set

**Covid Related/Winter Weather

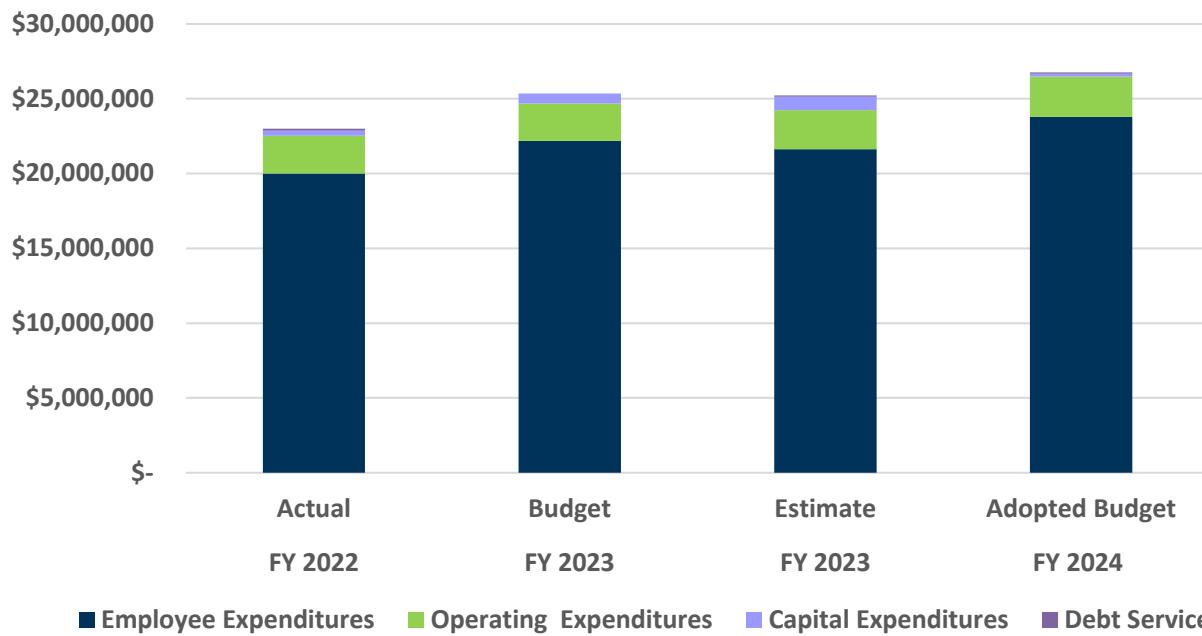
General Fund

Fire Department

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 19,997,275	\$ 22,183,792	\$ 21,625,701	\$ 23,787,077
Operating Expenditures	\$ 2,521,362	\$ 2,501,277	\$ 2,620,384	\$ 2,693,968
Capital Expenditures	\$ 352,064	\$ 674,190	\$ 888,628	\$ 193,943
Debt Service	\$ 126,442	\$ -	\$ 85,103	\$ 85,103
Total Expenditures	\$ 22,997,143	\$ 25,359,259	\$ 25,219,816	\$ 26,760,091
Total Full Time Equivalent	144.0	144.0	151.0	160.0

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Analysis

The FY 2024 Fire Department Adopted budget increases compared to the FY 2023 Estimate by 6.1%. The increase is driven primarily by funded resource requests and full funding of all authorized positions in FY 2024. Capital expenditures include rollover funding for a generator budgeted in FY 2022 and not received in FY 2023 due to supply chain issues. A summary of funded resource requests included in the FY 2024 Adopted Budget is below.

Resource Requests:

- Firefighters (9) – Funding covered by existing salaries currently used on overtime to maintain minimum staffing levels. Additional cost includes contribution to the Self Insurance Fund. 9 months funding - \$64,200 (recurring) employer contribution to self-insurance; \$61,200 (one-time) equipment and uniforms.
- Preventative Maintenance Agreement – Bi-annual maintenance on all components of the fire apparatus fleet - \$85,100 (recurring).

General Fund

- Field Training Paramedic Pay – To train and monitor newly hired and newly certified personnel - \$6,800 (recurring).
- Swiftwater Boat – Replacement of 10+ year-old frontline boat - \$19,500 (one-time).
- EMS Training Mannequin – To assist in EMS care and training - \$54,900 (one-time); \$5,200 (recurring).
- Insurance Services Office (ISO) Evaluation – The Department is required to be evaluated every five years to sustain an ISO rating of 1 - \$48,500 (one-time).
- Station Chairs (24) – To replace day room chairs at Stations 1, 4, and 6 - \$36,000 (one-time).
- Gear Lockers – Assist in the storage of PPE gear at Station 1 - \$13,000 (one-time).
- Statpack Medical Bags – Used on ambulances to carry trauma supplies, advanced airway supplies, medications, and other necessary equipment - \$22,000 (one-time).
- Ambulance Unit – Funding for the ambulance unit was taken from the FY 2024 Adopted Budget and purchased in FY 2023.

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.
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 2023 HIGHLIGHTS AND OVERVIEW

- The Department has successfully started filling vacancies by hiring all dispatch and records positions and a new part-time Training Specialist. Additional adjustments include:
 - Promotion/filled Captain; Lieutenant; Sergeant; Corporal position.
 - Addition of two K-9s.
 - Incorporated 5 EMT-certified patrol officers.
- The Department has successfully incorporated the latest technology to fight crime efficiently and effectively, all while improving officer safety. A few examples of upgraded technology include Watch Guard in-car video platform, vehicle police radio upgrade to all vehicles in PD fleet, and a new generation taser platform.
- The improvement of departmental processes through:
 - Implementation of electronic case submission to the DA's office.
 - Use of cellphones as ticket writer devices for patrol.
 - Redesign of departmental badges.
 - Reclassification of Detective position to Corporal position through Civil Service.
 - Implementation of physical fitness standards for sworn personnel.

Performance Measures-Police				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Administration				
Calls for Service - Mental Health	1,202	605	700	800
Training Internal vs. External Hours	936/3,120*	8,406/6,812	8,700/7,000	9,000/7,500
Reports Generated by Local Schools (NBISD)	413	749	850	1,000
Youth Outreached Program participants	1,101*	2,048	2,300	2,300
Support				
Number of processed reports	21,608	19,165	23,000	25,000
Response time for Priority 1 calls	7:32	7:40	7:50	8:02
Number of open records requests	6,274	6,082	6,300	6,500
Calls for Service - incident numbers generated	56,276	58,979	62,000	66,000
Number of 911 calls answered (PD and FD)	44,814	44,952	45,500	46,000
Operations				
Number of Cases assigned to Victim Liaisons	992	890	950	1,200
Number of DWI arrests	379	508	700	900
Dollar value of narcotics seized in the City	\$230,000	\$1,317,248	\$1,600,000	\$800,000
Number of criminal cases assigned	1,671	1,653	1,800	2,000
Number of traffic accidents	4,581	4,310	4,700	4,900
Number of traffic fatalities	17	6	10	12
Number of traffic stops	11,208	12,142	12,000	11,000

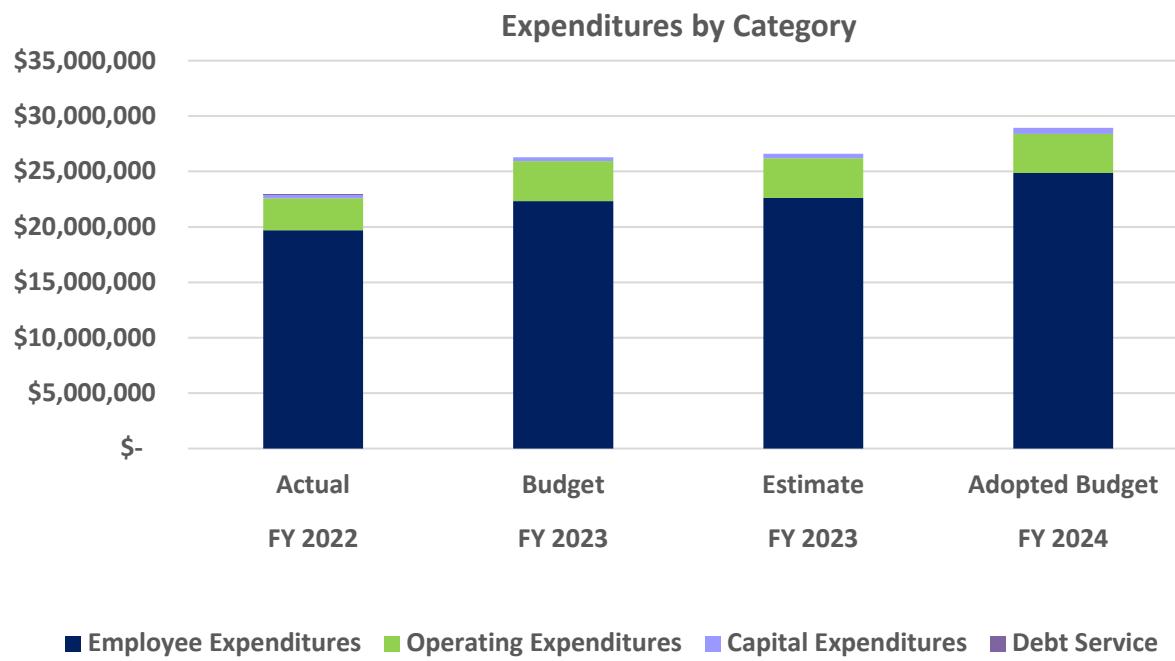
*Impacted due to COVID

General Fund

Police Department

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 19,692,613	\$ 22,318,204	\$ 22,618,927	\$ 24,869,374
Operating Expenditures	\$ 2,903,435	\$ 3,603,259	\$ 3,572,860	\$ 3,520,345
Capital Expenditures	\$ 343,954	\$ 371,700	\$ 396,155	\$ 548,700
Debt Service	\$ 24,485	\$ -	\$ -	\$ -
Total Expenditures	\$ 22,964,487	\$ 26,293,163	\$ 26,587,943	\$ 28,938,418
Total Full Time Equivalent	185.00	191.75	191.75	203.50

**totals may not be exact due to rounding*



Program Justification and Analysis

The FY 2024 Police Department Adopted Budget increases compared to the FY 2023 Estimate by 8.8%. This increase is driven by higher employee expenses with full funding of positions in FY 2024 and resource requests included in the Adopted Budget, described below.

Resource Requests:

- Officers (4 Patrol, 1 CID) – \$318,000 (recurring); \$550,900 (one-time). Funded for 9 months. These additional police officers will help alleviate the high workload and improve the ability of the department to be more proactive in the community.
- School Resource Officers (4) - \$193,000 (recurring); \$70,376 (one-time). NBISD reimburses the City 75% of all costs associated with the SROs. Employee and equipment costs are funded through the General Fund, and vehicle costs are funded from the 2019 Bond Fund.

General Fund

- Dispatcher (2) – \$101,600 (recurring); Funded for nine months. Additional staff to handle the increased call volume.
- PTR Evidence Technician - \$30,300 (recurring); Funded for 9 months. The additional technician would assist with evidence intake, destruction, and chain of custody.
- Spillman CAD2CAD Module - \$2,200 (recurring); \$17,500 (one-time). Allows for combined law enforcement responses to become more efficient and provide additional safety with shared information and location services with law enforcement partners in the area.
- Dual Purpose K-9's (2) - \$28,000 (one-time). Provides a crucial tool that can be utilized in the detection of illegal narcotics and missing persons cases.
- DJI Matrice 300 RTk Enterprise Drones and associated equipment– \$14,000 (recurring); \$38,400 (one-time). Drone will increase officer safety and help mitigate risk to the public. Allows for use of current camera and lighting systems.
- SWAT Sniper Rifles (3) - \$37,400 (one time). Replaces older generation.
- SWAT Thermal Optics (2) - \$11,600 (one-time). These optics will allow the SWAT Team members to operate in total darkness during their operations, aiding in team efficiency and safety.
- SWAT Tactical Camera - \$17,100 (one-time); \$500 (recurring). Tactical cameras allow SWAT and K9 units to utilize current technology to perform reconnaissance in different environments.
- SWAT Helmets (20) - \$33,000 (one-time). These helmets are crucial in providing the necessary ballistic protection to enhance officer safety.
- SWAT Communication Devices (20) - These replacement devices will allow our SWAT Team members to communicate with each other and supporting officers - \$6,200 (one-time).
- Training Weapons - \$29,100 (one-time); \$13,000 (recurring).
- Radar Trailers - Funding for the replacement of existing radar trailers - \$36,000 (one-time).

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.

General Fund

FY 2022 HIGHLIGHTS

- Changes to the court lobby have greatly improved communication between the window clerk and defendants. By installing individual speaker and microphone systems and floating acoustic ceiling tiles at each window, the improved sound quality ensures that the defendant and clerk have clearer conversations, providing superior customer service.
- With the help of the Communications Department and Public Works, updates to lobby signage have made important court messaging more prominent.
- Adjustments to A/V equipment in the courtroom will be made this fiscal year, which will provide full functionality of speakers and microphones to enhance the in-person and virtual court experience.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Paper-Lite Operations fully deployed and in use.
- Improved audio quality was achieved with the Courtroom A/V Improvements funded in FY 2022.
- Texas Supreme Court no longer authorizes Texas courts to hold hearings by virtual conferencing (i.e., Zoom). The court is closely watching the 88th Texas Legislative Session's proposal for legislation related to this activity and changes in bond forfeitures.

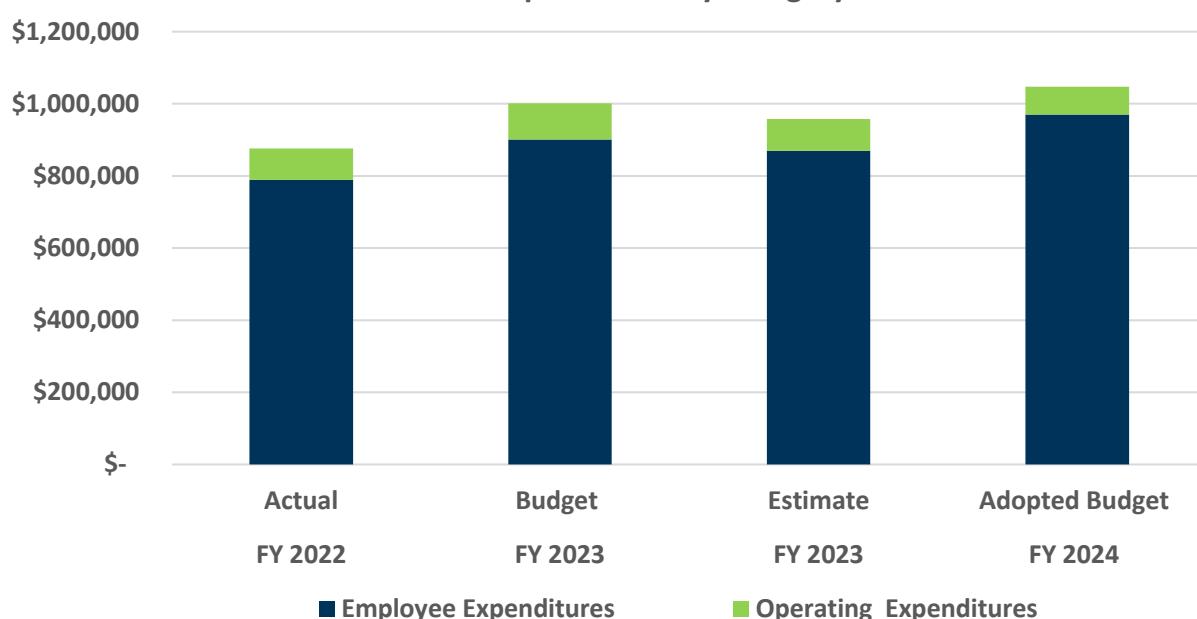
Performance Measures-Municipal Court				
	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Budget
Number of new cases filed	13,303	12,500	14,150	14,300
Number of cases disposed	12,014	11,500	12,320	12,500
Number of warrants issued	1,730	1,600	1,770	1,800
Number of warrants cleared	1,409	1,400	1,475	3,000
Number of juvenile cases filed	121	120	129	135
Juvenile defendant contact hours - includes intakes, follow ups and court	195	200	220	236
Outreach Hours - # of education programs, Teen Academy, Mock Trial, presentations, etc.	16	14	14	16

General Fund

Municipal Court

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 788,815	\$ 900,871	\$ 870,257	\$ 970,079
Operating Expenditures	\$ 86,981	\$ 100,795	\$ 87,078	\$ 77,512
Total Expenditures	\$ 875,796	\$ 1,001,666	\$ 957,335	\$ 1,047,591
Total Full Time Equivalent		9.0	10.5	10.5
Seasonal Positions		1.0	1.0	1.0
<i>*totals may not be exact due to rounding</i>				

Expenditures by Category



Program Justification and Analysis

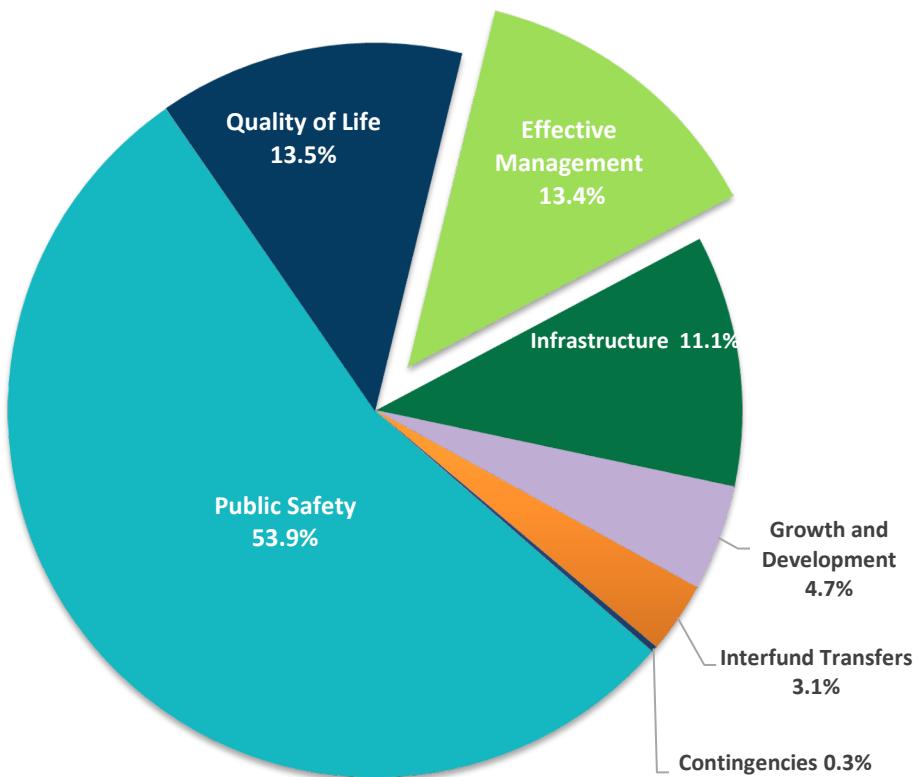
The FY 2024 Budget increases compared to the FY 2023 Estimate by 9.4%. This increase is driven by compensation adjustments and resource requests. In addition, the budget for the PTR Bailiff position was moved to the Court Security Fund from the General Fund. At the same time, FT Warrant Officer was reallocated from the Court Security Fund to the General Fund, resulting in a net increase to Municipal Court's employee expenditure category.

Resource Request:

- Municipal Court Clerk PTR to Full Time and Elimination of Seasonal Position - Position will assist in maintaining timely communication with defendants and help process violations. - \$22,500 (recurring). Full year funding.

General Fund

Effective Management



Strategic Priority	Allocation
Public Safety	\$ 56,746,101
Quality of Life	\$ 14,152,934
Effective Management	\$ 14,123,126
Infrastructure	\$ 11,649,458
Growth and Development	\$ 4,895,811
Interfund Transfers	\$ 3,302,733
Contingencies	\$ 275,000
Total	\$ 105,145,164

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

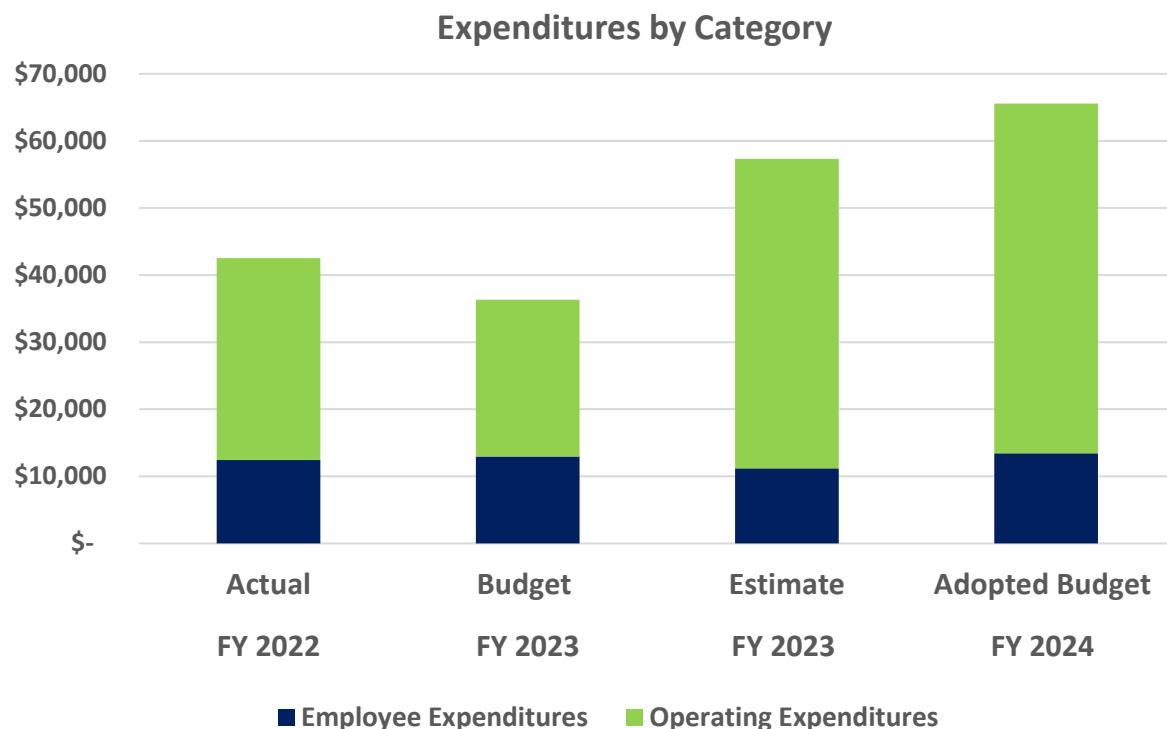
Our decisions reflect sound fiscal management and prudence.

General Fund

City Council

	FY 2022		FY 2023		FY 2023		FY 2024	
	Actual		Budget		Estimate		Adopted Budget	
Employee Expenditures	\$ 12,448	\$	\$ 12,975	\$	\$ 11,175	\$	\$ 13,425	
Operating Expenditures	\$ 30,076	\$	\$ 23,350	\$	\$ 46,156	\$	\$ 52,150	
Total Expenditures	\$ 42,524	\$	\$ 36,325	\$	\$ 57,331	\$	\$ 65,575	

**totals may not be exact due to rounding*

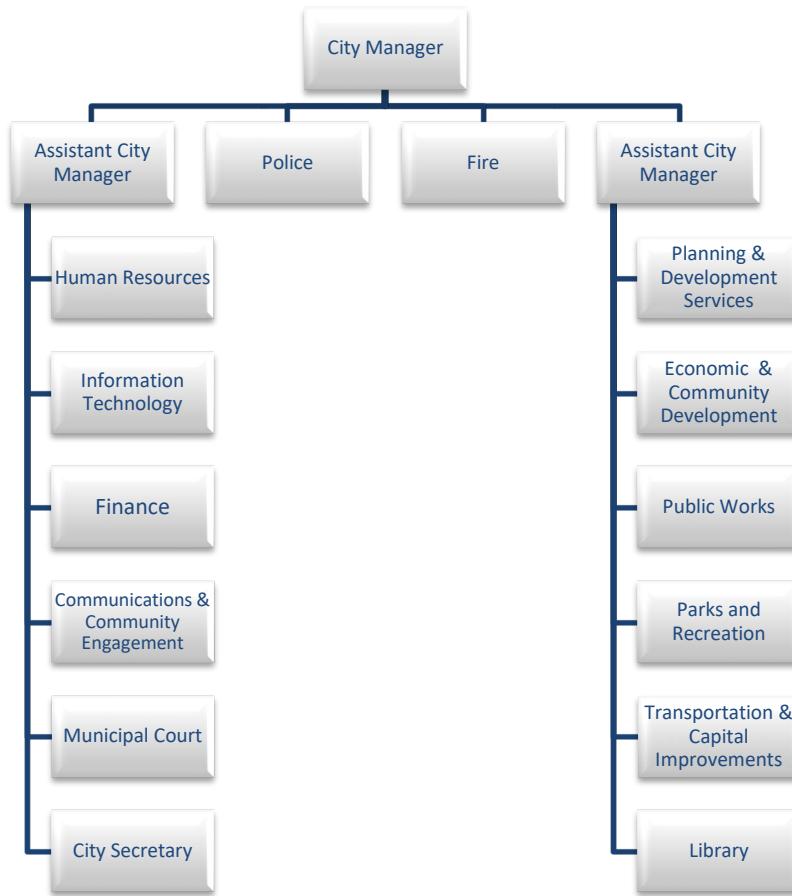


Program Justification and Fiscal Analysis:

In FY 2024, the Adopted Budget increases compared to FY 2023 Estimate by 14.4%. Additional professional development and meeting related costs are incorporated into the FY 2024 Adopted Budget. The increases to professional development includes the additional trainings necessary for the new council members.

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.

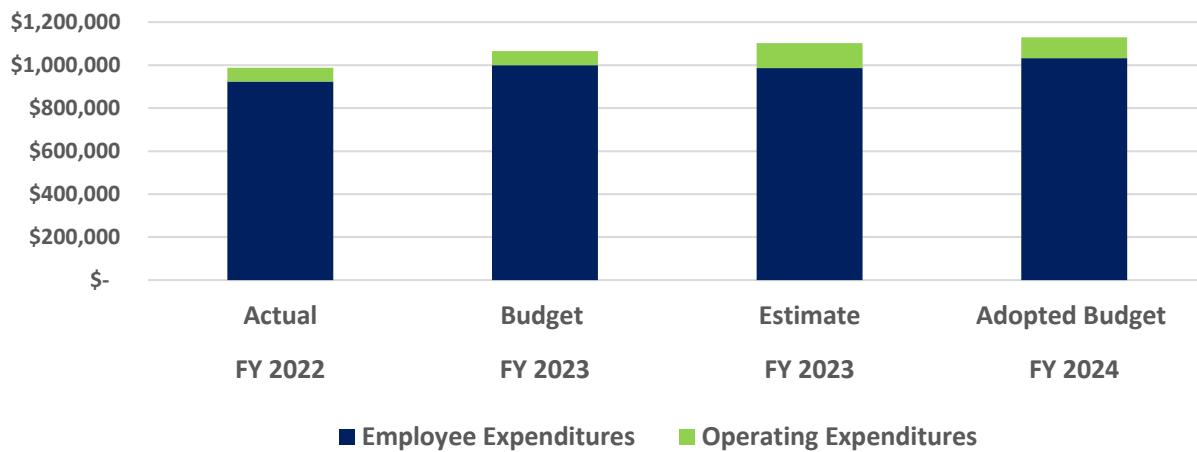
General Fund

Performance Measures-City Manager				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Number of citizen outreach contacts events	119	57	80	80
Public service recognition awards	90	96	101	123
Number of employees recognized annually for outstanding contributions to the mission and values of the City	17	31	45	47
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	93	60	70	70

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 924,402	\$ 999,247	\$ 986,105	\$ 1,032,904
Operating Expenditures	\$ 63,204	\$ 65,695	\$ 116,065	\$ 95,695
Total Expenditures	\$ 987,606	\$ 1,064,942	\$ 1,102,170	\$ 1,128,599
Total Full Time Equivalent	4.0	4.0	4.0	4.0

**totals may not be exact due to rounding*

Expenditures by Category

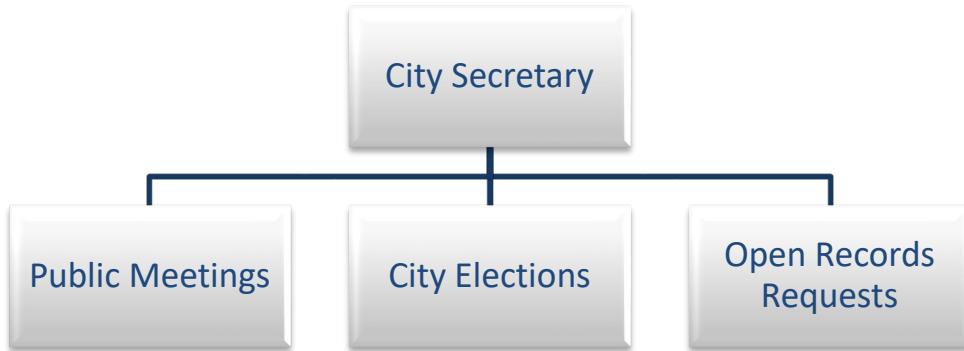


Program Justification and Fiscal Analysis:

In FY 2024, the Adopted Budget increases compared to the FY 2023 Estimate by 2.4%. The increase supports compensation adjustments and funding for finalizing the City's Strategic Plan. No resource requests specific to the City Manager's Office are 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.

Goals/Objectives

1. To provide outstanding customer service with all those interacting with the city secretary's office.
2. To ensure efficient publishing of agendas and minutes for city council and other boards and commissions.
3. To disseminate open records responses in a timely and efficient manner.

General Fund

FY 2022 HIGHLIGHTS

- Our boards/commissions software, Onboard, has enabled us to organize the Spring and Fall boards for the public to view and apply and to organize the dynamics and terms of each board for internal use. We are working on having a uniform profile for each board/commission for easy reference for staff. We have also incorporated an open house before each Spring and Fall application for the public to become educated and informed about the different boards/commission dynamics.
- We have digitized many historic records and are making them available in Laserfiche.
- Continued to work towards our goal of having only historic records in our vault, freeing up additional space at our safekeeping location.
- Purchased a display case for displaying historic city documents.
- For the first time in New Braunfels, we have been awarded the Award of Excellence from Texas Municipal Clerks Certification Program. This award recognizes the statutory requirements and demands for the effective and efficient management of resources by the City Secretary's Office for proper governance. The award recognizes city secretary offices throughout the state for compliance with federal, state, and local statutes that govern standards necessary to fulfill the duties and responsibilities of the office.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- The Records Management Coordinator will be moving forward with record retention and destruction. This will include training for staff to implement proper records destruction within our city. This will free space on our city server by eliminating e-mails that are ready for destruction and freeing space in our off-site storage to eliminate the necessity of this location.
- The Assistant City Secretary will be working closely with the Arts and Heritage groups to possibly combine the two boards and further streamline the annual application process.
- Our office will continue to access and streamline every process we have for a more efficient department operation to include a continuous and comprehensive update on our office procedures.

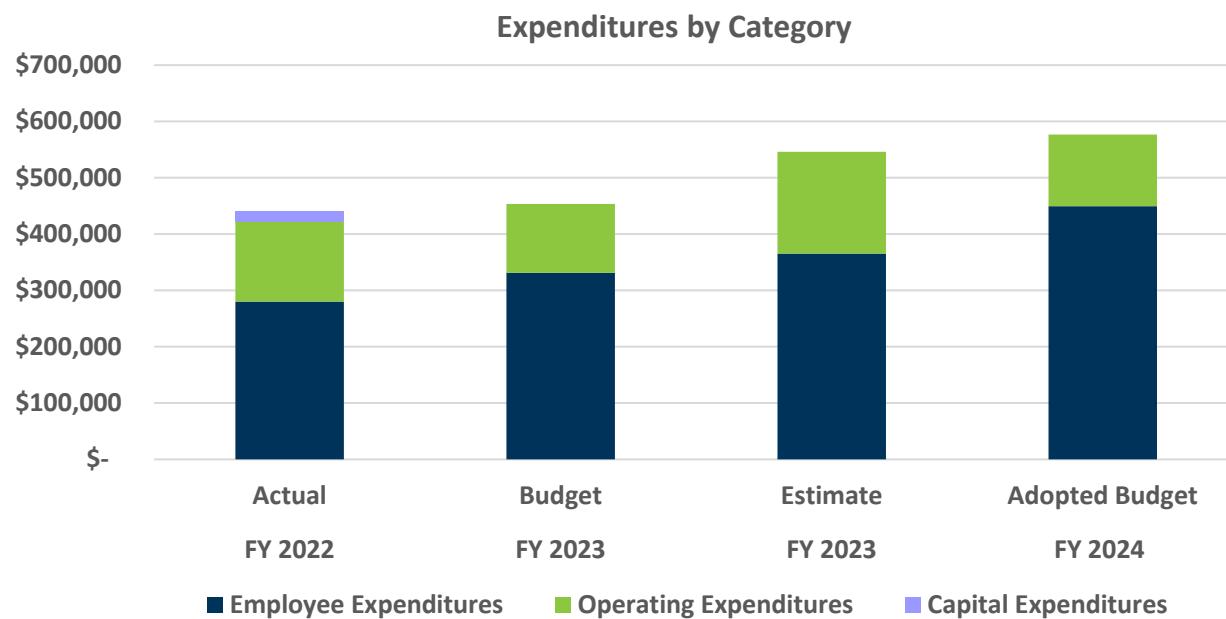
<i>Performance Measures-City Secretary</i>				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Open record requests processed	1,047	1,068	1,050	1,050
Average response time on open record requests (days)	7	7	6	6
Applications - Boards & Commissions	408	242	250	300
Boxes stored offsite	2,216	2,273	2,175	1,900
Alcohol permits issued	162	119	125	130
Agendas City Council	46	59	65	75
Agendas Boards & Commissions	193	198	198	198

General Fund

City Secretary

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 280,461	\$ 331,401	\$ 365,201	\$ 449,543
Operating Expenditures	\$ 141,490	\$ 122,383	\$ 180,976	\$ 127,383
Capital Expenditures	\$ 17,954	\$ -	\$ -	\$ -
Total Expenditures	\$ 439,905	\$ 453,784	\$ 546,177	\$ 576,926
Total Full Time Equivalent	4.0	4.0	4.0	5.0

**totals may not be exact due to rounding*



Program Justification and Analysis

The FY 2024 Adopted Budget increases compared to the FY 2023 Estimate by 5.6%. This increase is due to compensation adjustments and reallocating the Customer Service Ambassador from Human Resources to City Secretary.

General Fund

Communications and 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 2022 HIGHLIGHTS

- The Communications Department completed a more than year-long website redesign to include new design elements, a new domain (newbraunfels.gov), ADA compliance, and most importantly, a complete reorganization of the website navigational structure to enhance usability and user experience. The process included comprehensive upgrades to specific departmental sites such as Transportation and Capital Improvements, Civic and Convention Center, and Solid Waste & Recycling.
- Communications worked with Human Resources and Parks and Recreation to create a successful seasonal hiring campaign, which resulted in a significant increase in staffing levels, including being fully staffed for several previously understaffed positions.
- Managed communications efforts for media outlets and residents for severe weather events, including a minor flood event in October 2021 and a winter event in February 2022.
- 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.
- Launched a Digital Asset Management system better to store digital materials such as photos and videos so staff can more easily find the assets they need. The software has been received well by the organization.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Communications added a Special Events Coordinator position and assumed primary responsibility for large community events including Wein & Saengerfest, Wassailfest, Spooktacular, and the Veteran's Day Parade, and provided event support for other City hosted or sponsored events.
- Assumed administration of City University and restructured the program to span 8 weeks instead of 6 months. We received a record number of applications for the program and the new format has been well-received by staff and students.
- Implemented a robust public education campaign for the bond election, which included 18 community presentations, short and long-form videos, a bond website, several social media posts, mailed post cards, advertisements in print and digital media, and a brochure.

Performance Measures-Communications & Community Engagement				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Communications requests received (internal)	779	542	550	600
Annual CoNB social media reach/impressions	9,378,503	11,146,752	8,900,000 - 9,800,000	9,800,000 - 9,900,000
Media releases issued	141	79	66	72
Media inquiries completed	666	594	296	350
Design projects completed	255	282	250	300
Community presentations given by City Staff	80	57	80	80
External website sessions	1,325,131	1,326,743*	1,900,000	1,950,000
Special Event Sponsorships	N/A	N/A	\$24,910	\$25,000
# of Special Events	N/A	N/A	25	30

*website sessions for FY 2022 are estimated because of lost data due to the change in domain

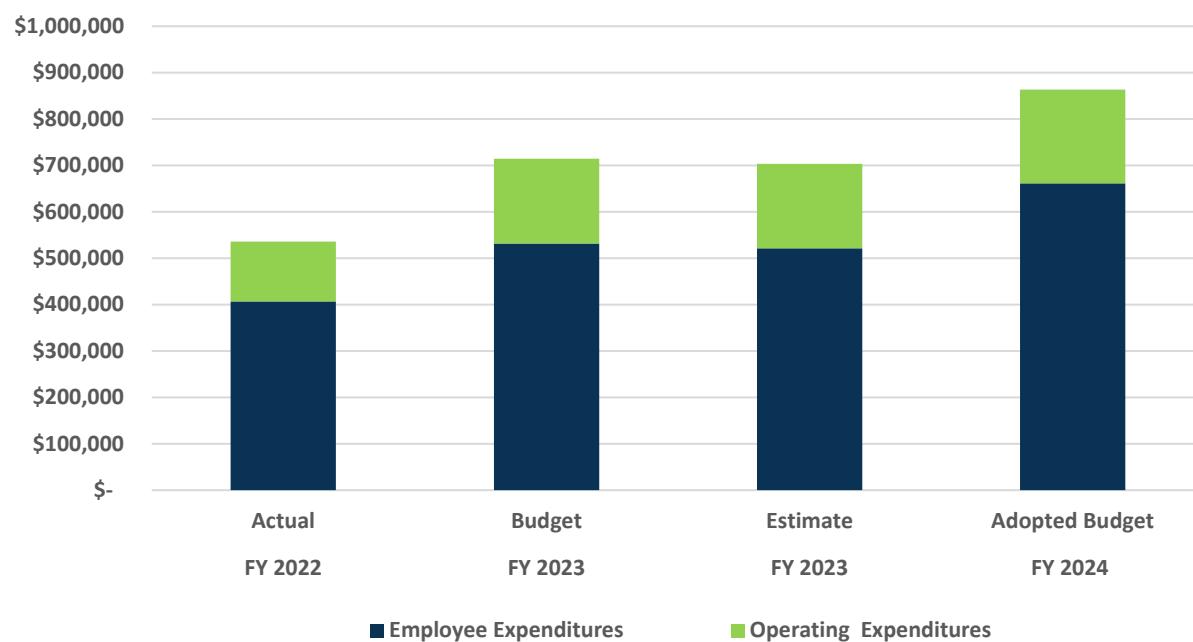
General Fund

Communications and Community Engagement

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 406,820	\$ 531,700	\$ 521,503	\$ 661,492
Operating Expenditures	\$ 128,970	\$ 183,050	\$ 181,660	\$ 201,893
Total Expenditures	\$ 535,790	\$ 714,750	\$ 703,163	\$ 863,385
Total Full Time Equivalent	4.0	5.0	5.0	6.0

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Analysis

The Communications and Community Engagement FY 2024 Adopted Budget increases compared to the FY 2023 Estimate by 22.8%. This increase is driven by compensation adjustments and the relocation of a former Das Rec employee to Communications which allows for the consolidation of Communications employees across the City. Additionally, the operating budget increases due to the reallocation of all special events funding from Economic Development to Communications.

General Fund

Economic and 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 2022 HIGHLIGHTS

Economic Development Corporation Investments

- One million dollars to Texas State Technical College for equipment related to establishing the TX FAME chapter for an Associate's in Advanced Manufacturing Technology at the Central Texas Technology Center.
- Continental Autonomous Mobility US, LLC opened its 205,000-square-foot facility on 48 acres at Kohlenberg Road and Interstate 35, representing more than \$50 million in new capital investment.
- More than \$3.5 million was approved to fund preliminary and final design for seven critical economic development and mobility investments throughout the community, including Kohlenberg Road, citywide sidewalks, trail expansions, Last Tuber's Exit, and the Landa Lake Dam and Spillway.

Economic and Community Development Initiatives

- Completion and adoption of the Economic Development Strategic Plan for 2022-2027.
- Creation and adoption of a prioritized list of community investments the NBEDC will make over a multi-year period.
- Castell Avenue preliminary engineering report completed.
- Final Design of Phase 1 of Castell Avenue Redesign initiated.
- TSTC's Advanced Manufacturing Technology degree program will commence in the fall of 2023 at the Central Texas Technology Center.
- City Council adopted the recommendations of the Workforce Housing Advisory Committee and approved a technical assistance consultant to assist staff in implementation.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- The Workforce Housing Advisory Committee recommendations have been adopted, and implementation is underway with the establishment and capitalization of the City's first Housing Trust Fund.
- Assumed responsibility for the Civic and Convention Center and began implementing system and process improvements.
- Continued work on the downtown Union Pacific Railroad site acquisition.
- West End Area Master Plan work will begin before the end of FY 2023.

Performance Measures-Economic & Community Development				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Percent of companies with agreements audited*	N/A	89%	100%	100%
Percent of population with cost-burdened housing	8%	8%	8%	8%
Tax revenue per acre (property and sales)	\$ 2,243	\$ 2,580	\$ 3,000	\$ 3,250
Appraised value per resident	\$ 82,072	\$ 100,327	\$ 115,000	\$ 125,000
Value of Downtown redevelopment	\$ 1,931,981	\$ 2,217,780	\$ 2,550,447	\$ 3,500,000
Capital investment per dollar of incentives	\$ 12.89	\$ 15.00	\$ 16.50	\$ 16.50

*New/updated

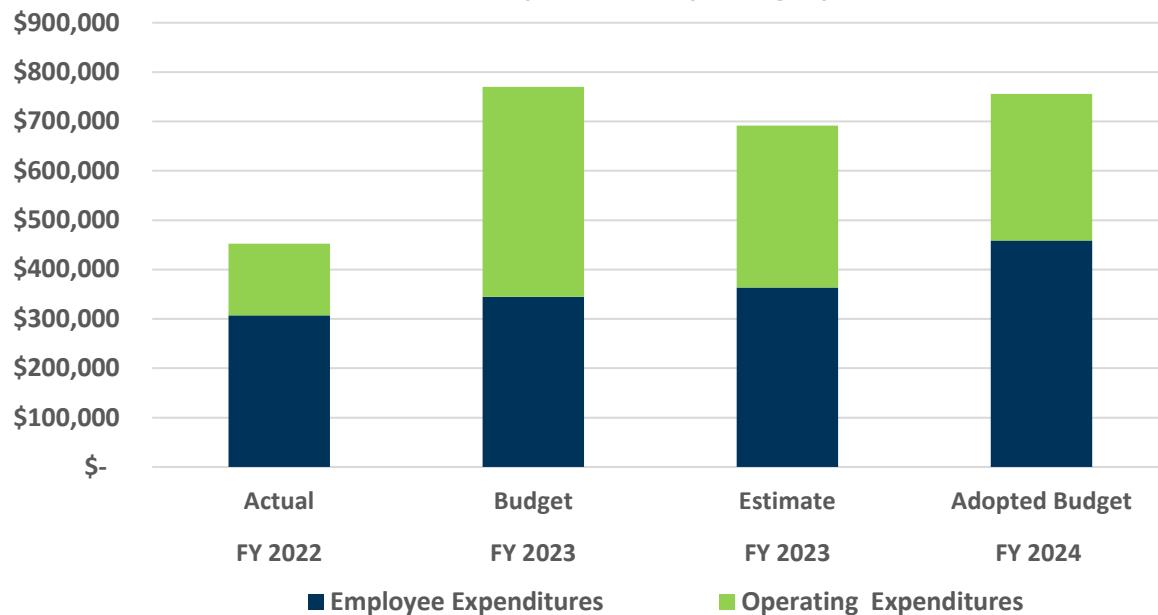
General Fund

Economic and Community Development

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 307,020	\$ 344,918	\$ 363,376	\$ 458,689
Operating Expenditures	\$ 145,261	\$ 424,874	\$ 328,194	\$ 296,824
Total Expenditures	\$ 452,281	\$ 769,792	\$ 691,570	\$ 755,513
Total Full Time Equivalent	2.75	2.75	2.75	3.00

**totals may not be exact due to rounding*

Expenditure by Category



Program Justification and Analysis

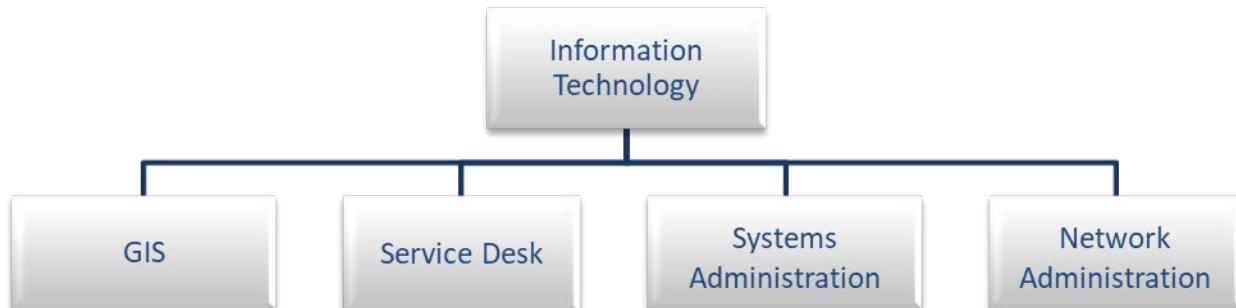
The Economic and Community Development FY 2024 Adopted Budget increases compared to the FY 2023 Estimate by 9.2%. The increase is driven by the addition of the resource requests below. FY 2024 resource requests included in the Adopted Budget are described below.

Resource Requests:

- Parking Compliance Efforts - \$40,000 (recurring); \$25,000 (one-time).
- General Maintenance and upkeep of Downtown - This funding allows the department to have the resources needed to maintain a clean and pleasant destination and respond to constituent or property owner complaints or concerns - \$37,500 (recurring); \$24,600 (one-time).
- Economic and Community Development – PTR to Full Time - This position converts a PTR Administrative Assistant to a Full-Time Administrative Assistant to handle workloads in the department - \$23,000 (recurring). Full-year funding from the EDC.

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 2022 HIGHLIGHTS

GIS Division

- Cartograph usage expanded to Streets, Parks, and Public Works.

IT Division

- Completed city-wide integration of Windows 10.
- Entire Network Refresh, including public network at Main Library.
- Main city fiber ring completed.
- IT components of Fire Stations 2, 3, and Police Headquarters completed.
- Transitioned telephones to modern SIP technology.
- Deprecation of Accela software.
- Cityworks usage expanded to include all of Development Services.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

GIS Division

- Upgrade of GIS System.
- Implementation of new GIS Software for all users.
- Expanded Cartograph usage to include Facilities Division.
- Completed several major Data Analysis projects.

IT Division

- Completed security assessment.
- Implemented multi-factor authentication.
- Implemented tertiary backup/ransomware protection.
- Added segments to fiber ring (extension to FS 4 and CH to Library).
- Completed wireless network refresh.
- Migration of existing Traffic Signal Network and increase in intersection management.
- Cityworks usage expanded to include Fire Marshal's Office.
- Implementation and integration of electronic plan Review with Cityworks software.
- Upgraded document management system.

Performance Measures-IT & GIS				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Network Infrastructure Unplanned Downtime	N/A	N/A	16 Hours	<40 Hours
Tier 1 and 2 Application Unplanned Downtime	N/A	N/A	4 Hours	<40 Hours
Communication Systems Unplanned Downtime	N/A	N/A	40 hours	<40 Hours
Number of Service Desk Requests Completed	5,289	5,635	6,400	7,000
% of Tickets Closed On time	78%	80%	80%	85%
# of Months City Phish-Prone % is under industry average	0	1	4	6
Projects completed on time and within budget	70%	75%	60%	80%
Number of Plat Reviews	125	117	138	85
Web Map Application Traffic (page hits)	221,962	262,732	327,501	360,251

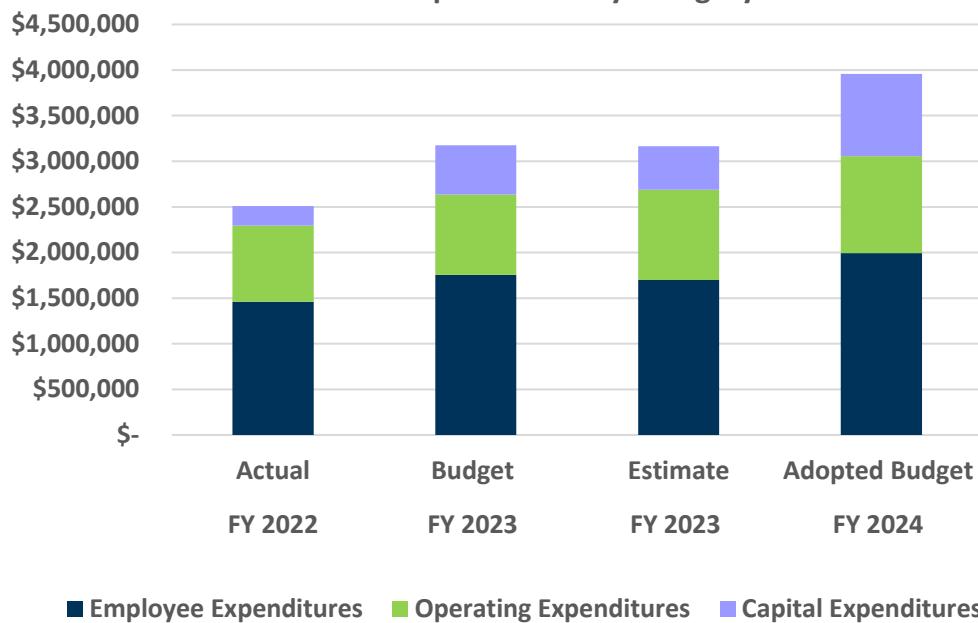
General Fund

Information Technology

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 1,461,651	\$ 1,753,607	\$ 1,698,324	\$ 1,994,519
Operating Expenditures	\$ 833,497	\$ 881,229	\$ 988,260	\$ 1,060,814
Capital Expenditures	\$ 213,656	\$ 541,000	\$ 479,985	\$ 903,200
Total Expenditures	\$ 2,508,804	\$ 3,175,836	\$ 3,166,569	\$ 3,958,533
Total Full Time Equivalent	16.00	18.00	18.00	18.75

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Analysis

The FY 2024 Adopted Budget increases in comparison to the FY 2023 Estimate by 25.0%. The growth is primarily driven by compensation increases, full-year funding for new positions, and resource requests included in the Adopted Budget, described in detail below.

Resource Request:

- Crowdstrike - Program will replace the current anti-virus software and provide additional detection capabilities to prevent malware attacks - \$35,900 (recurring).
- PTR Administrative Assistant - Position will assist in processing invoices, ordering, travel, and p-card reconciliation - \$36,900 (recurring- 9 months funding).
- Datacenter Refresh - Funding for proactively replacing the City's main computing resources and Data Center - \$835,700 (one-time).

General Fund

- GIS Systems Health Check and Receivers - Provide insight into GIS system health and provide feedback from system experts and an analysis of usage by staff. Receivers will be used to collect field data as part of a project or standard work by other departments - \$28,000 (one-time).
- Westside Community Center Fiber - Provides a shorter and more reliable fiber connection to the Westside Community Center improving the technology experience for staff and patrons - \$17,500 (one-time).
- Avolve Professional Services – Funding additional professional services for remaining Building, Planning, Engineering, and Fire Systems permit reviews - \$13,500 (one-time).
- MobileIron Migration to Cloud - \$14,800 (one-time).
- Fiber to County Jail - Fiber internet connection directly to County Jail from PD - \$50,000 (one-time).

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.

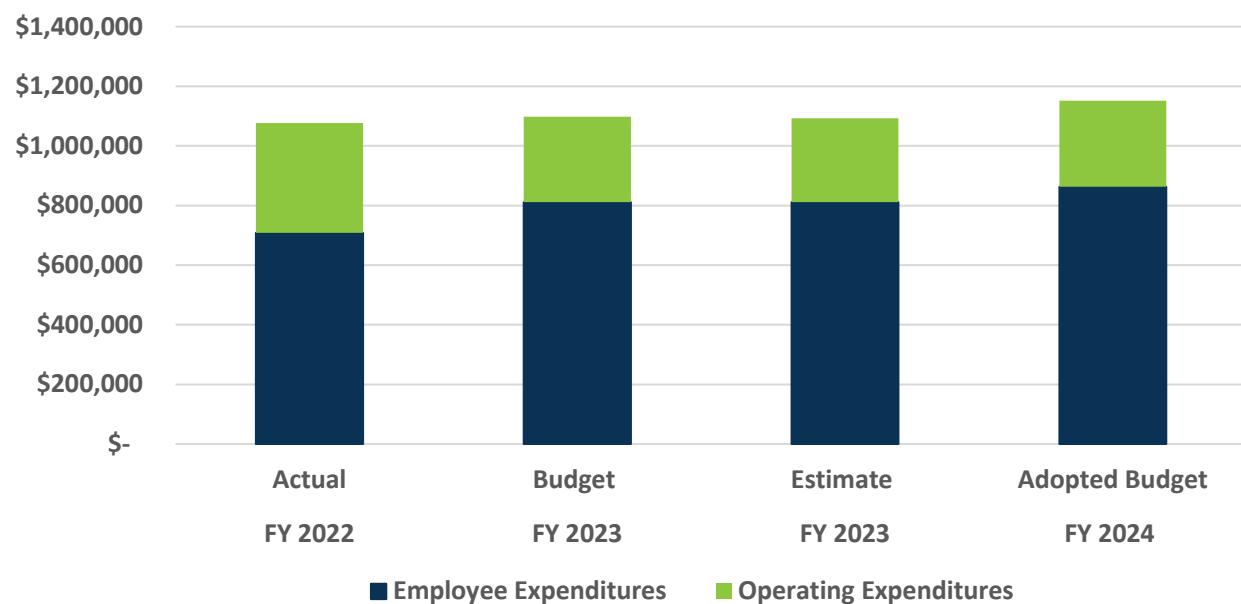
General Fund

Performance Measures-City Attorney		FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Response time on requests for legal services (days)		7.5	5.6	6.9	6.9
Litigation handled in-house (versus outsourced)		1:10	1:10	1:10	1:10
Legal documents and opinions		233	319	348	348
Meetings and Legal Consultations		950	1,216	1,500	1,500
Hearings held by Municipal Court		1,213	1,282	1,980	1,980

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 708,578	\$ 811,103	\$ 811,631	\$ 862,730
Operating Expenditures	\$ 367,692	\$ 287,200	\$ 280,585	\$ 289,200
Total Expenditures	\$ 1,076,270	\$ 1,098,303	\$ 1,092,216	\$ 1,151,930
Total Full Time Equivalent	5.0	5.0	5.0	5.0

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2024 Adopted Budget increases when compared to the FY 2023 Estimate by 5.5%. This increase is driven by compensation adjustments planned for FY 2024.

General Fund

Human Resources and Risk Management



Mission

The Human Resources & Risk Management Department provides support and guidance to all employees in all areas of the employment life cycle. 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.

General Fund

FY 2022 HIGHLIGHTS

- Converted all team member personnel, medical, deduction, and workers compensation files from paper to an electronic format utilizing Laserfiche.
- Hired a Claims Assistant, to assist in the management, facilitation, and team member support of Family Medical Leave Act (FMLA) process.
- Implemented leave additions for Volunteer Time-Off and Paid Parental Leave Developed policy enhancements for Remote Work and Supplemental Pay for Military Leave.
- Created the Insight Discovery Team (originating from an NBLA project), made up of team members from across the organization who focus on identifying unique ways to attract and retain talent.
- Enhanced the HR Training Library to provide team members with electronic Reaching Internal Service Excellence (RISE) resources.
- Completed City Management quarterly risk data presentations as part of the development of a proactive risk and safety program.
- Began commercial driver license (CDL) internal program for classroom and practical learning and application, certifying 7 team members to obtain their CDL and receive promotions.
- Onboarded 445 team members (Seasonal, Part-Time, and Full-Time) from 148 individual postings.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Learning and Development Funding – With the implementation of this dedicated funding, the Learning and Development Coordinator has implemented and enhanced numerous City development programs, such as the Public Safety Leadership Summit, NBLA, NB Connect (originating from an NBLA project), Leading Effectively, Achieving Progress (LEAP, originating from an NBLA project), and enhanced digital RISE content. Additionally, this position has hosted various Optum, Texas Municipal League (TML), and Fred Pryor trainings for our City team members. These programs have directly assisted team member satisfaction, retention, and professional development growth.
- Claims Assistant PTR – The Claims Assistant position has been selected and hired. This position has assisted the Benefits Coordinator in creating efficiencies within the FMLA process. This position has provided a proactive approach to the Family Medical Leave process and clear communication and expectations to both those taking leave and their supervisor(s).
- Complete the 2023 Market Compensation Study for final City Management/City Council approval for funding in FY24, explicitly focusing on meeting or exceeding market data and increasing the starting full-time hourly wage.
- Analyze and develop additional candidate sourcing channels and mechanisms to attract talent to the organization successfully.
- Continue to create team member branding and an engaging online presence on the City's LinkedIn page, and partner with Communications and Community Engagement to recruit on other City social media platforms, such as Instagram, Tik Tok, etc., to attract candidates.
- Continue working to develop educational, outreach, and partnership opportunities with local high schools, colleges/universities, and associations to promote the various traditional and non-traditional careers available in local government.

General Fund

Performance Measures - Human Resources		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimate	FY 2024 Budget
Talent Attraction, Retention, & Development - Remaining Competitive in the Market for Talent					
Full -Time turnover rate	14%	15%	14%	14%	
Number of promotions	69	89	90	90	
Number of hired full-time employees	90	140	140	140	
Average staffing level	91%	94%	92%	92%	
Aggregate average percent below/above market compensation mid-point	4%	N/A	3%	3%	
Total number of custom online training courses offered through LMS	N/A*	8	12	15	
Total Impact Committee events	4	6	6	6	
Benefits - Sustainability of Self-Insurance Fund					
Participation in Deferred Compensation Plan	33%	35%	35%	35%	
Medical plan participation	83%	91%	90%	90%	
Employee Assistance Program participation	18%	17%	18%	18%	
Volunteer Time Off hours utilized	N/A*	114	125	130	
Number of employees utilizing Tuition Assistance	20	65	60	60	
Risk & Safety - Establishing a Safety Culture					
# of vehicle accidents	43	66	75	70	
# of Workers' Compensation claims	77	234	160	160	
Workers' Compensation average claim cost	\$4,398	\$1,961	\$1,200	\$1,200	

*Not previously measured

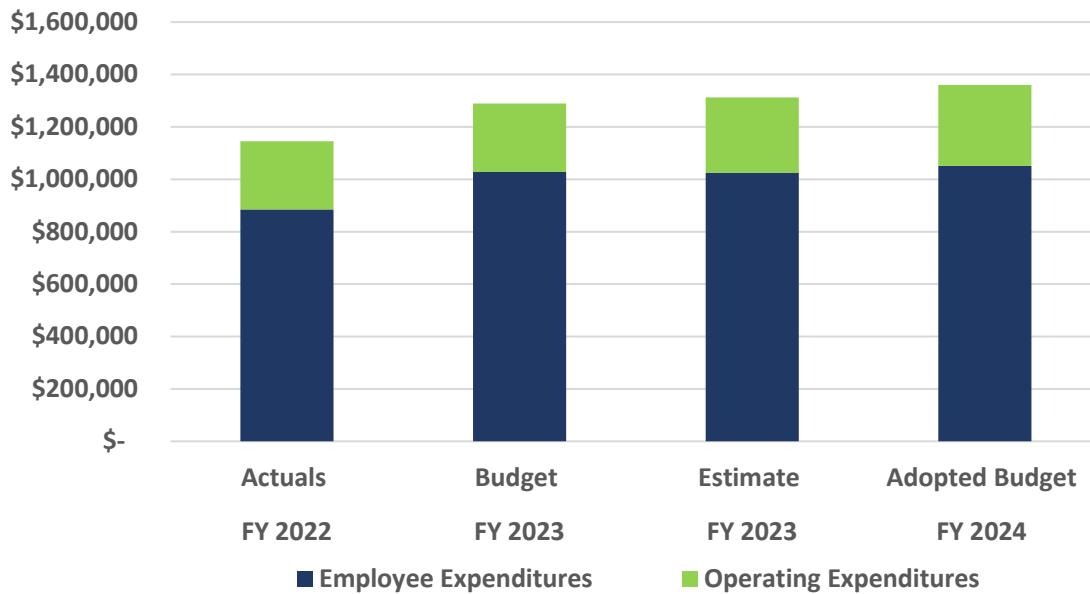
General Fund

Human Resources and Risk Management

	FY 2022 Actuals	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 884,975	\$ 1,027,779	\$ 1,025,074	\$ 1,050,615
Operating Expenditures	\$ 259,913	\$ 261,452	\$ 287,547	\$ 309,752
Total Expenditures	\$ 1,144,888	\$ 1,289,231	\$ 1,312,621	\$ 1,360,367
Total Full Time Equivalent	10.00	10.75	10.75	9.75

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Analysis

The FY 2024 Adopted Budget increases from the FY 2023 Estimate by 3.6%. This increase is driven by the resource requests included in the Adopted budget and planned employee compensation adjustments. The Customer Service Ambassador was also reallocated from Human Resources to City Secretary.

Resource Request:

- Increase to Human Resources Line Items - Funding will increase the existing budget for professional development events, learning and development programs, and safety programs and training - \$15,000 (recurring).
- Award Co. – Funding for a program that would increase employee recognition and provide incentives to team members -\$30,000 (recurring).

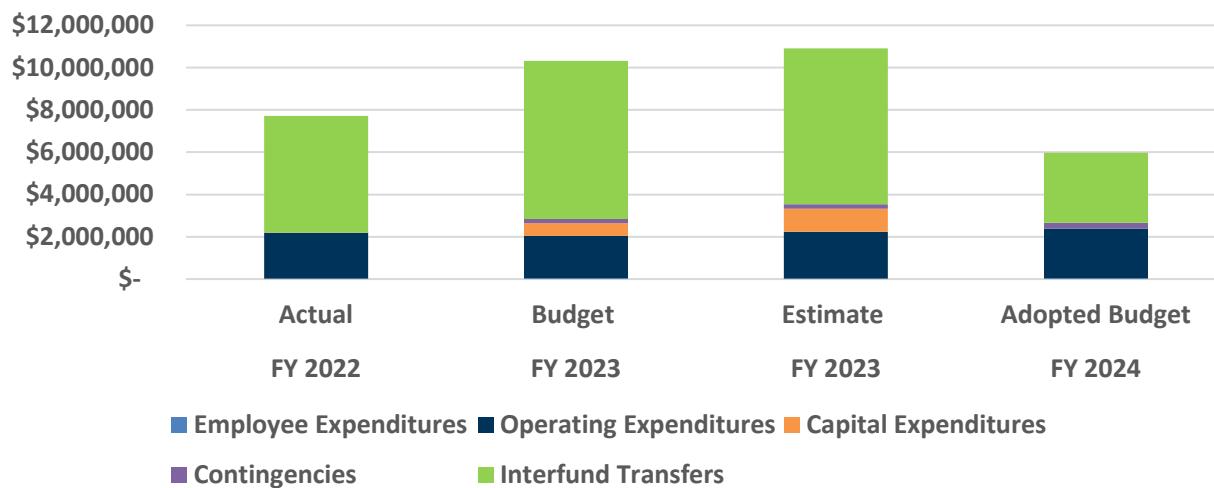
General Fund

Non-Departmental

The Non-Departmental Budget accounts for expenditures that benefit multiple departments and/or the City of New Braunfels organization. The Non-Departmental account 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.

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 30,903	\$ 40,000	\$ 25,000	\$ 40,000
Operating Expenditures	\$ 2,163,954	\$ 2,004,481	\$ 2,206,934	\$ 2,351,416
Capital Expenditures	\$ 15,771	\$ 600,000	\$ 1,100,000	\$ -
Contingencies	\$ -	\$ 200,000	\$ 200,000	\$ 275,000
Interfund Transfers	\$ 5,504,219	\$ 7,478,910	\$ 7,379,000	\$ 3,302,733
 Total Expenditures	 \$ 7,714,847	 \$ 10,323,391	 \$ 10,910,934	 \$ 5,969,149

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 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 2024, the City's portion of those costs are projected to total \$547,000. 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 2024 totals \$874,000. 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 2024, a total of \$430,000 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 2024, \$500,000 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 \$430,000. 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

FY 2024 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

\$275,000 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 2024 Adopted Budget includes 3,302,733 in interfund transfers. See Interfund Transfer Reconciliation in the Appendices.

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 2022 HIGHLIGHTS

- Increased P-Card Program rebate by 46% over previous year and increased city-wide rebates by 19.5% over last year.
- Awarded 11 grants totaling more than 3.4 million dollars for a variety of City projects and services.
- Refunded two series of General Obligation bonds, resulting in a reduction to total debt service of \$4,711,877 and resulted in a present value economic gain of \$4,304,915.
- Awarded the Triple Crown by the Governmental Finance Officers Association. This is the second year the department earned the Certificate for Achievement for Excellence in Financial Reporting, the Popular Financial Reporting Award, and the Distinguished Budget Presentation Award.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Two staff members earned the Certified Government Financial Officer (CGFO) certification.
- Recruited an Assistant Purchasing Manager with municipal experience and multiple certifications to continue to support the organizations high volume of procurement transactions.
- Sourced and ordered equipment and vehicles to secure current pricing and ensure delivery before the end of FY 2023.
- Supported 2023 Bond initiatives with issuance of the PER's for projected projects and issuance of contracts for authorized projects.
- Produced 41 bids and 170 contracts valuing over \$113,414,441 and negotiated cost savings of \$672,000 and cost avoidance of at least \$3,642,757.
- Supported the issuance of several high-profile solicitations and contracts such as: Construction Manager at Risk solicitation and negotiated contract for Zipp Family Sports Complex, Fire Training Complex, Employee Health Benefits, Motorola contract for Handheld radios, and LCRA radio service and maintenance, Landa Park Aquatic Complex Water Quality Retrofit, County Line Road Rehabilitation, Road Construction Materials, and many engineering agreements.
- Awarded 21 grants totaling more than 7.4 million dollars in CDBG and ARPA funding to local non-profit agencies for public programs and capital projects.
- Awarded the Triple Crown Award for the third year in a row.
- Solicited and evaluated bids to implement a new Enterprise Resource Planning (ERP) software.
- Hosted internal training for City employees for procurement procedures and best practices.
- Moved investment management in-house, saving the City the cost of an investment advisor.
- Implemented investment and debt management software.

General Fund

Performance Measures-Finance		FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 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	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: 105.7% of actual	Revenue: 115.8% of actual	Revenue: 100.0% of actual	Revenue: 100.0% of actual	
Dollar amount of expenditures completed with central purchasing assistance	\$113,889,723	\$122,692,002	\$152,583,009	\$167,841,309	
City rebates	\$53,438	\$76,593	\$79,377	\$87,315	
Funds generated from City auctions/surplus sales	\$570,451	\$141,743	\$361,598	\$542,397	
Audit journal entries	8	9	9	9	
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	19	14	18	12	
Number of grants awarded	18	11	15	10	
Dollar amount of grants awarded	\$12,694,644*	\$3,002,084*	\$10,443,669*	\$6,079,695	
Dollar amount of CDBG funding	\$837,007*	\$430,279	\$438,259	\$458,880	
Dollar amount of all active funding managed by Grant	\$19,393,176*	\$15,866,353*	\$25,974,549*	\$30,197,932*	

*Includes CARES/ARPA Allocations and Disaster Claims

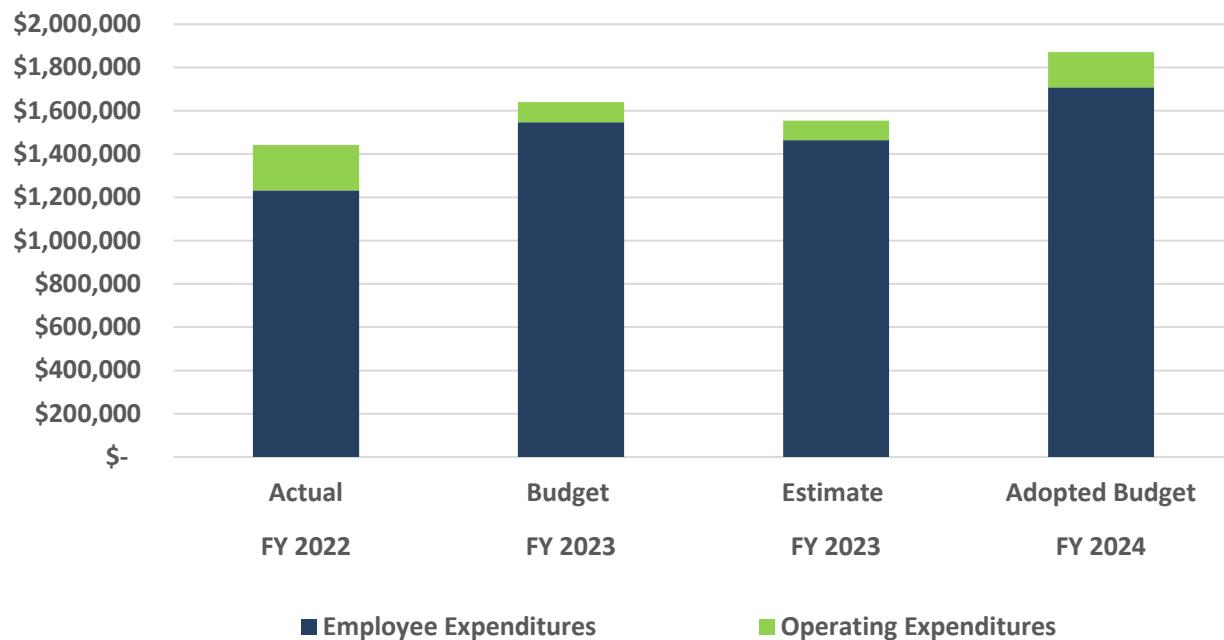
General Fund

Finance

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 1,231,379	\$ 1,546,816	\$ 1,464,552	\$ 1,707,946
Operating Expenditures	\$ 210,577	\$ 92,784	\$ 89,642	\$ 162,934
Total Expenditures	\$ 1,441,956	\$ 1,639,600	\$ 1,554,194	\$ 1,870,880
Total Full Time Equivalent	13.75	15.50	15.50	16.50

**totals may not be exact due to rounding*

Expenditures by Category



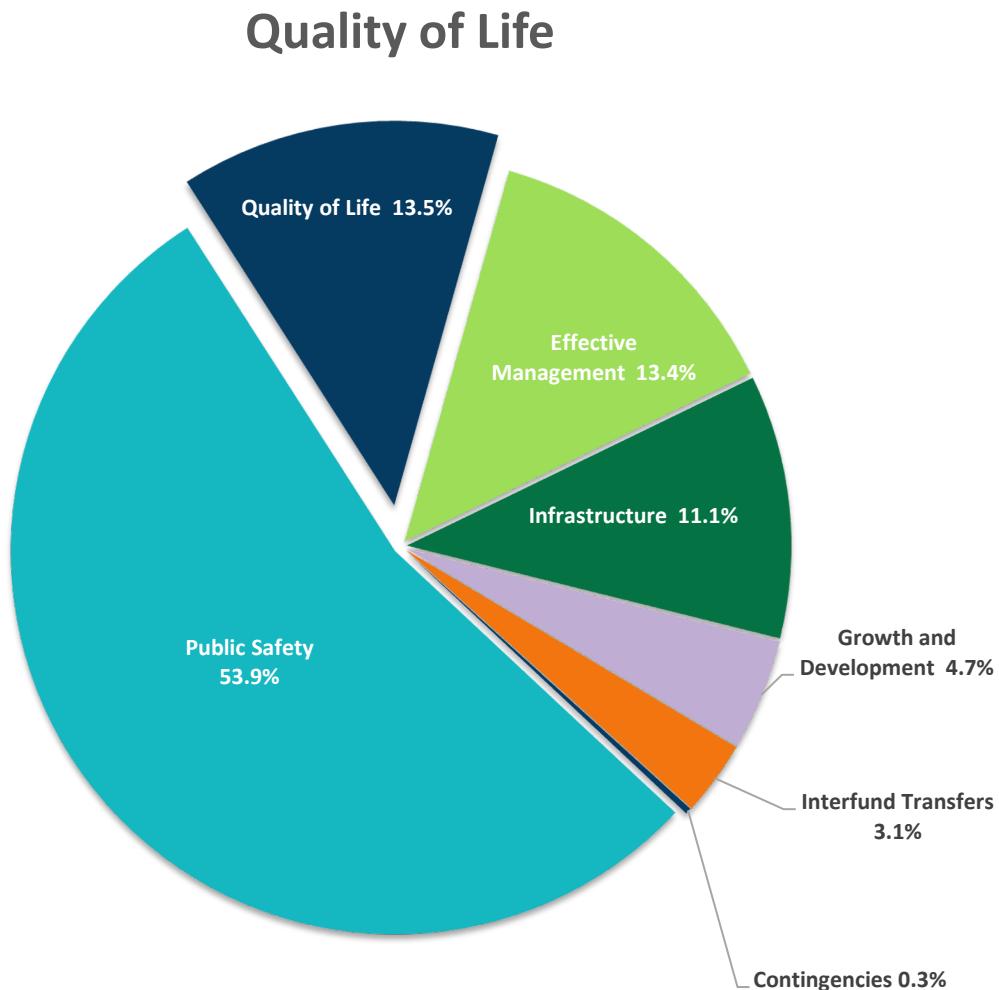
Program Justification and Analysis

The Finance FY 2024 Adopted Budget increases from the FY 2023 Estimate by 20.4%. The FY 2024 Budget includes full funding for all authorized positions, compensation adjustments, and resource requests, described below.

Resource Request:

- Budget Analyst - Funding for 9 months - \$48,500 (recurring).
- Paymentworks - Provides a customized online solution for vendor registration and electronic payments and decreases the risk of payment fraud - \$35,300 (recurring); \$9,800 (one-time).

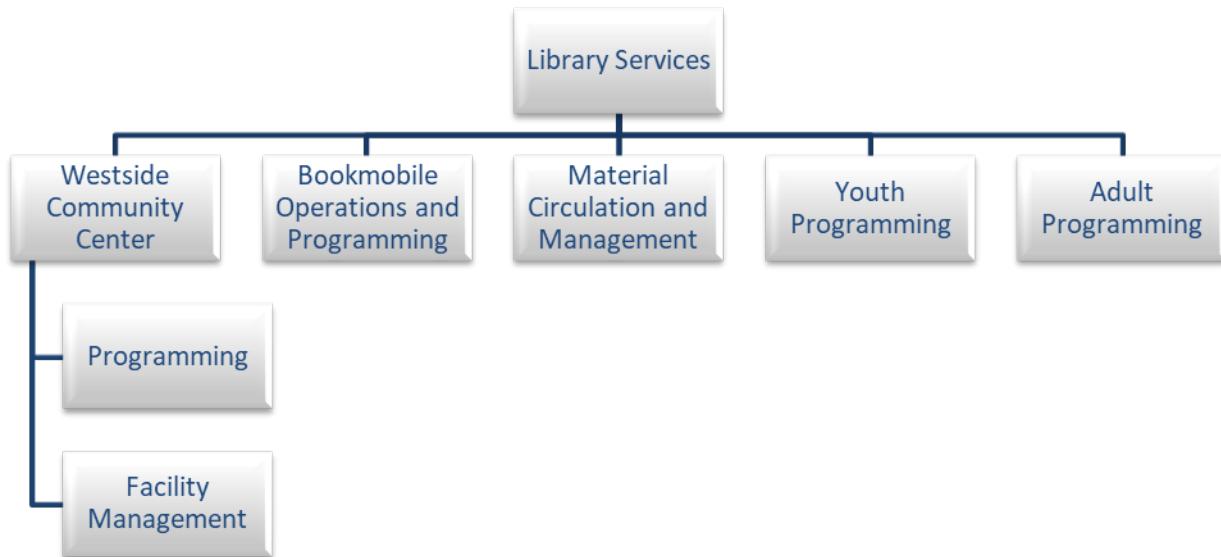
General Fund



Strategic Priority	Allocation
Public Safety	\$ 56,746,101
Quality of Life	\$ 14,152,934
Effective Management	\$ 14,123,126
Infrastructure	\$ 11,649,458
Growth and Development	\$ 4,895,811
Interfund Transfers	\$ 3,302,733
Contingencies	\$ 275,000
Total	\$ 105,145,164

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 2022 HIGHLIGHTS

Library System

- Received the Texas Municipal Library Directors Association Library Achievement of Excellence award for the 8th year in a row.
- Initiated Lobby Stops with the RIORover bringing programs into offsite locations.
- Resumed an expanded schedule of RIOMobile stops.
- Received a ALA/PLA Digital Literacy grant to offer computer classes in English and Spanish.
- Received an ARPA Texas Supports Libraries grant to offer Chromebooks and wireless hot spots to circulate to library patrons.
- Received a grant from the Friends of the New Braunfels Public Library to offer SilverSpots – dedicated tablets to check out to library patrons for e-resource usage.
- Expanded summer food service lunches at all locations and for service on all weekdays.
- Expanded the Books for Babies outreach to Resolute Baptist Hospital parents.
- Created/updated the technical services manual to aid in future cross-training.
- Selecting and processing a collection of 15,000 books for the Westside Branch expansion project.

Main Library

- Moving Spanish-language materials into a central location to facilitate browsing for Spanish speakers
- Completed installation of Family Place Library equipment, parenting collection, and Play & Learn workshops.

Westside Community Center and Library

- Received an IMLS/TSLAC grant to add the Family Place designation to the Westside Library Branch. Grant provided equipment and staff training.
- Selected and processed a collection of 15,000 books for the Westside Branch expansion project.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- The Program Assistant position at the Westside Community Center went from 20 to 40 hours per week. The increase in hours yielded more consistent coverage for nights and weekends for the Community Center and an increase in programs for all ages, but especially for young adults. Art classes for all ages, a teen writing group and a comic club for tweens and teens have all been added.
- Created two study rooms adjacent to the teen area in the main library. These rooms will be used for group study up to 8 people or small meetings. They will be available to the general public during all open hours at the main library. Currently, the single meeting room is always in use.
- Replaced AC system allows temperatures in the main library to be more uniform across the facility and controlled by staff within the building.
- Purchased 15 computers for use at both facilities for training has facilitated many new programs – including collaborating with Comal County Senior Center and senior living facilities to offer cyber security seminars to seniors, partnering with Hope Hospice to offer technical learning sessions and the New Braunfels Food Bank to offer basic computer classes in English and Spanish.

General Fund

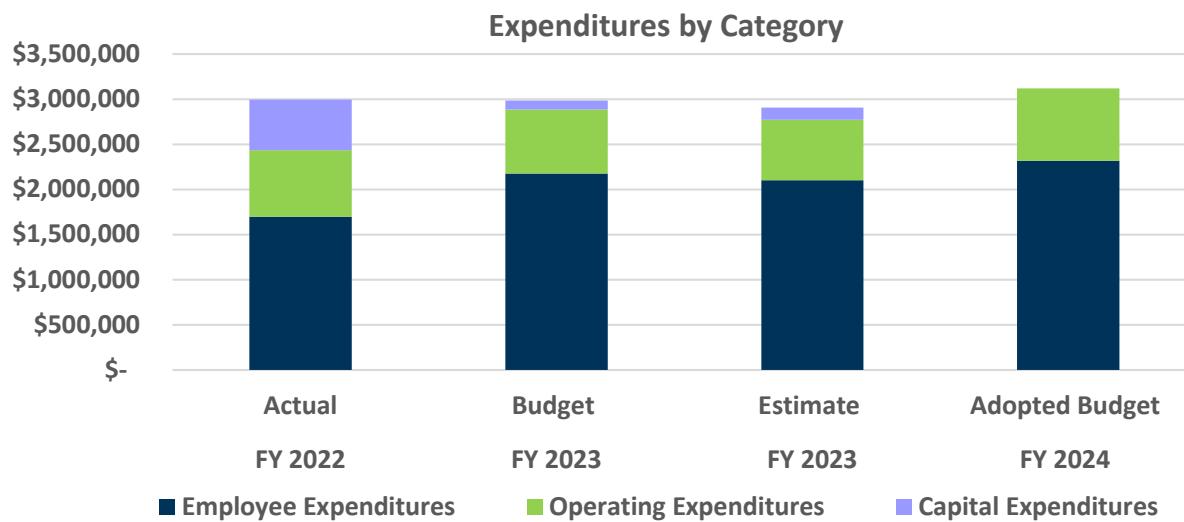
Performance Measures-Library		FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Main Library					
Visits to library facilities	103,051	169,296	200,000	400,000	
Patrons accessing the Internet	24,805	52,292	100,000	200,000	
Library visits per day	353	580	900	1,200	
Total materials circulations	641,713	665,068	800,000	1,250,000	
Circulations per day	2,198	2,278	2,500	3,800	
Library items per capita (National average is 2.0)	1.30	1.22	1.40	1.30	
E-Resource Usage	161,265	116,760	250,000	300,000	
Library programs	361	738	1,000	1,500	
Library Partnership Programs	530	956	1,000	2,000	
Non-Library programs	46	370	500	700	
Library program attendance	5,862	13,962	17,000	35,000	
Library Partnership Program attendance	14,529	16,498	20,000	35,000	
Non-Library program attendance	714	5,999	10,000	15,000	
RIOmobile visitors	284	3,511	7,000	8,000	
RIOmobile circulation	532	4,454	10,000	15,000	
ROVER stops	400	653	1,000	1,200	
ROVER circulation	1,900	3,951	5,000	6,000	
Westside Library Branch					
Library attendance	665	1,718	20,000	165,000	
Library circulation	1,644	1,937	25,000	75,000	
Westside Community Center					
Number of WCC programs	419	645	750	800	
WCC Program attendance	8,115	9,555	10,000	14,000	
Number of outreach programs	132	285	350	450	
Outreach Program attendance	7,178	7,182	9,000	15,000	
Number of Nonprofit Usage (sessions)	54	147	200	225	
Nonprofit attendance	714	2,750	4,000	5,000	
Number of rentals	14	121	125	125	
Rental attendance	432	2,120	2,500	2,800	

General Fund

Library Services

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 1,696,554	\$ 2,175,596	\$ 2,101,230	\$ 2,318,549
Operating Expenditures	\$ 737,265	\$ 708,302	\$ 671,464	\$ 800,308
Capital Expenditures	\$ 560,805	\$ 102,000	\$ 132,941	\$ -
Total Expenditures	\$ 2,994,624	\$ 2,985,898	\$ 2,905,634	\$ 3,118,857
Total Full Time Equivalent Seasonal Positions	31.50	32.00	32.00	32.75

**totals may not be exact due to rounding*



Program Justification and Analysis

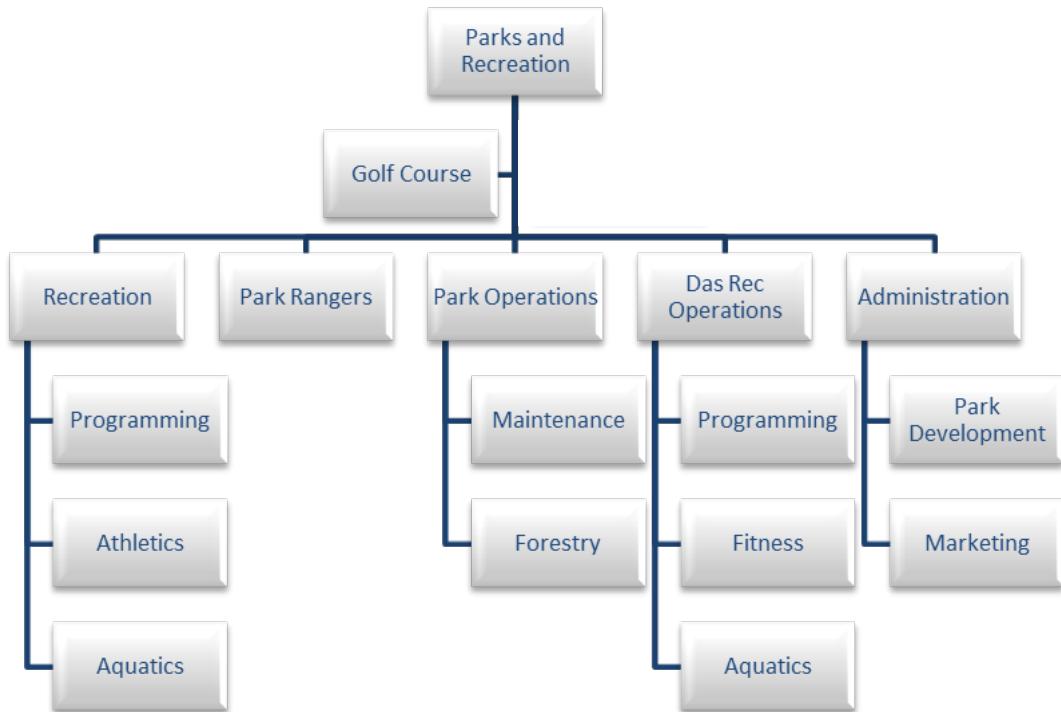
The FY 2024 Library Adopted Budget increases compared to the FY 2023 Estimate by 7.3%. Compensation adjustments and full funding for all authorized positions are included, along with various resource requests described below.

Resource Request:

- Westside Library Program Specialist PTR - This position would specialize in programming at the Westside location - and cover youth, adult, and community center programming events - \$33,400 (recurring).
- New Integrated Library Software - This software improves the function of library operations between branches, allowing staff to provide a better customer experience - \$10,000 (recurring); \$50,000 (one-time).
- Additional Cameras - Consolidates cameras to a new system and repair additional cameras for full visibility of library facilities - \$8,600 (one-time).
- Classroom Laptops for ESL/GED - Purchase of laptops for the Westside Library and Community Center Classroom for the ESL/GED students - \$20,400 (one-time).
- Replacement Screen for Westside Community Center - \$21,100 (one-time).

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 2022 HIGHLIGHTS

- Completed final design for the West Alligator Creek Trail. The design included constant communication and input from the citizen's steering committee. In addition, a Texas Parks and Wildlife grant for \$300,000 was secured for project construction.
- Installed Kerlick Park improvements, including an ADA-compliant sidewalk and bench swing, adding a low-impact amenity to the park.
- Completed Mission Hill Park Improvements, including a twelve-car parking lot and 900+ feet of concrete, ADA-compliant trail. Four interpretive signs narrate the history of the families who lived on the property and note the park's natural features. An Open House at the park was held on Saturday, September 17, 2022, with over 90 citizens attending.
- Completed the final design of the Fischer Park Nature Play Area. Equipment has been ordered, and staff is waiting for delivery of equipment for installation.
- Prince Solms parking lot was improved with a mill & overlay and new striping.
- Staff coordinated the Comal River Improvements and the Comal River and Park Signs projects.
- Replaced outdoor lighting at sand volleyball courts in Landa Park with fixtures, including technology to schedule and remotely access timers.
- Replaced Fischer Park playgrounds to improve safety standards. New play structures include inclusive play features.
- Department leadership collaborated with Capital Programs staff to prepare preliminary engineering reports for all recommended 2023 Park Bond projects. Ten projects were reviewed for updated costs and 30% design.
- Fifteen acres of greenspace was acquired at Arroyo Verde development through a development agreement. This property will be a part of the larger West Alligator Creek Trail corridor.
- Cypress Bend Park and the Comal Cemetery (Heinrich Mordhorst) received Texas Historical Markers.
- Hosted Veterans Memorial ribbon cutting on August 18, 2022.
- Staff worked with senior engineering students at Texas State University to design new hole accessories for two holes at the Landa Park Mini Golf.
- Hosted several Fire Fighter Games events in July, including pickleball, basketball, soccer, golf, and sand volleyball.
- Staff participated in a Community Vitality Project with PlayCore, a national recreation research company. New Braunfels was one of ten communities in the nation to be included. The project will provide mobility data for five locations, including estimated visitor counts, travel patterns, and more.
- Implemented a new Parks and Recreation Departmental Orientation Program to increase employee engagement and further develop departmental culture.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Nominated for the NRPA National Gold Medal Finalist for the third time.
- Awarded the 2023 TRAPS Gold Medal Class III award.
- Assisted the City of Round Rock Parks and Recreation with their freeze clean-up in February. They lost several thousand trees.

General Fund

- Planted 140 trees at Fischer Park from a grant provided by Meritage Homes with the Arbor Day Foundation. An additional 30 trees were planted, donated from the Rush Group donation.
- The Rangers Team attended the Park Law Enforcement Association national conference in Tennessee.
- Received a \$5,000 donation from the German-American Society for the New Braunfels Cemetery “Field of Graves” project. They also donated \$2,000 to help fund the construction of the new lichgate. This fundraising project kicked off in November and to date has raised \$82,000 of the \$125,000 needed.
- Installed a trailer at the Tube Chute to move operations out in front rather than inside the building. This alleviated continuous traffic congestion and has made the area much safer for the public.
- Veterans Memorial Brick Program has sold 321 bricks, with two install dates, Veterans Day and Memorial Day.
- Panther Canyon Rim Trail should be completed by summer. The Comal Trails Alliance group started this project, and their volunteers are working on completion.
- Voters approved Mission Hill Park phase 2 for the 2023 bond, and the project is beginning construction phases.
- The LPAC Parking Lot was fully renovated with help from the Habitat Conservation Plan, which included a redesign to include a riparian zone for drainage to filter surface drainage before reaching the Comal River.
- The Parks Administration Building was renovated in-house that included new flooring, sheetrock, paint, lighting, and doors.
- Installation of Main Plaza Bandstand Sound System replaced all speakers and components.
- A new electronic method of Graffiti and Vandalism reporting/tracking was created by the IT Team for Park staff to use in the field.
- Park Rangers experienced a record number of picnic sales in June and July totaling over \$25,000.
- The Parks Foundation has raised \$13,500 this year to support park initiatives.

General Fund

Performance Measures-Parks & Recreation				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Administration				
Dollar value of volunteer efforts contributed to department	\$10,656	\$83,718	\$40,000	\$45,000
Swiftwater rental revenue	\$7,710	\$7,050	\$5,000	\$7,000
Swiftwater bookings	58	106	60	90
Resident river passes issued	895	2,376	2,500	2,500
Resident river parking passes issued	2,038	4,273	4,500	4,500
Recreation (Landa Recreation Center, Athletics, Nature Center)				
Customer satisfaction with programs and events	99%	99%	99%	99%
Program and event participants	5,282	6,821	7,000	7,500
League participants (teams)	212	220	230	230
Field trip participants (Nature Center)	173	871	950	950
Youth sports association participants	3,658	4,807	4,850	4,850
Aquatics				
Number of annual LPAC admissions	29,352	112,124	115,000	115,000
Swim lesson participants	581	335	693	695
Swim lessons offered vs. lessons conducted	80%	87%	90%	90%
Annual Tube Chute admissions	15,576	15,428	16,000	16,000
Special event participants	344	360	375	375
Customer satisfaction rate - Programs	99%	88%	99%	99%
Park Operations				
Number of lost days due to injury	14	7	0	0
Number of work orders completed	413	302	317	300
Graffiti/Vandalism incidents	45	159	168	160
Number of Forestry community education contact hours	4	9	10	10
Number of trees planted	29	44	200	100
Rangers				
Number of calls to Police Department for assistance	10	17	25	25
Number of parking violations issued	2,999	4,120	4,200	4,500
Number of park patrol hours	16,734	17,090	17,000	23,000
Number of picnic permits issued	1,773	2,041	2,200	2,200
Resident picnic permits issued	365	438	550	550
Non-Resident picnic permits issued	1,409	1,603	1,650	1,650

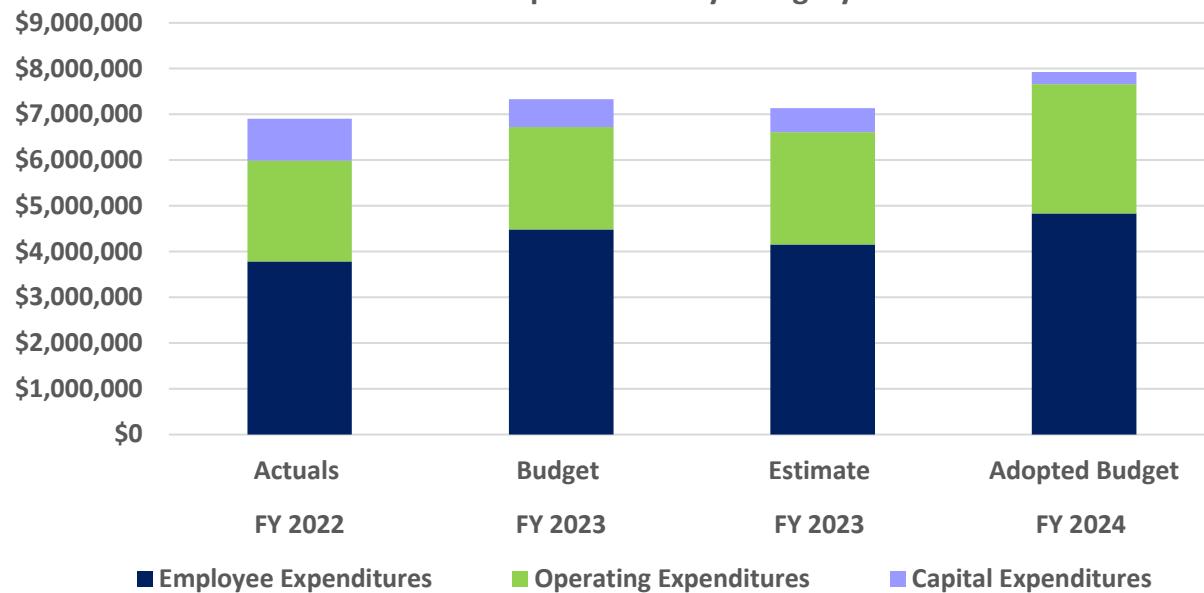
General Fund

Parks and Recreation

	FY 2022	FY 2023	FY 2023	FY 2024
	Actuals	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 3,786,747	\$ 4,481,679	\$ 4,153,360	\$ 4,833,392
Operating Expenditures	\$ 2,202,830	\$ 2,241,203	\$ 2,458,163	\$ 2,829,337
Capital Expenditures	\$ 917,115	\$ 608,862	\$ 523,600	\$ 260,200
Total Expenditures	\$ 6,906,692	\$ 7,331,743	\$ 7,135,123	\$ 7,922,930
Total Full Time Equivalent	47.25	49.50	49.50	51.40
Seasonal Positions	142.00	142.00	139.00	139.00

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Analysis

The FY 2024 Parks and Recreation Adopted Budget increases compared to the FY 2023 Estimate by 11.0%. The Adopted Budget increases for several reasons. First, planned compensation increases are budgeted for FY 2024 and full funding of all authorized positions. Secondly, various adjustments were made to operating accounts, such as utilities. Finally, resource requests are included in the FY 2024 Budget, described below.

Resource Request:

- Assistant Athletics Programs Supervisor – This position will reduce the workload of the Athletics Supervisor and provide additional oversight of the programs and PT/PTR staff. Funding for 9 months - \$45,300 (recurring); \$2,200 (one-time).
- Assistant Recreation Programs Supervisor – This position will work closely with the Recreation Supervisor to sustain existing programs and events, as well as assisting in designing and

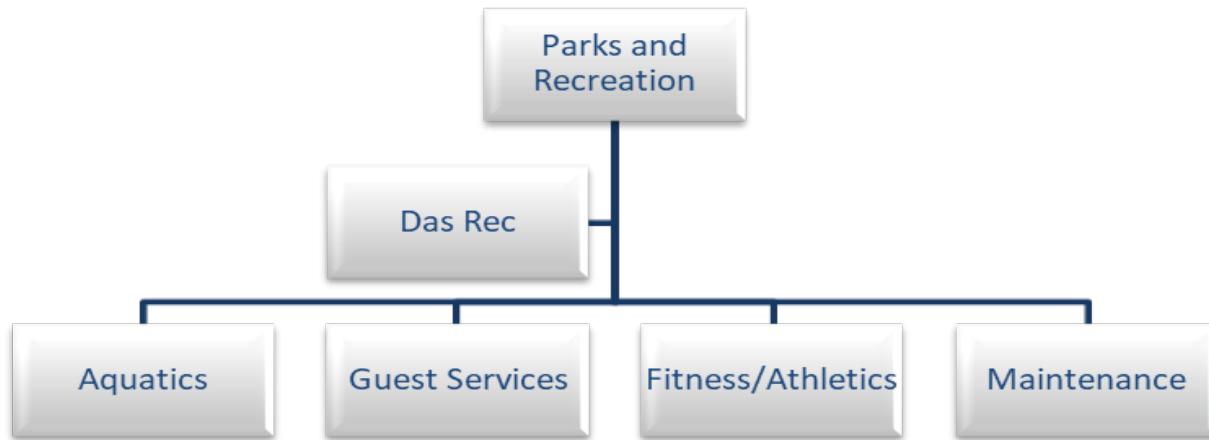
General Fund

implementing new and innovative programs. Funding for 9 months - \$45,300 (recurring); \$3,600 (one-time).

- Landscape Contract Increase - will provide service for new City properties and cover increased service requests for existing City properties - \$50,000 (recurring).
- Park Operations Maintenance Increase – Additional funding to address park repairs and improvements efficiently and timely - \$60,000 (recurring).
- Trash Can Replacements - \$14,300 (one-time).
- Landa Park Aquatic Center Outdoor Tables - Replacement of all picnic tables at the Landa Park Aquatic Center- \$10,400 (one-time).
- Landa Park Aquatic Center Stairs for Wet Willie – Steel staircase and tower for Wet Willie Slide and matching rope swing structure - \$31,000 (one-time).
- Landa Haus HVAC - Replacement of the existing Landa Haus HVAC system with a new unit - \$19,800 (one-time).
- Adult, Infant CPR Mannequins and AED Trainer - Equipment to train staff on First Aid/CPR and AED certifications - \$2,900 (one-time).
- Trailer rated for Skid Loader - Purchase of a trailer to transport the Park Department's bobcat skid loader - \$15,600 (one-time).
- Equipment Replacement Plan Year 3 (Mowers) - Four zero turn mowers used by Parks scheduled to be replaced this year - \$93,800 (one-time).
- Landa Parks Recreation Center Tables and Chairs - Purchase of 15 Tables and 80 new chairs for Camp Minnehaha - \$9,700 (one-time).
- Landa Park Aquatic Complex Facility Assessment - \$30,000 (one-time).
- Ranger Roof Storage - Request will fund roof replacement for ranger storage building - \$15,000 (one-time).

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 2022 HIGHLIGHTS

- Das Rec finalized the Kinder Care expansion project to have outdoor play with kids and allow for additional kids in Kinder Care.
- A connex box and fitness equipment were added in the turf area.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Das Rec is reaching record membership numbers in FY 2023, surpassing 16,000 in March 2023 and over 1,250 daily visits.
- Das Rec replaced and updated fitness equipment this year, with \$100,000 of new equipment installed, updated the fitness floor, and catered to our members.
- Das Rec was unable to complete the turf shade project due to unexpected repairs needed in the facility, including a new leisure pool heater, pool lighting repair, and ADA door updates in the facility.

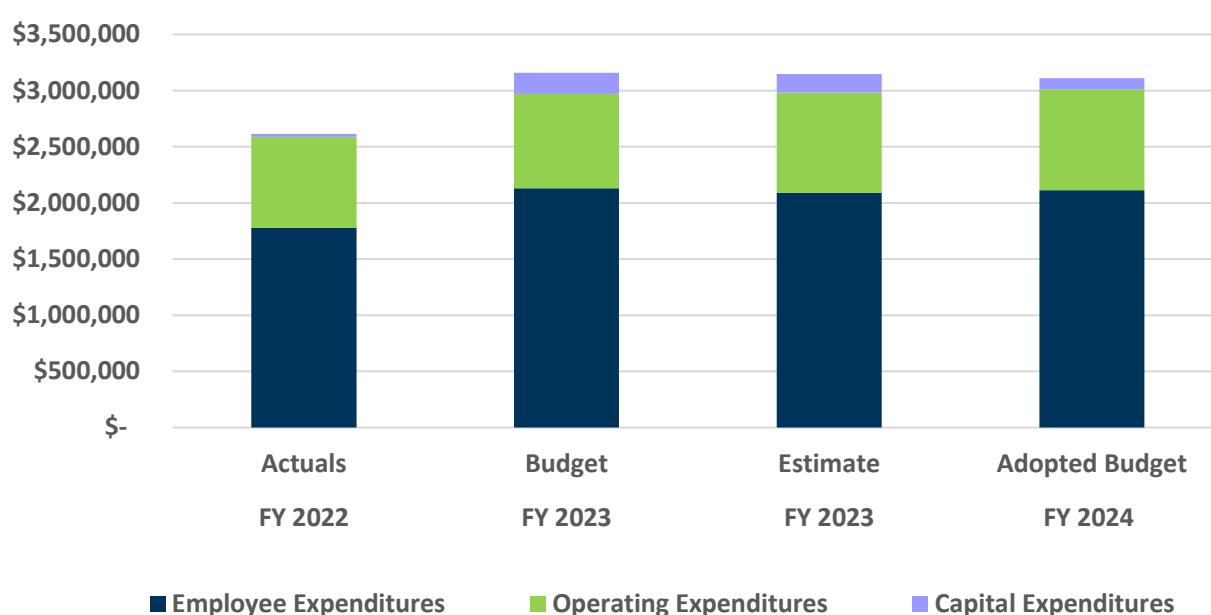
Performance Measures-Das Rec				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Das Rec memberships	6,196	8,126	8,800	8,500
Youth Sports League participants	366	741	750	750
Swim lesson participants	1,006	966	1,000	1,000
Membership scans	242,437	358,127	410,000	400,000
Group fitness attendance	27,601	40,302	45,000	45,000
Adult Sports League teams	82	111	110	110
Member Satisfaction NPS (-100 to 100)	70	75	75	75
Member retention rate	96%	98%	95%	95%

General Fund

Das Rec

	FY 2022 Actuals	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Employee Expenditures	\$ 1,777,432	\$ 2,129,783	\$ 2,089,887	\$ 2,112,753
Operating Expenditures	\$ 810,246	\$ 841,274	\$ 891,713	\$ 898,395
Capital Expenditures	\$ 25,998	\$ 185,850	\$ 165,760	\$ 100,000
Total Expenditures	\$ 2,613,676	\$ 3,156,907	\$ 3,147,360	\$ 3,111,148
Total Full Time Equivalent		100.25	100.25	99.25
<i>*totals may not be exact due to rounding</i>				

Expenditures by Category



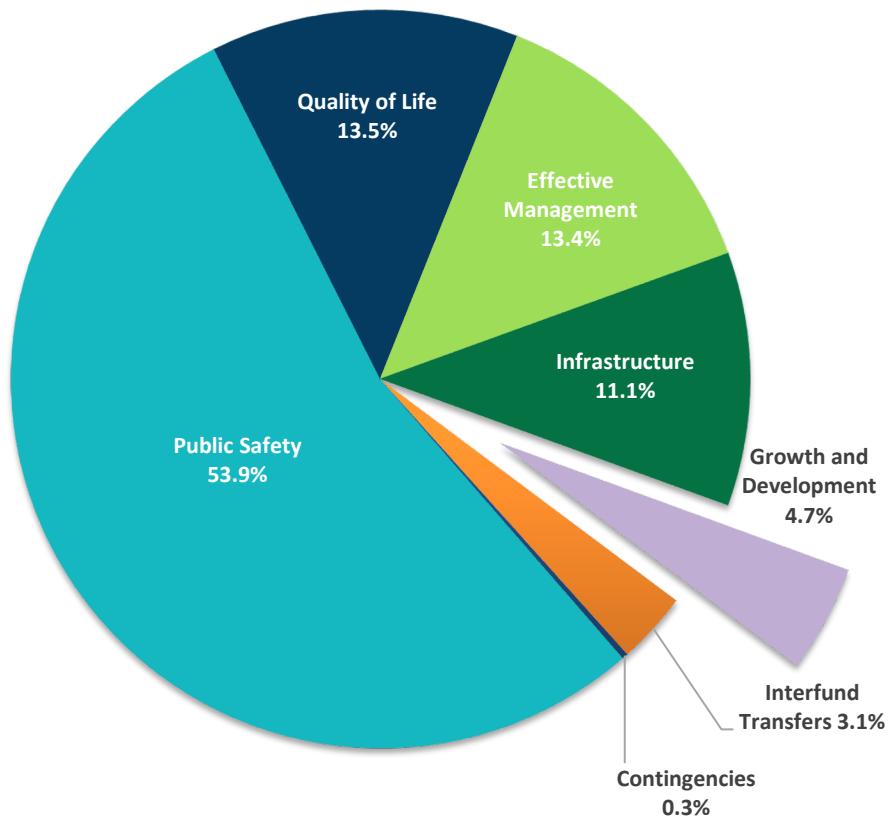
Program Justification and Analysis

The FY 2024 Das Rec Adopted Budget decreases compared to the FY 2023 Estimate by (1.2%). The Adopted Budget decreases for several reasons. First, the reallocation of an employee from Das Rec to the Communications Department to consolidate outreach efforts. Secondly, the removal of one-time resource requests from FY 2023. Finally, FY 2024 resource requests are funded through the Recreation Center Improvements and Fee Assistance Fund.

Resource Request:

- Benches/Bleachers - Purchase of benches and bleachers in gymnasium and pool area, benches in the locker room showers, and the purchase of new lifeguard chairs - \$22,176 (one-time).
- Lobby Furniture - This request is for the replacement of lobby furniture with updated seating/gathering areas - \$22,573 (one-time).
- Das Rec Design Services - This funding is for the preliminary design services of potential renovation options for Das Rec - \$55,000 (one-time).

Growth and Development



Strategic Priority	Allocation
Public Safety	\$ 56,746,101
Quality of Life	\$ 14,152,934
Effective Management	\$ 14,123,126
Infrastructure	\$ 11,649,458
Growth and Development	\$ 4,895,811
Interfund Transfers	\$ 3,302,733
Contingencies	\$ 275,000
Total	\$ 105,145,164

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 2022 HIGHLIGHTS

- Stakeholder and community engagement on the Land Development Ordinance project.

Building Safety

- Created a Technical Advisory Committee (TAC) and began review of 2021 Building Codes.
- Prepared ordinance to update fees for work without permits.
- Prepared ordinance to modify Ch. 58 – Flood Ordinance to make updates required by FEMA.
- Prepared ordinance to consolidate board membership between the Construction Board of Appeals and the Building Standards Commission.
- Partnered with IT to select an Electronic Plan Review software (EPR) and began working on product implementation and integration with Cityworks permitting database.

Development Planning

- Hired two Planners for Development Planning, a new Administrative Assistant, and an Assistant Planner.
- Adopted one code interpretation.
- Worked with developers to process large number of plat applications to meet a grandfathering utility deadline.

Comprehensive Planning

- Completed update for Mayfair Development Design and Control Document.
- Improved web page for Historic Preservation.
- Applied for grant with Comal County to update historic resources survey.
- Worked with NBU to begin the Development of a One Water Plan.
- Adopted an initial policy and application fee for MUD petitions; began working with NBU on a comprehensive MUD policy.

Neighborhood Services

- Three Code Compliance Officers completed training classes and completed their Basic and Intermediate Code Compliance Certifications.
- One Senior Animal Welfare & Rescue Officer completed Advanced Administrative ACO certification.
- Two employees graduated from the New Braunfels Leadership Academy.
- Animal Welfare & Rescue Team created an online application for animal related special events to provide a more efficient process for application submittal.
- Animal Welfare & Rescue started an online pet registration in October of 2021 to provide residents an online option to register their pets with the city.
 - There has not been any previous system that allowed this including the Humane Society who was the entity registering city pets.

General Fund

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

Building Safety

- The Customer Service Representative (PTR) position has helped significantly to provide active and engaged customer service at the front counter and on the phone for the entire department.
- Approved initiative for Customer Service Rep is reducing wait-time for customers and improving the customer experience in getting timely answers to questions on projects.
- 2021 Code Adoption Initiative is in process, completed meetings with the TAC, drafted ordinance with the goal of final adoption in late August 2023.
- Electronic Plan Review Initiative is in process with a projected go-live date of August 28, 2023.
- Holding quarterly public meetings with homebuilders to discuss processes, updates and procedures.

Development Planning

- Adopted Early Out Land Development Ordinance Code Amendments to Chapter 144 Zoning, including:
 1. Removed kitchen and rental restrictions for ADUs
 2. Amended Duplex minimum lot size
 3. Amended definition of Multi Family to five or more units
 4. Clarified that nonconforming use regulations as they relate to industrial zoned (M1, M2, M1A and M2A districts) parcels with existing residential land uses are allowed to modify or rebuild their structures.
 5. Streamlined RV parking, mobile food unit, and temporary storage container rules.
- One employee passed the CNU-A exam for CNU urban planning accreditation.
- Finalized interlocal agreement process with Guadalupe County and removed the City of New Braunfels from platting processes in the Guadalupe County portion of the ETJ (unless development has Chapter 245 rights to the City's process).
- Implemented the revised process for Special Events.

Comprehensive Planning

- Received a grant to help fund a survey of historic resources, partnering with Comal County to update survey.
- In-house development of Survey 123 to assist with historic resource survey.
- Completed MUD policy development with NBU.
- Updated the Implementation Plan for the 2018 Comprehensive Plan to better reflect implementation status.
- Initiating Phase One of the Comprehensive Plan update, developed scope for fiscal report for plan update.
- Initiated planning for the Future Land Use Map update to be Phase 2 of Comp Plan update.

Neighborhood Services

- One employee graduated from the New Braunfels Leadership Academy.
- One Code Compliance Officer completed her training class and achieved a Basic Code Compliance Certification.
- Three employees completed and passed their State Basic (2) and Advanced (1) Animal Control Class.

General Fund

Performance Measures- Planning & Development Services				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Code Compliance				
Violation cases reviewed	2,915*	2,457*	1,200	1,250
Cases filed in court	159	135	100	100
Of filed cases, number of repeats	49	35	20	20
Code Compliance complaints received	N/A	691	700	800
Code Compliance complaints Unfounded	N/A	12	20	30
Bandit signs	606	1,768	2,500	2,700
Health/Food Safety				
Special event food service operations permitted & Inspected	485	920	930	940
Restaurant / food service inspections	433	552	600	700
Permitted Food Establishments	918	912	925	925
Animal Welfare & Rescue				
Total calls for service/animal assessments	7,431	9,181	8,500	8,500
Dead animals removed from roadways and other properties	1,056	1,148	1,100	1,100
Development Activity				
Number of permits issued - New Residential structures	1,764	1,042	400	600
Number of permits issued - New Commercial	79	125	125	125
Number of permits issued - Other Residential work	2,108	4,141	6,500	6,000
Number of permits issued - Other Commercial	361	428	420	400
All trade permits issued	9,294	6,868	6,400	6,500
Inspections conducted	33,015	45,259	28,000	30,000
% of inspections completed within 48-hour cycle time goal	100%	100%	100%	100%
Plats recorded inside city limits	49	48	54	27
Plats recorded in the ETJ	34	40	51	26
New residential lots recorded inside city limits*	1,640	200	150	150
New residential lots recorded in the ETJ *	1,166	1,649	1,500	1,500
Rezoning requests processed	54	61	53	53
ZBA requests processed	50	19	10	10
Misc. applications processed (special events, zoning verification letters, etc.)	862	218	200	200
Planning Activity				
Community engagement activities / outreach events	1	20	10	10
% of Comprehensive Plan items in active implementation	74%	76%	76%	78%

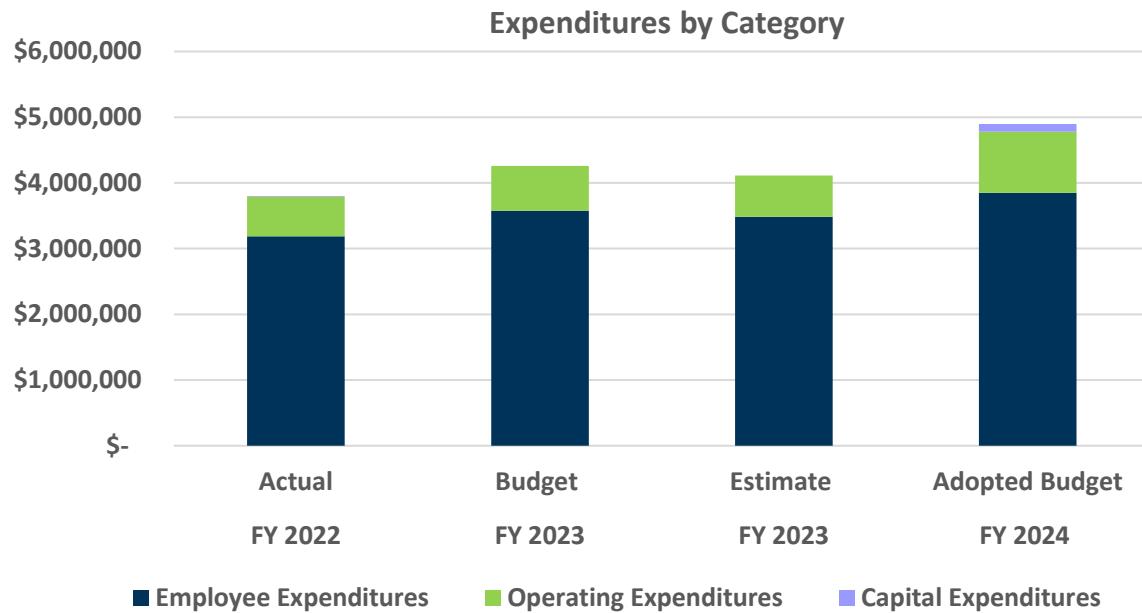
*Does not include apartments or condos (multi-family residential)

General Fund

Planning and Development Services

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Employee Expenditures	\$ 3,189,611	\$ 3,574,813	\$ 3,483,753	\$ 3,847,212	
Operating Expenditures	\$ 603,133	\$ 681,862	\$ 629,398	\$ 934,570	
Capital Expenditures	\$ 7,025	\$ -	\$ -	\$ 114,030	
Total Expenditures	\$ 3,799,769	\$ 4,256,675	\$ 4,113,151	\$ 4,895,811	
Total Full Time Equivalent	39.00	40.75	40.75	42.75	

**totals may not be exact due to rounding*



Program Justification and Analysis

The FY 2024 Planning and Development Services Adopted Budget increases compared to the FY 2023 Estimate by 19.0%. The Adopted Budget includes planned compensation increases, full funding of all authorized positions, and resource requests, described below.

Resource Request:

- Animal Welfare Officer - Position will support the activities relating to Animal Welfare in the Neighborhood Services Division. Funding for 9 months - \$53,500 (recurring); 72,630 (one-time).
- Building Inspector - The building inspector will assist with the increasing volume of commercial and residential development inspections. Funding for 9 months - \$54,400 (recurring); \$41,400 (one-time).
- Comprehensive Plan Funding - \$200,000 (one-time).
- Safesite Document Scanning - \$50,000 (one-time).

ENTERPRISE FUNDS

Enterprise Funds

City of New Braunfels
Airport Fund
Fiscal Year Ending September 30, 2024

Fund: 501

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 434,272	\$ 724,932	\$ 816,001	\$ 847,487
Total Beginning Balance	\$ 434,272	\$ 724,932	\$ 816,001	\$ 847,487

Revenue

Charges for Services	\$ 4,569,724	\$ 4,068,000	\$ 4,650,560	\$ 4,654,529
Intergovernmental Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Interfund Transfer	\$ 349,910	\$ 99,910	\$ 99,910	\$ 99,910
Total Revenue	\$ 4,969,634	\$ 4,217,910	\$ 4,800,470	\$ 4,804,439
TOTAL AVAILABLE FUNDS	\$ 5,403,906	\$ 4,942,842	\$ 5,616,471	\$ 5,651,926

APPROPRIATIONS

Employee Expenses	\$ 703,524	\$ 817,826	\$ 806,078	\$ 917,827
Operation Expenses	\$ 3,180,682	\$ 2,654,602	\$ 3,114,503	\$ 3,221,903
Capital Expenses	\$ 202,964	\$ 269,163	\$ 292,159	\$ 200,000
Interfund Transfer	\$ 371,781	\$ 427,290	\$ 427,290	\$ 405,857
Loan payment - NBEDC	\$ 128,954	\$ 128,954	\$ 128,954	\$ 128,954

TOTAL OPERATING APPROPRIATIONS	\$ 4,587,905	\$ 4,297,835	\$ 4,768,984	\$ 4,874,542
Ending Fund Balance	\$ 816,001	\$ 645,007	\$ 847,487	\$ 777,385
TOTAL APPROPRIATIONS	\$ 5,403,906	\$ 4,942,842	\$ 5,616,471	\$ 5,651,926

**totals may not be exact due to rounding*

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 2022 HIGHLIGHTS

- Took delivery of two new operations trucks, one as a replacement.
- Took delivery of a new John Deere tractor, shredder, and three zero turn mowers.
- Took delivery of tow bar accessories.
- Began request for proposal for new security gates – expected completion August 2023.
- Federal Trade Commission request for quote completed to begin siting study and 30% design for relocation and construction of a new air traffic control tower.
- Began engineering & design for reconstruction of the North Ramp.
- Maintained 100% utilization of City/Airport owned facilities.
- New administrative assistant started in January 2023. Increased the airports capacity to provide better customer service and user experience.
- Fuel sales through the end of March for the preceding 12-month period exceeded 800K gallons.
- Two new flight schools are operational.
- Three new aircraft maintenance shops are operational, including a Cirrus Service Center.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Airport security gates solicitation underway.

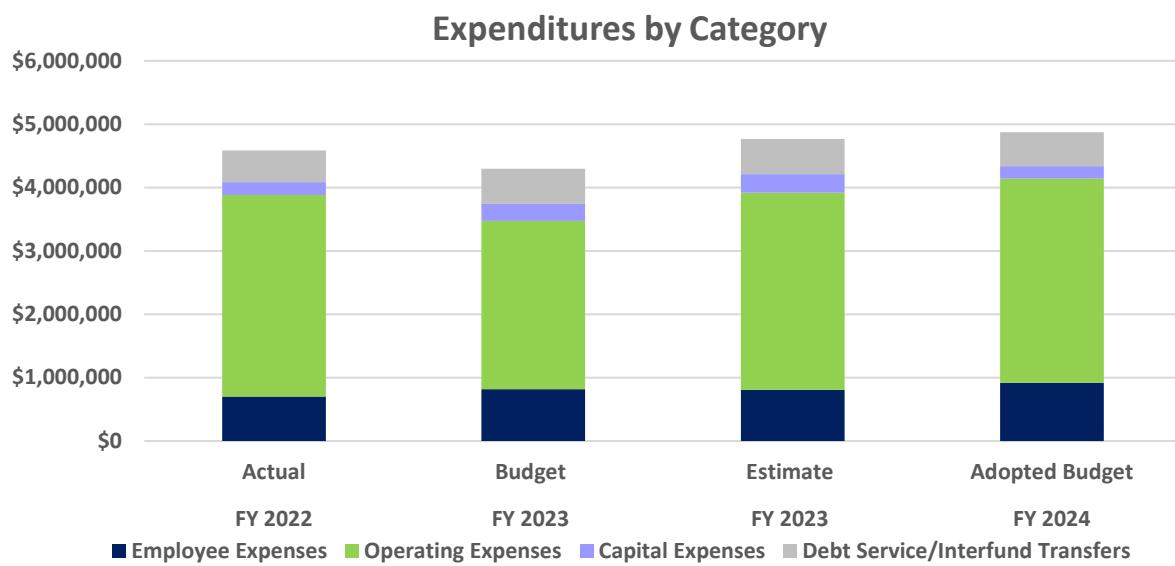
<i>Performance Measures-Airport</i>				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Gallons of fuel sold	550,159	753,226	818,000	800,000
Jet-A (Corporate Traffic Indicator)	434,633	638,142	703,666	685,000
Avgas (100LL)	115,526	115,084	114,696	115,000
Hangar Utilization	100%	100%	100%	100%
Hail shed Utilization	100%	100%	100%	100%
Safety Incidents	0	0	1	0
Hangar Waiting List	40	40	40	40

Enterprise Funds

Airport Fund

	FY 2022	FY 2023		FY 2023	FY 2024	
	Actual	Budget	Estimate	Adopted Budget		
Employee Expenses	\$ 703,524	\$ 817,826	\$ 806,078	\$ 917,827		
Operating Expenses	\$ 3,180,682	\$ 2,654,602	\$ 3,114,503	\$ 3,221,903		
Capital Expenses	\$ 202,964	\$ 269,163	\$ 292,159	\$ 200,000		
Debt Service/Interfund Transfers	\$ 500,735	\$ 556,244	\$ 556,244	\$ 534,811		
Total Expenses*	\$ 4,587,905	\$ 4,297,835	\$ 4,768,984	\$ 4,874,542		
Total Full Time Equivalent	10.0	11.0	11.0	12.0		

**totals may not be exact due to rounding*



Program Justification and Analysis

Compared to the FY 2023 Estimate, the FY 2024 Adopted Budget increased by 2.2%. This is largely driven by increased employee expenses and the additional resource requests funded in the FY 2024 Adopted Budget.

Resource Request:

- FT Airport Maintenance Technician - Provides additional assistance with handling fuel deliveries, cargo operations and maintenance of existing airport infrastructure - \$41,500 (recurring); \$1,200 (one-time). Funding for 9 months.
- Development and Design Control Document - \$100,000 (one-time). Provides a specific development manual and standards for projects occurring within the boundaries of the New Braunfels National Airport - \$100,000 (one-time).
- Contribution to North Ramp - \$200,000 (one-time).

Enterprise Funds

City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2024

Fund: 541

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ (47,398)	\$ -	\$ 53,644	\$ (0)
Total Beginning Balance	\$ (47,398)	\$ -	\$ 53,644	\$ (0)

Revenue

Charges for Services	\$ 547,006	\$ 465,000	\$ 553,282	\$ 525,000
Miscellaneous	\$ 1,165	\$ -	\$ 530	\$ -
Interfund Transfers	\$ 368,003	\$ 630,000	\$ 329,354	\$ 1,118,116
Total Revenue	\$ 916,174	\$ 1,095,000	\$ 883,166	\$ 1,643,116
TOTAL AVAILABLE FUNDS	\$ 868,776	\$ 1,095,000	\$ 936,810	\$ 1,643,116

APPROPRIATIONS

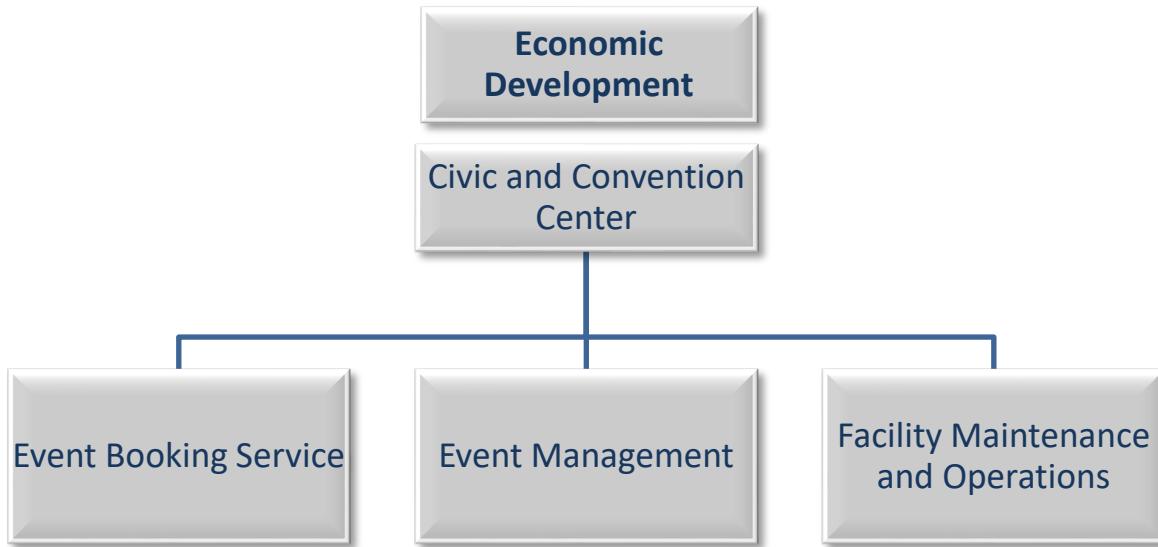
Employee Expenses	\$ 479,471	\$ 580,702	\$ 490,211	\$ 661,160
Operation Expenses	\$ 294,055	\$ 374,765	\$ 403,330	\$ 368,712
Capital Expenses	\$ 6,427	\$ -	\$ -	\$ 535,000
Interfund Transfer	\$ 35,179	\$ 43,270	\$ 43,270	\$ 78,244

TOTAL OPERATING APPROPRIATIONS	\$ 815,132	\$ 998,738	\$ 936,811	\$ 1,643,115
Ending Fund Balance	\$ 53,644	\$ 96,262	\$ (0)	\$ (0)
TOTAL APPROPRIATIONS	\$ 868,776	\$ 1,095,000	\$ 936,811	\$ 1,643,115

**totals may not be exact due to rounding*

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.

Enterprise Funds

FY 2022 HIGHLIGHTS

- Partnered with the City of New Braunfels to add 23 Parking spaces in unused areas.
- Expanded the Civic/Convention Center Equipment Catalog to include up-lighting.
- Replaced dated lobby furniture and infused new lobby and holiday décor into our facility.
- Added Adobe Sign as a feature in drafting contracts and documents.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- The Civic Center oversaw the completion of the Security Camera Project, installing 16 security cameras. This project gave the Civic/Convention center added security for staff, clients, and vendors.
- Hosted 21 specific events geared toward the improvement of the City of New Braunfels, including two State Highway 46 meetings, a majority of the City of New Braunfels Bond Meetings, and several NBU public forums.
- The Civic/Convention Center brought in 75 unique new clients.
- Implementation of AllSeated Diagram software streamlined the coordination of layouts with the client to make it a reality with our facilities team.
- The Civic Center had 684 total bookings between non-profit groups, commercial groups, City of New Braunfels, and various social gatherings.
- Hill Country Comicon had record numbers (above 4500 patrons) in one day during their March 2023 show.
- The Civic Center successfully began the process of increasing facilities rentals for the first time since 2014.

Performance Measures-Civic Center				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Room Rental Revenue	\$ 306,351	\$ 457,441	\$ 460,000	\$ 465,000
Non-Room Rental Revenue	\$ 49,624	\$ 51,401	\$ 50,000	\$ 55,000
Customer satisfaction (measured by survey)	97%	98%	97%	97%
Facility Attendance	104,841	127,970	140,000	152,000
Number of new events	50	75	65	70
Repeat customers as a percent of total business	71%	71%	72%	73%
Room Specific Rentals				
Exhibit Hall Only Rentals	N/A	159	145	152
Ballroom Only Rentals	N/A	84	103	108
Garden Rooms	N/A	173	151	150
Entire Facility Rentals	N/A	260	287	290
Number of Events Booked	N/A	676	686	700
Group Specific Rentals				
City of New Braunfels	N/A	59	43	45
Commerical	N/A	317	289	300
Leisure	N/A	61	68	70
Non-Profit	N/A	238	249	250
None / 1 off events	N/A	1	37	35

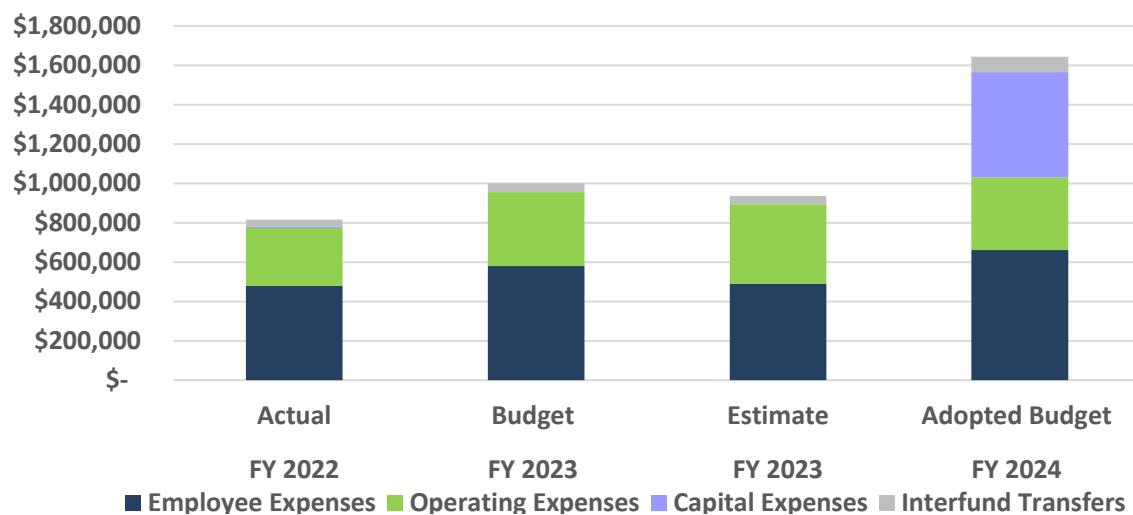
Enterprise Funds

Civic/Convention Center Fund

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Proposed Budget
Employee Expenses	\$ 479,471	\$ 580,702	\$ 490,211	\$ 661,160
Operating Expenses	\$ 294,055	\$ 374,765	\$ 403,330	\$ 368,712
Capital Expenses	\$ 6,427	\$ -	\$ -	\$ 535,000
Interfund Transfers	\$ 35,179	\$ 43,270	\$ 43,270	\$ 78,244
Resource Requests				\$ -
Total Expenses*	\$ 815,132	\$ 998,738	\$ 936,811	\$ 1,643,115
Total Full Time Equivalent	9.0	9.0	9.00	10.00

**totals may not be exact due to rounding*

Expenditures by Category



Program Justification and Fiscal Analysis

Compared to the FY 2023 Estimate, the FY 2024 Adopted Budget increased by 75.4% due to increases in employee expenditures and adjustments to line-item capital expenditures related to replacing two HVAC Chillers. These expenditures are supported indirectly through an interfund transfer from the Hotel Occupancy Tax Fund.

Resource Requests:

- Chillers - \$510,000 (one-time).
- Full-Time Facility Specialist - Assists in event operations occurring at the facility - \$35,400 (recurring).
- Reservation Software Replacement - Will help the facility stay up to date with trends, allow for the streamlining of internal processes, and provide positive user experience - \$6,200 (recurring); \$1,000 (one-time).
- Server for Security Camera - Supports the existing security camera infrastructure installed in February 2023 - \$25,000 (one-time).

Enterprise Funds

City of New Braunfels

Golf Fund

Fiscal Year Ending September 30, 2024

Fund: 531

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 1,183,396	\$ 1,382,219	\$ 1,412,249	\$ 1,622,385
Total Beginning Balance	\$ 1,183,396	\$ 1,382,219	\$ 1,412,249	\$ 1,622,385

Revenue

Charges for Services	\$ 2,267,581	\$ 2,040,000	\$ 2,314,264	\$ 2,130,000
Miscellaneous	65,538	35,000	73,885	40,000
Total Revenue	2,333,119	2,075,000	2,388,149	2,170,000
TOTAL AVAILABLE FUNDS	\$ 3,516,515	\$ 3,457,219	\$ 3,800,398	\$ 3,792,385

APPROPRIATIONS

Employee Expenses	\$ 914,540	\$ 1,076,573	\$ 1,054,055	\$ 1,173,462
Operation Expenses	632,953	620,553	728,029	652,420
Capital Expenses	371,992	177,960	207,229	558,400
Interfund Transfer	184,781	188,701	188,701	219,211

TOTAL OPERATING APPROPRIATIONS	\$ 2,104,266	\$ 2,063,787	\$ 2,178,013	\$ 2,603,493
Ending Fund Balance	\$ 1,412,249	\$ 1,393,432	\$ 1,622,385	\$ 1,188,891
TOTAL APPROPRIATIONS	\$ 3,516,515	\$ 3,457,219	\$ 3,800,398	\$ 3,792,385

**totals may not be exact due to rounding*

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.

Enterprise Funds

FY 2022 HIGHLIGHTS

- Set a record for revenue earned (\$2.3M) and number of rounds played (57,847).
- Purchased new irrigation pump on hole #15.
- Purchased new golf course equipment from John Deere, including fairway mowers, Salsco roller, Gators, tri-plex greens mowers, and a hauler.
- Won the 2022 Texas Travelers Award.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- On pace for record revenues and rounds of golf played surpassing 2022.
- New audio system has made it a lot easier to organize players for golf tournaments and has helped a great deal in awards presentations. New hitting cages have received a great deal of positive feedback.
- Additional course amenities and initiatives such as aerification, the completed audio system for the clubhouse, cart barn awning addition, storage building, golf course furniture, and hitting cages made the golf course staff more efficient, allowing us to provide better products for our patrons.
- Won the 2023 Texas Travelers Award for the second year in a row.

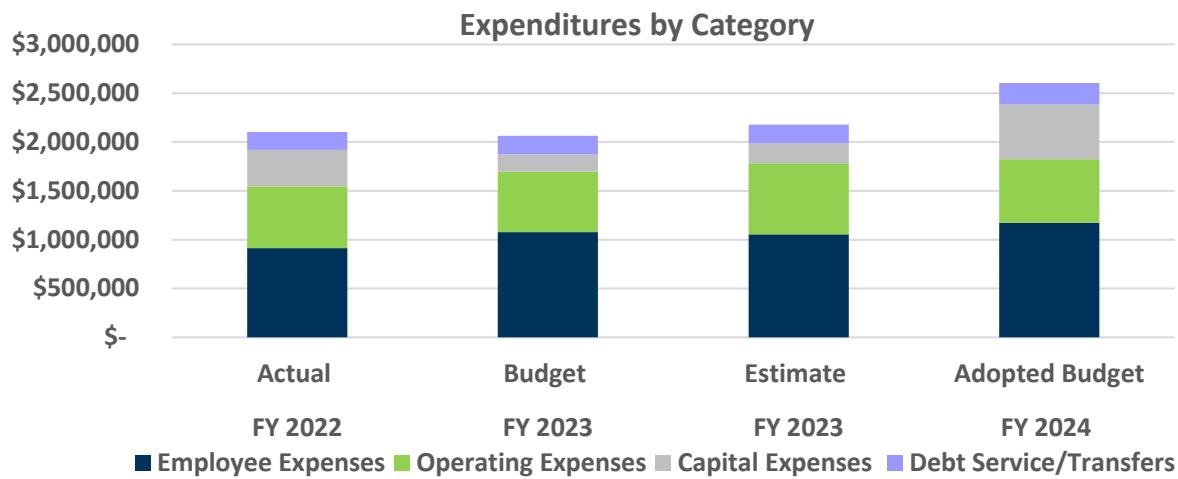
Performance Measures-Golf				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Golf course rounds played	51,360	57,847	59,000	54,000
Potential days open	361	361	357	357
Actual days open	307	326	327	320
Percentage Open	85%	90%	92%	90%
Customer Satisfaction (1 out of 5 scale)	4.50	4.60	4.50	4.50
Tournaments Held	117	133	118	118

Enterprise Funds

Golf Course Fund

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Proposed Budget
Employee Expenses	\$ 914,540	\$ 1,076,573	\$ 1,054,055	\$ 1,173,462
Operating Expenses	\$ 632,953	\$ 620,553	\$ 728,785	\$ 652,420
Capital Expenses	\$ 371,992	\$ 177,960	\$ 207,229	\$ 558,400
Debt Service/Transfers	\$ 184,781	\$ 188,701	\$ 188,701	\$ 219,211
Total Expenses*	\$ 2,104,266	\$ 2,063,787	\$ 2,178,769	\$ 2,603,493
Total Full Time Equivalent	18.0	18.0	19.0	19.0
Seasonal Positions	2.0	2.0	0.0	0.0

**totals may not be exact due to rounding*



Program Justification and Fiscal Analysis

The FY 2024 Adopted Budget will increase compared to the FY 2023 Estimate by 19.5%. This increase is driven primarily by resource requests, funding of a new position in FY 2024, and adjustments to interfund transfers.

Resource Requests:

- Assistant Parks Superintendent - Assists in managing the crew, fertilizer and herbicide applications, along with course projects, and day to day operations - \$58,200 (recurring). Funding for 9 months.
- Back Patio - Restoration and renovation of the back patio of the golf clubhouse - \$435,500 (one-time).
- Bunker Machine - Replaces a nine year old bunker machine - \$30,900 (one-time)
- Restriping of Parking Lot - Restriping of golf course parking lot - \$25,000 (one-time).
- Bunker Revovation Project - Contracting out the labor and equipment of the removal of current sand and liner and also the installation of the new capillary concrete liner. Includes design and permitting costs - \$50,000 (one-time).
- Triplex Attachments - Attachments to John Deere triplex mowers to improve turf health - \$17,000 (one-time).

Enterprise Funds

City of New Braunfels
Solid Waste Fund
Fiscal Year Ending September 30, 2024

Fund: 521

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 5,482,811	\$ 6,924,369	\$ 6,883,145	\$ 5,286,628
Total Beginning Balance	\$ 5,482,811	\$ 6,924,369	\$ 6,883,145	\$ 5,286,628

Revenue

Charges for Services	\$ 11,016,472	\$ 11,505,687	\$ 10,956,937	\$ 11,186,073
Interest Income	18,758	3,000	104,621	85,000
Miscellaneous	437,963	230,000	132,986	48,000
Total Revenue	11,473,193	11,738,687	11,194,544	11,319,073
TOTAL AVAILABLE FUNDS	\$ 16,956,004	\$ 18,663,056	\$ 18,077,689	\$ 16,605,701

APPROPRIATIONS

Employee Expenses	\$ 3,852,711	\$ 4,110,765	\$ 4,317,653	\$ 4,264,000
Operation Expenses	4,064,132	5,430,980	5,412,179	5,836,392
Capital Expenses	-	956,283	956,283	225,000
Interfund Transfers	2,156,016	2,354,945	2,104,945	1,344,564

TOTAL OPERATING APPROPRIATIONS	\$ 10,072,859	\$ 12,852,973	\$ 12,791,061	\$ 11,669,956
Ending Fund Balance	\$ 6,883,145	\$ 5,810,083	\$ 5,286,628	\$ 4,935,745
TOTAL APPROPRIATIONS	\$ 16,956,004	\$ 18,663,056	\$ 18,077,689	\$ 16,605,701

**totals may not be exact due to rounding*

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 of hard-working employees who use their diverse skills to effectively manage and handle the community's solid waste needs.

Goals/Objectives

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

Enterprise Funds

FY 2022 HIGHLIGHTS

- Division restructuring provided for additional support within the division and individual operations.
- Workforce struggles eased allowing for more applicants for vacant positions. Vacant positions were filled which allowed for efficient operational divisions.
- Greatly improved division morale by implementing employee focused initiatives.

FY 2023 OVERVIEW AND SIGNIFICANT CHANGES

- Received 6 of the 9 funded collection vehicles allowing the division to begin retiring the aged Hybrid fleet reducing downtime and repair costs.
- Implemented new policies and procedures in addition to standard operating procedures that streamlined operations and provided consistency for the operations staff.
- Performed rate study with measurable results that will be presented for action in the coming fiscal year.

Performance Measures-Solid Waste				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Residential				
Tons Collected	40,750	40,273	39,400	40,000
Container set out rate	96%	99%	97%	98%
Residential Customers	34,210	35,706	32,100	33,000
Commercial				
Commercial Customers	2,340	2,339	2,365	2,370
Tons collected	32,075	35,540	36,240	36,800
Recycling				
Customer outreach contact hours	6,228	2,000	4,623	6,000
Tons diverted from landfill	12,115	10,361	9,270	10,000
Recycled materials as a percent of total tons	30%	26%	25%	30%
Contamination Percentage	32%	32%	31%	30%
Container set out rate	58%	57%	58%	60%
Special Programs				
Household hazardous waste customers served	1,044	879	950	1,000
Bulky goods collection customers served	1,825	1,678	1,800	1,950
Green waste collection tonnage per year	4,620	3,048	2,500	3,200
Administration				
Average Monthly customer service calls received	5,696	5,262	5,270	5,400
Annual number of website impressions	N/A	53,755	84,860	100,000

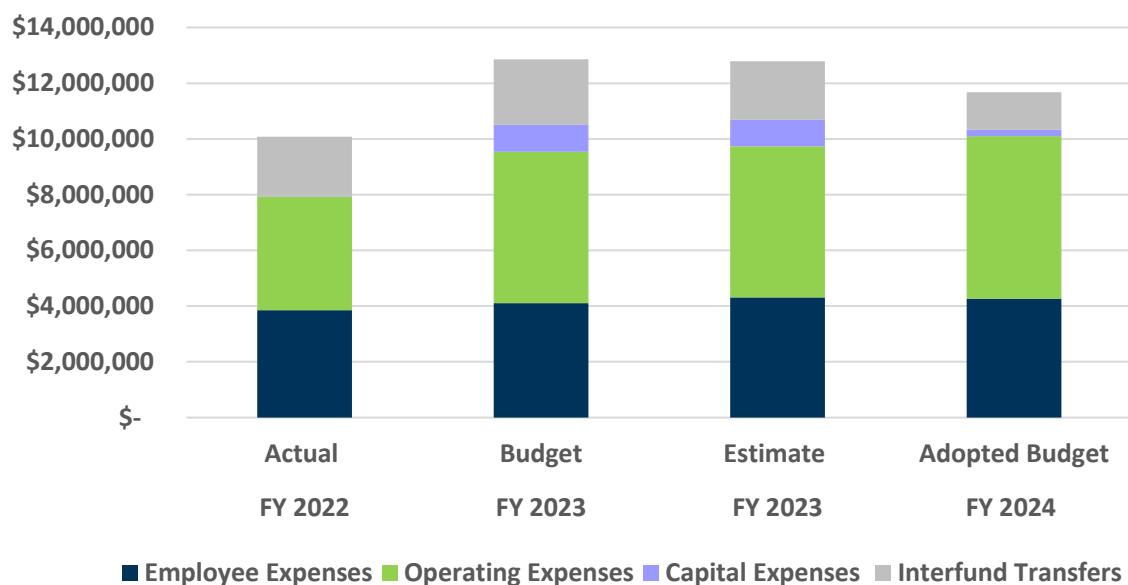
Enterprise Funds

Solid Waste Fund

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Employee Expenses	\$ 3,852,711	\$ 4,110,765	\$ 4,317,653	\$ 4,264,000	
Operating Expenses	\$ 4,064,132	\$ 5,430,980	\$ 5,412,179	\$ 5,836,392	
Capital Expenses	\$ -	\$ 956,283	\$ 956,283	\$ 225,000	
Interfund Transfers	\$ 2,156,016	\$ 2,354,945	\$ 2,104,945	\$ 1,344,564	
Total Expenses	\$ 10,072,859	\$ 12,852,973	\$ 12,791,061	\$ 11,669,956	
Total Full Time Equivalent	65.0	55.0	55.0	55.0	

**totals may not be exact due to rounding*

Expenses by Category



Program Justification and Fiscal Analysis

Compared to the FY 2023 Estimate, the FY 2024 Adopted Budget decreased by (8.8%). This is driven by a decrease in interfund transfers made by the division, a decrease in employee expenses, and a decrease in capital expenses.

Resource Requests:

- Routeware - This software will provide a comprehensive, solid-waste specific suite of software required to maximize ROI and leverage our resources to mitigate downside risk and maximize efficiency and program deliverables - \$225,000 (recurring); \$225,000 (one-time).
- Dumpsters - Facilitates the replacement of the City's older commercial dumpsters - \$100,000 (one-time).

PAGE LEFT INTENTIONALLY BLANK

SPECIAL REVENUE FUNDS

Special Revenue Funds

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2024

Fund: 245

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 417,900	\$ 612,900	\$ 545,190	\$ 685,190
Total Beginning Balance	\$ 417,900	\$ 612,900	\$ 545,190	\$ 685,190

Revenue

Franchise Payments	\$ 127,399	\$ 185,000	\$ 140,000	\$ 160,000
Total Revenue	\$ 127,399	\$ 185,000	\$ 140,000	\$ 160,000
TOTAL AVAILABLE FUNDS	\$ 545,299	\$ 797,900	\$ 685,190	\$ 845,190

APPROPRIATIONS

Operating Expenditures	\$ 109	\$ 50,000	\$ -	\$ 50,000
Capital Expenditures	-	300,000	-	450,000

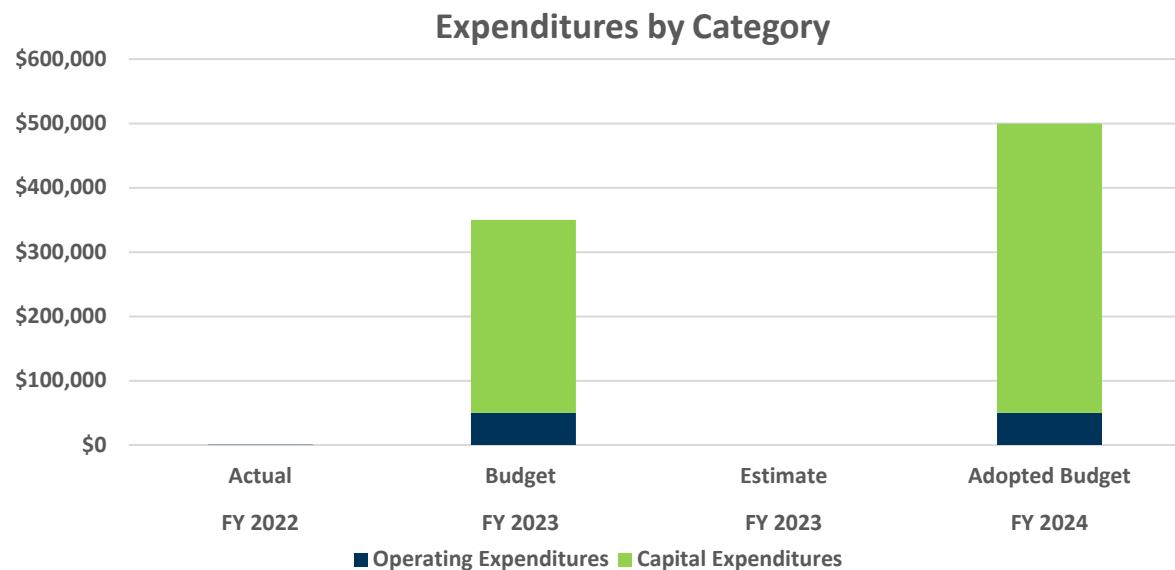
TOTAL OPERATING APPROPRIATIONS	\$ 109	\$ 350,000	\$ -	\$ 500,000
Ending Fund Balance	\$ 545,190	\$ 447,900	\$ 685,190	\$ 345,190
TOTAL APPROPRIATIONS	\$ 545,299	\$ 797,900	\$ 685,190	\$ 845,190

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 public television broadcast capabilities and services. Legislation passed in 2011 by the Texas legislature requires cities to manage these payments in a designated fund. 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 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 109	\$ 50,000	\$ -	\$ 50,000	
Capital Expenditures	\$ -	\$ 300,000	\$ -	\$ 450,000	
Total Expenditures	\$ 109	\$ 350,000	\$ -	\$ 500,000	



Program Justification and Analysis

In FY 2024, funding is allocated to address any repairs or enhancements to equipment that support our broadcasting efforts.

Special Revenue Funds

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2024

Fund: 205

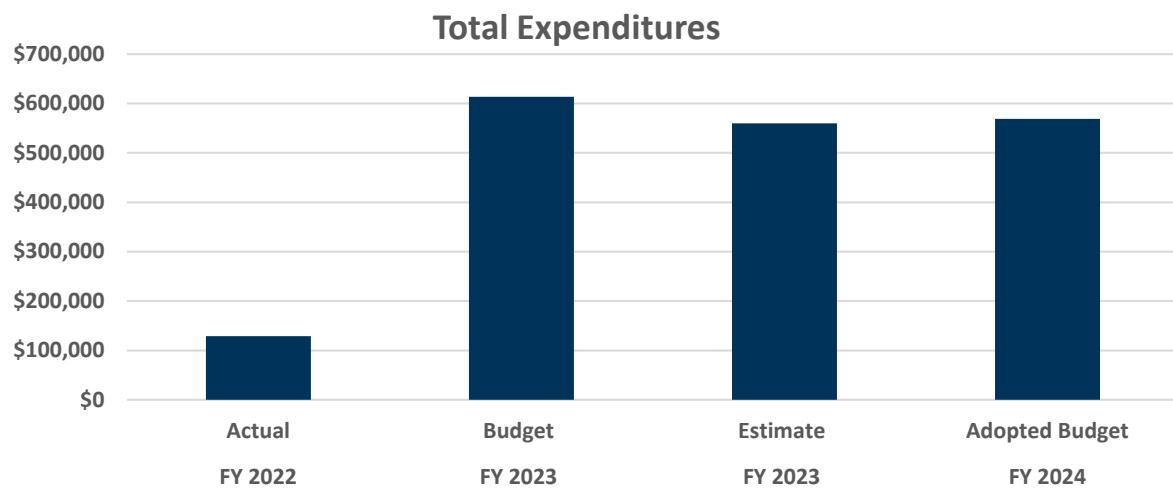
Appropriations:	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Beginning Balance				
Undesignated Funds	\$ -	\$ -	\$ 77,105	\$ -
Total Beginning Balance	\$ -	\$ -	\$ 77,105	\$ -
Revenue				
Intergovernmental - Federal grant	\$ 206,262	\$ 613,904	\$ 482,498	\$ 568,780
Total Revenue	\$ 206,262	\$ 613,904	\$ 482,498	\$ 568,780
TOTAL AVAILABLE FUNDS	\$ 206,262	\$ 613,904	\$ 559,603	\$ 568,780
APPROPRIATIONS				
Program Year 2019				
Hope Hospice	43,639			
Family Life Center & Counseling	2,488			
Crisis Center of Comal County	5,750			
Program Year 2021				
Big Brothers Big Sisters of South Texas	4,576			
CASA Central Texas	12,000			
Family Life Center	8,128			
Hope Hospice	3,265			
NB Housing Partners - Services	8,337			
River City Advocacy	6,500			
Salvation Army	4,949			
SA Food Bank	9,000			
Comal County Habitat Home Repair Program	20,525			
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			
New Braunfels Housing Authority	87,214			
Comal County Habitat for Humanity	20,000			
Administration	87,651			
WCC Door Installation Project	10,000			
WCC Parking Lot Project	80,000			
WCC Room Conversion	30,000			
Jesse Garcia Parking Lot Project	26,000			
Jesse Garcia Playground Shade Project	41,000			
CoNB Minor Home Repairs	66,300			
Program Year 2023				
Big Brothers Big Sisters of South Texas	10,000			
CASA Central Texas- Services	12,332			
Crisis Center	10,000			
Family Life Center	7,500			
NB Housing Partners	6,000			
River City Advocacy	8,000			
Salvation Army	6,000			
SA Food Bank	9,000			
CoNB - Minor Home Repairs	109,900			
Comal County Habitat for Humanity	21,710			
CASA Central Texas- Facilities	51,562			
Connections Individual and Family	100,000			
Crisis Center - Facilities	125,000			
Administration	91,776			
Total Operating Appropriations	\$ 129,157	\$ 613,904	\$ 559,604	\$ 568,780
Ending Fund Balance	\$ 77,105	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 206,262	\$ 613,904	\$ 559,604	\$ 568,780

Special Revenue Funds

CDBG Fund

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

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Total Expenditures	\$ 129,157	\$ 613,904	\$ 559,604	\$ 568,780



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, San Antonio Food Bank, Salvation Army, Comal County Habitat for Humanity, minor home repair programs, and NB Housing Partners. For program year 2023, \$568,780 in total project funding was authorized by CDBG.

Special Revenue Funds

City of New Braunfels
Cemetery Improvements Fund
Fiscal Year Ending September 30, 2024

Fund: 781

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 231,188	\$ 240,190	\$ 242,786	\$ 241,029
Total Beginning Balance	\$ 231,188	\$ 240,190	\$ 242,786	\$ 241,029

Revenue

Parks and Recreation	\$ 17,043	\$ 5,000	\$ 3,243	\$ 3,250
Total Revenue	\$ 17,043	\$ 5,000	\$ 3,243	\$ 3,250
TOTAL AVAILABLE FUNDS	\$ 248,231	\$ 245,190	\$ 246,029	\$ 244,279

APPROPRIATIONS

Operating Expenditures	\$ 5,445	\$ 8,000	\$ 5,000	\$ 8,000
Capital Expenditures	-	180,000	-	210,000

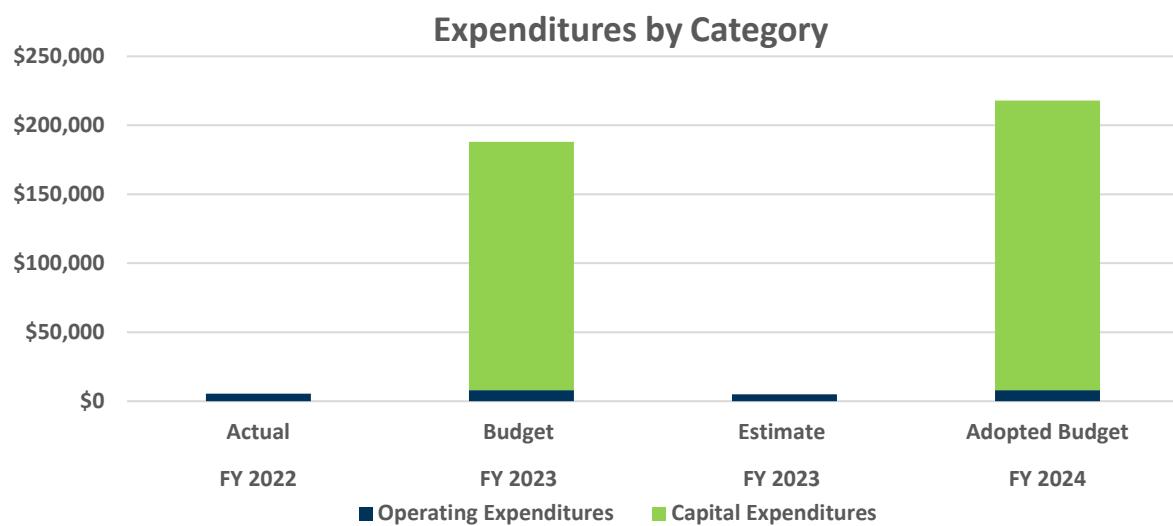
TOTAL OPERATING APPROPRIATIONS	\$ 5,445	\$ 188,000	\$ 5,000	\$ 218,000
Ending Fund Balance	\$ 242,786	\$ 57,190	\$ 241,029	\$ 26,279
TOTAL APPROPRIATIONS	\$ 248,231	\$ 245,190	\$ 246,029	\$ 244,279

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 manages 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 grounds' upkeep costs 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 as needs arrive.

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 5,445	\$ 8,000	\$ 5,000	\$ 8,000	
Capital Expenditures	\$ -	\$ 180,000	\$ -	\$ 210,000	
Total Expenditures	\$ 5,445	\$ 188,000	\$ 5,000	\$ 218,000	



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 2024, \$218,000 is projected to be spent on constructing 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

Fund: 230

Child Safety Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 56,622	\$ 53,122	\$ 26,737	\$ 18,350
Total Beginning Balance	\$ 56,622	\$ 53,122	\$ 26,737	\$ 18,350

Revenue

Fines and Forfeitures	\$ 1,068	\$ 3,000	\$ 1,000	\$ 1,000
Intergovernmental Revenue	\$ 127,046	\$ 148,000	\$ 133,613	\$ 132,500
Total Revenue	\$ 128,114	\$ 151,000	\$ 134,613	\$ 133,500
TOTAL AVAILABLE FUNDS	\$ 184,736	\$ 204,122	\$ 161,350	\$ 151,850

APPROPRIATIONS

Operating Expenditures	\$ 157,999	\$ 160,000	\$ 143,000	\$ 135,000
TOTAL OPERATING APPROPRIATIONS	\$ 157,999	\$ 160,000	\$ 143,000	\$ 135,000
Ending Fund Balance	\$ 26,737	\$ 44,122	\$ 18,350	\$ 16,850
TOTAL APPROPRIATIONS	\$ 184,736	\$ 204,122	\$ 161,350	\$ 151,850

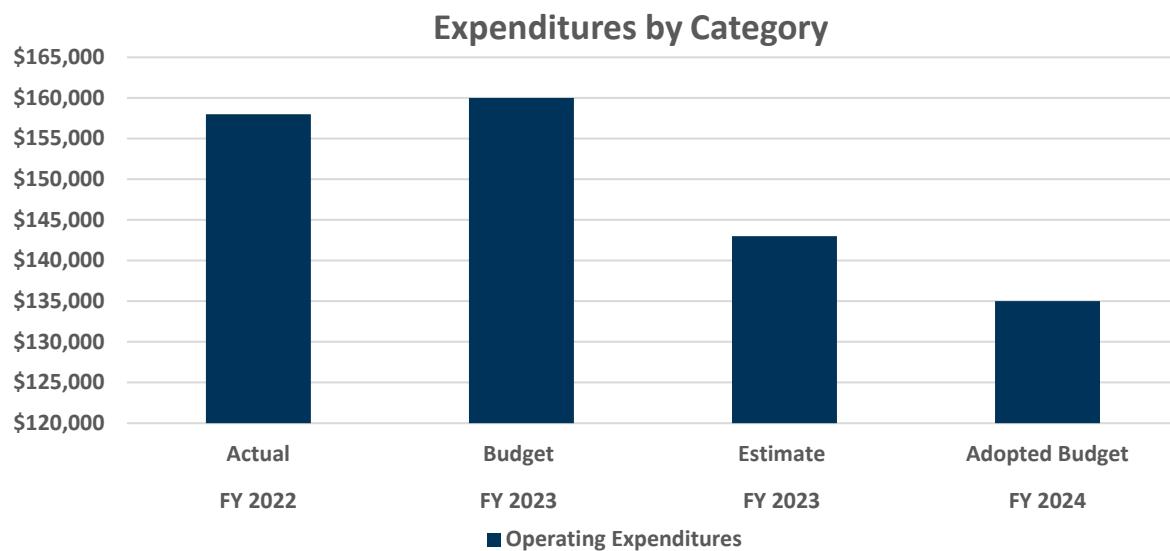
Special Revenue Funds

Child Safety Fund

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

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

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 157,999	\$ 160,000	\$ 143,000	\$ 135,000



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. Since the beginning of FY 2023, the City has contributed \$125,000 annually to NBISD to provide a school crossing guard service. NBISD is solely responsible for managing the school crossing guard program. The budget also includes funding for equipment and supplies to provide child safety programs for school-age children.

Special Revenue Funds

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2024

Fund: 227

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 25,050	\$ 15,049	\$ 36,988	\$ 40,723
Total Beginning Balance	\$ 25,050	\$ 15,049	\$ 36,988	\$ 40,723

Revenue

Fines and Forfeitures	\$ 45,964	\$ 30,000	\$ 43,735	\$ 40,000
Total Revenue	\$ 45,964	\$ 30,000	\$ 43,735	\$ 40,000
TOTAL AVAILABLE FUNDS	\$ 71,014	\$ 45,049	\$ 80,723	\$ 80,723

APPROPRIATIONS

Employee Expenditures	\$ 34,026	\$ 40,000	\$ 40,000	\$ 43,000
Operating Expenses	-	-	-	20,000

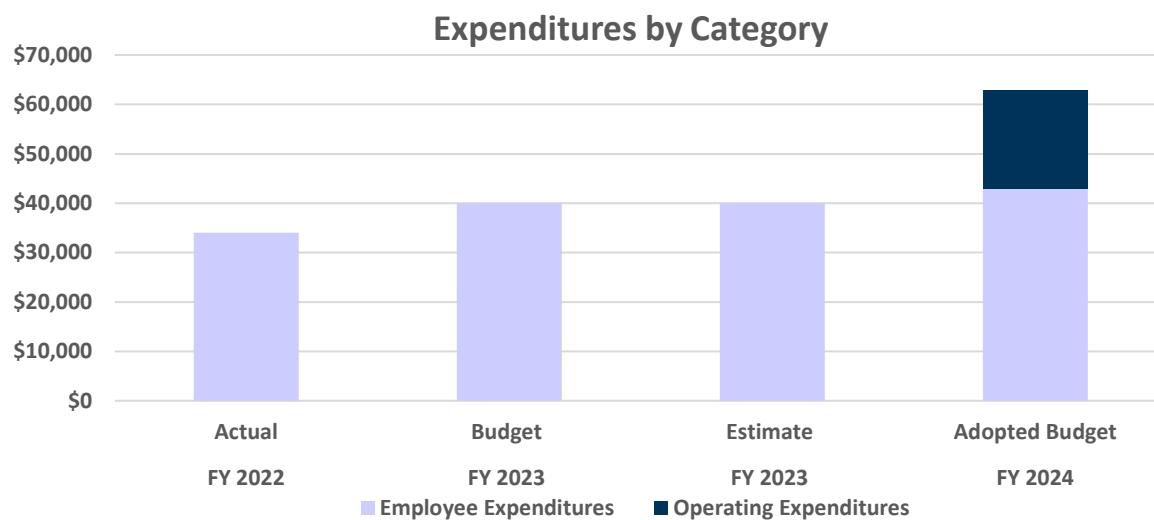
TOTAL OPERATING APPROPRIATIONS	\$ 34,026	\$ 40,000	\$ 40,000	\$ 63,000
Ending Fund Balance	\$ 36,988	\$ 5,049	\$ 40,723	\$ 17,723
TOTAL APPROPRIATIONS	\$ 71,014	\$ 45,049	\$ 80,723	\$ 80,723

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 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 34,026	\$ 40,000	\$ 40,000	\$ 43,000
Operating Expenditures				\$ 20,000
Total Expenditures	\$ 34,026	\$ 40,000	\$ 40,000	\$ 63,000
Total Full Time Equivalent	1.0	1.0	1.0	0.75



Program Justification and Fiscal Analysis

Beginning in FY 2024, the Court Security Fund will pay for 100% of the salary for the PTR Bailiff position. Previously, the Court paid 35% of the salary for the Warrant Officer position. Funding for the Warrant Officer position has been reallocated to the General Fund. The budget also includes funding for equipment and supplies to outfit these two positions. Both the Warrant Officer and Bailiff positions are responsible for 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, 2024

Fund: 229

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Available Funds				

Beginning Balance

Undesignated Funds	\$ 79,779	\$ 62,831	\$ 64,689	\$ 52,955
Total Beginning Balance	\$ 79,779	\$ 62,831	\$ 64,689	\$ 52,955

Revenue

Fines and Forfeitures	\$ 38,348	\$ 30,000	\$ 28,000	\$ 38,000
Total Revenue	\$ 38,348	\$ 30,000	\$ 28,000	\$ 38,000
TOTAL AVAILABLE FUNDS	\$ 118,127	\$ 92,831	\$ 92,689	\$ 90,955

APPROPRIATIONS

Operating Expenditures	\$ 53,438	\$ 5,000	\$ 540	\$ 65,000
Capital Expenditures	-	30,000	39,194	10,000

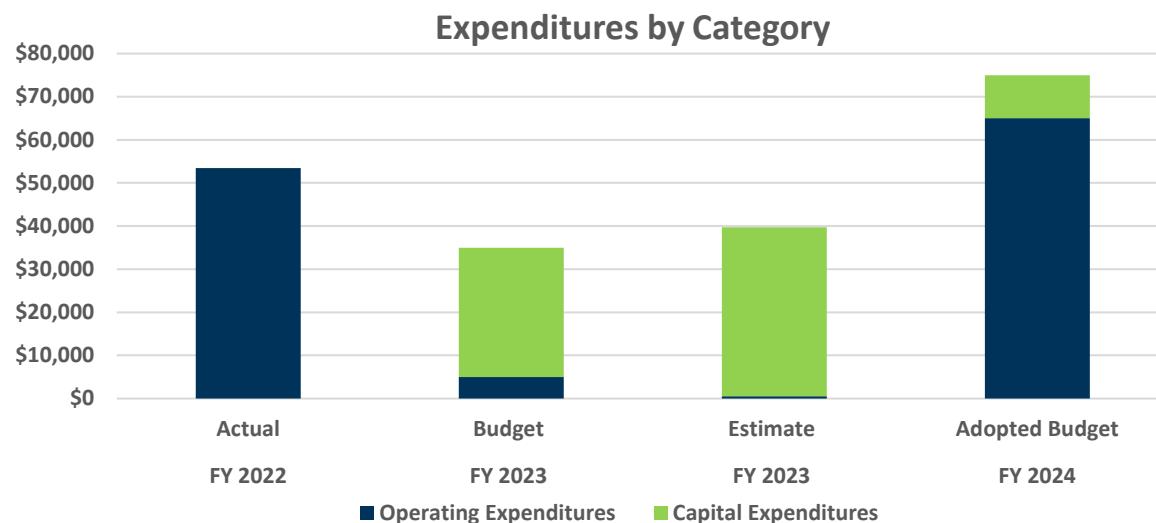
TOTAL OPERATING APPROPRIATIONS	\$ 53,438	\$ 35,000	\$ 39,734	\$ 75,000
Ending Fund Balance	\$ 64,689	\$ 57,831	\$ 52,955	\$ 15,955
TOTAL APPROPRIATIONS	\$ 118,127	\$ 92,831	\$ 92,689	\$ 90,955

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 2022		FY 2023		FY 2023		FY 2024	
	Actual		Budget		Estimate		Adopted Budget	
Operating Expenditures	\$ 53,438		\$ 5,000		\$ 540		\$ 65,000	
Capital Expenditures	\$ -		\$ 30,000		\$ 39,194		\$ 10,000	
Total Expenditures	\$ 53,438		\$ 35,000		\$ 39,734		\$ 75,000	



Program Justification and Fiscal Analysis

In FY 2024, funding is included to support projects leveraging technology to increase efficiency and improve court operations. \$65,000 is budgeted for miscellaneous technology equipment – including cameras and monitors for jury room surveillance and a scanner to upload documents to court software. The budget also includes \$10,000 to support any capital expenditures needed during the year.

Special Revenue Funds

City of New Braunfels
Development Services Fund
Fiscal Year Ending September 30, 2024

Fund: 233

Available Funds	FY 2022 Actuals	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	--------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 1,267,279	\$ 1,443,394	\$ 1,227,120	\$ 756,326
Total Beginning Balance	\$ 1,267,279	\$ 1,443,394	\$ 1,227,120	\$ 756,326

Revenue

Development Fees	\$ 1,654,184	\$ 1,145,000	\$ 1,477,171	\$ 1,205,000
Total Revenue	\$ 1,654,184	\$ 1,145,000	\$ 1,477,171	\$ 1,205,000
TOTAL AVAILABLE FUNDS	\$ 2,921,463	\$ 2,588,394	\$ 2,704,291	\$ 1,961,326

APPROPRIATIONS

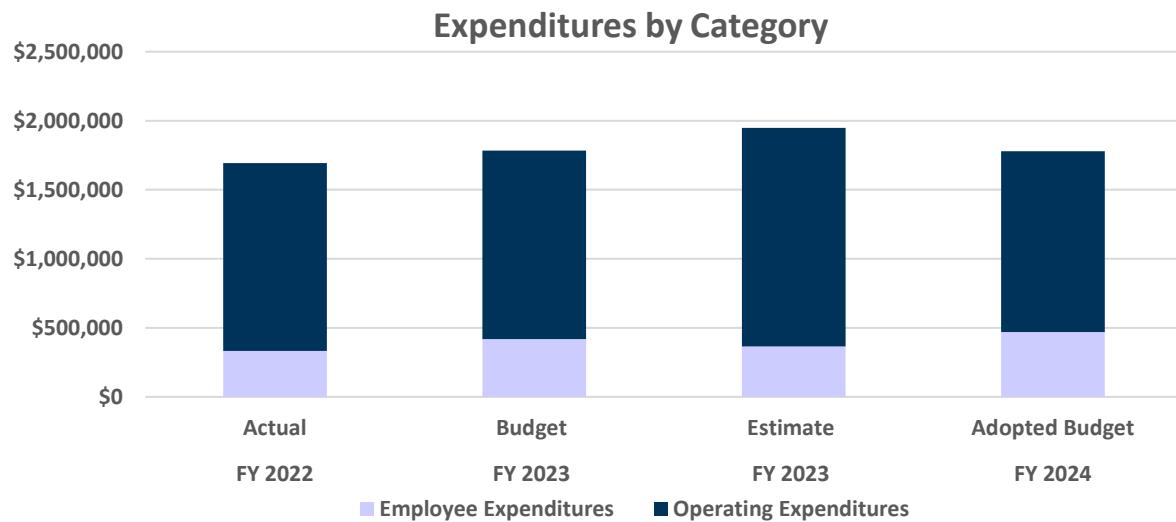
Employee Expenditures	\$ 333,349	\$ 418,288	\$ 364,994	\$ 469,456
Operating Expenditures		1,360,994	1,365,620	1,582,972
TOTAL OPERATING APPROPRIATIONS	\$ 1,694,343	\$ 1,783,908	\$ 1,947,966	\$ 1,779,456
Ending Fund Balance	\$ 1,227,120	\$ 804,486	\$ 756,326	\$ 181,870
TOTAL APPROPRIATIONS	\$ 2,921,463	\$ 2,588,394	\$ 2,704,291	\$ 1,961,326

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 approved by City Council in FY 2018.

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 333,349	\$ 418,288	\$ 364,994	\$ 469,456
Operating Expenditures	\$ 1,360,994	\$ 1,365,620	\$ 1,582,972	\$ 1,310,000
Total Expenditures	\$ 1,694,343	\$ 1,783,908	\$ 1,947,966	\$ 1,779,456
Total Full Time Equivalent		4.0	5.0	5.0



Program Justification and Fiscal Analysis

The FY 2024 Proposed Budget includes funding to support third-party review for assistance in the development review process and the total cost of the Assistant City Engineer, Development Coordinator, Assistant Planner, Plans Examiner (Residential), and Permit Technician positions. City Council authorized these positions and is responsible for providing continuous improvement and support to the development process. The FY 2024 Proposed Budget supports implementing and developing the Unified Development Code initiated in FY 2021. Funding is also included for the continued efforts toward an electronic plan review software.

Special Revenue Funds

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2024

Fund: 263

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ 86,298	\$ -
Total Beginning Balance	\$ -	\$ -	\$ 86,298	\$ -

Revenue

Intergovernmental Revenue	\$ 693,778	\$ 1,880,105	\$ 1,216,605	\$ 873,734
Interfund Transfer - General Fund	\$ 91,163	\$ 94,000	\$ 55,601	\$ 92,733
Total Revenue	\$ 784,941	\$ 1,974,105	\$ 1,272,206	\$ 966,467
TOTAL AVAILABLE FUNDS	\$ 784,941	\$ 1,974,105	\$ 1,358,504	\$ 966,467

APPROPRIATIONS

Employee Expenditures	\$ 91,163	\$ 94,000	\$ 55,601	\$ 92,733
Operating Expenditures		\$ 2,700		\$ 2,700

Watershed Protection Plan - Phase 2

Watershed Protection Plan - Phase 3	144,928
Watershed Protection Plan - Phase 4	21,000
Watershed Protection Plan - Phase 5	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)

Special Revenue Funds

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2024

Fund: 263

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Proposed Budget
EARIP Projects: Year Nine				
Old Channel Restoration	1,894	5,000	1,291	
Aquatic Vegetation Restoration	1,272	10,000	1,272	
Decaying Vegetation Removal and Dissolved Oxygen Removal	-	10,000	-	
Non-Native Animal Species Control	13,020	5,000	13,020	
Gill Parasite Control	2,421		2,436	
Riparian Improvements - Riffle Beetle	2,177			
Litter Control/Floating Vegetation	4,641	6,250	4,641	
Restoration of Riparian Zones	30,409	25,000	30,408	
Household Hazardous Waste	37,428	40,385	40,385	
LID/BMP Management	46,790	78,000	46,789	
EARIP Projects: Year Ten				
Old Channel Restoration	22,319	50,000	31,509	
Aquatic Vegetation Restoration	61,695	100,000	90,088	
Decaying Vegetation Removal and Dissolved Oxygen Removal	12,589	15,000	14,995	
Non-Native Animal Species Control	31,331	45,000	45,000	
Gill Parasite Control	9,994	10,000	9,993	
Riparian Improvements - Riffle Beetle	22,367	25,000	24,196	
Litter Control/Floating Vegetation	31,810	25,000	40,569	
Restoration of Riparian Zones	82,329	125,000	107,679	
Household Hazardous Waste	-	40,385	38,945	
LID/BMP Management	14,976	15,000	14,976	
EARIP Projects: Year Eleven				
Old Channel Restoration		50,000	6,660	43,340
Aquatic Vegetation Restoration		100,000	37,000	63,000
Decaying Vegetation Removal and Dissolved Oxygen Removal		15,000	-	15,000
Non-Native Animal Species Control		40,000	18,000	22,000
Gill Parasite Control		10,000	-	10,000
Riparian Improvements - Riffle Beetle		10,000	2,651	7,349
Litter Control/Floating Vegetation		40,000	20,000	20,000
Restoration of Riparian Zones	12,090	50,000	19,400	30,600
Household Hazardous Waste		40,385	-	40,385
LID/BMP Management		700,000	541,000	159,000
TOTAL OPERATING APPROPRIATIONS	\$ 698,643	\$ 1,974,105	\$ 1,358,504	\$ 966,467
Ending Fund Balance	\$ 86,298	\$ -	\$ -	\$ 0
TOTAL APPROPRIATIONS	\$ 784,941	\$ 1,974,105	\$ 1,358,504	\$ 966,467

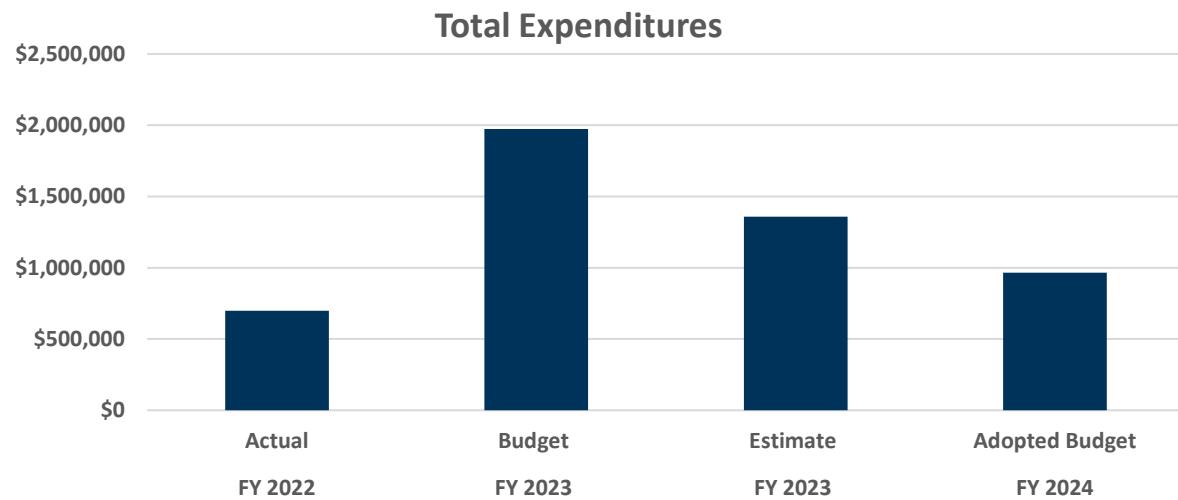
Special Revenue Funds

Edwards Aquifer Habitat Conservation Plan/Watershed Protection Fund

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

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

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Total Expenditures	\$ 698,643	\$ 1,974,105	\$ 1,358,504	\$ 966,467
Total Full Time Equivalent	1.0	1.0	1.0	1.0



Program Justification and Fiscal Analysis

In the FY 2024 Proposed Budget, a total of \$410,674 is appropriated to complete year eleven projects and \$628,000 is allocated to begin year twelve projects. The EARIP allocates project funding by calendar year, which is why the City splits project funding into two fiscal years. The Watershed Supervisor's time is required to oversee the EAHCP. Therefore, 100% percent of the salary and benefits cost of this position is charged to this fund (\$92,733). 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 \$460,360 is allocated for program expenditures associated with the Watershed Protection Plan.

PAGE LEFT INTENTIONALLY BLANK

Special Revenue Funds

City of New Braunfels

Fund: 262

Enterprise Maintenance and Equipment Replacement Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 6,386,760	\$ 6,234,859	\$ 5,944,247	\$ 4,330,272
Total Beginning Balance	\$ 6,386,760	\$ 6,234,859	\$ 5,944,247	\$ 4,330,272

Revenue

Interfund Transfers	\$ 1,031,943	\$ 1,031,943	\$ 781,943	\$ -
Sale of Property	105,421	100,000	200,000	-
Miscellaneous	66,070	-	-	-
Interest Income	34,706	10,000	200,000	100,000
Proceeds from Insurance	-	-	268,500	-
Total Revenue	\$ 1,238,140	\$ 1,141,943	\$ 1,450,443	\$ 100,000
TOTAL AVAILABLE FUNDS	\$ 7,624,900	\$ 7,376,802	\$ 7,394,690	\$ 4,430,272

APPROPRIATIONS

Contingencies	\$ 1,680,653	\$ -	\$ -	\$ -
Operating Expenditures	-	-	-	-
Capital Expenditures	-	4,307,900	3,064,418	1,149,370

TOTAL OPERATING APPROPRIATIONS	\$ 1,680,653	\$ 4,307,900	\$ 3,064,418	\$ 1,149,370
Unrestricted Fund Balance	\$ 5,944,247	\$ 3,068,902	\$ 4,330,272	\$ 3,280,902
TOTAL APPROPRIATIONS	\$ 7,624,900	\$ 7,376,802	\$ 7,394,690	\$ 4,430,272

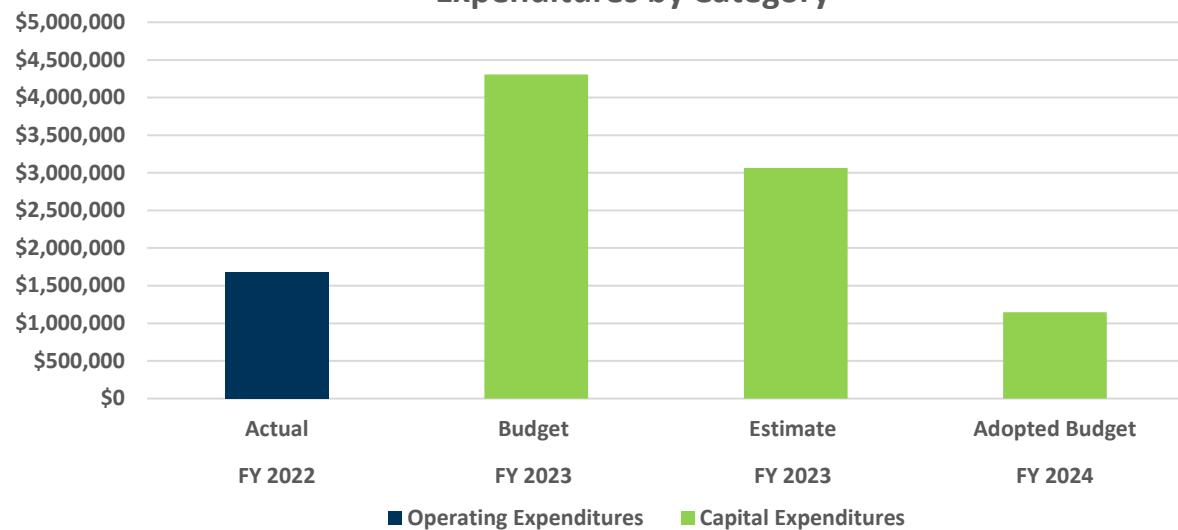
Special Revenue Funds

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. These funds are transferred from the Hotel/Motel Tax Fund. Most of these funds will be held in reserve until a major repair necessitates its use.

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 1,680,653	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ 4,307,900	\$ 3,064,418	\$ 1,149,370	
Total Expenditures	\$ 1,680,653	\$ 4,307,900	\$ 3,064,418	\$ 1,149,370	

Expenditures by Category



Program Justification and Analysis

In FY 2024, the budget includes \$1,149,370 of rolled funding for Solid Waste vehicles ordered in FY 2023 that are not expected to be delivered before the end of the fiscal year. The vehicles are three side-load trucks (\$961,914), three F-150s (\$101,044), and one F-550 (\$180,523). In addition, the interfund transfer from the four Enterprise Funds was removed. A majority of the transfer was from the Solid Waste Fund. Removing the transfer will assist in rebuilding the Solid Waste Fund balance.

Special Revenue Funds

City of New Braunfels
Equipment Replacement Fund
Fiscal Year Ending September 30, 2024

Fund: 260

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 892,803	\$ 2,910,809	\$ 3,088,682	\$ 3,909,097
Total Beginning Balance	\$ 892,803	\$ 2,910,809	\$ 3,088,682	\$ 3,909,097

Revenue

Interfund Transfers	\$ 3,520,000	\$ 3,500,000	\$ 3,500,000	\$ 1,550,000
Miscellaneous	259,442	125,000	125,000	-
Interest Income	6,831	2,000	36,000	12,000
 Total Revenue	 \$ 3,786,273	 \$ 3,627,000	 \$ 3,661,000	 \$ 1,562,000
 TOTAL AVAILABLE FUNDS	 \$ 4,679,076	 \$ 6,537,809	 \$ 6,749,682	 \$ 5,471,097

APPROPRIATIONS

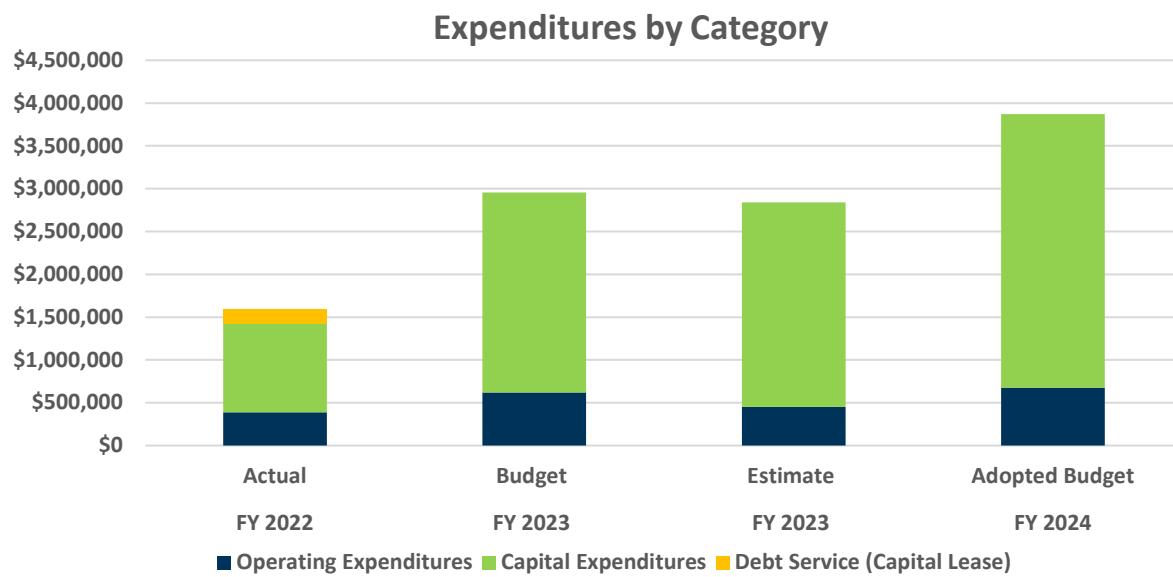
Operating Expenditures	\$ 388,404	\$ 620,935	\$ 450,000	\$ 675,000
Capital Expenditures	1,038,496	2,334,364	2,390,585	3,197,022
Debt Service Expenditures (Capital Lease)	163,495	-		
 TOTAL OPERATING APPROPRIATIONS	 \$ 1,590,394	 \$ 2,955,299	 \$ 2,840,585	 \$ 3,872,022
 Ending Fund Balance	 \$ 3,088,683	 \$ 732,510	 \$ 3,909,097	 \$ 1,599,075
 Restricted Fund Balance	 \$ -	 \$ 2,850,000	 \$ -	 \$ -
 TOTAL APPROPRIATIONS	 \$ 4,679,076	 \$ 6,537,809	 \$ 6,749,682	 \$ 5,471,097

Special Revenue Funds

Equipment Replacement Fund

This fund is used to account for the replacement of City General Fund - owned light vehicles, computer equipment and other capital needs.

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 388,404	\$ 620,935	\$ 450,000	\$ 675,000	
Capital Expenditures	\$ 1,038,496	\$ 2,334,364	\$ 2,390,585	\$ 3,197,022	
Debt Service (Capital Lease)	\$ 163,495	\$ -			
Total Expenditures	\$ 1,590,395	\$ 2,955,299	\$ 2,840,585	\$ 3,872,022	



Program Justification and Analysis

In FY 2024, operating expenditures total \$675,000. A portion of the budget will be utilized for consultant fees to support replacing our current Finance/HR software system (\$300,000). Other operating expenses include \$250,000 for technology replacements (computer desktops and laptops as needed). Additionally, there is \$125,000 to cover any automotive maintenance and repair costs for City General Fund-owned vehicles involved in an accident. All TML insurance checks will be deposited in the Equipment Replacement Fund to offset the cost of repairs.

The capital budget totals \$3,197,022. Most of the capital budget is allocated toward the Enterprise Resource Planning (ERP) implementation and software. In addition, the budget includes \$170,935 for the final year of four years for mobile data terminal (MDT) replacements and funding for an F-150 vehicle not received in FY 2023.

Special Revenue Funds

City of New Braunfels

Fund: 261

Facilities Maintenance Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ -	\$ 1,450,000	\$ 1,500,000	\$ 1,515,754
Total Beginning Balance	\$ -	\$ 1,450,000	\$ 1,500,000	\$ 1,515,754

Revenue

Interfund Transfers	\$ 1,500,000	\$ -	\$ -	\$ -
Leases	-	-	115,664	149,816
Total Revenue	\$ 1,500,000	\$ -	\$ 115,664	\$ 149,816
TOTAL AVAILABLE FUNDS	\$ 1,500,000	\$ 1,450,000	\$ 1,615,664	\$ 1,665,570

APPROPRIATIONS

Capital Expenditures	\$ -	\$ 750,000	\$ -	\$ -
Interfund Transfer	-	-	99,910	1,599,910

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 750,000	\$ 99,910	\$ 1,599,910
Ending Fund Balance	\$ 1,500,000	\$ 700,000	\$ 1,515,754	\$ 65,660
TOTAL APPROPRIATIONS	\$ 1,500,000	\$ 1,450,000	\$ 1,615,664	\$ 1,665,570

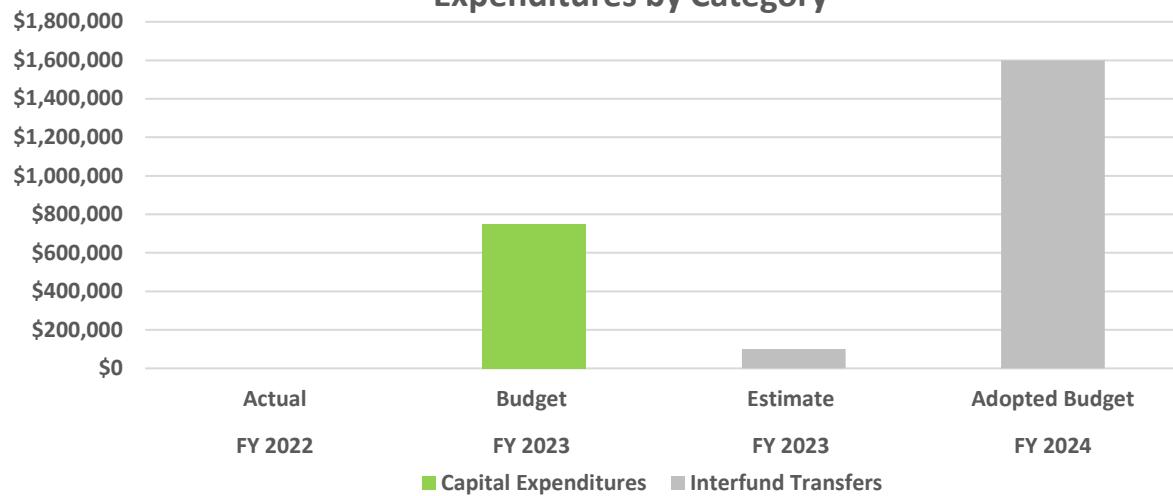
Special Revenue Funds

Facilities Maintenance Fund

The Facilities Maintenance Fund was established to repair and maintain the City's aging 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 accommodates parks repair and maintenance in the event of flood, other natural disasters, or extraordinary occurrences that require 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 permits the City to complete maintenance and repairs on time, thus avoiding potential additional damage from delays and the need to redirect funds from other priorities when problems occur.

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Capital Expenditures	\$ -	\$ 750,000	\$ -	\$ -	
Interfund Transfers	\$ -	\$ -	\$ 99,910	\$ 1,599,910	
Total Expenditures	\$ -	\$ 750,000	\$ 99,910	\$ 1,599,910	

Expenditures by Category



Program Justification and Analysis

The FY 2024 Proposed Budget includes a \$1,500,000 transfer to the 2019 Bond Fund to support the completion of the Sports Complex project and \$99,910 for the Airport ground lease.

Special Revenue Funds

City of New Braunfels

Fund: 772

Federal Court Awards Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 92,525	\$ 84,525	\$ 117,399	\$ 64,552
Total Beginning Balance	\$ 92,525	\$ 84,525	\$ 117,399	\$ 64,552

Revenue

Federal Funds	\$ 31,323	\$ -	\$ 22,221	\$ -
Total Revenue	\$ 31,323	\$ -	\$ 22,221	\$ -

TOTAL AVAILABLE FUNDS	\$ 123,848	\$ 84,525	\$ 139,620	\$ 64,552
------------------------------	-------------------	------------------	-------------------	------------------

APPROPRIATIONS

Operation Expenditures	\$ 6,449	\$ 76,500	\$ 75,068	\$ 55,000
------------------------	----------	-----------	-----------	-----------

TOTAL OPERATING APPROPRIATIONS	\$ 6,449	\$ 76,500	\$ 75,068	\$ 55,000
---------------------------------------	-----------------	------------------	------------------	------------------

Ending Fund Balance	\$ 117,399	\$ 8,025	\$ 64,552	\$ 9,552
---------------------	------------	----------	-----------	----------

TOTAL APPROPRIATIONS	\$ 123,848	\$ 84,525	\$ 139,620	\$ 64,552
-----------------------------	-------------------	------------------	-------------------	------------------

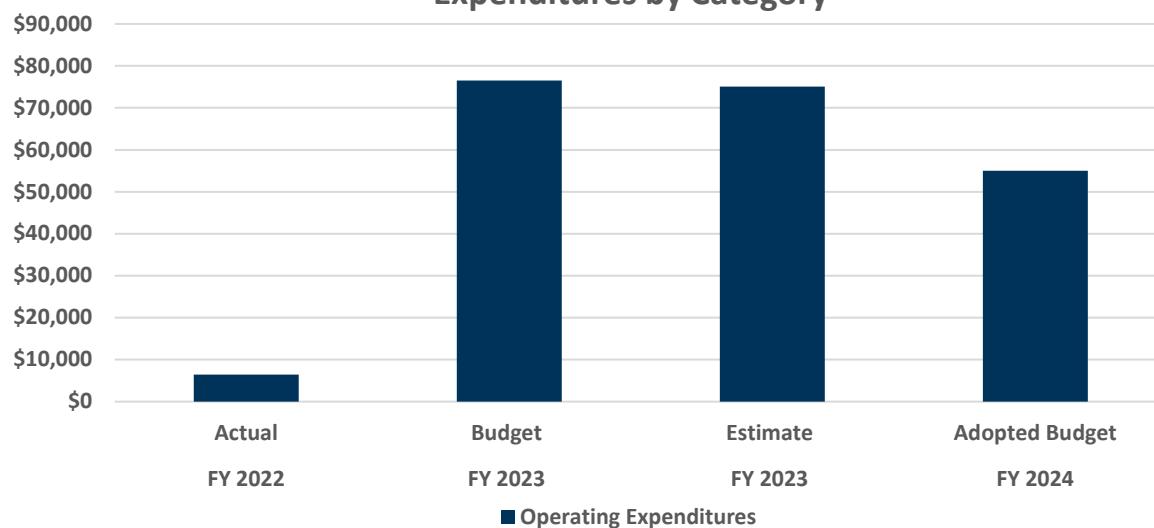
Special Revenue Funds

Federal Court Awards Fund

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

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 6,449	\$ 76,500	\$ 75,068	\$ 55,000

Expenditures by Category



Program Justification and Analysis

As mentioned above, law requires these funds be used explicitly for law enforcement uses. In FY 2024, 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: 266

Fire Apparatus Replacement and Maintenance Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 430,961	\$ 52,703	\$ 71,195	\$ 145,077
Total Beginning Balance	\$ 430,961	\$ 52,703	\$ 71,195	\$ 145,077

Revenue

Intergovernmental Revenue	\$ 104,027	\$ 80,000	\$ 80,000	\$ 80,000
Contributions	94,405	100,000	148,875	100,000
Proceeds from Insurance	-	62,188	100,797	-
Sale of Property/Equipment	-	-	35,367	-
Total Revenue	198,432	242,188	365,039	180,000
 TOTAL AVAILABLE FUNDS	 \$ 629,393	 \$ 294,891	 \$ 436,234	 \$ 325,077

APPROPRIATIONS

Operating Expenditures	\$ 79,964	\$ 140,000	\$ 138,454	\$ 100,000
Debt Service (Capital Lease)	58,680	58,702	58,702	58,702
Capital Expenses	301,554	-	-	-
Interfund Transfers	118,000	94,001	94,001	115,600

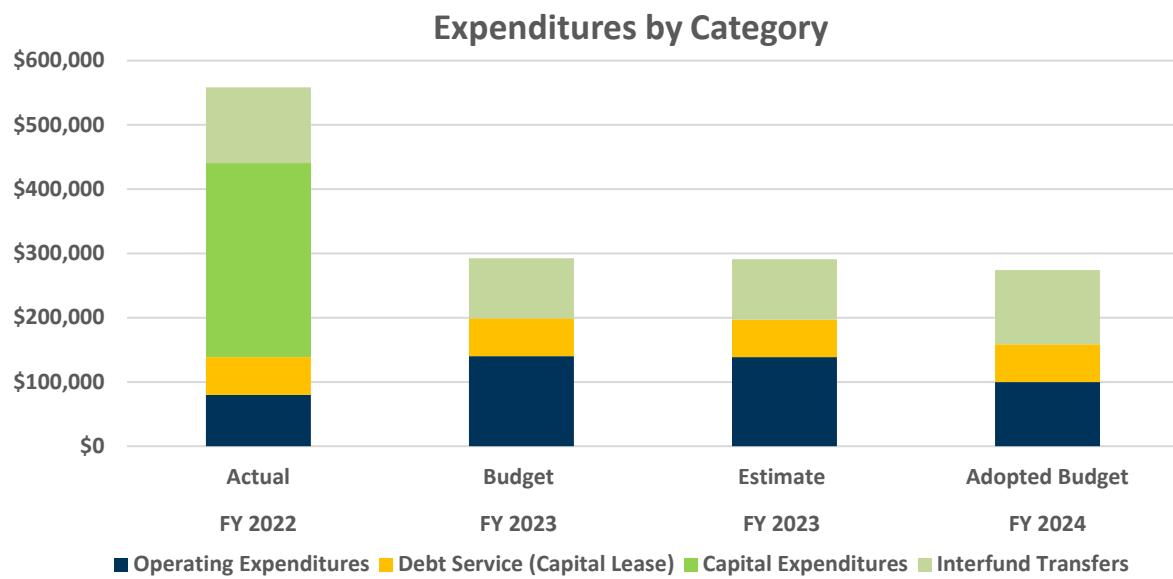
TOTAL OPERATING APPROPRIATIONS	\$ 558,198	\$ 292,703	\$ 291,157	\$ 274,302
Ending Fund Balance	\$ 71,195	\$ 2,188	\$ 145,077	\$ 50,775
TOTAL APPROPRIATIONS	\$ 629,393	\$ 294,891	\$ 436,234	\$ 325,077

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 apparatus, and an annual contribution of \$80,000 from ESD 7 for vehicle maintenance that allows the department to reallocate an equal amount to this fund from vehicle replacement and repair.

	FY 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 79,964	\$ 140,000	\$ 138,454	\$ 100,000	
Debt Service (Capital Lease)	\$ 58,680	\$ 58,702	\$ 58,702	\$ 58,702	
Capital Expenditures	\$ 301,554	\$ -	\$ -	\$ -	
Interfund Transfers	\$ 118,000	\$ 94,001	\$ 94,001	\$ 115,600	
Total Expenditures	\$ 558,198	\$ 292,703	\$ 291,157	\$ 274,302	



Program Justification and Analysis

In FY 2024, \$100,000 in operating expenditures is allocated for vehicle maintenance and repair due to crashes. \$58,702 is included in the annual lease-purchase payment for a Fire Pumper Truck. Finally, \$115,600 is included for interfund transfers to the Debt Service Fund for the yearly payment of an ambulance replacement and the General Fund for reimbursing a Pumper Truck purchased in FY 2021.

Special Revenue Funds

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2024

Fund: 220

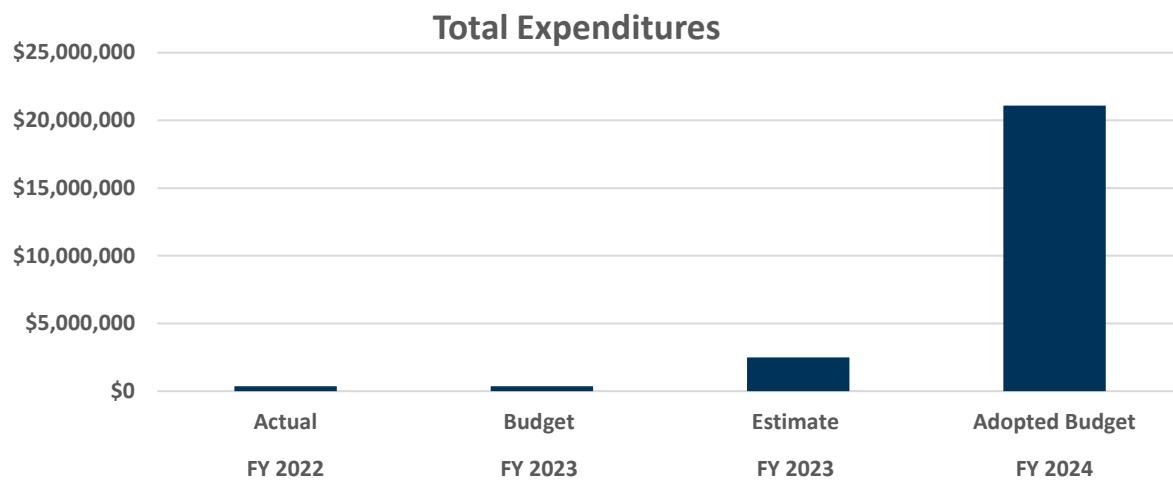
Available Funds	FY 2022 Actuals	FY 2023 Estimate	FY 2024 Adopted Budget
Beginning Balance			
Undesignated Funds	\$ 3,140	\$ 42,108	\$ 274,094
Total Beginning Balance	\$ 3,140	\$ 42,108	\$ 274,094
Revenue			
Intergovernmental Revenue	\$ 192,499	\$ 2,253,398	\$ 20,940,606
Interest Income	55,547	304,248	150,000
Interfund Transfers	153,146	160,000	160,000
Total Revenue	\$ 401,192	\$ 2,717,646	\$ 21,250,606
TOTAL AVAILABLE FUNDS	\$ 404,332	\$ 2,759,754	\$ 21,524,700
APPROPRIATIONS			
Bulletproof Vest Program - 2021	670		
STEP COMP Grant - 2021	156		
Dump Truck/VW Grant	258,416		
STEP COMP Grant 2022	51,665		
STEP CMV Grant 2022	16,017		
Drainage Area Master Plan		401,738	705,043
STEP COMP Grant - 2023		51,665	
STEP CMV Grant - 2023		12,013	
STEP IDM Grant - 2023		18,938	
American Rescue Plan Act		1,750,000	9,245,314
TPWD Local Parks Grant - Sports Complex			750,000
Fire Department - HSGP			75,000
Perk Your Park	14,355	75,645	
Fire Department - FP&S		15,000	25,500
Parks - Last Tubers Exit			1,500,000
Bulletproof Vest Program	20,945	7,262	
Airport - North Ramp Project			8,225,000
PD - AACOG Ballistic Shields		65,800	
PD - OOG Ballistic Shields		37,600	
Facilities - Energy Efficiency Projects			143,530
PD - JAG Local			28,942
COPS			
Fire - Rescue Tools			
Parks - Mission Hill			
Fire- Mobile Integrated Health			79,477
TOTAL OPERATING APPROPRIATIONS	\$ 362,224	\$ 2,485,661	\$ 21,100,606
Ending Fund Balance	\$ 42,108	\$ 274,094	\$ 424,094
TOTAL APPROPRIATIONS	\$ 404,332	\$ 2,759,754	\$ 21,524,700

Special Revenue Funds

Grant Fund

The City of New Braunfels continues to pursue 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 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 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Total Expenditures	\$ 362,226	\$ 362,304	\$ 2,485,659	\$ 21,100,606



Program Justification and Analysis

FY 2024 allocations are based on confirmed grant expenditures for the upcoming fiscal year. 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 2024 Proposed expenditure budget is significantly impacted by the American Rescue Plan Act (ARPA) funding (\$9,245,314) and the Airport's North Ramp project (\$8,225,00). The City Council has established a Non-Profit Grant Program with ARPA funds and those grants have been awarded and funding should be complete in Fall 2024.

Special Revenue Funds

City of New Braunfels

Fund: 794

Hotel/Motel Tax Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 2,600,650	\$ 3,685,668	\$ 3,887,182	\$ 4,384,779
Total Beginning Balance	\$ 2,600,650	\$ 3,685,668	\$ 3,887,182	\$ 4,384,779

Revenue

Hotel/Motel Tax	\$ 5,211,641	\$ 5,367,278	\$ 5,139,192	\$ 5,241,976
Interest Income	225	150	30,000	15,000
Penalties	17,985	15,000	15,000	15,000
Total Revenue	\$ 5,229,851	\$ 5,382,428	\$ 5,184,192	\$ 5,271,976
TOTAL AVAILABLE FUNDS	\$ 7,830,501	\$ 9,068,096	\$ 9,071,374	\$ 9,656,756

APPROPRIATIONS

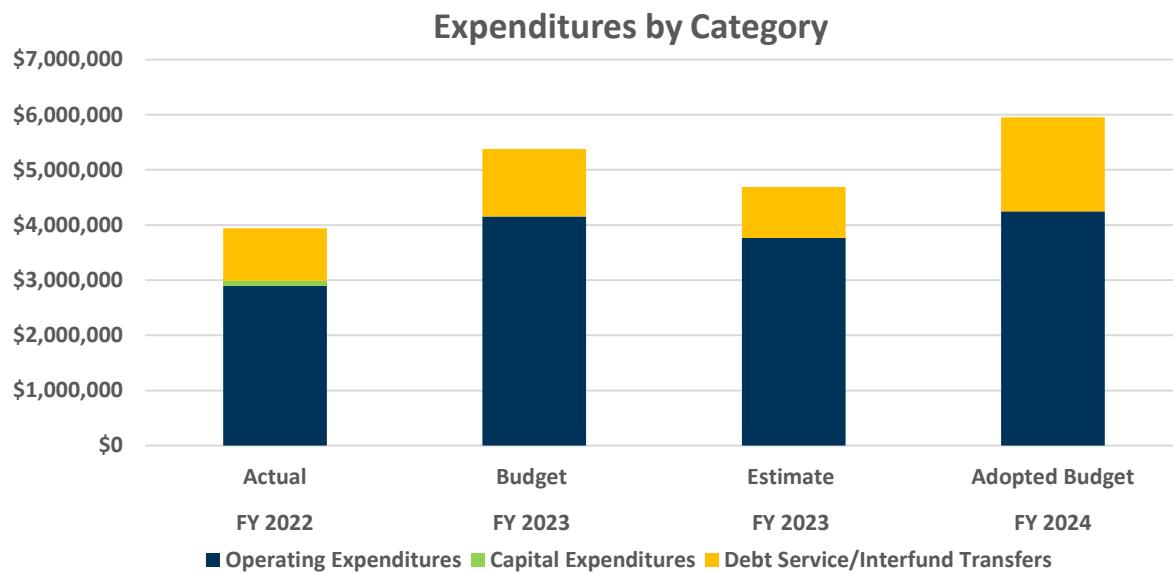
Operating Expenditures	\$ 2,902,592	\$ 4,157,503	\$ 3,766,866	\$ 4,247,130
Interfund Transfer	952,378	1,220,375	919,729	1,708,116
TOTAL OPERATING APPROPRIATIONS	\$ 3,943,319	\$ 5,377,878	\$ 4,686,595	\$ 5,955,246
Ending Fund Balance	\$ 3,887,182	\$ 3,690,218	\$ 4,384,779	\$ 3,701,510
TOTAL APPROPRIATIONS	\$ 7,830,501	\$ 9,068,096	\$ 9,071,374	\$ 9,656,756

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 percent is currently split among various arts and heritage organizations. A minimum of 35 percent remains with the City of New Braunfels to support the Civic/Convention Center's debt service and operating costs. The remaining amount is allocated to the City and by contract to the Greater New Braunfels Chamber of Commerce (GNBCC). These funds go into the Convention and Tourism Fund (CTF) shown separately in this document under Other Funds.

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 2,902,592	\$ 4,157,503	\$ 3,766,866	\$ 4,247,130
Capital Expenditures	\$ 88,349	\$ -	\$ -	\$ -
Debt Service/Interfund Transfers	\$ 952,378	\$ 1,220,375	\$ 919,729	\$ 1,708,116
Total Expenditures	\$ 3,943,319	\$ 5,377,878	\$ 4,686,595	\$ 5,955,246



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 2024 Proposed Budget for the Convention and Tourism Fund has been adjusted to 50 percent of the budgeted occupancy taxes (\$2,620,988).

For FY 2024, the Arts and Heritage allocation is \$786,296. 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).

Special Revenue Funds

City of New Braunfels

Judicial Efficiency Fund

Fiscal Year Ending September 30, 2024

Fund: 228

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 15,075	\$ 21,470	\$ 19,006	\$ 16,990
Total Beginning Balance	\$ 15,075	\$ 21,470	\$ 19,006	\$ 16,990

Revenue

Fines and Forfeitures	\$ 5,048	\$ 7,000	\$ 6,569	\$ 7,000
Total Revenue	\$ 5,048	\$ 7,000	\$ 6,569	\$ 7,000
TOTAL AVAILABLE FUNDS	\$ 20,123	\$ 28,470	\$ 25,575	\$ 23,990

APPROPRIATIONS

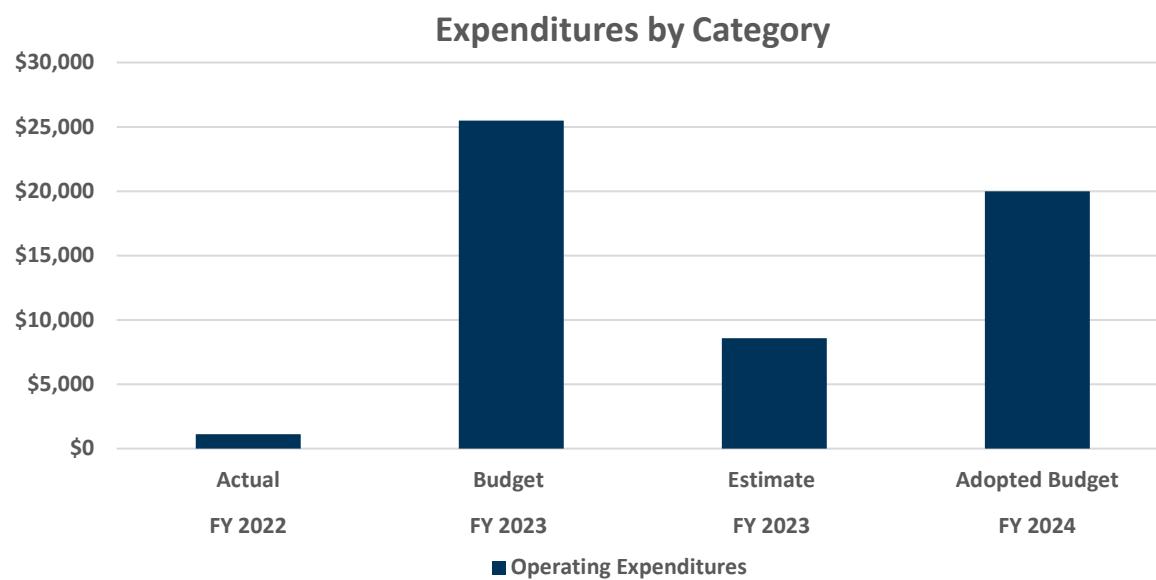
Operating Expenditures	\$ 1,117	\$ 25,500	\$ 8,585	\$ 20,000
TOTAL OPERATING APPROPRIATIONS	\$ 1,117	\$ 25,500	\$ 8,585	\$ 20,000
Ending Fund Balance	\$ 19,006	\$ 2,970	\$ 16,990	\$ 3,990
TOTAL APPROPRIATIONS	\$ 20,123	\$ 28,470	\$ 25,575	\$ 23,990

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 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ 1,117	\$ 25,500	\$ 8,585	\$ 20,000



Program Justification and Analysis

In the FY 2024 Proposed Budget, \$20,000 is included for any applicable operating expenditures that the Court needs to improve the efficiency of administration.

Special Revenue Funds

City of New Braunfels

Fund: 773

Non Federal Court Awards Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 154,652	\$ 105,281	\$ 116,680	\$ 143,952
Total Beginning Balance	\$ 154,652	\$ 105,281	\$ 116,680	\$ 143,952

Revenue

Miscellaneous	\$ 81,125	\$ -	\$ 37,087	\$ -
Sale of Property/Equipment	\$ -	\$ -	\$ 15,185	\$ -
Total Revenue	\$ 81,125	\$ -	\$ 52,272	\$ -
TOTAL AVAILABLE FUNDS	\$ 235,777	\$ 105,281	\$ 168,952	\$ 143,952

APPROPRIATIONS

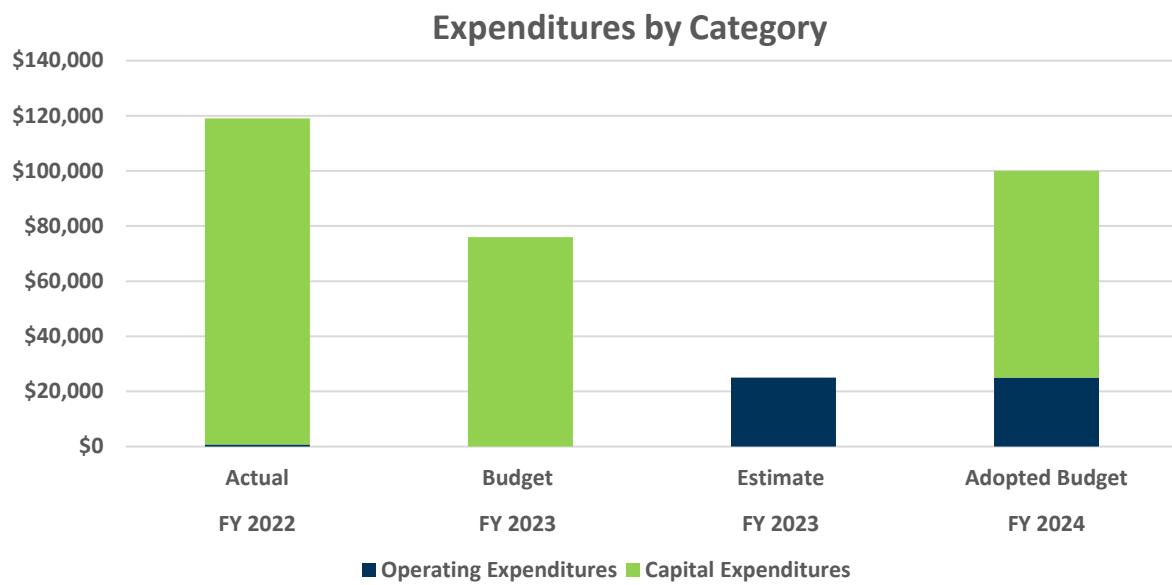
Operating Expenditures	\$ 726	\$ -	\$ 25,000	\$ 25,000
Capital Expenses	118,371	76,000	-	75,000
TOTAL OPERATING APPROPRIATIONS	\$ 119,097	\$ 76,000	\$ 25,000	\$ 100,000
Ending Fund Balance	\$ 116,680	\$ 29,281	\$ 143,952	\$ 43,952
TOTAL APPROPRIATIONS	\$ 235,777	\$ 105,281	\$ 168,952	\$ 143,952

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 2022	FY 2023		FY 2023		FY 2024	
	Actual	Budget	Estimate	Adopted Budget			
Operating Expenditures	\$ 726	\$ -	\$ 25,000	\$ 25,000			
Capital Expenditures	\$ 118,371	\$ 76,000	\$ -	\$ 75,000			
Total Expenditures	\$ 119,097	\$ 76,000	\$ 25,000	\$ 100,000			



Program Justification and Analysis

As mentioned above, the law requires these funds to be used explicitly for law enforcement purposes. The Police Chief can allocate funds for operating or capital needs throughout the year.

Special Revenue Funds

City of New Braunfels
Recreation Center Improvements and Fee
Assistance Fund
Fiscal Year Ending September 30, 2024

Fund: 264

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 918,664	\$ 918,764	\$ 918,836	\$ 1,044,407
Total Beginning Balance	\$ 918,664	\$ 918,764	\$ 918,836	\$ 1,044,407

Revenue

Intergovernmental Revenue	\$ 172	\$ 100	\$ -	\$ -
Interfund Transfer	-	125,000	125,000	-
Contributions	-	-	571	-
Total Revenue	\$ 172	\$ 125,100	\$ 125,571	\$ -
TOTAL AVAILABLE FUNDS	\$ 918,836	\$ 1,043,864	\$ 1,044,407	\$ 1,044,407

APPROPRIATIONS

Operating Expenses	\$ -	\$ -	\$ -	\$ 100,000
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 100,000
Ending Fund Balance	\$ 918,836	\$ 1,043,864	\$ 1,044,407	\$ 944,407
TOTAL APPROPRIATIONS	\$ 918,836	\$ 1,043,864	\$ 1,044,407	\$ 1,044,407

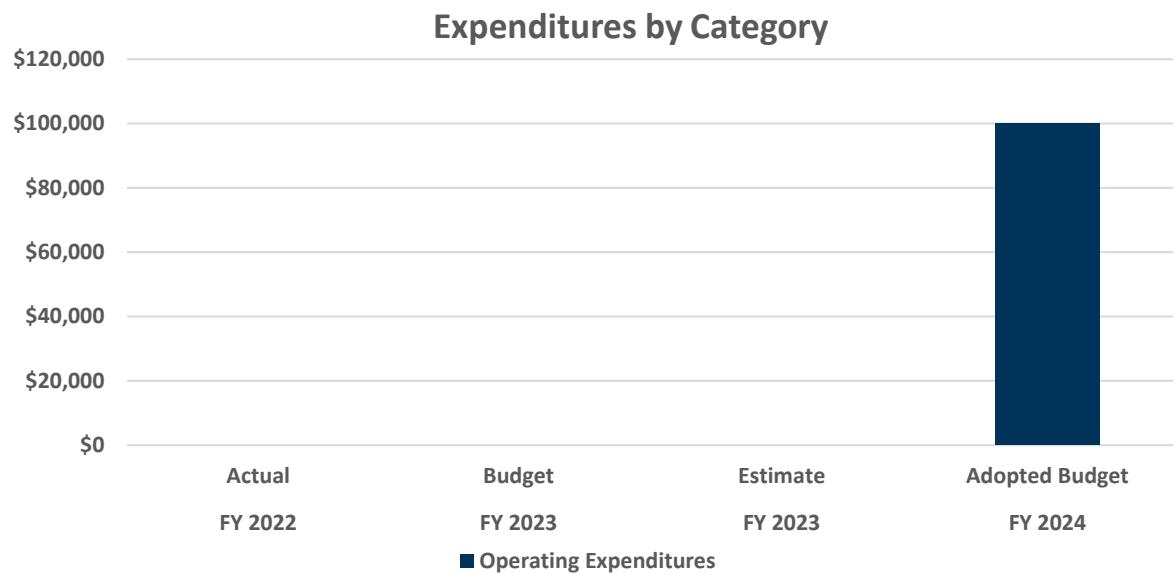
Special Revenue Funds

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 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Operating Expenditures	\$ -	\$ -	\$ -	\$ 100,000



Program Justification and Analysis

In the FY 2024 Proposed Budget, \$100,000 is allocated to support equipment and facility upgrades. Equipment upgrades include benches and bleachers for the gymnasium and pool (\$22,300) and replacement lobby furniture (\$22,700). The remaining \$55,000 is dedicated to design services for evaluating facility upgrades. In addition, a General Fund transfer is not budgeted in FY 2024.

Special Revenue Funds

City of New Braunfels

Fund: 225

River Activities Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 159,202	\$ 216,078	\$ 308,134	\$ 304,865
Total Beginning Balance	\$ 159,202	\$ 216,078	\$ 308,134	\$ 304,865

Revenue

Licenses and Permits	\$ 6,800	\$ 6,800	\$ 6,730	\$ 6,800
Fines and Forfeitures	204,399	125,000	125,000	125,000
Parking Revenue	562,088	525,000	531,000	525,000
Parks and Recreation - River Access Fee	469,199	500,000	450,000	500,000
Interfund Transfer - Solid Waste Fund	148,841	150,000	150,000	150,000
Total Revenue	\$ 1,391,327	\$ 1,306,800	\$ 1,262,730	\$ 1,306,800
TOTAL AVAILABLE FUNDS	\$ 1,550,529	\$ 1,522,878	\$ 1,570,864	\$ 1,611,665

APPROPRIATIONS

Public Safety	\$ 591,023	\$ 635,761	\$ 581,836	\$ 645,548
Parks and Recreation	651,372	670,940	684,163	707,743

TOTAL OPERATING APPROPRIATIONS	\$ 1,242,395	\$ 1,306,701	\$ 1,265,999	\$ 1,353,291
Ending Fund Balance	\$ 308,134	\$ 216,177	\$ 304,865	\$ 258,374
TOTAL APPROPRIATIONS	\$ 1,550,529	\$ 1,522,878	\$ 1,570,864	\$ 1,611,665

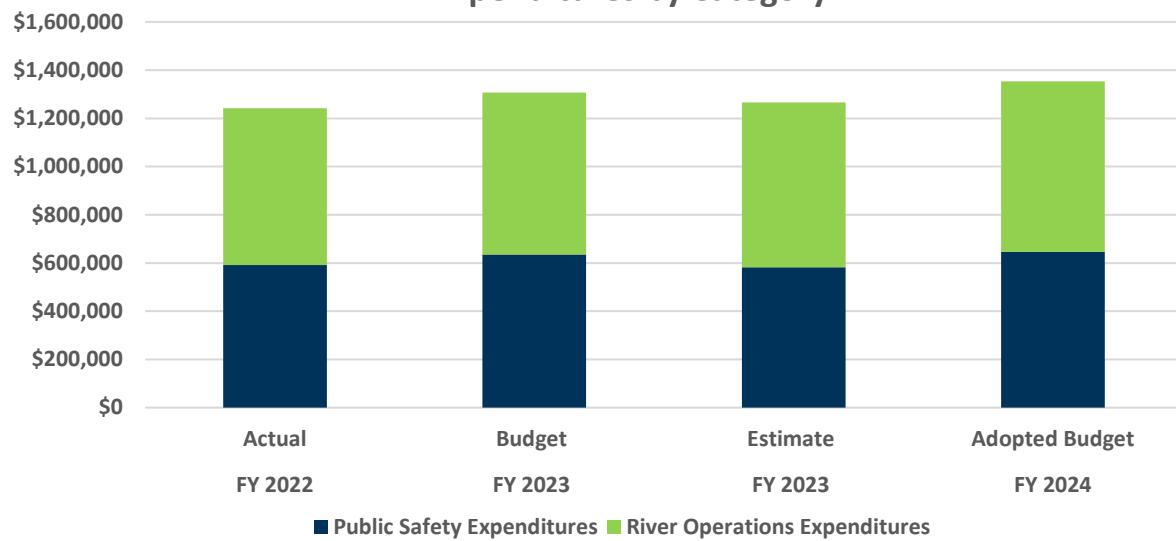
Special Revenue Funds

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 enjoy our City's river. 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 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Public Safety Expenditures	\$ 591,023	\$ 635,761	\$ 581,836	\$ 645,548
River Operations Expenditures	\$ 651,372	\$ 670,940	\$ 684,163	\$ 707,743
Total Expenditures	\$ 1,242,395	\$ 1,306,701	\$ 1,265,999	\$ 1,353,291
Total Full Time Equivalent	2.75	2.75	2.75	3.00
Seasonal Positions	71.0	71.0	71.0	71.0

Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2024 Proposed Budget increases in comparison to the FY 2023 Budget. The FY 2024 Budget includes increases to employee expenditures in both Public Safety and River Operations. The new addition of a PTR River Operations Specialist is included in the budget. This addition is cost-neutral due to organizational restructuring.

Special Revenue Funds

City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2024

Fund: 221

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 590,633	\$ 490,634	\$ 816,911	\$ 884,888
Total Beginning Balance	\$ 590,633	\$ 490,634	\$ 816,911	\$ 884,888

Revenue

State Government	\$ 16,158	\$ -	\$ 7,751	\$ -
Donations and Contributions	356,802	200,000	325,000	200,000
Miscellaneous	74,310	-	226	-
Reimbursements	97,670	-	140,000	-
Interest Income	-	-	-	-
Proceeds from Insurance	17,165	-	300,000	-
Total Revenue	\$ 562,105	\$ 200,000	\$ 772,977	\$ 200,000
TOTAL AVAILABLE FUNDS	\$ 1,152,738	\$ 690,634	\$ 1,589,888	\$ 1,084,888

APPROPRIATIONS

Operating Expenditures	\$ 311,516	\$ 400,000	\$ 320,000	\$ 400,000
Capital Expenditures	24,311	200,000	385,000	400,000
TOTAL OPERATING APPROPRIATIONS	\$ 335,827	\$ 600,000	\$ 705,000	\$ 800,000
Ending Fund Balance	\$ 816,911	\$ 90,634	\$ 884,888	\$ 284,888
TOTAL APPROPRIATIONS	\$ 1,152,738	\$ 690,634	\$ 1,589,888	\$ 1,084,888

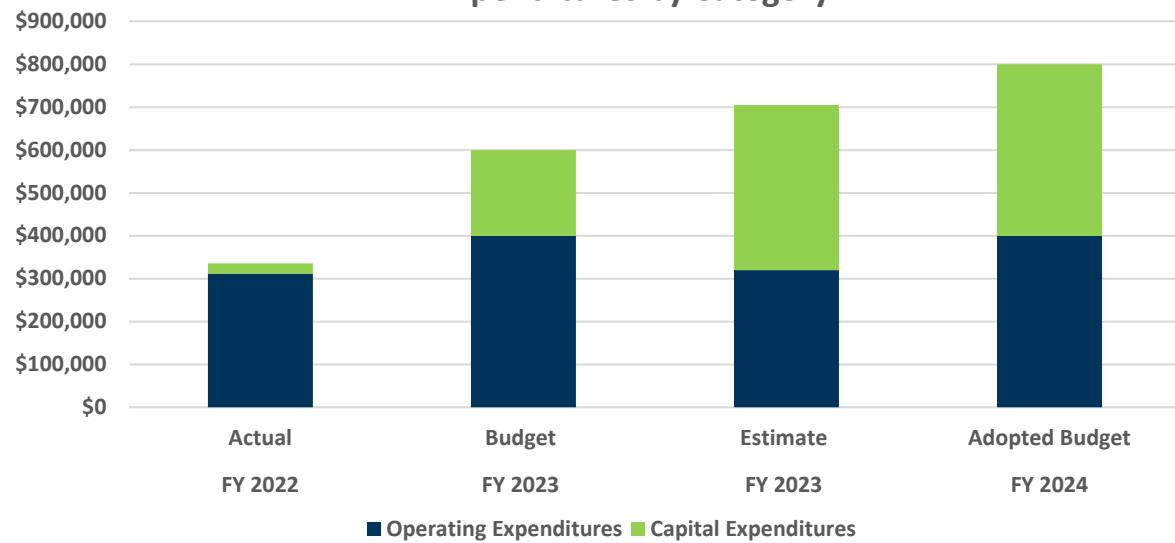
Special Revenue Funds

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 2022	FY 2023		FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget	
Operating Expenditures	\$ 311,516	\$ 400,000	\$ 320,000	\$ 400,000	
Capital Expenditures	\$ 24,311	\$ 200,000	\$ 385,000	\$ 400,000	
Total Expenditures	\$ 335,827	\$ 600,000	\$ 705,000	\$ 800,000	

Expenditures by Category



Program Justification and Analysis

In FY 2024, 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 2024. 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
Stormwater Development Fund
Fiscal Year Ending September 30, 2024

Fund: 232

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 400,136	\$ 525,137	\$ 698,329	\$ 873,329
Total Beginning Balance	\$ 400,136	\$ 525,137	\$ 698,329	\$ 873,329

Revenue

Development Fees	\$ 298,302	\$ 80,000	\$ 275,000	\$ 80,000
Total Revenue	\$ 298,302	\$ 80,000	\$ 275,000	\$ 80,000
TOTAL AVAILABLE FUNDS	\$ 698,438	\$ 605,137	\$ 973,329	\$ 953,329

APPROPRIATIONS

Operating Expenditures	\$ 109	\$ 100,000	\$ 100,000	\$ 160,000
Capital Expenditures	-	-	-	700,000
TOTAL OPERATING APPROPRIATIONS	\$ 109	\$ 100,000	\$ 100,000	\$ 860,000
Ending Fund Balance	\$ 698,329	\$ 505,137	\$ 873,329	\$ 93,329
TOTAL APPROPRIATIONS	\$ 698,438	\$ 605,137	\$ 973,329	\$ 953,329

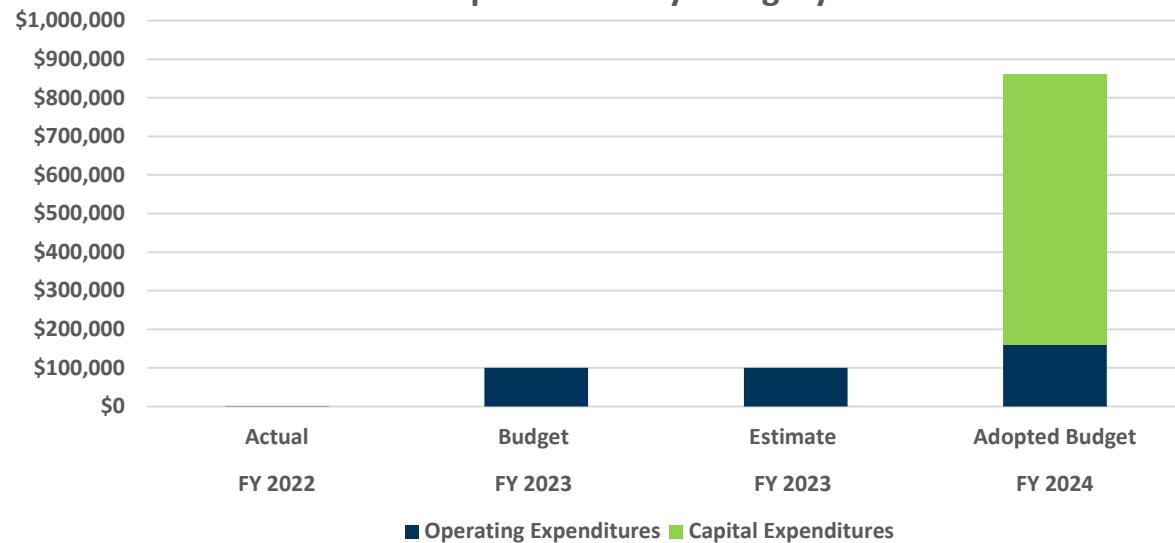
Special Revenue Funds

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

	FY 2022	FY 2023		FY 2023		FY 2024
	Actual	Budget	Estimate	Adopted Budget		
Operating Expenditures	\$ 109	\$ 100,000	\$ 100,000	\$ 160,000		
Capital Expenditures	\$ -	\$ -	\$ -	\$ 700,000		
Total Expenditures	\$ 109	\$ 100,000	\$ 100,000	\$ 860,000		

Expenditures by Category



Program Justification and Fiscal Analysis

In FY 2024, funds are allocated to support critical drainage operating and maintenance projects and equipment – including purchasing a roadside sprayer truck (\$144,700).

Special Revenue Funds

City of New Braunfels

Truancy Fund

Fiscal Year Ending September 30, 2024

Fund: 240

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 6,817	\$ 112	\$ 10,331	\$ 14,331
Total Beginning Balance	\$ 6,817	\$ 112	\$ 10,331	\$ 14,331

Revenue

Fines and Forfeitures	\$ 48,514	\$ 40,000	\$ 40,000	\$ 40,000
Total Revenue	\$ 48,514	\$ 40,000	\$ 40,000	\$ 40,000
TOTAL AVAILABLE FUNDS	\$ 55,331	\$ 40,112	\$ 50,331	\$ 54,331

APPROPRIATIONS

Employee Expenditures	\$ 42,945	\$ 33,000	\$ 33,000	\$ 44,000
Operating Expenditures	2,055	5,000	3,000	4,500

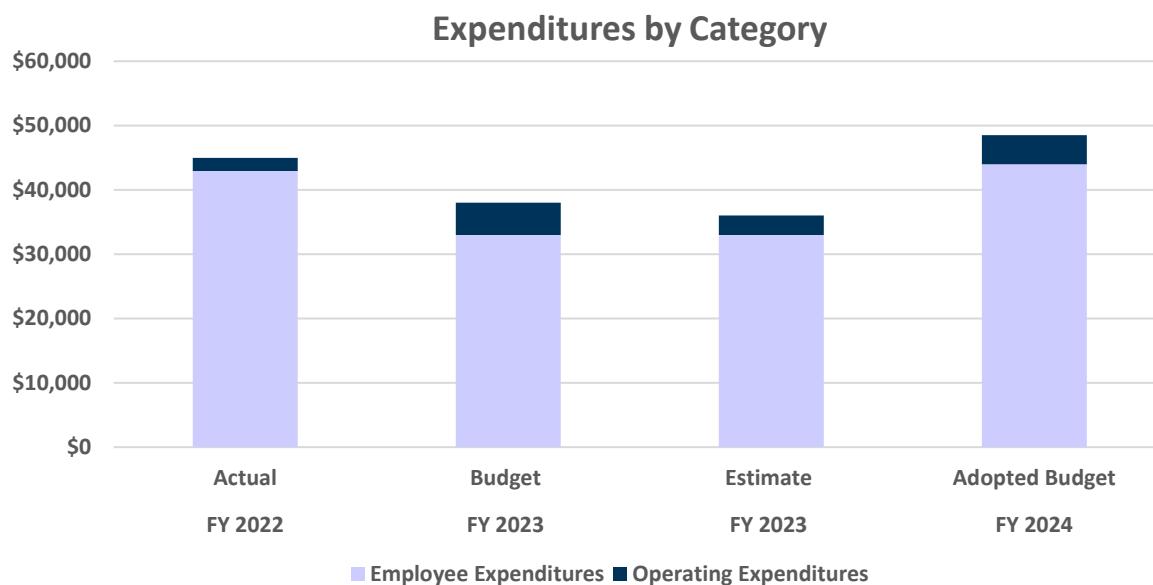
TOTAL OPERATING APPROPRIATIONS	\$ 45,000	\$ 38,000	\$ 36,000	\$ 48,500
Ending Fund Balance	\$ 10,331	\$ 2,112	\$ 14,331	\$ 5,831
TOTAL APPROPRIATIONS	\$ 55,331	\$ 40,112	\$ 50,331	\$ 54,331

Special Revenue Funds

Truancy Fund

Money allocated to the Truancy Fund may be used by a 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 funds 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 2022		FY 2023		FY 2023		FY 2024	
	Actual		Budget		Estimate		Adopted Budget	
Employee Expenditures	\$ 42,945		\$ 33,000		\$ 33,000		\$ 44,000	
Operating Expenditures	\$ 2,055		\$ 5,000		\$ 3,000		\$ 4,500	
Total Expenditures	\$ 45,000		\$ 38,000		\$ 36,000		\$ 48,500	
Total Full Time Equivalent			1.0		1.0		1.0	1.0



Program Justification and Analysis

The FY 2024 Proposed Budget supports 45% 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.

PAGE LEFT INTENTIONALLY BLANK

DEBT SERVICE &

INTERNAL SERVICE FUNDS

Debt Service & Internal Service Funds

City of New Braunfels
Debt Service Fund
Fiscal Year Ending September 30, 2024

Fund: 401

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 2,772,611	\$ 2,735,423	\$ 2,779,066	\$ 3,623,962
Total Beginning Balance	\$ 2,772,611	\$ 2,735,423	\$ 2,779,066	\$ 3,623,962

Revenue

Taxes	\$ 21,484,854	\$ 24,506,104	\$ 25,000,000	\$ 27,413,156
Interest Income	\$ 13,115	\$ 14,000	\$ 175,000	\$ 50,000
Bond Issuance (refunding)	\$ 24,940,720	\$ -	\$ -	\$ -
Contributions	\$ 2,057,494	\$ 1,967,856	\$ 1,967,856	\$ 2,225,306
Interfund Transfers	\$ 1,371,588	\$ 1,381,388	\$ 1,381,388	\$ 1,379,038
 Total Revenue	 \$ 49,867,771	 \$ 27,869,348	 \$ 28,524,244	 \$ 31,067,500
 TOTAL AVAILABLE FUNDS	 \$ 52,640,382	 \$ 30,604,771	 \$ 31,303,310	 \$ 34,691,462

APPROPRIATIONS

Debt Service	\$ 24,915,395	\$ 27,679,348	\$ 27,679,348	\$ 30,817,500
Refunding Bond Escrow Payment	\$ 24,945,921	\$ -	\$ -	\$ -
 TOTAL OPERATING APPROPRIATIONS	 \$ 49,861,316	 \$ 27,679,348	 \$ 27,679,348	 \$ 30,817,500
 Ending Fund Balance	 \$ 2,779,066	 \$ 2,925,423	 \$ 3,623,962	 \$ 3,873,962
 TOTAL APPROPRIATIONS	 \$ 52,640,382	 \$ 30,604,771	 \$ 31,303,310	 \$ 34,691,462

Debt Service & Internal Service Funds

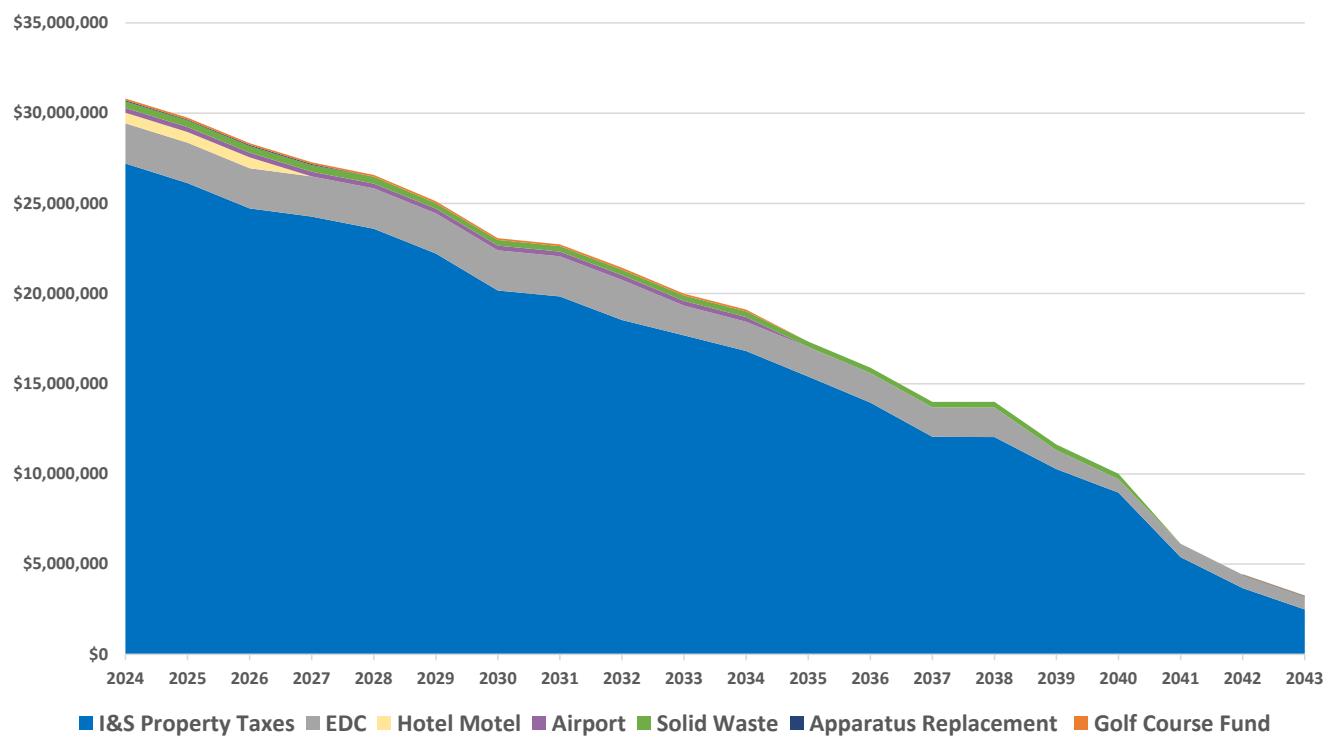
Debt Service Fund

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. The Standard & Poor's bond rating for the City of New Braunfels is AA.

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
2024	27,207,338	\$ 2,226,124	590,000	264,144	379,294	45,600	100,000	30,812,500
2025	26,128,627	\$ 2,235,481	598,125	263,750	378,044	44,400	100,000	29,748,427
2026	24,719,203	\$ 2,234,781	599,625	262,869	376,294	48,600	100,000	28,341,371
2027	24,263,873	\$ 2,229,131	-	261,478	379,619	46,800	100,000	27,280,901
2028	23,598,875	\$ 2,234,156	-	259,563	382,897	-	100,000	26,575,491
2029	22,216,398	\$ 2,230,631	-	262,000	306,725	-	100,000	25,115,754
2030	20,166,293	\$ 2,232,906	-	262,750	307,300	-	100,000	23,069,250
2031	19,837,896	\$ 2,229,703	-	262,000	303,600	-	100,000	22,733,199
2032	18,531,631	\$ 2,232,125	-	260,750	304,600	-	100,000	21,429,106
2033	17,675,812	\$ 1,652,931	-	263,875	305,200	-	100,000	19,997,819
2034	16,809,506	\$ 1,633,388	-	261,375	305,400	-	100,000	19,109,669
2035	15,397,944	\$ 1,638,326	-	-	306,500	-	-	17,342,770
2036	13,955,485	\$ 1,631,900	-	-	303,625	-	-	15,891,010
2037	12,051,753	\$ 1,637,959	-	-	305,525	-	-	13,995,237
2038	12,046,901	\$ 1,636,279	-	-	307,125	-	-	13,990,304
2039	10,265,601	\$ 1,056,075	-	-	308,425	-	-	11,630,101
2040	8,959,201	\$ 741,900	-	-	304,500	-	-	10,005,601
2041	5,385,897	\$ 740,600	-	-	-	-	-	6,126,497
2042	3,671,772	\$ 743,200	-	-	-	-	-	4,414,972
2043	2,483,700	\$ 744,600	-	-	-	-	-	3,228,300
Totals	\$ 326,473,710	\$ 33,942,197	\$ 1,787,750	\$ 2,884,553	\$ 5,564,672	\$ 185,400	\$ 1,100,000	\$ 370,838,277

Outstanding Principal and Interest - as of September 30th, 2023*

Issue	Principal	Interest	Total
General Obligation Bonds, Series 2014	\$ 8,920,000	\$ 2,340,243	\$ 11,260,243
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014A	4,320,000	1,017,437	5,337,437
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014B (AMT)	2,260,000	624,553	2,884,553
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015	3,695,000	907,093	4,602,093
General Obligation and Refunding Bonds, Series 2015	19,325,000	3,326,094	22,651,094
General Obligation and Refunding Bonds, Series 2016	22,465,000	5,768,600	28,233,600
General Obligation Refunding Bonds, Series 2017	3,205,000	187,132	3,392,132
Tax Notes, Series 2018	910,000	25,437	935,437
General Obligation Bonds, Series 2018	19,390,000	6,491,865	25,881,865
Certificates of Obligation, Series 2018	6,660,000	1,988,828	8,648,828
Tax Note, Series 2018A	1,050,000	45,085	1,095,085
General Obligation Bonds, Series 2019	16,870,000	4,059,644	20,929,644
Certificates of Obligation, Series 2019	4,020,000	1,055,925	5,075,925
General obligation Bonds, Series 2020	44,885,000	14,889,875	59,774,875
Certificates of Obligation, Series 2020	3,920,000	1,277,275	5,197,275
General Obligation Refunding Bonds, Series 2020	8,485,000	1,187,950	9,672,950
Tax Notes, Series 2020	995,000	88,400	1,083,400
General Obligation Bonds, Series 2021	24,100,000	6,638,219	30,738,219
Tax Notes, Series 2021	2,075,000	148,850	2,223,850
General Obligation Refunding Bonds, Series 2021	18,445,000	3,305,775	21,750,775
General Obligation Bonds, Series 2022	15,095,000	6,715,252	21,810,252
Tax Notes, Series 2022	8,210,000	1,239,000	9,449,000
General Obligation Bonds, Series 2023	34,175,000	16,862,881	51,037,881
Certificates of Obligation, Series 2023	9,810,000	5,031,968	14,841,968
Tax Notes, Series, 2023	1,975,000	354,896	2,329,896
Total	\$ 285,260,000	\$ 85,578,277	\$ 370,838,277

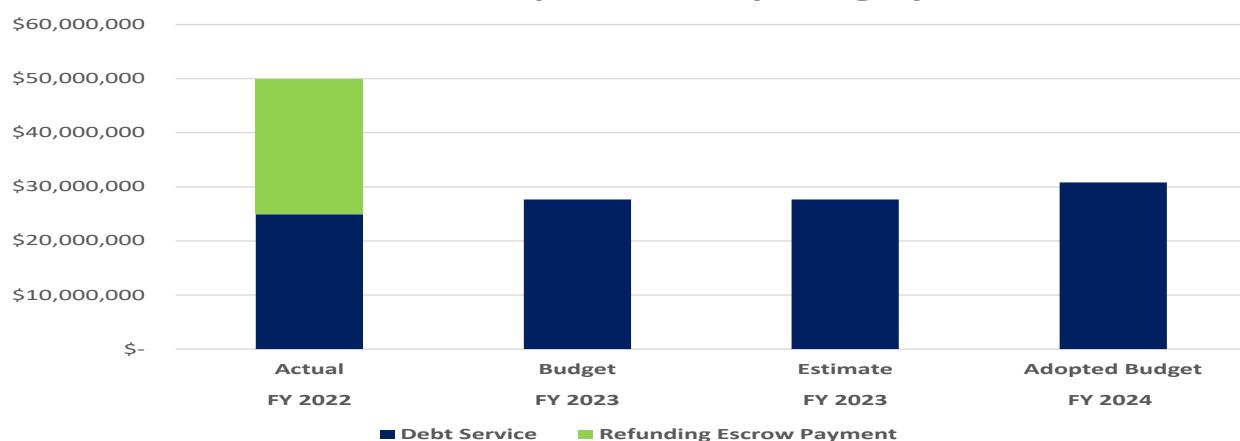
*Does not include Creekside TIRZ obligations.

Debt Service & Internal Service Funds

Debt Service Fund

	FY 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Debt Service	\$ 24,915,395	\$ 27,679,348	\$ 27,679,348	\$ 30,817,500
Refunding Escrow Payment	\$ 24,945,921	\$ -	\$ -	\$ -
Total Expenditures	\$ 49,861,316	\$ 27,679,348	\$ 27,679,348	\$ 30,817,500

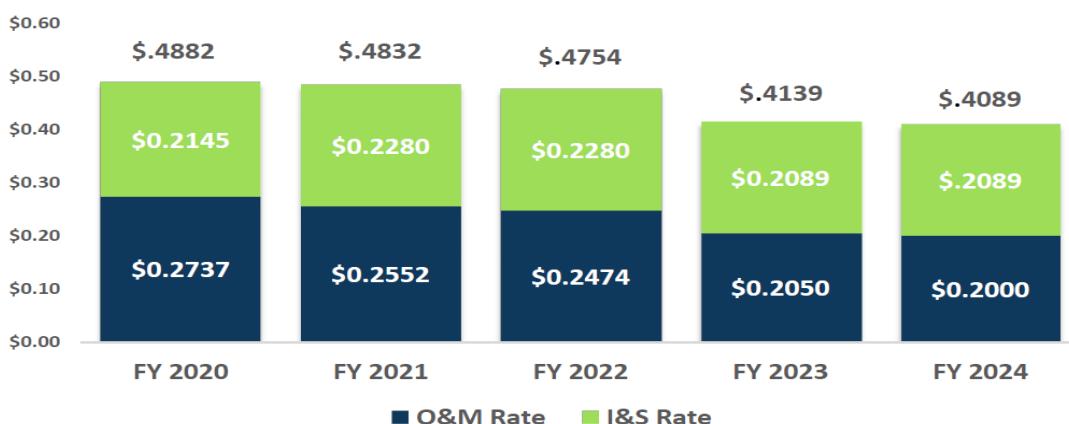
Expenditures by Category



Program Justification and Fiscal Analysis

The FY 2024 Adopted Budget appropriates total Debt Service Fund expenditures of \$30,817,500. This amount includes fiscal agent fees of \$5,000. The increase is driven by projected additional debt service payments stemming from three separate issuances scheduled for September 2023. The first issuance of \$2,000,000 in Tax Notes supports the replacement of vehicles. This is the of a rolling tax note program for vehicle replacement. The second issuance of \$10,000,000 in CO Bonds is for the New Braunfels Economic Development Corporation (NBEDC) to fund the Sports Complex. The third issuance is a \$35,000,000 General Obligation Bond - the first to be issued to support the voter approved \$140,000,000 - 2023 Bond Program.

Total Property Tax Rate - Recent History



Debt Service & Internal Service Funds

City of New Braunfels

Fund: 601

Self Insurance Fund

Fiscal Year Ending September 30, 2024

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 2,196,925	\$ 2,227,891	\$ 2,747,023	\$ 3,267,302
Total Beginning Balance	\$ 2,196,925	\$ 2,227,891	\$ 2,747,023	\$ 3,267,302

Revenue

Premiums - Employer and Employee	\$ 7,266,891	\$ 7,400,000	\$ 7,864,054	\$ 8,100,000
Premiums - Retiree and Cobra	122,928	140,000	100,000	100,000
Interest Income	12,884	5,000	85,000	40,000
Miscellaneous	138	-	-	-
Reimbursements	29,654	-	4,225	-
Total Revenue	\$ 7,432,495	\$ 7,545,000	\$ 8,053,279	\$ 8,240,000
TOTAL AVAILABLE FUNDS	\$ 9,629,420	\$ 9,772,891	\$ 10,800,302	\$ 11,507,302

APPROPRIATIONS

Employee Expenditures	\$ 6,820,605	\$ 7,500,000	\$ 7,500,000	\$ 8,000,000
Operating Expenditures	61,792	33,000	33,000	65,000

TOTAL OPERATING APPROPRIATIONS	\$ 6,882,397	\$ 7,533,000	\$ 7,533,000	\$ 8,065,000
Ending Fund Balance	\$ 2,747,023	\$ 2,239,891	\$ 3,267,302	\$ 3,442,302
TOTAL APPROPRIATIONS	\$ 9,629,420	\$ 9,772,891	\$ 10,800,302	\$ 11,507,302

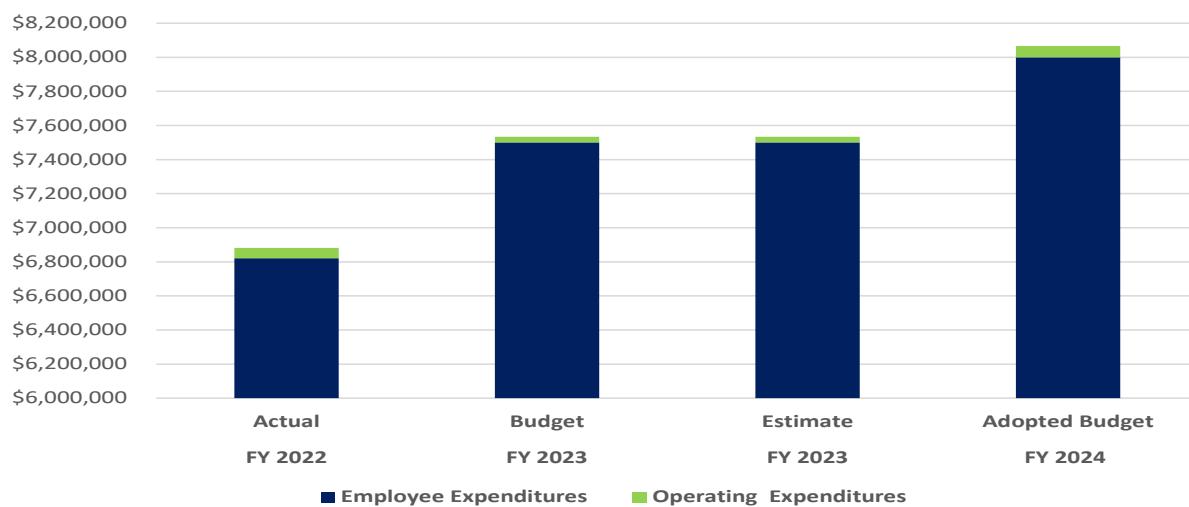
Debt Service & Internal Service Funds

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 \$175,000), 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 2022	FY 2023	FY 2023	FY 2024
	Actual	Budget	Estimate	Adopted Budget
Employee Expenditures	\$ 6,820,605	\$ 7,500,000	\$ 7,500,000	\$ 8,000,000
Operating Expenditures	\$ 61,792	\$ 33,000	\$ 33,000	\$ 65,000
Total Expenditures	\$ 6,882,397	\$ 7,533,000	\$ 7,533,000	\$ 8,065,000

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 six years (including FY 2024).

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 2024 budget, 120 days of claim expenditures would total approximately \$2,386,000. Therefore, the fund is projected to meet that goal.

FY 2024 - Self Insurance Fund Goals

Plan Value and Cost – Design plans and premiums to ensure employee costs and value are equitable with FY 2023.

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, 2024

Fund: 602

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ -	\$ 0
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 0

Revenue

Reimbursements	\$ -	\$ 995,231	\$ 1,032,935	\$ 1,163,347
Total Revenue	\$ -	\$ 995,231	\$ 1,032,935	\$ 1,163,347
TOTAL AVAILABLE FUNDS	\$ -	\$ 995,231	\$ 1,032,935	\$ 1,163,347

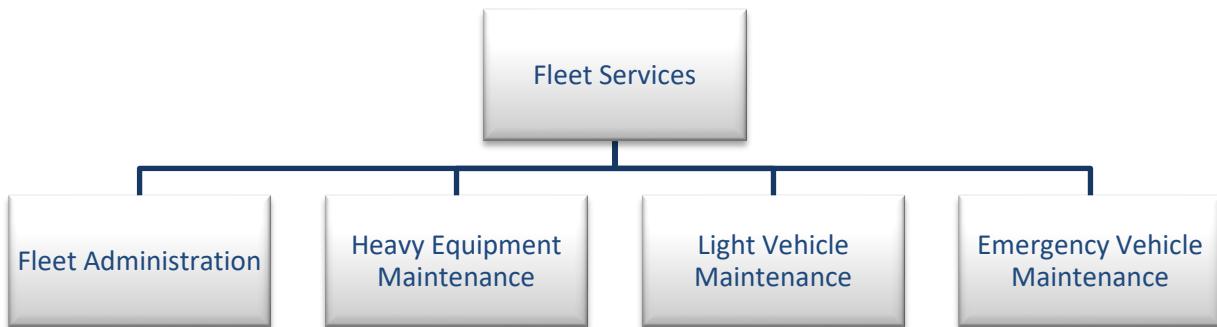
APPROPRIATIONS

Employee Expenditures	\$ -	\$ 847,534	\$ 836,855	\$ 973,450
Operating Expenditures		\$ 147,697	\$ 196,080	\$ 146,998
Capital Expenditures				\$ 42,900

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 995,231	\$ 1,032,935	\$ 1,163,347
Ending Fund Balance	\$ -	\$ 0	\$ 0	\$ (0)
TOTAL APPROPRIATIONS	\$ -	\$ 995,231	\$ 1,032,935	\$ 1,163,347

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.

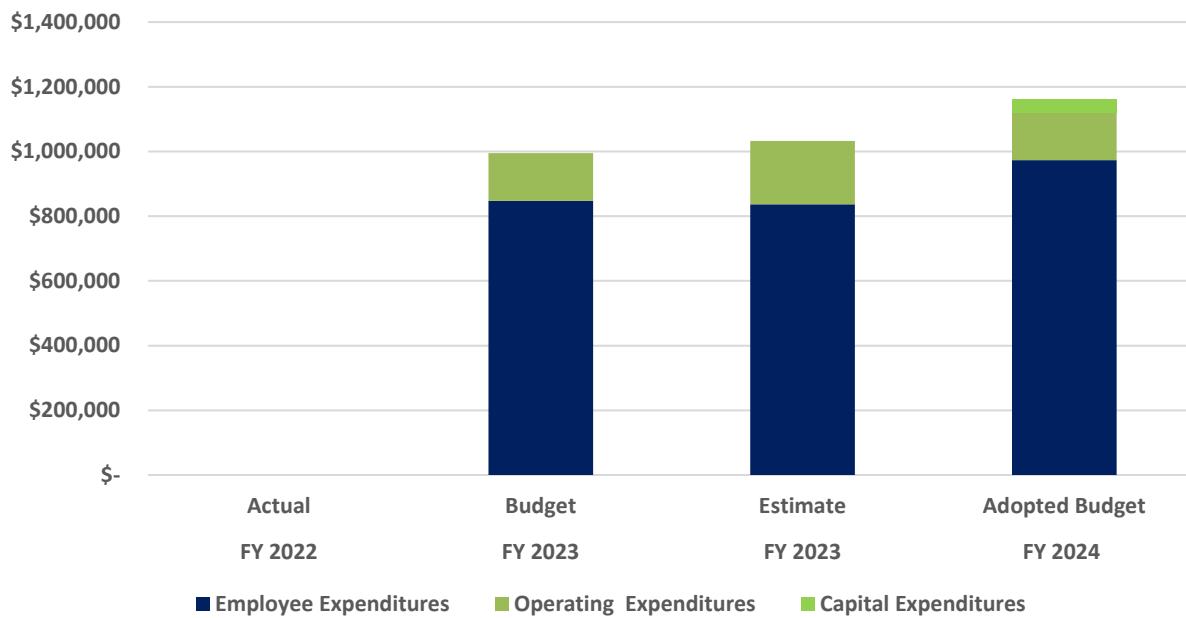
Performance Measures-Fleet Services				
	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget
Work orders completed	3,780	3,592	4,480	5,000
Percentage of outsourced repair costs	24%	25%	24%	23%
Work orders completed within two days	96%	96%	96%	96%
Light / Heavy Vehicle Fleet Size	277 / 62	293 / 67	307 / 69	322 / 73
Light Vehicle Average Age	N/A	N/A	5	5
Light Vehicle Average Mileage	N/A	N/A	31,444	31,444
Heavy Vehicle Average Age	N/A	N/A	6	6
Heavy Vehicle Average Mileage	N/A	N/A	36,791	37,791

Debt Service & Internal Service Funds

Fleet Services Fund

	FY 2022 Actual	FY 2023		FY 2023 Estimate		FY 2024 Adopted Budget	
		Budget					
Employee Expenditures	\$ -	\$ 847,534	\$ 836,855	\$ 973,450			
Operating Expenditures	\$ -	\$ 147,697	\$ 196,080	\$ 146,998			
Capital Expenditures	\$ -	\$ -	\$ -	\$ 42,900			
Total Expenditures	\$ -	\$ 995,231	\$ 1,032,935	\$ 1,163,347			
Total Full Time Equivalent		0.0	11.0	11.0			11.0

Expenditures 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.

Compared to the FY 2023 Estimate, the FY 2024 Adopted Budget increases by 12.6% due to resource requests and employee expenditures.

Resource Request:

- A/C Service Systems – These systems repair automotive A/C systems and recycle refrigerant and oil instead of venting into the atmosphere, saving the city money on refrigerant and oil - \$42,900 (one-time).
- Service Trucks – Funding will not impact FY 2024 Adopted Budget and is funded through the FY 2020 C.O. for fleet vehicles - \$136,200 (one-time).

PAGE LEFT INTENTIONALLY BLANK

CAPITAL IMPROVEMENTS

FUNDS

Capital Improvement Funds

Capital Funds Summary

Fiscal Year Ending September 30, 2024

Available Funds	FY 2024	FY 2024	FY 2024
	Total	Parks CIP	Roadway Impact Fee

Beginning Balance

Undesignated Funds	\$ -		
Reserve for Projects	\$ 139,250,811	\$ 20,062,839	\$ 11,454,113
Designated for Encumbrances	\$ -		
Total Beginning Balance	\$ 139,250,811	\$ 20,062,839	\$ 11,454,113

Revenue

Interest Income	1,877,000	-	-
Proceeds from Debt Issuance	12,000,000	-	-
Miscellaneous	1,250,000	-	-
Interfund Transfers	3,849,444	-	-
Total Revenue	18,976,444	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 158,227,255	\$ 20,062,839	\$ 11,454,113

APPROPRIATIONS

Parks and Recreation	20,062,839	20,062,839	-
Capital Improvement Projects	130,490,079	-	11,454,113
Interfund Transfers	349,444	-	-
Contingencies	7,324,893	-	-

TOTAL EXPENDITURES	\$ 158,227,255	\$ 20,062,839	\$ 11,454,113
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 158,227,255	\$ 20,062,839	\$ 11,454,113

Capital Improvement Funds

Capital Funds Summary

Fiscal Year Ending September 30, 2024

	FY 2024	FY 2024	FY 2024
Available Funds	2004 C of O's	2008 C of O's	2011 C of O's

Beginning Balance

Undesignated Funds				
Reserve for Projects	\$ 60,643	\$ 367,981	\$ 720,538	
Designated for Encumbrances				
Total Beginning Balance	\$ 60,643	\$ 367,981	\$ 720,538	

Revenue

Interest Income	-	7,000	-	-
Proceeds from Debt Issuance	-	-	-	-
Miscellaneous	-	-	-	-
Interfund Transfers	-	-	-	-
Total Revenue	\$ -	\$ 7,000	\$ -	-
TOTAL AVAILABLE FUNDS	\$ 60,643	\$ 374,981	\$ 720,538	

APPROPRIATIONS

Parks and Recreation	-	-	-	-
Capital Improvement Projects	60,643	374,981	720,538	
Interfund Transfers	-	-	-	-
Contingencies	-	-	-	-

TOTAL EXPENDITURES	\$ 60,643	\$ 374,981	\$ 720,538	
Ending Fund Balance	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 60,643	\$ 374,981	\$ 720,538	

Capital Improvement Funds

Capital Funds Summary

Fiscal Year Ending September 30, 2024

Available Funds	FY 2024	FY 2024	FY 2024
	2014 C of O's	2013 Bond Fund	2018 Tax Notes

Beginning Balance

Undesignated Funds	\$ 55,426	\$ 1,534,309	\$ 2,371
Reserve for Projects	\$ 55,426	\$ 1,534,309	\$ 2,371
Designated for Encumbrances	\$ 55,426	\$ 1,534,309	\$ 2,371
Total Beginning Balance	\$ 55,426	\$ 1,534,309	\$ 2,371

Revenue

Interest Income	-	50,000	
Proceeds from Debt Issuance	-	-	
Miscellaneous	-	-	
Interfund Transfers	-	-	
Total Revenue	\$ -	\$ 50,000	\$ -

TOTAL AVAILABLE FUNDS \$ 55,426 \$ 1,584,309 \$ 2,371

APPROPRIATIONS

Parks and Recreation	-	-	-
Capital Improvement Projects	55,425	145,440	2,371
Interfund Transfers	-	-	
Contingencies	-	1,438,869	

TOTAL EXPENDITURES	\$ 55,425	\$ 1,584,309	\$ 2,371
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 55,425	\$ 1,584,309	\$ 2,371

Capital Improvement Funds

Capital Funds Summary

Fiscal Year Ending September 30, 2024

Available Funds	FY 2024 2019 Cap Imp Bond Fund	FY 2024 2020 CO's	FY 2024 2023 Cap Imp Fund
-----------------	--------------------------------------	----------------------	---------------------------------

Beginning Balance

Undesignated Funds			
Reserve for Projects	\$ 71,253,268	\$ 5,958,396	\$ 34,833,068
Designated for Encumbrances			
Total Beginning Balance	\$ 71,253,268	\$ 5,958,396	\$ 34,833,068

Revenue

Interest Income	1,250,000	50,000	500,000
Proceeds from Debt Issuance	-	-	-
Miscellaneous	1,250,000	-	-
Interfund Transfers	3,849,444	-	-
Total Revenue	\$ 6,349,444	\$ 50,000	\$ 500,000
TOTAL AVAILABLE FUNDS	\$ 77,602,712	\$ 6,008,396	\$ 35,333,068

APPROPRIATIONS

Parks and Recreation	-	-	-
Capital Improvement Projects	73,498,218	5,658,349	34,450,000
Interfund Transfers		349,444	
Contingencies	4,104,494	603	883,068

TOTAL EXPENDITURES	\$ 77,602,712	\$ 6,008,396	\$ 35,333,068
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 77,602,712	\$ 6,008,396	\$ 35,333,068

Capital Improvement Funds

Capital Funds Summary

Fiscal Year Ending September 30, 2024

	FY 2024	FY 2024
Available Funds	2022 Tax Notes	2023 Tax Notes
Beginning Balance		
Undesignated Funds		
Reserve for Projects	\$ 2,947,859	\$ 2,000,000
Designated for Encumbrances		
Total Beginning Balance	\$ 2,947,859	\$ 2,000,000
Revenue		
Interest Income	20,000	-
Proceeds from Debt Issuance	-	-
Miscellaneous	-	-
Interfund Transfers	-	-
Total Revenue	\$ 20,000	\$ -
TOTAL AVAILABLE FUNDS	\$ 2,967,859	\$ 2,000,000
APPROPRIATIONS		
Parks and Recreation	-	-
Capital Improvement Projects	2,070,000	2,000,000
Interfund Transfers		
Contingencies	897,859	-
TOTAL EXPENDITURES	\$ 2,967,859	\$ 2,000,000
Ending Fund Balance	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 2,967,859	\$ 2,000,000

Capital Improvement Funds

2013 Bond Program

The final issuance totaling \$2.5 million for this fund occurred in FY 2022. Available bond funds will be utilized to continue progress on any remaining projects.

2013 BOND PROGRAM

<u>PROJECTS</u>	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
Completed				
Solms Morningside Road Reconstruction				
	\$ 13,405,124	\$ 13,405,124	\$ 13,405,124	\$ -
Klein Road Reconstruction - Phase 1				
	10,588,362	10,588,362	10,588,362	-
Klein Rd. Drainage Improvements				
	1,829,842	1,829,842	1,829,842	-
Pedestrian Improvements				
	1,721,190	1,721,190	1,721,190	-
Proposition 2 - Staffing Costs/Contingencies				
	814,852	814,852	814,852	-
All Abilities Park Enhancements & Connection Costs				
	200,000	200,000	200,000	-
Total Completed	\$ 28,559,370	\$ 28,559,370	\$ 28,559,370	\$ -
In Progress				
Proposition 1 - Streets				
Proposition 1 - Staffing Costs/Contingencies				
	\$ 1,314,664	\$ 1,314,664	\$ 1,193,510	\$ 121,154
Proposition 3 - Parks				
Park Improvements				
	214,744	214,744	190,458	24,286
Contingencies/Interest Earnings				
Contingencies/Interfund Transfer - 2013 Bond				
	5,322,718	5,322,718	3,883,849	1,438,869
Total In Progress	\$ 6,852,126	\$ 6,852,126	\$ 5,267,817	\$ 1,584,309

Capital Improvement Funds

2019 Bond Program

All costs associated with potential and final 2019 bond projects are 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 2024 budget includes all four issuances of the 2019 bonds, totaling \$117 million. The FY 2024 budget also accounts for a \$10 million Certificates of Obligation issuance by the New Braunfels Economic Development Corporation (NBEDC) for their remaining contribution to the Zipp Family Sports Complex.

2019 BOND PROGRAM

<u>PROJECTS</u>	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
Recently Completed				
Police Department Facility and Veterans Memorial				
Police Department Facility and Veterans Memorial	33,060,424	33,060,424	33,060,424	-
Fire Station #2 Replacement	7,655,998	7,655,998	7,655,998	-
Fire Station #3 Replacement	6,027,993	6,027,993	6,027,993	-
Radio Replacement	5,512,117	5,512,117	5,512,117	-
Ladder Truck Replacement	1,872,544	1,872,544	1,872,544	-
Total Recently Completed	\$ 54,129,076	\$ 54,129,076	\$ 54,129,076	-
In Progress				
Proposition 1 - Transportation and Infrastructure				
Goodwin/Conrads Lane Reconstruction	\$ 21,397,150	\$ 21,397,150	\$ 1,736,536	\$ 19,660,614
Klein Road Phase 2 Construction	18,078,564	18,078,564	5,997,019	12,081,545
Citywide Streets & Sidewalk Improvements	15,000,000	15,000,000	12,467,675	2,532,325
FM 306 & Business 81 Expansion	1,593,345	1,593,345	639,767	953,578
Common Street Pedestrian Project	219,333	219,333	179,334	39,999
Proposition 2 - Parks & Recreation				
Zipp Family Sports Complex	40,200,000	40,200,000	3,010,634	37,189,366
Proposition 3 - Public Safety				
Public Safety Equip. & Vehicles	4,390,709	4,390,709	3,349,918	1,040,791
Proposition 4 - Library Facilities				
Westside Library Branch	5,525,340	5,525,340	5,525,340	-
Contingencies/Others				
Contingencies/Project Staff - 2019 Bond	4,260,185	4,260,185	155,691	4,104,494
Total In Progress	\$ 110,664,626	\$ 110,664,626	\$ 33,061,914	\$ 77,602,712

Capital Improvement Funds

2023 Bond Program

All costs associated with potential and final 2023 bond projects will be accounted for within this fund. In FY 2021, \$3 million dollars in Tax Notes were issued to support the preliminary engineering and cost estimating services for all projects under consideration. The FY 2024 budget includes the \$35 million issuance of bonds to continue progress on various projects in all three propositions of the 2023 Bond Program.

2023 BOND PROGRAM

<u>PROJECTS</u>	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
In Progress				
Proposition A - Transportation				
Prop A - Common Street	\$ 24,783,000	\$ 5,000,000	\$ 200,000	\$ 4,800,000
Prop A - Citywide Streets	20,000,000	10,000,000	125,000	9,875,000
Prop A- Kohlenberg Road	14,332,000	2,500,000	-	2,500,000
Prop A- Conrads Lane	11,802,000	2,500,000	-	2,500,000
Prop A- S Kowald Lane	10,739,000	2,500,000	-	2,500,000
Prop A-Barbarosa Road/Saur Lane	7,625,000	2,500,000	-	2,500,000
Prop A - Citywide Intersections	5,210,000	2,000,000	135,000	1,865,000
Prop A- Solms Road	4,839,000	2,500,000	-	2,500,000
Proposition B - Parks & Recreation				
Prop B- Mission Hill Park	12,155,000	2,500,000	-	2,500,000
Proposition C - Library Facilities				
Prop C - SE Library	28,560,000	3,000,000	90,000	2,910,000
Total In Progress	\$ 140,045,000	\$ 35,000,000	\$ 550,000	\$ 34,450,000

Capital Improvement Funds

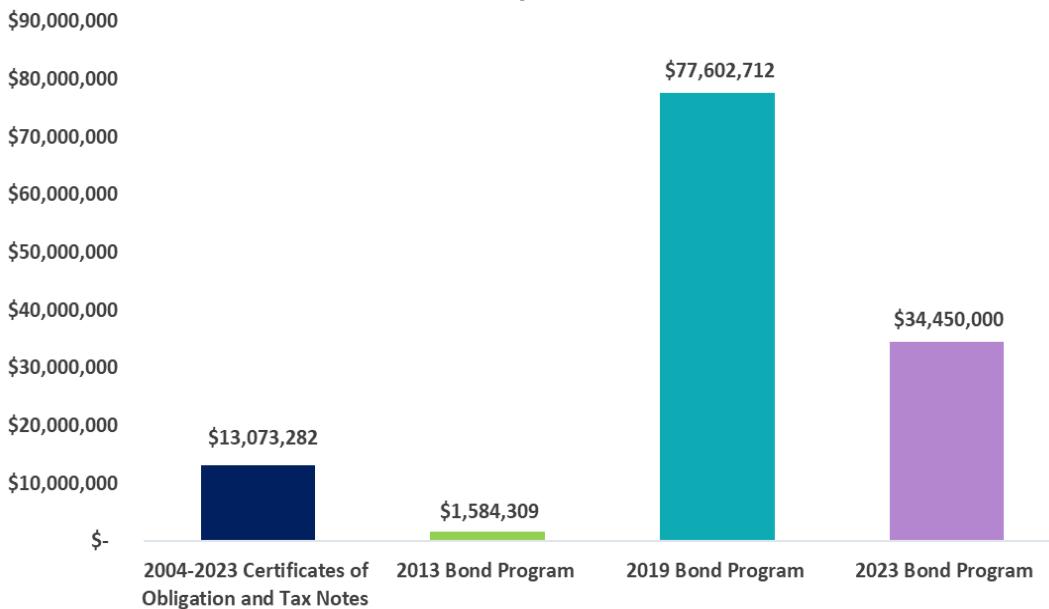
FY 2024 Capital Fund Allocation

The FY 2024 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 2024 Capital Fund Allocation by Strategic Priority



FY 2024 Capital Fund Allocation



Capital Improvement Funds

PUBLIC SAFETY



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
Recently Completed				
Police Department Facility and Veterans Memorial	2019 Bond Program	\$ 33,060,424	\$ 33,060,424	\$ 33,060,424
Fire Station #2 Replacement	2019 Bond Program	7,655,998	7,655,998	7,655,998
Fire Station #3 Replacement	2019 Bond Program	6,027,993	6,027,993	6,027,993
Radio Replacement	2022 Tax Notes	5,512,117	5,512,117	5,512,117
Ladder Truck Replacement	2022 Tax Notes	1,872,544	1,872,544	1,872,544
Total Recently Completed		\$ 54,129,076	\$ 54,129,076	\$ 54,129,076

In Progress

Fire Station Seven & Training Center	2020 CO's	12,000,000	12,000,000	6,952,120	5,047,880
Public Safety Equip. & Vehicles	2019 Bond Program	4,390,709	4,390,709	3,349,918	1,040,791
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
Vehicle Replacements	2018 Tax Notes	47,933	47,933	45,562	2,371
Total In Progress		\$ 18,508,642	\$ 18,508,642	\$ 10,347,600	\$ 8,161,042

FUNDING SOURCES

2018 Tax Notes	\$ 47,933	\$ 45,562	\$ 2,371
2019 Bond Program	4,390,709	3,349,918	1,040,791
2020 Certificates of Obligation	12,000,000	6,952,120	5,047,880
2022 Tax Notes	2,070,000	-	2,070,000
Total Funding Sources	\$ 18,508,642	\$ 10,347,600	\$ 8,161,042

Capital Improvement Funds

Public Safety Projects

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 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.

Public Safety Equipment & Vehicles

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

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

Police Command Vehicle

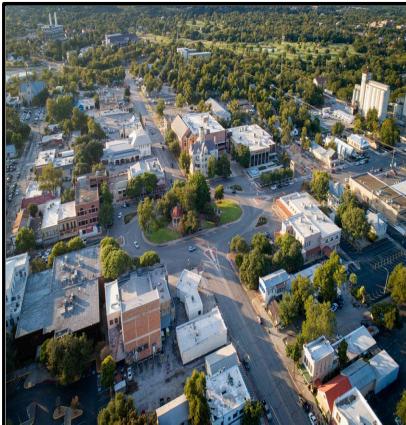
This purchase is to replace the 2000 model Bluebird Bloodmobile bus that was donated to the Police Department. It will be used at various City and Law Enforcement events, for SWAT and negotiator situations, during river operations, and at many annual City events such as Wassailfest and Wurstfest.

Vehicle Replacements

These funds are for the purchase of new and replacement vehicles assigned to the New Braunfels Police Department and the New Braunfels Fire Department.

Capital Improvement Funds

INFRASTRUCTURE



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

		Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
--	--	----------------------	------------------------	--------------------------------------	--------------------------------------

Recently Completed

Solms Morningside Road Reconstruction	2013 Bond Program	\$ 13,405,124	\$ 13,405,124	\$ 13,405,124	\$ -
Klein Road Reconstruction - Phase 1	2013 Bond Program	\$ 10,588,362	\$ 10,588,362	\$ 10,588,362	\$ -
Preliminary Engineering - 2023 Bond Project	2021 Tax Notes	\$ 3,000,000	\$ 2,756,895	\$ 2,756,895	\$ -
Klein Rd. Drainage Improvements	2013 Bond Program	\$ 1,829,842	\$ 1,829,842	\$ 1,829,842	\$ -
Pedestrian Improvements	2013 Bond Program	\$ 1,721,190	\$ 1,721,190	\$ 1,721,190	\$ -
Proposition 2 - Staffing Costs/Contingencies	2013 Bond Program	\$ 814,852	\$ 814,852	\$ 814,852	\$ -
Total Recently Completed		\$ 31,359,370	\$ 31,116,265	\$ 31,116,265	\$ -

In Progress

Common Street - Prop A	2023 Bond Program	24,783,000	5,000,000	200,000	4,800,000
Goodwin/Conrads Lane Reconstruction	2019 Bond Program	21,397,150	21,397,150	1,736,536	19,660,614
Citywide Streets - Prop A	2023 Bond Program	20,000,000	10,000,000	125,000	9,875,000
Klein Road Phase 2 Construction	2019 Bond Program	18,078,564	18,078,564	5,997,019	12,081,545
Citywide Streets & Sidewalk Improvements	2019 Bond Program	15,000,000	15,000,000	12,467,675	2,532,325
Kohlenberg Road - Prop A	2023 Bond Program	14,332,000	2,500,000	-	2,500,000
Conrads Lane - Prop A	2023 Bond Program	11,802,000	2,500,000	-	2,500,000
S Kowald Lane - Prop A	2023 Bond Program	10,739,000	2,500,000	-	2,500,000
North Tributary Flood Control Project	2004, 2008 & 2011 CO's	7,747,091	7,747,091	6,630,192	1,116,899
Barbarosa Road/Saur Lane - Prop A	2023 Bond Program	7,625,000	2,500,000	-	2,500,000
Citywide Intersections - Prop A	2023 Bond Program	5,210,000	2,000,000	135,000	1,865,000
Solms Road - Prop A	2023 Bond Program	4,839,000	2,500,000	-	2,500,000
Airport Improvements	2014 CO's	3,277,285	3,277,285	3,221,860	55,425
FM 306 & Business 81 Expansion	2019 Bond Program	1,593,345	1,593,345	639,767	953,578
Proposition 1 - Staffing Costs/Contingencies	2013 Bond Program	1,314,664	1,314,664	1,193,510	121,154
Common Street Pedestrian Project	2019 Bond Program	219,333	219,333	179,334	39,999
Total In Progress		\$ 167,957,432	\$ 98,127,432	\$ 32,525,892	\$ 65,601,540

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
2013 Bond Program	\$ 1,314,664	\$ 1,193,510	\$ 121,154
2014 Certificates of Obligation	\$ 3,277,285	\$ 3,221,860	\$ 55,425
2019 Bond Program	\$ 56,288,392	\$ 21,020,331	\$ 35,268,061
2023 Bond Program	\$ 29,500,000	\$ 460,000	\$ 29,040,000
	\$ 98,127,432	\$ 32,525,892	\$ 65,601,540

Capital Improvement Funds

Infrastructure Projects

Citywide Intersection Improvements (Phase 1) – 2023 Bond Program

The first phase of the Citywide Intersection Improvements includes the installation of new traffic signals at previously identified locations, including San Antonio Street & Market Avenue, Walnut Avenue & Gardenia Drive, State Highway 46 West & Hueco Springs Loop Road, State Highway 46 West & Mission Valley Road, State Highway 46 West & Independence Drive, State Highway 46 West & FM 1863/Alyssa Way, Loop 337 & Borchers Boulevard/New Braunfels High School. Intersection reconstruction efforts also include the addition of turning lanes, pedestrian signals, and emergency vehicle prioritization for traffic signals. Additional improvements include upgrading vehicle detection technology and converting wire-hung traffic signals to mast-arm-supported signals.

Citywide Street Improvements – 2023 Bond Program

The Citywide Street Improvements project seeks to make repairs and improvements to the City's vital street infrastructure. This project involves the rehabilitation of existing city street pavement, curbs, and sidewalks, including the repair and addressing of curb and sidewalk gaps. Additional improvements to pavement include the enhancement of safety through the improvement of pavement markings and signage. All rehabilitation of existing city street pavement is based on the City's Pavement Management Program.

Common Street (Loop 337 – FM 306) – 2023 Bond Program

This project includes widening Common Street to a four-lane road with sidewalks and adding medians, turn lanes, and improved drainage. Roadway improvements include but are not limited to 11' wide driving lanes, 16' median, or 16' center turn lane. Additional improvements include new or upgraded traffic signals at major intersections, including Loop 337, Gruene Road, Old FM 306, FM 306, and Hanz Drive.

Barbarosa Road/Saur Lane (FM 1101 – Saengerhalle Road) – 2023 Bond Program

This project includes widening Barbarosa Road/Saur Lane from two to four lanes and improvements to drainage infrastructure, with 12' driving lanes, 16' turning lanes, and 6' sidewalk and 10' shared use path (for walking, biking, etc.) Additional improvements include turn lane and traffic improvements at major intersections, including FM 1101, Alves Lane, and Saengerhalle Road.

Kohlenberg Road (FM 1101 – IH-35) – 2023 Bond Program

This project includes widening Kohlenberg Road from a two to a four-lane road with 12' driving lanes, a 16' median, and 6' sidewalks, and a 10' shared-use path (for walking, biking, etc.) and improved drainage infrastructure from FM 1101 – IH 35. Additional improvements include turn lanes at major intersections, such as FM 1101, and a new traffic signal at FM 1101.

Conrads Lane (Goodwin Lane – FM 1102) – 2023 Bond Program

Roadway improvements of Conrads Lane include but are not limited to turn lanes and traffic improvements at major intersections at FM 1102 and Goodwin Lane with 12' driving lanes and a 10' shared-use path. Additional improvements include improved drainage infrastructure and improved railroad crossing with the consideration for a quiet zone.

Capital Improvement Funds

South Kowald Lane (FM 1101 – IH-35) - 2023 Bond Program

Roadway improvements include but are not limited to improvement of the existing two-lane road with a center turn lane and 12' driving lanes, a 14' center turn lane, 6' foot sidewalks, and improvement to drainage infrastructure. Turn lanes, and traffic signals will be added for the major intersections at IH-35, Sophie Lane, and FM-1101 (at Freiheit Elementary School).

Solms Road (IH- 35 – FM 482) - 2023 Bond Program

Roadway improvements include but are not limited to improving the existing road with improved drainage infrastructure with additional turn lanes at FM 482 and IH- 35 and 12' driving lanes, 6' sidewalks, and 12' turning lanes.

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).

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.

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 (Staffing/Contingencies) – Available Funds - 2013 Bond Program

These funds are earmarked to support staffing costs directly tied to the implementation and construction of the 2013 capital projects.

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.

Capital Improvement Funds

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	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
--	----------------------	------------------------	--------------------------------------	--------------------------------------

Recently Completed

Interfund Transfer (EDC to 359 - Sports Complex)	2018 CO's	\$ 244,598	\$ 244,598	\$ 244,598	\$ -
Preliminary Engineering - 2019 Bond Project	2008 CO's	202,742	202,742	202,742	-
Contingencies/Interfund Transfer Recon - 2015 CO's	2015 CO's	196	196	196	-
CO Close Out	2018 CO's	97	97	97	-
Total Recently Completed		\$ 447,633	\$ 447,633	\$ 447,632	\$ -

In Progress

Contingencies/Interfund Transfer - 2013 Bond	2013 Bond Program	\$ 5,322,718	\$ 5,322,718	\$ 3,883,849	\$ 1,438,869
Contingencies/Project Staff - 2019 Bond	2019 Bond Program	4,260,185	4,260,185	155,691	4,104,494
Vehicle & Equipment Replacement Program	2023 Tax Notes	2,000,000	2,000,000	-	2,000,000
Contingencies/Interfund Transfer Recon - 2022 Tax Notes	2022 Tax Notes	897,859	897,859	-	897,859
Contingencies/Interfund Transfer Recon - 2021 Tax Notes	2021 Tax Notes	883,068	883,068	-	883,068
Data Center Refresh	2020 CO's	474,269	474,269	-	474,269
Contingencies/Interfund Transfer Recon - 2008 CO's	2008 CO's	290,287	290,287	251,024	39,263
Contingencies/Interfund Transfer Recon - 2013 CO's	2013 CO's	237,571	237,571	237,571	-
Issuance Costs - Tax Notes	2022 Tax Notes	140,336	140,336	140,336	-
Fleet Center Vehicles	2020 CO's	136,200	136,200	-	136,200
Computer Replacement	2015 Tax Notes	21,903	21,903	21,903	-
Total In Progress		\$ 14,664,396	\$ 14,664,396	\$ 4,690,374	\$ 9,974,022

FUNDING SOURCES

2008 Certificates of Obligation	\$ 290,287	\$ 251,024	\$ 39,263
2013 Bond Program	5,322,718	3,883,849	1,438,869
2013 Certificates of Obligation	237,571	237,571	-
2015 Tax Notes	21,903	21,903	-
2019 Bond Program	4,260,185	155,691	4,104,494
2020 Certificates of Obligation	610,469	-	610,469
2021 Tax Notes	883,068	-	883,068
2022 Tax Notes	1,038,195	140,336	897,859
2023 Tax Notes	2,000,000	-	2,000,000
Total	\$ 14,664,396	\$ 4,690,374	\$ 9,974,022

Capital Improvement Funds

Effective Management Projects

Preliminary Engineering and Cost Estimating Services – Potential 2023 Bond Projects – 2021 & 2022 Tax Note

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 – 2008 CO's, 2022 Tax Note, 2013 Bond Program, 2019 Bond Program

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.

Data Center Refresh

In 2016, the City invested in new hyperconverged data center technology. This equipment is the main computing environment for the City. The majority of the City's application servers are virtualized within this computing environment, along with the shared network drives which contain the majority of the City's data. This project will replace this critical infrastructure which has a life expectancy of 5 – 7 years. The City will use the remaining funds from the 2020 CO's to fund this project.

Fleet Center Vehicles

The City will use the remaining funds from the 2020 CO's to help fund new service trucks for the Fire and Police Maintenance Technicians. Additionally contributions to the vehicle replacement program will be funded from the 2023 Tax Note, and public safety vehicle funding will be funded through the 2022 Tax Note.

Capital Improvement Funds

QUALITY OF LIFE



PROJECTS - RECENTLY COMPLETED & IN PROGRESS

	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/23	FY 2024 Encumbered & Available Funds
--	----------------------	------------------------	--------------------------------------	--------------------------------------

Recently Completed

All Abilities Park Enhancements & Connection Costs	<i>2013 Bond Program & 2019 Bond Program</i>	\$ 700,000	\$ 700,000	\$ 700,000	-
Playground Enhancements	2020 CO's	38,332	38,332	38,332	-
Total Recently Completed		\$ 738,332	\$ 738,332	\$ 738,332	-

In Progress

Zipp Family Sports Complex	<i>2019 Bond Program</i>	\$ 40,200,000	\$ 40,200,000	\$ 3,010,634	\$ 37,189,366
SE Library	<i>2023 Bond Program</i>	28,560,000	3,000,000	90,000	2,910,000
Mission Hill Park	<i>2023 Bond Program</i>	12,155,000	2,500,000	-	2,500,000
Westside Library Branch	<i>2019 Bond Program</i>	5,525,340	5,525,340	5,525,340	-
Interfund Transfer - Sport Complex Contribution	2020 CO's	349,444	349,444	-	349,444
Park Improvements	<i>2013 Bond Program</i>	214,744	214,744	190,458	24,286
Library Network Replacement	2020 CO's	47,000	47,000	46,397	603
Total In Progress		\$ 87,051,528	\$ 51,836,528	\$ 8,862,829	\$ 42,973,699

FUNDING SOURCES

2013 General Obligation Bonds	\$ 214,744	\$ 190,458	\$ 24,286
2019 General Obligation Bonds	45,725,340	8,535,974	37,189,366
2020 Certificates of Obligation	396,444	46,397	350,047
2023 General Obligation Bonds	5,500,000	90,000	5,410,000
	\$ 51,836,528	\$ 8,862,829	\$ 42,973,699

Capital Improvement Funds

Quality of Life Projects

Southeast Library Branch – 2023 Bond Program

The addition of the 23,250-square foot Southeast Library Branch is instrumental in serving the fast-growing areas of the city, specifically South of the Guadalupe River and east/south of IH-35. Located in Guadalupe County, the branch would have a youth and family focus and provide quiet study rooms, meeting rooms, a public plaza, and garden space.

Mission Hill Park (Phase 2) - 2023 Bond Program

The Mission Hill Park project provides the first park for residents west of Loop 337. The park provides further opportunities to preserve native plants and protect wildlife habitat and allows for numerous historical and environmental education opportunities.

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.

Park Improvement(s) – 2013 Bond Program

This funding is available due to several Proposition 3 - 2013 bond projects that came in under budget. These funds must be utilized on park-related projects. The specific projects 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 its ability to expand programming.

Library Network Replacement

The network at the Library is 5 years old and up for replacement. This project is replacing the network and wireless infrastructure at the Library. This brings the Library in line with the rest of the City facilities in the wireless and network capabilities. This also increases the wireless coverage for the library.

Capital Improvement Funds

City of New Braunfels

Fund : 314

Park Development Fund

Fiscal Year Ending September 30, 2024

	FY 2022 Actual	FY 2023 Actual 7/18/23	FY 2024 Budget
Available Funds			

Beginning Balance

Undesignated Funds	\$ 5,922,176	\$ 12,076,112	\$ 20,062,839
Total Beginning Balance	\$ 5,922,176	\$ 12,076,112	\$ 20,062,839

Revenue

Impact Fees	\$ 6,352,006	\$ 8,444,462	\$ -
Total Revenue	\$ 6,352,006	\$ 8,444,462	\$ -
TOTAL AVAILABLE FUNDS	\$ 12,274,182	\$ 20,520,574	\$ 20,062,839

APPROPRIATIONS

District 1	\$ -	\$ -	\$ 5,422,959
District 2	\$ -	\$ 63,180	\$ 8,225,301
District 3	\$ -	\$ 390,825	\$ 4,550,578
District 4	\$ 198,070	\$ 3,730	\$ 1,864,001

TOTAL OPERATING APPROPRIATIONS	\$ 198,070	\$ 457,735	\$ 20,062,839
Ending Fund Balance	\$ 12,076,112	\$ 20,062,839	\$ -
TOTAL APPROPRIATIONS	\$ 12,274,182	\$ 20,520,574	\$ 20,062,839

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 \$20,062,839 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, 2024

Fund : 336

Available Funds	FY 2022	FY 2023	FY 2024
	Actual	Actual 7/18/23	Budget
Beginning Balance			
Undesignated Funds	\$ 8,724,606	\$ 10,175,046	\$ 11,454,113
Total Beginning Balance	\$ 8,724,606	\$ 10,175,046	\$ 11,454,113
Revenue			
Impact Fees	\$ 3,436,383	\$ 1,987,633	\$ -
Traffic Fees (Veramendi)	\$ 1,349,793	\$ 939,227	\$ -
Interest Income	\$ 31,746	\$ 210,000	\$ -
Miscellaneous			
Total Revenue	\$ 4,817,922	\$ 3,136,860	\$ -
TOTAL AVAILABLE FUNDS	\$ 13,542,528	\$ 13,311,906	\$ 11,454,113
APPROPRIATIONS			
District 1	\$ 31,488	\$ 15,545	\$ 1,641,349
District 2	\$ 25,313	\$ 16,290	\$ 185,262
District 3	\$ 700,753	\$ 414,180	\$ 3,591,923
District 4	\$ -	\$ 176,168	\$ 936,607
District 5	\$ 103,495	\$ 731,120	\$ 2,137,591
District 6	\$ 1,156,707	\$ 303,415	\$ 2,179,170
Veramendi Traffic Impact Fees	\$ 1,349,726	\$ 201,075	\$ 782,209
TOTAL OPERATING APPROPRIATIONS	\$ 3,367,482	\$ 1,857,793	\$ 11,454,113
Ending Fund Balance	\$ 10,175,046	\$ 11,454,113	\$ -
TOTAL APPROPRIATIONS	\$ 13,542,528	\$ 13,311,906	\$ 11,454,113

Capital Improvement Funds

Roadway Development Impact Fees Fund

Revenue from these fees is used 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 \$11,454,113 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.

OTHER FUNDS

Other Funds

New Braunfels Convention and Visitors Bureau
Fiscal Year Ending September 30, 2024

	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
Beginning Fund Balance:	\$ 735,000	\$ 700,000	\$ 797,926	\$ 700,000
Revenues				
Hotel/Motel Tax	\$ 2,134,556	\$ 2,178,474	\$ 2,471,574	\$ 2,620,988
Hotel/Motel Tax - Additional Services (CARES)				
Fund Balance True up		222,822	219,250	254,013
Total Revenues	\$ 2,134,556	\$ 2,401,296	\$ 2,690,824	\$ 2,875,001
Total Available Funds	\$ 2,869,556	\$ 3,101,296	\$ 3,488,750	\$ 3,575,000
Expenditures:				
Administration	\$ 533,395	\$ 700,000	\$ 635,000	\$ 780,000
Convention Services	19,255	40,000	30,000	50,000
Sports Services	3,695	32,000	15,000	32,000
Brochure and Graphics/Creative	36,614	65,000	50,000	55,000
Advertising	992,563	1,193,314	1,244,000	1,300,000
Facilities & Operations	138,119	200,000	175,000	200,000
Travel Trade	33,720	70,000	90,000	60,000
Market Research	35,580	55,000	45,000	55,000
Public Relations/Fam	126,937	150,000	140,000	165,000
Organizational Development	21,487	40,000	30,000	40,000
Audit / Bank Fees	6,861	8,000	5,500	5,400
Contingency	3,713	-		
Technology	119,690	150,000	110,000	57,600
One Time Technology Project		110,000	104,250	
One Time Shoulder Season Advertising Campaign		112,822	115,000	
One time 2024*				75,000
Total Expenditures	\$ 2,071,630	\$ 2,926,136	\$ 2,788,750	\$ 2,875,000
Ending Fund Balance/Reserves	\$ 797,926	\$ 175,160	\$ 700,000	\$ 700,000

* One time for 2024 should not exceed \$534,360

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.

With the recovery of HOT collections post-COVID, the FY 2024 Convention and Tourism Fund has increased. The FY 2024 Adopted Budget is aligned to 50% of the projected HOT, per the current contract and ordinance. In addition, the fund balance in FY 2024 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, 2024

Fund: 212

Available Funds	2022 Actual	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	----------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 22,531,340	\$ 26,766,510	\$ 26,943,403
Total Beginning Balance	\$ 22,531,340	\$ 26,766,510	\$ 26,943,403

Revenue

Sales Taxes	\$ 9,823,778	\$ 9,552,199	\$ 9,931,583
Interest Income	78,713	425,000	250,000
Loans, Contributions and Reimbursements	131,900	172,954	172,954
Total Revenue	\$ 10,034,391	\$ 10,150,153	\$ 10,354,537
TOTAL AVAILABLE FUNDS	\$ 32,565,731	\$ 36,916,663	\$ 37,297,939

APPROPRIATIONS

Administrative and Promotional Expenditures	\$ 553,319	\$ 839,996	\$ 898,700
Airport	-	87,478	-
Quality of Life*	119,342	3,807,717	381,408
Incentives/Business Development/Strategic Plans	1,822,272	2,796,383	2,130,864
Public Infrastructure tied to Economic Development	1,246,794	473,831	454,754
Annual Debt Service	2,057,494	1,967,856	2,226,124

TOTAL OPERATING APPROPRIATIONS	\$ 5,799,221	\$ 9,973,261	\$ 6,091,849
Ending Fund Balance	\$ 26,766,510	\$ 26,943,403	\$ 31,206,090
TOTAL APPROPRIATIONS	\$ 32,565,731	\$ 36,916,663	\$ 37,297,939

*Includes additional \$3.5 million contribution to sports complex project

Other Funds

New Braunfels Economic Development Corporation Fund

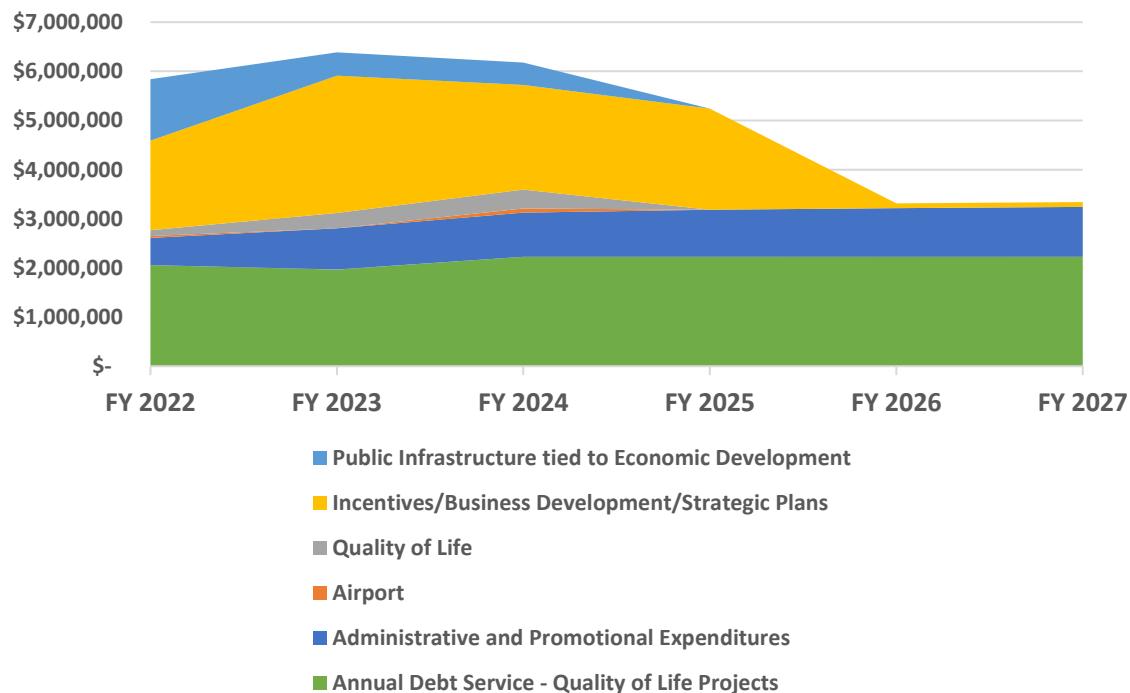
The New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. They receive a portion (25 percent) of the sales tax collected in the City to fund various programs and projects that benefit the citizens. These projects 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 2024 Budget for the New Braunfels Economic Development Corporation (NBEDC) totals \$6,091,849. 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 \$6.09 million dollars currently, it will likely end the fiscal year at a higher level as additional commitments and incentives are authorized. Staff maintains 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 2022 to FY 2027



Other Funds

City of New Braunfels
Creekside TIRZ Funds
Fiscal Year Ending September 30, 2024

Fund: 210/211

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 7,424,459	\$ 6,942,796	\$ 8,161,861	\$ 7,845,453
Debt Service Reserve		1,200,000	1,200,000	1,200,000
Total Beginning Balance	\$ 8,624,459	\$ 8,142,796	\$ 9,361,861	\$ 9,045,453

Revenue

Property Tax	2,799,381	2,827,879	3,500,000	3,676,929
Municipal Sales Tax	1,329,790	1,361,700	1,361,700	1,395,743
Interest Income	5,236	2,000	30,000	15,000
Total Revenue	\$ 4,134,407	\$ 4,191,579	\$ 4,891,700	\$ 5,087,672
TOTAL AVAILABLE FUNDS	\$ 12,758,866	\$ 12,334,375	\$ 14,253,561	\$ 14,133,124

APPROPRIATIONS

Operating Expenditures	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Debt Service Expenditures	3,176,030	3,175,230	3,178,108	3,180,000
Capital Expenditures	190,975	3,000,000	2,000,000	4,000,000

TOTAL OPERATING APPROPRIATIONS	\$ 3,397,005	\$ 6,205,230	\$ 5,208,108	\$ 7,210,000
Unrestricted Ending Fund Balance	\$ 8,161,861	\$ 4,929,145	\$ 7,845,453	\$ 5,723,124
Debt Service Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TOTAL APPROPRIATIONS	\$ 12,758,866	\$ 12,334,375	\$ 14,253,561	\$ 14,133,124

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 2024 Budget for the Creekside TIRZ totals \$7,210,000 and will provide sufficient funding for all expenses. \$3,180,000 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 began in FY 2022. \$4,000,000 in capital expenditures is allocated in FY 2024 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, 2024

Fund: 209

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ 34,835	\$ -	\$ 73,153	\$ 113,924
Debt Service Reserve		-	-	
Total Beginning Balance	\$ 34,835	\$ -	\$ 73,153	\$ 113,924

Revenue

Property Tax	22,163	23,271	23,271	54,385
Municipal Sales Tax	16,155	10,500	17,500	20,000
Interest Income				
Miscellaneous				
Total Revenue	\$ 38,318	\$ 33,771	\$ 40,771	\$ 74,385
TOTAL AVAILABLE FUNDS	\$ 73,153	\$ 33,771	\$ 113,924	\$ 188,309

APPROPRIATIONS

Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Debt Service Expenditures		-	-	-
Capital Expenditures		-	-	-
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
Unrestricted Ending Fund Balance	\$ 73,153	\$ 33,771	\$ 113,924	\$ 188,309
Debt Service Reserve				
TOTAL APPROPRIATIONS	\$ 73,153	\$ 33,771	\$ 113,924	\$ 188,309

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
Downtown TIRZ Fund
Fiscal Year Ending September 30, 2024

Fund: 214

Available Funds	FY 2022 Actual	FY 2023 Budget	FY 2023 Estimate	FY 2024 Adopted Budget
-----------------	-------------------	-------------------	---------------------	---------------------------

Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ -	\$ 100,000
Debt Service Reserve	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 100,000

Revenue

Property Tax	\$ -	\$ 25,000	\$ 100,000	\$ 409,271
Total Revenue	\$ -	\$ 25,000	\$ 100,000	\$ 409,271
TOTAL AVAILABLE FUNDS	\$ -	\$ 25,000	\$ 100,000	\$ 509,271

APPROPRIATIONS

Operating Expenditures	\$ -	\$ -	\$ -	\$ -
Debt Service Expenditures	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ -
Unrestricted Ending Fund Balance	\$ -	\$ 25,000	\$ 100,000	\$ 509,271
Debt Service Reserve	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ -	\$ 25,000	\$ 100,000	\$ 509,271

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.

PAGE LEFT INTENTIONALLY BLANK

APPENDICES

Appendices

FY 2024 Budget Development Calendar

Dates	Requirements
Wednesday, March 8	<ul style="list-style-type: none">Budget Kickoff Meeting (Teams/In-person)
Monday, April 3	<ul style="list-style-type: none">Resource Requests Due
Last Week of April	<ul style="list-style-type: none">Preliminary Budget Meetings/QTR 2 Meetings
Wednesday, April 26	<ul style="list-style-type: none">Budget submissions due – Highlights & Overview, Performance Measures, Base Budget
May 15 – June 1	<ul style="list-style-type: none">Departmental Budget Meetings
June 14-15, 21-22	<ul style="list-style-type: none">Budget Meetings (CMO, Finance, and Depts)
Monday, July 31	<ul style="list-style-type: none">FY 2024 Proposed Budget placed in City Council mailboxes
Friday, August 5	<ul style="list-style-type: none"><i>2023 Proposed Tax Rate Calculations posted on the City's Website</i>
Monday, August 7	<ul style="list-style-type: none"><i>Submission to Council of No-New Revenue and Voter Approval Rates</i>Presentation of FY 2024 Proposed Budget to CouncilCouncil sets time and date of public hearing on the FY 2024 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 8	<ul style="list-style-type: none">Council work session on FY 2024 Proposed Budget
Thursday, August 10	<ul style="list-style-type: none">Council work session on FY 2024 Proposed Budget
Monday, August 14	<ul style="list-style-type: none">Council work session on FY 2024 Proposed Budget
Saturday, August 19	<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 7	<ul style="list-style-type: none"><i>Public Hearing on the Tax Rate</i><i>Public Hearing on the Budget – Must be after the 15th day after the budget has been filed. The City must take some action on the budget at the conclusion of the hearing.</i>First reading of ordinance to adopt the Budget and tax rate (separate ordinances). Must announce date, time, and location of final approval
Monday, September 11	<ul style="list-style-type: none">Council adopts FY 2024 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 2024 Interfund Transfer Reconciliation

Fund Detail - Revenue	Revenue	Expenditure	Fund Detail - Expenditure
General Fund	\$ 1,224,440	\$ 141,713 \$ 78,244 \$ 815,270 \$ 119,214 \$ 70,000 \$ 1,224,440	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	\$ 1,550,000	\$ 1,550,000	General Fund - Equipment Replacement Fund
Airport Fund	\$ 99,910	\$ 99,910	Facility Maintenance Fund - Airport Ground Lease
2019 Bond Program	\$ 3,849,444	\$ 1,500,000 \$ 500,000 \$ 349,444 \$ 1,500,000 \$ 3,849,444	General Fund - Sports Complex Transfer Park Development Fees-Sports Complex Reallocation of Capital Funds-Sports Complex Facility Maintenance Fund - Sports Complex
Edwards Aquifer Habitat Conservation Plan Fund	\$ 92,733	\$ 92,733 \$ 92,733	General Fund - Admin Support for EAHC program
Debt Service Fund	\$ 1,379,038	\$ 264,144 \$ 100,000 \$ 379,294 \$ 590,000 \$ 45,600 \$ 1,379,038	Airport - Debt Service Golf Course - Debt Service Solid Waste - Debt Service Hotel/Motel Tax Fund - Civic/Convention Center Fund Fire Apparatus Replacement Fund
Civic/Convention Center Fund	\$ 1,118,116	\$ 1,118,116 \$ 1,118,116	Hotel Motel Tax Fund - Gap Funding for operating expenditures and fund balance reconciliation
Total	\$ 9,623,681	\$ 9,623,681	

Appendices

Full Time Equivalent by Department		FY 2022 Actuals	FY 2023 Actuals	FY 2024 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 and Community Development Coordinator		1	1	1
Administrative Assistant		0	0	1
	<i>Total Full Time</i>	2	2	3
Administrative Assistant - PTR		0.75	0.75	0
	<i>Total Part Time</i>	0.75	0.75	0
	TOTAL - Economic Development	2.75	2.75	3
COMMUNICATIONS & COMMUNITY ENGAGEMENT				
Communications and Community Engagement Director		1	1	1
Digital Strategies Coordinator		1	1	2
Communications Manager		1	1	1
Creative Marketing Coordinator		1	1	1
Special Events Coordinator		0	1	1
	TOTAL - Communications	4	5	6
CITY ATTORNEY				
City Attorney		1	1	1
First Assistant City Attorney		1	1	1
Assistant City Attorney		2	2	2
Paralegal		1	1	1
	TOTAL - City Attorney	5	5	5
CITY SECRETARY				
City Secretary		1	1	1
Assistant City Secretary		1	1	1
Administrative Assistant*		1	0	0
City Secretary's Office Coordinator		0	1	1
Records Management Coordinator		1	1	1
Customer Service Ambassador		0	0	1
	TOTAL - City Secretary	4	4	5

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
FINANCE			
Director of Finance	1	1	1
Accounting Technician I/II	2	2	2
Accounting Coordinator	1	0	0
Staff Accountant	0	1	1
Accounting Manager	1	0	0
Assistant Finance Director	1	1	1
Buyer	0	1	1
Assistant Purchasing Manager	1	1	1
Budget Analyst	1	1	2
Grants Coordinator	1	1	1
Purchasing Manager	1	1	1
Purchasing Specialist	1	1	1
Accounting and Treasury Manager	0	1	1
Accounting Supervisor	0	1	1
Treasury Supervisor	1	0	0
Budget Supervisor	1	0	0
Budget Manager	0	1	1
Total Full Time	13	14	15
Treasury Accountant PTR	0.75	0.75	0.75
Administrative Assistant PTR	0	0.75	0.75
Total Part Time	0.75	1.5	1.5
TOTAL - Finance	13.75	15.5	16.5
FIRE			
<i>Support Services</i>			
Fire Chief	1	1	1
Accreditation Coordinator	0	1	1
Administrative Assistant*	2	1	1
Assistant Fire Chief	2	2	2
Battalion Chief	1	1	1
Civilian Inspector	0	1	1
Fire Captain	3	3	3
Fire Engineer	1	1	1
Fire Lieutenant	4	4	4
Total-Support Services	14	15	15
<i>Emergency Management</i>			
Emergency Management Coordinator	1	1	1
Total-Emergency Management	1	1	1
<i>Operations</i>			
Battalion Chief	3	3	3
Fire Captain	6	6	6
Fire Engineer	39	39	39
Fire Lieutenant	18	18	18
Firefighter	63	69	78
Total-Operations	129	135	144
TOTAL - Fire	144	151	160

Appendices

Full Time Equivalent by Department		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
HUMAN RESOURCES				
Customer Service Ambassador		1	1	0
Director of Human Resources		1	1	1
Assistant Director of Human Resources		1	1	1
Human Resources Assistant		1	1	1
HR and Civil Service Specialist		1	1	1
Benefits and Wellness Specialist		1	0	0
Human Resources Manager		1	1	1
HR and Risk Management Coordinator		1	1	1
Human Resource Coordinator		1	1	1
Learning and Development Coordinator		1	1	1
Benefits Coordinator		0	1	1
Total Full Time		10	10	9
Claims Assistant PTR		0	0.75	0.75
Total Part Time		0	0.75	0.75
TOTAL - Human Resources		10	10.75	9.75
INFORMATION TECHNOLOGY				
Business Analyst		1	2	2
Business Systems Manager		0	1	1
Director of Information Technology		1	1	1
Assistant Director of Information Technology		1	1	1
GIS Analyst		1	1	1
GIS Technician		1	1	1
Network Administrator		1	1	1
Network Manager		1	1	1
Systems Administrator		4	4	4
Service Desk Technician		4	4	4
GIS Manager		1	1	1
Total Full Time		16	18	18
Administrative Assistant PTR		0	0	0.75
Total Part Time		0	0	0.75
TOTAL - Human Resources		16	18	18.75
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		8	8	8
Library Assistant I/II/III		5	5	5
Total Full Time		20	20	20
Library Aide PTR (5 @ 20 hrs)		2.5	2.5	2.5
Library Assistant I/II/III PTR (8 @ 29.5 hrs)		6	6	6
Total Part Time		8.5	8.5	8.5
Total-Library		28.5	28.5	28.5

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
Westside Community Center			
Outreach Coordinator	1	1	1
Facility Specialist	1	1	1
Program Assistant	0	1	1
Total Full Time	2	3	3
Facility Specialist	0.5	0.5	1.25
Program Technician	0.5	0	0
Total Part Time	1	0.5	1.25
Total- Westside Community Center	3	3.5	4.25
TOTAL-Library Services	31.5	32	32.75
Seasonal Positions			
Library Clerk	1	0	0
Library Assistant	0	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	3	4
Senior Deputy Court Clerk	1	2	2
Warrant Officer	1	1	1
Total Full Time	9	9	10
Bailiff/Warrant Officer PTR	0	0.75	0
Deputy Court Clerk PTR	0	0.75	0
Total Part Time	0	1.5	0
TOTAL -Municipal Court	9	10.5	10
Seasonal Positions			
Deputy Court Clerk	1	1	0
TOTAL-Seasonal	1	1	0
PARKS AND RECREATION			
Administration			
Parks and Recreation Director	1	1	1
Senior Administrative Assistant*	1	1	1
Administrative Associate*	1	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	1	1	1
Total Full Time	2	2	2
Recreation Instructor PTR (2 @ 29.5 hours)	1.5	1.5	1.5
Recreation Specialist PTR (1 @ 29.5 hours)	0	0.75	0.75
Total Part Time	1.5	2.25	2.25
Total-Recreation - Fischer Park*	3.5	4.25	4.25

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
Recreation - Landa			
Recreation Supervisor	1	1	1
Assistant Recreation Supervisor	0	0	1
Total Full Time	1	1	2
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	6.5
Athletics			
Athletic Programs Supervisor	1	1	1
Assistant Athletic Programs Supervisor	0	0	1
Total-Athletics	1	1	2
Aquatics			
Aquatics Supervisor	1	1	1
Assistant Aquatics Supervisor	1	1	1
Total-Aquatics	2	2	2
Rangers			
Park Ranger Superintendent*	1	1	1
Park Ranger	0	2	2
Total Full Time	1	3	3
Park Ranger PTR (3 @ 20 hours)	1.5	0	0
Total Part Time	1.5	0	0
Total-Rangers	2.5	3	3
Operations			
Maintenance Worker /Equipment Operator I/II/III	4	4	17
Field Technician	2	2	2
Foreman	3	3	3
Maintenance Worker	13	13	0
Parks Superintendent	1	1	1
Administrative Associate*	1	1	1
Senior Park Foreman	1	1	1
Urban Forester	1	1	1
Total Full Time	26	26	26
Maintenance Worker (3 @ 19 hours) PT		1.5	1.5
Total Part Time		1.5	1.5
Total-Operations	26	27.5	27.5
Total- Parks and Recreation Full Time	40	42	44
Total- Parks and Recreation Part Time*	7.5	8.25	8.25
TOTAL-Parks and Recreation	47.5	50.25	52.25
Seasonal Positions			
Administration			
Administrative Associate*	1	1	1
Recreation - Landa			
Assistant Camp Coordinator	2	2	2
Camp Coordinator	2	2	2
Camp Counselor	24	24	24
Recreation Instructor	1	1	1
Recreation - Fischer Park			
Recreation Attendant	4	4	4
Recreation Instructor	2	2	2

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
Athletics			
Cashier	9	9	9
Lead Cashier	1	1	1
Recreation Coordinator	1	1	1
Aquatics			
Aquatics Coordinator	5	5	5
Assistant Aquatics Coordinator	2	2	2
Cashier	12	12	12
Lifeguard	60	60	60
Rangers			
Park Ranger	13	13	13
Operations			
Maintenance Workers	3	0	0
TOTAL-Seasonal	142	139	139
Das Rec			
Athletics and Fitness Supervisor	1	1	1
Assistant Manager	1	1	1
Membership & Outreach Supervisor		1	0
Membership & Marketing Supervisor	1	0	0
Aquatics Supervisor	1	1	1
Facility Maintenance Supervisor	1	1	1
Aquatics Maintenance Technician	1	1	1
Custodian	3	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	13	13	12
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) PT	8.5	8.5	8.5
Lead Guest Services Representative (6 @ 19 hours) PT	3	3	3
Pool Managers - PT (8 @ 19 hours)	4	4	4
Pool Managers - PTR (2 @ 29.5 hours)	1.5	1.5	1.5
Lifeguard/Water Safety Instructor (39 @ 19 hours)	19.5	19.5	19.5
Water Safety Instructor (5 @ 19 hours)	2.5	2.5	2.5
Party Specialist PTR (2 @ 29.5 hours)	0	1.5	1.5
Slide/Party Attendant (7 @ 19 hours)	7.5	3.5	3.5
Fitness/Gym Attendant (13 @ 19 hours)	6.5	6.5	6.5
Lead Kinder Care Attendant (6 @ 19 hours)	3	3.75	3.75
Kinder Care Attendant (12 @ 19 hours)	6	6	6
Kinder Care Specialist (1 @ 29.5 hours)	0	0.75	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	87.25	86.25	86.25
TOTAL-Das Rec	100.25	99.25	98.25

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
PLANNING AND DEVELOPMENT SERVICES			
<i>Development Planning</i>			
Planning Manager	1	1	1
Senior Planner	1	1	1
Planner	2	2	2
Assistant Planner	1	1	2
Administrative Assistant*	1	1	1
Planning and Development Services Assistant Director	1	1	1
Total-Development Planning	7	7	8
<i>Comprehensive Planning</i>			
Planning and Development Services Director	1	1	1
Senior Planner	1	1	1
Assistant Planner	1	1	0
Historic Preservation Officer (Planner)	0	1	1
Total-Comprehensive Planning	3	4	3
<i>Building Safety</i>			
Administrative Assistant*	1	1	1
Building Inspector /Lead Building Inspector	6	6	7
Building Official	1	1	1
Assistant Building Official	1	1	1
Senior Building Inspector	1	0	0
Chief Building Inspector	0	0	1
Lead Building Inspector	0	1	0
Permit Technician	2	2	2
Senior Permit Technician	1	1	1
Plans Examiner	2	2	2
Total-Building Safety	15	15	16
<i>Neighborhood Services</i>			
Administrative Assistant*	1	1	1
Animal Welfare Rescue Officer	3	3	4
Senior Animal Welfare Rescue 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	0	0	0
Health Specialist I	2	2	2
Senior Health Specialist	1	1	1
Total-Neighborhood Services	14	14	15
Total - Full Time	39	40	42
Customer Service Representative PTR	0	0.75	0.75
Total - Part Time	0	0.75	0.75
TOTAL-Planning and Development Services	39	40.75	42.75

Appendices

Full Time Equivalent by Department		FY 2022 Actuals	FY 2023 Actuals	FY 2024 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	6	10
Police Officer (Mental Health)		2	2	2
Police Sergeant		3	3	3
Total-Administration		22	24	28
Support Services				
Administrative Assistant		1	1	1
Emergency Dispatcher		13	13	15
Evidence and Property Technician		2	2	2
Police 911 Supervisor		1	1	1
Police Records Clerk		7	6	6
Lead Police Records Clerk		1	1	1
Records Supervisor		1	1	1
Senior Emergency Dispatcher		4	4	4
Total Full Time		30	29	31
Evidence and Property Technician		0	0	0.75
Training Division Specialist PTR		0	0.75	0.75
Police Records Clerk PT		0.5	0.5	0.5
Total Part Time		0.5	1.25	2
Total-Support Services		30.5	30.25	33
Patrol				
Police Lieutenant		2	2	2
Police Officer		81	83	83
Police Officer (Traffic)		4	4	8
Police Sergeant		12	12	12
Police Sergeant (Traffic)		1	1	1
Total-Patrol		100	102	106
Criminal Investigation				
Crime Analyst		0	1	1
Crime Scene Technician		2	2	2
Crime Victim's Liaison		2	2	2
Police Detective		16	16	16
Police Lieutenant		1	1	1
Police Officer		8	10	11
Police Sergeant		3	3	3
Total Full Time		32	35	36
Information Technology Specialist PTR		0.5	0.5	0.5
Total Part Time		0.5	0.5	0.5
Total-CID		32.5	35.5	36.5
TOTAL-Police		185	191.75	203.5

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
PUBLIC WORKS			
Public Works Director*	1	0	0
First Assistant City Engineer	1	0	0
Assistant City Engineer	1	0	0
Administrative Assistant*	1	0	0
Project Specialist	1	0	0
Assistant Public Works Director/City Engineer	1	0	0
Engineer	1	0	0
Engineer Coordinator	1	0	0
Engineering Technician	1	0	0
Graduate Engineer	2	0	0
Permit Technician	1	0	0
Senior Construction Inspector	2	0	0
Transportation Planner	1	0	0
Construction Inspector	6	0	0
Total-Engineering	21	0	0
Capital Programs*			
Capital Programs Manager	1	0	0
Assistant Project Manager	1	0	0
Capital Project Manager	3	0	0
Total - Capital Programs	5	0	0
Streets			
Public Works Director*	0	1	1
Engineering Technician	0	1	1
Administrative Assistant*	1	1	1
Crew Leader	2	2	2
Maintenance Worker/Equipment Operator I/II/III	12	12	13
Foreman	2	2	2
Streets and Drainage Manager	1	1	1
Traffic Signal Technician I	1	2	2
Traffic Signal Foreman	1	1	1
Senior Construction Inspector	0	2	2
Construction Inspector	0	6	6
Total-Streets	20	31	32
Drainage			
Crew Leader	1	1	1
Maintenance Worker/Equipment Operator I/II	10	10	10
Foreman	1	1	1
Watershed Coordinator	1	1	0
Watershed Inspector	1	1	1
Total-Drainage	14	14	13
Facilities Maintenance			
Assistant Public Works Director *	0	1	1
Custodian	5	4	4
Custodial Services Foreman	1	1	1
Facilities and Real Estate Manager	1	0	0
Facilities Manager	1	1	1
Facilities Maintenance Foreman	1	1	1
Facilities Maintenance Technician	1	1	1
Facilities Specialist		1	1
Maintenance Worker	1	1	1
Total-Facilities Maintenance	11	11	11
TOTAL-Public Works	71	56	56

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
TRANSPORTATION AND CAPITAL IMPROVEMENTS			
Transportation and Capital Improvements Director	0	1	1
TCI Assistant Director	0	1	1
Engineering Coordinator	0	1	1
Administrative Assistant*	0	1	1
Engineer	0	3	3
Engineering Tech	0	1	1
Transportation Planner	0	1	1
Transit Support Coordinator	0	0	1
Total - Engineering	0	9	10
Capital Programs			
Project Manager	0	5	5
Assistant Project Manager	0	0	1
Capital Projects Specialist	0	1	1
Total - Capital Programs	0	6	7
Total Full Time	0	15	17
Permit Technician PTR (Engineering)	0	0.75	0.75
Total Part Time	0	0.75	0.75
TOTAL - TCI	0	15.75	17.75
Total General Fund Full Time	580	601	630
Total General Fund Part Time	106.75	111.25	110.5
Total General Fund Full Time Equivalent	686.75	712.25	740.5
Total General Fund Seasonal	144	141	140
FLEET SERVICES			
Welder/Fabricator	0	1	1
Fleet Manager	0	1	1
Fleet Technician I/II/III*	0	7	7
Lead Fleet Technician	0	1	1
Foreman	0	1	1
TOTAL - Fleet Services	0	11	11
AIRPORT FUND			
Airport Director	1	1	1
Administrative Assistant*	1	2	2
Airport Maintenance Technician	6	6	7
Operations Supervisor	1	0	0
Operations Manager	0	1	1
Maintenance Worker	1	1	1
TOTAL - Airport Fund	10	11	12
CIVIC/CONVENTION CENTER			
Civic/Convention Center Manager	1	1	1
Custodian	1	1	1
Administrative Assistant	0	1	1
Customer Service Specialist	1	0	0
Event Coordinator	1	1	1
Facility Specialist	2	2	3
Facilities Operations Supervisor	1	1	1
Total Full Time	7	7	8
Custodian PTR	0.5	0.75	0.75
Event Attendant PT	1	1	1
Lead Event Attendant PT (1 @	0.5	0.5	0.5
Total Part Time	2	2.25	2.25
TOTAL - Civic/Convention Center	9	9.25	10.25

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
GOLF FUND			
Assistant Golf Professional	2	2	2
Assistant Golf Course Superintendent	0	0	1
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	5	6	6
Total Full Time	13	14	15
Golf Assistant PTR (4 @ 20 hrs)	2	2	2
Golf Cart Porter PT (6 @ 19 hrs)	3	3	3
Total Part Time	5	5	5
TOTAL - Full Time Equivalent	18	19	20
Seasonal Positions			
Maintenance Worker	1	0	0
Pro Shop Assistant	1	0	0
TOTAL-Seasonal	1	0	0
TOTAL - Golf	19	19	20
SOLID WASTE FUND			
<i>Support Services</i>			
Administrative Assistant*	3	3	3
Container Foreman	1	0	0
Container Maintenance Worker	2	2	2
Solid Waste Coordinator	0	1	1
Solid Waste Manager	1	1	1
Total-Support Services	7	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	12	12	12
Total-Residential Collection	16	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	8	8	8
Total-Recycling Collection	17	17	17
<i>Fleet Services</i>			
Welder/Fabricator	1	0	0
Fleet Manager	1	0	0
Fleet Technician I/II/III*	6	0	0
Lead Fleet Technician	1	0	0
Parts Technician I/II/III	1	0	0
Total-Fleet Services	10	0	0
TOTAL-Solid Waste	65	55	55

Appendices

Full Time Equivalent by Department	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Adopted Budget
TRUANCY FUND			
Juvenile Case Manager*	1	1	1
TOTAL	1	1	1
COURT SECURITY FUND			
Warrant Officer	1	1	0
Court Bailiff PTR	0	0	0.75
TOTAL	1	1	0.75
RIVER ACTIVITIES FUND			
River Operations Specialist	0	0	1
Assistant Park Ranger Superintendent	1	1	1
River Operations Manager	1	0	0
River and Watershed Manager*	0	1	1
	Total Full Time	2	3
River Operations Specialist	0.75	0.75	0
	Total Part Time	0.75	0
	TOTAL - Full Time Equivalent	2.75	3
<i>Seasonal Positions</i>			
Rangers	55	55	55
Lead Rangers	4	4	4
Cashiers	12	12	12
	Total Seasonal	71	71
	TOTAL - River	73.75	73.75
			74
EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WPP FUND			
Watershed Program Manager	1	1	0
Watershed Supervisor	0	0	1
TOTAL	1	1	1
DEVELOPMENT SERVICES FUND			
Development Coordinator	1	1	1
Residential Plans Examiner	1	1	1
Assistant City Engineer	1	1	1
Assistant Planner	1	1	1
Permit Technician	0	1	1
TOTAL	4	5	5
	TOTAL - All Funds	798.5	828.25
			859.50

*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)
- (2) Fleet Tech III (Solid Waste) - 100% General Fund (Police & Fire Departments)
- Juvenile Case Manager 55% General Fund (Municipal Court) 45% 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.
- River and Watershed Manager - 85% River; 15% General Fund (PW Drainage)
- Administrative Job Family Stratification. Employee can move up the stratification if they meet all requirements: Administrative Associate, Administrative Assistant, Sr. Administrative Assistant.
- Fischer Park Part-Time Totals were miscalculated in FY 2023. These totals have been restated in this document.

Appendices

Fiscal Year 2024 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
City Attorney					
Senior Assistant City Attorney	\$ 6,873	\$ 133,342	\$ 140,215	General Fund	
Total - City Attorney	\$ 6,873	\$ 133,342	\$ 140,215		
City Secretary					
PT Boards & Commissions Specialist	\$ 2,374	\$ 21,096	\$ 23,470	General Fund	
Customer Service Ambassador	\$ 2,676	\$ 63,362	\$ 66,038	General Fund	
Customer Assistance Teller Window	\$ 6,000	\$ -	\$ 6,000	General Fund	
Total - City Secretary	\$ 11,049	\$ 84,458	\$ 95,507		
Communications and Community Engagement					
Special Events Funding	\$ -	\$ 40,350	\$ 40,350	General Fund	
Communications Specialist	\$ 5,016	\$ 67,773	\$ 72,789	General Fund	
Social Media Coordinator	\$ 4,748	\$ 83,203	\$ 87,951	General Fund	
Video Producer	\$ 5,670	\$ 80,356	\$ 86,026	General Fund	
Monsido	\$ -	\$ 5,520	\$ 5,520	General Fund	
Total - Communications and Community Engagement	\$ 15,434	\$ 277,202	\$ 292,636		
Das Rec					
Custodian	\$ -	\$ 46,708	\$ 46,708	General Fund	
Fitness equipment Replacement	\$ -	\$ -	\$ -	General Fund	
Operating Supply Line item	\$ 15,000	\$ -	\$ 15,000	General Fund	
Janitorial Supply Line item	\$ 15,000	\$ -	\$ 15,000	General Fund	
Office Flooring	\$ 13,595	\$ -	\$ 13,595	General Fund	
Turf Shade	\$ 104,500	\$ -	\$ 104,500	General Fund	
Das Expansion-Option 1-Studio Renovation	\$ 750,000	\$ -	\$ 750,000	General Fund	
Das Expansion-Option 2-Aquatic offices	\$ 58,351	\$ -	\$ 58,351	General Fund	
Total - Das Rec	\$ 956,446	\$ 46,708	\$ 1,003,154		
Economic and Community Development					
Main Street Manager	\$ 4,958	\$ 83,202	\$ 88,160	General Fund	
Housing Program Manager	\$ 4,958	\$ 102,764	\$ 107,722	General Fund	
Parking Enforcement Officers	\$ 6,970	\$ 126,037	\$ 133,007	General Fund	
Mobile License Plate Reader Software - 4 Years	\$ 47,215	\$ -	\$ 47,215	General Fund	
Underground Utilities Master Plan for Downtown New Braunfels	\$ 250,000	\$ -	\$ 250,000	General Fund	
Allowance for Parking Leases	\$ -	\$ 50,000	\$ 50,000	General Fund	
Holiday Décor - Two Items/Locations	\$ 25,000	\$ 10,000	\$ 35,000	General Fund	
San Antonio Street Funding	\$ 100,000	\$ -	\$ 100,000	General Fund	
Total - Economic and Community Development	\$ 439,101	\$ 372,003	\$ 811,104		
Finance					
PTR to FT Treasury Accountant	\$ -	\$ 27,349	\$ 27,349	General Fund	
Financial Analyst	\$ 2,015	\$ 86,158	\$ 88,173	General Fund	
Strategic Sourcing - Buyer	\$ 7,315	\$ 89,224	\$ 96,539	General Fund	
Procurement IQ Subscription	\$ -	\$ 14,495	\$ 14,495	General Fund	
Additional Bonfire Modules	\$ 4,050	\$ 25,830	\$ 29,880	General Fund	
Total - Finance	\$ 13,380	\$ 243,057	\$ 256,437		
Fire					
Holiday Pay	\$ -	\$ 125,000	\$ 125,000	General Fund	
New EMS Unit	\$ 450,000	\$ -	\$ 450,000	General Fund	
New Enforcer Pumper	\$ 1,050,000	\$ -	\$ 1,050,000	General Fund	
Administrative Assistant	\$ 5,216	\$ 58,017	\$ 63,233	General Fund	
Two Light Vehicle for Operations	\$ 170,000	\$ -	\$ 170,000	General Fund	
Logistics Specialist	\$ 48,009	\$ 65,513	\$ 113,522	General Fund	
Civilian Fire Inspector	\$ 38,500	\$ 66,953	\$ 105,453	General Fund	
Asst. Emergency Management Coordinator	\$ 3,301	\$ 80,994	\$ 84,295	General Fund	
6 Paramedic Students	\$ 30,000	\$ -	\$ 30,000	General Fund	
Floor Cleaning Machines	\$ 12,000	\$ -	\$ 12,000	General Fund	
Ambulance Assignment Pay	\$ -	\$ 255,000	\$ 255,000	General Fund	
Advanced EMT Class	\$ 214,000	\$ -	\$ 214,000	General Fund	
10 Critical Care Paramedics	\$ 10,000	\$ -	\$ 10,000	General Fund	
Ballistic Helmets	\$ 24,060	\$ -	\$ 24,060	General Fund	
Monitor Stretcher Mounts	\$ 33,323	\$ -	\$ 33,323	General Fund	
Tank Boss	\$ 17,500	\$ -	\$ 17,500	General Fund	
Total - Fire	\$ 2,105,909	\$ 651,476	\$ 2,757,385		

Appendices

Fiscal Year 2024 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
Human Resources					
PTR to FT Claims Assistant	\$ -	\$ 25,260	\$ 25,260	General Fund	
Award Co.	\$ 3,500	\$ 27,300	\$ 30,800	General Fund	
Urban Sitter	\$ -	\$ 15,600	\$ 15,600	General Fund	
Total - Human Resources	\$ 3,500	\$ 68,160	\$ 71,660		
Information Technology					
Network Administrator	\$ 3,127	\$ 99,177	\$ 102,304	General Fund	
GIS Analyst	\$ 3,127	\$ 86,158	\$ 89,285	General Fund	
GIS Technician	\$ 3,127	\$ 65,512	\$ 68,639	General Fund	
Fiber Repairs	\$ -	\$ 15,000	\$ 15,000	General Fund	
Service Desk Supervisor	\$ 2,674	\$ 86,158	\$ 88,832	General Fund	
City Hall Internet Upgrade	\$ -	\$ 6,000	\$ 6,000	General Fund	
FME Server License	\$ -	\$ 25,000	\$ 25,000	General Fund	
Total - Information Technology	\$ 12,055	\$ 383,005	\$ 395,060		
Library					
FT Program Specialist	\$ 1,846	\$ 59,299	\$ 61,145	General Fund	
FT Library Assistant	\$ -	\$ 52,070	\$ 52,070	General Fund	
FT Librarian II	\$ 1,846	\$ 86,158	\$ 88,004	General Fund	
Library Materials	\$ -	\$ 50,000	\$ 50,000	General Fund	
Main Library Meeting Room Tables and Chairs	\$ 15,000	\$ -	\$ 15,000	General Fund	
Westside Speaker System	\$ 20,000	\$ -	\$ 20,000	General Fund	
Westside Parking Lot Expansion	\$ 250,000	\$ -	\$ 250,000	General Fund	
Total - Library	\$ 288,692	\$ 247,527	\$ 536,219		
Parks and Recreation					
Facilities Improvements	\$ -	\$ 10,000	\$ 10,000	General Fund	
Landa Park Picnic Tables - Year Two	\$ -	\$ 100,000	\$ 100,000	General Fund	
Dumpster Approaches for various locations	\$ 30,000	\$ -	\$ 30,000	General Fund	
Tree Maintenance Contract Funding	\$ -	\$ 40,000	\$ 40,000	General Fund	
Fischer NEC - Kayak Kiosk	\$ 15,680	\$ 569	\$ 16,249	General Fund	
LPAC Shed & Concrete Pad	\$ 25,339	\$ -	\$ 25,339	General Fund	
Athletics - Vehicle (Ford F150)	\$ 34,886	\$ 750	\$ 35,636	General Fund	
Fischer NEC - Vehicle (Ford F150)	\$ 34,886	\$ 750	\$ 35,636	General Fund	
(2) 2024 Ford Ranger Trucks	\$ 62,768	\$ 1,500	\$ 64,268	General Fund	
Assistant Urban Forester	\$ 50,689	\$ 40,178	\$ 90,867	General Fund	
Field Spray Tech and sprayer	\$ 25,500	\$ 59,299	\$ 84,799	General Fund	
Spray Rig	\$ 24,300	\$ -	\$ 24,300	General Fund	
Gardener Position	\$ 1,075	\$ 52,070	\$ 53,145	General Fund	
Project Line Item Budget increase	\$ -	\$ 60,000	\$ 60,000	General Fund	
Robotic Mower	\$ 31,300	\$ -	\$ 31,300	General Fund	
Landa Haus Flooring	\$ 41,438	\$ -	\$ 41,438	General Fund	
Landa Recreation Center Parking Lot Repair	\$ 40,000	\$ -	\$ 40,000	General Fund	
Ballfield Shade	\$ 315,000	\$ -	\$ 315,000	Capital Funds	
HEB Soccer Additional Parking	\$ 165,500	\$ 5,000	\$ 170,500	Capital Funds	
Alves Park Design (Pk Dev Fund)	\$ 80,000	\$ -	\$ 80,000	Capital Funds	
PARD Strategic Plan Update	\$ 100,000	\$ -	\$ 100,000	Capital Funds	
Torrey Park Playground	\$ 125,000	\$ -	\$ 125,000	Capital Funds	
NBHS Tennis Court Lights	\$ 350,000	\$ -	\$ 350,000	Capital Funds	
Hinman Island Playground Replacement	\$ 250,000	\$ -	\$ 250,000	Capital Funds	
Cypress Bend Master Plan	\$ 100,000	\$ -	\$ 100,000	Capital Funds	
Playground Shade	\$ 224,750	\$ -	\$ 224,750	Capital Funds	
Howard Street Parking Lot	\$ 450,500	\$ -	\$ 450,500	Capital Funds	
Hinman Island Erosion Study	\$ 45,000	\$ -	\$ 45,000	Capital Funds	
LPAC Playground Replacement	\$ 250,000	\$ -	\$ 250,000	Capital Funds	
Jesse Garcia Renovation Master Plan	\$ 25,000	\$ -	\$ 25,000	Capital Funds	
Dog Park Restroom	\$ 250,000	\$ -	\$ 250,000	Capital Funds	
Citywide Skate Park MP - Pk Dev Fund	\$ 120,000	\$ -	\$ 120,000	Capital Funds	
Dog Park Phase 2	\$ 500,000	\$ -	\$ 500,000	Capital Funds	
Sports Complex Equipment Plan	\$ 250,343	\$ -	\$ 250,343	Capital Funds	
Total - Parks and Recreation	\$ 4,018,954	\$ 370,116	\$ 4,389,070		
Planning & Development Services					
Assistant Urban Forester (split with Parks & Rec)	\$ -	\$ 40,178	\$ 40,178	General Fund	
Planning Manager - Comprehensive Planning Division	\$ 2,220	\$ 104,872	\$ 107,092	General Fund	
PTR Permit Technician	\$ 2,490	\$ 33,952	\$ 36,442	General Fund	
PTR Administrative Assistant	\$ 2,220	\$ 36,720	\$ 38,940	General Fund	
Health Specialist	\$ 30,210	\$ 77,628	\$ 107,838	General Fund	
Planner	\$ 2,220	\$ 76,526	\$ 78,746	General Fund	
Total - Planning and Development Services	\$ 39,360	\$ 369,876	\$ 409,236		

Appendices

Fiscal Year 2024 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
Police					
6 Police Officers (4 Patrol, 2 CID)	\$ 661,098	\$ 504,098	\$ 1,165,196	General Fund	
Administrative Associate	\$ 1,500	\$ 57,384	\$ 58,884	General Fund	
Accreditation Coordinator	\$ 1,800	\$ 77,627	\$ 79,427	General Fund	
2 Emergency Dispatchers (FD)	\$ -	\$ 135,510	\$ 135,510	General Fund	
Records Clerk	\$ 1,800	\$ 57,384	\$ 59,184	General Fund	
2 Police Training Officers	\$ 144,828	\$ 174,373	\$ 319,201	General Fund	
1 PT Sex Offender Registration Coordinator	\$ 1,800	\$ 43,880	\$ 45,680	General Fund	
1 Public Information Coordinator (PIO)	\$ 1,800	\$ 75,033	\$ 76,833	General Fund	
2 PT Range Technicians	\$ -	\$ 78,019	\$ 78,019	General Fund	
SWAT Robot (Replacement)	\$ 294,000	\$ 24,800	\$ 318,800	General Fund	
2 River Ops Trucks (Replacements)	\$ 140,000	\$ -	\$ 140,000	General Fund	
2 SWAT Thermal Optics	\$ 11,600	\$ -	\$ 11,600	General Fund	
SWAT Thermal Sniper Scope	\$ 18,000	\$ -	\$ 18,000	General Fund	
Ticket Writers, Phones and Printers	\$ 45,606	\$ 65,303	\$ 110,909	General Fund	
SWAT Equip and Support Vehicle	\$ 83,500	\$ -	\$ 83,500	General Fund	
20 SWAT Night Vision (Replacements)	\$ 130,000	\$ -	\$ 130,000	General Fund	
Covert Cameras (Replacements)	\$ 22,114	\$ -	\$ 22,114	General Fund	
SWAT Carbines (Replacements)	\$ 94,846	\$ -	\$ 94,846	General Fund	
Benelli M4 Shotguns	\$ 47,576	\$ -	\$ 47,576	General Fund	
20 SWAT Target Illuminators	\$ 36,000	\$ -	\$ 36,000	General Fund	
Increase in Uniform Line	\$ -	\$ 68,000	\$ 68,000	General Fund	
Police - Total	\$ 1,737,868	\$ 1,361,410	\$ 3,099,278		
Public Works					
Operations Expenditure Adjustments	\$ -	\$ 15,100	\$ 15,100	General Fund	
Real Estate Specialist	\$ 28,008	\$ 83,203	\$ 111,211	General Fund	
(3) Equipment II Operators for 3rd Street Crew	\$ -	\$ 168,817	\$ 168,817	General Fund	
Maintenance Worker - Facilities	\$ 37,470	\$ 63,362	\$ 100,832	General Fund	
Water Lane Property	\$ 150,000	\$ -	\$ 150,000	General Fund	
Wildlife Management	\$ -	\$ 75,000	\$ 75,000	General Fund	
City Hall Parking lot Repaving	\$ 200,000	\$ -	\$ 200,000	General Fund	
CP44 Padfoot Roller	\$ 190,711	\$ -	\$ 190,711	General Fund	
Cat 242D Skid Steer	\$ 47,400	\$ -	\$ 47,400	General Fund	
Vacuum Excavator	\$ 115,867	\$ -	\$ 115,867	General Fund	
Battery Back Up Units	\$ 54,265	\$ -	\$ 54,265	General Fund	
Solar Equipment Batteries	\$ -	\$ 9,108	\$ 9,108	General Fund	
Increase Other Equipment Repair Line	\$ -	\$ 30,000	\$ 30,000	General Fund	
Total - Public Works	\$ 823,721	\$ 444,590	\$ 1,268,311		
Transportation & Capital Improvements					
Document Scanning	\$ 12,000	\$ -	\$ 12,000	General Fund	
Railroad Grade Crossing Improvement & Grades Crossing Study	\$ 240,000	\$ -	\$ 240,000	General Fund	
Total - TCI	\$ 252,000	\$ -	\$ 252,000		
Airport					
Airport Perimeter Fencing	\$ 200,000	\$ -	\$ 200,000	Airport Fund	
Airfield Striping	\$ 100,000	\$ -	\$ 100,000	Airport Fund	
Fuel Farm Expansion	\$ 500,000	\$ -	\$ 500,000	Airport Fund	
Total - Airport	\$ 800,000	\$ -	\$ 800,000		
Golf Course					
Additional Parking	\$ 41,648	\$ -	\$ 41,648	Golf Fund	
Two PT Golf Course Guest Attendant	\$ -	\$ 59,281	\$ 59,281	Golf Fund	
Bunker Renovation	\$ 550,408	\$ -	\$ 550,408	Golf Fund	
Greens Covers	\$ 38,500	\$ -	\$ 38,500	Golf Fund	
Aerifier	\$ 40,456	\$ -	\$ 40,456	Golf Fund	
Appliance Relocation	\$ 6,000	\$ -	\$ 6,000	Golf Fund	
Total - Golf	\$ 677,012	\$ 59,281	\$ 736,293		
Fleet Services					
Expenditure Adjustments	\$ -	\$ 34,914	\$ 34,914	Fleet Services Fund	
PTR Parts Technician	\$ 38,204	\$ 37,342	\$ 75,546	Fleet Services Fund	
Fleet Tech	\$ 5,650	\$ 63,362	\$ 69,012	Fleet Services Fund	
Service Vehicle (Fire Tech)	\$ 130,000	\$ -	\$ 130,000	Fleet Services Fund	
Service Vehicle (Police Tech)	\$ 55,000	\$ -	\$ 55,000	Fleet Services Fund	
Total - Fleet Services	\$ 228,854	\$ 135,618	\$ 364,472		

Appendices

Fiscal Year 2024 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Total Net Cost	Funding Source	
Civic/Convention Center					
Two FT Facility Specialists	\$ -	\$ 94,630	\$ 94,630	Civic Center Fund	
Two PTR Facility Specialist	\$ -	\$ 85,120	\$ 85,120	Civic Center Fund	
AV Replacement	\$ 120,000	\$ -	\$ 120,000	Civic Center Fund	
Rebuild the Civic Center Enterprise Facility and Repair Fund	\$ 500,000	\$ -	\$ 500,000	Civic Center Fund	
1 man lift	\$ 15,000	\$ -	\$ 15,000	Civic Center Fund	
Touchless Bathroom Equipment	\$ 12,100	\$ -	\$ 12,100	Civic Center Fund	
Video Wall Replacement	\$ 65,000	\$ -	\$ 65,000	Civic Center Fund	
Fountain Decommissioning	\$ 25,000	\$ -	\$ 25,000	Civic Center Fund	
Total - Civic/Convention Center	\$ 737,100	\$ 179,750	\$ 916,850		
Solid Waste					
Dispatcher	\$ 1,737	\$ 72,510	\$ 74,247	Solid Waste Fund	
Reclass Maintenance Worker to Welder	\$ -	\$ 9,592	\$ 9,592	Solid Waste Fund	
Green Waste Containers	\$ 132,000	\$ -	\$ 132,000	Solid Waste Fund	
Total - Solid Waste	\$ 133,737	\$ 82,102	\$ 215,839		
Total	\$ 13,301,046	\$ 5,509,683	\$ 18,810,729		
Total Funded Resource Requests by Funding Source:					
General Fund	\$ 7,123,250	\$ 5,047,932	\$ 12,171,182		
Airport Fund	\$ 800,000	\$ -	\$ 800,000		
Golf Fund	\$ 677,012	\$ 59,281	\$ 736,293		
Fleet Services Fund	\$ 228,854	\$ 135,618	\$ 364,472		
Solid Waste	\$ 133,737	\$ 82,102	\$ 215,839		
HOT Taxes	\$ 737,100	\$ 179,750	\$ 916,850		
Capital Funds	\$ 3,601,093	\$ 5,000	\$ 3,606,093		
Total- All Funds	\$ 13,301,046	\$ 5,509,683	\$ 18,810,729		

**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 2024 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
Das Rec						
Benches/Bleachers	\$ 22,176	\$ -	\$ -	\$ 22,176	Das Rec Maintenance Fund	
Lobby Furniture	\$ 22,573	\$ -	\$ -	\$ 22,573	Das Rec Maintenance Fund	
Das Rec - Design Services	\$ 55,000	\$ -	\$ -	\$ 55,000	Das Rec Maintenance Fund	
Economic and Community Development						
Parking Compliance Efforts	\$ 25,000	\$ 40,000	\$ -	\$ 65,000	General Fund - Funded through increase in NBEDC Administrative Services Contract	
General Maintenance and Upkeep of Downtown	\$ 24,600	\$ 37,500	\$ -	\$ 62,100	General Fund	
Economic and Community Development - PTR to Full Time (Full year funding)	\$ -	\$ 23,000	\$ (23,000)	\$ -	General Fund - Funded through increase in NBEDC Administrative Services Contract	
Finance						
Paymentworks	\$ 9,800	\$ 35,300	\$ -	\$ 45,100	General Fund	
Budget Analyst (9 months funding)	\$ -	\$ 48,500	\$ -	\$ 48,500	General Fund	
Fire						
Remount of EMS Unit	\$ 252,000	\$ -	\$ -	\$ 252,000	Capital Funds - Funded through 2019 Bond : Public Safety Equipment and Vehicles	
EMS Training Mannequin	\$ 54,900	\$ 5,200	\$ -	\$ 60,100	General Fund	
Mike Pietsch Insurance Services Office Eval	\$ 48,500	\$ -	\$ -	\$ 48,500	General Fund	
Station Chairs	\$ 36,000	\$ -	\$ -	\$ 36,000	General Fund	
Station 1 Gear Lockers	\$ 13,000	\$ -	\$ -	\$ 13,000	General Fund	
Swiftwater Boat	\$ 19,500	\$ -	\$ -	\$ 19,500	General Fund	
Statpacks Medical Bags	\$ 22,000	\$ -	\$ -	\$ 22,000	General Fund	
9 New Firefighter Gear & Equipment	\$ 61,200	\$ 64,200	\$ -	\$ 125,400	General Fund	
Field Training Paramedic Pay	\$ -	\$ 6,800	\$ -	\$ 6,800	General Fund	
Preventative Maintenance Agreement	\$ -	\$ 85,100	\$ -	\$ 85,100	General Fund	
Human Resources						
HR Professional Development	\$ -	\$ 5,000	\$ -	\$ 5,000	General Fund	
Increase learning & development	\$ -	\$ 5,000	\$ -	\$ 5,000	General Fund	
Increase Safety Programming	\$ -	\$ 5,000	\$ -	\$ 5,000	General Fund	
Award Co. - Employee Recognition	\$ -	\$ 30,000	\$ -	\$ 30,000	General Fund	
Information Technology						
Datacenter Refresh	\$ 835,700	\$ -	\$ -	\$ 835,700	General Fund	
DataCenter Refresh	\$ 474,629	\$ -	\$ -	\$ 474,629	Capital Funds - 2020 Tax Note	
PTR Administrative Assistant (9 months funding)	\$ -	\$ 36,900	\$ -	\$ 36,900	General Fund	
GIS Systems Health Check and Receivers	\$ 28,000	\$ -	\$ -	\$ 28,000	General Fund	
Westside Community Center Fiber	\$ 17,500	\$ -	\$ -	\$ 17,500	General Fund	
Crowdstrike	\$ -	\$ 35,900	\$ -	\$ 35,900	General Fund	
Avolve Professional Services	\$ 13,500	\$ -	\$ -	\$ 13,500	General Fund	
Mobile Iron Migration to Cloud	\$ 14,800	\$ -	\$ -	\$ 14,800	General Fund	
Fiber to County Jail	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
Library						
New Integrated Library Software	\$ 50,000	\$ 10,000	\$ -	\$ 60,000	General Fund	
Additional Cameras	\$ 8,600	\$ -	\$ -	\$ 8,600	General Fund	
Classroom Laptops for ESL/GED	\$ 20,400	\$ -	\$ -	\$ 20,400	General Fund	
PTR Westside Specialist	\$ -	\$ 33,400	\$ -	\$ 33,400	General Fund	
Replacement Screen for Westside Gym	\$ 21,100	\$ -	\$ -	\$ 21,100	General Fund	

Appendices

Fiscal Year 2024 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
Parks and Recreation						
Assistant Athletics Programs Supervisor (9 months funding)	\$ 2,200	\$ 45,300	\$ -	\$ 47,500	General Fund	
Assistant Recreation Programs Supervisor (9 months funding)	\$ 3,600	\$ 45,300	\$ -	\$ 48,900	General Fund	
Landscape Contract Increase	\$ -	\$ 50,000	\$ -	\$ 50,000	General Fund	
Trash Can Replacements	\$ 14,300	\$ -	\$ -	\$ 14,300	General Fund	
LPAC Outdoor Tables	\$ 10,400	\$ -	\$ -	\$ 10,400	General Fund	
LPAC Stairs for Wet Willie	\$ 31,000	\$ -	\$ -	\$ 31,000	General Fund	
Landa Haus HVAC replacement	\$ 19,800	\$ -	\$ -	\$ 19,800	General Fund	
Adult, Infant CPR mannequins, and AED Trainer	\$ 2,900	\$ -	\$ -	\$ 2,900	General Fund	
Trailer rated for Skid Loader	\$ 15,600	\$ -	\$ -	\$ 15,600	General Fund	
Equipment Replacement Plan Year 3 (Only Mowers)	\$ 93,800	\$ -	\$ -	\$ 93,800	General Fund	
Landa Recreation Center Tables and Chairs	\$ 9,700	\$ -	\$ -	\$ 9,700	General Fund	
Landa Recreation Center Facility Assessment	\$ 30,000	\$ -	\$ -	\$ 30,000	General Fund	
Ranger Roof Storage	\$ 15,000	\$ -	\$ -	\$ 15,000	General Fund	
Park Operations Maintenance	\$ -	\$ 60,000	\$ -	\$ 60,000	General Fund	
Planning & Development Services						
Animal Welfare Officer (9 months funding)	\$ 61,300	\$ 53,500	\$ -	\$ 114,800	General Fund	
Building Inspector (9 months funding)	\$ 41,400	\$ 54,400	\$ -	\$ 95,800	General Fund	
Comprehensive Plan Funding	\$ 200,000	\$ -	\$ -	\$ 200,000	General Fund	
Safesite Document Scanning	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
Police						
5 Police Officers (4 Traffic, 1 CID)	\$ 550,900	\$ 318,000	\$ -	\$ 868,900	General Fund	
School Resource Officers (4)	\$ 70,376	\$ 193,000	\$ -	\$ 263,376	General Fund	
School Resource Officer Vehicles (4)	\$ 350,000	\$ -	\$ -	\$ 350,000	2019 Bond Fund	
PTR Evidence Tech (9 months funding)	\$ -	\$ 30,300	\$ -	\$ 30,300	General Fund	
2 Emergency Dispatcher (FD) (9 months funding)	\$ -	\$ 101,600	\$ -	\$ 101,600	General Fund	
Spillman CAD2CAD Module	\$ 17,500	\$ 2,200	\$ -	\$ 19,700	General Fund	
2 Dual Purpose K-9's	\$ 28,000	\$ -	\$ -	\$ 28,000	General Fund	
Drone - DJI Matrice 300	\$ 38,400	\$ 14,000	\$ -	\$ 52,400	General Fund	
3 SWAT Sniper Rifles (Replacements)	\$ 37,400	\$ -	\$ -	\$ 37,400	General Fund	
2 SWAT Thermal Optics	\$ 11,600	\$ -	\$ -	\$ 11,600	General Fund	
SWAT Tactical Camera	\$ 17,100	\$ 500	\$ -	\$ 17,600	General Fund	
20 SWAT Helmets (Replacements)	\$ 33,000	\$ -	\$ -	\$ 33,000	General Fund	
20 SWAT Communication Devices (Replacements)	\$ 6,200	\$ -	\$ -	\$ 6,200	General Fund	
Training Weapons	\$ 29,100	\$ 13,000	\$ -	\$ 42,100	General Fund	
Radar Trailers (Replacements)	\$ 36,000	\$ -	\$ -	\$ 36,000	General Fund	
Police Department Trucks	\$ 120,000	\$ -	\$ -	\$ 120,000	Capital Funds - Funded through 2019 Bond : Public Safety Equipment and Vehicles	
Public Works						
424 Castell St. Facility Improvements	\$ 100,000	\$ -	\$ -	\$ 100,000	General Fund	
Maintenance Worker - Sign Shop (9 months funding)	\$ -	\$ 43,000	\$ -	\$ 43,000	General Fund	
Non-compliant traffic signage contract	\$ 100,000	\$ -	\$ -	\$ 100,000	General Fund	
Maintenance Fisher Park Dams	\$ 35,000	\$ -	\$ -	\$ 35,000	General Fund	
Golf Cart	\$ 13,000	\$ -	\$ -	\$ 13,000	General Fund	
Patch Truck Replacement	\$ 243,300	\$ -	\$ -	\$ 243,300	General Fund	
Water Truck	\$ 203,000	\$ -	\$ -	\$ 203,000	General Fund	
Smooth Drum Roller	\$ 98,300	\$ -	\$ -	\$ 98,300	General Fund	
Pneumatic Roller	\$ 89,900	\$ -	\$ -	\$ 89,900	General Fund	
Message Boards (2)	\$ 40,500	\$ -	\$ -	\$ 40,500	General Fund	
Portable Traffic Signal (6)	\$ 33,000	\$ -	\$ -	\$ 33,000	General Fund	
School Zone Alert System	\$ 47,400	\$ -	\$ -	\$ 47,400	General Fund	
Tables/Chairs for City Hall	\$ 20,000	\$ -	\$ -	\$ 20,000	General Fund	
San Antonio Street Bridge Historic Display	\$ 25,000	\$ -	\$ -	\$ 25,000	General Fund	
Roadside Sprayer	\$ 144,700	\$ -	\$ -	\$ 144,700	Stormwater Development Fund	
Municipal Court						
Municipal Court Clerk PTR to Full Time and Elimination of Seasonal Position (Full year funding)	\$ -	\$ 22,500	\$ -	\$ 22,500	General Fund	

Appendices

Fiscal Year 2024 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
Transportation & Capital Improvements						
Transit Support Coordinator (9 months funding)	\$ 2,800	\$ 58,200	\$ -	\$ 61,000	General Fund	
Assistant Capital Projects Manager	\$ 2,800	\$ 92,400	\$ (92,400)	\$ 2,800	General Fund - Funded through increase in NBEDC Administrative Services Contract	
ADA Self-Evaluation and Transition Plan Implementation	\$ 175,000	\$ -	\$ -	\$ 175,000	General Fund	
Non-Departmental						
ERP-Land-Contingency Set Aside	\$ 1,450,000	\$ (100,000)	\$ -	\$ 1,350,000	Equipment Replacement Fund	
Airport						
Airport Maintenance Technician (9 months funding)	\$ 1,200	\$ 41,500	\$ -	\$ 42,700	Airport Fund	
Development and Design Control Document	\$ 100,000	\$ -	\$ -	\$ 100,000	Airport Fund	
Contribution to North Ramp	\$ 200,000	\$ -	\$ -	\$ 200,000	Airport Fund	
Golf Course						
Assistant Superintendent (9 months funding)	\$ -	\$ 58,200	\$ -	\$ 58,200	Golf Fund	
Bunker Machine	\$ 30,900	\$ -	\$ -	\$ 30,900	Golf Fund	
Restripe Parking Lot	\$ 25,000	\$ -	\$ -	\$ 25,000	Golf Fund	
Design - Permitting - Bunker Renovation	\$ 50,000	\$ -	\$ -	\$ 50,000	Golf Fund	
Triplex Attachments	\$ 17,000	\$ -	\$ -	\$ 17,000	Golf Fund	
Back Patio	\$ 435,500	\$ -	\$ -	\$ 435,500	Golf Fund	
Fleet Services						
AC System	\$ 42,900	\$ -	\$ -	\$ 42,900	Fleet Services Fund	
Fleet Service Trucks	\$ 136,200	\$ -	\$ -	\$ 136,200	Capital Funds - 2020 Tax Note	
Civic/Convention Center						
Security Camera Server	\$ 25,000	\$ -	\$ -	\$ 25,000	Civic Center Fund - Funded through HOT Taxes	
FT Facility Specialist	\$ -	\$ 35,400	\$ -	\$ 35,400	Civic Center Fund - Funded through HOT Taxes	
EMS Software Replacement	\$ 1,000	\$ 6,200	\$ -	\$ 7,200	Civic Center Fund - Funded through HOT Taxes	
HVAC: Chillers	\$ 510,000	\$ -	\$ -	\$ 510,000	Civic Center Fund - Funded through HOT Taxes	
Solid Waste						
Routeware Software	\$ 225,000	\$ 225,000	\$ -	\$ 450,000	Solid Waste Fund	
Dumpsters (50%)	\$ 100,000	\$ -	\$ -	\$ 100,000	Solid Waste Fund	
River Activities Fund						
River Operations Specialist PTR-Full Time (Full year funding)	\$ -	\$ -	\$ -	\$ -	Funded through organization restructuring resulting in net-zero cost	
Total	\$ 8,870,454	\$ 1,970,300	\$ (115,400)	\$ 10,725,354		
Total Funded Resource Requests by Funding Source:						
General Fund	\$ 4,079,676	\$ 1,704,000	\$ (115,400)	\$ 5,668,276		
Airport Fund	\$ 301,200	\$ 41,500	\$ -	\$ 342,700		
Golf Fund	\$ 558,400	\$ 58,200	\$ -	\$ 616,600		
Fleet Services Fund	\$ 42,900	\$ -	\$ -	\$ 42,900		
Solid Waste	\$ 325,000	\$ 225,000	\$ -	\$ 550,000		
HOT Taxes	\$ 536,000	\$ 41,600	\$ -	\$ 577,600		
Capital Funds	\$ 1,332,829	\$ -	\$ -	\$ 1,332,829		
Special Revenue Funds	\$ 1,694,449	\$ (100,000)	\$ -	\$ 1,594,449		
Total - All Funds	\$ 8,870,454	\$ 1,970,300	\$ (115,400)	\$ 10,725,354		

*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

All Funds Summary Fiscal Year Ending September 30, 2024		General Fund	
Available Funds	FY 2024		FY 2024
	All Funds	General Fund	General Fund
Beginning Balance			
Undesignated Funds	\$ 70,501,546	\$ 36,152,824	
Reserve for Projects	151,250,811		
Designated for Encumbrances	-		
Total Beginning Balance	\$ 221,752,357	\$ 36,152,824	
Revenue			
Taxes and Franchise Fees	\$ 107,457,793	\$ 74,642,661	
Licenses and Permits	4,909,800	4,903,000	
Charges for Services	25,658,077	6,057,475	
Fines and Forfeitures	1,213,200	947,200	
Parks and Recreation	1,568,250	1,565,000	
Das Rec	3,178,900	3,178,900	
Interest Income	3,679,000	1,350,000	
Development Fees	1,205,000		
Intergovernmental	22,695,620	50,000	
Contributions	11,888,653		
Proceeds from Debt Issuance	-		
Miscellaneous	5,516,734	4,028,918	
Interfund Transfers	9,623,681	1,224,440	
Proposed User Fee Changes	-		
Total Revenue	\$ 198,594,709	\$ 97,947,594	
TOTAL AVAILABLE FUNDS	\$ 420,347,065	\$ 134,100,418	
APPROPRIATIONS			
General Government	\$ 57,831,350	\$ 14,123,126	
Planning and Development Services	6,675,267	4,895,811	
Public Safety	57,988,149	56,746,101	
Public Works and TCI	23,124,220	11,649,458	
Parks and Recreation	30,795,794	7,922,930	
Das Rec	3,211,148	3,111,148	
Library	3,118,857	3,118,857	
Airport	4,339,731		
Capital Improvement Projects	130,490,079		
Interfund Transfers	9,346,776	3,302,733	
Debt Service	31,282,059		
Contingencies	7,599,893	275,000	
TOTAL EXPENDITURES	\$ 365,803,322	\$ 105,145,163	
Ending Fund Balance	\$ 54,543,743	\$ 28,955,254	
TOTAL APPROPRIATIONS	\$ 420,347,066	\$ 134,100,417	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Enterprise Funds		
Available Funds	FY 2024	FY 2024	FY 2024	
	Airport	Solid Waste	Golf	
Beginning Balance				
Undesignated Funds	\$ 847,487	\$ 5,286,628	\$ 1,622,385	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 847,487	\$ 5,286,628	\$ 1,622,385	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	4,654,529	11,186,073	2,130,000	
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income		85,000		
Development Fees				
Intergovernmental	50,000			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous		48,000	40,000	
Interfund Transfers	99,910			
Proposed User Fee Changes				
Total Revenue	\$ 4,804,439	\$ 11,319,073	\$ 2,170,000	
TOTAL AVAILABLE FUNDS	\$ 5,651,926	\$ 16,605,701	\$ 3,792,385	
APPROPRIATIONS				
General Government				
Planning and Development Services				
Public Safety				
Public Works and TCI		10,325,392		
Parks and Recreation			2,384,282	
Das Rec				
Library				
Airport	4,339,731			
Capital Improvement Projects				
Interfund Transfers	128,954	1,344,564	219,211	
Debt Service	405,857			
Contingencies				
TOTAL EXPENDITURES	\$ 4,874,542	\$ 11,669,956	\$ 2,603,493	
Ending Fund Balance	\$ 777,385	\$ 4,935,745	\$ 1,188,891	
TOTAL APPROPRIATIONS	\$ 5,651,926	\$ 16,605,701	\$ 3,792,385	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Enterprise Funds	Special Revenue Funds		
Available Funds		FY 2024	FY 2024	FY 2024	
	Civic Center	CDBG	Cemetery		
Beginning Balance					
Undesignated Funds	\$ (0)	\$ -	\$ -	\$ 241,029	
Reserve for Projects					
Designated for Encumbrances					
Total Beginning Balance	\$ (0)	\$ -	\$ -	\$ 241,029	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services		525,000			
Fines and Forfeitures					
Parks and Recreation					3,250
Das Rec					
Interest Income					
Development Fees					
Intergovernmental			568,780		
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers		1,118,116			
Proposed User Fee Changes					
Total Revenue	\$ 1,643,116	\$ 568,780	\$ 568,780	\$ 3,250	
TOTAL AVAILABLE FUNDS	\$ 1,643,116	\$ 568,780	\$ 568,780	\$ 244,279	
APPROPRIATIONS					
General Government	\$ 1,564,871	\$ 568,780			
Planning and Development Services					
Public Safety					
Public Works and TCI					
Parks and Recreation				218,000	
Das Rec					
Library					
Airport					
Capital Improvement Projects					
Interfund Transfers	78,244				
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 1,643,115	\$ 568,780	\$ 218,000		
Ending Fund Balance	\$ -	\$ -	\$ 26,279		
TOTAL APPROPRIATIONS	\$ 1,643,115	\$ 568,780	\$ 244,279		

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		
		FY 2024	FY 2024	FY 2024
	Child Safety	Court Security	Court Technology	
Beginning Balance				
Undesignated Funds	\$ 18,350	\$ 40,723	\$ 52,955	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 18,350	\$ 40,723	\$ 52,955	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures	1,000	40,000	38,000	
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental	132,500			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Proposed User Fee Changes				
Total Revenue	\$ 133,500	\$ 40,000	\$ 38,000	
TOTAL AVAILABLE FUNDS	\$ 151,850	\$ 80,723	\$ 90,955	
APPROPRIATIONS				
General Government				
Planning and Development Services				
Public Safety	135,000	63,000	75,000	
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 135,000	\$ 63,000	\$ 75,000	
Ending Fund Balance	\$ 16,850	\$ 17,723	\$ 15,955	
TOTAL APPROPRIATIONS	\$ 151,850	\$ 80,723	\$ 90,955	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		
		FY 2024	FY 2024	FY 2024
Available Funds		Dev. Services	EARIP/HCP	Ent Equipment Repl
Beginning Balance				
Undesignated Funds		\$ 756,327	\$ -	\$ 4,330,272
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 756,327	\$ -	\$ 4,330,272
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				100,000
Development Fees		1,205,000		
Intergovernmental			873,734	
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers			92,733	
Proposed User Fee Changes				
Total Revenue		\$ 1,205,000	\$ 966,467	\$ 100,000
TOTAL AVAILABLE FUNDS		\$ 1,961,327	\$ 966,467	\$ 4,430,272
APPROPRIATIONS				
General Government			\$ 966,467	
Planning and Development Services		1,779,456		
Public Safety				
Public Works and TCI				1,149,370
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES		\$ 1,779,456	\$ 966,467	\$ 1,149,370
Ending Fund Balance		\$ 181,871	\$ -	\$ 3,280,902
TOTAL APPROPRIATIONS		\$ 1,961,327	\$ 966,467	\$ 4,430,272

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		
Available Funds	FY 2024		FY 2024	
	Equipment Repl	Facilities Maint	Fed Court Award	
Beginning Balance				
Undesignated Funds	\$ 3,909,097	\$ 1,515,754	\$ 64,552	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 3,909,097	\$ 1,515,754	\$ 64,552	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	12,000			
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous		149,816		
Interfund Transfers	1,550,000			
Proposed User Fee Changes				
Total Revenue	\$ 1,562,000	\$ 149,816	\$ -	
TOTAL AVAILABLE FUNDS	\$ 5,471,097	\$ 1,665,570	\$ 64,552	
APPROPRIATIONS				
General Government	\$ 3,872,022			
Planning and Development Services				
Public Safety			55,000	
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers	1,599,910			
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 3,872,022	\$ 1,599,910	\$ 55,000	
Ending Fund Balance	\$ 1,599,075	\$ 65,660	\$ 9,552	
TOTAL APPROPRIATIONS	\$ 5,471,097	\$ 1,665,570	\$ 64,552	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		
		FY 2024	FY 2024	FY 2024
Available Funds		FD App/Maint	Grant	Hotel-Motel
Beginning Balance				
Undesignated Funds		\$ 145,077	\$ 274,094	\$ 4,384,779
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 145,077	\$ 274,094	\$ 4,384,779
Revenue				
Taxes and Franchise Fees				5,241,976
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				15,000
Parks and Recreation				
Das Rec				
Interest Income			150,000	15,000
Development Fees				
Intergovernmental		80,000		20,940,606
Contributions		100,000		
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers			160,000	
Proposed User Fee Changes				
Total Revenue		\$ 180,000	\$ 21,250,606	\$ 5,271,976
TOTAL AVAILABLE FUNDS		\$ 325,077	\$ 21,524,700	\$ 9,656,755
APPROPRIATIONS				
General Government			\$ 21,100,606	\$ 4,247,130
Planning and Development Services				
Public Safety			100,000	
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers		115,600		1,708,116
Debt Service		58,702		
Contingencies				
TOTAL EXPENDITURES		\$ 274,302	\$ 21,100,606	\$ 5,955,246
Ending Fund Balance		\$ 50,775	\$ 424,094	\$ 3,701,509
TOTAL APPROPRIATIONS		\$ 325,077	\$ 21,524,700	\$ 9,656,755

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		
		FY 2024	FY 2024	FY 2024
Available Funds		Judicial Efficiency	PEG Cable Fund	Non-Fed Award
Beginning Balance				
Undesignated Funds		\$ 16,990	\$ 685,188	\$ 143,952
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 16,990	\$ 685,188	\$ 143,952
Revenue				
Taxes and Franchise Fees			160,000	
Licenses and Permits				
Charges for Services				
Fines and Forfeitures			7,000	
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Proposed User Fee Changes				
Total Revenue		\$ 7,000	\$ 160,000	\$ -
TOTAL AVAILABLE FUNDS		\$ 23,990	\$ 845,188	\$ 143,952
APPROPRIATIONS				
General Government			\$ 500,000	
Planning and Development Services				
Public Safety		20,000		100,000
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES		\$ 20,000	\$ 500,000	\$ 100,000
Ending Fund Balance		\$ 3,990	\$ 345,188	\$ 43,952
TOTAL APPROPRIATIONS		\$ 23,990	\$ 845,188	\$ 143,952

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		
Available Funds	FY 2024		FY 2024	
	Rec. Center Imp	River	Special Revenue	
Beginning Balance				
Undesignated Funds	\$ 1,044,407	\$ 304,865	\$ 884,888	
Reserve for Projects				-
Designated for Encumbrances				
Total Beginning Balance	\$ 1,044,407	\$ 304,865	\$ 884,888	
Revenue				
Taxes and Franchise Fees				-
Licenses and Permits		6,800		
Charges for Services			1,025,000	
Fines and Forfeitures			125,000	
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				200,000
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers			150,000	
Proposed User Fee Changes				
Total Revenue	\$ -	\$ 1,306,800	\$ 200,000	
TOTAL AVAILABLE FUNDS	\$ 1,044,407	\$ 1,611,665	\$ 1,084,888	
APPROPRIATIONS				
General Government				\$ 800,000
Planning and Development Services				
Public Safety		-	645,548	
Public Works and TCI				
Parks and Recreation			707,743	
Das Rec		100,000		
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 100,000	\$ 1,353,291	\$ 800,000	
Ending Fund Balance	\$ 944,407	\$ 258,374	\$ 284,888	
TOTAL APPROPRIATIONS	\$ 1,044,407	\$ 1,611,665	\$ 1,084,888	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Special Revenue Funds		Debt Service Fund
Available Funds		FY 2024 Stormwater Development	FY 2024 Truancy Fund	FY 2024 Debt Service
Beginning Balance				
Undesignated Funds		\$ 873,329	\$ 14,331	\$ 3,623,962
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 873,329	\$ 14,331	\$ 3,623,962
Revenue				
Taxes and Franchise Fees				27,413,156
Licenses and Permits				
Charges for Services		80,000		
Fines and Forfeitures			40,000	
Parks and Recreation				
Das Rec				
Interest Income				50,000
Development Fees				
Intergovernmental				
Contributions				2,225,306
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				1,379,038
Proposed User Fee Changes				
Total Revenue		\$ 80,000	\$ 40,000	\$ 31,067,500
TOTAL AVAILABLE FUNDS		\$ 953,329	\$ 54,331	\$ 34,691,462
APPROPRIATIONS				
General Government		\$ 860,000		
Planning and Development Services				
Public Safety			48,500	
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				30,817,500
Contingencies				
TOTAL EXPENDITURES		\$ 860,000	\$ 48,500	\$ 30,817,500
Ending Fund Balance		\$ 93,329	\$ 5,831	\$ 3,873,962
TOTAL APPROPRIATIONS		\$ 953,329	\$ 54,331	\$ 34,691,462

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024	Internal Service		Capital Funds
Available Funds	FY 2024 Self Insurance	FY 2024 Fleet	FY 2024 Parks CIP
Beginning Balance			
Undesignated Funds	\$ 3,267,302	\$ 0	\$ 20,062,839
Reserve for Projects			
Designated for Encumbrances			
Total Beginning Balance	\$ 3,267,302	\$ -	\$ 20,062,839
Revenue			
Taxes and Franchise Fees			
Licenses and Permits			
Charges for Services			
Fines and Forfeitures			
Parks and Recreation			
Das Rec			
Interest Income	40,000		
Development Fees			
Intergovernmental			
Contributions	8,200,000	1,163,347	
Proceeds from Debt Issuance			
Miscellaneous			
Interfund Transfers			
Proposed User Fee Changes			
Total Revenue	\$ 8,240,000	\$ 1,163,347	\$ -
TOTAL AVAILABLE FUNDS	\$ 11,507,302	\$ 1,163,347	\$ 20,062,839
APPROPRIATIONS			
General Government	\$ 8,065,000	\$ 1,163,347	
Planning and Development Services			
Public Safety			
Public Works and TCI			
Parks and Recreation			19,562,839
Das Rec			
Library			
Airport			
Capital Improvement Projects			
Interfund Transfers			500,000
Debt Service			
Contingencies			
TOTAL EXPENDITURES	\$ 8,065,000	\$ 1,163,347	\$ 20,062,839
Ending Fund Balance	\$ 3,442,302	\$ (0)	\$ -
TOTAL APPROPRIATIONS	\$ 11,507,302	\$ 1,163,347	\$ 20,062,839

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Capital Funds		
Available Funds	FY 2024	FY 2024	FY 2024	
	Roadway Impact Fee	2004 C of O's	2008 C of O's	
Beginning Balance				
Undesignated Funds				
Reserve for Projects	\$ 11,454,113	\$ 60,643	\$ 367,981	
Designated for Encumbrances				
Total Beginning Balance	\$ 11,454,113	\$ 60,643	\$ 367,981	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				7,000
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Proposed User Fee Changes				
Total Revenue	\$ -	\$ -	\$ -	\$ 7,000
TOTAL AVAILABLE FUNDS	\$ 11,454,113	\$ 60,643	\$ 374,981	
APPROPRIATIONS				
General Government				
Planning and Development Services				
Public Safety				
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects	\$ 11,454,113	\$ 60,643	\$ 374,981	
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 11,454,113	\$ 60,643	\$ 374,981	
Ending Fund Balance	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 11,454,113	\$ 60,643	\$ 374,981	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Capital Funds		
		FY 2024	FY 2024	FY 2024
		2011 C of O's	2014 C of O's	2013 Bond Fund
Available Funds				
Beginning Balance				
Undesignated Funds				
Reserve for Projects		\$ 720,538	\$ 55,426	\$ 1,534,309
Designated for Encumbrances				
Total Beginning Balance		\$ 720,538	\$ 55,426	\$ 1,534,309
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				50,000
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Proposed User Fee Changes				
Total Revenue		\$ -	\$ -	\$ 50,000
TOTAL AVAILABLE FUNDS		\$ 720,538	\$ 55,426	\$ 1,584,309
APPROPRIATIONS				
General Government				
Planning and Development Services				
Public Safety				
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects		720,538	55,425	145,440
Interfund Transfers				
Debt Service				
Contingencies				1,438,869
TOTAL EXPENDITURES		\$ 720,538	\$ 55,425	\$ 1,584,309
Ending Fund Balance		\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS		\$ 720,538	\$ 55,425	\$ 1,584,309

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024		Capital Funds		
Available Funds	FY 2024	FY 2024 2019 Cap Imp Bond Fund	FY 2024 2020 CO's	
	2018 Tax Notes			
Beginning Balance				
Undesignated Funds				
Reserve for Projects	\$ 2,371	\$ 71,253,268	\$ 5,958,396	
Designated for Encumbrances				
Total Beginning Balance	\$ 2,371	\$ 71,253,268	\$ 5,958,396	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income			1,250,000	50,000
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous			1,250,000	
Interfund Transfers			3,849,444	
Proposed User Fee Changes				
Total Revenue	\$ -	\$ 6,349,444	\$ 50,000	
TOTAL AVAILABLE FUNDS	\$ 2,371	\$ 77,602,712	\$ 6,008,396	
APPROPRIATIONS				
General Government				
Planning and Development Services				
Public Safety				
Public Works and TCI				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects	2,371	73,498,218	5,658,349	
Interfund Transfers			349,444	
Debt Service				
Contingencies		4,104,494	603	
TOTAL EXPENDITURES	\$ 2,371	\$ 77,602,712	\$ 6,008,396	
Ending Fund Balance	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 2,371	\$ 77,602,712	\$ 6,008,396	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2024	Capital Funds		
	FY 2024	FY 2024	FY 2024
Available Funds	2023 Cap Imp Fund	2022 Tax Notes	2023 Tax Notes
Beginning Balance			
Undesignated Funds			
Reserve for Projects	\$ 34,833,068	\$ 2,947,859	\$ 2,000,000
Designated for Encumbrances			
Total Beginning Balance	\$ 34,833,068	\$ 2,947,859	\$ 2,000,000
Revenue			
Taxes and Franchise Fees			
Licenses and Permits			
Charges for Services			
Fines and Forfeitures			
Parks and Recreation			
Das Rec			
Interest Income	500,000	20,000	
Development Fees			
Intergovernmental			
Contributions			
Proceeds from Debt Issuance			
Miscellaneous			
Interfund Transfers			
Proposed User Fee Changes			
Total Revenue	\$ 500,000	\$ 20,000	\$ -
TOTAL AVAILABLE FUNDS	\$ 35,333,068	\$ 2,967,859	\$ 2,000,000
APPROPRIATIONS			
General Government			
Planning and Development Services			
Public Safety			
Public Works and TCI			
Parks and Recreation			
Das Rec			
Library			
Airport			
Capital Improvement Projects	34,450,000	2,070,000	\$ 2,000,000
Interfund Transfers			
Debt Service			
Contingencies	883,068	897,859	
TOTAL EXPENDITURES	\$ 35,333,068	\$ 2,967,859	\$ 2,000,000
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 35,333,068	\$ 2,967,859	\$ 2,000,000

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
101 General Fund				
Taxes				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	\$ 23,210,126		\$ 23,291,142	\$ 25,933,304
311.02-00 Ad Valorem Tax - Delinquent	81,764		85,000	100,000
311.11-00 Penalties and Interest	160,356		130,000	100,000
Other				
<i>Subtotal - Property Taxes</i>	\$ 23,452,246	\$ -	\$ 23,506,142	\$ 26,133,304
<i>Sales Tax</i>				
313.01-00 Municipal Sales Tax	33,189,665		32,706,598	33,844,748
<i>Subtotal - Sales Tax</i>	\$ 33,189,665	\$ -	\$ 32,706,598	\$ 33,844,748
314.01-00 <i>Mixed Beverage Tax</i>	\$ 838,868		\$ 922,754	\$ 941,209
<i>Franchise Taxes</i>				
316.01-00 GVEC	245,056		270,000	275,400
316.02-00 Phone Lines	89,945		100,000	102,000
316.03-00 Centerpoint/Entex Gas	627,242		750,000	765,000
316.04-00 Cable	731,690		700,000	714,000
316.05-00 New Braunfels Utilities	9,907,279		10,872,679	11,867,000
06-00 PG&E				
<i>Subtotal - Franchise Taxes</i>	\$ 11,601,212	\$ -	\$ 12,692,679	\$ 13,723,400
TOTAL TAXES & FRANCHISE FEES	\$ 69,081,991	\$ -	\$ 69,828,173	\$ 74,642,661
Licenses and Permits				
321.01-00 Vehicular Permits				
321.02-00 Vehicle Permits	345		345	500
321.03-00 Alarm Permits	100,005		100,005	100,000
321.05-00 Parking Permits	978		500	500
321.11-00 Alcohol License	38,800		22,930	25,000
321.31-00 Animal Licenses				
322.01-00 Food Establishment License	303,394		305,000	302,500
322.04-00 Health Certificates			-	2,000
322.05-00 Miscellaneous Licenses and Permits	72,390		74,165	65,000
323.01-00 Fire Inspection Permit	77,433		112,495	100,000
323.02-01 Planning Development Fees	928,962		777,226	690,000
323.03-00 Zoning/Variance Application	17,155		10,184	7,500
323.04-00 Plat Filing Fees	224,992		171,224	100,000
323.08-00 Engineering Plan Review	272,713		172,284	150,000
323.08-01 Engineering Drainage Fee	134,257		84,400	80,000
323.08-02 Traffic Fee	35,964		20,240	25,000
323.08-03 Engineering Inspection Fee	231,020		360,975	150,000
323.09-00 Miscellaneous Permits	140,822		127,857	100,000
323.09-01 Technology Development Fee	79,421		68,267	50,000
325.01-00 Skilled Trade Licenses	167,100		179,191	145,000
326.04-00 Building Permits	4,483,171		3,967,608	2,810,000
TOTAL LICENSES AND PERMITS	\$ 7,310,672	\$ -	\$ 6,555,021	\$ 4,903,000
Intergovernmental Revenue				
335.11-01 State				
331.11-01 Federal	56,651		50,000	50,000
Homeland Security				
<i>Subtotal - Intergovernmental</i>	<i>\$ 56,651</i>	<i>\$ -</i>	<i>\$ 50,000</i>	<i>\$ 50,000</i>
TOTAL INTERGOVERNMENTAL REVENUE	\$ 56,651	\$ -	\$ 50,000	\$ 50,000
Charges for Services				
341.41-00 Reproductions and Miscellaneous	8,722		8,500	8,500
342.02-00 TASPP/HHS Reimbursement	320,440		425,000	400,000
342.51-01 Ambulance Service	2,579,523		2,960,880	3,074,760
342.51-02 Emergency Services District Services	1,780,487		2,350,000	2,564,215
346.01-00 Library Fines	14,347		11,441	10,000
TOTAL CHARGES FOR SERVICES	\$ 4,703,519	\$ -	\$ 5,755,821	\$ 6,057,475

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
Fines and Forfeitures				
351.01-00 Trap Rentals	1,215		1,200	1,200
351.03-00 Animal Control Fees and Fines	490,186		430,000	330,000
352.01-00 Traffic Violations	47,096		46,751	45,000
352.02-00 Arrest Fees	417,256		410,000	476,000
352.03-00 Other Misdemeanors	70,960		49,890	50,000
353.01-00 Court Costs	45,357		44,471	45,000
354.01-00 Warrant Service Fees				
TOTAL FINES AND FORFEITURES	\$ 1,072,070	\$ -	\$ 982,312	\$ 947,200
Interest Income (361.01-00)	\$ 396,286		\$ 3,050,000	\$ 1,350,000
Change In Market Value (361.03-00)				
Parks and Recreation				
372.01-00 Pool	502,970		500,000	500,000
372.04-00 Tube Chute	96,263		105,350	110,000
373.01-10 Athletics				115,000
373.01-20 Fischer Park NEC				55,000
373.01-21 FPNEC Merchandise - Sales Tax				5,000
373.01-22 FPNEC Merchandise - No Sales Tax				3,500
373.01-00 Recreation	471,607		465,000	285,000
373.01-01 Recreation Merchandise - Sales Tax				2,000
373.05-00 Paddle Boats	34,066		49,287	47,500
373.05-01 Paddle Boat Merchandise - Sales Tax				1,500
373.05-02 Paddle Boat Merchandise - No Sales Tax				500
373.06-00 Miniature Golf	51,665		55,122	46,500
373.06-01 Mini Golf Merchandise - Sales Tax				2,500
373.06-02 Mini Golf Merchandise - No Sales Tax				1,000
374.01-00 Park Rentals	321,356		336,234	320,000
375.02-00 Miniature Train Revenue	75,954		74,154	70,000
TOTAL PARKS AND RECREATION	\$ 1,553,881	\$ -	\$ 1,585,147	\$ 1,565,000
373.20-00 Das Rec Memberships	2,595,768		2,760,000	2,760,000
373.30-00 Das Rec Merchandise	4,114		7,518	7,400
373.40-00 Das Rec Programs	270,753		259,743	250,000
373.50-00 Das Rec Aquatic Programs	167,813		150,600	150,000
373.60-00 Das Rec Rentals	2,825		4,000	4,000
373.70-00 Das Rec Aquatic Rentals	25		1,160	1,500
373.90-00 Das Rec Misc	4,421		6,831	6,000
TOTAL Das Rec	\$ 3,045,719	\$ -	\$ 3,189,852	\$ 3,178,900
Miscellaneous				
332.01-00 Contributions	619,835		800,000	1,210,918
381.01-00 Contracts - Industrial District	\$ 2,020,391		\$ 2,200,000	\$ 2,288,000
386.01-00 Leases	31,894		30,000	30,000
389.01-00 Miscellaneous	208,256		200,000	100,000
389.03-00 Reimbursements	850,757		1,114,013	400,000
TOTAL MISCELLANEOUS	\$ 3,761,787	\$ -	\$ 4,795,013	\$ 4,028,918
Interfund Transfers (391.01-00)	\$ 897,760		\$ 1,135,253	\$ 1,224,440
TOTAL - GENERAL FUND	\$ 91,880,336	\$ -	\$ 96,926,592	\$ 97,947,594
205 CDBG Fund				
331.11-01 Federal Funds	206,262	613,904	559,604	568,780
Total - CDBG Fund	\$ 206,262	\$ 613,904	\$ 559,604	\$ 568,780
220 Grant Fund				
331.11-01 Grant Revenue	192,499		2,283,552	20,940,606
361.01-00 Interest Income	55,547		-	150,000
391.01-00 Interfund Transfers	153,146		160,000	160,000
Total - Grant Fund	\$ 401,192	\$ -	\$ 2,443,552	\$ 21,250,606

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
221 Special Revenue Fund				
335.11-01 State Government	16,158		7,751	
388.01-00 Donations	172,941		125,000	
332.01-00 Contributions	183,861		200,000	200,000
389.01-00 Miscellaneous	74,310		226	
389.03-00 Reimbursements	97,670		140,000	
389.07-00 Proceeds from Insurance	17,165		300,000	
Total - Special Revenue Fund	\$ 562,105	\$	\$ 772,977	\$ 200,000
225 River Activities Fund				
321.02-00 Vehicle Permits	6,800		6,730	6,800
352.03-00 Other Misdemeanors	204,399		125,000	125,000
375.01-00 Parking	562,088		531,000	525,000
375.06-00 River Activities Fee	469,202		450,000	500,000
391.01-00 Interfund Transfers - Solid Waste Fund	148,841		150,000	150,000
Total - River Fund	\$ 1,391,330	\$	\$ 1,262,730	\$ 1,306,800
227 Court Security Fund				
353.01-00 Court Costs	45,964		43,735	40,000
Total - Court Security Fund	\$ 45,964	\$	\$ 43,735	\$ 40,000
228 Judicial Efficiency Fund				
353.04-00 Judicial Efficiency Fee	5,048		6,569	7,000
Total - Judicial Efficiency Fund	\$ 5,048	\$	\$ 6,569	\$ 7,000
229 Court Technology Fund				
353.05-00 Court Technology	38,348		28,000	38,000
Total - Court Technology Fund	\$ 38,348	\$	\$ 28,000	\$ 38,000
230 Child Safety Fund				
338.03-00 County Government	127,046		133,613	132,500
353.01-00 Court Costs	1,068		1,000	1,000
Total - Child Safety Fund	\$ 128,114	\$	\$ 134,613	\$ 133,500
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee	298,302		275,000	80,000
Total - Stormwater Development Fund	\$ 298,302	\$	\$ 275,000	\$ 80,000
233 Development Services Review Fund				
323.02-01 Planning Development Fees	926,099		769,512	750,000
323.08-00 Engineering Plan Review	272,713		172,284	150,000
323.08-01 Engineering Drainage Fee	135,007		84,400	80,000
323.08-02 Traffic Fee	28,375		20,240	25,000
323.08-03 Engineering Inspection Fee	217,325		360,975	150,000
323.09-01 Technology Development Fee	74,666		69,760	50,000
Total - Development Services Review Fund	\$ 1,654,185	\$	\$ 1,477,171	\$ 1,205,000
240 Truancy Fund				
353.01-00 Court Costs	48,514		40,000	40,000
Total - Juvenile Case Manager Fund	\$ 48,514	\$	\$ 40,000	\$ 40,000
245 PEG Cable Franchise Fund				
316.04-00 Charter Communications	127,397		140,000	160,000
Total - PEG Cable Franchise Fund	\$ 127,397	\$	\$ 140,000	\$ 160,000
260 Equipment Replacement Fund				
361.01-00 Interest Income	6,831		36,000	12,000
387.01-00 Sale of Property	96,841		75,000	-
389.07-00 Proceeds from Insurance	162,601		50,000	
391.01-00 Interfund Transfers	3,520,000		3,500,000	1,550,000
Total - Equipment Replacement Fund	\$ 3,786,273	\$	\$ 3,661,000	\$ 1,562,000
262 Enterprise Maintenance and Equipment Fund				
389.07-00 Proceeds from Insurance			268,500	
361.01-00 Interest Income	34,706		200,000	100,000
387.01-00 Sale of Property	105,421		200,000	-
389.01-00 Miscellaneous	66,070			
391.01-00 Interfund Transfers	\$ 1,031,943		\$ 781,943	-
Total - Enterprise Replacement Fund	\$ 1,238,140	\$	\$ 1,450,443	\$ 100,000

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
263 Edwards Aquifer Habitat Conservation Plan Fund				
331.11-01 Federal Funds (Grants & Contr)	184,572			
389.03-00 Reimbursements	509,206		1,216,605	873,734
391.01-00 Interfund Transfers - General Fund	91,163		55,601	92,733
Total - Edwards Aquifer Habitat Conservation Pla	\$ 784,941	\$	\$ 1,272,206	\$ 966,467
261 Facilities Maintenance Fund				
386.01-00 Leases			115,664	149,816
391.01-00 Interfund Transfers	1,500,000		-	-
Total - Facilities Maintenance Fund	\$	\$ 1,500,000	\$ 115,664	\$ 149,816
264 Recreation Center Operations and Fee Assistance Fund				
331.11-01 Intergovernmental Revenue	\$	172		
373.80-00 Interfund Trans Das Rec Fee Asst			125,000	-
388.01-00 Donations			571	
Total - Rec Center Ops Fund	\$	172 \$	\$ 125,571	\$ -
266 Fire Apparatus Replacement and Maintenance Fund				
331.11-01 Intergovernmental Revenue	\$	104,027	\$	80,000 \$
342.51-03 Emergency Service Cost Recovery		94,405		148,875
387.01-00 Sale of Property Equip/Property			35,367	100,797
342.51-05 Proceeds from Insurance				
Total - Fire App Replacement and Maint Fund	\$	198,432 \$	\$ 365,039	\$ 180,000
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income		2,943		14,000
Total - 2008 C of O Fund	\$	2,943 \$	\$ 14,000	\$ 7,000
354 2014 Capital Improvement Projects Fund				
361.01-00 Interest Income			60	
Total - 2014 CIP Fund		\$	\$ 60	-
350 2013 General Obligation Bond Fund				
361.01-00 Interest Income		31,961		150,000
361.03-00 Change in Market Value		5,250		50,000
389.01-00 Debt Proceeds		2,544,775		
389.03-00 Reimbursements		82,737		1,120
393.06-00 Premium on Debt Sold		91,938		
Total - 2013 GO Bond Fund	\$	2,756,661 \$	\$ 151,120	\$ 50,000
359 2019 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income		399,714		2,500,000
389.01-00 Debt Proceeds		13,632,900	\$	10,000,000
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers		294		7,513,473
332.01-00 Contributions		113,091		3,500,000
Total - 2019 Cap/Bond Fund	\$	14,145,999 \$	\$ 23,513,473	\$ 6,349,444
360 2020 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income		96,727	\$	450,000 \$
Total - 2020 C of O Fund	\$	96,727 \$	\$ 450,000	\$ 50,000
361 2023 Capital Improvement and Bond Program Fund				
361.01-00 Interest Income	\$	19,921	\$	120,000 \$
389.01-00 Debt Proceeds			\$	35,000,000
Total - 2023 C of O Fund	\$	19,921 \$	\$ 35,120,000	\$ 500,000
362 2022 Tax Notes (Public Safety)				
361.01-00 Interest Income	\$	12,520	\$	320,000 \$
389.01-00 Debt Proceeds	\$	10,140,336		
Total - 2022 Tax Note	\$	10,152,856 \$	\$ 320,000	\$ 20,000
363 Capital Equipment Replacement (Vehicles)				
389.01-00 Debt Proceeds			\$	2,000,000
Total - 2023 Tax Note	\$	- \$	\$ 2,000,000	\$ -

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	6,352,006		8,437,262	-
Total - Parks Improvements CIP Fund	\$ 6,352,006	\$	\$ 8,437,262	\$
336 Road Development Impact Fees Fund				
323.08-02 Traffic Fees	1,349,793		939,227	-
363.01-00 Roadway Impact Fees	3,436,383		1,987,633	-
361.01-00 Interest Income	31,746		210,000	-
Total - Road Development Impact Fees Fund	\$ 4,817,922	\$	\$ 3,136,860	\$
401 Debt Service Fund				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	21,297,292		24,800,000	27,213,156
311.02-00 Ad Valorem Tax - Delinquent	57,083		100,000	100,000
311.11-00 Ad Valorem Tax - Penalties and Interest	130,479		100,000	100,000
393.01-00 Bond Issuance	24,940,720			
332.01-00 Contributions	2,057,494		1,967,856	2,225,306
361.01-00 Interest Income	13,115		175,000	50,000
391.01-00 Interfund Transfers - Airport	264,044		264,169	264,144
391.01-00 Interfund Transfers - Golf Course	100,000		100,000	100,000
391.01-00 Interfund Transfers - Solid Waste	375,169		380,044	379,294
391.01-00 Interfund Transfers - Apparatus Replacement	48,000		46,800	45,600
391.01-00 Interfund Transfers - Hotel/Motel	584,375		590,375	590,000
Total - Debt Service Fund	\$ 49,867,771	\$	\$ 28,524,244	\$
301 Airport Fund				
Charges for Services				
319.01-00 Commercial Activities Fee	22,254		15,813	15,000
386.01-00 Leases and Rents	713,735		753,189	775,000
387.01-00 Sale of Property/Equipment	538		10,900	
389.07-00 Proceeds from Insurance			871	
389.01-00 Miscellaneous	26,164			
389.03-00 Reimbursements	100			
389.50-12 Fuel and Oil	3,757,291		3,801,529	3,801,529
389.50-13 Oil Sales	2,920		2,989	3,000
389.50-20 Airport Ancillary Fees	46,722		65,269	60,000
Total Charges for Services	\$ 4,569,724	\$	\$ 4,650,560	\$
Intergovernmental Revenue				
335.1101 TXDOT	50,000		50,000	50,000
Total Intergovernmental Revenue	\$ 50,000	\$	\$ 50,000	\$
361.01-00 Interest Income	20,601			
391.01-00 Interfund Transfers	349,910		99,910	99,910
Total - Airport Fund	\$ 4,990,235	\$	\$ 4,800,470	\$
521 Solid Waste Fund				
Charges for Services				
322.05-00 Misc. Licenses & Permits	35,000		35,000	35,000
344.01-00 Garbage Collection	9,277,448		9,205,157	9,400,000
344.03-00 Recycling Collection	1,568,057		1,605,491	1,629,573
344.11-00 Brush/Special Pick ups	24,086		20,425	20,000
344.31-00 Garbage Penalties	110,291		89,364	100,000
344.51-00 Garbage Stickers	1,590		1,500	1,500
Total Charges for Services	\$ 11,016,472	\$	\$ 10,956,937	\$
361.01-00 Interest Income	18,758		104,621	85,000
Miscellaneous				
387.01-00 Sale of Equipment			10,900	
389.07-00 Proceeds from Insurance	74,055		51,635	
389.12-00 Misc - Subject to Sales Tax	23,985		31,117	30,000
389.01-00 Miscellaneous	339,693		39,334	18,000
389.03-00 Reimbursements	230			
Total Miscellaneous	\$ 437,963	\$	\$ 132,986	\$
Total - Solid Waste Fund	\$ 11,473,193	\$	\$ 11,194,544	\$
				\$ 11,319,073

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
531 Golf Fund				
Charges for Services				
371.01-00 Green Fees	1,397,947		1,370,695	1,300,000
371.02-00 Annual Fees	243,981		313,450	240,000
371.04-00 Cart Rental	370,765		370,765	375,000
371.08-00 Proshop Sales	239,695		244,354	200,000
371.11-00 Golf Lessons	15,193		15,000	15,000
Total Charges for Services	\$ 2,267,581	\$	\$ 2,314,264	\$ 2,130,000
531 Golf Fund				
Miscellaneous				
386.01-00 Leases	42,723		42,000	40,000
387.01-00 Sale of Equipment			5,938	
389.01-00 Miscellaneous	15,670		25,000	
389.03-00 Reimbursements	7,547		797	
389.99-00 Over/Short	(402)		150	
Total Miscellaneous	\$ 65,538	\$	\$ 73,885	\$ 40,000
Total - Golf Fund	\$ 2,333,119	\$	\$ 2,388,149	\$ 2,170,000
541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental	457,441		468,197	450,000
347.01-01 Civic Center Equipment Rental	45,152		45,000	40,000
347.01-02 Civic Center Rental - Services	6,249		6,000	5,000
347.01-03 Civic Center Rental - F/B Fee	38,164		34,085	30,000
Total Charges for Services	\$ 547,006	\$	\$ 553,282	\$ 525,000
Miscellaneous				
389.01-00 Miscellaneous	1,165		530	
Total Miscellaneous	\$ 1,165	\$	\$ 530	-
Interfund Transfers				
391.01-00 Interfund Transfers	368,003		329,884	1,118,116
Total - Civic/Convention Center Fund	\$ 916,174	\$	\$ 883,696	\$ 1,643,116
601 Self Insurance Fund				
345.01-00 Premiums	7,266,891		7,864,054	8,100,000
345.02-00 Retiree and Cobra	122,928		100,000	100,000
361.01-00 Interest Income	12,884		85,000	40,000
389.01-00 Miscellaneous	138			
389.03-00 Reimbursements	29,654		4,225	
Total - Insurance Fund	\$ 7,432,495	\$	\$ 8,053,279	\$ 8,240,000
602 Fleet Services Fund				
389.03-00 Reimbursements			1,032,935	1,163,347
Total - Fleet Services Fund	\$	\$	\$ 1,032,935	\$ 1,163,347
772 Federal Courts Awards Fund				
331.11-01 Federal Funds	31,323		22,221	
Total - Federal Court Awards Fund	\$ 31,323	\$	\$ 22,221	\$ -
773 Non-Federal Court Awards Fund				
389.01-00 Miscellaneous	81,125		37,087	
387.01-00 Sale of Property			15,185	
Total - Non-Federal Court Awards Fund	\$ 81,125	\$	\$ 52,272	\$ -
781 Cemetery Improvements Fund				
326.06-00 Special Permits	350		50	
388.01-00 Donations	1,384		5,510	
373.01-00 Recreation	14,608		3,243	3,250
387.01-00 Sale of Property/Equipment	701			
Total - Cemetery Perpetual Care	\$ 17,043	\$	\$ 8,803	\$ 3,250
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax	5,211,641		5,139,192	5,241,976
315.02-00 Penalty	17,985		15,000	15,000
361.01-00 Interest Income	225		30,000	15,000
Total - Hotel/Motel Tax Fund	\$ 5,229,851	\$	\$ 5,184,192	\$ 5,271,976

Appendices

REVENUES	FY 2022 Actuals	FY 2023 Amended Budget	FY 2023 Estimate	FY 2024 Budget
Component Units				
210 Creekside Town Center TIRZ Fund				
311.01-00 Ad Valorem Tax	2,799,381		3,500,000	3,676,929
313.01-00 Municipal Sales Tax	1,329,790		1,361,700	1,395,743
361.01-00 Interest Income	5,236		30,000	15,000
Total - Creekside Town Center TIRZ Fund	\$ 4,134,407	\$	\$ 4,891,700	\$ 5,087,672
212 Industrial Development Board Fund				
313.01-00 Municipal Sales Tax	9,821,323		9,552,199	9,931,583
389-01.00 Reimbursements	131,900		172,954	172,954
361.01-00 Interest Income	81,168		570,000	250,000
Total - Industrial Development Board Fund	\$ 10,034,391	\$	\$ 10,295,153	\$ 10,354,537
209 River Mill TIRZ Fund				
311.01-00 Ad Valorem Tax	22,163		23,271	54,385
313.01-00 Municipal Sales Tax	16,155		17,500	20,000
Total - River Mills TIRZ Fund	\$ 38,318	\$	\$ 40,771	\$ 74,385
214 DT TIRZ Fund				
311.01-00 Ad Valorem Tax			100,000	409,271
Total - DT TIRZ Fund	\$	\$	\$ 100,000	\$ 409,271

Appendices

FY 2023-2024 Pay Plan

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
E			12.33	14.80	17.26	
Kinder Care Attendant	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
Golf Cart Porter	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
Party Attendant	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
Fitness/Gym Attendant	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
F			12.83	15.40	17.96	
Lifeguard	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Lifeguard/WSI	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
G			13.34	16.02	18.68	
Water Safety Instructor	Parks & Recreation	PT	13.34	16.02	18.68	Non-Exempt
Guest Services Representative	Parks & Recreation	PT	13.34	16.02	18.68	Non-Exempt
Recreation Instructor	Parks & Recreation	PTR/PT	13.34	16.02	18.68	Non-Exempt
H			13.88	16.66	19.43	
Lead Guest Services Representative	Parks & Recreation	PT	13.88	16.66	19.43	Non-Exempt
Lead Kinder Care Attendant	Parks & Recreation	PT	13.88	16.66	19.43	Non-Exempt
I			14.43	17.31	20.21	
Golf Assistant	Parks & Recreation	PTR/TEMP	14.43	17.31	20.21	Non-Exempt
Event Attendant	Economic & Community Development	PT	14.43	17.31	20.21	Non-Exempt
J			15.01	17.71	21.01	
Intern	Various	TEMP	15.01	17.71	21.01	Non-Exempt
Library Aide	Library	PTR/PT	15.01	17.71	21.01	Non-Exempt
Pool Manager	Parks & Recreation	PT/PTR	15.01	17.71	21.01	Non-Exempt
Lead Event Attendant	Economic & Community Development	PTR	15.01	17.71	21.01	Non-Exempt
K			15.61	18.73	21.86	
Custodian	Various	FT/PTR	15.61	18.73	21.86	Non-Exempt
Facility Specialist	Economic & Community Development/Public Works/Library	FT/PTR	15.61	18.73	21.86	Non-Exempt
Refuse Collector I	Public Works	FT	15.61	18.73	21.86	Non-Exempt
Ranger	Parks & Recreation	FT	15.61	18.73	21.86	Non-Exempt
Program Technician	Library	FT	15.61	18.73	21.86	Non-Exempt
Container Maintenance Worker I	Public Works	FT	15.61	18.73	21.86	Non-Exempt
L			16.23	19.48	20.67	
Maintenance Worker	Various	FT/PT	16.23	19.48	20.67	Non-Exempt
Refuse Collector II	Public Works	FT	16.23	19.48	20.67	Non-Exempt
Library Assistant I	Library	PTR	16.23	19.48	20.67	Non-Exempt
Recreation Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Athletic/Fitness Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Guest Services Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Kinder Care Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Party Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Container Maintenance Worker II	Public Works	FT	16.23	19.48	20.67	Non-Exempt
M			16.88	20.26	23.64	
Library Assistant II	Library	PTR/FT	16.88	20.26	23.64	Non-Exempt
Refuse Collector III	Public Works	FT	16.88	20.26	23.64	Non-Exempt
Maintenance Worker II	Parks & Recreation	FT	16.88	20.26	23.64	Non-Exempt
Container Maintenance Worker III	Public Works	FT	16.88	20.26	23.64	Non-Exempt
N			17.56	21.07	24.59	
Police Records Clerk	Police	FT/PT	17.56	21.07	24.59	Non-Exempt
Library Assistant III	Library	FT/PTR	17.56	21.07	24.59	Non-Exempt
Maintenance Worker III	Parks & Recreation	FT	17.56	21.07	24.59	Non-Exempt
Administrative Associate	Various	FT/PT	17.56	21.07	24.59	Non-Exempt
Airport Maintenance Technician	Economic & Community Development	FT	17.56	21.07	24.59	Non-Exempt
Technical Services Specialist I	Library	FT	17.56	21.07	24.59	Non-Exempt
Youth Services Specialist I	Library	FT	17.56	21.07	24.59	Non-Exempt
O			18.26	21.92	25.56	
Permit Technician	Planning & Development Services	FT/PTR	18.26	21.92	25.56	Non-Exempt
Youth Services Specialist II	Library	FT	18.26	21.92	25.56	Non-Exempt
Technical Services Specialist II	Library	FT	18.26	21.92	25.56	Non-Exempt
Deputy Court Clerk	Municipal Court	FT/PTR	18.26	21.92	25.56	Non-Exempt

Appendices

FY 2023-2024 Pay Plan

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
P			18.99	22.79	26.58	
Equipment Technician	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Field Technician	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Equipment Operator I	Parks & Recreation/Public Works	FT	18.99	22.79	26.58	Non-Exempt
Aquatic Maintenance Technician	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Sign Shop Technician	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Animal Welfare & Rescue Officer	Planning & Development Services	FT	18.99	22.79	26.58	Non-Exempt
Administrative Assistant	Various	FT/PTR	18.99	22.79	26.58	Non-Exempt
Customer Service Ambassador	City Secretary	FT	18.99	22.79	26.58	Non-Exempt
Customer Service Representative	Planning & Development Services	PTR	18.99	22.79	26.58	Non-Exempt
Maintenance Technician	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Solid Waste Operator I	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Evidence & Property Technician	Police	FT	18.99	22.79	26.58	Non-Exempt
Welder/Fabricator I	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Q			19.75	23.70	27.66	
Solid Waste Operator II	Public Works	FT	19.75	23.70	27.66	Non-Exempt
Welder/Fabricator II	Public Works	FT	19.75	23.70	27.66	Non-Exempt
River Operations Specialist	Public Works	FT	19.75	23.70	27.66	Non-Exempt
Accounting Technician I	Finance	FT	19.75	23.70	27.66	Non-Exempt
Assistant Guest Services Supervisor	Parks & Recreation	FTEX	41,077	49,297	57,523	Exempt
Assistant Aquatics Supervisor	Parks & Recreation	FTEX	41,077	49,297	57,523	Exempt
Assistant Athletic/Fitness Supervisor	Parks & Recreation	FTEX	41,077	49,297	57,523	Exempt
Assistant Recreation Supervisor	Parks & Recreation	FTEX	41,077	49,297	57,523	Exempt
R			20.55	24.66	28.76	
Fleet Technician I	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Traffic Signal Technician I	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Lead Police Records Clerk	Police	FT	20.55	24.66	28.76	Non-Exempt
Accounting Technician II	Finance	FT	20.55	24.66	28.76	Non-Exempt
Senior Deputy Court Clerk	Municipal Court	FT	20.55	24.66	28.76	Non-Exempt
Senior Permit Technician	Planning & Development Services	FT	20.55	24.66	28.76	Non-Exempt
Solid Waste Operator III	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Equipment Operator II	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Project Specialist	TCI	FT	20.55	24.66	28.76	Non-Exempt
Senior Administrative Assistant	Various	FT	20.55	24.66	28.76	Non-Exempt
Assistant Golf Professional	Parks & Recreation	FTEX	42,743	51,289	59,816	Exempt
S			21.36	25.63	29.91	
Fleet Technician II	Public Works	FT	21.36	25.63	29.91	Non-Exempt
GIS Technician	Information Technology	FT	21.36	25.63	29.91	Non-Exempt
Lead Solid Waste Operator	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Welder/Fabricator III	Public Works	FT	21.36	25.63	29.91	Non-Exempt
T			22.22	26.66	31.11	
Event Coordinator	Parks & Recreation	FT	22.22	26.66	31.11	Non-Exempt
Code Enforcement Officer I	Planning & Development Services	FT	22.22	26.66	31.11	Non-Exempt
Crew Leader	Public Works	FT	22.22	26.66	31.11	Non-Exempt
Watershed Inspector	Public Works	FT	22.22	26.66	31.11	Non-Exempt
Claims Assistant	Human Resources	PTR	22.22	26.66	31.11	Non-Exempt
Fire Inspector (Civilian)	Fire	FT	22.22	26.66	31.11	Non-Exempt
Training Division Specialist	Police	PTR	22.22	26.66	31.11	Non-Exempt
Engineering Technician	Public Works	FTEX	46,212	55,445	64,700	Exempt
U			23.80	27.73	32.35	
Fleet Technician III	Public Works	FT	23.80	27.73	32.35	Non-Exempt
Emergency Dispatcher	Police	FT	23.80	27.73	32.35	Non-Exempt
Building Inspector	Planning & Development Services	FT	23.80	27.73	32.35	Non-Exempt
Construction Inspector	Public Works	FT	23.80	27.73	32.35	Non-Exempt
Golf Course Field Supervisor	Parks & Recreation	FT	23.80	27.73	32.35	Non-Exempt
Traffic Signal Technician II	Public Works	FT	23.80	27.73	32.35	Non-Exempt
Juvenile Case Manager	Municipal Court	FTEX	49,511	57,673	67,293	Exempt

Appendices

FY 2023-2024 Pay Plan

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
V			49,963	59,965	69,967	
Lead Fleet Technician	Public Works	FT	24.02	28.83	33.64	Non-Exempt
Warrant Officer	Municipal Court	FT/PTR	24.02	28.83	33.64	Non-Exempt
Crime Scene Technician	Police	FT	24.02	28.83	33.64	Non-Exempt
Crime Victim Liaison	Police	FT	24.02	28.83	33.64	Non-Exempt
Code Enforcement Officer II	Planning & Development Services	FT	24.02	28.83	33.64	Non-Exempt
Contract Coordinator	Finance	FT	24.02	28.83	33.64	Non-Exempt
Treasury Accountant	Finance	PTR	24.02	28.83	33.64	Non-Exempt
Health Specialist I	Planning & Development Services	FT	24.02	28.83	33.64	Non-Exempt
Management Assistant	City Manager's Office	FTEX	49,963	59,965	69,967	Exempt
Engineering Coordinator	Public Works	FTEX	49,963	59,965	69,967	Exempt
Assistant Park Ranger Superintendent	Parks & Recreation	FTEX	49,963	59,965	69,967	Exempt
Records Management Coordinator	City Secretary's Office	FTEX	49,963	59,965	69,967	Exempt
Solid Waste Coordinator	Public Works	FTEX	49,963	59,965	69,967	Exempt
Accreditation Coordinator	Fire	FTEX	49,963	59,965	69,967	Exempt
W			51,973	62,357	72,766	
Plans Examiner	Planning & Development Services	FT	28.11	33.73	39.36	Non-Exempt
Senior Animal Rescue & Welfare Officer	Planning & Development Services	FT	24.99	29.98	34.98	Non-Exempt
Crime Analyst	Police	FT	24.99	29.98	34.98	Non-Exempt
Health Specialist II	Planning & Development Services	FT	24.99	29.98	34.98	Non-Exempt
Service Desk Technician	Information Technology	FT	24.99	29.98	34.98	Non-Exempt
Assistant Planner	Planning & Development Services	FTEX	51,973	62,357	72,766	Exempt
Librarian I	Library	FTEX	51,973	62,357	72,766	Exempt
Human Resources Generalist	Human Resources	FTEX	51,973	62,357	72,766	Exempt
X			54,054	64,870	75,685	
Foreman	Parks & Recreation/Public Works	FT	25.99	31.19	36.39	Non-Exempt
Senior Emergency Dispatcher	Police	FT	25.99	31.19	36.39	Non-Exempt
IT Specialist	Police	PT	25.99	31.19	36.39	Non-Exempt
Facility Operations Supervisor	Parks & Recreation/Public Works	FTEX	54,054	64,870	75,685	Exempt
Y			56,225	67,469	78,715	
Senior Construction Inspector	Public Works	FT	27.03	32.44	37.84	Non-Exempt
Senior Building Inspector	Planning & Development Services	FT	27.03	32.44	37.84	Non-Exempt
Senior Foreman	Parks & Recreation	FT	27.03	32.44	37.84	Non-Exempt
Senior Code Enforcement Officer	Planning & Development Services	FT	27.03	32.44	37.84	Non-Exempt
Planner	Planning & Development Services	FTEX	56,225	67,469	78,715	Exempt
Historic Preservation Planner	Planning & Development Services	FTEX	56,225	67,469	78,715	Exempt
Digital Strategies Coordinator	Communications & Community Engagement	FTEX	56,225	67,469	78,715	Exempt
Creative Marketing Coordinator	Communications & Community Engagement	FTEX	56,225	67,469	78,715	Exempt
Special Events Coordinator	Communications & Community Engagement	FTEX	56,225	67,469	78,715	Exempt
Paralegal	City Attorney's Office	FTEX	56,225	67,469	78,715	Exempt
Librarian II	Library	FTEX	56,225	67,469	78,715	Exempt
Parks Analyst	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Recreation Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Aquatics Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Athletics Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Athletic/Fitness Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Guest Services Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Watershed Supervisor	Public Works	FTEX	56,225	67,469	78,715	Exempt
t						
Z			58,474	70,168	81,863	
Fitness Instructor	Parks & Recreation	PT	28.11	33.73	39.36	Non-Exempt
Staff Accountant	Finance	FTEX	58,474	70,168	81,863	Exempt
Records Supervisor	Police	FTEX	58,474	70,168	81,863	Exempt
Budget Analyst	Finance	FTEX	58,474	70,168	81,863	Exempt
GIS Analyst	Information Technology	FTEX	58,474	70,168	81,863	Exempt
Senior Health Specialist	Planning & Development Services	FTEX	58,474	70,168	81,863	Exempt
Court Operations Supervisor	Municipal Court	FTEX	58,474	70,168	81,863	Exempt
Grants Coordinator	Finance	FTEX	58,474	70,168	81,863	Exempt
Benefits Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
HR & Risk Management Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Learning & Development Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Human Resources Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Senior Plans Examiner	Planning & Development Services	FTEX	58,474	70,168	81,863	Exempt
Buyer	Finance	FTEX	58,474	70,168	81,863	Exempt

Appendices

FY 2023-2024 Pay Plan

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
AA			60,813	72,974	85,137	
Business Analyst	Information Technology	FTEX	60,813	72,974	85,137	Exempt
911 Center Supervisor	Police	FTEX	60,813	72,974	85,137	Exempt
Outreach Coordinator	Library	FTEX	60,813	72,974	85,137	Exempt
Urban Forester	Parks & Recreation	FTEX	60,813	72,974	85,137	Exempt
Assistant Project Manager	Transportation & Capital	FTEX	60,813	72,974	85,137	Exempt
Chief Building Inspector	Planning & Development Services	FTEX	60,813	72,974	85,137	Exempt
BB			63,245	75,893	88,543	
Customer Experience Manager	Library	FTEX	63,245	75,893	88,543	Exempt
Graduate Engineer	Public Works	FTEX	63,245	75,893	88,543	Exempt
Librarian III	Library	FTEX	63,245	75,893	88,543	Exempt
Development Coordinator	Public Works	FTEX	63,245	75,893	88,543	Exempt
Airport Operations Manager	Economic & Community Development	FTEX	63,245	75,893	88,543	Exempt
Accounting Supervisor	Finance	FTEX	63,245	75,893	88,543	Exempt
Senior Budget Analyst	Finance	FTEX	63,245	75,893	88,543	Exempt
CC			65,775	78,929	92,084	
Park Ranger Superintendent	Parks & Recreation	FTEX	65,775	78,929	92,084	Exempt
Golf Course Superintendent	Parks & Recreation	FTEX	65,775	78,929	92,084	Exempt
Assistant City Secretary	City Secretary's Office	FTEX	65,775	78,929	92,084	Exempt
Senior Planner	Planning & Development Services	FTEX	65,775	78,929	92,084	Exempt
DD			69,234	86,542	103,850	
Network Administrator	Information Technology	FTEX	69,234	86,542	103,850	Exempt
Systems Administrator	Information Technology	FTEX	69,234	86,542	103,850	Exempt
Economic & Community Development Coordinator	Economic & Community Development	FTEX	69,234	86,542	103,850	Exempt
Capital Projects Manager	Public Works	FTEX	69,234	86,542	103,850	Exempt
Assistant Recreation Center Manager	Parks & Recreation	FTEX	69,234	86,542	103,850	Exempt
Assistant Purchasing Manager	Finance	FTEX	69,234	86,542	103,850	Exempt
EE			72,876	91,094	109,313	
Assistant Building Official	Planning & Development Services	FTEX	72,876	91,094	109,313	Exempt
Parks Development Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Parks Superintendent	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Communications Manager	Communications & Community Engagement	FTEX	72,876	91,094	109,313	Exempt
Emergency Management Coordinator	Fire	FTEX	72,876	91,094	109,313	Exempt
Business Systems Manager	Information Technology	FTEX	72,876	91,094	109,313	Exempt
Golf Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Recreation Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Civic/Convention Center Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
HH			76,709	95,886	115,061	
GIS Manager	Information Technology	FTEX	76,709	95,886	115,061	Exempt
Network Manager	Information Technology	FTEX	76,709	95,886	115,061	Exempt
Accounting & Treasury Manager	Finance	FTEX	76,709	95,886	115,061	Exempt
Purchasing Manager	Finance	FTEX	76,709	95,886	115,061	Exempt
Budget Manager	Finance	FTEX	76,709	95,886	115,061	Exempt
Planning Manager	Planning & Development Services	FTEX	76,709	95,886	115,061	Exempt
Neighborhood Services Manager	Planning & Development Services	FTEX	76,709	95,886	115,061	Exempt
Human Resources Manager	Human Resources	FTEX	76,709	95,886	115,061	Exempt
Fleet Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Facilities Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Recreation Center Manager	Parks & Recreation	FTEX	76,709	95,886	115,061	Exempt
Solid Waste Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Streets & Drainage Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
River & Watershed Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
II			83,226	102,819	124,836	
Engineer	Public Works	FTEX	83,226	102,819	124,836	Exempt
City Secretary	City Secretary's Office	FTEX	83,226	102,819	124,836	Exempt
Municipal Court Administrator	Municipal Court	FTEX	83,226	102,819	124,836	Exempt
JJ			86,555	105,598	129,832	
Assistant City Attorney	City Attorney's Office	FTEX	86,555	105,598	129,832	Exempt

Appendices

FY 2023-2024 Pay Plan

KK				90,017	109,821	129,625	
Building Official	Planning & Development Services	FTEX	90,017	109,821	129,625		Exempt
Assistant City Engineer	Public Works	FTEX	90,017	109,821	129,625		Exempt
EX-1							
Assistant Library Director	Library	FTEX					Exempt
Assistant Director of Human Resources	Human Resources	FTEX					Exempt
Assistant Director of Information Technology	Information Technology	FTEX					Exempt
Assistant Director of Parks & Recreation	Parks & Recreation	FTEX					Exempt
Assistant Director of Finance	Finance	FTEX					Exempt
Assistant Director of Public Works	Public Works	FTEX					Exempt
Assistant Director of Transportation & Capital Improvements	Transportation & Capital Improvements	FTEX					Exempt
Assistant Director of Planning & Development Services	Planning & Development Services	FTEX					Exempt
Airport Director	Economic & Community Development	FTEX					Exempt
First Assistant City Attorney	City Attorney's Office	FTEX					Exempt
Assistant Fire Chief	Fire	FTEX					Exempt
Assistant Police Chief	Police	FTEX					Exempt
City Secretary	City Secretary's Office	FTEX					Exempt
EX-2							
Library Director	Library	FTEX					Exempt
Director of Communications & Community Engagement	Communication & Community Engagment	FTEX					Exempt
Director of Economic & Community Development	Economic & Community Development	FTEX					Exempt
Director of Human Resources	Human Resources	FTEX					Exempt
Director of Parks & Recreation	Parks & Recreation	FTEX					Exempt
Director of Planning & Development Services	Planning & Dev Services	FTEX					Exempt
Director of Finance	Finance	FTEX					Exempt
Director of Information Technology	Information Technology	FTEX					Exempt
Director of Transportation & Capital Improvements	Transportation & Capital Improvements	FTEX					
Director of Public Works	Public Works	FTEX					Exempt
Chief of Police	Police	FTEX					Exempt
Fire Chief	Fire	FTEX					Exempt
EX-3							
Assistant City Manager	City Manager's Office	FTEX	149,138	201,336	253,534		Exempt

Appendices

FY 2023-2024 Police Department Step Plan



Police Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$123,297	\$126,564	\$129,918	\$133,361	\$136,895	\$140,523

Police Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$111,097	\$113,819	\$116,608	\$119,465	\$122,391	\$125,390

Police Sergeant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$95,343	\$98,013	\$100,757	\$103,578	\$106,479	\$109,460

Police Corporal	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	\$85,553	\$86,982	\$88,435	\$89,912	\$91,413	\$92,940	\$94,492	\$96,070	\$97,674	\$99,305

Police Officer	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
	\$67,429	\$69,033	\$70,676	\$72,358	\$74,081	\$75,844	\$77,649	\$79,497	\$81,389	\$83,326	\$85,309	\$87,339	\$89,418	\$91,546	\$93,725

Police Cadet	Step 1**
	\$50,500

Promotion Matrix for Overlapping Ranks***

Police Officer Step	Salary	Corporal Step	Salary	% Increase
Step 1	67,429	Step 1	85,553	26.9%
Step 2	69,033	Step 1	85,553	23.9%
Step 3	70,676	Step 1	85,553	21.0%
Step 4	72,358	Step 1	85,553	18.2%
Step 5	74,081	Step 1	85,553	15.5%
Step 6	75,844	Step 1	85,553	12.8%
Step 7	77,649	Step 1	85,553	10.2%
Step 8	79,497	Step 1	85,553	7.6%
Step 9	81,389	Step 1	85,553	5.1%
Step 10	83,326	Step 1	85,553	2.7%
Step 11	85,309	Step 1	85,553	0.3%
Step 12	87,339	Step 3	88,435	1.3%
Step 13	89,418	Step 4	89,912	0.6%
Step 14	91,546	Step 6	92,940	1.5%
Step 15	93,725	Step 7	94,492	0.8%

Corporal Step	Salary	Sergeant Step	Salary	% Increase
Step 1	85,553	Step 1	95,343	11.4%
Step 2	86,982	Step 1	95,343	9.6%
Step 3	88,435	Step 1	95,343	7.8%
Step 4	89,912	Step 1	95,343	6.0%
Step 5	91,413	Step 1	95,343	4.3%
Step 6	92,940	Step 1	95,343	2.6%
Step 7	94,492	Step 1	95,343	0.9%
Step 8	96,070	Step 2	98,013	2.0%
Step 9	97,674	Step 2	98,013	0.3%

LT Step	Salary	Captain Step	Salary	% Increase
Step 1	111,097	Step 1	123,297	11.0%
Step 2	113,819	Step 1	123,297	8.3%
Step 3	116,608	Step 1	123,297	5.7%
Step 4	119,465	Step 1	123,297	3.2%
Step 5	122,391	Step 1	123,297	0.7%
Step 6	125,390	Step 2	126,564	0.9%

* 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, Sergeant or 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 2023-2024 Fire Department Step Plan



Battalion Chief	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$121,999	\$124,683	\$127,426	\$130,230	\$133,095	\$136,023

Fire Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$106,277	\$109,359	\$112,531	\$115,794	\$119,152	\$122,607

Fire Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$92,850	\$96,099	\$99,463	\$102,944	\$106,547	\$110,276

Fire Engineer	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	\$83,592	\$85,180	\$86,798	\$88,448	\$90,128	\$91,841	\$93,586	\$95,364	\$97,176	\$99,022

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
	\$65,023	\$66,505	\$68,028	\$69,586	\$71,180	\$72,810	\$74,477	\$76,183	\$77,927	\$79,712	\$81,537	\$83,404	\$85,314	\$87,268	\$89,267

Promotion Matrix for Overlapping Ranks*

Firefighter Step	Salary	Engineer Step	Salary	% Increase
Step 1	65,023	Step 1	83,592	28.6%
Step 2	66,505	Step 1	83,592	25.7%
Step 3	68,028	Step 1	83,592	22.9%
Step 4	69,586	Step 1	83,592	20.1%
Step 5	71,180	Step 1	83,592	17.4%
Step 6	72,810	Step 1	83,592	14.8%
Step 7	74,477	Step 1	83,592	12.2%
Step 8	76,183	Step 1	83,592	9.7%
Step 9	77,927	Step 1	83,592	7.3%
Step 10	79,712	Step 1	83,592	4.9%
Step 11	81,537	Step 1	83,592	2.5%
Step 12	83,404	Step 1	83,592	0.2%
Step 13	85,314	Step 3	86,798	1.7%
Step 14	87,268	Step 4	88,448	1.4%
Step 15	89,267	Step 5	90,128	1.0%

Engineer Step	Salary	Lieutenant Step	Salary	% Increase
Step 1	83,592	Step 1	92,850	11.1%
Step 2	85,180	Step 1	92,850	9.0%
Step 3	86,798	Step 1	92,850	7.0%
Step 4	88,448	Step 1	92,850	5.0%
Step 5	90,128	Step 1	92,850	3.0%
Step 6	91,841	Step 1	92,850	1.1%
Step 7	93,586	Step 2	96,099	2.7%
Step 8	95,364	Step 2	96,099	0.8%
Step 9	97,176	Step 3	99,463	2.4%
Step 10	99,022	Step 3	99,463	0.4%

Lieutenant	Salary	Captain Step	Salary	% Increase
Step 1	92,850	Step 1	106,277	14.5%
Step 2	96,099	Step 1	106,277	10.6%
Step 3	99,463	Step 1	106,277	6.9%
Step 4	102,944	Step 1	106,277	3.2%
Step 5	106,547	Step 2	109,359	2.6%
Step 6	110,276	Step 3	112,531	2.0%

Captain Step	Salary	BC Step	Salary	% Increase
Step 1	106,277	Step 1	121,999	14.8%
Step 2	109,359	Step 1	121,999	11.6%
Step 3	112,531	Step 1	121,999	8.4%
Step 4	115,794	Step 1	121,999	5.4%
Step 5	119,152	Step 1	121,999	2.4%
Step 6	122,607	Step 2	124,683	1.7%

*When promoting, 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.



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:

4.1 Safety

Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The City shall seek to control the risk of loss due to the failure of a security issuer or guarantor by investing in high credit quality securities, by qualifying and monitoring financial counter-parties, through adequate collateralization, through diversification, and by establishing maximum maturities and weighted average maturities.

4.2 Liquidity

The City of New Braunfels' investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

4.3 Diversification

Whenever practical, assets held in the portfolio(s) shall be diversified to minimize the risk of loss resulting from the concentration of assets in a specific maturity, a specific issuer, or a specific market sector.

4.4 Return on Investments

The City of New Braunfels' investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

5.0 INVESTMENT STRATEGY

The City maintains one commingled portfolio for investment purposes which incorporates the specific investment strategy considerations and the unique characteristics of the fund groups represented in the portfolio:

- A. The investment strategy for operating, enterprise and special revenue funds has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The secondary objective is to create a portfolio structure which will experience minimal volatility. This may be accomplished by purchasing high quality, short- to medium-term maturity securities which will complement each other in a laddered maturity structure permitting some extension for yield enhancement.
- B. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to fund the debt service obligations on a timely basis. Successive debt service dates will be fully funded before extension.
- C. The investment strategy for debt service reserve funds shall have as its primary objective the ability to generate a revenue stream to the debt service funds from high quality securities with a low degree of volatility. Securities should be high credit quality and, except as may be required by the bond ordinance specific to an individual issue, be limited to short to intermediate-term maturities.
- D. The investment strategy for capital projects or capital project funds will have as its primary objective assurance that anticipated cash flows are match funded and that adequate liquidity is provided for unanticipated draws. The stated final maturity dates of securities held may not exceed the estimated project completion date.

The City shall pursue an active versus a passive portfolio management strategy. That is, securities may be sold before they mature if market conditions present an opportunity for the City to benefit from the trade.

6.0 DELEGATION OF AUTHORITY AND RESPONSIBILITIES

Management responsibility for the investment program has been delegated by City Council primarily to the 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.

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

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.

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

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.



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 _____

Financial Policies

PURPOSE:

To establish guidelines and procedures for accounting and auditing; financial planning; budgeting and budget transfers; revenues; operating and debt reserves; personnel; purchasing and fixed assets; debt management and investment and cash management.

A. GENERAL

1. The City will operate on a fiscal year which begins on October 1 and ends on September 30.
2. The City will conduct its financial affairs in conformity with state and federal laws. These Financial Policies shall be approved by City Council and reviewed on an annual basis as a part of the budget development process.

B. ACCOUNTING, AUDITING AND FINANCIAL PLANNING

1. The Finance Department maintains records on a basis consistent with generally accepted accounting principles (GAAP) including standards for local government accounting, as determined by GASB and GFOA.
2. Regular monthly and annual financial reports are issued summarizing financial activity. The monthly financial reports are provided to City Council and departments. The Chief Financial Officer includes the quarterly financial reports on the regular City Council agenda. The proposed budget document may serve as the report for the third quarter of the fiscal year, as it reflects the City's current financial status and expected year end fiscal condition(s).
3. A financial audit is performed annually by an independent public accounting firm, and an official opinion and annual financial report is published and issued.
 - a. Annually, City Council will accept the audited Comprehensive Annual Financial Report for the prior fiscal year.
 - b. The document shall satisfy all criteria of the Government Financial Officers Association's Certificate of Achievement for Excellence in Financial Reporting Program.
4. Full disclosure is provided in the annual financial and budget reports and bond representations.

C. BUDGETING

1. The City budgets resources on a fiscal year which begins October 1 and ends the following September 30.
2. The Finance Department develops an internal budget calendar and provides all pertinent resources to department and City Management necessary to develop the proposed budget.
3. A structurally balanced proposed budget will be prepared and distributed to City Council in accordance with the City charter and the fund balance requirement set forth in these financial policies.
4. In accordance with section 9.02 of the City Charter, the proposed budget document shall include:
 - a. A budget message
 - b. Fund balance schedules that include expected revenue and expenditures for all funds
 - c. An analysis of property valuations and tax rates for the last five years
 - d. Revenue estimates
 - e. Operating expenditures by department and expense category (delineated below)
 - f. Debt service costs (delineating principal and interest) by issuance and a description of outstanding debt issuances
 - g. A statement of expenditures for debt proceeds
 - h. Descriptions of departments functions and mission
 - i. Performance measures for each department – workload, efficiency and effectiveness
 - j. Descriptions and cost analysis of program changes
 - k. Description of capital projects included for funding in the proposed budget
 - l. A list of authorized positions by department and division (where appropriate)
 - m. The budget and tax ordinances adopted by Council
5. City Council will adopt the tax rate and budget by ordinance in accordance with the City charter and to allow sufficient time to send out property tax statements.
6. Appropriations as approved by the City Council are incorporated into the City's financial software by the Finance Department.
 - a. The following general expenditure categories are used to appropriate funds annually:
 - i. Employee expenditures
 - ii. Operations expenditures
 - iii. Capital expenditures
 - iv. Debt Service expenditures
 - v. Contingencies
 - vi. Interfund Transfers
 - b. Detailed expenditures by line item and by department (divisions where appropriate) are maintained by the Finance Department.

- c. Annually, the budget will be developed for each department at the division level to better represent their organization structures. However, the budget approved by City Council will appropriate funds at the department level and fiscal control shall occur at this level.
- d. Appropriations in the Capital Project Funds are made on a project basis across multiple fiscal years rather than on a single fiscal year basis and are carried forward until the projects are completed.
- e. Appropriations in the grants and donations funds (including CDBG, HOME, the Grant Fund, EARIP/HCP and the Special Revenue Fund) are made on a program year basis and/or by project rather than on a City fiscal year basis.

7. Except for capital projects, grants and federal entitlement programs (CDBG), unused appropriations, including any encumbrances lapse at the end of each fiscal year.
8. Departments are accountable for not exceeding their annual budgetary appropriations.
9. Budget Transfer and Amendment Process
 - a. In the Adopted Budget document, appropriations are approved by City Council at the Department and/or fund level within a certain expenditure category.
 - b. Throughout the fiscal year, departments and or funds may have a business need to transfer allocation from one category to the other. The City Manager has the discretion to approve budget transfers between expenditure allocation(s), as long as the departmental budget or Fund budget does not increase/decrease.
 - c. Budget transfer forms will be made available to departments that will circulate through the Chief Financial Officer prior to being submitted to the City Manager for consideration and approval.
 - d. If the departmental and/or fund budget(s) need to be increased/decreased (amended), City Council approval will be required.

D. LONG TERM FINANCIAL PLANNING

1. The City of New Braunfels prepares and presents a long range, five year financial forecast which: a) updates reserve and expenditure projections for the next five years; b) projects debt service requirements and potential capacity over the five year period, including operating costs associated with all projects; c) projects revenue and expenses for each year in the period; and d) describes strategic issues that present the City with challenges and opportunities for the future.

E. RESERVES

1. The City of New Braunfels will maintain an operating reserve for use in the event of unanticipated, extraordinary expenditures and/or the loss of a major revenue source. In the General Fund, the operating reserve and specified contingencies shall be established at a minimum of twenty-five (25) percent of the General Fund budgeted expenditures for the current fiscal year. The City Council may establish a higher reserve target than twenty-five (25) percent if it is determined there are benefits to do so. That target is established during the budget development process and incorporated into the Proposed Budget document.

2. For all Special Revenue Funds, the City shall strive to maintain reserves equal to ten (10) percent of the budgeted annual expenditures.
3. For all Enterprise Funds, the City shall strive to maintain reserves equal to twenty-five (25) percent of the budgeted annual expenditures. These funds can only be appropriated by City Council.
4. Capital project funds' reserves (contingencies) will be established by project, not by fund and will manage on a project by project basis.
5. The City will maintain a balance in the Debt Service Fund equal to not less than ten (10) percent of the principal and interest payments on outstanding debt for each fiscal year. These funds can only be appropriated by City Council.
6. The City's Self Insurance Fund shall strive to maintain a balance equal to 90-120 days of claim expenditures. These funds can only be appropriated by City Council.

7.

F. PERSONNEL

1. At no time shall the number of regular employees on the payroll in each department exceed the total number of positions authorized by City Council. All personnel actions shall always be in strict conformance with applicable federal, state and City policies.
2. The City Manager may institute a freeze during the fiscal year on hiring, promotions and transfers.
3. City Council shall annually approve all authorized regular (full time, part time and seasonal) positions through the annual budget adoption process. Any subsequent additions or deletions to the total number of positions requires City Council approval. The City Manager approves reclassifications of positions.
4. The City Manager is authorized to adjust compensation, of any City employee, including appointees, when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to hire and retain qualified personnel.
5. The City maintains written Personnel Policies.

G. PURCHASING, CONTRACTING AND FIXED ASSETS

1. The City maintains internal purchasing policies that ensure that purchasing is done in accordance with City Charter and Local Government Code. Staff complies with additional state and federal statute(s) required by grants/alternative funding sources.

2. All purchases of fixed assets with a value of \$5,000 or more will be placed on the City inventory.
3. The City will maintain these assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs by:
 - a. Developing and maintaining strategies for the identification and financing of capital improvement projects; and
 - b. Providing for adequate maintenance of capital plant and equipment replacement in the annual operating budget.
 - c. The City shall strive to maintain reserves for vehicle replacement, computer replacement, facilities maintenance and parks maintenance.
4. Where possible, items in good, safe, useable condition will be placed in surplus to be used to supplement expenditures for new budgeted capital purchases or to supply needed unbudgeted new and replacement equipment.
5. The City Manager has the authority to declare items with a value of no greater than \$5,000 as surplus and/or salvage for auctioning purposes.
6. Information Technology staff will review and approve all purchases of information and communication technology to ensure compatibility with the City's existing voice and data infrastructure and to protect that infrastructure from viruses and other threats.
6. Any asset seized by forfeiture will be accepted by the City Council and placed into the City inventory, before any expenditure of City budgeted funds is made for or in relation to the asset.
7. The City Manager and his designee(s), at his direction, are authorized to sign or release easements, permits, licenses and change orders; to sign interlocal agreements of less than \$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.

- 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.

- 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

ORDINANCE NO. 2023-74

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, 2023 THROUGH SEPTEMBER 30, 2024

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 2024, the sum of \$0.20000 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 2024, the sum of \$0.208936 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 2024 Budget, the total tax levy of \$0.408936 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, 2023, and become and be considered delinquent if not paid by January 31st, 2024. In

accordance with the provisions and requirements of Section 26.05 (b) (1) of the Texas Property Tax Code, as amended, the City Council hereby states that THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.6 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.23

After January 31, 2024, 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, 2024, 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 Mary Ann Labowski	
District Six	Councilmember April Ryan	
	Mayor Neal Linnartz	

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 7th day of September, 2023.

PASSED AND APPROVED: Second reading this the 25th day of September, 2023.

CITY OF NEW BRAUNFELS, TEXAS

BY: 
Neal Linnartz, Mayor

ATTEST:



Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:



VALERIA ACEVEDO, City Attorney

Appendices

Budget Order

City of New Braunfels FY 2024 Budget for the period October 1, 2023, through September 30, 2024.

Approval of the FY 2024 Budget

City Council approves the FY 2024 Budget as filed with the City Secretary.

Authorized Positions and Salaries

The positions listed in the FY 2024 Budget document under each department or division are the authorized positions for FY 2024. 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 2024 and unless otherwise directed by the City Manager, will be effective October 1, 2023. 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 2024 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 2024 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 expenditure

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 2024 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 7, 2023
Subject: Recommended Amendments to the FY 2024 Proposed Budget

Below are staff-recommended amendments to the FY 2024 Proposed Budget document.

1. Equipment Replacement Fund

a) Staff recommends adding a total of \$217,404 to the capital expenditure budget for three replacement vehicles that were originally planned to be ordered during FY 2023, but due to supply chain issues, the vehicle expenditures will need to take place in FY 2024. Additionally, this amendment includes a price increase to one City vehicle of \$2,735. The fund balance will remain within the target goal of 10% with the addition of this amendment.

This amendment to the Equipment Replacement fund will result in a total increase in the FY 2024 capital expenditure budget of \$217,404. With the approval of this amendment, the total budget for the Equipment Replacement Fund will be \$3,197,022 compared to the original Proposed Budget total of \$2,979,618.

Department	Amendment Total
Planning & Development Services	\$46,981
Planning & Development Services	\$26,001
Parks and Recreation	\$62,418
Parks and Recreation	\$79,269
Public Works	\$2,735
Total	\$217,404

2. Enterprise Maintenance and Equipment Replacement Fund

a) Staff recommends the removal of \$101,044 from the FY 2024 capital expenditure budget that was included for the replacement of three City vehicles. While reviewing the condition of vehicles up for replacement, the Solid Waste team determined they would postpone the vehicle replacements. With the approval of this amendment, the total budget for the Enterprise Maintenance and Equipment Replacement Fund will be \$1,142,437 compared to the original Proposed Budget total of \$1,243,481.

Department	Amendment Total
Solid Waste	(\$101,044)
Total	(\$101,044)

Appendices

b) Staff recommends the addition of funding to support the increased cost of a City vehicle that was planned to be ordered during FY 2023, but due to supply chain issues, the vehicle will not be received until FY 2024. The additional funding needed to cover the total vehicle cost is 6,933.

Department	Amendment Total
Solid Waste	\$6,933
Total	\$6,933

3. Grant Fund

a) The City of New Braunfels is partnering with the Mckenna Foundation to begin the Mobile Integrated Health program which will take a proactive approach to assist citizens in obtaining the health and human resources that they need. The Mckenna Foundation is providing \$79,477 in grant funds to assist in the program costs.

Department	Amendment Total
Revenue Increase	\$79,477
Expenditure Increase	\$79,477

1. General Fund –

a) In FY 2019, the City of New Braunfels entered an interlocal agreement with the New Braunfels Independent School District (NBISD) to assign four School Resource Officers (SROs) to various campuses. NBISD reimburses the City 75% of all costs associated with the SROs. In an initiative to increase security at NBISD schools, four additional SRO positions will be added to the FY 2024 Budget. Personnel and equipment costs will be funded through the General Fund, and vehicle costs are funded from the 2019 Bond Fund. This amendment will result in an increase in General Fund revenue of \$295,518 and expenditures of \$346,200.

	Amendment Total
Revenue Increase	\$295,518
Expenditure Increase	\$346,200

b) Additional funding is required to cover the increased vehicle costs for an Animal Welfare Officer City vehicle. The original funding amount in the FY 2024 budget is \$61,300. This amendment will add an additional \$11,330, resulting in a new total of \$72,630.

Department	Amendment Total
Planning and Development Services	\$11,330
Total	\$11,330

Appendices

c) Due to supply chain issues, office furniture that was purchased by the Finance Department during FY 2023 is not expected to arrive until FY 2024. Therefore, this amendment will shift \$26,000 in funding to FY 2024 to support the remaining furniture costs.

Department	Amendment Total
Finance	\$26,000
Total	\$26,000

d) The FY 2023 Adopted Budget includes \$75,000 for the Comprehensive Plan Initial Study. Due to a longer-than-anticipated project timeline, this funding will be included in FY 2024 to ensure the completion of the study. \$50,000 of this funding was already accounted for in the FY 2024 Planning and Development Service budget. This amendment will shift the remaining \$25,000 to FY 2024.

Department	Amendment Total
Planning and Development Services	\$25,000
Total	\$25,000

e) The City of New Braunfels is partnering with the Mckenna Foundation to begin the Mobile Integrated Health program which will take a proactive approach to assist citizens in obtaining the health and human resources that they need. The City plans to add one FTE, totaling \$62,250, to the Fire Department to execute this project. The Mckenna Foundation is providing \$79,477 in grant funds (see 3a) to supplement the capital and equipment costs for the program. Additional budget is required to fund the personnel costs of one FTE.

Department	Amendment Total
Employee Expenditures	\$62,250
Total	\$62,250

The staff-recommended amendments to the General Fund Budget listed above will result in a total increase to the FY 2024 General Fund Budget shown below:

FY 2024 General Fund Budget	
	Staff Amendment Total
Revenue Budget	\$295,518
Expenditure Budget	\$470,780

ORDINANCE NO. 2023-66

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2024; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; 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 2024 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 2024.
- SECTION 2. The amounts documented in the City of New Braunfels FY 2024 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, 2023 and ending September 30, 2024.
- SECTION 3. That revenues included in the City of New Braunfels FY 2024 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2024. 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 7th day of September, 2023.

PASSED AND APPROVED: Second reading this the 11th day of September, 2023.

CITY OF NEW BRAUNFELS, TEXAS

BY:

Neal Linnartz
Neal Linnartz, Mayor

ATTEST:

Gayle Wilkinson
Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo
VALERIA ACEVEDO, City Attorney

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the 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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ _____
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	2022 total adopted tax rate.	\$ _____ /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value. <ul style="list-style-type: none"> A. Original 2022 ARB values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A.³ 	\$ _____
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A.⁴ 	\$ _____
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

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.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ _____
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ _____ B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ _____ C. Value loss. Add A and B. ⁶	\$ _____
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ _____ B. 2023 productivity or special appraised value: - \$ _____ C. Value loss. Subtract B from A. ⁷	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ _____
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total 2023 taxable value on the 2023 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: \$ _____ B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ 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:..... - \$ _____ D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 - \$ _____ E. Total 2023 value. Add A and B, then subtract C and D.	\$ _____

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. 2023 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. 2023 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.	\$ _____ + \$ _____ \$ _____
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ _____
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ _____
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____/\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ _____/\$100
29.	2022 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> .	\$ _____

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted 2022 levy for calculating NNR M&O rate. <ul style="list-style-type: none"> A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ _____ B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ _____ C. 2022 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. +/- \$ _____ D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____ E. Add Line 30 to 31D. 	\$ _____
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. <ul style="list-style-type: none"> A. 2023 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. \$ _____ B. 2022 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. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. 	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. <ul style="list-style-type: none"> A. 2023 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ _____ B. 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. - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. 	\$ _____ /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.	<p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure 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..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37. Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.	<p>A. 2023 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, 2022 and ending on June 30, 2023. \$ _____</p> <p>B. 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. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$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 Section 26.0444 for more information.	<p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
39. Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ _____ /\$100
40. Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	<p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ /\$100
41. 2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. 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.		\$ _____ /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41. Disaster Line 41 (D41): 2023 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).		\$ _____ /\$100
42. Total 2023 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, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. − \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) − \$ _____ D. Subtract amount paid from other resources − \$ _____ E. Adjusted debt. Subtract B, C and D from A.		\$ _____
43. Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹		\$ _____
44. Adjusted 2023 debt. Subtract Line 43 from Line 42E.		\$ _____
45. 2023 anticipated collection rate. A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ % B. Enter the 2022 actual collection rate. % C. Enter the 2021 actual collection rate. % D. Enter the 2020 actual collection rate. % 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		%
46. 2023 debt adjusted for collections. Divide Line 44 by Line 45E.		\$ _____
47. 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ _____
48. 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ _____ /\$100
49. 2023 voter-approval tax rate. Add Lines 41 and 48.		\$ _____ /\$100
D49. Disaster Line 49 (D49): 2023 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.		\$ _____ /\$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 2023 county voter-approval tax rate.	\$ _____ /\$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 2022 or May 2023, 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 2022, enter 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 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 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> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 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> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

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	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 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).	\$ _____ /\$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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove 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 portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted 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

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

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.	<p>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ _____ /\$100</p> <p>B. Unused increment rate (Line 66)..... \$ _____ /\$100</p> <p>C. Subtract B from A..... \$ _____ /\$100</p> <p>D. Adopted Tax Rate..... \$ _____ /\$100</p> <p>E. Subtract D from C..... \$ _____ /\$100</p>	
64.	<p>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 67)..... \$ _____ /\$100</p> <p>B. Unused increment rate (Line 66)..... \$ _____ /\$100</p> <p>C. Subtract B from A..... \$ _____ /\$100</p> <p>D. Adopted Tax Rate..... \$ _____ /\$100</p> <p>E. Subtract D from C..... \$ _____ /\$100</p>	
65.	<p>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</p> <p>A. Voter-approval tax rate (Line 65)..... \$ _____ /\$100</p> <p>B. Unused increment rate (Line 64)..... \$ _____ /\$100</p> <p>C. Subtract B from A..... \$ _____ /\$100</p> <p>D. Adopted Tax Rate..... \$ _____ /\$100</p> <p>E. Subtract D from C..... \$ _____ /\$100</p>	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ _____ /\$100
67.	Total 2023 voter-approval tax rate, including the 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).	\$ _____ /\$100

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, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

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. This section will 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 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 2022, 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 2022 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 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	\$ _____ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 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).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ /\$100

As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ /\$100

As applicable, enter the 2023 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: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here 

Printed Name of Taxing Unit Representative

sign here 

Taxing Unit Representative

Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

Appendices

Investment Policy Glossary of Terms

Accretion – common investment accounting entry in which the book value of securities purchased at a discount are gradually written up to the par value. The process has the effect of recording the discount as income over time.

Accrued Interest – Interest earned, but not yet paid, on a bond.

Agency – See Federal Agency

Amortization – common investment accounting entry in which the book value of securities purchased at a premium are gradually written down to the par value.

Basis Point - A unit of measurement used in the valuation of fixed-income securities equal to 1/100 of 1 percent of yield, e.g., "1/4" of 1 percent is equal to 25 basis points.

Benchmark – Index used to compare risk and performance to a managed portfolio.

Bid - The indicated price at which a buyer is willing to purchase a security or commodity.

Book Value – The original acquisition cost of an investment plus or minus the accrued amortization or accretion.

Broker – A financial firm that brings securities buyers and sellers together in return for a fee. The term “broker” is often used interchangeably with “dealer” to refer to a seller of investment securities.

Callable Bond - A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

Cash Settlement - A transaction which calls for delivery and payment of securities on the same day that the transaction is initiated.

Collateralization - Process by which a borrower pledges securities, property, or other deposits for the purpose of securing the repayment of a loan and/or security.

Collateralized Mortgage Obligation (CMO) – A derivative mortgage-backed security (MBS) created from pools of home mortgage loans. A single MBS is divided into multiple classes, each class containing a unique risk profile and security characteristics. A number of CMO classes are expressly prohibited by Texas State law.

Commercial Paper - An unsecured short-term promissory note issued by corporations, with maturities ranging from 1 to 270 days. Commercial paper must carry a minimum rating of A1P1 in order to be eligible under the Texas Public Funds Investment Act.

Constant Maturity Treasury (CMT) – A calculated average released by the Federal Reserve of all Treasury yields along a specific maturity point. This calculation is frequently used as a benchmark for conservative government portfolios.

Coupon Rate - The annual rate of interest received by an investor from the issuer of certain types of fixed-income securities. Also known as the "interest rate."

Appendices

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, the terms “broker” and “dealer” are used interchangeably to refer to a seller of investment securities.

Delivery Versus Payment (DVP) - A type of securities transaction in which the purchaser pays for securities at the time of delivery either to the purchaser or his/her custodian.

Derivative Security - Financial instrument created from, or whose value depends upon, one or more underlying assets or indexes of asset values.

Discount - The amount by which the par value of a security exceeds the price paid for the security.

Diversification - A process of investing assets among a range of security types by sector, maturity, and quality rating.

Dollar Weighted Average Maturity (WAM) - The average maturity of all the securities that comprise a portfolio.

Fair Market Rate – A documented and verifiable rate of interest which approximates the average rate which could have been earned on similar investments at the time of the transaction.

Federal Agency – A debt instrument, either fully guaranteed or sponsored by the U.S. government. The typical definition of agency includes the government sponsored enterprises of Fannie Mae, Freddie Mac, the Federal Farm Credit Bank (FFCB) and the Federal Home Loan Bank (FHLB).

Federal Deposit Insurance Corporation (FDIC) - A federal agency that insures bank deposits, currently up to \$250,000 per account (thru December 31, 2013). Public deposits that exceed this amount must be properly collateralized with investment securities or insured through a surety bond.

Interest Rate - See "Coupon Rate."

Internal Controls - An internal control structure designed to ensure that the assets of the entity are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met.

Interlocal Cooperation Act –Law permitting joint participation by local governments providing one or more government functions within the State. This law (Section 791.001 et seq. of the Texas Government Code ("the Act")) has allowed for the creation of investment pools in Texas.

Investment Advisors Act of 1940- Law which requires all Investment Advisors to be registered with the SEC to protect the public from fraud.

Appendices

Investment Policy - A concise statement of the objectives and parameters formulated by an investor or investment manager for a portfolio of investment securities. The Texas Public Funds Investment Act requires that public entities have a written and approved investment policy.

Investment Pool – An entity created under the Interlocal Cooperation Act to invest public funds jointly on behalf of the entities that participate in the pool.

Liquidity – A liquid investment is one that can be easily and quickly converted to cash without substantial loss of value. Investment pools and money market funds, which allow for same day withdrawal of cash, are considered extremely liquid.

Local Government Investment Pool (LGIP) - An investment by local governments in which their money is pooled as a method for managing local funds.

Market Risk - The risk that the value of a security will rise or decline because of changes in market conditions.

Market Value - A security's par amount multiplied by its market price.

Master Repurchase Agreement – A written contract covering all future transactions between the two parties to a repurchase agreement.

Maturity - The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See "Weighted Average Maturity."

Money Market Mutual Fund - Mutual funds that invest solely in money market instruments (short- term debt instruments, Treasury bills, commercial paper, bankers' acceptances, repos and federal funds).

Mortgage-Backed Security (MBS) – Security backed by pools of home loan mortgages.

Financial Industry Regulatory Authority (FINRA) - formerly the National Association of Securities Dealers (NASD) - A self-regulatory organization (SRO) of brokers and dealers in the over-the-counter securities business. Its regulatory mandate includes authority over firms that distribute mutual fund shares as well as other securities.

Net Asset Value (NAV) – The value of a mutual fund or investment pool at the end of the business day. NAV is calculated by adding the market value of all securities in a fund or pool, deducting expenses, and dividing by the number of shares in the fund or pool.

Offer - An indicated price at which market participants are willing to sell a security. Also referred to as the "Ask price."

Par - Face value or principal value of a bond, typically \$1,000 per bond. A security's par value is multiplied by its coupon rate to determine coupon payment amount.

Premium - The amount by which the price paid for a security exceeds the security's par value.

Appendices

Primary Government Securities Dealer (Primary Dealer) – One of 21 (as of 12/2011) large government securities dealers who are required to submit daily reports of market activity and monthly financial statements to the New York Federal Reserve Bank. Primary Dealers are required to continually “make a market” in Treasury securities, buying or selling when asked, thereby creating a liquid secondary market for US debt obligations.

Principal - The face value or par value of a debt instrument.

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

Regular Way Delivery - Securities settlement that calls for delivery and payment on the third business day following the trade date (T+3); payment on a T+1 basis is currently under consideration. Mutual funds are settled on a same day basis; government securities are settled on the next business day.

Repurchase Agreement (repo or RP) - An agreement by one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.

Reverse Repurchase Agreement (Reverse Repo) - An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified date.

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Swap - Trading one asset for another.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends or capital gains. This is calculated by taking the following components during a certain time period. (Price Appreciation) + (Dividends paid) + (Capital gains) = Total Return

Treasury Bills - Short-term U.S. government non-interest-bearing debt securities with maturities of no longer than one year and issued in minimum denominations of \$10,000. Auctions of three- and six- month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes - Intermediate U.S. government debt securities with maturities of two- to 10-years and issued in denominations ranging from \$1,000 to \$1 million or more.

Uniform Net Capital Rule - SEC Rule 15C3-1 outlining capital requirements for broker/dealers.

Volatility - A degree of fluctuation in the price and valuation of securities.

Yield - The current rate of return on an investment security generally expressed as a percentage of the security's current price.

Yield-to-call (YTC) - The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.

Appendices

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.

Appendices

Budget Document Glossary of Terms

Accounting System- The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual- Accounts on a balance sheet that represents liabilities, a non-cash-based asset used in accrual-based accounting.

Activity- A specific unit of work or service.

Appropriation- An authorization adopted by the City Council which allows staff to incur obligations and make expenditures of governmental resources.

Assessed Valuation- An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets- An economic resource. Tangible or intangible property owned by the City for which a monetary value has been set either through the purchase of the item, the assets have a set monetary value, such as cash, can be converted into cash or through a market assessment study.

Audit- A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

Authorized Positions- All positions authorized by City Council for each office and department. This includes full time, part time and seasonal positions. The numbers shown under authorized positions represent the full-time equivalents (FTE) except seasonal positions. Seasonal positions are counted as 1 FTE regardless of hours worked.

Balanced Budget: A budget in which planned expenditures on personnel, goods, services and debt are met by income from taxation and other governmental receipts.

Base Budget- Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.

Bond- Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating- The creditworthiness of a government's debt as evaluated by independent agencies.

Budget (Operating)- A financial and operating plan approved by the City Council to authorize levels of taxing and spending. The plan consists of an estimate of proposed expenditures or expenses for a fiscal year and an estimate of proposed revenues for the same period needed to provide City services. The term is also used to identify the officially approved expenditure levels under which the City and its departments operate.

Appendices

Budget Calendar- The schedule of key target dates which the City follows in the preparation and adoption of the budget.

Budget Document- An instrument or document presented by the City Manager to the City Council to describe the level of taxing, spending and the level of services to be provided during a certain fiscal year to the citizens of the community. The document is a comprehensive financial program.

Budget Message- It is a message from the City Manager to the City Council and the citizens of the municipality regarding his recommendations relating to those issues that they believe will affect the community. The general discussion of the proposed budget presented in writing as a part of the budget document.

Capital Assets (Fixed Assets)- Assets of significant value (\$5,000 or greater individually) which have a useful life of more than one year.

Capital Improvements Budget- A plan of proposed capital expenditures including expenditures of buildings roads, drainage, park improvements, airport improvements, sidewalks, or other structures necessary to run the community and the means of financing the proposed projects.

Capital Expenses- The expenditure group used to fund capital purchases such as furniture, computers, vehicles, and heavy equipment like solid waste collection trucks where the individual item costs more than \$5,000. Purchases made from the capital expenditures group become fixed assets of the City.

Capital Improvement Program - CIP: A multi-year plan for capital project expenditures which sets forth each proposed capital project identifies the expected cost for each project and the amount to be expended each year.

Carry Forward Balance- The difference of revenues and expenditures within the same fund transferred to fund balance from one fiscal year to the next.

Certificates of Obligation – C of O's: An obligation to pay a debt. Debt issued by a governmental entity to support capital improvement programs and projects, equipment purchases, and other assets that have a useful life at least equal to the term of the debt. Public notices are required prior to the sale of this debt.

Contingencies- The expenditure group that includes all funding such as undesignated funds and monies set aside for salary increases.

Contractual Services- Items of expenditure from services the City receives from an outside company through a contractual agreement.

Debt Service- The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes- Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department- A major administrative division of the City that reports to the City Manager and that indicates overall management responsibility for the operation of a group of related functions.

Appendices

Effective Tax Rate- That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Expenses- The expenditure group that includes all personnel related costs such as salaries, social security and Medicare, retirement, group health insurance, group life insurance and workers compensation premiums.

Encumbrances- Obligations in the form of purchase orders, contracts, or salary commitments which are reserved in specified appropriations. Encumbrances cease to exist when an invoice is paid or when an actual liability is established.

Enterprise Fund- A fund used to account for operations that are financed and operated in a manner like private business enterprises where the intent of the governing body is to recover the cost of providing goods or services through fees. Rate schedules for these services are established so that revenues are adequate to meet all necessary expenses including debt service for capital costs.

Estimate- The estimated actual expenditures and revenues for the fiscal year prior to the end of the budget fiscal year. Used to determine the Carry Forward Balance.

Expenditure Group- A grouping of like expenditures used to exercise budgetary control. For example, the Employee Expenses expenditure group includes salaries, social security and Medicare, retirement, group health insurance, group life insurance and workers compensation premiums. A department can over run an individual line item if the expenditure group remains within budget.

Expenditures- The cost of goods and services rendered. This is terminology used under the “financial resources measurement focus” used by the governmental funds type of accounts,

Fiscal Year- The time period designated by the City signifying the beginning and ending periods for recording financial transactions. New Braunfels has designated October 1 to September 30 as its fiscal year.

Full Faith and Credit- A pledge of the City's taxing power to repay debt obligations.

Full Time Equivalent (FTE)- Equates to one full time authorized position working the equivalent of 40 hours per week for 52 weeks. Part time positions are measured as fractions of one FTE.

Fund- An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance- is the excess of an entity's revenues over expenditures and encumbrances since the inception of the fund. This number should equal the difference between the revenues and the expenditures reported in a governmental fund.

Governmental Accounting Standards Board (GASB)- The current source of generally accepted accounting principles used by state and local governments in the United States. GASB is a private, non-governmental organization.

Appendices

General Fund- The largest fund within the City, the General Fund accounts for most of the financial resources of the government which may be used for any lawful purpose. General Fund revenues include property taxes, sales tax, franchise fees, court costs and fines, licenses and permits, charges for services, parks and recreation fees and other types of revenue. The General Fund usually includes most of the basic operating services, such as Police, Fire, Parks and Recreation, Library, Public Works, Planning and Community Development, Municipal Court and internal service functions.

General Obligation Bond- General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the City pledges its full faith and credit to the repayment of the issued bonds.

Governmental Fund- Funds used to account for all or most of the City of New Braunfels general activities and services.

Interfund Transfers- The expenditure group used to account for transfers between funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund- Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government. The Self Insurance Fund is the City of New Braunfels only internal service fund.

Long-Term Debt- Debt amount with maturity of more than one year.

Major Fund- Any fund that the governmental unit believes to be of particular importance to the users of the statements either because of the nature of the fund or because it meets the "size" criteria set by GASB. The General Fund, by definition, is reported as and/or considered a major fund. If any fund meets the "size" criteria it should be designated as a major fund. It states:

- 1) Ten percent criterion: An individual fund that reports at least 10 percent of any of the following
 - a. Total government fund assets
 - b. Total government fund liabilities
 - c. Total government fund revenues
 - d. Total government fund expenditures
- 2) Five percent criterion: An individual governmental fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criteria

Operating Funds- Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Operations Expenses- The expenditure group that includes all payments for services. Examples of expenses included in this group are: postage, utilities, professional services, supplies, parts, vehicle and radio repair and maintenance and contributions to other agencies.

Performance Measures- Specific quantitative measures of work performed within an activity or program (i.e. total number of EMS responses by the Fire Department). Types of performance indicators include workload, efficiency (output), effectiveness (outcome) and productivity indicators.

Appendices

Program Change- Requests submitted by departments during the budget preparation process to change the level of service or method of operation. Generally, these requests are for additional resources including personnel, but may take the form of program reductions or elimination.

Revenue- The funds collected by a government.

Revenue Bonds- Government-issued bonds which do not pledge the full faith and credit of the jurisdiction and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds.

Shortfall- The excess of expenditures over revenues during a single accounting period.

Sales Tax- Revenue generated to the City from a percent tax levied on certain retail goods and services purchases. The current tax is 1.5 percent. This amount is split with 1.125 percent going to the City's General Fund and .375 percent going to the New Braunfels Industrial Development Corporation to fund economic development activities.

Tax Levy (Property)- The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate (Property)- The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit- The maximum legal property tax rate at which a City may levy a tax. The limit may apply to taxes raised for a particular purpose or for a general purpose.

Tax Increment Reinvestment Zone (TIRZ)- Economic development tool used by the City to foster development. Developer pays for and constructs public infrastructure and is then reimbursed for the expenditure once the commercial activity within the designated zone generates sufficient revenue to support repayment either through current revenues or debt issuances.

Acronyms

CDBG – Community Development Block Grant

CIP – Capital Improvement Program

EAHCP – Edwards Aquifer Habitat Conservation Plan

EMS – Emergency Medical Services **HOME** – Home Investment Partnership Act **FTE** – Full Time Equivalent

GASB – Governmental Accounting Standards Board

OPEB – Other Post Employment Benefit

TIRZ – Tax Increment Reinvestment Zone

GAAP – Generally Accepted Accounting Principles **GFOA** – Government Finance Officers Association **WPP** – Watershed Protection Plan