



CITY OF NEW BRAUNFELS

FY2026

Approved
Budget & Plan of
Municipal Services



City of New Braunfels Adopted Budget

For the Fiscal Year

October 1, 2025 – September 30, 2026

This budget will raise more total property taxes than last year's budget by \$1,603,552 or 3.1 percent, and of that amount, \$1,671,916 is tax revenue to be raised from new property added to the roll this year.

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

Tax Rate	Adopted FY 2026	Adopted FY 2025
Property Tax Rate	.408936	.408936
No New Revenue Tax Rate	.409475	.398163
No New Revenue M&O Rate*	.207538	.197831
Voter Approval Tax Rate	.419268	.418132
Debt Rate	.193888	.203928

*Unadjusted for additional Sales Tax

The total amount of municipal debt obligations secured by property taxes for the City of New Braunfels is \$333,371,761.

Description	Adopted FY 2026	Estimate FY 2025
Public notices required by law	\$27,400	\$40,000
Lobbying Services	\$20,000	\$0

The New Braunfels City Council voted to adopt the FY 2026 Budget with the votes as follows:

Aye:

- Mayor Neal Linnartz
- Council member Toni Carter
- Council member Michael Capizzi
- Council member Lawrence Spradley
- Council member Mary Ann Labowski
- Council member April Ryan

Not Present:

- Council member Donald Lee Edwards



MISSION STATEMENT

The City of New Braunfels serves the community by planning for the future, responding to community needs, and preserving our natural beauty and unique heritage.

VISION STATEMENT

The City of New Braunfels is a vibrant and inviting place where people enjoy meaningful community connections, unique cultural opportunities, and an exceptional quality of life surrounded by world class natural resources.

CORE VALUES

INTEGRITY

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

SERVICE

We engage with our community in an intentional and helpful manner to find solutions for the people we serve.

VISIONARY LEADERSHIP

We embrace new and innovative approaches, courageous decision-making, and implement solutions that are in the best long-term interest of the community

STEWARDSHIP OF RESOURCES

We make decisions that promote long-term viability of our financial and natural resources and are prudent and responsible so that our community is sustained into the future.

CULTURE HERITAGE

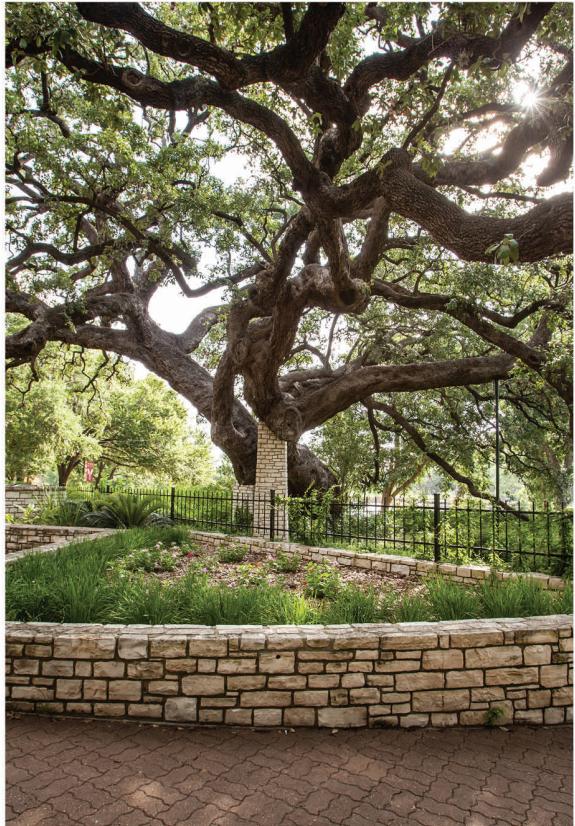
We celebrate our unique and diverse cultural heritage, community spirit, and work to promote a sense of belonging for all people in New Braunfels.

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.

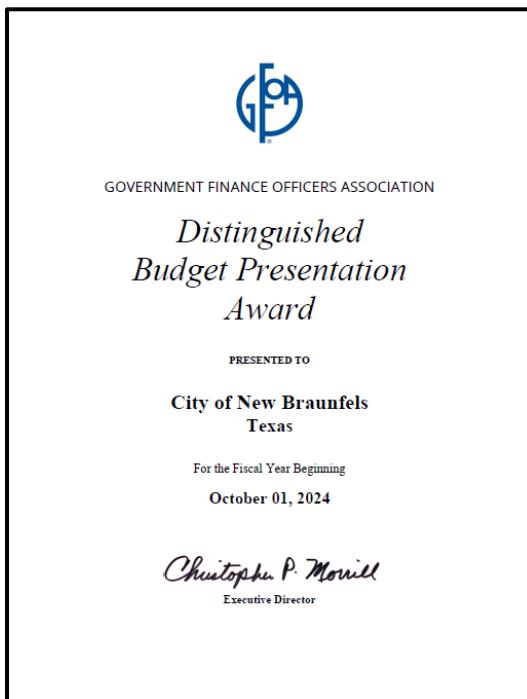


GFOA Distinguished Budget Award

The City of New Braunfels was awarded the Distinguished Budget Award by the Government Finance Officers Association (GFOA) for the FY 2025 Adopted Budget Document. The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. To receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation.

In addition to receiving the Distinguished Budget Award, the FY 2025 Adopted Budget was awarded special recognition for its **Strategic Goals & Strategies** section. Special recognition is given when all three reviewers give the highest possible score in a particular category.

We believe the FY 2026 budget continues to meet the GFOA criteria of a distinguished budget document. The City will be applying for a review of the FY 2026 Adopted Budget following the adoption of the budget and tax rate.



The City's Finance staff, in close collaboration with all City departments, diligently prepared the FY 2026 Budget Document. Heartfelt thanks go to the dedicated Finance team for their contributions, commitment, and hard work throughout the annual budget development process.

Sandy Paulos	Yvette Alvarado
Becky Wiatrek	Carren Ridge
Karrie Cook	Tnesha Reed
Christopher Greenwell	Michelle Bass
Zach Boytos	Cheryl Kennedy
Barbara Coleman	Rebecca Dishman
Julie Gohlke	Lisa Cole
Greg Gutierrez	Tasha McGee
Jennifer Gates	



NEW BRAUNFELS CITY COUNCIL



Mayor
Neal Linnartz
nlinnartz@newbraunfels.gov



District One
Toni Carter
tcarter@newbraunfels.gov



District Two
Michael Capizzi
mcapizzi@newbraunfels.gov



District Three
D. Lee Edwards
dledwards@newbraunfels.gov



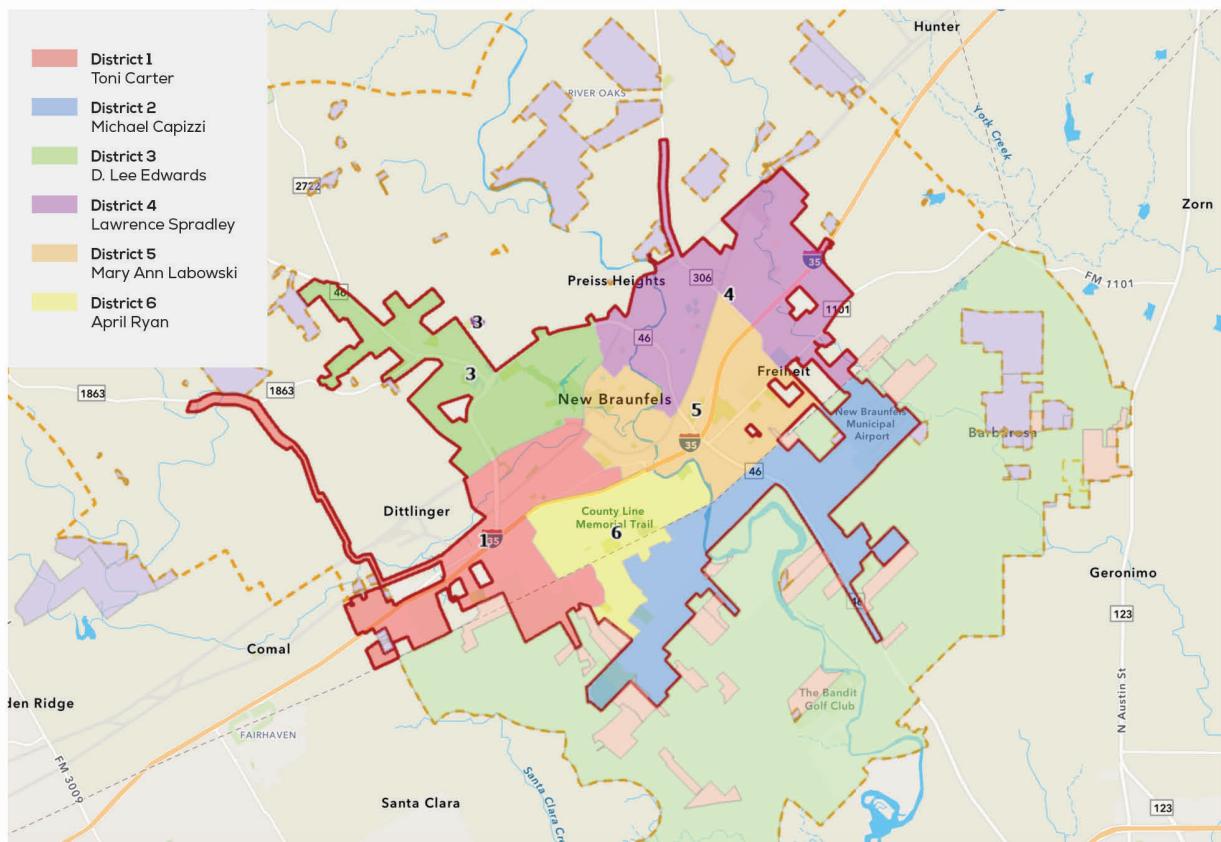
District Four
Lawrence Spradley
lspradley@newbraunfels.gov



District Five
Mary Ann Labowski
mlabowski@newbraunfels.gov



District Six
April Ryan
april.ryan@newbraunfels.gov





City Council



Valeria Acevedo
City Attorney

vacevedo@newbraunfels.gov
830-221-4281



Robert Camareno
City Manager

rcamareno@newbraunfels.gov
830-221-4280



Rose Zamora
Municipal Court Judge

rzamora@newbraunfels.gov
830-221-4180



Jordan Matney
Deputy City Manager

jmatney@newbraunfels.gov
830-221-4280



Jared Wener
Assistant City Manager

jwerner@newbraunfels.gov
830-221-4280



Christopher Looney
Director of Neighborhood & Community Planning

clooney@newbraunfels.gov
830-221-4041



Osbaldo Flores
Chief of Police

oflores@newbraunfels.gov
830-221-4102



Becca Miears
Director of Human Resources

rmiears@newbraunfels.gov
830-221-4390



Ken Wilson
Director of Parks & Recreation

kwilson@newbraunfels.gov
830-221-4931



Ruy Lozano
Fire Chief

rlozano@newbraunfels.gov
830-221-4280



Sandy Paulos
Director of Finance

spaulos@newbraunfels.gov
830-221-4387



Garry Ford
Director of Transportation & Construction Services

gford@newbraunfels.gov
830-221-4645



Jenna Vinson
Director of Communications & Community Engagement

jvinson@newbraunfels.gov
830-221-4283



Tony Gonzalez
Director of Information Technology

tgonzalez@newbraunfels.gov
830-221-4339



Jeff Jewell
Director of Economic & Community Development

jjewell@newbraunfels.gov
830-221-4621

- Council Appointed Official**
- Assistant City Manager**
- Director**
- Division**



Greg Malatek
Director of Public Works

gmalatek@newbraunfels.gov
830-221-4025



Cole Johnson
Director of Library

dcjohnson@newbraunfels.gov
830-221-4322



Gayle Wilkinson
City Secretary

gwilkinson@newbraunfels.gov
830-221-4010



Ruth Sandoval
Municipal Court Administrator

rsandoval@newbraunfels.gov
830-221-4193

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INDEX

Index

Overview and Schedules

Budget Message	14
Tax Rate Graph	16
All Fund Summary Graphs	19
Strategic Plan Priorities Funding	21
General Fund Summary Graphs	31
2026-2030 Financial Forecast	36
Budget Process Overview	59
Account Structure and Description of Funds	61
Accounting System	68
Full-Time Equivalent by Department	69
City Statistics	70

General Fund

General Fund Summary Schedule	73
City Attorney's Office	77
City Council	80
City Manager's Office	82
City Secretary	84
Communications & Community Engagement	87
Economic & Community Development	90
Finance	93
Fire Department	96
Human Resources and Risk Management	99
Information Technology	102
Library Services	105
Municipal Court	109
Neighborhood & Community Planning	112
Non-Departmental	116
Parks and Recreation	118
Police Department	122
Public Works	126
Transportation & Construction Services	130

Enterprise Funds

Airport Fund	137
Civic/Convention Center Fund	141
Golf Fund	145
Solid Waste Fund	149

Special Revenue Funds

Cable Franchise (PEG) Fund	154
CDBG Fund	156
Cemetery Improvements Fund	160
Child Safety Fund	162
Court Security Fund	164
Court Technology Fund	166
Development Services Fund	168



Index

EARIP/HCP Fund	170
Equipment Replacement Fund	172
Facilities Maintenance Fund	174
Federal Court Awards Fund	176
Fire Apparatus Replacement and Maintenance Fund	178
Grant Fund	180
Hotel/Motel Tax Fund	184
Judicial Efficiency Fund	186
Local Youth Diversion Fund	188
Non-Federal Court Awards Fund	190
Parking Fund	192
Recreation Center Improvements and Fee Asst. Fund	194
River Activities Fund	196
Special Revenue Fund	198
Stormwater Development Fund	200
Transit Fund	202
<i>Debt Service and Internal Service Funds</i>	
Debt Service Fund	206
Self-Insurance Fund	210
Fleet Fund	212
<i>Capital Improvement Funds</i>	
Capital Funds Summary	218
2019 Bond Program	219
2023 General Obligation Bond Program	220
Public Safety	222
Community Development & Infrastructure	224
Organizational Support	227
Quality of Life	229
Capital Projects Fund	232
Park Improvement Fund	234
Roadway Development Impact Fees Fund	236
<i>Other Funds</i>	
New Braunfels Convention and Visitors Bureau Fund	240
New Braunfels Economic Development Corporation Funds	242
Creekside Tax Increment Reinvestment Zone (TIRZ) Fund	246
River Mill Tax Increment Reinvestment Zone (TIRZ) Fund	248
Downtown Tax Increment Reinvestment Zone (TIRZ) Fund	250
<i>Appendices</i>	
Budget Development Calendar	254
Interfund Transfer Reconciliation	255
Departmental Unmet Needs	256
Funded Resource Request	259
All Funds Summary	260
Revenue Schedules	272



Index

Pay Plan	279
Public Safety Step Plans	284
Financial Policies	286
Debt Management Policy	293
Investment Policy	296
Tax Levy Ordinance	305
Budget Order	308
Budget Adoption Ordinance	313
2025 Tax Rate Calculation	315
Glossary of Terms	325



OVERVIEW & SCHEDULES

Budget Message



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

I am pleased to submit the FY 2026 City Manager's Adopted Budget and Plan of Municipal Services for your consideration. This budget reflects the collaborative efforts of every City department to align Council direction and community expectations with a fiscally responsible and sustainable financial plan for the City of New Braunfels.

As in prior years, the City Council's strategic planning workshop, held during FY 2025, served as a critical forum to shape the City's priorities, establish future-focused goals, and develop responses to both current and emerging challenges. These sessions continue to play a vital role in grounding our annual budget in thoughtful, strategic direction.

For the second consecutive year, the FY 2026 Adopted Budget is strongly guided by the City Council's Strategic Plan, updated and adopted in 2024. This plan has helped inform resource allocation, shape department performance goals, and reinforce a shared vision of community progress. The accompanying budget message outlines specific investments and performance outcomes that directly support this strategic direction.

A Conservative Approach Amid Economic Uncertainty

While New Braunfels continues to experience sustained growth and increased service demands, the FY 2026 budget has been developed with an appropriately conservative approach, given the current economic landscape. Volatility in primary revenue sources—especially sales tax, property taxes, and franchise taxes—has created challenges in maintaining the same balance of new resources achieved in recent budget cycles. Over the past four years, the City has successfully leveraged available financial capacity to invest in new positions, market-based compensation adjustments, and technological and equipment upgrades to enhance operational efficiency. However, entering FY 2026, we faced heightened fiscal constraints and made careful, deliberate decisions to prioritize the City's most critical needs.

Despite these constraints, the Adopted budget continues to invest in our organization's greatest asset—our people—while ensuring departments have the required resources to maintain high service levels across the community.

A Data-Informed, Community-Aligned Budget

In addition to the strategic plan, the FY 2026 budget development process drew on insights from several core inputs, including:

- The National Community Survey
- The Employee Engagement Survey
- And various adopted long-range planning documents

These resources help ensure the Adopted Budget is responsive and aligned with the priorities of our residents, our elected leadership, and our internal team.

Budget Message

FY 2026 Budget Priorities

At the June 30th City Council retreat, the City Council and Executive Leadership Team established the following budget goals and priorities:



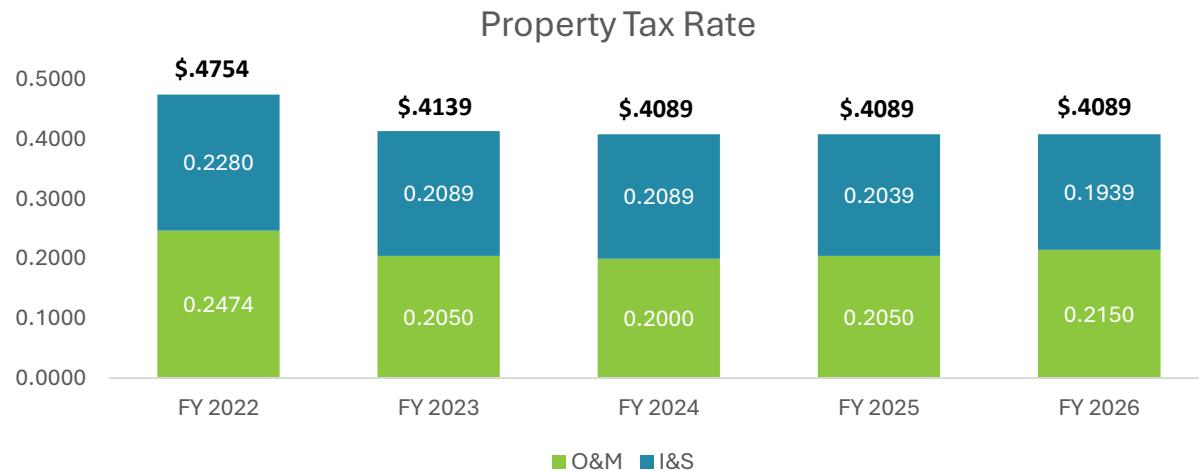
FY 2026 Adopted Tax Rate

The Adopted tax rate for FY 2026 remains at the same level as FY 2025. As the table demonstrates, the Adopted rate is lower than the No-New Revenue Rate (NNR), which is the calculated rate necessary to generate the same total adjusted levy on existing properties for FY 2025 and FY 2026. The Voter Approval Rate (VAR) is .4193 cents, which includes the unused increment rate, which is the highest rate that can be Adopted without triggering an automatic election.

Adopted Tax Rate	\$0.4089
No New Revenue Rate	\$0.4095
Voter Approval Rate	\$0.4193

While the overall tax rate remains the same, the two components have slightly shifted. The I&S (Debt Service) portion has been reduced by approximately 1 cent (.1939) while the operations and maintenance portion (General Fund) increased by approximately 1 cent (.2150). We have worked with our financial advisory team and remain confident that the Adopted debt service portion of the rate is sufficient to support the remaining 2023 bond issuances and rolling tax note program to support the projects and equipment replacement(s). The following graph illustrates how the tax rate has changed over the last five years. Since FY 2020, the tax rate has been reduced by approximately 7.9 cents. The following graph details the property tax rate from FY 2022 through FY 2026.

Budget Message



Property Tax Relief – 88th and 89th legislative session

During the 88th Texas Legislative Session in 2023, the Legislature passed a landmark \$18 billion property tax relief package, which was approved by voters in a statewide constitutional amendment. Key provisions included increasing the homestead exemption for school district taxes from \$40,000 to \$100,000, compressing school district tax rates through state funding, and implementing a circuit breaker cap on appraisal increases for certain properties. These changes resulted in savings for homeowners and were among the largest property tax reforms in state history.

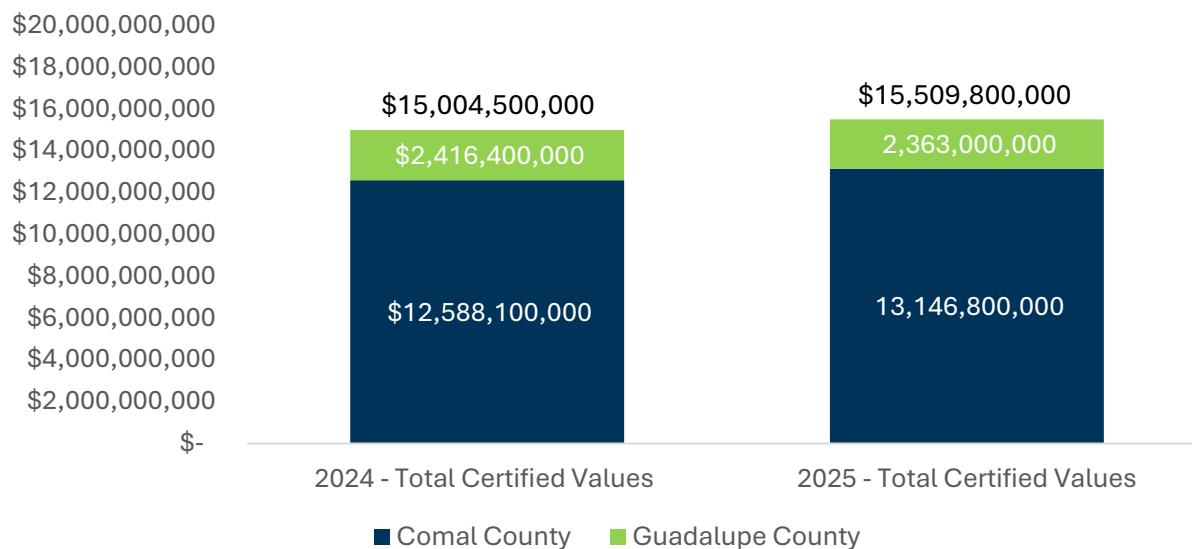
The 89th Legislative Session in 2025 introduced additional proposals aimed at deepening property tax relief. Senate Bill 4 would increase the school district homestead exemption from \$100,000 to \$140,000. Senate Bill 23 Adopted increasing the exemption for Texans over 65 and those with disabilities from \$10,000 to \$60,000, resulting in total exemptions of up to \$200,000. House Bill 9 aimed to support small businesses by raising the business personal property exemption to \$125,000.

Taxable Assessed Valuation – FY 2026

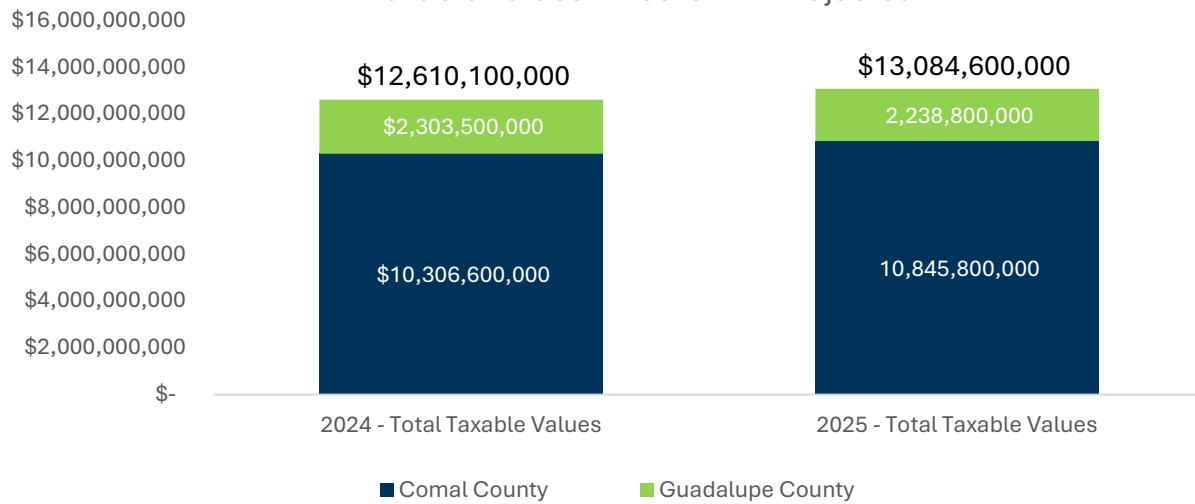
Based on the certified values of both Comal and Guadalupe County, total assessed values (including a portion of values that are still under protest) in New Braunfels grew by approximately 3.4%. This figure includes both values that are frozen (above 65 exemption) as well as TIRZ values. Once those values are removed, taxable values increase by 3.8%. The graphs below provide additional detail on the growth in assessed valuation and a breakdown of growth in new vs. existing values over the past several years. These numbers have been rounded slightly.

Budget Message

Total Certified Values - Certified and Under Protest



Taxable Values - Freeze/TIRZ Adjusted

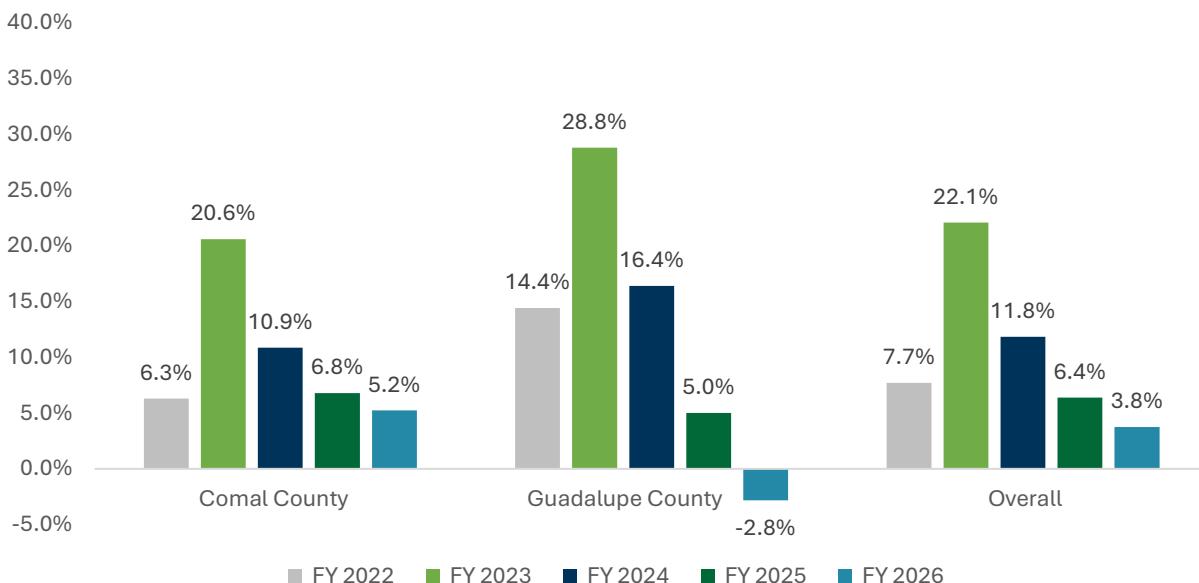


Property Values – FY 2026 and beyond

Over the past decade, New Braunfels has consistently ranked among the fastest-growing cities in the nation. However, City staff have long anticipated a moderation in the rate of growth, particularly in property valuations, which directly impact local revenue. The graph below affirms that expectation, with FY 2026 reflecting the lowest year-over-year increase in taxable value in recent history. Notably, Guadalupe County saw a decline of approximately 2.8%, marking a rare contraction. This trend underscores the importance of continued fiscal discipline and revenue diversification as we prepare for a potentially slower growth environment.

Budget Message

Growth in Taxable Values (%)



Growth in Certified Taxable Values

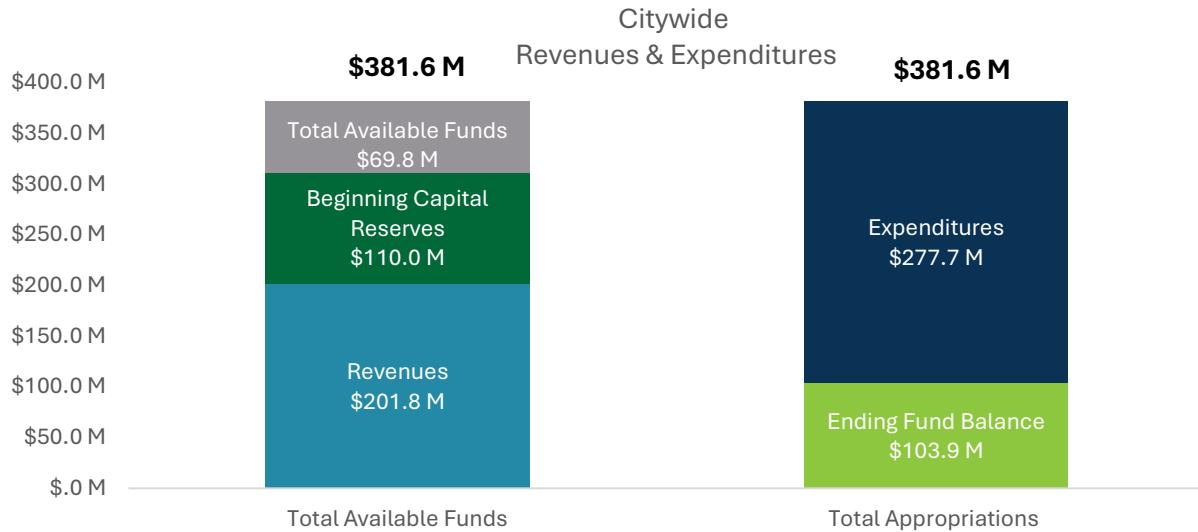


An important takeaway from the FY 2026 property value analysis is the lack of growth in existing property values (less than \$100 million). This contraction places greater reliance on new property value to support revenue growth. Furthermore, the overall increase in taxable value of just 3.8% represents the lowest year-over-year growth since FY 2013, reinforcing the City's cautious and conservative approach to revenue forecasting and budget planning for the upcoming fiscal year.

Budget Message

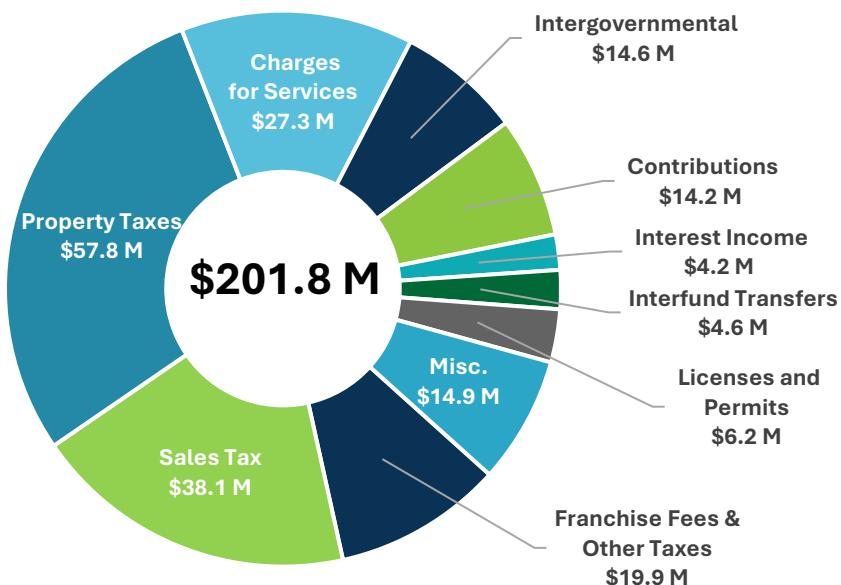
FY 2026 Budget Overview

The FY 2026 Adopted Budget totals **\$381.6 million** across all funds, which is a **decrease of approximately \$7 million** from the FY 2025 Budget. The total budget allocates all funds, including projected reserves, at the end of the fiscal year.

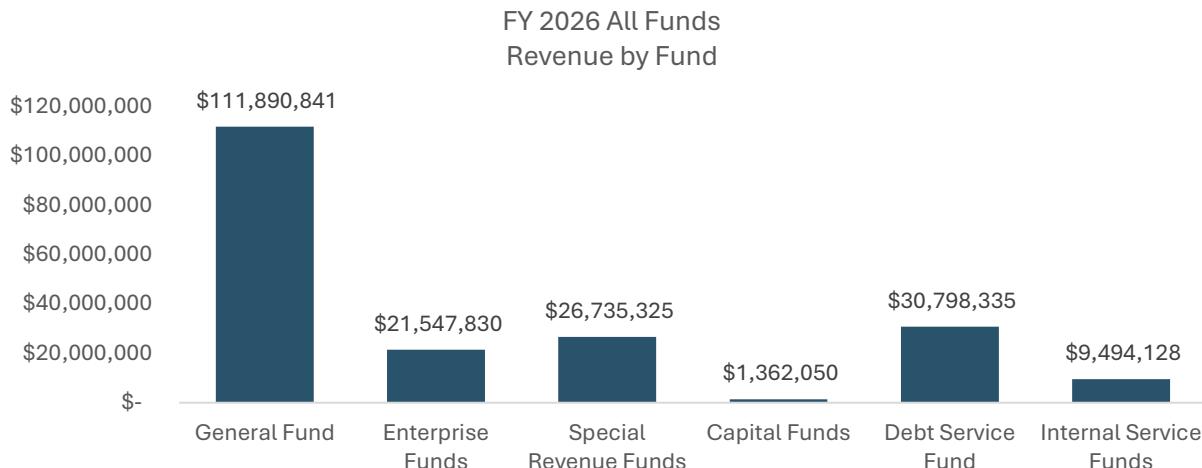


The FY 2026 Adopted Budget includes **\$201.8 million** in total revenue, a decrease **of approximately \$432k compared to last fiscal year.**

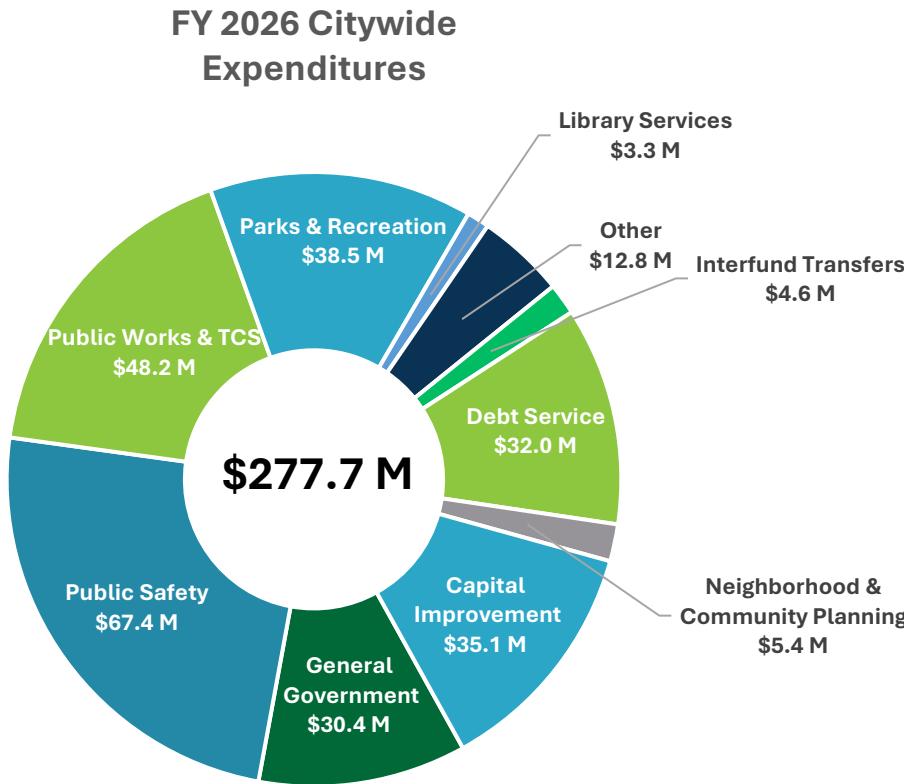
FY 2026 Citywide Revenues



Budget Message

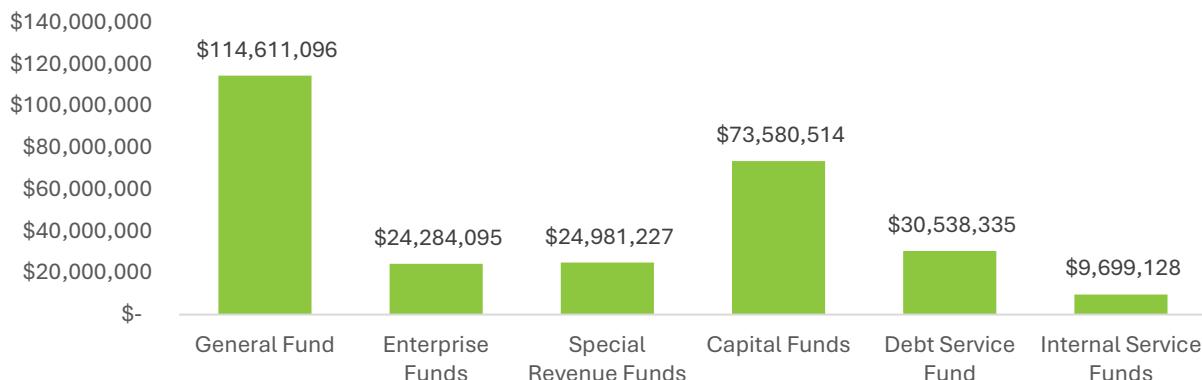


Expenditures in FY 2026 for all funds total **\$277.7 million**, a **decrease of approximately \$52 million compared to FY 2025 Adopted Budget**. This decrease is driven by several factors, including a decrease in one-time funding in the General Fund and a change in budgeting methodology in the Capital Projects Fund to budget projected spending for only the next fiscal year, instead of budgeting the entirety of the remaining spending for all multi-year projects. This change was made possible by the implementation of Workday, the City's new Finance/HR software. This change will allow for enhanced project tracking and better transparency on projected annual capital investment. The graph below illustrates the FY 2026 total budget expenditures by fund type.



Budget Message

FY 2026 All Funds Expenditures by Fund



Strategic Plan Integration

In FY 2024, the City of New Braunfels completed and adopted a comprehensive Strategic Plan that reflects the community's vision for the future. Developed through a combination of citizen engagement, demographic and economic analysis, and alignment with existing City planning documents, the Strategic Plan establishes a forward-looking framework to guide municipal decision-making.

Unlike traditional plans that focus solely on operational approach, this Strategic Plan outlines "what" the City aims to achieve rather than prescribing "how" to do it, offering a clear and adaptable structure for implementation. The plan is anchored by five strategic priorities, supported by 39 objectives and 62 performance measures, all of which are designed to guide the allocation of resources, capital improvement planning, service delivery, and community and economic development efforts. The first annual update to the Strategic Plan was presented in 2025 and is available on the City's website. It demonstrates that meaningful progress is already underway:

- 38 of the 39 objectives are actively in progress,
- 44 of the 62 performance measures are in progress, and 2 performance measures have already been completed.

The FY 2026 Adopted Budget builds upon this foundation by aligning key investments and initiatives with the priorities outlined in the Strategic Plan. The following section highlights specific initiatives incorporated into this year's budget that directly support strategic implementation. For additional details on project funding, please refer to the Funded Resource Request List in the Appendices.

To learn more about the City's Strategic Plan, visit www.newbraunfels.gov/strategicplan.



Economic Mobility



Enhanced Connectivity



Community Identity



Organizational Excellence



Community Well-Being

Budget Message

Across the five strategic priorities, the FY 2026 Adopted Budget includes \$5,146,219 in recurring funding as well as \$3,334,000 in one-time funding to support initiatives that tie back to 20 objectives and performance measures in the strategic plan. This does not include the current 2019 or 2023 bond projects, many of which support the strategic plan as well.

Recurring Funding
\$5,146,219

One-Time Funding
\$3,334,000

Objectives/Performance
Measures Supported
20

Economic Mobility

Create an economic ecosystem where all people have access to housing and meaningful work to live self-reliantly within the community. There are no funded resource requests that directly tie to the economic mobility priority. However, the New Braunfels Economic Development Corporation continues to invest in initiatives that support the objectives and performance measures within the Economic Mobility section of the strategic plan.

Enhanced Connectivity

Coordinate land use with strategic investments in multimodal transportation so residents and visitors can travel safely and easily throughout the city. As a reminder, the various capital projects supported by the 2019 and 2023 bond funds are not included below, only those that include new funding for FY 2026.

Recurring Funding
\$117,500

One-Time Funding
\$50,000

Objectives/Performance
Measures Supported
3

Transit Manager Reclassification - As the City prepares for the launch of the “Ride the Rio” on-demand transit program, it has become clear that dedicated leadership is needed to oversee the complexity of this initiative. The FY 2026 Adopted Budget includes the reclassification of a position to serve as Transit Manager, who will be responsible for managing inter-agency coordination, regulatory compliance with FTA and TxDOT, and day-to-day transit operations. This role is critical to maximizing the efficiency, safety, and impact of the upcoming transit service, which is expected to significantly benefit commuters, local businesses, and the regional economy.

ADA Transition Plan Implementation - Following the completion of the City’s comprehensive ADA Transition Plan in FY 2025, the FY 2026 Adopted Budget includes \$100,000 in recurring funding to begin addressing identified accessibility deficiencies. The ADA Transition Plan outlines a prioritized roadmap for bringing City-owned infrastructure and facilities into compliance with accessibility standards. While full implementation will require sustained investment in future years, this initial allocation allows staff to begin tackling high-priority improvements and responding to documented grievances.

Budget Message

Battery Backup for Signalized Intersections - The City's Public Works Department currently maintains 55 signalized intersections, yet only 10 are equipped with battery backup units to keep signals operational during power outages. The FY 2026 Adopted Budget includes one-time funding to equip 8 additional intersections with backup power systems. These improvements will enhance traffic safety and continuity of service during emergencies. Future budgets will continue to prioritize additional installations, with the long-term goal of equipping all intersections with battery backup capacity.

Community Identity

Foster a sense of community for all city residents, preserve the City's key historical and cultural assets, expand cultural programming, and take advantage of development opportunities that complement the city's unique heritage.

Recurring Funding
\$75,500

One-Time Funding
\$781,000

Objectives/Performance
Measures Supported
6

Digital Discovery Zones – Main and Westside Library - The FY 2026 Adopted Budget includes funding to establish Digital Discovery Zones at both the Main and Westside Library campuses. Each zone will be equipped with child-friendly computers featuring access to age-appropriate educational software, digital storybooks, and the Library's online collection. These zones will offer a safe, engaging environment for children to complete homework, explore online resources, and develop digital literacy through hands-on, interactive learning.

Right-of-Way (ROW) / Beautification Team – Operating Support - Now that the ROW/Beautification teams have been formed, the FY 2026 Adopted Budget includes recurring operating funds to support their daily functions. This includes fuel, herbicides, landscaping materials, and hand tools. These resources will ensure the teams can continue delivering high-quality maintenance and beautification of public spaces across the city.

Downtown and West End Streetscape Enhancements - To support placemaking and community revitalization, the budget includes funding for streetscape improvements in the Downtown and West End areas. Planned enhancements include street tree plantings, LED uplighting of existing trees, and decorative pole banners. These improvements will improve aesthetics and pedestrian experience, and could be leveraged with a potential partnership with the NBEDC for greater impact/broader project.

Special Event Security Enhancements - To enhance public safety at community events, the FY 2026 Adopted Budget includes funding to enhance security efforts for special events. Team members are currently evaluating potential vehicle barriers or even alternative sites that can better control participant entry/exit. Any recommendation will result in a policy discussion with the City Council, but given what has happened in other communities across the country, it should be a priority to continue to ensure that visitors and citizens are safe at community/special events.

Budget Message

Comprehensive Plan Update - Funding is included to complete the ongoing update to the City's Comprehensive Plan. Consultant selection is underway and the project is expected to launch before the end of FY 2025. This plan will guide land use, infrastructure, housing, and quality of life investments for years to come, aligning long-range growth with community priorities.

Community Tool Shed Program - The Adopted budget includes funding to launch a Community Tool Shed — a free lending program that gives residents access to tools that may be cost-prohibitive or difficult to acquire. This initiative promotes neighborhood pride, community service, enabling residents to help themselves and support their neighbors. Similar successful programs have been implemented in San Antonio, Schertz, and Round Rock.

San Antonio Street Bridge Historic Display - As part of TxDOT's reconstruction of the San Antonio Street Bridge over the Comal River, the City is responsible for creating a historic exhibit. This will feature salvaged materials from the original bridge and interpretive plaques provided by TxDOT. Funding is included in the FY 2026 budget to meet this commitment and preserve a piece of New Braunfels history.

Organizational Excellence

Use data-driven decision-making to provide efficient, effective, and high-quality services.

Recurring Funding
\$4,833,219

One-Time Funding
\$750,000

Objectives/Performance
Measures Supported
7

Compensation Increases for City Team Members - Aligned with the Strategic Plan objective to reduce turnover due to compensation and advancement concerns, the FY 2026 Adopted Budget includes a combination of cost-of-living adjustments (COLA) and market-based pay increases for all City employees. These adjustments are designed to maintain internal equity, remain competitive in the regional labor market, and retain high-performing staff. Additional detail on these increases is provided in the budget message and supporting schedules.

Police Department Replacement Vehicle Funding - To maintain a reliable public safety fleet, the FY 2026 budget includes General Fund funding for critical Police Department vehicle replacements. Due to the City's decision not to issue a tax note in FY 2026, these replacements are being prioritized through direct funding based on Fleet Manager assessments of vehicle condition and operational necessity.

Ambulance Remount - Maintaining the operational integrity of the City's EMS fleet is essential to response times and patient care. The FY 2026 budget includes funding to remount one ambulance, which meets the criteria for lifecycle replacement. Remounting allows the City to extend the lifespan of its ambulance fleet while maintaining safety and service standards.

Budget Message

Fee Modifications and Evaluation Process - In support of the Strategic Plan's directive to evaluate and update service fees, the Finance team initiated a comprehensive fee study in FY 2023. The first phase of updates has already been implemented. In FY 2026, staff will present the next phase of recommended adjustments during the budget workshop. These updates reflect a more systematic, transparent approach to fee setting and are now incorporated as part of the annual budget development process.

Emergency Dispatcher Shift Differential - To promote consistency and equity within the Police Department, the FY 2026 budget includes funding to provide a shift differential for emergency dispatchers who work primarily during overnight hours. This builds on a similar initiative implemented for sworn patrol officers in FY 2025 and helps support employee wellness, performance, and retention in a 24/7 operation.

Solid Waste Commercial Division – Shift Differential - The FY 2026 Adopted Budget includes funding to implement a shift differential for Commercial Front Load Solid Waste team members, who work early morning shifts with irregular days off. This schedule contributes to physical fatigue, high turnover, and recruitment challenges. The shift differential is intended to improve morale, stabilize staffing, and support retention in this critical frontline service division.

Community Well-Being

Implement services that enhance health and well-being to improve the overall quality of life for residents.

Recurring Funding
\$120,000

One-Time Funding
\$1,753,000

Objectives/Performance
Measures Supported
4

Police Service Assistant Pilot Program - In response to the findings of the recent patrol staffing analysis by Matrix Consulting Group, the FY 2026 Adopted Budget establishes a pilot program with two professional Police Service Assistant positions. These civilian roles will handle low-risk duties, enabling sworn officers to focus on critical incidents and proactive policing. While the study recommended six positions, this pilot will allow the department to evaluate program effectiveness and demonstrate return on investment before full implementation. Recurring costs will be offset by holding one sworn officer position vacant (from 13 current vacancies), and one-time funding is included for necessary equipment such as vehicles and uniforms. This model offers a cost-effective approach to meeting increased service demand while reducing overtime and officer fatigue.

Part-Time Reserve Officer Positions - To enhance security at City facilities and reduce reliance on overtime, the Adopted budget funds three part-time Reserve Officer positions. These officers will provide building security at City Hall and coverage during City Council and other public board/commission meetings, freeing full-time officers for patrol duties and improving department efficiency.

Budget Message

Self-Contained Breathing Apparatus (SCBA) Replacement - The Fire Department's current SCBA units, purchased in 2016, are nearing the end of their 10-year manufacturer warranty. To remain in compliance with Texas Commission on Fire Protection and NFPA standards (1981, 1982, and 1852), the FY 2026 Adopted Budget includes funding for replacement units. Replacing SCBAs prior to warranty expiration reduces maintenance costs and ensures firefighter safety during emergency response.

Flood Monitoring System Enhancements - New Braunfels' flood monitoring and warning system, initially deployed in 2011, remains functional but is due for review. The Adopted budget includes funding to assess and upgrade system infrastructure, with a focus on identifying new technology that could improve real-time data accuracy, alert capabilities, and integration with emergency management tools. This proactive investment supports community resiliency in the face of extreme weather.

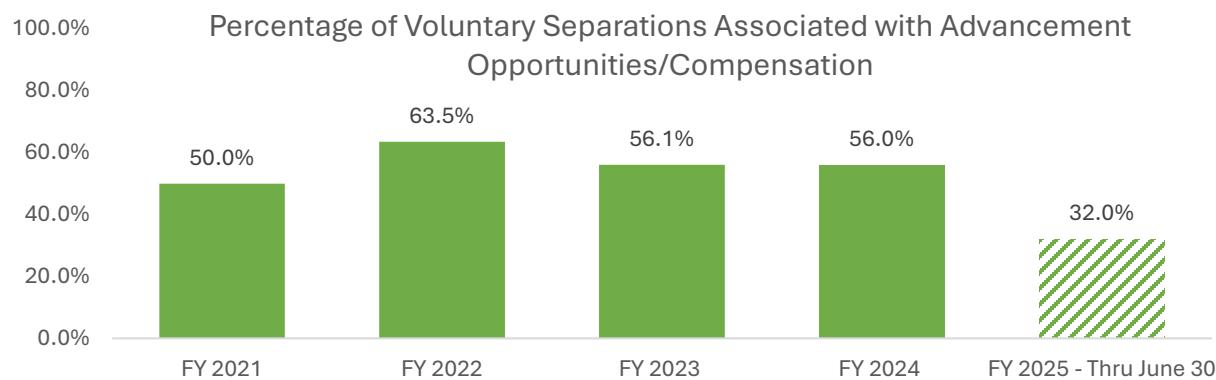
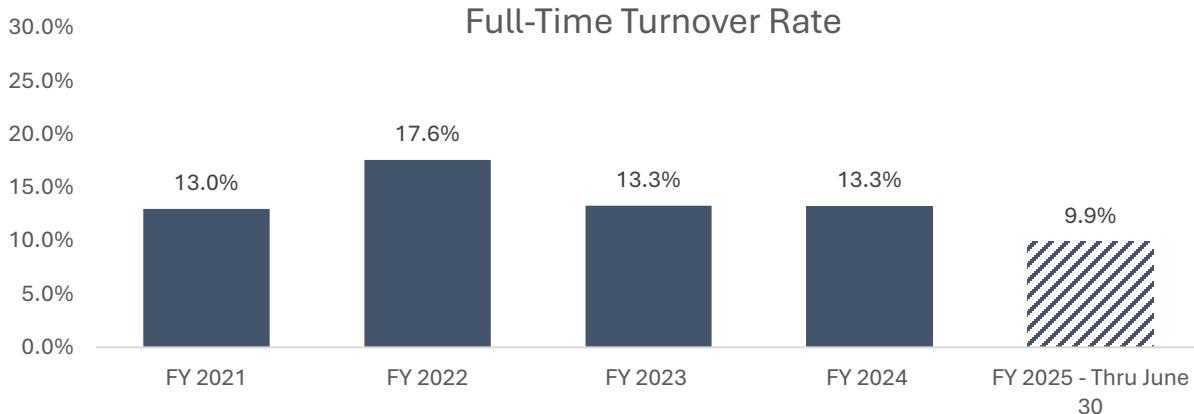
School Zone Connectivity Alert System - To improve school zone safety, the FY 2026 Adopted Budget includes funding for a School Zone Connectivity Alert System that integrates with the City's 28 existing flashing beacon signs. This system provides real-time phone alerts to drivers exceeding the speed limit in active school zones and allows remote programming of signs for holidays, early release days, and other calendar changes—eliminating the need for manual reprogramming. The Adopted funding would cover half of all school zones in the City, with the potential to expand in future budget years.

Employee Compensation

As discussed during the Summer 2025 retreat, City staff are the key to meeting the demand for City services. Recruiting and retaining our team members is currently our highest budget priority. The employee engagement survey indicated that compensation was one of the key areas of concern amongst City team members. While this is typical of most organizations, the Strategic Plan included two performance measures that are focused on reducing turnover and reducing the percentage of employees who voluntarily separate from the organization, specifically for reasons associated with compensation and/or advancement opportunities. As it relates to turnover rate, the strategic plan includes a performance measure to maintain a full-time turnover rate of 15% or lower. As the graph below illustrates, that target was met in FY 2023, FY 2024, and is projected to be met in FY 2025.

Regarding the reason for separation, the Strategic Plan includes a performance measure that focuses on continual reduction in the percentage of voluntary separations associated with Compensation/Advancement opportunities. Again, as the graph illustrates, this metric has improved drastically for FY 2025, which we believe is an outcome of the various strategies and investments that we have and must continue to make that are focused on employee retention.

Budget Message



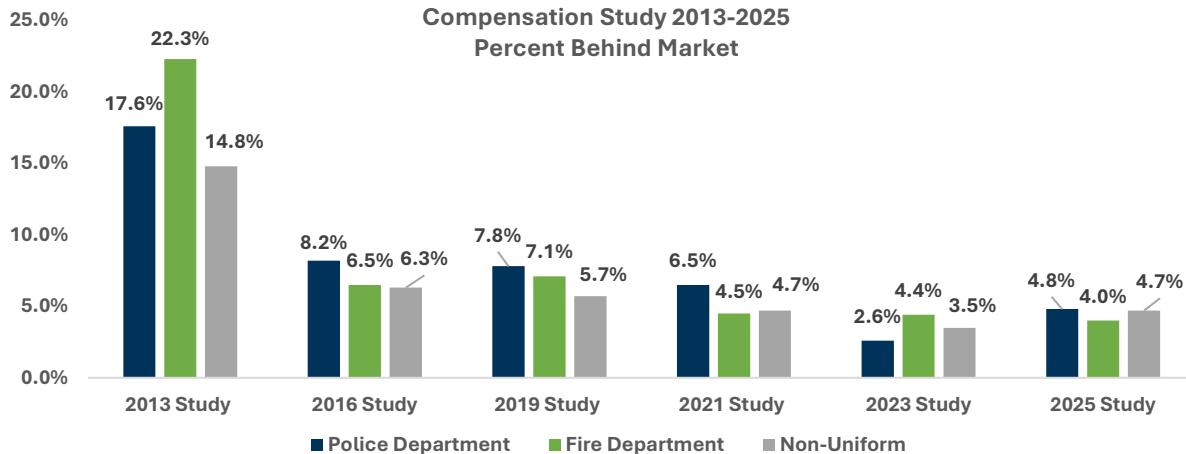
FY 2026 Adopted Compensation Strategy

Early in the budget process, four key compensation goals were identified for FY 2026. These priorities were designed to promote retention, maintain competitiveness in the labor market, and ensure equity across the organization. The total General Fund cost to support the Adopted compensation strategy is approximately \$3.7 million. The FY 2026 Adopted Budget fully addresses each of the identified goals:

1. 3% Cost of Living Adjustment (COLA) for all non-uniformed employees – Effective October 2025
2. 2.5% Plan Shift for all uniformed employees – Effective October 2025
3. Annual step increases for uniformed employees (average slightly above 2%), effective on each employee's hire or promotion anniversary date
4. Full implementation of the 2025 Market Compensation Study, effective October 2025

2025 Market Compensation Study - Bringing employee pay scales in line with regional benchmarks has been an ongoing effort, as illustrated by the accompanying graph. In order to avoid falling further behind our 26 benchmark cities, the FY 2026 Adopted Budget includes full implementation of the market study in October 2025, rather than phasing the adjustments over time. This allows the City to remain competitive, support workforce stability, and minimize the risk of further market lag. We believe this strategy offers stronger long-term benefits than a phased implementation beginning in October.

Budget Message



Staffing Strategy and Position Additions

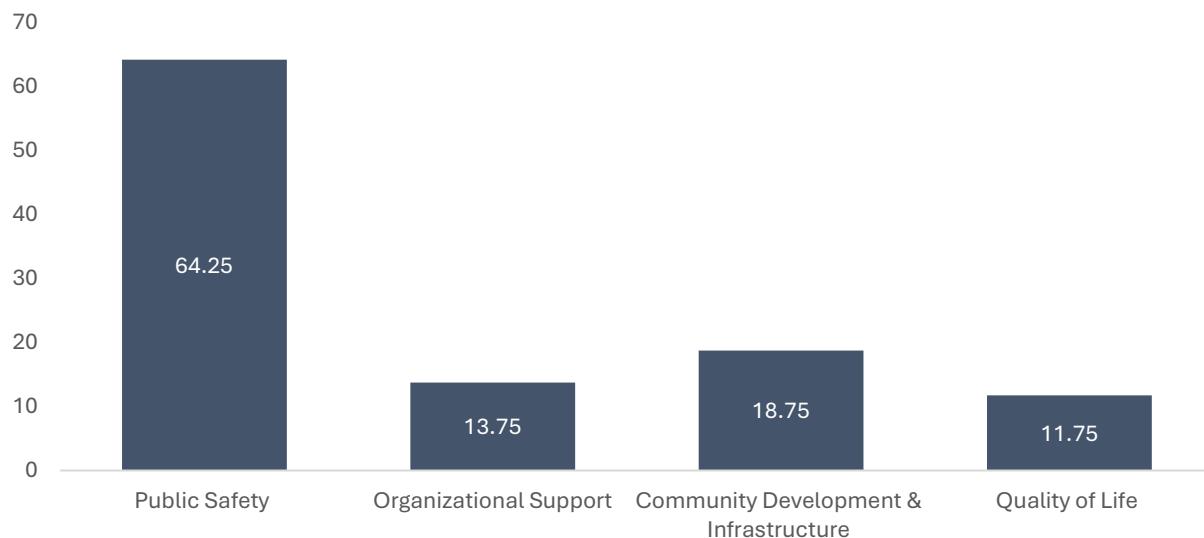
As discussed during the workshop and reiterated earlier in this message, FY 2026 was expected to present challenges in balancing compensation enhancements with the addition of new positions. In light of these constraints, the only new roles included in the FY 2026 Adopted Budget are the two Police Officer Assistant positions and three part-time Reserve Officer positions.

It is important to recognize, however, that over the past four fiscal years, the City has made significant investments in workforce expansion, adding new positions across nearly every department. Due to ongoing recruitment challenges and natural attrition, not all of these roles—particularly within public safety—have been fully staffed. For example, the Police Department currently has approximately 13 sworn vacancies. As a result, the full operational impact of previously added positions is still being assessed.

While FY 2026 includes only a limited number of new positions, the organization remains well-positioned to meet growing service demands with the current authorized workforce. As shown in the accompanying graph, the City has added more than 108 full-time equivalent (FTE) positions since FY 2022, with approximately 60% of those roles supporting public safety.

Budget Message

FY 2022-FY 2025 FTEs Added (General Fund)



Other Initiatives

The FY 2026 Adopted Budget includes several additional initiatives requested by departments, which are listed below. Additional information on the cost of these initiatives and the funding source(s) is available in the Appendices.

Public Safety

- Tactical headsets for the Police SWAT team
- WRAP restraint systems for the Police Department
- Replacement of two Police Department Canines

Organizational Support

- Additional recurring funding to increase our intern program
- Purchase and installation of a new ethics reporting and investigation software for the Human Resources Department
- Funding to extend our City-Wide Network warranty and system-wide support services
- Replacement of the City's Firewall infrastructure
- One-time transfer to the Facilities Maintenance Fund for design and partial renovation costs of the FM 306 service center

Quality of Life

- Park Operations facility enhancements
- Fischer Park splash pad resurfacing
- Park Operations Equipment replacement
- Landa Rec Center gym flooring replacement
- Replaster the leisure pool at Das Rec
- Das Rec Aquatic area/party room floor replacement

Budget Message

Enterprise Funds

New Braunfels National Airport

- Matching funding for the design of the runway/taxiway rehabilitation project

Landa Park Golf Course

- Phased funding for the bunker renovation project

Civic/Convention Center

- Audio/Visual equipment replacement

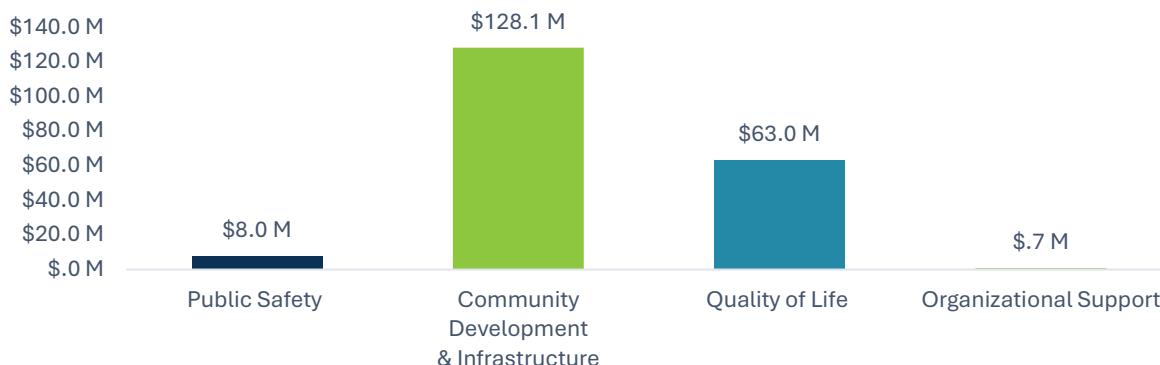
Solid Waste Fund

- Vehicle replacements

Capital Funds

As previously noted, the organization has revised its capital budgeting strategy to better align expenditures with projected spending timelines and improve fiscal year cost tracking. Under this approach, only anticipated FY 2026 spending is appropriated, with remaining funds shown as ending fund balance to be allocated in future years. To provide a clearer picture of total capital resources by program area, the following graph reflects planned remaining expenditures in all debt-funded capital projects.

Debt-Funded Capital Projects
Remaining Spend Projections by Program as of 6/30/2025

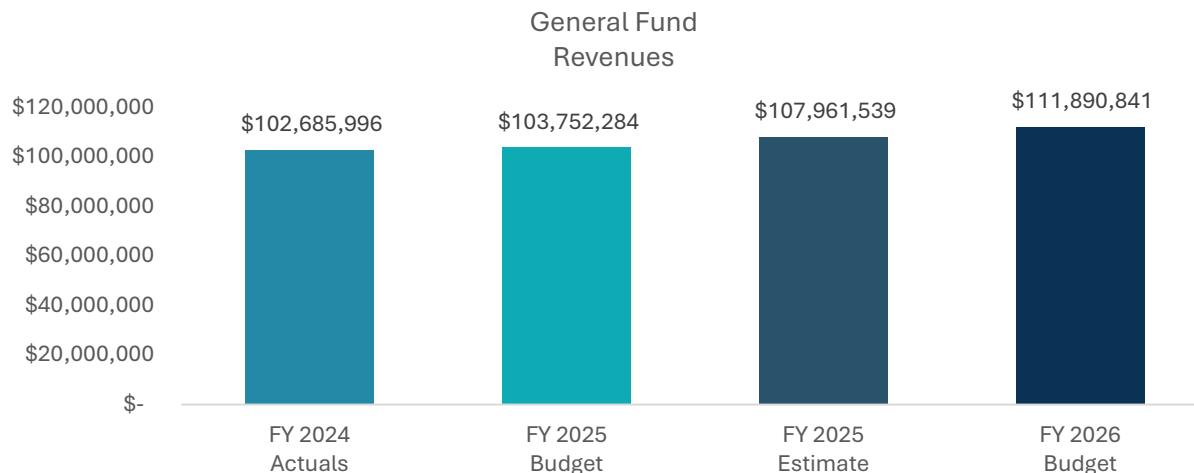


Budget Message

General Fund

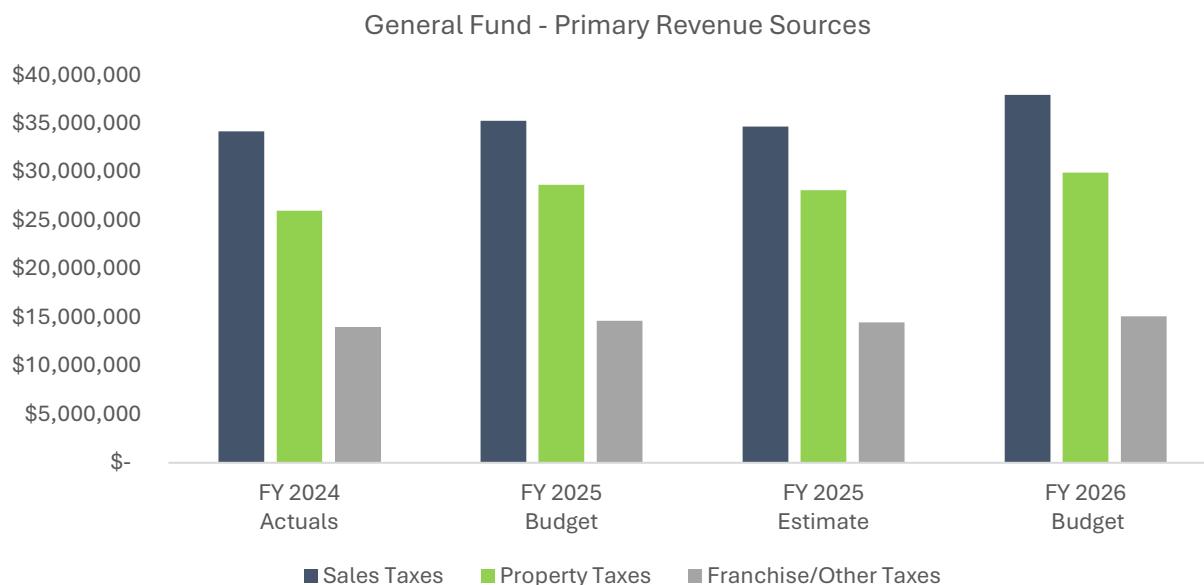
General Fund – Revenues

Total General Fund revenues for FY 2026 are projected to be **\$111.9 million**. As the graph below illustrates, revenues for the FY 2026 Adopted Budget are higher than the FY 2025 Budget. Major factors that impacted the FY 2026 Adopted Revenue Budget are projected increases in Sales Tax and Property tax collection, as well as increased collections from Ambulance services. The FY 2026 budget contains conservative revenue projections for volatile revenue sources such as interest earnings and licenses and permits.



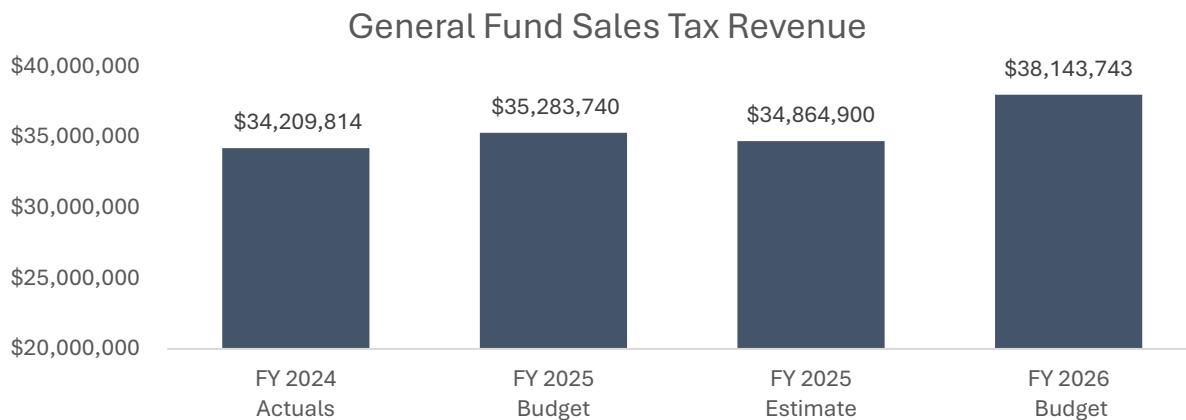
Primary Revenue Sources

Sales taxes (34.1%), Property Taxes (26.8%), and Other Taxes and Franchise Fees (13.5%) make up approximately 74.4% of all General Fund revenue sources.

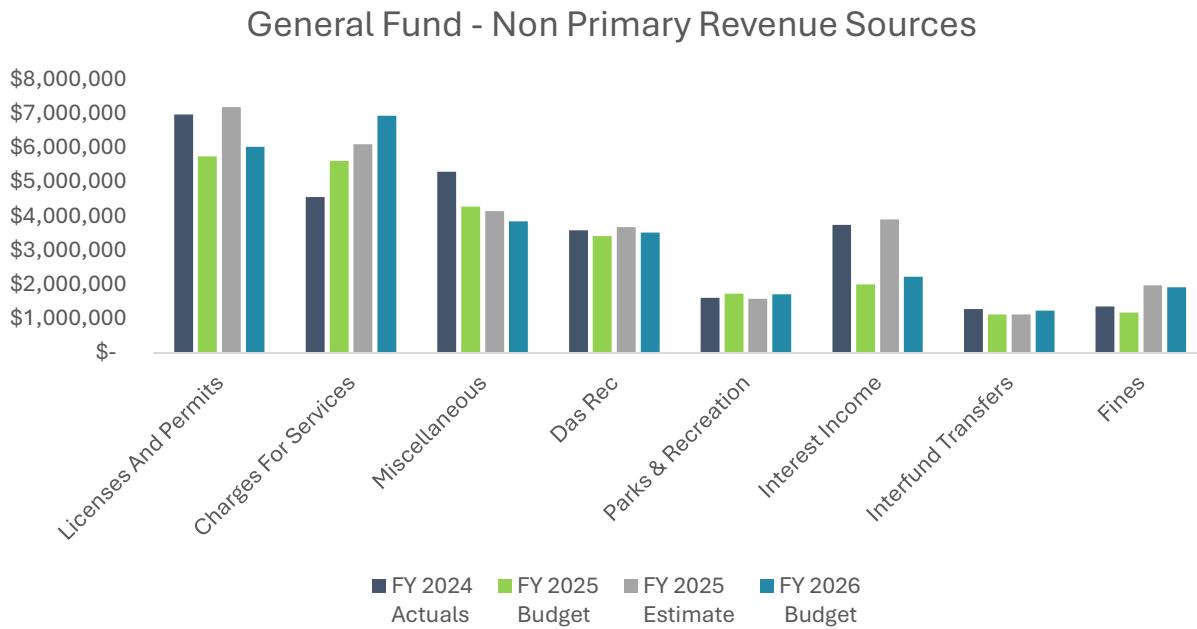


Budget Message

Sales Taxes – After strong growth from FY 2022 to FY 2024, sales tax collections, the City's largest General Fund revenue source, has shown increased volatility. The FY 2026 baseline growth is projected at 2%, with additional one-time revenue expected from the renewed economic development partnership with HD Supply. This one-time revenue will be allocated exclusively to one-time expenditures.



The remaining 26% of General Fund revenue consists of the sources shown in the graph below. Interest income, miscellaneous revenues, and licenses/permits have been budgeted conservatively due to potential volatility. The projected increase in Charges for Services is driven by a contract modification with ESD 7, which will generate one-time revenue. These funds are earmarked to help offset the future recurring costs of ten firefighter positions currently funded through a grant (beginning FY 2027–FY 2028).



Budget Message

General Fund - Expenditures

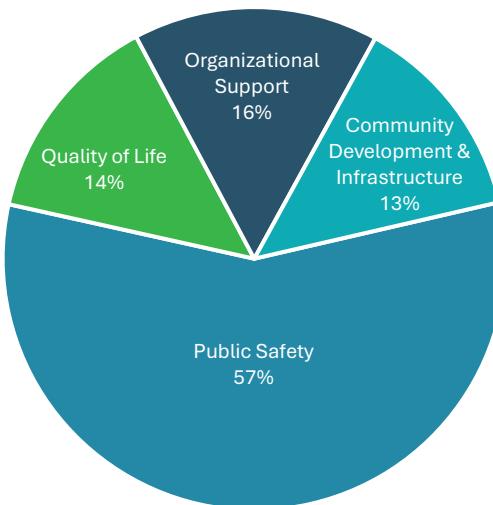
FY 2026 General Fund expenditures total **\$114.6 million**, representing a 5.8% increase over the prior year. However, the Adopted budget includes \$6.9 million in one-time initiatives, funded by a combination of General Fund surplus and \$3.9 million in projected one-time revenues.

When isolating recurring expenditures, the year-over-year increase is approximately 3.0%. While total expenditures exceed revenues due to one-time investments, the FY 2026 Adopted Budget is structurally balanced—recurring revenues fully cover recurring expenditures.



The following graph breaks down the entire General Fund Budget by program area. The organizational support program area includes payments to other governmental entities for services, audit services, and insurance premiums (liability and property).

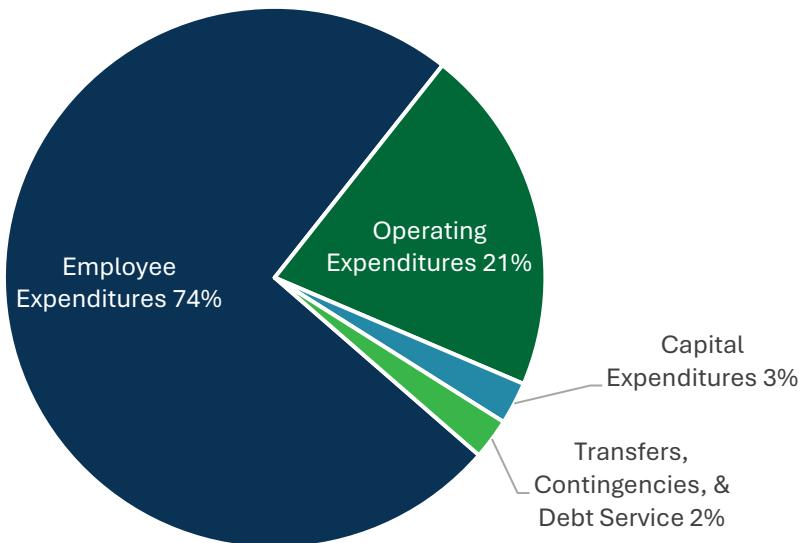
FY 2026 General Fund Expenditures by Program Area



Budget Message

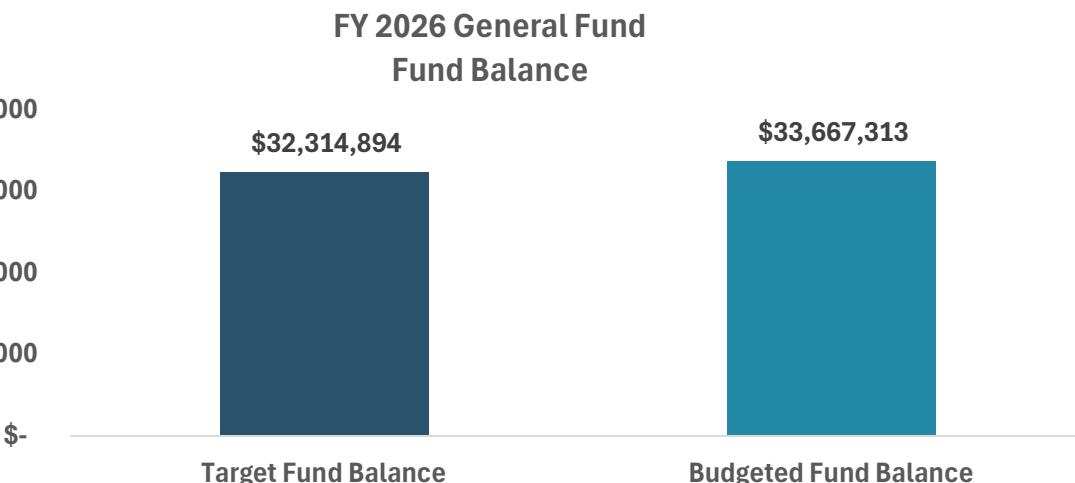
The following graph breaks down the entire General Fund Budget by expenditure category. As it illustrates, employee expenditures represent 74% of all costs.

FY 2026 General Fund Expenditures by Category



General Fund – Fund Balance

The City's fund balance policy requires maintaining reserves equal to at least 25% of General Fund operating costs. However, City Council has historically targeted a 30% fund balance to safeguard the City's bond rating and ensure readiness for emergency response. The FY 2026 Adopted Budget projects an ending fund balance of 31.3% of recurring expenditures, exceeding both the policy minimum and Council's target, reinforcing the City's long-term financial stability. As the graph suggests, the ending fund balance is in a minor surplus position. As indicated earlier, amid economic uncertainty, this is believed to be financially prudent to provide a little additional financial flexibility in FY 2026.



Budget Message

Navigating Economic Uncertainty: Mid-Year Budget Review

As noted at the outset of this budget message, the economic landscape entering FY 2026 reflects more uncertainty than in recent budget cycles. Several of our primary and non-primary revenue sources have shown signs of volatility or stagnation, making long-term forecasting more challenging.

Despite these headwinds, we remain confident in the revenue projections and funding strategies included in the FY 2026 Adopted Budget. That said, economic conditions can shift rapidly. To ensure we remain responsive and financially sound, we recommend holding a mid-year budget workshop. This session would allow the City Council and staff to:

- Review actual year-end performance from FY 2025 compared to current projections
- Assess revenue trends and expenditure projections in FY 2026
- Confirm the viability of funded initiatives included in the budget
- Consider allocating additional resources, if available, to priorities not initially funded

This proactive approach will help reinforce fiscal discipline while preserving the flexibility needed to adjust to evolving conditions.

Final Thoughts

The FY 2026 Adopted Budget has been thoughtfully developed to balance the priorities of the City Council, our residents, and the dedicated team members who serve this organization. It reflects a continued commitment to strategic investment, directly aligning resources with the objectives and performance measures outlined in the City's Strategic Plan, one of the top priorities guiding this year's process.

I would like to express my sincere appreciation to the Finance Department and the Executive Leadership Team for their exceptional work, collaboration, and dedication throughout the budget development process. Their efforts ensure that this budget not only meets the needs of today but also positions the City for long-term sustainability and success.

Respectfully submitted,



Robert Camareno
City Manager

FY 2026-2030 Five-Year Forecast

The following information was prepared and submitted to City Council prior to the development of the FY 2026 Adopted Budget. Some figures in this section were estimates at the time when this document was prepared, not the actual figures used for the Adopted Budget.

Definition and Purpose

The forecast is an assessment of the General Fund and Debt Service Fund's financial position should the assumptions used in creating projections materialize. ***A forecast is not a prediction.*** A forecast is a result based on assumptions; if the assumptions change, the financial position and projections change as well. Moreover, the projections for FY 2026 are not representative of the proposed budget or a recommendation. However, the results of the five-year forecast assist in developing budget policy. For example, the forecast illustrates how sales tax volatility and a continued slowdown in property value growth are impacting General Fund capacity. In comparison to recent forecasts, the current capacity for supporting new initiatives is materially lower.

The forecast helps to illustrate the financial viability of various recurring and one-time investments. The forecast also serves as a resource in evaluating and developing multi-year budget initiatives. By looking over a five-year period, this document allows for improved and more thorough vetting as it relates to developing budgetary policy. The forecasts are developed within the framework of City Council goals, fiscal responsibility, and, most importantly, consider the impact of New Braunfels' tremendous growth on service delivery.

For FY 2026, the City's annual budget process began in the spring as it typically does. As this document will illustrate, there continues to be a gap between identified resource needs and General Fund capacity throughout the forecast period. This is typical for most, if not all, cities. The five-year forecast will assist the City Council in determining how best to strike a balance between capacity and funding of new resources. As the forecast suggests, the June retreat will provide an opportunity to present some policy considerations to continue to try and close the gap between identified resource needs and projected General Fund capacity. As a reminder, the creation of additional General Fund capacity is a component of our 2024-2029 strategic plan.

The completion of the Five-Year Financial Forecast is a charter requirement. The Five-Year Financial Forecast is a planning tool to aid the City Council and Executive Leadership Team in maintaining consistent service delivery to the community within available resources. The financial forecasts presented in this document represent one of many tools developed by staff to support the delivery of services in the community and provide value to our citizens through sound management of the City's financial resources.

FY 2026-2030 Five-Year Forecast

General Fund -Baseline Expenditures and Resource Demands Forecast

The General Fund is the City's main operating fund. All revenues and expenditures associated with the City's major services are accounted for in the General Fund. The major sources of revenue for the General Fund include: sales tax, property tax, franchise fees (including payments from New Braunfels Utilities), licenses and building permits, charges for ambulance services, fines and forfeitures, and parks and recreation revenue, among other sources.

The General Fund forecast section includes two schedules that reflect projected revenues, expenditures, and fund balances (reserves) over the next five years. The revenue projections are the same for both schedules; only the expenditures change. The first schedule, referred to as "Baseline Expenditures Forecast," looks at the financial position of the General Fund and considers opportunities and projections for revenue growth throughout the period while expenses increase only to reflect inflationary pressures as well as anticipated or previously approved expenditure adjustments.

The second schedule is referred to as the "Resource Demands Forecast" and shows the impact on the General Fund associated with identified resource needs, program enhancements, and compensation adjustments. These projections are the result of the assumptions used to build the General Fund forecast. If the assumptions change, the forecast results change as well.

FY 2026-2030 Five-Year Forecast

General Fund - Baseline Expenditures

	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 32,530,186	\$ 34,913,127	\$ 39,259,053	\$ 45,158,970	\$ 53,280,363
Revenue					
Property Taxes	\$ 29,712,570	\$ 30,752,510	\$ 31,828,848	\$ 32,942,857	\$ 34,095,857
Sales Taxes	35,335,980	36,042,700	36,763,554	37,498,825	38,248,802
Other Taxes and Franchise Fees	15,289,987	16,829,766	18,165,642	19,822,634	21,145,767
Licenses and Permits	5,700,000	5,550,000	5,400,000	5,250,000	5,100,000
Charges for Services	6,018,000	6,138,360	6,261,127	6,386,350	6,514,077
Fines and Forfeitures	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Parks and Recreation	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Das Rec	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Interest Income	2,000,000	1,750,000	1,500,000	1,250,000	1,250,001
Miscellaneous	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Interfund Transfers	1,158,984	1,193,753	1,229,566	1,266,453	1,304,446
Total Recurring Revenue	\$ 106,615,521	\$ 109,657,089	\$ 112,548,736	\$ 115,817,120	\$ 119,058,950
 Total Revenue	 \$ 106,615,521	 \$ 109,657,089	 \$ 112,548,736	 \$ 115,817,120	 \$ 119,058,950
Expenditures					
General Government	\$ 11,725,338	\$ 11,783,763	\$ 11,843,356	\$ 11,904,141	\$ 11,966,142
Planning and Development Svcs	4,947,674	4,976,734	5,006,374	5,036,608	5,067,446
Police	28,923,034	28,990,485	29,059,286	29,129,462	29,201,042
Fire	27,640,667	28,568,994	28,998,387	29,053,867	29,110,458
Municipal Courts	1,012,994	1,014,639	1,016,316	1,018,027	1,019,773
Public Works	9,086,841	9,157,364	9,229,297	9,302,668	9,377,508
Transportation and Capital Programs	2,440,823	2,457,350	2,474,208	2,491,403	2,508,941
Parks and Recreation	7,922,476	7,982,509	8,043,742	8,106,201	8,169,908
Das Rec	3,454,003	3,473,065	3,492,509	3,512,341	3,532,570
Library Services	3,279,849	3,296,820	3,314,131	3,331,788	3,349,798
Interfund Transfers	1,082,766	1,093,434	1,104,316	1,115,415	1,126,736
Non-Departmental	2,441,115	2,241,007	2,291,898	2,918,806	2,971,752
Contingencies	275,000	275,000	275,000	275,000	275,000
NBU Facility Partnership			500,000	500,000	500,001
Total Recurring Expenditures	\$ 104,232,580	\$ 105,311,164	\$ 106,648,819	\$ 107,695,727	\$ 108,177,074
 Ending Fund Balance	 \$ 34,913,127	 \$ 39,259,053	 \$ 45,158,970	 \$ 53,280,363	 \$ 64,162,239
 Fund balance Percentage	 33.5%	 37.3%	 42.3%	 49.5%	 59.3%
 Fund Balance Surplus	 \$ 3,643,353	 \$ 7,665,703	 \$ 13,164,325	 \$ 20,971,645	 \$ 31,709,117
 Recurring Revenue/Rec Exp	 \$ 2,632,941	 \$ 4,345,926	 \$ 5,899,918	 \$ 8,121,393	 \$ 10,881,876

FY 2026-2030 Five-Year Forecast

Baseline Expenditures Forecast- Discussion and Analysis

General Fund- Revenue Projections (Recurring)

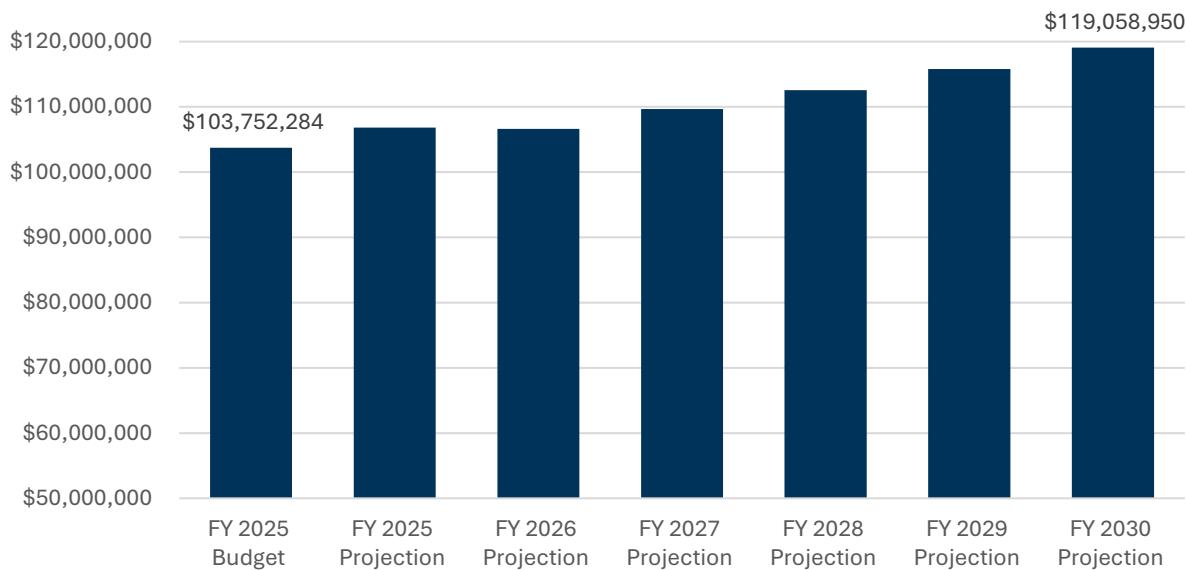
The average annual growth in General Fund revenues during the forecast period is 2.2 percent. The table below reflects the projected annual growth in total General Fund revenues for each year during the forecast period.

Projected Total General Fund Growth Rates (Recurring)					
	FY 2026*	FY 2027	FY 2028	FY 2029	FY 2030
Growth Rate	-0.2%	2.85%	2.6%	2.9%	2.8%

* The projected reduction in revenue in FY 2026 is in comparison to the FY 2025 projection. This is primarily driven by the conservative approach to projecting licenses and permits and interest earnings, which is explained in further detail later in this section.

As the graph illustrates, FY 2025 revenues are estimated to exceed budget. This is driven primarily by higher than anticipated growth in the following categories: interest earnings, licenses and permits and fines and forfeitures. The following section provides categorical detail on revenue projections during the forecast period.

Total General Fund Revenue

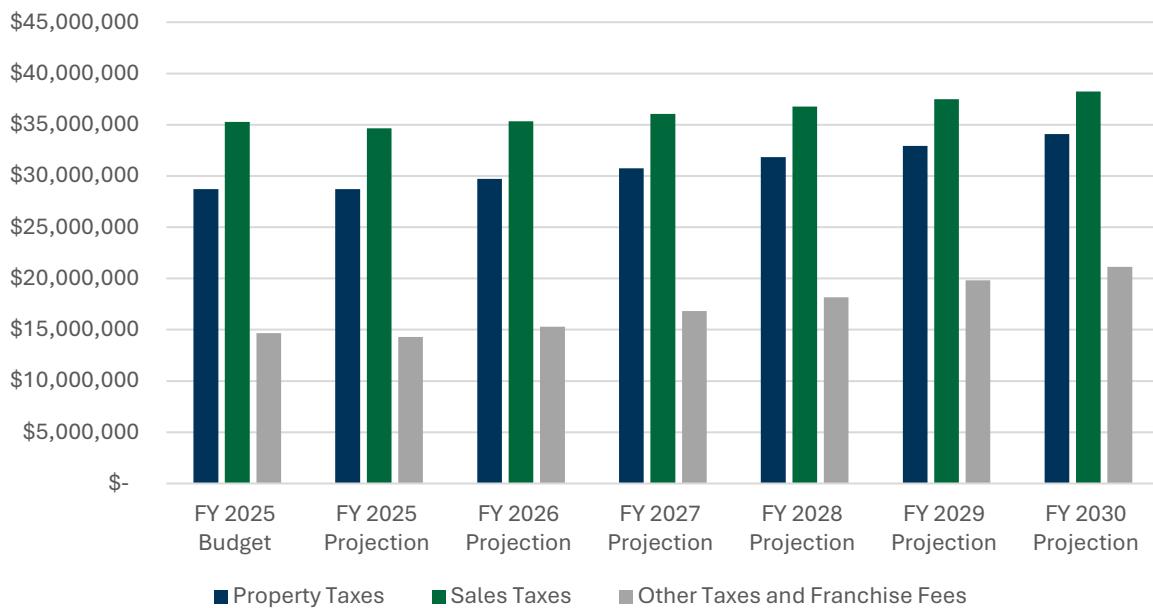


FY 2026-2030 Five-Year Forecast

Primary Revenue Sources

Throughout the forecast period, the General Fund's three largest revenue sources (Sales Taxes, Property Taxes, and Franchise Fees) make up approximately 75%-79% of total revenues. The growth rates for total General Fund revenue are driven primarily by projected fluctuations among these three sources.

General Fund - Primary Revenue Sources

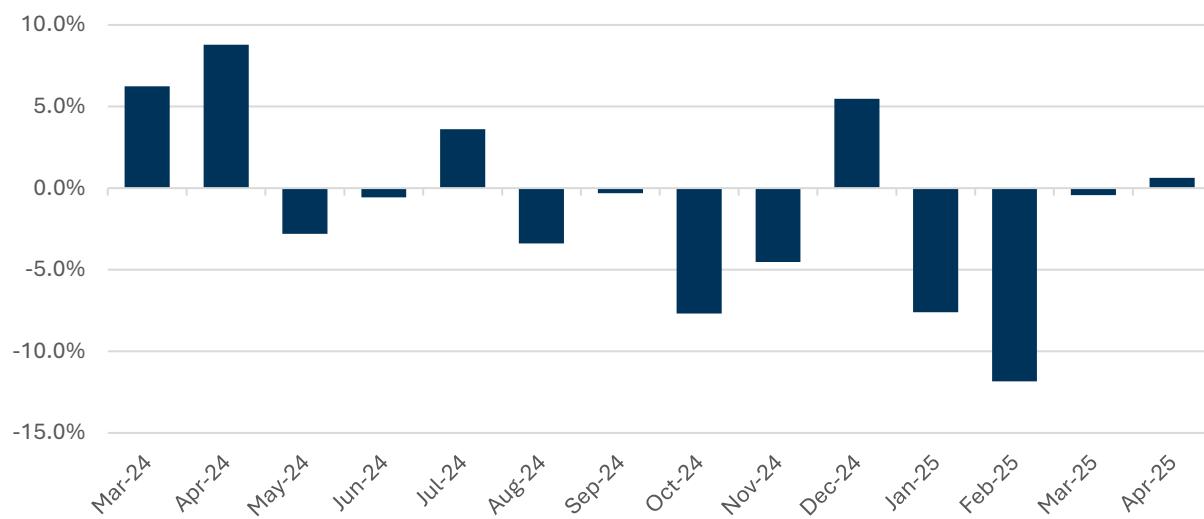


Property Tax Revenue – Due to statutory limitations and a diminishing amount of developable land available to add new value to the tax rolls, property tax revenue projections for the General Fund are conservatively held at 3.5% annual growth.

Sales Tax Revenue – The General Fund's largest source of revenue has experienced volatility towards the end of FY 2024 and throughout FY 2025, as illustrated by the graph below. This volatility and recent declines were preceded by record levels of growth from 2022 to 2024.

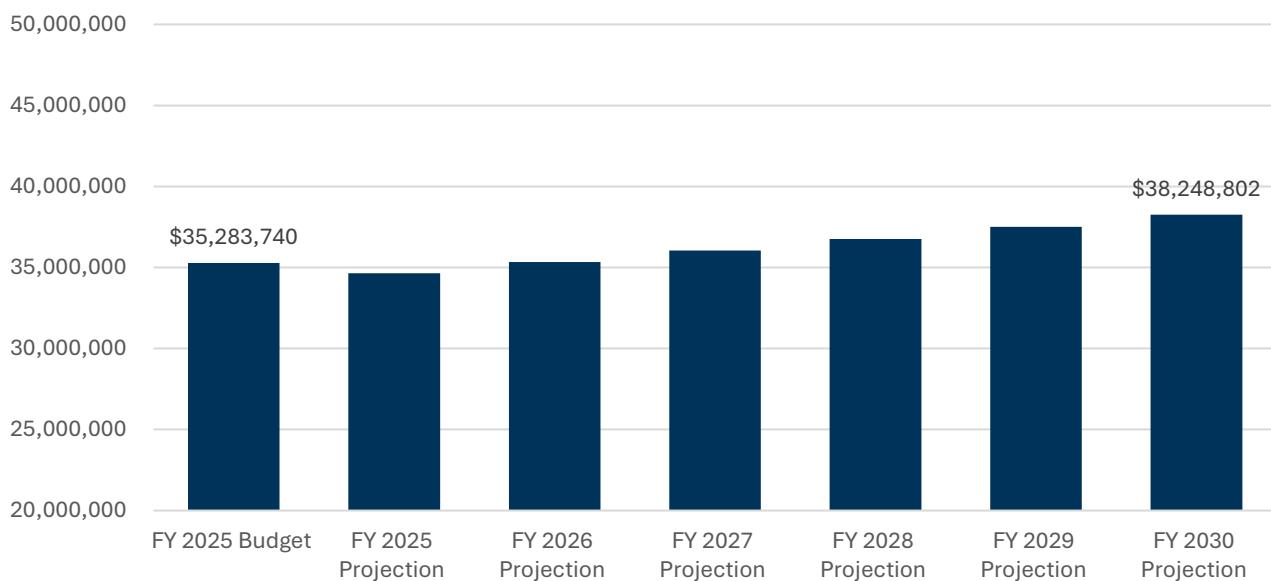
FY 2026-2030 Five-Year Forecast

Net Sales Tax Variance



There are a number of factors to consider when evaluating the recent volatility in this revenue source, such as an overall slowdown in consumer spending amid economic uncertainty. However, when evaluating the compounded annual growth rate of sales taxes in New Braunfels over the past 10-15 years, as well as the commercial projects that are in the pipeline, there is justification to continue to include projected growth in sales taxes. Therefore, a 2% annual increase in sales tax revenue is incorporated into the forecast period.

Sales Tax Projections

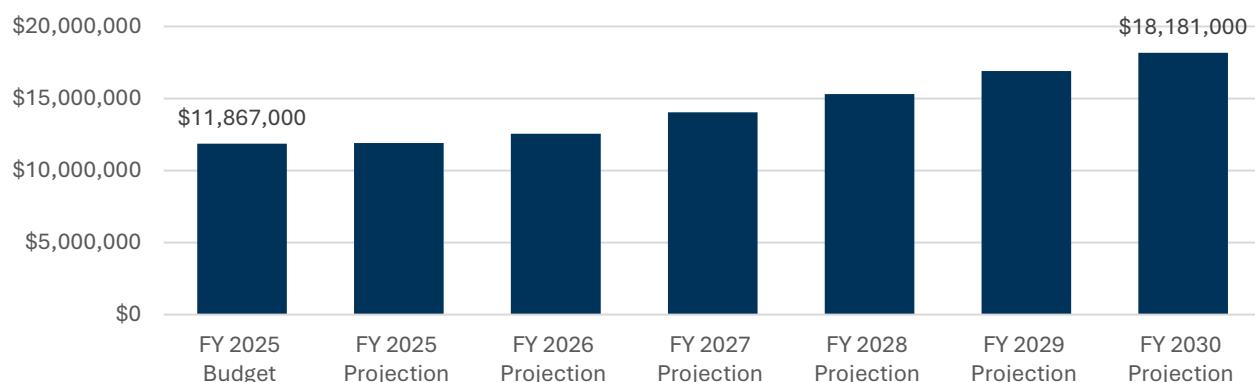


FY 2026-2030 Five-Year Forecast

Franchise Fees

The majority of Franchise tax revenue comes from New Braunfels Utilities (NBU). NBU's current payment to the City is based on a rolling 3-year average of gross revenue collections. The graph below reflects the projected NBU franchise payment over the forecast period. As the graph illustrates, this revenue source is projected to experience considerable growth over the forecast period. The growth is driven by multiple factors, such as the overall growth in customer accounts and the projected rate model. The remaining franchise payments (gas, cable, telecommunications, etc.) have fluctuated in recent years, but more or less continue to grow slightly. Conservatively, they are projected to grow 2% annually.

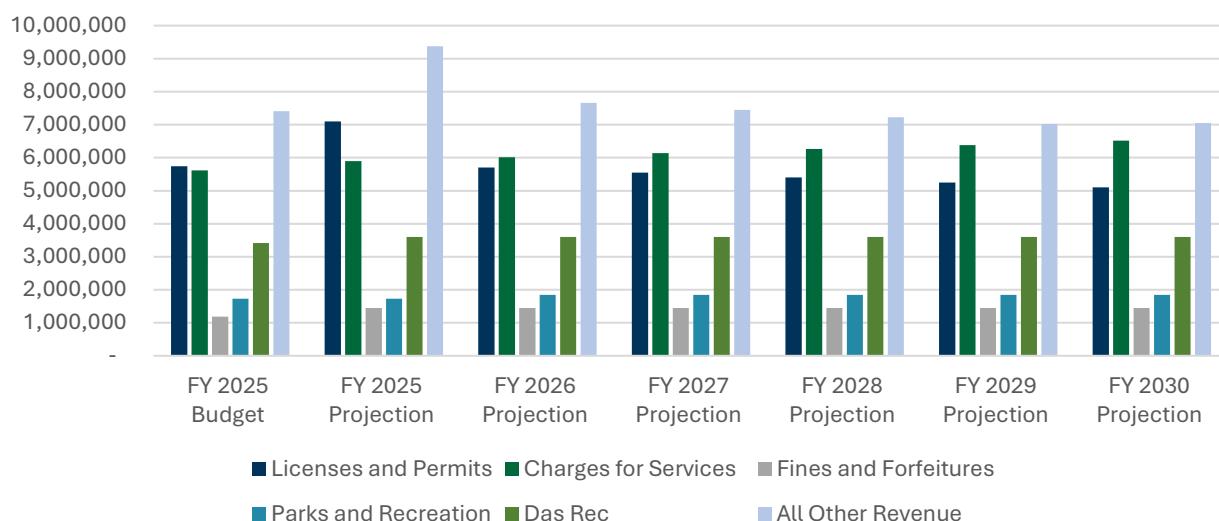
NBU Franchise Payment Projections



All other General Fund Revenues

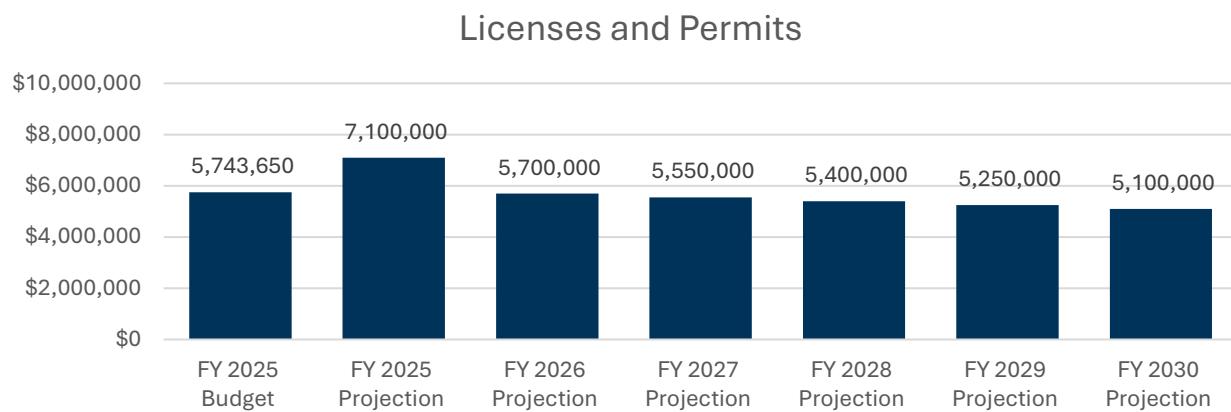
The graph below reflects growth rates for all remaining General Fund revenue categories.

General Fund Revenue Projections



FY 2026-2030 Five-Year Forecast

Licenses and Permits – As the community approaches buildout, this revenue category is expected to level out, which is what the forecast assumes. However, as a result of our development agreements with both Veramendi and Mayfair, it is likely that the leveling-out period may not be as sudden as originally thought. While that continues to be evaluated and impacted significantly by economic factors such as interest rates and the overall economy, the forecast continues to assume a conservative projection and leveling out of this revenue source.



Charges for services – this revenue source is driven primarily by ambulance-related collections and the contractual payment from Emergency Services District #7. A portion of that revenue includes the payment from the state for ambulance services provided to the uninsured and those on Medicaid. This revenue source is conservatively projected to grow 2% annually during the forecast period.

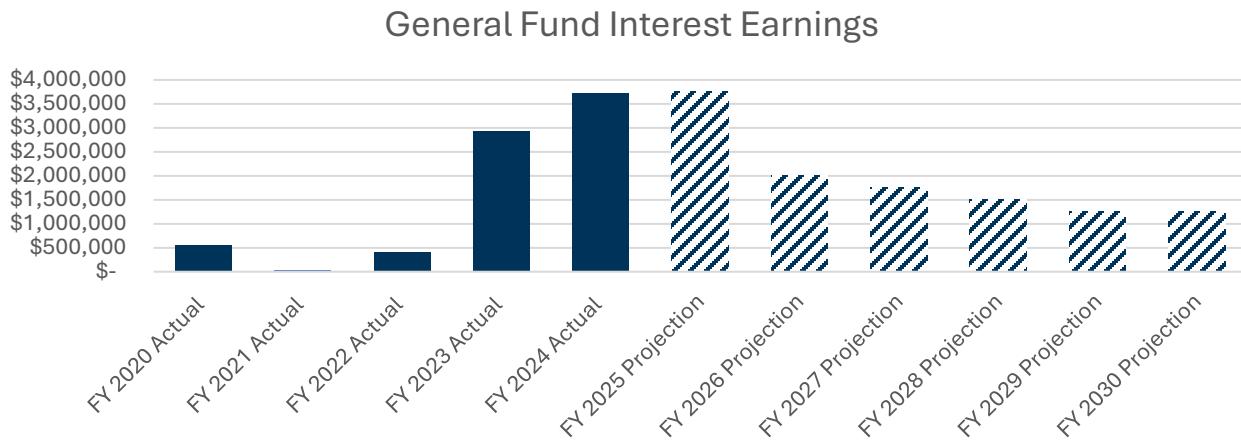
Fines and Forfeitures – Given that this revenue source is impacted by many factors, fines and forfeiture revenue is held flat at current collection levels throughout the forecast period.

Parks and Recreation revenue – While the forecast assumes that this revenue source is held flat, the organization has begun to adjust fees for programs and facilities that could achieve better cost recovery for various programs and facilities. The majority of the fees that have been approved have not been adjusted for years, in some instances, decades.

Das Rec – The recreation center currently has membership levels at an all-time high at over 20,000 members. It is likely that the facility is nearing capacity from a membership perspective. As a result, Das Rec membership is held flat throughout the forecast.

All Other Revenue – this category revenue is driven primarily by industrial district payments made by corporations such as CEMEX, Wal-Mart Distribution Center, Lhoist, etc. that are receiving services from the City of New Braunfels but are not within the incorporated city limits of New Braunfels. These revenues are either held flat due to unpredictability or include minimal growth throughout the forecast period. This category also includes interest earnings, which can fluctuate significantly based on economic factors and is forecasted to decline somewhat to conservatively project the interest rate environment over the next several years.

FY 2026-2030 Five-Year Forecast



General Fund- Expenditure Projections

Employee Expenditures - Current Service Levels

In the Baseline Expenditures forecast, no change in service levels, staffing, compensation, or operating expenditure levels is included. To further clarify, no cost-of-living, merit, or market adjustment compensation changes are included in the Baseline Expenditures as well. However, full-year funding for positions that were added in the most recent budget but were not funded for the full year is included in FY 2026, given that most of those positions were only funded for six or nine months in FY 2025.

SAFER Grant – In FY 2024, the City of New Braunfels was awarded the Staffing for Adequate Fire and Emergency Response (SAFER) grant. This injection of funding allowed our organization to add ten additional firefighters to improve emergency response and staffing levels on heavy fire apparatus. The grant provides all salary and benefit costs for the additional ten positions for approximately three fiscal years; however, in FY 2027, the General Fund will need to begin absorbing the costs of these positions. The net effect of absorbing the costs of these positions is \$875,000 in FY 2027 and \$1.25 million in FY 2028.

Operating Expenditures – Current Service Levels

Operating expenditures include costs such as: utilities, office supplies, professional services, software licenses, fuel, landscaping services, automotive repair, janitorial supplies etc. Operating expenditures are also adjusted for any one-time costs included in the current budget or other modifications to current commitments, such as the beginning and/or ending of capital leases (Police, Fire, and Information Technology).

In recent history, inflationary pressures have been more impactful than they have been over last 40 years. The FY 2023 and FY 2024 Adopted Budgets included strategic allocations to operating budgets to address inflationary pressures at the commodity/service level. The baseline forecast includes the following assumptions for inflationary adjustments.

FY 2026-2030 Five-Year Forecast

Inflationary Adjustments to Operating Budgets					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Growth Rate	3%	2%	2%	2%	2%

Facility Partnership (NBU)

In 2020, the City Council approved a facility and land transfer agreement that allows for the City of New Braunfels to retain operational oversight of the current NBU operations facility on FM 306. This partnership will eventually allow for all current City services operating out of the property on Castell Avenue to relocate to the FM 306 facility. The facilities on FM 306 have the capacity for some additional city services to be relocated as well.

The funding strategy to support the transfer involved approximately 50% of the payment upfront, with the remainder paid over a ten-year period, originally beginning in FY 2023 (\$500,000 annually for ten years). However, the subsequently approved real estate transfer agreement for the previously occupied Police Department building incorporated a credit against these payments; therefore, the first payment will not be due to New Braunfels Utilities until FY 2028, which is included in the forecast.

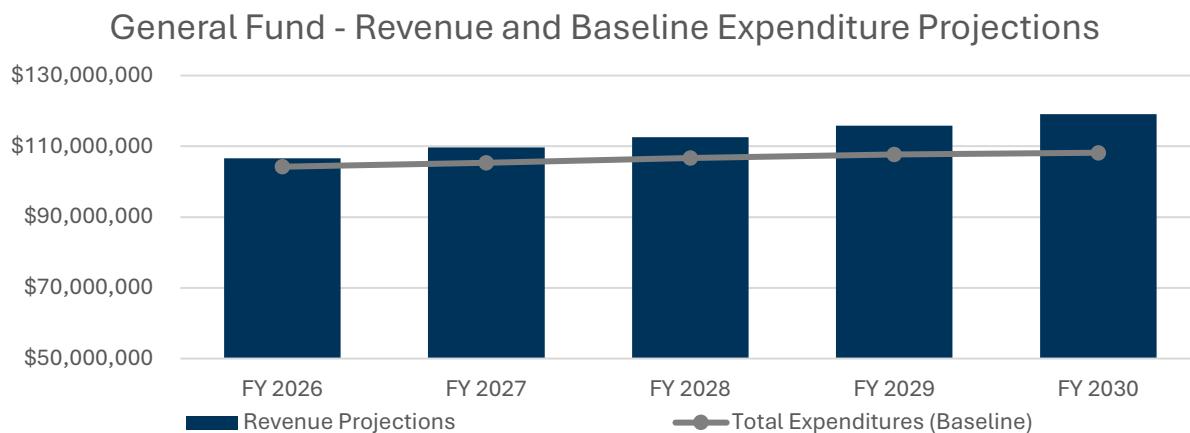
FY 2026-2030 Five-Year Forecast

Workday Recurring Costs

In FY 2022 and FY 2023, one-time funding was set aside for the implementation of a new Finance/Human Resources operating software. For reference, this software has not been fully replaced since 2001. The set-aside funding was sufficient to cover the implementation and training costs as well as the recurring costs for the first several years after the system goes live in FY 2025. However, those recurring costs of \$575,000 are recognized to be absorbed by the General Fund in FY 2029.

Baseline Expenditures Summary and Policy Considerations

The baseline forecast demonstrates the City's ability to fund current resources at the current service levels. It also shows that the city has recurring funding available to address some of the resource demands needed to meet the current and increasing demand for municipal services. As mentioned earlier, sales tax volatility and the continued downward trend in growth in property values are resulting in a materially lower projected General Fund capacity for FY 2026.



The figures in the graph represent the funds available throughout the forecast period each year after annual expenditures is subtracted from annual revenues. It is imperative to recognize that if additional recurring expenditures such as new positions or compensation increases are added, it reduces the available funding by that amount in the year that it was appropriated as well as every year thereafter.

Available Funding for Recurring Resources					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Compounded Annual Surplus	\$2,633,000	\$4,346,000	\$5,900,000	\$8,121,000	\$10,882,000

FY 2026-2030 Five-Year Forecast

Reserve Requirement: The financial policies currently adopted by the City Council require a minimum of 25 percent as the fund balance requirement in the General Fund. However, the City Council currently has a fund balance target of 30 percent of recurring expenditures to protect both the City's financial stability and bond ratings (which determine the City's interest rate opportunities for debt issued).

Fund Balance Surplus

The Baseline Expenditures Forecast shows a surplus in fund balance throughout the forecast period. ***It is important to remember that any commitment of funds made in FY 2026 will reduce the fund balance and surplus throughout the remainder of the forecast period.***

The forecast that includes funding for all current resource demands (Resource Demands Forecast) shows a different result. ***The resource demands forecast shows a fund balance deficit of \$43 million by the end of the 5-year forecast period.***

FY 2026-2030 Five-Year Forecast

Resource Demands Forecast- Discussion and Analysis

The “Resource Demands Forecast” shows the impact of adding costs associated with new positions, compensation adjustments, and other expenditures. It is important to note that these programs/resources/compensation adjustments have not been approved by the City Council or recommended by City Management. The purpose of this schedule is to forecast the impact on the General Fund should these programs move forward at some point during the forecast period. However, the programs included in the forecast schedule are those where the City Council has provided some direction and/or indicated an interest in the initiative moving forward, should funding become available

During the forecast period, additional needs will be identified as service demands increase. Once those needs are identified, they will be recognized in the forecast and budget development process. This forecast is designed to demonstrate the fiscal impact associated with current unmet needs, City Council/voter-approved capital projects, and other priorities/issues previously recognized by the City Council. The forecast below is based on the following assumptions.

Revenue Projections - The revenue projections in this schedule are the same as those used in the Baseline Expenditures forecast.

Projected Expenditures - The Resource Demands forecast recognizes the baseline expenditures included in that forecast and schedule. In addition, expenditures associated with various additional resource needs are estimated and added to the forecast to assess the impact these activities could have on the General Fund’s financial position. Following the forecast schedule, each of these initiatives is described in greater detail.

- Cost of Living Adjustments/maintaining market competitiveness
- Resources to staff and operate completed capital improvement projects
- All other departments staffing – current identified unmet needs
- Re-establishment of the Facilities Maintenance Fund
- One Time Initiatives/Equipment – current identified unmet needs

Fund Balance – The resource demands forecast shows a deficit in fund balance beginning in FY 2027. In fact, the resource demands forecast is no longer structurally balanced immediately in FY 2026, meaning recurring revenues are less than recurring expenditures. This deficit is driven entirely by the additional expenditures projected for staffing, salary adjustments, equipment, and other capital expenditures.

FY 2026-2030 Five-Year Forecast

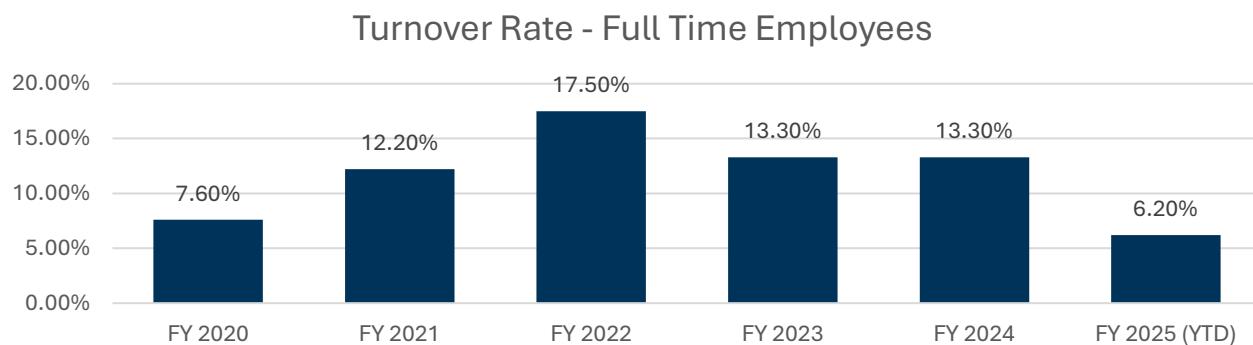
General Fund Forecast - Resource Demands						
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
Beginning Fund Balance (adjusted)	\$ 32,530,186	\$ 29,247,794	\$ 23,421,482	\$ 14,481,235	\$ 2,980,223	
Total General Fund Revenue	\$ 106,615,521	\$ 109,657,089	\$ 112,548,736	\$ 115,817,120	\$ 119,058,950	
Total Available Funds (adjusted)	\$ 139,145,707	\$ 138,904,883	\$ 135,970,218	\$ 130,298,355	\$ 122,039,173	
Adjusted Baseline Expenditures - Includes impact from <u>recurring</u> resource demands	\$ 104,232,580	\$ 109,684,914	\$ 115,503,643	\$ 121,192,129	\$ 126,428,842	
Current Resource Demands						
Uniformed Personnel - Step Plan/COLA/Market Based Compensation Increases	\$ 1,816,211	\$ 1,861,046	\$ 1,906,988	\$ 1,954,064	\$ 2,002,302	
Non-Uniform Personnel - Merit/COLA/Market Based Compensation Increases	\$ 1,126,679	\$ 1,143,933	\$ 1,161,451	\$ 1,179,238	\$ 1,197,296	
Operating Expenditures from CIP/Bond Projects						
Zipp Family Sports Park (net)	\$ 100,000	\$ 150,000				
Southeast Library Branch			\$ 350,000	\$ 350,000		
Mission Hill Park		\$ 150,000				
Address current unmet needs - positions	\$ 1,130,860	\$ 1,176,095	\$ 1,223,139	\$ 1,272,064	\$ 1,322,947	
Re-Establish Facilities Maintenance Fund	\$ 200,000					
Address current unmet needs - one time capital and initiatives	\$ 1,291,582	\$ 1,317,414	\$ 1,343,762	\$ 1,370,637	\$ 1,398,050	
Total - Additional Annual Resource Demands	\$ 5,665,333	\$ 5,798,488	\$ 5,985,340	\$ 6,126,003	\$ 5,920,595	
Total Expenditures (adjusted)	\$ 109,897,913	\$ 115,483,402	\$ 121,488,983	\$ 127,318,132	\$ 132,349,437	
Ending Fund Balance	\$ 29,247,794	\$ 23,421,482	\$ 14,481,235	\$ 2,980,223	\$ (10,310,264)	
Target Fund Balance - 30% of Recurring Expenditures	\$ 27,151,583	\$ 28,541,497	\$ 30,036,305	\$ 31,486,874	\$ 32,737,847	
Fund Balance Surplus/(Deficit)	\$ 2,096,211	\$ (5,120,015)	\$ (15,555,070)	\$ (28,506,651)	\$ (43,048,111)	

FY 2026-2030 Five-Year Forecast

Compensation Adjustments

Recruitment and retention of public sector talent continues to be a strategic issue for the organization. The strategic plan includes several objectives that focus on employee retention, such as the development of formal succession plans at the department level and tracking the percentage of full-time resignations associated with compensation and/or better opportunities. The forecast includes annual funding for compensation increases equal to 4% of base pay. For reference, this would require an additional \$3 million annually to support.

The graph below illustrates the City's current turnover rate trend. As the graph illustrates, the trend for FY 2025 (October-June) has continued to shift in a positive direction; however, the end-of-year trend for the current fiscal year will likely align to FY 2024 levels or slightly lower. As a reminder, the strategic plan includes a performance measure to maintain a full-time turnover rate of 15% or lower.



FY 2025 Market Compensation Study – The City conducts market compensation studies every two years. The organization has made great progress towards aligning our compensation plans to current market levels. As a point of reference, the city began performing regular compensation studies in 2015. At that time, the organization's pay scales were approximately 15%-22% behind market levels.

The Human Resources Department completed the market compensation study recently and are currently finalizing costing strategies for implementation. However, the approximate cost is projected to be approximately \$3.5-\$4.0 million for full implementation of the study, which is more than what is currently incorporated into the forecast.

Operating expenditures stemming from CIP/Bond Projects

The FY 2026-30 Five Year Forecast recognizes the remaining annual operating costs associated with the Zipp Family Sports Park (\$250,000 annually), Southeast library branch (\$700,000 annually), and Mission Hill Park (\$150,000 annually).

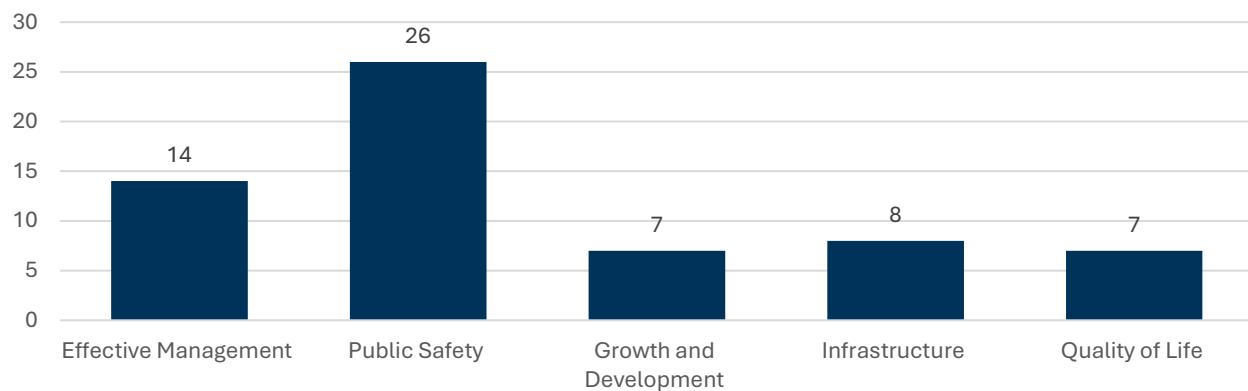
The figures for the southeast library branch and Mission Hill Park should be considered as placeholders. Once these facilities are fully designed, staff can begin determining operating costs and revenue projections to determine the net impact on the General Fund.

FY 2026-2030 Five-Year Forecast

Other Departments Staffing – Current Identified Unmet Needs

As staff develop the FY 2026 Proposed Budget and Plan of Municipal Services, nearly every department has requested positions to meet increased demand for services. Over 60 positions (General Fund Departments) have been requested for consideration in the FY 2026 Proposed Budget. The forecast assumes these positions are authorized and funded over the five years to illustrate the annual and total impact of absorbing these positions (\$6.1 million annually).

FY 2026 Position Requests



Re-establish Facilities Maintenance Fund

Prior to the economic recession, the City had established a Facilities Maintenance Fund. This fund primarily serves as an emergency reserve in the event of major facility damage or repairs. This Fund was utilized to make critical repairs to infrastructure after floods, as well as to address unbudgeted facility repairs. The fund is currently inactive.

Currently, the only funding source our organization has available in the event of an emergency impacting our infrastructure/facilities is the General Fund reserves as well as our budgeted contingencies, which are typically around \$200,000 annually. As our inventory of facilities increases, re-establishment of the facilities maintenance fund should be a consideration of the City Council. To recognize this, the forecast includes a \$200,000 recurring transfer beginning in FY 2025.

A one-time transfer of \$1.5 million was included in FY 2022 to re-establish the Fund; however, these funds were reallocated to the Zipp Family Sports Complex project.

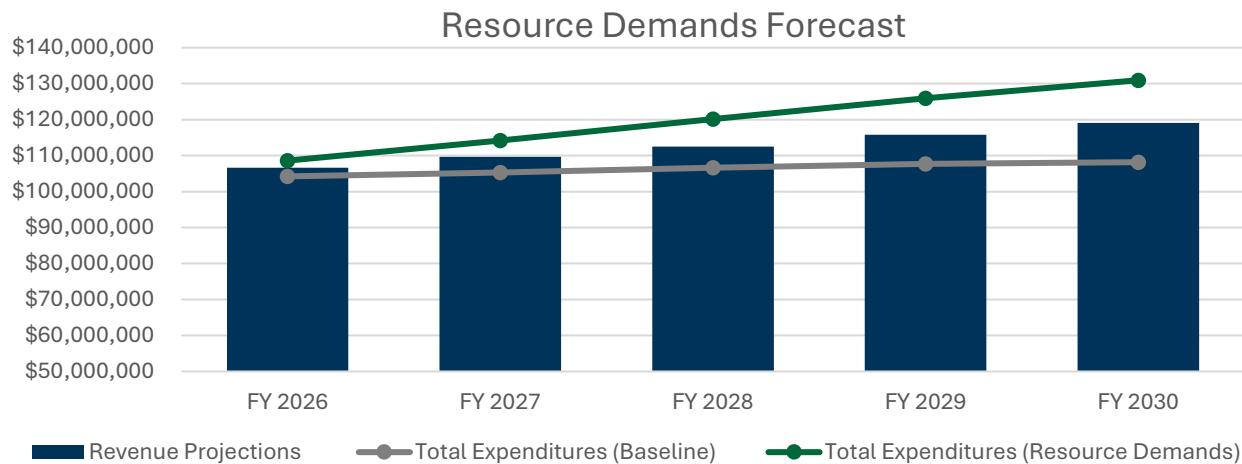
One-time Costs – Current Identified Unmet Needs

Various non-personnel initiatives were identified by General Fund departments during the FY 2025 budget process. The amount listed represents allocating those costs over a five-year period. Again, as a reminder, these costs are only those associated with current needs. Increased service demands and new programs will impact one-time equipment and initiative needs.

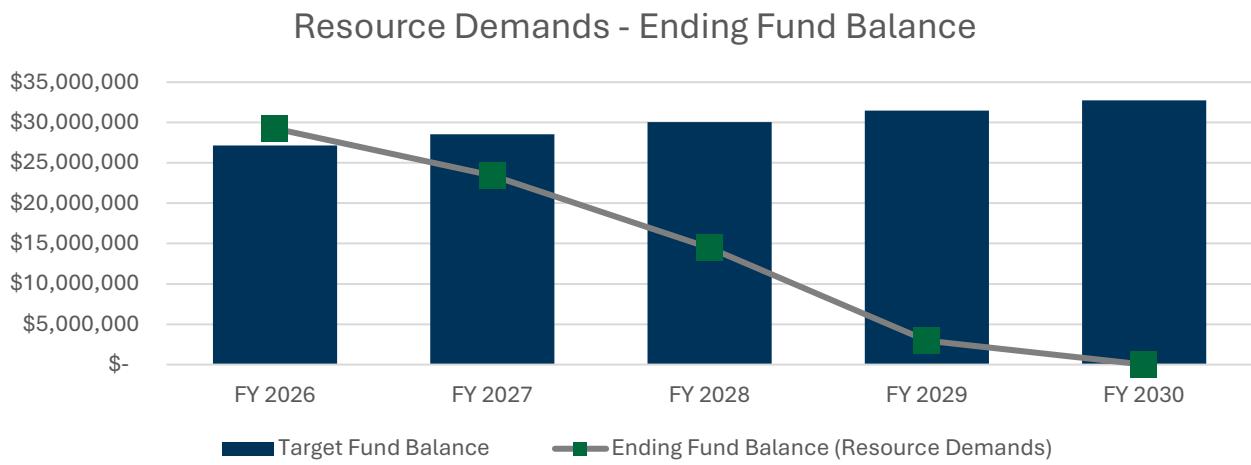
FY 2026-2030 Five-Year Forecast

General Fund—Baseline and Resource Demands Forecast Projections

The following graph compares the General Fund forecast (baseline vs. resource demands). When one-time expenditures are removed from the resource demands forecast, funding is projected to be available to pay for some, ***but not all***, of the currently identified needs, i.e., personnel, compensation adjustments, costs associated with CIP/Bond projects, and capital/equipment.



The following graph shows the resulting fund balance from the projected revenue levels and resource demands compared to the targeted 30% fund balance. The graph shows that our baseline revenues are not sufficient to cover our resource demands. If all the resource demands were allocated as previously described, it would result in a fund balance deficit, as illustrated in the graph below.



Policy Considerations

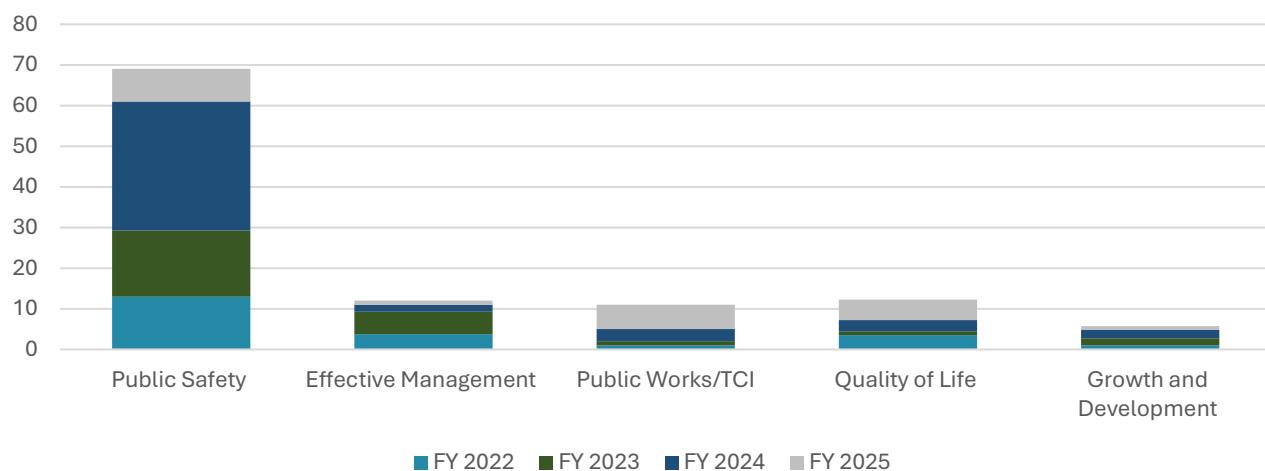
The City has been preparing five year financial forecasts for over ten years. While the methodology and assumptions have changed, the results have been relatively consistent, which is that the General Fund does not have the capacity to support the current identified needs across the organization over the next five years.

FY 2026-2030 Five-Year Forecast

The budget process will continue to be where the organization attempts to utilize every available dollar strategically to address as many needs as possible while remaining fiscally conservative. Over the past several years, the organization has been able to add a number of resources to better meet demands for service, while at the same time, prioritizing investments in compensation for city employees.

As the graph suggests, the organization has added positions consistently over the past several years. In fact, since FY 2022, over 100 full-time equivalent positions have been added to General Fund departments

FY 2022-FY 2025 Positions Added (General Fund)



However, as suggested earlier, to try and make additional progress towards allocation of current and future resources needed to meet the demand for services, additional General Fund capacity above what the budget process is projected to yield will be needed.

During the June City Council retreat, city staff will present several opportunities that could generate additional capacity in the General Fund to expedite the allocation of resource needs and other citizen/City Council budget priorities that have been and will continue to be identified.

FY 2026-2030 Five-Year Forecast

Debt Service Fund Assumptions

The Debt Service Fund is used to account for expenditures related to the principal and interest payments for the City's outstanding debt-tax notes, certificates of obligation (CO), and general obligation bonds (GO).

The Debt Service Fund forecast reflects the projected fiscal impact of the City's existing annual debt service expenditures (principal and interest on all outstanding debt) based on the following assumptions.

- The Interest and Sinking (I&S) portion of the tax rate remains at the current debt rate in the amount of 20.39 cents per \$100 of valuation.
- Property tax values grow at 3.5%-4.0% through FY 2028 and flat thereafter.
- Other funds' support of debt service (Solid Waste, Airport, Hotel/Motel Tax, and New Braunfels Economic Development Corporation) remains at their current levels.
- No debt refunding/refinancing has been included in the forecast.
- Vehicle/Equipment Tax Notes are issued in accordance with the following schedule:
 - FY 2024 – currently no planned issuance
 - FY 2025 - \$6,000,000
 - FY 2026 – no planned issuance
 - FY 2027 - no planned issuance
 - FY 2028 – no planned issuance
 - FY 2029 - \$8,000,000
- 2023 General Obligation Bonds are issued in accordance with the following schedule:
 - FY 2024 – no planned issuance
 - FY 2025 – \$40,000,000
 - FY 2026 – no planned issuance
 - FY 2027 – \$40,000,000
 - FY 2028 - \$25,000,000

FY 2026-2030 Five-Year Forecast

Debt Service Fund Forecast - Baseline Expenditures

	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Beginning Fund Balance	\$ 3,568,854	\$ 4,144,297	\$ 4,948,510	\$ 5,879,687	\$ 6,810,519
Revenue					
Taxes	\$ 29,470,205	\$ 30,501,662	\$ 31,721,729	\$ 31,721,729	\$ 31,721,729
Interest Income	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Contributions	\$ 2,808,456	\$ 2,810,056	\$ 2,811,581	\$ 2,808,931	\$ 2,811,931
Interfund Transfers	1,238,788	641,097	642,460	568,725	570,050
Total Revenue	\$ 33,617,449	\$ 34,052,815	\$ 35,275,770	\$ 35,199,385	\$ 35,203,710
Expenditures					
Debt Service	33,042,006	33,248,602	34,344,593	34,268,552	34,278,013
Total Expenditures	\$ 33,042,006	\$ 33,248,602	\$ 34,344,593	\$ 34,268,552	\$ 34,278,013
Ending Fund Balance	\$ 4,144,297	\$ 4,948,510	\$ 5,879,687	\$ 6,810,519	\$ 7,736,216

Forecast Analysis

The forecast above incorporates the debt service commitments associated with the 2023 bond and rolling tax note equipment program. The following section provides additional detail on capacity as well as other policy considerations as they relate to capital financing strategies and goals.

Growth in Property Values

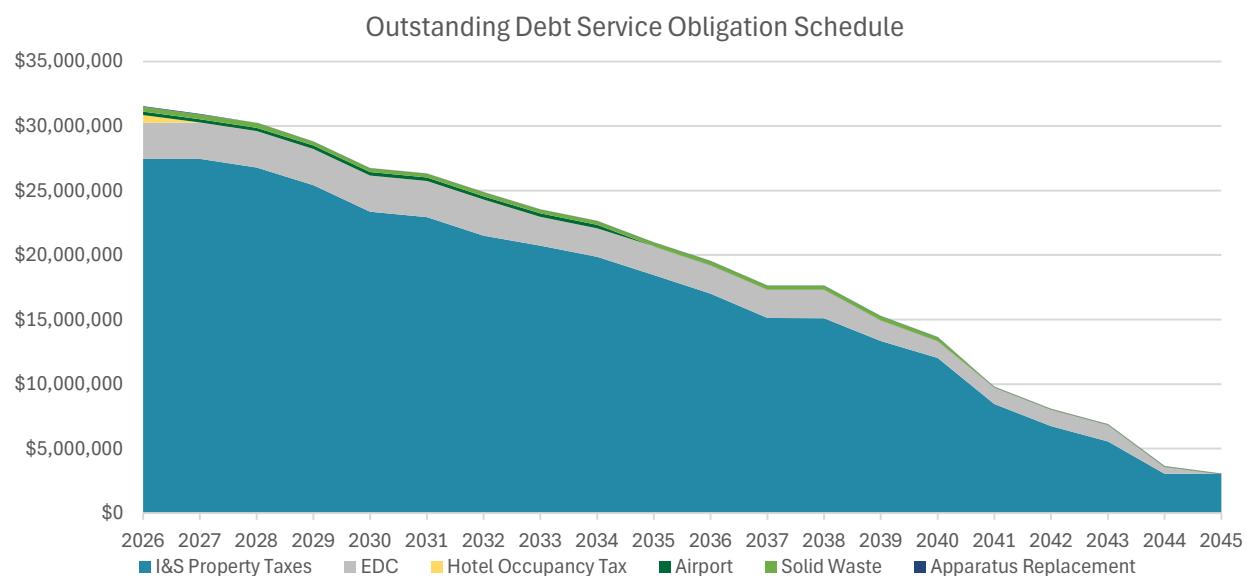
As mentioned earlier, the projection for growth in values in is 3.5%-4.0% for FY 2026 – FY 2028. Specifically for FY 2026, the projection of 3.5% could be considered conservative. However, the preliminary values for Comal and Guadalupe County are currently showing growth of approximately 6%, based on previous years, a portion of that growth is likely to be eliminated through the protest process. For the Debt Service Fund, assuming no growth beginning in FY 2028 provides flexibility and, more importantly, assurance that there is capacity to issue the remaining 2023 bonds and projected tax notes without an increase to the I&S portion of the rate. Higher levels of growth and potentially lower interest rates will increase capacity and provide more flexibility to structure the debt service for the issuances more strategically.

FY 2026-2030 Five-Year Forecast

Projected Debt Service Commitments

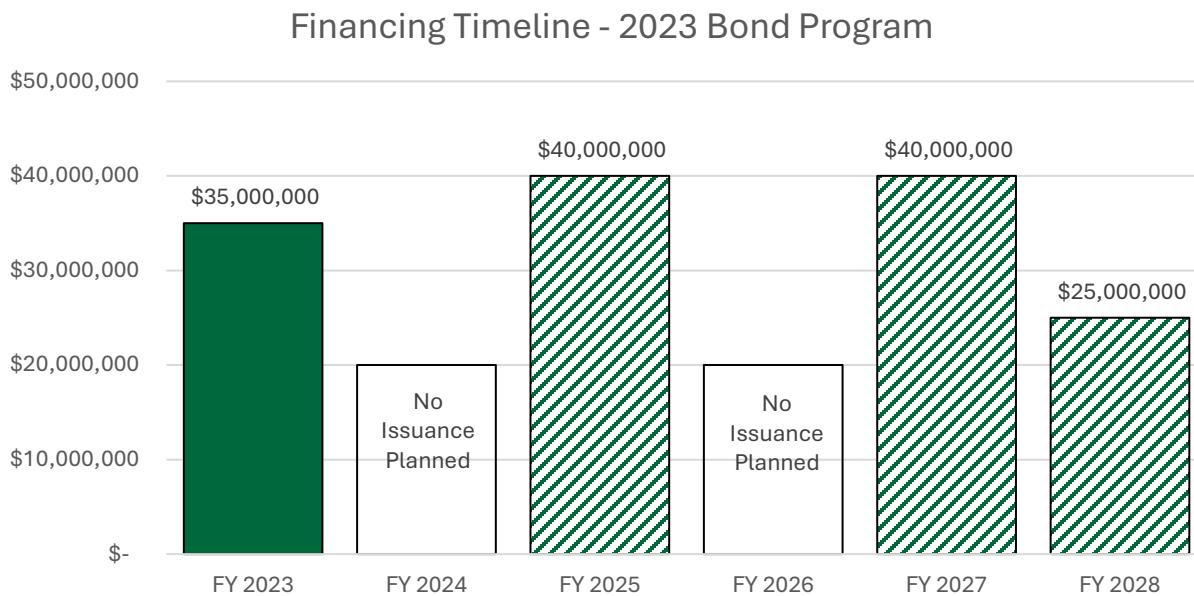
The majority of the annual debt service commitment is supported by property taxes. However, other sources have been committed to support debt service where statutorily allowable.

The graph below illustrates the annual debt service commitment by funding source.



2023 Bond Program

The graph below illustrates the issuance schedule associated with the 2023 bond program. As suggested earlier, this schedule will likely change based on actual growth in values, project funding needs, etc.



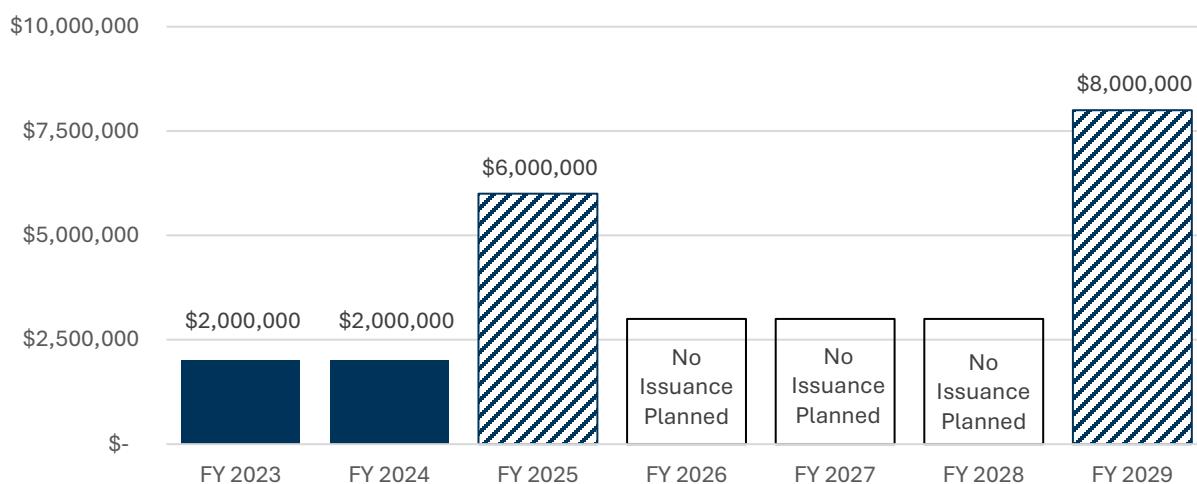
FY 2026-2030 Five-Year Forecast

Rolling Tax Note Program

A long-term strategic issue had been securing a recurring funding source for light vehicle replacements as well as the Fire Department's SCBA equipment. The City once had a well-established vehicle replacement fund and program. However, annual contributions were suspended as a budget-balancing strategy and never restored due to the necessary prioritization of recurring funding for compensation and new positions.

In FY 2024, the City Council authorized a creative split to the City's I&S rate, which dedicates a portion of the rate to rolling tax notes that can be leveraged to meet vehicle replacement needs. In addition, this program can be utilized to support certain critical heavy equipment needs that also do not have a dedicated funding source. The initial projection for tax note issuance(s) is illustrated in the graph below.

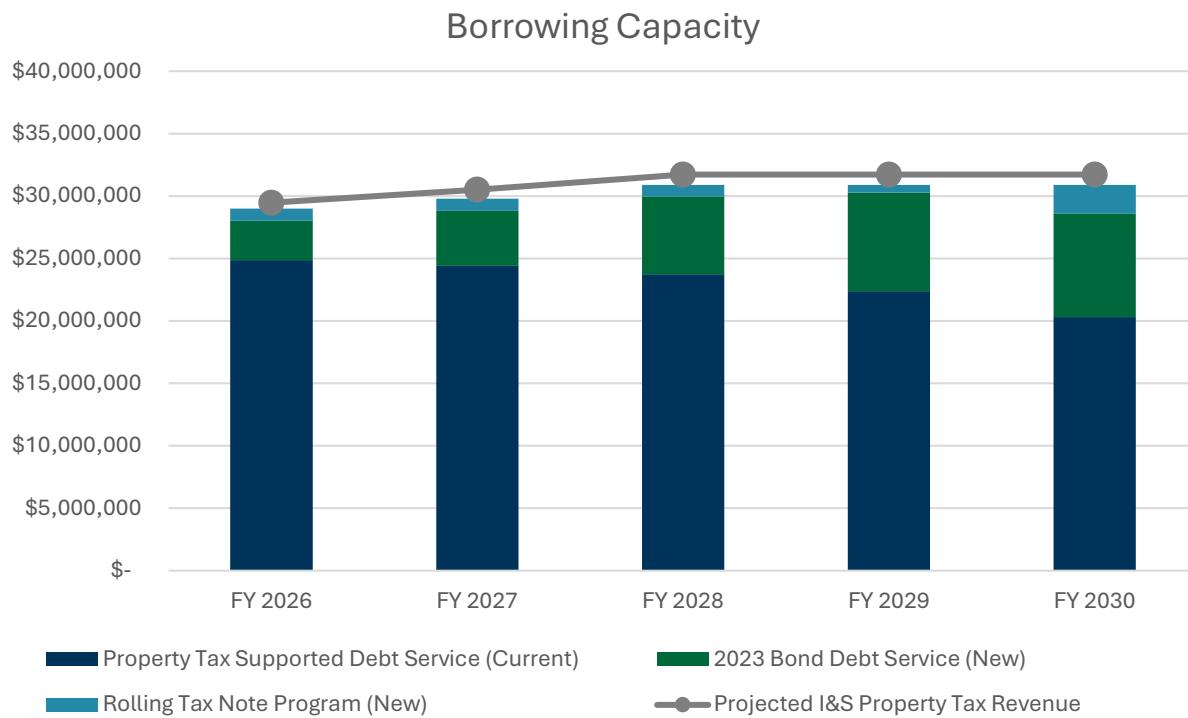
Financing Timeline - Rolling Tax Note



FY 2026 Financing Strategy

Based on the previous financing timeline(s) of both the 2023 bond program and rolling tax note program, while evaluating the current revenue projections for the Debt Service Fund, there is projected to be capacity available in FY 2026 at the current I&S rate.

FY 2026-2030 Five-Year Forecast



Policy Consideration

As the graph suggests, based on the conservative projections for growth in property value, the current I&S rate can support the remaining 2023 bonds that have yet to be issued and additional tax notes to support vehicle replacement. However, the reduced growth in existing values does continue to provide flexibility to consider additional shifting of the I&S rate to the O&M rate (General Fund). While this could impact the capacity for the rolling tax note program, it could also provide critical recurring revenue for the General Fund. As previously mentioned, the General Fund Resource Demands forecast resulted in a projected \$43 million deficit.

Overview and 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 an 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 below displays 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.

Financial Planning and Management Process



Overview and Schedules

Strategic Planning Process:

The strategic planning process results in the establishment of broad City Council policy direction through adopted mission and vision statements as well as strategic goals and objectives. City Council also then clarifies policy statements, sets priorities, and gives direction to staff regarding the 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 that addresses the policy and management objectives outlined above includes the following development steps:

- The City of New Braunfels has produced a five-year financial forecast. This document includes a comprehensive identification of strategic issues and a five-year outlook for the General Fund, Debt Service Fund, Equipment Replacement Fund, and Self Insurance Fund.
- The 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 the City 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 2026 Budget, as approved by the City Council, controls expenditures by fund, department, and at the group level for all funds in these categories. These groups are Employee Expenditures, Operating 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 2026 Budget, departments have some flexibility in expensing these funds within the category. 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.

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 categories listed above to another of those groups, for example from operating expenditures to capital expenditures. City staff prepares an agenda item for Council consideration that describes the budget amendment. A vote by the majority of the Council is required for approval of changes to the budget.

Account Structure & 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 to measure a specific activity. Additionally, these funds are further separated into either major funds or non-major funds based on a criterion that compares the number 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 three 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 from collecting fees from only those citizens who benefit from the service provided. These fees are normally based on a cost-of-service study and are meant to only recover the cost of providing 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.
- **Fiduciary funds**
 - Trust funds - Used when the government acts as a trustee for assets that are not its own, including pension funds and private-purpose trust funds.

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 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 and 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, 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 Projects Fund – All the funds used by the City to pay for capital improvement projects that are funded by the proceeds of debt issuances, interest income, and interfund transfers.

Park Development Fund – Accounts for Parks improvement projects for neighborhood parks. Revenue comes from parks development fees.

Roadway Impact Fee Fund – Accounts for expenditures of impact fees for roadway improvements. Funds must be used to support roads in the area of development where fees are collected.

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 to improve the broadcast capabilities of the organization.

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

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

Overview and Schedules

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

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

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

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

Equipment Replacement Fund – Used to account for the replacement of all City-owned vehicles except for those assigned to the City’s four enterprise funds, computer equipment, ambulances, and Fire Department self-contained breathing apparatus. The City 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.

Federal Court Awards – Used to account for proceeds from 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.

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.

Local Youth Diversion Fund – Required by statute to be used to fund operations dedicated to truancy prevention efforts.

Overview and Schedules

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.

Parking Fund – Used to account for the collections of downtown parking-related revenues and expenditures.

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 cleanup.

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.

Transit Fund – In March of 2023, the City of New Braunfels was informed that it had been identified by the Federal Transit Administration as a small urbanized area (UZA). Therefore, the Transit Fund was created to track the receipt of Federal Transit Funds as well as Transit-related expenses.

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 Operating 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. This fund houses the EDC projects that are classified as operating expenses that will not end in asset capitalization at the completion of the project (Road projects, business incentives, etc).

New Braunfels Economic Development Corporation Capital Fund – this fund serves as a derivative of the EDC Operating fund, with the exception that this fund houses the EDC Capital projects in progress that will shift to fixed assets when completed.

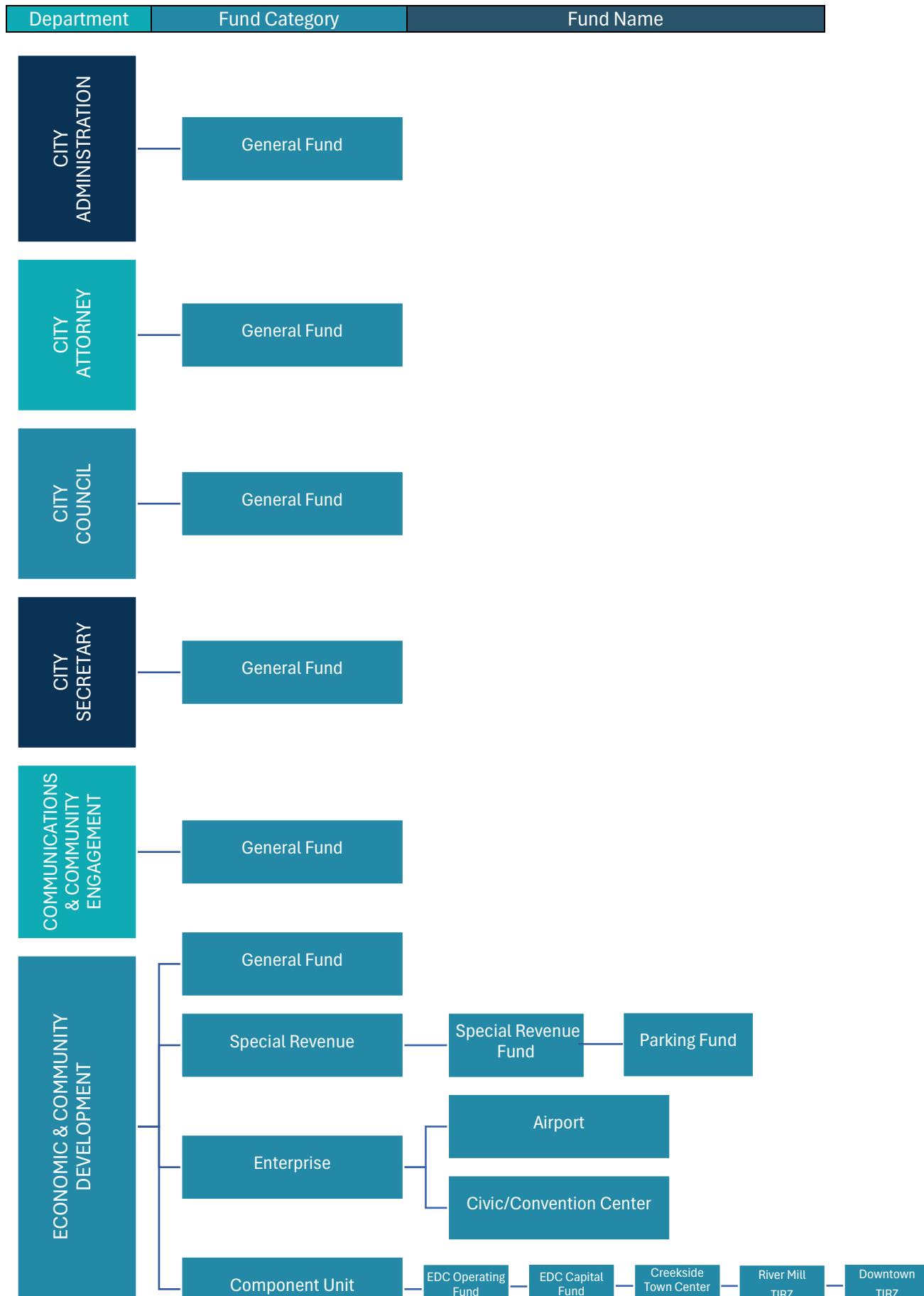
Creekside Tax Increment Reinvestment Zone (TIRZ) Fund – is used to account for sales tax and property tax revenue generated by the City's TIRZ. The proceeds pay for administrative expenses as well as debt service for debt issued to repay the developer for public improvements.

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

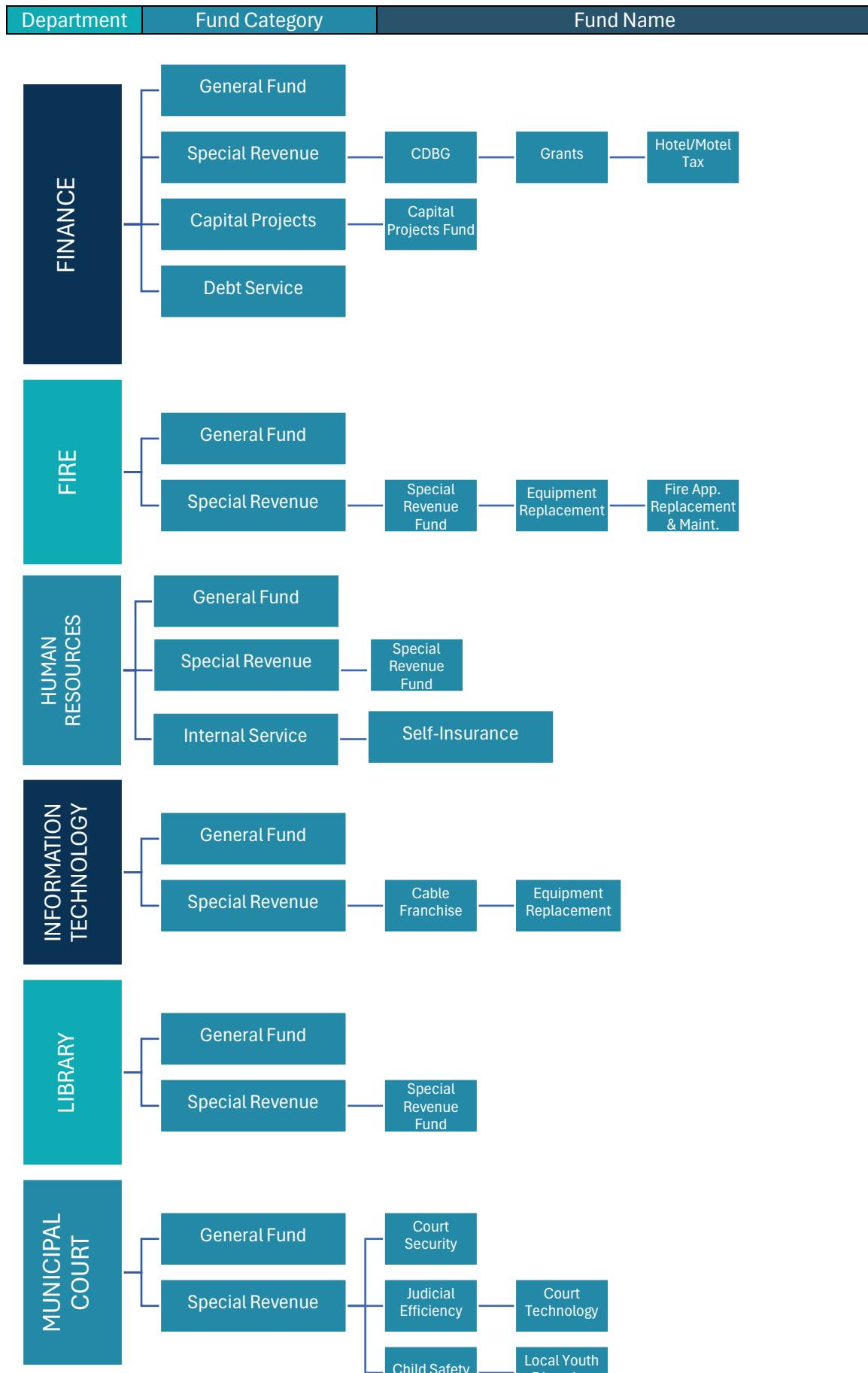
River Mill Tax Increment Reinvestment Zone (TIRZ) Fund – is used to account for sales tax and property tax revenue generated by the City's TIRZ.

Convention and Tourism Fund – is used to account for the funds allocated 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.

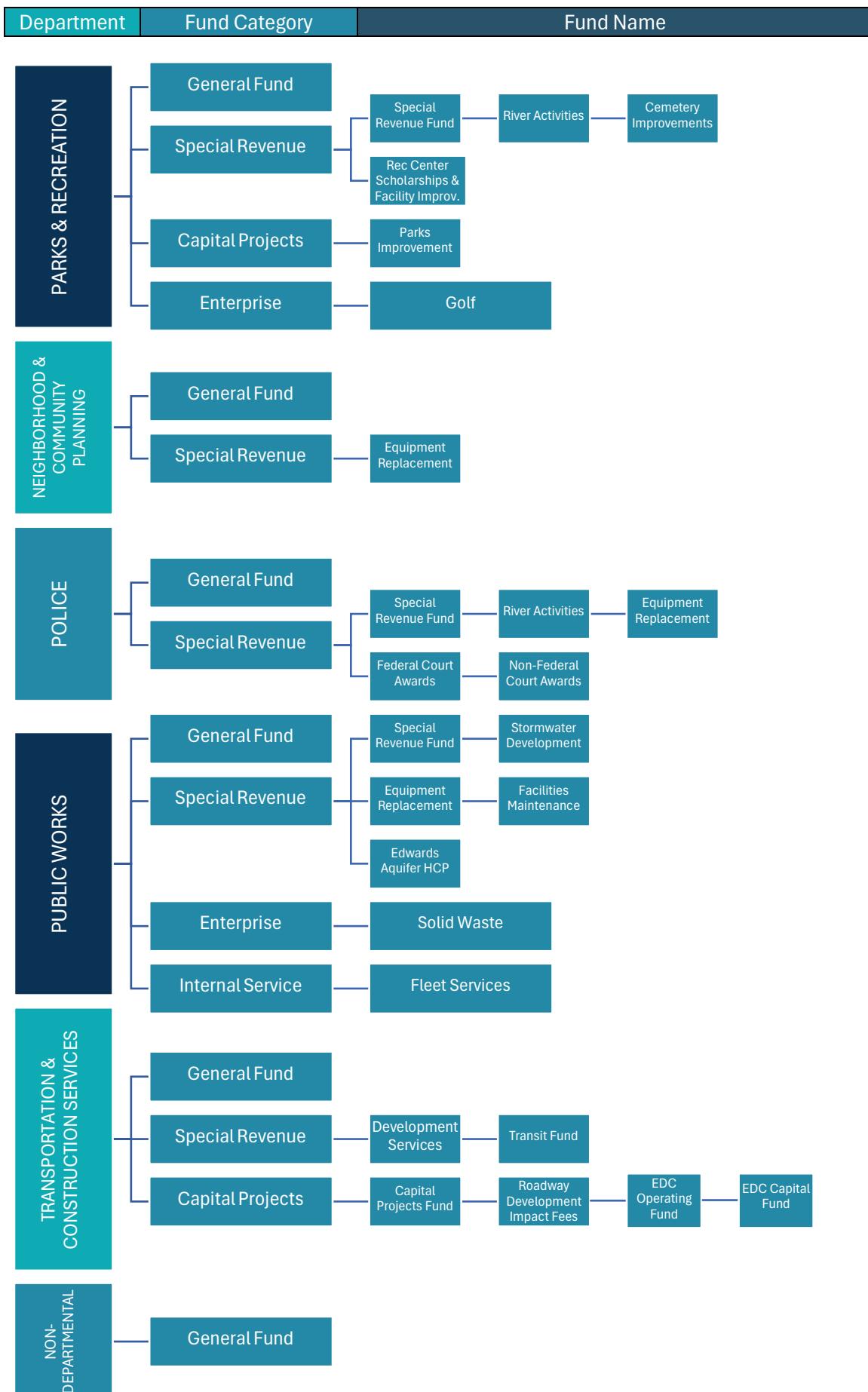
Overview and Schedules



Overview and Schedules



Overview and 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 subject to accrual and are considered available to the extent collected within sixty days after the end of the fiscal year. Proprietary (enterprise) and internal service funds follow the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when 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 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. 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. Unused appropriations lapse at the end of each fiscal year, except for those related to capital projects, grants, federal entitlements, or outstanding encumbrances in any fund.

The FY 2026 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, 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.
- Ongoing repairs and general maintenance are not capitalized.
- Each expenditure group is the sum of individual, similar line-item allocations. (See the Glossary section for category definitions) This presentation of budget data is designed to provide departments greater flexibility in the management and control of their budgets.

FTE By Department- Citywide

Fund Type	Department	FY 2024 Actual	FY 2025 Estimate	FY 2026 Budget
General Fund	City Secretary	5.00	5.00	5.00
	City Attorney	5.00	5.00	5.00
	City Administration	4.00	4.00	4.00
	Human Resources	9.75	9.75	9.75
	Communications & Community Engagement	6.00	6.00	6.00
	Finance	16.50	16.50	16.50
	Information Technology	18.75	18.75	18.75
	Economic & Community Development	3.00	4.00	4.00
	Neighborhood & Community Planning	25.00	26.00	26.00
	Police	202.75	211.75	216.25
	Municipal Court	10.00	10.00	10.00
	Fire	171.00	171.00	171.00
	Public Works	56.00	62.00	62.00
	Transportation & Construction Services	35.50	35.50	35.50
	Parks and Recreation	152.00	157.00	157.00
	Seasonals	139.00	128.00	128.00
	Library Services	33.50	33.75	33.75
	Seasonals	1.00	1.00	1.00
Enterprise Funds	Airport	12.00	13.00	13.00
	Civic/Convention Center	10.25	10.25	10.25
	Golf	19.00	21.00	21.00
	Solid Waste	55.00	55.00	55.00
Special Revenue Funds	Local Youth Diversion Fund	1.00	1.00	1.00
	Court Security Fund	0.75	1.00	1.00
	River Activities Fund	2.00	2.00	2.00
	Seasonals	71.00	71.00	71.00
	Edwards Aquifer Habitat Conservation Fund	1.00	1.00	1.00
	Development Services Fund	5.00	5.00	5.00
Internal Service Funds	Fleet	11.00	12.00	12.00
	Total (excluding Seasonals)	870.75	897.25	901.75
	Total (including Seasonals)	1081.75	1097.25	1101.75

City Statistics

Annual Library Visits

275K

Average Home Value

368K

Total Parks Acreage

867

Total Street Miles

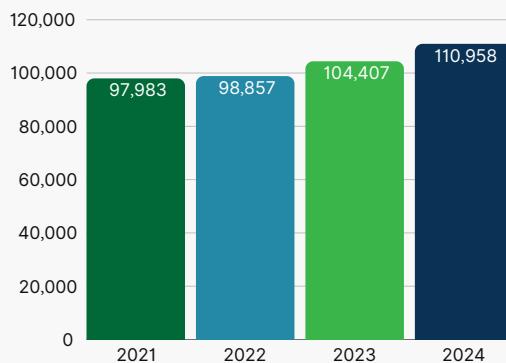
396

Top Industries*

- Retail
- Food
- General Services (i.e. Transportation, Utilities, etc.)
- Professional Services
- Wholesale
- Manufacturing

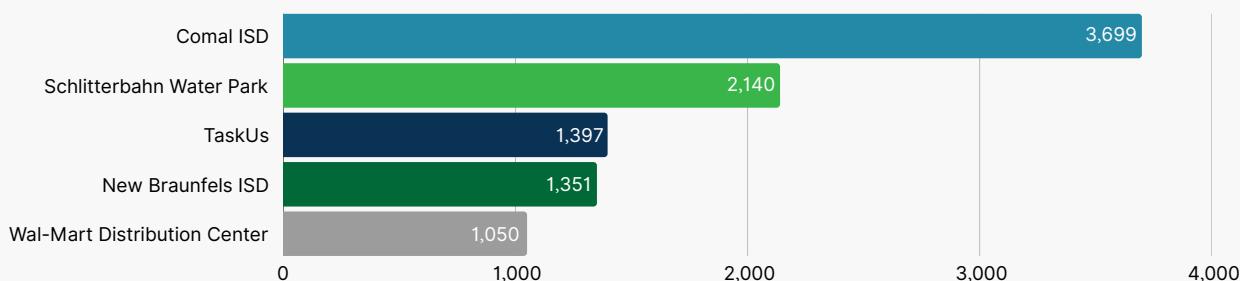
Population Growth

● 2021	97,983	▲ 8%
● 2022	98,857	▲ 1%
● 2023	104,407	▲ 6%
● 2024	110,958	▲ 6%



Tax Year	Tax Levy	Tax Collections	% Collected
2020	\$39,994,000	\$39,507,000	98.78%
2021	\$44,750,000	\$43,379,000	96.94%
2022	\$47,204,000	\$44,753,000	94.81%
2023	\$51,218,000	\$50,113,000	97.84%
2024	\$54,666,000	\$53,346,000	97.59%

Top Employers within the City

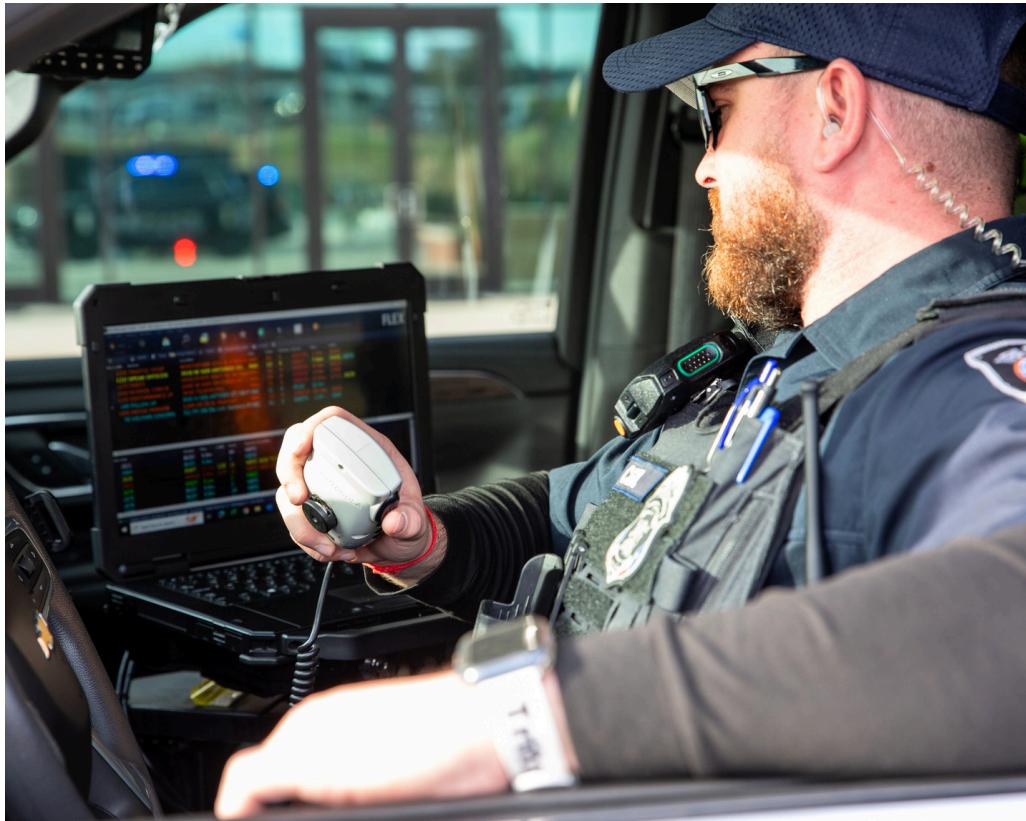


All data (except those marked with a *) can be referenced in the City's [FY 2024 Annual Comprehensive Financial Report](#)

*Referenced from Local Sales Tax collections reporting

GENERAL FUND

Some totals presented in this section may not reconcile due to rounding



General Fund

City of New Braunfels
General Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 37,288,444	\$ 35,963,563	\$ 33,996,953	\$ 36,387,568
Revenue				
Property Tax	\$ 26,000,989	\$ 28,707,797	\$ 28,115,050	\$ 29,948,349
Sales Tax	34,209,814	35,283,740	34,864,900	38,143,743
Other Taxes and Franchise Fees	14,027,932	14,657,519	14,483,544	15,121,009
Licenses and Permits	6,974,144	5,743,650	7,180,950	6,225,650
Charges for Services	4,560,738	5,618,500	6,498,575	7,380,000
Fines and Forfeitures	1,362,125	1,185,000	1,980,080	1,920,000
Parks and Recreation	5,204,656	5,144,100	5,257,770	5,232,000
Interest Income	3,742,207	2,000,000	3,900,000	2,523,356
Intergovernmental	22,336	10,000	13,700	10,000
Miscellaneous	5,292,379	4,276,751	4,541,743	4,145,000
Interfund Transfers	1,288,676	1,125,227	1,125,227	1,241,734
Total Revenue	\$ 102,685,996	\$ 103,752,284	\$ 107,961,539	\$ 111,890,841
TOTAL AVAILABLE FUNDS	\$ 139,974,440	\$ 139,715,847	\$ 141,958,492	\$ 148,278,410
APPROPRIATIONS				
City Council	\$ 71,529	\$ 76,225	\$ 71,457	\$ 76,225
City Secretary	570,024	620,230	593,340	643,097
City Attorney	1,170,777	1,251,677	1,289,406	1,243,871
City Administration	1,144,606	1,221,792	1,190,890	1,250,550
Human Resources	1,345,563	1,485,958	1,459,375	1,547,872
Communications	850,785	989,381	971,131	1,483,103
Finance	1,840,084	2,033,223	1,955,951	2,105,085
Information Technology	3,712,980	3,350,201	3,253,190	3,823,474
Economic & Community Development	718,640	863,999	746,897	963,162
Neighborhood & Community Planning	4,693,747	5,312,674	4,746,701	3,891,065
Police	29,481,613	29,246,374	29,568,712	31,543,956
Municipal Court	1,017,967	1,018,594	982,617	1,051,319
Fire	28,201,883	27,758,667	28,670,822	30,612,151
Public Works	9,192,274	9,070,641	8,509,751	9,360,321
Transportation & Construction Services	2,027,000	3,590,823	2,972,057	4,512,057
Parks and Recreation	10,443,492	11,438,467	11,088,830	11,934,590
Library Services	2,954,280	3,351,704	2,995,987	3,278,123
Non-Departmental	2,799,948	2,441,115	2,534,205	2,923,476
Interfund Transfers	3,302,201	1,938,883	1,969,606	2,292,600
Contingencies	438,094	75,000	-	75,000
TOTAL OPERATING APPROPRIATIONS	\$ 105,977,487	\$ 107,135,627	\$ 105,570,924	\$ 114,611,097
Ending Fund Balance	\$ 33,996,953	\$ 32,580,220	\$ 36,387,568	\$ 33,667,313
TOTAL APPROPRIATIONS	\$ 139,974,440	\$ 139,715,847	\$ 141,958,492	\$ 148,278,410

General Fund

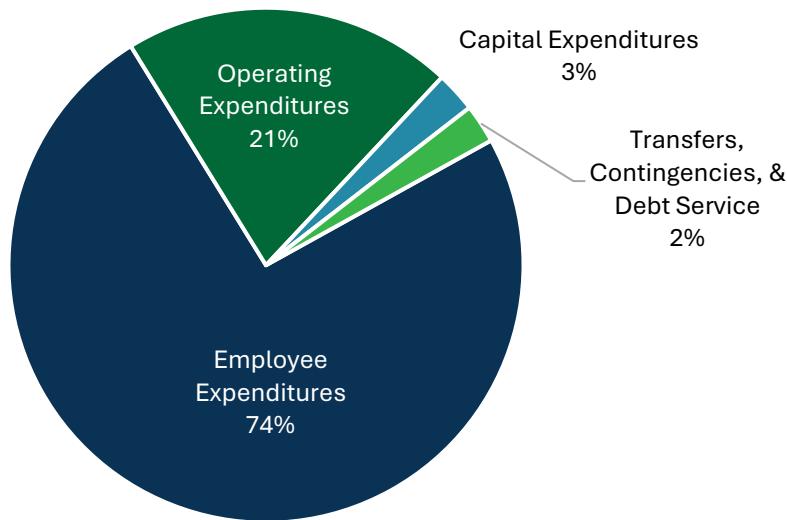


General Fund

FY 2026 General Fund Recurring Revenues vs Expenditures



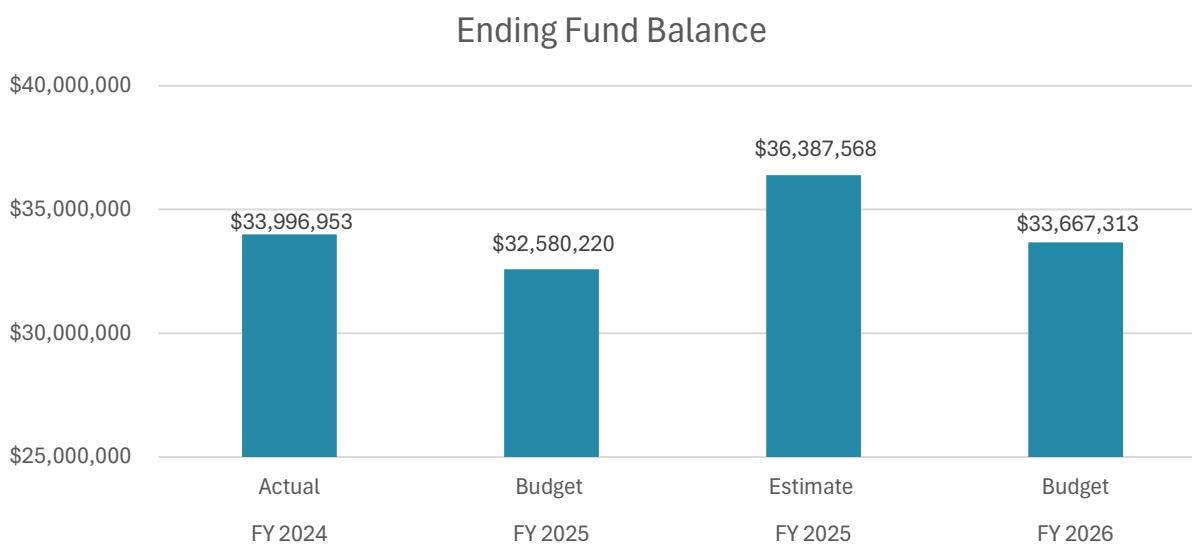
FY 2026 General Fund Expenditures by Category



Ending Fund Balance

Program Description:

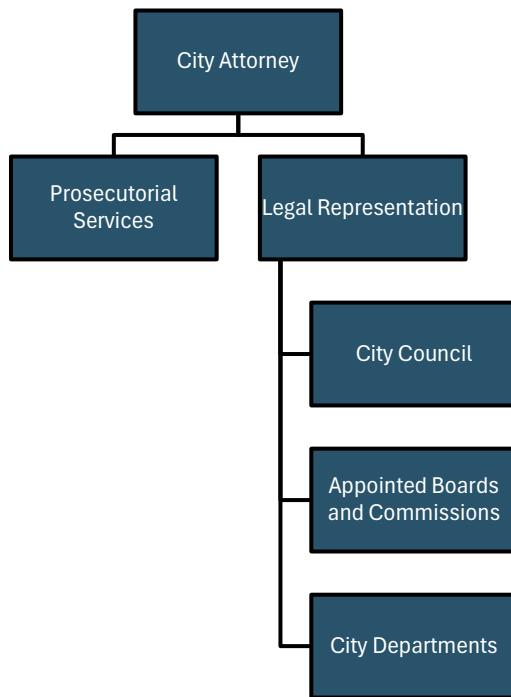
The General Fund Budget for FY 2026 includes an ending fund balance of **\$33,667,313**. This amount will be held as an operating reserve. However, since these funds are not appropriated for a specific purpose, they are available in the event of an extraordinary need. Due to the City's reliance on tourism and related revenue, financial policy requires the City to maintain an operating reserve of at least 25% of the General Fund's budgeted expenditures for a fiscal year. Since FY 2013, the City has maintained a 30% fund balance reserve target.



FY 2026 Initiatives:

The \$33,667,313 fund balance represents 29.38% of **all** budgeted expenditures in the General Fund. The fund balance totals 31.26% of **recurring** expenditures.

City Attorney's Office



Mission:

The Office of the City Attorney strives to provide the highest quality municipal legal services to the City, its elected and appointed officials, and its employees in the most efficient manner feasible through adherence to the following guiding principles:

- Quality and service - Achieving high customer satisfaction as judged by our clients;
- Partnership and teamwork - Working cooperatively internally and with our clients to achieve the City's goals;
- Integrity and candor - Acting with a commitment to honesty and ethical behavior;
- Dignity and diversity - Demonstrating esteem for the worth of each individual;
- Innovation and imagination - Seeking novel and creative approaches to achieving the City's objectives.

Vision:

The City Attorney's Office is dedicated to enhancing the quality of life in the City of New Braunfels by reducing its legal liabilities and providing the best possible legal services through communication and the support of a team of diverse and highly skilled employees.

General Fund

Goals/Objectives:

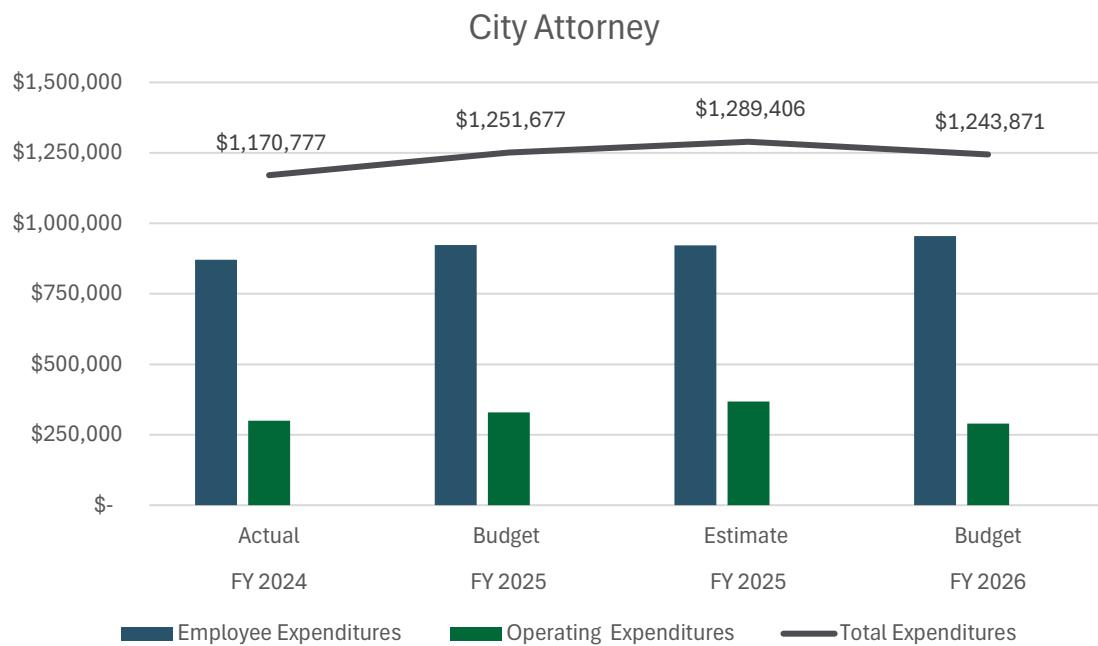
Department	Goal Description	Strategic Priority	Target Fiscal Year
City Attorney	Protect the interests and well-being of the City as an entity.	Community Well-Being	N/A
City Attorney	Leverage both internal and external counsel to increase the number of pre-trial dockets during peak periods, such as River Season, to improve efficiency and achieve a higher success rate in timely case resolution.	Organizational Excellence	2026
City Attorney	Provide exemplary legal service for clients.	Organizational Excellence	N/A

Performance Measures- City Attorney

	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Response time on requests for legal services (days)	6.8	5.9	8.2	8.2
Meetings and Legal Consultations	1,530	1,598	1,620	1,620
Total requests for legal services	261	276	252	252
Hearings held by Prosecutor	2,738	2,444	3,243	3,243

City Attorney

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 870,889	\$ 922,477	\$ 921,955	\$ 954,671
Operating Expenditures	\$ 299,889	\$ 329,200	\$ 367,451	\$ 289,200
Total Expenditures	\$ 1,170,777	\$ 1,251,677	\$ 1,289,406	\$ 1,243,871



FY 2026 Initiatives

The FY 2026 Budget decreases slightly compared to FY 2025 due to the removal of one-time funds that were included in the FY 2025 budget. Despite the decrease in overall budget, the FY 2026 budget includes funding for planned compensation adjustments.

City Council

City Mission:

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

Core Values:

INTEGRITY

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

SERVICE

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

VISIONARY LEADERSHIP

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

STEWARDSHIP OF LOCAL RESOURCES

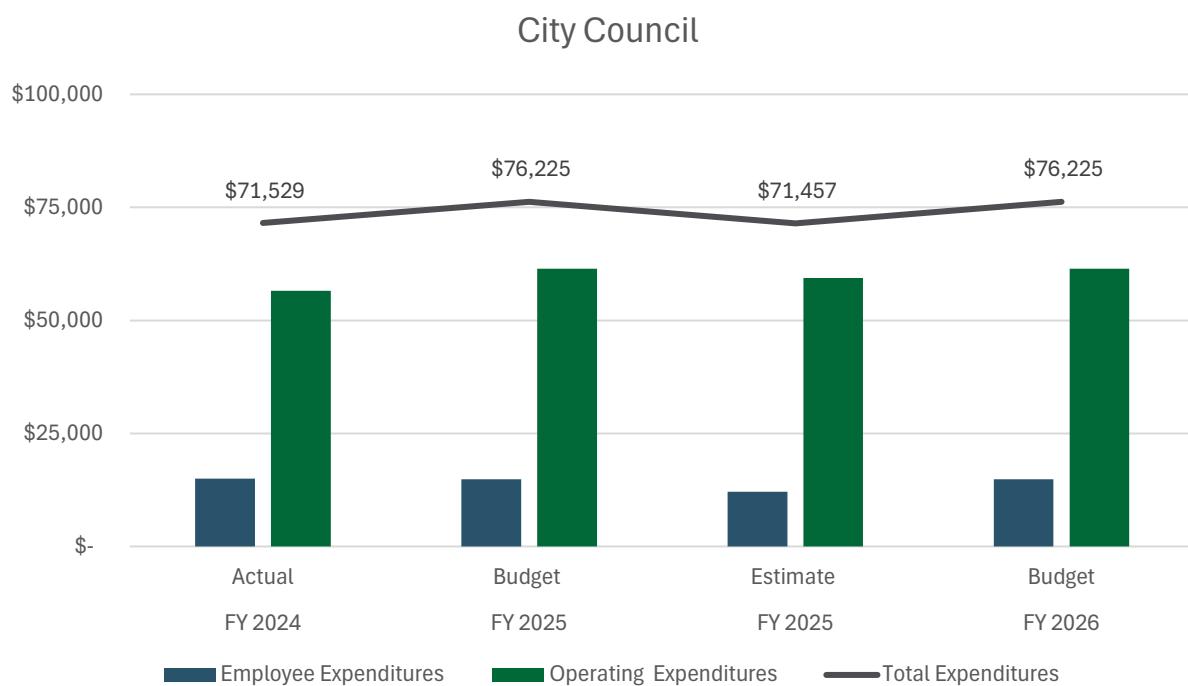
We use our resources responsibly. We treasure our unique heritage and natural environment and wish to preserve them for future generations.

FISCAL RESPONSIBILITY

Our decisions reflect sound fiscal management and prudence.

City Council

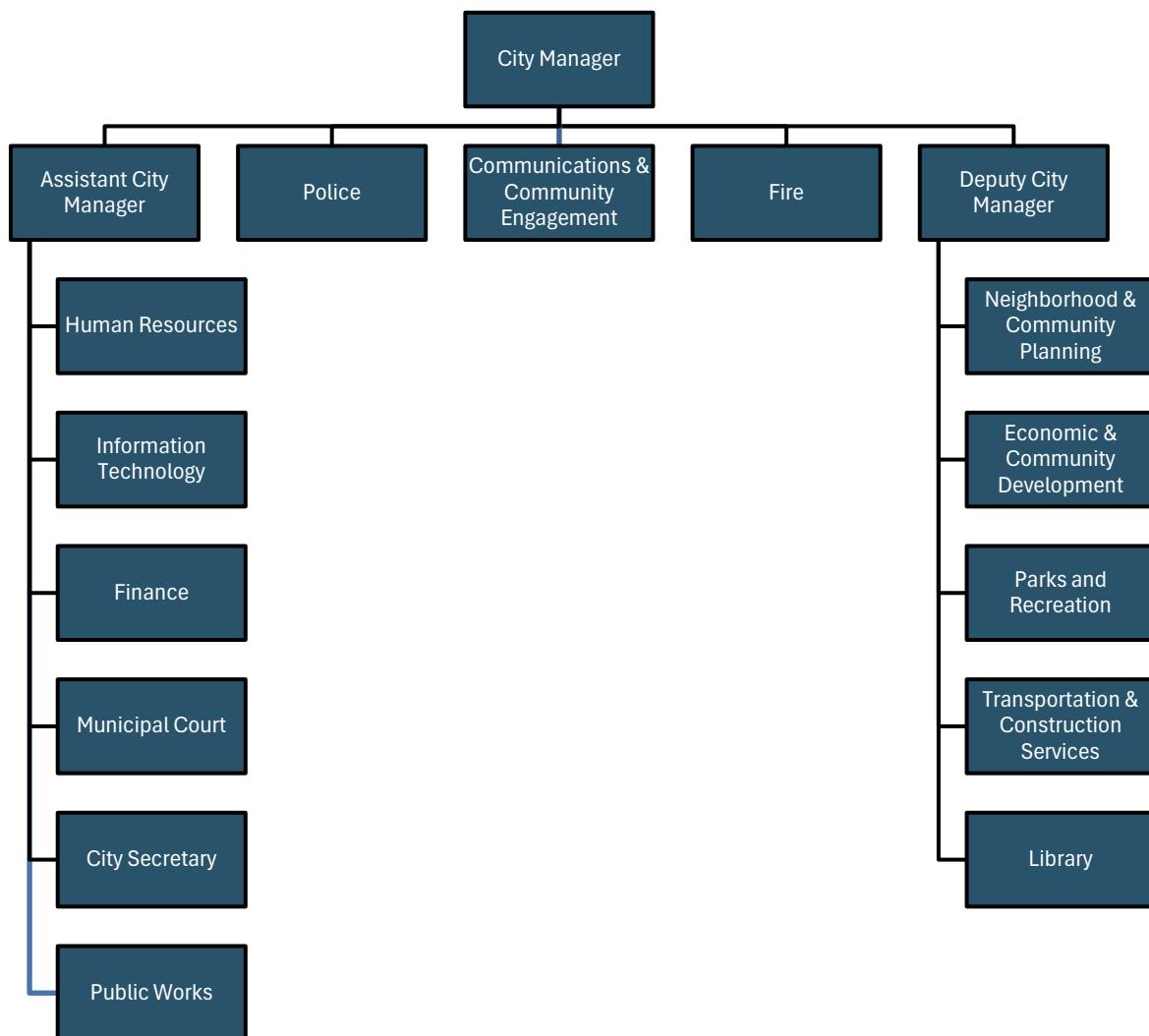
	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 15,011	\$ 14,825	\$ 12,090	\$ 14,825
Operating Expenditures	\$ 56,518	\$ 61,400	\$ 59,367	\$ 61,400
Total Expenditures	\$ 71,529	\$ 76,225	\$ 71,457	\$ 76,225



FY 2026 Initiatives

The FY 2026 Budget remains consistent with the FY 2025 budget.

City Manager's Office



Mission:

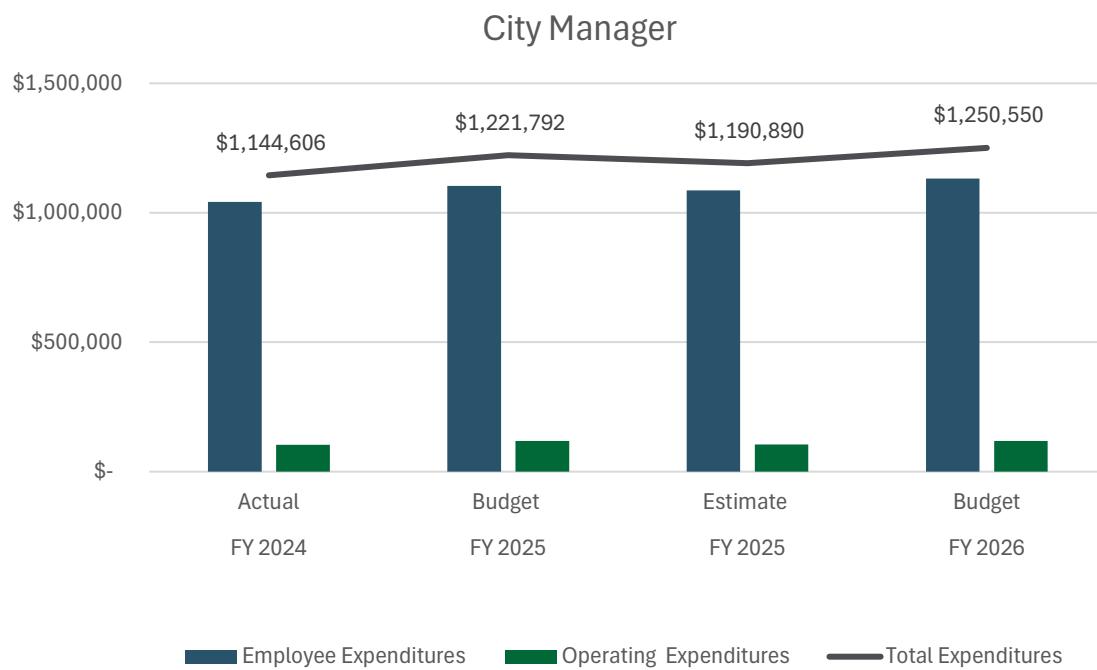
To provide the best possible working relationship with the City Council, City department directors, City staff and the citizens of New Braunfels.

Vision:

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

City Manager's Office

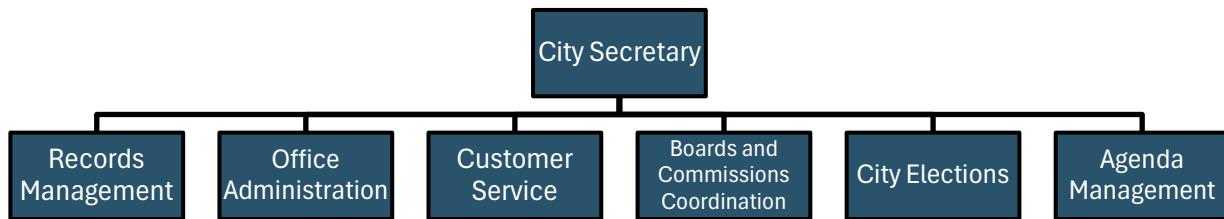
	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 1,041,254	\$ 1,103,622	\$ 1,085,949	\$ 1,132,380
Operating Expenditures	\$ 103,352	\$ 118,170	\$ 104,941	\$ 118,170
Total Expenditures	\$ 1,144,606	\$ 1,221,792	\$ 1,190,890	\$ 1,250,550



FY 2026 Initiatives

The FY 2026 Budget increases compared to FY 2025 by 2% due to compensation adjustments planned for implementation at the start of the fiscal year. The operating budget remains consistent with the FY 2025 budget.

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

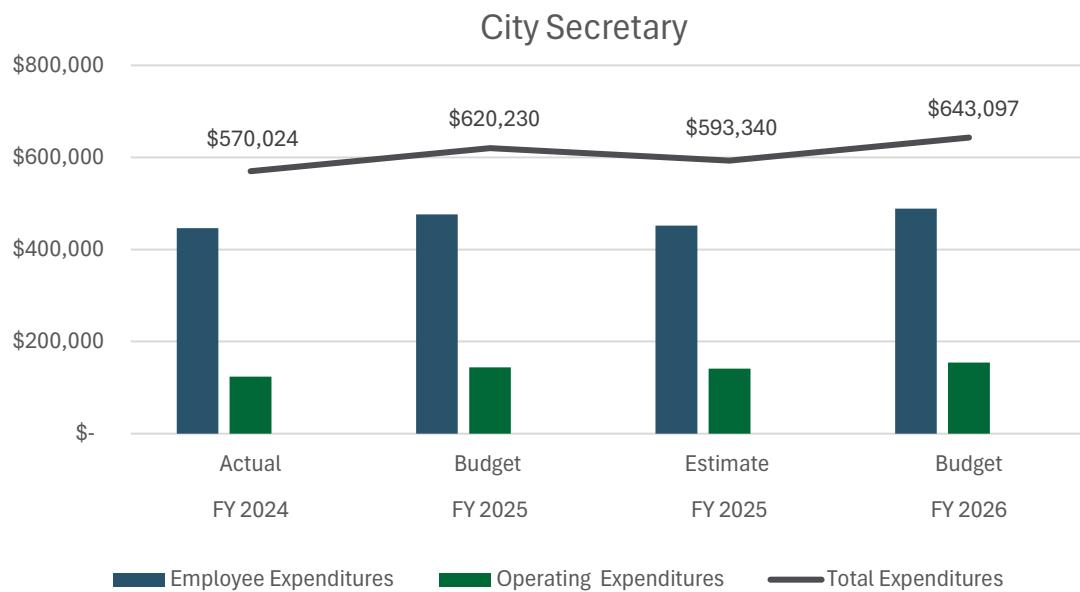
Department	Goal Description	Strategic Priority	Target Fiscal Year
City Secretary	Reduce offsite storage, Safesite, to zero by December 2025. We are working with Facilities to clear out a space on the second floor of city hall for remaining Safesite boxes. We are continuing to implement a plan to sort the remaining boxes (a budget request has been submitted for the sorting of our existing boxes) for scanning or destruction and work on a plan to possibly include grants to help scan documents to include plans.	Organizational Excellence	2026
City Secretary	Establish, design, and launch a records repository of our city's records in Laserfiche.	Organizational Excellence	2030

Performance Measures-City Secretary

	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Open record requests processed	1,034	1,050	1,200	1,200
Average response time on open record requests (days)	6	6	6	6
Applications - Boards & Commissions	180	200	200	200
Boxes stored offsite	2,573	1,900	1,100	<500
Alcohol permits issued	119	120	110	110
City Council Agendas	63	70	64	64
Agendas Boards & Commissions	162	200	160	160

City Secretary

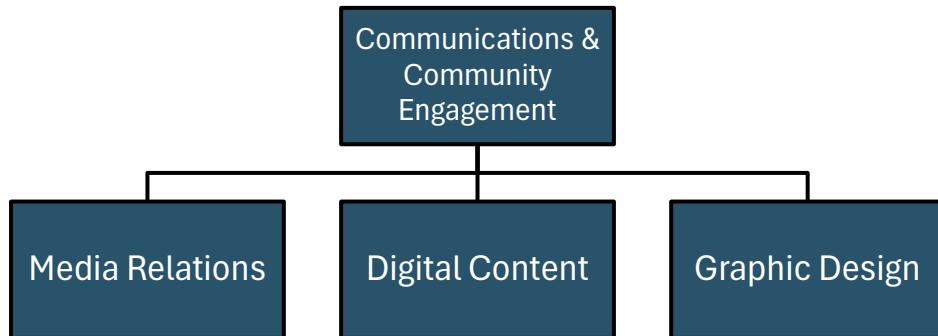
	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 446,094	\$ 476,430	\$ 452,005	\$ 488,747
Operating Expenditures	\$ 123,930	\$ 143,800	\$ 141,335	\$ 154,350
Total Expenditures	\$ 570,024	\$ 620,230	\$ 593,340	\$ 643,097



FY 2026 Initiatives

The FY 2026 budget increases by 4% from FY 2025 due to planned compensation increases.

Communications & Community Engagement



Mission:

To inform, engage, and connect the New Braunfels community by delivering clear, timely communication, supporting City departments, and creating meaningful opportunities for public involvement through outreach and events.

Vision:

To build a well-informed and actively engaged community where every resident feels connected to their local government and empowered to participate in shaping the future of New Braunfels.

General Fund

Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Communications & Community Engagement	Objective 3, Milestone Implementation of the newly developed brand identity.	Community Identity	2026
Communications & Community Engagement	Objective 2 Support Planning & Development Services' update to Envision NB by promoting the effort and encouraging community feedback through marketing and events.	Community Identity	2027
Communications & Community Engagement	Objective 5, Outcome 3 - Continue adding, growing, and improving community events.	Community Identity	2030
Communications & Community Engagement	Objective 3, Milestone Support the City's transit program by developing, launching, and promoting the brand and its services.	Enhanced Connectivity	2026
Communications & Community Engagement	Objective 6 Inform residents and visitors of transportation options on the City's website and social media platforms, including transit services, sidewalks, trails, and bikeways.	Enhanced Connectivity	2026
Communications & Community Engagement	Objective 5, Output, Outcome Support HR in the implementation of their comprehensive recruitment strategy through the website, social media, and events.	Organizational Excellence	2026
Communications & Community Engagement	Complete the 2026 National Community Survey.	Multiple	2026

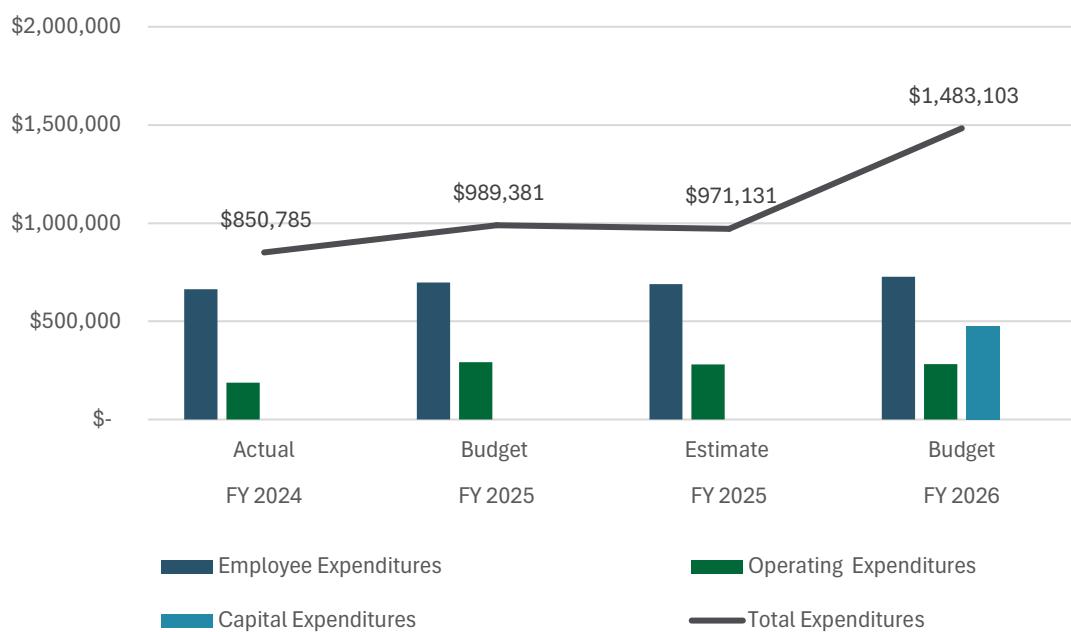
Performance Measures-Communications & Community Engagement

	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Communications requests received (internal)	2,257	2,200	2,000	2,000
Annual CoNB social media reach/impressions	18,246,777	11,000,000	12,000,000	12,000,000
Media releases issued	91	85	90	90
Media inquiries completed	320	375	450	450
Design projects completed	237	300	300	300
External website sessions	1,402,431	1,900,000	1,750,000	1,750,000
Special Event Sponsorships	\$35,165	\$35,000	\$38,500	\$42,000
# of Special Events	33	35	35	38

Communications & Community Engagement

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 663,012	\$ 697,012	\$ 690,019	\$ 726,563
Operating Expenditures	\$ 187,773	\$ 292,369	\$ 281,112	\$ 281,540
Capital Expenditures	\$ -	\$ -	\$ -	\$ 475,000
Total Expenditures	\$ 850,785	\$ 989,381	\$ 971,131	\$ 1,483,103

Communications & Community Engagement

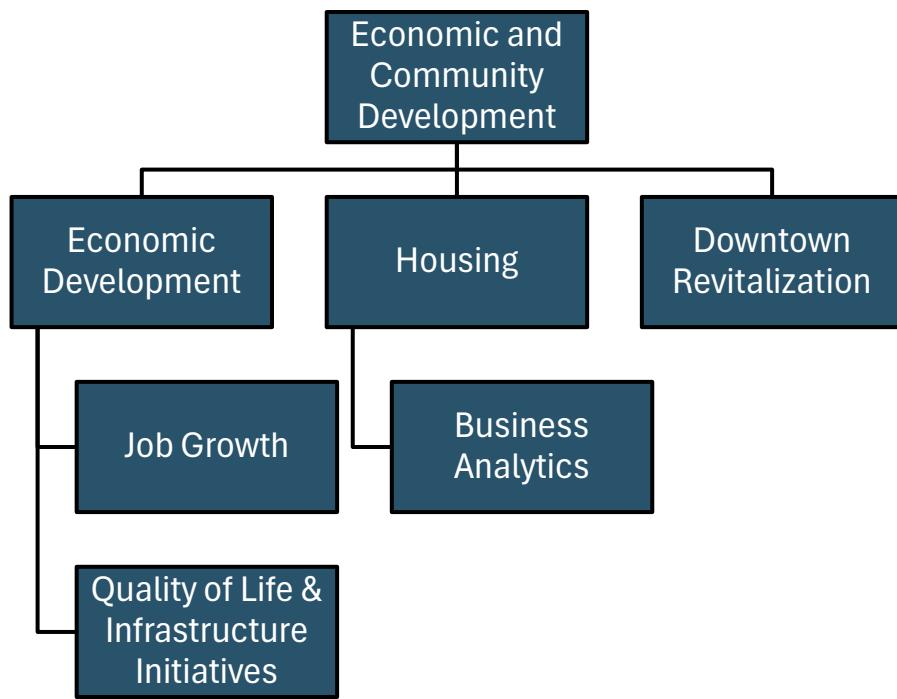


FY 2026 Initiatives

The FY 2026 budget increases by 50% compared to FY 2025, with a funded resource request and planned compensation adjustments.

Funded Resource Requests			
Description	One-Time	Recurring	Total Cost
Event Security Enhancements	\$ 475,000	\$ -	\$ 475,000

Economic & Community Development



Mission:

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

Vision:

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

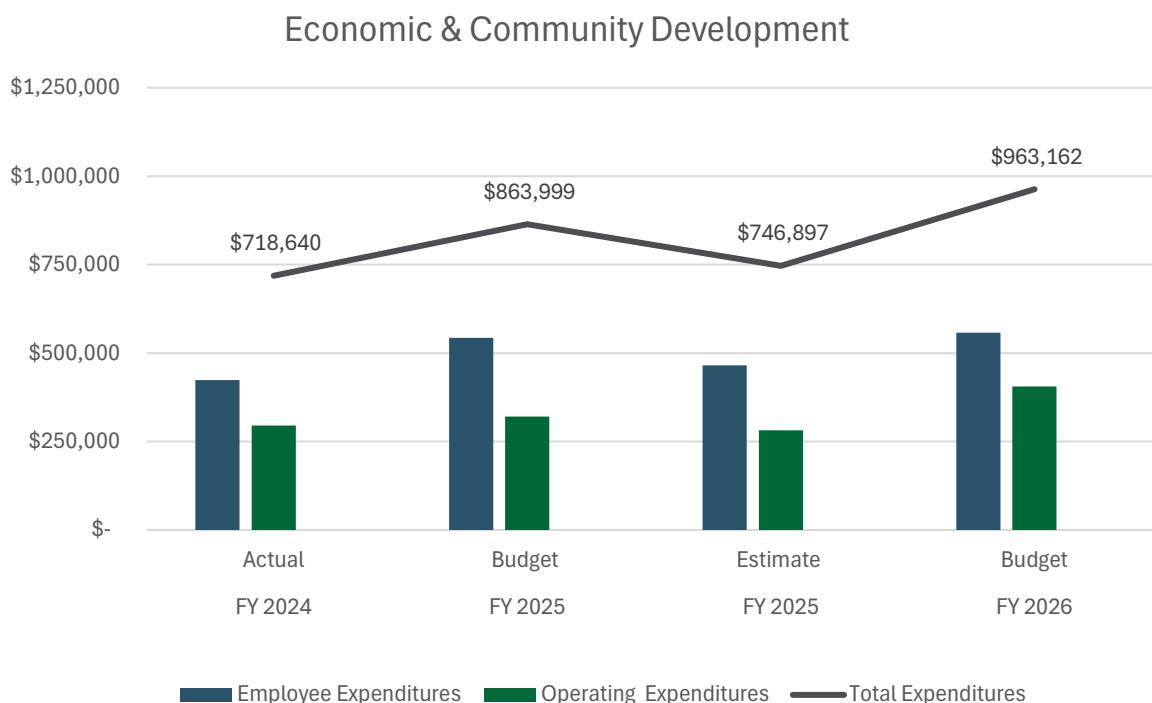
Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Economic & Community Development	Implement recommendations from the Arts and Culture Master Plan.	Community Identity	2026
Economic & Community Development	Advance transformational growth in New Braunfels' downtown and other emerging districts through strategic public investment that activates catalytic private development and placemaking initiatives.	Community Well-Being	2028
Economic & Community Development	Create a pattern book of compatible housing and mixed use development to advance the goals of the West End Master Plan.	Economic Mobility	2026
Economic & Community Development	Adopt incentives and identify funding available to fulfill the housing and economic development objectives of the West End Master Plan. This would include the adoption of policies around NEZ, West End TIRZ, and other financial tools deemed appropriate for housing and economic development strategic goals.	Economic Mobility	2026
Economic & Community Development	Economic development incentive agreements adopted and construction plans submitted for redevelopment of downtown NBU site with the Mainzer Hotel Project.	Economic Mobility	2027

Performance Measures-Economic & Community Development				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimates	FY 2026 Budget
Percent of companies with agreements audited	100%	100%	100%	100%
Percent of population with cost-burdened housing	25%	25%	25%	24%
Tax revenue per acre (property and sales)	\$2,933	\$3,006	\$3,065	\$3,219
Appraised value per resident	\$116,463	\$128,147	\$138,081	\$132,666
Value of public and private investments in Downtown	\$3,047,188	\$5,600,000	\$18,915,455	\$10,364,816
Capital investment per dollar of incentives	\$176	\$33	\$180	\$83

Economic & Community Development

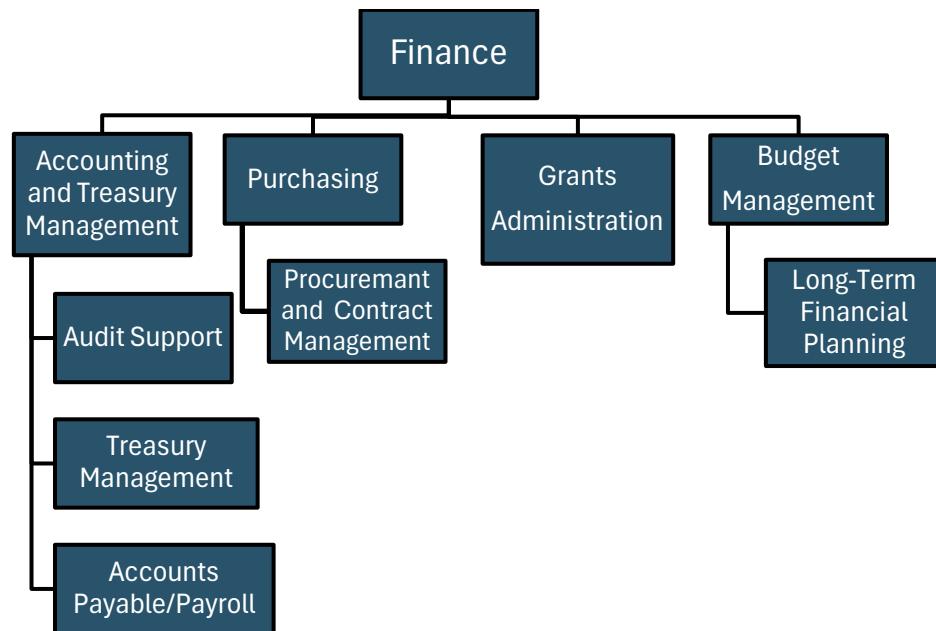
	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 423,305	\$ 543,075	\$ 465,547	\$ 557,462
Operating Expenditures	\$ 295,335	\$ 320,924	\$ 281,350	\$ 405,700
Total Expenditures	\$ 718,640	\$ 863,999	\$ 746,897	\$ 963,162



FY 2026 Initiatives

The Economic & Community Development FY 2026 Budget reflects a 11% increase compared to the FY 2025 Budget. This increase accommodates compensation adjustments scheduled for implementation in FY 2026 and carries forward the remaining one-time funds allocated in FY 2025 to identify cultural opportunities and stimulate local economic activity.

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 and 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:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Finance	Utilize newly established ERP to enhance and create efficiencies in both internal and external reporting.	Organizational Excellence	2026
Finance	Achieve & maintain all 6 stars for the Texas State Comptroller's Transparency Stars program.	Organizational Excellence	2026
Finance	Develop and implement a robust internal audit function that ensures compliance, enhances operational efficiency, and mitigates financial and operational risks.	Organizational Excellence	2026
Finance	Progress file transfer from paper files to electronic records (including archived records at Safesite) to 85% completion.	Organizational Excellence	2026
Finance	Establish recurring budget-related Citywide staff training once the Workday ERP is fully implemented.	Organizational Excellence	2027
Finance	Compile a comprehensive list of all City fees in "Appendix D-Fee Schedule" of the Code of Ordinances.	Organizational Excellence	2026

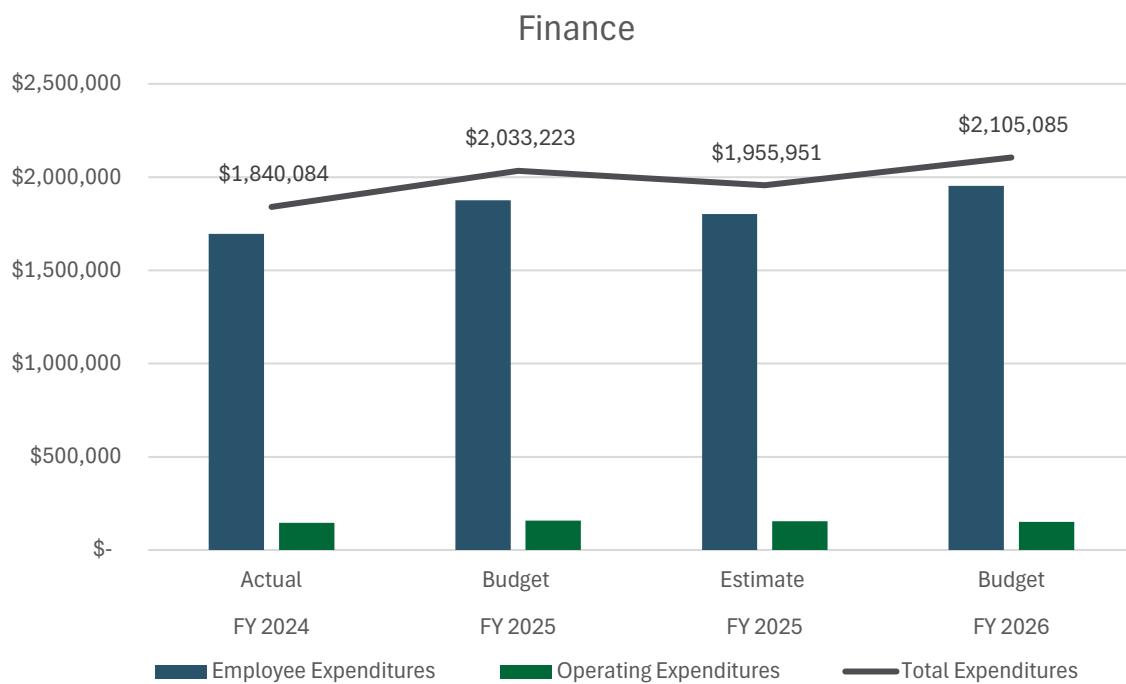
Performance Measures-Finance				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Finance, Management, Budget & Purchasing				
Awarded GFOA Triple Crown Award/number of GFOA awards earned towards Triple Crown (Budget, ACFR, PAFR)	Yes/3	Yes/3	Yes/3	Yes/3
Texas State Comptroller's Transparency Stars Earned	5	6	5	6
Dollar amount of expenditures supported with central purchasing assistance	\$187,004	\$170,000	\$175,000	\$175,000
City rebates	\$84,142	\$90,000	\$84,141	\$41,019
Value of contracts managed	\$186,141,922	\$159,899,010	\$160,533,622	\$200,000,000
City Received a clean audit opinion	Yes	Yes	Yes	Yes
Maintenance of excellent bond rating: <i>Fitch</i>	AA	AA	AA	AA
<i>Standard and Poor's</i>	AA	AA	AA	AA
<i>Moody's</i>	Aa2	Aa2	Aa2	Aa2
Number of days elapsed between budget adoption and the completion of the adopted budget document	92	64	57	64
Grants				
Number of grants submitted	28	14	20	18
Number of grants awarded	20	12	13	15
Dollar amount of grants awarded	\$5,925,939	\$16,111,166**	\$2,781,666	\$2,632,493
Dollar amount of active grant funding managed by staff*	\$22,661,021	\$33,208,205**	\$24,983,205	\$25,099,757
Dollar amount of CDBG funding	\$458,880	\$495,919	\$495,919	\$454,245

*Includes CARES/ARPA Allocations and Disaster Claims

**FY 2025 Budget amounts includes a project that was managed solely by TxDOT so it has been removed from the correlating FY 2025 Estimate amounts.

Finance

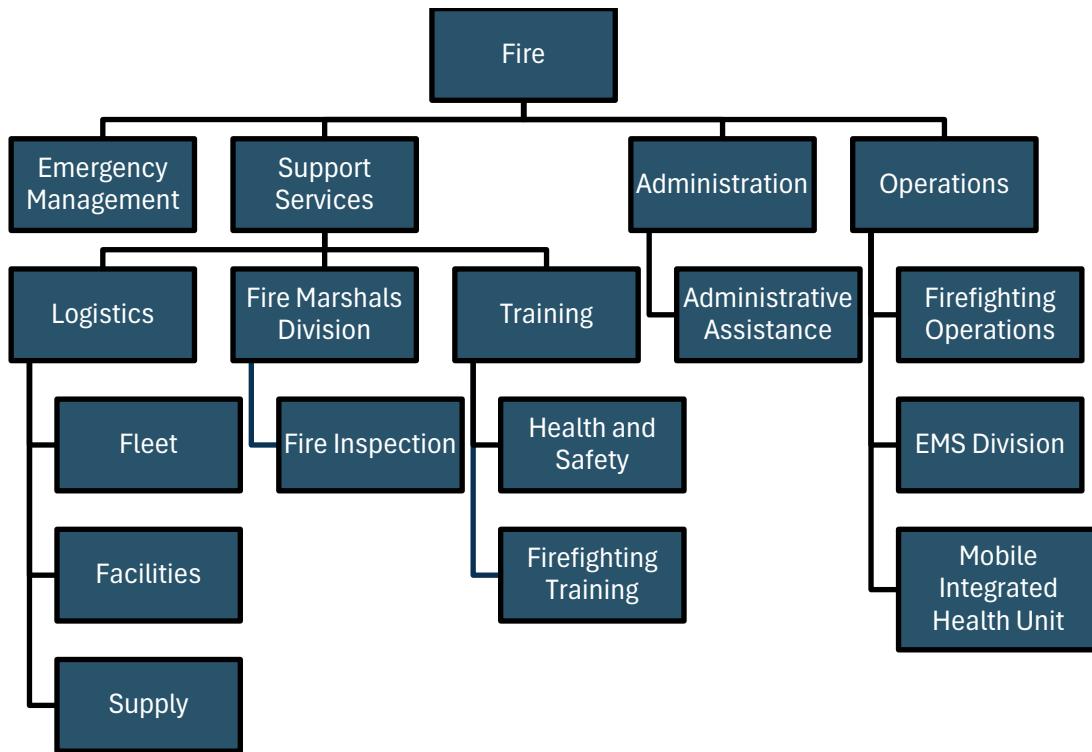
	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 1,695,063	\$ 1,876,089	\$ 1,802,099	\$ 1,953,651
Operating Expenditures	\$ 145,021	\$ 157,134	\$ 153,851	\$ 151,434
Total Expenditures	\$ 1,840,084	\$ 2,033,223	\$ 1,955,951	\$ 2,105,085



FY 2026 Initiatives

The Finance FY 2026 Budget increases from the FY 2025 Budget by 4% primarily due to compensation increases.

Fire Department



Mission:

We will be there for you.

Vision:

We will continuously evolve to meet the needs of our community.

General Fund

Goals/Objectives:

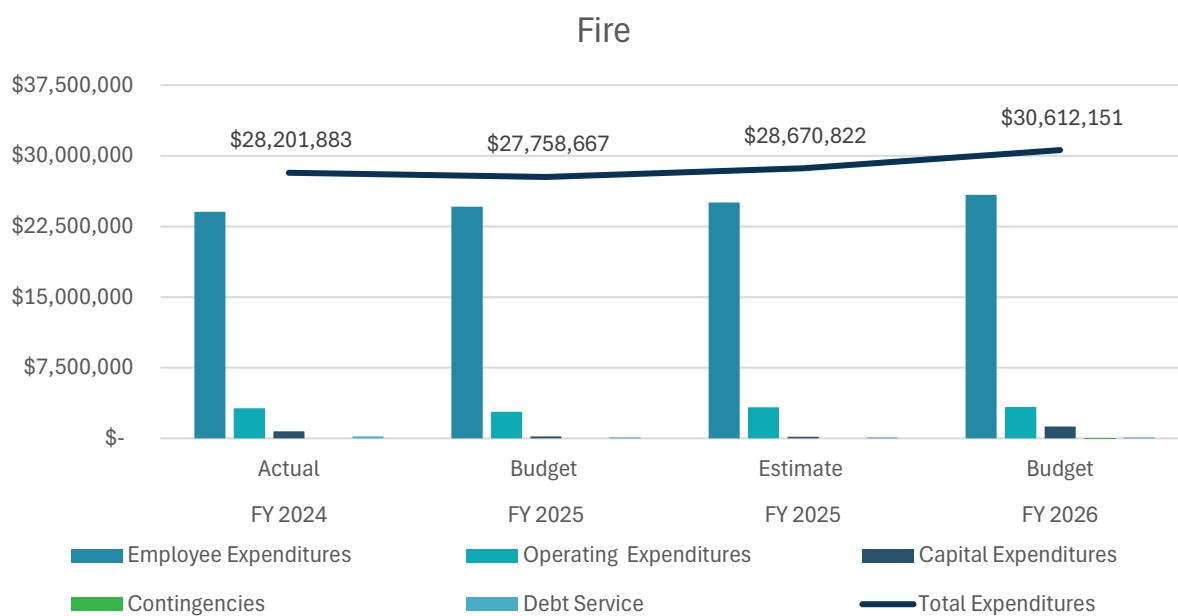
Department	Goal Description	Strategic Priority	Target Fiscal Year
Fire	Evaluate and improve Fire & EMS response efficiency by assessing deployment models and resource allocation.	Community Well-Being	2026
Fire	Increase inspections of all existing commercial occupancies to be conducted biannually.	Community Well-Being	2027
Fire	Enhance the MIH and community safety programs to reduce risk and further educate citizens.	Community Well-Being	2027
Fire	Achieve 100% paramedic training for operational personnel to enhance care quality for citizens.	Community Well-Being	2028
Fire	Receive accreditation with The Center for Public Safety Excellence.	Organizational Excellence	2027

Performance Measures- Fire				
		FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate
Fire Services				
Paramedics in the Fire Department as a percent of total uniform staff (not an average)		74%	75%	80%
Response times (Avg.) Dispatch to Onscene				
	Structure fire - City	4:53	4:45	4:36
	Structure fire - ESD 7*	6:27	11:00	5:27
	EMS - City	5:52	5:45	5:58
	EMS - ESD 7	8:58	9:15	8:50
Households in smoke detectors program		637	740	650
FMO New Inspections		1,880	2,420	1,910
FMO Existing Business Inspections		894	1,400	960
MIH Visits		391	300	300
Return of Spontaneous Circulation rate vs. National Average		26%	30%	28%
Whole Blood Recovery Rate		68%	75%	70%
Total number of staff training hours		35,744	39,672	40,938
41,000				

*Low Data Set

Fire Department

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 24,055,567	\$ 24,616,573	\$ 25,058,967	\$ 25,867,267
Operating Expenditures	\$ 3,199,840	\$ 2,826,882	\$ 3,309,928	\$ 3,325,146
Capital Expenditures	\$ 755,175	\$ 195,474	\$ 182,382	\$ 1,250,000
Debt Service	\$ 191,301	\$ 119,738	\$ 119,544	\$ 119,738
Contingencies	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ 28,201,883	\$ 27,758,667	\$ 28,670,822	\$ 30,612,151



FY 2026 Initiatives:

The FY 2026 Fire Department budget increases 10% compared to FY 2025. This increase is primarily due to planned compensation increases, increased funding for medical supplies and vehicle repair, and additional one-time funds to support improvements to the city's existing flood sirens and monitoring program. Most notably, the Capital category sees a large one-time increase due to scheduled SCBA replacements.

Funded Resource Requests			
Description	One-Time	Recurring	Total Cost
Line Item Increase: EMS Supplies & Automotive Maintenance & Repair	\$ -	\$ 200,000	\$ 200,000
SCBA Replacements	\$ 1,250,000	\$ -	\$ 1,250,000
Ambulance Remount	\$ 250,000	\$ -	\$ 250,000
Flood Monitoring Increase	\$ 50,000	\$ -	\$ 50,000

Human Resources and Risk Management



Mission:

The Human Resources & Risk Management Department supports team members at every stage of their employment journey. We lead with collaboration, courage, and integrity, modeling ethical behavior and the City's core values, to create a workplace where people feel safe, valued, and empowered to do their best work.

Vision:

The Human Resources & Risk Management Department is a strategic partner committed to excellence in fostering an inclusive and innovative culture. By continuously growing and developing our team, we align with the City's strategic priority of Organizational Excellence to enhance the employee experience and assist in driving long-term success.

Goals/Objectives:

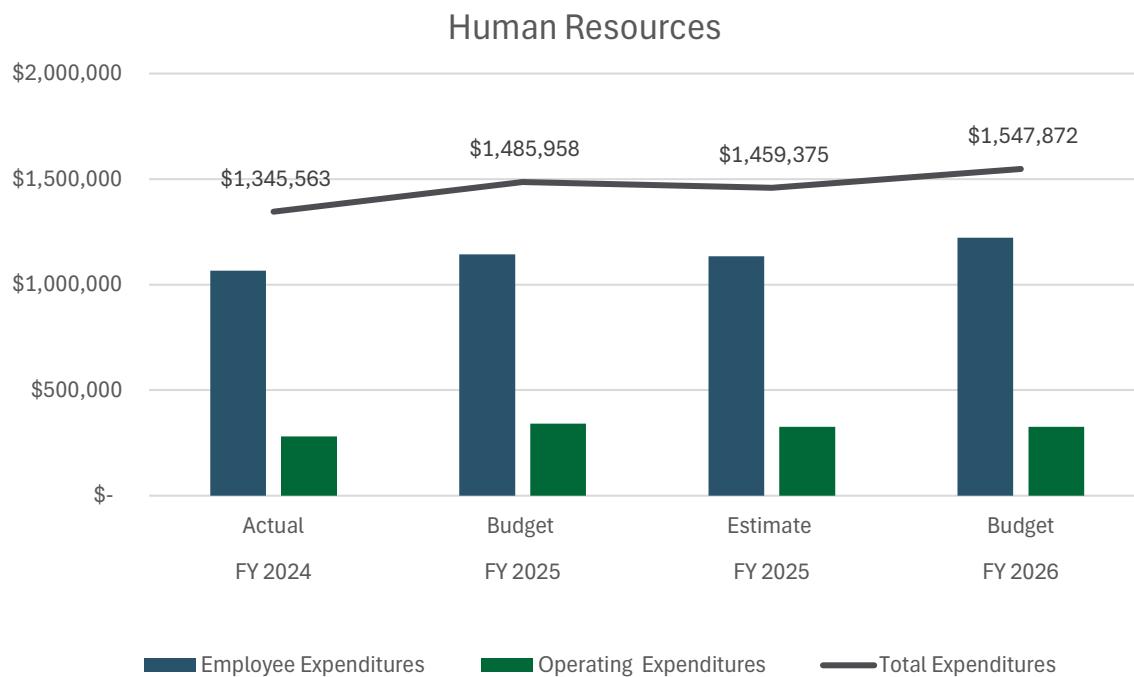
Department	Goal Description	Strategic Priority	Target Fiscal Year
Human Resources	Successfully complete Workday (ERP) implementation to increase departmental process efficiencies.	Organizational Excellence	2026
Human Resources	Progress file transfer from paper files to electronic records (including archived records at Safesite) to over 80% completion.	Organizational Excellence	2026
Human Resources	Continue to expand safety programming to lower Workers Compensation and Property and Casualty claim costs by 10%.	Organizational Excellence	2026
Human Resources	Establish recruiting partnerships with at least 3 local colleges/universities and or veteran employment organizations.	Organizational Excellence	2026
Human Resources	Per the City's Strategic Plan, decrease separation reason "Advancement Opportunities/Compensation" by 5% per fiscal year.	Organizational Excellence	2029

Performance Measures - Human Resources				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Talent Attraction, Retention, & Development - Remaining Competitive in the Market for Talent				
Full-Time turnover rate	13%	13%	13%	13%
Number of promotions	127	100	100	100
Number of hired full-time employees	116	150	120	150
Average staffing level	91%	93%	92%	92%
Aggregate average percent below/above market compensation mid-point*	-4%	-2%	-5%	-5%
Total number of HR hosted training classes	126	50	160	120
Benefits - Sustainability of Self-Insurance Fund				
Participation in Deferred Compensation Plan	32%	38%	35%	35%
Medical plan participation	90%	90%	91%	91%
Employee Assistance Program participation	4%	20%	20%	20%
Number of employees utilizing Tuition Assistance	21	15	22	22
Risk & Safety - Establishing a Safety Culture				
# of vehicle accidents	79	70	68	70
# of Workers' Compensation claims	84	150	78	75

*No market study for FY 2025 for both uniform and non-uniform.

Human Resources and Risk Management

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 1,065,467	\$ 1,144,086	\$ 1,133,634	\$ 1,222,071
Operating Expenditures	\$ 280,096	\$ 341,872	\$ 325,741	\$ 325,801
Total Expenditures	\$ 1,345,563	\$ 1,485,958	\$ 1,459,375	\$ 1,547,872

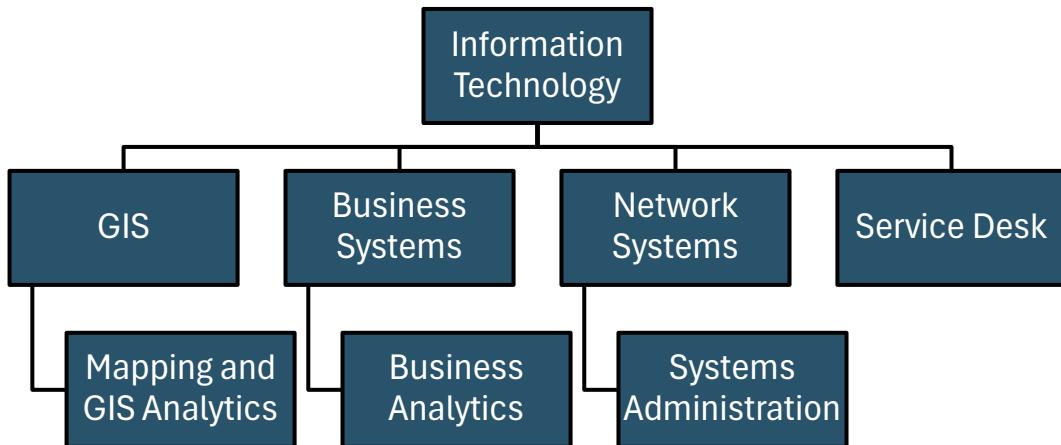


FY 2026 Initiatives

The FY 2026 Budget increases by 4% compared to FY 2025, primarily due to planned employee compensation adjustments. Additionally, \$22,500 in recurring funding is allocated in the FY 2026 Budget to fund the implementation of Work Shield.

Funded Resource Requests			
Description	One-Time	Recurring	Total Cost
Work Shield	\$ -	\$ 22,500	\$ 22,500

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.

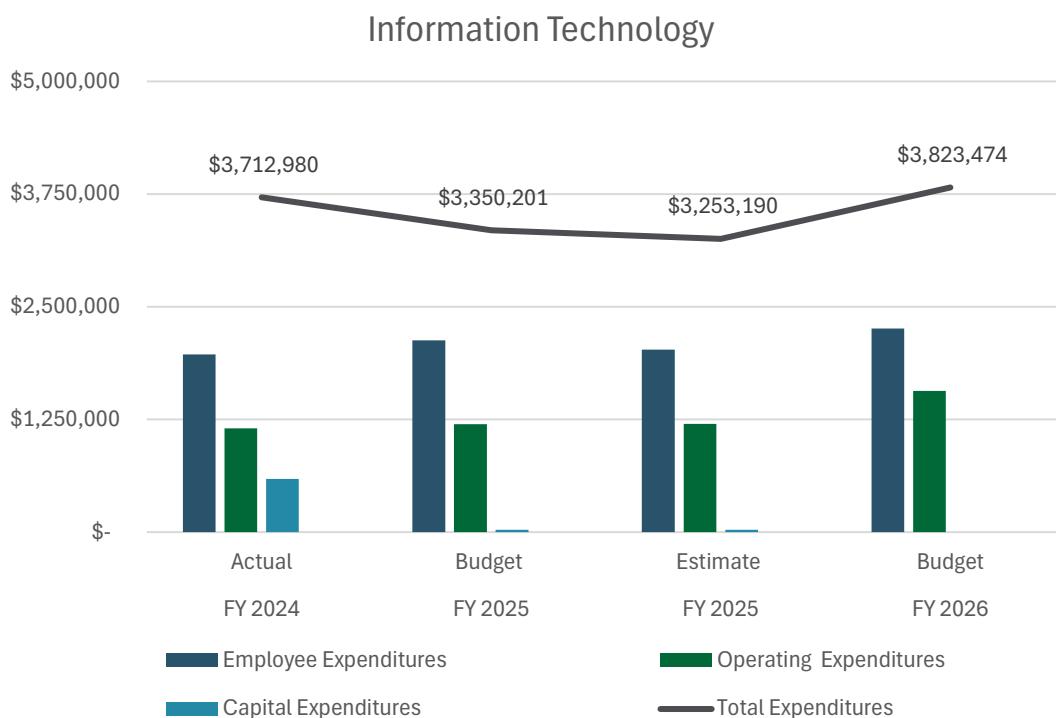
Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Information Technology	Complete Quickbase migration.	Organizational Excellence	2026
Information Technology	Complete Network Refresh Plan for network to be refreshed in FY27.	Organizational Excellence	2026
Information Technology	Assess Asset Management solutions and decide on a consolidation path (May include Pavement Management).	Organizational Excellence	2026
Information Technology	Complete and publish an internal full Incident Response Plan as related to CyberSecurity.	Organizational Excellence	2026
Information Technology	Establish position stratification for all appropriate positions in IT Department.	Organizational Excellence	2026
Information Technology	Develop and complete a GIS Systems, Design, and Governance document.	Organizational Excellence	2026
Information Technology	Establish a plan for migrating from current Virtual Environment to new Virtual environment due to major cost increases in current platform.	Organizational Excellence	2027
Information Technology	Continue to move applications to cloud environments where available.	Organizational Excellence	2028

Performance Measures-IT & GIS				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Network Infrastructure Unplanned Downtime	5	<40 Hours	5	<40 Hours
Tier 1 and 2 Application Unplanned Downtime	59	<40 Hours	1	<40 Hours
Communication Systems Unplanned Downtime	17	<40 Hours	1	<40 Hours
Number of Service Desk Requests Completed	7,175	7,500	7,200	7,500
% of Tickets Closed On-time	85%	85%	86%	85%
# of Months City Phish-Prone % is under industry	8	9	8	9
Number of Plat Reviews	44	50	40	40
Web Map Application Traffic (page hits)	421,599	375,000	375,000	400,000

Information Technology

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 1,970,928	\$ 2,126,017	\$ 2,025,670	\$ 2,258,111
Operating Expenditures	\$ 1,150,640	\$ 1,198,184	\$ 1,202,369	\$ 1,565,363
Capital Expenditures	\$ 591,411	\$ 26,000	\$ 25,150	\$ -
Total Expenditures	\$ 3,712,980	\$ 3,350,201	\$ 3,253,190	\$ 3,823,474

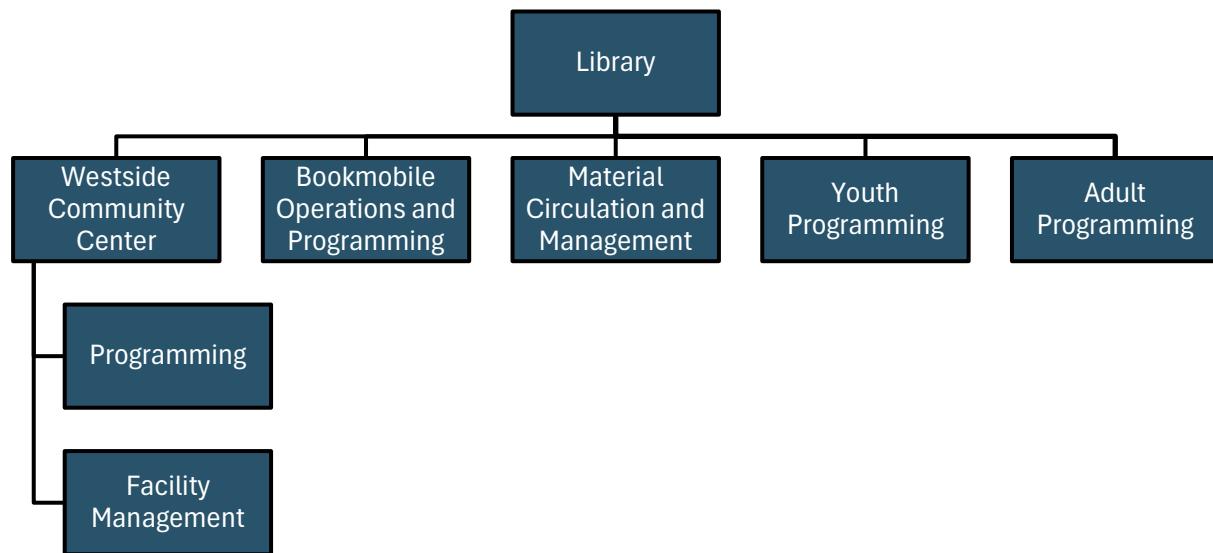


FY 2026 Initiatives

The FY 2026 Budget reflects a 14% increase compared to FY 2025. This increase is the result of planned compensation increases in FY 2026 as well as the one-time items listed in the table below.

Funded Resource Requests			
Description	One-Time	Recurring	Total Cost
Firewall Replacement (Citywide)	\$ 130,000	\$ -	\$ 130,000
Network Infrastructure Warranty and Support Renewal	\$ 250,000	\$ -	\$ 250,000

Library Services



Mission:

The New Braunfels Public Library offers comprehensive resources and welcoming spaces that enable everyone in our community to pursue lifelong learning, foster connections, and enrich their lives.

Vision:

The New Braunfels Public Library strives to be a vital center where everyone can easily access knowledge, explore new interests, and build meaningful community ties, contributing to a more informed and connected New Braunfels.

Goals/Objectives:

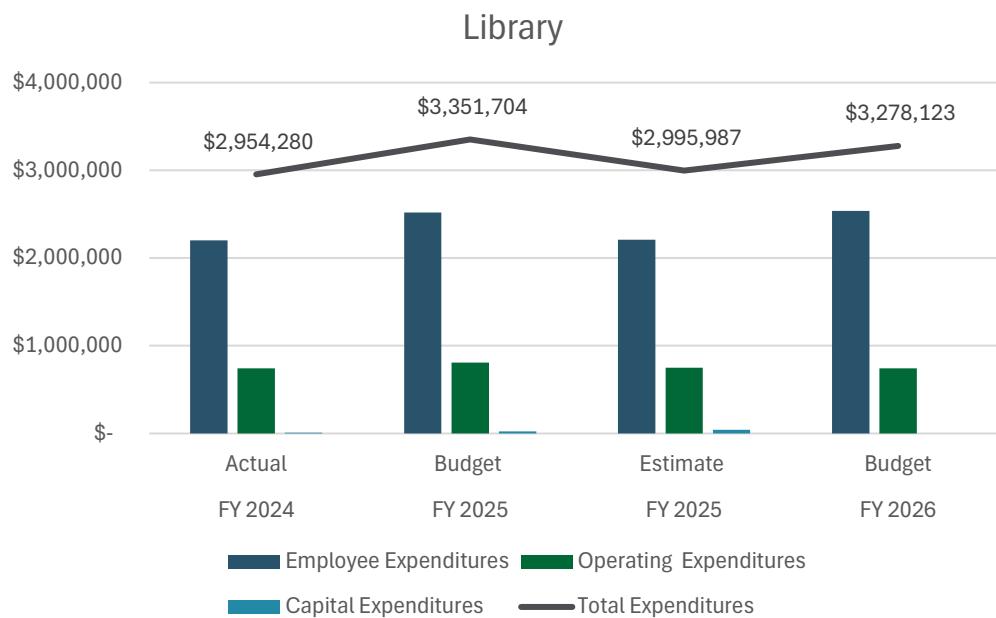
Department	Goal Description	Strategic Priority	Target Fiscal Year
Library	Increase number of Library items per capita from the FY25 estimate of 1.09 to the national average of 2.0 through increased funding for materials through budget reallocation and the addition of the Southeast Library's opening collection. Meeting this goal will ensure that we have a collection of depth and breadth to meet the informational, educational, and recreational needs of our citizens.	Community Identity	2030
Library	Grow the New Braunfels Public Library to provide greater accessibility and user experience.	Community Well-Being	2026
Library	Create five new Tween programs.	Community Well-Being	2028
Library	Create five new Teen programs.	Community Well-Being	2028
Library	Reimagine library spaces and provide new experiences to guests.	Community Well-Being	2030
Library	Develop two new programs with each new partner agency, serving 75 to 100 adults total.	Economic Mobility	2028

General Fund

Performance Measures-Library				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
System-Wide				
Total Visits to Library Branches	294,857	325,000	300,000	309,000
Total Circulation of Library Materials	604,050	N/A	736,219	754,054
Circulation of Physical Materials	436,104	N/A	419,019	430,510
Circulation of Digital Materials	167,946	350,000	317,200	323,544
Circulation per Day	1,655	3,000	2,017	2,066
Items per Capita (National average is 2.0)	1.05	1.10	1.09	1.14
Public Computer Usage	24,928	N/A	25,500	26,265
Wifi Usage	194,816	N/A	168,000	171,360
Partnership Programs	345	75	340	357
Partnership Program Attendance	5,625	1,000	2,500	2,625
Main Library				
Visits	216,095	N/A	225,000	231,750
Visits per Day	623	850	648	668
Circulation of Physical Materials	397,192	N/A	350,000	360,500
Library Programs	1,339	1,500	1,440	1,454
Room Bookings	134	N/A	125	128
Westside Library & Community Center				
Visits	69,510	70,000	75,000	77,250
Visits per Day	231	N/A	249	257
Circulation of Physical Materials	18,202	30,000	65,000	66,950
Library Programs	2,630	2,200	2,700	3,600
Library Program Attendance	39,412	32,000	38,150	50,700
Room Bookings	223	275	240	245
Rentals	57	100	105	109
Outreach Services				
RIOmobile Visitors	8,800	11,000	946	0
RIOmobile Circulation	8,710	13,000	1,019	0
Library Express Attendance	452	950	400	420
Library Express Circulation	5,970	7,000	3,000	3,060
Number of Outreach Programs	158	450	135	142
Outreach Program Attendance	12,921	N/A	2,500	2,625

Library Services

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 2,200,886	\$ 2,519,706	\$ 2,207,426	\$ 2,536,360
Operating Expenditures	\$ 742,895	\$ 806,499	\$ 748,186	\$ 741,763
Capital Expenditures	\$ 10,499	\$ 25,500	\$ 40,375	\$ -
Total Expenditures	\$ 2,954,280	\$ 3,351,704	\$ 2,995,987	\$ 3,278,123

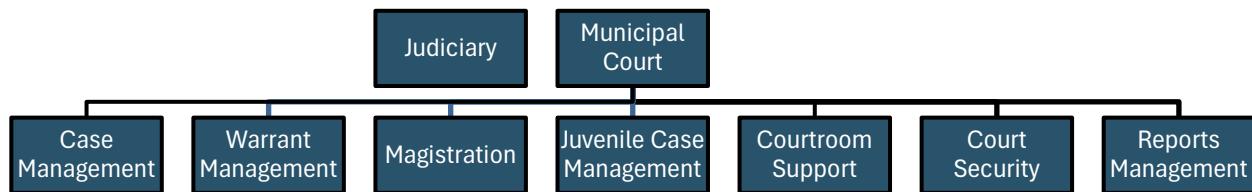


FY 2026 Initiatives

Compared to the FY 2025 Budget, the FY 2026 Budget decreases by 2% primarily due to funding of one-time initiatives in FY 2025. The new budget incorporates planned compensation increases and additional funding towards new technology upgrades for both the Main and Westside Library branches.

Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Digital Discovery Zones: Explore, Learn, and Create (Westside Library)	\$ 8,000	\$ -	\$ 8,000	
Digital Discovery Zones: Explore, Learn, and Create (Main Library)	\$ 8,000	\$ -	\$ 8,000	

Municipal Court



Mission:

The mission of the Municipal Court is to administer justice efficiently and impartially, ensuring due process while promoting public trust. We are committed to serving our community by resolving cases in a timely manner, providing fair treatment to all court users, and supporting lawful compliance through education and accountability.

Vision:

To be a model of justice, accessibility, and public service, upholding the rule of law with fairness, integrity, and respect for all individuals.

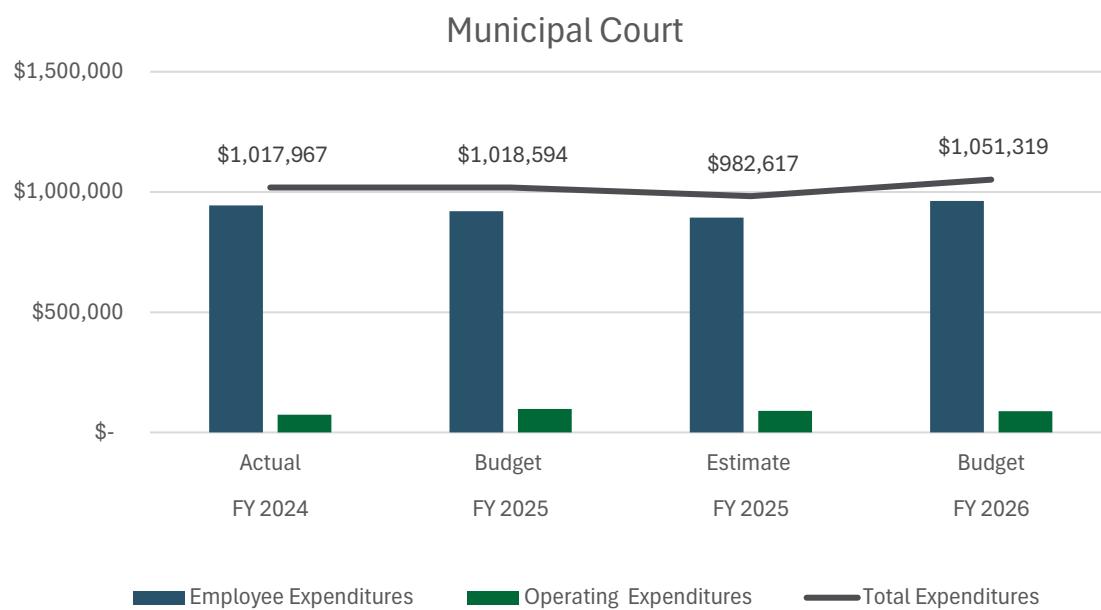
Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Municipal Court	Enhance operational efficiency and case management by implementing and maintaining advanced technological solutions that streamline internal workflows and improve accessibility to court services.	Organizational Excellence	2026
Municipal Court	Finalize public records configuration to allow constituents real-time access to the individual records and facilitate prompt payments of pending violations.	Organizational Excellence	2026
Municipal Court	Enhance records management by updating procedures to ensure the consistent and timely purging of eligible closed cases, including those closed prior to 2019. Additionally, implement a scanning process for closed cases to improve document accessibility and storage efficiency.	Organizational Excellence	2026

Performance Measures-Municipal Court				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Number of new cases filed	17,004	13,500	14,000	14,500
Number of cases disposed	16,074	14,000	15,400	15,400
Number of warrants issued	2,854	3,000	2,400	2,400
Number of warrants cleared	1,905	3,500	2,100	2,600
Number of juvenile cases filed	176	164	160	134
Juvenile defendant contact hours - includes intakes, follow ups and court	267	258	250	290
Outreach Hours - # of education programs, Teen Academy, Mock Trial, presentations, etc.	48	20	20	20

Municipal Court

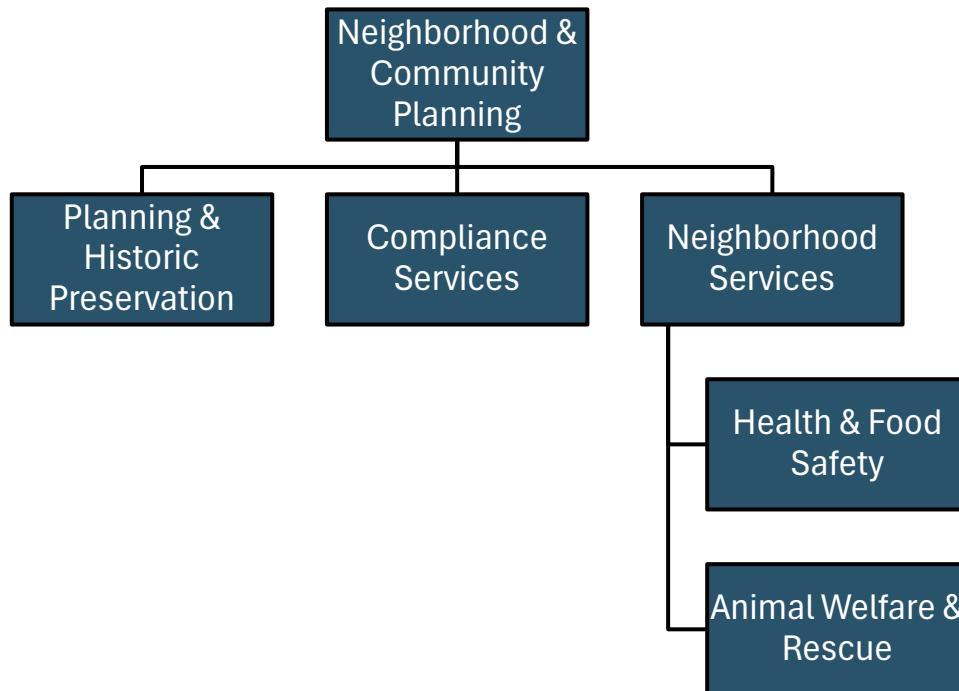
	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 944,396	\$ 920,502	\$ 892,933	\$ 963,322
Operating Expenditures	\$ 73,571	\$ 98,092	\$ 89,684	\$ 87,997
Total Expenditures	\$ 1,017,967	\$ 1,018,594	\$ 982,617	\$ 1,051,319



FY 2026 Initiatives:

From FY 2025 to FY 2026, the overall Budget increases by 3%. This is primarily due to planned compensation increases for FY 2026.

Neighborhood & Community Planning



Mission:

To shape and sustain a thriving, accessible, and healthy New Braunfels that protects and enhances our historic and natural resources, in accordance with our comprehensive and strategic plans.

Vision:

An innovative team that sets the standard for community collaboration to implement our residents' aspirations.

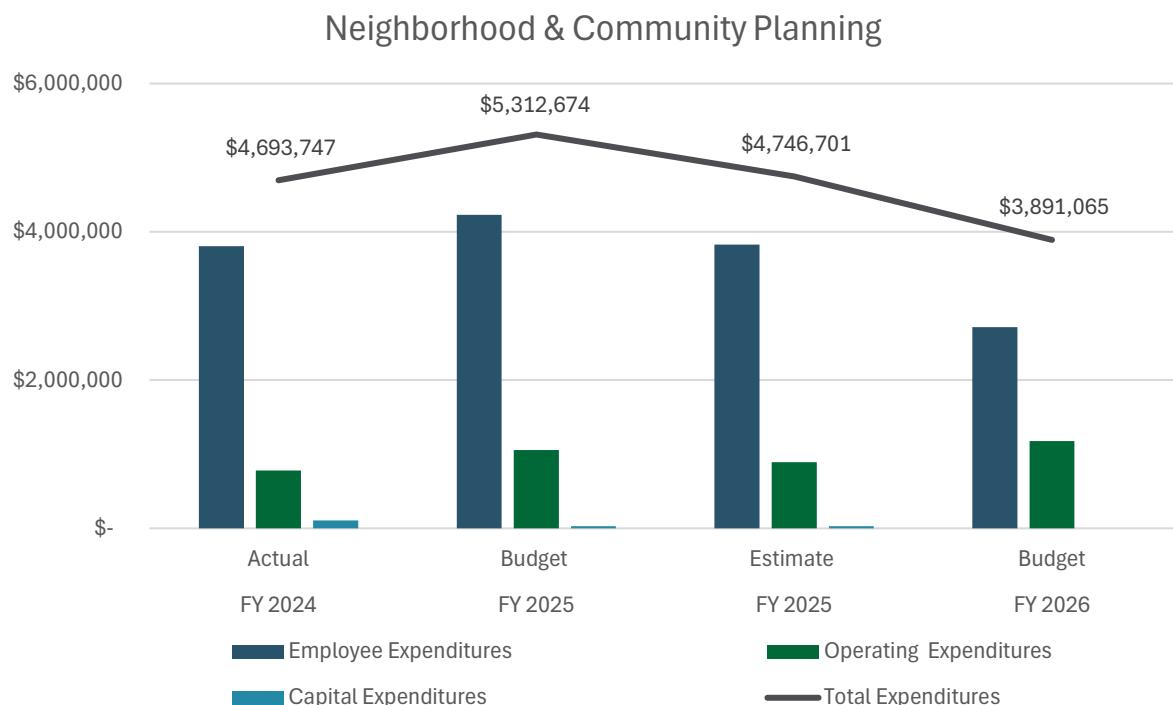
Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Neighborhood & Community Planning	Increase community outreach efforts across the entire Neighborhood & Community Planning Department, including collaboration with the Police Department on National Night Out events and increasing community education events.	Community Identity	2026
Neighborhood & Community Planning	Finalize and begin the adoption process for the Land Development Ordinance (LDO), including public engagement on the consolidated draft, and review with boards, commissions, and City Council.	Community Identity	2026
Neighborhood & Community Planning	Establish a registration program for abandoned and foreclosed properties to introduce tracking and management, ensuring up-to-date contact information for responsible parties.	Community Identity	2026
Neighborhood & Community Planning	Continue pro-active enforcement of bandit signs and collaborate with City Council to create a new ordinance and program to address the growing number of home-builder bandit signs.	Community Identity	2026
Neighborhood & Community Planning	Create a comprehensive, illustration-heavy manual with detailed descriptions, photos, and guidelines for approved plant species in landscaping and tree preservation, to assist both the public and staff.	Community Identity	2027
Neighborhood & Community Planning	Update the 2018 Comprehensive Plan Envision New Braunfels using new fiscal data, build-out studies, and newly adopted plans, with a focus on infill and redevelopment, and a more data-driven Future Land Use Map.	Community Identity	2027
Neighborhood & Community Planning	Continue pursuing grant funding to supplement existing capital start-up for a community tool shed to allow residents and local non-profits to borrow tools for property maintenance, particularly for those unable to afford them or for service organizations to assist those physically unable to care for their yards themselves.	Community Well-Being	2026
Neighborhood & Community Planning	Conduct the recurring (every 3-years) public process to adopt the 2024 International Building Codes as updated by the International Code Council, incorporating local amendments and aligning with best practices from other regional cities.	Community Well-Being	2026
Neighborhood & Community Planning	Continuous permit process improvements. Identify and eliminate minor or unnecessary permits (e.g. fences). Replace with informational materials to educate the public on ordinance standards that will remain.	Organizational Excellence	2026
Neighborhood & Community Planning	Conduct a comprehensive analysis of the plan review turn-around goals. Evaluate and update the City's plan review goals, considering current staffing, technology, submittals, and ordinance requirements. Assess the need for additional turn-around categories/tiers for different permit types, faster reviews for resubmittals, performance incentives, and expedited review options.	Organizational Excellence	2027
Neighborhood & Community Planning	Continue support of and collaboration with the Humane Society of the New Braunfels Area including exploring innovative options to continuously improve service delivery.	Organizational Excellence	2027
Neighborhood & Community Planning	Provide a high level of customer service in the development of public infrastructure review and permitting.	Organizational Excellence	2030
Neighborhood & Community Planning	Enhance information access, courteous service, and prompt responses.	Community Well-Being	2030

Performance Measures- Neighborhood & Community Planning				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Code				
Violation cases reviewed	2,861	2,600	2,800	2,900
Cases filed in court	105	130	120	120
Number of repeat cases filed in court	21	35	25	27
Code Compliance complaints received	1,031	800	1,110	1,110
Code Compliance complaints unfounded	103	80	100	110
Bandit signs removed	3,644	3,600	3,700	4,000
Health/Food Safety				
Special event food service operations permitted & inspected	727	750	750	800
Restaurant / food service inspections	897	800	550	950
Permitted Food Establishments	984	965	980	985
Animal Welfare & Rescue				
Total calls for service/animal assessments	7,904	9,000	8,100	8,700
Total dead animals removed from roadways and other properties	971	900	950	970
Planning Activity				
Community engagement activities / outreach events	21	20	23	30
% of Comprehensive Plan items in active implementation	78%	79%	79%	80%

Neighborhood & Community Planning

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 3,808,132	\$ 4,229,979	\$ 3,828,138	\$ 2,712,046
Operating Expenditures	\$ 780,028	\$ 1,054,454	\$ 890,571	\$ 1,179,019
Capital Expenditures	\$ 105,586	\$ 28,240	\$ 27,992	\$ -
Total Expenditures	\$ 4,693,747	\$ 5,312,674	\$ 4,746,701	\$ 3,891,065



FY 2026 Initiatives

In comparison to the FY 2025 Budget, the FY 2026 Budget decreases by 27%. This decrease is primarily due to organizational restructuring, with the former Building Safety Division now falling under the Transportation and Construction Services Department in the Development Services Division. Newly funded initiatives in FY 2026 include funding for updates to the comprehensive plan, in addition to the implementation of a community tool shed program.

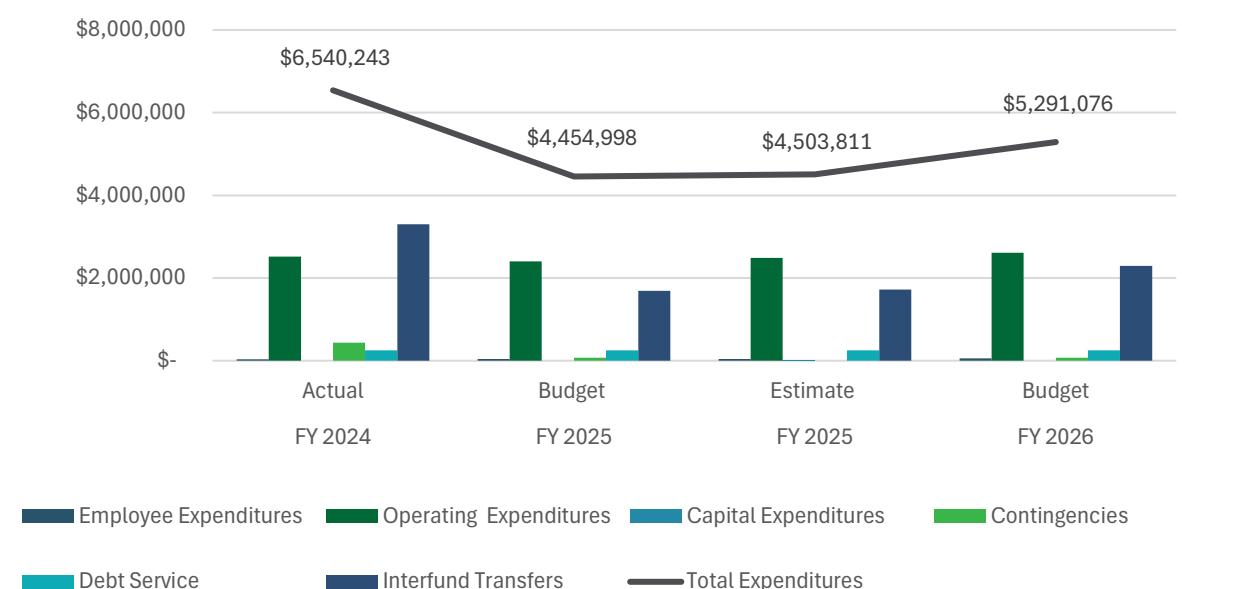
Funded Resource Requests			
Description	One-Time	Recurring	Total Cost
Comprehensive Plan Update	\$ 100,000	\$ -	\$ 100,000
Community Tool Shed	\$ 15,000	\$ 500	\$ 15,500

Non-Departmental

The Non-Departmental Budget accounts for expenditures that benefit multiple departments and/or the City of New Braunfels organization. The Non-Departmental budget 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 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 29,430	\$ 40,000	\$ 40,000	\$ 60,000
Operating Expenditures	\$ 2,520,518	\$ 2,401,115	\$ 2,482,937	\$ 2,613,476
Capital Expenditures	\$ -	\$ -	\$ 11,268	\$ -
Contingencies	\$ -	\$ 75,000	\$ -	\$ 75,000
Debt Service	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Interfund Transfers	\$ 3,325,384	\$ 1,688,883	\$ 1,719,606	\$ 2,292,600
Total Expenditures	\$ 6,125,332	\$ 4,454,998	\$ 4,503,811	\$ 5,291,076

Non-Departmental



Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Transfer to the Facilities Maintenance Fund	\$ 1,000,000	\$ -	\$ 1,000,000	
Intern Funding - Increase	\$ -	\$ 20,000	\$ 20,000	

FY 2026 Initiatives:

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 2026, the City's portion of those costs are projected to total \$682,260. The City's cost is driven by the annual budget(s) for the appraisal districts and the City's total share of appraised values across all organizations served by the districts.

Insurance Services

The City's budgeted cost of liability, property, and unemployment insurance for General Fund functions for FY 2026 totals \$1,239,301. 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.

Internship Program

FY 2026 includes an extra \$20,000, for a total of \$60,000, to continue a formal paid internship program that would provide additional support for staff projects while providing students with valuable career experience.

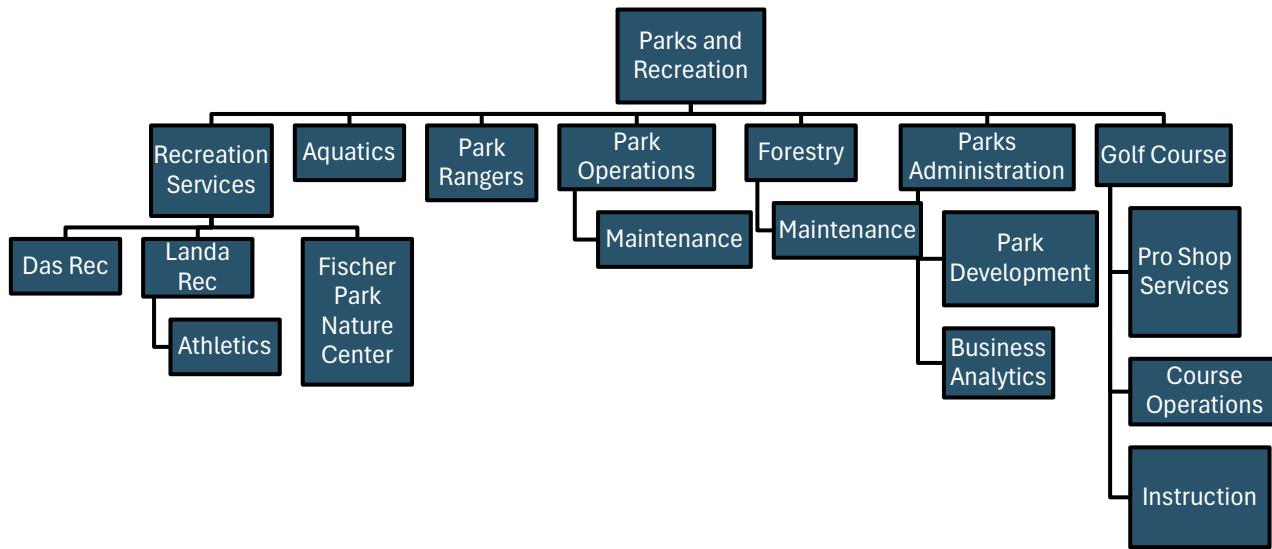
Contingencies

\$75,000 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 2026 Adopted Budget includes \$2,292,600 in interfund transfers. See Interfund Transfer Reconciliation in the Appendices.

Parks and Recreation



Mission:

We will create innovative and inclusive opportunities that promote health, conservation, play, and community growth.

Vision:

We will enrich the lives of those who live, work, and play in New Braunfels.

Goals/Objectives:

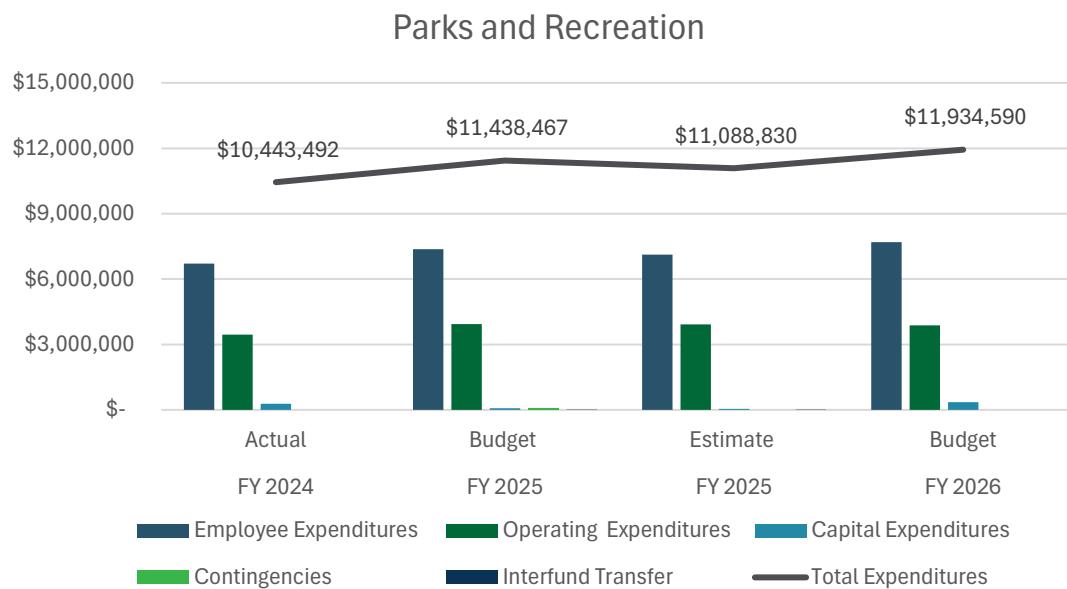
Department	Goal Description	Strategic Priority	Target Fiscal Year
Parks and Recreation	Develop an Operation and Maintenance Plan for Mission Hill Park.	Community Well-Being	2026
Parks and Recreation	Develop a Maintenance Plan for Zipp Family Sports Park.	Community Well-Being	2026
Parks and Recreation	Expand the Das Rec Scholarship Program into a Parks and Recreation-Wide Fee Assistance Program.	Community Well-Being	2027
Parks and Recreation	Create a new Recreation Programming Plan based on the 2025 Parks & Recreation Master Plan.	Organizational Excellence	2026
Parks and Recreation	Expand volunteer opportunities within parks and at events.	Organizational Excellence	2026
Parks and Recreation	Renovate current park inventory using Park Development Funds as a funding source and the 2025 Parks & Recreation Master Plan as direction.	Organizational Excellence	2028

Performance Measures-Parks & Recreation				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Administration				
Park Reservations (Count)	2,091	2,400	2,100	2,200
Park Reservations (% Resident)	75%	75%	75%	75%
Swiftwater bookings	96	90	83	90
Resident river passes issued	3,314	2,500	1,500	1,500
Land Recreation Center				
Customer satisfaction with programs and events	91%	90%	92%	90%
Program and event participants	3,913	2,500	4,200	4,600
Number of Outreach Events	13	12	13	15
Fischer Park Nature Center				
Customer satisfaction with programs and events	99%	90%	95%	90%
Program and event participants	3,143	4,000	12,190	12,000
Number of Outreach Events	9	8	8	8
Athletics				
Adult League Teams	233	236	234	234
Youth sports association participants	5,647	5,845	5,950	6,000
Field Reservations (Count)	3,235	3,425	3,425	3,425
Aquatics				
Number of annual LPAC admissions	58,652	70,000	68,000	70,000
Swim lesson participants	374	575	650	650
Annual Tube Chute admissions	11,920	15,000	12,000	12,000
Special event participants	400	450	450	450
Customer satisfaction rate - Programs	N/A	90%	90%	90%
Park Operations				
Number of work orders completed	347	300	325	300
Graffiti/Vandalism incidents	133	150	125	150
Number of Forestry community education contact hours	9	5	10	5
Number of trees planted	170	100	50	30
Rangers				
Number of calls to Police Department for assistance	9	20	20	20
Number of parking violations issued	3,493	400	76	N/A
Number of park patrol hours	16,528	19,000	19,000	19,000
Number of picnic permits issued	2,781	2,400	2,400	2,400
Resident picnic permits issued	562	465	450	450
Non-Resident picnic permits issued	2,219	1,935	1,950	1,950
Number of reservation areas sold on site*	N/A	N/A	100	100
Resident reservations sold on site*	N/A	N/A	75	75
Non-Resident reservations sold on site*	N/A	N/A	25	25
Das Rec				
Das Rec memberships	10,965	9,000	11,500	11,000
Youth Sports League participants	772	750	896	800
Swim lesson participants	1,017	1,000	1,000	1,000
Membership scans	467,374	410,000	410,000	415,000
Group fitness attendance	51,621	45,000	45,000	45,000
Adult Sports League teams	36	50	50	50
Member retention rate	98%	95%	95%	95%

*Starting Fall 2024, Park Rangers collect the Picnic Reservation Fee (Sec. 86-2 (a)) on-site for daily use of an unreserved picnic area or pavilion.

Parks and Recreation

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 6,716,315	\$ 7,373,583	\$ 7,122,289	\$ 7,694,494
Operating Expenditures	\$ 3,445,210	\$ 3,931,383	\$ 3,922,531	\$ 3,882,096
Capital Expenditures	\$ 281,968	\$ 71,000	\$ 39,010	\$ 358,000
Interfund Transfer	\$ -	\$ 5,000	\$ 5,000	\$ -
Contingencies	\$ -	\$ 57,500	\$ -	\$ -
Total Expenditures	\$ 10,443,492	\$ 11,438,467	\$ 11,088,830	\$ 11,934,590

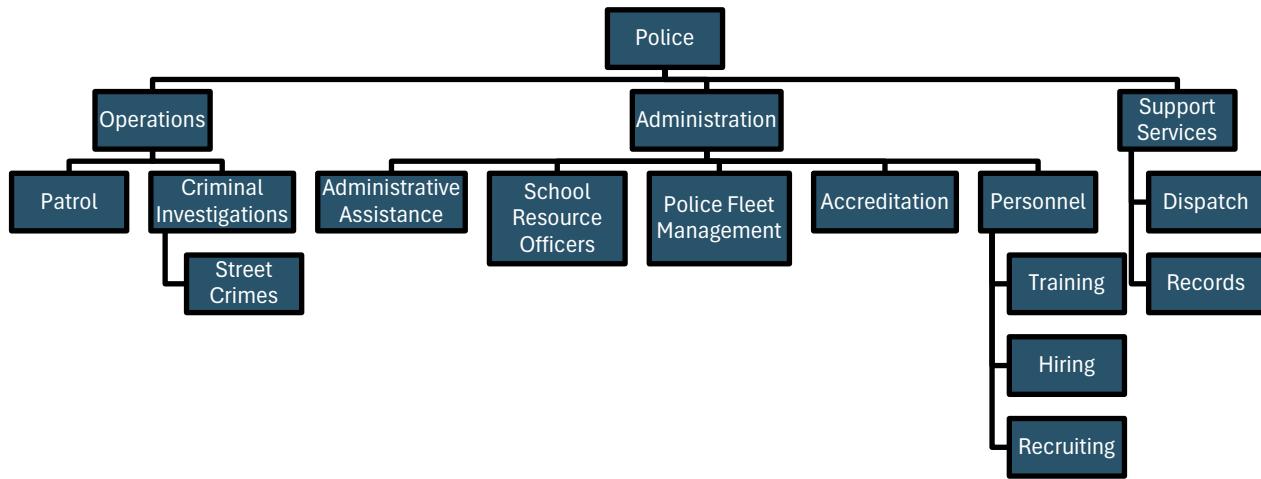


FY 2026 Initiatives

The FY 2026 Budget increases by about 4% compared to FY 2025, primarily due to planned compensation increases for FY 2026 and funding for one-time initiatives listed in the table below.

Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Landa Park Maintenance Shop Renovation	\$ 300,000	\$ -	\$ 300,000	
Das Rec Pool Party Room/Aquatic Hallway Floor Replacement	\$ 60,000	\$ -	\$ 60,000	
Das Rec Replaster Leisure Pool Surface	\$ 59,000	\$ -	\$ 59,000	
Annually Scheduled Equipment Replacement	\$ 57,000	\$ -	\$ 57,000	
Fischer Park Nature Center - Splash Pad Resurfacing	\$ 37,500	\$ -	\$ 37,500	
Landa Recreation Center Gym Floors	\$ 25,000	\$ -	\$ 25,000	

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.

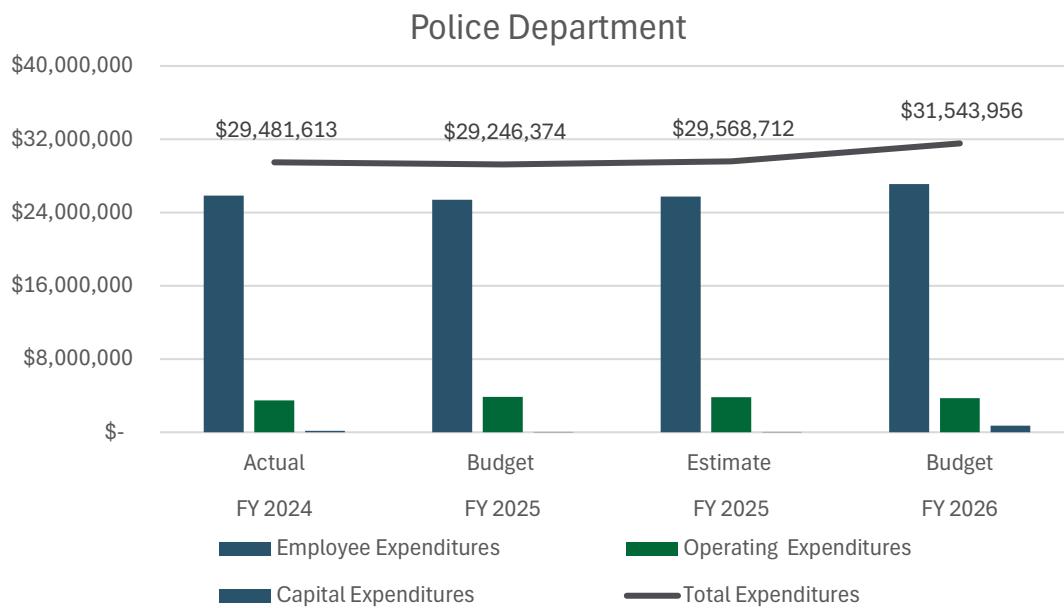
Goals/Objectives

Department	Goal Description	Strategic Priority	Target Fiscal Year
Police	Develop and implement proactive enforcement strategies to prevent crime before it occurs, creating a safer community and enhancing public trust in law enforcement.	Community Well-Being	2026
Police	Enhance community well being by improving case clearance rates through strengthened investigative practices, increased community collaboration, and timely communication with victims to build trust and ensure justice.	Community Well-Being	2026
Police	Strengthened support for crime victims by ensuring timely updates, providing clear communication throughout the investigative process, and connecting individuals with appropriate resources and services.	Community Well-Being	2026
Police	Foster stronger community relationships by increasing positive, proactive interactions between patrol officers and residents through neighborhood outreach, visibility, and collaborative problem solving efforts.	Community Well-Being	2026
Police	Continue to advance community outreach programs, through the Community Engagement Officer, which build strong relationships and partnerships with our community.	Community Well-Being	2026
Police	Expand the Community Enhancement Unit by one additional sworn personnel.	Community Well-Being	2026
Police	Complete implementation of our department physical fitness program for officers, ensuring they maintain good health and fitness levels.	Organizational Excellence	2026
Police	Implement regular health screening for officers to help identify and address potential health risks, promoting overall well-being and resilience.	Organizational Excellence	2026
Police	Develop additional strategies to attract and retain individuals who possess the highest level of skills, integrity, and dedication to serving our community.	Organizational Excellence	2026
Police	Increase the effectiveness and professionalism of Patrol operations through consistent training, data driven deployment strategies, and a commitment to accountability and continuous improvement.	Organizational Excellence	2026
Police	Maintain an organizational vacancy rate, for sworn staff of below 4% to ensure optimal occupancy and resource utilization.	Organizational Excellence	2026
Police	Development of a department multi-year strategic plan with community and employee input in alignment with the City's Strategic Plan.	Organizational Excellence	2026
Police	Create a department annual report for community transparency and accountability.	Organizational Excellence	2026
Police	Develop and implement an informational channel console utilized to communicate non-critical information sharing with on-duty personnel, thereby reducing radio traffic on primary channels for dispatching to priority calls for service.	Organizational Excellence	2026
Police	Add an Open Records Clerk position to account for the increasing workload being generated through Open Records Requests, and measure the number of requests being made on a monthly and annual basis. This will include measuring the amount of time required to complete a request and provided an annual report on the number of Open Records Requests received and the number of requests that are closed.	Organizational Excellence	2026
Police	Develop, train, and implement a standard operating procedures guideline for Records, Public Safety Dispatch, and Evidence & Property that conforms with industry best practices.	Organizational Excellence	2026
Police	Continue to work towards achieving accreditation for our agency which would demonstrate our commitment to meeting the highest professional standards in policing.	Organizational Excellence	2027
Police	To transition our hardcopies of older records stored in the records vault to a digital platform.	Organizational Excellence	2030

Performance Measures-Police				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Administration				
Internal Training Hours	18,057	16,900	21,000	22,000
External Training Hours	9,960	6,000	11,000	12,000
Reports Generated by Local Schools (NBISD)	718	300	800	900
Youth Outreached Program participants	7,705	3,500	10,000	11,000
Support				
Number of processed reports	9,441	28,000	9,800	10,150
Response time for Priority 1 calls	7:26	8:12	7:16	7:24
Number of open records requests	4,984	4,000	5,630	6,300
Calls for Service - incident numbers generated	65,513	70,600	69,600	74,000
Number of 911 calls answered (PD and FD)	44,132	51,000	47,240	48,500
Operations				
Number of Cases assigned to Victim Liaisons	850	950	950	1,050
Number of DWI arrests	618	800	700	775
Dollar value of narcotics seized in the City	\$6,088,000	\$1,200,000	\$7,000,000	\$8,000,000
Number of criminal cases assigned	2,529	2,400	2,700	2,800
Number of traffic accidents	3,628	4,800	4,150	4,700
Number of traffic fatalities	8	N/A	5	N/A
Number of traffic stops	19,103	15,000	22,700	26,500
Calls for Service - Mental Health	479	950	600	700

Police Department

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 25,844,804	\$ 25,377,137	\$ 25,738,381	\$ 27,105,820
Operating Expenditures	\$ 3,473,782	\$ 3,853,907	\$ 3,815,001	\$ 3,713,708
Capital Expenditures	\$ 163,027	\$ 15,330	\$ 15,330	\$ 724,428
Total Expenditures	\$ 29,481,613	\$ 29,246,374	\$ 29,568,712	\$ 31,543,956

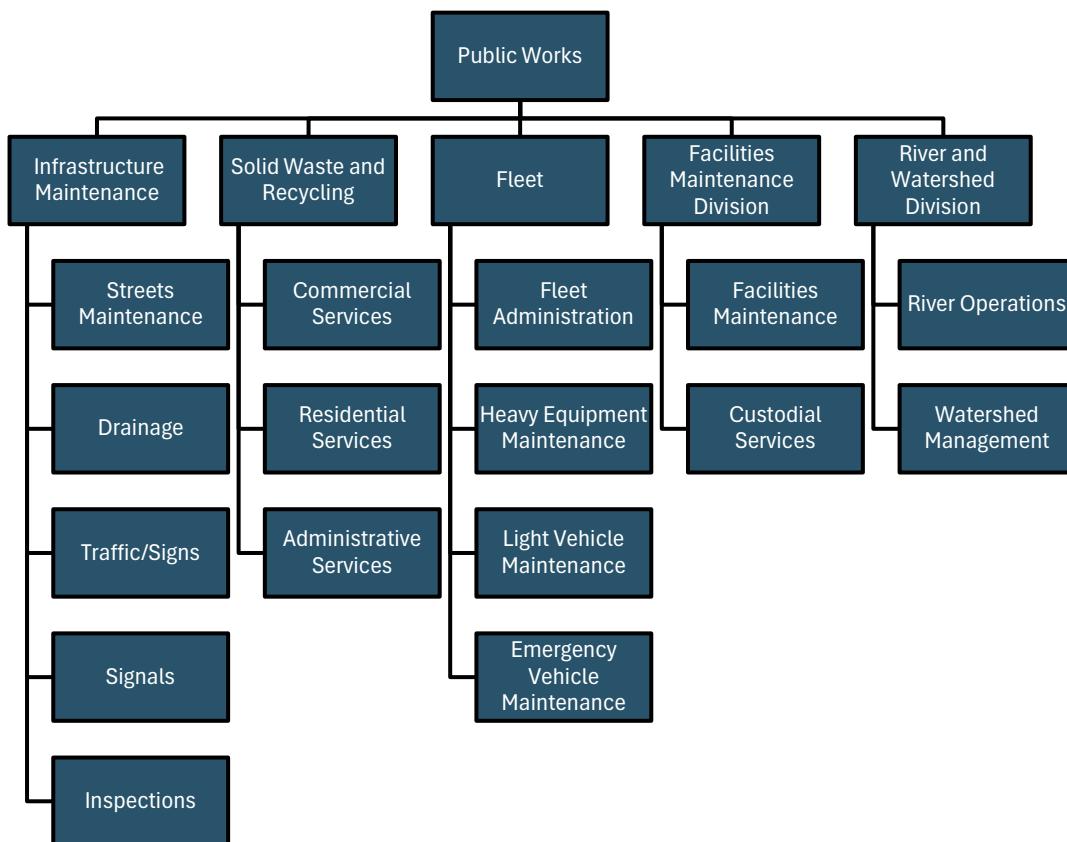


FY 2026 Initiatives:

The FY 2026 Police Budget reflects a 8% increase from the FY 2025 Budget. The increase results from planned compensation increases, new positions, and increases to the department's overtime budget. This budget also includes funding for specialized technical equipment and canines listed below.

Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Replacement Vehicle Funding	\$ 500,000	\$ -	\$ 500,000	
2 Police Service Assistant (PSA) Positions	\$ 275,000	\$ -	\$ 275,000	
Increase in Department Overtime Budget	\$ -	\$ 190,000	\$ 190,000	
Three Part-Time Reserve Officers	\$ -	\$ 120,000	\$ 120,000	
Shift Differential Compensation- Public Safety				
Emergency Dispatcher	\$ -	\$ 13,200	\$ 13,200	
Canine Replacement	\$ 25,000	\$ -	\$ 25,000	
25 - 3M Peltor OD Green ComTac V Tactical				
Headsets (SWAT)	\$ 20,750	\$ -	\$ 20,750	
10 WRAP Restraints w/helmets	\$ 15,700	\$ -	\$ 15,700	

Public Works



Mission:

To protect and enhance the quality of life in New Braunfels by delivering responsive, high-quality maintenance and improvement of vital infrastructure that supports public safety, mobility, sustainability, and the city's continued growth.

Vision:

To be a trusted steward of New Braunfels' vital infrastructure, ensuring a safe, livable, and resilient community through proactive maintenance, strategic planning, and efficient service delivery that enhances the well-being and preserves the unique identity of our city.

Goals/Objectives:

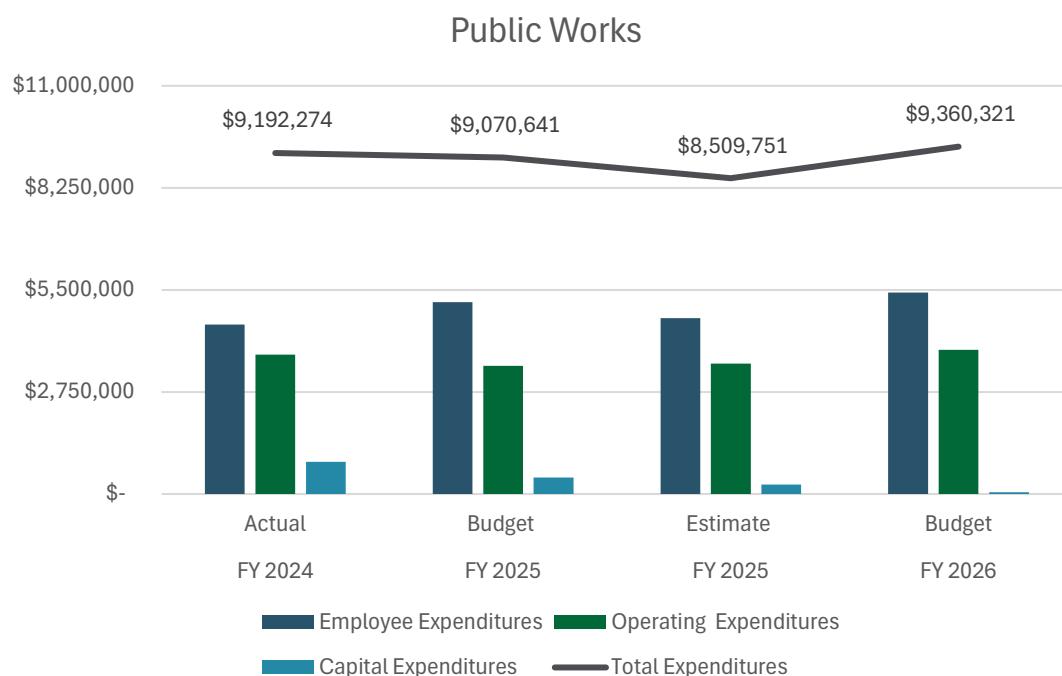
Department	Goal Description	Strategic Priority	Target Fiscal Year
Public Works	Provide opportunities to partner with the local arts community to showcase arts and culture at or on our city facilities and properties.	Community Identity	2028
Public Works	Work to achieve compliance with land development ordinance requirements in all City facilities.	Community Identity	2030
Public Works	Complete the citywide sidewalk inventory and establish funding priorities for the construction and maintenance of necessary improvements in alignment with the City's ADA Transition Plan.	Enhanced Connectivity	2030
Public Works	For City streets, through preventative maintenance, street projects and inspection of new developments, continue to increase the overall condition index (pavement scores) each fiscal year.	Enhanced Connectivity	2030
Public Works	Institute a plan to develop the leadership within the department to provide opportunities for collaboration and succession planning.	Organizational Excellence	2027
Public Works	Refine data collection processes and key performance indicators to provide data-driven approaches to provide the community with the best level of support and responsiveness.	Organizational Excellence	2028

Performance Measures-Public Works				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Streets*				
Total lane miles completed	13.62	16.46	15.70	12.50
Street Rehabilitation (lane miles)	4.01	3.76	5.80	2.40
Mill and overlay lane miles	5.98	5.30	7.00	2.00
Level-up lane miles completed by City Employees	3.44	1.90	1.90	2.00
Limited overlays (lane miles)	0.19	0.40	1.00	1.00
Micro-Surfacing lane miles (new for 23)	0.00	5.13	0.00	5.10
Pot hole repairs completed by City forces	3,076	5,000	2,676	3,000
Signs repaired or installed by City forces	1,077	1,500	924	750
Number of street service requests processed	616	475	500	475
Percentage of high priority street repair service requests completed within 10 business days	70%	85%	85%	85%
Long Line Striping by City forces in centerline miles	N/A	N/A	N/A	6.50
Drainage				
Maintenance level tasks (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	11,084	10,000	10,000	10,000
Easement and right-of-way to be maintained (Channels)	188	188	188	188
Number of acres mowed of easement and ROW	790.15	975	1,000	1,000
Number of acres mowed of roadway drainage ROW	1,374	1,500	1,500	1,500
TXDOT ROW acres to be maintained	342	342	342	342
Number of acres mowed of TXDOT ROW per Beautification Crew	N/A	1,026	1,368	1,368
Number of drainage service requests processed	283	225	100	100
Percentage high priority drainage services requests completed within 10 business days	95%	90%	90%	90%
Watershed Management				
Construction Stormwater Inspections completed	1,487	1,200	1,145	1,200
Illicit discharge inspections completed	12	15	8	10
Stormwater BMPs inspections completed	316	320	335	335
City-Owned facility inspections completed	49	52	13	13
Public Education and outreach events	9	15	15	15
Facilities Maintenance				
Total of submitted service requests	1,325	1,200	1,400	1,300
Janitorial service square footage per FTE	30,846	32,077	31,212	31,212
Maintenance service square footage per FTE	123,109	129,312	125,394	125,394
Total square footage of City buildings	452,595	452,595	452,595	452,595
Energy conservation projects completed	2	2	2	2

*New methodology utilized for Streets Performance Measures, resulting in new calculations for some metrics.

Public Works

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 4,565,825	\$ 5,170,567	\$ 4,739,041	\$ 5,424,826
Operating Expenditures	\$ 3,759,304	\$ 3,457,024	\$ 3,512,891	\$ 3,885,495
Capital Expenditures	\$ 867,145	\$ 443,050	\$ 257,819	\$ 50,000
Total Expenditures	\$ 9,192,274	\$ 9,070,641	\$ 8,509,751	\$ 9,360,321

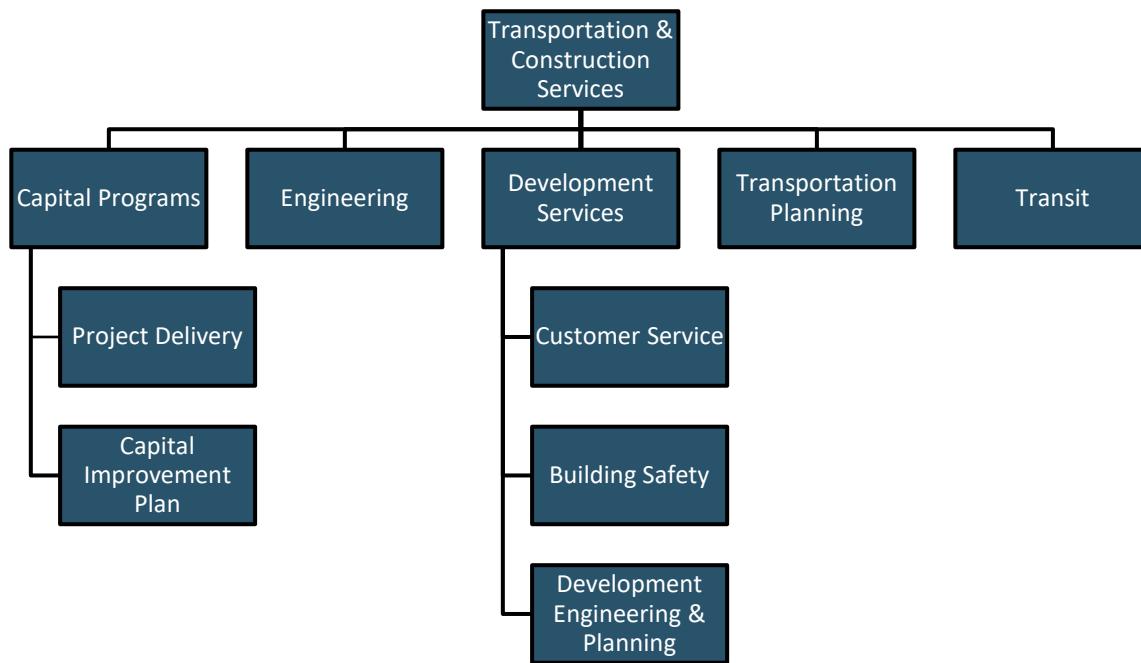


FY 2026 Initiatives

Compared to the FY 2025 Budget, the FY 2026 Budget reflects an increase of 3%. This increase is due to planned compensation increases and the newly funded initiatives listed in the table below.

Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Battery Backup Units	\$ 50,000		\$ 50,000	
San Antonio Street Bridge Historic Display	\$ 50,000		\$ 50,000	
Line Item Increases- ROW Crew Needs Drainage Crew	\$ -	\$ 50,000	\$ 50,000	
Line Item Increases- ROW Crew Needs Facilities Crew	\$ -	\$ 25,000	\$ 25,000	
School Zone Alert System	\$ 28,000	\$ -	\$ 28,000	

Transportation & Construction Services



Mission:

To plan, review, and deliver public and private projects that support a safe and vibrant community.

Vision:

To be a responsive team dedicated to exceptional service, community collaboration, project delivery, and regulatory compliance.

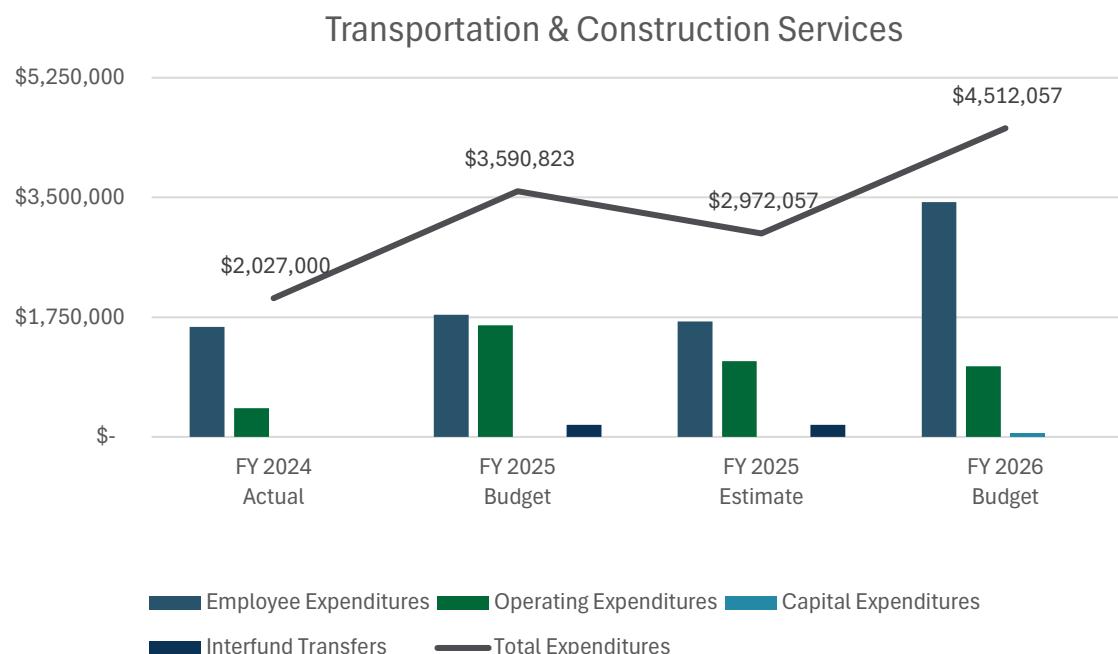
Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Transportation & Construction Services	Enhance information access, courteous service, and prompt responses.	Community Well-Being	2030
Transportation & Construction Services	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.	Community Well-Being	2030
Transportation & Construction Services	Launch a citywide micro transit system.	Enhanced Connectivity	2026
Transportation & Construction Services	Complete and adopt an ADA Self-Assessment and Transition Plan.	Enhanced Connectivity	2026
Transportation & Construction Services	Plan and deliver multimodal transportation infrastructure and programs to improve the community's safety, mobility, health, and quality of life.	Enhanced Connectivity	2030
Transportation & Construction Services	Collaborate with the community, city departments, and local agencies to plan and develop capital improvement projects.	Enhanced Connectivity	2030
Transportation & Construction Services	Deliver quality city facilities and public infrastructure projects on time and within budget.	Organizational Excellence	2030
Transportation & Construction Services	Provide a high level of customer service in development review and permitting	Organizational Excellence	2030

Performance Measures-Transportation & Construction Services				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Capital Programs				
Number of capital projects managed	59	43	62	49
Dollar amount of capital projects managed	\$38,177,700	\$73,911,139	\$74,366,370	\$50,281,000
Percentage of capital project construction completed on budget	100%	100%	94%	100%
Percentage of capital project construction completed on time*	64%	100%	89%	85%
Engineering				
Number of traffic service requests received	125	180	140	180
Percentage of traffic service requests processed within 60 business days	94%	92%	90%	92%
Development Services				
Number of residential permits issued - New Build	1,086	1,100	900	800
Number of commercial permits issued - New Build	78	70	86	90
Number of engineering permits issued - Public Infrastructure and Floodplan	131	New	148	150
Number of inspections conducted	25,661	32,000	25,000	22,200
% of inspections completed within 48 hours	100%	100%	100%	100%
Number of public infrastructure permits reviewed	243	200	250	250
% of public infrastructure permits reviewed within 20 business days	69%	75%	80%	75%
Number of floodplain permits reviewed	66	75	60	60
% of floodplain permits reviewed within 20 business days	89%	85%	87%	85%
Number of letter of certification applications reviewed	50	50	66	66
% of letters of certification applications reviewed within 10 business days	42%	80%	76%	80%
Total centerline miles accepted in city limits	14	5	8	5
Monthly average number of active subdivision construction permits	116	150	134	130

Transportation & Construction Services

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 1,608,756	\$ 1,784,362	\$ 1,688,011	\$ 3,433,942
Operating Expenditures	\$ 418,244	\$ 1,631,460	\$ 1,109,046	\$ 1,030,115
Capital Expenditures	\$ -	\$ -	\$ -	\$ 48,000
Interfund Transfers	\$ -	\$ 175,000	\$ 175,000	\$ -
Total Expenditures	\$ 2,027,000	\$ 3,590,823	\$ 2,972,057	\$ 4,512,057



FY 2026 Initiatives

The FY 2026 Budget reflects a 26% increase compared to FY 2025, primarily due to organizational restructuring with the addition of the Building Safety Division to the Department. Additionally, in FY 2026, there are \$100,000 in recurring expenditures funded to support the City's ADA Implementation Plan and \$48,000 in one-time costs for an additional vehicle for project management staff.

Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
ADA Implementation - Barrier Removal and Training	\$ -	\$ 100,000	\$ 100,000	
Additional Vehicle for Project Manager	\$ 48,000	\$ -	\$ 48,000	

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ENTERPRISE FUNDS

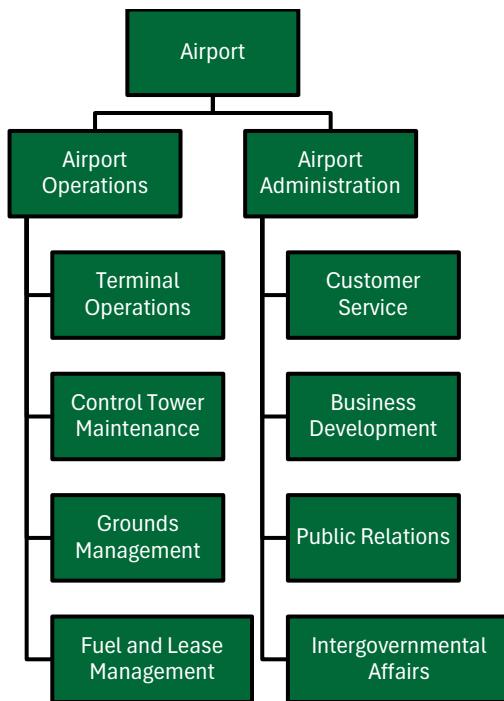


Enterprise Funds

City of New Braunfels
Airport Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 944,466	\$ 1,444,735	\$ 1,897,033	\$ 1,258,671
Total Beginning Balance	\$ 944,466	\$ 1,444,735	\$ 1,897,033	\$ 1,258,671
Revenue				
Charges for Services	\$ 4,362,596	\$ 4,192,000	\$ 3,808,358	\$ 3,872,000
Intergovernmental Revenue	374,000	1,100,000	565,708	686,304
Interfund Transfer	933,636	99,910	99,910	99,910
Interest Income	34,709	-	12,000	-
Total Revenue	\$ 5,704,941	\$ 5,391,910	\$ 4,485,976	\$ 4,658,214
TOTAL AVAILABLE FUNDS	\$ 6,649,407	\$ 6,836,645	\$ 6,383,009	\$ 5,916,885
APPROPRIATIONS				
Employee Expenses	\$ 991,280	\$ 1,024,673	\$ 1,042,305	\$ 1,079,138
Operation Expenses	2,941,599	3,678,161	2,775,525	2,935,862
Capital Expenses	284,684	979,600	772,091	957,425
Interfund Transfer	405,857	405,463	405,463	224,611
Debt Service	128,954	128,954	128,954	391,823
TOTAL OPERATING APPROPRIATIONS	\$ 4,752,374	\$ 6,216,851	\$ 5,124,338	\$ 5,588,859
Ending Fund Balance	\$ 1,897,033	\$ 619,794	\$ 1,258,671	\$ 328,026
TOTAL APPROPRIATIONS	\$ 6,649,407	\$ 6,836,645	\$ 6,383,009	\$ 5,916,885

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.

Enterprise Funds

Goals/Objectives:

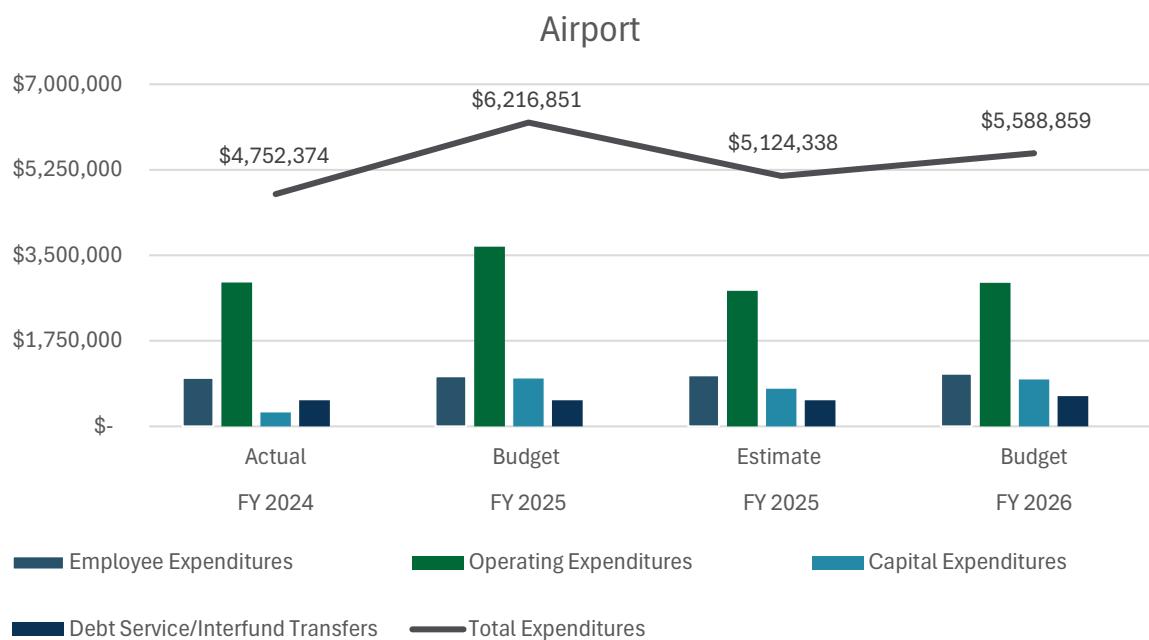
Department	Goal Description	Strategic Priority	Target Fiscal Year
Airport	Secure funding through the FAA FCT Grant Program for final design and construction of the new Air Traffic Control Tower.	Enhanced Connectivity	2026
Airport	Develop marketing program and literature/products.	Organizational Excellence	2026
Airport	Revitalization of the current Airport terminal to include enhancements to public-facing areas: exterior paint, interior LED lighting, and parking lot striping.	Organizational Excellence	2026

Performance Measures-Airport		FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Gallons of fuel sold	727,244	800,000	760,338	800,000	
Jet-A (Corporate Traffic Indicator)	652,000	700,000	681,794	700,000	
Avgas (100LL)	75,244	100,000	78,544	100,000	
Hangar Utilization	100%	100%	100%	100%	
Hail shed Utilization	100%	100%	100%	100%	
Safety Incidents	0	0	0	0	
Hangar Waiting List	40+	40+	40+	40+	

Enterprise Funds

Airport Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 991,280	\$ 1,024,673	\$ 1,042,305	\$ 1,079,138
Operating Expenditures	\$ 2,941,599	\$ 3,678,161	\$ 2,775,525	\$ 2,935,862
Capital Expenditures	\$ 284,684	\$ 979,600	\$ 772,091	\$ 957,425
Debt Service/Interfund Transfers	\$ 534,811	\$ 534,417	\$ 534,417	\$ 616,434
Total Expenditures	\$ 4,752,374	\$ 6,216,851	\$ 5,124,338	\$ 5,588,859



FY 2026 Initiatives

The FY 2026 Budget reflects a 10% decrease compared to the FY 2025 Budget. This reduction is primarily due to one-time resource requests funded in FY 2025, the largest being the \$491,500 allocation for the Drainage Area Master Plan. FY 2026 resource requests include funding related to the matching contributions for the engineering and design phase of the runway and taxiway rehabilitation project included in the CIP.

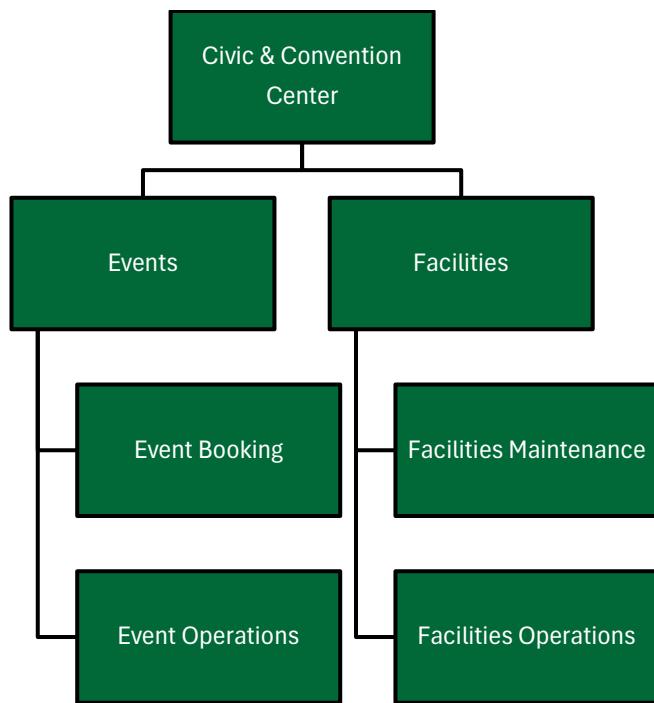
Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
10% match for TXDOT/FAA CIP project for engineering & design to runway/taxiway rehabilitation	\$ 30,000	\$ -	\$ 30,000	

Enterprise Funds

City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 87,078	\$ 266,067	\$ 694,164	\$ 107,110
Total Beginning Balance	\$ 87,078	\$ 266,067	\$ 694,164	\$ 107,110
Revenue				
Charges for Services	\$ 594,072	\$ 612,000	\$ 573,814	\$ 595,004
Miscellaneous	2,261	-	1,276	-
Interfund Transfers	1,515,314	583,082	-	694,965
Total Revenue	\$ 2,111,646	\$ 1,195,082	\$ 575,090	\$ 1,289,969
TOTAL AVAILABLE FUNDS	\$ 2,198,724	\$ 1,461,149	\$ 1,269,254	\$ 1,397,079
APPROPRIATIONS				
Employee Expenses	\$ 521,837	\$ 622,530	\$ 616,607	\$ 694,022
Operation Expenses	379,309	419,307	467,293	418,057
Capital Expenses	525,169	75,000	-	220,000
Interfund Transfer	78,244	78,244	78,244	65,000
TOTAL OPERATING APPROPRIATIONS	\$ 1,504,560	\$ 1,195,081	\$ 1,162,144	\$ 1,397,079
Ending Fund Balance	\$ 694,164	\$ 266,067	\$ 107,110	\$ -
TOTAL APPROPRIATIONS	\$ 2,198,724	\$ 1,461,149	\$ 1,269,254	\$ 1,397,079

Civic/Convention Center Fund



Mission:

To serve as the premier gathering place in New Braunfels that fosters community connection, cultural enrichment, and civic pride by providing exceptional spaces and services for events of all sizes.

Vision:

To be the heart of the New Braunfels community, where people gather to connect, celebrate, and create lasting memories.

Enterprise Funds

Goals/Objectives:

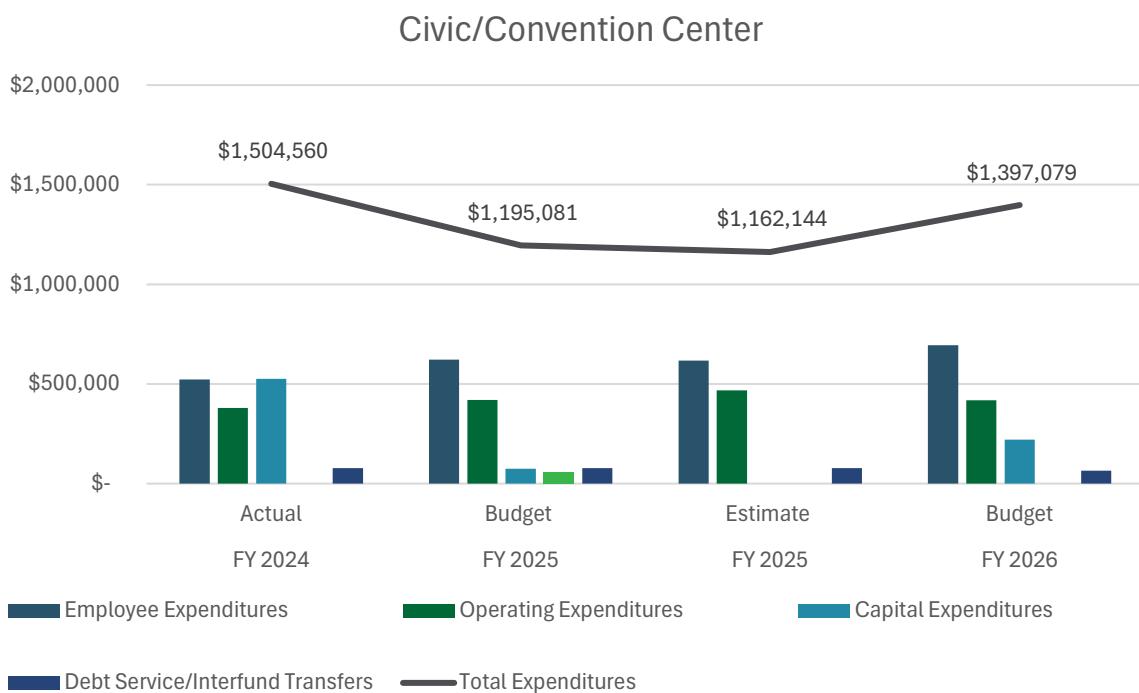
Department	Goal Description	Strategic Priority	Target Fiscal Year
Civic Center	Evaluate the facilities' staffing structure.	Organizational Excellence	2026
Civic Center	Implement a Facilities Maintenance Plan.	Organizational Excellence	2026
Civic Center	Develop an Internal Strategic/Master Plan.	Organizational Excellence	2027
Civic Center	Create and implement rental packages.	Organizational Excellence	2027

Performance Measures-Civic Center		FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Facility Attendance	136,730	150,000	167,000	170,000	
Number of New Events/Clients	79	70	74	74	
Repeat Customers as a Percent of Total Business	81%	60%	79%	79%	
# of "Dark Days"	35	40	34	25	
# of "Facility Reset Days"	15	30	31	35	
# Facility Maintenance Dates	N/A	8	11	12	
Room Specific Rentals Per Day					
Exhibit Hall Only Rentals	80	85	82	80	
Ballroom Only Rentals	55	61	67	65	
Garden Rooms	117	95	94	100	
Entire Facility	165	177	232	181	
Number of Events	417	418	475	426	
Group Specific Rentals					
Commercial	261	300	356	336	
Social	153	70	119	90	
Non-Profit	144	250	140	150	
# of "Dark Days"	15	40	34	40	
# of "Facility Reset Days"	23	30	31	40	
# of Facility Maintenance Dates	N/A	14	11	12	
# of Conventions/Trade Shows	N/A	278	146	150	
# of Civic/Social Events	N/A	8	187	190	
Leads Turned Down	N/A	160	146	160	

Enterprise Funds

Civic/Convention Center Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 521,837	\$ 622,530	\$ 616,607	\$ 694,022
Operating Expenditures	\$ 379,309	\$ 419,307	\$ 467,293	\$ 418,057
Capital Expenditures	\$ 525,169	\$ 75,000	\$ -	\$ 220,000
Debt Service/Interfund Transfers	\$ 78,244	\$ 78,244	\$ 78,244	\$ 65,000
Total Expenditures	\$ 1,504,560	\$ 1,195,081	\$ 1,162,144	\$ 1,397,079



FY 2026 Initiatives

The FY 2026 Budget increases by approximately 17% compared to the FY 2025 Budget, primarily due to the approval of an upgrade to the Civic Center's AV system.

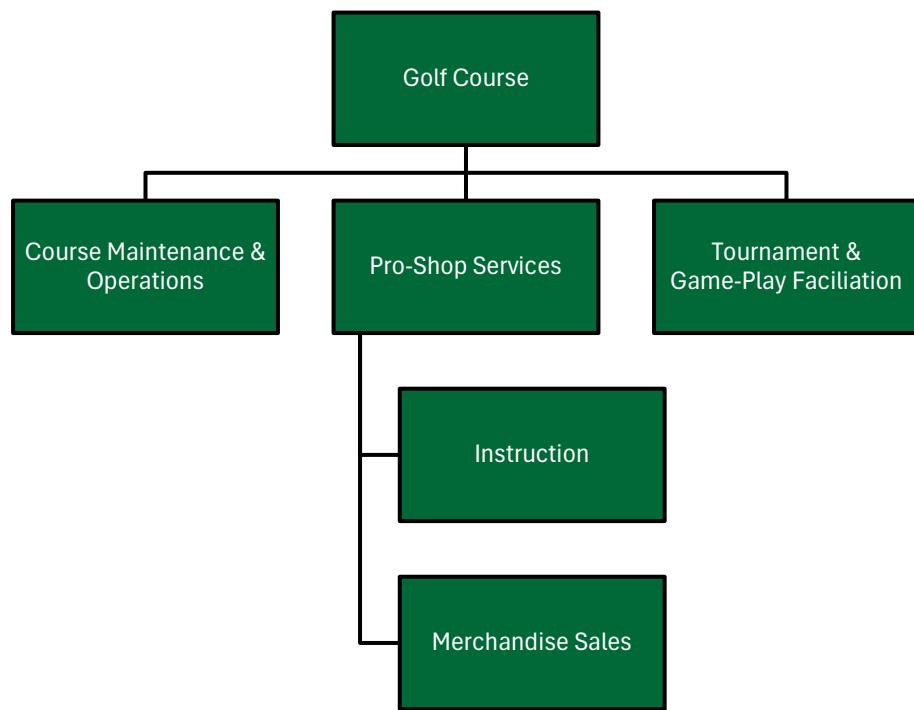
Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Audio / Visual Upgrade: Analog to Digital	\$ 145,000	\$ -	\$ 145,000	

Enterprise Funds

City of New Braunfels
Golf Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 1,722,172	\$ 1,711,282	\$ 2,083,155	\$ 1,384,955
Total Beginning Balance	\$ 1,722,172	\$ 1,711,282	\$ 2,083,155	\$ 1,384,955
Revenue				
Charges for Services	\$ 2,324,068	\$ 2,385,090	\$ 2,434,461	\$ 2,432,083
Interest Income	27,154	-	17,500	-
Miscellaneous	85,970	45,000	86,531	45,000
Interfund Transfer	124,579	-	-	-
Total Revenue	2,561,770	2,430,090	2,538,492	2,477,083
TOTAL AVAILABLE FUNDS	\$ 4,283,942	\$ 4,141,372	\$ 4,621,647	\$ 3,862,038
APPROPRIATIONS				
Employee Expenses	\$ 1,115,794	\$ 1,297,199	\$ 1,270,823	\$ 1,454,825
Operation Expenses	697,107	886,890	773,616	842,648
Capital Expenses	168,672	1,107,815	1,002,253	400,000
Interfund Transfer	219,214	190,000	190,000	213,313
TOTAL OPERATING APPROPRIATIONS	\$ 2,200,787	\$ 3,481,904	\$ 3,236,692	\$ 2,910,786
Ending Fund Balance	\$ 1,958,576	\$ 659,468	\$ 1,384,955	\$ 951,252
Designated Fund Balance	\$ 124,579	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 4,283,942	\$ 4,141,372	\$ 4,621,647	\$ 3,862,038

Golf Fund



Mission:

We will create innovative and inclusive opportunities that promote health, conservation, play, and community growth.

Vision:

We will enrich the lives of those who live, work, and play in New Braunfels.

Enterprise Funds

Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Landa Park Golf Course	Work closely with HCP to help protect our waterways.	Community Well-Being	2028
Landa Park Golf Course	Increase the playability of bunkers through renovation.	Organizational Excellence	2026
Landa Park Golf Course	Maintain a total round time at a consistent 4-4.5 hours.	Organizational Excellence	2026

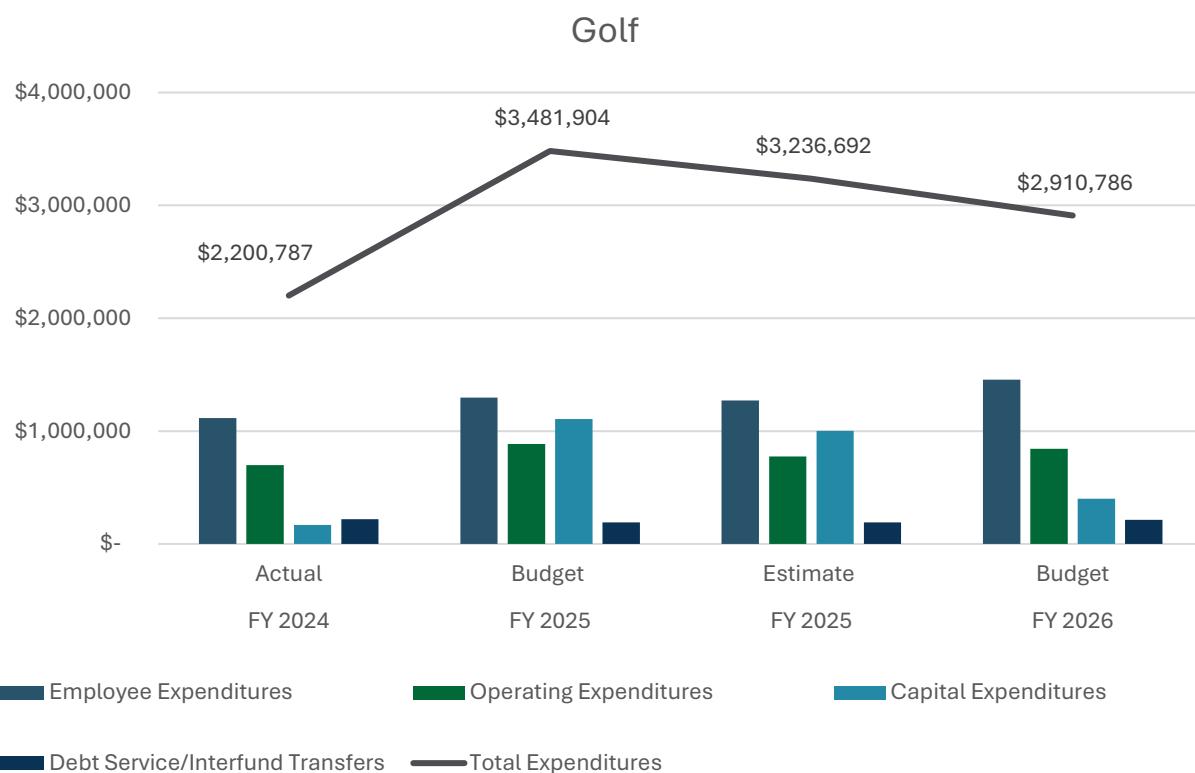
Performance Measures-Golf

	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Golf Course Rounds Played	59,441	57,000	58,000	57,000
Potential Days Open	353	353	353	353
Actual Days Open	349	345	349	345
Percentage Open	98%	98%	98%	98%
Customer Satisfaction (1 out of 5 scale)	4.50	4.50	4.50	4.50
Tournaments Held	128	110	111	110

Enterprise Funds

Golf Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 1,115,794	\$ 1,297,199	\$ 1,270,823	\$ 1,454,825
Operating Expenditures	\$ 697,107	\$ 886,890	\$ 773,616	\$ 842,648
Capital Expenditures	\$ 168,672	\$ 1,107,815	\$ 1,002,253	\$ 400,000
Debt Service/Interfund Transfers	\$ 219,214	\$ 190,000	\$ 190,000	\$ 213,313
Total Expenditures	\$ 2,200,787	\$ 3,481,904	\$ 3,236,692	\$ 2,910,786



FY 2026 Initiatives

The FY 2026 Budget decreased by 16% compared to the FY 2025 Budget due to significant capital investments made in FY 2025. Partial funding for The Golf Course Bunker Renovation was included in the FY 2026 Budget.

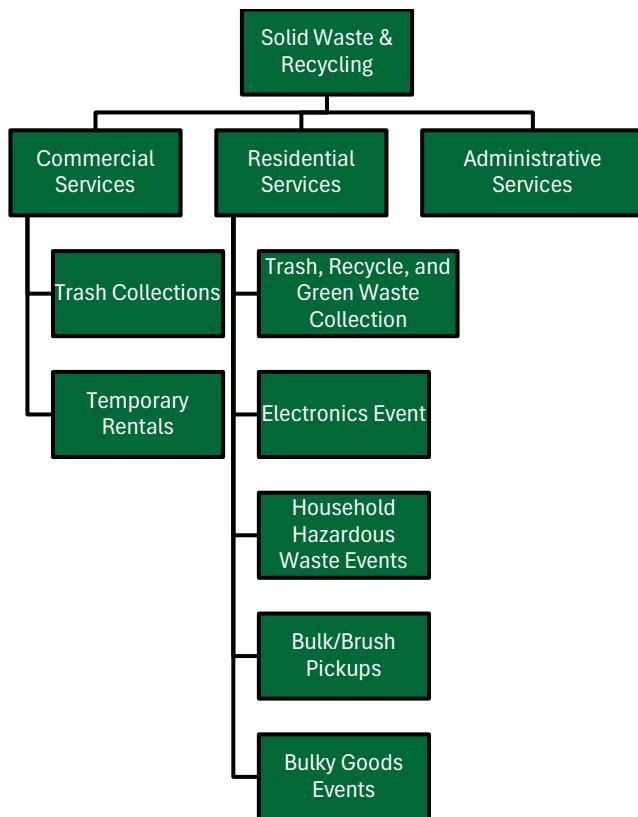
Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Golf Course Bunker Renovation	\$ 400,000	\$ -	\$ 400,000	

Enterprise Funds

City of New Braunfels
Solid Waste Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 5,021,132	\$ 7,077,357	\$ 7,780,391	\$ 9,305,319
Total Beginning Balance	\$ 5,021,132	\$ 7,077,357	\$ 7,780,391	\$ 9,305,319
Revenue				
Charges for Services	\$ 11,478,148	\$ 12,858,248	\$ 12,989,147	\$ 12,922,565
Interest Income	182,866	100,000	196,780	130,000
Miscellaneous	252,817	58,000	322,783	70,000
Interfund Transfers	2,359,811	-	-	-
Total Revenue	14,273,642	13,016,248	13,508,710	13,122,565
TOTAL AVAILABLE FUNDS	\$ 19,294,774	\$ 20,093,605	\$ 21,289,101	\$ 22,427,885
APPROPRIATIONS				
Employee Expenses	\$ 4,328,431	\$ 4,425,399	\$ 3,992,864	\$ 4,327,801
Operation Expenses	5,586,252	6,055,568	5,987,143	6,344,467
Capital Expenses	255,135	500,000	472,797	2,350,000
Interfund Transfers	1,344,565	1,530,978	1,530,978	988,810
Debt Service	-	-	-	376,294
TOTAL OPERATING APPROPRIATIONS	\$ 11,514,383	\$ 12,511,945	\$ 11,983,782	\$ 14,387,372
Unreserved Fund Balance	\$ 5,448,434	\$ 5,249,703	\$ 5,863,816	\$ 5,202,027
Designated Fund Balance	\$ 2,331,957	\$ 2,331,957	\$ 3,441,504	\$ 2,838,486
TOTAL APPROPRIATIONS	\$ 19,294,774	\$ 20,093,605	\$ 21,289,101	\$ 22,427,885

Solid Waste Fund



Mission:

To provide innovative, efficient, and environmentally responsible solid waste and recycling services that support a clean, safe, and sustainable New Braunfels through community education, responsive service, and a commitment to operational excellence.

Vision:

To build a resilient, community-focused program that delivers exceptional service while preserving our natural resources and planning effectively for a dynamic and growing City.

Enterprise Funds

Goals/Objectives:

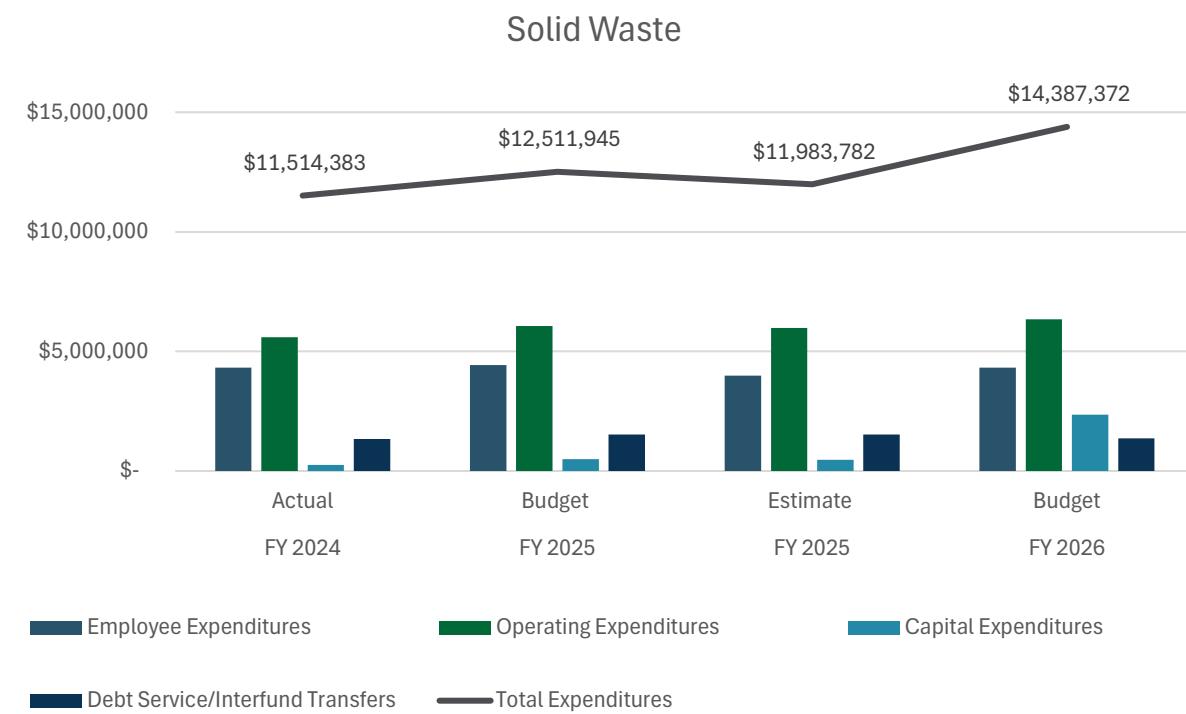
Department	Goal Description	Strategic Priority	Target Fiscal Year
Solid Waste	Work to achieve a robust public outreach campaign with the goal of reducing recycling contamination rate below 20%.	Community Identity	2028
Solid Waste	Leverage data to continue to make informed operational decisions to maintain and contribute to the current Solid Waste Fund Balance.	Organizational Excellence	2028
Solid Waste	Develop a comprehensive driver in training program to leverage our existing CDL program to train and promote internal staff with a goal of training five new internal CDL drivers.	Organizational Excellence	2028
Solid Waste	Continue to contribute to the Solid Waste Fund balance to support the future 306 building renovations and other large capital expenditures.	Organizational Excellence	2030
Solid Waste	Reduce the frequency and severity of preventable accidents and property damage incidents through enhanced training, reporting, and root cause analysis, aiming for year-over-year improvement.	Organizational Excellence	2026

Performance Measures-Solid Waste				
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Residential Services				
Tons collected	40,341	42,300	43,000	44,000
Residential container set out rate	98%	98%	83%	87%
Residential customers	32,641	33,260	33,300	34,250
Customer outreach: in-person contact	7,508	11,000	6,165	6,045
Customer outreach: collateral distribution	42,450	35,000	38,300	35,000
Recycled materials as a percent of total tons collected	24%	30%	16%	17%
Contamination percentage	32%	31%	29%	25%
Recycling container set out rate	57%	60%	69%	75%
Personal injury claims resulting in pay-out	N/A	N/A	8	N/A
Property damage claims resulting in pay-out	N/A	N/A	10	N/A
Commercial				
Commercial customers	2,365	2,300	2,264	2,270
Tons collected	39,526	40,000	41,700	42,900
Personal injury claims resulting in pay-out	N/A	N/A	2	N/A
Property damage claims resulting in pay-out	N/A	N/A	12	N/A
Special Programs				
Household hazardous waste customers served	1,138	1,000	1,649	1,750
Bulky goods collection customers served	1,993	2,000	2,050	2,500
Green waste collection tonnage per year	2,562	3,200	3,050	3,500
Administration				
Average monthly customer service calls received	5,793	5,500	6,072	6,100
Number of new app downloads	N/A	N/A	2,214	2,500
Annual number of website impressions	64,295	59,000	65,000	66,000
Successful CDL program completions	N/A	N/A	1	5
Safety training hours	N/A	N/A	1,489	2,000

Enterprise Funds

Solid Waste Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 4,328,431	\$ 4,425,399	\$ 3,992,864	\$ 4,327,801
Operating Expenditures	\$ 5,586,252	\$ 6,055,568	\$ 5,987,143	\$ 6,344,467
Capital Expenditures	\$ 255,135	\$ 500,000	\$ 472,797	\$ 2,350,000
Debt Service/Interfund Transfers	\$ 1,344,565	\$ 1,530,978	\$ 1,530,978	\$ 1,365,104
Total Expenditures	\$ 11,514,383	\$ 12,511,945	\$ 11,983,782	\$ 14,387,372



FY 2026 Initiatives

The FY 2026 Budget increases 15% compared to the FY 2025 Budget, primarily due to the newly funded resource requests highlighted in the following table.

Funded Resource Requests				
Description	One-Time	Recurring	Total Cost	
Solid Waste Vehicle Replacements and Rebranding	\$ 2,350,000	\$ -	\$ 2,350,000	
Solid Waste Commercial Division Shift Differential	\$ -	\$ 27,000	\$ 27,000	

SPECIAL REVENUE FUNDS

Special Revenue Funds

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2026

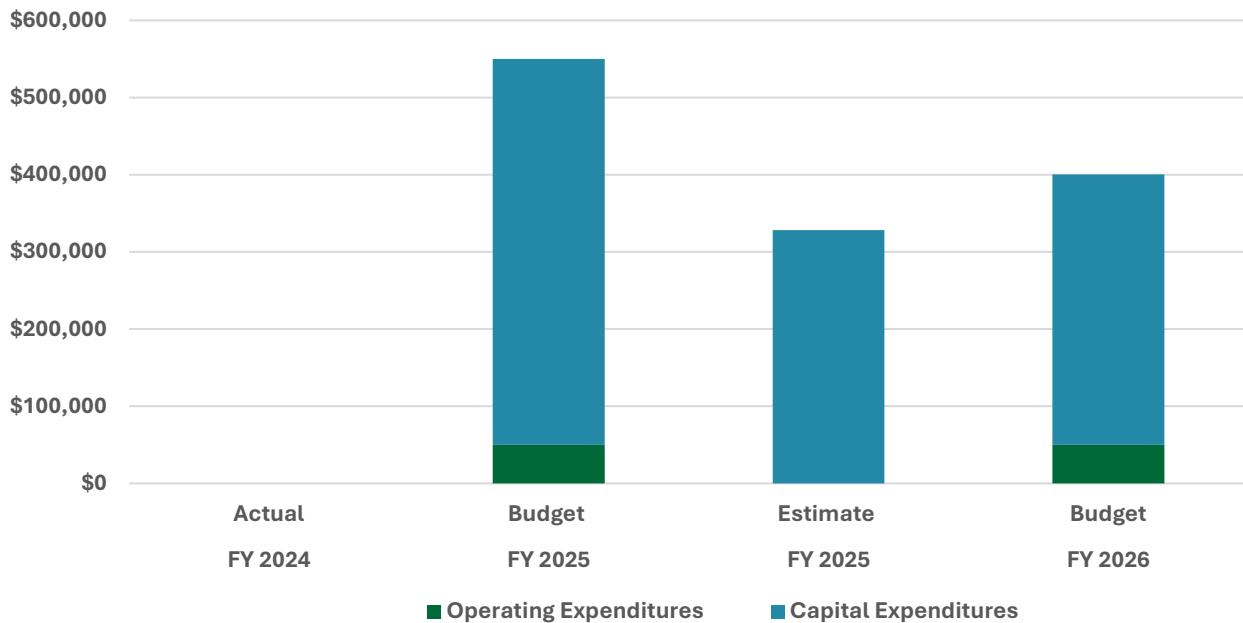
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 703,930	\$ 837,074	\$ 834,200	\$ 622,501
Total Beginning Balance	\$ 703,930	\$ 837,074	\$ 834,200	\$ 622,501
Revenue				
Franchise Payments	\$ 15,151	\$ 10,000	\$ 11,509	\$ 10,000
Charter Communications	\$ 115,119	\$ 100,000	\$ 104,934	\$ 100,000
Total Revenue	\$ 130,270	\$ 110,000	\$ 116,443	\$ 110,000
TOTAL AVAILABLE FUNDS	\$ 834,200	\$ 947,074	\$ 950,643	\$ 732,501
APPROPRIATIONS				
Operating Expenditures	\$ -	\$ 50,000	\$ -	\$ 50,000
Capital Expenditures	\$ -	\$ 500,000	\$ 328,142	\$ 350,415
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 550,000	\$ 328,142	\$ 400,415
Ending Fund Balance	\$ 834,200	\$ 397,074	\$ 622,501	\$ 332,086
TOTAL APPROPRIATIONS	\$ 834,200	\$ 947,074	\$ 950,643	\$ 732,501

Cable Franchise (PEG) Fund

The Cable Franchise PEG Fund was established to account for the 1% payment the City receives in franchise payments from cable service providers. Revenue collected is used specifically to purchase video and broadcast equipment to support the City's cable public television broadcast capabilities and services.

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Operating Expenditures	\$	-	\$	50,000	\$	-	\$	50,000
Capital Expenditures	\$	-	\$	500,000	\$	328,142	\$	350,415
Total Expenditures	\$	-	\$	550,000	\$	328,142	\$	400,415

Expenditures by Category



FY 2026 Initiatives

The FY 2026 budget includes funding to complete technology and facilities improvements to the Council Chambers and other meeting spaces used for various boards & commissions, as well as other public meetings.

Special Revenue Funds

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2026

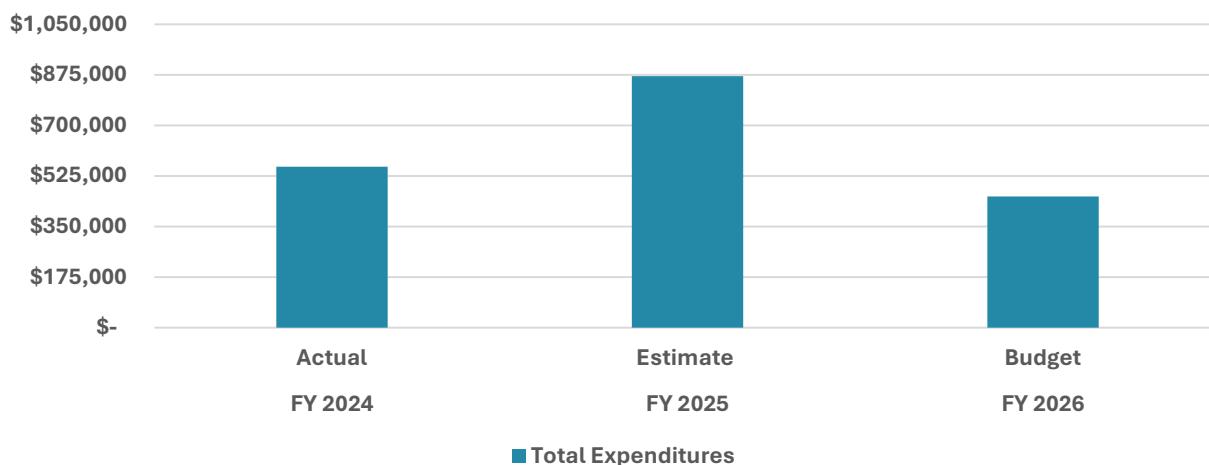
Available Funds	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Budget
Beginning Balance			
Undesignated Funds	\$ 77,105	\$ 77,105	\$ -
Total Beginning Balance	\$ 77,105	\$ 77,105	\$ -
Revenue			
Intergovernmental - Federal grants	\$ 557,513	\$ 793,132	\$ 454,245
Total Revenue	\$ 557,513	\$ 793,132	\$ 454,245
TOTAL AVAILABLE FUNDS	\$ 634,618	\$ 870,237	\$ 454,245
APPROPRIATIONS			
Operating Expenditures	\$ 557,513	\$ 870,237	\$ 454,245
TOTAL OPERATING APPROPRIATIONS	\$ 557,513	\$ 870,237	\$ 454,245
Ending Fund Balance	\$ 77,105	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 634,618	\$ 870,237	\$ 454,245

Community Development Block Grant (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 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 2024	FY 2025	FY 2026
	Actual	Estimate	Budget
Total Expenditures	\$ 557,513	\$ 870,237	\$ 454,245
<i>Total Expenditures \$ 557,513 \$ 870,237 \$ 454,245</i>			

Expenditures by Category



FY 2026 Initiatives

The City uses CDBG funding to support various programs in the community that assist low to moderate-income citizens of all ages. Programs include Big Brothers/Big Sisters, San Antonio Food Bank, CASA of Central Texas, Family Promise, minor home repair programs, and NB Housing Partners. For the program year 2026, \$454,245 is budgeted for CDBG projects.

Special Revenue Funds

CDBG Projects						
Program Year	Description	Total Project Budget	Inception to Date Actuals (prior to FY 2025)	FY 2025 Estimate	FY 2026 Projected Spend	
2019	River City Advocacy	\$ 70,386	\$ -	\$ 70,386	\$ -	
2023	Minor Home Repair Program	\$ 109,900	\$ 9,900	\$ 100,000	\$ -	
2024	Big Brothers Big Sisters	\$ 13,000	\$ -	\$ 13,000	\$ -	
	CASA of Central Texas	\$ 9,855	\$ -	\$ 9,855	\$ -	
	Crisis Center of Comal County - Public Services	\$ 10,000	\$ -	\$ 10,000	\$ -	
	National Church Residences Foundation	\$ 10,000	\$ -	\$ 10,000	\$ -	
	San Antonio Food Bank	\$ 14,533	\$ -	\$ 14,533	\$ -	
	Family Life Center	\$ 15,000	\$ -	\$ 15,000	\$ -	
	Salvation Army - Public Services	\$ 2,000	\$ -	\$ 2,000	\$ -	
	NB Housing Partners	\$ 73,756	\$ -	\$ 73,756	\$ -	
	New Braunfels Youth Collaborative	\$ 60,000	\$ -	\$ 60,000	\$ -	
	Salvation Army - Public Facilities	\$ 79,619	\$ -	\$ 79,619	\$ -	
	Habitat for Humanity - Home Repair Program	\$ 20,000	\$ -	\$ 20,000	\$ -	
	Minor Home Repair Program	\$ 90,800	\$ -	\$ 90,800	\$ -	
	CDBG Administration	\$ 99,184	\$ -	\$ 99,184	\$ -	
	Crisis Center of Comal County - Public Facilities	\$ 125,000	\$ -	\$ 125,000	\$ -	
2025	Big Brothers Big Sisters	\$ 4,580	\$ -	\$ -	\$ 4,580	
	CASA of Central Texas	\$ 9,160	\$ -	\$ -	\$ 9,160	
	Crisis Center of Comal County - Public Services	\$ 8,866	\$ -	\$ -	\$ 8,866	
	Comal County Senior Citizens Foundation	\$ 5,607	\$ -	\$ -	\$ 5,607	
	Connections Individual & Family Services	\$ 4,726	\$ -	\$ -	\$ 4,726	
	Family Life Center	\$ 6,412	\$ -	\$ -	\$ 6,412	
	Family Promise of Greater New Braunfels	\$ 9,529	\$ -	\$ -	\$ 9,529	
	National Church Residences Foundation	\$ 6,204	\$ -	\$ -	\$ 6,204	
	River City Advocacy	\$ 8,015			\$ 8,015	
	San Antonio Food Bank	\$ 5,038	\$ -	\$ -	\$ 5,038	
	San Antonio Food Bank	\$ 55,685	\$ -	\$ -	\$ 55,685	
	Crisis Center of Comal County - Public Facilities	\$ 63,470	\$ -	\$ -	\$ 63,470	
	NB Housing Partners	\$ 85,184	\$ -	\$ -	\$ 85,184	
	New Braunfels Housing Authority	\$ 90,920	\$ -	\$ -	\$ 90,920	
	CDBG Administration	\$ 90,849	\$ -	\$ -	\$ 90,849	
	Total	\$ 1,257,277	\$ 9,900	\$ 793,132	\$ 454,245	

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Special Revenue Funds

City of New Braunfels
Cemetery Improvements Fund
Fiscal Year Ending September 30, 2026

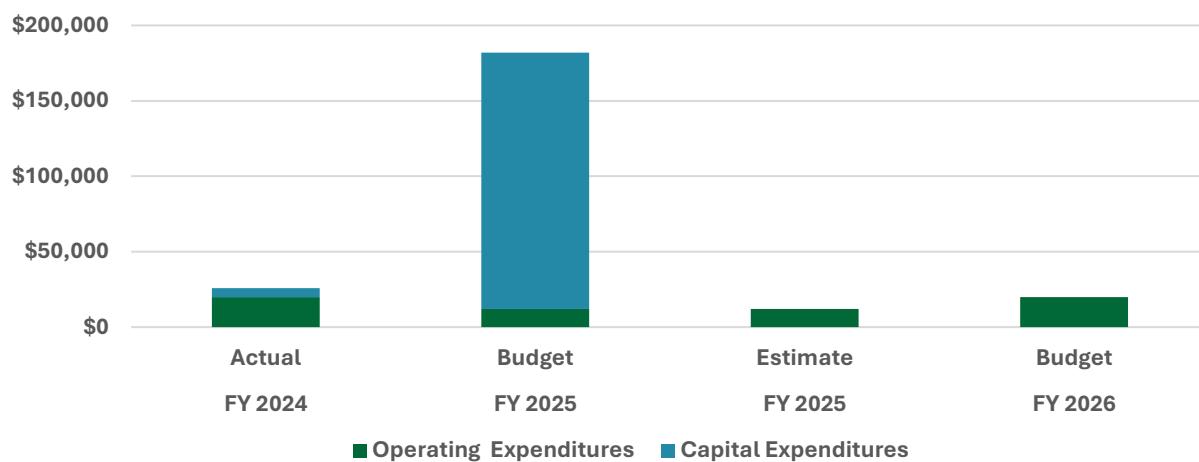
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 255,708	\$ 237,099	\$ 242,410	\$ 233,410
Total Beginning Balance	\$ 255,708	\$ 237,099	\$ 242,410	\$ 233,410
Revenue				
Parks and Recreation	\$ 12,572	\$ 3,250	\$ 3,000	\$ 3,250
Total Revenue	\$ 12,572	\$ 3,250	\$ 3,000	\$ 3,250
TOTAL AVAILABLE FUNDS	\$ 268,280	\$ 240,349	\$ 245,410	\$ 236,660
APPROPRIATIONS				
Operating Expenditures	\$ 19,933	\$ 12,000	\$ 12,000	\$ 20,000
Capital Expenditures	5,937	170,000	-	-
TOTAL OPERATING APPROPRIATIONS	\$ 25,870	\$ 182,000	\$ 12,000	\$ 20,000
Ending Fund Balance	\$ 242,410	\$ 58,349	\$ 233,410	\$ 216,660
TOTAL APPROPRIATIONS	\$ 268,280	\$ 240,349	\$ 245,410	\$ 236,660

Cemetery Improvements Fund

The City of New Braunfels owns and maintains a cemetery on Peace Avenue. The City's Parks and Recreation Department manages the contractor who provides maintenance and operation services for the site. The contractor ensures that appropriate standards are met, maintains the grounds and landscaping, and facilitates the sale of lots 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.

	FY 2024	FY 2025		FY 2025		FY 2026
	Actual	Budget	Estimate	Budget		
Operating Expenditures	\$ 19,933	\$ 12,000	\$ 12,000	\$ 20,000		
Capital Expenditures	\$ 5,937	\$ 170,000	\$ -	\$ -		
Total Expenditures	\$ 25,870	\$ 182,000	\$ 12,000	\$ 20,000		

Expenditures by Category



FY 2026 Initiatives

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 2026, \$20,000 is allocated for improvements that are identified in the master planning process and other non-routine needs that may arise.

Special Revenue Funds

City of New Braunfels
 Child Safety Fund
 Fiscal Year Ending September 30, 2026

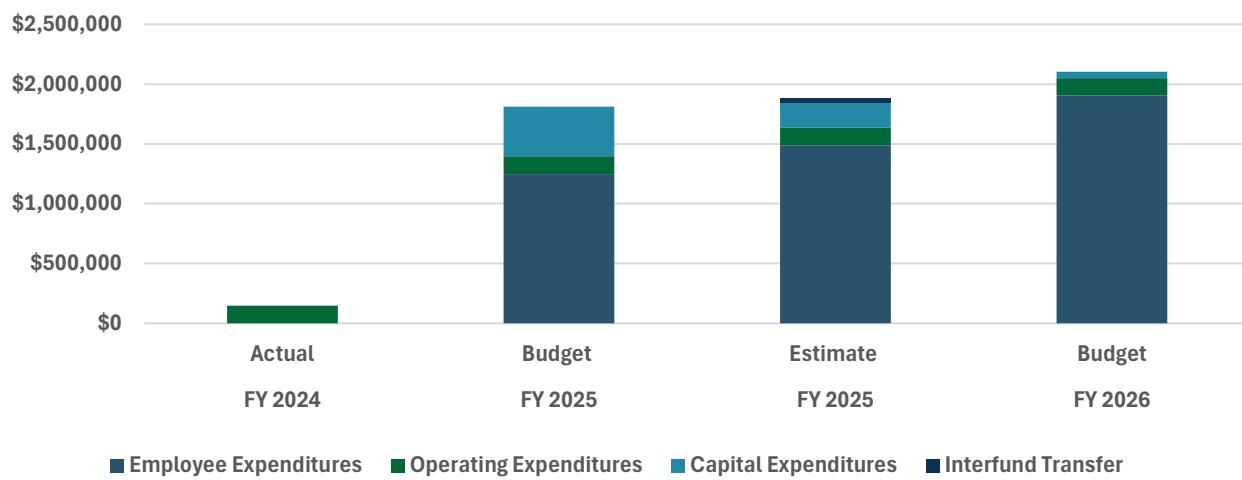
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 23,253	\$ 31,753	\$ 28,336	\$ 18,896
Total Beginning Balance	\$ 23,253	\$ 31,753	\$ 28,336	\$ 18,896
Revenue				
Fines and Forfeitures	\$ 3,784	\$ 2,500	\$ 5,500	\$ 4,000
Contributions	-	1,371,002	1,353,840	1,545,827
Intergovernmental Revenue	149,946	145,000	143,650	145,000
Interfund Transfer	-	313,883	372,318	409,906
Total Revenue	\$ 153,730	\$ 1,832,385	\$ 1,875,308	\$ 2,104,733
TOTAL AVAILABLE FUNDS	\$ 176,983	\$ 1,864,138	\$ 1,903,644	\$ 2,123,629
APPROPRIATIONS				
Employee Expenditures	\$ -	\$ 1,248,617	\$ 1,489,273	\$ 1,905,733
Operating Expenditures	\$ 148,647	\$ 149,500	\$ 146,774	\$ 145,000
Capital Expenditures	-	414,540	210,563	53,345
Interfund Transfer	-	-	38,138	-
TOTAL OPERATING APPROPRIATIONS	\$ 148,647	\$ 1,812,657	\$ 1,884,748	\$ 2,104,077
Ending Fund Balance	\$ 28,336	\$ 51,481	\$ 18,896	\$ 19,551
TOTAL APPROPRIATIONS	\$ 176,983	\$ 1,864,138	\$ 1,903,644	\$ 2,123,629

Child Safety Fund

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

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ -	\$ 1,248,617	\$ 1,489,273	\$ 1,905,733
Operating Expenditures	\$ 148,647	\$ 149,500	\$ 146,774	\$ 145,000
Capital Expenditures	\$ -	\$ 414,540	\$ 210,563	\$ 53,345
Interfund Transfer	\$ -	\$ -	\$ 38,138	\$ -
 Total Expenditures	 \$ 148,647	 \$ 1,812,657	 \$ 1,884,748	 \$ 2,104,077

Expenditures by Category



FY 2026 Initiatives

The Child Safety Fund primarily supports the cost of School Resource Officers and Crossing Guards. In FY 2026, the Child Safety Fund includes a budget for School Resource Officers' (SROs) payroll and equipment expenses. All SRO-related costs are funded through a reimbursement from NBISD and a contribution from the General Fund. Additionally, the City contributes \$125,000 annually to NBISD to provide a school crossing guard service.

Special Revenue Funds

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2026

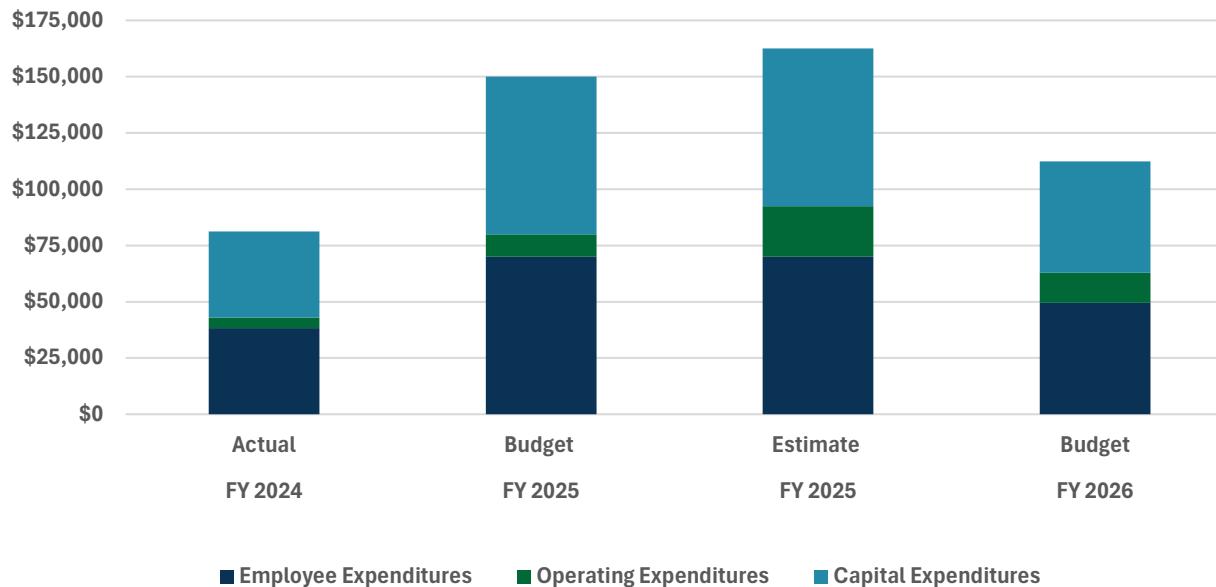
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 43,043	\$ 42,544	\$ 58,336	\$ 23,011
Total Beginning Balance	\$ 43,043	\$ 42,544	\$ 58,336	\$ 23,011
Revenue				
Fines and Forfeitures	\$ 58,252	\$ 50,000	\$ 64,243	\$ 62,500
Total Revenue	\$ 58,252	\$ 50,000	\$ 64,243	\$ 62,500
TOTAL AVAILABLE FUNDS	\$ 101,295	\$ 92,544	\$ 122,579	\$ 85,511
APPROPRIATIONS				
Employee Expenditures	\$ 38,230	\$ 70,000	\$ 70,000	\$ 49,500
Operating Expenditures	4,729	10,000	22,493	13,350
Capital Expenditures	-	-	7,075	-
TOTAL OPERATING APPROPRIATIONS	\$ 42,959	\$ 80,000	\$ 99,568	\$ 62,850
Ending Fund Balance	\$ 58,336	\$ 12,544	\$ 23,011	\$ 22,661
TOTAL APPROPRIATIONS	\$ 101,295	\$ 92,544	\$ 122,579	\$ 85,511

Court Security Fund

The City collects \$4.90 from each defendant convicted of a misdemeanor offense in the Municipal Court. Money deposited in the Court Security Fund is used for personnel, services, items related to buildings that house the operations of municipal courts, warrant officers, and related equipment.

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Employee Expenditures	\$ 38,230	\$ 70,000	\$ 70,000	\$ 49,500				
Operating Expenditures	\$ 4,729	\$ 10,000	\$ 22,493	\$ 13,350				
Capital Expenditures	\$ -	\$ -	\$ 7,075	\$ -				
Total Expenditures	\$ 42,959	\$ 80,000	\$ 99,568	\$ 62,850				

Expenditures by Category



FY 2026 Initiatives

In FY 2026, the Court Security Fund includes capacity for security equipment upgrades. Additionally, this fund is used to fund any expenses related to the security of the Municipal Court, including partial funding of a full-time bailiff.

Special Revenue Funds

City of New Braunfels
 Court Technology Fund
 Fiscal Year Ending September 30, 2026

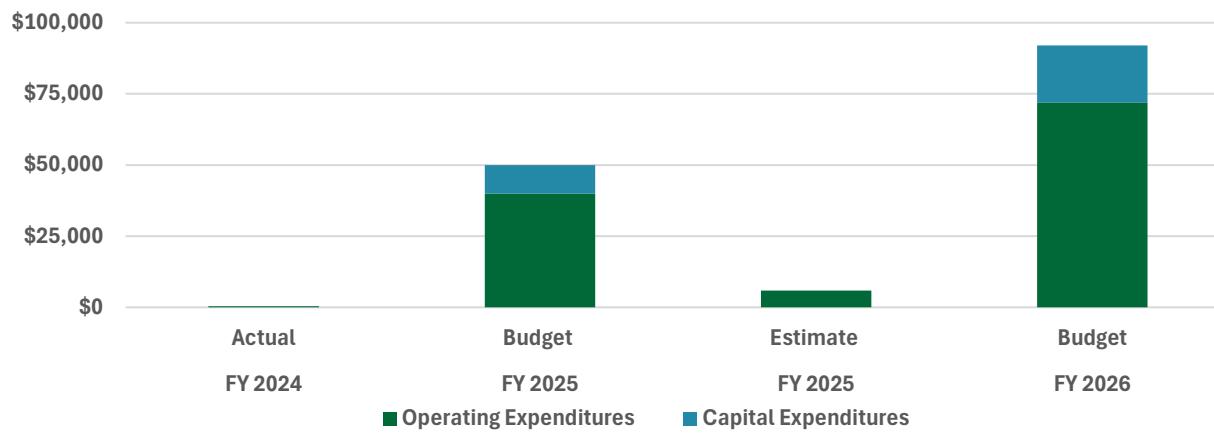
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 65,253	\$ 108,003	\$ 112,905	\$ 163,280
Total Beginning Balance	\$ 65,253	\$ 108,003	\$ 112,905	\$ 163,280
Revenue				
Fines and Forfeitures	\$ 47,992	\$ 40,750	\$ 56,266	\$ 55,000
Total Revenue	\$ 47,992	\$ 40,750	\$ 56,266	\$ 55,000
TOTAL AVAILABLE FUNDS	\$ 113,245	\$ 148,753	\$ 169,171	\$ 218,280
APPROPRIATIONS				
Operating Expenditures	\$ 340	\$ 40,000	\$ 5,891	\$ 72,000
Capital Expenditures	-	10,000	-	20,000
TOTAL OPERATING APPROPRIATIONS	\$ 340	\$ 50,000	\$ 5,891	\$ 92,000
Ending Fund Balance	\$ 112,905	\$ 98,753	\$ 163,280	\$ 126,280
TOTAL APPROPRIATIONS	\$ 113,245	\$ 148,753	\$ 169,171	\$ 218,280

Court Technology Fund

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

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Operating Expenditures	\$ 340		\$ 40,000		\$ 5,891		\$ 72,000	
Capital Expenditures	\$ -		\$ 10,000		\$ -		\$ 20,000	
Total Expenditures	\$ 340		\$ 50,000		\$ 5,891		\$ 92,000	

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget includes funding to upgrade the current software, which was last updated in 2011. Additional capacity has been appropriated to fund other potential technology-related upgrades and equipment purchases.

Special Revenue Funds

City of New Braunfels
Development Services Fund
Fiscal Year Ending September 30, 2026

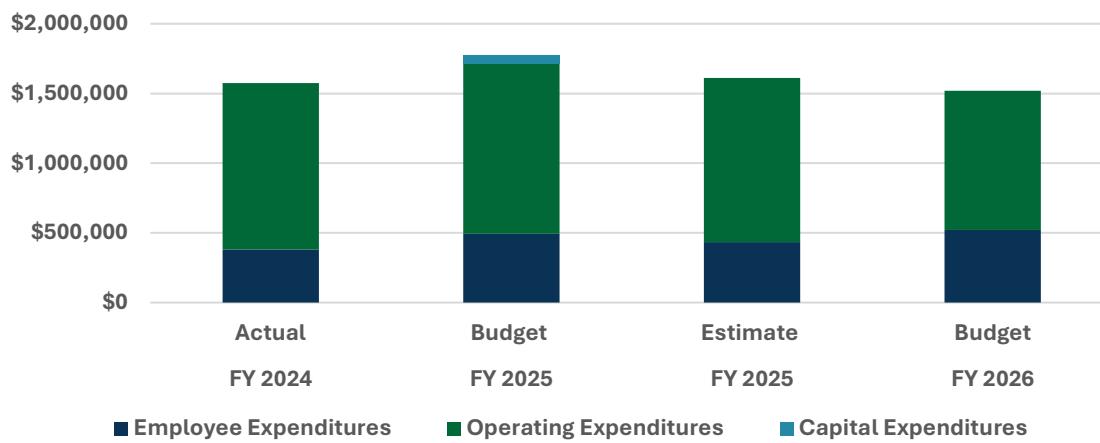
Available Funds	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 602,172	\$ 529,346	\$ 772,561	\$ 669,429
Total Beginning Balance	\$ 602,172	\$ 529,346	\$ 772,561	\$ 669,429
Revenue				
Development Fees	\$ 1,733,176	\$ 1,453,500	\$ 1,501,000	\$ 1,453,500
Interest Income	12,515	-	7,500	-
Total Revenue	\$ 1,745,691	\$ 1,453,500	\$ 1,508,500	\$ 1,453,500
TOTAL AVAILABLE FUNDS	\$ 2,347,863	\$ 1,982,846	\$ 2,281,061	\$ 2,122,929
APPROPRIATIONS				
Employee Expenditures	\$ 381,259	\$ 493,097	\$ 433,500	\$ 520,048
Operating Expenditures	1,194,043	1,222,607	1,178,132	1,000,000
Capital Expenditures	-	60,000	-	-
TOTAL OPERATING APPROPRIATIONS	\$ 1,575,302	\$ 1,775,704	\$ 1,611,632	\$ 1,520,048
Ending Fund Balance	\$ 772,561	\$ 207,142	\$ 669,429	\$ 602,881
TOTAL APPROPRIATIONS	\$ 2,347,863	\$ 1,982,846	\$ 2,281,061	\$ 2,122,929

Development Services Fund

Established in 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 the City Council in FY 2018.

	FY 2024	FY 2025		FY 2025		FY 2026
	Actual	Budget	Estimate	Budget		
Employee Expenditures	\$ 381,259	\$ 493,097	\$ 433,500	\$ 520,048		
Operating Expenditures	\$ 1,194,043	\$ 1,222,607	\$ 1,178,132	\$ 1,000,000		
Capital Expenditures	\$ -	\$ 60,000	\$ -	\$ -		
Total Expenditures	\$ 1,575,302	\$ 1,775,704	\$ 1,611,632	\$ 1,520,048		

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget includes funding to support third-party review for assistance in the development review process, as well as the total cost of the Assistant City Engineer, Development Coordinator, Assistant Planner, Plans Examiner (Residential), and Permit Technician positions. Additionally, the FY 2026 Budget supports implementing the Unified Development Code initiated in FY 2021.

Special Revenue Funds

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 69,381	\$ -	\$ 92,560	\$ -
Total Beginning Balance	\$ 69,381	\$ -	\$ 92,560	\$ -
Revenue				
Intergovernmental Revenue	\$ 681,104	\$ 1,165,970	\$ 858,543	\$ 977,418
Interfund Transfer - General Fund	92,201	105,000	105,000	108,150
Total Revenue	\$ 773,305	\$ 1,270,970	\$ 963,543	\$ 1,085,568
TOTAL AVAILABLE FUNDS	\$ 842,686	\$ 1,270,970	\$ 1,056,103	\$ 1,085,568
APPROPRIATIONS				
Employee Expenditures	\$ 92,733	\$ 105,000	\$ 95,530	\$ 108,150
Operating Expenditures	657,393	1,165,970	960,573	977,418
TOTAL OPERATING APPROPRIATIONS	\$ 750,126	\$ 1,270,970	\$ 1,056,103	\$ 1,085,568
Ending Fund Balance	\$ 92,560	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 842,686	\$ 1,270,970	\$ 1,056,103	\$ 1,085,568

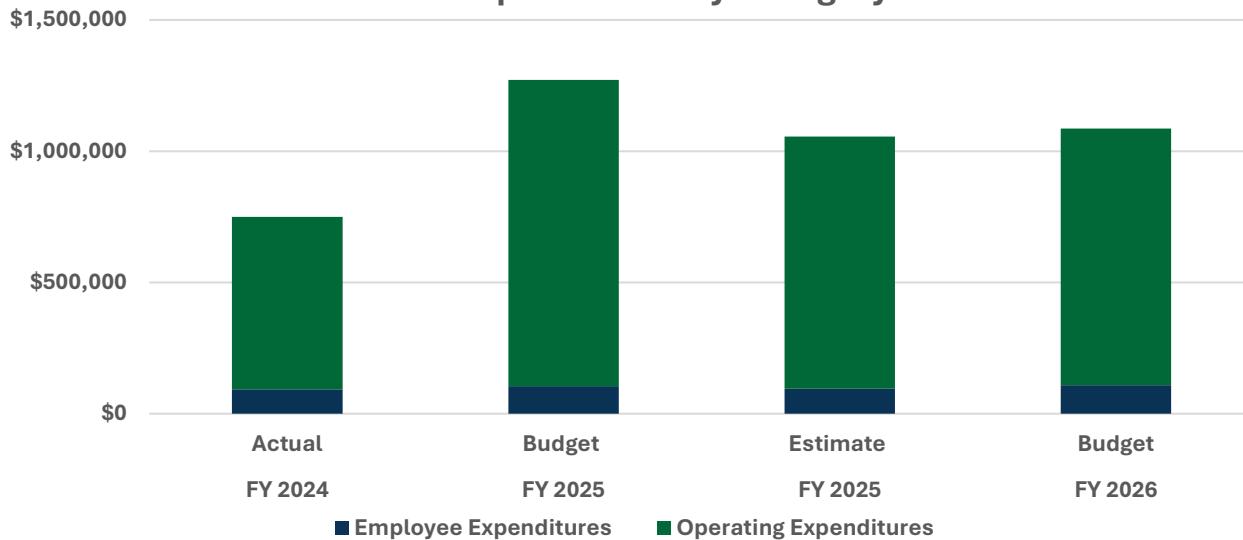
Edwards Aquifer Habitat Conservation Plan/Watershed Protection Fund

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

The fund also includes 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). Project priorities in the WPP include wildlife management, stormwater management, pet waste management, and education/outreach.

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 92,733	\$ 105,000	\$ 95,530	\$ 108,150
Operating Expenditures	\$ 657,393	\$ 1,165,970	\$ 960,572	\$ 977,418
Total Expenditures	\$ 750,126	\$ 1,270,970	\$ 1,056,103	\$ 1,085,568

Expenditures by Category



FY 2026 Initiatives

A total of \$269,033 is appropriated in FY 2026 to complete year 13 projects, and \$605,385 is allocated to begin year 14 projects. A total of \$103,000 is allocated for program expenditures associated with the Watershed Protection Plan. The General Fund provides a transfer to cover 100% of the Watershed Supervisor's payroll costs (\$108,150) as well as any required equipment or administrative costs.

Special Revenue Funds

City of New Braunfels
 Equipment Replacement Fund
 Fiscal Year Ending September 30, 2026

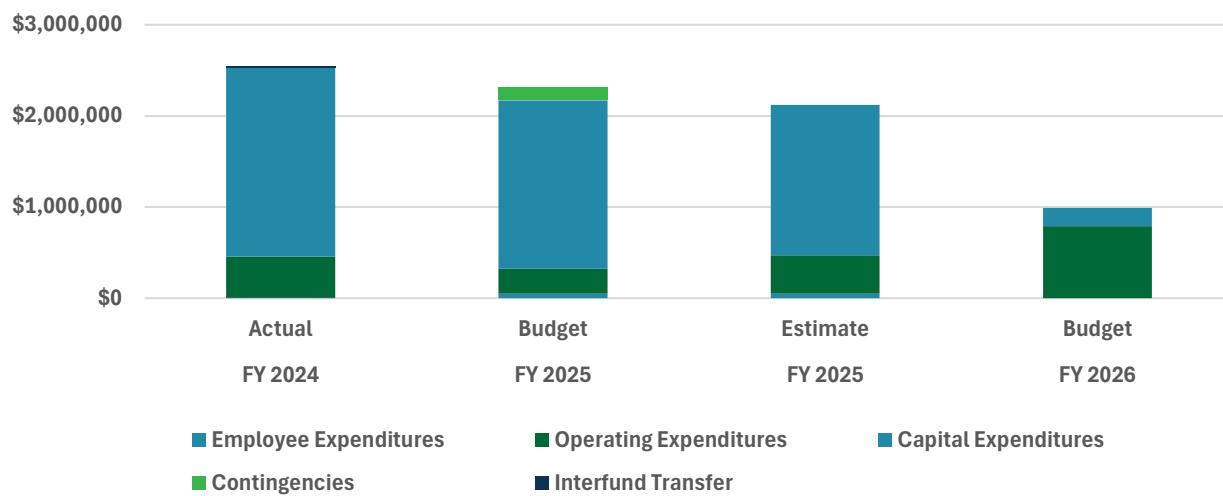
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 4,113,268	\$ 2,215,122	\$ 3,719,791	\$ 2,035,791
Total Beginning Balance	\$ 4,113,268	\$ 2,215,122	\$ 3,719,791	\$ 2,035,791
Revenue				
Interfund Transfers	\$ 1,550,000	\$ 250,000	\$ 255,000	\$ 155,000
Miscellaneous	505,401	50,000	131,000	50,000
Interest Income	101,920	15,000	50,000	15,000
Total Revenue	\$ 2,157,322	\$ 315,000	\$ 436,000	\$ 220,000
TOTAL AVAILABLE FUNDS	\$ 6,270,589	\$ 2,530,122	\$ 4,155,791	\$ 2,255,791
APPROPRIATIONS				
Employee Expenditures	\$ 3,399	\$ 50,000	\$ 50,000	\$ -
Operating Expenditures	454,050	275,000	420,000	790,000
Capital Expenditures	2,069,401	1,844,648	1,650,000	200,000
Contingencies	-	140,000	-	-
Interfund Transfer	23,948	-	-	-
TOTAL OPERATING APPROPRIATIONS	\$ 2,550,798	\$ 2,309,648	\$ 2,120,000	\$ 990,000
Ending Fund Balance	\$ 911,477	\$ 220,474	\$ 844,105	\$ 577,545
Reserved Fund Balance (ERP)	\$ 2,808,314	\$ -	\$ 1,191,686	\$ 688,246
TOTAL APPROPRIATIONS	\$ 6,270,589	\$ 2,530,122	\$ 4,155,791	\$ 2,255,791

Equipment Replacement Fund

This fund encompasses the replacement of General Fund equipment such as light vehicles, computer equipment, software replacement, and other capital needs.

	FY 2024	FY 2025		FY 2025		FY 2026
	Actual	Budget	Estimate	Budget		
Employee Expenditures	\$ 3,399	\$ 50,000	\$ 50,000	\$ -		
Operating Expenditures	\$ 454,050	\$ 275,000	\$ 420,000	\$ 790,000		
Capital Expenditures	\$ 2,069,401	\$ 1,844,648	\$ 1,650,000	\$ 200,000		
Contingencies	\$ -	\$ 140,000	\$ -	\$ -		
Interfund Transfer	\$ 23,948	\$ -	\$ -	\$ -		
Total Expenditures	\$ 2,550,798	\$ 2,309,648	\$ 2,120,000	\$ 990,000		

Expenditures by Category



FY 2026 Initiatives

The FY 2026 budget includes payments related to the City's new enterprise resource planning (ERP) system, the replacement of City computers that have reached their replacement date, and coverage for any potential light vehicle repairs throughout the fiscal year.

Special Revenue Funds

City of New Braunfels
Facilities Maintenance Fund
Fiscal Year Ending September 30, 2026

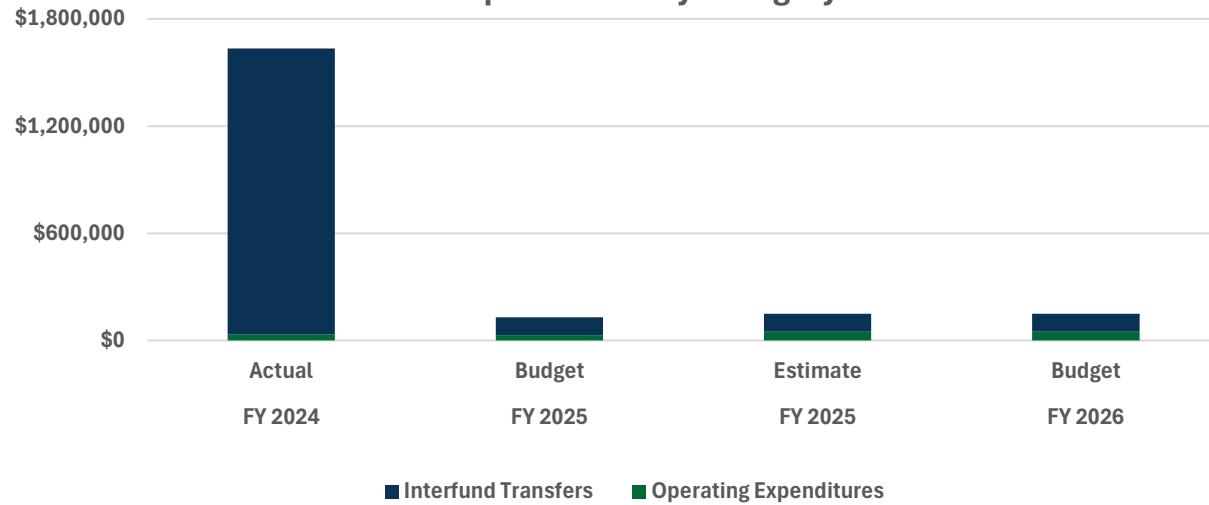
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 1,540,291	\$ 73,666	\$ 56,435	\$ 56,501
Total Beginning Balance	\$ 1,540,291	\$ 73,666	\$ 56,435	\$ 56,501
Revenue				
Leases	\$ 149,476	\$ 149,400	\$ 149,476	\$ 149,400
Interfund Transfer	-	-	-	1,469,544
Interest Income	1,724	500	500	500
Total Revenue	\$ 151,200	\$ 149,900	\$ 149,976	\$ 1,619,444
TOTAL AVAILABLE FUNDS	\$ 1,691,491	\$ 223,566	\$ 206,411	\$ 1,675,945
APPROPRIATIONS				
Operating Expenses	\$ 35,147	\$ 30,000	\$ 50,000	\$ 50,000
Interfund Transfers	1,599,910	99,910	99,910	99,910
TOTAL OPERATING APPROPRIATIONS	\$ 1,635,057	\$ 129,910	\$ 149,910	\$ 149,910
Ending Fund Balance	\$ 56,435	\$ 93,656	\$ 56,501	\$ 1,526,035
TOTAL APPROPRIATIONS	\$ 1,691,491	\$ 223,566	\$ 206,411	\$ 1,675,945

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 maintenance of City-owned facilities. Additionally, this fund accommodates park maintenance in the event of floods, other natural disasters, or extraordinary occurrences. 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 2024	FY 2025		FY 2025	FY 2026	
	Actual	Budget	Estimate	Budget		
Operating Expenditures	\$ 35,147	\$ 30,000	\$ 50,000	\$ 50,000		
Interfund Transfers	\$ 1,599,910	\$ 99,910	\$ 99,910	\$ 99,910		
Total Expenditures	\$ 1,635,057	\$ 129,910	\$ 149,910	\$ 149,910		

Expenditures by Category



FY 2026 Initiatives

The FY 2026 budget includes \$99,910 for the payment of the Airport ground lease. \$50,000 is included for any facility repair needs throughout the fiscal year. Additionally, \$1.4m is budgeted for revenue as an interfund transfer from the General Fund.

Special Revenue Funds

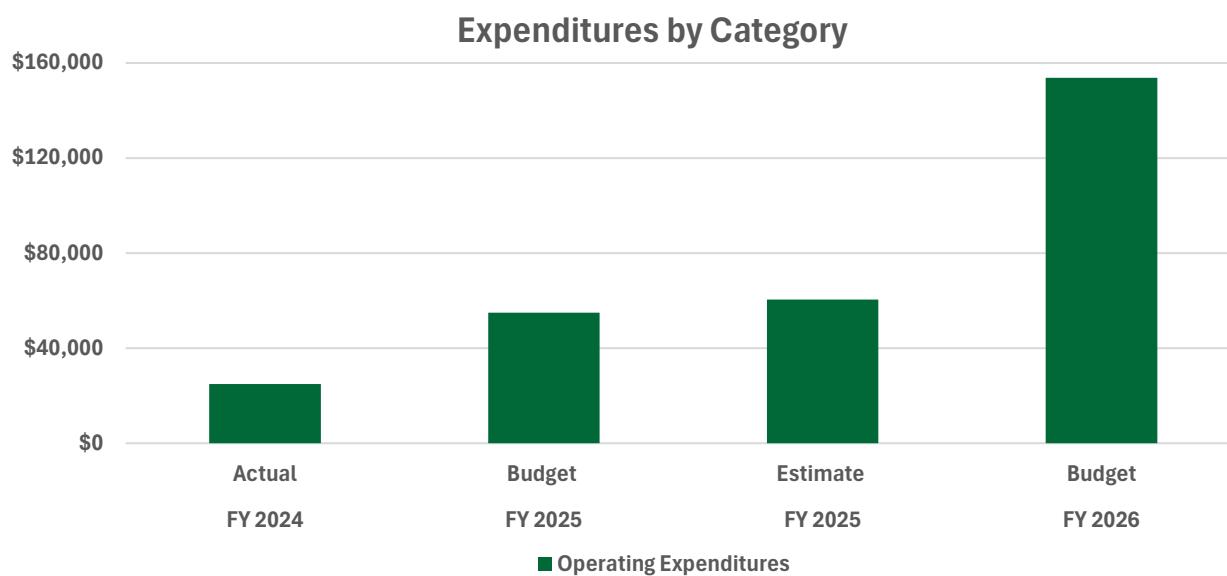
City of New Braunfels
Federal Court Awards Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 100,596	\$ 89,396	\$ 207,251	\$ 153,708
Total Beginning Balance	\$ 100,596	\$ 89,396	\$ 207,251	\$ 153,708
Revenue				
Federal Funds	\$ 3,768	\$ -	\$ (3,768)	\$ -
Miscellaneous	\$ 127,759	\$ -	\$ 10,670	\$ -
Total Revenue	\$ 131,527	\$ -	\$ 6,902	\$ -
TOTAL AVAILABLE FUNDS	\$ 232,123	\$ 89,396	\$ 214,153	\$ 153,708
APPROPRIATIONS				
Operating Expenditures	\$ 24,872	\$ 55,000	\$ 60,445	\$ 153,708
TOTAL OPERATING APPROPRIATIONS	\$ 24,872	\$ 55,000	\$ 60,445	\$ 153,708
Ending Fund Balance	\$ 207,251	\$ 34,396	\$ 153,708	\$ -
TOTAL APPROPRIATIONS	\$ 232,123	\$ 89,396	\$ 214,153	\$ 153,708

Federal Court Awards Fund

The Federal Court Awards Fund is used for property and revenues seized by Federal Authorities while working alongside the New Braunfels Police Department. The law prohibits the funds from being utilized for anything other than specifically defined law enforcement purposes.

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Operating Expenditures	\$ 24,872	\$ 55,000	\$ 60,445	\$ 153,708
Total Expenditures	\$ 24,872	\$ 55,000	\$ 60,445	\$ 153,708



FY 2026 Initiatives

In FY 2026, 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

Fire Apparatus Replacement and Maintenance Fund

Fiscal Year Ending September 30, 2026

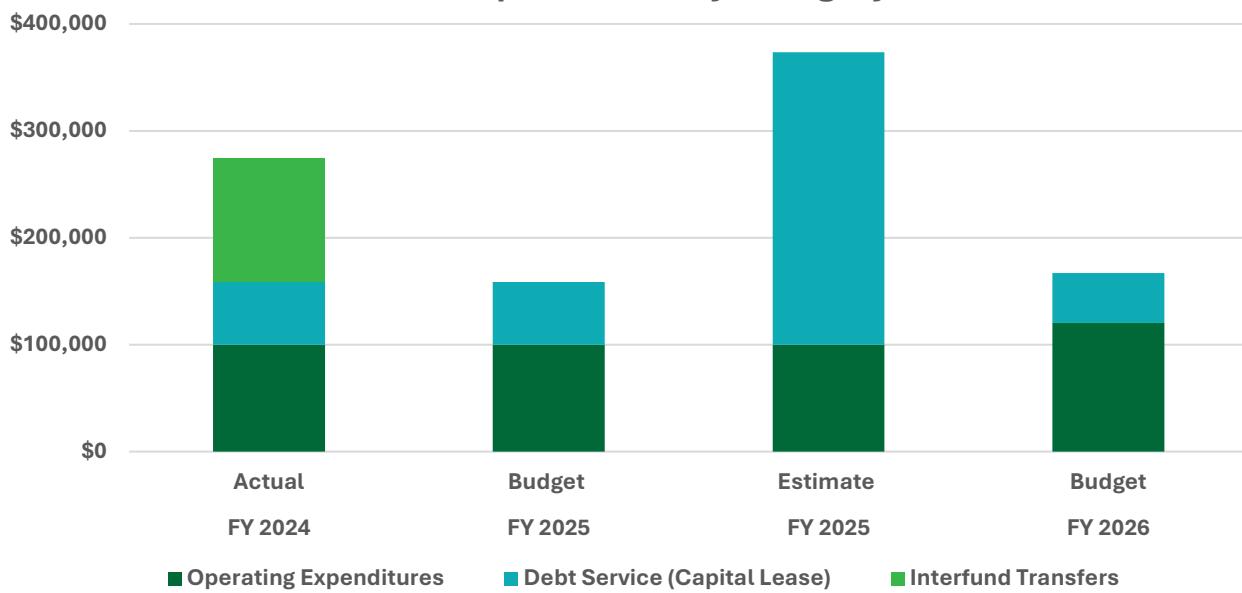
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 103,725	\$ 14,447	\$ 27,773	\$ 102,053
Total Beginning Balance	\$ 103,725	\$ 14,447	\$ 27,773	\$ 102,053
Revenue				
Intergovernmental Revenue	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Contributions	72,860	335,000	328,730	65,000
Proceeds from Insurance	23,303	-	-	-
Sale of Property/Equipment	22,165	-	39,200	-
Total Revenue	198,327	415,000	447,930	65,000
TOTAL AVAILABLE FUNDS	\$ 302,053	\$ 429,447	\$ 475,703	\$ 167,053
APPROPRIATIONS				
Operating Expenditures	\$ 100,000	\$ 100,000	\$ 100,000	\$ 118,453
Debt Service (Capital Lease)	58,680	58,703	273,650	48,600
Interfund Transfers	115,600	-	-	-
TOTAL OPERATING APPROPRIATIONS	\$ 274,280	\$ 158,703	\$ 373,650	\$ 167,053
Ending Fund Balance	\$ 27,773	\$ 270,744	\$ 102,053	\$ -
TOTAL APPROPRIATIONS	\$ 302,053	\$ 429,447	\$ 475,703	\$ 167,053

Fire Apparatus Replacement and Maintenance Fund

This fund is used to account for the replacement of all heavy fire apparatuses and ambulances, and it assists with operating costs such as vehicle maintenance. This fund is supported by revenues generated from the department's fire cost recovery program and the sale of surplus apparatus.

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Operating Expenditures	\$ 100,000		\$ 100,000		\$ 100,000		\$ 118,453	
Debt Service (Capital Lease)	\$ 58,680		\$ 58,703		\$ 273,650		\$ 48,600	
Interfund Transfers	\$ 115,600		\$ -		\$ -		\$ -	
Total Expenditures	\$ 274,280		\$ 158,703		\$ 373,650		\$ 167,053	

Expenditures by Category



FY 2026 Initiatives

In FY 2026, the fund has allocated \$118,453 in operating expenditures for vehicle maintenance and repair as well as \$48,600 for the fund's debt service payment.

Special Revenue Funds

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2026

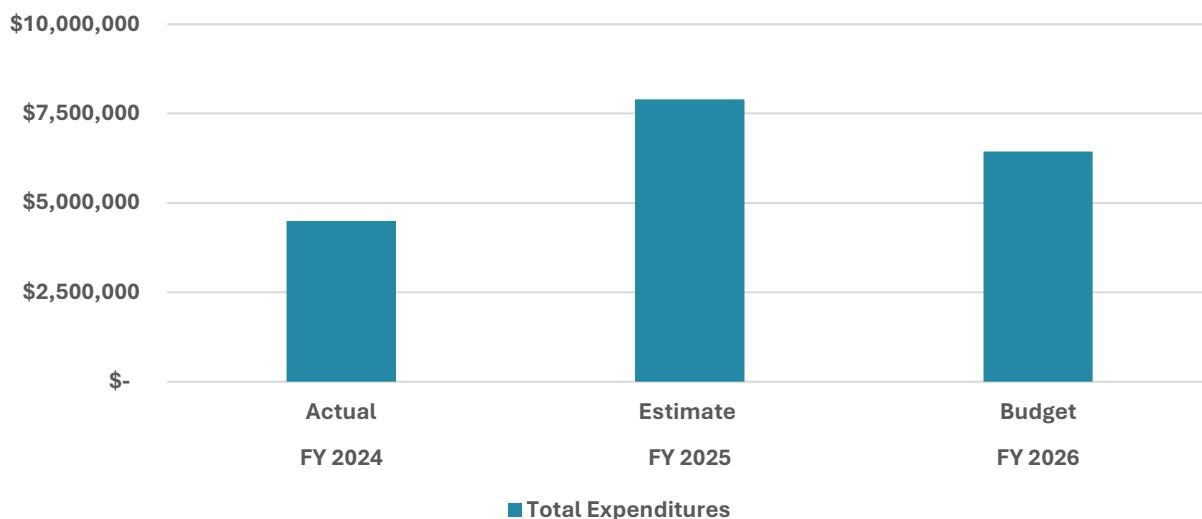
Available Funds	FY 2024 Actual	FY 2025 Estimate	FY 2026 Budget
Beginning Balance			
Undesignated Funds	\$ 198,168	\$ 814,741	\$ 1,174,741
Total Beginning Balance	\$ 198,168	\$ 814,741	\$ 1,174,741
Revenue			
Intergovernmental Revenue	\$ 4,391,054	\$ 7,896,146	\$ 6,337,195
Miscellaneous	507,407	200,000	200,000
Interfund Transfers	215,830	160,000	150,000
Total Revenue	\$ 5,114,290	\$ 8,256,146	\$ 6,687,195
TOTAL AVAILABLE FUNDS	\$ 5,312,458	\$ 9,070,887	\$ 7,861,936
APPROPRIATIONS			
Grant Expenditures	\$ 4,497,717	\$ 7,896,146	\$ 6,437,195
TOTAL OPERATING APPROPRIATIONS	\$ 4,497,717	\$ 7,896,146	\$ 6,437,195
Ending Fund Balance	\$ 814,741	\$ 1,174,741	\$ 1,424,741
TOTAL APPROPRIATIONS	\$ 5,312,458	\$ 9,070,887	\$ 7,861,936

Grant Fund

The City of New Braunfels continues to pursue opportunities to utilize grant funding for City initiatives. Each grant is accounted for separately to ensure compliance with State and Federal grant-related requirements and reporting. As new grants are awarded, those appropriations will be added to the Grant Fund through a City Council-approved budget amendment.

	FY 2024	FY 2025	FY 2026
	Actual	Estimate	Budget
Total Expenditures	\$ 4,497,717	\$ 7,896,146	\$ 6,437,195
<i>Total Expenditures \$ 4,497,717 \$ 7,896,146 \$ 6,437,195</i>			

Expenditures by Category



FY 2026 Initiatives

FY 2026 budget represents confirmed grant expenditures for the upcoming fiscal year. The FY 2026 budget is significantly impacted by the American Rescue Plan Act (ARPA) funding (\$2,447,172).

Special Revenue Funds

Active Grants						
Program Year	Description	Total Project Budget	Inception to Date Actuals (prior to FY 2025)	FY 2025 Estimate	FY 2026 Projected Spend	
2021	Finance: American Rescue Plan Act funds (US Treasury)	\$ 10,995,314	\$ 4,090,495	\$ 4,457,647	\$ 2,447,172	
2022	Airport: FY 2022 BIL AIG grant for security fencing at Airport (FAA-TxDOT)	\$ 839,000	\$ -	\$ 97,620	\$ 741,380	
	Parks: Park your Park grant for Fischer Park improvements (NRPA-Niagara)	\$ 90,000	\$ 90,000	\$ -	\$ -	
2023	TCI: SFY 2020 FIF grant for Drainage Area Master Plan (TWDB)	\$ 1,106,781	\$ 917,509	\$ 189,272	\$ -	
	Airport: 2022 Air Traffic Control Tower grant (FAA-TxDOT)	\$ 936,833	\$ 352,253	\$ 584,580	\$ -	
	Fire: 2021 FP&S smoke detector grant (FEMA)	\$ 40,500	\$ 26,011	\$ 14,489	\$ -	
2024	Fire: FY 2022 SAFER grant for hiring firefighters (FEMA)	\$ 3,423,384	\$ 901,387	\$ 1,022,359	\$ 1,499,638	
	Police: FY24 costs for Officers and equipment (DMV-MVCPA)	\$ 913,399	\$ 146,575	\$ 187,810	\$ 579,014	
	Public Works: FY24 grant for recycling cart hangers (TCEQ-AACOG)	\$ 6,000	\$ -	\$ 6,000	\$ -	
	Police: FY23 JAG-Local funds for SWAT equipment (JAG)	\$ 28,942	\$ -	\$ 28,942	\$ -	
	Public Works: BIL-EECBBG boiler replacement and lighting projects (DOE)	\$ 143,530	\$ -	\$ 143,530	\$ -	
	Police: FY21 JAG-Local funds for equipment and training (JAG)	\$ 27,979	\$ 6,858	\$ 21,121	\$ -	
2025	Airport: FY 2025 Routine Airport Maintenance Program grant (TxDOT)	\$ 111,111	\$ -	\$ 111,111	\$ -	
	Parks: Local Park grant for Sports Complex project (TPWD) <i>managed within a TCI project</i>	\$ 1,500,000	\$ 1,115,000	\$ 385,000	\$ -	
	Parks: Recreational Trails grant for West Alligator Creek Trail project (TPWD) <i>managed within an EDC project</i>	\$ 372,800	\$ -	\$ 372,800	\$ -	
	Police: FY25 STEP-COMP traffic enforcement (TxDOT)	\$ 52,359	\$ -	\$ 52,359	\$ -	
	Police: FY25 STEP-CMV traffic enforcement (TxDOT)	\$ 30,543	\$ -	\$ 30,543	\$ -	
	TCI: FY 2022 SS4A grant for Transportation Plan (USDOT)	\$ 875,000	\$ -	\$ -	\$ 875,000	
	Police: FY24 JAG grant for CVE scales (AACOG)	\$ 75,000	\$ -	\$ 75,000	\$ -	
	Fire: FY25 Homeland Security grant for HAZMAT detection equipment (AACOG)	\$ 61,500	\$ -	\$ 61,500	\$ -	
	IT: FY 2025 SLCGP funds for cybersecurity plan (OOG)	\$ 21,000	\$ -	\$ 21,000	\$ -	
	Police: FY25 Homeland Security grant for robot and drone accessories (AACOG)	\$ 71,276	\$ -	\$ 20,437	\$ 50,839	
	IT: FY 2025 SLCGP funds for IT training (OOG)	\$ 13,027	\$ -	\$ 13,027	\$ -	
	Police: FY25 costs for Officers and equipment (DMV-MVCPA)	\$ 144,152	\$ -	\$ -	\$ 144,152	
	Police: FY25 costs for Crime Analyst (DMV-MVCPA)	\$ 100,000	\$ -	\$ -	\$ 100,000	
		Total	\$ 21,979,429	\$ 7,646,087	\$ 7,896,146	\$ 6,437,195

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Special Revenue Funds

City of New Braunfels
Hotel/Motel Tax Fund
Fiscal Year Ending September 30, 2026

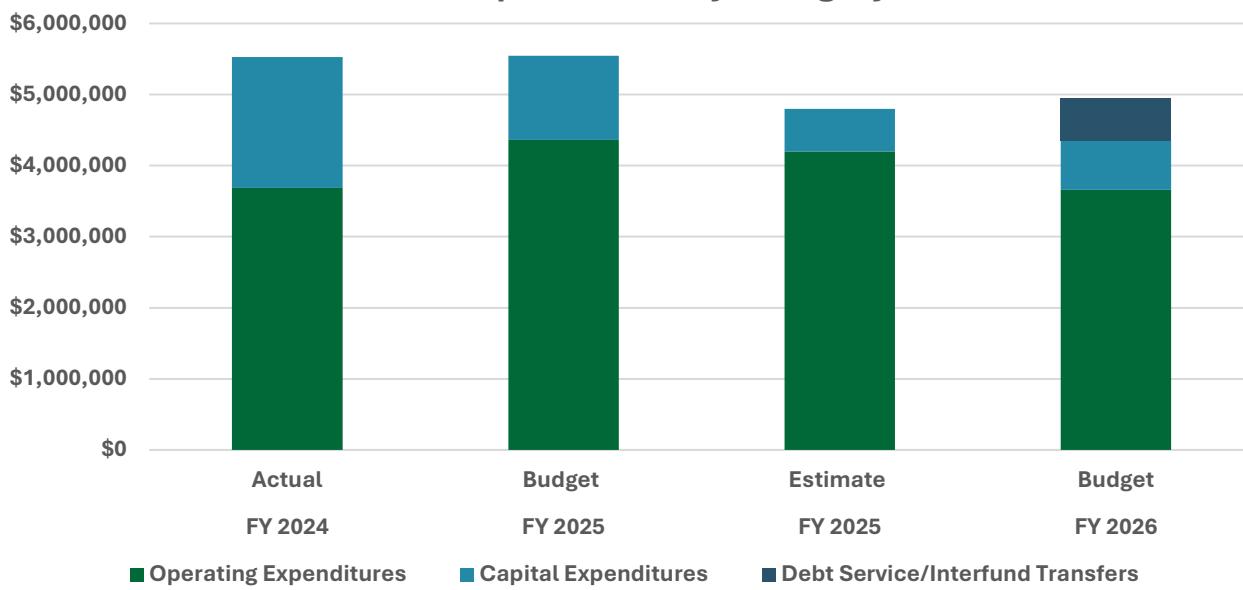
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 4,466,257	\$ 4,846,428	\$ 3,865,058	\$ 3,707,498
Total Beginning Balance	\$ 4,466,257	\$ 4,846,428	\$ 3,865,058	\$ 3,707,498
Revenue				
Hotel/Motel Tax	\$ 4,825,919	\$ 4,821,147	\$ 4,565,565	\$ 4,687,156
Interest Income	61,900	15,000	5,000	10,000
Penalties	38,084	15,000	70,000	15,000
Total Revenue	\$ 4,925,903	\$ 4,851,147	\$ 4,640,565	\$ 4,712,156
TOTAL AVAILABLE FUNDS	\$ 9,392,160	\$ 9,697,575	\$ 8,505,623	\$ 8,419,654
APPROPRIATIONS				
Operating Expenditures	\$ 3,687,856	\$ 4,363,076	\$ 4,200,000	\$ 3,657,901
Interfund Transfer	1,839,247	1,181,207	598,125	694,965
Debt Service	-	-	-	599,625
TOTAL OPERATING APPROPRIATIONS	\$ 5,527,103	\$ 5,544,283	\$ 4,798,125	\$ 4,952,491
Ending Fund Balance	\$ 3,865,058	\$ 4,153,292	\$ 3,707,498	\$ 3,467,162
TOTAL APPROPRIATIONS	\$ 9,392,160	\$ 9,697,575	\$ 8,505,623	\$ 8,419,654

Hotel/Motel Tax Fund

The City of New Braunfels collects a 7% tax on all rooms rented within the City limits. Hotel Occupancy Tax (HOT) is distributed annually as follows: 15% to arts and heritage organizations, and 50% of HOT is remitted to the Greater New Braunfels Chamber of Commerce to be used in City marketing and tourism advertising. A minimum of 35% remains with the City of New Braunfels to support the Civic/Convention Center's debt service and operating costs.

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Operating Expenditures	\$ 3,687,856	\$ 4,363,076	\$ 4,200,000	\$ 3,657,901
Capital Expenditures	\$ 1,839,247	\$ 1,181,207	\$ 598,125	\$ 694,965
Debt Service/Interfund Transfers	\$ -	\$ -	\$ -	\$ 599,625
Total Expenditures	\$ 5,527,103	\$ 5,544,283	\$ 4,798,125	\$ 4,952,491

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget includes an allocation of HOT collections as follows:

- \$703,073 (15%)- Arts and Heritage Organizations
- \$2,343,578 (50%)- Chamber of Commerce
- \$1,665,505 (35%)- Tourism-related City expenses

Special Revenue Funds

City of New Braunfels
 Judicial Efficiency Fund
 Fiscal Year Ending September 30, 2026

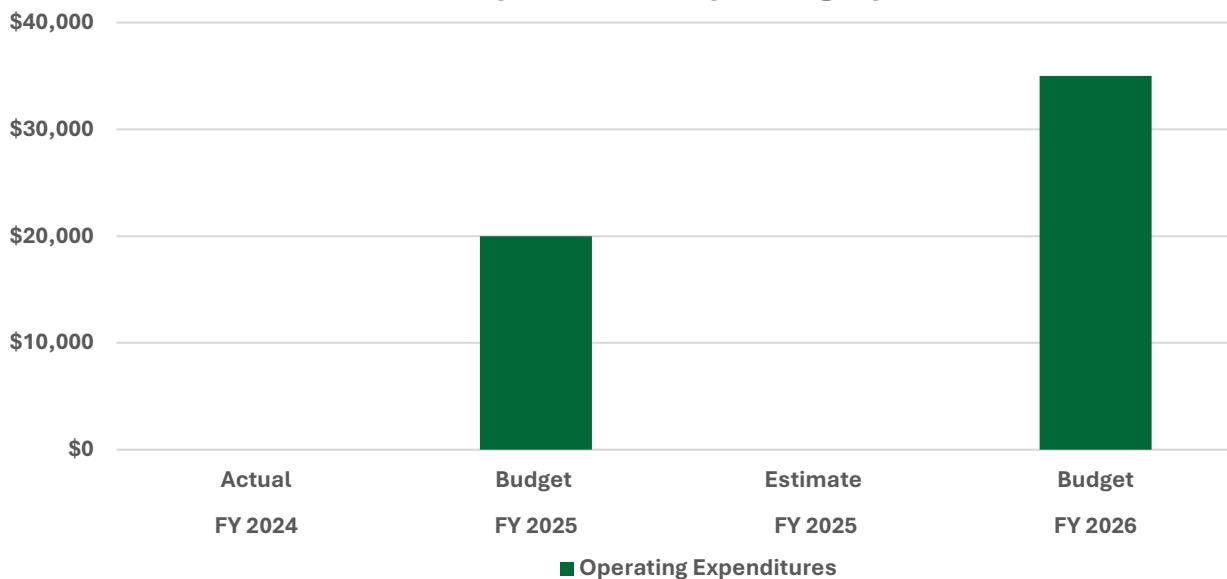
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 17,770	\$ 20,770	\$ 28,409	\$ 43,489
Total Beginning Balance	\$ 17,770	\$ 20,770	\$ 28,409	\$ 43,489
Revenue				
Fines and Forfeitures	\$ 10,639	\$ 7,250	\$ 15,081	\$ 12,500
Total Revenue	\$ 10,639	\$ 7,250	\$ 15,081	\$ 12,500
TOTAL AVAILABLE FUNDS	\$ 28,409	\$ 28,020	\$ 43,489	\$ 55,989
APPROPRIATIONS				
Operating Expenditures	\$ -	\$ 20,000	\$ -	\$ 35,000
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 20,000	\$ -	\$ 35,000
Ending Fund Balance	\$ 28,409	\$ 8,020	\$ 43,489	\$ 20,989
TOTAL APPROPRIATIONS	\$ 28,409	\$ 28,020	\$ 43,489	\$ 55,989

Judicial Efficiency Fund

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

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Operating Expenditures	\$	-	\$	20,000	\$	-	\$	35,000
Total Expenditures	\$	-	\$	20,000	\$	-	\$	35,000

Expenditures by Category



FY 2026 Initiatives

Per Texas law, the FY 2026 budget will be utilized for expenditures that increase the operational efficiency of the Municipal Court.

Special Revenue Funds

City of New Braunfels
Local Youth Diversion Fund
Fiscal Year Ending September 30, 2026

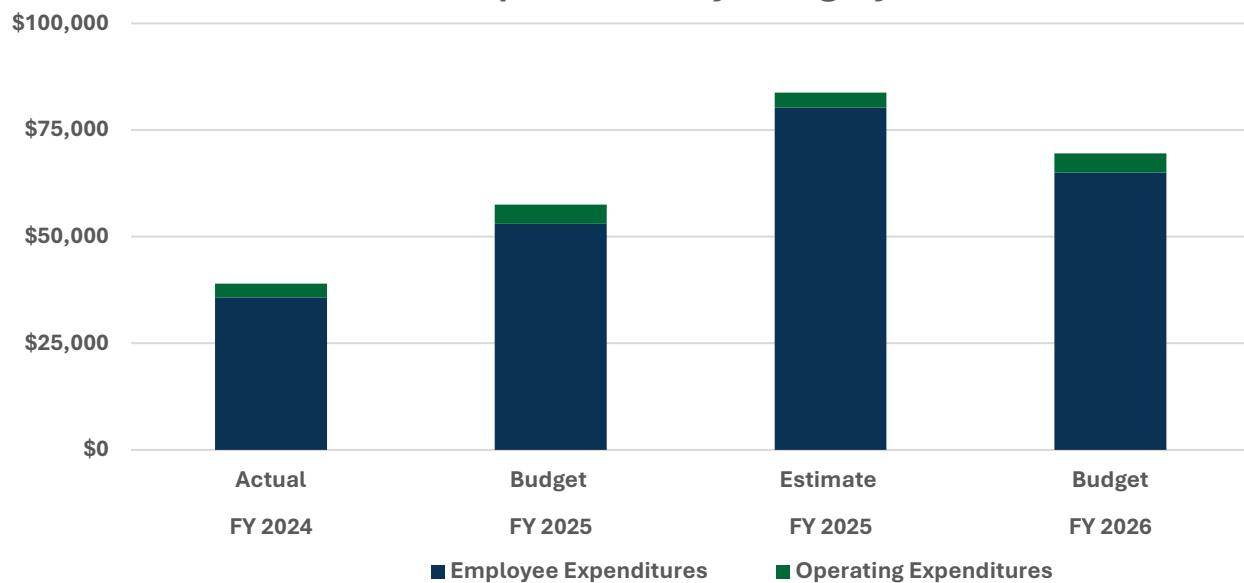
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 25,099	\$ 26,533	\$ 46,480	\$ 32,823
Total Beginning Balance	\$ 25,099	\$ 26,533	\$ 46,480	\$ 32,823
Revenue				
Fines and Forfeitures	\$ 60,385	\$ 45,000	\$ 70,102	\$ 65,000
Total Revenue	\$ 60,385	\$ 45,000	\$ 70,102	\$ 65,000
TOTAL AVAILABLE FUNDS	\$ 85,484	\$ 71,533	\$ 116,582	\$ 97,823
APPROPRIATIONS				
Employee Expenditures	\$ 35,737	\$ 53,000	\$ 80,260	\$ 65,000
Operating Expenditures	3,267	4,500	3,500	4,500
TOTAL OPERATING APPROPRIATIONS	\$ 39,003	\$ 57,500	\$ 83,760	\$ 69,500
Ending Fund Balance	\$ 46,480	\$ 14,033	\$ 32,823	\$ 28,323
TOTAL APPROPRIATIONS	\$ 85,484	\$ 71,533	\$ 116,582	\$ 97,823

Local Youth Diversion Fund

Per Texas law, funds received by the Local Youth Diversion Fund can be used to support the salaries for a Juvenile Case Manager and to implement programs related to juvenile outreach, court education, leadership programs, and other projects designed to prevent or reduce the number of juvenile referrals to the Court.

	FY 2024	FY 2025		FY 2025	FY 2026	
	Actual	Budget	Estimate	Budget		
Employee Expenditures	\$ 35,737	\$ 53,000	\$ 80,260	\$ 65,000		
Operating Expenditures	\$ 3,267	\$ 4,500	\$ 3,500	\$ 4,500		
Total Expenditures	\$ 39,003	\$ 57,500	\$ 83,760	\$ 69,500		

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget supports a portion of the Juvenile Case Manager's payroll expenditures and related operating costs to support program needs.

Special Revenue Funds

City of New Braunfels
Non-Federal Court Awards Fund
Fiscal Year Ending September 30, 2026

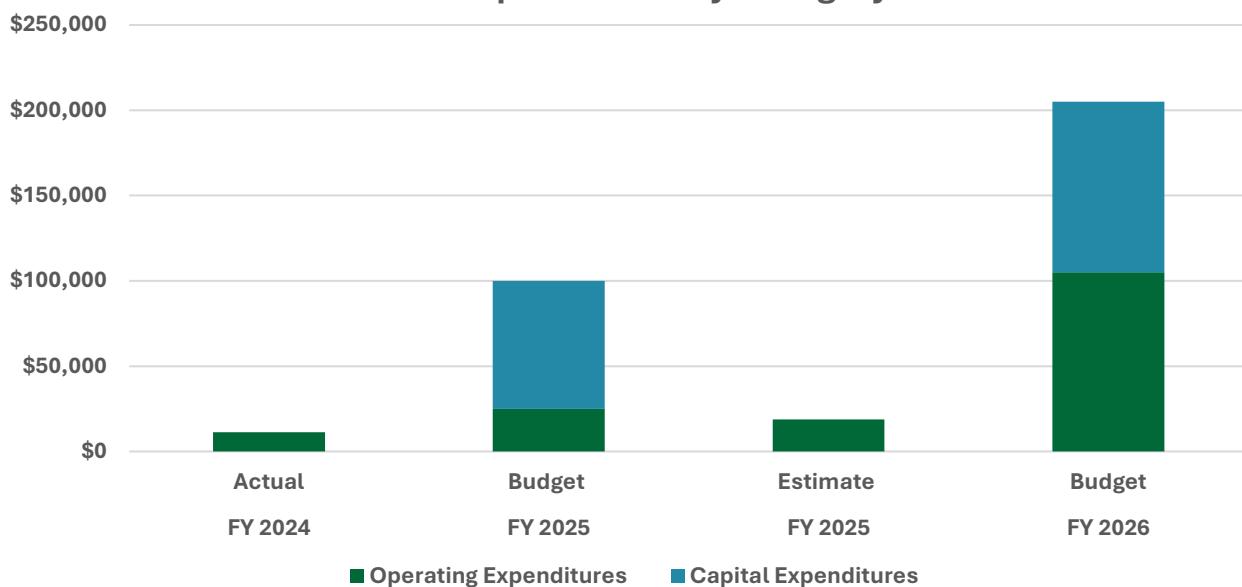
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 148,254	\$ 188,254	\$ 177,293	\$ 205,112
Total Beginning Balance	\$ 148,254	\$ 188,254	\$ 177,293	\$ 205,112
Revenue				
Miscellaneous	\$ 40,351	\$ -	\$ 46,652	\$ -
Sale of Property/Equipment	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 40,351	\$ -	\$ 46,652	\$ -
TOTAL AVAILABLE FUNDS	\$ 188,605	\$ 188,254	\$ 223,945	\$ 205,112
APPROPRIATIONS				
Operating Expenditures	\$ 11,311	\$ 25,000	\$ 18,833	\$ 105,112
Capital Expenses	\$ -	\$ 75,000	\$ -	\$ 100,000
TOTAL OPERATING APPROPRIATIONS	\$ 11,311	\$ 100,000	\$ 18,833	\$ 205,112
Ending Fund Balance	\$ 177,293	\$ 88,254	\$ 205,112	\$ -
TOTAL APPROPRIATIONS	\$ 188,605	\$ 188,254	\$ 223,945	\$ 205,112

Non-Federal Court Awards Fund

The Non-Federal Court Awards Fund accounts for property seized by the New Braunfels Police Department. Specifically, the revenues deposited into this fund stem from non-federal related cases. Texas Law prohibits the funds from being utilized for anything other than specifically defined law enforcement purposes.

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Operating Expenditures	\$ 11,311		\$ 25,000		\$ 18,833		\$ 105,112	
Capital Expenditures	\$ -		\$ 75,000		\$ -		\$ 100,000	
Total Expenditures	\$ 11,311		\$ 100,000		\$ 18,833		\$ 205,112	

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget appropriates all available funding 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
Parking Fund
Fiscal Year Ending September 30, 2026

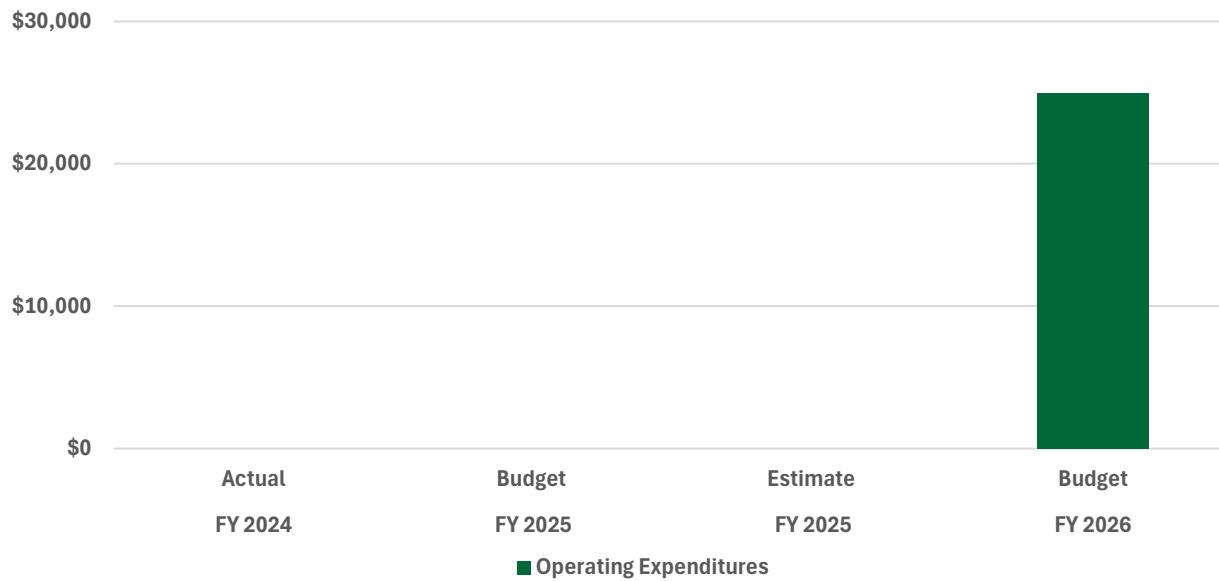
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenue				
Fines and Forfeitures	\$ -	\$ -	\$ -	\$ 250,000
Total Revenue	\$ -	\$ -	\$ -	\$ 250,000
TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ -	\$ 250,000
APPROPRIATIONS				
Operating Expenditures	\$ -	\$ -	\$ -	\$ 25,000
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 25,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 225,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 250,000

Parking Fund

Established in FY 2025, the Parking Fund will be used to account for the collection of downtown parking-related revenues and expenditures.

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Operating Expenditures	\$ -	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 25,000

Expenditures by Category



FY 2026 Initiatives

In FY 2026, funding has been appropriated to cover Downtown-related costs as needed throughout the fiscal year.

Special Revenue Funds

City of New Braunfels
Recreation Center Improvements and Fee
Assistance Fund
Fiscal Year Ending September 30, 2026

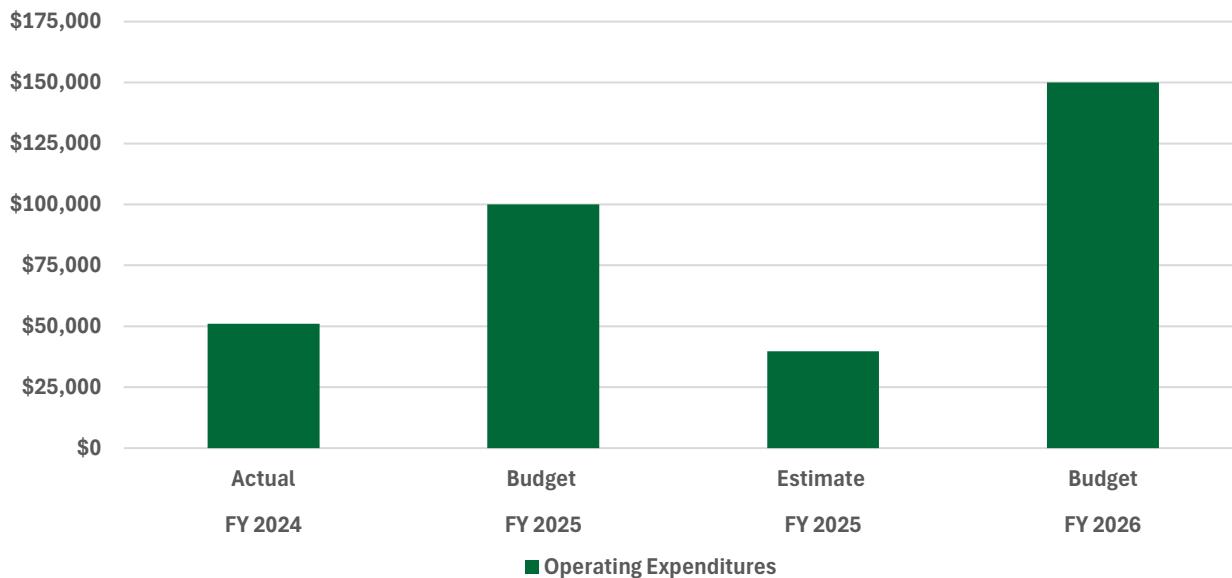
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 1,047,602	\$ 1,047,929	\$ 997,653	\$ 972,947
Total Beginning Balance	\$ 1,047,602	\$ 1,047,929	\$ 997,653	\$ 972,947
Revenue				
Contributions	\$ 1,030	\$ -	\$ 15	\$ -
Interest on Investments	\$ -	\$ -	\$ 15,000	\$ 5,000
Total Revenue	\$ 1,030	\$ -	\$ 15,015	\$ 5,000
TOTAL AVAILABLE FUNDS	\$ 1,048,632	\$ 1,047,929	\$ 1,012,668	\$ 977,947
APPROPRIATIONS				
Operating Expenses	\$ 50,979	\$ 100,000	\$ 39,721	\$ 150,000
TOTAL OPERATING APPROPRIATIONS	\$ 50,979	\$ 100,000	\$ 39,721	\$ 150,000
Ending Fund Balance	\$ 997,653	\$ 847,929	\$ 872,947	\$ 777,947
Designated Fund Balance	\$ -	\$ 100,000	\$ 100,000	\$ 50,000
TOTAL APPROPRIATIONS	\$ 1,048,632	\$ 1,047,929	\$ 1,012,668	\$ 977,947

Recreation Center Improvements & Fee Assistance Fund

This fund manages the donations collected to support the Das Rec Scholarship program and funds for potential facility and equipment needs. As of FY 2025, donations for the Scholarship program will be held in a “Designated Fund Balance” to ensure the proper management of the funds.

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Operating Expenditures	\$ 50,979	\$ 100,000	\$ 39,721	\$ 150,000
Total Expenditures	\$ 50,979	\$ 100,000	\$ 39,721	\$ 150,000

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget includes funding for equipment and facility improvements at Das Rec that may be needed throughout the fiscal year. Additional capacity has been included to fund assistance and scholarships for various Parks & Recreation programs.

Special Revenue Funds

City of New Braunfels
River Activities Fund
Fiscal Year Ending September 30, 2026

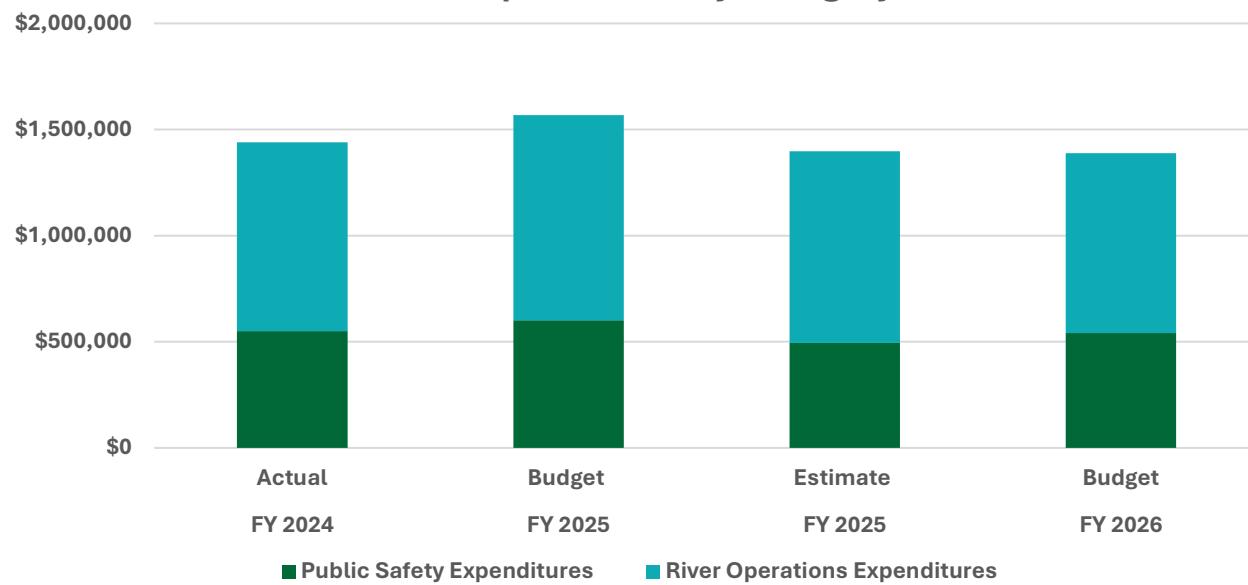
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 565,940	\$ 465,197	\$ 494,276	\$ 230,787
Total Beginning Balance	\$ 565,940	\$ 465,197	\$ 494,276	\$ 230,787
Revenue				
Licenses and Permits	\$ 7,164	\$ 6,800	\$ 6,800	\$ 6,800
Fines and Forfeitures	\$ 216,515	\$ 125,000	\$ 125,000	\$ 125,000
Parking Revenue	\$ 559,092	\$ 525,000	\$ 553,000	\$ 550,000
Parks and Recreation - River Access Fee	\$ 435,538	\$ 500,000	\$ 300,000	\$ 500,000
Interfund Transfer - Solid Waste Fund	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Revenue	\$ 1,368,309	\$ 1,306,800	\$ 1,134,800	\$ 1,331,800
TOTAL AVAILABLE FUNDS	\$ 1,934,249	\$ 1,771,997	\$ 1,629,076	\$ 1,562,587
APPROPRIATIONS				
Public Safety	\$ 549,747	\$ 602,200	\$ 494,700	\$ 540,950
River Operations	\$ 890,227	\$ 965,934	\$ 903,589	\$ 847,060
TOTAL OPERATING APPROPRIATIONS	\$ 1,439,974	\$ 1,568,134	\$ 1,398,289	\$ 1,388,010
Ending Fund Balance	\$ 494,276	\$ 203,863	\$ 230,786	\$ 174,576
TOTAL APPROPRIATIONS	\$ 1,934,249	\$ 1,771,997	\$ 1,629,076	\$ 1,562,587

River Activities Fund

The Comal and Guadalupe Rivers are valuable assets for the City of New Braunfels, requiring protection of their natural and environmental characteristics while offering recreation for visitors. River activities staff play a critical role in ensuring the sustainability of these natural resources. They are responsible for environmental planning, endangered species concerns, and regional initiatives to safeguard the water supply. Additionally, this team manages the Comal and Guadalupe Rivers to foster a safe and enjoyable environment for both residents and visitors.

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Public Safety Expenditures	\$ 549,747	\$ 602,200	\$ 494,700	\$ 540,950
River Operations Expenditures	\$ 890,227	\$ 965,934	\$ 903,589	\$ 847,060
Total Expenditures	\$ 1,439,974	\$ 1,568,134	\$ 1,398,289	\$ 1,388,010

Expenditures by Category



FY 2026 Initiatives

The FY 2026 Budget decreases compared to FY 2025 due to the removal of one-time costs for capital improvements in FY 2025. Currently, there are no new budget initiatives included in the River Fund. After the River season is completed, City staff will coordinate with City Council and the River Advisory Committee to determine a potential allocation of funds.

Special Revenue Funds

City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2026

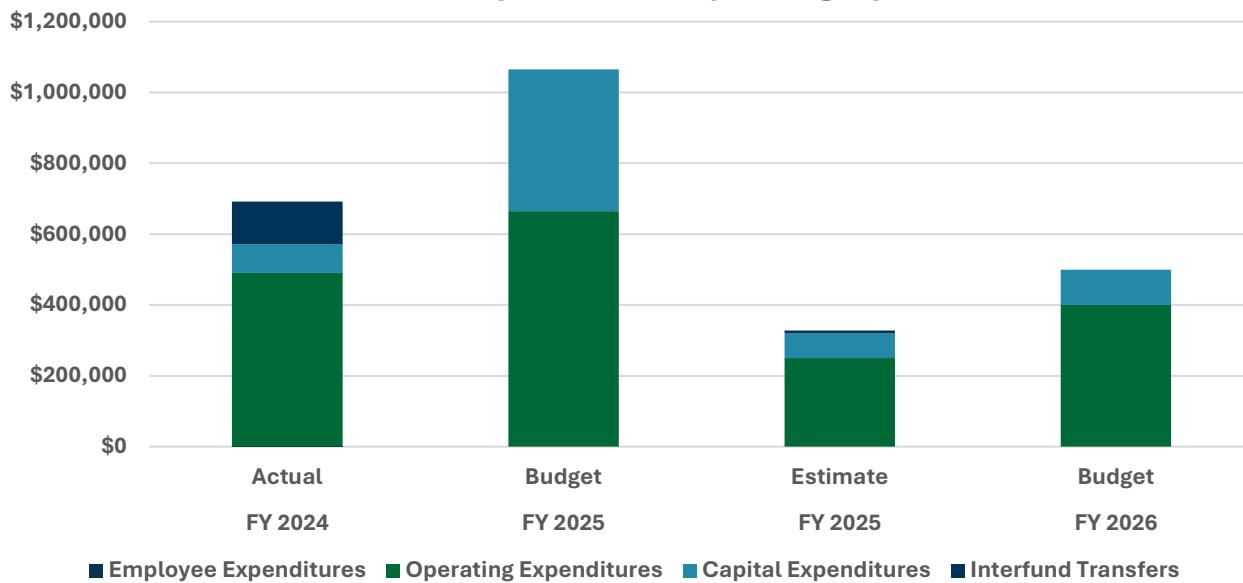
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 830,090	\$ 960,017	\$ 1,703,130	\$ 1,886,579
Total Beginning Balance	\$ 830,090	\$ 960,017	\$ 1,703,130	\$ 1,886,579
Revenue				
Federal Funds	\$ 22,248	\$ -	\$ -	\$ -
State Government	\$ 598,508	\$ -	\$ 120,000	\$ -
Donations	\$ 211,575	\$ -	\$ 150,000	\$ -
Contributions	\$ 334,369	\$ 350,000	\$ 195,000	\$ 350,000
Miscellaneous	\$ 984	\$ -	\$ -	\$ -
Reimbursements	\$ 373,542	\$ -	\$ 39,000	\$ -
Interfund Transfers	\$ 23,949	\$ -	\$ 7,449	\$ -
Total Revenue	\$ 1,565,174	\$ 350,000	\$ 511,449	\$ 350,000
TOTAL AVAILABLE FUNDS	\$ 2,395,264	\$ 1,310,017	\$ 2,214,579	\$ 2,236,579
APPROPRIATIONS				
Employee Expenditures	\$ 715	\$ -	\$ -	\$ -
Operating Expenditures	\$ 489,810	\$ 665,000	\$ 250,000	\$ 400,000
Capital Expenditures	\$ 81,543	\$ 400,000	\$ 70,000	\$ 100,000
Interfund Transfer	\$ 120,067	\$ -	\$ 8,000	\$ -
TOTAL OPERATING APPROPRIATIONS	\$ 692,134	\$ 1,065,000	\$ 328,000	\$ 500,000
Ending Fund Balance	\$ 1,703,130	\$ 245,017	\$ 1,886,579	\$ 1,736,579
TOTAL APPROPRIATIONS	\$ 2,395,264	\$ 1,310,017	\$ 2,214,579	\$ 2,236,579

Special Revenue Fund

The Special Revenue Fund is used exclusively to account for projects associated with donated funds and reimbursements. Each project is accounted for individually within the fund, ensuring efficient monitoring of the revenues and expenditures for a specific initiative.

	FY 2024	FY 2025		FY 2025		FY 2026
	Actual	Budget	Estimate	Budget		
Employee Expenditures	\$ 715	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 489,810	\$ 665,000	\$ 250,000	\$ 400,000		
Capital Expenditures	\$ 81,543	\$ 400,000	\$ 70,000	\$ 100,000		
Interfund Transfers	\$ 120,067	\$ -	\$ 8,000			
Total Expenditures	\$ 692,134	\$ 1,065,000	\$ 328,000	\$ 500,000		

Expenditures by Category



FY 2026 Initiatives

In FY 2026, the Special Revenue Fund will continue to be used for expenditures funded through outside pass-through funds and on a project-by-project basis. As funding is received, the receipt and expenditure of those funds are tracked individually through project budgeting.

Special Revenue Funds

City of New Braunfels
Stormwater Development Fund
Fiscal Year Ending September 30, 2026

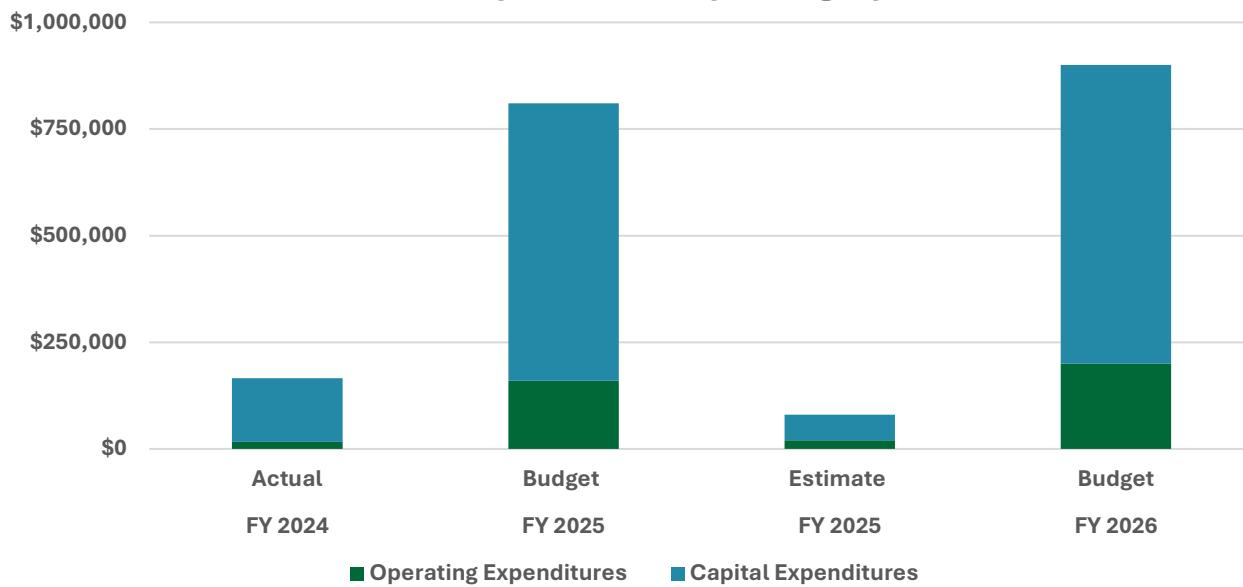
Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 842,434	\$ 837,100	\$ 936,777	\$ 962,777
Total Beginning Balance	\$ 842,434	\$ 837,100	\$ 936,777	\$ 962,777
Revenue				
Development Fees	\$ 247,643	\$ 100,000	\$ 100,000	\$ 100,000
Interest Income	12,755	-	6,000	-
Total Revenue	\$ 260,398	\$ 100,000	\$ 106,000	\$ 100,000
TOTAL AVAILABLE FUNDS	\$ 1,102,832	\$ 937,100	\$ 1,042,777	\$ 1,062,777
APPROPRIATIONS				
Operating Expenditures	\$ 16,243	\$ 160,000	\$ 20,000	\$ 200,000
Capital Expenditures	149,812	650,000	60,000	700,000
TOTAL OPERATING APPROPRIATIONS	\$ 166,055	\$ 810,000	\$ 80,000	\$ 900,000
Ending Fund Balance	\$ 936,777	\$ 127,100	\$ 962,777	\$ 162,777
TOTAL APPROPRIATIONS	\$ 1,102,832	\$ 937,100	\$ 1,042,777	\$ 1,062,777

Stormwater Development Fund

The Stormwater Development Fund accounts for fees assessed on developments in the community. The revenue collected is issued to fund operating and capital expenditures that provide upkeep to drainage facilities and easements.

	FY 2024		FY 2025		FY 2025		FY 2026	
	Actual		Budget		Estimate		Budget	
Operating Expenditures	\$ 16,243		\$ 160,000		\$ 20,000		\$ 200,000	
Capital Expenditures	\$ 149,812		\$ 650,000		\$ 60,000		\$ 700,000	
Total Expenditures	\$ 166,055		\$ 810,000		\$ 80,000		\$ 900,000	

Expenditures by Category



FY 2026 Initiatives

In FY 2026, funds are allocated to support critical drainage operating and maintenance projects if the need arises.

Special Revenue Funds

City of New Braunfels
 Transit Fund
 Fiscal Year Ending September 30, 2026

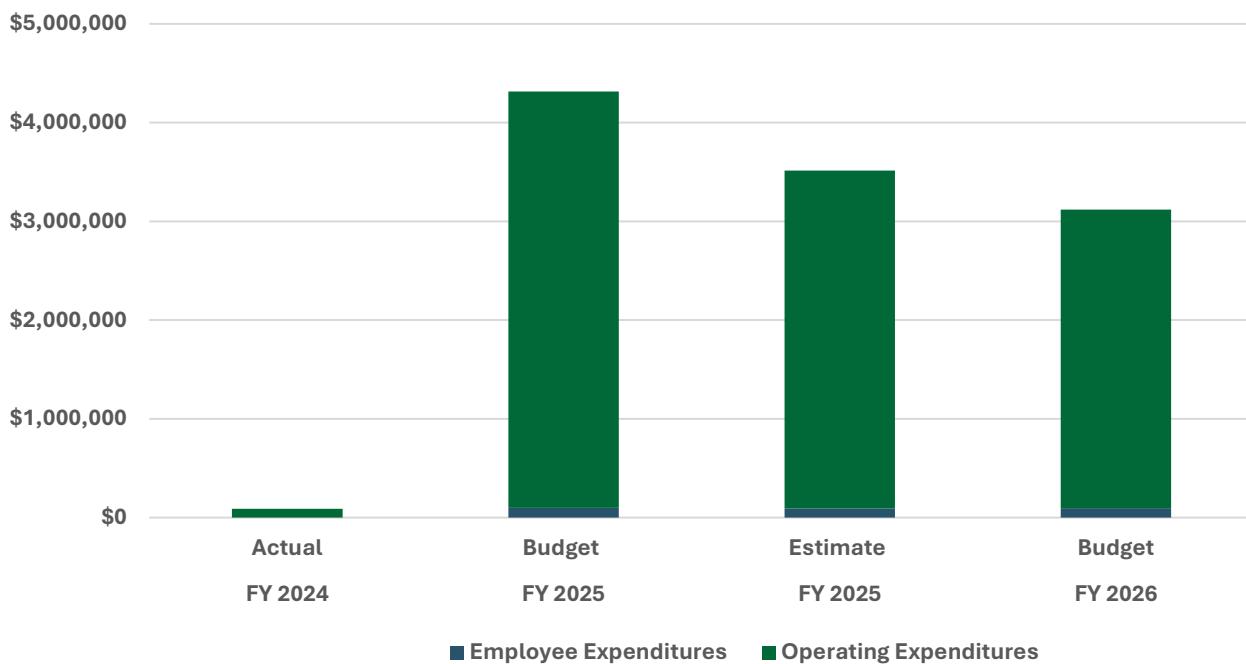
Available Funds	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ -	\$ 2,817,000	\$ -	\$ 1,023,566
Total Beginning Balance	\$ -	\$ 2,817,000	\$ -	\$ 1,023,566
Revenue				
Intergovernmental - Federal Grants	\$ -	\$ 1,495,000	\$ 1,495,000	\$ 4,157,266
Fare Revenue	-	150,000	-	-
Intergovernmental - State Grants	-	317,000	29,965	331,168
American Rescue Plan Act	87,875	-	2,414,125	1,500,000
Interfund Transfer	-	-	600,000	-
Total Revenue	\$ 87,875	\$ 1,962,000	\$ 4,539,090	\$ 5,988,434
TOTAL AVAILABLE FUNDS	\$ 87,875	\$ 4,779,000	\$ 4,539,090	\$ 7,012,000
APPROPRIATIONS				
Employee Expenditures	\$ -	\$ -	\$ 92,956	\$ 95,745
Operating Expenditures	87,875	4,214,300	3,422,568	3,023,300
TOTAL OPERATING APPROPRIATIONS	\$ 87,875	\$ 4,214,300	\$ 3,515,524	\$ 3,119,045
Ending Fund Balance	\$ -	\$ 564,700	\$ 1,023,566	\$ 3,892,955
TOTAL APPROPRIATIONS	\$ 87,875	\$ 4,779,000	\$ 4,539,090	\$ 7,012,000

Transit Fund

The Transit Fund accounts for the revenues and expenditures associated with the implementation of a public transit program described in the [New Braunfels Transit Development Plan](#).

	FY 2024	FY 2025		FY 2025	FY 2026
	Actual	Budget	Estimate	Budget	
Employee Expenditures	\$ -	\$ -	\$ 92,956	\$ 95,745	
Operating Expenditures	\$ 87,875	\$ 4,214,300	\$ 3,422,568	\$ 3,023,300	
Total Expenditures	\$ 87,875	\$ 4,214,300	\$ 3,515,524	\$ 3,119,045	

Expenditures by Category



FY 2026 Initiatives

In FY 2026, the City has allocated operating and personnel expenditures to support the launch of its new micro-transit program, “Ride the Rio.” Additionally, operational funding has been included to support ongoing “Demand-Response” transit services provided by AACOG/ART.

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DEBT SERVICE & INTERNAL SERVICE FUNDS

Debt Service & Internal Service Funds

City of New Braunfels
Debt Service Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 3,022,807	\$ 3,623,962	\$ 3,413,254	\$ 3,024,370
Total Beginning Balance	\$ 3,022,807	\$ 3,623,962	\$ 3,413,254	\$ 3,024,370
Revenue				
Taxes	\$ 27,087,185	\$ 28,673,628	\$ 27,842,169	\$ 27,839,879
Interest Income	325,897	50,000	250,000	50,000
Bond Issuance (Refunding)	4,738,516	-	-	-
Contributions	2,270,948	2,869,831	2,862,406	2,808,456
Interfund Transfers	1,379,040	1,339,919	1,384,319	100,000
Total Revenue	\$ 35,801,586	\$ 32,933,378	\$ 32,338,894	\$ 30,798,335
TOTAL AVAILABLE FUNDS	\$ 38,824,393	\$ 36,557,340	\$ 35,752,148	\$ 33,822,705
APPROPRIATIONS				
Debt Service	\$ 30,659,178	\$ 32,727,778	\$ 32,727,778	\$ 30,538,335
Issuance Cost	67,494	-	-	-
Bond Escrow Payment (Refunding)	4,684,467	-	-	-
TOTAL OPERATING APPROPRIATIONS	\$ 35,411,139	\$ 32,727,778	\$ 32,727,778	\$ 30,538,335
Ending Fund Balance	\$ 3,413,254	\$ 3,829,562	\$ 3,024,370	\$ 3,284,370
TOTAL APPROPRIATIONS	\$ 38,824,393	\$ 36,557,340	\$ 35,752,148	\$ 33,822,705

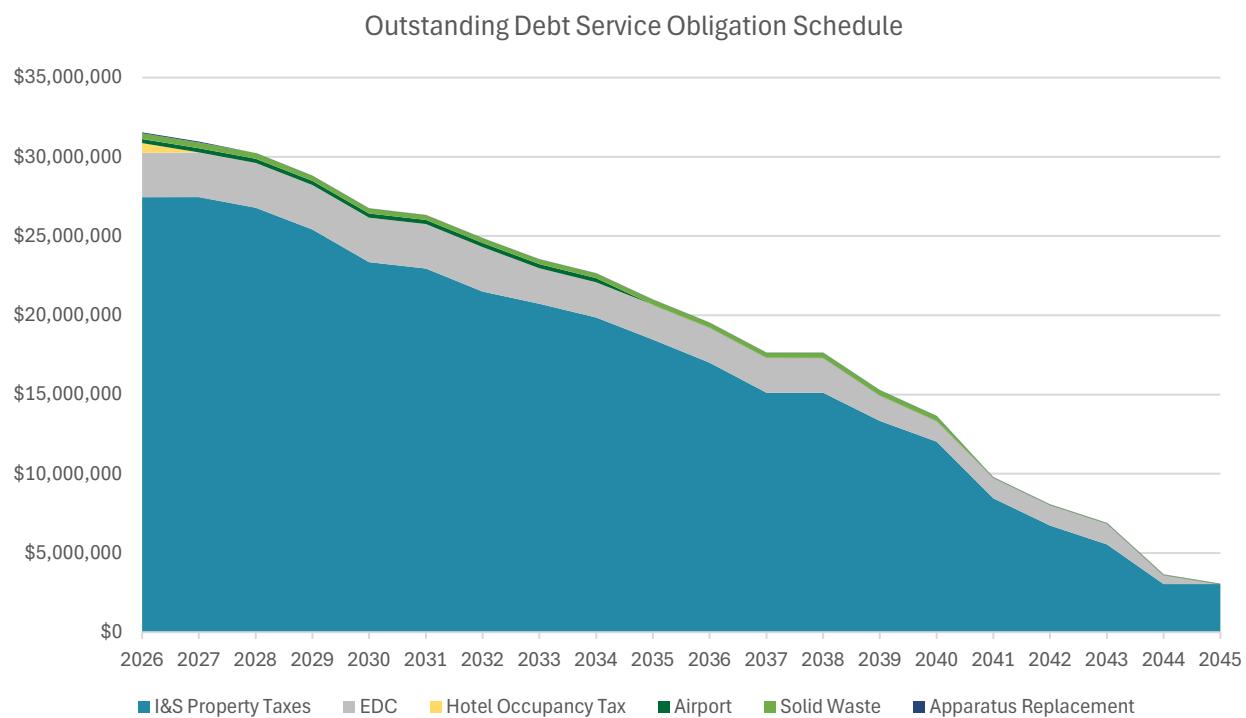
Debt Service & Internal Service Funds

Debt Service Fund

The City of New Braunfels issues bonds, certificates of obligation, and tax notes to fund various capital improvement projects and equipment. The amounts budgeted in this fund reflect the principal and interest payments for outstanding debt. The City of New Braunfels has an S&P bond rating of AA.

While Texas law does not limit the total amount of debt that can be issued, Article XI, Section 5 of the Texas Constitution limits cities with a population greater than 5,000 to a **total tax rate** of \$2.50 per \$100 assessed valuation. The Texas Attorney General has further adopted an administrative policy that restricts a municipality's ability to issue debt by requiring debt service 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, broken out by principal and interest, and the funding sources currently pledged to support that obligation.



For more information about the City of New Braunfels' outstanding debt service, visit the City's webpage on [Debt Obligations Transparency](#) and the latest [Debt Model](#).

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 Occupancy Tax	Airport	Solid Waste	Apparatus Replacement	Golf Course Fund	Grand Total
2026	\$ 27,438,510	\$ 2,808,456	\$ 599,625	\$ 262,869	\$ 376,294	\$ 48,600	\$ 100,000	\$ 31,634,354
2027	\$ 27,460,175	\$ 2,810,056		\$ 261,478	\$ 379,619	\$ 46,800	\$ 100,000	\$ 31,058,128
2028	\$ 26,792,327	\$ 2,811,581		\$ 259,563	\$ 382,897		\$ 100,000	\$ 30,346,368
2029	\$ 25,418,298	\$ 2,808,931		\$ 262,000	\$ 306,725		\$ 100,000	\$ 28,895,954
2030	\$ 23,353,070	\$ 2,811,331		\$ 262,750	\$ 307,300		\$ 100,000	\$ 26,834,451
2031	\$ 22,943,847	\$ 2,802,628		\$ 262,000	\$ 303,600		\$ 100,000	\$ 26,412,075
2032	\$ 21,489,457	\$ 2,808,800		\$ 260,750	\$ 304,600		\$ 100,000	\$ 24,963,607
2033	\$ 20,735,513	\$ 2,234,181		\$ 263,875	\$ 305,200		\$ -	\$ 23,538,769
2034	\$ 19,862,457	\$ 2,210,338		\$ 261,375	\$ 305,400		\$ -	\$ 22,639,570
2035	\$ 18,457,645	\$ 2,215,501			\$ 306,500		\$ -	\$ 20,979,646
2036	\$ 17,019,811	\$ 2,208,725			\$ 303,625		\$ -	\$ 19,532,161
2037	\$ 15,120,829	\$ 2,213,834			\$ 305,525		\$ -	\$ 17,640,188
2038	\$ 15,110,851	\$ 2,210,629			\$ 307,125		\$ -	\$ 17,628,605
2039	\$ 13,328,801	\$ 1,630,100			\$ 308,425		\$ -	\$ 15,267,326
2040	\$ 12,019,726	\$ 1,321,300			\$ 304,500		\$ -	\$ 13,645,526
2041	\$ 8,446,122	\$ 1,318,950					\$ -	\$ 9,765,072
2042	\$ 6,735,597	\$ 1,317,800					\$ -	\$ 8,053,397
2043	\$ 5,545,725	\$ 1,318,000					\$ -	\$ 6,863,725
2044	\$ 3,043,875	\$ 576,300					\$ -	\$ 3,620,175
2045	\$ 3,049,125	\$ -					\$ -	\$ 3,049,125
Totals	\$ 333,371,761	\$ 40,437,441	\$ 599,625	\$ 2,356,660	\$ 4,807,335	\$ 95,400	\$ 700,000	\$ 382,368,222

Outstanding Principal and Interest - as of September 30th, 2025*

Issue	Principal	Interest	Total
General Obligation Bonds, Series 2014	\$ 3,835,000	\$ 352,019	\$ 4,187,019
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014A	\$ 2,725,000	\$ 347,664	\$ 3,072,664
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014B (AMT)	\$ 1,915,000	\$ 441,661	\$ 2,356,661
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015	\$ 3,185,000	\$ 647,370	\$ 3,832,370
General Obligation and Refunding Bonds, Series 2015	\$ 13,640,000	\$ 1,991,796	\$ 15,631,796
General Obligation and Refunding Bonds, Series 2016	\$ 16,900,000	\$ 4,058,125	\$ 20,958,125
General Obligation Refunding Bonds, Series 2017	\$ 2,180,000	\$ 84,233	\$ 2,264,233
General Obligation Bonds, Series 2018	\$ 18,280,000	\$ 4,918,454	\$ 23,198,454
Certificates of Obligation, Series 2018	\$ 5,995,000	\$ 1,498,793	\$ 7,493,793
Tax Note, Series 2018A	\$ 360,000	\$ 5,172	\$ 365,172
General Obligation Bonds, Series 2019	\$ 15,245,000	\$ 3,069,245	\$ 18,314,245
Certificates of Obligation, Series 2019	\$ 3,625,000	\$ 811,300	\$ 4,436,300
General Obligation Bonds, Series 2020	\$ 42,055,000	\$ 11,602,225	\$ 53,657,225
Certificates of Obligation, Series 2020*	\$ 3,595,000	\$ 991,700	\$ 4,586,700
General Obligation Refunding Bonds, Series 2020	\$ 6,750,000	\$ 697,250	\$ 7,447,250
Tax Notes, Series 2020	\$ 510,000	\$ 30,600	\$ 540,600
General Obligation Bonds, Series 2021	\$ 22,225,000	\$ 5,096,020	\$ 27,321,020
Tax Notes, Series 2021	\$ 1,280,000	\$ 56,275	\$ 1,336,275
General Obligation Refunding Bonds, Series 2021	\$ 15,175,000	\$ 1,945,925	\$ 17,120,925
General Obligation Bonds, Series 2022	\$ 14,305,000	\$ 5,482,791	\$ 19,787,791
Tax Notes, Series 2022	\$ 5,730,000	\$ 568,500	\$ 6,298,500
General Obligation Refunding Bonds, Series 2023	\$ 34,545,000	\$ 16,352,100	\$ 50,897,100
Certificates of Obligation, Series 2023	\$ 9,000,000	\$ 4,398,250	\$ 13,398,250
Tax Notes, Series, 2023	\$ 1,460,000	\$ 189,250	\$ 1,649,250
Certificates of Obligation, Series 2024	\$ 7,580,000	\$ 3,341,900	\$ 10,921,900
Tax Notes, Series, 2024	\$ 780,000	\$ 140,250	\$ 920,250
General Obligation and Refunding Bonds, Series 2025	\$ 38,165,000	\$ 22,209,354	\$ 60,374,354
Total	\$ 291,040,000	\$ 91,328,222	\$ 382,368,222

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Debt Service & Internal Service Funds

City of New Braunfels
Self Insurance Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 3,200,360	\$ 4,030,360	\$ 4,085,779	\$ 4,037,299
Total Beginning Balance	\$ 3,200,360	\$ 4,030,360	\$ 4,085,779	\$ 4,037,299
Revenue				
Premiums - Employer and Employee	\$ 7,870,479	\$ 8,200,000	\$ 7,800,000	\$ 8,000,000
Premiums - Retiree and Cobra	113,976	100,000	75,000	100,000
Interest Income	155,791	50,000	120,000	50,000
Miscellaneous	-	-	10,000	-
Reimbursements	211,612	-	1,520	-
Total Revenue	\$ 8,351,857	\$ 8,350,000	\$ 8,006,520	\$ 8,150,000
TOTAL AVAILABLE FUNDS	\$ 11,552,217	\$ 12,380,360	\$ 12,092,299	\$ 12,187,299
APPROPRIATIONS				
Employee Expenditures	\$ 7,440,042	\$ 8,300,000	\$ 8,000,000	\$ 8,300,000
Operating Expenditures	26,396	55,000	55,000	55,000
TOTAL OPERATING APPROPRIATIONS	\$ 7,466,438	\$ 8,355,000	\$ 8,055,000	\$ 8,355,000
Ending Fund Balance	\$ 4,085,779	\$ 4,025,360	\$ 4,037,299	\$ 3,832,299
TOTAL APPROPRIATIONS	\$ 11,552,217	\$ 12,380,360	\$ 12,092,299	\$ 12,187,299

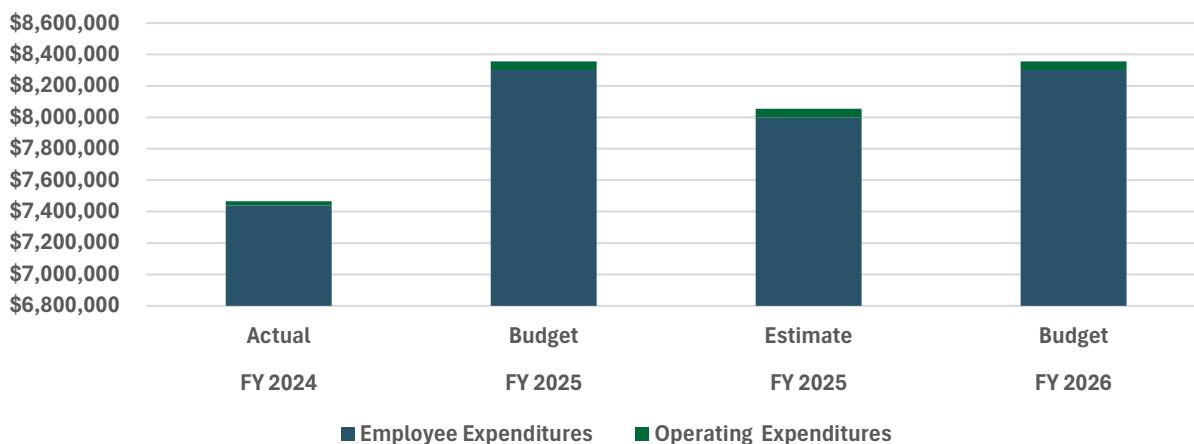
Debt Service & Internal Service Funds

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 is derived from insurance premiums paid by the City, employees, and retirees. Expenses incurred include third-party administration fees, the cost of stop-loss insurance, and actual claim expenses paid for medical services.

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Employee Expenditures	\$ 7,440,042	\$ 8,300,000	\$ 8,000,000	\$ 8,300,000
Operating Expenditures	\$ 26,396	\$ 55,000	\$ 55,000	\$ 55,000
Total Expenditures	\$ 7,466,438	\$ 8,355,000	\$ 8,055,000	\$ 8,355,000

Expenditures by Category



FY 2026 Initiatives

The City's benefits consultant and external audit team determined that a healthy fund balance target equates to sustaining approximately 120 days of claim expenditures. The FY 2026 budgeted expenditures can maintain approximately 167 days of claims. Therefore, the fund is projected to meet that goal.

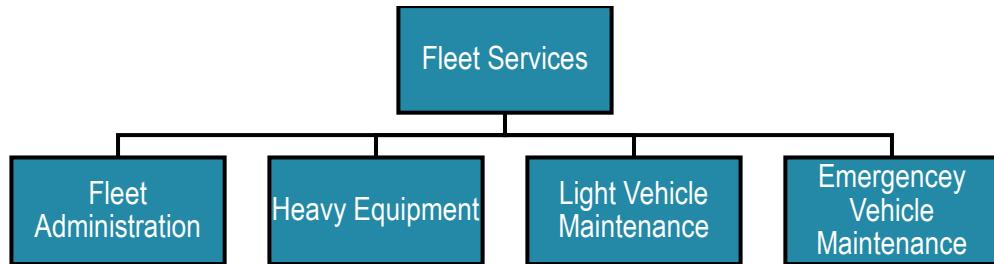
Debt Service & Internal Service Funds

City of New Braunfels
Fleet Services
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenue				
Interest Income	\$ 23	\$ -	\$ -	\$ -
Reimbursements	\$ 1,171,990	\$ 1,326,853	\$ 1,264,390	\$ 1,344,128
Interfund Transfer	\$ -	\$ 187,664	\$ 187,664	\$ -
Total Revenue	\$ 1,172,013	\$ 1,514,517	\$ 1,452,054	\$ 1,344,128
TOTAL AVAILABLE FUNDS	\$ 1,172,013	\$ 1,514,517	\$ 1,452,054	\$ 1,344,128
APPROPRIATIONS				
Employee Expenditures	\$ 946,937	\$ 1,055,735	\$ 992,841	\$ 1,116,894
Operating Expenditures	\$ 183,190	\$ 224,827	\$ 225,258	\$ 227,234
Capital Expenditures	\$ 41,886	\$ 233,955	\$ 233,955	\$ -
TOTAL OPERATING APPROPRIATIONS	\$ 1,172,013	\$ 1,514,517	\$ 1,452,054	\$ 1,344,128
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 1,172,013	\$ 1,514,517	\$ 1,452,054	\$ 1,344,128

Debt Service & Internal Service Funds

Fleet Services Fund



Mission:

To deliver expert, cost-effective, and proactive fleet services that ensure the safety, reliability, and readiness of the City's vehicles and equipment, supporting all departments in fulfilling their service to the New Braunfels community.

Vision:

To be a trusted partner in advancing the City of New Braunfels' strategic priorities by setting the standard for excellence in fleet management, driving innovation in sustainability, maintenance, and planning to support a growing, vibrant city.

Debt Service & Internal Service Funds

Goals/Objectives:

Department	Goal Description	Strategic Priority	Target Fiscal Year
Fleet Services	Partner with Human Resources to leverage available vehicle and driver data to promote safe and efficient driving across the organization.	Organizational Excellence	2027
Fleet Services	Reduce total fleet repair costs across the organization by 10%.	Organizational Excellence	2028
Fleet Services	Partner with other departments to ensure a highly maintained fleet to reach 0% of the fleet past its replacement threshold.	Organizational Excellence	2030

Performance Measures-Fleet Services

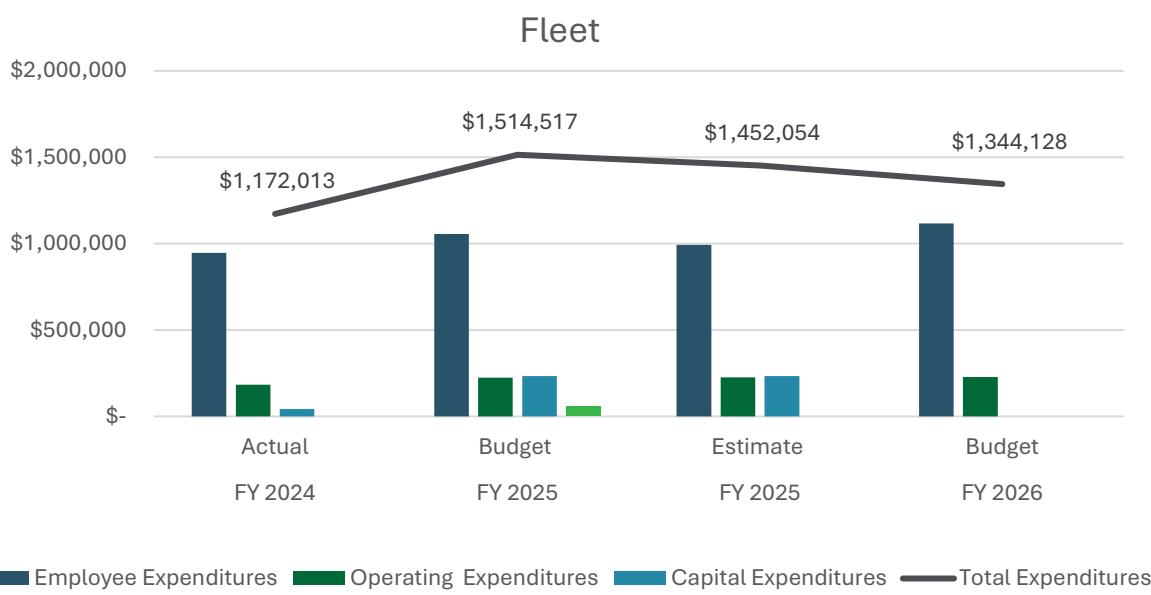
	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Work orders completed	4,117	4,500	4,528	4,794
Percentage of outsourced repair costs	21%	23%	23%	23%
Work orders completed within two days	96%	96%	96%	96%
Size of Fleet	395	422	410	420
Average Age of Fleet (years):	5.0	5.5	4.0	4.0
Average Age - Light Duty Vehicles	5	5	4	4
Average Age - Heavy Duty Vehicles	6	6	6	6
Average Mileage:	33,958	38,376	29,145	32,059
Percent of fleet past replacement threshold*	11%	17%	9%	9%

*varies based on fleet type

Debt Service & Internal Service Funds

Fleet Services Fund

	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 946,937	\$ 1,055,735	\$ 992,841	\$ 1,116,894
Operating Expenditures	\$ 183,190	\$ 224,827	\$ 225,258	\$ 227,234
Capital Expenditures	\$ 41,886	\$ 233,955	\$ 233,955	\$ -
Total Expenditures	\$ 1,172,013	\$ 1,514,517	\$ 1,452,054	\$ 1,344,128



FY 2026 Initiatives

The Fleet Services Fund was created in FY 2023 to better capture the cost of maintaining the City's fleet. Costs are allocated to each department that utilizes vehicles for parts and a pro-rata share of employee and overhead expenses. The FY 2026 Budget decreases due to the removal of one-time items that were purchased in FY 2025.

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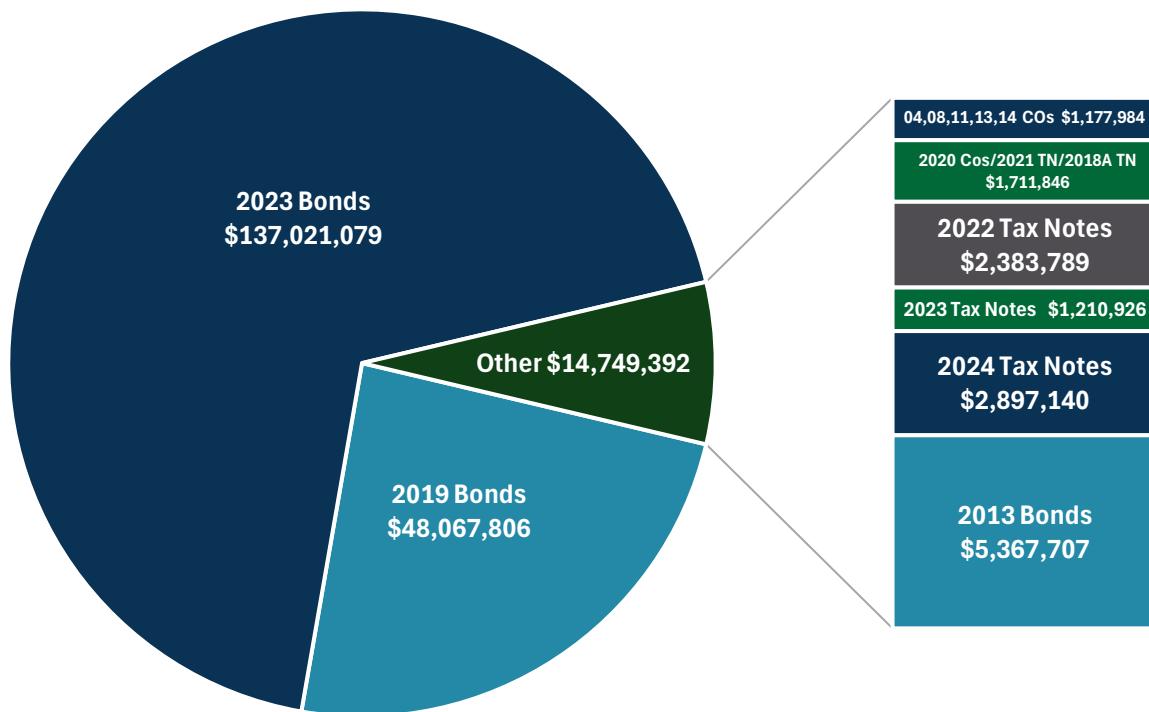
CAPITAL IMPROVEMENT FUNDS

FY 2026 Capital Funds Allocation

The FY 2026 Debt-Funded Capital Funds Allocation includes all remaining projected spending within each capital project. The total projected remaining spend for all Debt-Funded capital projects is \$199.8 M. Operating budget impacts from the completion of capital projects are assessed during the development of the Capital Improvement Plan (CIP). The FY 2026 CIP can be viewed on the City's website [here](#).

FY 2026 Debt-Funded Capital Projects

Remaining Spend Projections



Capital Improvement Funds

2019 Bond Program

In 2019, the New Braunfels citizens voted in favor of all bond propositions, including traffic infrastructure, public safety, parks & recreation, and library facilities. All bond funding has been issued for these projects. All costs associated with the 2019 bond projects are accounted for within this fund.

The table below displays the projects that have recently been completed and those that are still in progress. Please visit www.newbraunfels.gov/2019bond for more detailed information about each project.



2019 Bond Program

Project Name	Total Project Budget	Total Issued Budget	Activity to Date 9/30/24	Total Remaining Spend Projections	Spending Projections		
					2025	2026	2027
Contingencies/Project Staff - 2019 Bond	\$ 491,574	\$ 491,574	\$ 184,190	\$ 307,384	\$ 20,000	\$ 287,384	\$ -
Common St Pedestrian Improvements	\$ 219,333	\$ 219,333	\$ 219,333	\$ -	\$ -	\$ -	\$ -
Citywide Streets & Sidewalk Improvements	\$ 15,000,000	\$ 15,000,000	\$ 12,545,418	\$ 2,454,582	\$ 2,454,582	\$ -	\$ -
Goodwin/Conrads Lane Reconstruction	\$ 25,313,049	\$ 25,313,049	\$ 1,918,654	\$ 23,394,395	\$ 5,047,692	\$ 10,500,000	\$ 7,846,703
Klein Road Phase 2 Construction	\$ 17,204,345	\$ 17,204,345	\$ 15,355,823	\$ 1,848,522	\$ 1,848,522	\$ -	\$ -
Police Dept Facility and Veterans Memorial	\$ 32,984,152	\$ 32,984,152	\$ 32,830,131	\$ 154,021	\$ 74,021	\$ 80,000	\$ -
Westside Library Branch	\$ 5,668,560	\$ 5,668,560	\$ 5,510,755	\$ 157,806	\$ (207,041)	\$ 364,847	\$ -
Zipp Sports Park	\$ 41,160,803	\$ 41,160,803	\$ 21,409,706	\$ 19,751,097	\$ 15,098,419	\$ 4,652,678	\$ -
Total	\$ 138,041,816	\$ 138,041,816	\$ 89,974,010	\$ 48,067,806	\$ 24,336,194	\$ 15,884,910	\$ 7,846,703

Completed Projects	Total Expenditures
Fire Station #2	\$ 7,140,089
Fire Station #3	\$ 6,028,360
All Abilities Enhancements	\$ 500,000
Comal Cemetery Bank Stabilization	\$ 3,980,414
Citywide Streets	\$ 14,008,175
FM306 Bus 81	\$ 639,767

Capital Improvement Funds

2023 Bond Program

In 2023, the New Braunfels citizens voted in favor of all three bond propositions, including transportation Infrastructure, parks & recreation improvements, and library facilities. At the end of FY 2025, two issuances will have occurred for the 2023 Bond Program, totaling \$75 million. All costs associated with the 2023 bond projects are accounted for within this fund.



The table below displays the projects that are in progress. Please visit <https://www.newbraunfels.gov/3561/2023-Bond-Program> for more detailed information about each project.

2023 Bond Program										
Project Name	Total Project Budget	Total Issued Budget	Activity to Date 9/30/24	Total Remaining Spend Projections	Spending Projections					
	2025	2026	2027	2028	2029					
Prop A- Kohlenberg Road	\$ 14,332,000	\$ 2,500,000	\$ 26,063	\$ 14,305,937	\$ 1,008,274	\$ -	\$ 3,316,000	\$ 8,633,000	\$ 1,348,664	
Prop A- Citywide Intersections	\$ 5,210,000	\$ 2,000,000	\$ 524,304	\$ 4,685,696	\$ 3,051,100	\$ 1,334,596	\$ 300,000	\$ -	\$ -	
Prop A- Conrads Lane	\$ 11,802,000	\$ 2,500,000	\$ 1,642	\$ 11,800,358	\$ 593,772	\$ 923,860	\$ 1,093,000	\$ 8,076,725	\$ 1,113,000	
Prop A- Common Street	\$ 24,783,000	\$ 5,000,000	\$ 2,031,881	\$ 22,751,119	\$ 1,348,399	\$ 300,000	\$ -	\$ 6,801,467	\$ 14,301,253	
Prop A- S Kowald Lane	\$ 10,739,000	\$ 2,500,000	\$ 126	\$ 10,738,875	\$ 992,126	\$ 497,982	\$ -	\$ 6,165,843	\$ 3,082,924	
Prop A- Solms Road	\$ 4,839,000	\$ 2,500,000	\$ 126	\$ 4,838,874	\$ 275,000	\$ 125,000	\$ 1,000,000	\$ 3,438,874	\$ -	
Prop A- Citywide Streets	\$ 20,000,000	\$ 10,000,000	\$ 1,182,408	\$ 18,817,592	\$ 6,888,021	\$ 5,800,000	\$ 4,000,000	\$ 2,129,571	\$ -	
Prop B- Mission Hill Park	\$ 12,155,000	\$ 2,500,000	\$ 679,772	\$ 11,475,228	\$ 7,663,410	\$ 3,811,818	\$ -	\$ -	\$ -	
Prop C - SE Library	\$ 28,560,000	\$ 4,200,000	\$ 50,642	\$ 28,509,358	\$ 2,468,751	\$ 3,050,000	\$ 19,107,000	\$ 3,883,607	\$ -	
Prop A-Barbarosa Road/Saur Lane	\$ 7,625,000	\$ 2,500,000	\$ 386,615	\$ 7,238,385	\$ 2,567,630	\$ 450,000	\$ -	\$ 4,220,755	\$ -	
2023 Bonds Prelim Engineering/Contingencies	\$ 3,049,547	\$ 3,049,547	\$ 2,668,799	\$ 380,748	\$ 271,934	\$ 108,814	\$ -	\$ -	\$ -	
Common Street Pedestrian Improvement	\$ 1,478,910	\$ 1,478,910	\$ -	\$ 1,478,910	\$ 1,478,910	\$ -	\$ -	\$ -	\$ -	
Total	\$ 144,573,457	\$ 40,728,457	\$ 7,552,377	\$ 137,021,079	\$ 28,607,326	\$ 16,402,071	\$ 28,816,000	\$ 43,349,842	\$ 19,845,841	

Capital Improvement Funds

Debt-Funded Capital Projects by Program

Capital projects are classified into four main program areas: Public Safety, Community Development & Infrastructure, Quality of Life, and Organizational Support.

Debt-Funded Capital Projects Remaining Spend Projections by Program as of 6/30/2025



Capital Improvement Funds

Public Safety

Capital Projects by Program Public Safety

Project Name	Source of Funds	Total Project Budget	Activity to Date 9/30/24	Total Remaining Spend Projections	Spending Projections	
					2025	2026
Police Department Facility and Veterans Memorial	2019 Bonds	\$ 32,984,152	\$ 32,830,131	\$ 154,021	\$ 74,021	\$ 80,000
Fire Station 7 Construction & Equipment	2020 COs/2021 TN	\$ 11,877,185	\$ 10,460,177	\$ 1,417,008	\$ 1,417,008	\$ -
Portion of Police Vehicles/Equipment for new positions	2022 Tax Notes	\$ 212,881	\$ -	\$ 212,881	\$ 212,881	\$ -
Public Safety Equip. & Vehicles Remaining	2023 Tax Notes	\$ 176,688	\$ -	\$ 176,688	\$ 176,688	\$ -
Fire Station #5 Expansion	2022 Tax Notes	\$ 2,301,000	\$ 157,148	\$ 2,143,852	\$ 2,143,852	\$ -
Police Capital Vehicles	2023 Tax Notes	\$ 1,554,987	\$ 576,450	\$ 978,538	\$ 978,538	\$ -
26 Replacement Vehicles	2024 Tax Notes	\$ 1,867,140	\$ -	\$ 1,867,140	\$ 1,867,140	\$ -
Fire Engine replacement	2024 Tax Notes	\$ 1,030,000	\$ -	\$ 1,030,000	\$ 1,030,000	\$ -
PD Car Crash Replacement	2023 Tax Notes	\$ 55,700	\$ -	\$ 55,700	\$ 55,700	\$ -
	Total	\$ 52,059,733	\$ 44,023,905	\$ 8,035,828	\$ 7,955,828	\$ 80,000

Source of Funds						
2019 Bonds	\$ 32,984,152	\$ 32,830,131	\$ 154,021	\$ 74,021	\$ 80,000	
2020 COs/2021 TN	\$ 11,877,185	\$ 10,460,177	\$ 1,417,008	\$ 1,417,008	\$ -	
2022 Tax Notes	\$ 2,513,881	\$ 157,148	\$ 2,356,733	\$ 2,356,733	\$ -	
2023 Tax Notes	\$ 1,787,375	\$ 576,450	\$ 1,210,926	\$ 1,210,926	\$ -	
2024 Tax Notes	\$ 2,897,140	\$ -	\$ 2,897,140	\$ 2,897,140	\$ -	
	Total	\$ 52,059,733	\$ 44,023,905	\$ 8,035,828	\$ 7,955,828	\$ 80,000



Capital Improvement Funds

Public Safety Projects

Police Dept. Facility & Veterans Memorial

Savings from the initial building of the Police Department and Veterans Memorial are being repurposed for facility maintenance needs within the building.

Fire Station 7 Construction & Equipment

These funds are for construction and equipment costs in Fire Station 7.

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 also be improved to address the appropriate number of parking spaces and secured parking.

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.

Fire Engine Replacement

These funds are for the purchase of a replacement fire engine.

PD Car Crash Replacement

This project utilizes funds from the remaining project savings to fund the replacement vehicle as a result of a car crash. Any insurance reimbursement will be deposited into the 2023 Tax Note Fund.

Capital Improvement Funds

Community Development & Infrastructure

Capital Projects by Program Community Development & Infrastructure

		Total Project Budget	Activity to Date 9/30/24	Total Remaining Spend Projections	Spending Projections				
					2025	2026	2027	2028	2029
Project Name	Source of Funds								
North Tributary Flood Control Project	2004 CO	\$ 837,695	\$ 777,052	\$ 60,643	\$ -	\$ 60,643	\$ -	\$ -	\$ -
North Tributary Flood Control Project	2008 CO	\$ 544,361	\$ 208,643	\$ 335,718	\$ -	\$ 335,718	\$ -	\$ -	\$ -
North Tributary Flood Control Project	2011 CO	\$ 6,365,035	\$ 5,644,497	\$ 720,538	\$ -	\$ 720,538	\$ -	\$ -	\$ -
Equip/Vehicles for ROW/Beautification Crew	2013 GO	\$ 482,752	\$ -	\$ 482,752	\$ 387,818	\$ 94,934	\$ -	\$ -	\$ -
Public Works Capital Equipment	2013 GO	\$ 339,955	\$ -	\$ 339,955	\$ 70,682	\$ 269,273	\$ -	\$ -	\$ -
Street Improvement and Repairs	2013 GO	\$ 1,760,000	\$ -	\$ 1,760,000	\$ 405,761	\$ 1,354,239	\$ -	\$ -	\$ -
Common St Pedestrian Improvements	2019 Bonds	\$ 219,333	\$ 219,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citywide Streets & Sidewalk Improvements	2019 Bonds	\$ 15,000,000	\$ 12,545,418	\$ 2,454,582	\$ 2,454,582	\$ -	\$ -	\$ -	\$ -
Goodwin/Conrads Lane Reconstruction	2019 Bonds	\$ 25,313,049	\$ 1,918,654	\$ 23,394,395	\$ 5,047,692	\$ 10,500,000	\$ 7,846,703	\$ -	\$ -
Klein Road Phase 2 Construction	2019 Bonds	\$ 17,204,345	\$ 15,355,823	\$ 1,848,522	\$ 1,848,522	\$ -	\$ -	\$ -	\$ -
Prop A- Kohlberg Road	2023 Bonds	\$ 14,332,000	\$ 26,063	\$ 14,305,937	\$ 1,008,274	\$ -	\$ 3,316,000	\$ 8,633,000	\$ 1,348,664
Prop A - Citywide Intersections	2023 Bonds	\$ 5,210,000	\$ 524,304	\$ 4,685,696	\$ 3,051,100	\$ 1,334,596	\$ 300,000	\$ -	\$ -
Prop A- Conrads Lane	2023 Bonds	\$ 11,802,000	\$ 1,642	\$ 11,800,358	\$ 593,772	\$ 923,860	\$ 1,093,000	\$ 8,076,725	\$ 1,113,000
Prop A - Common Street	2023 Bonds	\$ 24,783,000	\$ 2,031,881	\$ 22,751,119	\$ 1,348,399	\$ 300,000	\$ -	\$ 6,801,467	\$ 14,301,253
Prop A- S Kowald Lane	2023 Bonds	\$ 10,739,000	\$ 126	\$ 10,738,875	\$ 992,126	\$ 497,982	\$ -	\$ 6,165,843	\$ 3,082,924
Prop A- Solms Road	2023 Bonds	\$ 4,839,000	\$ 126	\$ 4,838,874	\$ 275,000	\$ 125,000	\$ 1,000,000	\$ 3,438,874	\$ -
Prop A - Citywide Streets	2023 Bonds	\$ 20,000,000	\$ 1,182,408	\$ 18,817,592	\$ 6,888,021	\$ 5,800,000	\$ 4,000,000	\$ 2,129,571	\$ -
Prop A-Barbarosa Road/Saur Lane	2023 Bonds	\$ 7,625,000	\$ 386,615	\$ 7,238,385	\$ 2,567,630	\$ 450,000	\$ -	\$ 4,220,755	\$ -
Common Street Pedestrian Improvement	2023 Bonds	\$ 1,478,910	\$ -	\$ 1,478,910	\$ 1,478,910	\$ -	\$ -	\$ -	\$ -
Total	\$ 168,875,435	\$ 40,822,585	\$ 128,052,849	\$ 28,418,287	\$ 22,766,783	\$ 17,555,703	\$ 39,466,235	\$ 19,845,841	
Source of Funds									
2004 CO	\$ 837,695	\$ 777,052	\$ 60,643	\$ -	\$ 60,643	\$ -	\$ -	\$ -	\$ -
2008 CO	\$ 544,361	\$ 208,643	\$ 335,718	\$ -	\$ 335,718	\$ -	\$ -	\$ -	\$ -
2011 CO	\$ 6,365,035	\$ 5,644,497	\$ 720,538	\$ -	\$ 720,538	\$ -	\$ -	\$ -	\$ -
2013 GO	\$ 2,582,707	\$ -	\$ 2,582,707	\$ 864,261	\$ 1,718,446	\$ -	\$ -	\$ -	\$ -
2019 Bonds	\$ 57,736,727	\$ 30,039,228	\$ 27,697,498	\$ 9,350,795	\$ 10,500,000	\$ 7,846,703	\$ -	\$ -	\$ -
2023 Bonds	\$ 100,808,910	\$ 4,153,165	\$ 96,655,745	\$ 18,203,231	\$ 9,431,439	\$ 9,709,000	\$ 39,466,235	\$ 19,845,841	
Total	\$ 168,875,435	\$ 40,822,585	\$ 128,052,849	\$ 28,418,287	\$ 22,766,783	\$ 17,555,703	\$ 39,466,235	\$ 19,845,841	



Community Development & Infrastructure Projects

Equipment and Vehicles for ROW/Beautification Crew

These funds are dedicated for the purchase of vehicles and equipment needed for the City's new Right-of-Way Beautification Crew.

Public Works Capital Equipment

Funding from project savings in the 2013 Bond Fund that were repurposed to fund replacement equipment for the Public Works Department.

Street Improvement and Repairs

Staff identified the availability of funds in the 2013 Bonds that were not yet reserved for projects. These funds will address road improvements that have been in high demand from citizens.

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 of curb and sidewalk gaps. Additional improvements 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.

Capital Improvement Funds

Goodwin/Conrads Lane Improvements - 2019 Bond Program

Reconstruction of Goodwin Lane to a minor arterial and Conrads 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.

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.

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' ft sidewalks, and improvement to drainage infrastructure. Turn lanes and traffic signals will be added for the major intersections.

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.

Citywide Streets & Sidewalks - 2019 Bond Program

These projects include 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 and channel improvements. 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.

Common Street Pedestrian Project

This project will provide pedestrian connectivity along Common Street between S. Liberty Street and Loop 337. This 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

Organizational Support

Capital Projects by Program *Organizational Support*

Project Name	Source of Funds	Total Project Budget	Activity to Date 9/30/24	Total Remaining Spend	Spending Projections	
					2025	2026
Contingencies/Project Staff	2019 Bonds	\$ 491,574	\$ 184,190	\$ 307,384	\$ 20,000	\$ 287,384
Contingencies	2022 Tax Notes	\$ 27,056	\$ -	\$ 27,056	\$ 27,056	\$ -
Close-Out Budget- TN2018	2018A Tax Notes	\$ 2,646	\$ -	\$ 2,646	\$ -	\$ 2,646
Close-Out Budget- 2013 Cos	2013 COs	\$ 4,337	\$ -	\$ 4,337	\$ -	\$ 4,337
2023 Bonds Prelim						
Engineering/Contingencies	2023 Bonds	\$ 3,049,547	\$ 2,668,799	\$ 380,748	\$ 271,934	108,814
Total		\$ 3,575,160	\$ 2,852,989	\$ 722,171	\$ 318,990	\$ 403,181

Source of Funds						
2018A Tax Notes	\$ 2,646	\$ -	\$ 2,646	\$ -	\$ 2,646	
2013 COs	\$ 4,337	\$ -	\$ 4,337	\$ -	\$ 4,337	
2019 Bonds	\$ 491,574	\$ 184,190	\$ 307,384	\$ 20,000	\$ 287,384	
2022 Tax Notes	\$ 27,056	\$ -	\$ 27,056	\$ 27,056	\$ -	
2023 Bonds	\$ 3,049,547	\$ 2,668,799	\$ 380,748	\$ 271,934	\$ 108,814	
Total	\$ 3,575,160	\$ 2,852,989	\$ 722,171	\$ 318,990	\$ 403,181	



Organizational Support Projects

Preliminary Engineering/Contingencies – 2023 Bond

\$3 million was included to support preliminary engineering and cost-estimating services for all potential 2023 bond program projects. These funds are accounted for in the 2023 Capital Improvements and Bond Program Fund.

Contingencies – 2022 Tax Note, 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 (and require 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.

Close Out Budget (2018A TNs & 2013 COS)

These funds are remaining from projects that were previously approved and completed within each of the debt issuances. The remaining small amounts will be allocated for allowable projects in accordance with each debt issuance's restrictions.

Capital Improvement Funds

Quality of Life

Capital Projects by Program

Quality of Life

Project Name	Source of Funds	Total Project Budget	Activity to Date 9/30/24	Total Remaining Spend Projections	Spending Projections			
					2025	2026	2027	2028
LPAC Renovation	2013 GO	\$ 2,715,000	\$ -	\$ 2,715,000	\$ 2,715,000	\$ -	\$ -	\$ -
Last Tubers Exit Contingency	2013 GO	\$ 70,000	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -
Golf Expenses	2014 CO	\$ 56,748	\$ -	\$ 56,748	\$ 56,748	\$ -	\$ -	\$ -
Westside Library Branch	2019 Bonds	\$ 5,668,560	\$ 5,510,755	\$ 157,806	\$ (207,041)	\$ 364,847	\$ -	\$ -
Zipp Sports Park	2019 Bonds	\$ 41,160,803	\$ 21,409,706	\$ 19,751,097	\$ 15,098,419	\$ 4,652,678	\$ -	\$ -
Park Operations Equipment Replacement	2020 COs/2021 TN	\$ 292,192	\$ -	\$ 292,192	\$ 292,192	\$ -	\$ -	\$ -
Prop B- Mission Hill Park	2023 Bonds	\$ 12,155,000	\$ 679,772	\$ 11,475,228	\$ 7,663,410	\$ 3,811,818	\$ -	\$ -
Prop C - SE Library	2023 Bonds	\$ 28,560,000	\$ 50,642	\$ 28,509,358	\$ 2,468,751	\$ 3,050,000	\$ 19,107,000	\$ 3,883,607
Total		\$ 90,678,303	\$ 27,650,875	\$ 63,027,429	\$ 28,157,479	\$ 11,879,344	\$ 19,107,000	\$ 3,883,607
Source of Funds								
2013 GO	\$ 2,785,000	\$ -	\$ 2,785,000	\$ 2,785,000	\$ -	\$ -	\$ -	\$ -
2014 CO	\$ 56,748	\$ -	\$ 56,748	\$ 56,748	\$ -	\$ -	\$ -	\$ -
2019 Bonds	\$ 46,829,363	\$ 26,920,461	\$ 19,908,903	\$ 14,891,378	\$ 5,017,525	\$ -	\$ -	\$ -
2020 COs/2021 TN	\$ 292,192	\$ -	\$ 292,192	\$ 292,192	\$ -	\$ -	\$ -	\$ -
2023 Bonds	\$ 40,715,000	\$ 730,414	\$ 39,984,586	\$ 10,132,161	\$ 6,861,818	\$ 19,107,000	\$ 3,883,607	
Total	\$ 90,678,303	\$ 27,650,875	\$ 63,027,429	\$ 28,157,479	\$ 11,879,344	\$ 19,107,000	\$ 3,883,607	



Capital Improvement Funds

Quality of Life Projects

Landa Park Aquatic Complex Reconstruction

Additional funds were identified in the 2013 Bond Fund that were not dedicated to an existing project. As Parks facilities were a primary focus of that bond program, these funds have been appropriated to improvements at the Landa Park Aquatic Complex as well as trail connectivity projects.

Last Tuber's Exit Contingency

This funding is remaining from the Last Tuber's Exit project. The funding is being used to support the LPAC Reconstruction project.

Golf Expenses

These funds were available due to savings in Golf Course projects in the 2014 COs. The funds were repurposed to purchase Golf Course equipment.

Westside Library Branch

These funds are dedicated to facility maintenance needs in the recently opened Westside Library.

Zipp Family Sports Complex

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

Park Operations Equipment Replacement

These funds are dedicated to the replacement of obsolete equipment for the Parks Operations division.

Mission Hill Park (Phase 2)

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.

Southeast Library Branch

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.

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Capital Improvement Funds

City of New Braunfels
Capital Projects Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 73,415,703	\$ 79,707,567	\$ 93,019,099	\$ 71,501,569
Total Beginning Balance	\$ 73,415,703	\$ 79,707,567	\$ 93,019,099	\$ 71,501,569
Revenue				
Interest Income	\$ 6,358,878	\$ 4,285,450	\$ 3,049,310	\$ 1,362,050
Proceeds from Debt Issuance	50,781,926	3,000,000	40,000,000	-
Miscellaneous	-	180,000	(80,200)	-
Interfund Transfers	4,534,811	-	1,176,000	-
Total Revenue	\$ 61,675,615	\$ 7,465,450	\$ 44,145,110	\$ 1,362,050
TOTAL AVAILABLE FUNDS	\$ 135,091,318	\$ 87,173,017	\$ 137,164,209	\$ 72,863,619
APPROPRIATIONS				
Capital Improvement Projects	\$ 42,072,219	\$ 87,173,017	\$ 65,662,640	\$ 35,129,308
TOTAL OPERATING APPROPRIATIONS	\$ 42,072,219	\$ 87,173,017	\$ 65,662,640	\$ 35,129,308
Ending Fund Balance	\$ 93,019,099	\$ -	\$ 71,501,569	\$ 37,734,311
TOTAL APPROPRIATIONS	\$ 135,091,318	\$ 87,173,017	\$ 137,164,209	\$ 72,863,619

Capital Projects Fund

The Capital Projects Fund is used to account for revenue and expenditures related to the City's capital improvement projects. It represents the accumulation of all General Obligations, Tax Notes, Certificates of Obligations, funds, as well as other funding sources that may contribute to a capital project, such as the EDC Operating fund or the Creekside TIRZ fund.

FY 2026 Initiatives

The Capital Projects Fund includes \$35.1 million for capital expenditures, as referenced at the beginning of the capital improvement fund section. This budget is set based on the spending projections for each ongoing capital project within the fund.

Capital Improvement Funds

City of New Braunfels
Park Improvement Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024	FY 2025	FY 2026
	Actual	Actuals as of 06/27/2025	Budget

Beginning Balance

Undesignated Funds	\$ 21,247,092	\$ 23,408,228	\$ 23,661,067
Total Beginning Balance	\$ 21,247,092	\$ 23,408,228	\$ 23,661,067

Revenue

Development Fees	\$ 2,550,064	\$ 3,066,211	\$ -
Interest Income	260,344	129,411	-
Total Revenue	\$ 2,810,408	\$ 3,195,622	\$ -

TOTAL AVAILABLE FUNDS \$ 24,057,500 \$ 26,603,850 \$ 23,661,067

APPROPRIATIONS

District 1	\$ 101,475	\$ 1,883,348	\$ 4,016,291
District 2	11,240	118,496	11,079,695
District 3	511,107	542,175	6,856,739
District 4	25,450	398,764	1,708,342

TOTAL OPERATING APPROPRIATIONS	\$ 649,272	\$ 2,942,783	\$ 23,661,067
Ending Fund Balance	\$ 23,408,228	\$ 23,661,067	\$ (0)
TOTAL APPROPRIATIONS	\$ 24,057,500	\$ 26,603,850	\$ 23,661,067

Park 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 to develop neighborhood parks. The City is divided into four districts, and funds generated by each district must be used exclusively in that district.

FY 2026 Initiatives

The Parks Improvement Fund has \$23,661,067 appropriated by the district to support future neighborhood park development efforts. Funds must be spent in the district 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, 2026

Available Funds	FY 2024 Actual	FY 2025 Actuals as of 6/30/25	FY 2026 Budget
Beginning Balance			
Undesignated Funds	\$ 12,384,711	\$ 14,103,915	\$ 14,790,138
Total Beginning Balance	\$ 12,384,711	\$ 14,103,915	\$ 14,790,138
Revenue			
Impact Fees	\$ 2,368,645	\$ 2,181,906	\$ -
Traffic Fees (Veramendi)	603,225	284,186	-
Interest Income	372,952	329,618	-
Total Revenue	\$ 3,344,822	\$ 2,795,710	\$ -
TOTAL AVAILABLE FUNDS	\$ 15,729,533	\$ 16,899,625	\$ 14,790,138
APPROPRIATIONS			
District 1	\$ 19,194	\$ 1,138,659	\$ 7,445,820
District 2	19,194	1,217	668,484
District 3	19,194	22,205	185,011
District 4	109,279	1,217	52,903
District 5	1,116,727	136,918	1,162,028
District 6	342,030	5,332	215,428
Veramendi Traffic Impact Fees	-	803,938	5,060,463
TOTAL OPERATING APPROPRIATIONS	\$ 1,625,618	\$ 2,109,488	\$ 14,790,138
Ending Fund Balance	\$ 14,103,915	\$ 14,790,138	\$ -
TOTAL APPROPRIATIONS	\$ 15,729,533	\$ 16,899,625	\$ 14,790,138

Roadway Development Impact Fees Fund

Fees collected in this fund are used to complete roadway improvements in the district where the funds are generated. The City is divided into six service areas, which have boundaries different from those of the City Council districts. Additionally, traffic impact fees collected within the Veramendi Development are accounted for in this fund. As a result of a fee study, the City Council has set the fee amounts to be collected per district.

Fees are reimbursed to the developer quarterly for eligible public infrastructure costs that have been incurred.

FY 2026 Initiatives

The Roadway Development Impact Fees Fund has \$14,790,138 available to fund roadway improvements identified in the impact fee study. Funds are appropriated by the service district area based on the district where the fees were collected.

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OTHER FUNDS

Other Funds

New Braunfels Convention and Visitors Bureau

Fiscal Year Ending September 30, 2026

	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Fund Balance:	\$ 446,732	\$ 700,000	\$ 734,705	\$ 1,244,559
Revenues				
Hotel/Motel Tax	\$ 2,596,665	\$ 2,451,959	\$ 2,262,894	\$ 2,348,578
Fund Balance True up		\$ 671,742		\$ 671,742
Total Revenues	\$ 2,596,665	\$ 3,123,701	\$ 2,934,636	\$ 2,348,578
Total Available Funds	\$ 3,043,397	\$ 3,823,701	\$ 3,669,341	\$ 3,593,137
Expenditures:				
Administration	\$ 642,265	\$ 785,000	\$ 787,000	\$ 830,000
Convention Services	\$ 18,530	\$ 79,200	\$ 43,221	\$ 52,265
Sports Services	\$ 6,804	\$ 15,780	\$ 6,213	\$ 1,500
Brochure and Graphics/Creative	\$ 19,130	\$ 34,375	\$ 15,258	\$ 17,250
Advertising	\$ 1,136,140	\$ 1,072,445	\$ 908,814	\$ 912,900
Facilities & Operations	\$ 167,536	\$ 213,000	\$ 198,000	\$ 265,500
Travel Trade	\$ 35,822	\$ 32,595	\$ 14,151	\$ 26,275
Market Research	\$ 61,062	\$ 104,500	\$ 107,557	\$ 99,500
Public Relations/Fam	\$ 138,569	\$ 206,960	\$ 192,650	\$ 205,950
Organizational Development	\$ 37,010	\$ 38,260	\$ 34,872	\$ 40,155
Audit / Bank Fees	\$ 5,550	\$ 5,600	\$ 5,600	\$ 5,800
Contingency		\$ 24,525	\$ 80,000	\$ 50,000
Contingency (one-time)		\$ 469,110		\$ 352,542
Technology	\$ 40,274	\$ 42,350	\$ 31,446	\$ 33,500
Total Expenditures	\$ 2,308,692	\$ 3,123,700	\$ 2,424,782	\$ 2,893,137
Ending Fund Balance/Reserves	\$ 734,705	\$ 700,000	\$ 1,244,559	\$ 700,000

Convention and Tourism Fund

The City of New Braunfels collects a 7% tax on all hotel and short-term rentals that are rented within 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% of the total Hotel/Motel Tax generated.

The Convention and Visitors Bureau represents New Braunfels in its 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.

FY 2026 Initiatives

The FY 2026 Budget is aligned with 50% of the projected hotel occupancy taxes, per the current contract and ordinance. Additionally, the fund balance in FY 2026 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
Economic Development Corporation Operating Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Estimate	FY 2026 Budget
Beginning Balance			
Undesignated Funds	\$ 29,356,353	\$ 31,898,396	\$ 25,484,341
Total Beginning Balance	\$ 29,356,353	\$ 31,898,396	\$ 25,484,341
Revenue			
Sales Taxes	\$ 9,796,748	\$ 9,522,971	\$ 9,609,825
Interest Income	944,135	700,000	250,000
Other	239,483	456,494	172,954
Total Revenue	\$ 10,980,366	\$ 10,679,465	\$ 10,032,779
TOTAL AVAILABLE FUNDS	\$ 40,336,719	\$ 42,577,861	\$ 35,517,121
APPROPRIATIONS			
Administrative and Promotional Expenditures	\$ 1,005,386	\$ 1,105,386	\$ 1,138,548
Airport	597,500	2,500	-
Quality of Life	843,086	5,008,161	881,426
Incentives/Business Development/Strategic Plans	2,400,525	2,524,535	5,130,895
Public Infrastructure tied to Economic Development	1,320,877	3,590,533	950,000
Annual Debt Service	2,270,948	4,862,406	3,611,964
TOTAL OPERATING APPROPRIATIONS	\$ 8,438,323	\$ 17,093,520	\$ 11,712,833
Ending Fund Balance	\$ 31,898,396	\$ 25,484,341	\$ 23,804,288
TOTAL APPROPRIATIONS	\$ 40,336,719	\$ 42,577,861	\$ 35,517,121

Other Funds

City of New Braunfels
Economic Development Corporation Capital Fund
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Estimate	FY 2026 Budget
Beginning Balance			
Undesignated Funds	\$ -	\$ 346,904	\$ 346,904
Total Beginning Balance	\$ -	\$ 346,904	\$ 346,904
Revenue			
Proceeds from Debt Issuance	\$ 12,743,001	\$ -	\$ -
Total Revenue	\$ 12,743,001	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 12,743,001	\$ 346,904	\$ 346,904
APPROPRIATIONS			
Capital Expenditures	\$ 12,396,097	\$ -	\$ 346,904
TOTAL OPERATING APPROPRIATIONS	\$ 12,396,097	\$ -	\$ 346,904
Ending Fund Balance	\$ 346,904	\$ 346,904	\$ -
TOTAL APPROPRIATIONS	\$ 12,743,001	\$ 346,904	\$ 346,904

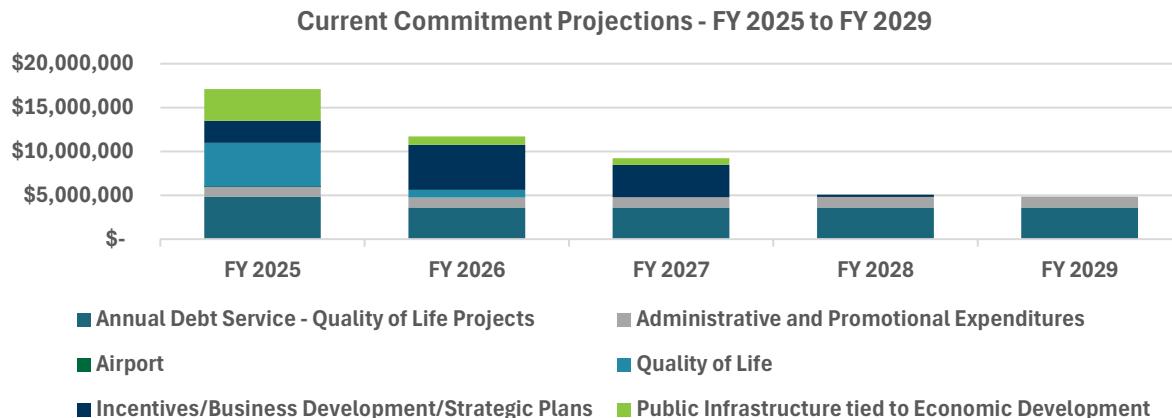
New Braunfels Economic Development Corporation Funds

The New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. They receive 25% 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.

In FY 2024, the Economic Development Capital Fund was established to account for any assets purchased by the EDC for accounting purposes. During that fiscal year, the EDC purchased both the former NBU Building as well as land for a new City park.

FY 2026 Initiatives

The FY 2026 Budget for the New Braunfels Economic Development Corporation (NBEDC) totals \$11,712,833. This includes funding for annual administrative and other recurring expenditures. The Budget may be revised throughout the year as new projects are considered by the EDC board and the City Council. Staff maintains a five-year pro forma, which is presented to the NBEDC monthly. The graph below reflects commitments over the next five years.



The current commitments include funding to support the Kohlenburg Rd project in the 2023 Bond Program. In FY 2026, the EDC fund will contribute \$750,000 to the Debt Issuance fund as part of the funding commitment.

Economic Development Corporation Capital Project Contributions

	2026	2027	2028	2029	Total Future Projections
Kohlenburg Rd	\$ 750,000	\$ 750,000			\$ 1,500,000
Total	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 1,500,000

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Other Funds

City of New Braunfels
Creekside TIRZ Funds
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 8,792,910	\$ 5,109,774	\$ 5,259,747	\$ 3,626,440
Debt Service Reserve	-	1,200,000	1,519,331	1,200,000
Total Beginning Balance	\$ 8,792,910	\$ 6,309,774	\$ 6,779,078	\$ 4,826,440
Revenue				
Property Tax	\$ 3,942,747	\$ 3,860,775	\$ 4,042,725	\$ 4,212,505
Municipal Sales Tax	1,596,999	1,591,200	1,650,000	1,683,000
Interest Income	104,041	100,000	70,000	70,000
Total Revenue	\$ 5,643,787	\$ 5,551,975	\$ 5,762,725	\$ 5,965,505
TOTAL AVAILABLE FUNDS	\$ 14,436,697	\$ 11,861,749	\$ 12,541,803	\$ 10,791,945
APPROPRIATIONS				
Operating Expenditures	\$ 439,062	\$ 1,530,000	\$ 488,619	\$ 2,030,000
Debt Service Expenditures	3,176,745	500,000	3,176,745	3,177,516
Capital Expenditures	4,041,812	3,180,000	4,050,000	350,000
TOTAL OPERATING APPROPRIATIONS	\$ 7,657,619	\$ 5,210,000	\$ 7,715,364	\$ 5,557,516
Unrestricted Ending Fund Balance	\$ 5,259,747	\$ 5,451,749	\$ 3,626,440	\$ 4,034,429
Debt Service Reserve	\$ 1,519,331	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TOTAL APPROPRIATIONS	\$ 14,436,697	\$ 11,861,749	\$ 12,541,803	\$ 10,791,945

Creekside TIRZ

The City of New Braunfels created the Creekside Tax Increment Reinvestment Zone (TIRZ) to support a mixed-use development in the City limits that includes retail stores, a hospital complex, and residential areas. The developer completed and initially funded public improvements, including 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 proceeds are used to reimburse the developer for the cost of public infrastructure within the TIRZ boundaries.

FY 2026 Initiatives

The FY 2026 Budget for the Creekside TIRZ includes funding for annual debt service payments related to the 2020 Certificates of Obligation to support the construction of Fire Station #7 and the Fire Training Facility, as well as a funding contribution to the Alligator Creek East Project.

Creekside TIRZ *Capital Project Contributions*

	2026	2027	2028	2029	Total Future Projections
Alligator Creek East	\$ 350,000	\$ 4,000,000	\$ 500,000		\$ 4,850,000
Barbarosa/Saur Ln			\$ 2,250,000	\$ 2,250,000	\$ 4,500,000
Total	\$ 350,000	\$ 4,000,000	\$ 2,750,000	\$ 2,250,000	\$ 9,350,000

Other Funds

City of New Braunfels
River Mill TIRZ Funds
Fiscal Year Ending September 30, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 114,855	\$ 21,783	\$ 197,764	\$ 259,924
Total Beginning Balance	\$ 114,855	\$ 21,783	\$ 197,764	\$ 259,924
Revenue				
Property Tax	\$ 50,678	\$ 58,307	\$ 54,160	\$ 54,160
Municipal Sales Tax	\$ 30,522	\$ 20,000	\$ 18,000	\$ 20,000
Interest Income	\$ 1,709	\$ -	\$ -	\$ -
Total Revenue	\$ 82,909	\$ 78,307	\$ 72,160	\$ 74,160
TOTAL AVAILABLE FUNDS	\$ 197,764	\$ 100,090	\$ 269,924	\$ 334,084
APPROPRIATIONS				
Operating Expenditures	\$ -	\$ 90,000	\$ 10,000	\$ 255,000
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 90,000	\$ 10,000	\$ 255,000
Unrestricted Ending Fund Balance	\$ 197,764	\$ 10,090	\$ 259,924	\$ 79,084
TOTAL APPROPRIATIONS	\$ 197,764	\$ 100,090	\$ 269,924	\$ 334,084

River Mill TIRZ

The River Mill TIRZ provides financial support for catalytic infrastructure to facilitate the redevelopment in and around the area colloquially known as “Milltown” or the “River Mill.” The redevelopment plan anticipates a mix of uses on the site to include a hotel, multifamily, office, retail, and entertainment.

FY 2026 Initiatives

A majority of 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, 2026

Available Funds	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Beginning Balance				
Undesignated Funds	\$ 56,624	\$ 14,769	\$ 129,458	\$ 171,345
Debt Service Reserve	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ 56,624	\$ 14,769	\$ 129,458	\$ 171,345
Revenue				
Property Tax	\$ 77,059	\$ 112,590	\$ 111,887	\$ 146,484
Interest Income	\$ 775	\$ -	\$ -	\$ -
Total Revenue	\$ 77,834	\$ 112,590	\$ 111,887	\$ 146,484
TOTAL AVAILABLE FUNDS	\$ 134,458	\$ 127,359	\$ 241,345	\$ 317,829
APPROPRIATIONS				
Operating Expenditures	\$ 5,000	\$ 70,000	\$ 70,000	\$ 245,000
TOTAL OPERATING APPROPRIATIONS	\$ 5,000	\$ 70,000	\$ 70,000	\$ 245,000
Unrestricted Ending Fund Balance	\$ 129,458	\$ 57,360	\$ 171,345	\$ 72,829
TOTAL APPROPRIATIONS	\$ 134,458	\$ 127,360	\$ 241,345	\$ 317,829

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 25 years.

FY 2026 Initiatives

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.

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APPENDICES

Appendices

FY 2026 Budget Development Calendar

Dates	Requirements
Monday, March 3	<ul style="list-style-type: none">Budget Kickoff Meeting
March 24-28	<ul style="list-style-type: none">Preliminary Budget Meetings/QTR 2 Meetings
Friday, April 11	<ul style="list-style-type: none">Budget submissions due – <i>Performance Measures, FY 2026 Base Budget, FY 2025 Department Estimates, Department Goals, Previously Funded Resource Requests Status, Resource Requests, Fee Modification Requests</i>
May 5-9	<ul style="list-style-type: none">Departmental Budget Meetings with Finance
June 4-11	<ul style="list-style-type: none">Fee Modification/Budget Meetings (CMO, Finance, and Depts)
Tuesday, August 5	<ul style="list-style-type: none">FY 2026 Proposed Budget placed in City Council mailboxes
Thursday, August 7	<ul style="list-style-type: none">Submission to Council of No-New Revenue and Voter Approval RatesPresentation of FY 2026 Proposed Budget to CouncilCouncil sets time and date of Public Hearing on the FY 2026 Proposed Budget and the time and date of the Public Hearing on the Tax Rate
Thursday, August 7	<ul style="list-style-type: none">2025 Proposed Tax Rate Calculations posted on the City's Website
Thursday, August 7	<ul style="list-style-type: none">Council work sessions on FY 2026 Proposed Budget(Citywide Budget & Tax Rate)
Monday, August 18	<ul style="list-style-type: none">Council work sessions on FY 2026 Proposed Budget (General Fund & Debt Service Fund)Council discusses Tax Rate and if the Proposed Rate exceeds the Voter Approval or No-New Revenue Rate (whichever is lower), a recorded vote is taken
Tuesday, August 19	<ul style="list-style-type: none">Council work sessions on FY 2026 Proposed Budget (Enterprise, HOT Fund, CVB)
Thursday, August 21	<ul style="list-style-type: none">Council work sessions on FY 2026 Proposed Budget (City Fees)
Saturday, August 23	<ul style="list-style-type: none">Notice of Public Hearing on the Tax Rate Notice of Public Hearing on the Budget
Monday, August 25	<ul style="list-style-type: none">First reading of ordinances to adopt fee modifications
Thursday, September 4	<ul style="list-style-type: none">Public Hearing on the Tax RatePublic Hearing on the BudgetFirst reading of ordinances to adopt the Budget and Tax Rate
Monday, September 8	<ul style="list-style-type: none">Council adopts FY 2026 Proposed Budget; second reading of budget ordinance; ratifies property tax revenue increase reflected in the Budget (if needed)Second and final reading of ordinances to adopt the Budget and Tax RateSecond and final reading of ordinances to adopt fee modifications

FY 2026 Interfund Transfer Reconciliation

Revenue		Expenditure	
Fund Name	Total	Total	Fund Name
General Fund	\$ 1,241,734	\$ 224,611 \$ 65,000 \$ 838,810 \$ 113,313 \$ 1,241,734	Airport Fund - Admin Svcs Civic/Convention Center - Admin Svcs Solid Waste - Admin Svcs & Street Impact Golf Course - Admin Svcs
River Activities Fund	\$ 150,000	\$ 150,000 \$ 150,000	Solid Waste Fund - River Litter Pick-up
Grant Fund	\$ 150,000	\$ 100,000 \$ 50,000 \$ 150,000	General Fund- 20% Match for Catalytic Converter Grant General Fund - Cash Match for Grants
Equipment Replacement Fund	\$ 155,000	\$ 5,000 \$ 150,000 \$ 155,000	General Fund- Parks & Rec TML Deposits General Fund - Equipment Replacement Fund
Airport Fund	\$ 99,910	\$ 99,910 \$ 99,910	Facility Maintenance Fund - Airport Ground Lease
Edwards Aquifer Habitat Conservation Plan Fund	\$ 108,150	\$ 108,150 \$ 108,150	General Fund - Admin Support for EAHCp program
Civic/Convention Center Fund	\$ 694,965	\$ 694,965 \$ 694,965	Hotel Motel Tax Fund - Gap Funding for operating expenditures and fund balance reconciliation
Child Safety Fund	\$ 409,906	\$ 409,906 \$ 409,906	General Fund - Funding for School Resource Officer Program
Debt Service Fund	\$ 100,000	\$ 100,000 \$ 100,000	Golf Fund
Facilities Maintenance Fund	\$ 1,469,544	\$ 1,469,544 \$ 1,469,544	General Fund - Facilities Maintenance Fund
Total		\$ 4,579,209	\$ 4,579,209

Appendices

FY 2026 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	
City Attorney					
Contract Prosecutor	\$ -	\$ 25,000	\$ -	\$ 25,000	
Additional Legal Training	\$ -	\$ 13,100	\$ -	\$ 13,100	
City Secretary					
Professional Services for Retention/Destruction/Scanning	\$ 45,000	\$ 600	\$ -	\$ 45,600	
Communications & Community Engagement					
Communications Specialist	\$ 1,250	\$ 75,775	\$ -	\$ 77,025	
Multimedia Specialist	\$ 5,521	\$ 96,681	\$ 11,000	\$ 91,202	
Economic & Community Development					
LED Uplighting of 25 Downtown Trees with Wireless Control Capability	\$ 111,280	\$ 1,440	\$ -	\$ 112,720	
Design of Enhanced Downtown Tree Wells	\$ 72,500	\$ -	\$ -	\$ 72,500	
West End Plaza Activation Project	\$ 100,000	\$ -	\$ -	\$ 100,000	
70 Colorful Pole Banners for West End	\$ 18,900	\$ 1,890	\$ -	\$ 20,790	
Design & Installation of 20 New Trees in the Downtown Core	\$ 160,000	\$ -	\$ -	\$ 160,000	
Parking Services Coordinator	\$ 3,580	\$ 86,981	\$ -	\$ 90,561	
Arts and Culture Master Plan Activation Funds	\$ -	\$ 50,000	\$ -	\$ 50,000	
Finance					
Line Item Increase	\$ -	\$ 10,000	\$ -	\$ 10,000	
Procurement Specialist	\$ 3,900	\$ 75,196	\$ -	\$ 79,096	
Reclass Contracts Coordinator	\$ -	\$ 6,852	\$ -	\$ 6,852	
Fire					
Fire Marshals Office Division Chief	\$ -	\$ 35,018	\$ -	\$ 35,018	
Civilian Fire Inspector	\$ 74,281	\$ 81,599	\$ -	\$ 155,881	
Logistics Specialist	\$ 61,015	\$ 73,196	\$ -	\$ 134,210	
CERT Truck	\$ 74,614	\$ -	\$ -	\$ 74,614	
Increased Professional Development	\$ -	\$ 50,000	\$ -	\$ 50,000	
Second Medical Officer	\$ 249,045	\$ 405,177	\$ -	\$ 654,222	
Deployment Vehicle	\$ 99,210	\$ -	\$ -	\$ 99,210	
Digital Fire Extinguisher Prop	\$ 14,850	\$ -	\$ -	\$ 14,850	
Dive Team Underwater Drone	\$ 4,500	\$ -	\$ -	\$ 4,500	
Rescue Dry Suit	\$ 32,790	\$ -	\$ -	\$ 32,790	
Electric Vehicle Fire Response Equipment	\$ 26,000	\$ -	\$ -	\$ 26,000	
Water Rescue Raft	\$ 6,400	\$ -	\$ -	\$ 6,400	
Battery Operated Fans	\$ 15,507	\$ -	\$ -	\$ 15,507	
Station 4, 5 and 6 Westnet Upgrade	\$ 57,589	\$ -	\$ -	\$ 57,589	
Hamilton Ventilators	\$ 94,320	\$ -	\$ -	\$ 94,320	
Medium Duty Rescue Air Bags	\$ 9,978	\$ -	\$ -	\$ 9,978	
Knox Station Narcotics Vault	\$ 9,700	\$ -	\$ -	\$ 9,700	
SCBA Compressor/Fill Station	\$ 125,116	\$ 1,000	\$ -	\$ 126,116	
Wildland Firefighting Equipment	\$ 20,000	\$ -	\$ -	\$ 20,000	
Tasers for FMO Peace Officers	\$ -	\$ 4,550	\$ -	\$ 4,550	
Additional Thermal Imaging Cameras	\$ 13,200	\$ -	\$ -	\$ 13,200	
Siren Maintenance Contract	\$ 1,627	\$ 12,750	\$ -	\$ 14,377	
Administrative Assistant	\$ 3,246	\$ 70,750	\$ -	\$ 73,996	
Human Resources					
Impact Committee Budget Increase	\$ -	\$ 10,000	\$ -	\$ 10,000	
Wellness Specialist: Promote to Full-Time	\$ -	\$ 18,786	\$ -	\$ 18,786	
Part-Time Administrative Assistant	\$ 3,953	\$ 45,930	\$ -	\$ 49,883	
Risk Management System for Streamlined Claims Management and Reporting	\$ 100,000	\$ 60,000	\$ -	\$ 160,000	
Information Technology					
Internet Redundancy	\$ 320,000	\$ 24,000	\$ -	\$ 344,000	
Network Technician	\$ 3,413	\$ 93,322	\$ -	\$ 96,735	
GIS Technician	\$ 3,260	\$ 84,025	\$ 30,000	\$ 57,285	
GIS Intern	\$ 500	\$ 8,500	\$ -	\$ 9,000	
Hardware Upgrades for GIS Staff	\$ 4,450	\$ -	\$ -	\$ 4,450	
Uniform allowance increase	\$ -	\$ 300	\$ -	\$ 300	
Wasabi Cloud Storage (Cloud/Off Site Backup Storage)	\$ -	\$ 7,764	\$ -	\$ 7,764	
Professional Services for Cartograph* alternative to FTE	\$ 55,000	\$ -	\$ -	\$ 55,000	
Full Network Replacement	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	
Camera consolidation	\$ 19,870	\$ 3,615	\$ -	\$ 23,484	
Professional Services for significant Cityworks update	\$ 35,200	\$ -	\$ -	\$ 35,200	
CrowdStrike Search Retention & Firewall Management	\$ -	\$ 13,971	\$ -	\$ 13,971	
Business Analyst - Asset Management	\$ 3,413	\$ 104,175	\$ -	\$ 107,588	
Business Systems Analyst - Reporting and integration support	\$ 3,413	\$ 104,175	\$ -	\$ 107,588	
Service Desk Supervisor	\$ 4,333	\$ 100,148	\$ -	\$ 104,481	
Professional Services for ProjectDox	\$ 50,000	\$ -	\$ -	\$ 50,000	
Professional Services for Workday Phase 2	\$ 80,000	\$ -	\$ -	\$ 80,000	
Asset Management System Utilization & Needs Assessment	\$ 30,000	\$ -	\$ -	\$ 30,000	
Move phone service to cloud based platform	\$ 71,000	\$ 51,000	\$ 24,000	\$ 98,000	
GIS Analyst	\$ 3,160	\$ 100,148	\$ -	\$ 103,308	
Business Analyst - Workday	\$ 4,113	\$ 104,175	\$ -	\$ 108,288	
Mobile Device Management Software	\$ -	\$ 30,000	\$ -	\$ 30,000	
Juiced Technologies	\$ -	\$ 9,600	\$ -	\$ 9,600	
Application Developer	\$ 4,113	\$ 97,681	\$ -	\$ 101,794	
Additional Functional SKUs for Workday	\$ 100,000	\$ 38,400	\$ -	\$ 138,400	
Professional Development Increase - BSM staff	\$ -	\$ 21,350	\$ -	\$ 21,350	

Appendices

FY 2026 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	
Library					
Shared Spaces Renovation: Main Library	\$ 75,000	\$ -	\$ -	\$ 75,000	
Main Library Playground: Engaging Active Readers at Play	\$ 250,000	\$ -	\$ -	\$ 250,000	
Main Library Exterior Painting	\$ 32,000	\$ -	\$ -	\$ 32,000	
Updated Camera System - All Library Facilities	\$ 134,206	\$ -	\$ -	\$ 134,206	
Westside Library Soundproof Work Station	\$ 12,500	\$ -	\$ -	\$ 12,500	
Parks and Recreation					
Seasonal Attendant	\$ -	\$ 13,267	\$ -	\$ 13,267	
Recreational Therapist	\$ 3,700	\$ 84,025	\$ -	\$ 87,725	
Recreation Instructor	\$ -	\$ 29,827	\$ -	\$ 29,827	
Landa Recreation Center Gym Roof Insulation (Roof Deck Spray)	\$ 5,709	\$ -	\$ -	\$ 5,709	
New Paint for Landa Recreation Center Gym	\$ 5,570	\$ -	\$ -	\$ 5,570	
New Paint for the Back Walls of Landa Recreation Center	\$ 7,310	\$ -	\$ -	\$ 7,310	
Ranger Storage Building Roof	\$ 15,000	\$ -	\$ -	\$ 15,000	
2026 Ford Ranger Truck	\$ 37,809	\$ 3,500	\$ -	\$ 41,309	
Torrey Building Modifications	\$ 65,000	\$ -	\$ -	\$ 65,000	
Increase in Fischer Park Operating Supply Budget	\$ -	\$ 5,000	\$ -	\$ 5,000	
Vehicle for Athletics Reservations Coordinator	\$ 30,897	\$ -	\$ -	\$ 30,897	
Additional Irrigation Team Crew Lead	\$ 88,216	\$ 81,149	\$ -	\$ 169,365	
Landa Haus Renovation	\$ 53,116	\$ -	\$ -	\$ 53,116	
Purchase Stand on Debris Blower	\$ 14,651	\$ -	\$ -	\$ 14,651	
Replacement of Failing Retaining Walls at Hinman Island	\$ -	\$ -	\$ -	\$ -	
Das Rec High Dusting (Fitness Floor and Gymnasium)	\$ 14,870	\$ -	\$ -	\$ 14,870	
Das Rec Outdoor Track Repave	\$ 66,475	\$ -	\$ -	\$ 66,475	
Purchase of Skid Steer Stump Grinder Attachment and Skid Steer Brush Cutter Attachment	\$ 11,399	\$ -	\$ -	\$ 11,399	
Das Rec Fitness Area Floor Replacement	\$ 89,799	\$ -	\$ -	\$ 89,799	
HDPE pipeline at Hinman Island Park	\$ 21,623	\$ -	\$ -	\$ 21,623	
Das Rec Office Carpet Replacement	\$ 12,419	\$ -	\$ -	\$ 12,419	
Das Rec Exterior Building Repair and Painting	\$ 102,626	\$ -	\$ -	\$ 102,626	
Das Rec Janitorial Supplies Line Item Increase	\$ -	\$ 15,000	\$ -	\$ 15,000	
Reclass 3 Seasonal Rangers to 1 Full-Time Ranger	\$ 2,900	\$ 59,840	\$ 51,657	\$ 11,084	
Addition of Two Maintenance Workers	\$ -	\$ 125,131	\$ 88,780	\$ 36,351	
Amilia - Recreation Management Software	\$ 12,000	\$ 28,644	\$ 26,675	\$ 13,969	
Assistant Urban Forester	\$ 810	\$ 86,981	\$ -	\$ 87,791	
Neighborhood & Community Planning					
Digital E Citation Program - My Trusted Driver	\$ 25,000	\$ 20,000	\$ -	\$ 45,000	
Code Compliance Technician	\$ 3,850	\$ 73,196	\$ -	\$ 77,046	
Reclass Senior Planner	\$ -	\$ 20,568	\$ -	\$ 20,568	
Parking Services Coordinator	\$ 3,450	\$ 86,981	\$ -	\$ 90,431	
Police					
SafeFume Automatic Fuming Chamber	\$ 13,868	\$ -	\$ -	\$ 13,868	
DJI Zenmuse H30T Thermal Drone Camera	\$ 10,239	\$ -	\$ -	\$ 10,239	
7 Martin Systems K9 E-Collars	\$ 12,385	\$ -	\$ -	\$ 12,385	
2 Detective Positions	\$ 179,700	\$ 198,467	\$ -	\$ 378,168	
8 - 40mm Less Lethal Launchers	\$ 15,174	\$ -	\$ -	\$ 15,174	
Hindsight 600 Multimedia Recording System	\$ 37,754	\$ 7,317	\$ -	\$ 45,071	
My Trusted Driver Electronic Citation Software	\$ 25,000	\$ 20,000	\$ -	\$ 45,000	
Police Open Records Clerk	\$ 3,200	\$ 68,412	\$ -	\$ 71,612	
2 Emergency Dispatchers	\$ 1,120	\$ 168,049	\$ -	\$ 169,169	
1 SRO Corporal (School Resource Officer Corporal)	\$ 131,987	\$ 123,352	\$ 191,504	\$ 63,835	
2 School Resource Officers	\$ 261,068	\$ 198,467	\$ 344,652	\$ 114,884	
Training Specialist Reclass	\$ -	\$ 25,516	\$ -	\$ 25,516	
Evidence & Property Technician	\$ 4,800	\$ 26,796	\$ -	\$ 31,596	
Police Records Clerk	\$ 560	\$ 66,128	\$ -	\$ 66,688	
SRO - Emergency Dispatcher	\$ 560	\$ 84,025	\$ 63,019	\$ 21,566	
Multi-Agency Search (Insight)	\$ 5,841	\$ 13,364	\$ -	\$ 19,205	
Reconnect Electrical Power and Water at PD Range	\$ 13,000	\$ -	\$ -	\$ 13,000	
12 Stalker Mobile Radars	\$ 32,760	\$ -	\$ -	\$ 32,760	
Training Development Specialist	\$ 6,135	\$ 81,149	\$ -	\$ 87,284	
Sex Offender Compliance Specialist	\$ 4,682	\$ 45,930	\$ -	\$ 50,612	
Crime Analyst	\$ 4,800	\$ 90,071	\$ -	\$ 94,871	
Community Engagement Police Officer	\$ 131,987	\$ 99,234	\$ -	\$ 231,221	
Public Safety Dispatch Assistant Supervisor	\$ 5,013	\$ 100,148	\$ -	\$ 105,161	

Appendices

FY 2026 Unfunded Resource Requests					
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	
Public Works					
Padfoot Roller	\$ 209,990	\$ -	\$ -	\$ 209,990	
3rd Street Crew - 3 Equipment Operators	\$ -	\$ 229,486	\$ -	\$ 229,486	
Facilities Maintenance Technician	\$ 59,935	\$ 71,470	\$ -	\$ 131,405	
Grapple Truck	\$ 243,647	\$ -	\$ -	\$ 243,647	
Real Estate Specialist	\$ 37,483	\$ 103,775	\$ -	\$ 141,259	
Non-compliant Traffic signage contract	\$ -	\$ 300,000	\$ -	\$ 300,000	
Sign Shop Tech	\$ -	\$ 62,576	\$ -	\$ 62,576	
Custodian	\$ -	\$ 60,560	\$ -	\$ 60,560	
Trailer for Lift	\$ 19,584	\$ -	\$ -	\$ 19,584	
Pickup Truck (Chassis only)	\$ 81,583	\$ -	\$ -	\$ 81,583	
Concrete Improvements for ADA compliance and Street Maintenance Plan	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	
Kick Broom	\$ 104,321	\$ -	\$ -	\$ 104,321	
Wheel Loader	\$ 247,830	\$ -	\$ -	\$ 247,830	
Vacuum Excavator	\$ 118,136	\$ -	\$ -	\$ 118,136	
Super Dumper Truck	\$ 312,552	\$ -	\$ -	\$ 312,552	
Gooseneck Trailer	\$ 24,493	\$ -	\$ -	\$ 24,493	
Solar Equipment Batteries	\$ -	\$ 8,998	\$ -	\$ 8,998	
Landa Street Railroad Underpass Masonry Design	\$ 59,000	\$ -	\$ -	\$ 59,000	
Maintenance Fisher Park Dams	\$ 35,000	\$ -	\$ -	\$ 35,000	
Parking Lot at City Hall w/ Landscape Update	\$ 325,000	\$ -	\$ -	\$ 325,000	
Facilities Assessment (City wide)	\$ -	\$ 100,000	\$ -	\$ 100,000	
Organizational furniture budget (City wide)	\$ -	\$ 50,000	\$ -	\$ 50,000	
FM 306 Public Works Facility Final Design	\$ 550,000	\$ -	\$ -	\$ 550,000	
Walnut Ave Lighted Street Signs & Illumination Upgrades	\$ 75,000	\$ -	\$ -	\$ 75,000	
Tilt Trailer	\$ 15,137	\$ -	\$ -	\$ 15,137	
Building Exit Plans (Facilities & Human Resources)	\$ 70,000	\$ -	\$ -	\$ 70,000	
Continue the recurring funding for striping	\$ -	\$ 100,000	\$ -	\$ 100,000	
Municipal Court					
Professional Development	\$ -	\$ 9,064	\$ -	\$ 9,064	
Updated Court Videos Tutorial	\$ 3,000	\$ -	\$ -	\$ 3,000	
Renovations to Improve JCM office	\$ 33,095	\$ -	\$ -	\$ 33,095	
Transportation & Construction Services					
Plans Examiner	\$ 4,813	\$ 90,071	\$ 105,852	\$ (10,968)	
Capital Project Manager	\$ 5,430	\$ 121,322	\$ -	\$ 126,752	
Engineering Intern	\$ -	\$ 48,493	\$ 50,000	\$ (1,507)	
Permit Technician	\$ 3,413	\$ 68,412	\$ -	\$ 71,825	
Zipp & Old Zipp Intersection - Construction	\$ 1,700,000	\$ -	\$ -	\$ 1,700,000	
Dry Comal Creek Trail Segments 2 & 3 - ROW Acquisition	\$ 700,000	\$ -	\$ -	\$ 700,000	
Saengerhalle Road - Schematic Design	\$ 60,000	\$ -	\$ -	\$ 60,000	
Peace Avenue - Schematic Design	\$ 60,000	\$ -	\$ -	\$ 60,000	
Saur Lane - Corridor Alignment Study	\$ 425,000	\$ -	\$ -	\$ 425,000	
West End Area - Local Stormwater Master Plan	\$ 450,000	\$ -	\$ -	\$ 450,000	
Dry Comal Creek - Floodplain Modeling and Map Revision	\$ 200,000	\$ -	\$ -	\$ 200,000	
Engineer	\$ -	\$ 143,894	\$ 180,000	\$ (36,106)	
Transit Services Coordinator	\$ 5,553	\$ 103,775	\$ -	\$ 109,328	
Non-Departmental / Organization-Wide					
Paid Parental Leave Expansion of Hours	\$ -	\$ 136,000	\$ -	\$ 136,000	
Part-Time Regular Holiday Proposal	\$ -	\$ 50,000	\$ -	\$ 50,000	
Retiree Health Savings Account (RHS)	\$ -	\$ 353,000	\$ -	\$ 353,000	
Airport					
Airport Administrative Assistant	\$ 3,200	\$ 70,750	\$ -	\$ 73,950	
Airport Infrastructure Valuation and Pavement Strength Analysis	\$ 250,000	\$ -	\$ -	\$ 250,000	
Airfield Striping	\$ 125,000	\$ -	\$ 125,000	\$ -	
Vehicle Replacement	\$ 51,521	\$ -	\$ -	\$ 51,521	
Landa Park Golf Course					
Outdoor Furniture outside the Clubhouse	\$ 26,899	\$ -	\$ -	\$ 26,899	
Parking Lot Resurfacing, Addition of Fire Lane, and Restriping	\$ 67,500	\$ -	\$ -	\$ 67,500	
Fleet Services					
Service Truck	\$ 83,238	\$ -	\$ -	\$ 83,238	
Upfitting Technician	\$ 6,000	\$ 79,742	\$ -	\$ 85,742	
Samsara Tracking Equipment	\$ 42,934	\$ 13,444	\$ -	\$ 56,378	
Line-Item Increases	\$ -	\$ 2,900	\$ -	\$ 2,900	
Civic / Convention Center					
Reclass 2 PTR Event Attendants to 1 Facility Specialist	\$ -	\$ -	\$ 19,436	\$ (19,436)	
Reclass the role of Facility Specialist	\$ -	\$ 217,674	\$ -	\$ 217,674	
Line Item Increases	\$ -	\$ 16,500	\$ -	\$ 16,500	
Revitalization / Replacement of Civic/Convention Center Flooring	\$ 162,000	\$ 11,600	\$ -	\$ 173,600	
Stage Flooring Replacement: Exhibit Hall	\$ 20,000	\$ -	\$ -	\$ 20,000	
Concrete Repair: Entrances	\$ 10,000	\$ -	\$ -	\$ 10,000	
Reclass Facilities Operations Supervisor to Civic/Convention Assistant Center Manager	\$ -	\$ 26,092	\$ -	\$ 26,092	
Reclass Facility Specialist to Assistant Event Supervisor	\$ -	\$ 6,046	\$ -	\$ 6,046	
Upgrade Civic/Convention Center Marquee: Digital Signage	\$ 34,000	\$ -	\$ -	\$ 34,000	
Civic/Convention Center Office Upgrade / Remodel	\$ 130,000	\$ -	\$ -	\$ 130,000	
Generator Screen Replacement	\$ 5,123	\$ -	\$ -	\$ 5,123	
Solid Waste					
Environmental Outreach Officer	\$ 37,112	\$ 81,149	\$ -	\$ 118,262	
Front Load Trucks	\$ 1,006,000	\$ -	\$ -	\$ 1,006,000	
Total Unfunded Resource Requests	\$ 15,809,269	\$ 9,102,901	\$ 1,311,574	\$ 23,696,544	

Appendices

FY 2026 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Cost	Funding Source	
Communications & Community Engagement						
Event Security Enhancements	\$ 475,000	\$ -	\$ 18,864	\$ 456,136	General Fund	
Fire						
Line Item Increase: EMS Supplies & Automotive Maintenance & Repair	\$ -	\$ 200,000	\$ -	\$ 200,000	General Fund	
SCBA Replacements	\$ 1,250,000	\$ -	\$ -	\$ 1,250,000	General Fund	
Ambulance Remount	\$ 250,000	\$ -	\$ -	\$ 250,000	General Fund	
Flood Monitoring Increase	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
Human Resources						
Work Shield	\$ -	\$ 22,500	\$ -	\$ 22,500	General Fund	
Information Technology						
Firewall Replacement (Citywide)	\$ 130,000	\$ -	\$ -	\$ 130,000	General Fund	
Network Infrastructure Warranty and Support Renewal	\$ 250,000	\$ -	\$ -	\$ 250,000	General Fund	
Library						
Digital Discovery Zones: Explore, Learn, and Create (Westside Library)	\$ 8,000	\$ -	\$ -	\$ 8,000	General Fund	
Digital Discovery Zones: Explore, Learn, and Create (Main Library)	\$ 8,000	\$ -	\$ -	\$ 8,000	General Fund	
Parks and Recreation						
Landa Park Maintenance Shop Renovation	\$ 300,000	\$ -	\$ -	\$ 300,000	General Fund	
Das Rec Pool Party Room/Aquatic Hallway Floor Replacement	\$ 60,000	\$ -	\$ -	\$ 60,000	General Fund	
Das Rec Replaster Leisure Pool Surface	\$ 59,000	\$ -	\$ -	\$ 59,000	General Fund	
Annually Scheduled Equipment Replacement	\$ 57,000	\$ -	\$ -	\$ 57,000	General Fund	
Fischer Park Nature Center: Splash Pad Resurfacing	\$ 37,500	\$ -	\$ -	\$ 37,500	General Fund	
Landa Recreation Center Gym Floors	\$ 25,000	\$ -	\$ -	\$ 25,000	General Fund	
Neighborhood & Community Planning						
Comprehensive Plan Update	\$ 100,000	\$ -	\$ -	\$ 100,000	General Fund	
Community Tool Shed	\$ 15,000	\$ 500	\$ -	\$ 15,500	General Fund	
Police						
Replacement Vehicle Funding	\$ 500,000	\$ -	\$ -	\$ 500,000	General Fund	
2 Police Service Assistant (PSA) Positions	\$ 275,000	\$ -	\$ -	\$ 275,000	General Fund	
Increase in Department Overtime Budget	\$ -	\$ 190,000	\$ -	\$ 190,000	General Fund	
Three Part-Time Reserve Officers	\$ -	\$ 120,000	\$ -	\$ 120,000	General Fund	
Shift Differential Compensation: Public Safety Emergency Dispatcher	\$ -	\$ 13,200	\$ -	\$ 13,200	General Fund	
Canine Replacement	\$ 25,000	\$ -	\$ -	\$ 25,000	General Fund	
25 - 3M Peltor OD Green ComTac V Tactical Headsets (SWAT)	\$ 20,750	\$ -	\$ -	\$ 20,750	General Fund	
10 WRAP Restraints w/helmets	\$ 15,700	\$ -	\$ -	\$ 15,700	General Fund	
Public Works						
Battery Backup Units	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
San Antonio Street Bridge Historic Display	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
Line Item Increases- ROW Crew Needs Drainage Crew	\$ -	\$ 50,000	\$ -	\$ 50,000	General Fund	
Line Item Increases- ROW Crew Needs Facilities Crew	\$ -	\$ 25,000	\$ -	\$ 25,000	General Fund	
School Zone Alert System	\$ 28,000	\$ -	\$ -	\$ 28,000	General Fund	
Transportation & Construction Services						
ADA Implementation: Barrier Removal and Training	\$ -	\$ 100,000	\$ -	\$ 100,000	General Fund	
Additional Vehicle for Project Manager	\$ 48,000	\$ -	\$ -	\$ 48,000	General Fund	
Non-Departmental						
Transfer to the Facilities Maintenance Fund	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	General Fund	
Intern Funding Increase	\$ -	\$ 20,000	\$ -	\$ 20,000	General Fund	
Airport						
10% match for TXDOT/FAA CIP Project for Engineering & Design to Runway/Taxiway Rehabilitation	\$ 30,000	\$ -	\$ -	\$ 30,000	Airport Fund	
Landa Park Golf Course						
Golf Course Bunker Renovation	\$ 400,000	\$ -	\$ -	\$ 400,000	Golf Course Fund	
Solid Waste						
Solid Waste Vehicle Replacements and Rebranding	\$ 2,350,000	\$ -	\$ -	\$ 2,350,000	Solid Waste Fund	
Solid Waste Commercial Division Shift Differential	\$ -	\$ 27,000	\$ -	\$ 27,000	Solid Waste Fund	
Civic Center						
Audio / Visual Upgrade: Analog to Digital	\$ 145,000	\$ -	\$ -	\$ 145,000	Civic Center Fund - Funded through HOT Taxes	
Total	\$ 8,011,950	\$ 768,200	\$ 18,864	\$ 8,761,286		
Total Funded Resource Requests by Funding Source						
General Fund	\$ 5,086,950	\$ 741,200	\$ 18,864	\$ 5,809,286		
Airport Fund	\$ 30,000	\$ -	\$ -	\$ 30,000		
Golf Fund	\$ 400,000	\$ -	\$ -	\$ 400,000		
Solid Waste Fund	\$ 2,350,000	\$ 27,000	\$ -	\$ 2,377,000		
Civic Center Fund	\$ 145,000	\$ -	\$ -	\$ 145,000		
Total All Funds	\$ 8,011,950	\$ 768,200	\$ 18,864	\$ 8,761,286		

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		General Fund	
		FY 2026	FY 2026
Available Funds		All Funds	General Fund
Beginning Balance			
Undesignated Funds	\$ 69,824,190	\$ 36,387,568	
Reserve for Projects	\$ 109,952,774		
Designated for Encumbrances		-	
Total Beginning Balance	\$ 179,776,963	\$ 36,387,568	
Revenue			
Taxes and Franchise Fees	\$ 115,850,136	\$ 83,213,101	
Licenses and Permits	\$ 6,232,450	\$ 6,225,650	
Charges for Services	\$ 27,301,651	\$ 7,380,000	
Fines and Forfeitures	\$ 2,509,000	\$ 1,920,000	
Parks and Recreation	\$ 5,735,250	\$ 5,232,000	
Interest Income	\$ 4,145,906	\$ 2,523,356	
Development Fees	\$ 1,453,500		
Intergovernmental	\$ 14,598,596	\$ 10,000	
Contributions	\$ 14,213,411		
Proceeds from Debt Issuance		-	
Miscellaneous	\$ 5,209,400	\$ 4,145,000	
Interfund Transfers	\$ 4,579,209	\$ 1,241,734	
Total Revenue	\$ 201,828,509	\$ 111,890,841	
TOTAL AVAILABLE FUNDS	\$ 381,605,473	\$ 148,278,410	
APPROPRIATIONS			
City Council	\$ 76,225	\$ 76,225	
City Secretary	\$ 643,097	\$ 643,097	
City Attorney	\$ 1,243,871	\$ 1,243,871	
City Administration	\$ 1,250,550	\$ 1,250,550	
Human Resources	\$ 1,547,872	\$ 1,547,872	
Communications	\$ 1,483,103	\$ 1,483,103	
Finance	\$ 12,654,427	\$ 2,105,085	
Information Technology	\$ 4,223,888	\$ 3,823,474	
Economic Development	\$ 7,292,666	\$ 963,162	
Neighborhood & Community Planning	\$ 5,411,113	\$ 3,891,065	
Police	\$ 34,402,803	\$ 31,543,956	
Municipal Court	\$ 1,455,669	\$ 1,051,319	
Fire	\$ 30,730,604	\$ 30,612,151	
Public Works	\$ 26,609,344	\$ 9,360,321	
Transportation & Construction Services	\$ 22,421,240	\$ 4,512,057	
Parks and Recreation	\$ 38,463,130	\$ 11,934,590	
Library	\$ 3,278,123	\$ 3,278,123	
Non-Departmental	\$ 12,768,476	\$ 2,923,476	
Capital Improvement Projects	\$ 35,129,308		
Interfund Transfers	\$ 4,579,209	\$ 2,292,600	
Debt Service	\$ 31,954,677		
Contingencies	\$ 75,000	\$ 75,000	
TOTAL EXPENDITURES	\$ 277,694,395	\$ 114,611,096	
Ending Fund Balance	\$ 100,334,346	\$ 33,667,313	
Designated Fund Balance	\$ 3,576,732	\$ -	
TOTAL APPROPRIATIONS	\$ 381,605,473	\$ 148,278,410	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Enterprise Funds		
Available Funds	FY 2026		FY 2026	
	Airport	Solid Waste	Golf	
Beginning Balance				
Undesignated Funds	\$ 1,258,671	\$ 9,305,319	\$ 1,384,955	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 1,258,671	\$ 9,305,319	\$ 1,384,955	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	3,872,000	12,922,565	2,432,083	
Fines and Forfeitures				
Parks and Recreation				
Interest Income		130,000		
Development Fees				
Intergovernmental	686,304			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous		70,000	45,000	
Interfund Transfers	99,910			
Total Revenue	\$ 4,658,214	\$ 13,122,565	\$ 2,477,083	
TOTAL AVAILABLE FUNDS	\$ 5,916,885	\$ 22,427,884	\$ 3,862,038	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development		4,972,425		
Neighborhood & Community Planning				
Police				
Municipal Court				
Fire				
Public Works		13,022,268		
Transportation & Construction Services				
Parks and Recreation			2,697,473	
Library				
Non-Departmental				
Capital Improvement Projects				
Interfund Transfers	224,611	988,810	213,313	
Debt Service	391,823	376,294		
Contingencies	-	-	-	
TOTAL EXPENDITURES	\$ 5,588,859	\$ 14,387,372	\$ 2,910,786	
Ending Fund Balance	\$ 328,026	\$ 5,202,026	\$ 951,252	
Designated Fund Balance	-	2,838,486		
TOTAL APPROPRIATIONS	\$ 5,916,885	\$ 22,427,884	\$ 3,862,038	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Enterprise Funds		Special Revenue Funds	
		FY 2026	FY 2026	FY 2026	
Available Funds		Civic Center	CDBG	Cemetery	
Beginning Balance					
Undesignated Funds		\$ 107,110	\$ -	\$ 233,410	
Reserve for Projects					
Designated for Encumbrances					
Total Beginning Balance		\$ 107,110	\$ -	\$ 233,410	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services			595,004		
Fines and Forfeitures					
Parks and Recreation					3,250
Interest Income					
Development Fees					
Intergovernmental				454,245	
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers			694,965		
Total Revenue		\$ 1,289,969	\$ 454,245	\$ 454,245	\$ 3,250
TOTAL AVAILABLE FUNDS		\$ 1,397,079	\$ 454,245	\$ 454,245	\$ 236,660
APPROPRIATIONS					
City Council					
City Secretary					
City Attorney					
City Administration					
Human Resources					
Communications					
Finance				454,245	
Information Technology					
Economic Development			1,332,079		
Neighborhood & Community Planning					
Police					
Municipal Court					
Fire					
Public Works					
Transportation & Construction Services					
Parks and Recreation					20,000
Library					
Non-Departmental					
Capital Improvement Projects					
Interfund Transfers			65,000		
Debt Service					
Contingencies				-	
TOTAL EXPENDITURES		\$ 1,397,079	\$ 454,245	\$ 20,000	
Ending Fund Balance		\$ -	\$ -	\$ 216,660	
Designated Fund Balance		\$ -	\$ -		
TOTAL APPROPRIATIONS		\$ 1,397,079	\$ 454,245	\$ 236,660	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
		FY 2026	FY 2026	FY 2026
Available Funds		Child Safety	Court Security	Court Technology
Beginning Balance				
Undesignated Funds		\$ 18,896	\$ 23,011	\$ 163,280
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 18,896	\$ 23,011	\$ 163,280
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures		4,000	62,500	55,000
Parks and Recreation				
Interest Income				
Development Fees				
Intergovernmental		145,000		
Contributions		1,545,827		
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers		409,906		
Total Revenue		\$ 2,104,733	\$ 62,500	\$ 55,000
TOTAL AVAILABLE FUNDS		\$ 2,123,629	\$ 85,511	\$ 218,280
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Neighborhood & Community Planning				
Police		1,959,077		
Municipal Court		145,000	62,850	92,000
Fire				
Public Works				
Transportation & Construction Services				
Parks and Recreation				
Library				
Non-Departmental				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES		\$ 2,104,077	\$ 62,850	\$ 92,000
Ending Fund Balance		\$ 19,551	\$ 22,662	\$ 126,280
Designated Fund Balance				
TOTAL APPROPRIATIONS		\$ 2,123,629	\$ 85,511	\$ 218,280

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
Available Funds		FY 2026	FY 2026	FY 2026
	Dev. Services	EARIP/HCP	Equipment Replacement	
Beginning Balance				
Undesignated Funds	\$ 669,429	\$ -	\$ 2,035,791	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 669,429	\$ -	\$ 2,035,791	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income			15,000	
Development Fees	1,453,500			
Intergovernmental		977,418		
Contributions				
Proceeds from Debt Issuance				
Miscellaneous			50,000	
Interfund Transfers		108,150	155,000	
Total Revenue	\$ 1,453,500	\$ 1,085,568	\$ 220,000	
TOTAL AVAILABLE FUNDS	\$ 2,122,929	\$ 1,085,568	\$ 2,255,791	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Neighborhood & Community Planning		1,520,048		
Police				
Municipal Court				
Fire				
Public Works		1,085,568		
Transportation & Construction Services				
Parks and Recreation				
Library				
Non-Departmental			990,000	
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies		-		
TOTAL EXPENDITURES	\$ 1,520,048	\$ 1,085,568	\$ 990,000	
Ending Fund Balance	\$ 602,881	\$ -	\$ 577,545	
Designated Fund Balance			688,246	
TOTAL APPROPRIATIONS	\$ 2,122,929	\$ 1,085,568	\$ 2,255,791	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
Available Funds		FY 2026 Facilities Maintenance	FY 2026 Fed Court Award	FY 2026 FD App/Maint
Beginning Balance				
Undesignated Funds		\$ 56,501	\$ 153,708	\$ 102,053
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 56,501	\$ 153,708	\$ 102,053
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income		500		
Development Fees				
Intergovernmental				
Contributions				65,000
Proceeds from Debt Issuance				
Miscellaneous		149,400		
Interfund Transfers		1,469,544		
Total Revenue		\$ 1,619,444	\$ -	\$ 65,000
TOTAL AVAILABLE FUNDS		\$ 1,675,945	\$ 153,708	\$ 167,053
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Neighborhood & Community Planning				
Police			153,708	
Municipal Court				
Fire				118,453
Public Works		50,000		
Transportation & Construction Services				
Parks and Recreation				
Library				
Non-Departmental				
Capital Improvement Projects				
Interfund Transfers		99,910		
Debt Service				48,600
Contingencies				
TOTAL EXPENDITURES		\$ 149,910	\$ 153,708	\$ 167,053
Ending Fund Balance		\$ 1,526,035	\$ -	\$ -
Designated Fund Balance				
TOTAL APPROPRIATIONS		\$ 1,675,945	\$ 153,708	\$ 167,053

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
		FY 2026	FY 2026	FY 2026
Available Funds		Grant	Hotel-Motel	Judicial Efficiency
Beginning Balance				
Undesignated Funds	\$ 1,174,741	\$ 3,707,498	\$ 43,489	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 1,174,741	\$ 3,707,498	\$ 43,489	
Revenue				
Taxes and Franchise Fees			4,687,156	
Licenses and Permits				
Charges for Services				
Fines and Forfeitures			15,000	12,500
Parks and Recreation				
Interest Income			10,000	
Development Fees				
Intergovernmental		6,337,195		
Contributions				
Proceeds from Debt Issuance				
Miscellaneous		200,000		
Interfund Transfers		150,000		
Total Revenue	\$ 6,687,195	\$ 4,712,156	\$ 12,500	
TOTAL AVAILABLE FUNDS	\$ 7,861,936	\$ 8,419,654	\$ 55,989	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance		6,437,195	3,657,901	
Information Technology				
Economic Development				
Neighborhood & Community Planning				
Police				
Municipal Court				35,000
Fire				
Public Works				
Transportation & Construction Services				
Parks and Recreation				
Library				
Non-Departmental				
Capital Improvement Projects				
Interfund Transfers			694,965	
Debt Service			599,625	
Contingencies				
TOTAL EXPENDITURES	\$ 6,437,195	\$ 4,952,491	\$ 35,000	
Ending Fund Balance	\$ 1,424,741	\$ 3,467,162	\$ 20,989	
Designated Fund Balance				
TOTAL APPROPRIATIONS	\$ 7,861,936	\$ 8,419,654	\$ 55,989	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
		FY 2026	FY 2026	FY 2026
Available Funds		Local Youth Diversion	Non-Fed Award	Parking Fund
Beginning Balance				
Undesignated Funds		\$ 32,823	\$ 205,112	\$ -
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 32,823	\$ 205,112	\$ -
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures		65,000		250,000
Parks and Recreation				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue		\$ 65,000	\$ -	\$ 250,000
TOTAL AVAILABLE FUNDS		\$ 97,823	\$ 205,112	\$ 250,000
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				25,000
Neighborhood & Community Planning				
Police			205,112	
Municipal Court		69,500		
Fire				
Public Works				
Transportation & Construction Services				
Parks and Recreation				
Library				
Non-Departmental				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES		\$ 69,500	\$ 205,112	\$ 25,000
Ending Fund Balance		\$ 28,323	\$ -	\$ 225,000
Designated Fund Balance				
TOTAL APPROPRIATIONS		\$ 97,823	\$ 205,112	\$ 250,000

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
Available Funds	FY 2026 PEG Cable Fund	FY 2026 Rec Center Improvements	FY 2026 River	
Beginning Balance				
Undesignated Funds	\$ 622,501	\$ 972,947	\$ 230,786	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 622,501	\$ 972,947	\$ 230,786	
Revenue				
Taxes and Franchise Fees	110,000			
Licenses and Permits			6,800	
Charges for Services				
Fines and Forfeitures			125,000	
Parks and Recreation			500,000	
Interest Income		5,000		
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous			550,000	
Interfund Transfers			150,000	
Total Revenue	\$ 110,000	\$ 5,000	\$ 1,331,800	
TOTAL AVAILABLE FUNDS	\$ 732,501	\$ 977,947	\$ 1,562,586	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology	400,415			
Economic Development				
Neighborhood & Community Planning				
Police			540,950	
Municipal Court				
Fire				
Public Works			847,060	
Transportation & Construction Services				
Parks and Recreation		150,000		
Library				
Non-Departmental				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 400,415	\$ 150,000	\$ 1,388,010	
Ending Fund Balance	\$ 332,086	\$ 777,947	\$ 174,576	
Designated Fund Balance		\$ 50,000		
TOTAL APPROPRIATIONS	\$ 732,501	\$ 977,947	\$ 1,562,586	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Special Revenue Funds		
Available Funds	FY 2026		FY 2026	FY 2026
	Special Revenue	Stormwater Development	Transit Fund	
Beginning Balance				
Undesignated Funds	\$ 1,886,579	\$ 962,777	\$ 1,023,566	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 1,886,579	\$ 962,777	\$ 1,023,566	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services		100,000		
Fines and Forfeitures				
Parks and Recreation				
Interest Income				
Development Fees				
Intergovernmental			5,988,434	
Contributions	350,000			
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 350,000	\$ 100,000	\$ 5,988,434	
TOTAL AVAILABLE FUNDS	\$ 2,236,579	\$ 1,062,777	\$ 7,012,000	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Neighborhood & Community Planning				
Police				
Municipal Court				
Fire				
Public Works		900,000		
Transportation & Construction Services			3,119,045	
Parks and Recreation				
Library				
Non-Departmental	500,000			
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 500,000	\$ 900,000	\$ 3,119,045	
Ending Fund Balance	\$ 1,736,579	\$ 162,777	\$ 3,892,955	
Designated Fund Balance				
TOTAL APPROPRIATIONS	\$ 2,236,579	\$ 1,062,777	\$ 7,012,000	

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Debt Service	Internal Service	
		FY 2026	FY 2026	FY 2026
Available Funds		Debt Service	Self Insurance	Fleet
Beginning Balance				
Undesignated Funds		\$ 3,024,370	\$ 4,037,299	\$ -
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance		\$ 3,024,370	\$ 4,037,299	\$ -
Revenue				
Taxes and Franchise Fees		27,839,879		
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income		50,000	50,000	-
Development Fees				
Intergovernmental				
Contributions		2,808,456	8,100,000	1,344,128
Proceeds from Debt Issuance				
Miscellaneous			-	
Interfund Transfers		100,000		-
Total Revenue		\$ 30,798,335	\$ 8,150,000	\$ 1,344,128
TOTAL AVAILABLE FUNDS		\$ 33,822,705	\$ 12,187,299	\$ 1,344,128
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Neighborhood & Community Planning				
Police				
Municipal Court				
Fire				
Public Works				1,344,128
Transportation & Construction Services				
Parks and Recreation				
Library				
Non-Departmental			8,355,000	
Capital Improvement Projects				
Interfund Transfers				
Debt Service		30,538,335		
Contingencies				
TOTAL EXPENDITURES		\$ 30,538,335	\$ 8,355,000	\$ 1,344,128
Ending Fund Balance		\$ 3,284,370	\$ 3,832,299	\$ -
Designated Fund Balance				
TOTAL APPROPRIATIONS		\$ 33,822,705	\$ 12,187,299	\$ 1,344,128

Appendices

All Funds Summary Fiscal Year Ending September 30, 2026		Capital Funds		
Available Funds	FY 2026	FY 2026	FY 2026	
	Capital Projects Fund	Parks Development Fund	Roadway Impact Fee	
Beginning Balance				
Undesignated Funds				
Reserve for Projects	\$ 71,501,569	\$ 23,661,067	\$ 14,790,138	
Designated for Encumbrances				
Total Beginning Balance	\$ 71,501,569	\$ 23,661,067	\$ 14,790,138	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income		1,362,050		
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 1,362,050	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$ 72,863,619	\$ 23,661,067	\$ 14,790,138	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Neighborhood & Community Planning				
Police				
Municipal Court				
Fire				
Public Works				
Transportation & Construction Services			14,790,138	
Parks and Recreation		23,661,067		
Library				
Non-Departmental				
Capital Improvement Projects		35,129,308		
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 35,129,308	\$ 23,661,067	\$ 14,790,138	
Ending Fund Balance	\$ 37,734,311	\$ -	\$ -	
Designated Fund Balance				
TOTAL APPROPRIATIONS	\$ 72,863,619	\$ 23,661,067	\$ 14,790,138	

Appendices

Citywide Revenues	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
General Fund				
Taxes				
<i>Property Taxes</i>				
Ad Valorem Tax - Current	\$ 27,215,763	\$ 28,517,797	\$ 29,449,160	\$ 31,250,459
Ad Valorem Tax - Delinquent	(116,662)	90,000	(12,000)	90,000
Penalties and Interest	149,565	100,000	170,000	100,000
Contra Ad Valorem Reimburse	(1,247,677)	-	(1,492,110)	(1,492,110)
<i>Subtotal - Property Taxes</i>	\$ 26,000,989	\$ 28,707,797	\$ 28,115,050	\$ 29,948,349
<i>Sales Tax</i>				
Municipal Sales Tax	34,225,563	35,283,740	34,879,900	38,143,743
Contra Sales Tax	(15,749)	-	(15,000)	-
<i>Subtotal - Sales Tax</i>	\$ 34,209,814	\$ 35,283,740	\$ 34,864,900	\$ 38,143,743
<i>Mixed Beverage Tax</i>	\$ 960,025	\$ 930,000	\$ 990,000	\$ 980,000
<i>Franchise Taxes</i>				
GVEC	286,276	299,519	287,588	305,509
Telecommunications Franchises	29,827	12,000	10,000	10,000
Centerpoint	719,469	710,000	730,000	650,000
Charter Communications	575,594	580,000	560,000	570,000
New Braunfels Utilities	11,398,488	12,072,000	11,851,776	12,551,000
SW Bell	36,166	35,000	30,000	30,000
ATT	18,607	19,000	20,000	20,000
Universal	3,480	-	4,180	4,500
<i>Subtotal - Franchise Taxes</i>	\$ 13,067,907	\$ 13,727,519	\$ 13,493,544	\$ 14,141,009
TOTAL TAXES & FRANCHISE FEES	\$ 74,238,735	\$ 78,649,056	\$ 77,463,495	\$ 83,213,101
Licenses and Permits				
Vehicle Permits	150	150	150	150
Alarm Permits	120,806	100,000	115,000	100,000
Alcohol License	49,725	50,000	48,300	50,000
Food Establishment License	314,011	310,000	347,000	347,000
Miscellaneous Licenses and Permits	78,712	70,000	82,000	75,000
Fire Inspection Permit	112,433	135,000	127,500	125,000
Planning Development Fees	1,083,596	900,000	1,090,000	950,000
Zoning/Variance Application	7,150	7,500	7,000	7,500
Plat Filing Fees	201,724	100,000	300,000	150,000
Engineering Plan Review	215,836	210,000	230,000	210,000
Engineering Drainage Fee	82,856	75,000	97,000	80,000
Traffic Fee	14,001	11,000	35,000	11,000
Engineering Inspection Fee	447,410	275,000	260,000	275,000
Miscellaneous Permits	119,899	120,000	227,000	120,000
Technology Development Fee	76,181	50,000	100,000	80,000
Skilled Trade Licenses	153,216	130,000	165,000	145,000
Building Permits	3,896,440	3,200,000	3,950,000	3,500,000
TOTAL LICENSES AND PERMITS	\$ 6,974,144	\$ 5,743,650	\$ 7,180,950	\$ 6,225,650
Intergovernmental Revenue				
Federal	22,336	10,000	13,700	10,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 22,336	\$ 10,000	\$ 13,700	\$ 10,000
Charges for Services				
Copies and Miscellaneous	16,925	8,500	19,500	10,000
TASPP/HHS Reimbursement	418	-	-	-
Ambulance Service	-	-	3,700,000	3,700,000
Change Ambulance Service	1,948,432	3,000,000	1,975	-
Emergency Services District Services	2,564,215	2,600,000	2,760,000	3,660,000
COBRA/ Ret Prem	18,051	-	4,100	-
Library Fines	12,696	10,000	13,000	10,000
TOTAL CHARGES FOR SERVICES	\$ 4,560,738	\$ 5,618,500	\$ 6,498,575	\$ 7,380,000

Appendices

Citywide Revenues	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Fines and Forfeitures				
Animal Control Fees and Fines	-	-	80	-
Traffic Fees	733,349	600,000	960,000	900,000
Arrest Fees	58,379	55,000	75,000	75,000
Other Misdemeanors	460,668	435,000	800,000	800,000
Court Costs	62,264	55,000	65,000	65,000
Warrant Service Fees	47,464	40,000	80,000	80,000
TOTAL FINES AND FORFEITURES	\$ 1,362,125	\$ 1,185,000	\$ 1,980,080	\$ 1,920,000
Interest Income	\$ 3,742,207	\$ 2,000,000	\$ 3,900,000	\$ 2,523,356
Discount on Investments				
Parks and Recreation				
Aquatics Fee	500,753	605,000	550,000	575,000
Tube Chute	176,448	165,000	165,000	165,000
Athletics Programs and Rental	146,826	115,000	120,000	115,000
Fischer Park NEC	60,952	55,000	73,000	65,000
FPNEC Merchandise - Sales Tax	6,499	5,000	8,000	6,500
FPNEC Merchandise - No Sales Tax	1,932	1,000	1,500	1,000
Recreation Programs and Rental	290,516	390,000	230,000	390,000
Recreation Merchandise - Sales Tax	1,442	100	700	500
Recreation Merchandise - No Sales Tax	100	-	70	-
Paddle Boats	17,683	-	-	-
Miniature Golf	15,221	-	-	-
Mini Golf Merchandise - Sales Tax	172	-	-	-
Mini Golf Merchandise - No Sales Tax	74	-	-	-
Paddle TX Contract Revenue	21,915	5,500	5,500	8,000
Park Rentals	298,123	320,000	360,000	320,000
Miniature Train Revenue	77,576	70,000	70,000	70,000
TOTAL PARKS AND RECREATION	\$ 1,616,230	\$ 1,731,600	\$ 1,583,770	\$ 1,716,000
Das Rec Memberships	3,088,030	2,950,000	3,150,000	3,050,000
Das Rec Merchandise	7,614	6,000	12,000	7,000
Das Rec Programs	284,762	240,000	325,000	275,000
Das Rec Aquatic Programs	192,564	205,000	175,000	175,000
Das Rec Rentals	6,235	5,500	3,000	3,000
Das Rec Misc	9,221	6,000	9,000	6,000
TOTAL Das Rec	\$ 3,588,426	\$ 3,412,500	\$ 3,674,000	\$ 3,516,000
Miscellaneous				
Contributions	1,152,696	731,751	750,000	700,000
Contracts - Industrial District	2,494,572	2,500,000	2,732,849	2,700,000
Leases	48,276	45,000	45,000	45,000
Sale of Equipment/Property	8,975	-	199,223	-
Donations	19,655	-	25,000	-
Miscellaneous	676,592	150,000	240,000	150,000
Reimbursements	883,538	850,000	550,000	550,000
Proceeds from Insurance	3,779	-	10,971	-
Misc - Abandoned, Found, Unclaimed	783	-	-	-
Misc - Subject to Sales Tax	694	-	2,400	-
Over/Short	2,820	-	(13,700)	-
TOTAL MISCELLANEOUS	\$ 5,292,379	\$ 4,276,751	\$ 4,541,743	\$ 4,145,000
Interfund Transfers	\$ 1,288,676	\$ 1,125,227	\$ 1,125,227	\$ 1,241,734
TOTAL - GENERAL FUND	\$ 102,685,996	\$ 103,752,284	\$ 107,961,539	\$ 111,890,841
CDBG Fund				
Federal Funds	557,513	781,132	793,132	454,245
Total - CDBG Fund	\$ 557,513	\$ 781,132	\$ 793,132	\$ 454,245
Grant Fund				
Grant Revenue	4,391,054	10,446,009	7,896,146	6,337,195
Interest Income	507,407	200,000	200,000	200,000
Interfund Transfers	215,830	160,000	160,000	150,000
Total - Grant Fund	\$ 5,114,290	\$ 10,806,009	\$ 8,256,146	\$ 6,687,195
Special Revenue Fund				
Federal Funds	22,248	-	-	-
State Government	598,508	-	120,000	-
Donations	211,575	-	150,000	-
Contributions	334,369	350,000	195,000	350,000
Miscellaneous	984	-	-	-
Reimbursements	338,567	-	50,000	-
Proceeds from Insurance	34,976	-	(11,000)	-
Interfund Transfers	23,949	-	7,449	-
Total - Special Revenue Fund	\$ 1,565,174	\$ 350,000	\$ 511,449	\$ 350,000
River Activities Fund				
Vehicle Permits	7,164	6,800	6,800	6,800
Traffic Violations Fees/Fines	216,515	125,000	125,000	125,000
Parking	559,092	525,000	553,000	550,000
River Activities Fee	435,538	500,000	300,000	500,000
Interfund Transfers - Solid Waste Fund	150,000	150,000	150,000	150,000
Total - River Fund	\$ 1,368,309	\$ 1,306,800	\$ 1,134,800	\$ 1,331,800

Appendices

Citywide Revenues	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Court Security Fund				
Court Costs	58,252	50,000	64,243	62,500
Total - Court Security Fund	\$ 58,252	\$ 50,000	\$ 64,243	\$ 62,500
Judicial Efficiency Fund				
Judicial Efficiency Fee	10,639	7,250	15,081	12,500
Total - Judicial Efficiency Fund	\$ 10,639	\$ 7,250	\$ 15,081	\$ 12,500
Court Technology Fund				
Court Technology	47,992	40,750	56,266	55,000
Total - Court Technology Fund	\$ 47,992	\$ 40,750	\$ 56,266	\$ 55,000
Child Safety Fund				
Interfund Transfers	-	313,883	372,318	409,906
Contributions	-	1,371,002	1,353,840	1,545,827
County Government	149,946	145,000	143,650	145,000
Court Costs	3,784	2,500	5,500	4,000
Total - Child Safety Fund	\$ 153,730	\$ 1,832,385	\$ 1,875,308	\$ 2,104,733
Stormwater Development Fund				
Stormwater Dev Fee	247,642	100,000	100,000	100,000
Interest Income	12,755	-	6,000	-
Total - Stormwater Development Fund	\$ 260,397	\$ 100,000	\$ 106,000	\$ 100,000
Development Services Review Fund				
Planning Development Fees	1,083,680	800,000	980,000	800,000
Engineering Plan Review	223,466	210,000	215,000	210,000
Engineering Drainage Fee	73,725	80,000	80,000	80,000
Traffic Fee	14,001	13,500	26,000	13,500
Engineering Inspection Fee	262,125	280,000	100,000	280,000
Technology Development Fee	76,179	70,000	100,000	70,000
Interest Income	12,515	-	7,500	-
Total - Development Services Review Fund	\$ 1,745,691	\$ 1,453,500	\$ 1,508,500	\$ 1,453,500
Youth Diversion				
Court Costs	60,385	45,000	70,102	65,000
Total - Juvenile Case Manager Fund	\$ 60,385	\$ 45,000	\$ 70,102	\$ 65,000
PEG Cable Franchise Fund				
Franchise Payments	15,151	10,000	11,509	10,000
Charter Communications	115,119	100,000	104,934	100,000
Total - PEG Cable Franchise Fund	\$ 130,270	\$ 110,000	\$ 116,443	\$ 110,000
Equipment Replacement Fund				
Interest Income	101,920	15,000	50,000	15,000
Sale of Property	201,922	-	11,000	-
Proceeds from Insurance	303,479	50,000	120,000	50,000
Interfund Transfers	1,550,000	250,000	255,000	155,000
Total - Equipment Replacement Fund	\$ 2,157,322	\$ 315,000	\$ 436,000	\$ 220,000
Enterprise Maintenance and Equipment Fund				
Interest Income	167,755	-	-	-
Sale of Property	5,600	-	-	-
Total - Enterprise Replacement Fund	\$ 173,355	\$ -	\$ -	\$ -
Edwards Aquifer Habitat Conservation Plan Fund				
Federal Funds (Grants & Contr)	208,465	465,385	858,543	977,418
Reimbursements	472,639	700,585	-	-
Interfund Transfers - General Fund	92,201	105,000	105,000	108,150
Total - Edwards Aquifer Habitat Conservatio	\$ 773,305	\$ 1,270,970	\$ 963,543	\$ 1,085,568
Facilities Maintenance Fund				
Leases	149,476	149,400	149,476	149,400
Interest Income	1,724	500	500	500
Interfund Transfers	-	-	-	1,469,544
Total - Facilities Maintenance Fund	\$ 151,200	\$ 149,900	\$ 149,976	\$ 1,619,444
Recreation Center Operations and Fee Assistance Fund				
Interest Income	-	-	15,000	5,000
Donations	1,030	-	15	-
Total - Rec Center Ops Fund	\$ 1,030	\$ -	\$ 15,015	\$ 5,000
Fire Apparatus Replacement and Maintenance Fund				
Intergovernmental Revenue	80,000	80,000	80,000	-
Contributions	72,860	260,000	260,000	-
Emergency Service Cost Recovery	23,303	75,000	68,730	65,000
Sale of Property Equip/Property	22,165	-	39,200	-
Total - Fire App Replacement and Maint Fun	\$ 198,327	\$ 415,000	\$ 447,930	\$ 65,000
Transit Fund				
Intergovernmental - Federal Grants	-	1,495,000	1,495,000	4,157,266
Fare Revenue	-	150,000	-	-
Intergovernmental - State Grants	-	317,000	29,965	331,168
Interfund Transfers	87,875	-	600,000	-
American Rescue Plan Act	-	-	2,414,125	1,500,000
Total - Transit Fund	\$ 87,875	\$ 1,962,000	\$ 4,539,090	\$ 5,988,434
Parking Fund				
Fines	-	-	-	250,000
Total - Parking Fund	\$ -	\$ -	\$ -	\$ 250,000

Appendices

Citywide Revenues	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
2004 Certificates of Obligation Capital Improvement Fund				
Interest Income	847	-	-	-
Total - 2004 C of O Fund	\$ 847	\$ -	\$ -	\$ -
2008 Certificates of Obligation Capital Improvement Fund				
Interest Income	20,258	-	-	-
Total - 2008 C of O Fund	\$ 20,258	\$ -	\$ -	\$ -
2014 Capital Improvement Projects Fund				
Interest Income	796	-	-	-
Total - 2014 CIP Fund	\$ 796	\$ -	\$ -	\$ -
2013 General Obligation Bond Fund				
Interest Income	225,409	50,000	-	-
Total - 2013 GO Bond Fund	\$ 225,409	\$ 50,000	\$ -	\$ -
2011 Certificates of Obligation Capital Improvement Fund				
Interest Income	10,066	-	-	-
Total - 2011 C of O Fund	\$ 10,066	\$ -	\$ -	\$ -
2013 Certificates of Obligation Capital Improvement Fund				
Interest Income	2,140	-	-	-
Total - 2013 C of O Fund	\$ 2,140	\$ -	\$ -	\$ -
2018A Tax Notes				
Interest Income	34	-	-	-
Total - 2018 Tax Notes	\$ 34	\$ -	\$ -	\$ -
2019 Capital Improvement and Bond Program Fund				
Interest Income	3,628,222	2,100,000	-	-
Interfund Transfers	4,534,811	-	-	-
Total - 2013 Cap/Bond Fund	\$ 8,163,033	\$ 2,100,000	\$ -	\$ -
2020 Capital Improvement and Bond Program Fund				
Interest Income	162,047	180,000	\$ -	\$ -
Total - 2020 C of O Fund	\$ 162,047	\$ 180,000	\$ -	\$ -
2023 Capital Improvement and Bond Program Fund				
Interest Income	1,915,303	2,000,000	\$ -	\$ -
Total - 2023 C of O Fund	\$ 1,915,303	\$ 2,000,000	\$ -	\$ -
2022 Tax Notes (Public Safety)				
Interest Income	297,420	30,000	\$ -	\$ -
Total - 2022 Tax Note	\$ 297,420	\$ 30,000	\$ -	\$ -
Capital Equipment Replacement (Vehicles)				
Interest Income	-	75,450	\$ -	\$ -
Total - 2023 Tax Note	\$ -	\$ 75,450	\$ -	\$ -
Parks Improvements Capital Improvement Fund				
Parks Development Fee	2,550,064	-	-	-
Interest Income	260,344	-	-	-
Total - Parks Improvements CIP Fund	\$ 2,810,408	\$ -	\$ -	\$ -
Road Development Impact Fees Fund				
Traffic Fees	603,225	-	-	-
Roadway Impact Fees	2,368,645	-	-	-
Interest Income	372,952	-	-	-
Total - Road Development Impact Fees Fund	\$ 2,741,597	\$ -	\$ -	\$ -
2024 Tax Note Fund				
Debt Issuance	-	3,000,000	-	-
Interest Income	-	30,000	-	-
Total - 2024 Tax Note Fund	\$ -	\$ 3,030,000	\$ -	\$ -
Capital Projects Fund				
Interest Income	-	-	3,049,310	1,362,050
Proceeds from Debt Issuance	-	-	40,000,000	-
Miscellaneous	-	-	(80,200)	-
Interfund Transfers	-	-	1,176,000	-
Total - Capital Projects Fund	\$ -	\$ -	\$ 44,145,110	\$ 1,362,050

Appendices

Citywide Revenues	FY 2024	FY 2025	FY 2025	FY 2026
	Actuals	Budget	Estimate	Budget
Debt Service Fund				
Ad Valorem Tax - Current	28,353,663	28,473,628	29,188,866	27,639,879
Ad Valorem Tax - Delinquent	(112,902)	100,000	(24,343)	100,000
Ad Valorem Tax - Penalties and Interest	149,551	100,000	163,196	100,000
Contra Ad Valorem Reimburse	(1,303,127)	-	(1,485,550)	-
Bond Issuance	4,300,000	-	-	-
Contributions	2,270,948	2,869,831	2,862,406	2,808,456
Interest Income	325,899	50,000	250,000	50,000
Miscellaneous	438,516	-	-	-
Interfund Transfers - Airport	1,379,036	263,750	263,750	-
Interfund Transfers - Golf Course	-	100,000	100,000	100,000
Interfund Transfers - Solid Waste	-	378,044	378,044	-
Interfund Transfers - Hotel/Motel	-	598,125	598,125	-
Total - Debt Service Fund	\$ 35,801,583	\$ 32,933,378	\$ 32,338,894	\$ 30,798,335
Airport Fund				
Charges for Services				
Commercial Activities Fee	32,117	30,000	17,000	20,000
Leases and Rents	844,919	810,000	820,000	810,000
Proceeds from Insurance	805	-	-	-
Miscellaneous	67,727	-	-	-
Reimbursements	14,868	-	-	-
Fuel and Oil	3,355,264	3,300,000	2,932,358	3,000,000
Oil Sales	2984	2,000	2,000	2,000
Airport Ancillary Fees	43,835	50,000	37,000	40,000
Over/Short	76.88	-	-	-
Total Charges for Services	\$ 4,362,596	\$ 4,192,000	\$ 3,808,358	\$ 3,872,000
Intergovernmental Revenue				
Intergovernmental Revenue - 4B	274,000	-	-	-
TXDOT	100,000	1,100,000	565,708	686,304
Total Intergovernmental Revenue	\$ 374,000	\$ 1,100,000	\$ 565,708	\$ 686,304
Interest Income	34,709	-	12,000	-
Interfund Transfers	933,636	99,910	99,910	99,910
Total - Airport Fund	\$ 5,704,941	\$ 5,391,910	\$ 4,485,976	\$ 4,658,214
Solid Waste Fund				
Charges for Services				
Misc. Licenses & Permits	52,650	35,000	62,650	45,000
Garbage Collection	9,568,989	11,045,348	10,919,570	11,056,065
Container Rentals	64,145	-	122,546	-
Misc. Recyclables	3,654	-	9,544	-
Recycling Collection	1,656,071	1,656,400	1,733,617	1,700,000
Brush/Special Pick ups	23,900	20,000	32,631	20,000
Garbage Penalties	105,614	100,000	96,289	100,000
Garbage Sticklers	3,125	1,500	12,300	1,500
Total Charges for Services	\$ 11,478,148	\$ 12,858,248	\$ 12,989,147	\$ 12,922,565
Interest Income	182,866	100,000	196,780	130,000
Miscellaneous				
Proceeds from Insurance	96,048	-	181,600	-
Misc - Subject to Sales Tax	50,580	30,000	25,932	30,000
Miscellaneous	59,763	28,000	56,113	40,000
Reimbursements	46,426	-	59,138	-
Total Miscellaneous	\$ 252,817	\$ 58,000	\$ 322,783	\$ 70,000
Interfund Transfers	\$ 2,359,811	\$ -	\$ -	\$ -
Total - Solid Waste Fund	\$ 14,273,642	\$ 13,016,248	\$ 13,508,710	\$ 13,122,565
Golf Fund				
Charges for Services				
Green Fees	1,399,925	1,447,090	1,466,422	1,490,503
Annual Fees	330,863	303,000	346,578	312,090
Cart Rental	372,749	383,000	390,454	394,490
Proshop Sales	220,531	250,000	231,006	235,000
Golf Lessons	-	2,000	-	-
Total Charges for Services	\$ 2,324,068	\$ 2,385,090	\$ 2,434,461	\$ 2,432,083
Interest Income	27,154	-	17,500	-
Miscellaneous				
Leases	46,392	45,000	45,000	45,000
Sale of Equipment	2,250	-	2,357	-
Miscellaneous	33,196	-	34,773	-
Reimbursements	4,202	-	4,401	-
Over/Short	(70)	-	-	-
Total Miscellaneous	\$ 85,970	\$ 45,000	\$ 86,531	\$ 45,000
Interfund Transfers	124,579	-	-	-
Total - Golf Fund	\$ 2,561,770	\$ 2,430,090	\$ 2,538,492	\$ 2,477,083

Appendices

Citywide Revenues	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Civic/Convention Center Fund				
Charges for Services				
Civic Center Rental	486,498	510,000	491,211	493,004
Civic Center Equipment Rental	58,146	54,000	52,021	54,000
Civic Center Rental - Services	11,996	8,000	7,609	8,000
Civic Center Rental - F/B Fee	37,432	40,000	22,973	40,000
Total Charges for Services	\$ 594,072	\$ 612,000	\$ 573,814	\$ 595,004
Miscellaneous				
Miscellaneous	2,261	-	1,276	-
Total Miscellaneous	2,261	-	1,276	-
Interfund Transfers				
Interfund Transfers	1,515,314	583,082	-	694,965
Total - Civic/Convention Center Fund	\$ 2,111,646	\$ 1,195,082	\$ 575,090	\$ 1,289,969
Self Insurance Fund				
Premiums	7,870,479	8,200,000	7,800,000	8,000,000
Retiree and Cobra	113,976	100,000	75,000	100,000
Interest Income	155,791	50,000	120,000	50,000
Miscellaneous	-	-	10,000	-
Reimbursements	211,612	-	1,520	-
Total - Insurance Fund	\$ 8,351,857	\$ 8,350,000	\$ 8,006,520	\$ 8,150,000
Fleet Services Fund				
Interest Income	23	-	-	-
Interfund Transfer	-	187,664	187,664	-
Reimbursements	1,171,990	1,326,853	1,264,390	1,344,128
Total - Fleet Services Fund	\$ 1,172,013	\$ 1,514,517	\$ 1,452,054	\$ 1,344,128
Federal Courts Awards Fund				
Federal Funds	3,768	-	(3,768)	-
Miscellaneous	127,759	-	10,670	-
Total - Federal Court Awards Fund	\$ 131,527	\$ -	\$ 6,902	\$ -
Non-Federal Court Awards Fund				
Miscellaneous	40,351	-	46,652	-
Total - Non-Federal Court Awards Fund	\$ 40,351	\$ -	\$ 46,652	\$ -
Cemetery Improvements Fund				
Special Permits	300	-	-	-
Donations	3,210	-	-	-
Recreation	8,965	3,250	-	-
Miscellaneous	97	-	3,000	3,250
Total - Cemetery Perpetual Care	\$ 12,572	\$ 3,250	\$ 3,000	\$ 3,250
Hotel/Motel Tax Fund				
Hotel Occupancy Tax	4,825,919	4,821,147	4,565,565	4,687,156
Penalty	38,084	15,000	5,000	10,000
Interest Income	61,900	15,000	70,000	15,000
Total - Hotel/Motel Tax Fund	\$ 4,925,903	\$ 4,851,147	\$ 4,640,565	\$ 4,712,156
Total- All Funds (excl. CU)	\$ 208,738,216	\$ 201,899,052	\$ 240,768,528	\$ 201,828,509

Appendices

Citywide Revenues	FY 2024 Actuals	FY 2025 Budget	FY 2025 Estimate	FY 2026 Budget
Component Units				
Creekside Town Center TIRZ Fund				
Ad Valorem Tax	3,942,747	3,860,775	4,042,725	4,212,505
Municipal Sales Tax	1,596,999	1,591,200	1,650,000	1,683,000
Interest Income	104,041	100,000	70,000	70,000
Total - Creekside Town Center TIRZ Fund	\$ 5,643,787	\$ 5,551,975	\$ 5,762,725	\$ 5,965,505
EDC Operating Fund				
Municipal Sales Tax	11,408,521	10,419,075	11,571,971	9,609,825
Contra - Sales Tax Reimburse	(1,611,773)	-	(2,049,000)	-
Reimbursements	128,954	-	128,954	128,954
Interest Income	944,135	375,000	700,000	250,000
Loan Repayment	44,000	172,954	44,000	44,000
Misc	800	-	283,540	-
Discount on Investments	65,729	-	-	-
Total - EDC Operating Fund	\$ 10,980,366	\$ 10,967,029	\$ 10,679,465	\$ 10,032,779
EDC Capital Fund				
Proceeds from Debt Issuance	12,743,001	-	-	-
Total - EDC Capital Fund	\$ 12,743,001	\$ -	\$ -	\$ -
River Mill TIRZ Fund				
Ad Valorem Tax	50,678	58,307	54,160	54,160
Municipal Sales Tax	30,522	20,000	18,000	20,000
Interest Income	1,709	-	-	-
Total - River Mills TIRZ Fund	\$ 82,909	\$ 78,307	\$ 72,160	\$ 74,160
DT TIRZ Fund				
Ad Valorem Tax	77,834	112,590	111,887	146,484
Total - DT TIRZ Fund	\$ 77,834	\$ 112,590	\$ 111,887	\$ 146,484
Total- All Funds (with CU)	\$ 238,266,113	\$ 218,608,954	\$ 257,394,766	\$ 218,047,438

Appendices

FY 2025-2026 Pay Plan

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
F			12.83	15.40	17.96	
Kinder Care Attendant	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Party Attendant	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Recreation Attendant I	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Golf Attendant	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Golf Cart Porter	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Facility Attendant	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
G			13.34	16.02	18.68	
Lifeguard/WSI	Parks & Recreation	PT	13.34	16.02	18.68	Non-Exempt
H			13.88	16.66	19.43	
Lead Kinder Care Attendant	Parks & Recreation	PT	13.88	16.66	19.43	Non-Exempt
I			14.43	17.31	20.21	
Guest Services Representative	Parks & Recreation	PT	14.43	17.31	20.21	Non-Exempt
Recreation Attendant II	Parks & Recreation	PT	14.43	17.31	20.21	Non-Exempt
Recreation Attendant III	Parks & Recreation	PTR	14.43	17.31	20.21	Non-Exempt
Recreation Instructor	Parks & Recreation	PTR/PT	14.43	17.31	20.21	Non-Exempt
Athletic Instructor	Parks & Recreation	PTR/PT	14.43	17.31	20.21	Non-Exempt
Golf Assistant	Parks & Recreation	PTR/FT	14.43	17.31	20.21	Non-Exempt
Event Attendant	Economic & Community Dev	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
Lead Event Attendant	Economic & Community Dev	PTR	15.01	17.71	21.01	Non-Exempt
Lead Guest Services Representative	Parks & Recreation	PT	15.01	17.71	21.01	Non-Exempt
L			16.23	19.48	22.73	
Ranger	Parks & Recreation	FT	16.23	19.48	22.73	Non-Exempt
Refuse Collector I	Public Works	FT	16.23	19.48	22.73	Non-Exempt
Custodian	Various	FT/PTR	16.23	19.48	22.73	Non-Exempt
Library Aide	Library	PTR/PT	16.23	19.48	22.73	Non-Exempt
Pool Manager	Parks & Recreation	PT/PTR	16.23	19.48	22.73	Non-Exempt
M			16.88	20.26	23.64	
Refuse Collector II	Public Works	FT	16.88	20.26	23.64	Non-Exempt
Facility Specialist	Various	FT/PTR	16.88	20.26	23.64	Non-Exempt
N			17.56	21.07	24.59	
Recreation Specialist	Parks & Recreation	PTR	17.56	21.07	24.59	Non-Exempt
Library Assistant I	Library	PTR/FT	17.56	21.07	24.59	Non-Exempt
Maintenance Worker	Various	FT/PT	17.56	21.07	24.59	Non-Exempt
Airport Facilities Technician	Economic & Community Dev	FT/PT	17.56	21.07	24.59	Non-Exempt
Administrative Associate	Various	FT/PT	17.56	21.07	24.59	Non-Exempt
Parts Technician	Fleet	FT	17.56	21.07	24.59	Non-Exempt
O			18.26	21.92	25.56	
Police Records Clerk	Police	FT/PT	18.26	21.92	25.56	Non-Exempt
Maintenance Worker II	Parks & Recreation	FT	18.26	21.92	25.56	Non-Exempt
Refuse Collector III	Public Works	FT	18.26	21.92	25.56	Non-Exempt
Library Assistant II	Library	PTR/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

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
O			18.26	21.92	25.56	
Police Records Clerk	Police	FT/PT	18.26	21.92	25.56	Non-Exempt
Maintenance Worker II	Parks & Recreation	FT	18.26	21.92	25.56	Non-Exempt
Refuse Collector III	Public Works	FT	18.26	21.92	25.56	Non-Exempt
Library Assistant II	Library	PTR/FT	18.26	21.92	25.56	Non-Exempt
Deputy Court Clerk	Municipal Court	FT/PTR	18.26	21.92	25.56	Non-Exempt
P			18.99	22.79	26.58	
Permit Technician	TCS	FT/PTR	18.99	22.79	26.58	Non-Exempt
Police Records Clerk II	Police	FT/PT	18.99	22.79	26.58	Non-Exempt
Deputy Court Clerk II	Municipal Court	FT	18.99	22.79	26.58	Non-Exempt
Open Records Clerk I	Police	FT/PT	18.99	22.79	26.58	Non-Exempt
Technical Services Specialist I	Library	FT	18.99	22.79	26.58	Non-Exempt
Youth Services Specialist I	Library	FT	18.99	22.79	26.58	Non-Exempt
Maintenance Technician	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Line Services Technician (Airport)	Economic & Community Dev	FT	18.99	22.79	26.58	Non-Exempt
Maintenance Worker III	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Library Assistant III	Library	FT/PTR	18.99	22.79	26.58	Non-Exempt
Customer Service Representative	Various	FT/PTR	18.99	22.79	26.58	Non-Exempt
Q			19.75	23.70	27.66	
Police Records Clerk III	Police	FT/PT	19.75	23.70	27.66	Non-Exempt
Solid Waste Operator I	Public Works	FT	19.75	23.70	27.66	Non-Exempt
Aquatic Maintenance Technician	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Sign Shop Technician	Public Works	FT	19.75	23.70	27.66	Non-Exempt
Animal Welfare & Rescue Officer	Neighborhood & Community Planning	FT	19.75	23.70	27.66	Non-Exempt
Administrative Assistant	Various	FT/PTR	19.75	23.70	27.66	Non-Exempt
Equipment Operator I	Parks & Recreation/Public Works	FT	19.75	23.70	27.66	Non-Exempt
Equipment Technician	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Field Technician	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Youth Services Specialist II	Library	FT	19.75	23.70	27.66	Non-Exempt
Technical Services Specialist II	Library	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
Customer Experience Specialist	Library	FT	19.75	23.70	27.66	Non-Exempt
Digital Resources Specialist	Library	FT	19.75	23.70	27.66	Non-Exempt
Assistant Aquatics Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Assistant Athletic/Fitness Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Assistant Guest Services Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Assistant Recreation Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
R			20.55	24.66	28.76	
Animal Welfare & Rescue Officer II	Neighborhood & Community Planning	FT	20.55	24.66	28.76	Non-Exempt
Solid Waste Operator II	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Evidence & Property Technician	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
Project Specialist	TCS	FT	20.55	24.66	28.76	Non-Exempt
S			21.36	25.63	29.91	
Senior Administrative Assistant	Various	FT	21.36	25.63	29.91	Non-Exempt
Assistant Golf Professional	Parks & Recreation	FT	21.36	25.63	29.91	Non-Exempt
Equipment Operator II	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Solid Waste Operator III	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Senior Permit Technician	Neighborhood & Community Planning	FT	21.36	25.63	29.91	Non-Exempt
Lead Police Records Clerk	Police	FT	21.36	25.63	29.91	Non-Exempt
Traffic Signal Technician I	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Fleet Mechanic I	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Senior Evidence & Property Technician	Police	FT	21.36	25.63	29.91	Non-Exempt
Welder/Fabricator III	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Senior Accounting Technician	Finance	FT	21.36	25.63	29.91	Non-Exempt

Appendices

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
T			22.22	26.66	31.11	
Lead Solid Waste Operator	Public Works	FT	22.22	26.66	31.11	Non-Exempt
Fleet Mechanic II	Public Works	FT	22.22	26.66	31.11	Non-Exempt
Code Enforcement Officer I	Neighborhood & Community	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
Wellness Specialist	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
U			23.80	27.73	32.35	
Engineering Technician	Public Works/TCS	FTEX	49,511	57,673	67,293	Exempt
GIS Technician	Information Technology	FT	23.80	27.73	32.35	Non-Exempt
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	Neighborhood & Community	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
Juvenile Case Coordinator	Municipal Court	FT	23.80	27.73	32.35	Non-Exempt
V			49,963	59,965	69,967	
Traffic Signal Technician II	Public Works	FT	24.02	28.83	33.64	Non-Exempt
Event Coordinator	Parks & Recreation	FT	24.02	28.83	33.64	Non-Exempt
Warrant/Bailiff Officer	Municipal Court	FT	24.02	28.83	33.64	Non-Exempt
Emergency Dispatcher II	Police	FT	24.02	28.83	33.64	Non-Exempt
Code Enforcement Officer II	Neighborhood & Community	FT	24.02	28.83	33.64	Non-Exempt
Assistant Park Ranger Superintendent	Parks & Recreation	FT	24.02	28.83	33.64	Non-Exempt
Assistant Golf Course Superintendent	Parks & Recreation	FT	24.02	28.83	33.64	Non-Exempt
Records Management Coordinator	City Secretary's Office	FT	24.02	28.83	33.64	Non-Exempt
Solid Waste Coordinator	Public Works	FTEX	49,963	59,965	69,967	Exempt
Accreditation Coordinator	Fire	FT	24.02	28.83	33.64	Non-Exempt
W			51,973	62,357	72,766	
Traffic Signal Technician III	Public Works	FT	24.99	29.98	34.98	Non-Exempt
Engineering Coordinator	TCS	FTEX	51,973	62,357	72,766	Exempt
Management Assistant	City Manager's Office	FTEX	51,973	62,357	72,766	Exempt
Human Resources Safety Liaison	Human Resources	FT	24.99	29.98	34.98	Non-Exempt
Health Specialist I	Neighborhood & Community	FT	24.99	29.98	34.98	Non-Exempt
Contract Coordinator	Finance	FT	24.99	29.98	34.98	Non-Exempt
Crime Victim Liaison	Police	FT	24.99	29.98	34.98	Non-Exempt
Plans Examiner	TCS	FT	24.99	29.98	34.98	Non-Exempt
Senior Animal Rescue & Welfare Officer	Neighborhood & Community	FTEX	51,973	62,357	72,766	Exempt
Emergency Dispatcher III	Police	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	Neighborhood & Community	FT	24.99	29.98	34.98	Non-Exempt
Crime Scene Investigator	Police	FT	24.99	29.98	34.98	Non-Exempt
X			54,054	64,870	75,685	
Librarian I	Library	FTEX	54,054	64,870	75,685	Exempt
Health Specialist II	Neighborhood & Community	FT	25.99	31.19	36.39	Non-Exempt
Crime Analyst	Police	FT	25.99	31.19	36.39	Non-Exempt
Lead Fleet Mechanic	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
Crime Scene Analyst	Police	FT	25.99	31.19	36.39	Non-Exempt
Y			56,225	67,469	78,715	
Facility Operations Supervisor	Parks & Recreation/Public Works	FTEX	56,225	67,469	78,715	Exempt
Foreman	Parks & Recreation/Public Works	FT	27.03	32.44	37.84	Non-Exempt
Human Resources Generalist	Human Resources	FTEX	56,225	67,469	78,715	Exempt
Senior Emergency Dispatcher II	Police	FT	27.03	32.44	37.84	Non-Exempt
Compliance Services Supervisor	Neighborhood & Community	FT	56,225	67,469	78,715	Exempt
Planner	Neighborhood & Community	FTEX	56,225	67,469	78,715	Exempt
Digital Strategies Coordinator	Communications & Community	FTEX	56,225	67,469	78,715	Exempt
Creative Marketing Coordinator	Communications & Community	FTEX	56,225	67,469	78,715	Exempt
Special Events Coordinator	Communications & Community	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
Deputy Warrant Specialist	Municipal Court	FT	56,225	67,469	78,715	Exempt

Appendices

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
Z			58,474	70,168	81,863	
Recreation Supervisor	Parks & Recreation	FTEX	58,474	70,168	81,863	Exempt
Aquatics Supervisor	Parks & Recreation	FTEX	58,474	70,168	81,863	Exempt
Athletics Supervisor	Parks & Recreation	FTEX	58,474	70,168	81,863	Exempt
Athletic/Fitness Supervisor	Parks & Recreation	FTEX	58,474	70,168	81,863	Exempt
Guest Services Supervisor	Parks & Recreation	FTEX	58,474	70,168	81,863	Exempt
Watershed Supervisor	Public Works	FTEX	58,474	70,168	81,863	Exempt
Senior Foreman	Parks & Recreation	FT	28.11	33.73	39.36	Non-Exempt
Senior Construction Inspector	Public Works	FT	28.11	33.73	39.36	Non-Exempt
ECD Coordinator	Economic & Community Development	FTEX	58,474	70,168	81,863	Exempt
Fitness Instructor	Parks & Recreation	PT	28.11	33.73	39.36	Non-Exempt
Treasury Analyst	Finance	PTR	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
GIS Analyst	Information Technology	FTEX	58,474	70,168	81,863	Exempt
Benefits Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Risk Management Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Buyer	Finance	FTEX	58,474	70,168	81,863	Exempt
AA			60,813	72,974	85,137	
Grants Coordinator	Finance	FTEX	60,813	72,974	85,137	Exempt
Court Operations Supervisor	Municipal Court	FTEX	60,813	72,974	85,137	Exempt
Senior Health Specialist	Neighborhood & Community Planning	FTEX	60,813	72,974	85,137	Exempt
Budget Analyst	Finance	FTEX	60,813	72,974	85,137	Exempt
Senior Human Resources Generalist	Human Resources	FTEX	60,813	72,974	85,137	Exempt
MIH Paramedic	Fire	FT	60,813	72,974	85,137	Non-Exempt
Parks Analyst	Parks & Recreation	FTEX	60,813	72,974	85,137	Exempt
Urban Forester	Parks & Recreation	FTEX	60,813	72,974	85,137	Exempt
Assistant Project Manager	TCS	FTEX	60,813	72,974	85,137	Exempt
Transit Coordinator	TCS	FTEX	60,813	72,974	85,137	Exempt
Buyer II	Finance	FTEX	60,813	72,974	85,137	Exempt
BB			63,245	75,893	88,543	
Chief Building Inspector	TCS	FTEX	63,245	75,893	88,543	Exempt
Business Analyst	Information Technology	FTEX	63,245	75,893	88,543	Exempt
Transportation Planner	TCS	FTEX	63,245	75,893	88,543	Exempt
Human Resources Supervisor	Human Resources	FTEX	63,245	75,893	88,543	Exempt
Accounting Supervisor	Finance	FTEX	63,245	75,893	88,543	Exempt
Senior Plans Examiner	TCS	FTEX	63,245	75,893	88,543	Exempt
Senior Buyer	Finance	FTEX	63,245	75,893	88,543	Exempt
Budget Analyst II	Finance	FTEX	63,245	75,893	88,543	Exempt
CC			65,775	78,929	92,084	
Senior Budget Analyst	Finance	FTEX	65,775	78,929	92,084	Exempt
Graduate Engineer	TCS	FTEX	65,775	78,929	92,084	Exempt
911 Center Supervisor	Police	FTEX	65,775	78,929	92,084	Exempt
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
Deputy City Secretary	City Secretary's Office	FTEX	65,775	78,929	92,084	Exempt
Senior Planner	Neighborhood & Community Planning	FTEX	65,775	78,929	92,084	Exempt
DD			69,234	86,542	103,850	
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
Librarian III / Branch Manager	Library	FTEX	69,234	86,542	103,850	Exempt
EE			72,876	91,094	109,313	
Parks Superintendent	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Network Administrator	Information Technology	FTEX	72,876	91,094	109,313	Exempt
Systems Administrator	Information Technology	FTEX	72,876	91,094	109,313	Exempt
FF			76,427	95,492	114,591	
Principal Planner	Neighborhood & Community Planning	FTEX	76,427	95,492	114,591	Exempt
II			83,226	104,031	124,836	
Engineer	TCS	FTEX	83,226	104,031	124,836	Exempt
Municipal Court Administrator	Municipal Court	FTEX	83,226	104,031	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
KK			90,017	109,821	135,023	
Assistant City Engineer	TCS	FTEX	90,017	109,821	135,023	Exempt
LL			93,618	114,214	140,424	
Building Official	TCS	FTEX	93,618	114,214	140,424	Exempt
MM			108,257	132,089	162,386	
Senior Assistant City Attorney	City Attorney's Office	FTEX	108,257	132,089	162,386	Exempt

Appendices

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
MG						
GIS Manager	Information Technology					Exempt
Infrastructure Manager	Information Technology					Exempt
Accounting & Treasury Manager	Finance					Exempt
Purchasing Manager	Finance					Exempt
Budget Manager	Finance					Exempt
Planning Manager	Neighborhood & Community Planning					Exempt
Neighborhood Services Manager	Neighborhood & Community Planning					Exempt
Human Resources Manager	Human Resources					Exempt
Fleet Manager	Public Works					Exempt
Facilities Manager	Public Works					Exempt
Recreation Manager	Parks & Recreation					Exempt
Solid Waste Manager	Public Works					Exempt
Streets & Drainage Manager	Public Works	FTEX	78,000	104,000	130,000	Exempt
River & Watershed Manager	Public Works					Exempt
Economic & Community Development Manager	Economic & Community Development					Exempt
Communications Manager	Communications & Community Engagement					Exempt
Emergency Management Coordinator	Fire					Exempt
Business Systems Manager	Information Technology					Exempt
Golf Manager	Parks & Recreation					Exempt
Recreation Center Manager	Parks & Recreation					Exempt
Civic/Convention Center Manager	Economic & Community Development					Exempt
Development Manager	TCS					Exempt
Parks Development Manager	Parks & Recreation					Exempt
Airport Operations Manager	Economic & Community Development					Exempt
Capital Projects Manager	TCS					Exempt
Transit Manager	TCS					Exempt
EX-1						
Assistant Library Director	Library					Exempt
Assistant Director of Human Resources	Human Resources					Exempt
Assistant Director of Information Technology	Information Technology					Exempt
Assistant Director of Parks & Recreation	Parks & Recreation					Exempt
Assistant Director of Finance	Finance					Exempt
Assistant Director of Public Works	Public Works	FTEX	105,000	140,000	175,000	Exempt
Assistant Director of Transportation & Construction Services	TCS					Exempt
Assistant Director of Neighborhood & Community Planning	Neighborhood & Community Planning					Exempt
Airport Director	Economic & Community Development					Exempt
First Assistant City Attorney	City Attorney's Office					Exempt
Assistant Fire Chief	Fire					Exempt
Assistant Police Chief	Police					Exempt
City Secretary	City Secretary's Office					Exempt
EX-2						
Library Director	Library					Exempt
Director of Communications & Community Engagement	Communication & Community Engagement					Exempt
Director of Economic & Community Development	Economic & Community Development					Exempt
Director of Human Resources	Human Resources					Exempt
Director of Parks & Recreation	Parks & Recreation					Exempt
Director of Neighborhood & Community Planning	Neighborhood & Community Planning	FTEX	130,000	175,000	220,000	Exempt
Director of Finance	Finance					Exempt
Director of Information Technology	Information Technology					Exempt
Director of Transportation & Construction Services	TCS					Exempt
Director of Public Works	Public Works					Exempt
Chief of Police	Police					Exempt
Fire Chief	Fire					Exempt
EX-3						
Assistant City Manager	City Manager's Office	FTEX	165,000	220,000	275,000	Exempt
Deputy City Manager	City Manager's Office					Exempt

Appendices



FY 2025-2026 Fire Department Step Plan

Battalion Chief/Division Chief							Fire Captain							Fire Lieutenant							Fire Engineer							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																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
\$129,801	\$131,605	\$134,521	\$137,490	\$140,515	\$143,607	\$147,700	\$151,801	\$155,915	\$159,030	\$162,145	\$165,260	\$168,375	\$171,490	\$174,605	\$177,720	\$180,835	\$183,950	\$187,065	\$190,180	\$193,295	\$196,410	\$199,525	\$202,640	\$205,755	\$208,870	\$211,985	\$215,100	\$218,215	\$221,330	\$224,445	\$227,560	\$230,675	\$233,790	\$236,905	\$240,020	\$243,135	\$246,250	\$249,365	\$252,480	\$255,595	\$258,710	\$261,825	\$264,940	\$268,055	\$271,170	\$274,285	\$277,400	\$280,515	\$283,630	\$286,745	\$289,860	\$292,975	\$296,090	\$299,205	\$302,320	\$305,435	\$308,550	\$311,665	\$314,780	\$317,895	\$320,010	\$323,125	\$326,240	\$329,355	\$332,470	\$335,585	\$338,700	\$341,815	\$344,930	\$348,045	\$351,160	\$354,275	\$357,390	\$360,505	\$363,620	\$366,735	\$369,850	\$372,965	\$376,080	\$379,195	\$382,310	\$385,425	\$388,540	\$391,655	\$394,770	\$397,885	\$400,990	\$404,105	\$407,220	\$410,335	\$413,450	\$416,565	\$419,680	\$422,795	\$425,910	\$428,025	\$431,140	\$434,255	\$437,370	\$440,485	\$443,600	\$446,715	\$449,830	\$452,945	\$456,060	\$459,175	\$462,290	\$465,405	\$468,520	\$471,635	\$474,750	\$477,865	\$480,980	\$484,095	\$487,210	\$490,325	\$493,440	\$496,555	\$499,670	\$502,785	\$505,890	\$508,995	\$512,110	\$515,225	\$518,340	\$521,455	\$524,570	\$527,685	\$530,790	\$533,905	\$537,020	\$540,135	\$543,250	\$546,365	\$549,480	\$552,595	\$555,710	\$558,825	\$561,940	\$565,055	\$568,170	\$571,285	\$574,400	\$577,515	\$580,630	\$583,745	\$586,860	\$589,975	\$593,090	\$596,205	\$599,320	\$602,435	\$605,550	\$608,665	\$611,780	\$614,895	\$617,010	\$620,125	\$623,240	\$626,355	\$629,470	\$632,585	\$635,700	\$638,815	\$641,930	\$645,045	\$648,160	\$651,275	\$654,390	\$657,505	\$660,620	\$663,735	\$666,850	\$669,965	\$673,080	\$676,195	\$679,310	\$682,425	\$685,540	\$688,655	\$691,770	\$694,885	\$697,990	\$701,105	\$704,220	\$707,335	\$710,450	\$713,565	\$716,680	\$719,795	\$722,910	\$726,025	\$729,140	\$732,255	\$735,370	\$738,485	\$741,600	\$744,715	\$747,830	\$750,945	\$754,060	\$757,175	\$760,290	\$763,405	\$766,520	\$769,635	\$772,750	\$775,865	\$778,980	\$782,095	\$785,210	\$788,325	\$791,440	\$794,555	\$797,670	\$800,785	\$803,890	\$806,995	\$810,110	\$813,225	\$816,340	\$819,455	\$822,570	\$825,685	\$828,800	\$831,915	\$835,030	\$838,145	\$841,260	\$844,375	\$847,490	\$850,605	\$853,720	\$856,835	\$859,950	\$863,065	\$866,180	\$869,295	\$872,410	\$875,525	\$878,640	\$881,755	\$884,870	\$887,985	\$891,100	\$894,215	\$897,330	\$900,445	\$903,560	\$906,675	\$909,790	\$912,905	\$916,020	\$919,135	\$922,250	\$925,365	\$928,480	\$931,595	\$934,710	\$937,825	\$940,940	\$944,055	\$947,170	\$950,285	\$953,400	\$956,515	\$959,630	\$962,745	\$965,860	\$968,975	\$972,090	\$975,205	\$978,320	\$981,435	\$984,550	\$987,665	\$990,780	\$993,895	\$996,010	\$999,125	\$100,240	\$100,355	\$100,470	\$100,585	\$100,700	\$100,815	\$100,930	\$101,045	\$101,160	\$101,275	\$101,390	\$101,505	\$101,620	\$101,735	\$101,850	\$101,965	\$102,080	\$102,195	\$102,310	\$102,425	\$102,540	\$102,655	\$102,770	\$102,885	\$102,990	\$103,105	\$103,220	\$103,335	\$103,450	\$103,565	\$103,680	\$103,795	\$103,910	\$104,025	\$104,140	\$104,255	\$104,370	\$104,485	\$104,600	\$104,715	\$104,830	\$104,945	\$105,060	\$105,175	\$105,290	\$105,405	\$105,520	\$105,635	\$105,750	\$105,865	\$105,980	\$106,095	\$106,210	\$106,325	\$106,440	\$106,555	\$106,670	\$106,785	\$106,890	\$106,995	\$107,110	\$107,225	\$107,340	\$107,455	\$107,570	\$107,685	\$107,800	\$107,915	\$108,030	\$108,145	\$108,260	\$108,375	\$108,490	\$108,605	\$108,720	\$108,835	\$108,950	\$109,065	\$109,180	\$109,295	\$109,410	\$109,525	\$109,640	\$109,755	\$109,870	\$109,985	\$110,100	\$110,215	\$110,330	\$110,445	\$110,560	\$110,675	\$110,790	\$110,905	\$111,020	\$111,135	\$111,250	\$111,365	\$111,480	\$111,595	\$111,710	\$111,825	\$111,940	\$112,055	\$112,170	\$112,285	\$112,400	\$112,515	\$112,630	\$112,745	\$112,860	\$112,975	\$113,090	\$113,205	\$113,320	\$113,435	\$113,550	\$113,665	\$113,780	\$113,895	\$113,995	\$114,110	\$114,225	\$114,340	\$114,455	\$114,570	\$114,685	\$114,800	\$114,915	\$115,030	\$115,145	\$115,260	\$115,375	\$115,490	\$115,605	\$115,720	\$115,835	\$115,950	\$116,065	\$116,180	\$116,295	\$116,410	\$116,525	\$116,640	\$116,755	\$116,870	\$116,985	\$117,100	\$117,215	\$117,330	\$117,445	\$117,560	\$117,675	\$117,790	\$117,905	\$118,020	\$118,135	\$118,250	\$118,365	\$118,480	\$118,595	\$118,710	\$118,825	\$118,940	\$119,055	\$119,170	\$119,285	\$119,400	\$119,515	\$119,630	\$119,745	\$119,860	\$119,975	\$120,090	\$120,205	\$120,320	\$120,435	\$120,550	\$120,665	\$120,780	\$120,895	\$120,995	\$121,110	\$121,225	\$121,340	\$121,455	\$121,570	\$121,685	\$121,800	\$121,915	\$122,030	\$122,145	\$122,260	\$122,375	\$122,490	\$122,605	\$122,720	\$122,835	\$122,950	\$123,065	\$123,180	\$123,295	\$123,410	\$123,525	\$123,640	\$123,755	\$123,870	\$123,985	\$124,100	\$124,215	\$124,330	\$124,445	\$124,560	\$124,675	\$124,790	\$124,905	\$125,020	\$125,135	\$125,250	\$125,365	\$125,480	\$125,595	\$125,710	\$125,825	\$125,940	\$126,055	\$126,170	\$126,285	\$126,400	\$126,515	\$126,630	\$126,745	\$126,860	\$126,975	\$127,090	\$127,205	\$127,320	\$127,435	\$127,550	\$127,665	\$127,780	\$127,895	\$127,995	\$128,110	\$128,225	\$128,340	\$128,455	\$128,570	\$128,685	\$128,800	\$128,915	\$129,030	\$129,145	\$129,260	\$129,375	\$129,490	\$129,605	\$129,720	\$129,835	\$129,950	\$130,065	\$130,180	\$130,295	\$130,410	\$130,525	\$130,640	\$130,755	\$130,870	\$130,985	\$131,100	\$131,215	\$131,330	\$131,445	\$131,560	\$131,675	\$131,790	\$131,905	\$132,020	\$132,135	\$132,250	\$132,365	\$132,480	\$132,595	\$132,710	\$132,825	\$132,940	\$133,055	\$133,170	\$133,285	\$133,400	\$133,515	\$133,630	\$133,745	\$133,860	\$133,975	\$134,090	\$134,205	\$134,320	\$134,435	\$134,550	\$134,665	\$134,780	\$134,895	\$134,995	\$135,110	\$135,225	\$135,340	\$135,455	\$135,570	\$135,685	\$135,800	\$135,915	\$136,030	\$136,145	\$136,260	\$136,375	\$136,490	\$136,605	\$136,720	\$136,835	\$136,950	\$137,065	\$137,180	\$137,295	\$137,410	\$137,525	\$137,640	\$137,755	\$137,870	\$137,985	\$138,100	\$138,215	\$138,330	\$138,445	\$138,560	\$138,675	\$138,790	\$138,905	\$139,020	\$139,135	\$139,250	\$139,365	\$139,480	\$139,605	\$139,720	\$139,835	\$139,950	\$140,065	\$140,180	\$140,295	\$140,410	\$140,525	\$140,640	\$140,755	\$140,870	\$140,985	\$141,100	\$141,215	\$141,330	\$141,445	\$141,560	\$141,675	\$141,790	\$141,905	\$142,020	\$142,135	\$142,250	\$142,365	\$142,480	\$142,605	\$142,720	\$142,835	\$142,950	\$143,065	\$143,180	\$143,295	\$143,410	\$143,525	\$143,640	\$143,755	\$143,870	\$143,985	\$144,100	\$144,215	\$144,330	\$144,445	\$144,560	\$144,675	\$144,790	\$144,905	\$145,020	\$145,135	\$145,250	\$145,365	\$145,480	\$145,605	\$145,720	\$145,835	\$145,950	\$146,065	\$146,180	\$146,295	\$146,410	\$146,525	\$146,640	\$146,755	\$146,870	\$146,985	\$147,100	\$147,215	\$147,330	\$147,445	\$147,560	\$147,675	\$147,790	\$147,905	\$148,020	\$148,135	\$148,250	\$148,365	\$148,480	\$148,605	\$148,720	\$148,835	\$148,950	\$149,065	\$149,180	\$149,295	\$149,410	\$149,525	\$149,640	\$149,755	\$149,870	\$149,985	\$150,100	\$150,215	\$150,330	\$150,445	\$150,560	\$150,675	\$150,790	\$150,905	\$151,020	\$151,135	\$151,250	\$151,365	\$151,480	\$151,605	\$151,720	\$151,835	\$151,950	\$152,065	\$152,180	\$152,295	\$152,410	\$152,525	\$152,640	\$152,755	\$152,870	\$152,985	\$153,100	\$153,215	\$153,330	\$153,445	\$153,560	\$153,675	\$153,790	\$153,905	\$154,020	\$154,135	\$154,250	\$154,365	\$154,480	\$154,605	\$154,720	\$154,835	\$154,950	\$155,065	\$155,180	\$155,295	\$155,410	\$155,525	\$155,640	\$155,755	\$155,870	\$155,985	\$156,100	\$156,215	\$156,330	\$156,445	\$156,560	\$156,675	\$156,790	\$156,905	\$157,020	\$157,135	\$157,250	\$157,365	\$157,480	\$157,605	\$157,720	\$157,835	\$157,950	\$158,065	\$158,180	\$158,295	\$158,410	\$158,525	\$158,640	\$158,755	\$158,870	\$158,985	\$159,100	\$159,215	\$159,330	\$159,445	\$159,560	\$159,675	\$159,790	\$159,905	\$160,020	\$160,135	\$160,250	\$160,365	\$160,480	\$160,605	\$160,720	\$160,835	\$160,950	\$161,065	\$161,180	\$161,295	\$161,410	\$161,525	\$161,640	\$161,755	\$161,870	\$161,985	\$162,100	\$162,215	\$162,330	\$162,445	\$162,560	\$162,675	\$162,790	\$162,905	\$163,020	\$163,135	\$163,250</td

Appendices



FY 2025-2026 Police Department Step Plan



	Police Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		\$130,171	\$133,695	\$137,286	\$140,946	\$144,678	\$148,357
	Police Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		\$118,540	\$121,155	\$123,819	\$126,533	\$129,298	\$133,193
	Police Sergeant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		\$102,374	\$104,919	\$107,526	\$110,196	\$112,831	\$117,015
	Police Corporal	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		\$60,323	\$91,132	\$93,366	\$94,924	\$96,512	\$98,121
	Police Officer	Step 1*	Step 2	Step 3	Step 4	Step 5	Step 6
		\$74,642	\$75,978	\$77,337	\$78,720	\$80,128	\$81,561
	Police Cadet	Step 1**					
		\$33,315					

Promotion Matrix for Overlapping Ranks***

	Police Officer Step	Salary	Corporal Step	Salary	Sergeant Step	Salary	% Increase	Lieutenant Step	Salary	Captain Step	Salary	% Increase
	Step 1	74,642	Step 1	90,323	Step 1	102,374	13.3%	Step 1	118,540	Step 1	130,171	9.8%
	Step 2	75,978	Step 1	90,323	Step 2	91,832	11.5%	Step 2	121,155	Step 1	130,171	7.4%
	Step 3	77,337	Step 1	90,323	Step 3	93,366	9.6%	Step 3	123,819	Step 1	130,171	5.1%
	Step 4	78,720	Step 1	90,323	Step 4	94,924	7.8%	Step 4	126,533	Step 1	130,171	2.9%
	Step 5	80,128	Step 1	90,323	Step 5	96,512	6.1%	Step 5	129,298	Step 2	133,695	3.4%
	Step 6	81,561	Step 1	90,323	Step 6	98,121	4.3%	Step 6	133,193	Step 3	137,286	3.1%
	Step 7	83,021	Step 1	90,323	Step 7	99,760	4.3%					
	Step 8	83,929	Step 1	90,323	Step 8	101,426	5.2%					
	Step 9	85,929	Step 1	90,323	Step 9	103,120	4.3%					
	Step 10	87,971	Step 1	90,323	Step 10	107,994	2.0%					
	Step 11	90,065	Step 2	91,832								
	Step 12	92,209	Step 3	93,366								
	Step 13	94,404	Step 5	96,512								
	Step 14	96,650	Step 6	98,121								
	Step 15	99,125	Step 8	101,426								

*Certified Police Officers may be provided a \$3,000 OR \$5,000 sign-on incentive dependent upon experience and/or may be eligible for a higher step placement upon hire per our Lateral Entry Program

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

***When promoting to Corporal, Sergeant, or Captain, reference the applicable overlap chart to identify promotional step

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

Financial Policies

PURPOSE:

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

A. GENERAL

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

B. ACCOUNTING, AUDITING AND FINANCIAL PLANNING

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

Appendices

C. BUDGETING

1. The City budgets resources on a fiscal year which begins October 1 and ends the following September 30.
2. The Finance Department develops an internal budget calendar and provides all pertinent resources to the department and City Management necessary to develop the proposed budget.
3. A structurally balanced proposed budget will be prepared and distributed to the 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 department functions and missions
 - 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 the City Council
5. The City Council will adopt the tax rate and budget by ordinance in accordance with the City charter and to allow sufficient time to send out property tax statements.
6. Appropriations as approved by the City Council are incorporated into the City's financial software by the Finance Department.
 - a. The following general expenditure categories are used to appropriate funds annually:
 - i. Employee expenditures
 - ii. Operations expenditures
 - iii. Capital expenditures
 - iv. Debt Service expenditures
 - v. Contingencies
 - vi. Interfund Transfers
 - b. Detailed expenditures by line item and by department (divisions where appropriate) are maintained by the Finance Department.

Appendices

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

7. Except for capital projects, grants and federal entitlement programs (CDBG), unused appropriations, including any encumbrances lapse at the end of each fiscal year.

8. Departments are accountable for not exceeding their annual budgetary appropriations.

9. Budget Transfer and Amendment Process

- a. In the Adopted Budget document, appropriations are approved by City Council at the Department and/or fund level within a certain expenditure category.
- b. Throughout the fiscal year, departments and or funds may have a business need to transfer allocation from one category to the other. The City Manager has the discretion to approve budget transfers between expenditure allocation(s), as long as the departmental budget or Fund budget does not increase/decrease.
- c. Budget transfer forms will be made available to departments that will circulate through the Chief Financial Officer prior to being submitted to the City Manager for consideration and approval.
- d. If the departmental and/or fund budget(s) need to be increased/decreased (amended), City Council approval will be required.

D. LONG TERM FINANCIAL PLANNING

1. The City of New Braunfels prepares and presents a long-range, five-year financial forecast which:
 - a. updates reserve and expenditure projections for the next five years;
 - b. projects debt service requirements and potential capacity over the five years, 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.

Appendices

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 the City Council.
4. Capital project funds' reserves (contingencies) will be established by project, not by fund, and will be managed 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 the City Council.

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. The 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 require City Council approval. The City Manager approves reclassifications of positions.
4. The City Manager is authorized to adjust the compensation of any City employee, including appointees, when at their 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.

Appendices

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.

Appendices

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.

Appendices

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

DEBT MANAGEMENT POLICY

1.0 PURPOSE

The purpose of this Debt Management Policy is to provide a framework for the prudent issuance and management of debt obligations for the City of New Braunfels, Texas. This policy aims to ensure that the City maintains a sound financial position while effectively meeting its capital needs and preserving the long-term financial stability of the municipality.

2.0 OBJECTIVES

- **Ensure Fiscal Responsibility:** Maintain a debt profile that supports the City's creditworthiness and minimizes borrowing costs.
- **Support Capital Improvement Plans:** Provide necessary funding for essential public infrastructure and services.
- **Maintain Compliance:** Adhere to all applicable federal, state, and local laws and regulations governing public debt.
- **Transparency and Accountability:** Ensure transparency in debt issuance and management, promoting accountability to the citizens of New Braunfels.

3.0 DEBT TYPES AND ISSUANCE GUIDELINES

Debt Types:

3.1 General Obligation Bonds (GO Bonds): Issued only with majority voter approval; proceeds limited to acquiring or improving real property and public facilities (e.g., libraries, parks, public safety). Increases in property tax will be proposed if necessary for debt service.

3.2 Certificates of Obligation (CO Bonds): Used for capital improvements not funded by other bond types. Citizens can petition for an election on issuance, with a 45-day notice period. Increases in property tax will be proposed if necessary for debt service.

3.3 Enterprise Revenue Bonds: Finance revenue-producing enterprises (e.g., New Braunfels National Airport, Landa Park Golf Course) payable from specific revenue sources.

3.4 Refunding Obligations: Bonds may be issued to refund long-term obligations, targeting a minimum net debt service savings of 3% of the par value of refunded bonds, unless a lower percentage is deemed acceptable for shorter maturities.

3.5 Tax Anticipation Notes: Fund projects based on future tax revenues, typically for one to seven years for temporary financing.

3.6 Leases: Finance major capital purchases (excluding infrastructure) such as fleet upgrades and large equipment.

3.7 Internal Borrowing: Existing long-term reserves may be loaned between City funds, with repayment within ten years at market-consistent rates.

3.8 Other Obligations: Evaluate special circumstances for other forms of debt, such as limited tax notes or grant anticipation notes, on a case-by-case basis.

Debt Limitations:

- Long-term debt will not fund current operations or normal maintenance.
- Debt terms will not exceed the useful life of the financed asset, typically not more than 20 years.
- Annual debt service across all funds will not exceed 25% of total operating budgets.
- Maintain a debt service fund balance of at least 10% of principal and interest payments.
- Use interest earnings on debt service funds for payments or reserve support.
- Seek optimal pricing with the shortest possible optional call provisions.
- Aim for level or declining repayment schedules, avoiding balloon payments.
- Conform to applicable bond covenants.

Project Eligibility:

Debt will be issued only for projects that provide essential services or infrastructure improvements enhancing the quality of life for residents.

4.0 DEBT MANAGEMENT PRACTICES

- **Monitoring and Reporting:** The Finance Department will monitor the City's debt portfolio, reporting annually to the City Council on compliance and status.

5.0 DEBT STRUCTURING PRINCIPLES

- **Amortization:** Structure debt to ensure level or declining payments, avoiding large balloon payments.
- **Term Length:** Generally, debt terms will not exceed 20 years.
- **Variable vs. Fixed Rates:** Preference for fixed-rate debt to minimize interest rate risk, unless justified by a comprehensive analysis.

6.0 COMPLIANCE AND LEGAL REQUIREMENTS

The City will adhere to statutory requirements regarding public debt issuance and management, including the Texas Public Finance Act and provisions of the Public Funds Investment Act. Bond

proceeds and interest earnings on Bond proceeds will be restricted to projects aligned with the original issuance purpose.

7.0 BOND REIMBURSEMENT

The City may utilize reimbursement resolutions to manage debt issues effectively. The City Council can authorize reimbursement resolutions for general capital projects, allowing the City to initially fund these projects before issuing bonds, with the intention of reimbursing the City from bond proceeds. This approach enables the project to move forward while the City waits for the right borrowing opportunity.

8.0 RATING AGENCY COMMUNICATION AND DISCLOSURE

The City will seek to maintain and improve bond ratings to minimize borrowing costs and preserve credit access. Communication with rating agencies will be established for new issuances or refunding's, with full disclosure of City operations prepared by staff with financial advisors.

9.0 ARBITRAGE REBATE MONITORING AND REPORTING

Arbitrage is the interest earned on the investment of bond proceeds above the interest paid on the debt. The City shall engage expert advisors to assist in the calculation of the arbitrage rebate payable with respect to the investment of the bond proceeds unless the Tax Certificate documents that arbitrage rebate will not be applicable to an issue of bonds.

10.0 CONTINUING DISCLOSURE

The City will ensure compliance with federal securities laws, including, but not limited to, the requirements of SEC Rule 15c2-12. To meet these requirements, the City will provide annual financial information through disclosure documents that include all necessary details. Additionally, the City will issue periodic material event notices as mandated by the SEC. The City engages a broker to handle the filing of these disclosures with the appropriate entities.

11.0 POLICY REVIEW AND AMENDMENT

This policy will be reviewed every three years and amended as necessary to reflect changes in laws, market conditions, or the City's financial condition.

12.0 CONCLUSION

This Debt Management Policy establishes a framework for the City of New Braunfels to manage its debt responsibly, ensuring financial sustainability and accountability to residents. The City commits to these principles while striving to provide essential services to the community.

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. All funds may be combined as pooled funds unless specifically prohibited by State law or statute or City ordinance.

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 counterparties, 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 Yield -

The City of New Braunfels' investment portfolio shall be designed with the objective of attaining a reasonable market yield 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 Accounting & Treasury Manager, 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.

The City shall ensure that periodic training in investments is completed by the designated Investment Officers through courses and seminars offered by professional organizations, associations, and other independent sources in order to ensure the quality and capability of investment management in compliance with the Act. 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, City Council, and the Texas Ethics Commission. In addition, an Investment Officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

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 (Appendix B). 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 provide investment recommendations to or conduct transactions with the City must complete 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 SUITABLE AND 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

Appendices

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.

Safekeeping

All marketable securities purchased by the City shall be held in third party safekeeping by an institution designated as primary agent. All securities will be delivered to the third-party institution by seller. Personnel in the third-party institution will verify the correct security was delivered by the seller ("delivery vs payment"). The third-party institution shall issue a safekeeping receipt to the City listing the specific instrument, rate/yield, maturity, CUSIP, and other pertinent information. Collateral on deposit type securities which exceed the FDIC coverage shall be held in a third-party safekeeping institution. In the event a third-party safekeeping institution is used, a collateral agreement shall be executed between the City Council, depository which pledged the collateral, and the third party custodian of the collateral. The City will retain possession of all original safekeeping receipts and the receipts will state the security is pledged to the City.

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 or investment pools. 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. The Investment Officer shall take all prudent measures that are consistent with the City's investment policy to liquidate the investment(s) that does not have the minimum rating (2256.021).

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 always maintaining the collateral and collateral margins.

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 DIVERSIFICATION

The City of New Braunfels shall diversify its portfolio by security type and institution. Risk of principal loss in the portfolio shall be minimized by diversifying investment types according to the following limitations.

<u>Investment Type</u>	<u>% of Portfolio</u>
U.S. Treasury Notes/Bonds/Bills	90%
U.S. Government Agencies	80%
Certificates of Deposit	50%
Limit per financial institution	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%

12.0 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.

13.0 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.

14.0 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 monthly. 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.

An independent auditor will be provided with the quarterly reports as a part of the annual financial audit.

15.0 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.

ORDINANCE NO. 2025-59

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, 2025 THROUGH SEPTEMBER 30, 2026

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 2026, the sum of \$0.215048 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 2026, the sum of \$0.193888 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 2026 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, 2025, and become and be considered delinquent if not paid by January 31st, 2026. 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 3.6 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.54. The increase between the No-New Revenue Maintenance and Operations rate and the Proposed Maintenance and Operations rate is 3.6 percent. The difference between the total No-New Revenue rate and the total Proposed tax rate is -0.1%.

After January 31, 2026, 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, 2026, 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 Toni Carter	aye	aye
District Two	Council Member Micheal Capizzi	aye	aye
District Three	Council Member Donald Lee Edwards	aye	Not Present
District Four	Council Member Lawrence Spradley	aye	aye
District Five	Council Member Mary Ann Labowski	aye	aye
District Six	Councilmember April Ryan	aye	aye
	Mayor Neal Linnartz	aye	aye

SECTION 7. That all ordinances and parts of ordinances in conflict be and same are hereby repealed.

SECTION 8. This ordinance shall become effective immediately upon its passage as provided by the Charter.

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

Budget Order

After further staff review of the FY 2026 Proposed Budget document submitted to the City Council for their consideration, the following changes are recommended.

1. Grant Fund

The following amendment adds \$100,000 to the employee expense budget category to fund a newly awarded grant from the Motor Vehicle Crime Prevention Authority (MVCAP). The City has secured funding in FY 2026 to fully support an additional Crime Analyst position within the Police Department. This role will enhance the Police Department's ability to track, analyze, and respond to motor vehicle-related crimes and broader public safety trends.

Increase Expenditures – Grant Fund		
Fund	Budget Category	Amount
Grant Fund	Employee Expenditures	100,000

2. Component Units

The following amendment adds \$2,000,000 to the operating expense budget category to fund anticipated developer reimbursements associated with construction within the Creekside TIRZ. The Creekside TIRZ Board reviewed the budget proposal with the \$2,000,000 added and recommended approval. Please note that the Creekside TIRZ is a component unit of the City, therefore, the budget for this fund is not included in the Citywide All-Funds budget.

Increase Expenditures – Creekside TIRZ Fund		
Fund	Budget Category	Amount
Creekside TIRZ Fund	Operating Expenditures	\$2,000,000

Appendices

3. General Fund

The compensation strategy displayed within the proposed budget was as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) effective October 1st, 2025, and any applicable Market Adjustment effective April 2025.
- Uniform Staff: 2.5% COLA and applicable step increases effective October 1st, 2025, any applicable Market Adjustment effective April 2025.

After the budget was proposed on August 7th, 2025, City staff continued to evaluate funding availability for any potential shifts in funding strategies. As a result of higher-than-expected revenues from Ambulance Services, Industrial Agreements (380 Agreements), and Sales Tax, staff was able to amend the compensation strategy as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) and any applicable Market Adjustment effective October 1st, 2025.
- Uniform Staff: 2.5% COLA, applicable step increases, and any applicable Market Adjustment effective October 1st, 2025.

The budgets contained the anticipated funding for Market Adjustments within the Contingencies budget category. The following amendment will transfer all funding from Contingencies to the Employee category, ensuring the full funding of all market adjustments within FY 2026.

Fund	Original Proposed Budget- Employee Compensation	New Budget- Employee Compensation	Variance
General Fund	\$ 2,750,576	\$ 3,736,985	\$ 986,409

With the updated compensation strategy, the Fleet Fund will receive an increased employee compensation budget in FY 2026 (see item 4). Because the Fleet fund is supported by interfund transfers from the General Fund, the budgets for those transfers will need to increase. The proposal below is to increase both the Police and Fire department budgets for the Fleet Fund Transfer to supplement an additional \$6,331 added to the Fleet Fund for employee compensation.

Fund	Department	Budget Category	Expenditure Increase
General Fund	Fire	Operating	\$ 3,165
General Fund	Police	Operating	\$ 3,166

Appendices

4. General Fund: Police Department

Based on feedback during the budget workshops, funding totaling \$150,000 has been included for a shooting/training range feasibility study.

Fund	Department	Budget Category	Expenditure Increase
General Fund	Police	Operating	\$150,000

5. Enterprise Funds (All)

The compensation strategy displayed within the proposed budget was as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) effective October 1st, 2025, and any applicable Market Adjustment effective April 2025.

After the budget was proposed on August 7th, 2025, City staff continued to evaluate funding availability for any potential shifts in funding strategies. As a result of higher-than-expected revenues from Ambulance Services, Industrial Agreements (380 Agreements), and Sales Tax, staff was able to amend the compensation strategy as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) and any applicable Market Adjustment effective October 1st, 2025.

The budgets contained the anticipated funding for Market Adjustments within the Contingencies budget category. The following amendment will transfer all funding from Contingencies to the Employee category, ensuring the full funding of all market adjustments within FY 2026.

Fund	Original Proposed Budget- Employee Compensation	New Budget- Employee Compensation	Variance
Airport	\$ 28,994	\$ 36,898	\$ 7,904
Civic Center	\$ 36,342	\$ 39,430	\$ 3,088
Golf	\$ 88,939	\$ 103,102	\$ 14,162
Solid Waste	\$ 95,316	\$ 107,077	\$ 11,761

Appendices

6. Enterprise Funds (Airport Fund)

On July 28th, 2025, City Council awarded a contract for a Feasibility and Planning Study within the Airport Fund. Sufficient funding was included in the FY 2025 budget. However, due to an extended timeline for the project, funding will need to be carried forward into the FY 2026 budget.

Increase Expenditures – Enterprise Funds		
Fund	Budget Category	Amount
Airport Fund	Capital Expenditures	\$175,000

Appendices

7. Enterprise Funds (Golf Fund)

On August 25th, 2025, City Council awarded a contract for a bridge assessment within the Golf Fund. Sufficient funding was included in the FY 2025 budget. However, due to an extended timeline for the project, funding will need to be carried forward into the FY 2026 budget.

Increase Expenditures – Enterprise Funds		
Fund	Budget Category	Amount
Golf Fund	Operating Expenditures	\$100,000

8. Special Revenue Funds

The compensation strategy displayed within the proposed budget was as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) effective October 1st, 2025, and any applicable Market Adjustment effective April 2025.

After the budget was proposed on August 7th, 2025, City staff continued to evaluate funding availability for any potential shifts in funding strategies. As a result of higher-than-expected revenues from Ambulance Services, Industrial Agreements (380 Agreements), and Sales Tax, staff was able to amend the compensation strategy as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) and any applicable Market Adjustment effective October 1st, 2025.

The budgets contained the anticipated funding for Market Adjustments within the Contingencies budget category. The following amendment will transfer all funding from Contingencies to the Employee category, ensuring the full funding of all market adjustments within FY 2026.

Fund	Original Proposed Budget- Employee Compensation	New Budget- Employee Compensation	Variance
Fleet	\$ 29,070	\$ 35,401	\$ 6,331
Development Services	\$ 2,436	\$ 2,800	\$ 364

ORDINANCE NO. 2025-58

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2026; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; 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 2026 Proposed Budget and Plan of Municipal Services - by reference and made a part hereof; and the attached Budget Order are hereby ratified and adopted as the budget for Fiscal Year 2026.

SECTION 2. The amounts documented in the City of New Braunfels FY 2026 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, 2025 and ending September 30, 2026.

SECTION 3. That revenues included in the City of New Braunfels FY 2026 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2026. 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.

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

2025 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <ul style="list-style-type: none"> A. Original prior year ARB values:..... \$ _____ B. Prior year values resulting from final court decisions:..... - \$ _____ C. Prior year value loss. Subtract B from A.³ 	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. Prior year ARB certified value: B. Prior year disputed value: C. Prior year undisputed value. Subtract B from A.⁴ 	\$ _____
7.	Prior year 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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> A. Absolute exemptions. Use prior year market value: \$ _____ B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____ C. Value loss. Add A and B.⁶ 	\$ _____
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> A. Prior year market value: \$ _____ B. Current year 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.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total current year taxable value on the current year 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 <ul style="list-style-type: none"> 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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 current year 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. Current year 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. Current year 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.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year 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 current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ /\$100
29.	Prior year 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 prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. 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 2024. This line applies only to tax years preceding the prior tax year..... + \$ _____	
	B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ _____	
	C. Prior year 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. Prior year 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 current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year 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	
	A. Current year 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. Prior year 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	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____	
	B. Prior year 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, 2023 and ending on June 30, 2024, 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 §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36. Rate adjustment for county indigent defense compensation. ²⁵	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. Prior year 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, 2023 and ending on June 30, 2024, 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. \$ _____ /\$100</p>	
37. Rate adjustment for county hospital expenditures. ²⁶	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... \$ _____</p> <p>B. Prior year 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>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. \$ _____ /\$100</p>	
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 the prior year. 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 the prior year. 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 \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ _____ /\$100</p>	
39. Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ _____ /\$100
40. Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, 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 \$ _____ /\$100</p> <p>C. Add Line 40B to Line 39. \$ _____ /\$100</p>	
41. Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.	<p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ /\$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): Current year 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 current year 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 prior year excess debt collections. Enter the amount certified by the collector. ²⁹		\$ _____
44. Adjusted current year debt. Subtract Line 43 from Line 42E.		\$ _____
45. Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ % B. Enter the prior year actual collection rate..... % C. Enter the 2023 actual collection rate. % D. Enter the 2022 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. Current year debt adjusted for collections. Divide Line 44 by Line 45E.		\$ _____
47. Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ _____
48. Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.		\$ _____ /\$100
49. Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.		\$ _____ /\$100
D49. Disaster Line 49 (D49): Current year 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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year 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.	Current year 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.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year 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.	Current year 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.	Current year 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

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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ I

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____ /\$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.⁴⁹

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 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 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 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 2024, complete <i>Form 50-856-a, 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 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
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵⁰ Tex. Tax Code §§26.42(c)

⁵¹ Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (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 current year 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 current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

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.⁵²

print here 

Printed Name of Taxing Unit Representative

sign here 

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Investment Policy Glossary of Terms

Accretion – common investment accounting entry in which the book value of securities purchased at a discount is 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 that calls for the 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.

Appendices

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

Credit Risk - The risk to an investor that an issuer will default in the payment of interest and/or principal on a security.

Derivative – Financial instruments whose value is derived from the movement of an underlying index or security.

Dealer – A dealer, as opposed to a broker, acts as a principal in all securities transactions, buying and selling for their own account. Often, 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 that approximates the average rate that 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 (through 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 that is 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.

Appendices

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

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

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

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

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

Market Risk - The risk that the value of a security will rise or decline 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.

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 the coupon payment amount.

Appendices

Premium - The amount by which the price paid for a security exceeds the security's par value.

Primary Government Securities Dealer (Primary Dealer) - One of 21 (as of 12/2011) large government securities dealers who are required to submit daily reports of market activity and monthly financial statements to the New York Federal Reserve Bank. Primary Dealers are required to continually "make a market" in Treasury securities, buying or selling when asked, thereby creating a liquid secondary market for US debt obligations.

Principal - The face value or par value of a debt instrument.

Prudent Person Rule - An investment standard outlining the fiduciary responsibilities of public fund 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, the 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 brokers/dealers.

Volatility - A degree of fluctuation in the price and valuation of securities.

Yield - The current rate of return on investment security is generally expressed as a percentage of the security's current price.

Appendices

Yield-to-call (YTC) - The rate of return an investor earns from a bond assuming the bond is redeemed (called) before its nominal maturity date.

Yield Curve - A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

Yield-to-maturity - The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Zero-coupon Securities - Securities issued at a discount that make no periodic interest payment. The rate of return consists of a gradual accretion of the principal of the security and is payable at par upon maturity.

Budget Document Glossary of Terms

Accounting System- The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

Accrual- Accounts on a balance sheet that represent 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 that 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 the 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 that 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- 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 is presented in writing as a part of the budget document.

Capital Assets (Fixed Assets)- Assets of significant value (\$5,000 or greater individually) that have a useful life of more than one year.

Capital Improvements Budget- A plan of proposed capital expenditures, including expenditures for 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 that sets forth each proposed capital project and 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 is transferred to the 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 before 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 that are unpaid after the due date, for 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.

Effective Tax Rate- The tax rate that will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Appendices

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 that 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 before 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 overrun an individual line item if the expenditure group remains within budget.

Expenditures- The cost of goods and services rendered. This is the terminology used under the "financial resources measurement focus" used by the governmental funds type of accounts.

Fiscal Year- The 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, 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 is 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 a 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 criterion

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.

Appendices

Performance Measures- Specific quantitative measures of work performed within an activity or program (i.e. total number of EMS responses by the Fire Department). Types of performance indicators include workload, efficiency (output), effectiveness (outcome), and productivity indicators.

Program Change- Requests submitted by departments during the budget preparation process to change the level of service or method of operation. Generally, these requests are for additional resources, including personnel, but may take the form of program reductions or elimination.

Revenue- The funds collected by a government.

Revenue Bonds- Government-issued bonds that 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)- An economic development tool used by the City to foster development. A 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.

Appendices

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