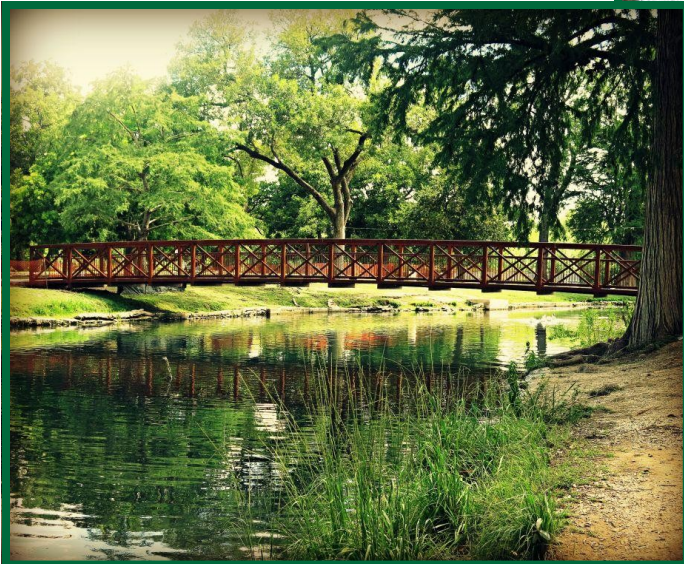
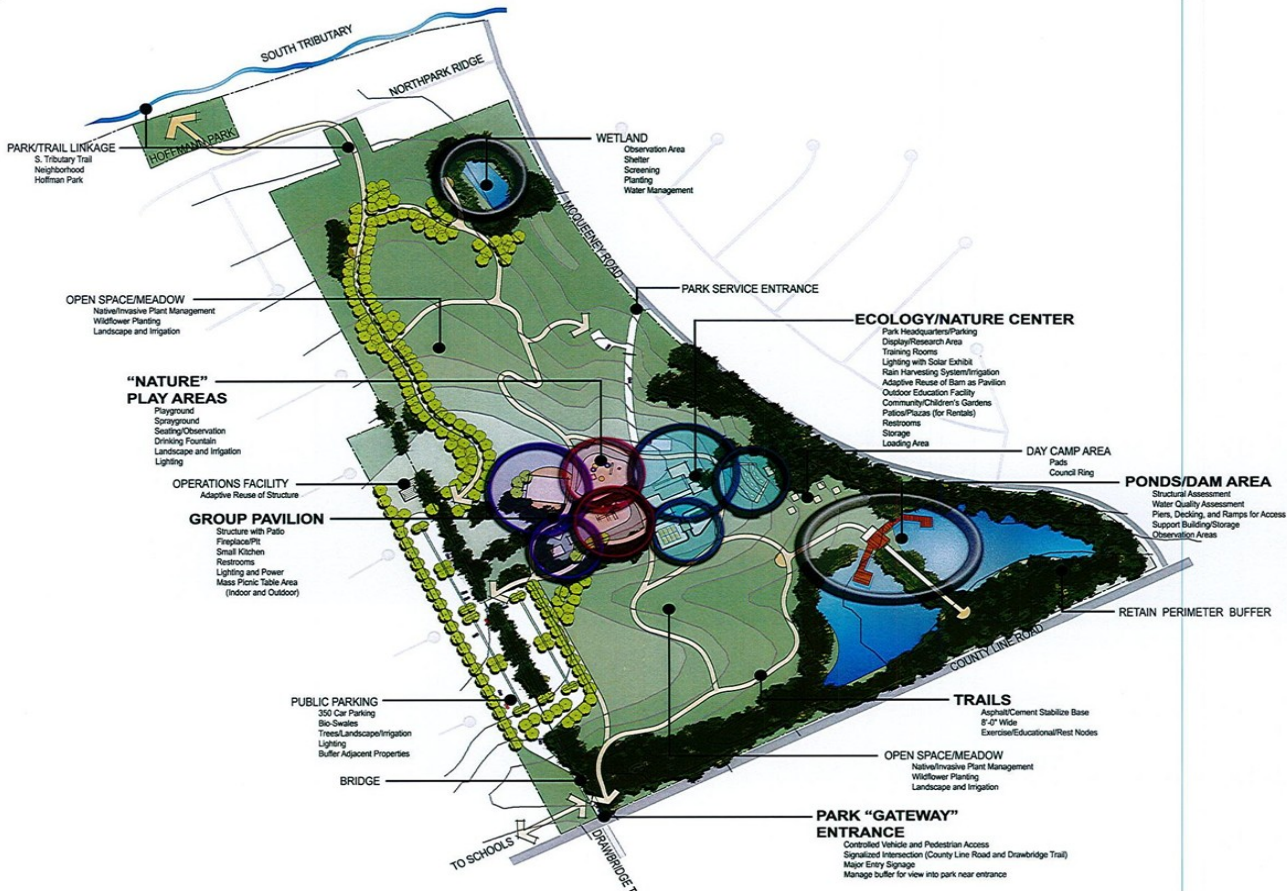


FY 2013-14

Operating Budget and Plan of Municipal Services



Conceptual renderings of the Fischer Park Construction Project and the Renovation of the Landa Park Golf Course; two projects that will be under construction during FY 2013-14



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.



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 make their way to San Antonio. On March 13, 1845, Prince Carl of Solms-Braunfels, Germany entered into an agreement with Maria Antonio Garza and her husband Rafael E. Garza for 1,265 acres of the Veramendi land grant for a sum of \$1,111.

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



Faust Street Bridge

City of New Braunfels
FY 2013-14 Adopted Budget
Cover Page
September 9, 2014

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,087,362, which is a 12.3 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$824,645.

The members of the governing body voted on the budget as follows:

FOR:	Mayor Gale Pospisil Mayor Pro Tem Bryan Miranda Councilmember George Green Councilmember Aja Edwards Councilmember Ron Reaves Councilmember Sandy Nolte Councilmember Steven Digges
AGAINST:	NONE
PRESENT and not voting:	NONE
ABSENT:	NONE

Property Tax Rate Comparison

	FY 2013-14	FY 2012-13
Property Tax Rate:	\$.498230/\$100	\$.467344/\$100
Effective Tax Rate:	\$.451600/\$100	\$.440300/\$100
Effective Maintenance and Operation Tax Rate:	\$.305200/\$100	\$.302600/\$100
Rollback Tax Rate:	\$.520000/\$100	\$.547200/\$100
Debt Rate:	\$.220151/\$100	\$.198780/\$100

Total currently outstanding debt obligations for the City of New Braunfels secured by property taxes: \$96,875,000.

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Overview and Schedules

MISSION STATEMENT:

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

CORE VALUES:

Integrity

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

Service

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

Visionary Leadership

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

Stewardship of Local Resources

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

Fiscal Responsibility

Our decisions reflect sound fiscal management and prudence.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Braunfels
Texas**

For the Fiscal Year Beginning

October 1, 2012

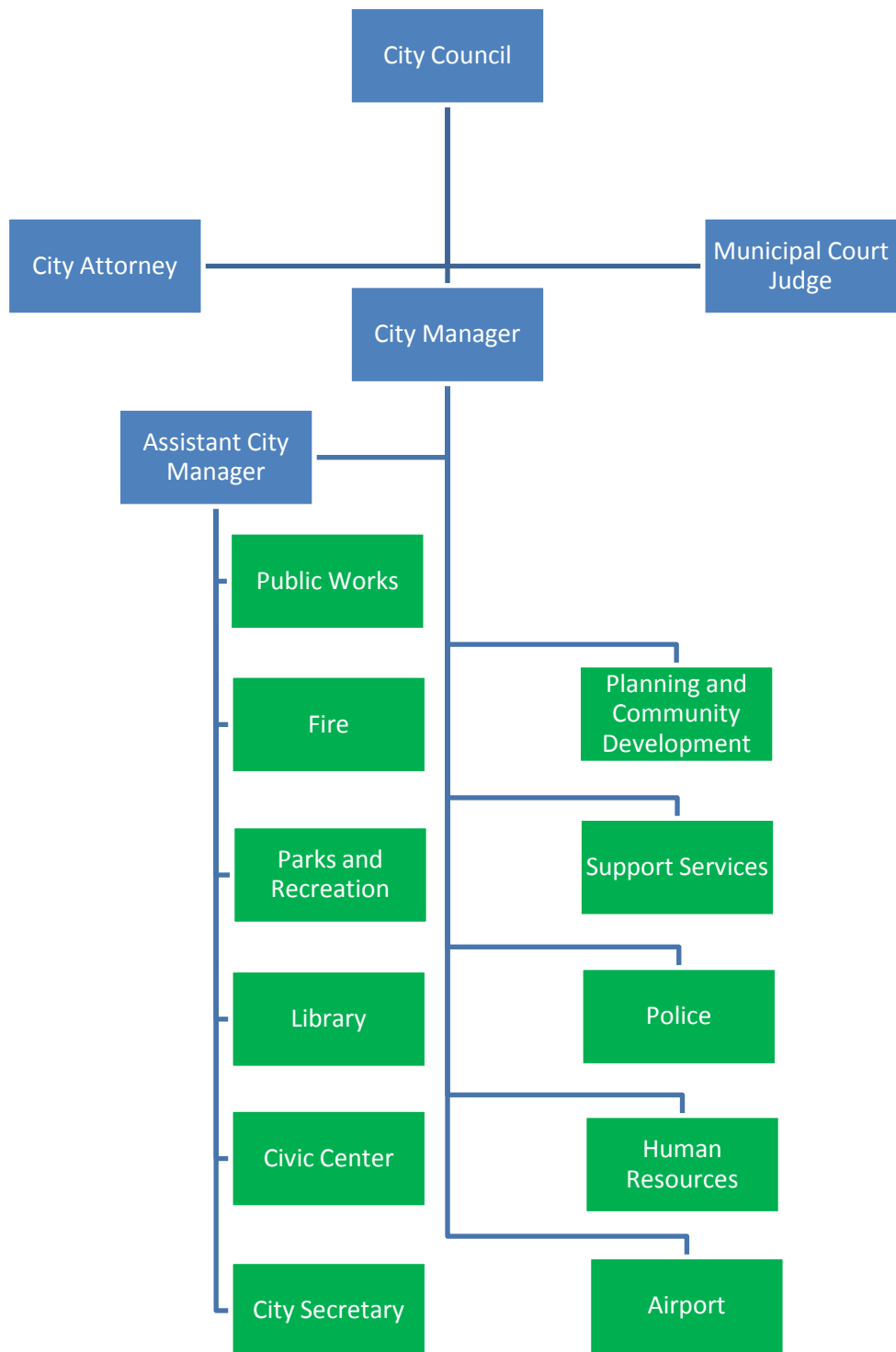
Christopher P. Morrell

President

Jeffrey R. Egan

Executive Director

The Government Finance Officer Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of New Braunfels, Texas for the Annual Budget beginning October 1, 2012. To receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine eligibility for another award.





OFFICE OF THE CITY MANAGER

The Honorable Mayor, Mayor Pro-Tem and Members of the City Council:

New Braunfels continues to be one of the fastest growing cities in Texas. Indicators show that our economy is growing and recovering. Our community has accomplished a great deal this year. Below are just a few examples of those accomplishments:

- Voters approved the proposed \$86 million bond program which included four propositions for streets, drainage, park facilities and improvements, and the expansion of the Central Texas Technology Center;
- Activities at the Westside Community Center have expanded and we had over 5,000 participants in City sponsored programs. Included are the beginning stages of branch library services;
- Fire Station #4 was completed and became operational this year;
- The first phase of the silent rail crossings project (Quiet Zones 1 & 2) will be complete and fully implemented by the end of September this year. The engineering and design for the second phase (Quiet Zones 3, 4 & 5) will also be completed and ready for bid by September of this year.
- Through a partnership with the City's Industrial Development Corporation (4B), the engineering and design on improvements to downtown sidewalks was initiated. The enhancements will improve ADA accessibility, pedestrian safety and aesthetics in the City's historic downtown;
- 20.87 lane miles, an increase of 20 percent - 3.43 more miles of streets were repaired than last year;
- The County Line Memorial Hike and Bike Trail was completed;
- The Prince Solms Park irrigation project will be complete in 2013;
- The community's Economic Development Strategic Plan was completed and adopted by the City Council;
- Design for repair of the Landa Park retaining walls was finalized and work has begun;
- Fischer Park design was completed and has been bid;
- The golf course redesign is being completed and will be bid this fiscal year;
- The Walnut Avenue widening and North Tributary projects are on schedule for a 2013 completion.

After several years of moderate or no economic growth, the New Braunfels economy continues to recover and grow. Subdivision activity has increased, with a 27 percent increase in platting over last two years. Building permits are up over 5.5 percent and permit revenue is expected to end the year 14.3 percent below last year in total. However, FY 2011-12 actual amounts included a very large

payment from Resolute Health for the hospital site (\$392,955). Without that amount, permit revenue increases by 9.9 percent (FY 2012-13 estimate versus (FY 2011-12 actual). Sales tax revenue through May is up 13.4 percent over the same period last year and hotel tax is up 5.1 percent. Property values are increasing again, showing a 5.2 percent increase overall.

FY 2013-14 PROPOSED BUDGET

At a retreat held in July of this year, the City Council provided policy direction to staff to evaluate and manage expenditures, reduce and/or eliminate the City's reliance on fund balance for recurring expenditures, maintain current service levels, prioritize personnel needs in the Police Department, and analyze existing and possible new fees for potential revenue enhancements.

Staff appreciates the City Council's commitment to our community and the policy direction provided at the retreat. We have worked very hard to meet or exceed the Council's goals and I hereby present the Fiscal Year 2013-14 Proposed Budget and Plan of Municipal Services. After much deliberation and various difficult and challenging recommendations, the proposed budget is structurally balanced, with operating revenues meeting recurring operating expenditures. The use of fund balance for recurring expenditures has been eliminated. A structurally balanced budget will maintain the City's AA (AA with Fitch and Aa2 with Moody's) credit rating and sets the foundation for prudent fiscal management of City operations in the coming years.

OVERVIEW

The FY 2013-14 Proposed Budget totals \$160,993,638 for all funds which represents a decrease of \$1,803,272 or 1.1 percent from the FY 2012-13 Adopted Budget. Reductions in the equipment replacement funds' appropriations as well as the facilities maintenance fund are partially offset by increases in the debt service and hotel/motel tax funds. The FY 2013-14 Budget includes \$98,209,240 in total revenue, a decrease of \$2,666,634 from the FY 2012-13 Adopted Budget. Several factors contribute to this reduction: lower golf course revenues as the course will be closed for renovations; less grant funding (FY 2012-13 saw large FEMA grants for flood property buyouts), and reductions in contributions to the equipment replacement funds. The FY 2013-14 Budget also includes beginning fund balances of \$62,784,397 an increase of \$863,363 from the FY 2012-13 Budget. These balances include the proceeds of certificates of obligation and tax notes issued since 2003. Expenditures for all funds are \$135,574,325 or \$1,445,565 less than the FY 2012-13 Adopted Budget. The FY 2013-14 Budget includes \$12.5 million in proposed new capital expenditures. The FY 2013-14 expenditures include \$42,389,577 for capital improvement projects and \$11,633,650 for debt service. The ending fund balance across all funds for FY 2013-14 is \$25,419,313, relatively flat when compared to the FY 2012-13 Adopted Budget.

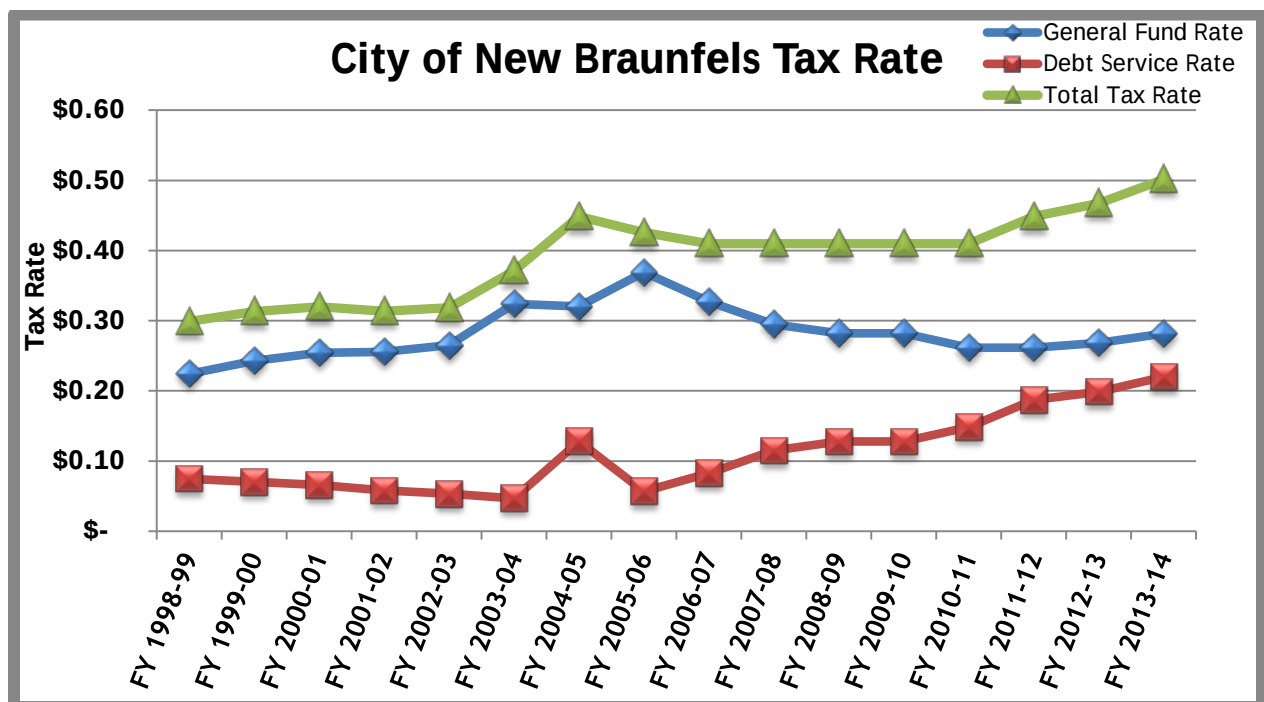
The debt service requirement increase in FY 2013-14 is due to the certificates of obligation issued in July 2013. This year's total principal and interest payments are \$11,633,650, an increase of \$1,480,733 in comparison to FY 2012-13. Of the total debt service amount for FY 2013-14, \$1,665,528 is paid by the New Braunfels Industrial Development Corporation and \$609,429 is paid from Hotel/Motel tax as the debt was issued for the Civic/Convention Center construction. In addition, for the first time, the Solid Waste Fund will make a contribution to debt service of \$76,457

which represents their proportionate share of the debt service for the land acquisition and design services for the proposed new Public Works/Fire Training Service Center. The Airport will once again make a contribution toward debt service (\$40,000) for costs associated with the hanger constructed in 2006. The debt service paid from property taxes totals \$9,242,236. This payment takes into account savings from two debt refundings that also were completed in June and July 2013. The debt service requirement for the 2013 issuance results in a 2.1371 cents increase to the FY 2013-14 proposed debt service tax rate.

Property Tax Rate:

We are pleased to report that the total taxable assessed valuation increased by 5.2 percent to \$4.33 billion for the 2013 tax year. Taxable value on new construction increased by \$165,514,994 and represents 73 percent of the total increase. \$61.9 million of the estimated \$227.5 million value increase was due to an increase in existing valuation.

A property tax rate increase of 3.4271 cents is being proposed in the Fiscal Year 2013-14 budget. The operations and maintenance portion of the proposed increase is 1.29 cents while 2.1371 cents is dedicated to the 2013 Certificates of Obligation issued in July. The proposed operations and maintenance tax increase of 1.29 cents is entirely dedicated to the addition of three police officers and their vehicles and equipment in FY 2013-14 (\$425,000), as well as the incremental full year funding for the three officers approved in FY 2012-13 (\$98,000). The total property tax rate increase proposed is .0271 cents more than the maximum rate impact of 3.4 cents stated for just the recent debt issuance. The total property tax rate proposed for FY 2013-14 is 50.1615 cents, an increase of 3.4271 cents or 7.3 percent in comparison to the current rate. The debt service component of this rate is 22.0151 cents with the operations and maintenance rate at 28.1464 cents. The FY 2013-14 operations and maintenance rate is 8.7535 cents less than it was in FY 2005-06. The proposed tax rate increase will impact the average home with a taxable value of \$134,808 by \$46.20 per year or \$3.85 per month.



FY 2013-14 Proposed User Fee Increases:

As part of an on-going review of the City's fees and the goal to recover costs associated with providing a specific service while remaining competitive in business and economic development opportunities, the following fees are proposed for either increases or implementation in FY 2013-14. City Council action, through either an update to an existing ordinance or the approval of a contract to begin collecting certain fees will be required prior to final approval of these adjustments and the associated fiscal impact. In some cases, staff will meet with stakeholders affected by fee increases prior to bringing the fee changes for Council action. The details for each of the proposed user fee increases or implementation are stated below.

Environmental Health: A review of the City's costs for providing environmental health services revealed that current fees recover less than 50 percent of the total cost. Additionally, when the City of New Braunfels fees were compared to the surrounding cities, it was determined that our current fees were 50 percent below the charges assessed by our comparator cities. The proposed rate increases still remain below those comparators. Staff recommends a measured approach to attaining greater cost recovery by changing rates incrementally. The recommended fee changes for FY 2013-14 represent a 23 percent increase. Increases would be recommended in FY 2014-15. The total proposed fee increases are estimated to generate an additional \$70,000 in revenue in FY 2013-14. The fees relate to restaurant and other food service inspections as well as other miscellaneous services related to septic tanks and mobile homes.

Platting/Zoning Related Fees: A review of the existing fee structure for services related to platting and zoning functions has revealed that there are various fees that are well below those charged by surrounding cities. In addition, there are multiple services that the City of New Braunfels currently does not charge for; a review of surrounding cities' fee structures shows that these services consistently have a fee associated with them. It is recommended that establishment of and increases to these fees be implemented over multiple years. In addition, proposed fee increases would be discussed with the development community prior to the ordinance update coming to Council. In FY 2013-14, it is proposed that existing fees be increased, on average, 25 percent. This will provide an opportunity to bring the City's fees closer to attaining better cost recovery and mitigate the impact to the development community. Additional increases and fees would then be proposed in FY 2014-15. The total proposed fee increases are estimated to generate an additional \$25,000 in FY 2013-14.

Ambulance Fees: In March 2012, the State passed and funded new legislation to allow cities to request "supplemental" reimbursement for ambulance services provided to patients that are either covered by Medicare or uninsured. The State limits the amount that can be recovered by a city if the person receiving the services is on Medicare and actually sets the amount that a city can recover. Additionally, if the person is uninsured, the amount the City can collect is also limited. So, full recovery of costs for ambulance services will still not be entirely achievable. However, participation in this program will allow the City to recover costs currently paid from the General Fund. This new fee is estimated to generate an additional \$250,000 per year in revenue.

Aquatics Admission Fees: The daily aquatic admission fees (Landa Park pools and the Tube Chute) have not been increased during the last ten years. The Landa Park Aquatic Complex, which includes the springfed pool, is a highly utilized attraction to both residents and tourists. Significant

improvements have been and will continue to be made at this facility. The daily admission allows guests to spend all day and enjoy the springfed pool, Olympic pool and picnic areas. It is also recommended to establish a “spectator” fee at the facility. Currently, if a guest does not swim while attending the facility, they are admitted free of charge. However, they still have access to the picnic grounds and facilities. Charging a nominal fee to spectators will assist in recovering the associated cost with overall facility upkeep and maintenance. It is recommended to increase the daily admission rate for the tube chute facility on the Comal River. The total proposed fee increase is estimated to generate an additional \$80,000 per year in revenue. This reflects a \$1 increase for all admissions and a new \$1 spectator charge.

River Related Parking Fees: Council has directed staff to continue to look for methods to make the River Activities Fund a cost neutral initiative. Multiple strategies and options will be evaluated; however, \$150,000 in parking related revenue is included in FY 2013-14. The approach, location and method for collecting parking fees during the river tourism season have not yet been developed. However, the strategy will likely include multiple collection locations. Including the parking related revenue in the FY 2013-14 Budget reduces the transfer requirement from the General Fund to support the efforts relating to river management and education.

Based on City Council’s direction, staff will be working with a committee to develop an implementation plan to assess park access fees and possible revisions to the current shuttle allocation and river management fee systems. The fiscal impact has not yet been determined. If City Council approves the recommendations and a positive fiscal impact to river operations is projected, the budget may be amended at that time.

Taxi/Wrecker Renewal: Currently, all taxi and wrecker companies that operate within the City limits are required to register with the City annually. The City must conduct background checks on all operators and ensure that all vehicles are registered with the State of Texas and have updated inspections. The City currently does not charge the companies to register; there are administrative costs associated with this service. Therefore, it is proposed to begin charging these companies a fee of \$75 for initial registration as well as annual renewal. This new fee is estimated to generate an additional \$1,500 per year in revenue.

Civic/Convention Center Related Fees: The City is considering modifications to room rates and other charges for FY 2013-14. The rate modifications are driven by the continued high demand for weekend rentals and structured to encourage weekday activity at the Civic/Convention Center. Weekday activity is currently well below the facility’s capacity and presents opportunities for increased revenue. All rate modifications will be designed to keep customer costs slightly below market rates. No revenue is included in FY 2013-14 for these rate modifications because the majority of events that will occur in FY 2013-14 have already been booked at current rates. It is recommended that all events already booked to occur within the next three years pay current rates.

An industry standard in the event/room rental business is to assess a food and beverage fee when a customer elects to serve either/both. This is to recover a portion of the additional services associated with facilitating an event that includes food and beverage such as increased clean-up. Implementation of a food and beverage fee is proposed for FY 2013-14 as well. Again, this would apply to new bookings, not existing commitments. When combined with the rate modifications explained above, the

total room rental rate for customers serving food and beverage will remain slightly below the market. A portion of the revenue generated from the food and beverage fee could be dedicated to a capital reserve for future facility maintenance/repairs/replacements at the Civic/Convention Center.

Solid Waste Rate Modifications: Throughout FY 2012-13, the Public Works Department has been working on ways to bring more equality to various rates and to reflect more accurately the cost of providing these specific services. Staff has also worked with an outside consultant to update the cost of service study. Commercial rate structure changes are proposed for FY 2013-14. The modification proposed includes both increases and decreases to existing rates as well as the implementation of some new fees to better recoup costs for services that do not currently have rates. The total proposed rate modifications are estimated to generate an additional \$40,000 in FY 2013-14.

Employee Compensation:

Our goal has been to maintain our employee compensation at a level that is competitive with nineteen comparator cities throughout Texas. For non-uniform employees, a pay for performance system was created and funded in FY 2010-11. For our uniform public safety employees, we instituted a step pay system that was developed by a committee consisting of Police, Fire and Human Resources staff. The current step plan was also initiated in FY 2010-11. Because of fiscal constraints, step plan increases were suspended in FY 2011-12 and no performance pay increases were awarded. The FY 2012-13 Budget fully implemented the compensation plan for that year on January 1, 2013. Non-uniform employees were eligible for performance increases of up to five percent, with an average increase of three percent, reflecting the funding level included in the budget (\$240,000 FY 2012-13 cost). Uniform public safety employees received their respective step increases, “catching them up” to their current appropriate step based on their time in position (\$270,000 cost for FY 2012-13 in the General Fund).

Another component of the compensation program is to ensure that we are paying wages that are competitive with the market. We have made adjustments to pay ranges to specific positions if it is evident that compensation is making recruiting and/or retaining employees difficult. We have also made adjustments if other market indicators warrant. In FY 2012-13, Human Resources staff conducted a market survey to determine if our salary structure overall is in line with other cities. Not all positions were surveyed; however, in general results showed that our salaries currently lag behind the market by 8 to 10 percent. Issues remain with the current structure of the step pay plan as well. During FY 2013-14, I am recommending that a committee comprised of staff from Police, Fire, Human Resources and Finance review the current uniform employees step pay plan and develop recommendations for Council consideration as funding becomes available. The goals of this committee will be to keep New Braunfels competitive in recruiting and retaining police and fire personnel.

The Fiscal Year 2013-14 proposed General Fund Budget includes funding to continue the uniform public safety employees step pay system under the current program. It also includes funding for one-time pay adjustments for non-uniform employees. The proposed one-time pay adjustments will not become a part of the non-uniform employee’s annual salary and therefore will not create a recurring expenditure. This recommendation is made based on fiscal challenges faced by the City in Fiscal Year 2013-14 and the challenges forecast for FY 2014-15.

GENERAL FUND

Revenues:

Total General Fund revenues for FY 2013-14 are projected to be \$46,128,105, an increase of \$2,801,662 or 6.5 percent above the FY 2012-13 Adopted Budget and \$2,652,761 or 6.1 percent above the FY 2012-13 year-end estimate. The total revenue projected in FY 2013-14 eliminates the unsustainable use of fund balance for recurring expenses (which was budgeted at \$2.4 million in FY 2012-13).

When compared to FY 2012-13 budgeted revenues (see table below), the increase in FY 2013-14 total General Fund budgeted revenues can primarily be attributed to increases in property tax revenues (\$1,134,875 or 10.4 percent), sales taxes (\$1,224,783 or 8.1 percent), franchise taxes (\$168,442 or 2.2 percent), non-annexation agreements (\$152,550 or 20 percent) and proposed user fee changes (\$426,500). Fines and forfeiture revenues are projected to be \$355,400 or 25.8 percent less in FY 2013-14 than the FY 2012-13 Budget because the Police Department is not currently operating a traffic unit due to staffing constraints. Charges for Services also reflect a decrease of \$333,012 or 10.4 percent due to the expected loss of landfill related payments and lower ambulance services revenue.

City of New Braunfels General Fund Fiscal Year Ending September 30, 2014				
	FY 2011-12	FY 2012-13	FY 2012-13	FY 2013-14
	Actual	Budget	Estimate	Proposed Budget
Revenue				
Property Tax	\$ 10,251,155	\$ 10,942,352	\$ 10,901,093	\$ 12,077,227
Sales Tax	14,166,493	15,059,909	15,350,711	16,284,692
Other Taxes and Franchise Fees	7,750,711	7,798,058	7,851,445	8,045,500
Licenses and Permits	2,334,759	2,117,100	2,107,025	2,175,932
Charges for Services	3,008,324	3,214,012	2,955,950	2,881,000
Fines and Forfeitures	969,608	1,379,000	1,005,850	1,023,599
Parks and Recreation	1,019,201	1,023,600	1,077,499	1,116,950
Interest Income	76,297	70,000	70,000	70,000
Intergovernmental	24,500	-	35,000	20,000
Miscellaneous	1,540,369	1,069,850	1,483,775	1,321,650
Interfund Transfers	635,906	652,562	636,996	685,055
Proposed User Fee Changes				426,500
Total Revenue	\$ 41,777,322	\$ 43,326,443	\$ 43,475,344	\$ 46,128,105

Expenditures:

The expenditures in the General Fund for FY 2013-14 are budgeted at \$46,431,098 a decrease of \$291,703 or .6 percent in comparison to the FY 2012-13 Adopted Budget. To reconcile the differences between the two fiscal years, there are two important factors to consider (see table below). First, a river legal settlement of \$691,064 was budgeted and paid in FY 2012-13. Second, the annual vehicle and computer replacement contribution of \$798,447 is proposed to be suspended beginning in FY 2013-14. In other words, the annual contribution is proposed to not be budgeted in FY 2013-14. With a few exceptions, the purchase of new vehicles and computers is also proposed to be suspended in FY 2013-14. The acquisition of new vehicles and computers would resume once the contribution is reinstated.

The suspension of the vehicle and computer replacement program is a budget balancing strategy which allows for anticipated and recommended operational increases while maintaining the target fund balance of 30 percent and mitigates the need for increases in the property tax rate.

	FY 2012-13	FY 2013-14	Difference
Total Budgeted Expenditures	\$46,722,801	\$46,431,098	\$(291,703)
River Litigation Settlement	\$(691,064)	\$0	\$691,064
Vehicle and Computer Replacement Contribution		\$798,447	\$798,447
Total Net Expenditures	\$46,031,737	\$47,229,545	\$1,197,809

As stated, the General Fund budget actually decreases \$291,703 million in comparison to last year's amended budget. However, when the one-time river litigation settlement is removed and the impact of suspending the equipment replacement program is netted out, the budget actually increases \$1.197 million. Several factors drive this increase including full year funding of eleven new positions authorized in FY 2012-13 but funded for only a portion of the year (\$210,000); full year funding of salary increases that were effective January 1, 2013 (\$170,000); the proposed addition of three new police officer positions in FY 2013-14 and their associated vehicles and equipment (\$425,000); continued funding for public safety uniform employees step plan increases (\$125,000); and funding for one-time pay adjustments for non-uniform employees (\$125,000); as well as the estimated City portion for demand bus service to continue and be available to residents (\$70,000).

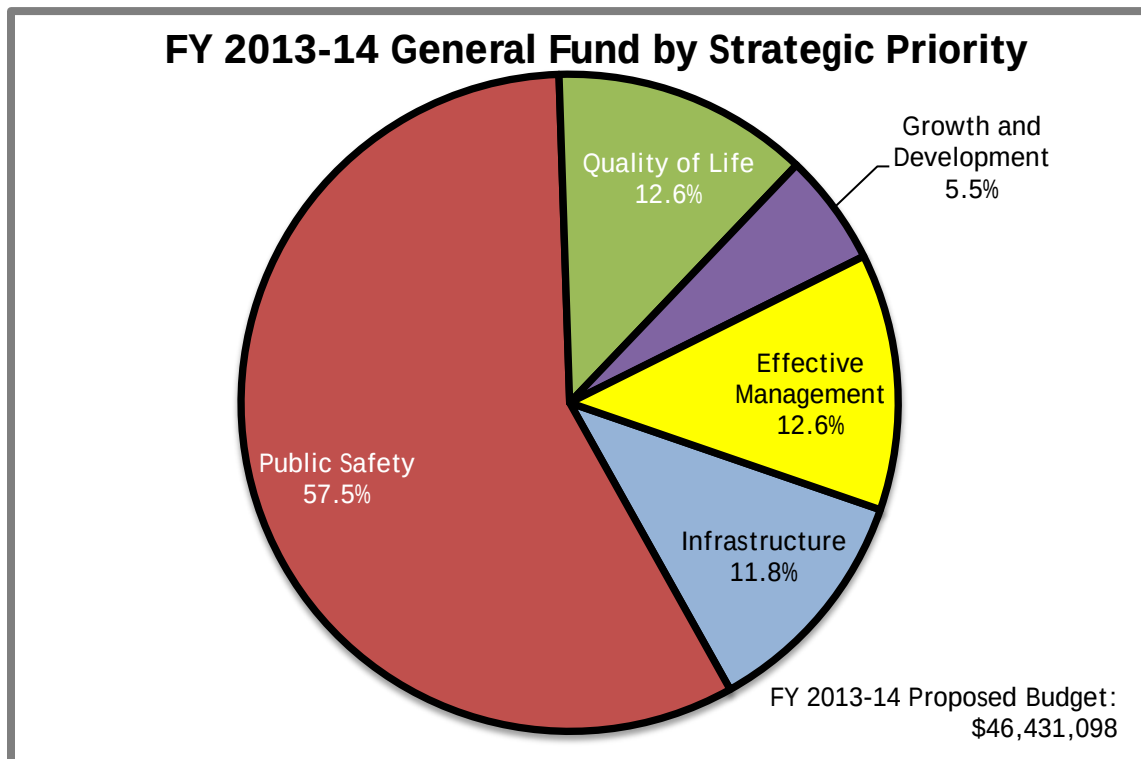
The proposed one-time pay adjustments for non-uniform employees will be based on performance evaluations with a gross one-time payment of \$500 provided to employees that meet or exceed a defined level of performance. The proposed one-time pay adjustments will not become a part of the non-uniform employee's annual pay and therefore will not create a recurring expenditure. This recommendation is made based on fiscal challenges faced by the City in FY 2013-14 and FY 2014-15 which include such issues as: the loss of approximately \$600,000 in sales tax revenue in FY 2014-15 (legislative changes impact on an economic development agreement), the need to maintain the newly landscaped Walnut Avenue project, the potential need to staff Fischer Park, and reinstitution (most likely in phases) of the suspended vehicle and computer replacement program recommended in FY 2013-14.

The table below provides a comparison of the FY 2012-13 budgeted and estimated expenditures for the General Fund to the FY 2013-14 proposed expenditure budget:

**City of New Braunfels
General Fund
Fiscal Year Ending September 30, 2014**

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Proposed Budget
APPROPRIATIONS				
General Government	\$ 5,672,195	\$ 6,742,905	\$ 5,956,484	\$ 5,132,467
Planning and Community Development	2,106,569	2,469,039	2,446,501	2,557,976
Public Safety				
Police	11,674,645	11,848,318	12,001,084	12,335,418
Fire	12,095,911	13,493,887	13,724,712	13,899,986
Municipal Courts	397,021	484,081	423,581	455,900
Public Works	3,718,012	5,123,740	5,069,254	5,470,426
Parks and Recreation	3,976,800	3,923,407	3,930,568	4,034,581
Library	1,498,984	1,845,686	1,794,136	1,822,786
Interfund Transfers	2,091,093	791,738	799,418	721,558
TOTAL OPERATING APPROPRIATIONS	\$ 43,231,228	\$ 46,722,801	\$ 46,145,738	\$ 46,431,098

The following graph illustrates the allocation of funds in the FY 2013-14 General Fund Budget by Council strategic priority.



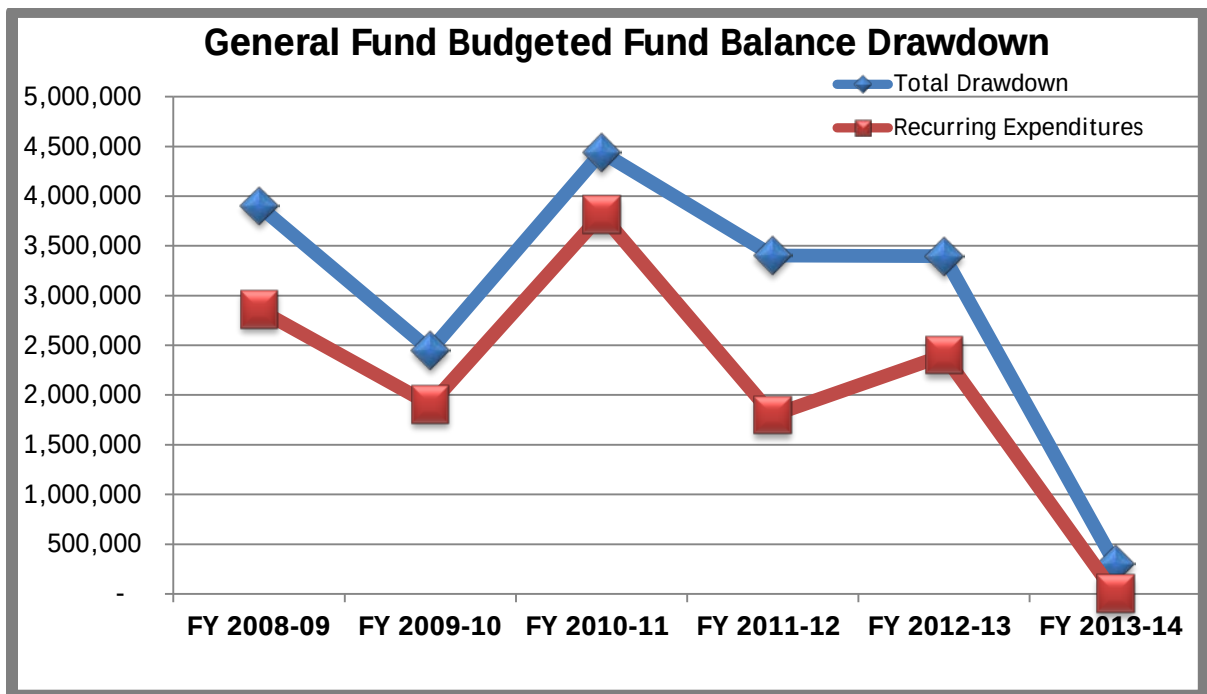
Fund Balance:

During the economic downturn, we met the needs of our community through mid-year adjustments in our expenditures and through use of our fund balance for recurring expenditures while being

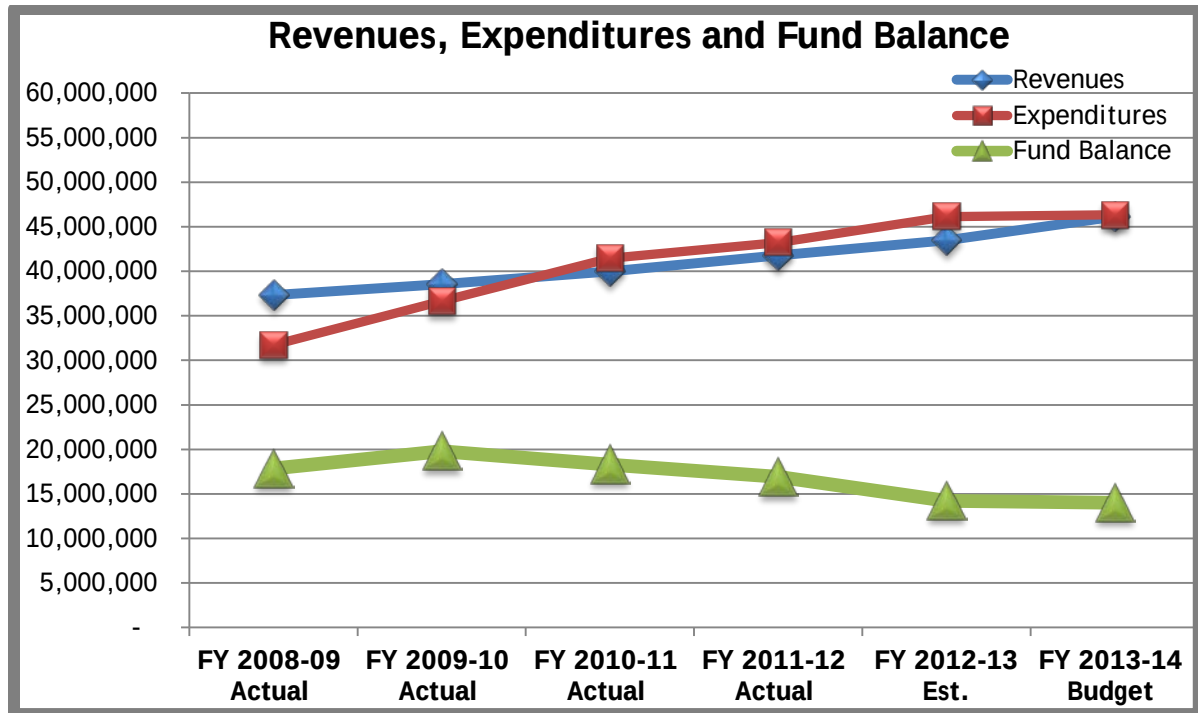
extremely conservative in generating new revenue from property tax. ***The current property tax rate devoted to operations and maintenance is 26.8564 percent (10.04 cents) less today than it was in FY 2005-06. As stated earlier, the FY 2013-14 proposed tax rate devoted to operations and maintenance is 28.1464 cents, 8.7535 cents less than it was in FY 2005-06.***

Over the last several years, the Council and staff have discussed how to continue to meet the needs of the community without increasing tax rates or if absolutely necessary, increasing tax rates by the least amount possible. We succeeded through temporarily reducing staffing levels with the remaining staff taking on additional duties and responsibilities, managing expenditures such as travel and small equipment purchases, deferring capital purchases, and by drawing on the General Fund reserves.

Three years ago (FY 2010-11), we budgeted \$4.44 million in fund balance drawdown to meet our operational needs (\$3.8 million of this amount was budgeted for recurring expenses). In FY 2011-12, we began a program to end the unsustainable use of fund balance for recurring expenses and reduced our use of fund balance to \$3.4 million (\$1.8 million for recurring expenses). In FY 2012-13, \$3.4 million of fund balance was again budgeted to meet operational expenses (\$2.4 million for recurring expenses – an increase of approximately \$600,000 from the previous fiscal year). Again, this practice is unsustainable and does not set a structurally balanced budget. Therefore, the FY 2013-14 Proposed Budget has eliminated the use of fund balance for recurring expenses.



Our financial management approach has allowed the City to maintain or expand needed services, avoid lay-offs, maintain healthy reserves and sustain our excellent bond ratings. However, we can no longer expand service levels by relying on our fund balance. This is illustrated in the graph below.



In FY 2013-14, there are a number of programs, initiatives, improvements, projects, and equipment that are proposed to be funded from a variety of sources such as General Fund revenues, hotel/motel tax fund balance, court funds, government access channel (cable franchise) funds, equipment replacement funds, facilities maintenance funds, cemetery funds and remaining contingency and project funds from prior debt issuances.

STRATEGIC PRIORITIES

As with past budgets, our efforts are focused on meeting the Council's five Strategic Priorities:

Quality of Life
Infrastructure
Growth and Development
Effective Management
Public Safety

Quality of Life

Parks

Since 2006, we have added about 80 acres to our parks inventory. We have also installed irrigation systems and continue our commitment to proper park maintenance. Two new mowers and trailers are included in the budget (\$37,000 – 2009 certificates of obligation) to also support parks maintenance efforts.

Existing plaster at the zero-depth (kiddie) pool is failing at the Aquatics Center. The pool's tank has been patched the last three summers and must be re-plastered before it can open for the 2014 season. \$15,300 (Facilities Maintenance Fund) has been budgeted to complete this project.

The City has a cost-sharing agreement with New Braunfels Independent School District (NBISD) for the maintenance and improvement of eight tennis courts at New Braunfels High School. Through regular wear-and-tear, the courts have deteriorated and need to be resurfaced. NBISD has appropriated \$18,000 toward their share of the improvements. \$18,000 (Facilities Maintenance Fund) has been included in the proposed budget to fund the City's portion.

The Business 35/Seguin Avenue intersection is one of the main gateways into the City. Therefore, \$38,000 (2009 certificates of obligation) has been included for the installation of an irrigation system in the islands. This will allow landscaping, trees and grass to thrive, thus improving the quality of the physical environment and beautifying the intersection.

Due to the high utilization and need for additional sports fields in New Braunfels, \$357,000 (2012 certificates of obligation) has been budgeted for the installation of lighting, a larger irrigation meter, and the construction of an additional sports field at the HEB Soccer Complex. The complex has an undeveloped parcel of land that would meet this need. This project would include laser grading, soil amendment, laying sod and irrigation upgrades. These fields would be utilized by the NB Youth Soccer Association as well as the Parks and Recreation Department's league programs. This multi-field addition would help complete the long range vision of the master plan for this park.

\$80,000 in the Cemetery Fund has been included in order to address improvements identified in the Cemetery Master Plan.

The budget also funds \$95,000 (2007 certificates of obligation) for the construction of a parking lot at County Line Memorial Trail near FM 1044. The lot would allow residents to park at a trail head and enjoy the hike and bike trail.

Transportation

\$70,000 is included in the Non-Departmental budget as a contribution towards the continuation of demand bus service for New Braunfels residents. Census 2010 resulted in a significant expansion of the San Antonio urbanized area into Guadalupe and Comal Counties, including most of the city limits of New Braunfels, Schertz, and Cibolo. Prior to that census, all or most of these cities were part of the non-urbanized (rural) area served by Alamo Regional Transit (ART), a rural transit district operated by the Alamo Area Council of Governments (AACOG). Funds to operate rural transit were provided by the Texas Department of Transportation (TxDOT). Effective September 1, 2013, AACOG will no longer be able to access federal or state funds to provide transit services in those areas of Guadalupe and Comal Counties that are now part of the San Antonio urbanized area. This includes the City of New Braunfels. To continue to provide this service will require an approximate \$210,000 local match annually. The VIA Board of Trustees has agreed to provide the additional funding in excess of the match needed to fully fund the service. The City is working with both Comal County and the McKenna foundation as partners in funding this program so that the residents can continue to utilize this service. If all parties agree to fund the program equally, the annual cost for the City would be the \$70,000 included in the budget.

Library

The FY 2013-14 Budget provides funding for some building enhancements at both the Library and the Westside Community Center. \$51,000 in Child Safety Funds is provided to increase security at the Westside Community Center including cameras, an alarm system and a door badge system. Security at the Library building will also be upgraded with new cameras; \$10,000 is provided in the Child Safety Fund for this purpose. These funds can be utilized for safety programs for school age children. Since children use both these facilities, it is appropriate to fund these enhancements with this funding source.

Civic/Convention Center

New to the FY 2013-14 Budget is a reserve for the Civic/Convention Center. \$150,000 is being set aside in FY 2013-14 for this purpose. \$100,000 of this funding comes from available hotel/motel tax fund balance and the remaining \$50,000 will come from anticipated new sponsorships. The funding is planned to continue in future years to build a reserve for maintenance and repair needs as the building ages. For example, these funds could be used to replace heating/air conditioning systems when necessary.

In FY 2013-14, funds are appropriated in the Cable Franchise (PEG) Fund to continue enhancement to the City's broadcasting capabilities. The Civic/Convention Center audio/visual equipment upgrades have been identified as a project for which these funds can be used. This facility is utilized for various public meetings and functions and is specifically designated as an alternate location for City Council meetings. Therefore, \$85,000 is budgeted for technology upgrades in the facility that benefits the City's broadcast capabilities.

As described above the Civic/Convention Center is requesting Council consideration of room rate fee changes and a new food and beverage fee.

Solid Waste

Throughout FY 2012-13, the Public Works Department has been working on ways to bring more equality to various rates and to reflect more accurately the cost of providing these specific services. Staff has also worked with an outside consultant to update the cost of service study. Commercial rate structure changes are proposed for Council consideration in FY 2013-14. The modification proposed includes both increases and decreases to existing rates as well as the implementation of some new fees to better recoup costs for services that do not currently have rates. The total proposed rate modifications are estimated to generate an additional \$40,000 in FY 2013-14.

Infrastructure

Streets

Repair and maintenance of our streets is an ongoing priority. Since FY 2006-07, we have increased funding for street maintenance from \$665,000 to \$1.521 million in FY 2012-13, an increase of \$856,000 or 128 percent. For FY 2013-14, funding for street repair will be maintained at current levels. The proposed funding for FY 2013-14 will pay for street repair materials and contracting cost for our mill and overlay program. To be clear, this funding is in addition to the funding approved in

the 2013 bond program. The budget also funds a replacement patch truck (\$152,700 – 2009 certificates of obligation).

Traffic Signals

When New Braunfels exceeded 50,000 in population, responsibility for maintaining signalized intersections on most State roadways within the City limits transferred from TxDOT to the City. The budget includes \$28,290 (2009 certificates of obligation) to purchase traffic control equipment. The General Fund budget for Public Works also includes funding to support traffic signal maintenance and repair (\$66,000). The budget includes \$28,290 (2009 certificates of obligation) to purchase traffic control equipment, and \$50,000 is included for professional traffic engineering services which will allow us to complete critical traffic requests in a timely manner. The professional services include assistance with conducting and developing traffic signal warrant analyses, traffic signal design, signal timing and coordination, signing and marking plans, construction traffic control plans, and ADA related improvements. The services may include traffic data collection, field investigations and observations, analysis, developing alternatives and recommendations, and preparing a final report or summary. In addition to the City being responsible for the maintenance and operations of TxDOT traffic signals within the City, we are also responsible for responding to, evaluating and funding (if warranted) traffic signal requests on state roadways within the City limits. We currently have eight traffic signal studies pending.

Drainage

Because the City has exceeded the 50,000 population mark, we are also now required to meet federal stormwater management requirements (MS4). The City will file our permit application in FY 2013-14 and enhance our existing stormwater management efforts. The FY 2013-14 Budget includes funding of \$25,000 (Stormwater Development Fund) for costs associated with MS4 compliance. Funding of \$40,000 is also included in the Public Works General Fund budget to support various activities related to MS4. As was the case in FY 2012-13, the Public Works Budget includes \$80,000 for drainage maintenance and repair in FY 2013-14.

Cemetery

The embankment at the Comal Cemetery along the Guadalupe River has begun to deteriorate and therefore needs to be addressed in order to prevent further erosion. The budget includes \$240,000 (2007 certificates of obligation) to design the improvements identified in a feasibility study conducted by an engineering firm. . A proposed 2014 debt issuance includes funding (\$2.5 million) for construction should the Council pursue this project to completion.

Airport

The Airport terminal building's exterior has required significant repair as a result of water leaking behind the façade. The FY 2013-14 Budget includes \$90,000 (2011 certificates of obligation) to repair the rock façade and address other related issues.

Wayfinding Signs

The City installed wayfinding signs throughout the community several years ago. The FY 2013-14 Proposed Budget includes funding in the amount of \$300,000 in the Hotel/Motel Tax Fund from fund balance to complete an overhaul of the existing signage and add signage in strategic areas. The goal is to work with the New Braunfels Convention and Visitors Bureau on this project.

Effective Management

Use of Equipment Replacement Fund

In 2006, the City's General Fund had an undesignated fund balance of approximately 76 percent. At the same time, basic needs in facilities and vehicles had gone unmet. The City had no maintenance reserves to deal with the inevitable failures in aging building systems. We also had no reserves to provide for the ongoing replacement of vehicles and other equipment. These vehicle purchases had to compete with all other funding needs.

At the time, the average age of our fleet was eight years. The police fleet was over six years, parks and recreation fleet was eleven years, with some vehicles over fifteen years old. There was no planned program for replacement, nor was there a consistent method for determining when it was appropriate to replace vehicles. Working with the Council, a program was established that allows for the replacement of vehicles, when needed, without creating a strain on our operating budget and minimizing the impact on the operating tax rate. The Council provided for seed capital by allocating a portion of the 76 percent fund balance (\$1.5 million) to the equipment reserve. Since FY 2005-16, each department has contributed to the reserve in an amount currently equal to one-eighth of the projected replacement cost for the particular vehicle/equipment. In addition, computer equipment is included in this replacement program with a four year replacement cycle as well as the Fire Department's self contained breathing apparatus. While fund contributions are made on an assumed replacement schedule, the decision to replace a vehicle is done on a case by case basis (once it reaches the criteria for replacement consideration). In the coming years, we were scheduled to replace numerous vehicles (see below).

Replacement Schedule

YEAR	Number of Vehicles	Estimated Cost	Equivalent Tax Rate
FY 2013-14	19	\$720,000	\$.0177
FY 2014-15	24	\$790,000	\$.0194
FY 2015-16	66	\$1,950,000	\$.0479
Total	109	\$3,460,000	\$.0850

For the coming year, we will tap into the equipment replacement fund to purchase three vehicles (\$174,000) for the police officers added in the FY 2012-13 Budget. Other than these three vehicles, as previously mentioned, the contribution and acquisition of vehicles from the fund are proposed to be suspended in FY 2013-14. The only other vehicles that would be replaced in FY 2013-14 are any identified as "lemons" meaning that the repair and maintenance costs are too high to justify keeping the vehicle. No computers would be replaced in FY 2013-14. The enterprise funds, particularly Solid Waste, will continue to make contributions into the Enterprise Equipment Replacement Fund and purchase vehicles on schedule.

Self Insurance

Health benefits are also an important component of employee compensation and maintaining our market competitiveness. The City is self-insured; what is paid out in health benefits is funded through contributions from the City and from employees. Due to significantly above average claims in FY 2009-10 coupled with rising health care costs, the Self-Insurance Fund balance became unacceptably

low. As a result, we began the process of restructuring our health benefits in an effort to maintain the Self Insurance Fund. A plan was developed for a phased increase in employee contributions along with changing (increasing) deductibles and co-pays. These steps, along with budgeted General Fund transfers to the Self Insurance Fund have resulted in improvements in this fund's fund balance.

As stated, the plan to bring the Self Insurance Fund back to its previous financial strength is a multi-year approach. In FY 2012-13, premiums were increased. In FY 2013-14, premiums are recommended to remain at the current levels but plan design changes are once again occurring. The FY 2013-14 Budget does not include a one-time transfer into this fund even though the fund balance is below the recommended industry standard of 2.5 months of claims expenditures (the projected balance is \$560,000 with a target of \$1.1 million). Staff will continue to closely monitor this fund and the impact the change to a new third party administrator/network has on overall claims costs.

Project Management

In FY 2012-13, the Capital Programs Division was created to serve as a central hub for the development, implementation and oversight of the City's capital improvement projects. The City has issued approximately \$150 million in debt since 2004. When combined with the recently passed bond program, the City has a significant obligation to deliver the associated projects with these debt issuances. This commitment is what led to the creation of a division whose main objective is to oversee the development of these projects. Because the primary responsibility of this division is to oversee debt-funded projects, salary and benefit costs associated with the staff are funded from available capital funds. Three staff positions were authorized in FY 2012-13 as part of the establishment of this division.

With the passage of the \$86 million in general obligation debt for streets, drainage and park improvement projects, the need for additional staff has been identified to ensure that projects are delivered on time and within budget. One additional Construction Inspector and one new Capital Project Manager are recommended in FY 2013-14 (\$164,193). These positions will be filled based on workload demand. When filled, these positions will be fully supported by available capital funds.

Public Safety

Fire

The FY 2013-14 Budget includes funding for several activities for the Fire Department. \$318,000 is funded in the 2009 certificates of obligation to remount two ambulances; one will be upgraded to a bariatric ambulance to handle very large individuals. \$20,000 is provided in the 2007 certificates of obligation to replace the lockers in Fire Station #1 that are of insufficient size to even hang a hanger. The overhead doors in all stations need repair and upgrade and \$40,000 is included in the General Fund for this expense. Fire Station #1 is also in need of major repairs and upgrades. \$50,000 is included in the 2009 certificates of obligation for design of these improvements; an additional \$500,000 is funded in the proposed 2014 debt issuance to fund construction should Council decide to move forward with this project. The 2009 and 2012 certificates of obligation include another \$329,000 for design costs for Stations #2 and #7. These stations will be very similar in design with differences driven by site conditions. Therefore, it is cost effective to design both at the same time even though Station #2 (replacement) is recommended to occur first.

A fire station alerting module will be implemented as part of the computer aided dispatch/records management software system. The budget provides the \$120,000 in funds (2009 certificates of obligation) needed for this important component of the system.

Police

Last year, the Council approved the addition of three uniform positions, one police officer and two police corporal positions. The FY 2013-14 Budget proposes to add three more uniform positions, all officers, at a total cost of \$425,000 (\$206,000 in annual recurring costs and \$219,000 for equipment and vehicles). With these additions, we will have increased the size of our police force by 25 officers (a 31 percent increase) since 2006. The budget also funds vehicles (\$174,000 in the Equipment Replacement Fund) for the three officers added in FY 2012-13. Funding is also provided for replacement of various pieces of equipment (tasers, electronic ticket writers and digital cameras) needed by officers to effectively carry out their responsibilities (\$72,400).

The City completed an upgrade of the computer network that serves all departments except the Police Department in FY 2012-13. This project replaced servers and created a “virtual” network, making servers more efficient. Disaster recovery capability was established off-site and new and greatly expanded storage capacity was created. In FY 2013-14, \$250,000 is provided in the Equipment Replacement Fund to accomplish the same upgrades for the Police Department network.

In FY 2012-13, the Police Department will complete the implementation of the initial phase of the new computer aided dispatch/records management software. In FY 2013-14, the department will add a medical module (\$53,000 – 2009 certificates of obligation)) that enhances their ability to provide service in the field. The Systems Administrator position added in FY 2012-13 to implement the software will be fully funded in FY 2013-14 as well, with 50 percent of the salary and benefits costs charged to the project and 50 percent to the General Fund.

Some facilities improvements are funded in the budget as well. \$255,000 was provided in the FY 2012-13 Adopted Budget for these initially identified improvements. The FY 2013-14 Budget adds another \$40,500 to this project to fund roof repairs and re-cabling of all the network/computer cables to improve the Police Department’s computer network performance.

Growth and Development

Building Inspections and Environmental Services

The FY 2013-14 Budget provides funding for tablet (ipad type) technology (\$14,000 with \$8,000 in the Equipment Replacement Fund and \$6,000 in the General Fund) to enable field personnel to more easily access and utilize the Accela land management software. Accela is designed for use with this technology and the tablets are much more efficient for use in the field.

I am pleased to submit the proposed FY 2013-14 Operating Budget for City Council’s consideration. This has been a year where much was accomplished. The coming years will bring additional community growth and continuing demands for City services. The City will be well positioned to meet those needs so long as we match the expectations for service levels with appropriate increases in our revenue. It should be noted that staff has identified an additional \$11.4 million in unmet operating needs, \$9.8 million in the General Fund – staff and equipment – to continue to provide high quality

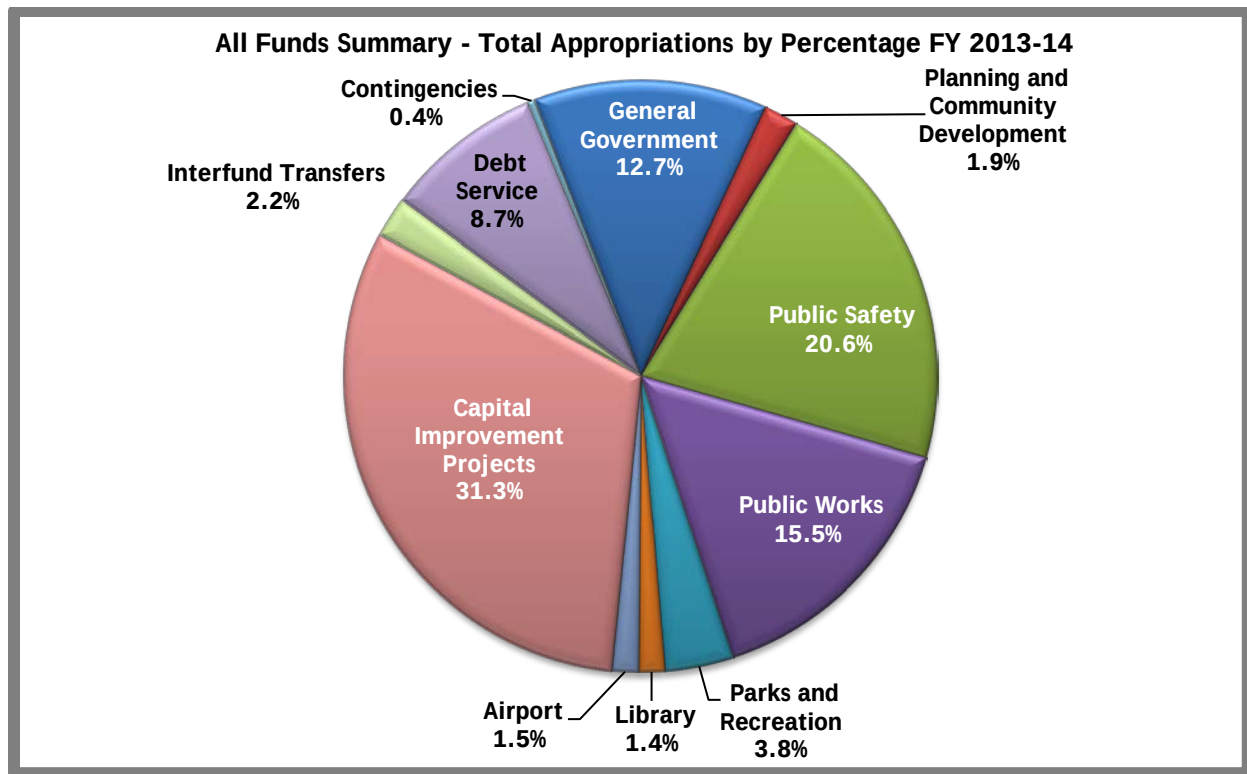
customer service. These amounts do not include capital improvements that impact our ability to provide customer service. These projects add significantly to this total.

Your staff looks forward to discussing the proposed budget and how we can continue to make New Braunfels great, together.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Robert Camareno", with a stylized, cursive script.

Robert Camareno
Interim City Manager

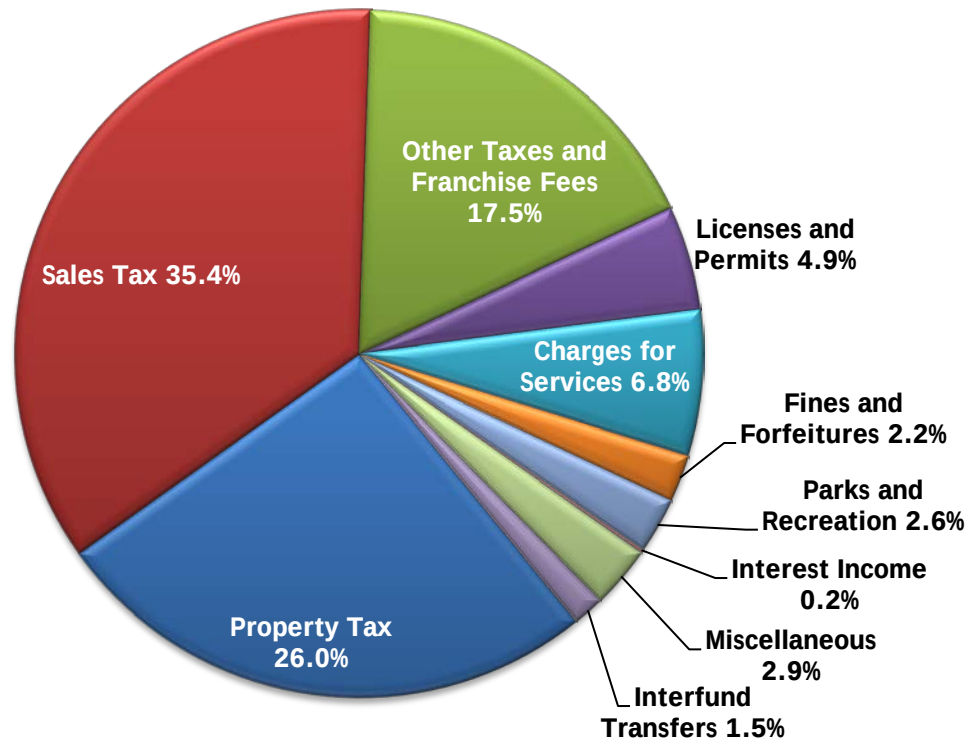


General Government	\$17,337,823
Planning and Community Development	2,614,976
Public Safety	27,910,084
Public Works	21,072,803
Parks and Recreation	5,015,010
Library	1,877,786
Airport	1,980,191
Capital Improvement Projects	42,389,577
Interfund Transfers	3,032,224
Debt Service	11,750,107
Contingencies	519,245
TOTAL	\$135,499,825

All Funds Summary – Total Appropriations by percentage

The graph and table above provide a comprehensive view of all budgeted appropriations for all City funds in the FY 2013-14 Adopted Budget. A significant portion of these funds (\$42.39 million) fall into the capital improvement projects category. Capital improvement funds comprise all available debt proceeds set aside for specific projects as well as other capital improvement funds whose revenues are earmarked for future capital projects such as the Roadway Development Fund. To note a few other expenditure categories, parks and recreation appropriations include golf course operations as well as river education and cleanup efforts. Public safety appropriations include all budgeted expenditures relating to Police, Fire and Municipal Court. All appropriations are explained in further detail within each fund(s) section.

FY 2013-14 General Fund Budget - Total Revenues

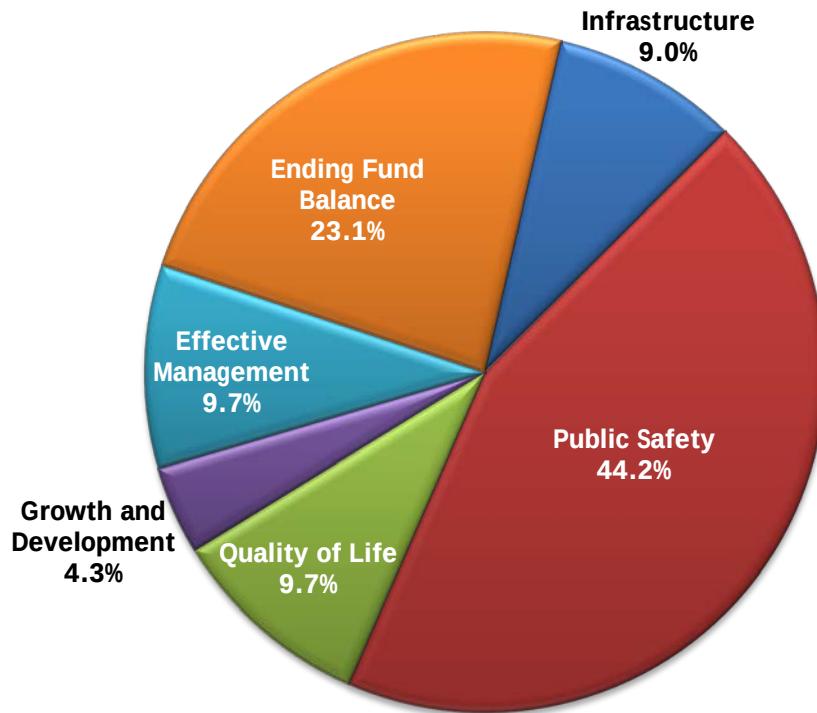


Property tax	\$11,939,477
Sales tax	16,284,692
Other taxes and franchise fees	8,045,500
Licenses and permits	2,272,432
Charges for services	3,131,000
Fines and forfeitures	1,023,600
Parks and Recreation	1,202,750
Interest Income	70,000
Miscellaneous	1,341,650
Interfund transfers	685,055
TOTAL	\$45,996,156

FY 2013-14 General Fund Budget – Total Revenues

Sales tax revenues continue to represent the largest portion of General Fund revenues in FY 2013-14 at 35.4 percent. Property taxes are the second largest source of General Fund revenues at 26 percent. Licenses and permit revenues are driven mainly by development activity in the community as building permits make up the majority of this revenue source. Charges for services include payments for ambulance service and other taxes and franchise fees are driven from franchise payments from utilities such as NBU and Centerpoint Energy. Additional narrative on General Fund revenues are provided on pages 117-124.

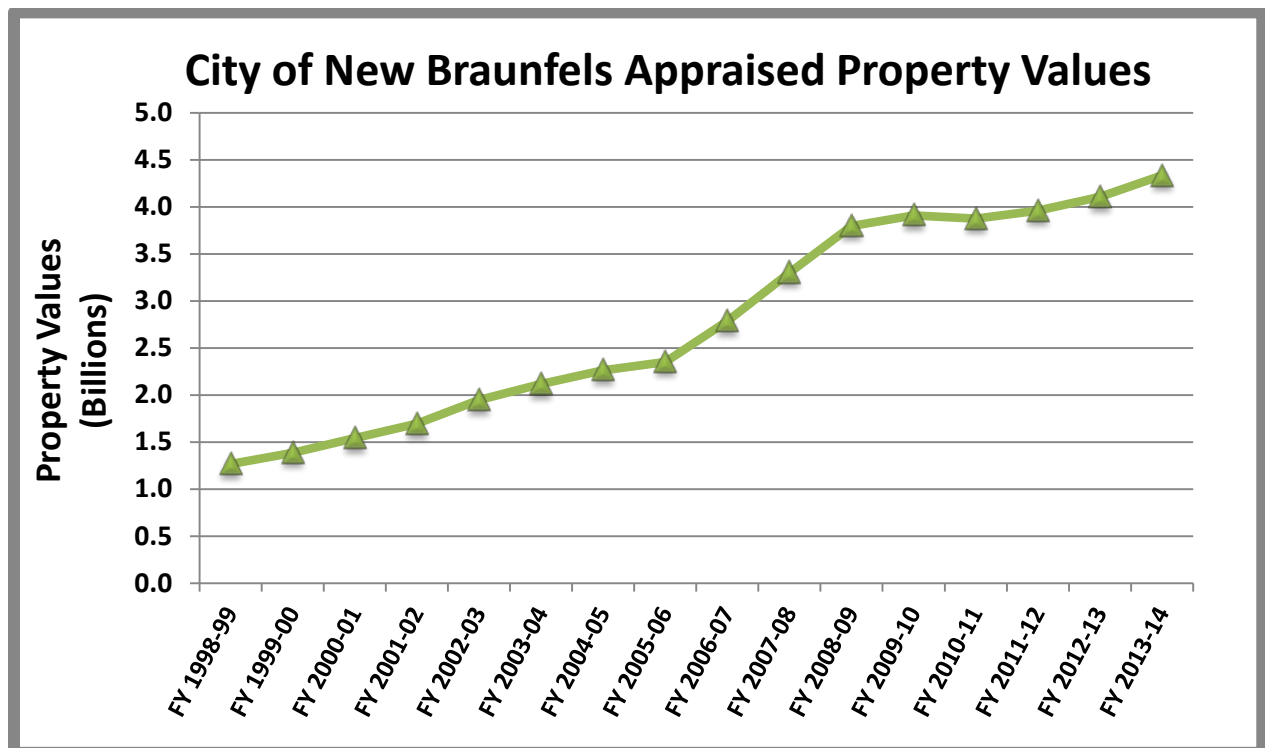
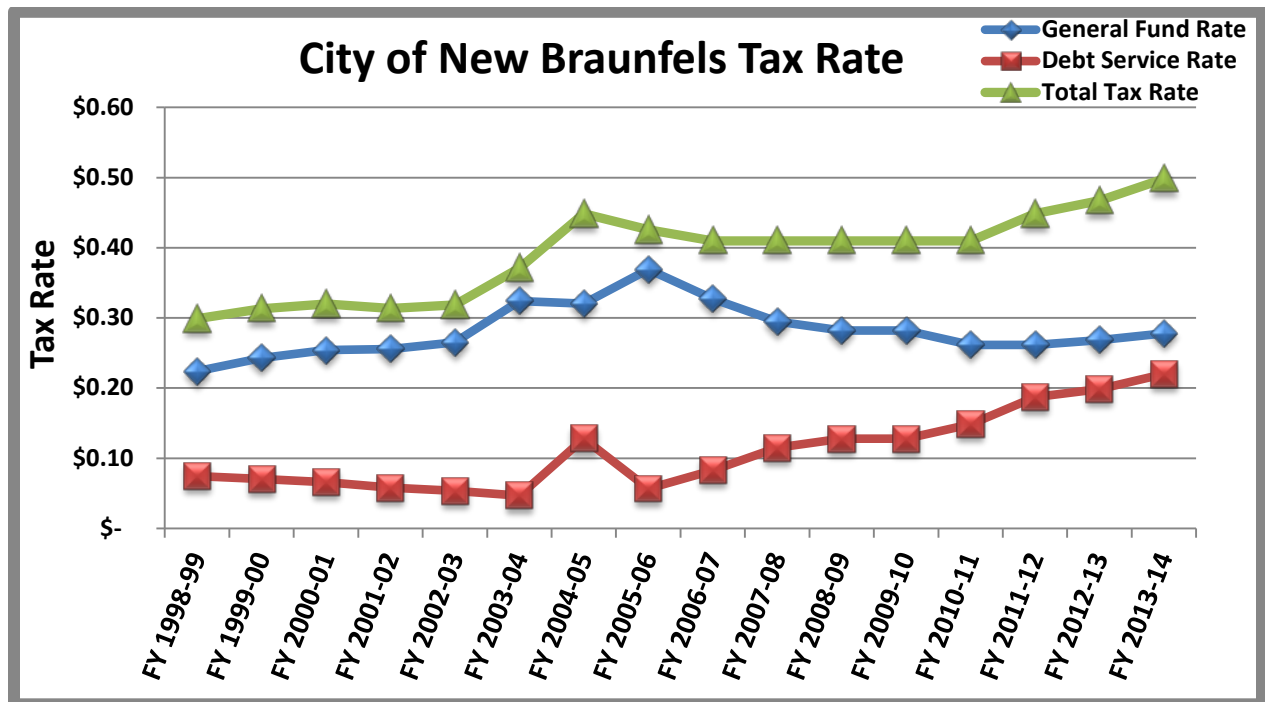
FY 2013-14 General Fund Budget - Total Appropriations



Infrastructure	\$5,415,426
Public safety	26,649,304
Quality of life	5,837,867
Growth and development	2,588,976
Effective management	5,839,025
Ending fund balance	13,899,616
TOTAL	\$60,230,213

FY 2013-14 General Fund Budget – Total Appropriations

Public Safety appropriations represent all budgeted expenditures for the Police Department, Municipal Court and the Fire Department. Infrastructure includes all General Fund Public Works expenditures such as street repair and maintenance of drainage facilities. Quality of Life includes all budgeted expenditures pertaining to Parks and Recreation and Library services. The Ending Fund Balance of \$13.9 million represents the City Council's targeted reserve level in the General Fund. The Ending Fund Balance represents 30 percent of the total budgeted expenditures in the General Fund (\$46.3 million). All General Fund appropriations are explained in further detail in the General fund section of the budget, pages 143-231.



City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2014

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u>All Funds Summary</u>			
Beginning Balance	\$ 56,421,758	\$ 64,883,381	\$ 62,784,397
Total Revenue	\$ 96,730,473	\$ 108,851,466	\$ 98,077,291
Total Available Funds	\$ 153,152,231	\$ 173,734,847	\$ 160,861,688
Total Expenditures	\$ 88,268,850	\$ 110,950,449	\$ 135,499,825
Ending Fund Balance	\$ 64,883,381	\$ 62,784,398	\$ 25,361,864
 <u>General Fund</u>			
Beginning Balance	\$ 18,358,358	\$ 16,904,452	\$ 14,234,058
Total Revenue	\$ 41,777,322	\$ 43,475,344	\$ 45,996,156
Total Available Funds	\$ 60,135,680	\$ 60,379,796	\$ 60,230,213
Total Expenditures	\$ 43,231,228	\$ 46,145,738	\$ 46,330,598
Ending Fund Balance	\$ 16,904,452	\$ 14,234,058	\$ 13,899,616
 <u>Special Revenue Funds</u>			
Beginning Balance	\$ 10,398,342	\$ 9,233,840	\$ 9,488,113
Total Revenue	\$ 7,186,641	\$ 12,980,534	\$ 10,466,679
Total Available Funds	\$ 17,584,983	\$ 22,214,373	\$ 19,954,793
Total Expenditures	\$ 8,351,144	\$ 12,726,260	\$ 12,935,146
Ending Fund Balance	\$ 9,233,839	\$ 9,488,113	\$ 7,019,647
 <u>Capital Improvement Project Funds</u>			
Beginning Balance	\$ 24,729,692	\$ 34,452,105	\$ 34,445,984
Total Revenue	\$ 22,213,385	\$ 26,033,840	\$ 13,618,715
Total Available Funds	\$ 46,943,077	\$ 60,485,945	\$ 48,064,699
Total Expenditures	\$ 12,490,972	\$ 26,039,961	\$ 48,003,292
Ending Fund Balance	\$ 34,452,105	\$ 34,445,984	\$ 61,406

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2014

FY 2011-12	FY 2012-13	FY 2013-14
Actual	Estimate	Budget

Debt Service Fund

Beginning Balance	\$ 600,519	\$ 785,974	\$ 947,782
Total Revenue	\$ 8,864,516	\$ 10,242,211	\$ 12,221,847
Total Available Funds	\$ 9,465,035	\$ 11,028,184	\$ 13,169,629
Total Expenditures	\$ 8,679,061	\$ 10,080,402	\$ 11,633,650
Ending Fund Balance	\$ 785,974	\$ 947,782	\$ 1,535,979

Airport Fund

Beginning Balance	\$ (30,874)	\$ 8,510	\$ 478
Total Revenue	\$ 1,779,576	\$ 1,901,643	\$ 2,071,050
Total Available Funds	\$ 1,748,702	\$ 1,910,153	\$ 2,071,528
Total Expenditures	\$ 1,740,191	\$ 1,909,675	\$ 2,071,201
Ending Fund Balance	\$ 8,510	\$ 478	\$ 327

Civic Center Fund

Beginning Balance	\$ 289,699	\$ 231,381	\$ -
Total Revenue	\$ 578,734	\$ 627,771	\$ 669,968
Total Available Funds	\$ 868,433	\$ 859,153	\$ 669,968
Total Expenditures	\$ 637,051	\$ 859,153	\$ 669,968
Ending Fund Balance	\$ 231,381	\$ -	\$ -

Golf Fund

Beginning Balance	\$ 225,312	\$ 254,644	\$ 453,042
Total Revenue	\$ 981,243	\$ 1,089,653	\$ 367,500
Total Available Funds	\$ 1,206,555	\$ 1,344,297	\$ 820,542
Total Expenditures	\$ 951,911	\$ 891,255	\$ 578,531
Ending Fund Balance	\$ 254,644	\$ 453,042	\$ 242,011

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2014

FY 2011-12	FY 2012-13	FY 2013-14
Actual	Estimate	Budget

Solid Waste Fund

Beginning Balance	\$ 1,472,166	\$ 2,405,277	\$ 2,602,716
Total Revenue	\$ 7,083,730	\$ 7,218,208	\$ 7,358,848
Total Available Funds	\$ 8,555,896	\$ 9,623,485	\$ 9,961,564
 Total Expenditures	 \$ 6,150,619	 \$ 7,020,769	 \$ 7,918,851
Ending Fund Balance	\$ 2,405,277	\$ 2,602,716	\$ 2,042,713

Stormwater Utility Fund

Beginning Balance	\$ -	\$ -	\$ -
Total Revenue	\$ 893,514	\$ -	\$ -
Total Available Funds	\$ 893,514	\$ -	\$ -
 Total Expenditures	 \$ 893,514	 \$ -	 \$ -
Ending Fund Balance	\$ -	\$ -	\$ -

Self Insurance Fund

Beginning Balance	\$ 378,544	\$ 607,198	\$ 612,226
Total Revenue	\$ 5,371,813	\$ 5,282,263	\$ 5,306,527
Total Available Funds	\$ 5,750,357	\$ 5,889,461	\$ 5,918,753
 Total Expenditures	 \$ 5,143,159	 \$ 5,277,235	 \$ 5,358,588
Ending Fund Balance	\$ 607,198	\$ 612,226	\$ 560,165

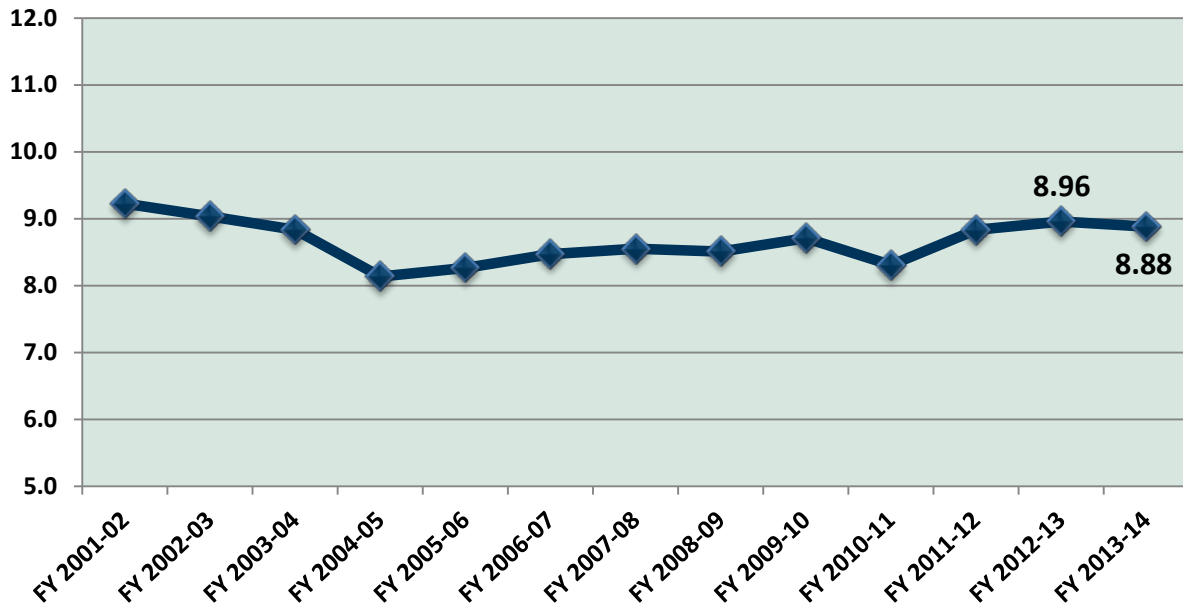
Positions Listing by Department

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Adopted Budget</u>
Airport	6	7	7
City Manager's Office	5	5	5
City Council	1	1	1
City Secretary	3	3	3
City Attorney's Office	4	4	4
Civic/Convention Center	8	8.5	8.5
Support Services			
Finance, Purchasing and Budget	10	10	10
Municipal Courts	9	9	9
Information Technology	6	7	7
<i>Total Support Services</i>	25	26	26
Human Resources	7	7	7
Fire			
Support Services	13	13	13
Operations	120	120	120
Emergency Management	1	1	1
<i>Total Uniform Positions</i>	130	130	130
<i>Total Fire</i>	134	134	134
Library Services			
Library	26.5	26.5	26.5
Westside Community Center	0	2	2
<i>Total Library Services</i>	26.5	28.5	28.5
Parks			
Administration	8	8	8
Recreation	18	20	20
Athletics	6.5	7.5	7.5
Aquatics	71	76	76
Rangers	17	17	17
Maintenance	21	22	22
Golf	11.5	11.5	11.5
<i>Total Parks</i>	153	162	162
Planning and Community Development			
Environmental Services	9	10	10
Building Inspection	10	11	12
Planning	7	8	8
Main Street	1	1	1
<i>Total Planning and Community Development</i>	27	30	31

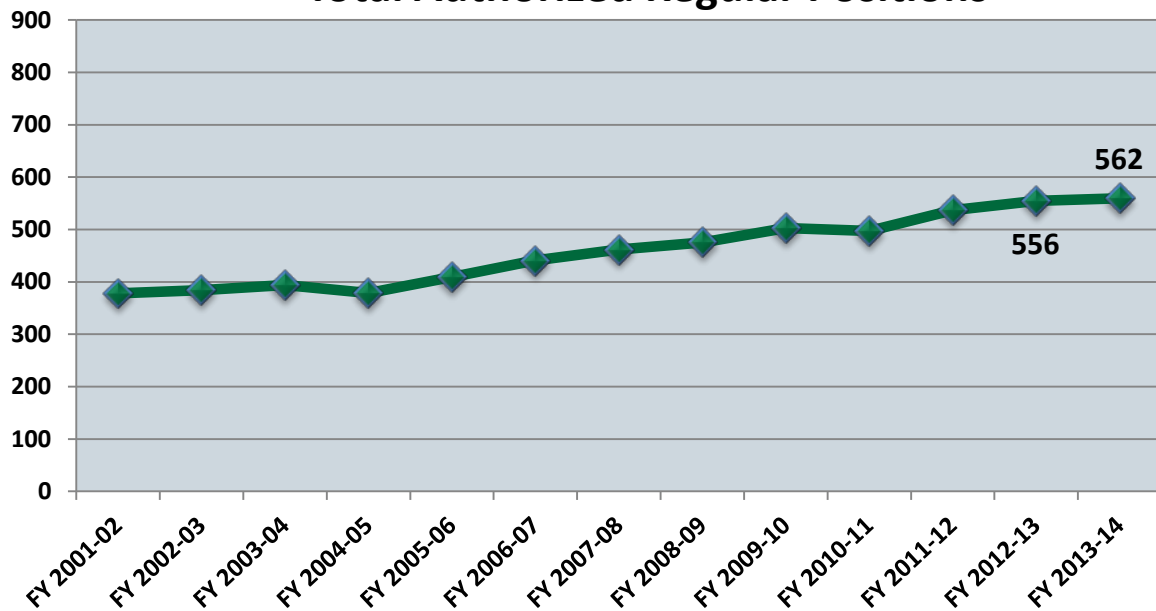
Positions Listing by Department (continued)

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Adopted Budget</u>
Police			
Administration	10	10	10
Patrol	71	74	77
Criminal Investigations	22	22	22
Support Services	27	28	28
School Crossing Guards	13	14	14
<i>Total Uniform Positions</i>	<i>101</i>	<i>104</i>	<i>107</i>
<i>Total Police</i>	<i>143</i>	<i>148</i>	<i>151</i>
Public Works			
Engineering	11.5	9.5	9.5
Streets	18	18	18
Drainage	11.5	10	10
Facilities Maintenance	7	8	8
Solid Waste Fund	48	50.5	50.5
Capital Programs Division	0	6	8
<i>Total Public Works</i>	<i>96</i>	<i>102</i>	<i>104</i>
River Activities Fund	67.5	54.5	54.5
<i>Total - All Positions</i>	<i>706</i>	<i>720.5</i>	<i>726.5</i>
<i>Full time regular positions</i>	<i>512</i>	<i>532</i>	<i>538</i>
<i>Part time regular positions</i>	<i>24</i>	<i>23.5</i>	<i>23.5</i>
<i>Seasonal positions</i>	<i>170</i>	<i>165</i>	<i>165</i>
<i>Total - General Fund Positions</i>	<i>550</i>	<i>556.5</i>	<i>572.5</i>

City Employees Per 1,000 Citizens



Total Authorized Regular Positions



FY 2013-14 Program Changes				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Police

Authorize and fund three additional Police Officer positions	\$ 219,000	\$ 205,968		\$ 424,968
Total - Police	\$ 219,000	\$ 205,968	\$ -	\$ 424,968

Planning and Community Development

Tablet technology for use with Accela - for Environmental Services and Building Inspections (purchase funded in Equipment Replacement Fund)	\$ 8,000	\$ 6,000		\$ 14,000
One additional Building Inspector (truck funded in equipment replacement fund)	\$ 26,000	\$ 51,000		\$ 77,000
Total - Planning and Community Development	\$ 34,000	\$ 57,000	\$ -	\$ 91,000

Non-Departmental

On-demand bus service contribution		\$ 70,000		\$ 70,000

Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Public Works - Capital Programs Division

Authorize and fund one
additional Construction

Inspector position - debt funded	\$	30,745	\$	51,143	\$	81,888

Authorize and fund one
additional Capital Project

Manager position - debt funded	\$	4,160	\$	78,145	\$	82,305

Total - Capital Programs

Division	\$	34,905	\$	129,288	\$	-	\$	164,193

Total Program Changes

- General Fund	\$	253,000	\$	332,968	\$	-	\$	585,968

Total Program Changes

- All Funds	\$	287,905	\$	462,256	\$	-	\$	750,161

FY 2013-14 Initiatives and Capital Equipment		
Description	Total Cost	Funding Source

Public Works

Street lighting signal equipment	\$ 17,000	Capital Improvement Funds
City Hall main water line replacement	\$ 14,000	Facilities Maintenance Fund
Patch truck replacement - streets	\$ 152,723	Capital Improvement Funds
City Hall bathroom stall replacement	\$ 5,000	Facilities Maintenance Fund
Total - Public Works	\$ 188,723	

Police

Three police pursuit vehicles - <i>for positions authorized in FY 2012-13</i>	\$ 174,000	Equipment Replacement Fund
Network optimization - Replacement of all existing network cable at Police Department facility	\$ 35,000	Capital Improvement Funds
Implementation of medical information module dispatch software	\$ 52,464	Capital Improvement Funds
Server replacement/virtualization; disaster recovery; offsite backup project - Police Department network	\$ 250,000	Equipment Replacement Fund
Police facility roofing repairs	\$ 5,500	Capital Improvement Funds
Total - Police	\$ 516,964	

FY 2013-14 Initiatives and Capital Equipment		
Description	Total Cost	Funding Source

Fire

One Ambulance remount capable of carrying a bariatric stretcher	\$ 169,000	Capital Improvement Funds
Ambulance remount	\$ 149,000	Capital Improvement Funds
Implementation of a station alerting module for dispatch software	\$ 120,000	Capital Improvement Funds
Replacement lockers for Station #1	\$ 20,000	Capital Improvement Funds
Overhead door safety and repair (all stations)	\$ 40,000	General Fund
Total - Fire	\$ 498,000	

Library

Security camera system for the Westside Community Center	\$ 20,000	Child Safety Fund
Update security cameras - Library	\$ 10,000	Child Safety Fund
Alarm system - Westside Community Center	\$ 20,000	Child Safety Fund
Door security system - Westside Community Center	\$ 11,000	Child Safety Fund
Total - Library	\$ 61,000	

FY 2013-14 Initiatives and Capital Equipment		
Description	Total Cost	Funding Source

Parks and Recreation



Replaster the zero depth (kiddy pool) at the Landa Park Aquatic Complex	\$ 15,300	Facilities Maintenance Fund
Business 35 and Seguin Street Intersection irrigation improvements (islands)	\$ 38,000	Capital Improvement Funds
Resurfacing and repairs at NBISD high school to existing tennis courts	\$ 18,000	Facilities Maintenance Fund
Tractor and flex-wing grooming mower	\$ 37,000	Capital Improvement Funds
Total - Parks and Recreation	\$ 108,300	

Total - General Fund Departments \$ 1,372,987

FY 2013-14 Initiatives and Capital Equipment Enterprise Funds		

Description	Total Cost	Funding Source

Airport

Airport terminal building façade reconstruction	\$ 90,000	Capital Improvement Funds

Total - Airport	\$ 90,000	

Total - All Departments	\$ 1,462,987

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Public Works

One additional Traffic Signal Technician position	\$ 32,985	\$ 47,452	\$	80,437
Additional truck for engineering staff use	\$ 22,500		\$	22,500
City Hall lighting replacement and upgrade	\$ 18,000		\$	18,000
Landa Plaza building florescent lighting retro-fit	\$ 6,000		\$	6,000
High load detection system - Landa Street and railroad underpass	\$ 30,250		\$	30,250
Street sweeper replacement	\$ 199,510		\$	199,510
Two sets of speed humps including purchase and installation	\$ 37,560		\$	37,560
City Hall window replacement	\$ 13,000		\$	13,000
Implementation of a paid internship program		\$ 7,500	\$	7,500
Materials testing for street spoils currently at airport	\$ 15,000		\$	15,000

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Public Works (continued)

Development of a watershed protection plan	\$ 50,000			\$ 50,000
Funding for temporary workers to assist with crack/seal workload in Streets Division		\$ 12,000		\$ 12,000
Total - Public Works	\$ 424,805	\$ 66,952	\$ -	\$ 491,757

Police

Eighteen additional Police Officer positions	\$ 1,155,924	\$ 1,235,808		\$ 2,391,732
Three additional Corporal positions - Criminal Investigations Division	\$ 123,708	\$ 244,129		\$ 367,837
One Social Media Public Information Officer position	\$ 5,000	\$ 91,084		\$ 96,084
One additional Records Clerk position	\$ 3,000	\$ 40,088		\$ 43,088
Additional Taser units (51)	\$ 47,022			\$ 47,022
Polygraph instrument replacement	\$ 7,000			\$ 7,000

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Police (continued)

Additional year inventory of ammunition	\$	55,000		\$	55,000
Replacement electronic ticket writers (12)	\$	44,475		\$	44,475
Forensic analytic computer and associated hardware	\$	33,623		\$	33,623
Night vision devices (22)	\$	77,000		\$	77,000
Aiming lasers for night vision devices (16)	\$	20,800		\$	20,800
Honor Guard Uniforms (12)	\$	20,000		\$	20,000
Thermal imaging cameras (2)	\$	9,998		\$	9,998
Negotiator throw phone system	\$	40,000		\$	40,000
Tactical robot - Specialized Response Team	\$	30,000		\$	30,000
Crime Scene/evidence vehicle	\$	130,582		\$	130,582
Tablet technology for CID and command staff	\$	13,250		\$	13,250
One Administrative Assistant position - Criminal Investigations Division	\$	3,000	\$ 48,076	\$	51,076

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Police (continued)

One new Range Officer position	\$ 63,213	\$ 3,000		\$ 66,213
Connex storage units (4)	\$ 13,400			\$ 13,400
One new Evidence Manager position	\$ 2,375	\$ 53,952		\$ 56,327
One new Records Manager position	\$ 3,025	\$ 53,952		\$ 56,977
One additional Emergency Dispatcher position	\$ 100	\$ 36,636		\$ 36,736
Solar powered radar trailer - replacement	\$ 8,000			\$ 8,000
Truck for use in river related activities	\$ 39,975			\$ 39,975
Parking lot seal coat and striping for police station facility	\$ 12,000			\$ 12,000
Total - Police	\$ 1,961,470	\$ 1,806,725	\$ -	\$ 3,768,195

Fire

Additional air tank cascade system	\$ 52,000	\$ 2,000		\$ 54,000
Additional fire engine to serve as a reliable spare	\$ 713,756			\$ 713,756

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Fire (continued)

Additional truck to haul trailers and boats	\$ 36,191			\$ 36,191
Paratech special mission tender trailer - used to house specialized equipment	\$ 221,536			\$ 221,536
Structural repairs to Fire Station #3	\$ 45,000			\$ 45,000
Structural repairs to Fire Station #2	\$ 60,000			\$ 60,000
Implementation of Support Services assignment pay		\$ 99,387		\$ 99,387
ISO evaluation (consulting services)	\$ 25,000			\$ 25,000
Tablet technology continued Implementation (31)	\$ 20,000			\$ 20,000
Code adoption and associated resource materials	\$ 8,440			\$ 8,440
Gas detector lease program		\$ 12,641		\$ 12,641
One new Quartermaster position	\$ 2,500	\$ 56,979		\$ 59,479
Four additional rescue equipment electrical generators	\$ 27,000			\$ 27,000

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Fire (continued)

Box trailer for investigations and tools	\$ 12,000			\$ 12,000
Thermal imaging camera	\$ 19,000			\$ 19,000
Additional wild land gear - 33 sets	\$ 25,000			\$ 25,000
One hose roller cart	\$ 7,595			\$ 7,595
Three additional Captain positions - <i>Operations Division</i>	\$ 26,400	\$ 258,161		\$ 284,561
One additional Captain position - <i>Support Services Division</i>	\$ 39,710	\$ 86,794		\$ 126,504
One additional dive boat for swift water operations	\$ 25,000			\$ 25,000
Evidence locker	\$ 11,300			\$ 11,300
Oceanid rescue boat	\$ 5,500			\$ 5,500
Dive helmets with communication module (8)	\$ 30,500			\$ 30,500
Paratech struts - hydraulic support rescue equipment	\$ 15,000			\$ 15,000
Mini cutter core	\$ 3,505			\$ 3,505
Rope rescue issued gear packs (15)	\$ 13,300			\$ 13,300

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Fire (continued)

One dry suit and neck seals for existing divers	\$	5,000		\$	5,000			
One confined space air system	\$	15,800		\$	15,800			
Cutters and spreaders - replacements	\$	40,000		\$	40,000			
Tank truck rollover simulator	\$	7,000		\$	7,000			
Rescue swimmer equipment	\$	16,000		\$	16,000			
Reclassify one Engineer position to Lieutenant - <i>Support Services Division</i>			\$	9,236	\$	9,236		
Hydraulic rescue rams for ambulance	\$	8,400		\$	8,400			
Traffic Signal for Fire Station #7	\$	225,000		\$	225,000			
Total - Fire	\$	1,762,433	\$	525,198	\$	-	\$	2,287,631

City Administration

One additional Assistant City Manager position	\$	6,000	\$	157,668	\$		\$	163,668
Total - City Administration	\$	6,000	\$	157,668	\$	-	\$	163,668

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Human Resources

One Safety and Risk Management Coordinator position	\$ 3,000	\$ 59,279	\$	\$ 62,279
One part time Clerical Specialist position	\$ -	\$ 13,022	\$	\$ 13,022
Total - Human Resources	\$ 3,000	\$ 72,301	\$ -	\$ 75,301

Support Services

One GIS Technician position	\$ 2,500	\$ 53,912	\$ 27,000	\$ 29,412
One additional Information Technology Specialist position	\$ 6,825	\$ 55,890	\$	\$ 62,715
Municipal Court content management software	\$ 25,000	\$ 3,000	\$	\$ 28,000
One Internal Auditor position	\$ 3,500	\$ 69,248	\$	\$ 72,748
One Assistant Director of Support Services position	\$ 6,825	\$ 95,482	\$	\$ 102,307
Replacement of existing GPS hardware for use with GIS	\$ 9,000		\$	\$ 9,000
Total - Support Services	\$ 53,650	\$ 277,532	\$ 27,000	\$ 304,182

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Library

Replacement carpeting for library	\$ 120,000			\$ 120,000
Bookmobile	\$ 170,000	\$ 20,000		\$ 190,000
Upgrades to library computer area - <i>chairs and electrical</i>	\$ 13,250			\$ 13,250
One Westside Community Center Circulation Clerk position		\$ 35,975		\$ 35,975
Relocate and secure Library staff area and entrance	\$ 8,000			\$ 8,000
Library meeting room enhancements - <i>Tables/Chairs/Racks</i>	\$ 6,364			\$ 6,364
One Library Technical Services Clerk position		\$ 35,975		\$ 35,975
Handrail - Library front porch	\$ 3,000			\$ 3,000
Replace Westside Community Center flooring	\$ 10,000			\$ 10,000
One additional Children's Librarian position	\$ 4,730	\$ 59,245		\$ 63,975
Platform lift and storage enclosure	\$ 11,500			\$ 11,500
Library parking lot sealcoat and striping	\$ 15,000			\$ 15,000
Expand early literacy program		\$ 17,250		\$ 17,250

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Library (continued)

Expand Robotics Program		\$ 7,250		\$ 7,250
Total - Library	\$ 361,844	\$ 175,695	\$ -	\$ 537,539

Parks and Recreation

Funding to complete Landa Park Master Plan	\$ 30,000			\$ 30,000
One Park Development Specialist position	\$ 4,360	\$ 58,342		\$ 62,702
Landa Recreation Center furniture - tables and chairs	\$ 10,000			\$ 10,000
One Equipment Operator and two Maintenance Worker positions - Walnut Avenue/County Line Memorial Trail (Horticulture Crew)		\$ 112,611		\$ 112,611
Implementation of an after school program and summer camp at Westside Community Center		\$ 202,000		\$ 202,000
Modify umpire and referee rates		\$ 8,640		\$ 8,640
Truck for Assistant Director	\$ 20,500			\$ 20,500
Landa Recreation Center air conditioning system	\$ 9,775			\$ 9,775
Landa Haus carpet replacement	\$ 7,500			\$ 7,500

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Parks and Recreation (continued)

Utility vehicle (gator) for Park Operations	\$ 6,500			\$ 6,500
EZ-GO golf cart for Ranger Division	\$ 7,424			\$ 7,424
Paddleboat replacements (2)	\$ 6,600			\$ 6,600
Landa Recreation Center enhancements - gym insulation installation	\$ 12,000			\$ 12,000
Landa Recreation Center - gym lighting replacement	\$ 6,000			\$ 6,000
Landa Recreation Center - restroom renovations	\$ 30,000			\$ 30,000
Landa Park Aquatic Complex - slide refurbishment and leak repair	\$ 10,500			\$ 10,500
Increase funding for tree care and maintenance		\$ 11,000		\$ 11,000
Verticutter for sports field maintenance	\$ 9,909			\$ 9,909
Reclass seasonal Administrative Specialist to full time Administrative Secretary		\$ 41,447	\$ 11,500	\$ 29,947
Development of River Properties Master Plan	\$ 30,000			\$ 30,000

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Parks and Recreation (continued)

Landa Park Aquatic Complex sand filter replacement	\$ 54,500			\$ 54,500
Five Z-Track mowers - replacements	\$ 75,272			\$ 75,272
Parks Administration office irrigation system	\$ 38,965			\$ 38,965
One Volunteer Coordinator position	\$ 6,060	\$ 50,909		\$ 56,969
Towable cherry picker	\$ 50,000			\$ 50,000
15 passenger van for day camp and recreation programming	\$ 32,000	\$ 1,000		\$ 33,000
Additional bikes and kayaks for Park Rangers	\$ 9,860			\$ 9,860
Cypress Bend retaining wall repairs	\$ 336,000			\$ 336,000
Sidewalk reconstruction - Landa Park Aquatic Complex to Hinman Island	\$ 175,000			\$ 175,000
Solms Park walking path improvements	\$ 66,974			\$ 66,974
Panther Canyon Trail Improvements	\$ 72,475			\$ 72,475
Total - Parks and Recreation	\$ 1,118,174	\$ 485,949	\$ 11,500	\$ 1,592,623

FY 2013-14 Unmet Needs - General Fund				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Planning and Community Development

One additional Animal Control Officer position	\$ 35,850	\$ 42,946		\$ 78,796
One additional Senior Planner position	\$ 7,160	\$ 65,733		\$ 72,893
One additional Sanitarian I position	\$ 21,500	\$ 51,034		\$ 72,534
Tablet technology - <i>Planning Division</i>	\$ 2,600			\$ 2,600
Full update to existing Comprehensive Plan	\$ 200,000			\$ 200,000
Parking Meter Implementation - downtown area	\$ 102,000			\$ 102,000
Total - Planning and Community Development	\$ 369,110	\$ 159,713	\$ -	\$ 528,823

Total - General Fund Departments	\$6,060,486	\$3,727,733	\$38,500	\$ 9,749,719

FY 2013-14 Unmet Needs - Enterprise Funds				
Description	One-Time Cost	Recurring Cost	Savings	Total Net Cost

Airport

Construction of maintenance facility	\$ 250,000			\$ 250,000
15 Foot Batwing Cutter for tractor	\$ 16,000			\$ 16,000
Zero Turn Mower Radios Mower	\$ 16,000			\$ 16,000
Bobcat skid steer loader and attachments	\$ 75,000		\$ 10,000	\$ 65,000
Water and Sewer construction for Northeast side of the Airport	\$ 1,250,000			\$ 1,250,000
Total - Airport	\$ 1,607,000	\$ -	\$ 10,000	\$ 1,597,000
Grand Total - All Funds	\$ 7,667,486	\$ 3,727,733	\$ 48,500	\$ 11,346,719

STRATEGIC PLAN

Draft as directed by City Council in June 2013

CITY OF NEW BRAUNFELS MISSION

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

CITY OF NEW BRAUNFELS CORE VALUES

- **Integrity:** We operate with integrity, holding ourselves to the highest standards of performance, transparency, accountability, and ethical conduct.
- **Service:** We are responsive and respectful to those we serve with an attitude that everything is worth our best effort.
- **Visionary Leadership:** We anticipate needs, look to our community's future, and execute to achieve our goals.
- **Stewardship of Resources:** We use our resources responsibly. We treasure our unique heritage and natural environment and wish to preserve them for future generations.
- **Fiscal Responsibility:** Our decisions reflect sound fiscal management and prudence.

CITY OF NEW BRAUNFELS - 2020 VISION

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

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

- Provide strong and varied recreation and leisure opportunities including an upgraded hike and bike trail system.
- Sustain the City as a place where people want to work and where employees appreciate the opportunity to do important work for the citizens.

CITY OF NEW BRAUNFELS STRATEGIC PRIORITIES

Infrastructure - Long-Term Objectives

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

Public Safety - Long-Term Objectives:

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

Effective Management - Long-Term Objectives:

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

Quality of Life - Long-Term Objectives:

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

Growth and Development - Long-Term Objectives:

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

Definition of Priority Rankings

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

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

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

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
INFRASTRUCTURE		
<i>Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Develop a clear strategic plan for Fire Department	In Progress	Plan will be completed in FY 2013-14
Update Library long-range plan	In Progress	Library Long Range Plan – Draft issued in October 2013
Complete improvements to Landa Park waterways (Landa Dam, spring-fed pool, retaining walls)	In progress	Landa Park Master Plan; Permits have been received from US Army Corps of Engineers for all projects; retaining walls and dam under construction; Landa Park Rehabilitation Project is underway with estimated completion in late 2014.
Operate the solid waste program within parameters established by the rate study	On-going	Transition to once a week residential trash and recycling collection accomplished along with rate adjustments; updated rate study in 2013.
Develop five-year forecast of the General Fund and Debt Service Fund annually	On-going	Forecast updated annually
Work with other public entities to develop consistent population and other growth factor projections	On-going	Working with AACOG, Comal and Guadalupe counties to provide consistent population growth numbers
Work with TXDOT to develop a pavement management plan at airport	On-going	Airport Master Plan
Conduct a citizen survey regarding service needs and satisfaction	On-going	ICMA National Citizen Survey completed in FY 2012-13
<i>Use a variety of funding sources for operational and capital needs</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Implement comprehensive storm water utility and storm water fees	In progress	Creation of stormwater utility pending action by Council
Explore creative funding alternatives and partnerships	On-going	Participation in Healthy Living Coalition with possible grant funding; Exploring opportunities for additional Transportation

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		Enhancement Grant funding – funding awarded for Landa Street sidewalk/trail improvements; CDBG funding received for replacement of Jesse Garcia Park playground; received grant from Texas Parks and Wildlife for trails at Fischer Park; opportunity exists for private funding of bookmobile purchase
Continue to work with Congressional delegation to obtain federal funds	On-going	Reprioritized federal FEMA funds to purchase properties in the floodway
Effectively manage impact fees	On-going	Parks Master Plan, Comprehensive Plan, Roadway Impact Fee Study currently being updated; available funds being used for preliminary design on bond approved streets and drainage projects.
<i>Continue an ongoing program of infrastructure construction and maintenance</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Upgrade City facilities in accordance with Facilities Master Plan	In progress	Park Maintenance Facility funded for building preservation; design underway for Public Works/Fire Training facility; Council considering options for new City Hall.
Implement long-range capital improvement program (CIP) projects	On-going	Five Year Capital Improvement Program; Capital Programs Division in place to centralize project management; \$86 million bond program approved by votes for streets, drainage, parks and expansion of Central Texas Technology Center.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Continue the annual CIP process with community input	On-going	Five Year Capital Improvement Program; extensive public input into formulation of bond propositions/projects.
PUBLIC SAFETY		
<i>Continue to ensure the protection of citizens' lives and property</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Increase police officer presence in schools and after school programs	Not started	The Police Department applied for a grant to receive funding for five full time officers to serve as School Resource Officers assigned to schools in New Braunfels Independent School District; City did not get funding awarded.
Improve technology and enhance access to our public	In progress	CAD/Records Management software implementation went live in October 2013; software increases staff capability and enhances officer safety; additional modules will be implemented in FY 2013-14.
Enhance abandoned building program to continue demolition and removal of buildings creating a potential fire hazard	On-going	Fire Department staff has already identified structures that reflect a potential hazard
Continue fuel reduction program (wild land/urban interface)	On-going	Fire Department and Public Works have cleared several areas of potential fuel (dead vegetation and trees); areas will continue to be identified and cleared
Enhance public education regarding the safe use of fireworks	On-going	
Continue program to provide smoke detectors in residences	On-going	Grant funding was sought but not awarded;
Continue program to increase awareness of cardiovascular disease	On-going	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Maintain and review benchmarks and strive to meet or exceed agreed upon levels for public safety and services delivery</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Conduct SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis that includes broad-based participation	Not started	
Conduct study to benchmark New Braunfels against comparable cities	In progress	ICMA National Citizens Survey was conducted in FY 2012-13 which assists in benchmarking New Braunfels with comparable cities including Police Department data
Conduct internal and external surveys of customer needs and customer satisfaction	On-going	Have begun external surveys. Conducted internal survey in FY 2012-13 and plan to do another in FY 2013-14
<i>Develop and maintain a comprehensive program for water issues</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Develop storm water runoff regulations	In progress	Council approved contract with consultant to review drainage criteria and develop federally mandated stormwater requirements. Coordination with Watershed Advisory Committee and stakeholders continues.
Expand flood-prone land acquisition	On-going	Parks Master Plan; The City was awarded a FEMA disaster mitigation grant to acquire several flood prone properties. Acquisition occurred during FY 2012-13.
Revise ordinances to address building in floodway and floodplain	On-going	Last completed in FY 2010-11. On-going review regarding potential drainage and water quality improvements

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Continue to develop proactive programs for transportation engineering</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Improve review process for traffic control issues	In progress	A Traffic Engineer was hired in FY 2011-12 who is continuing to work on a comprehensive plan for traffic control.
Partner with internal and external stakeholders to address proactive programs through design, engineering, traffic calming, and education	On-going	Comprehensive Plan
<i>Develop and enhance community partnerships with residential neighborhoods, businesses, and other entities</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Develop communication clarity with developers, builders, and business owners regarding ordinances and code compliance	On-going	Comprehensive Plan; Continue to clarify ordinances through pre-development meetings; Consolidation of office space for development services to improve communication and service on hold due to possible purchase of new building.
Enhance youth programs	On-going	Parks Master Plan, Comprehensive Plan, Community Needs Assessment; Parks and Recreation Programs are expanded and enhanced yearly based on customer input. Library long range plan issued in fall 2013 and includes youth programming issues. Operation of Westside Community Center provides more options for youth programming including the Digital Media Creation Lab and after school programs including Homework Help and special interest clubs cosponsored by Parks. The Police Department has on-going programs such as Operation Intervention and Kid

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		Print. Municipal Court will continue to enhance the Teen Court program, working in coordination with Connections. The Court also will provide drug court videos as a condition of probation.
Continue to hold community stakeholder meetings	On-going	River Stakeholder/Steering Committee beginning work in FY 2013-14 in preparation for 2014 summer tourism season.
Expand partnerships with school districts	On-going	Parks Master Plan, Comprehensive Plan, Community Needs Assessment; Library Master Plan includes expanding services to districts and becoming a Connect to Compete site. Municipal Court will present curriculum to both school districts in the City and all age groups. Morningside Elementary School students are engaged in design of Morningside Park.
Enhance local speakers bureau for all departments	On-going	Police has speakers bureau on website with over 20 available topics
Improve emergency management preparedness and coordination	On-going	On-going training of non-public safety employees in emergency management. Conducting exercises with City employees. Developed a Community Emergency Response Team (CERT). Training personnel in Web EOC, and utilizing planned events to test system.
Encourage City staff participation in community organizations and boards	On-going	Staff participates in United Way, Lions Club, Rotary Clubs and other community service organizations. A United Way employee committee was implemented in October 2012 to increase participation.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
EFFECTIVE MANAGEMENT		
<i>Maintain fiscal stability of City operations</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Develop sound indirect cost rates for enterprise funds and grants	Not started	
Develop NBU payment alternatives	Not started	
Implement a “Buy Local” program	In progress	Streets and drainage improvements engineering services acquired through local firms for small and large projects.
Develop predictors for property tax value changes	In progress	Housing starts, building permits, other indicators will be tracked and analyzed.
Update user fees	In progress	Parks and Recreation rental and day camp fees updated to include non-resident rates. Cost of service/rate study was conducted on various functions along with a market survey. Pool fees, health inspection fees, commercial solid waste rates and Civic/Convention Center rates are being increased/adjusted in FY 2013-14.
Explore health clinic in partnership with other entities	On-going	Employee Benefits Committee will continue to review along with other initiatives, such as a Health Savings Account plan option for employees.
Improve performance measurement tracking and reporting (including training)	On-going	Internal committee was formed and worked with ICMA for Performance Management. Enhanced performance measures included in FY 2012-13 Adopted Budget and carried into FY 2013-14 are being tracked and reported quarterly.
Provide periodic budget updates to directors with both revenues and expenses	On-going	Support Services conducts quarterly budget reviews with department directors to review revenues and expenses.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Review workers compensation, property, and health insurance programs and expenditures for efficiencies and possible cost management measures	On-going	Workers compensation policy changed; initial review of health insurance program completed with some changes implemented; employee committee in place as well as new benefits consultants to complete more extensive review; changed to new insurance carrier in 2013 for further savings.
Develop and fund heavy equipment replacement program	On-going	Model completed; program implemented in Solid Waste only; purchases made annually based on program parameters.
<i>Maintain an ongoing program to provide exemplary customer service</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Create a cultural shift to a problem resolution focus	On-going	Implemented Ethics Point in October 2011
Continue customer service training	On-going	Implemented New Hire and NB101(class for employees about all City departments/services) to include customer service segments; offering additional customer service training in fall 2012, 2013 and into 2014
Provide training to educate employees about City services	On-going	NB101 started in June of 2011 and continues to be provided periodically to all City employees.
Continue process improvement efforts	On-going	
Continue improvements to the development processes including realignment of responsibilities	On-going	Constant review and adjustment as needed. Consolidation of office space for development services will be created in FY 2013-14. Adopted revised building fee schedule in April/May 2013 to improve processing time and simplify fees

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Provide effective project management</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Improve capital project expenditure tracking	In progress	Five Year Capital Improvement Program; Implemented new financial management software in June 2011 that improves expenditure tracking; Capital Programs Division established in FY 2012-13 which improves tracking of project spending.
Improve communication with Council and the community regarding CIP process and projects	On-going	Project specific press releases along with updates on project are currently produced for public consumption and posted on the website; 2013 Bond Program has extensive information on City website. Parks project page on City web site providing current information on park projects
Identify and work to acquire the human and financial resources needed to implement capital projects	On-going	Staffing levels adjusted to meet CIP management demands. In FY 2012-13, Capital Programs Division created to effectively manage projects; division expanded in FY 2013-14 to manage all projects including bond program.
Expand program to inform public about all capital projects	On-going	Project specific press releases along with updates on project are currently produced for public consumption and posted on the website; 2013 Bond Program has extensive information on City website that will be updated with projects' statuses.
Manage projects based on street condition survey	On-going	Street condition survey used to update maintenance activities and to help select street improvements funded by bond program (Citywide Street Improvements).

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Enhance the process for acquiring professional services to effectively implement the CIP program	On-going	Implemented a program to employ local engineering consultants to design maintenance projects and capital improvement projects.
<i>Be an employer of choice</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Complete policy updates	On-going	Personnel policies update will be completed in the fall of 2013
Continue the focus on the “Good to Great” program	On-going	Incorporated into New Hire Orientation and NB101
Continue and promote tuition reimbursement and other learning opportunities	On-going	Increased participation in program
Improve how to communicate the benefits of working for the City to applicants	On-going	Completed and distributed benefits brochure; information on website updated; booklet detailing all benefits will be compiled for employees in FY 2013-14.
Keep salaries market competitive	On-going	Survey was completed May 2011 and May 2013; update presented to Council in August 2013; Pay Plan Committee implemented October 2013; new salary survey will be complete March 2014; recommendations to Council in May 2014
Improve facilities in which employees work	On-going	Park Maintenance modular in place. Funding in place to preserve/improve Park Maintenance shop. Police Department to add Mechanic’s shop and additional work/storage space in 2013. Council considering a new City Hall.
<i>Continue a comprehensive program for communicating with the public</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Develop a City of New Braunfels page in the newspaper	Not started	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Expand and publicize the online feedback system	In progress	Implemented for citizen originated service activities completed in Solid Waste and Streets and Drainage; staff does follow-up with individuals on performance. Implementing Citizens Access Portal through Accela land and asset management software to provide information and opportunities to request services.
Develop a City public information presentation for various uses	In progress	Press releases issued routinely with additional outreach when warranted.
Publicize Accela on-line services once it goes “live”	In progress	Work has begun to implement Accela’s citizen access portal; first phase will go live in December 2013.
Better utilization of resources — Channel 21 and website	On-going	Now in use for City-wide emergency communications; improved content on both media; website overhaul completed in 2012.
Utilize organizations such as service clubs and neighborhood associations to communicate information to the public about the City’s activities/successes/etc.	On-going	Quarterly Parks Foundation newsletter issued; quarterly Downtown newsletter and Historic Happenings also produced and distributed. Reports on City activities provided to New Braunfels Chamber of Commerce Transportation Committee. Library sends out a weekly event email, individual event emails and a monthly newsletter that will be initiated in November 2013.
Provide periodic updates on projects to City Council and the community	On-going	Monthly report on projects and accomplishments provided to Council by City Manager; monthly capital project report also provided along with financial report. Parks and Recreation updates provided regularly via email newsletters

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Expand the City's website	On-going	The City's website was upgraded in FY 2011-12. Council meetings can be watched via the City website as well. The Library website has implemented LibGuides which are curated content subject guides
Use radio and newspapers more proactively	On-going	Both are contacted when Emergency Operations Center is activated; used throughout emergency.
Create a City University	On-going	Inaugural class was held in spring of 2011. Session was offered in spring of 2012 and spring of 2013. An alumni group has been formed in FY 2012-13; new session will be offered in January 2014.
<i>Promote and encourage a sustainable high-performing workforce and environment</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Develop online employment application	In progress	Implementation will occur in FY 2013-14; RFP to be sent out fall 2013
Complete personnel policies update	In progress	Will be completed in fall of 2013
Initiate succession planning	In progress	Implemented Management Assistant Program in the fall of 2011; second session completed in October 2013. Leadership training is a requirement now for all Fire Department officers.
Promote a "corporate" culture of customer service to employees	On-going	Customer service training provided; NB 101 emphasizes customer service.
Develop intern programs	On-going	Intern program in place through various departments
Develop and expand technology training for City staff	On-going	Completed OneSolution and Executime software training for all staff; provided Civic Plus (website) training (fall 2011); Excel and Outlook training provided in 2012, additional training opportunities occurred in FY 2012-13, such as Power Point and Adobe Acrobat. Library acquired Atomic Training

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		web based technology training database – for City employees and library patrons
• Conduct phone system training	On-going	Incorporated into New Hire Orientation
• Complete the technology plan implementation	On-going	Two major software implementations completed – Accela (land and asset management) and OneSolution (finance/payroll/human resources). Document management is the remaining major project identified. Laserfiche (current document management software) was upgraded in September 2013.
• Develop career paths	On-going	Career paths have been developed in several departments
• Expand the wellness program	On-going	Added Weight Watchers programs. Firefighters assigned to Operations Division are required to participate in physical training on duty days. Benefits consultants to do a comprehensive review of wellness program; new options offered through Aetna.
• Continue effective management of employee benefits and insurance programs	On-going	Held mandatory employee meetings to brief all on employee benefits; active Employee Benefits Committee
• Enhance the employee recognition program	On-going	Expanded service awards luncheon and enhanced annual employee picnic. Annual awards ceremony for Fire Department and Police Department implemented.
• Complete and adopt safety policies; analyze safety trends in departments and communicate with departments to reduce accidents	On-going	Fire Department Standard Operating Procedures include mandated safety policies; City-wide policies included in Personnel Policies which will be completed in the fall of 2013; invited TML to review trends with departments

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Be proactive in influencing legislative policies</i>	C	
Action Items for 1 to 3 Year Time Horizon:		
Maintain legislative pressure on Texas local delegation to promote local goals (examples: river cleanup costs, Green Valley SUD, Edwards Aquifer, UICID – Word Ranch, and TXG0)	On-going	
Monitor and communicate legislation affecting employment	On-going	Staff in the Human Resources Department participates on a legislative committee of a municipal Human Resources professional organization; distributes information to staff.
Monitor benefits changes at the federal level as well as in national healthcare	On-going	Implementing changes in City's employee medical benefits to comply with new federal legislation; major changes take effect in 2014
QUALITY OF LIFE		
<i>Foster opportunities for affordable housing</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Define affordable housing for various income levels and determine how it can help attract a great, diversified workforce to New Braunfels	In progress	The City is working with the Department of Housing and Urban Development through their technical assistance program to develop a comprehensive plan that will assess the City's housing needs. The next step will be to use the comprehensive plan's identified strategies to develop a work plan that addresses affordable housing in the City
Develop a plan to encourage affordable housing	In progress	Reviewing ordinance options for diversified housing; Library is providing training for Habitat for Humanity computer grant; will utilize HOME grant revolving program for housing rehabilitation.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Ensure expanded age-appropriate educational, workforce development and literacy opportunities</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Explore opportunities to involve high school students in City government	Not started	
Increase partnership with Central Texas Technology Center (CTTC) to prepare the workforce for <i>New Braunfels</i> job opportunities	In progress	Library Master Plan includes CTTC assessment; 2013 bond program includes funding to expand CTTC facility.
Increase interdepartmental programs between Parks, Police Department, Fire Department and the Library	In progress	Community Needs Assessment; Westside Community Center provides opportunities for joint programming targeting youth such as Homework Help, Digital Creation Lab, After School Clubs and in Spring 2014 – community garden.
Encourage non-alcohol events and activities targeting youth	On-going	Community Needs Assessment. On-going programs such as Operation Intervention and Project Graduation; increase in Library teen programs including FIRST robotics activities, Saturday programming for ages 10 to 18
Expand off-hours programs for literacy and learning	In progress	Library Long Range Plan; Westside Community Center (WCC) is offering programs in a previously underserved area. Library has implemented Saturday programs for all ages at the main and WCC locations.
Explore mobility options for library outreach	In progress	Library Long Range Plan; Library received two grants for outreach through the Westside Community Center and will continue to seek grant opportunities. Library is looking for grant/private funding for bookmobile acquisition.
Explore a community literacy program such as One Read	In progress	Library Long Range Plan

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Explore multiuse facilities in the Library Master Plan	In progress	Library Long Range Plan. Library is working toward offering additional hours of service at the Westside Community Center
Develop intergenerational programming for recreational learning	On-going	Programs held by the Parks and Recreation Department such as Grandparents tee time, mommy/me classes. Library has added additional baby, toddler and early literacy programs at main library and Westside Community Center.
Expand career and employment resources and training	On-going	Library has increased online employment services such as providing classes at the library and the Texas Workforce Commission. Library has added online computer training for use by library patrons and City staff
<i>Expand recreational, arts and cultural enrichment opportunities</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Explore options to implement a youth sports complex and recreation center	In progress	Parks Master Plan, Sports Complex Master Plan, Sports Tourism Study. 2013 Bond Program addresses design and construction of a recreation center and purchase of land for a future sports complex.
Encourage and promote a healthy community fitness and wellness campaign	In progress	Parks Master Plan, Comprehensive Plan, Community Need Assessment; Parks and Westside Community Center staff working with Healthy Living Coalition to incorporate opportunities for healthy lifestyle in the community. Parks offered activities in 2013 to promote family fitness.
Expand intradepartmental programs with parks and library	On-going	Library Long Range Plan, Parks Master Plan, Comprehensive Plan. Westside Community Center will provide opportunities for programming targeting youth.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Preserve and improve our open space</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Implement Landa Park Master Plan	In progress	Parks Master Plan, Landa Park Master Plan; Landa Park design principals completed; retaining walls and bridge replacement projects underway.
Analyze and implement improvements to river infrastructure	In progress	River Ad Hoc Committee will address infrastructure improvements for Council to consider in FY 2013-14.
Complete and implement the Parks, Recreation and Open Space Master Plan	On-going	Parks Master Plan; Landa Park improvements began in 2013. Fischer Park construction started 2013; Golf course renovation started in October 2013; 2013 Bond program addresses recreation center, Dry Comal trails and sports complex.
Purchase open space land as opportunities arise	On-going	Parks Master Plan, Comprehensive Plan
Acquire floodplain properties and riverfront properties	On-going	Parks Master Plan, Comprehensive Plan; FEMA grant awarded in FY 2011-12; six properties were acquired during FY 2012-13
Encourage neighborhood adoption of small parks for maintenance and upkeep	On-going	Parks Master Plan; six parks adopted by volunteers. Eagle Scouts completed five projects in FY 2012-13.
<i>Protect the integrity of our neighborhoods</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Implement railroad quiet zones	In progress	Quiet Zone 1 implemented September 2012; Quiet Zone 2 submitted to railroad; should be implemented at the end of 2013. Quiet Zone 3, 4, and 5 are in design phase with implementation expected spring 2014. Quiet Zone 6 (FM 306 Overpass Project) expected to be implemented summer 2015.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Continue creation of historic districts	On-going	Comprehensive Plan; Downtown historic district has been created along with others.
Develop a Neighborhood Action Program to address individual neighborhood concerns	On-going	Working with neighborhoods to address appropriate zoning options; Fire Department fuel reduction projects underway.
Develop additional options for bulk trash pickup	On-going	Call in service offered along with quarterly pickups. Household hazardous waste drop has been off reinitiated. Continuing to evaluate other options.
Review development ordinances to ensure compatible land use	On-going	Comprehensive Plan/ Land Use Plan
GROWTH AND DEVELOPMENT		
<i>Ensure sustainable quality development</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Revise ordinance regarding residential landscaping	In progress	Comprehensive Plan, Land Use Plan; revising platting ordinances; updating as a part of federally mandated stormwater regulations in FY 2013-14. Zoning ordinance revisions completed in 2012.
Implement the Downtown Plan (including addressing parking)	On-going	Comprehensive Plan, Downtown Implementation Plan. Committee working towards implementation including downtown improvements; two billboards were installed in October 2012 to market downtown. Design currently underway for sidewalk/pedestrian improvements and expect to issue request for bids for construction services in early 2014.
Offer the City's resources to partner organizations to increase their effectiveness (e.g. GIS)	On-going	GIS staff developing a database for emergency events to assist all agencies in preparing for disaster situations more effectively; enhancements to data sharing for GIS completed in FY 2012-13; working with Bexar Metro 911, Comal County, Guadalupe County,

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		Seguin and Shertz to improve data sharing process.
Define and document the City's economic development policy	On-going	Mayor's Economic Development Summit held in October 2011 to initiate this process. In FY 2011-12, the Economic Development Strategic Plan was completed
<i>Promote premium mixed-use development within the community</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Revise Planned Development District ordinance to encourage mixed-use development	In progress	Comprehensive Plan, Land Use Plan. Zoning ordinance revisions completed in 2012.
<i>Continue to develop year-round tourism</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Use the existing tourism study to identify opportunities for year round tourism	On-going	Cemetery Master Plan complete; historic cemetery tour event held; walking tour of historic cemetery developed; downtown historic walking tour held; Wein and Saengerfest promoted regionally
- Increase use of the Civic/Convention Center as a meeting destination - Encourage regional meetings to locate in New Braunfels using employees participation in professional organizations	On-going	Created webpage: www.nbtexas.org/civic-center . Submitted photos for www.meetnb.com (Chamber managed site); finalized a new brochure; listings created on associated websites (wedding, meeting planners).
Focus on developing and marketing hike and bike trails and opportunities	On-going	Parks and Recreation Master Plan, Hike/Bike portion of Comprehensive Plan, participation in Active Living Coalition; grant submitted for trail development; 2013 Bond Program includes funding for Dry Comal Hike and Bike Trail.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Enhance marketing of the Landa Park golf course	On-going	Parks and Recreation Master Plan, Golf Renovation Plan; implemented new social media initiatives to increase golf course exposure. Golf course renovations underway in October 2013 and throughout FY 2013-14; new marketing plan will be developed for reopening
Attract youth sports tournaments	On-going	2013 bond program funds the purchase of land for a future sports complex
Enhance City services to attract more winter Texans	On-going	
Explore opportunities to link holiday activities and events to make New Braunfels a destination holiday experience	On-going	Participation in Festagge Celebration through coordination of Downtown Lighting and Wassailfest.
<i>Cultivate the relationship with the Greater New Braunfels Chamber of Commerce to address initiatives</i>	A	
Action Items for 1 to 3 Year Time Horizon:		
Work with the Chamber of Commerce and Convention and Visitors Bureau to develop community-wide network of communication professionals	On-going	Enhanced communication with citizens and visitors by pooling resources and broadening the reach of community interest messaging
<i>Implement the vision for the future of the City of New Braunfels</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Work with other entities and the community to develop a City vision including available resources	On-going	Plan to update Comprehensive Plan in FY 2014-15. Economic Strategic Plan completed and adopted.
Update the Comprehensive Plan to ensure that it matches the City's vision	On-going	Plan to update Comprehensive Plan in FY 2014-15.
<i>Continue to improve the development process to increase customer friendliness</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Continue to streamline the development process	In progress	Consolidation of office space for development services to improve communication and service on hold due to possible purchase of new building.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Ensure a variety of transportation options for pedestrian, cycling and vehicular mobility</i>	B	
Action Items for 1 to 3 Year Time Horizon:		
Actively pursue bringing light rail through New Braunfels	On-going	Regional Transportation Plan; Comprehensive Plan, Thoroughfare Plan. Working closely with Lone Star Rail and San Antonio MPO.
Revise platting ordinances to include connectivity issues	On-going	Comprehensive Plan, Thoroughfare Plan; Regional Transportation Plan was adopted in FY 2011-12. Addressing platting ordinance for Fire Code connectivity requirements' consistency and overall City-wide connectivity

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
Action Items for 1 to 3 Year Time Horizon:		
Plan and implement a bond election	Completed	Bond advisory committee appointed October 2012; committee developed recommendations for Council consideration in January 2013; election called for May 2013; \$86 million bond package approved by voters.
Review staffing, response protocols, and resource placement to maximize response efficiency	Completed	The Police Department revised officer schedules to determine and implement the most efficient way to allocate resources.
Establish an emergency response protocol with the Fire Department to provide the airport with aircraft fire and safety services	Completed	Updated response protocol and signed agreement with airport tower management.
Add a traffic planning and engineering function	Completed	Traffic Engineer, hired in FY 2011-12, is continuing to work on a comprehensive plan for traffic control.
Implement new finance, purchasing, HR, and budget software	Completed	Project completed, additional software interfaces and modules will be implemented as needed. Upgrade to most recent version of software completed in October 2013.
Implement front lobby and receptionist customer service efforts	Completed	
Review and possibly update the hike and bike trail plan	Completed	Parks Master Plan, Comprehensive Plan
Complete Fischer Park Master plan	Completed	Parks Master Plan; park improvements under construction
Work on a regional transportation plan	Completed	Plan was adopted in FY 2011-12, On-going updates will be incorporated as needed

Community Profile and Economic Outlook

New Braunfels is located in central Texas and is situated between Austin (45 miles to the northeast) and San Antonio (30 miles to the southwest). New Braunfels is the largest city in Comal County and serves as its county seat. The City's geographic corporate boundaries encompass approximately 44 square miles. Over the last decade, New Braunfels experienced significant population growth. Between the years 2000 and 2010, the City's population grew from 36,594 to nearly 58,000. This represents a 58% increase in population or a compounded annual growth rate of 4.7%. The latest population projections estimate that 61,900 people currently reside in the City. This tremendous population increase in the city has been coupled with rising per capita incomes during the same time period (from \$18,548 in 2000 to \$25,975 in 2010, an increase of 40 percent¹). The estimated median income for a New Braunfels household in 2010 was \$56,334, which is greater than the State of Texas estimate of \$49,646.² The median home value is currently about \$165,500, and about 8 percent of the population is below the poverty level. Much of this substantial growth can be attributed to the strong economic climate in and around the New Braunfels community.

San Antonio and Austin are perennially considered to be two of the strongest economic centers in the country, and because of its nearly equidistant location between these two major cities, New Braunfels will continue to benefit from the robust regional economy (Milken Institute, Best-Performing Cities index). Within this region, New Braunfels has access to a workforce of more than 876,000 as well as ten colleges and universities within a 30 minute commute. This educated workforce and the overall business climate in Texas continues to provide an attractive business environment. New Braunfels continually works to communicate these strengths through its recruitment of primary employers.

The community invests in a business development and primary job recruitment program that has created an average of 831 new primary jobs annually since 2003. Primary jobs are the foundation of local economic development and are found at companies whose products and services are ultimately used in statewide, national or international markets. This has the effect of importing new wealth into the community, thereby expanding job opportunities and the tax base. New wealth is also imported into New Braunfels through the extensive tourism industry. The local economy in New Braunfels is heavily focused on leisure and entertainment. There are two major tourist destinations within the corporate limits of the city: Schlitterbahn, the largest water park in the U.S. and located walking distance from the downtown area, and Gruene, a retail/entertainment center which is an approximate 10 minute drive from downtown. Between cultural tourism and tourist visits to the Comal River, it is estimated that New Braunfels receives approximately two million visitors a year. A 2009 economic impact analysis found that the tourism industry accounted for approximately \$470 million annually in direct, indirect and induced economic output. This amount constitutes approximately 20 percent of the city's annual total economic output of \$2.4 billion. The tourism and accommodation industry does not, however, provide a majority of the jobs in New Braunfels as the chart on the following page demonstrates:

¹ U.S. Census Bureau Statistics, 2000, 2005 and 2010.

² U.S. Census Bureau: State and County Quick Facts. Data derived from Population Estimates, American Community Survey, Census of Population and Housing, County Business Patterns, Economic Census, Survey of Business Owners, Building Permits, Consolidated Federal Funds Report, Census of Governments.

Description	2013 Jobs	2013 Average Earnings
Government	5,598	\$52,333
Health Care and Social Assistance	4,681	\$43,880
Retail Trade	4,513	\$33,393
Accommodation and Food Services	4,370	\$17,719
Manufacturing	1,536	\$51,471
Wholesale Trade	1,352	\$61,959
Arts, Entertainment, and Recreation	1,278	\$20,310
Transportation and Warehousing	1,257	\$56,843
Administrative and Support and Waste Management and Remediation Services	1,114	\$35,881
Construction	1,076	\$54,980
Other Services (except Public Administration)	850	\$29,768
Professional, Scientific, and Technical Services	587	\$56,136
Finance and Insurance	565	\$62,227
Real Estate and Rental and Leasing	272	\$34,641
Educational Services (Private)	209	\$24,653
Information	203	\$59,813
Mining, Quarrying, and Oil and Gas Extraction	116	\$59,545
Agriculture, Forestry, Fishing and Hunting	54	\$39,918
Management of Companies and Enterprises	46	\$119,665
Utilities	30	\$63,429
Unclassified Industry	13	\$36,061
Total	29,723	\$41,151

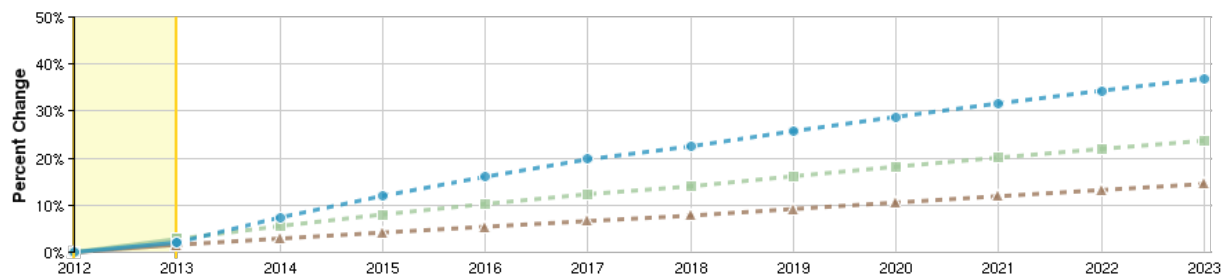
**New Braunfels Utilities employees and average earnings are accounted for under the government category.*

Source: QCEW Employees – EMSI 2013.4 Class of Worker

Exclusive of government, the City's three largest industries in the value of goods and services provided are manufacturing, health care and social assistance and retail trade. The governmental (school district, local, state and federal), retail trade, health care and social assistance, accommodation and food services, and finance and insurance industries respectively provide the greatest number of jobs in the community.

Major private sector employers in the area include Comal Anesthesia Associates (ambulatory surgical center), Great American Products (metal stamping), Dean Word Company (road construction), and Kahlig Enterprises (car dealerships).

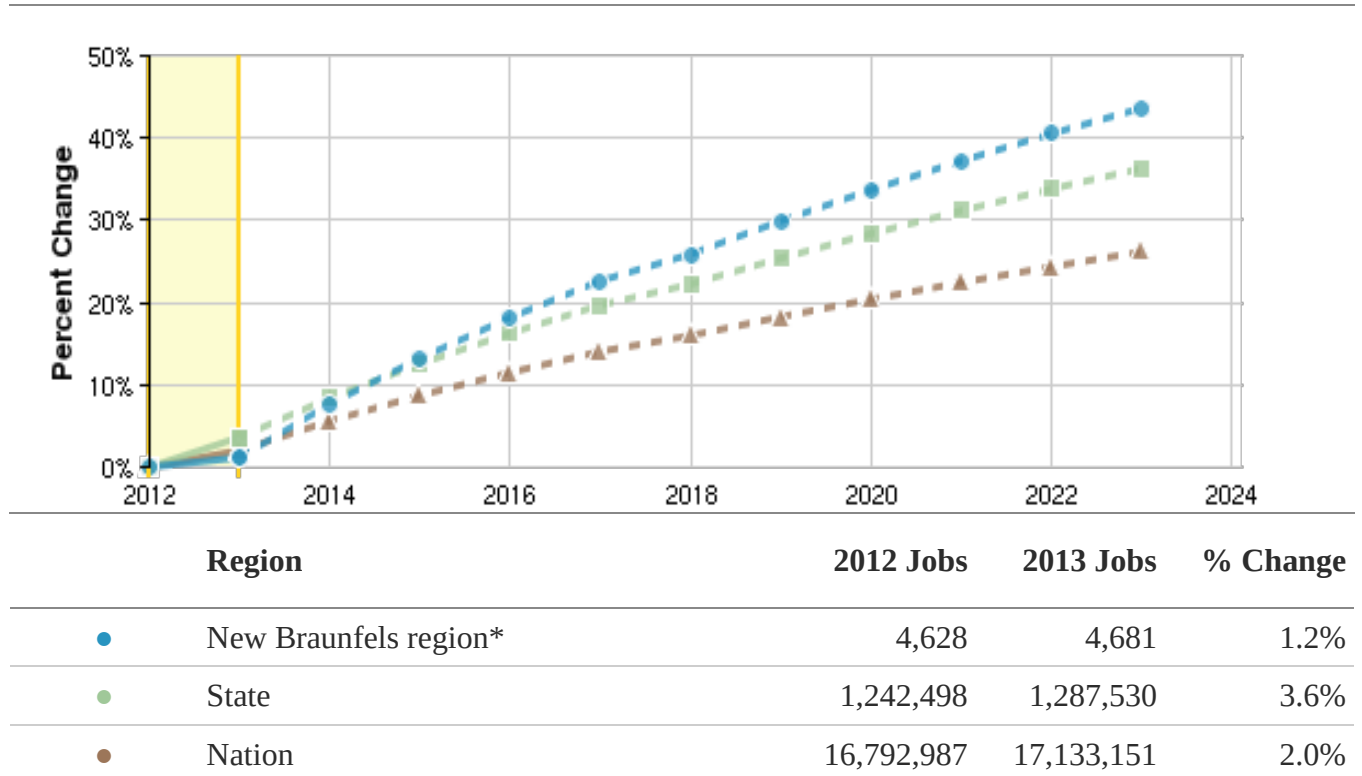
Regional Trends-Total Jobs



	Region	2012 Jobs	2013 Jobs	% Change
●	New Braunfels region*	29,124	29,723	2.1%
●	State	10,725,885	11,024,906	2.8%
●	Nation	131,684,186	133,754,604	1.6%

The health care industry has continued to provide a larger share of total employment in New Braunfels. A 2011 study by the Texas Comptroller of Public Accounts found that employment in the health care and social assistance sector had grown at a faster pace since 2001 than the overall New Braunfels economy. Though the sectors are first and second largest in overall city-wide employment, the total number of employees in government and the health care industry is expected to grow approximately 20 percent faster than the next fastest growing industry (accommodation and food services) (EMSI – Greater New Braunfels Chamber of Commerce subscription). Growth in the health care industry will likely translate to continued strong economic impacts in the future, as the direct, indirect and induced benefits from the health care industry are

Regional Trends-Health Care and Social Assistance



*78130 zip code utilized

Current Developments

In recent years, the City has made a priority to strategically invest in large developments that will expand the tax and resource base of the community. The development has spurred an entirely new retail, medical, and residential community within the corporate limits that is now currently appraised at approximately \$114 million. Only 50 percent of the property within the TIRZ is developed, and though the City only directly collects 15 percent of the property tax and 66 percent of the new sales tax from the development.

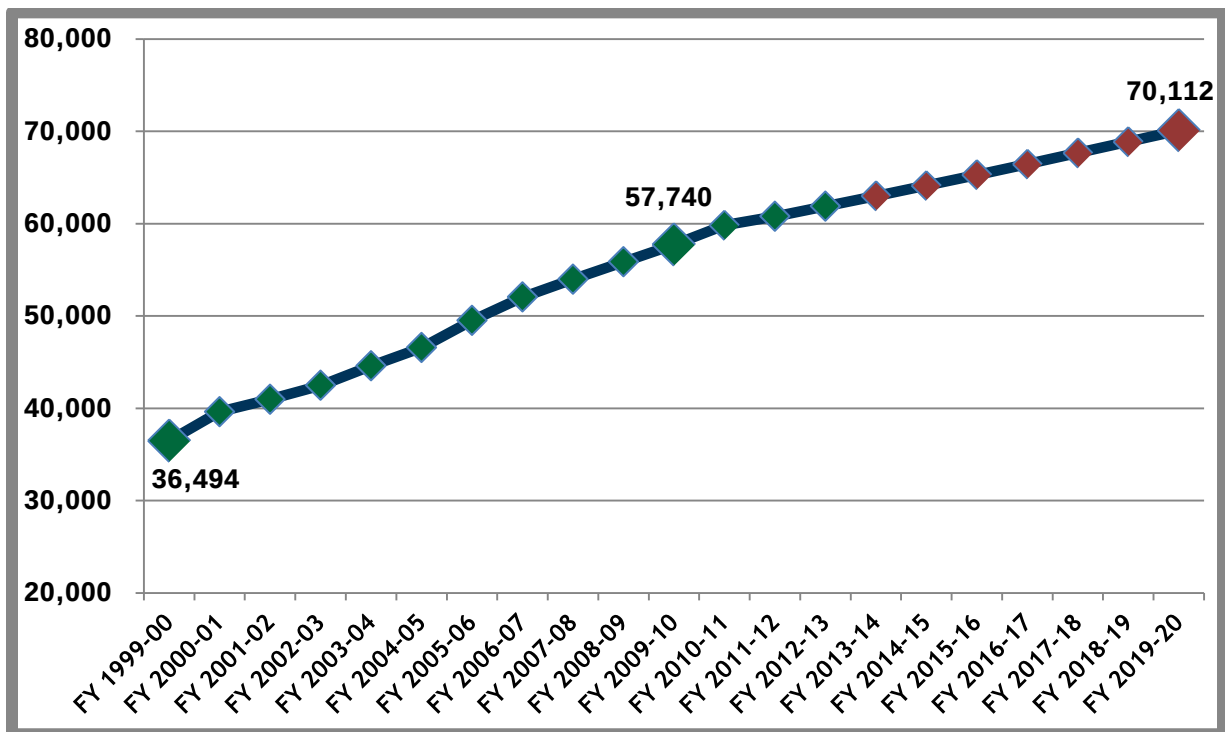
Interest from development groups in the Austin and San Antonio commercial and residential real estate market suggest that New Braunfels provides attractive investment opportunities for in-fill development projects in addition to new construction projects. Alamo Drafthouse, an American cinema chain, has recently leased and renovated a closed theater in one of the community's older shopping centers. When asked why New Braunfels seems to be attracting more interest in redevelopment projects, one developer noted that capitalization rates are being compressed in traditional major markets throughout the country. With the substantial job and income growth experienced over the last decade, San Antonio and New Braunfels have naturally emerged as markets that present opportunities to achieve acceptable and perhaps even sizeable investment returns for these types of projects.

In February 2013, the City Council approved the formation of a Water Improvement District (WID) in the City's Extraterritorial Jurisdiction (ETJ). The WID is a joint venture between the property owners and an Australian-based development group. Veramendi, as the project has come to be known, is a 2,430 acre master-planned, mixed use development positioned adjacent to the city limits of New Braunfels. The property is designed to integrate over 5,000 residential dwellings with 380 acres of non-residential uses including a town center, retail, corporate campuses, medical offices, a resort hotel, university campus and two elementary schools. The property contains over 1.5 miles of Guadalupe River frontage and is planned to incorporate over 480 acres of public parks and greenbelts as well as miles of hike and bike trails. Because of the property's status outside the city limits, New Braunfels will not collect property tax from the project, but it will share sales tax. The City is not required to provide services within the property without separate agreements to compensate the City for doing so.

Economic Projections

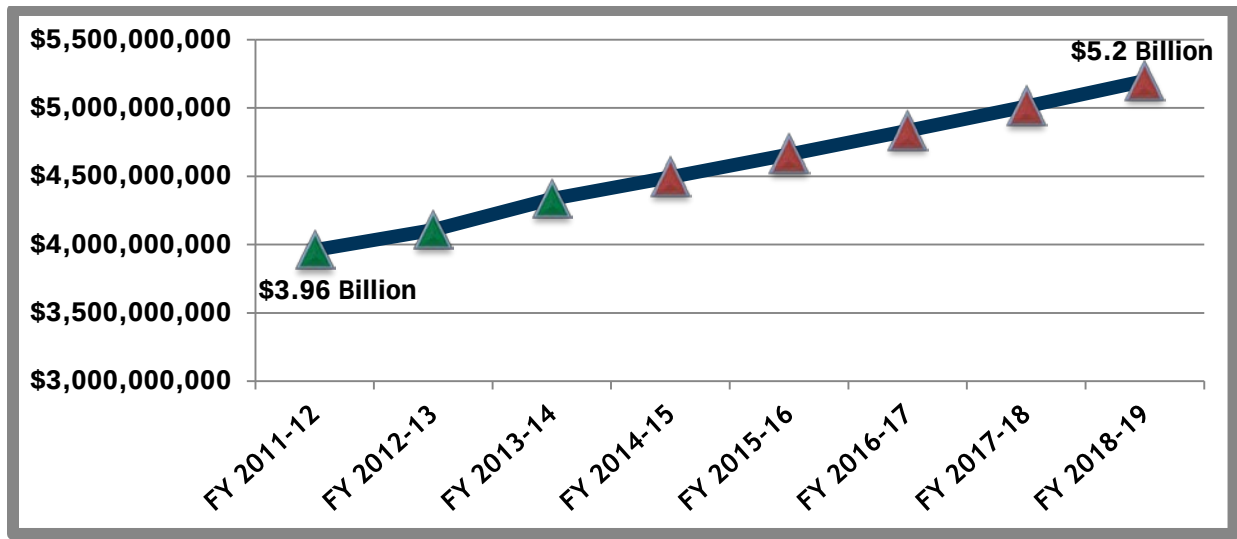
In FY 2013-14, the City will develop a five year financial forecast, scheduled to be presented to City Council in April 2014. Developing growth indicators and projections will be accomplished with the use of quantitative (statistical) and qualitative programmatic analysis. Quantitative analysis will focus on metrics such as population levels, fiscal trends i.e. revenues and expenditures and building permit activity. Programmatic analysis will focus on future expenditure commitments (such as for a new park under development or the operation of the Recreation Center that was approved in the recent bond election). The graphs below serve as an example of some of the preliminary work that has been done for projecting growth indicators.

Population Growth



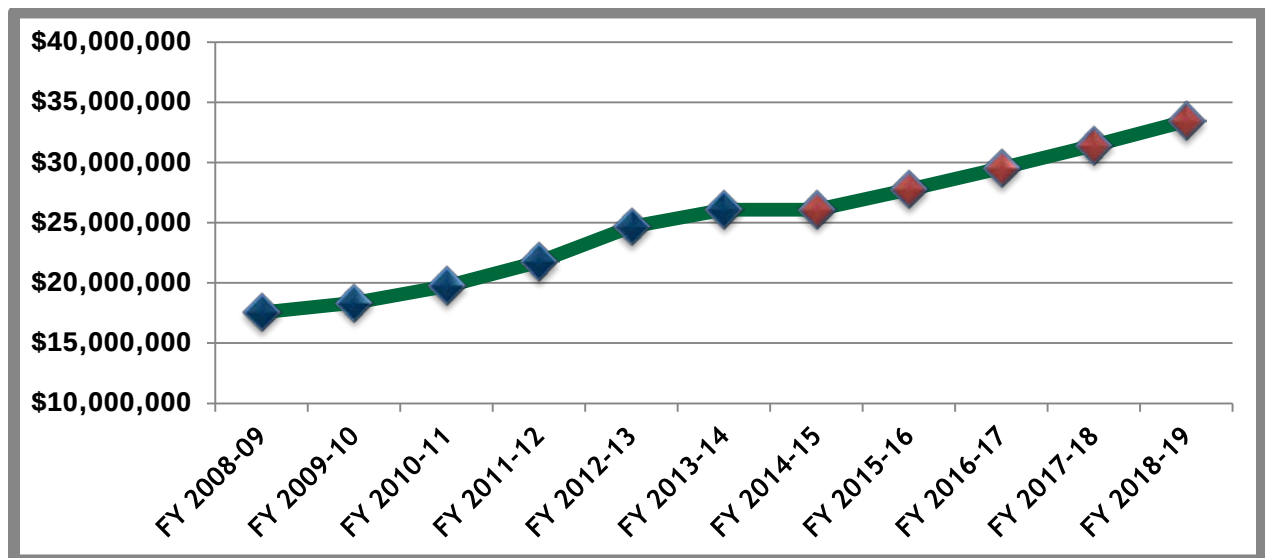
From 2000 to 2010, the population in New Braunfels increased 58 percent. Looking forward, the Planning and Community Development Department currently projects an annual population growth of 1.8 percent. The graph above reflects those projections. However, if the population were to grow from 2010 to 2020 at the same rate as it did from 2000 to 2010 (58 percent), the estimated 2020 population would be approximately 91,000.

Property Values



Prior to the economic downturn, the City of New Braunfels experienced several years of significant growth; 18.5 percent in 2007; 18.4 percent in 2008; 15.1 percent in 2009. However, during the economic downturn, existing values either slightly decreased or were flat. Since, FY 2011-12, the New Braunfels economy has continued to rebound with property values increasing on average, 3.7 percent annually. The graph above estimates values to continue to grow at this most recent post-recession trend through FY 2018-19. This projection only takes recent property growth trends into consideration to develop assumptions. If and when other economic indicators are taken into consideration, the assumptions and projections could change.

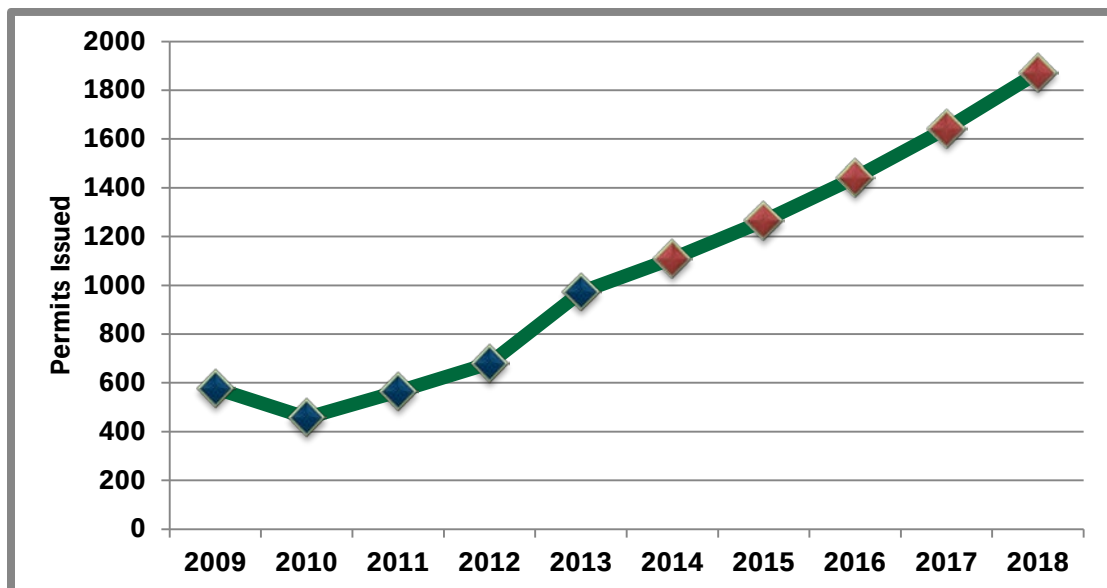
Total Sales Tax



Like property values, prior to the economic downturn, the City of New Braunfels experienced several years of significant growth in overall sales tax collections. The General Fund and New Braunfels

Industrial Development Corporation each receive a portion of sales tax (75 percent goes to the General Fund) Double digit growth in those pre-recession years included 26.6 percent in FY 2005-06 and 15.7 percent in FY 2006-07. Economic development agreements with two businesses contributed significantly to this growth. Regarding recent total sales tax collections – 2008 to 2012, the City has rebounded from the economic downturn with a compounded annual growth rate of 6.4 percent. The graph on the previous page projects total sales tax collections to continue to grow at this most recent trend through FY 2018-19. However, the graph on the previous page reflects no growth in overall sales tax from FY 2013-14 to FY 2014-15. This is driven entirely by the loss of sales tax revenue from a major sales tax contributor (one of the economic development agreements) in the City of New Braunfels due to a change in state legislation that impacts sales tax distribution. Therefore, growth is still projected in FY 2014-15, however it is net of the anticipated overall loss of sales tax revenue from the previously mentioned entity.

New Construction Related Permit Activity



The graph above shows projections for building permits issued to new construction. New construction activity impacts a multitude of economic indicators such as property valuation and sales tax revenue. From calendar year 2009 to 2013, new construction related permits issued increased a compounded annual growth rate of 14 percent. This projection only takes recent permit activity trends into account to develop assumptions. When, and if additional indicators are taken into consideration, it is possible that the assumptions and projections could change.

Staff will continue to build upon determining economic indicators and evaluating trends for the City of New Braunfels, mainly in an effort to develop a five year forecast in FY 2013-14. However, it is estimated that these most recent post recession trends are indicative of the pace of growth that the New Braunfels economy will experience moving forward, rather than some of the rapid and tremendous growth that occurred in the early 2000's.

BUDGET PROCESS OVERVIEW

Charter Provisions:

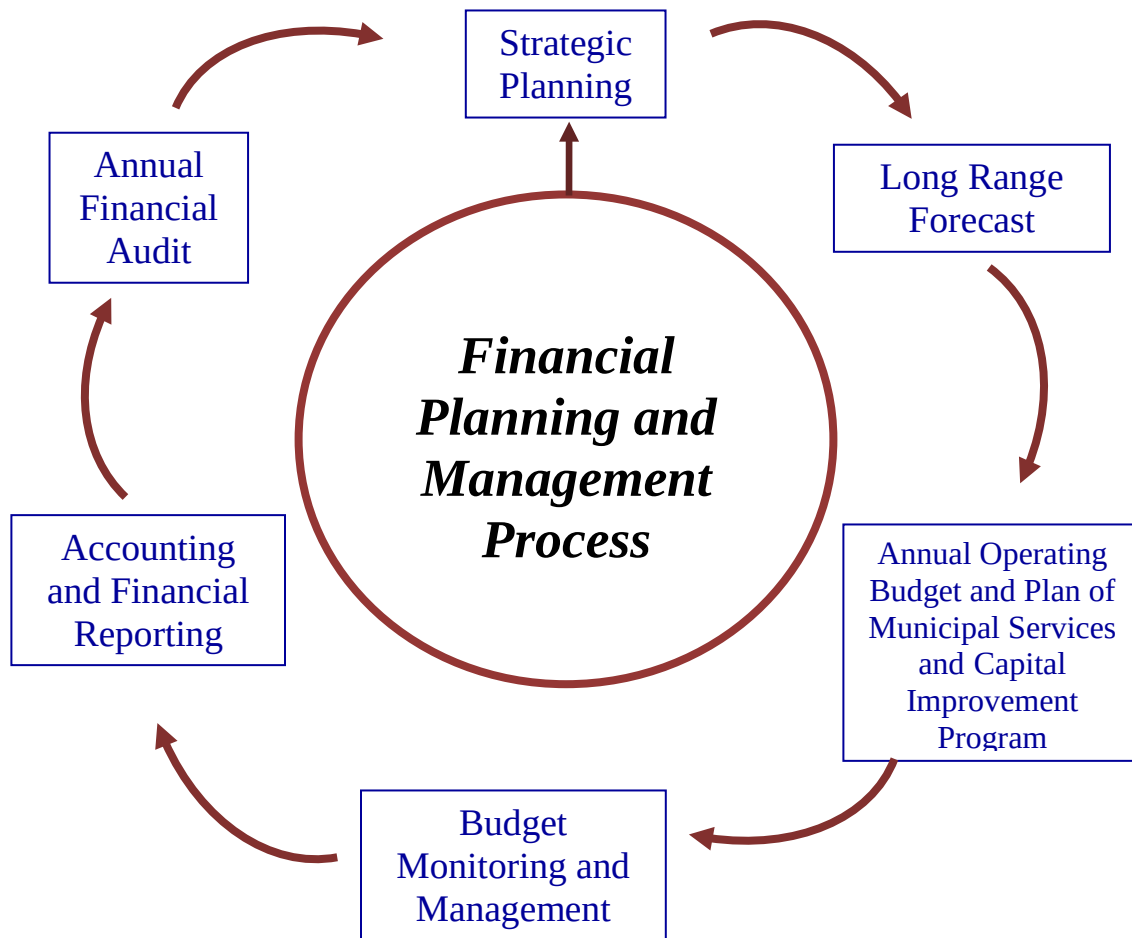
- The City Manager shall....*prepare and submit the annual budget and a five (5) year capital improvement program to the City Council* (Sec. 7.01).
- The City Manager shall....*submit to the City Council a proposed budget, which budget shall provide a complete financial plan for the fiscal year and shall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

Policy and Management Objectives:

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

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

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



Strategic Planning Process:

The City Council completes a full strategic planning process every three years. That process results in the establishment of broad Council policy direction through adopted mission and vision statements as well as strategic goals and objectives. The current strategic plan is documented earlier in this section of the budget document. In addition, annually, the Council reviews the current strategic plan to ensure its continued relevance and to make any updates/improvements that may be warranted by changing conditions or events. Council also then clarifies policy statements, sets priorities and gives direction to staff regarding issues for development of the budget.

Financial Planning and Management Process:

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

- In FY 2013-14, the Finance staff, working with the City Manager and all department heads, will prepare a **five year financial forecast** of the General Fund and Debt Service Fund to provide the Council with projections regarding the financial position of the City into the future – based on a set of assumptions. If the assumptions change, the forecast will change. The

forecast incorporates the Council's stated strategic priorities, expected future expenditure and revenue drivers as well as direction provided by City Council.

- City Manager, with the assistance of the Support Services Director, Management and Budget Coordinator and department heads, prepares and submits a comprehensive ***annual operating budget and plan of municipal services that includes capital improvement projects*** in accordance with City Council policy direction and priorities for the operation of the City during the fiscal year. Staff works to implement components of the Council strategic plan and priorities, funding the resources needed to carry out those plans.
- City departments are held accountable for implementation of their budgets. Finance personnel provide fiscal information to Council on agenda items with financial implications. Finance staff also ***monitors the budget*** to insure that functions and activities stay within the budget appropriations. If additional funding is required, a budget transfer or amendment 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.
- City Manager submits the ***annual report and audited financial statements*** as of the end of the fiscal year.

The following component will be added to the Financial Planning and Management Process in future years:

- ***Enhanced Performance Measurement*** to provide Council and citizens with information regarding the efficiency and effectiveness of City functions and program. These measures will better reflect the Council's strategic priorities and the departmental objectives that address these priorities.

General Calendar:

The following is a general calendar for the budget development process.

First quarter review completed by Finance staff with all departments	January
Finance staff conducts second quarter review and budget development meetings with all departments	April
Preliminary expenditure and revenue projections completed	May
Departments submit all budget requests and documentation to Finance	May
Finance staff conducts budget meetings with departments to review revenue, expenditure estimates and projections	May
Working budget documents collated and submitted to City Manager	May
City Manager and Finance staff conduct budget meetings with departments to review and determine revenue and expenditure estimates and projections	June
City Council retreat on budget	June
Proposed Budget document prepared	June and July
Proposed Budget document presented to City Council	August
City Council work sessions on the Proposed Budget	August
Public hearings on the budget and tax rate	August/Sept
Adoption of the Budget	by September 20

Budget Amendment Process:

The FY 2013-14 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are: Employee Expenses, Operations Expenses, Capital Expenses, Interfund Transfers, Debt Service 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 2013-14 Budget, departments have some flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more line items in the group (for example health insurance) may exceed its budget allocation.

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

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

ACCOUNT STRUCTURE AND DESCRIPTION OF FUNDS

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

The City has two kinds of funds:

- ***Governmental funds*** – Most of the City's basic services are included in governmental funds such as the General Fund and Special Revenue Funds. These funds focus on how cash and other financial assets can readily be converted to cash flow in/out and on the balances left at year-end and available for spending.

The following governmental funds are classified as major funds:

- The General Fund including the Equipment Replacement Fund and the Facilities Maintenance Fund
- the Hotel/Motel Tax Fund, classified as a Special Revenue Fund.
- the Debt Service Fund
- the 2011 Certificates of Obligation Capital Improvement Fund
- the 2012 Certificates of Obligation Capital Improvement Fund
- the 2013 Certificates of Obligation Capital Improvement Fund
- the 2014 Capital Improvement Projects Fund

All other governmental funds are classified as non-major funds.

- ***Proprietary funds*** –
 - *Enterprise Funds* –activities described as the City's business-type, such as the Airport, Solid Waste, Golf and Civic Center Funds, are classified as enterprise funds because their revenues are derived from collecting fees from only those citizens that benefit from the service provided. These fees are normally based on a cost of service study and are meant to only recover the cost to provide this service. All of these funds are classified as major funds.
 - *Internal service funds* – report activities that provide supplies and services for the City's other programs and activities. Currently, the City's Self Insurance Fund is the only internal service fund and it is classified as a non-major fund.

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

General Fund – is the City's main fund and includes expenditures for general government, planning and community development, public safety, public works, parks and recreation, and the library.

Interfund transfers and capital expenditures related to these activities are also accounted for in this fund.

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

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

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

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

Stormwater Utility Fund – The City is now responsible by federal mandate to manage stormwater runoff in accordance with MS4 regulations. This fund was set up to account for revenue generated by the Stormwater Utility fee and expenditures to maintain and improve the City's existing drainage infrastructure. This fund was closed in FY 2012-13.

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

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

Capital Improvement Funds – include all the funds used by the City to pay for capital improvement projects such as park land purchases and park improvements, streets and drainage improvements, fire station construction and equipment, municipal facilities (land and building construction), the Civic/Convention Center expansion and airport improvements. The City currently has ten active capital improvement funds: the 2004 Certificates of Obligation (C of O's), the 2007 C of O's, the 2008 C of O's, the 2009 C of O's, the 2011 C of O's, the 2012 C of O's, the 2013 C of O's, the 2014 Capital Improvement Projects Fund, the Parks Improvement, and the Roadway Impact Fees Capital Improvement Funds. Previously, the City had a 2003 Certificates of Obligation Fund, a Civic/Convention Center Fund and a Streets and Drainage Fund. In all three of these funds, all available revenue has been expended and the funds have been closed. For the active funds, most of these funds' revenues come from the proceeds of debt issuances. The Parks Improvement Capital Improvement Fund now receives proceeds from the City's Parks Development Fees which must be

used for neighborhood park improvements. The Roadway Development Impact Fees Fund also gets its funding from impact fees which must be used in the roadway district in which they are generated.

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

Self Insurance Fund – is used to account for the City’s cost of providing employees medical, dental and vision insurance as well as the City’s wellness program.

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

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

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

Cemetery Improvements Fund –is used to pay for maintenance and improvements at the City’s cemeteries.

Child Safety Fund – is 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.

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

Court Security Fund – is required by statute to be used to fund security at the City’s Municipal Court, including personnel.

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

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.

Economic Development Fund – is used to account for expenditures related to economic development projects, such as tax increment investments zones and for which the City receives reimbursement from the developer(s).

Edwards Aquifer Habitat Conservation 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. The Edwards Aquifer Habitat Conservation Plan Fund allows the City of New Braunfels to track all revenues and expenditures related to this important program.

Enterprise Maintenance and Equipment Replacement Fund - This fund is used to account for the replacement of all light vehicles that are assigned to the enterprise funds and for heavy equipment assigned to the Solid Waste division. The enterprise funds include the Airport, Golf, Civic/Convention Center and Solid Waste. In addition, facility improvements and repair funding for the Civic Center is a component of this fund. This fund is established for the first time in FY 2012-13. Prior to this year, the enterprise funds and all other funds were combined in a single Equipment Replacement Fund.

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

Facilities Maintenance Fund – is 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 and for unexpected requirements such as repairs from floods.

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 – is required by statute to be used to fund efforts that increase the Municipal Court's efficiency and effectiveness.

Juvenile Case Manager Fund – is required by statute to be used to fund salary and benefits costs of a juvenile case manager who provides services in cases involving juvenile offenders.

New Braunfels Industrial Development Corporation Fund – the New Braunfels Industrial Development Corporation (NBIDC) 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.

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

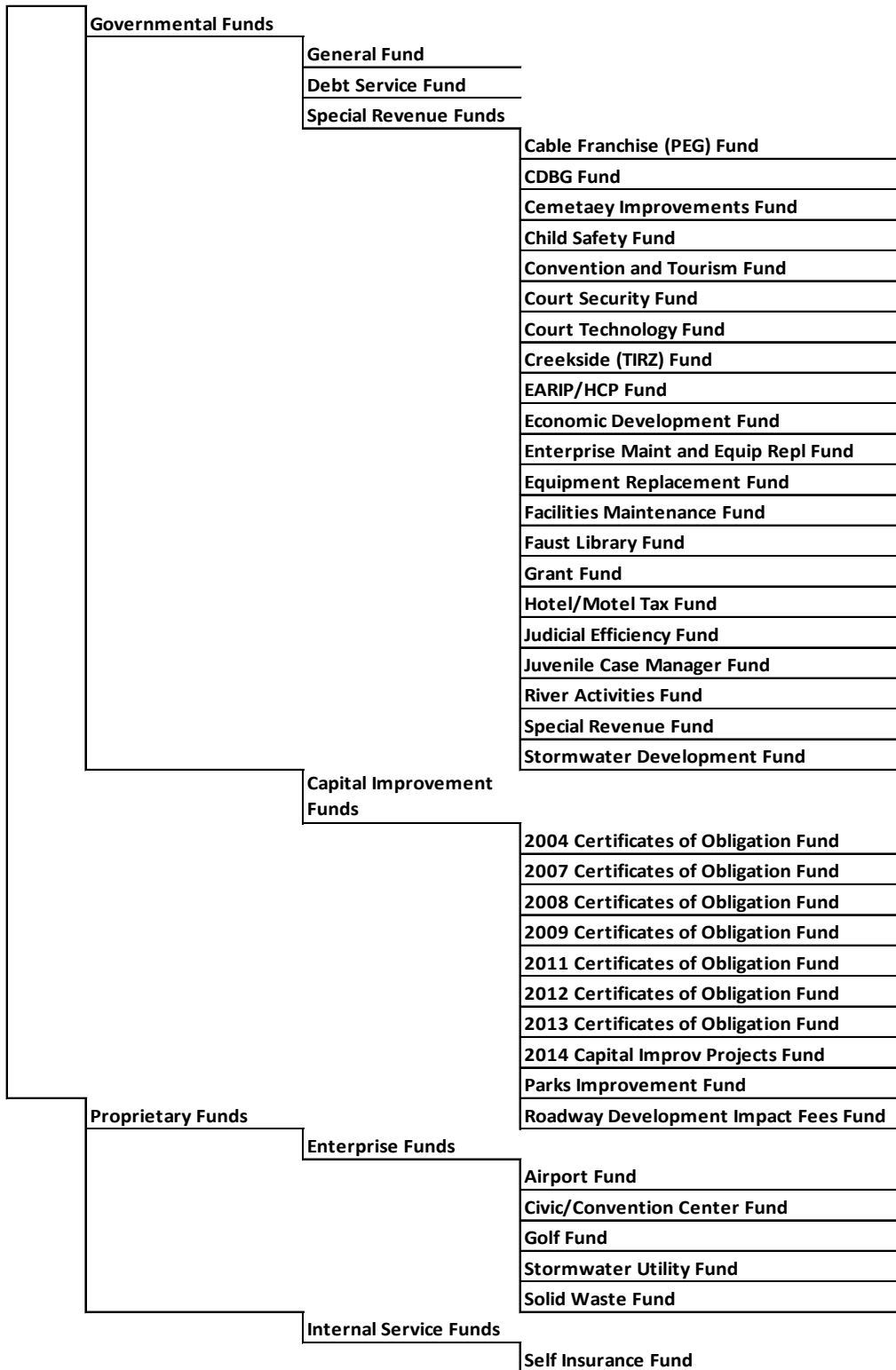
Special Revenue Fund – is used to account for funds donated from various benefactors – mainly for the library and parks and recreation activities.

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

Langland Library Fund, Faust Library Fund and Dittlinger Library Fund – were originally funded through bequests and were used to fund programs and projects at the New Braunfels Library. These funds have now been closed as all revenue has been expended.

Fund Structure Chart

ALL FUNDS



ACCOUNTING SYSTEM

The City's accounting records for governmental fund types and agency funds are maintained on a modified accrual basis for most funds. Revenues are recorded in the fiscal year in which they are available and measurable, and expenditures are recorded in the fiscal year when the services or goods are received and the liabilities are incurred. In addition, encumbrances are recorded during the year. Property and sales tax revenues are susceptible to accrual, and are considered available to the extent collected within sixty days after the end of the fiscal year. Proprietary (enterprise)/internal service funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred.

The City of New Braunfels budgets are developed on a cash basis. Revenues are recognized only when collected and expenditures are recognized when paid. The City is required to and annually does adopt a balanced budget – meaning that total budgeted expenditures do not exceed total available funds (a combination of fund balance carried forward and revenues). The City appropriates all available funds, including projected ending fund balances so that they can be used in the event of extraordinary, unexpected occurrences such as floods or hurricanes. Beginning fund balance is the amount of money available from the prior fiscal year (excess revenues over the amount actually expended in that year). It is accounted for and, as stated, can be appropriated annually in both the City's annual financial reports and budgets.

Appropriations in the capital improvement funds, grant funds and some other project driven funds are made on a project basis (from inception to completion) rather than on an annual basis and are carried forward until the projects are completed. Except for capital project, grant and federal entitlement appropriations, or for encumbrances outstanding in any fund, unused appropriations lapse at the end of each fiscal year.

The FY 2013-14 Adopted Budget appropriates funds using the following expenditure groups. Capital expenditures are defined as the purchase of an asset where the individual cost of an item is \$5,000 or greater.

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

Each expenditure group is the sum of individual, similar line item allocations. (Each group is defined in the Glossary section of the Appendix.) This presentation of budget data is designed to provide departments with detailed information but with greater flexibility in the management and control of their budgets. This system reduces unnecessary bureaucratic control while continuing to provide sound financial and management information. Although budgetary data is presented in the budget document according to expenditure group, detailed line item information has been input into the City's financial management system.

All Funds Summary Fiscal Year Ending September 30, 2014

Available Funds	FY 2013-14 All Funds	FY 2013-14 General Fund
Beginning Balance		
Undesignated Funds	\$ 32,221,826	\$ 14,234,058
Reserve for Projects	30,562,571	
Total Beginning Balance	\$ 62,784,397	\$ 14,234,058
Revenue		
Taxes and Franchise Fees	\$ 49,427,796	\$ 36,269,669
Licenses and Permits	2,277,657	2,272,432
Charges for Services	12,862,598	3,131,000
Fines and Forfeitures	1,236,379	1,023,600
Parks and Recreation	1,408,000	1,202,750
Interest Income	174,500	70,000
Development Fees	1,047,200	
Intergovernmental	4,514,385	20,000
Contributions	7,325,555	
Proceeds from Debt Issuance	11,500,000	
Miscellaneous	1,819,574	1,321,650
Interfund Transfers	4,483,648	685,055
Total Revenue	\$ 98,077,291	\$ 45,996,156
TOTAL AVAILABLE FUNDS	\$ 160,861,688	\$ 60,230,213
APPROPRIATIONS		
General Government	\$ 17,337,823	\$ 5,642,467
Planning and Community Development	2,614,976	2,588,976
Public Safety	27,910,084	26,649,304
Public Works	16,603,698	5,415,426
Parks and Recreation	5,015,010	4,020,081
Library	1,877,786	1,817,786
Airport	1,980,191	
Capital Improvement Projects	46,958,682	
Interfund Transfers	3,032,224	721,558
Debt Service	11,750,107	
Contingencies	419,245	(525,000)
TOTAL APPROPRIATIONS	\$ 135,499,825	\$ 46,330,598
Ending Fund Balance	\$ 25,361,864	\$ 13,899,616
TOTAL APPROPRIATIONS	\$ 160,861,689	\$ 60,230,213

All Funds Summary Fiscal Year Ending September 30, 2014

Enterprise Funds

Available Funds	FY 2013-14 Airport	FY 2013-14 Solid Waste	FY 2013-14 Golf	FY 2013-14 Civic Center

Beginning Balance

Undesignated Funds	\$ 478	\$ 2,602,716	\$ 453,042	\$ -
Reserve for Projects				
Total Beginning Balance	\$ 478	\$ 2,602,716	\$ 453,042	\$ -

Revenue

Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	2,021,050	7,236,048	11,000	313,500
Fines and Forfeitures				
Parks and Recreation				
Interest Income	-	1,500		
Development Fees				
Intergovernmental	50,000			
Contributions			283,500	
Proceeds from Debt Issuance				
Miscellaneous		121,300	30,000	-
Interfund Transfers	-		43,000	356,468
Total Revenue	\$ 2,071,050	\$ 7,358,848	\$ 367,500	\$ 669,968

TOTAL AVAILABLE FUNDS	\$ 2,071,528	\$ 9,961,564	\$ 820,542	\$ 669,968

APPROPRIATIONS

General Government				\$ 638,065
Planning and Community Development				
Public Safety				
Public Works		6,680,905		
Parks and Recreation			578,531	
Library				
Airport	1,980,191			
Capital Improvement Projects				
Interfund Transfers	51,010	1,161,489	-	31,903
Debt Service	40,000	76,457		
Contingencies	-	-	-	-

TOTAL APPROPRIATIONS	\$ 2,071,201	\$ 7,918,851	\$ 578,531	\$ 669,968
Ending Fund Balance	\$ 327	\$ 2,042,713	\$ 242,011	\$ -
TOTAL APPROPRIATIONS	\$ 2,071,528	\$ 9,961,564	\$ 820,542	\$ 669,968

All Funds Summary Fiscal Year Ending September 30, 2014

Special Revenue Funds

Available Funds	FY 2013-14 CDBG	FY 2013-14 Grant	FY 2013-14 Special Revenue	FY 2013-14 River
Beginning Balance				
Undesignated Funds	\$ 0	\$ 0	\$ 103,089	\$ 0
Reserve for Projects				
Total Beginning Balance	\$ 0	\$ 0	\$ 103,089	\$ 0
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				4,500
Charges for Services				150,000
Fines and Forfeitures				86,250
Parks and Recreation				205,250
Interest Income			-	
Development Fees				
Intergovernmental	482,963	940,500		
Contributions			70,000	
Proceeds from Debt Issuance				
Miscellaneous		-	45,000	
Interfund Transfers		-	-	480,770
Total Revenue	\$ 482,963	\$ 940,500	\$ 115,000	\$ 926,770
TOTAL AVAILABLE FUNDS	\$ 482,963	\$ 940,500	\$ 218,089	\$ 926,770

APPROPRIATIONS

General Government	\$ 482,963	\$ 940,500	\$ 4,000	
Planning and Community Development				
Public Safety			110,000	535,373
Public Works				
Parks and Recreation			25,000	391,398
Library			60,000	
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				-
TOTAL APPROPRIATIONS	\$ 482,963	\$ 940,500	\$ 199,000	\$ 926,770
Ending Fund Balance	\$ 0	\$ 0	\$ 19,089	\$ 0
TOTAL APPROPRIATIONS	\$ 482,963	\$ 940,500	\$ 218,089	\$ 926,770

All Funds Summary Fiscal Year Ending September 30, 2014

Special Revenue Funds

Available Funds	FY 2013-14 EARIP/HCP	FY 2013-14 Court Security	FY 2013-14 Judicial Efficiency	FY 2013-14 Court Technology

Beginning Balance

Undesignated Funds	\$ 0	\$ 3,086	\$ 12,425	\$ 12,608
Reserve for Projects				
Total Beginning Balance	\$ 0	\$ 3,086	\$ 12,425	\$ 12,608

Revenue

Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures		27,972	3,743	37,813
Parks and Recreation				
Interest Income	-	-	-	-
Development Fees				
Intergovernmental	1,892,880			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				-
Interfund Transfers	97,991	-		
Total Revenue	\$ 1,990,871	\$ 27,972	\$ 3,743	\$ 37,813

TOTAL AVAILABLE FUNDS	\$ 1,990,871	\$ 31,058	\$ 16,168	\$ 50,421

APPROPRIATIONS

General Government				
Planning and Community Development				
Public Safety		27,407	14,000	46,000
Public Works	1,990,871			
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				

TOTAL APPROPRIATIONS	\$ 1,990,871	\$ 27,407	\$ 14,000	\$ 46,000
Ending Fund Balance	\$ 0	\$ 3,651	\$ 2,168	\$ 4,421
TOTAL APPROPRIATIONS	\$ 1,990,871	\$ 31,058	\$ 16,168	\$ 50,421

All Funds Summary
Fiscal Year Ending September 30, 2014

Special Revenue Funds

Available Funds	FY 2013-14 Child Safety	FY 2013-14 Stormwater	FY 2013-14 Juvenile Case Mgr	FY 2013-14 PEG Cable Fund

Beginning Balance

Undesignated Funds	\$ 188,459	\$ 18,234	\$ 156,970	\$ 552,803
Reserve for Projects				
Total Beginning Balance	\$ 188,459	\$ 18,234	\$ 156,970	\$ 552,803

Revenue

Taxes and Franchise Fees				160,000
Licenses and Permits				
Charges for Services				
Fines and Forfeitures	10,250		46,750	
Parks and Recreation				
Interest Income	-	-	-	
Development Fees		10,000		
Intergovernmental	111,793			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous	-			
Interfund Transfers				-
Proposed User Fee Changes				
Total Revenue	\$ 122,043	\$ 10,000	\$ 46,750	\$ 160,000

TOTAL AVAILABLE FUNDS **\$ 310,502** **\$ 28,234** **\$ 203,720** **\$ 712,803**

APPROPRIATIONS

General Government				\$ 650,000
Planning and Community Development				
Public Safety	301,274		52,726	
Public Works		25,000		
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				

TOTAL APPROPRIATIONS	\$ 301,274	\$ 25,000	\$ 52,726	\$ 650,000
Ending Fund Balance	\$ 9,228	\$ 3,234	\$ 150,994	\$ 62,803
TOTAL APPROPRIATIONS	\$ 310,502	\$ 28,234	\$ 203,720	\$ 712,803

All Funds Summary Fiscal Year Ending September 30, 2014

Special Revenue Funds

	FY 2013-14	FY 2013-14	FY 2013-14
Available Funds	Equipment Repl	Ent. Equip. Replacement	Facilities Maint

Beginning Balance

Undesignated Funds	\$ 4,719,474	\$ 2,551,754	\$ 160,680
Reserve for Projects			
Total Beginning Balance	\$ 4,719,474	\$ 2,551,754	\$ 160,680

Revenue

Taxes and Franchise Fees			
Licenses and Permits			
Charges for Services			
Fines and Forfeitures			
Parks and Recreation			
Interest Income	41,000	5,000	100
Development Fees			
Intergovernmental			
Contributions			
Proceeds from Debt Issuance			
Miscellaneous	10,000	283,624	-
Interfund Transfers	136,208	1,570,663	-
Total Revenue	\$ 187,208	\$ 1,859,287	\$ 100

TOTAL AVAILABLE FUNDS	\$ 4,906,682	\$ 4,411,041	\$ 160,780

APPROPRIATIONS

General Government	\$ 650,000	\$ 206,000	
Planning and Community Development	26,000		
Public Safety	174,000		-
Public Works	-	2,336,245	155,252
Parks and Recreation	-	-	-
Library			-
Airport		-	
Capital Improvement Projects			
Interfund Transfers	-		
Debt Service			
Contingencies			

TOTAL APPROPRIATIONS	\$ 850,000	\$ 2,542,245	\$ 155,252
Ending Fund Balance	\$ 4,056,682	\$ 1,868,796	\$ 5,528
TOTAL APPROPRIATIONS	\$ 4,906,682	\$ 4,411,041	\$ 160,780

All Funds Summary Fiscal Year Ending September 30, 2014	Special Revenue Funds		Debt Service Fund	Internal Service Fund

Available Funds	FY 2013-14 Hotel-Motel	FY 2013-14 Cemetery	FY 2013-14 Debt Service	FY 2013-14 Insurance

Beginning Balance

Undesignated Funds	\$ 919,775	\$ 88,754	\$ 947,782	\$ 612,226
Reserve for Projects				
Total Beginning Balance	\$ 919,775	\$ 88,754	\$ 947,782	\$ 612,226

Revenue

Taxes and Franchise Fees	3,554,935		9,443,192	
Licenses and Permits		725		
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income	-	-	-	-
Development Fees				
Intergovernmental				
Contributions			1,665,528	5,306,527
Proceeds from Debt Issuance				
Miscellaneous	-			-
Interfund Transfers			1,113,127	-
Total Revenue	\$ 3,554,935	\$ 725	\$ 12,221,847	\$ 5,306,527

TOTAL AVAILABLE FUNDS **\$ 4,474,709** **\$ 89,479** **\$ 13,169,629** **\$ 5,918,753**

APPROPRIATIONS

General Government	\$ 2,285,240			\$ 5,358,588
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation		80,000		
Library				
Airport				
Capital Improvement Projects	300,000			
Interfund Transfers	1,065,897			
Debt Service			11,633,650	
Contingencies				

TOTAL APPROPRIATIONS	\$ 3,651,137	\$ 80,000	\$ 11,633,650	\$ 5,358,588
Ending Fund Balance	\$ 823,572	\$ 9,479	\$ 1,535,979	\$ 560,165
TOTAL APPROPRIATIONS	\$ 4,474,709	\$ 89,479	\$ 13,169,629	\$ 5,918,753

All Funds Summary
Fiscal Year Ending September 30, 2014

Capital Improvement Funds

Available Funds	FY 2013-14 Parks CIP	FY 2013-14 2004 C of O's	FY 2013-14 2007 C of O's	FY 2013-14 2008 C of O's

Beginning Balance

Undesignated Funds	\$ 404,401	\$ -		
Reserve for Projects		366	967,348	787,072
Total Beginning Balance	\$ 404,401	\$ 366	\$ 967,348	\$ 787,072

Revenue

Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income	250		650	2,000
Development Fees	7,200			
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 7,450	\$ -	\$ 650	\$ 2,000

TOTAL AVAILABLE FUNDS **\$ 411,851** **\$ 366** **\$ 967,998** **\$ 789,072**

APPROPRIATIONS

General Government				
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects	391,851		967,998	663,191
Interfund Transfers		366		
Debt Service				
Contingencies				125,881

TOTAL APPROPRIATIONS	\$ 391,851	\$ 366	\$ 967,998	\$ 789,073
Ending Fund Balance	\$ 20,000	\$ -	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 411,851	\$ 366	\$ 967,999	\$ 789,073

All Funds Summary
Fiscal Year Ending September 30, 2014

Capital Improvement Funds

Available Funds	FY 2013-14 2009 C of O's	FY 2013-14 2011 C of O's	FY 2013-14 2012 C of O's	FY 2013-14 2013 C of O's

Beginning Balance

Undesignated Funds

Reserve for Projects 1,435,737 4,490,175 \$ 7,895,854 14,986,019

Total Beginning Balance \$ 1,435,737 \$ 4,490,175 \$ 7,895,854 \$ 14,986,019

Revenue

Taxes and Franchise Fees

Licenses and Permits

Charges for Services

Fines and Forfeitures

Parks and Recreation

Interest Income 2,000 8,000 10,000 7,500

Development Fees

Intergovernmental

Contributions

Proceeds from Debt Issuance

Miscellaneous 8,000

Interfund Transfers 366

Total Revenue \$ 2,000 \$ 16,366 \$ 10,000 \$ 7,500

TOTAL AVAILABLE FUNDS \$ 1,437,737 \$ 4,506,541 \$ 7,905,854 \$ 14,993,519

APPROPRIATIONS

General Government \$ 200,000

Planning and Community Development

Public Safety

Public Works

Parks and Recreation

Library

Airport

Capital Improvement Projects 1,437,737 4,027,245 7,905,854 14,727,451

Interfund Transfers

Debt Service

Contingencies 479,296 - 66,068

TOTAL APPROPRIATIONS	\$ 1,437,737	\$ 4,506,541	\$ 7,905,854	\$ 14,993,519
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 1,437,737	\$ 4,506,541	\$ 7,905,854	\$ 14,993,519

All Funds Summary Fiscal Year Ending September 30, 2014

Capital Improvement Funds

Available Funds	FY 2013-14 2014 C of O's	FY 2013-14 Rdway Impact Fee

Beginning Balance

Undesignated Funds		\$ 3,479,011
Reserve for Projects	-	
Total Beginning Balance		\$ 3,479,011

Revenue

Taxes and Franchise Fees		
Licenses and Permits		
Charges for Services		
Fines and Forfeitures		
Parks and Recreation		
Interest Income	25,000	1,500
Development Fees		1,030,000
Intergovernmental	1,016,249	
Contributions		
Proceeds from Debt Issuance	11,500,000	
Miscellaneous		
Interfund Transfers		
Total Revenue	\$ 12,541,249	\$ 1,031,500

TOTAL AVAILABLE FUNDS	\$ 12,541,249	\$ 4,510,511

APPROPRIATIONS

General Government	\$ 200,000	
Planning and Community Development		
Public Safety		
Public Works		
Parks and Recreation		
Library		
Airport		
Capital Improvement Projects	12,068,249	4,469,104
Interfund Transfers		
Debt Service		
Contingencies	273,000	

TOTAL APPROPRIATIONS	\$ 12,541,249	\$ 4,469,104
Ending Fund Balance	\$ -	\$ 41,406
TOTAL APPROPRIATIONS	\$ 12,541,249	\$ 4,510,511

**City of New Braunfels
Consolidated Fund Balances**

Fiscal Year Ending September 30, 2014

	All Funds		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 34,235,629	\$ 33,908,439	\$ 32,221,826
Reserve for Projects	22,186,129	30,974,942	30,562,571
Total Beginning Balance	\$ 56,421,758	\$ 64,883,381	\$ 62,784,397
Revenue			
Taxes and Franchise Fees	\$ 42,700,997	\$ 45,667,893	\$ 49,565,546
Licenses and Permits	2,340,750	2,112,000	2,181,157
Charges for Services	12,841,075	13,273,237	12,612,598
Fines and Forfeitures	1,232,553	1,213,073	1,236,378
Parks and Recreation	1,205,795	1,282,749	1,322,200
Interest Income	298,238	164,780	174,500
Development Fees	1,020,437	1,200,000	1,047,200
Intergovernmental	398,797	7,425,723	4,514,385
Contributions	5,987,083	6,977,113	7,325,555
Proceeds from Debt Issuance	21,001,680	20,200,000	11,500,000
Miscellaneous	1,913,722	2,132,664	1,819,574
Interfund Transfers	5,789,345	7,202,235	4,483,648
Total Revenue	\$ 96,730,473	\$ 108,851,466	\$ 97,782,740
TOTAL AVAILABLE FUNDS	\$ 153,152,230	\$ 173,734,847	\$ 160,567,137
APPROPRIATIONS			
General Government	\$ 14,187,380	\$ 14,723,880	\$ 17,352,823
Planning and Community Development	2,133,148	2,446,501	2,583,976
Public Safety	25,715,582	27,817,235	27,952,084
Public Works	10,485,382	15,305,984	16,563,698
Parks and Recreation	5,389,458	5,248,780	5,029,510
Library	1,608,873	1,871,634	1,882,786
Airport	1,796,262	1,909,675	1,980,191
Capital Improvement Projects	14,528,642	26,039,961	46,958,682
Interfund Transfers	2,843,522	5,506,395	3,032,224
Debt Service	9,580,601	10,080,402	11,750,107
Contingencies	-	-	419,245
TOTAL APPROPRIATIONS	\$ 88,268,850	\$ 110,950,449	\$ 135,505,325
Ending Fund Balance	\$ 64,883,381	\$ 62,784,397	\$ 25,061,813
TOTAL APPROPRIATIONS	\$ 153,152,231	\$ 173,734,846	\$ 160,567,138

**City of New Braunfels
Consolidated Fund Balances**

Fiscal Year Ending September 30, 2014

	General Fund		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 18,358,358	\$ 16,904,452	\$ 14,234,058
Reserve for Projects			
Designated for Encumbrances			
Total Beginning Balance	\$ 18,358,358	\$ 16,904,452	\$ 14,234,058
Revenue			
Taxes and Franchise Fees	\$ 32,168,359	\$ 34,103,249	\$ 36,269,669
Licenses and Permits	2,334,759	2,107,025	2,272,432
Charges for Services	3,008,324	2,955,950	3,131,000
Fines and Forfeitures	969,608	1,005,850	1,023,600
Parks and Recreation	1,019,201	1,077,499	1,202,750
Interest Income	76,297	70,000	70,000
Development Fees			
Intergovernmental	24,500	35,000	20,000
Contributions			
Proceeds from Debt Issuance			
Miscellaneous	1,540,369	1,483,775	1,321,650
Interfund Transfers	635,906	636,996	685,055
Total Revenue	\$ 41,777,322	\$ 43,475,344	\$ 45,996,156
TOTAL AVAILABLE FUNDS	\$ 60,135,680	\$ 60,379,796	\$ 60,230,213
APPROPRIATIONS			
General Government	\$ 5,672,195	\$ 5,956,484	\$ 5,642,467
Planning and Community Development	2,106,569	2,446,501	2,588,976
Public Safety	24,167,576	26,149,378	26,649,304
Public Works	3,718,012	5,069,254	5,415,426
Parks and Recreation	3,976,800	3,930,568	4,020,081
Library	1,498,984	1,794,136	1,817,786
Airport			
Capital Improvement Projects			
Interfund Transfers	2,091,093	799,418	721,558
Debt Service			
Contingencies			(525,000)
TOTAL APPROPRIATIONS	\$ 43,231,228	\$ 46,145,738	\$ 46,330,598
Ending Fund Balance	\$ 16,904,452	\$ 14,234,058	\$ 13,899,616
TOTAL APPROPRIATIONS	\$ 60,135,680	\$ 60,379,796	\$ 60,230,213

**City of New Braunfels
Consolidated Fund Balances**

Fiscal Year Ending September 30, 2014

	Enterprise Funds		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 1,956,303	\$ 2,899,813	\$ 3,056,236
Reserve for Projects			
Total Beginning Balance	\$ 1,956,303	\$ 2,899,813	\$ 3,056,236
Revenue			
Taxes and Franchise Fees	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Charges for Services	9,832,751	10,317,287	9,581,598
Fines and Forfeitures	-	-	-
Parks and Recreation	-	-	-
Interest Income	2,054	2,000	1,500
Development Fees	-	-	-
Intergovernmental	50,000	50,000	50,000
Contributions	1,725	17,570	283,500
Proceeds from Debt Issuance			
Miscellaneous	208,170	127,047	151,300
Interfund Transfers	1,222,096	323,372	399,468
Total Revenue	\$ 11,316,796	\$ 10,837,276	\$ 10,467,367
TOTAL AVAILABLE FUNDS	\$ 13,273,099	\$ 13,737,088	\$ 13,523,602
APPROPRIATIONS			
General Government	\$ 637,051	\$ 629,526	\$ 638,065
Planning and Community Development	-	-	-
Public Safety	-	-	-
Public Works	6,337,395	6,266,430	6,680,905
Parks and Recreation	906,220	848,814	578,531
Library	-	-	-
Airport	1,740,191	1,909,675	1,980,191
Capital Improvement Projects	-	-	-
Interfund Transfers	752,429	1,026,407	1,244,402
Debt Service	-	-	116,457
Contingencies	-	-	-
TOTAL APPROPRIATIONS	\$ 10,373,287	\$ 10,680,853	\$ 11,238,551
Ending Fund Balance	\$ 2,899,813	\$ 3,056,236	\$ 2,285,051
TOTAL APPROPRIATIONS	\$ 12,379,585	\$ 13,737,088	\$ 13,523,602

**City of New Braunfels
Consolidated Fund Balances**

Fiscal Year Ending September 30, 2014

	Special Revenue Funds		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 10,398,342	\$ 9,233,840	\$ 9,488,113
Reserve for Projects			
Total Beginning Balance	\$ 10,398,342	\$ 9,233,840	\$ 9,488,113
Revenue			
Taxes and Franchise Fees	\$ 3,272,583	\$ 3,542,544	\$ 3,714,934
Licenses and Permits	5,991	4,975	5,225
Charges for Services	-	-	150,000
Fines and Forfeitures	262,945	207,223	212,778
Parks and Recreation	186,595	205,250	205,250
Interest Income	27,565	46,400	46,100
Development Fees	-	-	10,000
Intergovernmental	324,297	3,056,203	3,428,136
Contributions	66,661	69,481	70,000
Proceeds from Debt Issuance			
Miscellaneous	121,620	412,826	338,624
Interfund Transfers	2,918,385	5,435,632	2,285,632
Total Revenue	\$ 7,186,641	\$ 12,980,534	\$ 10,466,679
TOTAL AVAILABLE FUNDS	\$ 17,584,983	\$ 22,214,373	\$ 19,954,793
APPROPRIATIONS			
General Government	\$ 2,734,975	\$ 2,860,635	\$ 5,298,703
Planning and Community Development	26,580	-	26,000
Public Safety	1,548,005	1,667,858	1,260,780
Public Works	429,974	3,970,300	4,507,368
Parks and Recreation	506,438	469,399	416,398
Library	109,890	77,498	60,000
Airport	56,071	-	-
Capital Improvement Projects	2,037,670	-	300,000
Interfund Transfers	-	3,680,570	1,065,897
Debt Service	901,540	-	-
Contingencies	-	-	-
TOTAL APPROPRIATIONS	\$ 8,351,144	\$ 12,726,260	\$ 12,935,146
Ending Fund Balance	\$ 9,233,839	\$ 9,488,113	\$ 7,019,647
TOTAL APPROPRIATIONS	\$ 17,584,983	\$ 22,214,373	\$ 19,954,793

**City of New Braunfels
Consolidated Fund Balances**

Fiscal Year Ending September 30, 2014

	Capital Improvement Funds		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 2,543,563	\$ 3,477,163	\$ 3,883,412
Reserve for Projects	\$ 22,186,129	\$ 30,974,942	\$ 30,562,572
Designated for Encumbrances	-	-	-
Total Beginning Balance	\$ 24,729,692	\$ 34,452,105	\$ 34,445,984
Revenue			
Taxes and Franchise Fees	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Charges for Services	-	-	-
Fines and Forfeitures	-	-	-
Parks and Recreation	-	-	-
Interest Income	191,268	46,380	56,900
Development Fees	1,020,437	1,200,000	1,037,200
Intergovernmental	-	4,284,520	1,016,249
Contributions	-	-	-
Proceeds from Debt Issuance	21,001,680	20,200,000	11,500,000
Miscellaneous	-	108,303	8,000
Interfund Transfers	-	194,637	366
Total Revenue	\$ 22,213,385	\$ 26,033,840	\$ 13,618,715
TOTAL AVAILABLE FUNDS	\$ 46,943,077	\$ 60,485,945	\$ 48,064,699
APPROPRIATIONS			
General Government	\$ -	\$ -	\$ 400,000
Planning and Community Development	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Parks and Recreation	-	-	-
Library	-	-	-
Airport	-	-	-
Capital Improvement Projects	12,490,972	26,039,961	46,658,682
Interfund Transfers	-	-	366
Debt Service	-	-	-
Contingencies	-	-	944,245
TOTAL APPROPRIATIONS	\$ 12,490,972	\$ 26,039,961	\$ 48,003,293
Ending Fund Balance	\$ 34,452,105	\$ 34,445,984	\$ 61,407
TOTAL APPROPRIATIONS	\$ 46,943,077	\$ 60,485,945	\$ 48,064,700

**City of New Braunfels
Consolidated Fund Balances**

Fiscal Year Ending September 30, 2014

	Debt Service Fund		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 600,519	\$ 785,974	\$ 947,782
Reserve for Projects			
Designated for Encumbrances			
Total Beginning Balance	\$ 600,519	\$ 785,974	\$ 947,782
Revenue			
Taxes and Franchise Fees	\$ 7,260,055	\$ 8,022,101	\$ 9,443,192
Licenses and Permits			
Charges for Services			
Fines and Forfeitures			
Parks and Recreation			
Interest Income	1,055	-	-
Development Fees			
Intergovernmental			
Contributions	990,448	1,608,512	1,665,528
Proceeds from Debt Issuance			
Miscellaneous		-	-
Interfund Transfers	612,958	611,598	1,113,127
Total Revenue	\$ 8,864,516	\$ 10,242,211	\$ 12,221,847
TOTAL AVAILABLE FUNDS	\$ 9,465,035	\$ 11,028,184	\$ 13,169,629
APPROPRIATIONS			
General Government			
Planning and Community Development			
Public Safety			
Public Works			
Parks and Recreation			
Library			
Airport			
Capital Improvement Projects			
Interfund Transfers			
Debt Service	8,679,061	10,080,402	11,633,650
Contingencies			
TOTAL APPROPRIATIONS	\$ 8,679,061	\$ 10,080,402	\$ 11,633,650
Ending Fund Balance	\$ 785,974	\$ 947,782	\$ 1,535,979
TOTAL APPROPRIATIONS	\$ 9,465,035	\$ 11,028,184	\$ 13,169,629

City of New Braunfels

Consolidated Fund Balances

Fiscal Year Ending September 30, 2014

	Internal Service Fund		
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Available Funds			
Beginning Balance			
Undesignated Funds	\$ 378,544	\$ 607,198	\$ 612,226
Reserve for Projects			
Designated for Encumbrances			
Total Beginning Balance	\$ 378,544	\$ 607,198	\$ 612,226
Revenue			
Taxes and Franchise Fees			
Licenses and Permits			
Charges for Services			
Fines and Forfeitures			
Parks and Recreation			
Interest Income			
Development Fees			
Intergovernmental			
Contributions	4,928,249	5,281,550	5,306,527
Proceeds from Debt Issuance			
Miscellaneous	43,564	713	-
Interfund Transfers	400,000	-	-
Total Revenue	\$ 5,371,813	\$ 5,282,263	\$ 5,306,527
TOTAL AVAILABLE FUNDS	\$ 5,750,357	\$ 5,889,461	\$ 5,918,753
APPROPRIATIONS			
General Government	\$ 5,143,159	\$ 5,277,235	\$ 5,358,588
Planning and Community Development			
Public Safety			
Public Works			
Parks and Recreation			
Library			
Airport			
Capital Improvement Projects			
Interfund Transfers			
Debt Service			
Contingencies			
TOTAL APPROPRIATIONS	\$ 5,143,159	\$ 5,277,235	\$ 5,358,588
Ending Fund Balance	\$ 607,198	\$ 612,226	\$ 560,165
TOTAL APPROPRIATIONS	\$ 5,750,357	\$ 5,889,461	\$ 5,918,753

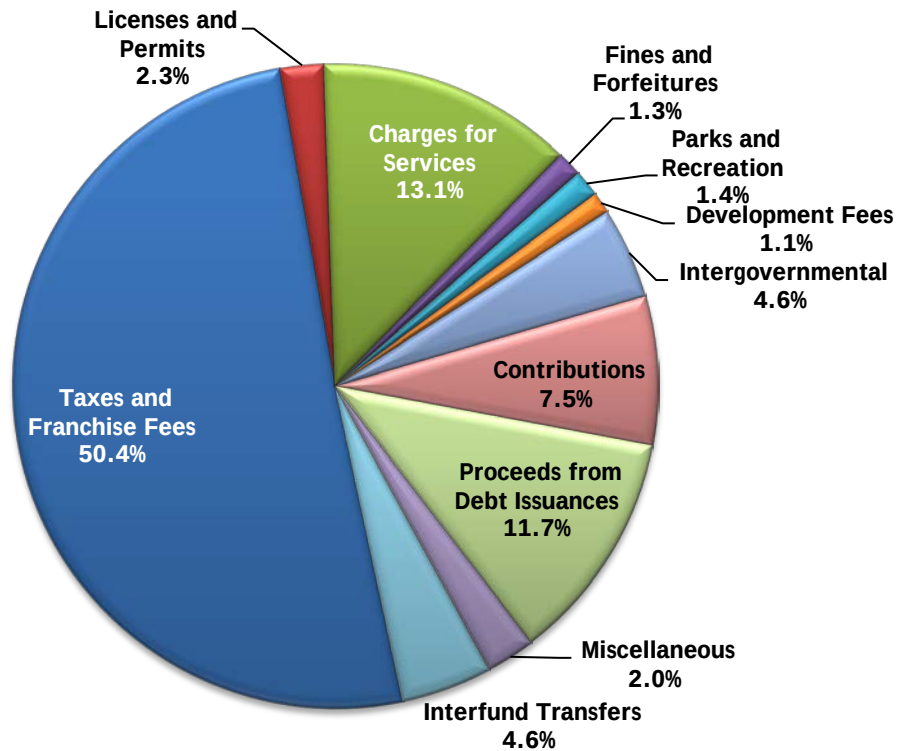
Revenues

The City, as part of the annual budget development process, projects revenues from all the various sources to determine the amount of funds that will be available to pay for needed programs and projects. Most revenue projections are based on historical trends for that unique revenue source. Of course, recent history weighs more heavily when completing this trend analysis. License and permit revenue is generated from construction activity in the City. Revenue projections are based on an analysis of current and projected future activity in this area. Fines and forfeitures reflect court activity as well as any changes to procedures and ordinances that may impact revenue from this source. For example, several years ago, the City created a traffic unit in the Police Department and grant funding for traffic enforcement also impacts this revenue source. This changed the revenue projections from this source. Charges for services include parks and recreation, golf course fees, solid waste collection services and other City functions for which user fees are charged. Solid waste revenue looks at current rates and customer base plus anticipated growth to determine the revenue that will be received. In addition, in FY 2013-14, after an analysis of cost of service recovery and a market comparison, multiple fee increases will be implemented. Justification and explanation of these specific fee increases are included in this section.

In addition, several major revenue sources' projections are done using more in-depth analysis. This includes property tax and sales tax. The revenue from another major source – franchise payments from the New Braunfels Utilities – is set by the utility themselves. This payment is based on their current budget and a reconciliation of prior year's actual revenues versus budgeted revenues.

Property tax revenues are calculated with a different methodology than historical trends. That method is explained below in the property tax section of this revenue narrative. Sales tax has several unique characteristics in the City of New Braunfels that make it more challenging to project. First, sales tax, which is approximately one third of the City's total revenues, is driven to some extent by New Braunfels strong tourism sector in the economy. Second, the City has economic development agreements with two major distributors – one for home furnishings and the other construction materials for contractors, as well as a tax increment investment zone and other economic development agreement with two major retailers to show sales tax. These businesses contribute a significant portion of the City's sales tax. Their business success, therefore, could impact the City's sales tax revenues. Finally, as is true for all municipalities, sales tax is dependent on the health of the economy. New Braunfels sales tax revenues are developed by separating out the revenue from the major businesses with economic development agreements from the rest of the sales tax. Then, the current economic climate is considered when setting a growth rate for the rest of the sales tax revenue. All this is combined for an overall sales tax revenue budget amount. Before the economic downturn, New Braunfels experienced double digit percentage growth in sales tax revenue. The sluggish economy dampened that growth with FY 2008-09 showing a reduction in total sales tax revenue and FY 2009-10 and FY 2010-11 showing flat or very moderate growth. FY 2011-12 rebounded strongly with a 10.2 percent increase from the prior year. FY 2012-13 is projected to grow by 8.4 percent for the portion going to the General Fund. In FY 2013-14, 6.1 percent growth is budgeted regarding sales tax collections for both the General Fund (1.125 cents) and the Industrial Development Corporations portion of sales tax proceeds (.375 cents).

All Funds Summary - Total Revenue by Percentage FY 2013-14



Category	FY 2013-14 Budget
Taxes and Franchise Fees	\$49,427,796
Licenses and Permits	2,277,657
Charges for Services	12,862,598
Fines and Forfeitures	1,236,379
Parks and Recreation	1,408,000
Development Fees	1,047,200
Intergovernmental	4,514,385
Contributions	7,325,555
Proceeds from Debt Issuances	11,500,000
Miscellaneous	1,994,074
Interfund Transfers	4,483,648
Total	\$98,077,291

As shown in the graph, taxes (ad valorem property and sales tax) and franchise fees (from the City owned utility as well as other cable, telephone and utility operators using the City's rights-of-way and easements) make up \$49,427,796 or 50.4 percent of the City's total revenue. Proceeds from debt issuances total \$11.5 million or 11.7 percent of revenue; these proceeds are entirely driven by the proposed 2014 debt issuances. Charges for services (parks, solid waste collection, golf, airport operations, civic/convention center etc.) are the next largest source of revenue at \$12,862,598 or 13.1 percent. Interfund transfers of \$4,483,648 or 4.6 percent reflect monies moved from one fund to

another –from the General Fund and Solid Waste Fund for equipment replacement; from hotel/motel tax proceeds to the Civic/Convention center for operations and to debt service (for improvements made to the facility); to the General Fund from the enterprise funds for administrative support and roadway maintenance and repair. Additionally, the River Activities Fund receives funding from the General Fund to support the operations as their revenues do not fully cover their expenditures. Contributions of \$7,325,555 or 7.5 percent are coming from contributions made by the City and employees for health insurance premiums, as well as contributions towards the Debt Service Fund from other funds. Intergovernmental revenues total \$4,514,385 or 4.6 percent and represent revenues coming from other governments such as the federal or state government through grants and federal entitlement programs.

All other revenue sources – Miscellaneous (\$1,994,074), Parks and Recreation (\$1,408,000), Fines and Forfeitures (\$1,236,378), Development Fees (\$1,047,200), and Licenses and Permits (\$2,227,657) each represent less than 2.5 percent of the total revenue and total to 8.1 percent of all revenues.

As stated above, the City is heavily dependent on property tax (for the General Fund and the Debt Service Fund) and sales tax (for the General Fund). Property tax is a steady, predictable source of revenue. Sales tax can be much more volatile. The City had experienced steady, robust growth in sales tax until the latter part of FY 2008-09 when the economic downturn hit this revenue source causing its growth to decline slightly in FY 2008-09, in FY 2009-10 sales tax began to rebound, showing a 4.5 percent increase. Sales tax revenues have continued to grow in FY 2012-13 (estimated at 8.4 percent increase for the year). In FY 2013-14, the City is projecting a 6.1 percent increase in sales tax revenue from the FY 2012-13 estimates. In FY 2014-15, sales tax growth will likely slow compared to the two previous fiscal years. This is driven entirely by a change in legislation that impacts the amount of sales tax generated by the Ashley Furniture distribution center.

Recognizing that a significant portion of the City's overall revenue – sales tax, hotel/motel tax, even court costs and fines – are driven by tourism activity, the City works constantly to build reserves and manage other revenue sources to protect the overall financial position of the City.

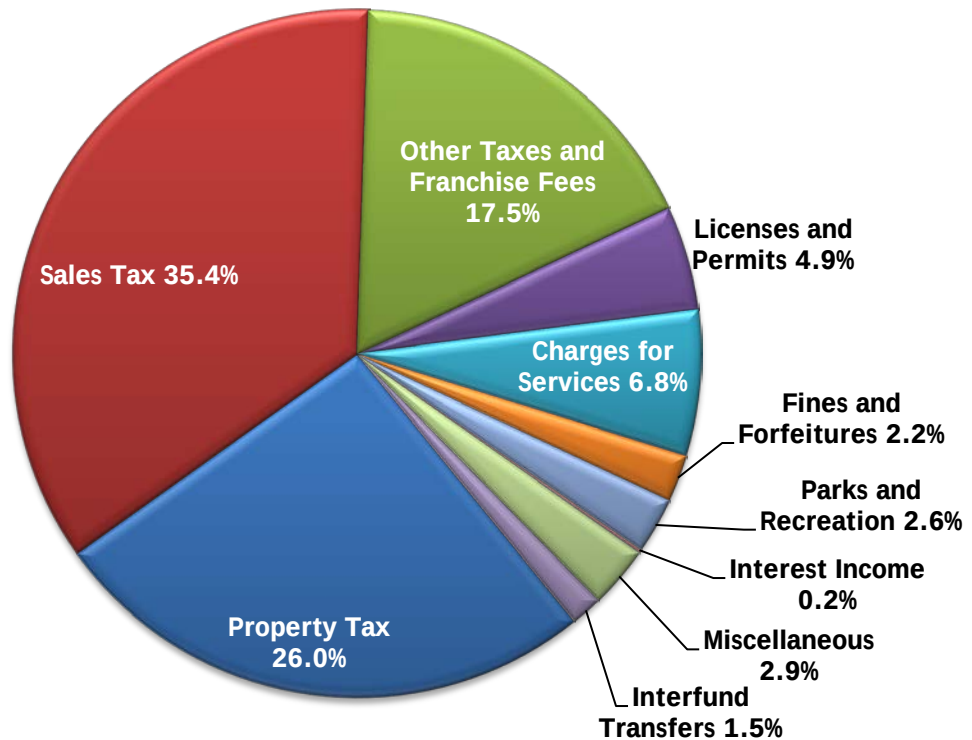
The following section describes each fund's budgeted revenues and compares them to the prior year's estimated revenue.

General Fund

The FY 2013-14 Adopted Budget for the General Fund includes total revenues of \$45,996,156. This represents an increase of \$2.5 million or 5.8 percent more than the FY 2012-13 estimated revenues. As shown in the graph, the City of New Braunfels General Fund has two major revenue sources – ad valorem (property) tax (\$11,939,477 or 26 percent) and sales tax (\$16,284,692 or 35.4 percent). These two sources make up 61.4 percent of the General Fund revenue. The next largest source of revenue is other taxes and franchise payments (\$8,045,500 or 17.5 percent), particularly from New Braunfels Utilities, a City owned water, wastewater and electric service provider. The remaining revenue sources include licenses and permits (\$2,272,432 or 4.9 percent), charges for services (\$3,131,000 or 6.8 percent), court fees and fines (\$1,023,600 or 2.2 percent), parks and recreation fees (\$1,202,750 or 2.6 percent), interest income (\$70,000 or .2 percent), interfund transfers (\$685,055 or 1.5 percent) and miscellaneous revenue (\$1,341,650 or 2.9 percent). As shown on the graph below, the City's revenue sources are diverse. When the largest property tax payers or the largest collectors of sales tax are analyzed, these companies are classified as stable such as hospitals that pay property taxes or the City owned utility that collects user fees. Property values, as discussed in more detail below, now show moderate growth and sales tax growth has rebounded significantly.

The increase in the budgeted revenues in comparison to the estimate for FY 2012-13 is mostly attributed to projected sales tax revenue for FY 2013-14 (\$1,038,384 or 6.1 percent increase from the FY 2012-13 estimate) The budgeted \$998,835 increase in ad valorem tax revenues results (in comparison to the FY 2012-13 estimates) from new property on the appraisal roles in and the increase in the tax rate for FY 2013-14. Additional information on ad valorem property tax rate and revenue is provided in the section below.

FY 2013-14 General Fund Budget - Total Revenues



Category	FY 2013-14 Budget
Property tax	\$11,939,477
Sales tax	16,284,692
Other taxes and franchise fees	8,045,500
Licenses and Permits	2,272,432
Charges and Services	3,131,000
Fines and Forfeitures	1,023,600
Parks and Recreation	1,202,750
Interest Income	70,000
Miscellaneous	1,341,650
Interfund Transfers	685,055
Total	\$45,996,156

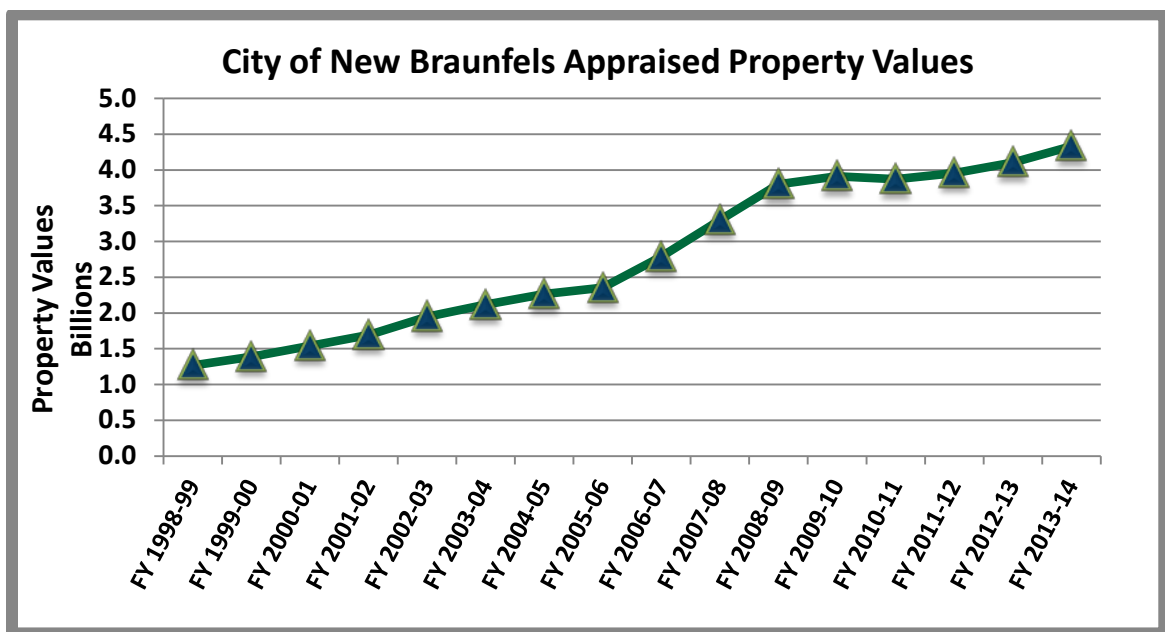
Ad Valorem Taxes

Ad valorem taxes in the General Fund for FY 2013-14 total \$11,939,477 with \$11,614,477 from current collections and \$325,000 from delinquent collections, penalties and interest. This total tax revenue represents an increase of \$1,038,384 or 9.5 percent more than the FY 2012-13 estimates. The General Fund property tax rate for FY 2013-14 is \$.278079 per \$100 valuation, increasing by \$.009515 when compared to FY 2012-13.

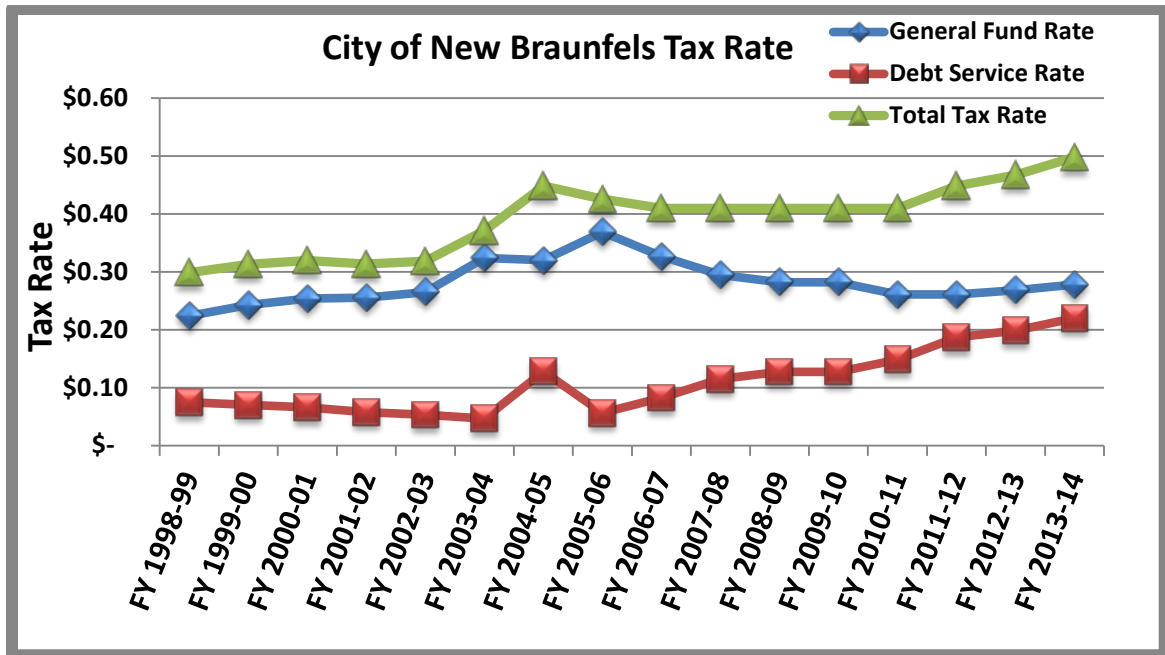
The General fund tax rate for FY 2013-14 is 9.1 cents less than it was in FY 2005-06.

The amount of ad valorem tax revenue budgeted by the City is determined by a combination of the appraised property values and the tax rate set by City Council. The Comal Appraisal District and Guadalupe Appraisal District establish the appraised property values for the City of New Braunfels as it sits in both counties. The graph below illustrates the growth in property values over the last sixteen years. The average annual growth in values since FY 2000-01 is 8.6 percent. However, since FY 2009-10, the average annual growth rate in values is 2.6 percent, illustrating both the economic downturn and general slowdown in growth. In FY 2010-11, property values actually decreased by approximately .9 percent. In FY 2011-12, property values increased 2.1% and the FY 2012-13 values increased by 3.6 percent with FY 2013-14 showing 5.3 percent growth.

Prior to FY 2010-11, every year since FY 2000-01 has seen some growth in assessed values. The highest growth occurred in FY 2006-07, which saw an 18.5 percent overall increase in property values. Growth rates were similar in the next two years (18.4 percent and 15.1 percent) for an average annual rate of 17.3 percent in those three years combined. The growth since FY 2010-11 has come almost entirely from new values on the rolls as existing property values remained relatively flat. As the housing market and economy continues to recover, the City expects property values to grow at a slightly higher rate than the last few years.



The chart below shows the changes in the property tax rates since FY 1998-99. Tax rates shown include the overall tax rate as well as the two components that make up that rate – the General Fund and the Debt Service portion. As the graph illustrates, the City raised the overall tax rate in FY 2011-12 for the first time in seven years. Additionally, it also indicates the adopted increase for FY 2013-14. This increase was necessary for both the Debt Service and the General Fund portions of the tax to support increased funding requirements in both areas. There has been no property tax increase assessed to this point associated with the \$86 million dollar bond program that was passed in May, 2013. The first tax rate increase associated with the bond program is expected in FY 2014-15 as the first portion of the general obligation bonds are anticipated to be sold in the summer of 2014.

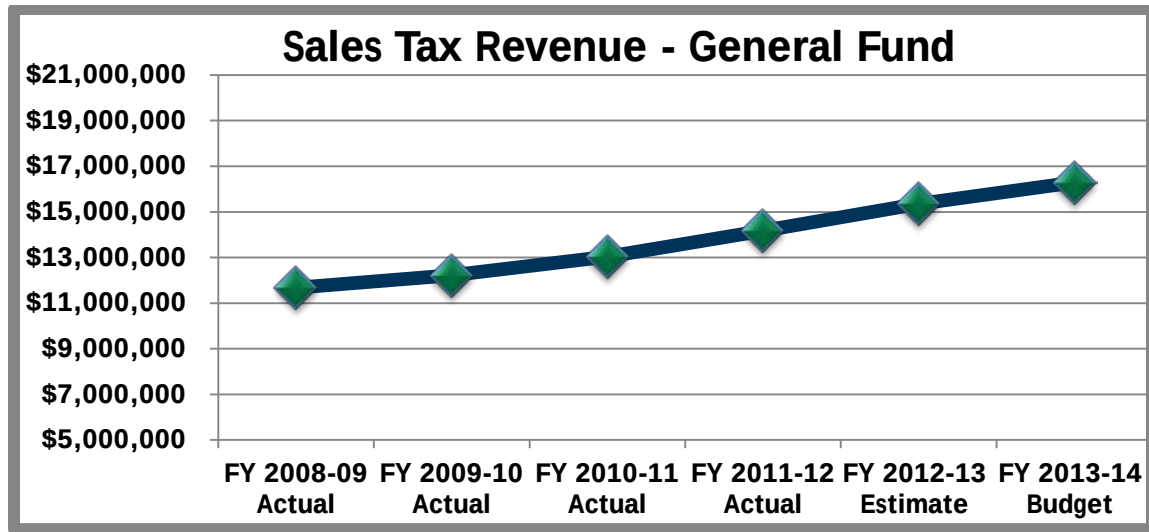


Sales Tax

The General Fund sales tax revenue for FY 2013-14 totals \$16,284,692, an increase of \$933,381 or 6.1 percent in comparison to the FY 2012-13 estimated revenues. Sales tax revenue shows strong growth due to tourist dollars entering the community, general consumer spending, and new retail development.

Sales tax revenue showed steady growth through FY 2007-08 (18.1 percent average annual growth over each of the three years up to and including FY 2007-08). During the economic downturn, sales tax revenues stayed relatively flat in FY 2008-09 and FY 2009-10. FY 2010-11 showed a rebound with revenue exceeding the prior year by 6.7 percent. FY 2011-12 ended the year 8.6 percent above the prior year. In FY 2012-13, 8.4 percent growth is expected. As mentioned earlier, there are gains projected as well for FY 2012-13 (6.1 percent growth).

The City has several economic incentive agreements that involve the sharing of sales tax revenues for certain organizations or developments such as HD Supply and the Town Creek Reinvestment Zone development. All percentages indicating growth provided above are net of any agreements that incorporate sharing sales tax.



Other Taxes and Franchise Fees

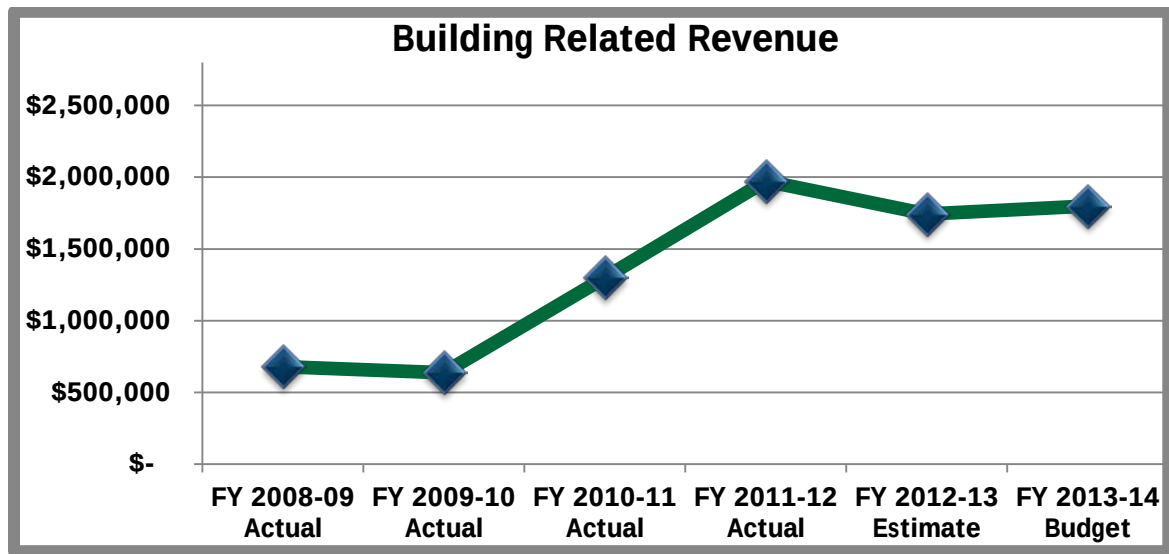
The largest source of other tax revenue comes from payments from the City-owned water, wastewater and electric utility – New Braunfels Utility (NBU). The FY 2013-14 Budget includes \$6,390,000 from this source, which represents a 2.9 percent increase from the FY 2012-13 estimates. NBU pays the City of New Braunfels 16 percent of their gross margin (calculated as available revenue after deducting the cost of purchased power, purchased water and principal payments for hydroelectric generation). There is a significant lag in the reconciliation of NBU's actual revenue to the computed City payment. The payment is set annually based on budgeted revenues, adjusted for prior years' actual and is provided directly to City staff by NBU.

Other franchise payments include voice communications, cable television and other utilities operating within the City limits and total \$1,386,500. The City also receives a mixed beverage tax (\$269,000). These revenues total \$1,655,500 for FY 2013-14 and represent an increase of \$12,775 or .7 percent in comparison to the FY 2012-13 estimates.

Licenses and Permits

Revenue from all licenses and permits totals \$2,272,432 for FY 2013-14, an increase of \$165,407 or 7.9 percent compared to the FY 2012-13 estimates. This is due to both growth in revenues and fee changes. Building permits make up approximately 69 percent of the total revenue in this category (\$1,577,858). As construction rebounded from the impact of the economic downturn, and revenues increased in FY 2010-11. In FY 2011-12 revenues showed a continuation of this upward trend. Building related revenue in FY 2011-12 was the highest on record for the City of New Braunfels, driven entirely by the building permit revenue generated by the construction of the Resolute hospital at the Town Center at Creekside. This one-time payment is the only reason that revenue from this source decreased in FY 2012-13 and FY 2013-14. For FY 2013-14, 3 percent growth is budgeted when compared to FY 2012-13 estimate.

Skilled trade license revenue, which includes general contractor licenses, totals \$123,500, an amount equal to the FY 2012-13 estimates. Alarm permit revenue totals \$107,000. Most other types of permits and licensing fees have increased somewhat in comparison to the FY 2012-13 estimates. The graph on the next page shows all building related revenue history beginning in FY 2008-09.



A review of the City's costs for providing environmental health services revealed that current fees recover less than 50 percent of the total cost. Additionally, when the City of New Braunfels fees were compared to the surrounding cities, it was determined that the current fees were 50 percent below the charges assessed by comparator cities. The rate increases keep the City's rates below those comparators. Council will take a measured approach to attaining greater cost recovery by changing rates incrementally. The fee changes for FY 2013-14 represent a 23 percent increase. Increases would then be recommended again in FY 2014-15. The FY 2013-14 fee increases are estimated to generate an additional \$70,000 in revenue. The fees relate to restaurant and other food service inspections as well as other miscellaneous services related to septic tanks and mobile homes.

A review of the existing fee structure for services related to platting and zoning functions has revealed that there are various fees that are well below those charged by surrounding cities. In addition, there are multiple services that the City of New Braunfels currently does not charge for; a review of surrounding cities' fee structures shows that these services consistently have a fee associated with them. Council will establish new fees and increase others again in a multiple year strategy. In addition, fee increases will be discussed with the development community prior to the ordinance update coming to Council. In FY 2013-14, existing fees be increased, on average, 25 percent. This provides an opportunity to bring the City's fees closer to attaining better cost recovery and mitigates the impact to the development community. The fee increases are estimated to generate an additional \$25,000 in FY 2013-14.

Currently, all taxi and wrecker companies that operate within the City limits are required to register with the City annually. The City must conduct background checks on all operators and ensure that all vehicles are registered with the State of Texas and have updated inspections. The City currently does not charge the companies to register; there are administrative costs associated with this service. The City will begin charging these companies a fee of \$75 for initial registration as well as annual renewal. This new fee is estimated to generate an additional \$1,500 per year in revenue.

Charges for Services

Charges for services includes two major revenue sources: payments for ambulance services provided through the Fire Department's emergency management response (\$1,760,000), and payment from the Emergency Services District #7 which was created in FY 2009-10 (\$1,005,000). Other miscellaneous items contribute to the total FY 2013-14 revenues in this category of \$3,131,000; this amount is \$175,050 or 5.9 percent more than the FY 2012-13 estimates. The increase is driven entirely by the implementation of a program to recover ambulance fees. Additional information on this new source of revenue is provided below

In March 2012, the State passed new legislation to allow cities to request "supplemental" reimbursement for ambulance services provided to patients that are either covered by Medicare or uninsured. The State limits the amount that can be recovered by a city if the person receiving the services is on Medicare and actually sets the amount that a city can recover. Additionally, if the person is uninsured, the amount the City can collect is also limited. So, full recovery of costs for ambulance services will still not be entirely achievable. However, participation in this program will allow the City to recover costs currently paid from the General Fund. This new fee is estimated to generate an additional \$250,000 per year in revenue.

Fines

The FY 2013-14 Adopted Budget includes \$1,023,600 in revenues from fines, an increase of \$17,750 from the FY 2012-13 estimate. In FY 2012-13 the traffic unit was reassigned to patrol due to vacancies and the training of recently hired police officers. The main sources of revenue in this category are traffic violations (\$600,000) and misdemeanors (\$213,600) where individuals pay fines. This revenue source is expected to rebound when the Police Department reinstates the traffic unit. Other revenue comes from ordinance violations, arrest fees, court costs and warrant service fees.

Parks and Recreation

Parks and Recreation charges for various activities and services provided by the City; the largest single source of revenue is the spring-fed and Olympic pools (\$510,800) and the Recreation Fees (\$320,750). Park facilities rentals (\$161,700) and tube chute entrance fees (\$80,000) are also major revenue sources in this category. The recreation programs revenue has grown steadily in the last five years due to significant increases in the number and types of programs being offered by the Parks Department. The total Parks and Recreation revenue for FY 2012-13 is \$1,202,750, an increase of \$125,251 or 11.6 percent when compared to FY 2012-13 estimates. This increase is driven mainly by restructuring the daily admission fees for aquatic facilities. Additional information on the fee modifications is provided below.

The daily aquatic admission fees (Landa Park pools and the Tube Chute) have not been increased during the last ten years. The Landa Park Aquatic Complex, which includes the springfed pool, is a highly utilized attraction for both residents and tourists. Significant improvements have been and will continue to be made at this facility. The daily admission allows guests to spend all day and enjoy the springfed pool, Olympic pool and picnic areas. A "spectator" fee at the facility will also be established. Currently, if a guest does not swim while attending the facility, they are admitted free of charge. However, they still have access to the picnic grounds and facilities. Charging a nominal fee to spectators assists in recovering the associated cost with overall facility upkeep and maintenance. The daily admission rate for the tube chute facility on the Comal River will also increase. The total fee

increase is estimated to generate an additional \$80,000 per year in revenue. This reflects a \$1 increase for all admissions and a new \$1 spectator charge. At last, season passes will increase by \$5.00 for all categories, generating an additional \$5,800 per year in revenue.

Interest Income

Interest income represents the return on investments made with available General Fund cash. For FY 2013-14, \$70,000 in interest income is budgeted, flat in comparison to the FY 2012-13 estimates, but a slight increase to the FY 2011-12 actuals. This is a significant reduction from the FY 2007-08 actual amount of \$936,955 and even the FY 2008-09 actual amount of \$328,538, entirely because of the current economic conditions and low interest rates available in the market. Interest rates in investment instruments available to municipalities are currently hovering below one percent. However, as the economy continues to rebound, interest income could be an opportunity for revenue growth in future budget years that has virtually been non-existent since FY 2009-10.

Miscellaneous

Miscellaneous revenue for FY 2013-14 totals \$1,321,650, \$162,125 or 12.3 percent less than the FY 2012-13 estimates. The decrease is driven entirely from catch up payments that occurred in FY 2012-13 in accordance with one of the City's economic incentive/non-annexation contracts. Of the total revenue in miscellaneous, \$918,900 represents payments from economic development contracts with businesses that have economic incentives and non-annexation agreements. Other sources of revenue in this category include leases, merchandise sales for the City sponsored events (Wassail and Saengerfest) and reimbursements from prior years.

Intergovernmental Revenue

\$20,000 in revenue is budgeted in the Intergovernmental Revenue category for FY 2013-14. This category has previously been used to account for grants received from federal, state and local entities. In FY 2005-06, a new Grant Fund was established. Grant proceeds are now accounted for in that fund.

Interfund Transfers

For FY 2011-12 interfund transfers total \$685,055, a nominal increase to the FY 2012-13 estimates. The City's enterprise funds (Airport, Golf, Civic/Convention Center and Solid Waste) all receive support from other City functions such as Information Technology, Finance, Human Resources, the City Attorney, and the City Secretary. The General Fund budgets the full cost of these support departments. However, since these other funds receive services, it is appropriate for them to contribute to the cost of those functions. This is accomplished through interfund transfers. In FY 2012-13, three of the City enterprise funds will contribute to the General Fund - Solid Waste, Airport and the Civic/Convention Center. The bulk of the transfer comes from the Solid Waste Fund (\$634,045). For Solid Waste, \$334,045 is the administrative services contribution and \$300,000 is for street use. FY 2013-14 is the fourth year the Solid Waste Fund will contribute to the General Fund for street use. These funds help offset the cost of street maintenance and repair – paid entirely by the General Fund. The Solid Waste heavy vehicles (mainly refuse collection trucks) create significant wear and tear on the streets. This contribution will help offset the cost of maintaining the streets. The Golf Fund traditionally makes a contribution to the General Fund for administrative expenses. However, there is no transfer budgeted in FY 2013-14 as the course will be under renovation and will not be generating revenues during that time.

Other Funds

Community Development Block Grant (CDBG) Fund

The CDBG program receives its funding from the U.S. Department of Housing and Urban Development. The FY 2013-14 Budget includes revenue of \$482,963. This revenue represents projects from program years 2011, 2012 and 2013. However, the majority of the revenue (\$420,580) is from program year 2013.

Grant Fund

The Grant Fund was established in FY 2005-06 to account for all state, federal and local grant proceeds received by the City of New Braunfels. The FY 2013-14 Adopted Budget includes \$940,500 in grant revenue, all from federal sources. These revenues are recognized for approved grants such as a recreational trails program that will be utilized for trail development in Fischer Park (\$200,000); downtown infrastructure improvements (\$240,500); and federal HOME affordable housing program (\$500,000).

Special Revenue Fund

Prior to FY 2006-07, the Special Revenue Fund was used to account for grants received from federal, state and local sources as well as for donations from various benefactors. In FY 2006-07, this fund began to be used exclusively for donation accounting. Donations received mainly pertain to police, fire, parks and library activities, with the library benefiting the most from donations due to the organizations that actively supports the library. The Parks Foundation supports the Parks and Recreation Department's efforts. For the FY 2013-14 Budget, \$115,000 in donations is projected.

River Activities Fund

The River Activities Fund is used by the City to pay for costs associated with management of river activities during the peak summer tourism season. For FY 2013-14, a total of \$926,770 is budgeted in revenue, a decrease of \$38,047 or 3.9 percent in comparison to FY 2012-13 estimates. In FY 2013-14, revenue comes from five main sources: fees collected by commercial vendors offering services on the river (tube rentals and shuttle service), the fines assessed for violations on the river, shuttle permits, parking fees and a transfer from the General Fund to help support these activities. Charging for parking is a new initiative in FY 2013-14 and is described in more detail below. The decrease in anticipated revenues is driven by a strategy to contain costs by utilizing park rangers more effectively for river management and education. Reducing expenditures results in a reduction to General Fund support. \$140,203 is included in the interfund transfer revenue from the Solid Waste Fund for FY 2013-14. This is due to the fact that prior to FY 2011-12, the cost of river cleanup and advertising for the anti-litter campaign was funded and expensed in the Solid Waste Fund. In FY 2013-14, these expenses continue to be funded by Solid Waste and again accounted for in the River Activities Fund. This strategy allows for a more accurate representation of the costs of river management.

For FY 2013-14, \$205,250 is budgeted for river usage fees, \$4,500 for shuttle permits, \$86,250 from fines and other misdemeanors and a total of \$480,770 in transfers from the General Fund and Solid Waste.

Council has directed staff to continue to look for methods to make the River Activities Fund a cost neutral initiative. Multiple strategies and options are being evaluated; however, \$150,000 in parking

related revenue is included in FY 2013-14. The approach, location and method for collecting parking fees during the river tourism season have not yet been developed. However, the strategy will likely include multiple collection locations. Including the parking related revenue in the FY 2013-14 Budget reduces the transfer requirement from the General Fund to support the efforts relating to river management and education.

Court Security Fund

The Court Security Fund was established by the City of New Braunfels in August 2004. The City collects \$3.00 from all defendants convicted of a misdemeanor offense in the Municipal Court. For FY 2013-14, \$27,972 is budgeted in revenue, an amount greater than the FY 2012-13 estimates by \$1,332 or 5 percent.

Judicial Efficiency Fund

The Judicial Efficiency Fund receives its revenue from a \$25 fee paid by individuals convicted through a municipal court proceeding. One-half of the fee (\$12.50) is sent to the State; one-tenth (\$2.50) is retained locally strictly for judicial efficiency; and four-tenths (\$10.00) is retained locally with no restrictions and, therefore, deposited into the General Fund. For FY 2013-14, the City projects revenue from this source of \$3,743 in the Judicial Efficiency Fund, an amount slightly more than the FY 2012-13 estimates.

Court Technology Fund

Revenues into this fund come from a fine of \$4 that the City collects from all defendants convicted of a misdemeanor offense in the Municipal Court. Revenues of \$37,813 are included in the FY 2013-14 Budget for the Court Technology Fund, an amount greater than the FY 2012-13 estimates by \$1,800 or 5 percent.

Child Safety Fund

The City receives fifty percent of the fines collected for violations within the city limits of the seat belt and child safety system laws. Most of these fines are paid through Comal County with approximately \$10,000 being collected directly by the City. The County collects the payments for the violations and pays the City its proportionate share. The remaining fifty percent is required to be remitted to the State. In addition, the City receives a portion of the \$150 fee collected by the County on motor vehicle registrations. For FY 2013-14, the City estimates total revenue into this fund of \$122,043, an amount greater than the FY 2012-13 estimates by \$5,795 or 5 percent.

Juvenile Case Manager Fund

The City established this fund in December 2005, and collects \$5 from all defendants convicted of a misdemeanor offense in the municipal court. The fee is expected to generate \$46,750 in FY 2013-14, an amount greater than the FY 2012-13 estimates by \$1,764 or 4.0 percent. The fee was instituted in January 2006.

Stormwater Development Fund

The City of New Braunfels began assessing a stormwater development fee in FY 2004-05 and stopped assessing it in FY 2007-08 pending the result of litigation. The fee's basis was changed in FY 2008-09 and the City began once again to assess a storm water development fee. For FY 2013-14, \$10,000 in revenue is anticipated in this fund, FY 2012-13 estimates show no revenues being recognized.

Equipment Replacement Fund

This fund was created by City Council action in FY 2005-06 with initial funding in the amount of \$1.5 million and is used to account for the replacement of all City-owned light vehicles, computer hardware such as desktop and network equipment and mobile data terminals, and Fire Department self contained breathing apparatus (SCBA). All revenue into this fund comes from three sources – transfers from the General Fund with vehicles, proceeds from the sale of assets that have been replaced, and the remainder from interest income. The revenue for this fund reduced significantly in FY 2013-14 as the program has been suspended as a budget balancing strategy. Therefore, no contributions from the General Fund for vehicles and computers are budgeted in FY 2013-14. Transfers of \$136,208 are included to continue the contribution for the anticipated replacement in 2016 of all self contained breathing apparatus (SCBA). Until the program is reinstated, vehicles and computers will only be replaced if deemed absolutely necessary.

Modifications were made to the vehicle replacement program that changes the replacement schedule and calculation for vehicle contributions. All light vehicles, with the exception of police patrol vehicles, will be replaced on an 8 year or 85,000 mile schedule (whichever comes first) when the program is fully reinstated. Police patrol vehicles will be replaced at either 6, 7, or 8 years based on mileage accumulation and service demands. The initial parameters for the program replaced all light vehicles on a 6 year cycle. Staff will continue to evaluate the fleet and vehicle replacement policy to ensure that all vehicles are replaced at the appropriate age and mileage.

Enterprise Maintenance and Equipment Replacement Fund

This fund was created in FY 2012-13 to more easily meet all the accounting requirements to maintain and account for the enterprise funds separately from the General Fund and has revenues projected in FY 2013-14 of \$1,859,287. The Generally Accepted Accounting Principles (GAAP) state that all revenues and expenses for an enterprise fund should be accounted for separately so that any revenues from an enterprise fund will not be used by a General Fund activity and any expense for an enterprise will be funded by the enterprise fund. Therefore, any contributions for rolling stock from any designated enterprise fund are accounted for in this fund, as is any use of funds to purchase any rolling stock. The enterprise funds within the City are the Airport Fund, Solid Waste Fund, Golf Fund and the Civic/Convention Center Fund. The largest contributor for FY 2012-13 of additional funding is from Solid Waste (\$1,476,000) which primarily supports refuse collection trucks' replacement.

Edwards Aquifer Habitat Conservation Plan Fund (EAHCP)

This fund was established in FY 2012-13 to provide funding for projects that protect and enhance the environment in accordance with the Edwards Aquifer Habitat Conservation Plan (EAHCP). If the projects meet the EAHCP requirements, then all project related costs will be reimbursed back to the City. The fund is projected to receive revenues of \$1,990,871. \$1,892,880 of these funds will come from the Edwards Aquifer Authority, the funding source for these projects, as the approved projects are completed and submitted for reimbursement. The additional \$97,991 in revenue is a transfer from the General Fund which will support administrative expenses in FY 2013-14.

Facilities Maintenance Fund

This fund provides for repair and maintenance of the City's aged infrastructure. Funds are utilized to address major structural and system repairs to City owned facilities. The fund was established in FY

2006-07 with contributions from the General Fund of \$800,000 as its only revenue. In FY 2007-08, the General Fund again made an \$800,000 contribution, \$300,000 for Parks and \$500,000 for other City facilities. No contributions occurred in FY 2008-09 or FY 2009-10 due to budgetary constraints. In FY 2009-10, the City used a significant amount of the fund's available funding to pay for debris removal and repairs needed as a result of damage to parks and neighborhoods caused by the June 9, 2010 flood event. Therefore, the City made a contribution into this fund in FY 2010-11 of \$300,000. For FY 2011-12, FY 2012-13 and FY 2013-14, no further contributions were made nor are scheduled. It is anticipated that \$100 in interest income will be generated by this fund during FY 2012-13.

Cable Franchise (PEG) Fund

Established in FY 2011-12, the PEG Fund is to account for the one percent payment that the City receives in franchise payments from cable service providers specifically for the purchase of equipment to support the City's cable television broadcast capabilities and services. In FY 2011-12, revenue totaled \$396,577. A large portion of this was a one-time transfer from the General Fund to move all existing funds from the franchise into this new fund. For FY 2013-14, this franchise payment is expected to generate \$160,000, relatively flat when compared to FY 2012-13 estimates.

2007 Certificates of Obligation Capital Improvements Fund

This fund's original source of revenue was \$17.5 million in certificates of obligation, issued in September 2007. The proceeds are being used for streets and drainage improvements, park land purchases and park improvements as well as for construction of fire stations. For FY 2013-14, \$650 in interest income is included in this fund's revenue.

2008 Certificates of Obligation Capital Improvements Fund

This fund's original source of revenue was \$2 million in tax notes issued in June 2008 to fund the acquisition of fire apparatus and \$14.3 million in certificates of obligation, issued in September 2008 to fund streets and drainage improvements as well as the land and design costs for new public works and fire training facilities. For FY 2013-14, \$2,000 in interest income is included in this fund's revenue.

2009 Certificates of Obligation Capital Improvements Fund

This fund's original source of revenue was \$9.5 million in certificates of obligation issued in August 2009. The proceeds were and are being used to purchase a new financial and human resources software system, equipment for parks and public works, parks improvements at various locations throughout the City, fire apparatus, police vehicles, fire station construction and a property and structures for a new parks and public works maintenance facility. For FY 2013-14, \$2,000 in interest income is included in this fund as revenue.

2011 Certificates of Obligation Capital Improvements Fund

This fund's original source of revenue was \$18.2 million in certificates of obligation. The proceeds fund a portion of the construction costs for the Walnut Avenue Widening project, park projects, downtown improvements, public works equipment and projects, airport improvements and the flood warning system. In FY 2013-14 \$16,366 is budgeted from interest income and leases.

2012 Certificates of Obligation Capital Improvements Fund

This fund's original source of revenue was \$20.75 million in certificates of obligation. The proceeds fund a portion of the construction costs for the Walnut Avenue widening project, downtown improvements, the second phase of railroad quiet zones construction park projects, ambulance remounts, and fire apparatus for station #4, and Parks maintenance shop structural repairs, improvements to Fischer Park. The fund is also projected to generate \$10,000 in interest income during FY 2013-14.

2013 Certificates of Obligation Capital Improvement Funds

This fund's original source of revenues is the proposed \$15.7 million in certificates of obligation. The proceeds are expected to fund the final portion of the construction costs for the Walnut Avenue widening project, radio system replacement, flood property buy-outs, Fischer Park construction phase II, and the FM 306 road improvements/ overpasses project. The fund is also projected to generate \$7,500 in interest income.

2014 Certificates of Obligation Capital Improvement Funds

This fund's original source of revenues is the proposed \$11.5 million in certificates of obligation. The proceeds are expected to fund the renovation of the Landa Park Golf Course, cemetery wall stabilization at the Comal cemetery, public safety equipment and facility enhancements and a TxDOT transportation enhancement program (grant). The fund is also projected to generate \$25,000 in interest income as well as recognized a payment of \$1,016,249 from TxDOT for the previously mentioned grant.

Parks Improvement Capital Improvements Fund

For FY 2013-14, the Parks Improvement Fund revenue totals \$7,450 which comes mainly from parks development fees as well as some interest income; the parks development fee was approved by City Council in February 2006.

Road Development Impact Fees Capital Improvements Fund

In FY 2007-08, the City created the Road Development Impact Fees Capital Improvement Fund to account for proceeds from roadway impact fees and expenditures made from those funds for road projects included in the roadway impact study. For FY 2013-14, revenues are projected to total \$1,031,500.

Debt Service Fund

For FY 2013-14, the revenue for the Debt Service Fund totals \$12,221,847, an increase of \$1,979,636 or 19.3 percent from the FY 2012-13 estimates. This increase comes mainly from increased ad valorem tax revenues as well as a new contribution for debt service from the Solid Waste Fund. Tax revenue in FY 2012-13 is estimated at \$8,022,101; revenue from the same source is budgeted for FY 2013-14 at \$9,443,192, an increase of \$1,421,091 or 17.7 percent. This increase in revenue comes from an increase in the ad valorem property tax rate as well as growth in property values. The debt service rate is \$.220151 or \$.02137 higher than the rate for FY 2012-13, the increase will fund debt service on certificates of obligation that were issued in FY 2012-13.

Other entities contribute to the debt service payments for the City's outstanding debt and serve as a source of revenue to the Debt Service Fund. The Hotel/Motel Tax Fund will contribute \$609,429 from

hotel/motel tax proceeds to support debt associated with the expansion/renovation of the Civic/Convention Center. The New Braunfels Industrial Development Corporation pays for the debt service associated with 1998 and 2003 certificates of obligations issued by the City as well as \$2.5 million in debt issued in 2007 for park improvements and \$10 million issued in 2012 and 2013, also for parks improvements. Their total contribution into the Debt Service Fund for FY 2013-14 is \$1,665,528. Beginning in FY 2013-14, the Solid Waste Fund (\$463,698) and Airport Fund (\$40,000) will make an interfund transfer for debt service payments for projects that are associated with those two specific proprietary functions.

Airport Fund

The FY 2013-14 Budget for the Airport Fund totals \$2,021,050 in revenues. This represents an increase of \$169,407 or 9.1 percent in comparison to the FY 2012-13 estimates. Lease and rental revenue is expected to increase in FY 2013-14, driven mainly by the General Fund supporting ground leases at the airport for the Central Texas Technology Center and the storage of street spoilage materials. The annual lease payment for these two ground leases totals \$90,000. Fuel sales are also expected to increase in FY 2013-14 as activity at the airport continues to increase. Airport revenue comes from several main sources: leases and rent (\$459,000), commercial activities fees (\$35,000), and sales of fuel and oil (\$1,509,500). Miscellaneous revenues total \$17,550. TxDOT is expected to contribute \$50,000 in the form of grants to offset projects accomplished to maintain and upkeep the airport facilities.

Solid Waste Fund

In the FY 2013-14 Adopted Budget, the total revenues for the Solid Waste Fund are \$7,358,848, increasing \$140,640 or 1.9 percent in comparison to the FY 2012-13 estimates. Commercial rates were increased October 1, 2010 and residential rates increased in April 2011. Charges for services represent the largest revenue source for this fund representing 98 percent of the total revenue (\$7,236,048). This includes commercial and residential fees which incorporates both garbage and recycling collection and disposal. Interest income (\$1,500) and miscellaneous revenues (\$121,300) make up the remaining portion of the revenue.

Throughout FY 2012-13, the Public Works Department has been working on ways to bring more equality to various rates and to reflect more accurately the cost of providing these specific services. Staff has also worked with an outside consultant to update the cost of service study. Additional commercial rate structure changes will occur in FY 2013-14. The modifications include increases and decreases to existing rates as well as the implementation of some new fees to better recoup costs for services that do not currently have rates. The total rate modifications are estimated to generate an additional \$40,000 in FY 2013-14.

Golf Fund

The Golf Fund revenues for FY 2013-14 total \$367,500, a significant decrease in comparison to FY 2012-13 estimates. This is driven entirely by the planned renovation of the golf course, which will close nearly all operations in FY 2013-14. To fund the existing staff at the golf course in FY 2013-14, contributions of \$283,500 is included in FY 2013-14. This contribution is solely to support employee expenditures for existing golf course staff in FY 2013-14 and comes both from the General Fund (\$40,000) and the New Braunfels Industrial Development Corporation (\$283,500).

Civic/Convention Center Fund

The Civic/Convention Center operations became an enterprise fund in FY 2008-09. User fee revenue into the fund comes entirely from rental fees (\$313,500). For FY 2013-14, Hotel/Motel Tax Fund will contribute \$356,468 to support Civic Center operations. Total revenue for the fund is \$669,968. Prior to FY 2008-09, revenues associated with the Civic/Convention Center activities went to the General Fund as all expenditures for the operation were charged there as well.

The City is modifying room rates and other charges for FY 2013-14. The rate modifications are driven by the continued high demand for weekend rentals and structured to encourage weekday activity at the Civic/Convention Center. Weekday activity is currently well below the facility's capacity and presents opportunities for increased revenue. All rate modifications are designed to keep customer costs slightly below market rates. No revenue is included in FY 2013-14 for these rate modifications because the majority of events that will occur in FY 2013-14 have already been booked at current rates. All events already booked to occur within the next three years will pay current rates.

An industry standard in the event/room rental business is to assess a food and beverage fee when a customer elects to serve either/both. This is to recover a portion of the costs of the additional services associated with facilitating an event that includes food and beverage such as increased clean-up. Implementation of a food and beverage will occur in FY 2013-14 as well. Again, this will apply to new bookings, not existing commitments. When combined with the rate modifications explained above, the total room rental rate for customers serving food and beverage will remain slightly below the market. A portion of the revenue generated from the food and beverage fee could be dedicated to a capital reserve for future facility maintenance/repairs/replacements at the Civic/Convention Center.

Self Insurance Fund

Revenue into the Self Insurance Fund came, in the past, entirely from premium payments – both from the City's contribution as well as the employees' contributions – for City sponsored insurances, most particularly medical, dental and vision. However, significantly increased claims costs in FY 2009-10 required a different funding strategy for FY 2010-11 and FY 2011-12 than the City had used in the past several years. First, both the employee's and the City's contribution through premiums increased in FY 2011-12, by \$260 annually per employee from each of these funding sources. Incremental premium increases were included for FY 2012-13 as well. In addition, the City made a one-time contribution from the General Fund of \$400,000 in FY 2011-12 to provide funds needed to maintain the Self Insurance Fund's fund balance. A similar contribution of \$500,000 was made in FY 2010-11. For FY 2013-14, the budgeted revenue totals \$5,306,527, an amount \$24,264 more than the FY 2012-13 estimated revenue. This increase is driven by full year premium payments for new positions authorized in FY 2012-13. No General Fund transfer is budgeted for FY 2013-14.

Cemetery Improvements Fund

The City of New Braunfels owns and maintains a cemetery that offers perpetual care. Proceeds from permits make up the revenue for this fund. For FY 2013-14, \$725 in revenue is expected.

Hotel/Motel Tax Fund

The City currently levies a tax on hotel/motel rooms equal to 7 percent of the room cost. This tax is expected to generate \$3,554,935 in FY 2013-14, an increase of \$169,283 or 5.0 percent in comparison to the FY 2012-13 estimated revenues. The City uses these tax proceeds to fund economic development through the New Braunfels Chamber of Commerce, improvements to and operation of the expanded and renovated Civic/Convention Center and arts and cultural organizations' activities.

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget

101 General Fund

Taxes

Property Taxes

311.01-00 Ad Valorem Tax - Current	\$ 9,960,796	\$ 10,617,352	\$ 10,611,093	\$ 11,614,477
311.02-00 Ad Valorem Tax - Delinquent	180,369	200,000	180,000	200,000
311.11-00 Penalties and Interest	109,989	125,000	110,000	125,000

Other

<i>Subtotal - Property Taxes</i>	<i>\$ 10,251,155</i>	<i>\$ 10,942,352</i>	<i>\$ 10,901,093</i>	<i>\$ 11,939,477</i>

Sales Tax

313.01-00 Municipal Sales Tax	14,166,493	15,059,909	15,350,711	16,284,692
<i>Subtotal - Sales Tax</i>	<i>\$ 14,166,493</i>	<i>\$ 15,059,909</i>	<i>\$ 15,350,711</i>	<i>\$ 16,284,692</i>

314.01-00 <u>Mixed Beverage Tax</u>	\$ 210,977	\$ 190,000	\$ 256,225	\$ 269,000

Franchise Taxes

316.01-00 GVEC	118,281	125,000	125,000	125,000
316.02-00 Phone Lines	460,237	430,000	416,000	416,000
316.03-00 Centerpoint/Entex Gas	247,320	295,000	250,000	250,000
316.04-00 Cable	649,179	659,250	595,500	595,500
316.05-00 New Braunfels Utilities	6,064,717	6,098,808	6,208,720	6,390,000

06-00 PG&E

<i>Subtotal - Franchise Taxes</i>	<i>\$ 7,539,734</i>	<i>\$ 7,608,058</i>	<i>\$ 7,595,220</i>	<i>\$ 7,776,500</i>

TOTAL TAXES & FRANCHISE FEES	\$ 32,168,359	\$ 33,800,319	\$ 34,103,249	\$ 36,269,669

Licenses and Permits

321.01-00 Vehiclular Permits		-		-
321.02-00 Vehicle Permits	540	500	550	2,100
321.03-00 Alarm Permits	114,105	112,000	110,000	107,000
321.05-00 Parking Permits	636	700	500	500
321.11-00 Alcohol License	30,110	36,000	25,000	30,000
321.31-00 Animal Licenses	1,464	1,400	975	975
322.01-00 Food Establishment License	124,281	126,000	121,000	195,000
322.04-00 Health Certificates	35,025	30,000	47,000	51,500

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget

101 General Fund

Licenses and Permits (continued)

322.05-00 Miscellaneous Licenses and Permits	15,911	16,500	19,500	21,500
323.01-00 Fire Inspection Permit	40,019	34,000	40,000	40,000
323.02-00 Plan Review Fees	27			
323.03-00 Zoning/Variance Application	11,020	11,000	14,500	21,000
323.04-00 Plat Filing Fees	23,315	24,000	35,000	52,000
323.07-00 Commercial Plan Check Fee	45			
323.09-00 Miscellaneous Permits	34,350	34,000	37,750	49,500
325.01-00 Skilled Trade Licenses	116,770	116,000	123,500	123,500
326.04-00 Building Permits	1,787,141	1,575,000	1,531,750	1,577,858
TOTAL LICENSES AND PERMITS	\$ 2,334,759	\$ 2,117,100	\$ 2,107,025	\$ 2,272,432

Intergovernmental Revenue

Federal Government

331.11-01 Federal	24,500	-	35,000	20,000
<i>Subtotal - Federal Government</i>	<i>\$ 24,500</i>	<i>\$ -</i>	<i>\$ 35,000</i>	<i>\$ 20,000</i>
TOTAL INTERGOVERNMENTAL REVENUE	\$ 24,500	\$ -	\$ 35,000	\$ 20,000

Charges for Services

341.41-00 Reproductions and Miscellaneous	9,850	9,250	7,950	8,000
342.51-01 Ambulance Service	1,828,309	1,944,512	1,760,000	2,010,000
342.51-02 Emergency Services District Services	947,181	1,051,250	1,005,000	1,005,000
344.02-00 Landfill - Percent of Gross	125,000	112,500	75,000	-
346.01-00 Library Fines	97,984	96,500	108,000	108,000
TOTAL CHARGES FOR SERVICES	\$ 3,008,324	\$ 3,214,012	\$ 2,955,950	\$ 3,131,000

Fines and Forfeitures

351.03-00 Animal Control Fees and Fines	17,274	15,000	17,500	17,501
352.01-00 Traffic Violations	527,534	830,000	585,500	600,000
352.02-00 Arrest Fees	31,386	35,500	37,500	37,500
352.03-00 Other Misdemeanors	237,260	340,000	213,600	213,600
352.07-00 Child Safety	1,595	1,000	1,000	1,000

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
101 General Fund				
Fines and Forfeitures (continued)				
353.01-00 Court Costs	49,441	47,000	66,750	70,000
354.01-00 Warrant Service Fees	105,118	110,500	84,000	84,000
TOTAL FINES AND FORFEITURES	\$ 969,608	\$ 1,379,000	\$ 1,005,850	\$ 1,023,600
Interest Income (361.01-00)	\$ 60,937	\$ 70,000	\$ 70,000	\$ 70,000
Change In Market Value (361.03-00)	\$ 15,359			
Parks and Recreation				
372.01-00 Pool	436,161	425,000	425,000	510,800
372.04-00 Tube Chute	79,150	75,000	80,000	80,000
373.01-00 Recreation	234,224	274,600	305,500	320,750
373.05-00 Paddle Boats	54,127	50,000	56,250	58,500
373.06-00 Miniature Golf	12,750	11,500	13,750	14,500
373.08-00 Youth Sports Contract Fees	8,750	10,000	10,000	10,000
374.01-00 Park Rentals	147,815	137,500	147,000	161,700
375.02-00 Miniature Train Revenue	46,225	40,000	40,000	46,500
TOTAL PARKS AND RECREATION	\$ 1,019,201	\$ 1,023,600	\$ 1,077,499	\$ 1,202,750
Miscellaneous				
332.01-00 Contributions	52,634	50,000	50,000	100,000
382.01-00 Cemetery Lot Sales	-			
381.01-00 Contracts - Industrial District	782,994	766,350	1,100,125	918,900
386.01-00 Leases	14,935	10,750	30,900	20,000
387.01-00 Sale of Equipment/Property	22,025			
388.01-00 Donations	10,035	2,500		
389.01-00 Miscellaneous	79,236	52,250	85,000	75,000
389.02-00 Reimbursements/Current Yr	1,906			
389.03-00 Reimbursements/Prior Yr	544,018	188,000	188,000	188,000
389.07-00 TML Equity Return	12,369		10,000	
389.09-30 Misc - Abandoned, Found, Unclaimed	1,477		1,000	
389.12-00 Misc - Subject to Sales Tax	17,714		18,750	19,750
389.99-00 Over/Short	1,025	-		
TOTAL MISCELLANEOUS	\$ 1,540,369	\$ 1,069,850	\$ 1,483,775	\$ 1,321,650
Interfund Transfers (391.01-00)	\$ 635,906	\$ 652,562	\$ 636,996	\$ 685,055
TOTAL - GENERAL FUND	\$ 41,777,322	\$ 43,326,443	\$ 43,475,344	\$ 45,996,156

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
205 CDBG Fund				
331.11-01 Federal Funds	226,545	500,711	288,695	482,963
Total - CDBG Fund	\$ 226,545	\$ 500,711	\$ 288,695	\$ 482,963
220 Grant Fund				
331.11-01 Federal Grant Revenue	40,542	1,482,749	1,191,284	940,500
335.11-01 State Grant Revenue	(57,299)	206,358	146,766	
338.11-00 County Grant Revenue	12,135			
389.01-00 Miscellaneous		10,304	49,664	
391.01-00 Interfund Transfers	61,748		40,616	
Total - Grant Fund	\$ 57,126	\$ 1,699,411	\$ 1,428,330	\$ 940,500
221 Special Revenue Fund				
353.01-00 Court Costs	813		735	
388.01-00 Donations	61,471	75,000	65,000	65,000
332.01-00 Contributions	5,190	10,000	4,481	5,000
389.01-00 Miscellaneous	30,000			
389.02-00 Reimbursements/Current Year	66,497	40,000	45,000	45,000
Total - Special Revenue Fund	\$ 163,971	\$ 125,000	\$ 115,216	\$ 115,000
225 River Activities Fund				
321.02-00 Vehicle Permits	5,366	5,700	4,250	4,500
352.03-00 Other Misdemeanors	170,547	150,000	86,240	86,250
375.01-00 Parking				150,000
375.06-00 River Activities Fee	186,595	330,000	205,250	205,250
391.01-00 Interfund Transfers - Solid Waste Fund	116,523	160,000	140,203	140,203
391.01-00 Interfund Transfers - General Fund	470,564	356,391	528,874	340,567
Total - River Fund	\$ 949,595	\$ 1,002,091	\$ 964,817	\$ 926,770
227 Court Security Fund				
353.03-00 Court Fees	19,733	24,663	26,640	27,972
389.03-00 Reimbursements	371			
391.01-00 Interfund Transfer	7,979			
Total - Court Security Fund	\$ 28,083	\$ 24,663	\$ 26,640	\$ 27,972
228 Judicial Efficiency Fund				
353.04-00 Judicial Efficiency Fee	3,752	5,051	3,564	3,743
Total - Judicial Efficiency Fund	\$ 3,752	\$ 5,051	\$ 3,564	\$ 3,743

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
229 Court Technology Fund				
353.05-00 Court Technology	26,480	33,304	36,013	37,813
361.01-00 Interest Income				
389.01-00 Miscellaneous				
Total - Court Technology Fund	\$ 26,480	\$ 33,304	\$ 36,013	\$ 37,813
230 Child Safety Fund				
338.03-00 County Government	102,374	102,000	106,469	111,793
352.04-00 Child Safety	9,226	10,000	9,779	10,250
361.01-00 Interest Income	53			
389.03-00 Reimbursements	630			
Total - Child Safety Fund	\$ 112,283	\$ 112,000	\$ 116,248	\$ 122,043
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee		10,000	-	10,000
361.01-00 Interest Income	80			
Total - Stormwater Development Fund	\$ 80	\$ 10,000	\$ -	\$ 10,000
240 Juvenile Case Manager Fund				
353.06-00 Fines and Forfeitures	32,837	41,472	44,986	46,750
361.01-00 Interest Income	143			
Total - Juvenile Case Manager Fund	\$ 32,979	\$ 41,472	\$ 44,986	\$ 46,750
245 PEG Cable Franchise Fund				
316.02-00 Franchise Payments	154,437	154,000	156,892	160,000
391.01-00 Interfund Transfers	242,140	-		-
Total - PEG Cable Franchise Fund	\$ 396,577	\$ 154,000	\$ 156,892	\$ 160,000
260 Equipment Replacement Fund				
361.01-00 Interest Income	26,075	9,858	41,000	41,000
361.03-00 Change in Market Value	7,962			
387.01-00 Sale of Property		4,684	26,695	10,000
389.01-00 Miscellaneous	1,080			
391.01-00 Interfund Transfers	1,964,283	931,935	931,935	136,208
Total - Equipment Replacement Fund	\$ 1,999,400	\$ 946,477	\$ 999,630	\$ 187,208
262 Enterprise Maintenance and Equipment Fund				
361.01-00 Interest Income	-	10,000	5,000	5,000
387.01-00 Sale of Property			290,247	233,624
389.01-00 Miscellaneous		20,000		50,000
391.01-00 Interfund Transfers	-	3,755,653	3,755,653	1,570,663
Total - Enterprise Replacement Fund	\$ -	\$ 3,785,653	\$ 4,050,900	\$ 1,859,287

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
263 Edwards Aquifer Habitat Conservation Plan Fund				
361.01-00 Interest Income	-	-	-	-
389.02-00 Reimbursements/Current Year	-	2,236,919	1,322,989	1,892,880
391.01-00 Interfund Transfers - General Fund	55,000	64,853	38,351	97,991
Total - Facilities Maintenance Fund	\$ 55,000	\$ 2,301,772	\$ 1,361,340	\$ 1,990,871
261 Facilities Maintenance Fund				
361.01-00 Interest Income	582	1,000	400	100
389.01-00 Miscellaneous	349			
389.07-00 Proceeds from Insurance	14,289			
Total - Facilities Maintenance Fund	\$ 15,220	\$ 1,000	\$ 400	\$ 100
265 Economic Development Fund				
391.01-00 Interfund Transfers	148			
Total - Economic Development Fund	\$ 148	\$ -	\$ -	\$ -
304 2004 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	328	250	214	
Total - 2004 C of O Fund	\$ 328	\$ 250	\$ 214	\$ -
307 2007 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	2,602	1,500	1,966	650
389.03-00 Reimbursements	115,156			
Total - 2007 C of O Fund	\$ 117,758	\$ 1,500	\$ 1,966	\$ 650
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	2,680	4,000	4,000	2,000
389.01-00 Miscellaneous	3,000			
391.01-00 Interfund Transfer		28,186	28,186	
Total - 2008 C of O Fund	\$ 5,680	\$ 32,186	\$ 32,186	\$ 2,000
309 2009 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	4,359	2,000	2,000	2,000
Total - 2009 C of O Fund	\$ 4,359	\$ 2,000	\$ 2,000	\$ 2,000
351 2011 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	22,807	10,000	10,000	8,000
386.01-00 Leases	12,595		8,015	8,000
389.03-00 Reimbursements		25,000	1,616,502	
389.07-00 Proceeds from Insurance	25,025			
391.01-00 Interfund Transfer		183,000	166,451	366
Total - 2011 C of O Fund	\$ 60,427	\$ 218,000	\$ 1,800,968	\$ 16,366

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
352 2012 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	6,215	20,000	25,000	10,000
361.03-00 Change in Market Value	(401)			
389.01-00 Debt Proceeds	20,995,866			
Total - 2012 C of O Fund	\$ 21,001,680	\$ 20,000	\$ 25,000	\$ 10,000
353 2013 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income		5,000	17,500	7,500
331.11-01 Intergovernmental Revenue		855,518	2,668,018	-
389.01-00 Debt Proceeds		15,700,000	20,200,000	-
Total - 2013 C of O Fund	\$ -	\$ 16,560,518	\$ 22,885,518	\$ 7,500
2014 Capital Improvement Projects Fund				
361.01-00 Interest Income				25,000
389.01-00 Debt Proceeds				11,500,000
331.11-01 Intergovernmental Revenue				1,016,249
Total - 2014 C of O Fund	\$ -	\$ -	\$ -	\$ 12,541,249
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	4,200	6,000	180,000	7,200
361.01-00 Interest Income	228	125	200	250
391.01-00 Interfund Transfers				
Total - Parks Improvements CIP Fund	\$ 4,428	\$ 6,125	\$ 180,200	\$ 7,450
336 Road Development Impact Fees Fund				
363.01-00 Roadway Impact Fees	\$ 1,016,237	\$ 800,000	\$ 1,020,000	\$ 1,030,000
361.01-00 Interest Income	2,488	1,500	3,000	1,500
Total - Road Development Impact Fees Fund	\$ 1,018,725	\$ 801,500	\$ 1,023,000	\$ 1,031,500
401 Debt Service Fund				
<u>Property Taxes</u>				
311.01-00 Ad Valorem Tax - Current	7,104,999	7,908,352	7,833,651	9,254,742
311.02-00 Ad Valorem Tax - Delinquent	89,460	90,000	118,450	118,450
311.11-00 Ad Valorem Tax - Penalties and Interest	65,597	70,000	70,000	70,000
332.01-00 Contributions	990,448	1,681,294	1,608,512	1,665,528
361.01-00 Interest Income	1,055	500		
391.01-00 Interfund Transfers - Airport				40,000
391.01-01 Interfund Transfers - Solid Waste				463,698
391.01-00 Interfund Transfers - Hotel/Motel	612,958	611,598	611,598	609,429
Total - Debt Service Fund	\$ 8,864,516	\$ 10,361,744	\$ 10,242,211	\$ 12,221,847

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
501 Airport Fund				
Charges for Services				
319.01-00 Commercial Activities Fee	21,583	35,000	25,000	35,000
381.01-00 Economic Development Agreements	75			
386.01-00 Leases and Rents	297,295	359,750	360,000	459,000
387.01-00 Sale of Property/Equipment	2,946			
389.01-00 Miscellaneous	7,978	10,000	26,000	17,500
389.02-00 Reimbursement/Current Year	22,546		1,643	-
389.50-12 Fuel and Oil	1,337,133	1,500,000	1,437,500	1,509,500
389.99-00 Over/Short	20	50	1,500	50
Total Charges for Services	\$ 1,689,576	\$ 1,904,800	\$ 1,851,643	\$ 2,021,050
Intergovernmental Revenue				
335.1101 TXDOT	50,000	50,000	50,000	50,000
Total Intergovernmental Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
361.01-00 Interest Income				
391.01-00 Interfund Transfers	\$ 40,000			
Total - Airport Fund	\$ 1,779,576	\$ 1,954,800	\$ 1,901,643	\$ 2,071,050
521 Solid Waste Fund				
Charges for Services				
344.01-00 Garbage Collection	5,798,537	6,118,819	5,943,501	6,062,500
344.03-00 Recycling Collection	1,011,819	1,007,815	1,045,209	1,066,048
344.11-00 Brush/Special Pick ups	19,074	17,000	21,139	21,500
344.31-00 Garbage Penalties	83,971	85,000	85,000	86,000
Total Charges for Services	\$ 6,913,402	\$ 7,228,634	\$ 7,094,849	\$ 7,236,048
361.01-00 Interest Income	1,713	3,500	2,000	1,500
Miscellaneous				
389.01-00 Miscellaneous	121,088	80,000	121,359	121,300
389.02-00 Reimbursements/Current Year	47,528			
Total Miscellaneous	\$ 168,616	\$ 80,000	\$ 121,359	\$ 121,300
Total - Solid Waste Fund	\$ 7,083,730	\$ 7,312,134	\$ 7,218,208	\$ 7,358,848
531 Golf Fund				
Charges for Services				
371.01-00 Green Fees	478,466	520,000	559,805	-
371.02-00 Annual Fees	80,194	85,000	75,783	-
371.04-00 Cart Rental	277,938	277,750	325,187	-
371.08-00 Proshop Sales	90,919	90,000	86,373	-
371.11-00 Golf Lessons	23,088	20,000	24,935	11,000
Total Charges for Services	\$ 950,604	\$ 992,750	\$ 1,072,083	\$ 11,000

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
531 Golf Fund				
361.01-00 Interest Income	\$ 342			
Miscellaneous				
386.01-00 Leases	17,130	15,000	17,000	
387.01-00 Sale of Equipment				30,000
388.01-00 Donations				
388.05-00 Contributions	1,725			283,500
389.01-00 Miscellaneous	3,016		500	
389.02-00 Reimbursements/Current Yr	6,016			
389.07-00 Proceeds from Insurance	1,100			
389.99-00 Over/Short	1,311	1,500	70	
Total Miscellaneous	\$ 30,297	\$ 16,500	\$ 17,570	\$ 313,500
 391.01-00 Interfund Transfers				\$ 43,000
 Total - Golf Fund	\$ 981,243	\$ 1,009,250	\$ 1,089,653	\$ 367,500
 541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental	279,169	300,000	298,711	313,500
Total Charges for Services	\$ 279,169	\$ 300,000	\$ 298,711	\$ 313,500
Miscellaneous				
388.01-00 Donations	\$ 4,000			
389.01-00 Miscellaneous	2,572		5,688	-
389.03-00 Reimbursements	4,411			
389.99-00 Over/Short	(1)			
Total Miscellaneous	10,982	-	5,688	-
Interfund Transfers				
391.01-00 Interfund Transfers	288,582	369,702	323,372	356,468
 Total - Civic/Convention Center Fund	\$ 578,734	\$ 669,702	\$ 627,771	\$ 669,968
 551 Stormwater Utility Fund				
344.02-00 Stormwater Fees	\$ -	\$ -	\$ -	\$ -
391.01-00 Interfund Transfers	893,514	-		-
Total - Stormwater Utility Fund	\$ 893,514	\$ -	\$ -	\$ -
 601 Self Insurance Fund				
345.01-00 Premiums	4,714,861	4,810,069	5,047,800	5,072,777
345.02-00 Cobra	213,388	200,000	233,750	233,750
361.01-00 Interest Income		100	-	-
391.01-00 Interfund Transfers	400,000	-		
389.01-00 Miscellaneous	43,564	10,000	713	
Total - Self Insurance Fund	\$ 5,371,813	\$ 5,020,169	\$ 5,282,263	\$ 5,306,527

REVENUES	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
781 Cemetery Improvements Fund				
326.06-00 Special Permits	625	750	725	725
388.01-00 Donations			485	
361.01-00 Interest Income	131			
Total - Cemetery Perpetual Care	\$ 756	\$ 750	\$ 1,210	\$ 725
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax	3,106,103	2,835,000	3,385,652	3,554,935
315.02-00 Penalty	12,043			
361.01-00 Interest Income	501	1,200		
Total - Hotel/Motel Tax Fund	\$ 3,118,647	\$ 2,836,200	\$ 3,385,652	\$ 3,554,935

General Fund

Fund: 101

Available Funds	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 18,358,358	\$ 16,873,217	\$ 16,904,452	\$ 14,234,058

Revenue

Property Tax	\$ 10,251,155	\$ 10,942,352	\$ 10,901,093	\$ 11,939,477
Sales Tax	14,166,493	15,059,909	15,350,711	16,284,692
Other Taxes and Franchise Fees	7,750,711	7,798,058	7,851,445	8,045,500
Licenses and Permits	2,334,759	2,117,100	2,107,025	2,272,432
Charges for Services	3,008,324	3,214,012	2,955,950	3,131,000
Fines and Forfeitures	969,608	1,379,000	1,005,850	1,023,600
Parks and Recreation	1,019,201	1,023,600	1,077,499	1,202,750
Interest Income	76,297	70,000	70,000	70,000
Intergovernmental	24,500	-	35,000	20,000
Miscellaneous	1,540,369	1,069,850	1,483,775	1,321,650
Interfund Transfers	635,906	652,562	636,996	685,055

Total Revenue	\$ 41,777,322	\$ 43,326,443	\$ 43,475,344	\$ 45,996,156

TOTAL AVAILABLE FUNDS	\$ 60,135,680	\$ 60,199,660	\$ 60,379,796	\$ 60,230,213

APPROPRIATIONS

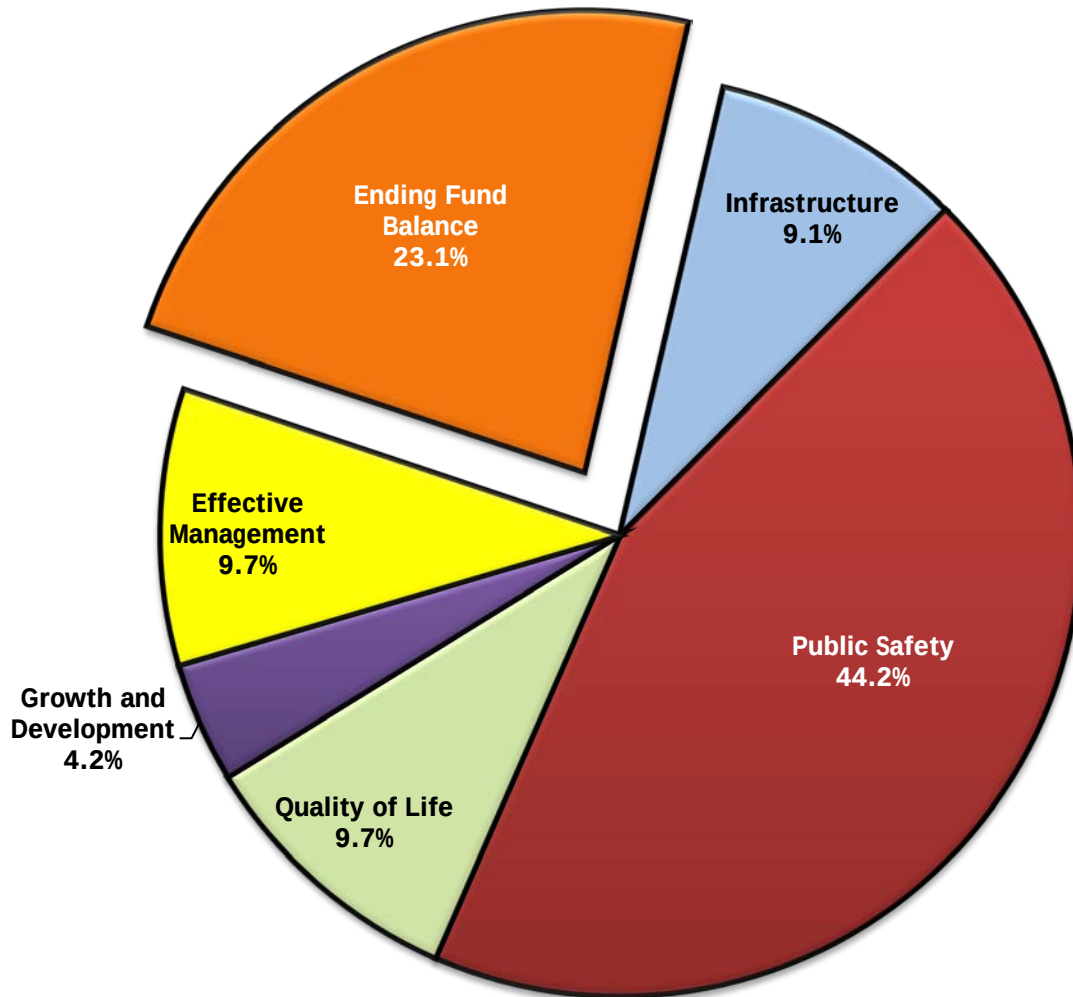
General Government	\$	5,672,195	\$	6,742,905	\$	5,956,484	\$	5,117,467
Planning and Community Development		2,106,569		2,469,039		2,446,501		2,588,976
Public Safety								
Police		11,674,645		11,848,318		12,001,084		12,320,418
Fire		12,095,911		13,493,887		13,724,712		13,884,986
Municipal Courts		397,021		484,081		423,581		443,900
Public Works		3,718,012		5,123,740		5,069,254		5,415,426
Parks and Recreation		3,976,800		3,923,407		3,930,568		4,020,081
Library		1,498,984		1,845,686		1,794,136		1,817,786
Interfund Transfers		2,091,093		791,738		799,418		721,558

TOTAL OPERATING APPROPRIATIONS	\$ 43,231,228	\$ 46,722,801	\$ 46,145,738	\$ 46,330,598
Ending Fund Balance	\$ 16,904,452	\$ 13,476,859	\$ 14,234,058	\$ 13,899,616
TOTAL APPROPRIATIONS	\$ 60,135,680	\$ 60,199,660	\$ 60,379,796	\$ 60,230,213

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
City Council	\$ 158,786	\$ 165,977	\$ 122,102	\$ 169,897
City Attorney	714,048	682,233	633,715	685,536
City Manager	681,081	691,902	751,042	701,375
City Secretary	220,395	214,132	237,748	240,109
Emergency Management	95,229	-	-	-
Total Administration	\$ 1,869,539	\$ 1,754,244	\$ 1,744,607	\$ 1,796,917
Human Resources	620,958	639,841	629,403	641,348
Support Services	869,960	838,801	836,796	860,507
Information Technology	563,973	728,606	685,997	982,447
GIS	214,500	271,671	263,571	-
Total Support Services, IT and GIS	\$ 1,648,433	\$ 1,839,078	\$ 1,786,364	\$ 1,842,954
Planning and Community Development				
Planning	665,260	700,993	690,048	724,525
Environmental Services	705,527	891,502	850,804	897,117
Building Inspection	645,295	740,688	735,005	811,395
Main Street	90,487	135,856	170,644	155,939
Total Planning and Community Dev.	\$ 2,106,569	\$ 2,469,039	\$ 2,446,501	\$ 2,588,976
Police				
Administration	1,345,114	1,404,072	1,437,911	1,389,044
Patrol	6,523,066	6,625,780	6,800,408	7,070,357
Criminal Investigations	2,234,730	2,112,761	2,202,546	2,165,079
Support Services	1,571,735	1,705,705	1,560,219	1,695,937
Total Police	\$ 11,674,645	\$ 11,848,318	\$ 12,001,084	\$ 12,320,418
Municipal Courts	\$ 397,021	\$ 484,081	\$ 423,581	\$ 443,900
Fire				
Operations	10,336,916	11,559,135	11,833,127	11,718,806
Support Services	1,758,995	1,816,595	1,778,714	2,045,244
Emergency Management	-	118,157	112,871	120,936
Total Fire	\$ 12,095,911	\$ 13,493,887	\$ 13,724,712	\$ 13,884,986
Public Works				
Engineering	840,205	1,020,872	1,040,394	1,125,954
Streets	2,545,865	2,947,658	2,918,410	2,982,485
Drainage	813	777,626	732,568	783,995
Facilities Maintenance	331,128	377,584	377,882	437,488
Capital Programs	-	-	-	85,504
Total Public Works	\$ 3,718,012	\$ 5,123,740	\$ 5,069,254	\$ 5,415,426
Parks				
Administration	756,858	633,478	735,068	712,201
Recreation	370,421	352,330	367,666	375,872
Aquatics	551,035	495,816	550,466	548,917
Rangers	227,967	221,927	186,830	215,588
Maintenance	1,899,611	2,035,023	1,911,830	1,983,079
Athletics	170,908	184,833	178,707	184,424
Total Parks	\$ 3,976,800	\$ 3,923,407	\$ 3,930,568	\$ 4,020,081

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Library Services				
Library	\$ 1,498,984	\$ 1,604,636	\$ 1,640,304	\$ 1,624,849
Westside Community Center	-	241,050	153,833	192,937
Total Library	\$ 1,498,984	\$ 1,845,686	\$ 1,794,136	\$ 1,817,786
Non-Departmental - General Government	\$ 1,533,265	\$ 1,312,455	\$ 1,105,045	\$ 1,361,248
Operating Transfers	2,091,093	791,738	799,418	721,558
Contingencies	-	1,197,287	691,065	(525,000)
Total Non-Departmental	\$ 3,624,357	\$ 3,301,480	\$ 2,595,528	\$ 1,557,806
Total General Fund	\$ 43,231,228	\$ 46,722,801	\$ 46,145,738	\$ 46,330,598

FUND BALANCE



Strategic Priority	Allocation
Public Safety	\$26,649,304
Effective Management	5,839,025
Quality of Life	5,837,867
Growth and Development	2,588,976
Infrastructure	5,415,426
Ending Fund Balance	13,899,616
Total	\$60,230,213

ENDING FUND BALANCE

General Fund: 101

Program Description:

The FY 2013-14 Budget includes \$13,899,616 as an ending fund balance for the General Fund. This amount will be held as an operating reserve. However, since these funds are not appropriated for a specific purpose, they are available if some extraordinary event would require their use. Because the City has some dependence on tourism and the revenue generated from these types of activities, the City, by policy, maintains an operating reserve of at least 25 percent of the budgeted expenditures for the General Fund. Prior to FY 2012-13, the City Council adopted budgets that included a 35 percent fund balance reserve. As was the case in FY 2012-13, in FY 2013-14, the City is maintaining a 30 percent fund balance reserve target.

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Ending Fund Balance	\$16,904,452	\$14,234,058	\$13,899,616
<i>Total Appropriations</i>	<i>\$16,904,452</i>	<i>\$14,234,058</i>	<i>\$13,899,616</i>

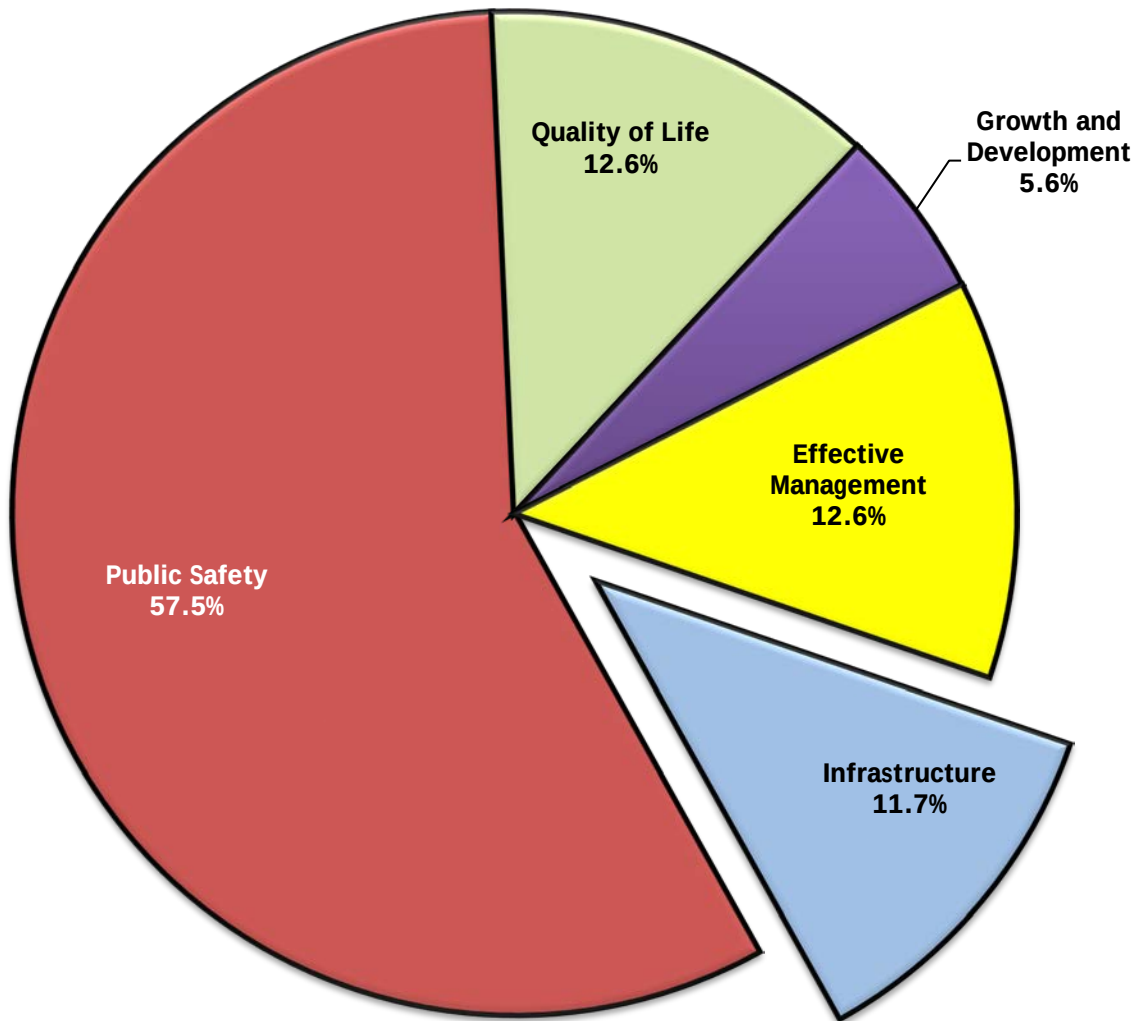
Program Justification and Fiscal Analysis:

The City Council has set a policy to maintain a General Fund fund balance equal to at least 25 percent of the budgeted expenditures in this fund. The FY 2013-14 Budget includes an ending balance that exceeds that requirement to protect the City's debt rating and maintain financial stability. The \$13,899,616 fund balance represents 30 percent of the budgeted expenditures in the General Fund. Bond rating agencies strongly prefer steady or increasing fund balances but the City needed to keep all the requirements in balance. In FY 2005-06, the fund balance was approximately 65 percent of expenditures and considered much higher than necessary by normal standards. As mentioned above, the City Council set a policy to keep fund balance levels at a minimum of 25 percent of budgeted expenditures and the City started reducing the fund balance in FY 2006-07 to the 35 percent target. In FY 2012-13, the City began implementation of a strategy to reduce the fund balance levels once again. The strategy is a measured approach that allows the City to preserve its excellent debt ratings and continue to provide sufficient reserves to meet unexpected and/or extraordinary circumstances. The new planning and budgeting target is 30 percent. As mentioned earlier, in FY 2013-14, the fund balance represents 30 percent of the operating expenditures. It is important to note that any fund balance draw downs are one-time revenue sources; they should not be used to fund recurring expenditures. In the last several fiscal years, the fund balance draw downs have helped fund recurring expenditures. However, in FY 2013-14, current revenues and current expenditures are essentially equal, eliminating the use of fund balance for recurring expenditures.

The City has, over the last several years, transferred funds from the General Fund into the Facilities Maintenance Fund and the Equipment Replacement Fund. The Facilities Maintenance Fund has been used to pay for extraordinary or unexpected maintenance and repairs for City buildings and parks, as occurred with the June 2010 flood. Since the source of the funds is the General Fund and the Council could, at any time, re-prioritize those funds for other uses, the fund balance available in the Facilities Maintenance Fund is considered part of the available funds to meet the City's fund balance goal. However, the increase in fund balance percentage for FY 2013-14 is minimal when the Facilities Maintenance Fund is included because this fund has not been receiving new revenue in the form of transfers. In FY 2013-14, the fund will be, for

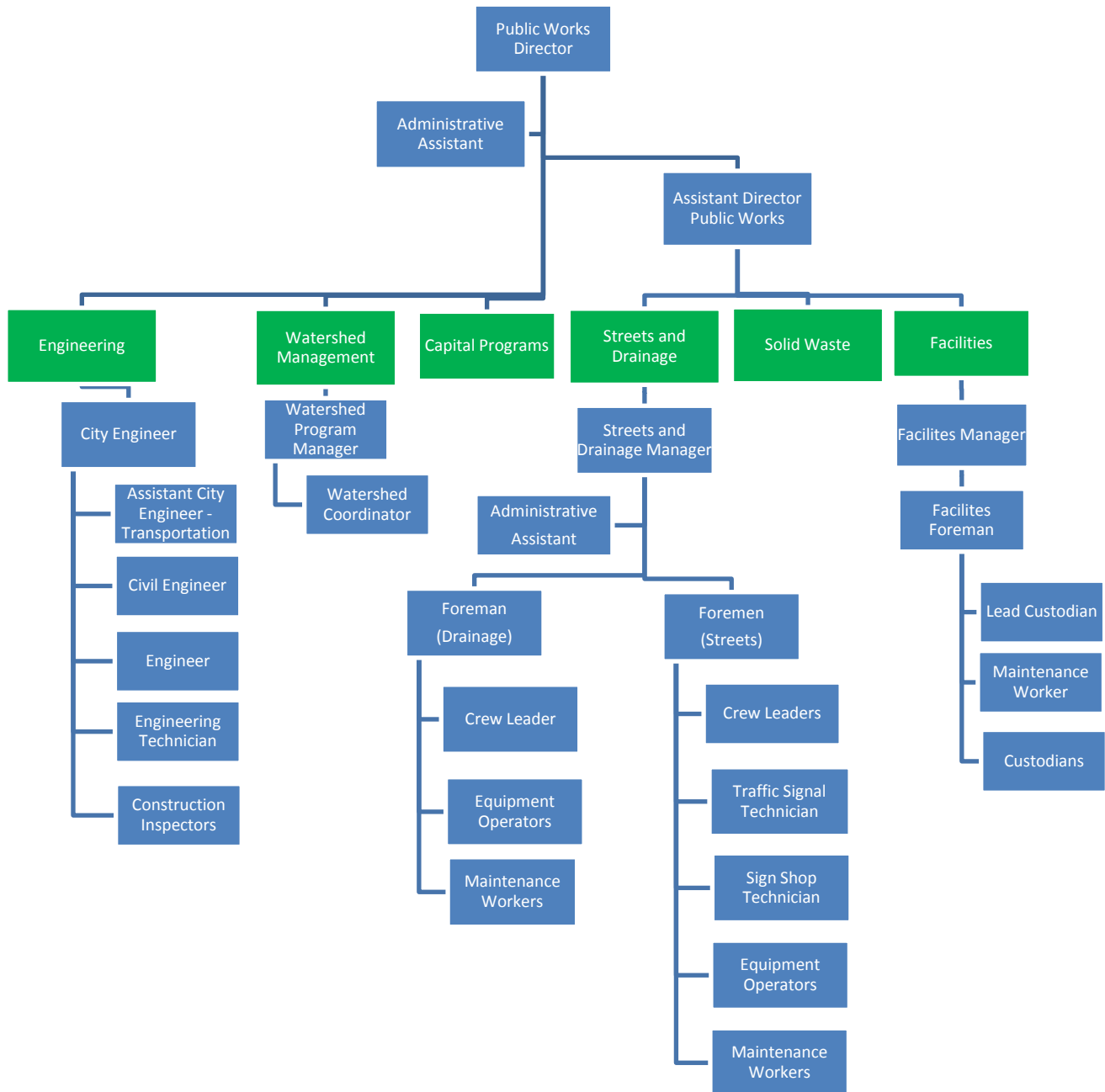
all practical purposes, completely drawn down. The Equipment Replacement Fund is used to purchase replacement vehicles. Much of its funding also comes from the General Fund. However, since this has a much more specific purpose, staff does not include its available fund balance in the calculation.

INFRASTRUCTURE



Strategic Priority	Allocation
Public Safety	\$26,649,304
Effective Management	5,839,025
Quality of Life	5,837,367
Growth and Development	2,588,976
Infrastructure	5,415,426
Total	\$46,330,598

PUBLIC WORKS DEPARTMENT



Mission:

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

Vision:

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

Goals/Objectives:

1. Improve employee productivity and satisfaction through effective team development.
2. Enhance positive community perception through improved information access, friendly service and prompt professional response.
3. Provide cost effective services and management of all departmental and City resources.
4. Facilitate the prompt application of City policy.
5. Continue enhancements of operations and project management to improve quality and efficiency.
6. Promote, train and retain highly competent staff dedicated to serving the needs of the City.
7. Enhance interdepartmental support activities to improve City-wide efficiencies.

Department Description:

The Public Works Department is under the direction of the Public Works Director and includes the following divisions: Engineering; Capital Programs including real estate services; Streets and Drainage; Facilities Maintenance; Solid Waste; and Water Resource and Watershed Management.

Engineering:

The Engineering Division provides management, support and guidance for capital projects, residential and commercial development reviews, utility coordination, drainage management and many other engineering related functions. The division is led by the City Engineer and provides engineering support for the Capital Program Division, Parks and Recreation, Airport and other City departments. Major projects now under design or construction being managed by the Engineering Division include the North Tributary Regional Flood Control projects, parks and recreation projects and a number of other street and drainage projects. This division also provides support for the Pavement Management Program.

Capital Programs:

The Capital Programs Division (CPD) was created in November 2012 to administer the City's Capital Improvement Plan based on a need for personnel dedicated to capital project management, specifically addressing design, construction and financial management of capital projects. the CPD is under the direction of the Capital Programs Manager. The CPD assists City departments in managing the development and implementation of their departmental goals, objectives, policies, and priorities as they relate to capital infrastructure improvements.

Real estate management is also a key function of the department and a component of the new capital programs division. Property acquisitions associated with streets and drainage projects and other City property purchases and leases are coordinated by the City's Real Estate Manager. In FY 2008-09, the City hired a Real Estate Manager to bring in-house the real estate acquisition function, thus saving contracted services costs. In addition, having this expertise in-house assists the City in timely response to real estate issues. The Real Estate Manager will have primary responsibility for managing land acquisitions associated with the bond program.

Additional information on the Capital Programs Division can be found in the capital improvement funds section of this document on pages V-1 to V-3

Streets:

The Streets Division is responsible for maintaining and repairing streets, traffic signals, pavement markings and signs throughout the City. The City currently maintains an estimated 310 miles of streets, which has increased approximately 20 percent over the last 10 years. Along with the pressures of keeping up with the growth in the community, aging infrastructure will continue to place significant demands on this division to maintain safe roadways for citizens protection. The Streets Maintenance Program prioritizes maintenance activities based on actual street conditions. Projects are scheduled to be constructed with internal resources and outside contractors to ensure efficient use of public funds and are coordinated with New Braunfels Utilities activities. Another factor affecting workload is the Texas Department of Transportation's transfer of signal maintenance to the City, due to population levels exceeding 50,000. There is more signal maintenance, and engineering has taken on the responsibility for signal warrant studies and other traffic-related engineering.

Drainage:

The Drainage Division is responsible for maintaining and repairing drainage facilities throughout the City. City growth continues to place significant demands on the Drainage Division to maintain drainage for citizens protection. Staff is responsible for vegetation control in drainage structures and easements as well as completing small drainage project improvements. The City's population has exceeded 50,000 with the 2010 census. As a result, the City must comply with federally mandated stormwater regulations and requirements. In addition, the City has significant drainage and flooding issues, as evidenced by the flood in June 2010. Currently, drainage staff is responsible for maintaining and repairing drainage facilities throughout the City. An estimated 188 acres are currently being maintained. Community growth continues to place significant demands on the drainage staff to properly maintain stormwater systems. Upon completion, future capital projects will add to maintenance needs.

Facilities Maintenance:

The Facilities Maintenance Division maintains and repairs many City buildings, including City Hall, the Library, Police and Municipal Courts building, golf course buildings, and the Parks and Recreation office building. Work activities include janitorial support, light remodeling, heating, ventilation and air conditioning, plumbing and electrical general work and heavy maintenance coordination. This work ensures that employees and citizens have a comfortable and productive work environment.

Watershed Management:

In FY 2008-09, the water resource management function moved under Public Works. This includes watershed management. The City is also the host to Comal Springs, a major water source for not only New Braunfels but other cities and counties downstream. These springs are a

key natural resource that influences many of the region's water decisions. New Braunfels is very active in regional water activities and is a signature party to the Edwards Aquifer Habitat Conservation Plan (EAHCP) and the Funding Management Agreement (FMA) and Implementing Agreement. Mitigation projects to protect springs resources, home to endangered species, are funded by the Edwards Aquifer Authority (EAA) and are managed by Water Resource Management staff. This staff has the experience and expertise and represents the City's interests in regional water planning.

City-wide Strategic Plan

Strategic Priority: Develop and maintain a comprehensive program for watershed issues.

- Action Item: Develop storm water runoff regulations.
 - ✓ Council approved contract with consultant to review drainage criteria and develop federally mandated stormwater requirements. Coordination with Watershed Advisory Committee and stakeholders continues.

Strategic Priority: Continue to develop proactive programs for transportation engineering.

- Action Item: Improve review process for traffic control issues.
 - ✓ A Traffic Engineer was hired in FY 2011-12 who will continue to develop and implement a comprehensive plan for traffic control.

Strategic Priority: Protect the integrity of our neighborhoods.

- Action Item: Implement railroad quiet zones.
 - ✓ Quiet Zone 1: implemented September 2012; Quiet Zone 2 implemented summer 2013; Quiet Zone 3, 4 and 5 are in the design phase with implementation expected spring 2014. Quiet Zone 6 (FM 306 overpass project) expected to be implemented summer 2015.

<i>Performance Measures:</i>			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
<i>Engineering:</i>			
Number of commercial and residential permit and plat reviews	N/A	240	260
Percentage of commercial and residential permit and plat reviews completed within ten business days	N/A	90%	95%
Number of traffic service requests	N/A	30	50
Percentage of traffic service requests processed within 20 business days	N/A	90%	90%
<i>Streets:</i>			
Mill and overlay lane miles by City forces	N/A	5.3	5.9
Mill and overlay lane miles by contractor	N/A	6.5	7.4
Level-up lane miles completed by City forces	N/A	3.5	3.5
Seal coat (chip seal) lane miles	N/A	11.4	11.4

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Number of NBU repairs completed by City forces	N/A	270	270
Crack sealing lane miles completed by City forces	14.4	11.2	15
Pot hole repairs completed by City forces	9,383	10,800	10,800
Signs repaired or installed by City forces	527	600	625
Percentage of regulatory sign and signal maintenance requests completed within 12 hours	N/A	98%	99%
Number of street service requests processed	N/A	193	195
Percentage of high priority street repair service requests completed within 10 business days	N/A	90%	95%
Percentage of uncomplicated lower priority street repair service requests completed within 30 business days	N/A	90%	90%
Percentage of service survey positive responses based on work completed	N/A	90%	95%
Drainage:			
Maintenance level projects completed (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	N/A	98	98
Easement and right-of-way (ROW) acres maintained	N/A	188	200
Roadway drainage ROW acres maintained	165	165	165
New channel ROW acres maintained	N/A	143	150
Easement conversions to public maintenance acres maintained	N/A	.75	1.0
Number of drainage service requests processed	N/A	227	275
Percentage high priority drainage services requests completed within 10 business days	N/A	90%	95%
Percentage of uncomplicated lower priority drainage service requests completed within 30 business days	N/A	90%	95%
Percentage of service survey positive responses	N/A	90%	95%
Facilities Maintenance:			
Percentage of customer work orders responded to within 24 hours	N/A	90%	90%

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Percentage of preventive maintenance program work orders accomplished on time	N/A	90%	95%
Janitorial service square footage per FTE	15,981	18,883	19,870
Specialty maintenance service square footage per FTE	70,706	164,417	164,417
Energy conservation projects completed	N/A	2	2
Number of preventative maintenance work orders	N/A	61	67
Percentage of preventative maintenance work orders completed	N/A	90%	100%
Florescent light bulb pounds of hazardous waste disposal	N/A	300	300
River Activities/Watershed Management:			
Amount of litter collected from rivers	42,138 lbs.	56,184 lbs.	48,350 lbs.
Participation in regional water planning initiatives (Region L, GBC, EARIP, etc)	N/A	25%	25%
Development and implementation of the MS4 program	N/A	20%	20%
Percentage completion of EARIP/EAHCP annual mitigation initiatives	N/A	50%	75%
Percentage of MS4 compliance with defined control measures	N/A	12%	90%

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$1,861,016	\$2,384,840	\$2,662,181
Operation Expenses	1,818,871	2,668,838	2,753,245
Capital Expenses	38,125	15,576	0
Total Appropriations	\$3,718,012	\$5,069,254	\$5,415,426

Program Justification and Fiscal Analysis:

The FY 2013-14 Public Works Budget reflects a significant increase overall in comparison to FY 2011-12 actuals and FY 2012-13 estimates, with several factors contributing to this change. First, in FY 2012-13, all costs associated with the Drainage Division have moved back to the General Fund. In FY 2011-12, all of these costs were budgeted and expensed in the Stormwater Utility Fund. This represents costs of \$787,626. A second major factor is an additional \$365,000 was included in FY 2012-13 for street maintenance and repair to continue to strengthen the City's efforts to address the condition of some streets.

There is a significant increase when comparing the FY 2012-13 estimates to the FY 2013-14 Budget for employee expenses. This is driven by vacancies that have occurred in FY 2012-13 as well as full year funding of pay increases that were implemented in January 2013.

In FY 2011-12, several positions were charged to capital funds to reflect the significant portion of their time dedicated to managing capital improvement projects. This funding strategy was expanded in FY 2012-13, resulting in the creation of the Capital Programs Division of Public Works. To more accurately reflect the time that the entire City workforce dedicates to capital projects. The salary and benefit costs associated with staff that makes up the Capital Programs Division are charged to capital improvement funds in FY 2013-14. Additional information on the Capital Programs Division can be found in the capital funds section on pages V-1 to V-3.

As was the case for the last three fiscal years, in FY 2013-14, all salary and benefit costs associated with the Facilities Manager will continue to be charged to the Facilities Maintenance Fund. However, the FY 2013-14 Budget draws down the Facilities Maintenance Fund's available funds. Therefore, FY 2013-14 will be the final year for this funding strategy.

Operations expenses for FY 2012-13 increase when compared to the FY 2011-12 estimates. This is driven by several factors. First, funding for street signal maintenance is increased for FY 2013-14. Funding is also provided for outside assistance for traffic studies and intersection management improvements. In addition, In FY 2012-13, two divisions of the Public Works Department (Facilities Maintenance and Capital Programs) relocated to the Life Check facility on Landa Street. In FY 2013-14 there are operating and building costs included for this facility, contributing to the increase in the budget for operating expenses when compared to the FY 2012-13 estimates.

The FY 2013-14 Budget includes a total of sixteen Equipment Operator positions in Public Works Streets and Drainage Divisions – both Equipment Operator I's and Equipment Operator II's. With the budget, Public Works has the flexibility to promote and/or hire individuals based on their skills, qualifications and certifications into either an Equipment Operator I or II position. They are not restricted by the ten Equipment Operator I or six Equipment Operator II positions authorized here. This may result in more or less Equipment Operator I and/or Equipment Operator II positions than shown in the budget. As long as the total number of Equipment Operator positions does not exceed sixteen, the number of Equipment Operator I and Equipment Operator II's can change

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u><i>Engineering:</i></u>			
Public Works Director	1	1	1
Assistant City Engineer	1	0	0
Assistant City Engineer – Transportation	0	1	1
Assistant Director of Public Works*	.5	.5	.5
Administrative Assistant	1	1	1
City Engineer	1	1	1
Construction Inspector	3	2	2
Engineer	2	2	1

Authorized Positions:

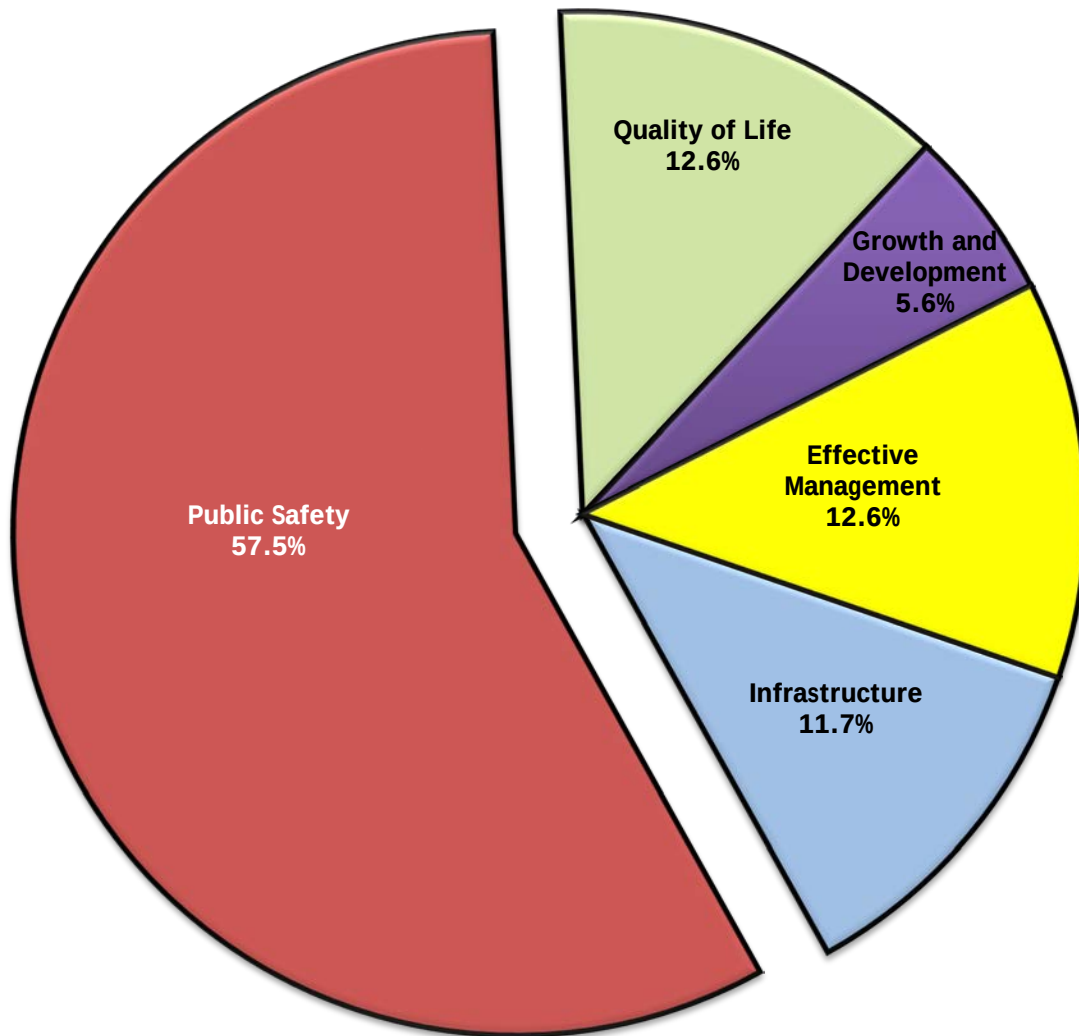
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u>Engineering (continued):</u>			
Civil Engineer	0	0	1
Engineer Technician	1	1	1
Real Estate Manager	<u>1</u>	<u>0</u>	<u>0</u>
Subtotal – Engineering	11.5	9.5	9.5
<u>Streets:</u>			
Administrative Assistant	0	1	1
Clerical Assistant	1	0	0
Crew Leader	0	2	2
Equipment Operator I	4	2	4
Equipment Operator II	6	6	4
Foreman	2	2	2
Maintenance Worker	2	1	1
Sign Shop Technician	1	1	1
Streets and Drainage Manager	1	1	1
Traffic Signal Technician I	0	1	1
Traffic Signal Technician II	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal – Streets	18	18	18
<u>Drainage:</u>			
Crew Leader	0	1	1
Equipment Operator I	0	5	5
Foreman	0	1	1
Maintenance Worker	0	2	2
Watershed Coordinator	<u>0</u>	<u>1</u>	<u>1</u>
Subtotal – Drainage	0	10	10
<u>Facilities Maintenance:</u>			
Custodian	3	3	3
Facilities Foreman	1	1	1
Facilities Manager**	1	1	1
Lead Custodian	1	1	1
Maintenance Worker	<u>0</u>	<u>1</u>	<u>1</u>
Total – Facilities Maintenance	6	7	7
Total Authorized Positions	35.5	44.5	44.5

* 50 percent of the costs associated with the Assistant Director of Public Works are charged to the Solid Waste Fund Budget.

** All costs associated with the Facilities Manager are charged to the Facilities Maintenance Fund.

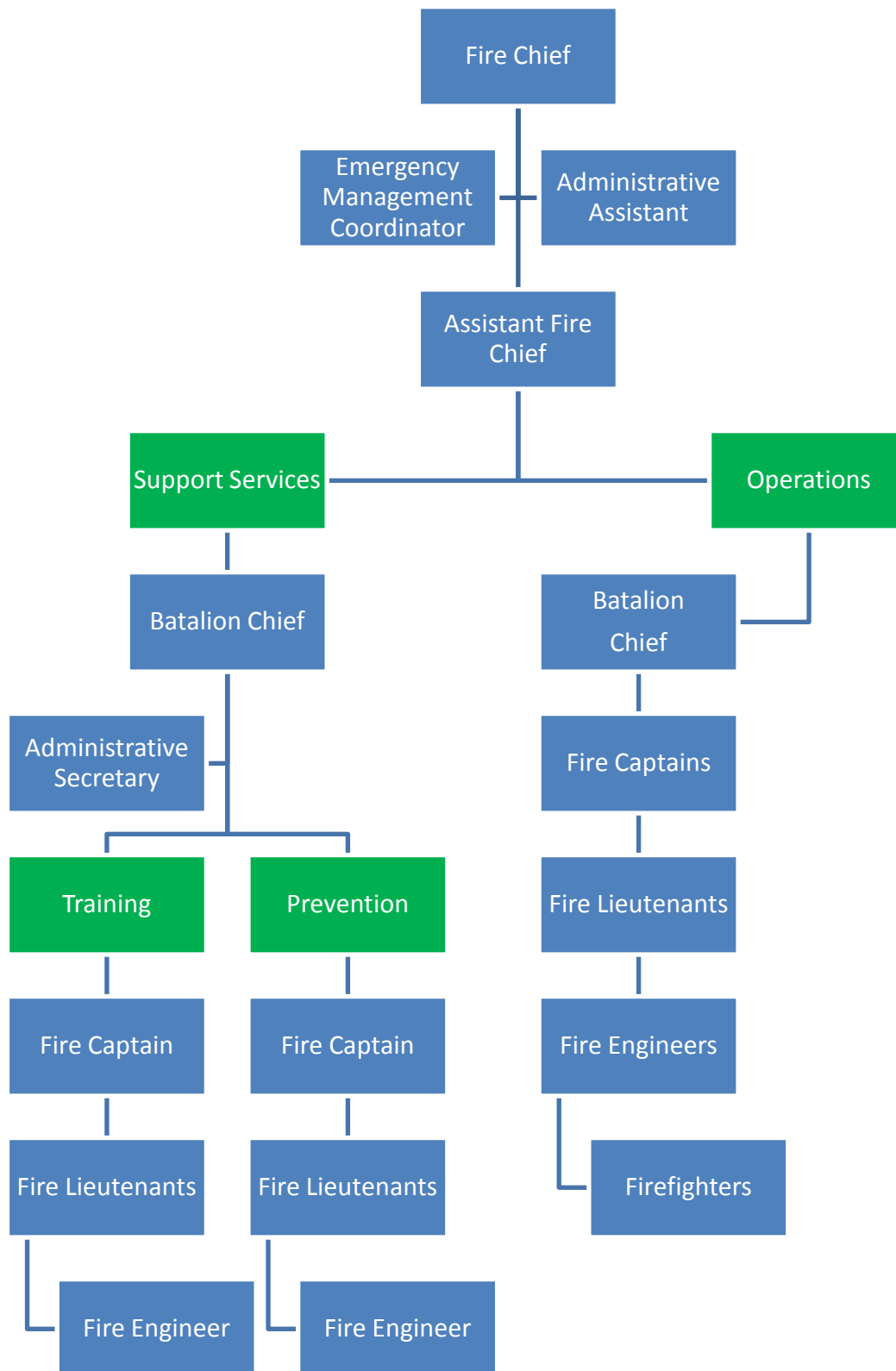
Authorized position listings for the Capital Programs Division can be found in the Capital Funds section on page V-3.

PUBLIC SAFETY



Strategic Priority	Allocation
Public Safety	\$26,649,304
Effective Management	5,839,025
Quality of Life	5,837,867
Growth and Development	2,588,976
Infrastructure	5,415,426
Total	\$46,330,598

FIRE DEPARTMENT



FIRE DEPARTMENT

General Fund: 101

Mission:

Protection with integrity.

Vision:

To be the benchmark fire department in the State of Texas.

Goals

Support Services Division:

Fire Administration:

1. Ensure responsive, proactive and fiscally responsible delivery of emergency and non-emergency services to our citizens and visitors.
2. Evaluate service levels to ensure that we are meeting the needs of our citizens and visitors in a manner consistent with our mission statement and core values.
3. Embrace new and emerging technologies to improve the efficiency and effectiveness of the department.
4. Promote relationships with city, county, regional, state and federal agencies in order to provide the most efficient services possible during emergency operations.

Fire Training:

1. Ensure division focus toward delivery of company, multi-company and shift level fire training consistent with industry standards such as the National Fire Protection Association (NFPA).
2. Ensure the delivery of required specialized training such as hazardous materials, rope rescue, vehicle extrication and emergency medical services.

Fire Prevention:

1. Ensure fire prevention efforts are age appropriate, hazard specific and delivered in a proactive and timely manner.
2. Ensure all unwanted fires are investigated to: determine origin and cause; identify responsible parties; and take appropriate enforcement actions.
3. Enforce the adopted codes and ordinances of the City of New Braunfels in a manner that is fair, equitable and consistent.

Emergency Management:

1. Ensure City staff is prepared to complete their assigned roles and responsibilities during any emergency/disaster.
2. Develop community resources to assist with City response and recovery efforts.
3. Educate the community through outreach and participation in planned community events.

Operations Division:

1. Reduce loss of life and property and reduce pain and suffering.
2. Use standardized strategies and tactics to achieve the safest, most efficient and effective Fire Department operations whenever possible, uniting the department in concept, philosophy, approach and action.

Department Description:

The New Braunfels Fire Department provides fire suppression and emergency medical services (EMS), as well as a multitude of other services, emergency and non-emergency in nature, to

approximately 60,000 citizens and over one million annual visitors to a city covering an area of 44 square miles. In addition to the 44 square miles within the City limits, the Fire Department also provides fire and EMS services to Emergency Services District 7 of Comal County which comprises approximately 112 square miles. To accomplish this task, the City operates six fire stations, and answers approximately 8,000 emergency calls per year. In addition, the Fire Department accomplishes and performs many activities and services annually with respect to emergency management, training, building inspections, pre-fire planning and fire hydrant testing and maintenance.

Support Services:

Administration, Training and Fire Prevention form the Support Services Division of the Fire Department.

New Braunfels Fire Department Administration is responsible for facilitating all of the services and programs provided by the department. This branch also has the responsibility to shorten response times of the operations division through the strategic placement of new fire stations as well as establishing appropriate staffing and dispatch protocols. Administration is responsible and accountable for all budgeting, personnel management, purchasing, reporting, research and development, identification and implementation of technology advancements, records retention, invoice tracking, staff time keeping and other payroll related functions.

The Fire Training branch of the Support Services Division is responsible for the delivery of current fire suppression and emergency medical information, techniques, procedures and protocols to the members of the New Braunfels Fire Department. The Fire Training branch must follow all local, state and federal laws to ensure the department remains compliant with all regulatory agencies that pertain to fire, EMS and law enforcement.

Additional duties of the training branch include, but are not limited to: procuring and issuing uniforms, coordinating speakers, managing training records and completing fire and EMS Practical Skills Assessments.

The Fire Prevention branch of the Support Services Division is responsible for public fire education, fire investigations, arson investigations, criminal prosecution with the Office of the District Attorney, code enforcement, commercial plan reviews, plan reviews on subdivision platting, inspections and acceptance testing of fire suppression systems, ordinance updating, fire hydrant maintenance, acceptance testing of all new hydrants and regulation of the transportation, use and storage of hazardous materials.

Emergency Management:

Emergency Management is responsible for planning, preparation and coordination of emergency responses. This could be as a result of floods, hurricanes, railroad derailments or other natural or man-made disasters. In an emergency, the City activates an emergency response center that supports all rescue, sheltering and clean-up activities. Emergency management staff also works with the community to build awareness of potential disasters to inform them of evacuation routes, suggested emergency supplies and other important safety information.

Fire Operations:

The Operations Division provides fire suppression and emergency medical services (EMS) as well as a multitude of other services, emergency and non-emergency in nature, to the citizens and visitors of the City twenty-four hours a day, seven days a week. These services include:

firefighting, EMS response, water rescue, high angle rescue, confined space rescue, emergency response to hazardous materials incidents with minor mitigation, response and emergency actions to incidents involving weapons of mass destruction and incidents involving explosive materials. The Operations Division responds to a wide variety of requests for service, ranging from traffic accidents to heart failure and from house fires to hazardous material situations.

Strategic Plan

Fire Strategic Objective

Reduce yearly fire loss that is accrued by the citizens of this community: The department, in partnership with volunteers and other agencies, attempts to minimize the number of civilian deaths and damages caused by fire. There are many contributing factors that affect fire damage and civilian deaths that are beyond the control of the fire service. Some of the factors include: timeliness of reporting incidents to 911, absence of working smoke detectors and the absence of automatic fire protection devices. The following action items will be accomplished by the Fire Department to address this objective.

Action Items:

1. Issue smoke detectors to all residential occupancies upon request.
2. Provide fire safety information to target areas.
3. Conduct fuel reduction projects as needed.
4. Provide continued emphasis on meeting National Fire Prevention Association (NFPA) 1710 response time recommendations.
5. Increase fire safety inspections to businesses and residences.
6. Improve the pre-fire planning process and update current records.

Emergency Medical Service Strategic Objective

Decrease morbidity and mortality from heart disease. Increase the hospital discharge rates of cardiac arrest victims who have a return of a spontaneous pulse: Through education, training, and continued technological advances, the members of New Braunfels Fire Department strive to continually improve the quality of emergency medical services provided to those whom we serve. Education is not only vital for our firefighters, but very valuable for our citizens as well. Proper staffing and continuing evaluation of performance and outcome are vital to improve services delivered.

Action Items:

1. Quarterly CPR and AED training to the public.
2. Increase the percentage of paramedic certified uniform employees in the Fire Department from 63 percent to 69 percent in FY 2012-13.
3. Provide continued emphasis on meeting NFPA 1710 response time recommendations.
4. Match advances in American Heart Association's evidence based medicine of these patients with medic training and equipment.

Emergency Management Strategic Objective

Reduce loss of life and property and maintain continuity of operations when responding to community-wide or regional emergency events: Emergency Management staff, in partnership with all City departments, neighboring jurisdictions, volunteer and non-governmental agencies must establish an integrated comprehensive and community-based approach to minimize the damage and duration of any major emergency that occurs within the community. This approach offers the best opportunity to minimize the number of deaths and injuries, as well as limiting

damages caused by an emergency/disaster whether natural or manmade. There are contributing factors that affect damage and deaths in such an event that are beyond the immediate control of the City response. These factors include notification of an incident and, to some degree, the initial escalation of an incident. Factors that can be controlled include communication and coordination with neighboring jurisdictions and an All Hazards Emergency Operations Plan that specifically addresses the needs of the community.

Action Items:

1. Develop partnerships with neighboring jurisdictions, non-governmental organizations and volunteer groups.
2. Provide preparedness information and training to residents and civic groups.
3. Develop written memorandums of understanding and mutual aid Agreements with appropriate organizations.
4. Provide emergency management and ICS (Incident Command System) training to City staff and volunteers.
5. Improve the Standard Operating Guides for use in the City's Emergency Operations Center.
6. Continue to update the City of New Braunfels All Hazards Analysis and ensure applicable concerns are addressed in the Emergency Operations Plan including worst case scenarios.

City-Wide Strategic Plan

Strategic Priority: Develop and enhance community partnerships with residential neighborhoods, businesses and other entities.

- Action Item: Improve emergency management preparedness and coordination.
 - ✓ Community Emergency Response Team (CERT) has been formed as well as a training program for City employees for emergency response.
 - ✓ In FY 2013-14, in coordination with Comal County, a table-top training will be conducted that simulates a flood event.

Strategic Priority: Continue to ensure the protection of citizens' lives and property.

- Action Item: Enhance abandoned building program to continue demolition and removal of buildings creating a potential fire hazard.
 - ✓ Fire Department staff regularly identifies structures that reflect a potential hazard.

Strategic Priority: Promote and encourage a sustainable high-performing workforce and environment.

- Action Item: Initiate succession planning.
 - ✓ Leadership training continues to be a requirement now for all Fire Department officers.

<i>Performance Measures:</i>			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>Fire Services:</i>			
Damage caused by fire	\$889,730	\$1,600,000	\$1,500,000
Smoke detectors issued/inspected/updated	842	1,200	1,200
Fire safety inspections for businesses and residents	1,687	2,100	2,200

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Paramedics in the Fire Dept as a percent of total uniform staff	64%	76%	84%
Response times			
Structure Fire	3:45	4:30	4:30
EMS	5:32	5:30	5:30
Injury prevention programs held	5	4	4
Total number of staff training hours	8,946	7,300	7,500
Emergency Management:			
Number of community education contact hours	1,964	2,400	2,400
Number of internal training contact hours	758	3,500	3,500
Trained Community Emergency Response Team volunteers	70	84	100
Percentage of staff completing required Incident Command System trainings	56%	56%	60%
Tabletop exercises completed	1	5	3
Interlocal collaboration/training contact hours	43	300	300

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$10,370,512	\$11,877,174	\$12,045,703
Operation Expenses	1,662,999	1,771,538	1,780,883
Capital Expenses	62,400	76,000	58,400
Total Appropriations	\$12,095,911	\$13,724,712	\$13,844,986

Program Justification and Fiscal Analysis:

In comparison to the FY 2012-13 estimates, the Fire Department's General Fund Budget for FY 2013-14 has increased slightly. This increase is driven entirely by increased employee expenditures related to full year funding of all positions and step plan increases that occurred during FY 2012-13. When comparing the FY 2012-13 estimates to the FY 2011-12 actuals, employee expenses increased significantly, driven entirely by personnel that were authorized in FY 2011-12 to staff the new Fire Station #4. In total, eighteen additional positions were added to the Fire Department, three Lieutenants, six Engineers and nine Firefighters. The fiscal impact of these new positions is approximately \$1.3 million annually. In addition, beginning in FY 2012-13 and continuing in FY 2013-14, the City's Emergency Management Division is accounted for in the Fire Department (this function was previously funded in the City Administration appropriations).

Operating expenditures have actually decreased in FY 2013-14 in comparison to FY 2012-13 estimates. This is driven primarily by two factors. First, the contribution to the Equipment Replacement Fund is reduced as a result of the budget balancing strategy to suspend the vehicle replacement program. The contribution for self contained breathing apparatus replacement will still occur in FY 2013-14 since this gear must be replaced in 2016. Secondly, there were some

one-time costs included in FY 2012-13 to purchase supplies for Station #4, which was completed, staffed and equipped in the fall of 2012. Funding is included in FY 2013-14 for bunker gear cleaning (\$30,150) as well as the continuation of the expanded training program that was initiated by the Fire Department in FY 2012-13.

As stated, in FY 2015-16, all self contained breathing apparatus (SCBA) is scheduled for replacement. The estimated total cost for full replacement is approximately \$700,000. The City has been contributing annually to the Equipment Replacement Fund since FY 2010-11 to fund this replacement. In FY 2013-14, approximately \$136,000 is budgeted in the Fire Department to account for the annual contribution for SCBA replacement. SCBA replacement is the only component of the equipment replacement program that is currently funded in FY 2013-14

In FY 2011-12, the City entered into a five year agreement to purchase defibrillators for the Fire Department. The terms of the contract include equal payments over the period, at no interest expense to the City. In FY 2013-14, \$58,400 is budgeted in capital expenses for the annual payments for this equipment. There is one initiative included for the Fire Department for FY 2013-14. \$40,000 is provided to improve and update safety features on all overhead doors at existing fire stations. There are two components to this program. First, an emergency brake system will be installed on all overhead doors. The second component will include an overhead door maintenance program that will include regular inspections to ensure equipment and doors are in safe working condition.

Authorized Positions:

Fire Support Services:

Fire Chief
Administrative Assistant
Administrative Secretary
Assistant Fire Chief
Battalion Chief
Fire Captain
Fire Engineer
Fire Lieutenant
Total – Fire Support Services

Emergency Management:

Emergency Management Coordinator
Total – Emergency Management

Fire Operations:

Battalion Chief
Fire Captain
Fire Engineer
Fire Lieutenant
Firefighter
Total – Fire Operations

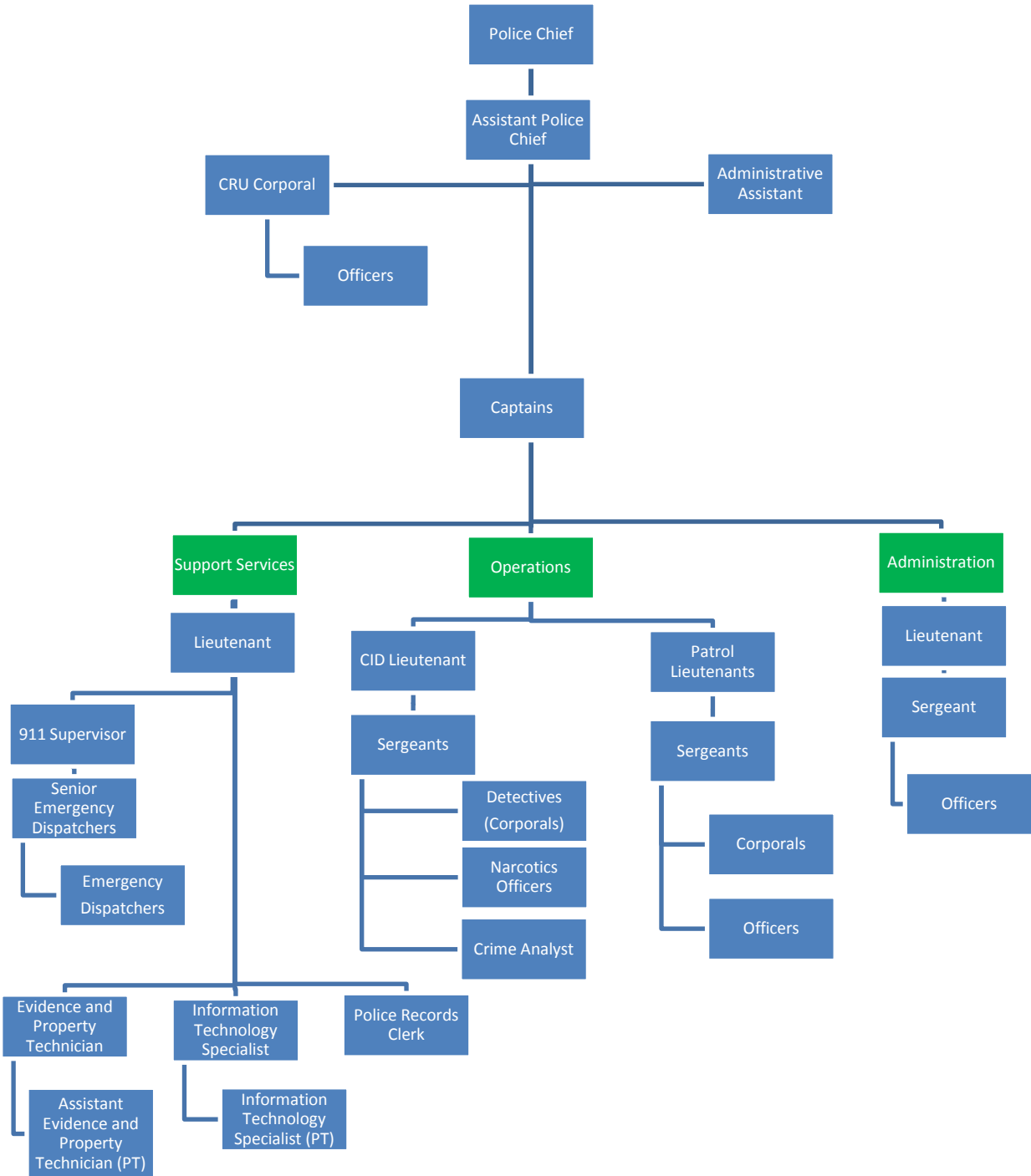
Total Uniform Positions

Total Non-Uniform Positions

Total Authorized Positions

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
1	1	1	1
1	1	1	1
1	1	1	1
1	1	1	1
1	1	1	1
2	2	2	2
2	2	2	2
<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
13	13	13	13
<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
1	1	1	1
3	3	3	3
3	3	3	3
39	39	39	39
18	18	18	18
<u>57</u>	<u>57</u>	<u>57</u>	<u>57</u>
120	120	120	120
130	130	130	130
<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
134	134	134	134

POLICE DEPARTMENT



POLICE DEPARTMENT

General Fund: 101

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:

Support Services:

1. To provide citizens with the most cost effective, courteous and professional service available.
2. To establish communication and positive interaction with citizens through proactive, innovative programs.
3. To address citizens' concerns in a manner which encourages an investment in the community on the part of the citizens
4. To constantly improve the quality of life for the citizens.
5. To utilize best practices in call prioritization and dispatching to reduce response time to priority calls.
6. To automate records management and retention processes to improve efficiency.
7. To increase services provided through the Internet while improving customer service.
8. To increase internal training programs and participation.

Patrol:

1. Continue to provide and execute effective law enforcement services with high visibility to maintain a valuable quality of life within the community.
2. Attract, employ and retain the finest quality of officers.
3. Utilize modern, cutting edge technology and innovative policing strategies to provide the best possible customer oriented police services possible, and to provide this technology to all personnel to maximize the effectiveness of our services and resources.
4. To work seamlessly with other City departments and governmental agencies to maximize the effectiveness of services and resources.

Criminal Investigations Division:

1. Increase public awareness of current trends of criminal activity while keeping them informed as to the latest crime prevention techniques.
2. Identify and target criminal activity.
3. Enhance sex offender registration compliance.
4. Increase case clearance rates.
5. Increase the utilization of criminal analysis along with GIS mapping systems.

Department Description:

Administration

The Administration Division of the Police Department works to ensure that the department provides contemporary law enforcement services to the community in a professional and ethical manner. This division oversees all matters pertaining to: budget, personnel issues, procurement, analysis, customer service, fleet management, strategic planning, and recruitment of new personnel. Under the direction of the Chief of Police, staff develops and implements programs to

address the City's strategic goals, deter crime, and enforce laws to protect life and property within the City of New Braunfels.

Support Services

The Support Services Division is responsible for administrative functions related to 911 communication operations; dispatch services for Police, Fire and EMS; records processing, filing, and retention; and open records responses. Staff is also responsible for community service programs, facility maintenance, and evidence/property room management and information technology support.

Operations

The Operations Division is comprised of the Patrol Division and the Criminal Investigation Division (CID). Patrol is responsible for emergency response and delivering immediate police services to the citizens of the community. Current service responsibilities include a rapidly growing residential and commercial population of about 58,000 residents, a geographical area consisting of over 44 square miles covering two counties, including two recreational rivers which attract thousands of seasonal visitors daily, all of which is surrounded by urban sprawl situated along the IH-35 corridor, one of the busiest sections of interstate in the nation. In addition, the Patrol Division provides police services during numerous, well attended festive events throughout the year. The Traffic Unit and Community Response Unit are both part of the Patrol Division. CID is responsible for investigating open criminal cases, the collection and processing of crime scene evidence, fingerprints, photographs, crime analysis, and polygraph services. CID prepares and files criminal cases with the Office of the District Attorney and Grand Jury. In addition, this division oversees Crimestoppers and sex offender registration and compliance.

City-wide Strategic Plan

Strategic Priority: Maintain and review benchmarks and strive to meet or exceed agreed upon levels for public safety and service delivery.

- Action Item: Review staffing, response protocols, and resource placement to maximize response efficiency.
 - ✓ The Police Department revised officer schedules to determine and implement the most efficient way to allocate resources.

Strategic Priority: Develop and enhance community partnerships with residential neighborhoods, businesses and other entities.

- Action Item: Enhance youth programs.
 - ✓ The Police Department conducts several youth programs such as Operation Intervention and Kid Print.

Strategic Priority: Develop and enhance community partnerships with residential neighborhoods, businesses, and other entities.

- Action Item: Enhance local speakers bureau for all departments.
 - ✓ Police currently maintains a speakers bureau on website with over 20 available topics.

<i>Performance Measures:</i>			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
<i>Administration:</i>			
Internal Affairs Investigations	11	15	10
Commendations	44	76	80
Training contact hours			
Internal training contact hours	1,942	12,267	13,000
External training contact hours	8,610	4,982	4,500
Percentage of internal training hours	18%	71%	74%
Number of youth exposed to Operation Intervention	2,500	4,800	6,000
Percentage of Police Department employees who report good morale (measured by annual internal survey)	32%	67%	75%
<i>Operations:</i>			
Serious crimes that result in arrest or cleared for prosecution	957	900	850
Number of injury accidents responded to	280	235	200
Number of preventable Police Department fleet accidents	6	16	12
Number of DWI arrests	297	400	375
Dollar value of narcotics seized in the City	\$155,690	\$160,000	\$200,000
Average time from intake of serious or crimes in progress calls until first officer on scene	6:41	6:36	6:31

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$9,906,599	\$10,271,333	\$10,805,633
Operation Expenses	1,699,871	1,707,051	1,340,785
Capital Expenses	68,175	22,700	174,000
<i>Total Appropriations</i>	\$11,674,645	\$12,001,084	\$12,320,418

Program Justification and Fiscal Analysis:

The FY 2013-14 Police Department Budget shows an increase overall in comparison to the FY 2012-13 estimates, driven by employee expenses and the program change for three additional positions. The increase in employee expenses is caused by two factors. First, the three positions that were added in FY 2012-13 were funded for six months; these positions as well as all other police positions are fully funded in FY 2013-14. Secondly, in FY 2013-14, there is additional funding included to fully fund the step plan increases that were provided throughout FY 2012-13. In FY 2012-13, a three percent turnover adjustment was taken out of the Police Department's and other large departments' budgets. In FY 2013-14, the turnover adjustment is once again included in the budget but is accounted for in the Non-Departmental Contingencies budget.

Operation expenses have decreased significantly for FY 2013-14 in comparison to FY 2012-13 estimates. This reduction is driven entirely by the suspension of the vehicle replacement program. The annual contribution to the Equipment Replacement Fund for the Police Department was approximately \$467,000.

The Police Department will be applying for a grant specifically for ballistic shield and panel replacements for the department's specialized response team. However, there is additional funding in the budget for the purchase of ammunition (\$22,600) as well as \$44,500 to replace electronic ticket writers that are beyond repair. If the grant is not awarded, there are sufficient funds set aside to purchase this equipment outright in the grant cash match contingency of the Non-Departmental budget of the General Fund.

Capital expenses were included in FY 2012-13 to purchase four Coban cameras (\$22,700). These were installed in the four police pursuit vehicles scheduled for replacement in FY 2012-13 and part of equipping these vehicles for patrol included the purchase and installation of a Coban camera. No capital funding is provided in FY 2013-14.

There is a program change of \$424,968 included in FY 2013-14 for the Police Department. \$205,968 is included to authorize and fully fund salary and benefits costs for the three Police Officer positions. The remaining funding will be used to purchase equipment and vehicles.

Policy Considerations

The City is in the process of evaluating what the appropriate level of authorized police officers should be in New Braunfels. However, the City Council has made additional police personnel a high priority for FY 2013-14 and future years. During FY 2013-14, staff will work to develop a model for determining appropriate staffing levels for the Police Department that takes into consideration population growth as well as workload and desired service levels.

Authorized Positions:

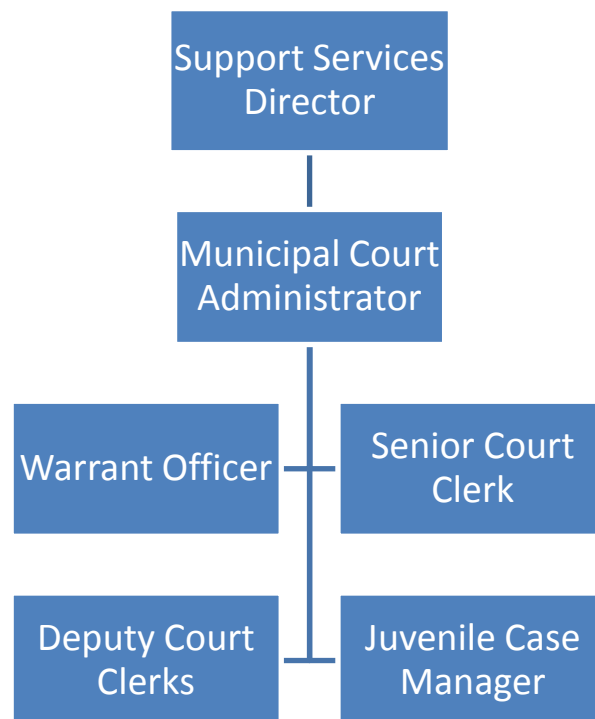
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u><i>Administration:</i></u>			
Police Chief	1	1	1
Administrative Assistant	1	1	1
Assistant Police Chief	1	1	1
Police Captain	3	3	3
Police Lieutenant	1	1	1
Police Officer	2	2	2
Police Sergeant	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal – Administration	10	10	10

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u>Support Services:</u>			
Assistant Evidence and Property Technician (Part time) (1 at 20 hrs/wk)	.5	.5	.5
Emergency Dispatcher	13	13	13
Senior Emergency Dispatcher	3	3	3
Evidence and Property Technician	1	1	1
Information Technology Specialist	1	1	1
Information Technology Specialist (Part time) (1@ 20 hrs/wk)	.5	.5	.5
Mechanic	1	1	1
Police 911 Supervisor	1	1	1
Police Lieutenant	1	1	1
Police Records Clerk	5	5	5
System Administrator*	<u>0</u>	<u>0</u>	<u>.5</u>
Subtotal – Support Services	27	27	27.5
<u>Patrol:</u>			
Police Corporal	5	7	7
Police Lieutenant	2	2	2
Police Officer	57	58	61
Police Sergeant	<u>7</u>	<u>7</u>	<u>7</u>
Subtotal – Patrol	71	74	77
<u>Criminal Investigation:</u>			
Crime Analyst	1	1	1
Police Corporal	12	12	12
Police Lieutenant	1	1	1
Police Officer	5	5	5
Police Sergeant	<u>3</u>	<u>3</u>	<u>3</u>
Subtotal – Criminal Investigation	22	22	22
Total Uniform Positions	101	104	107
Total Non-Uniform Positions	<u>29</u>	<u>29</u>	<u>29.5</u>
Total Authorized Positions	130	133	136.5

- * 50 percent of the costs associated with the System Administrator position are funded in the computer aided dispatch/records management software system capital project that was initiated in FY 2012-13 and will continue into a portion of FY 2013-14.

SUPPORT SERVICES DEPARTMENT – MUNICIPAL COURT



SUPPORT SERVICES DEPARTMENT MUNICIPAL COURT

General Fund: 101

Mission:

To provide courteous, professional and efficient service to the public.

Vision:

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

Goals/Objectives:

1. To provide outstanding customer service to all those interacting with Municipal Court.
2. To maximize the use of available technology to make the court as efficient and effective as possible.
3. To bring cases to resolution in a timely manner.

Department Description:

Municipal Court represents the judicial branch of the City's government. On a daily basis, more people come into contact with the Municipal Courts' staff in Texas than all the other Texas courts combined. This makes it critical for Municipal Court to maintain public confidence. Municipal Court has jurisdiction over all Class C misdemeanors and City ordinances.

In FY 2008-09, the City made some organizational changes; as a result, the administrative function of Municipal Court now reports to the Support Services Director. The court clerks provide this administrative support to the Court. In FY 2008-09, a Court Administrator position was added as part of the organizational changes to provide additional resources to effectively manage the administrative functions and bring the organizational structure in line with the majority of Texas municipal courts.

The staff of Municipal Court has various functions and responsibilities. The clerks are responsible for seeing that all of the court's papers are accurate, orderly and complete. The clerks serve the public and support City functions such as police, fire, health inspections, animal control and building inspections. The clerks' primary responsibilities include processing citations, summons, complaints, warrants, past due letters and show cause hearing letters. The clerks maintain the court's docket and coordinate case scheduling. The clerks directly interact with the public, providing all services needed including explanation of court procedures and options to defendants. Clerks also receive payments; summon potential jurors; ensure juror payment; deliver all case documents to County Courts-at-Law should an appeal occur; complete open records requests, report convictions, Drivers Safety Course and alcohol violations to the Texas Department of Public Safety; assist the warrant officer with roundups; and complete all required accounting reports.

The Warrant Officer has two main duties. As bailiff, he maintains order, security and decorum in the courtroom during proceedings. He attends to the jury, keeping them together and separated from all other citizens during deliberations, and informs the judge when a verdict has been reached. The Warrant Officer also serves all process or papers issued by the court, such as warrants and summons. He holds a peace officer commission through the New Braunfels Police Department.

The prosecutor for Municipal Court is also the Assistant City Attorney. The prosecutor's duties include preparing and presenting the State's case at all municipal court trials, preparing and drafting complaints, arranging for the appearance of State's witnesses and requesting dismissal of cases under the appropriate circumstances.

The Municipal Court Judge presides over all trials (jury and non-jury) and other court proceedings such as arraignments and show cause hearings. The judge also has magistrate duties, including signing arrest warrants and juvenile warnings and as well as visiting arrested individuals at the jail. The Judge reports directly to the City Council, so this position is authorized and funded in the City Council budget.

City-Wide Strategic Plan

Strategic Priority: Maintain an ongoing program to provide exemplary customer service.

- Action Item: Continue process improvement efforts.

Strategic Priority: Develop and enhance community partnerships with residential neighborhoods, businesses and other entities.

- Action Item: Enhance youth programs.
 - ✓ In FY 2013-14, staff will expand the teen court program in an effort to increase youth programming within Municipal Court.

<i>Performance Measures:</i>			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Time from defendant's not guilty plea to pre-trial	27 days	37 days	45 days
Time to issue warrant due to no initial appearance	72 days	96 days	90 days
Online credit card payments as a percent of total receipts	33%	27%	30%
Time to issue capias due to non payment	133 days	90 days	120 days
Customer satisfaction (measured by survey) Scale of 1-5	3.8	5	5
Number of Municipal Court youth programming participants	N/A	N/A	N/A

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$368,827	\$372,205	\$412,225
Operation Expenses	28,194	51,376	31,675
<i>Total Appropriations</i>	<i>\$397,021</i>	<i>\$423,581</i>	<i>\$443,900</i>

Program Justification and Fiscal Analysis:

In comparison, the FY 2012-13 estimates and the FY 2013-14 Budget for Municipal Court increases overall entirely due to employee costs. This is driven by several factors. In FY 2012-13, several vacancies occurred, creating a savings in employee expenses. In FY 2013-14, all positions and salary increases (that were effective January 1, 2013) are fully funded, creating the increase from FY 2012-13.

Operations expenses for FY 2013-14 have decreased in comparison to FY 2012-13. This is due mainly to increased costs associated with paying associate judges during the recent Municipal Court Judge vacancy that occurred in FY 2012-13. In addition to fulfilling the Judge's responsibilities in the court, associate judges were also required to magistrate all prisoners with Class C misdemeanors. The Municipal Court Judge position is funded in the City Council budget, which is why there are no offsetting savings in the employee expense appropriation in the Municipal Court Budget. The suspension of the equipment replacement program is also a factor in the reduction in operating expenses in FY 2013-14 as no contribution is budgeted.

The FY 2013-14 Budget includes a total of seven court clerk positions comprised of Deputy Court Clerks, Senior Court Clerks, and the Juvenile Case Manager. Within the budget, Support Services has the flexibility to hire and/or promote individuals based on their skills, qualifications and certifications into either a Deputy Court Clerk or a Senior Deputy Court Clerk position. They are not restricted by the four Deputy Court Clerks, the Juvenile Case Manager or the two Senior Deputy Court Clerk positions authorized here. This may result in more or less Deputy Court Clerks and/or Senior Deputy Court Clerk positions than shown in the budget. As long as the total number of court clerk positions does not exceed seven, the number of Deputy Court Clerks and Senior Deputy Court Clerks can fluctuate.

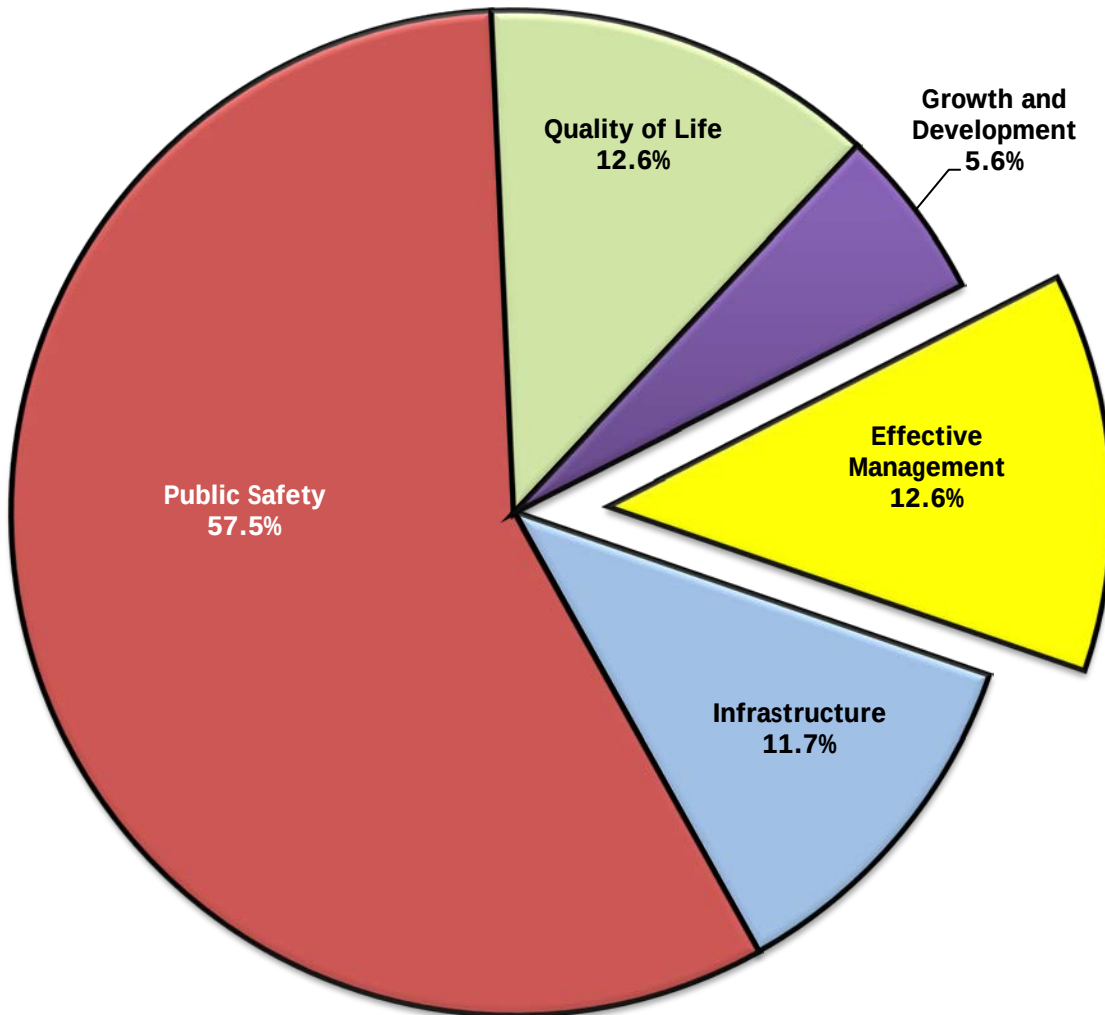
Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Municipal Court Administrator	1	1	1
Deputy Court Clerk	4	4	4
Juvenile Case Manager*	1	1	1
Senior Court Clerk	2	2	2
Warrant Officer**	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	9	9	9

* The Juvenile Case Manager is fully funded in the Juvenile Case Manager Fund.

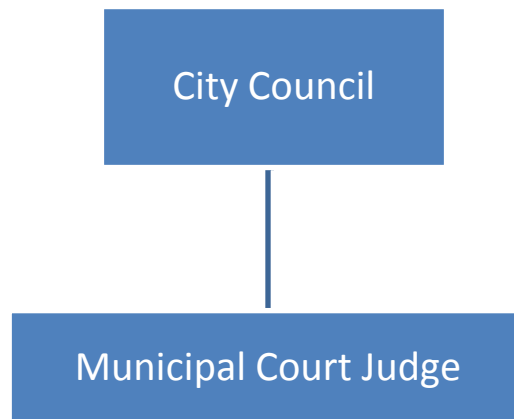
** The Warrant Officer is partially funded in the Court Security Fund.

EFFECTIVE MANAGEMENT



Strategic Priority	Allocation
Public Safety	\$26,649,304
Effective Management	5,839,025
Quality of Life	5,837,867
Growth and Development	2,588,976
Infrastructure	5,415,426
Total	\$46,330,598

CITY COUNCIL



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.

Department Description:

The City Council of the City of New Braunfels is made up of the Mayor, elected City-wide, and six Council members, each elected from a defined precinct. They serve as the governing and managing body for the City. They are supported by the City Manager and his staff. The Council provides policy direction in all aspects of City operations including priorities and strategic objectives for staff to use in carrying out Council's directives. Since the Municipal Court Judge reports directly to the City Council, the costs associated with that position are also budgeted here.

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$127,065	\$85,053	\$129,797
Operation Expenses	31,721	37,049	40,100
Total Appropriations	\$158,786	\$122,102	\$169,897

Program Justification and fiscal Analysis:

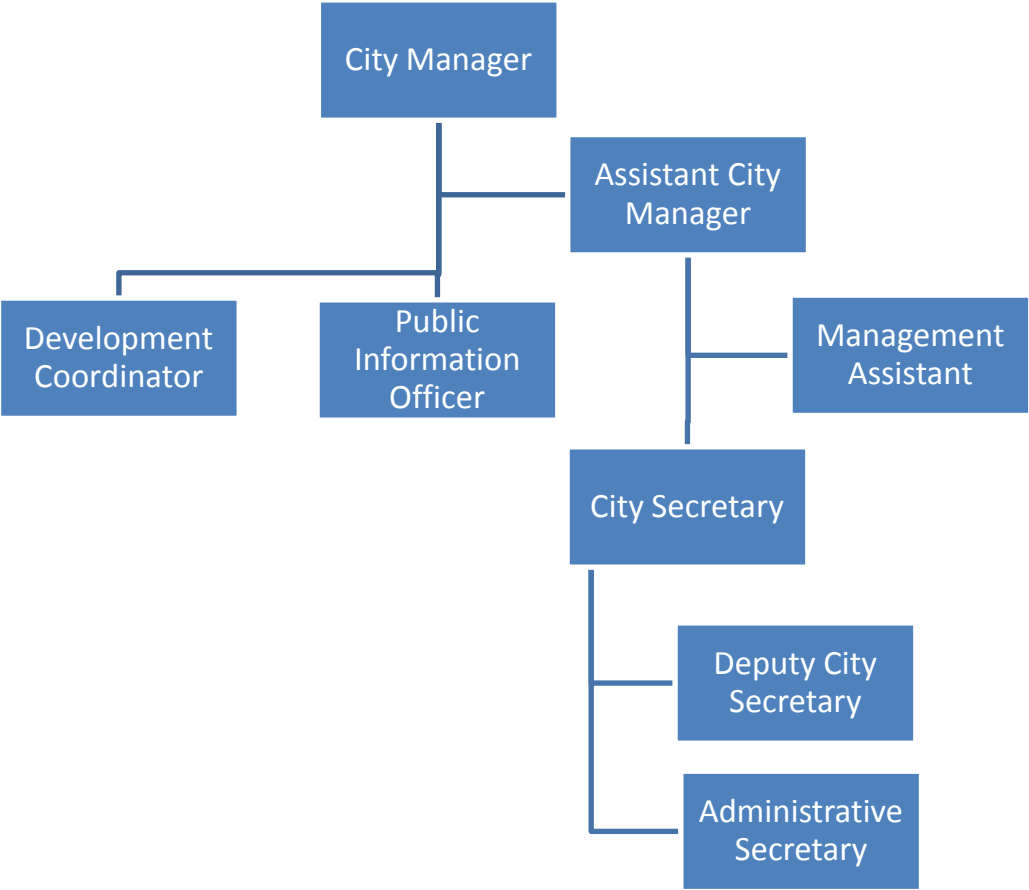
The FY 2013-14 Budget for City Council increases in comparison to the FY 2012-13 estimates. This increase is entirely due to employee expense as savings were generated in FY 2012-13 by the vacancy in the Municipal Court Judge position. This position is fully funded in FY 2013-14.

Operating expenses increased slightly based on the expected costs associated with holding public meetings.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Municipal Court Judge	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	<i>1</i>	<i>1</i>	<i>1</i>

CITY ADMINISTRATION



CITY ADMINISTRATION

General Fund: 101

Mission:

City Manager:

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

City Secretary:

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:

City Manager:

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 Secretary:

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:

City Manager:

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

City Secretary:

1. Maintain a high level of customer service.
2. Assist the City Council and staff in fulfilling assigned duties and responsibilities.
3. Continue to improve office operations through the use of technology.

Department Description:

City Manager:

The Office of the City Manager provides policy direction and executive leadership for the effective operations of all municipal services for the City of New Braunfels as directed by the City Council. The City Manager serves as the focal point for the management of the City staff.

The Public Information Officer (PIO), part of the City Manager's Office, is responsible for the dissemination of news, both written and verbal, that originates within the City, and communicates with the public and media to ensure that the City's key messages reach the public. During emergency/disaster responses by the City, the PIO serves as the point-of-contact for the media and is responsible for ensuring timely reporting of information so that citizens are aware of any issues or potential problems. The PIO works with all City departments to effectively "tell the story" of events, activities and services provided by the City to citizens and visitors.

City Secretary:

The City Secretary provides administrative and policy support to City Council, boards and commissions, residents and staff in many diverse ways, including carrying out many of the City's statutory and contractual obligations. In conjunction with the Office of the City Manager, the City Secretary prepares and distributes City Council agenda packets to the Council and staff and attends all Council meetings, keeping accurate minutes of the proceedings. The City Secretary is also responsible for the collection and cataloging of ordinances, resolutions and contracts as well as the codification of all City Council adopted ordinances. The staff oversees the records management program for the City and researches records for the Council, the staff and the public. The City Secretary administers all municipal elections, coordinates the appointment process for City boards and commissions and issues various permits related to cemeteries, alcohol, taxis, river shuttles and specialty parking. Additionally, the City Secretary accepts and validates petitions submitted by citizens, serves as staff liaison for the Arts and Heritage Commissions and provides administrative support to the New Braunfels Industrial Development Corporation.

City-wide Strategic Plan

Strategic Priority: Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities.

- Action Item: Conduct a citizen survey regarding service needs and satisfaction
 - ✓ ICMA National Citizen Survey completed in FY 2012-13.

Strategic Priority: Create a comprehensive program for communicating with the public.

- Action Item: Better utilization of resources – Channel 21 and website.
 - ✓ Both outlets are currently used for City-wide emergency communications. Website overhaul was completed in 2012.
- ✓ Action Item: Develop a City public information presentation for various uses
 - ✓ Press releases are issued routinely with additional outreach when warranted.
 - ✓ Social media continues to be utilized as an additional way to communicate with the public.

Strategic Priority: Promote and encourage a sustainable high-performing workforce and environment

- Action Item: Enhance the employee recognition program
 - ✓ Expanded service awards luncheon and enhanced annual employee picnic are offered annually. Annual awards ceremony for Fire Department and Police Department continue to be conducted.

Performance Measures:			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
City Manager:			
Number of citizen outreach contacts events	104	152	202
Employee meetings contact hours	310	360	410
Public service recognition awards	8	9	10
Citizen Surveys	0	1	0

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Number of opportunities to communicate with employees (annually)	N/A	52	55
Discussion meetings with City employees	N/A	101	111
Number of employees recognized annually for outstanding contributions to the mission and values of the City	N/A	10	11
Percentage of time that information will be available on the City's government access channel and website	N/A	100%	100%
City Manager will ensure that the priority goals identified in the development plan are effectively being addressed	N/A	100%	100%
Maintenance of High Bond Rating			
- Moody's	Aa2	Aa2	Aa2
- Fitch	AA	AA	AA
Collaboration events/opportunities with surrounding communities/entities	N/A	132	135
Public Information Officer:			
Internal/staff development projects	N/A	12	15
Number of outreach contact events	N/A	5	7
Number of media releases	122	148	155
Number of printed stories from media releases	N/A	227	267
Number of TV/Radio coverage spots	N/A	290	310
Public information initiatives	N/A	23	28
City Secretary:			
Open record requests received and processed	521	520	550
Average response time on open record requests (days)	4.8	4.8	5
Lobby customers served (daily)	21	18	20
Phone calls received (daily)	70	80	80

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$882,990	\$892,167	\$846,229
Operation Expenses	113,714	96,624	95,255
Total Appropriations	\$996,704	\$988,791	\$941,484

Program Justification and Fiscal Analysis:

The FY 2013-14 budget for City Administration decreases overall in comparison to the FY 2012-13 estimates. The decrease is entirely related to employee expenses. In FY 2012-13, a personnel

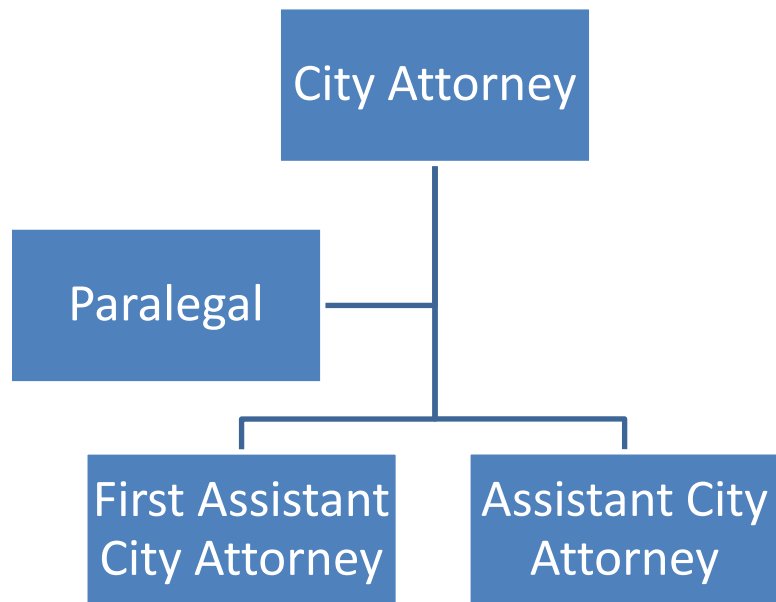
action required contractual payments to be made, resulting in the one-time increase in employee expenses in that year. The FY 2013-14 employee expenses represent full year funding of all authorized positions in City Administration.

It should be noted that in FY 2011-12, expenses relating to Emergency Management were accounted for in City Administration. Beginning in FY 2012-13 and continuing in FY 2013-14, Emergency Management related expenses (employee and operating) are accounted for in the Fire Department's Budget; this funding approach accurately reflects the current organizational structure.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u><i>City Manager's Office:</i></u>			
City Manager	1	1	1
Assistant City Manager	1	1	1
Development Coordinator	1	1	1
Management Assistant	1	1	1
Public Information Officer	<u>1</u>	<u>1</u>	<u>1</u>
Total – City Manager	5	5	5
 <u><i>City Secretary:</i></u>			
City Secretary	1	1	1
Administrative Secretary	1	1	1
Deputy City Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total – City Secretary	3	3	3
 <i>Total Authorized Positions</i>	8	8	8

CITY ATTORNEY



CITY ATTORNEY

General Fund: 101

Mission:

City Attorney:

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

Vision:

City Attorney:

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

Goals/Objectives:

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

Department Description:

The Office of the City Attorney handles all aspects of municipal representation for the City of New Braunfels by providing representation and legal advice to the City Council, City employees, the New Braunfels Industrial Development Corporation and 27 boards and commissions. The Office of the City Attorney also handles the prosecution of all municipal offenses.

City-wide Strategic Plan

Strategic Priority: Maintain an ongoing program for providing exemplary customer service

- Action Item: Continue process improvement efforts

<i>Performance Measures:</i>			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Response time on requests for legal services	2 days	2 days	2 days
Litigation handled in-house (versus outsourced)	2:6	3:6	4:5
Attorney General opinions/Legal Memoranda or opinions completed	305	650	500

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$329,700	\$451,930	\$454,736
Operation Expenses	384,348	181,785	230,800
<i>Total Appropriations</i>	<i>\$714,048</i>	<i>\$633,715</i>	<i>\$685,536</i>

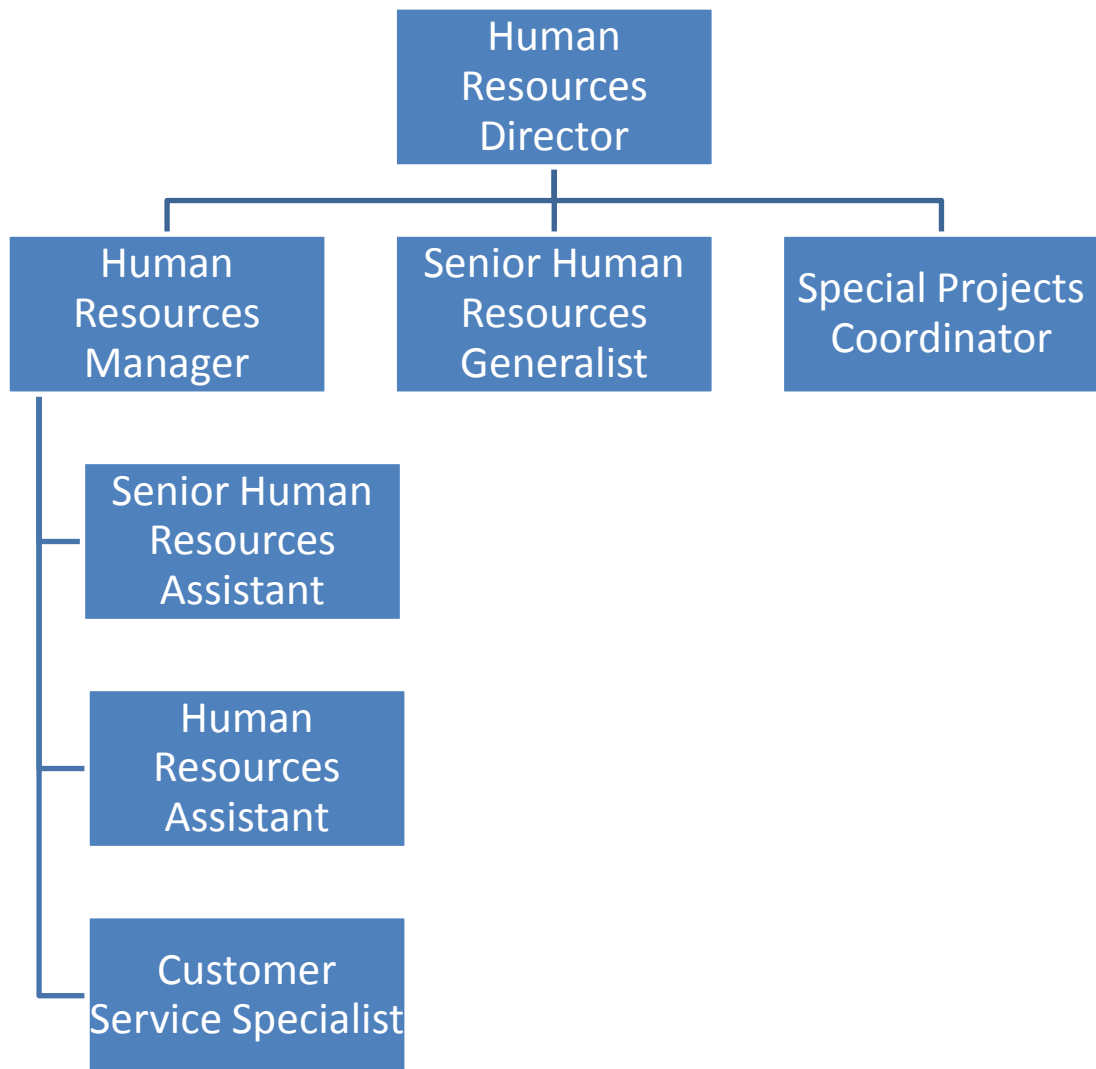
Program Justification and Fiscal Analysis:

In comparison to the FY 2012-13 estimates, the FY 2013-14 Budget increases, mainly due to operating expenses. Employee expenses reflect full funding of the performance increases approved in FY 2012-13 and effective January 1, 2013, which is driving the increase. Operating expenses increase as well for FY 2013-14. This is entirely driven by costs associated with outside attorneys supporting various pending litigation.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
City Attorney	1	1	1
Assistant City Attorney	1	1	1
First Assistant City Attorney	1	1	1
Paralegal	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	<i>4</i>	<i>4</i>	<i>4</i>

HUMAN RESOURCES DEPARTMENT



Mission:

To provide quality programs and services in employment, organization development, employee relations, compensation, benefits and risk management, with prompt, effective customer service to all employees, citizens and visitors.

Vision:

To create an environment that facilitates recruitment and retention of a high performing workforce, where all employees matter and where innovation and service excellence is the standard.

Goals/Objectives:

1. Facilitate creation of the environment for the City of New Braunfels to be an “employer of choice” in this region.
2. Partner with departments to provide consulting services to assist with the goal of hiring and retaining high performing employees.
3. Implement innovative employee development programs to cultivate the next generation of leaders.
4. Utilize technology and other resources to enhance and streamline our human resources processes.
5. Ensure the City’s benefits and compensation package remains competitive to attract and retain excellent employees; continue to seek cost effective enhancements to the benefits package.
6. Implement risk management/proactive safety programs and policies.
7. Maintain an ongoing emphasis and provide on-going training to promote extraordinary customer service throughout the City.
8. Maintain a welcoming, service-oriented environment in the City Hall lobby area.

Department Description:

The Human Resources Department assists City departments in achieving the City’s mission and vision – and the individual departments’ missions and visions – by creating an environment that recruits and retains a high performing work force. This environment is characterized by fair treatment, open communication, accountability, trust, mutual respect, diversity, outstanding performance, innovation and teamwork.

The Human Resources staff manages all aspects of recruitment, compensation, benefits, employee development, employee relations, risk management/safety, policy development and implementation and support for the Police and Fire Civil Service Commission. This includes: application and new hire processing; development and management of the City’s benefits’ programs; salary survey and compensation plan design; and development and implementation of training programs that support the organization’s goals and objectives. Staff is also responsible for policy development and implementation. Human Resources currently manages all property and casualty insurance and worker’s compensation, and is responsible for customer service delivery in the City Hall lobby, as well as special projects and events such as City University.

City-Wide Strategic Plan

Strategic Priority: Maintain fiscal stability of City Operations.

- Action Item: Review workers compensation, property and health insurance programs and expenditures for efficiencies and possible cost management measures.
 - ✓ Changed to a new health insurance carrier in 2013 to further savings; claim expenditures will be analyzed in FY 2013-14 to determine savings realized from switching to a new carrier.

Strategic Priority: Promote and encourage a sustainable high-performing workforce and environment.

- Action Item: Keep salaries market competitive.
 - ✓ Pay plan committee implemented in October 2013; new salary survey will be completed January 2014; recommendations to Council May 2014.

Strategic Priority: Be proactive in influencing legislative policies

- Action Item: Monitor benefits changes at the federal level as well as in national healthcare.
 - ✓ Implementing changes in City's employee medical benefits to comply with new federal legislation; will continue to analyze and prepare for major changes scheduled to take effect in 2014.

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Maintain a turnover rate of less than 10% (Percentage based on industry standards)	8 %	9.5 %	10 %
Customer satisfaction survey results	N/A	90%	90%
Employment engagement survey results	N/A	N/A	90%
Address employee relation claims within five business days	100%	100%	100%
Total contact training hours	5,400	4,000	4,000
Average business days to process a request to fill vacancy until the first posting date	2	2	4
Number of benefit outreach sessions offered	60	75	75

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$476,864	\$522,001	\$515,184
Operation Expenses	144,094	107,402	126,164
Total Appropriations	\$620,958	\$629,403	\$641,348

Program Justification and Fiscal Analysis:

In comparison to the FY 2012-13 estimates, the FY 2013-14 for Human Resources increases slightly overall. Human Resources funds City-wide drug testing costs; these expenditures have traditionally been categorized under employee expenses. However, it has been determined that this type of service is better accounted for in operating expenses, which is the only factor contributing to the decrease in employee expenses when comparing FY 2012-13 estimates to the FY 2013-14 budget. Operating expenses increase in FY 2013-14 when compared to the estimates, but are relatively flat when compared to the FY 2012-13 Budget for operating expenses. The increase from estimate to budget for operating expenses reflects the change in funding strategy for drug testing as well as fully year funding for rental costs at the Civic/Convention Center. During FY 2012-13, the City departments began once again paying for use of that facility. Human Resources use that building for various trainings, classes and testing that they facilitate throughout the year.

Training: The \$25,000 in funding in the FY 2013-14 Budget for the City-wide training and development program will continue to expand the staff's skills and knowledge, enhancing their ability to provide excellent customer service. Department-specific training has been funded as well as this City-wide effort. Human Resources is working to continuously expand this City-wide training program. During the new fiscal year, the program will continue to focus on customer service, maintaining a safe and productive work environment, developing excellence in management and leadership skills, enhancing computer skills, implementing emergency management training, continuing the "New Braunfels 101" program to educate all employees on City services and providing policy classes to review the new employee handbook. The City of New Braunfels recognizes that the future is its employees; accordingly, the City is dedicated to training and building the next leaders, while continually improving its services to the community.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Human Resource Director	1	1	1
Customer Service Specialist	1	1	1
Human Resources Assistant	1	1	1
Human Resources Manager	1	1	1
Senior Human Resources Assistant	1	1	1
Senior Human Resources Generalist	1	1	1
*Special Projects Coordinator (1 at 32 hours per week)	<u>1</u>	<u>1</u>	<u>1</u>
Total Authorized Positions	7	7	7

*The Special Project Coordinator position provides support to Municipal Court to manage the Teen Court program and so is not full time with Human Resources.

NON-DEPARTMENTAL

Program Description:

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

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$1,133,265	\$1,105,045	\$1,291,248
Interfund Transfers	2,491,093	799,418	721,558
Contingencies	0	691,065	(525,000)
<i>Program Change/Initiative</i>			70,000
<i>Total Appropriations</i>	\$3,624,358	\$2,595,528	\$1,557,806

Program Justification and Fiscal Analysis:

Tax Collection

The City of New Braunfels, along with all the other taxing entities served by the Comal Appraisal District (CAD) and the Guadalupe Appraisal District (GAD), supports the operations costs of those organizations. The State legislature required, effective with the City's FY 2007-08, 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 2013-14, the City's portion of those costs is projected to total \$200,848. This represents an increase in cost from FY 2012-13 estimates of \$192,165. The City's cost is driven both by the total budgets 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 and property insurance for General Fund functions FY 2013-14 totals \$285,000. This amount is budgeted in Non-Departmental and includes insurance for vehicles, facilities and other City property as well as coverage in case of an injury caused by the actions of a City employee. This amount represents an increase in comparison to the FY 2012-13 estimates, due to the expected increased cost of liability and property insurance.

Employee Programs and Initiatives

Holidays for 2013:

New Year's Day	Wednesday	January 1, 2014
Martin Luther King, Jr. Day	Monday	January 20, 2014
President's Day	Monday	February 17, 2014
NB Founders' Day	Friday	April 18, 2014
Memorial Day	Monday	May 26, 2014
Independence Day	Friday	July 4, 2014
Labor Day	Monday	September 1, 2014
September 11 Patriot Day	Thursday	September 11, 2014
Uniform Fire Department personnel only		
Comal County Fair Day	Friday	September 26, 2014
Excluding Uniform Fire Department personnel		
Thanksgiving Day	Thursday	November 27, 2014
Day after Thanksgiving	Friday	November 28, 2014
Christmas Eve	Wednesday	December 24, 2014
Christmas Day	Thursday	December 25, 2014

Holiday pay, defined by the Employee Personnel Policies Handbook, is pay received for a legal or declared holiday, and holidays are set by the City Council.

Tuition Reimbursement: The expanded tuition reimbursement program encourages employees to further their educations by reimbursing eligible tuition expenses for continuing education. Program parameters have been changed to encourage more employees to participate in this program. Prior to FY 2011-12, all tuition reimbursement was budgeted and paid from the Non-Departmental budget. In FY 2011-12, these budgets and costs were moved to the individual departments' budgets to better reflect the cost of salary and benefits for employees in each function. This benefit remains available to employees in FY 2013-14.

Medical, Dental, Prescription and Vision Employee Benefits Plan: The rising cost of health care is a constant concern nationwide, and for the City of New Braunfels. Over the last six years, many organizations have seen double-digit increases in costs in claims as well as in administrative service costs. With the exception of FY 2009-10, the City of New Braunfels has not experienced these types of increased costs. Prior to plan year October 2009 through September 2010, the City of New Braunfels and its employees had effectively managed medical services costs and claims and, therefore, avoided large increases in costs and premiums (both paid by the City and the employees). Due to the City's good experience from October 2006 through September 2009, no increases occurred in the premiums either for the City's contribution or for employees' contributions for their dependents' coverage. In fact, in plan year 2007-08, Council reduced the employees' contribution for all dependent coverage by \$50 per pay period. Unfortunately, as stated, claims in plan year 2009-10 increased significantly; the total cost for claims and administrative expenses for FY 2009-10 was 31 percent higher than FY 2008-09. This was the result of multiple factors: increases in large claims by individuals, overall increased utilization and rising medical costs. In addition, staff believes the uncertainty caused by the health care/insurance legislative reform also impacted the claims expenses in that year. Since that year, the City's claims expenses have held steady or risen (but below the market's average experience for increased medical costs) – at a lower level than that extraordinary year. This is due in part to changes in plan design and part from a lower demand for medical services than in FY 2009-10.

The actual expense in FY 2011-12 exceeded the budget estimate by \$321,652 or 6.8 percent. Current estimates for FY 2012-13 are 2.5 percent greater than the FY 2011-12 actuals, and 5.5 percent more than the FY 2012-13 Adopted Budget. The FY 2013-14 budget is projecting a 4.2 percent increase when compared to the FY 2012-13 estimates. This projection factors in plan design changes being recommended as well as the change to a different plan administrator and network. The carrier – Aetna – should net the City greater discounts on services. However, changing carriers causes some short term cost impacts (paying all claims pending with the old carrier while paying claims from the new) that impact the net savings in the first year.

Even with the better claims expenditures every year after FY 2009-10, changes in the City's employee medical insurance program have been made and need to continue over the next several years to keep the plan and the fund healthy. Currently, premium payments from the employees and the City are projected to total \$5.3 million with recurring expenditures for claims and administrative costs projected at \$5.5 million. The estimated fund balance at the end of FY 2013-14 remains below the recommended (by the insurance industry) of two to three months' claims costs. The City has already made one-time contributions from the General Fund into the Self Insurance Fund. The first was in FY 2010-11 for \$500,000 and another in FY 2011-12 for \$400,000. No transfer occurred in FY 2012-13 and none is budgeted for FY 2013-14; if claims continue at their current level, the fund will have about \$560,200 in fund balance, under the target by about \$556,000 (this target is based on 2.5 months of expenditures). Again, whether the fund balance recovers to the 20 percent level will depend on actual claims experience.

An Employee Benefits Committee was formed and works with Human Resources staff throughout the year to provide input into options and opportunities to manage employee medical insurance. The role of the committee also includes assisting with overall communication about benefits, as well as relaying information to employees about making wise, cost effective choices when utilizing the health plan.

Over the last several years, Council has taken actions to change premium contributions and plan benefits to mitigate the cost of employee medical insurance. This continues in FY 2013-14. In FY 2010-11, Council approved moving from Great West, the City's third party administrator and health network, to CIGNA effective October 1, 2010. This was done in part to reduce claims expenses because of the better network discounts offered by CIGNA. It also reduced estimated administrative expenses by about \$53,000 in FY 2010-11.

In FY 2010-11, Council adopted a three-pronged approach to address the need to reduce costs and/or increase revenue into the fund to bring it into balance. First, premiums were increased \$20 per month for all types of coverage under the higher coverage plan (Plan A), including employee only and dependents. This represented the first time employees contributed a premium for employee only coverage. Prior to that year, employee medical, dental, and vision coverage were offered at no charge to the employee. The base coverage plan (Plan B) was still offered at no cost to the employee. The City "matched" the increased contributions being made by employees by adding \$10 per pay period or \$260 per year to the City's contribution for employee health insurance, increasing the amount from \$7,408 annually to \$7,668 or 3.5 percent. These premium changes generated about \$240,000 annually. In FY 2011-12, the incremental increase to premium costs continued with employee contributions for Plan A increasing by \$10 per pay period (for employee only and employee plus children) and \$16 and \$17 per pay period (for employee plus family and employee plus spouse respectively). No increases in premiums were included for Plan B (which was offered for the first time in FY 2008-09). This plan has higher

deductibles and co-payments, but lower monthly premiums. The City also increased its premium contributions by \$10 per pay period per employee (for both Plan A and Plan B).

In FY 2012-13, changes to employee contributions were once again implemented. In Plan A, employee only and employee plus children premiums increased by \$20 per month. In addition, employee and spouse and employee plus family premiums increased by \$30 per month. In Plan B, employee only coverage is \$20 per month. As mentioned earlier, employee only coverage in Plan B had been offered at no cost to the employee. For all other plan B enrollees, premiums increased by \$10 per month. The City will continue to contribute \$7,904 per employee annually for these important benefits. In total, these premium changes generated about \$90,000 annually in additional revenue to the fund. These premium changes took effect on January 1, 2013. No premium changes are included in the FY 2013-14 Budget either for the employee or for the City's contributions.

The second portion of the strategy involves continuing to make changes in the benefits structure of the medical insurance. In plan year 2008-09, some plan design changes were implemented that affected deductions and co-pay levels. In plan year 2010-11, continuing gradual changes to deductibles and co-pays, and maximum out-of-pockets as well as some other minor changes were made, resulting in a reduction of the costs of claims to the fund. In FY 2011-12, increased deductibles and maximum out-of-pockets were once again implemented for both Plan A and Plan B. In addition, both plans now have a \$50 separate deductible for non-generic prescriptions. Employees can make smart choices in their medical services (including using network providers rather than non-network providers) that help them reduce their out-of-pocket costs for services, even with these higher deductibles and co-pays. They can also choose to pay for services with their doctor of choice, regardless of the provider's network status. These plan changes were estimated to save approximately \$120,000 annually. In FY 2012-13, there were no additional plan modifications recommended. In FY 2013-14, plan changes are also included, raising the employee's coinsurance contribution from 90 percent in network/70 percent out of network to 80 percent/60 percent in Plan A and from 80 percent in network/60 percent out of network to 70 percent/50 percent in Plan B. These changes have a potential savings in claims costs of \$80,000 annually.

The third component of the recommended strategy involved a transfer of funds from the General Fund into the Self Insurance Fund to maintain a reasonable fund balance. The FY 2010-11 Budget included a \$500,000 transfer into the Self Insurance Fund to begin to address the fund balance shortfall. As stated, plan year 2009-10 was a particularly high year for claims, including some very large single claims. That experience has, fortunately, not recurred since that year. However, there still remains a fund balance shortfall because of the FY 2009-10 costs. Therefore, the FY 2011-12 Budget once again provided a transfer from the General Fund into the Self Insurance Fund, of \$400,000. There was no General Fund transfer budgeted in FY 2012-13 and there is none included in the FY 2013-14 Budget. Staff will continue to monitor claim data closely to determine if any General Fund support is necessary to maintain the fund's financial position.

Staff continues to work toward a long term strategy to ensure medical coverage for employees at an affordable cost – both to the City and the employees. This includes continuing to work with an employee committee made up of employees from all departments and from various levels so that all perspectives can be brought to the process. Along with this group, staff will continue with the three-to-five-year strategy for changes in benefits levels that will positively impact the overall cost of claims and/or increases in premiums for employee and dependent coverage. This

strategy will take into account all aspects of medical insurance including the impact of health care reform, our loss experiences, the impact to employees and the City's overall financial position. It is anticipated that this strategy will make gradual changes in deductibles, co-pays and other benefits to smooth the impact on employees while maintaining the fund's financial stability.

The Human Resources staff will also continue to work with employees to focus on wellness and employee education regarding smart consumerism as it relates to utilization of the health plan to help the City maintain as much as possible its current level of benefits. A particular focus will be using medical facilities other than hospital emergency rooms whenever possible.

Wellness: The FY 2013-14 Budget also includes continued funding in the amount of \$42,500 for the City's wellness program – *Cityfit* – that was established in FY 2007-08, a reduction from the \$80,000 budgeted in FY 2012-13. This program is designed to further promote the health and well-being of employees. Wellness programs are shown, over the long term, to reduce the cost of medical insurance to employers. Since the program is expected to directly impact the claims expenses in this fund, *Cityfit* is funded in the Self Insurance Fund again this budget year. The program was initially established through an outside provider that offers a web-based program that tracks employees' fitness activities and provides rewards for reaching various levels of activity. This program has been discontinued. Some other programs/events held this past year have included: wellness and fitness seminars; City-wide health screenings; and a Weight Watchers at work program, which has been very successful. To continue building this program, staff is pursuing partnerships with local wellness providers, reviewing additional wellness initiatives, and looking at ways to further tie incentives for good health with reductions in health care costs to the employee, thus reducing costs to the City.

Employee Assistance Program and other wellness efforts: In January 2006, the City began offering an Employee Assistance Program. It provides counseling and referral services for employees and their dependents on a voluntary basis. The response to this program has been positive both from the employees' and the City's perspectives. The FY 2012-13 Budget continues funding this program at an annual cost of \$12,000.

Compensation: In FY 2007-08, the City implemented a new pay plan that was the result of a City-wide classification and market driven compensation study. In October 2008, all employees received a cost of living adjustment (4 percent for non-uniform employees and 5 percent for uniform police and fire employees). The FY 2009-10 Budget also initially included funding for April 2009 salary adjustments that were to include step plan increases and pay for performance increases. The Council did not implement those adjustments due to economic conditions and projected budget shortfalls. However, work continued to prepare for implementation of salary increases once funding became available. In FY 2009-10, training on the performance evaluation tool was conducted, supervisors met with their employees to set goals, and performance evaluations were completed. In FY 2010-11, all employees again received annual performance evaluations. In addition, the full step pay plan design was completed in May 2009, with input from both Fire and Police uniform employees. In October 2010, the Police and Fire Department uniform employee step pay plans were fully implemented with all employees on the plan moving to the appropriate range for their years of service in their current position. In addition, pay for performance for all employees not on the public safety uniform step pay plan was awarded. The FY 2010-11 Adopted Budget stated that future step plan and performance pay increases would depend on available funding and would be subject to annual approval by the Council. The FY 2011-12 Budget did not propose any salary increases for employees, including

those on the public safety uniform employees step pay plan. Employees on the step pay plan remained on the step they were on throughout FY 2011-12. In FY 2012-13, step plan and performance pay increases were implemented effective January 1, 2013. On that date, all uniform employees were brought to the appropriate step based on their time in position as of January 1, 2013. If the employee had an “anniversary” (date they began in their current position) between January 1 and September 30, 2013, they were moved to the next step at that time and receive another increase. In this way, full implementation of the plan was achieved. For all non-uniform employees, all performance pay increases were effective January 1, 2013 with the level of increase being determined by the score of their annual performance evaluation. Full funding of the performance plan and step plan increases in FY 2013-14 requires an additional \$170,000 as the pay adjustments were funded for nine months in FY 2012-13.

In FY 2013-14, step plan adjustments for all uniformed police and fire employees are once again funded at \$125,000. All uniformed would once again receive their step plan adjustment on their respective anniversary date. The full year funding impact from the step plan implementation in FY 2013-14 is approximately \$250,000 since employees receive increases on their anniversary dates throughout the year. For all non-uniform employees, a one-time pay adjustment is budgeted in FY 2013-14 at a total cost of \$125,000. This would provide a one-time pay adjustment (one pay period). The amount awarded to each employee would be based on their annual performance evaluation. The average adjustment is \$500.

City staff continues to monitor the established job market to determine whether current pay ranges and salaries are competitive. A salary survey was conducted in FY 2012-13 for comparisons of City salaries to the market. This study has identified multiple positions where the City is currently behind the market. Due to funding constraints, the FY 2013-14 Budget does not address these market issues.

Services and Programs

The FY 2013-14 Budget includes funding for programs and initiatives based on the strategic priorities identified by City Council. In the Non-Departmental Budget, \$20,000 is included for continuing service by the investment advisory firm engaged by the City to assist in increasing the City’s return on its investments. A total of \$52,000 is included for costs related to acceptance of credit cards as payment. This reflects the City’s commitment to customer service by expanding the number of departments that accept credit cards for payment and offering on-line payment services at Municipal Court. Organization dues for FY 2012-13 total \$60,000 and include the Texas Municipal League, the Greater Austin-San Antonio Corridor Council, the Austin-San Antonio Commuter Rail District and the Alamo Area Council of Governments. In FY 2007-08, the City began engaging firms to help support our legislative efforts at the state and federal levels. For FY 2013-14, \$75,000 is provided to continue support at the federal and state levels. This investment has already been recouped several times over through federal and state funding (through grants and other sources) for needed City programs and projects. As the City more aggressively pursues alternative funding sources, this effort becomes more and more important.

In the FY 2013-14 Budget, funding for the City’s outside audit is \$55,000 to reflect the current contract cost for auditing services. The contract tasks the firm with completing a comprehensive annual financial report which includes statistical data and other information to improve the communication with citizens and our business partners regarding the City’s financial and economic status.

The FY 2013-14 Budget includes \$300,000 to fund various studies and consultant services that may be needed to continue to provide services to the citizens.

In FY 2013-14, \$10,000 is provided to support United Way's continuing work to address the issues identified in the Comal County Needs Assessment.

The municipal/city hall building is at capacity to house staff. Therefore, the FY 2013-14 Budget includes \$33,400 to continue lease payments additional office space. A portion of these funds (\$25,000) is currently utilized to lease a house adjacent to City Hall. This rental property is currently being utilized as offices for all Information Technology and GIS staff. The rental costs are reduced from FY 2012-13 as a second property currently under lease will not be renewed when the current lease expires as staff is now occupying the LifeCheck building.

In prior years, all funding associated with facilitating elections was included in the City Secretary's budget. Beginning in FY 2012-13, all election related expenses (\$40,000) are budgeted and expensed in the Non-Departmental section of General Fund as it is a more effective to account for these costs.

Technology

In FY 2005-06, the City identified the need to significantly and comprehensively upgrade hardware and software used for voice and data communication. A technology improvement project was initiated to address this issue. The City first completed a technology assessment, assisted by an outside consultant that identified the major software systems needed. City staff had already identified the needs and developed the plan to address hardware needs. To date, the voice communication system has been upgraded, a fiber optic network has been installed in partnership with the New Braunfels Independent School District and New Braunfels Utilities, all servers have been replaced, all desktop and laptop computers have been replaced, the City's network has been consolidated under one "umbrella" and tighter network security has been installed. A disaster recovery/failover backup system for the City's network has been installed and implemented. In addition, many of the smaller software programs have been upgraded, and the Accela land and asset management software has been implemented to support a work order system, asset tracking and the entire development review process. This plan also included upgrades to the City's financial management software providing disaster recovery and backups efficiently and effectively. In FY 2011-12, the new financial management/human resources software became operational.

The hardware components of the system are now upgraded and functioning efficiently and effectively. The City is working through implementation of needed major software systems. As stated above, implementation is completed for an asset management system (including asset tracking and a robust work-order system) and a land development process package that supports inspections of all types as well as the permitting and planning processes. The asset management and land development software systems have extensive customer service components to allow citizens to interact directly with these systems. This functionality will begin to be offered for citizens and developers use by September 2013. Staff will continue throughout FY 2013-14 to add services to the citizen's access portal of Accela. Once fully implemented, citizens and developers can make requests, check the status of those requests, make payments and perform other functions. Funding is available in the FY 2013-14 professional services Non-Department budget for outside support of this effort should it be needed.

In FY 2010-11, the City upgraded the human resources information system and, in tandem, the financial management/purchasing system. The financial management and purchasing portion of the system went live in June 2011 with the payroll/human resources portion following in January 2012. This project was funded in the 2009 Certificates of Obligation and is described more completely in that section. The FY 2013-14 Budget includes \$90,000 in funding for implementation of in-house services as well as additional modules for this system including employee self service and on-line application and process software.

In addition, the 2009 Certificates of Obligation Capital Improvement Fund includes \$1,279,000 to acquire and implement a new computer aided dispatch/records management software system for the Police Department. The new system will provide efficiencies both for the emergency dispatch center and the officers writing reports. It is anticipated that the system will allow officers to return to patrol more quickly. The current go-live date is September 2013

Demand Bus Service

For FY 2013-14, \$70,000 is included in the Non-Departmental budget as a program change to contribute towards the continuation of demand bus service for New Braunfels residents. Census 2010 resulted in a significant expansion of the San Antonio urbanized area into Guadalupe and Comal Counties, including most of the city limits of New Braunfels, Schertz, and Cibolo. Prior to that census, all or most of these cities were part of the non-urbanized (rural) area served by Alamo Regional Transit (ART), a rural transit district operated by the Alamo Area Council of Governments (AACOG). Funds to operate rural transit were provided by the Texas Department of Transportation (TxDOT) from the FTA Section 5311 Non-urbanized Formula Program, the FTA Section 5310 Elderly and Individuals with Disabilities Program, and State Transit Funds for rural areas. Effective September 1, 2013, AACOG will no longer be able to access federal or state funds to provide transit services in those areas of Guadalupe and Comal Counties that are now part of the San Antonio urbanized area. This includes the City of New Braunfels. To continue to provide this service will require a \$209,000 local match annually. The VIA Board has agreed to provide the additional funding in excess of the match needed to fully fund the service. The City is working with both Comal County and the McKenna foundation as partners in funding this program so that the residents can continue to utilize this service. If all parties agree to fund the program equally, the annual cost for the City would be the \$70,000 included in the budget.

Replacement Funds

Replacement of aging City of New Braunfels vehicles in the past occurred through the normal budget process. Departments identified vehicles that needed to be replaced because of age, wear and tear, high maintenance costs and/or combinations of all three. Vehicle replacements had to compete with all other funding needs. Through a budget adjustment in April 2006, City Council set aside \$1.5 million to begin a vehicle replacement program and fund. This program is designed to provide funding annually for future vehicle replacements. Replacing the vehicles on a routine basis as they begin to reach high mileage and/or age is cost effective in that higher trade-in values are received and maintenance and repair costs are avoided. The amount of funding contributed by each department has been determined based on criteria established by City Council. Departments contribute a calculated amount into the Equipment Replacement Fund annually (one-eighth of the expected replacement cost less trade-in value). The funds accumulated in that fund are then used to purchase new vehicles when the current vehicle reaches its replacement criteria and is determined, after an assessment of that vehicle, that it should be replaced. The funding for replacement vehicles then becomes a regular part of the base budget rather than competing with other purchases and new programs. Initially, the funding

for vehicle replacements was included in the Non-Departmental Budget. Since FY 2009-10, those contributions into the Equipment Replacement Fund are included in each department's budget to more accurately reflect their overall cost of operations. In future years, heavy equipment and vehicles (such as dump trucks and fire trucks) used by departments funded in the General Fund will be added when funding is available. The Solid Waste heavy equipment (mainly refuse collection vehicles) is already included in this program; Solid Waste is a separate enterprise fund for the City. In FY 2011-12, the criteria for light vehicle replacement changed. As of FY 2011-12, vehicles are evaluated for replacement at eight years or 85,000, again whichever comes first. To transition, police specification vehicles are planned as staggered replacements – at six, seven or eight years. This also helps even out the number of vehicles needing to be replaced in a given year. In FY 2012-13, two equipment replacement funds were budgeted, one for the enterprise funds and one for the General Fund along with Special Revenue Funds. This allows a better accounting for and segregation of enterprise funds which are treated on more of a business accounting approach.

This same concept has been applied to computer replacements. In FY 2007-08, the City completed the project of replacing all outdated computer equipment (network and desktop). The computer replacement program funding provided sufficient money to replace computers, servers and peripheral equipment every three years, allowing the City to remain current with technology in a systematic manner. In FY 2012-13, the replacement schedule for technology equipment was changed. Due to the positive experience the City has had with laptops and desktop computers, the replacement cycle has been extended from three years to four years. This change reduced the annual contribution required by the General Fund.

In FY 2013-14, the equipment replacement program has been suspended as a budget balancing strategy. Suspension of the program generated an operating expense reduction of approximately \$800,000 which represents the amount that was transferred into the program for vehicle and computer replacements. As part of this suspension, no vehicles will be replaced in FY 2013-14. This maintains the fiscal integrity of the program as much as possible while it is suspended. Funds are, however, appropriated in the Equipment Replacement Fund for vehicle replacements that may be required due to accidents and/or high maintenance costs on a particular vehicle. In the case of a “lemon” (i.e. high maintenance costs), the City's Fleet Manager will determine if replacing the vehicle is a more cost effective alternative. Suspension of this program creates some risk for the City as vehicles age and maintenance and repair costs increase. In addition, to “un-suspend” the program will require identifying new revenue and/or reduced expenditures in other areas in an amount equal to \$800,000 which is approximately 2 cents in property tax at the current property valuations.

The only contribution to the Equipment Replacement Fund budgeted in FY 2013-14 is for the Fire Department's self contained breathing apparatus (SCBA) scheduled for replacement in FY 2015-16. This contribution is approximately \$136,000 and is budgeted in the Fire Department's operating budget.

The City's buildings continue to age. Major, unexpected repairs may be needed such as air conditioning systems or roof repair. The FY 2006-07 Budget set aside \$500,000 in contributions to the new Facilities Maintenance Fund to address these issues as they arose. The funding for these types of issues would allow the City to complete maintenance and repairs in a timely fashion. It would also result in the avoidance of both potential and additional damage to the buildings from delaying repairs. Another advantage was the avoidance for the need to redirect funds from other priorities when problems occur. The FY 2007-08 Budget continued this

program by providing another \$500,000 into the fund. In the same way, the FY 2006-07 and 2007-08 Budgets included \$300,000 for parks maintenance funding in the Facilities Replacement Maintenance Fund to ensure that the parks facilities enjoyed by citizens and tourists alike remain safe and accessible. Due to funding constraints, no transfers were made into this fund in FY 2008-09 or FY 2009-10. In June 2010, a major storm event caused significant flooding in the community and in many City parks. The availability of facilities maintenance funds allowed the City to react quickly and effectively to restore the community – both neighborhoods and the river activities that generate tourism dollars to the City. The flood expenditure did significantly deplete the Facilities Maintenance Fund reserves. However, the FY 2010-11 Budget transferred \$300,000 into this fund, beginning to rebuild the fund balance. As a budget balancing strategy, there were no transfers made to the Facilities Maintenance Fund in FY 2011-12 or FY 2012-13. This strategy continues in FY 2013-14. Budgeted expenditures in FY 2013-14 will fully deplete this fund by the end of the fiscal year.

Contingencies

The FY 2013-14 Budget sets aside \$200,000 in undesignated funds. These can be used only through Council action to address unforeseen expenditures that may arise. The Non-Departmental Budget also includes a three percent adjustment for savings as a result of the normal attrition of employees. Turnover savings are realized through the normal time lag between one employee's departure and filling the vacated position. In FY 2012-13, several of the larger departments' had the three percent turnover adjustment in their respective employee expenses appropriation. The total amount budgeted for turnover for FY 2013-14 is \$975,000. In an effort to ensure that a three percent turnover margin is met, the City Manager will approve filling any vacancy prior to beginning the recruitment process.

Interfund Transfers

The FY 2013-14 Budget includes \$721,558 in interfund transfers. The River Activities Fund supports all efforts relating to maintaining a safe and clean environment along the City's rivers. However, the revenue generated from that activity does not support all the related expenditures. Therefore, the General Fund provides \$340,567 in funding for these important efforts. Council has directed staff to pursue opportunities to make the river related activities cost neutral. Research and development of potential changes in river related policy and resource allocation recommendations will begin in the fall of 2013. However, the FY 2013-14 River Activities Fund budget includes \$150,000 in new parking revenue. Staff will bring Council a strategy for implementing and managing a parking fee – rates and resources needed.

In FY 2011-12, The Edwards Aquifer Habitat Conservation Program Fund was established. This fund serves as a method of tracking costs and reimbursements for the mitigation projects that have been outlined in Chapter 5 of the Habitat Conservation Plan (HCP). While 100 percent of the estimated project costs will be reimbursed to the City by the Edwards Aquifer Authority, there is a certain level of administrative costs that are not eligible for reimbursement. Therefore, the General Fund provides \$97,991 in funding these efforts. The largest expense reflects 85 percent of the salary and benefits costs of the Watershed Program Manager. Additional funding of \$15,000 is provided for professional services related to development of the annual EAHCP work plan.

In FY 2013-14, there are no transfers budgeted to support the City's four enterprise funds. For the Civic Center, the current projections for Hotel/Motel collections in FY 2013-14 provide sufficient funds for the total amount required for the transfer (\$356,468), therefore no General Fund support is needed. The Golf and Solid Waste have been self supporting for many years.

While the Airport fund is self supporting, there are transfers from the General Fund budgeted to the Airport in FY 2013-14. This is to support an existing ground lease on two properties (\$90,000). The Central Texas Technology Center is utilizing one parcel while the other one is currently being utilized to store street removal spoils. The Airport is also now making a transfer back to the General Fund for administrative support as well as a transfer to the Debt Service Fund to help support the debt related to a hanger that was constructed at the airport. These two contributions offset the transfer from the General Fund to the Airport.

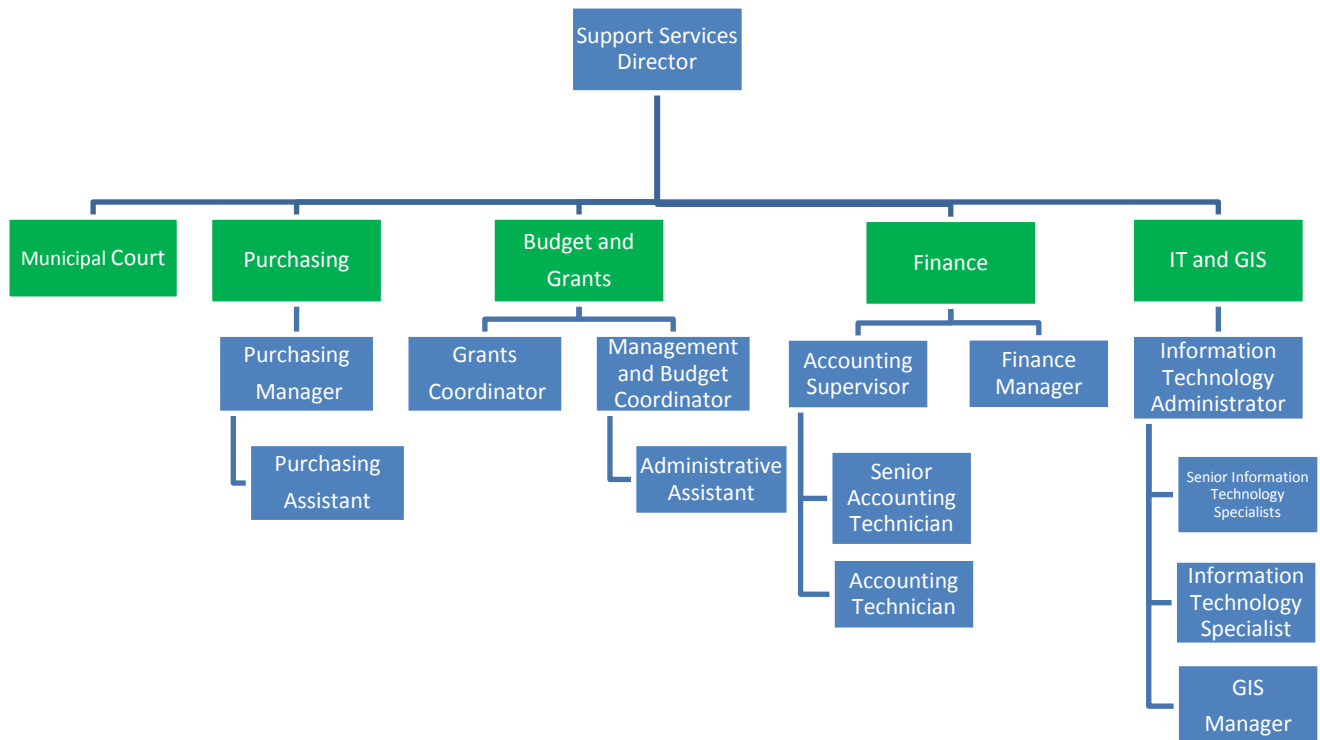
The Landa Park Golf Course is scheduled to undergo significant renovations and improvements in FY 2013-14 which will require closure of the course for this year. The full time employees at the course will remain employees and will work either on the renovation project or will provide services in other areas of the organization. As some of these services will benefit General Fund activities, the General Fund is contributing to the employee expenses in FY 2013-14 (\$43,000). This is based both on planned administrative support that will be provided to other City departments by a golf course employee and recognizing a smaller portion of the Assistant Parks and Recreation Director's salary and benefits in the Golf Course Fund in FY 2013-14. The Golf Course Fund, the renovation project and the New Braunfels Industrial Development Corporation will provide most of the funding for staff during this construction period.

The remaining \$150,000 in transfers is budgeted in FY 2013-14 to provide the cash match requirement for grants as they are awarded throughout the fiscal year.

There is no budgeted transfer to the equipment replacement fund in FY 2013-14 due to the suspension of the program as a budget balancing strategy. Typically \$190,494 has been transferred annually to the fund to support the replacement of computers and other technology equipment.

SUPPORT SERVICES DEPARTMENT

FINANCE, PURCHASING, BUDGET, INFORMATION TECHNOLOGY AND GIS



SUPPORT SERVICES – FINANCE, PURCHASING, BUDGET, INFORMATION TECHNOLOGY, AND GEOGRAPHIC INFORMATION SYSTEMS

General Fund: 101

Mission:

Finance:

To provide accurate, timely financial and payroll information in a user-friendly manner and to manage and account for City resources efficiently.

Purchasing:

To secure, whenever practical, competitive prices on purchases and to generate fair and open competition to receive the best prices, terms and conditions for the City.

Management and Budget:

To budget and effectively utilize the resources needed to service the citizens efficiently and effectively.

Information Technology:

To support City departments through excellent customer service that is responsive to their communication and technology requirements.

Geographic Information Systems (GIS):

To provide robust geospatial services and accurate, reliable data to support effective decision-making by City departments and the public.

Vision:

Finance and Budget:

To provide budget and financial management information so that the City of New Braunfels can plan strategically as well as serve the citizens effectively and at the least cost.

Purchasing:

To aid the City in serving the citizens through greater efficiency, both in terms of economy and service to the departments, and procurement of quality supplies, equipment and services.

Information Technology:

To provide all City departments with innovative, cost-effective technology to maximize the efficiency and effectiveness of their business processes.

GIS:

To develop, manage and maintain an efficient, robust enterprise GIS, enabling better service and decision-making through geographic data and geospatial analysis.

Goals/Objectives:

Finance:

1. Provide customers – other City departments' staff – with excellent customer service, responding to their issues in a timely manner and with data and information in a user-friendly format.
2. Continue to strengthen the City's financial position.

3. Promote cost-effective use of City resources and accountability for the use of those resources.
4. Maintain a high degree of accuracy in all financial and accounting transactions.

Purchasing:

1. Establish policies and procedures that maintain the integrity of the purchasing process, encourage competitiveness and show a cost savings on procurements.
2. Procure goods and services for departments of the requested quality and quantity from an appropriate source using the most efficient and economical means and at the best possible price to have them available when and where they are needed.
3. Improve delivery speed to departments by predetermining appropriate sources of supply before an actual need for a particular item or service becomes known, facilitating potential quantity and special discounts.
4. Comply with all local, state, and federal laws while administering the purchasing function.

Management and Budget:

1. Balance the demands for additional services against the available revenues.
2. Budget the resources required for departments to serve the citizens.
3. Provide all the management information needed by elected officials and department heads.
4. Serve as a management consultant to departments to assist them in increasing the efficiency and effectiveness of their operations by evaluating business processes and identifying areas for improvements.
5. Use performance measures to evaluate budget requests.

Grants Coordination

1. Assist departments in acquiring grants that meet the City's high priority, unfunded requirements.
2. Ensure the City's compliance with all grant management and reporting requirements.

Information Technology:

1. Provide excellent customer service.
2. Ensure the security and privacy of City information.
3. Provide employees with effective technology.
4. Keep all communications and data systems 100 percent available and working efficiently for use by City departments and citizens.
5. Manage and use information effectively, collecting it once and using it in multiple systems.

GIS:

1. Develop an environment in which employees and citizens benefit from available geographic information and geospatial services.
2. Maintain a centralized enterprise GIS relational database and enterprise GIS data standards.
3. Integrate existing and future systems into the enterprise GIS (where appropriate) and establish policies and standards that govern that integration.
4. Provide robust interactive web-mapping tools to visualize, query, and export geographic data for internal and external users.
5. Provide a comprehensive GIS training program to ensure the most effective use of the GIS data and software.
6. Coordinate and collaborate with external entities to strengthen the regional GIS initiative.

Department Description:

Finance and Management and Budget:

Finance manages and administers all aspects of the City of New Braunfels financial and payroll transactions and records. This includes accounts payable, accounts receivable, cash management, payroll processing, auditing, and all other accounting activities. Finance is responsible for the City's investment and debt management, determining the highest return on investments while maintaining adequate cash flow for City requirements.

Management and Budget staff annually develops the operating and capital budgets for the City. Expenditures are monitored and monthly financial reports are provided to departments and to City Council. In addition, special studies are conducted to evaluate the costs and benefits of proposed programs and projects. Staff also works as a management consultant with departments on special projects and business process evaluations to ensure the City operates as efficiently and effectively as possible. Staff also manages the collection, analysis and presentation of performance measures for all City departments.

Purchasing:

Purchasing facilitates City purchases through competitive processes to ensure the highest quality goods at the lowest price. This applies to procurement of supplies, equipment and services, from pens and pencils to major construction projects. The Purchasing staff: assists City departments in defining requirements; provides advice on products and services; assesses information provided for solicitations; assembles suitable terms, conditions, instructions and provisions for the solicitations; documents all bids and proposals received and reviews them for acceptance; plans and conducts negotiations with selected service providers; notifies unsuccessful bidders; conducts debriefings and handles bid protests; and handles performance disputes between the City and vendors should they arise. Whenever practical, Purchasing works with other local public entities to identify and take advantage of, opportunities for joint procurements. Purchasing also accurately maintains and controls the use of the City's fixed asset inventory.

Information Technology:

Information Technology is responsible for supporting all of the City of New Braunfels technology and communications systems, ensuring their efficient and secure operation. This includes critical public safety, public information, finance, human resources, parks management, court management and other systems. Information Technology staff works with departments to install new and maintain existing equipment – hardware, software and communications – to minimize downtime and maximize staff efficiency and effectiveness. In addition to these responsibilities, Information Technology staff maintains the City's website, facilitates broadcasts of City public meetings, and trains staff on the use of technology. Staff also provides technical assistance to offices and departments acquiring new technology to assist them in improving their business processes and better utilizing their existing resources. A major City-wide technology improvements project continues to progress. This project has already resulted in much needed upgraded technology for City departments, improving their ability to serve the citizens and the community.

Geographic Information System (GIS):

Geographic Information System (GIS) is responsible for the creation and maintenance of base map layers that comprise many different aspects and characteristics of the City of New Braunfels –actual terrain as well as improvements, boundary lines and many more. The division provides mapping services to internal and external clients via paper maps, custom desktop applications and web driven map applications. The division integrates mapping technology and analysis

seamlessly into current workflows to provide for more efficient production for end users. The division assists other City departments with data analysis efforts to increase the accuracy of the data and the efficiency of the process/study. The mapping data is recorded and maintained so that existing department databases connect to map features to produce geospatial results to database inquiries. GIS staff works directly with City departments to create models that assist them in their daily activities as well as in special projects. The division provides training as well as assistance with data collection projects to ensure high levels of accuracy. Current projects include emergency management support, crime analysis, work order system and pavement management integration.

City-wide Strategic Plan

Strategic Priority: Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities

- Action Item: Develop five-year forecast of the General Fund and Debt Service Fund annually.
 - ✓ Forecast scheduled to be completed in FY 2013-14.

Strategic Priority: Create a comprehensive program for communicating with the public

- Action Item: Publicize Accela on-line services once it goes “live”:
 - ✓ Work continues to implement Accela’s citizen access portal; first phase went live in November 2013

Strategic Priority: Develop and enhance community partnerships with residential neighborhoods, businesses and other entities

- Action Item: Offer the City’s resources to partner organizations to increase their effectiveness:
 - ✓ GIS staff will work on developing database for emergency events to assist all agencies in preparing for disaster situations more effectively; other enhancements for data sharing of GIS information completed in FY 2012-13.

<i>Performance Measures:</i>			
	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Estimate</u>	<u>FY 2013-14 Budget</u>
<i>Finance, Management and Budget and Purchasing:</i>			
Accuracy of General Fund Revenue/Expenditure forecasting compared to year end actuals	Revenue: 98.2% of actual Expenditures: 99.1% of actual	Revenue 99% of actual Expenditures: 99% of actual	Revenue 99% of actual Expenditures: 99% of actual
Quarterly performance measurement reviews conducted	N/A	4	4
Investment earnings compared to T-bill standard	244%	210%	200%
Percent of purchase orders and contracts exceeding \$50,000 awarded within 50 days of finalized solicitation documents	100%	100%	100%
Dollar amount of expenditures completed with central purchasing office assistance	\$28,193,745	\$36,442,400	\$32,300,000

Performance Measures:			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Funds generated from City auctions	\$66,884	\$365,000	\$300,000
Grants:			
Number of grants submitted	21	15	18
Ratio of grants awarded/denied (not including pending)	16:4	8:7	12:6
Dollar amount of grants awarded	\$2,358,784	\$434,665	\$500,000
IT & GIS			
Number of data reports generated	13	135	152
Average work order completion time (hrs)	4.5	5.9	4.9
Work orders per Information Technology FTE	467	357	429
Total Number of GIS Sessions	N/A	8,000	10,000
Total Number of Map Requests	N/A	150,000	180,000
Number of data sets maintained	63	146	160
Percent of work plan accomplished	N/A	90%	90%
Number of internal business models developed	N/A	30	60

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$1,222,097	\$1,330,614	\$1,385,729
Operation Expenses	426,336	455,751	457,225
Total Appropriations	\$1,648,433	\$1,786,365	\$1,842,954

Program Justification and Fiscal Analysis:

The FY 2013-14 Support Services Budget reflects an increase in comparison to FY 2012-13 estimates. In employee expenses, the increase is driven by two factors. First, In FY 2012-13, there were several vacancies in both finance and information technology that resulted in savings in that year. Secondly, performance increases were funded for nine months as they were effective January 1, 2013. In FY 2013-14 all positions are fully funded. Operation expenses are relatively flat for the FY 2013-14 budgets when compared to the FY 2012-13 estimates.

A large portion of the operating expenditures in Support Services are attributable to the annual software and licensing costs for the various City-wide applications. In FY 2013-14, software related expenditures will actually decrease slightly as a result of transitioning the hosting and management of two critical applications in-house.

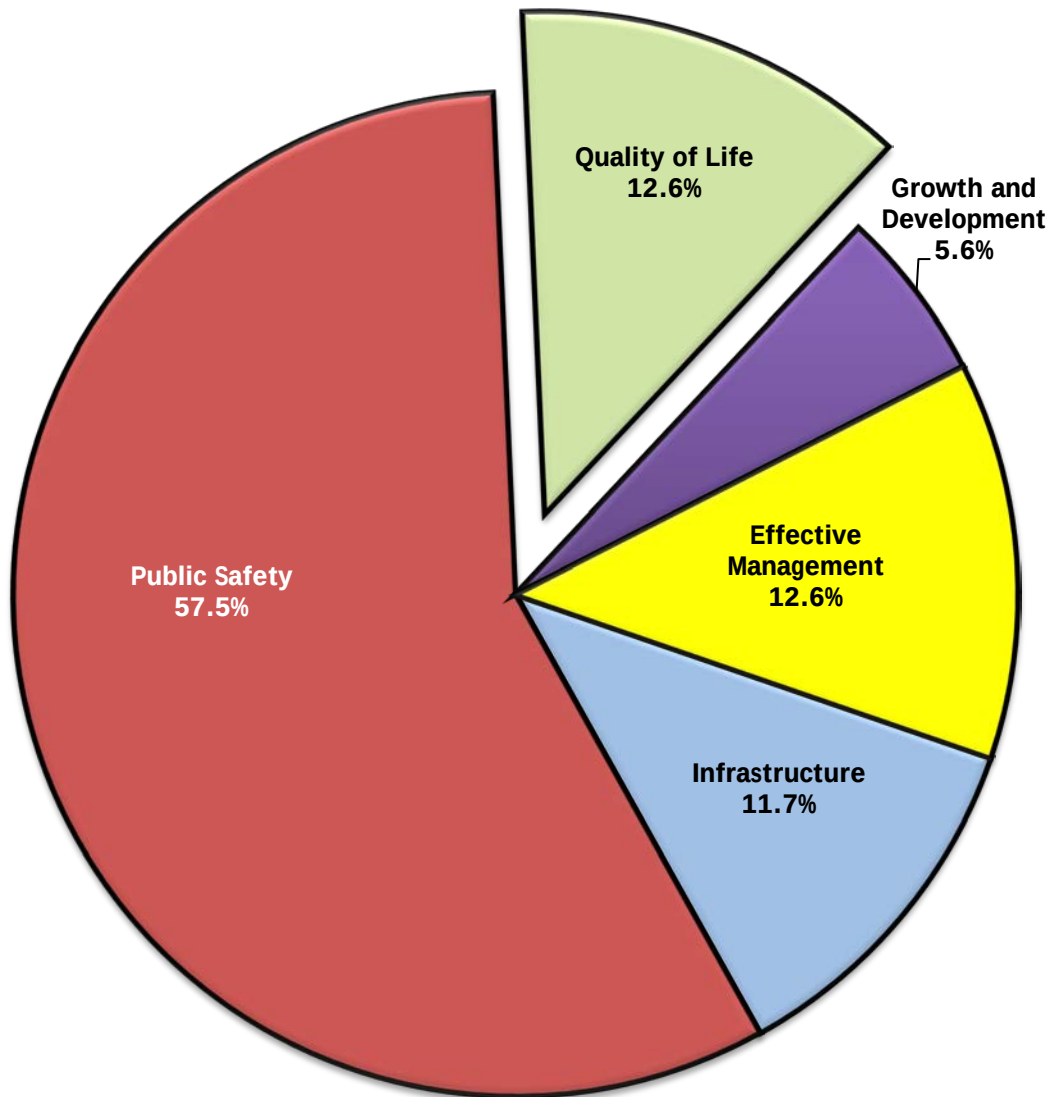
The FY 2013-14 Budget includes a total of five Information Technology Specialist positions comprised of Information Technology Specialists and Senior Information Technology

Specialists. The budget also includes Accounting Technician and Senior Accounting Technician positions. Within the budget, Support Services has the flexibility to hire and/or promote individuals based on their skills, qualifications and certifications into either a senior or regular (non-senior) positions for Information Technology Specialist and Accounting Technicians. They are not restricted by the number of senior versus non-senior positions authorized here. This may result in more or less senior and non-senior positions than shown in the budget. As long as the total number of positions does not exceed the authorized amounts for Information Technology Specialists and Accounting Specialists (senior and non-senior), the number of senior and non-senior positions can fluctuate.

Authorized Positions:

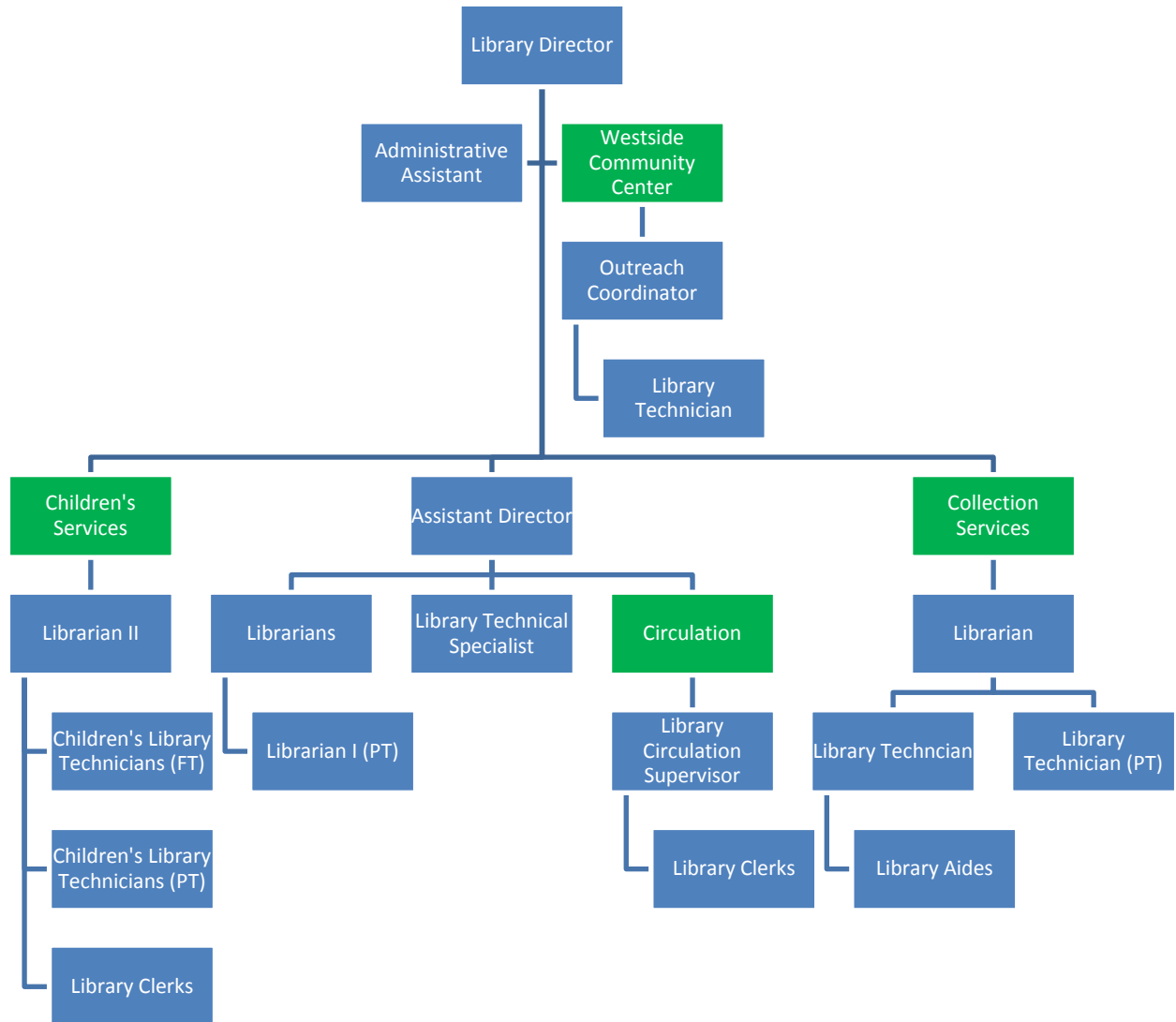
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<i>Finance:</i>			
Support Services Director	1	1	1
Accounting Supervisor	1	1	1
Accounting Technician	2	1	1
Administrative Assistant	0	1	1
Finance Manager	1	1	1
Grants Coordinator	1	1	1
Management and Budget Coordinator	1	1	1
Purchasing Assistant	1	1	1
Purchasing Manager	1	1	1
Senior Accounting Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total – Finance	10	10	10
<i>Information Technology and GIS:</i>			
GIS Analyst	1	0	0
GIS Manager	1	1	1
Information Technology Administrator	1	1	1
Information Technology Specialist	1	1	1
Senior Information Technology Specialist	<u>2</u>	<u>4</u>	<u>4</u>
Total – Information Technology and GIS	6	7	7
<i>Total Authorized Positions</i>	16	17	17

QUALITY OF LIFE



Strategic Priority	Allocation
Public Safety	\$26,649,304
Effective Management	5,839,025
Quality of Life	5,837,867
Growth and Development	2,588,976
Infrastructure	5,415,426
Total	\$46,330,598

LIBRARY



Mission:

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

Vision:

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

Goals/Objectives:

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

1. To ensure that community readers of all ages will have access to library materials in a variety of formats to satisfy their informational, educational, cultural and recreational needs.
2. To ensure that the current library facility meets the needs of the population served.
3. To provide quality programs and services to satisfy public demand in a fiscally responsible manner.
4. To design and fund public relations programs and services that communicate a positive image of the library to various groups of users and non-users.
5. To identify and develop community stakeholders and educate them so that they become advocates for the library.
6. To provide programs and services for all ages that support lifelong learning and development.
7. To better respond to the demands and interests of the public and extend access to the library's resources and services.
8. To provide access to current technology so that the public can both access information and develop the skills required to function as technology develops.

Department Description:

The New Braunfels Public Library provides access to books and materials, information and reference services, programs, meeting rooms and computers for the general public. Individuals with a valid library card may borrow books and other materials. Library staff assists patrons in all aspects of library use. In addition, staff develops and conducts adult and children's programming and fosters literacy and learning in a positive, fun environment.

City-Wide Strategic Plan

Strategic Priority: Ensure expanded age-appropriate educational, workforce development and literacy opportunities

- Action Item: Develop intergenerational programming for recreational learning.
 - ✓ Library now offers additional baby, toddler and early literacy programs at main library and Westside Community Center.
- Action Item: Expand career and employment resources and training.
 - ✓ Library now offers online computer training for library patrons and City staff.

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Library			
Visits to Library facilities	312,138	285,000	300,000
Patrons accessing the Internet*	60,850	58,000	55,000
Library visits per day	902	900	900
Total materials circulations	762,491	800,000	800,000
Circulations per day	2,203	2,300	2,350
Library items per capita (National average is 2.0)	2.2	2	1.8
Customer Satisfaction (measured by online survey)	93%	95%	98%
Database accesses	18,021	28,000	32,000
Outreach events held	814	750	750
Children's programs activities	301	350	400
*Patrons can and do access information at the library through wireless services which is not counted but affects other performance measures.			
Westside Community Center			
Outreach and library programs held	N/A	96	314
- Attendance for programs	N/A	1,796	5,985
Mobile food pantry events	N/A	7	24
- Mobile food pantry attendance	N/A	3,241	12,000

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$1,098,013	\$1,264,900	\$1,290,486
Operation Expenses	387,981	516,736	527,300
Capital Expenses	12,990	12,500	0
Total Appropriations	\$1,498,984	\$1,794,136	\$1,817,786

Program Justification and Fiscal Analysis:

In comparison to the FY 2012-13 estimates, the FY 2013-14 Library Budget increases. The increase in employee expenses is driven by two factors. First, there were several vacancies that occurred during FY 2012-13, resulting in a savings in personnel expenses. In addition, only nine months of the performance increases that became effective January 1, 2013 were funded in FY 2012-13. The FY 2013-14 budget fully funds all positions.

The increase in operating expenses is driven by increased appropriations to address facility maintenance and repair issues that have been occurring more regularly at the main library facility. This is due to the increasing utilization of the library and growing age of the facility. The

remaining increase in operating expenses is driven by continuing to make facility improvements and add supplies for programming for the Westside Community Center.

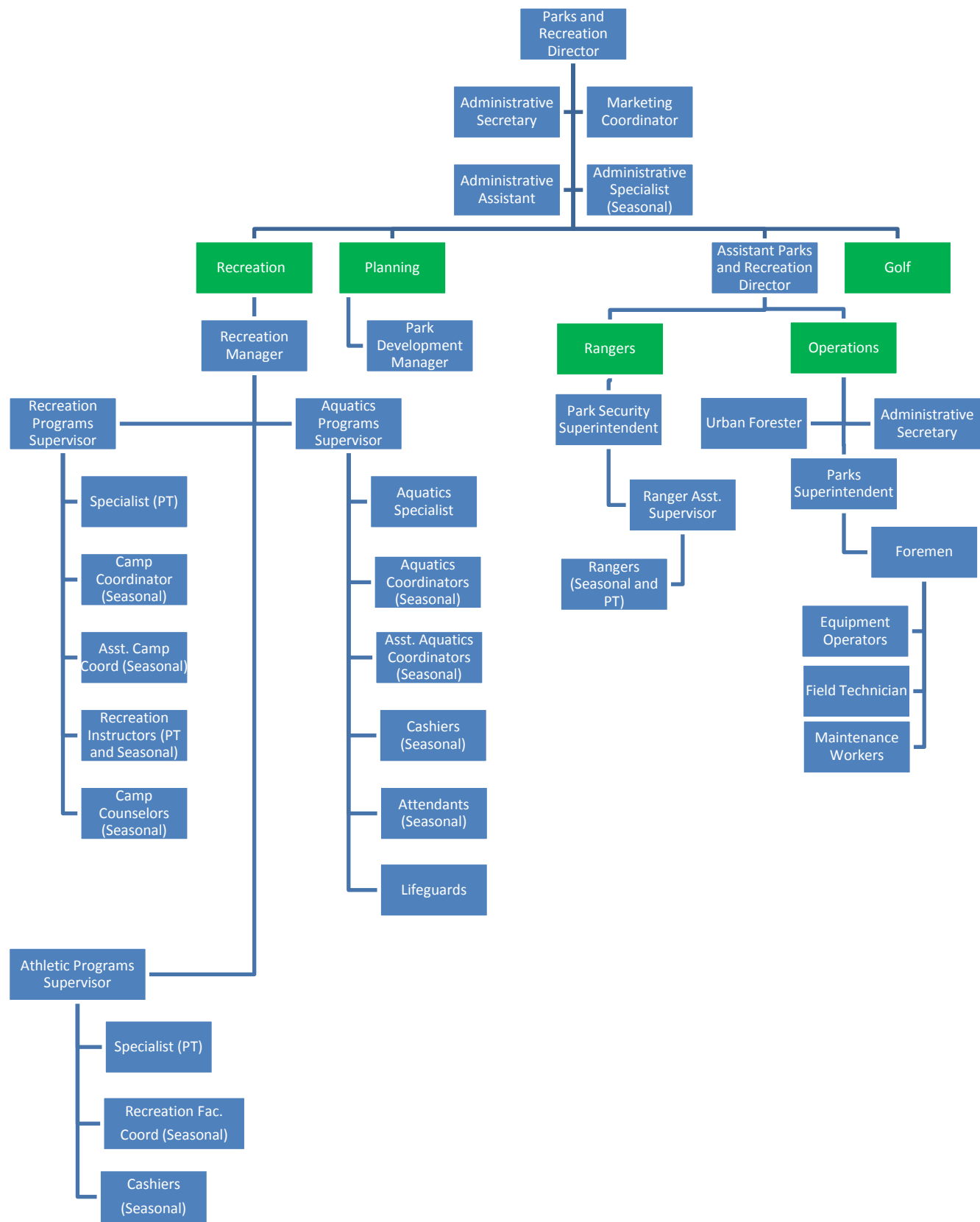
In FY 2012-13, the increase in library expenditures when compared to the FY 2011-12 actuals is attributable to the addition of the Westside Community Center costs. When the City purchased the building in FY 2010-11, Library and Parks staff began providing some services in the building, but mainly used an outside contractor for oversight, scheduling and programming. Beginning October 1, 2012, the City assumed full management and operational responsibility of the facility. In FY 2012-13, start up costs for this facility were included such as the purchase of library materials to establish a satellite library at the facility as well as the acquisition and installation of an electronic marquee sign to better market facility programming. This facility will continue to be utilized for both parks and library programming in FY 2013-14, although the division falls under the library in the organizational structure of the City.

Security system enhancements are included for the Westside Community Center and Library in the FY 2013-14 Child Safety Fund Budget. Additional information on these enhancements can be found on page IV-9.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u><i>Library:</i></u>			
Library Director	1	1	1
Administrative Assistant	1	1	1
Assistant Director – Library	0	1	1
Children’s Library Technician	1	1	1
Children’s Library Technician (Part time) (3 at 30 hrs/wk)	2.25	1.5	1.5
Librarian	6	3	3
Librarian I (Part time) (1 at 30 hrs/wk)	0	.75	.75
Librarian II	0	1	1
Library Aide (Part time) (4 at 20 hrs/wk)	2	2	2
Library Aide – Seasonal	1	1	1
Library Circulation Supervisor	1	1	1
Library Clerk (Part time) (11 at 30 hrs/wk)	8.25	8.25	8.25
Library Clerk – Seasonal	1	1	1
Library Systems Specialist	0	1	1
Library Technical Services Specialist	1	1	1
Library Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total – Library	26.5	26.5	26.5
<u><i>Westside Community Center:</i></u>			
Outreach Coordinator	0	1	1
Library Technician	<u>0</u>	<u>1</u>	<u>1</u>
Total – Westside Community Center	0	2	2
<i>Total Authorized Positions</i>	26.5	28.5	28.5

PARKS AND RECREATION DEPARTMENT



PARKS AND RECREATION

General Fund: 101

Mission:

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

Vision:

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

Goals/Objectives:

Administration:

1. Provide excellent customer service.
2. Promote the programs provided by the department and insure good media relations.
3. Develop visionary plans for future and current parks.
4. Provide oversight to department staff and operations.
5. Insure quality programs and events.

Recreation:

1. Maintain professional and customer-service oriented staff.
2. Provide quality, diverse recreation and leisure-time programs and activities at an affordable price.
3. Improve and expand recreational opportunities for teens, adults, the elderly and the disabled and boost the physical, social, emotional and cultural development of families in the New Braunfels community.

Aquatics:

1. Maintain a safe environment for guests.
2. Provide quality aquatic programs and activities at an affordable price.
3. Maintain professional and customer-service oriented staff.
4. Improve and expand aquatic programs for all guests.

Rangers:

1. Minimize crime, graffiti, speeding and other violations in the parks.
2. Increase the public's awareness of rules and ordinances.
3. Increase the Ranger activity and patrol in the parks.

Maintenance:

1. Identify and eliminate safety hazards within the Park Operations areas of responsibility.
2. Provide customers with a professionally kept park system (parks and golf course).
3. Increase customer satisfaction through improved product quality.

Athletics:

1. Maintain professional and customer-service oriented staff.
2. Provide quality, diverse, recreation and leisure-time programs and activities at an affordable price.
3. Improve and expand recreational opportunities for adults, the elderly and the disabled
4. Boost the physical, social, emotional and cultural development of families in the New Braunfels community.

Department Description:

Administration:

The Parks Administration Division works to provide customer information, administrative support to the other divisions, marketing and publicity, park planning and design and City-wide event planning and management.

Recreation:

The Recreation Division is responsible for providing varied programs for both youth and adults. Typical programs include summer day camp, special interest programs, arts classes and special events. An additional partnership was added in FY 2010-11 with Communities in Schools (CIS) in an after-school program.

Aquatics:

The Aquatics Division is responsible for overseeing the safe use of City aquatic facilities by citizens, area residents and guests to our community. The Aquatics Division provides aquatic education through swim and fitness programs as well as recreational aquatic special events and programs.

Rangers:

The Park Ranger Division works to provide a safe and secure outdoor experience for all patrons of the City's parks. Staff enforces state and local laws, collects fees, provides information and serves as the first point of contact to the public in our parks as well as on the rivers.

Maintenance:

The Park Maintenance Division is responsible for ensuring safe and well maintained parks. This is accomplished with landscape management, facility maintenance, playground safety inspections, construction management, trash removal, urban forestry and special event facilitation.

Athletics:

The Athletics Division is responsible for programming athletic classes, clinics and camps and oversees all adult sports leagues. Staff coordinates tournaments at Camp Comal and Fredericksburg Fields. In addition, this division manages the paddle boats, mini golf and the summer track team. The Athletics Supervisor is also the liaison to all Youth Sports Associations that use City property to run their leagues.

The Golf Division is funded through an enterprise fund and is described in the Enterprise Fund (Golf - Fund 531) section of this document.

City-Wide Strategic Plan

Strategic Priority: Maintain fiscal stability of City operations.

- Action Item: Update user fees.
 - ✓ Parks and Recreation rental and day camp fees updated in FY 2012-13. Additional fee modifications in FY 2013-14 will occur, increasing aquatics admission fees and season passes.

Strategic Priority: Expand recreational, arts and cultural enrichment opportunities.

- Action Item: Partner with other entities to develop appropriate after school and weekend programs.
 - ✓ After school programs are held at the Westside Community Center, a teen council has recently been established and will promote community service project involvement.

Strategic Priority: Preserve and improve our open space.

- Action Item: Encourage neighborhood adoption of small parks for maintenance and upkeep.
 - ✓ Six parks are currently adopted by volunteer groups. Five eagle scouts completed five projects in FY 2012-13.

Performance Measures:			
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Administration:			
Peak season rental percentage	43%	50%	50%
Dollar value of volunteer efforts	\$49,381	\$60,281	\$55,000
Customer service satisfaction (measured by survey)	N/A	85%	85%
Percent completion of capital projects on budget/on time	90%	100%	100%
Percent completion of Parks Master Plan	9%	9%	9%
Recreation:			
Percent of programs offered vs. programs held	70%	65%	70%
Number of program participants	3,080	3,000	3,200
<i>Preschool</i>	124	150	200
<i>School Age</i>	1,558	1,700	1,800
<i>Adults</i>	100	50	75
<i>Special Events</i>	1,298	1,100	1,125
Customer Service (measured by survey)	91%	93%	90%
Aquatics:			
Annual admissions	97,777	95,000	95,000
Calls for EMS service	N/A	8	8
Training contact hours	N/A	450	450
Percent of swim classes offered vs. held	82%	85%	90%
Rangers:			
Calls for assistance to Police Department	145	75	85
Parking violations issued	818	150	155
Park patrol hours	17,500	15,000	15,000
Picnic permits issued	2,233	2,300	2,300

Performance Measures:			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Maintenance:			
Numbers of injuries causing lost days	1	0	0
Customer Service Satisfaction (measured by survey)	N/A	80%	80%
Compliance with preventive maintenance schedule/requirements	N/A	85%	88%
Park acres maintained per FTE	14	14	14
Forestry community education contact hours	50	40	30
Athletics:			
Percent of programs offered vs. programs held	63%	70%	70%
League team participants	212	190	200
Customer Service Satisfaction (measured by survey)	N/A	90%	90%

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$2,447,586	\$2,517,548	\$2,611,841
Operation Expenses	1,510,288	1,371,019	1,408,240
Capital Expenses	18,926	42,000	0
Total Appropriations	\$3,976,800	\$3,930,568	\$4,020,081

Program Justification and Fiscal Analysis:

The FY 2013-14 Budget for Parks and Recreation increases in comparison to the FY 2012-13 estimates. The increase in employee expenses is driven by several factors. First, there were several vacancies that occurred during FY 2012-13, resulting in a savings in personnel expenses. In addition, only nine months of the performance increases that were effective January 1, 2013 were funded in FY 2012-13. The FY 2013-14 Budget fully funds all positions. Also contributing to the increase is additional funding for seasonal positions. In FY 2011-12 and FY 2012-13, the budget for seasonal employees has been reduced incrementally based on spending patterns. However, in FY 2012-13, several of the divisions have been able to retain seasonal employees more consistently than in years past, which have resulted in ideal staffing at the various recreational facilities that the Parks and Recreation Department operates during the summer months.

The operating expenditures increase slightly in FY 2013-14 when compared to the FY 2012-13 estimates. The increase is driven by regular increases in service and supply costs such as the contractual cost for cemetery landscape related work.

Prior to FY 2013-14, the seasonal employees that staff the boathouse and mini golf facilities in Landa Park were classified as Attendants (seasonal). Staff has reviewed the current job responsibilities and tasks associated with these facilities and have determined that they are more

in line with a seasonal Cashier position. Therefore, in FY 2013-14, the Attendant positions in the Athletics Division have been replaced with authorized seasonal Cashier positions.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<i><u>Parks – Administration:</u></i>			
Parks and Recreation Director	1	1	1
Administrative Assistant	1	1	1
Administrative Secretary	1	1	1
Administrative Specialist – Seasonal	1	1	1
Assistant Parks and Recreation Director*	1	1	1
Marketing Coordinator	1	1	1
Park Development Manager	1	1	1
Recreation Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total – Administration	8	8	8
<i><u>Parks – Recreation:</u></i>			
Assistant Camp Coordinator (Seasonal)	1	1	1
Camp Coordinator (Seasonal)	1	1	1
Camp Counselor (Seasonal)	8	10	10
Recreation Instructor (Seasonal)	1	1	1
Recreation Instructor (Part time) (11 at 20 hours)	5.5	5.5	5.5
Recreation Programs Supervisor	1	1	1
Recreation/Athletics Specialist (Part time) (1 at 20 hours)	<u>.5</u>	<u>.5</u>	<u>.5</u>
Total – Recreation	18	20	20
<i><u>Parks – Athletics:</u></i>			
Athletic Programs Supervisor	1	1	1
Attendant (Seasonal)	4	5	0
Cashier (Seasonal)	0	0	5
Recreation Facilities Coordinator (Seasonal)	1	1	1
Recreation/Athletics Specialist (Part time) (1 at 20 hours)	<u>.5</u>	<u>.5</u>	<u>.5</u>
Total – Athletics	6.5	7.5	7.5
<i><u>Parks – Aquatics:</u></i>			
Aquatics Coordinator (Seasonal)	2	2	2
Aquatics Programs Supervisor	1	1	1
Aquatics Specialist (Part time) (1 at 20 hours)	.5	0	0
Aquatics Specialist	0	1	1
Assistant Aquatics Coordinator (Seasonal)	5	5	5
Attendant (Seasonal)	4	4	4
Cashier (Seasonal)	8	8	8
Lifeguard (Seasonal)	50	55	55
Maintenance Worker (Part time) (1 at 20 hours)	<u>.5</u>	<u>0</u>	<u>0</u>
Total – Aquatics	71	76	76

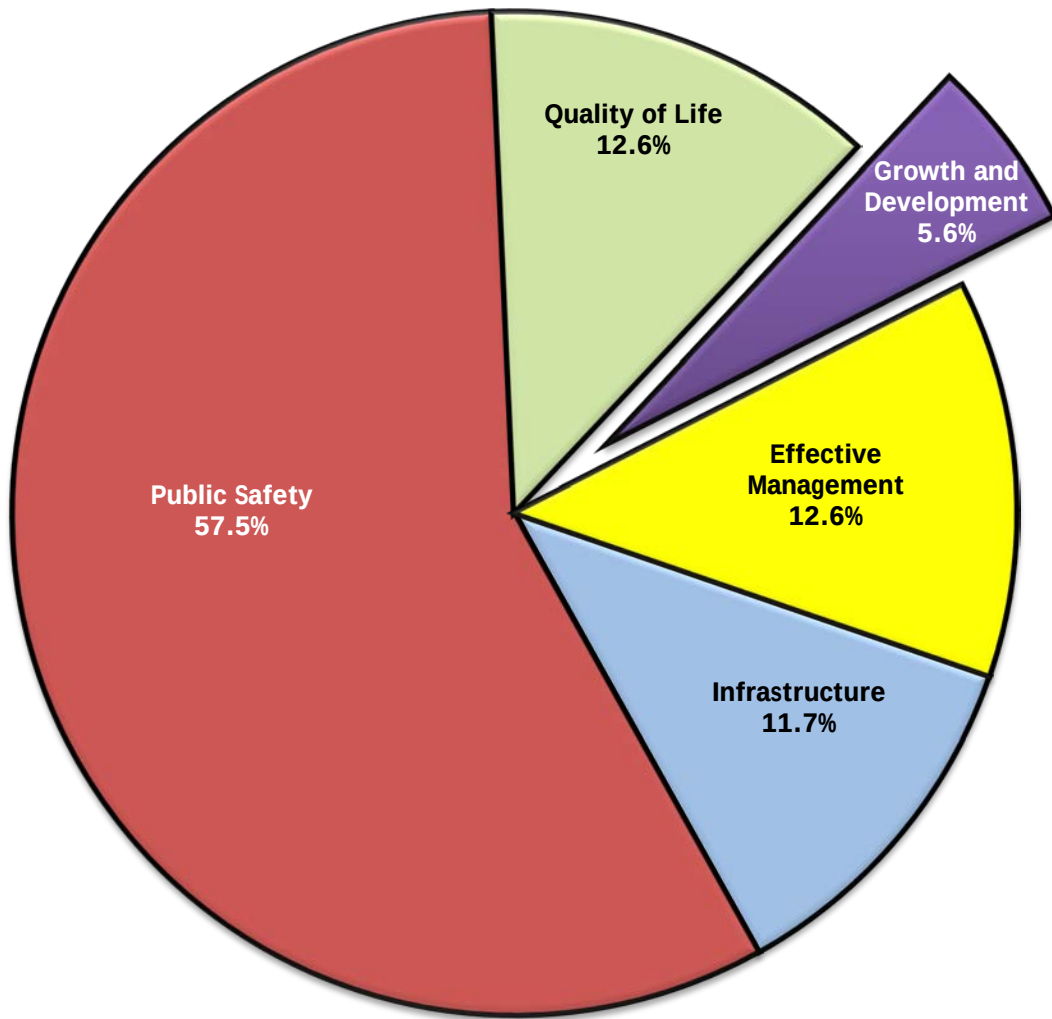
Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u>Parks – Rangers:</u>			
Park Security Superintendent	1	1	1
Ranger (Seasonal)	15	15	15
Ranger (Part time)	.5	.5	.5
Ranger Assistant Supervisor**	<u>.5</u>	<u>.5</u>	<u>.5</u>
Total – Rangers	17	17	17
<u>Parks – Maintenance:</u>			
Equipment Operator I	3	3	3
Field Technician	1	1	1
Foreman	3	3	3
Maintenance Worker	11	12	12
Parks Superintendent	1	1	1
Administrative Secretary	1	1	1
Urban Forester	<u>1</u>	<u>1</u>	<u>1</u>
Total – Maintenance	21	22	22
<i>Total Regular Positions</i>	40.5	41.5	41.5
<i>Total Seasonal Positions</i>	<u>101</u>	<u>109</u>	<u>109</u>
<i>Total Authorized Positions</i>	141.5	150.5	150.5

* 25 percent of the salary and benefits costs associated with the Assistant Director of Parks and Recreation are funded in the Golf Fund; the remaining portion is funded in the General Fund.

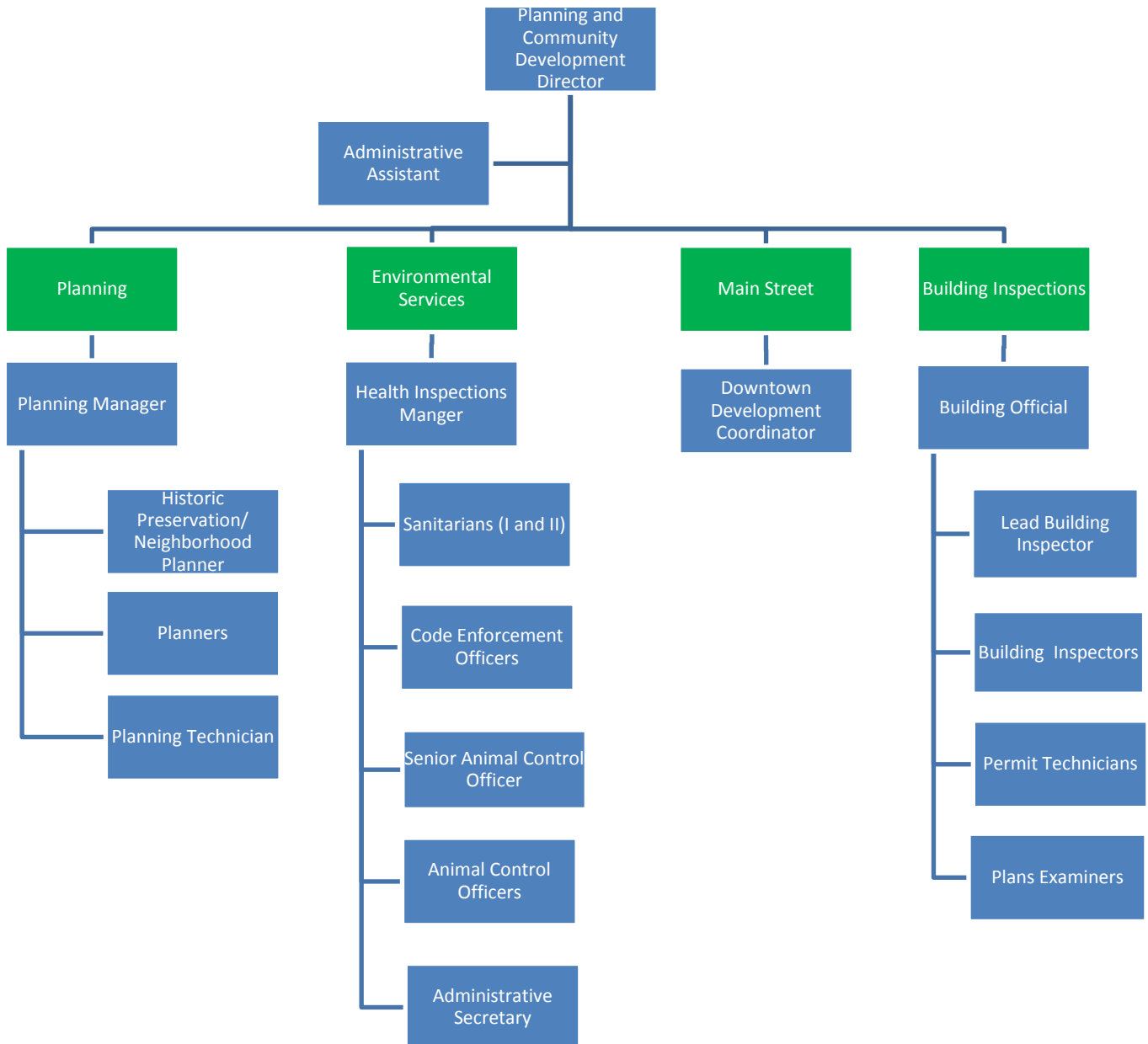
** 50 percent of the salary and benefits costs associated with the Park Ranger Assistant Supervisor are funded in the River Activities Fund; the remaining portion is funded in the General Fund.

GROWTH AND DEVELOPMENT



Strategic Priority	Allocation
Public Safety	\$26,649,304
Effective Management	5,839,025
Quality of Life	5,837,867
Growth and Development	2,588,976
Infrastructure	5,415,426
Total	\$46,330,598

PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT



PLANNING AND COMMUNITY DEVELOPMENT General Fund: 101

Mission:

To guide the development process with the goal of ensuring coordinated, cost effective, quality land development for the future of New Braunfels and preservation of the community's unique historic and environmental features in accordance with the City's Comprehensive Plan.

Main Street: To make Downtown New Braunfels the heart of the community and a recognized destination, providing abundant opportunities for residents and visitors to live, shop, dine, worship, conduct business and enjoy the arts and entertainment in a beautiful and historically rich venue.

Vision:

Building Inspections: Provide high quality customer service to the various groups served, including builders, developers, land owners, neighborhood groups, City commissions/boards, outside agencies and the citizens of the community. Our vision is to be a comprehensive municipal facilities provider, nationally acclaimed for professionally responsible and client-oriented service.

Environmental Services: Dedicate our efforts towards the elimination of health and safety hazards in the community by promoting and safeguarding the quality of life in our community through effective and responsible customer service.

Main Street: Endeavor to preserve and promote the downtown district as the vibrant social, historic, cultural and economic center of the community for residents and visitors through business development, economic reinvestment and historic preservation.

Planning: Ensure that the citizens, policy makers, property owners and, developers of New Braunfels can enjoy an enriched quality of life and a distinctive community character by guiding and directing the City's future growth while protecting and improving existing development, and preserving the City's historic heritage and character.

Goals and Objectives:

Building Inspections:

1. To maintain or exceed the goal of processing commercial permits in ten days and residential permits in four days (processing a permit means that either the permit is issued or a request for additional information has been requested).
2. To provide services for the City of New Braunfels by doing more in-depth quality inspections, especially those dealing with life safety issues to better assure structures are designed and built as per the building codes and City ordinances.
3. To better serve the public by assuring that code compliance reduces the number of complaints concerning un-permitted work and un-licensed contractors.
4. To provide ongoing training and education for various groups we serve, to include builders, developers, land owners, neighborhood groups, City commissions/boards, outside agencies and the citizens of the community.
5. Dedication to minimizing the loss of life and property that is associated with flooding events through flood prevention ordinances.

Environmental Services:

Animal Control:

1. Integrity – we are committed to candor, honesty, and ethical behavior with each other and those we serve.
2. Public Service – we will deliver to the public high quality service, which is fair, courteous, responsive and efficient.
3. Competence – we will maintain high standards of training and expertise and keep abreast of new trends and standards in the field of animal control.
4. Responsibility and accountability – we will make effective use of our resources and provide a spirit of open communication within our community.
5. Respect for co-workers - we will maintain a workplace environment based on mutual respect which reflects an appreciation of the unique qualities of each individual who contributes to the overall good of our team.

Health and Code Enforcement:

1. Deliver all services fairly, uniformly and ethically.
2. Consider the needs of business operators, customers and statutory requirements when making decisions and recommendations.
3. Reduce the number of critical violations observed on routine food service facility inspections and reduce the number of repeat compliance actions taken each year.
4. Promote food safety using current, preventive, risk-based techniques and promote education and understanding among all of our customers.
5. Place integrity of purpose first when making decisions and recommendations.

Main Street:

1. Implement the downtown implementation plan.
2. Improve and/or increase downtown parking through management strategies.
3. Increase heritage tourism.
4. Promote additional historic preservation in the downtown area.
5. Create downtown visual enhancements.
6. Increase communication and cooperation among various downtown stakeholders.
7. Enhance special events held downtown.
8. Increase the volunteer base for downtown events, activities and committees.
9. Establish a primary funding source for downtown improvements.

Planning:

1. Enhance the distinctive character of the community.
2. Continue to improve the use of GIS (geographic information systems).
3. Continually improve development regulations.
4. Provide a focus on and draw attention to the Comprehensive Plan's action policies and provide an annual report about the status of those action policies.
5. Improve permitting and development review efficiency.

Department Description:

Building Inspections:

The Building Inspection Division's purpose is to inspect the minimum requirements to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and emergency responders during emergency operations. This is achieved through the permitting and inspection process as well as through various boards, such as the Sub-Standard Building Commission, Construction Board and the Contractor's Liaison Meetings.

The City of New Braunfels Building Inspection Division has three areas of responsibility in the residential and commercial construction and development process: permitting, plan review and inspection and enforcement. The Building Inspection Division enforces the adopted building codes and New Braunfels Code of Ordinances and inspects to the minimum requirements of the currently adopted codes of the International Code Council. This is achieved through the permitting and inspection process as well as through the various boards.

The main responsibilities in permitting require detailed knowledge of building permit and inspection operations, as well as processing building, electrical, mechanical and plumbing permits. The staff receives permit applications, processes them, then routes and monitors them through the other reviewing divisions and entities – Planning, Engineering, Fire, Health and New Braunfels Utilities – as necessary. In plan review, commercial and residential construction plans are reviewed for compliance with adopted codes. In the inspection function, the building inspectors inspect commercial and residential projects that have been approved for permit. In addition, the Building Inspection Division is responsible for all cases that go before both the Sub-Standard Building Commission and the Construction Board. Building Inspection Division staff prepares agendas and transcribes minutes.

The Building Inspection Division is also responsible for the following: registering all contractors (building, electrical, mechanical and plumbing); maintenance of all contractor records; records management of all building applications, permits, inspections and plans; and research of complaints received in reference to building and construction along with preparation and presentation to one of the governing boards or Municipal Court, if necessary. The division also permits subdivision construction and infrastructure.

The Building Inspection Division is also responsible for all development in Special Flood Hazard Areas (SFHA's), the maintenance of all SFHA maps; records management of all flood plain applications, permits, inspections and plans.

Environmental Services:

Animal Control:

Among its responsibilities, the Animal Control Division: enforces City ordinances and statutes that encourage annual rabies vaccination and licensing of pets; requires that all animals be confined; investigates animal bites and cruelty cases; and encourages spaying and neutering of domestic pets to control the stray and unwanted animal population in the community. In addition, officers respond to citizen calls for service; handle complaints and requests from other agencies; explain laws, policies and procedures; mediate and assist in conflict resolution involving animal control issues including property damage, nuisance barking, cruelty, degree of animal confinement and potential or actual danger to or by animals. The Humane Society is an integral

partner with the City for Animal Control, as they provide shelter for stray animals as well as other needed services.

Health and Code Compliance:

Health Inspection enforces all applicable statutory health and safety codes and local ordinances. This division is principally engaged in the inspection, licensing, permitting and enforcement of activities involving food and beverage services and related operations. This division is the local designated representative for the Texas Commission on Environmental Quality (TCEQ) statutory OSSF program and for the Texas Department of State Health Services (TDSHS) environmental and food related permitting programs. Health Inspection personnel monitor and inspect food establishments including grocery stores, drinking establishments, bakeries, schools, day care centers, nursing homes and temporary food concessions; investigate sanitation and nuisance complaints; and perform related work in air and water pollution control, insect vector control and indoor air quality review. Staff inspects mobile home parks, tent campgrounds and recreational vehicle parks for compliance with established minimum health and safety regulations. Staff members offer food handler classes and issue permits to attendees. Preparation and presentation of complaint cases in Municipal Court and/or County Court for violations of health and sanitation codes are also assigned responsibilities. Staff coordinates with testing agencies for water, frozen desserts and other applicable samples and participates in epidemiological investigations with the Comal County Nurse's Office in food-borne investigations.

Main Street:

The Main Street Division is dedicated to coordinating and facilitating implementation of the adopted Downtown Implementation Plan and managing the Texas Main Street Program, which focuses on revitalization of historic commercial districts, preservation, economic restructuring and promotions. Main Street works cooperatively with the Downtown Development Board, Downtown Association, and all merchants to revitalize and promote downtown as a destination for residents and visitors alike.

Planning:

The Planning Division provides information to the public, development interests, contractors and decision makers concerning growth and development, manages the City's historic preservation efforts and supports neighborhood organizations. The division provides staff support to a number of appointed boards, commissions and committees including the Planning and Zoning Commission. Staff reviews building plans for compliance with regulations, processes plat and zoning cases and drafts regulations. Planning staff work on all aspects of annexation and non-annexation agreements. The division also manages the community-wide comprehensive planning program and the transportation plan.

The Planning Division will continue its work with individuals, neighborhoods and property owners concerning small area long range planning issues, rezoning neighborhoods, redevelopment, historic preservation and code enforcement. Building on the City's achievements in enriching the community's quality of life and distinctive character, the division will focus on major projects that include fine tuning the new development standards adopted within the last few years, managing the Regional Transportation and Thoroughfare Plan, reviewing the Comprehensive Plan for consistency, preserving community character, creating historic districts, supporting neighborhood associations, designating historic landmarks, completing the downtown implementation plan, updating the annexation plan and updating the roadway impact fee plan to include recently annexed areas.

City-Wide Strategic Plan

Strategic Priority: Implement the vision for the future of the City of New Braunfels

- Action Item: Work with other entities and the community to develop a City vision including available resources.
- Action Item: Update the Comprehensive Plan to ensure that it matches the City's vision.
 - ✓ Plan to update Comprehensive Plan in FY 2014-15.

Strategic Priority: Continue to improve the development process to increase customer friendliness

- Action Item: Continue to streamline the development process.
 - ✓ Consolidation of office space for development services to improve communication and service will occur through the design process for new city facility.

Strategic Priority: Maintain an ongoing program to provide exemplary customer service

- Action Item: Continue improvements to the development processes including realignment of responsibilities.
 - ✓ Constant review and adjustment occurs as needed. More effective building fee schedule implemented in FY 2012-13.

Performance Measures:			
	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Development Activity:			
Processing time for first response for residential permits - Building Division	5 days	4 days	4 days
Response time for first response for residential permits - Planning Division	5 days	4 days	4 days
Processing time for first response for commercial permits - Building Division	12 days	10 days	10 days
Response time for first response for commercial permits - Planning Division	12 days	10 days	10 days
Processing time for sub-contractors permits	2 days	2 days	1 day
Commercial permits issued	442	455	469
Residential permits issued	1,556	1,603	1,655
All permits (incl. mechanical, electrical, plumbing) issued	7,133	7,346	7,567
Plats processed	96	99	85
Zoning requests processed	40	45	45
All other cases processed	145	155	155
Environmental Services:			
Code Enforcement:			
Public nuisance violations abated	3,214	3,850	4,050
Resolution prior to legal action	98%	98%	98%
Health:			
Food handlers trained	2,100	2,066	2,170

Performance Measures:			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Contact hours of foods handlers training	3,108	3,045	3,195
Food service assessments	855	1,036	1,125
Animal Control:			
Stray animal impoundments	2,849	3,000	3,000
Dispatched call for service per FTE	1,851	2,300	2,425
Contact hours for animal control outreach	240	661	350
Downtown:			
Percent completion on downtown implementation plan	5%	10%	15%
Increase in sales tax revenue from downtown businesses	\$265,763	\$265,000	\$300,000
Outreach events	4	4	4
Planning:			
New historic landmark designations	3	3	5
Special projects completed	5	15	5
Percent completion of appropriate zoning program	65%	10%	25%

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$1,691,286	\$1,897,862	\$2,072,467
Operation Expenses	396,801	548,639	515,509
Capital Expenses	18,482	0	0
Total Appropriations	\$2,106,569	\$2,446,501	\$2,587,976

Program Justification and Fiscal Analysis:

The FY 2013-14 Budget for Planning and Community Development increases overall in comparison to the FY 2012-13 estimates. In employee expenses, there were several vacancies that resulted in a savings in FY 2012-13. In addition, there were three new positions added in FY 2012-13 and were funded for six months of the fiscal year. All positions as well as salary increases that were effective January 1, 2013 are fully funded in FY 2013-14.

Operating expenses actually decrease in FY 2013-14 in comparison to FY 2012-13 estimates. This is driven entirely by the suspension of the vehicle replacement program. When comparing operating expenses in FY 2011-12 to the FY 2012-13 estimates, there is a significant increase. This is driven entirely by the contract with the humane society for animal sheltering and euthanizing. The cost of Animal Control services increased a total of \$100,000. \$50,000 of the increase is due to increase rates and demand for services. In addition, beginning in FY 2012-13, the City began paying a facilities use fee of approximately \$50,000 that will assist the Humane

Society with paying the debt service for a new facility. The facility use fee will need to be paid for the duration of the Humane Society's ten year loan term. There is \$225,500 appropriated in FY 2013-14 for the contract with the Humane Society. New to this division in FY 2012-13 as well was the funding associated with downtown festivals. Prior to FY 2012-13, these funds were accounted for in the Parks and Recreation Department. However, the facilitation of these festivals is now managed by staff in the Main Street division. In FY 2013-14, there is \$62,000 budgeted for this effort in the General Fund as well as an additional \$20,000 in the Hotel/Motel Tax fund which is earmarked specifically for festival marketing.

The FY 2013-14 includes a program change associated with deploying tablet technology for field personnel. There are various capabilities and opportunities for tablets to be used to improve efficiency. In the Building and Environmental Health Divisions, there are existing applications that are compatible with tablets (particularly the Accela software used to support the City's development and inspection processes), which is why this program change is identified in this department. The \$6,000 will support the annual air time costs for the tablets for these two divisions. The hardware will be purchased from the Equipment Replacement Fund. However, if additional field personnel in the organization have a business justification and could benefit from the implementation of this type of equipment, additional units might be purchased to expand the deployment of this technology. Those departments would be expected to absorb the annual airtime cost within their operating expenditure. In addition, an additional Building Inspector is included in FY 2013-14 to meet the increasing workload in the Building division. As construction activity continues to increase within the City of New Braunfels. The annual cost of this position is approximately \$50,000.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u>Building Inspections:</u>			
Building Inspector	4	4	5
Building Official	1	1	1
Lead Building Inspector	1	1	1
Permit Technician	2	3	3
Plans Examiner	<u>2</u>	<u>2</u>	<u>2</u>
Subtotal – Building Inspections	10	11	12
<u>Environmental Services:</u>			
Administrative Secretary	1	1	1
Animal Control Officer	3	2	2
Assistant Sanitarian	1	0	0
Code Enforcement Officer	3	3	3
Health Inspections Manager	1	1	1
Sanitarian I	0	1	1
Sanitarian II	0	1	1
Senior Animal Control Officer	<u>0</u>	<u>1</u>	<u>1</u>
Subtotal – Environmental Services	9	10	10
<u>Main Street:</u>			
Downtown Development Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal – Main Street	1	1	1

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<i>Planning:</i>			
Planning and Community Development Director	1	1	1
Administrative Assistant	1	1	1
Historic Preservation and Neighborhood Planner	1	1	1
Planner	2	3	3
Planning Manager	1	1	1
Planning Technician	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal - Planning	7	8	8
<i>Total Authorized Positions</i>	27	30	31

Five Year General Fund History

The historical trends for the City of New Braunfels contribute to a better understanding of the City priorities and its commitment to meet the service demands of its growing population efficiently and effectively. The 2010 census revealed that the current population of New Braunfels is 57,740. This represents a 58.2 percent increase over a ten year period or a 5.8 percent average annual increase when compared to the 2000 census. As the population increases, the demand for services increases as well. Other factors such as inflation, revenue growth, mandated initiatives, new positions, capital planning initiatives, and employee salary and benefits costs have impacted the City of New Braunfels' budgets and actual expenditures over the last five years.

The FY 2009-10 General Fund Adopted Budget was \$53.9 million. This budget provided \$40 million to support expenditures with the remaining \$13.9 million reserved as fund balance. This budget did not include any growth and was reflective of economic uncertainties. In fact, this budget was \$2.2 million less than the FY 2008-09 Adopted General Fund Budget. The budget was balanced without an increase to the tax rate by taking specific actions. These actions included forgoing salary increases, budgeting streets and drainage maintenance at the level actually expended in FY 2008-09, (thereby not increasing efforts to address known significant maintenance backlogs); eliminating sixteen seasonal positions and one full time position; reducing administrative budgets and not permitting workforce growth. During the fiscal year, positions were held open (representing about 8 percent of the workforce) to generate savings needed to balance current and future budgets.

The FY 2010-11 General Fund Adopted Budget was \$56.5 million and included \$42.4 million for expenditures. The ending fund balance was \$14.0 million which equated to 33.1 percent of operating appropriations. The General Fund budget did not include any new programs or positions. \$1.2 million in savings was included in the budget that was achieved by continuing to hold open positions for all or part of the fiscal year. The budget was balanced at the same tax rate as FY 2009-10, with \$.0208 in tax rate moving from the General Fund to the Debt Service Fund to fully fund the debt service requirements. The expenditure appropriations did include some one-time expenditures for needed equipment purchases, mainly to support public safety personnel and road improvements. A one-time transfer to the Self Insurance Fund of \$450,000 was also budgeted to maintain that fund's financial requirements. The budget also funded full implementation of the uniform employees' step pay plan (\$975,000) and performance pay for all other employees (\$336,000).

The FY 2011-12 General Fund Adopted Budget totaled \$57.9 million and included \$43.2 million for expenditures. The ending fund balance was \$14.6 million which equated to 33.8 percent of operating appropriations. The General Fund budget included a total of eight new positions for a total cost of \$372,565 to help meet the continued increasing demand for services. This included parks maintenance workers, police dispatchers, and staff to support the building permit process. In addition, the FY 2011-12 General Fund budget fully funded all authorized positions. The overall property tax rate increased \$.0385, entirely to fund debt service requirements for certificates of obligation issued in 2011. The operations and maintenance portion of the property tax rate remained constant at \$.261362. A one-time transfer to the Self Insurance Fund of \$400,000 was once again budgeted to maintain that fund's financial requirements. Step pay plan and performance pay increases for employees were not included in the FY 2011-12 General Fund budget. The FY 2011-12 Adopted Budget also created the Stormwater Utility Fund to account for revenue and expenses associated with meeting federal

MS4 Stormwater requirements and to fund drainage systems, maintenance and improvements in anticipation of a stormwater utility fee. The Stormwater Utility fee was not adopted, therefore costs relating to federal MS4 stormwater requirements were actually and continue to be funded in the General Fund.

The FY 2012-13 General Fund Adopted Budget totaled \$60.2 million and included \$46.7 million for expenditures. The ending fund balance was \$13.5 million which equated to 28.8 percent of operating appropriations. The Facilities Maintenance Fund fund balance helped bring total available reserved to 30 percent. The General Fund budget included a total of 19 new positions at a total cost of \$688,587 to help meet continued increasing demand for services. This included parks maintenance workers, seasonal positions, police patrol positions, staff to support the development and environmental services efforts, staff to support operations and programming at the Westside Community Center and one additional employee to support information technology. Many of the new positions were funded for six months in FY 2012-13. In addition, the FY 2012-13 General Fund budget fully funded all authorized positions. The overall property tax rate increased \$.01898, which included \$.01178 to fund debt service requirements for certificates of obligation issued in 2012. The operations and maintenance portion of the property tax rate did increase by \$.0072 from FY 2010-11 which resulted in a rate of \$.26856. Step pay plan and performance pay increases for employees were included in the FY 2012-13 General Fund budget effective January 1, 2013 at a total cost of \$510,000.

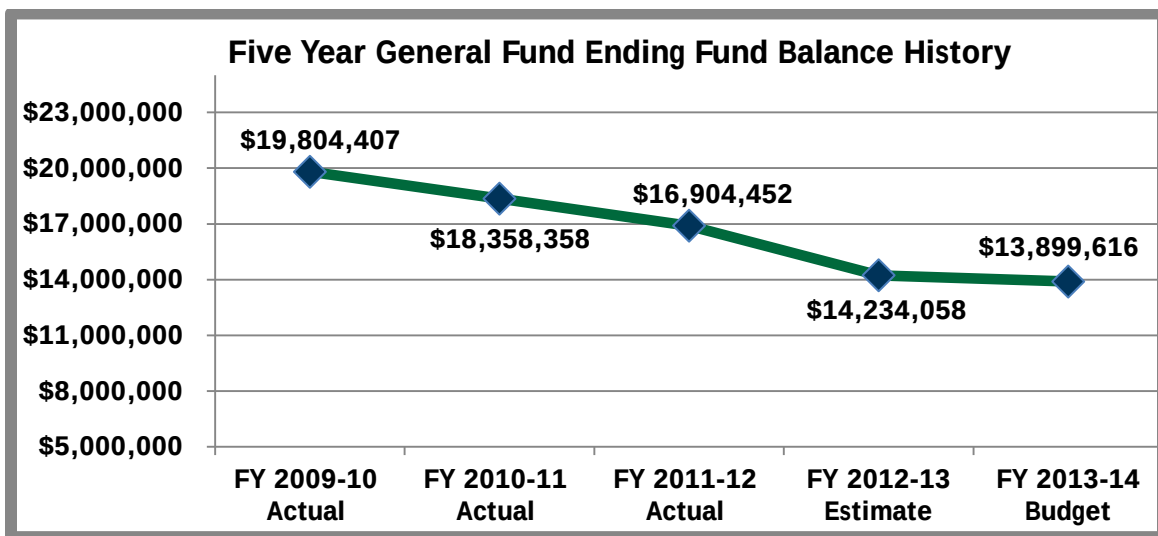
The FY 2013-14 General Fund Adopted Budget totals \$60.2 million and includes \$46.3 million for expenditures, a slight reduction from the FY 2012-13 Adopted Budget. The ending fund balance is \$13.9 million which equates to 30.0 percent of operating expenditures. Three new positions are added in FY 2013-14 in the General Fund; all three are new Police Officer positions that will support enhanced patrol efforts. The total cost of these positions in FY 2013-14 is \$423,000 which includes the annual salary and benefits costs as well as the equipment required for a first year officer i.e. vehicles, weapons, etc. Step plan pay increases are included for Fire and Police uniform positions. Non-uniform positions will receive a one-time payment of \$500 in FY 2013-14. The total cost of the step plan increase and the one-time payment is \$250,000. There are no cost of living or market adjustments included for any staff in FY 2013-14. The operations and maintenance portion of the property tax rate did increase \$.009515 from FY 2012-13 which resulted in a rate of \$.278079. In FY 2013-14, the General Fund is structurally balanced, meaning that recurring revenues are equal to recurring expenditures. However, to achieve a structurally balanced budget, the equipment replacement program has been suspended for all General Fund departments. The suspension of the program resulted in a reduction of approximately \$800,000 in annual contributions from the General Fund to the Equipment Replacement Fund. In addition, available capital funds, the Facilities Maintenance Fund and use of Equipment Replacement Fund reserves were utilized to fund budget requests for new initiatives and equipment that were deemed a high priority in FY 2013-14. These two strategies were critical in keeping expenditures relatively flat from FY 2012-13 to FY 2013-14 in the General Fund.

Five Year General Fund Carry Forward Balance History

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

The fund balances shown below are the *actual* fund balances and do not match *budgeted* fund balances described above for the four years prior to this budget. The fund balances in the budget are *projections* based on anticipated expenditures and projected revenues. The *actual* fund balances (reflecting the audited financial statements) are provided below.

The FY 2013-14 Budget includes \$13,899,616 in projected fund balance or 30.0 percent of budgeted expenditures. The fund balance has reduced every year from FY 2009-10 from FY 2013-14. During the economic downturn, available fund balance was used to fund expenditures in an effort to maintain existing service levels. As mentioned earlier, the Council has a goal of maintaining a reserve of at least 30 percent of the General Fund operating expenditures. In FY 2013-14, there were minimal excess reserves available to fund expenditures, which is what caused staff to develop a structurally balanced budget.



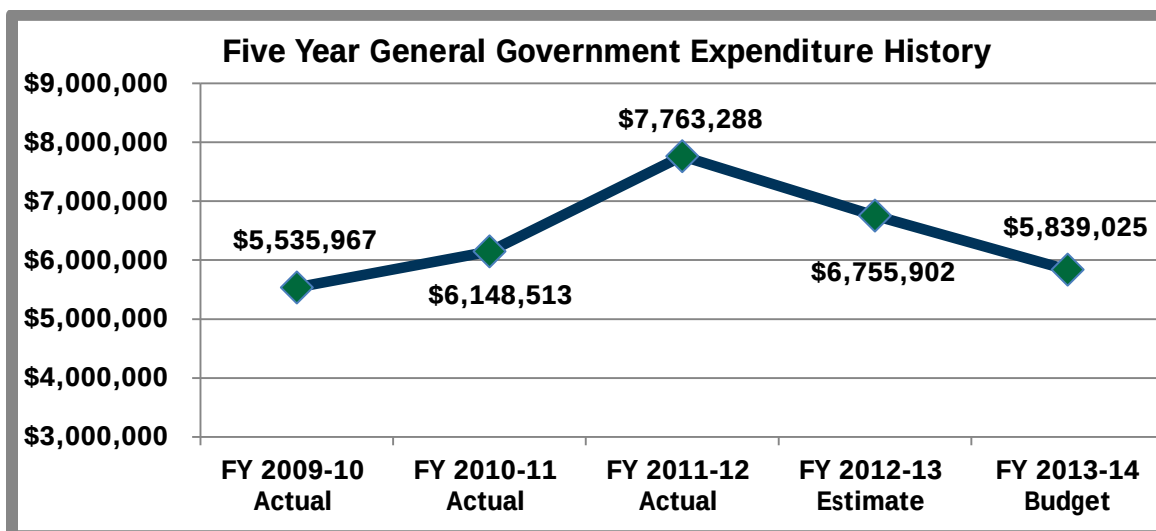
Five Year General Fund General Government Expenditure History

The General Government section includes departments such as the City Council, City Manager, City Attorney, City Secretary, Support Services, Human Resources, and the Library and other costs such as tax collection costs, insurance expenses and some City-wide services such as legislative support, investment advisors and outside auditors. General Government also includes contingency funding set aside for salary increases in years where increases occurred. As the graph below shows, expenditures within this section have fluctuated significantly. One-time

initiatives, budget balancing strategies as well other as policy impacts that have led to the fluctuation in expenditures within this category from FY 2009-10 to FY 2013-14.

The graph below shows an increase of \$303,058 or 5.5 percent in expenditures in General Government when comparing FY 2009-10 to FY 2013-14. However, expenditures spiked within this category in FY 2011-12, to the level of \$7.76 million dollars. In FY 2011-12, the interfund transfer to the River Activities Fund was significantly higher than FY 2012-13 and FY 2013-14. In addition, a one-time transfer to the Self Insurance Fund to pay employee claim costs was completed in FY 2011-12 (\$400,000). There was no planned transfer to the Self Insurance Fund for FY 2012-13 and non is budgeted in FY 2013-14. The decrease in expenditures from FY 2012-13 to FY 2013-14 is driven mainly by a court settlement in the amount of \$691,000 that occurred in FY 2012-13 as well as the suspension of the equipment replacement program, which eliminated an annual transfer of approximately \$191,000 for computer replacements.

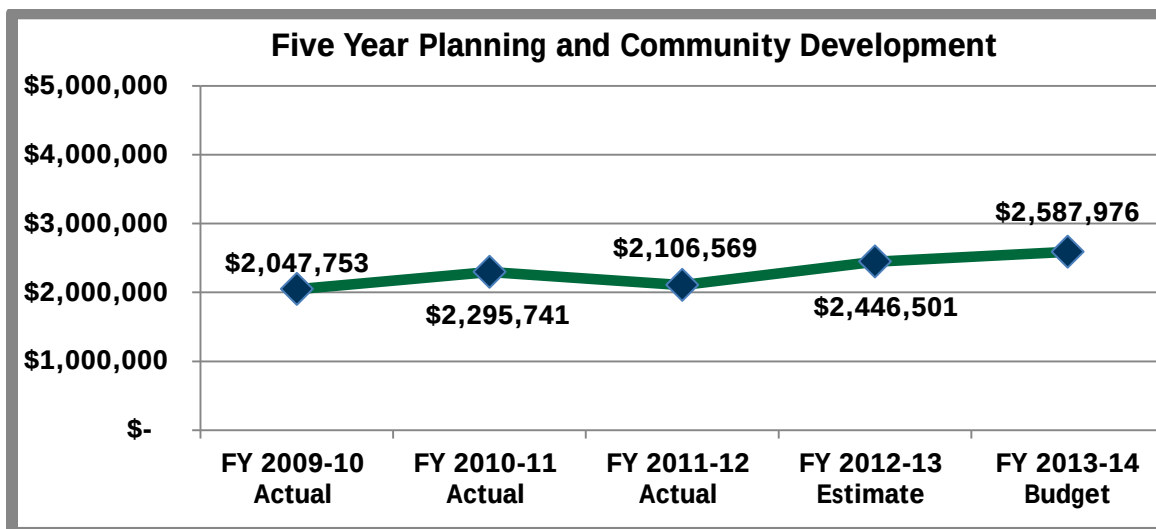
There have been several positions added to divisions within the general government category since FY 2009-10 to meet increased service demands throughout the organization. These positions include a Development Coordinator, a Public Information Officer, multiple library positions including a Librarian and staff to support the operation of the Westside Community Center, a customer service specialist, a management and budget coordinator, a grants coordinator, and four information technology positions to support the City's growing demand for technology. The step plan and one-time payments for all General Fund employees are also currently appropriated in this category in FY 2013-14.



Five Year Planning and Community Development Expenditure History

The Planning and Community Development function in the City's General Fund includes building inspections, environmental services (animal control, code enforcement, health and sanitation), planning and main street (downtown development). As the graph on the following page shows, expenditures within this section have increased \$540,223 or 26.4 percent since FY 2009-10 – as the City added personnel to meet the demand for services that the City's growth generated. Prior to FY 2009-10, revenues from permits, licenses and inspections increased at a rapid pace as well, as both commercial and residential development drove the community's growth. The City added resources to meet this higher demand. During the economic downturn, in FY 2009-10, revenues dropped as construction activity stalled. However, revenue rebounded immediately in FY 2010-11 and has continued to do so. Revenue collected from permits, licenses

and inspections are expected to remain relatively flat in FY 2013-14. In addition, responsibilities pertaining to health inspections are expected to increase as well. To meet these service demands, In FY 2012-13, an Assistant Sanitarian and a Permit Technician were added to continue these efforts. In FY 2013-14, an additional Building Inspector is authorized to enhance customer service efforts.

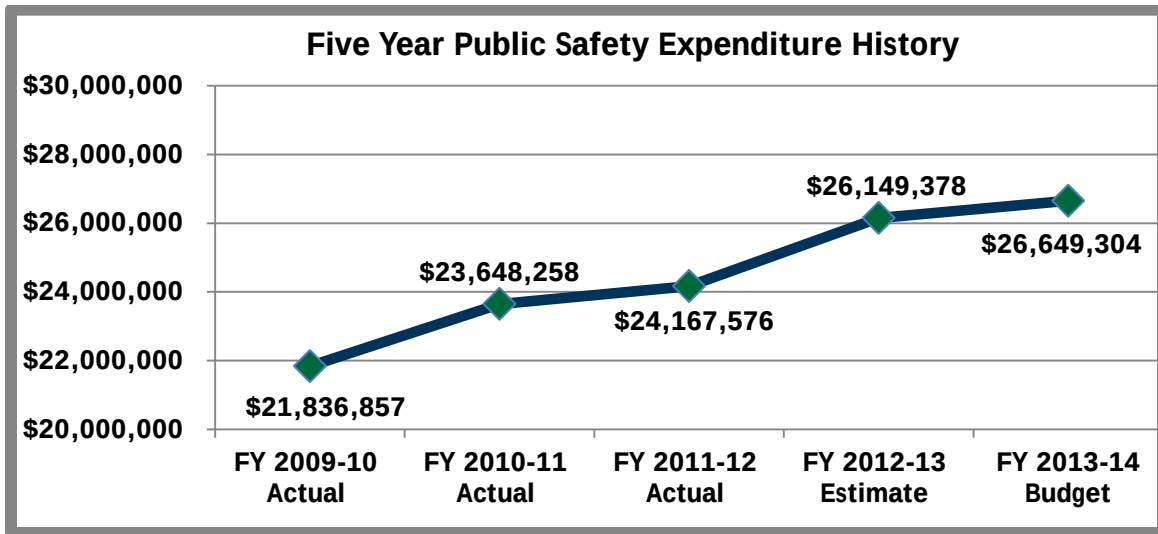


Five Year Public Safety Expenditure History

As the graph on the following page shows, expenditures within Public Safety have increased \$4,812,447 or 22 percent since FY 2009-10. Public Safety includes the City's Police and Fire Departments (including Emergency Management) as well as Municipal Court. Three factors drove this growth, two related to personnel expenditures and the third related to equipment purchases.

In FY 2007-08, the City Council approved and funded a market-based compensation study that resulted in salary increases for police and fire positions. In two other years, cost-of-living adjustments were authorized by Council. No salary increases occurred in either FY 2008-09 or FY 2009-10; full implementation of the uniform employees step pay plan was postponed because of the impact on the City's revenues from the economic downturn. FY 2010-11 addressed this issue by funding full implementation of that pay plan at an estimated cost of \$975,000. Step plan implementation (through FY 2013-14) has impacted the increase in Public Safety expenditures. There were no step plan increases authorized in FY 2011-12. However, in FY 2012-13, all uniform employees were provided two steps in their respective pay to bring them to the correct level in pay in accordance with the existing uniform step plans.

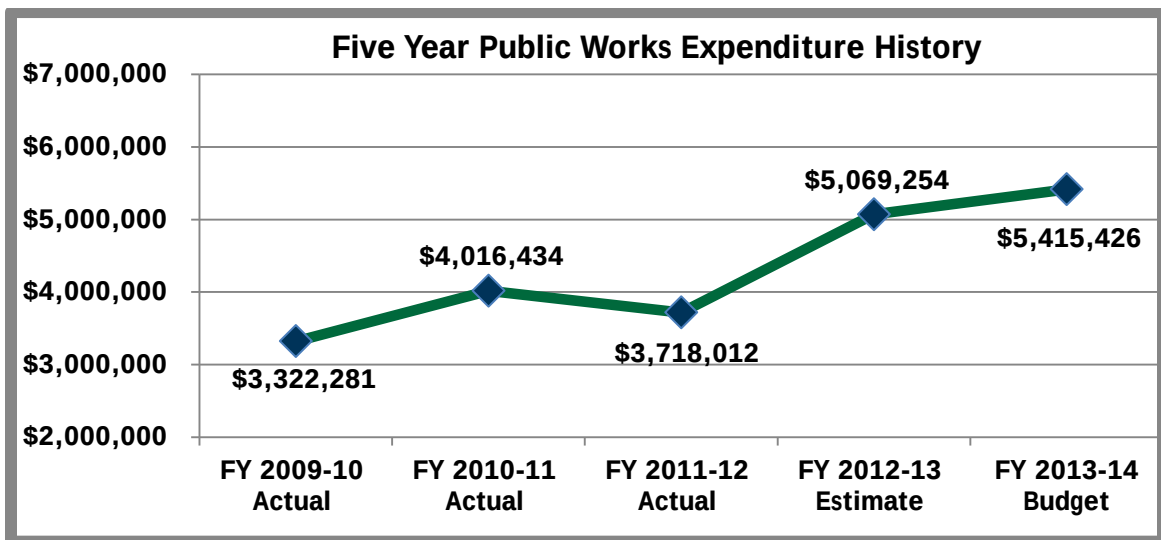
The Police and Fire Departments have also had increases in uniform officers since FY 2009-10. 6 sworn officers and 3.5 civilian positions have been added to the Police Department to enhance patrol efforts as well as serve on specialized police units. Three of the six additional sworn officers are new to the organization, authorized in FY 2013-14. The Fire Department, during the same time frame, added 18 uniform positions. The new uniform positions were added in conjunction with the opening of Fire Station #4.



Five Year Public Works Expenditure History

Overall, Public Works expenditures have increased \$2,093,145 or 63 percent from FY 2009-10 to FY 2013-14; however, differences in funding strategies have impacted General Fund spending in this area in some years. In FY 2009-10, changes were implemented that reduced the General Fund cost for Public Works but did not impact the City's overall expenditures for important functions. A drainage crew and associated costs were moved to the Stormwater Development Fund (\$330,000) to take advantage of one-time revenues from fees assessed on new development in the community. In FY 2010-11, the drainage crew costs were moved back to the General Fund. In addition, the proposed implementation of the stormwater utility moved all expenses related to drainage out of the General Fund once again, which resulted in a reduction of General Fund expenses of \$609,000 in FY 2011-12. In addition, engineering staff costs were moved to capital improvement funding since those personnel worked on projects funded through debt, which resulted in employee expenditure reductions of \$268,000 in FY 2009-10, \$177,000 in FY 2010-11 and \$275,000 in FY 2011-12. For FY 2011-12, a traffic engineer was added to address result of new traffic signal responsibilities assumed by the City as a result of officially passing 50,000 in population levels. In FY 2012-13, the drainage staff and associated operating drainage expenditures were moved back into the General Fund since the stormwater utility fee was not instituted, which was the main factor behind the increase from FY 2011-12 to FY 2012-13. For FY 2013-14, all positions are fully funded, a major factor of the increase in Public Works expenditures.

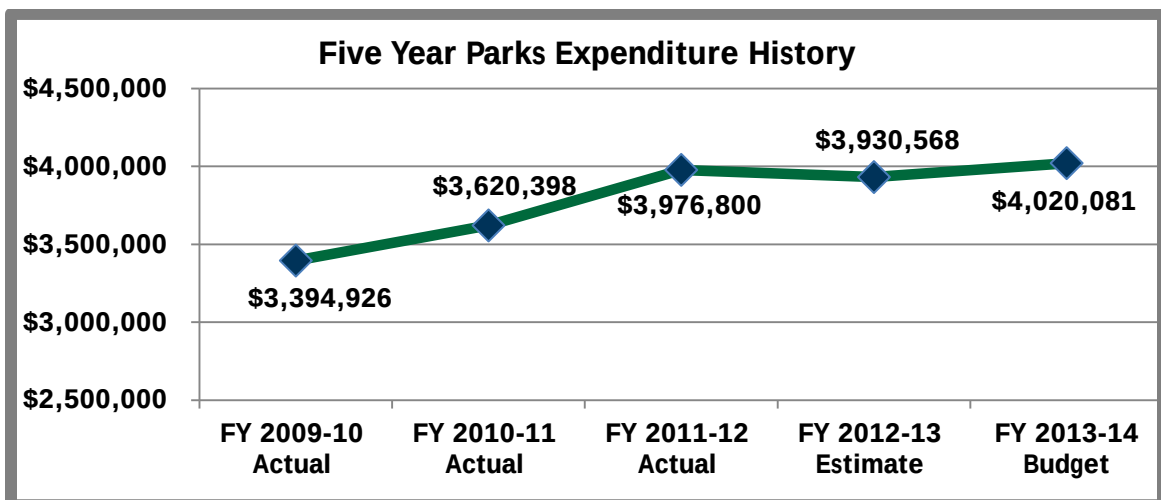
In FY 2005-06, the City spent less than \$100,000 for streets and drainage improvements. In contrast, the FY 2013-14 Adopted Budget provides \$1.52 million to support these efforts. In addition, staffing resources have been improved (by upgrading several engineering positions to create a City Engineer and Capital Programs Manager) to manage the City's increased capital improvement program that focuses heavily on streets and drainage improvements and the implementation of the 2013 Bond projects. Since FY 2009-10, other positions have been added in Public Works that include, a sign shop technician, drainage crew leader, drainage maintenance worker, watershed coordinator, facilities manager a, facilities maintenance worker and a foreman. In FY 2012-13 and FY 2013-14, a total of three capital project managers have been added, one capital project specialist and a capital projects construction inspector. These positions work on debt funded capital projects, and therefore are funded by available capital funds and do not impact the expenditures on the graph on the following page.



Five Year Parks Expenditure History

Parks expenditures increased \$625,155 or 18.4 percent from FY 2009-10 to FY 2013-14, reflecting the City's continued commitment to increase maintenance and parks and recreation programs. In FY 2013-14, all positions are fully funded. Overall, Parks expenditures have remained fairly flat from FY 2011-12 to FY 2013-14. However, eight positions have been added since FY 2009-10, which includes seasonal and regular positions. This includes two maintenance workers to improve maintenance efforts in all City parks and six seasonal positions to better support the recreational facilities that are open during the summer months in New Braunfels. As the City has increased its park acreage, outside contracts for both landscape services and litter pickup have increased to adequately maintain all City parks. This is also a factor of the increase in expenditures from FY 2009-10 to FY 2013-14.

During FY 2009-10, the City experienced a major flood event that impacted many of the City's parks along river fronts. Damage to park facilities included fencing, dams, retaining walls, and bridges. Debris removal was a major effort. Funding for this effort came from the City's Facilities Maintenance Fund and totaled approximately \$1 million dollars.



Enterprise Funds

AIRPORT OPERATIONS



City of New Braunfels
Airport Fund
Fiscal Year Ending September 30, 2014

Fund: 501

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ (30,874)	\$ 8,510	\$ 478
Total Beginning Balance	\$ (30,874)	\$ 8,510	\$ 478

Revenue

Charges for Services	\$ 1,689,576	\$ 1,851,643	\$ 2,021,050
Intergovernmental Revenue	50,000	50,000	50,000
Interfund Transfer	40,000	-	-
Total Revenue	\$ 1,779,576	\$ 1,901,643	\$ 2,071,050

TOTAL AVAILABLE FUNDS \$ 1,748,702 \$ 1,910,153 \$ 2,071,528

APPROPRIATIONS

Employee Expenses	\$ 344,590	\$ 389,543	\$ 437,101
Operation Expenses	1,382,661	1,504,132	1,543,090
Capital Expenses	12,940	16,000	-
Interfund Transfer	-	-	51,010
Debt Service	-	-	40,000

TOTAL OPERATING APPROPRIATIONS	\$ 1,740,191	\$ 1,909,675	\$ 2,071,201
Ending Fund Balance	\$ 8,510	\$ 478	\$ 327
TOTAL APPROPRIATIONS	\$ 1,748,702	\$ 1,910,153	\$ 2,071,528

AIRPORT FUND

Fund: 501

Mission:

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

Vision:

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

Goals/Objectives:

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

Department Description:

The New Braunfels Municipal Airport provides a safe and efficient transportation portal into the National Airspace System for New Braunfels and the surrounding area. The airport and its business tenants provide hangar space, aircraft maintenance, fuel, flight instruction, aircraft sales, charter services, air ambulance service, meeting and conference rooms and technical education opportunities. Airport administrative responsibilities include lease and property management, Federal Aviation Administration regulation compliance, planning and development of airport infrastructure projects, coordination with local, state and federal entities, oversight of security and safety concerns and promoting local economic development. The Airport Fund is one of the City's four enterprise funds.

City-Wide Strategic Plan

Strategic Priority: Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities.

- Action Item: Work with TXDOT to develop a pavement management plan at airport
 - ✓ Airport Master plan addresses the completion of a pavement management plan.
 - ✓ Complete runway extension project

Performance Measures:			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Customer service satisfaction	95%	98%	98%
Flight operations – traffic activity	28,099	39,880	40,000
Gallons of fuel sold	289,882	308,000	320,000
Jet-A (Corporate Traffic Indicator)	225,981	229,000	240,000
Standard aviation fuel	63,901	79,000	80,000
Airport improvements (Total)	\$2,573,121	\$6,320,000	\$2,000,000
City contribution	\$107,121	\$632,000	\$200,000
Grant contribution	\$2,466,000	\$5,688,000	\$1,800,000
Percent of business plan implemented	53%	69%	75%

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$344,590	\$389,543	\$437,101
Operation Expenses	1,382,661	1,504,132	1,543,090
Capital Expenses	12,940	16,000	0
Interfund Transfer	0	0	51,010
Debt Service	0	0	40,000
Total Appropriations	\$1,740,191	\$1,909,675	\$2,071,201

Program Justification and Analysis:

In comparison to the FY 2012-13 estimates, the FY 2013-14 Airport Budget has increased overall. This is driven by multiple factors. The FY 2013-14 Budget reflects full funding for all authorized positions, which is driving the increase in employee expenses. Salary increases that were effective January 1, 2013 are funded for the full year in FY 2013-14, as is the Airport Operations Supervisor, who was hired in June 2013.

The increase in operating expenses in FY 2013-14 is mainly due to the cost of purchasing fuel for resale, based on both current demand and the ongoing development occurring at the Airport.

In FY 2012-13, \$16,000 was expensed to purchase an all terrain vehicle for the Airport. This piece of equipment provides maintenance staff easier travel across all Airport property as well as other added efficiencies such as transporting small tools and equipment as needed.

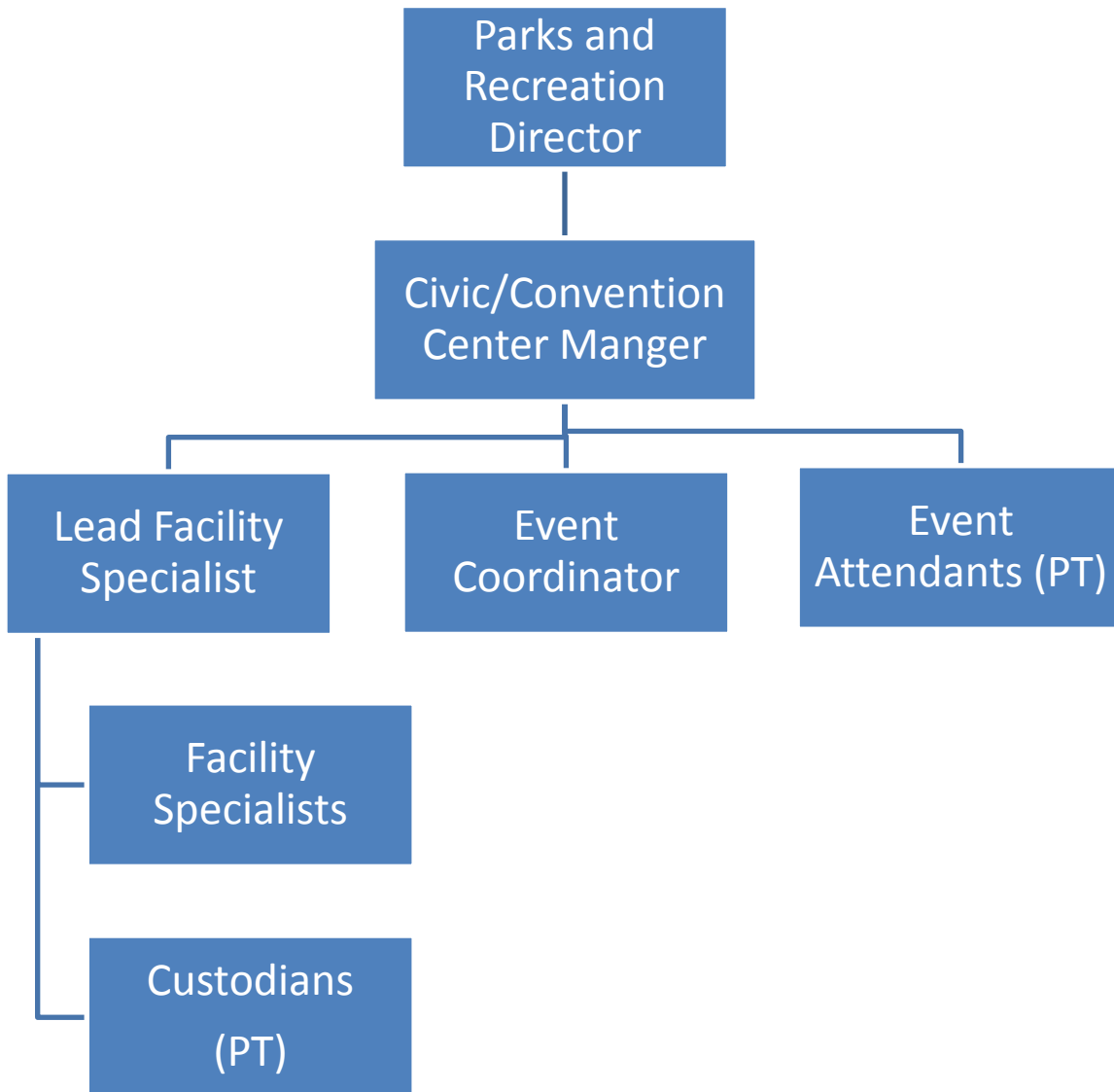
The Airport is one of the City's enterprise fund which have the objective of being self sustaining – meaning that the revenue generated by the activity (enterprise) through providing goods and services to the public at large is sufficient to cover all the costs of the enterprise including all current expenses and other financial requirements related to this activity. This includes regular costs, such as operating expenses, personnel costs, equipment purchases and routine facilities maintenance and repair. It also includes paying any debt service associated with new or expanded facilities costs, maintaining a fund balance reserve equal to or greater than 25 percent of annual operating expenditures, paying the City's General Fund for administrative support (such as information technology, payroll, purchasing, human resources) and developing a reserve

for facility upkeep. Prior to FY 2013-14, the Airport was not making a contribution to the General Fund for administrative services and, for the last several years, was not contributing to the debt service associated with a hanger that was constructed at the Airport in 2006. However, an agreement existed whereby an exchange of services occurred; the Airport was compensated for the ground leases for the Central Texas Technology Center and the storage of road materials by the value of the administrative services. Beginning in FY 2013-14 both these revenues (payments from the General Fund for the ground leases of \$90,000) and the expenditures (payments of \$51,010 in administrative costs to the General Fund) are recognized and budgeted. In addition, the Airport will once again make a contribution (\$40,000) toward the debt service associated with the hanger. As the Airport revenues grow, the debt service contribution will increase to the full \$150,000 annual cost of that principal and interest. This approach better reflects the actual revenues and expenditures at the Airport.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Airport Director	1	1	1
Administrative Assistant	1	1	1
Airport Maintenance Technician	3	3	4
Lead Airport Maintenance Technician	1	1	0
Operations Supervisor	<u>0</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	6	7	7

CIVIC/CONVENTION CENTER



City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2014

Fund: 541

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 289,699	\$ 231,381	\$ -
Total Beginning Balance	\$ 289,699	\$ 231,381	\$ -

Revenue

Charges for Services	\$ 279,169	\$ 298,711	\$ 313,500
Miscellaneous	10,982	5,688	-
Interfund Transfers	288,582	323,372	356,468
Total Revenue	\$ 578,734	\$ 627,771	\$ 669,968

TOTAL AVAILABLE FUNDS **\$ 868,433 \$ 859,153 \$ 669,968**

APPROPRIATIONS

Employee Expenses	\$ 317,576	\$ 341,619	\$ 361,303
Operation Expenses	319,476	287,907	276,762
Interfund Transfer		229,627	31,903

TOTAL OPERATING APPROPRIATIONS **\$ 637,051 \$ 859,153 \$ 669,968**

Ending Fund Balance **\$ 231,381 \$ - \$ -**

TOTAL APPROPRIATIONS **\$ 868,433 \$ 859,153 \$ 669,968**

CIVIC/CONVENTION CENTER FUND Fund: 541

Mission:

To provide a safe, beneficial and enjoyable facility for special events to citizens, tourists and visitors to New Braunfels.

Vision:

To be the facility of choice for private and public organizations to gather to promote education, arts and business activities throughout the year.

Goals/Objectives:

1. Promote, train and retain a highly competent, professional staff dedicated to serving the customer's needs at the Civic/Convention Center.
2. Enhance customer services through improved information access, friendly service and prompt, professional responses.
3. Promote new and repeat business by building good relationships with current and future clients, establishing a presence at community events and developing a strong partnership with the Greater New Braunfels Chamber of Commerce.

Department Description:

The Civic/Convention Center is a multi-use meeting facility that can accommodate social events, business meetings, trade shows, recitals and much more. The Civic/Convention Center renovation and expansion was completed in FY 2007-08. The new facility contains an auditorium, banquet room and several meeting rooms. The main auditorium contains a stage, stage lighting and independent sound system. The facility complies with the requirements of the Americans with Disabilities Act (ADA) for those with special needs. The Center staff coordinates with the Greater New Braunfels Chamber of Commerce in marketing, selling and delivering the highest level of customer service. The Civic/Convention Center is one of the City's four enterprise funds.

City-Wide Strategic Plan

Strategic Priority: Continue to develop year-round tourism

- Action Item: Increase use of the Civic/Convention Center as a meeting destination, including regional meetings to locate in New Braunfels using employees participation in professional organizations.
 - ✓ Created webpage: www.nbtexas.org/civiccenter; submitted photos for meetnb.com (Chamber of Commerce managed website); finalized a new brochure and included listings for event related websites.
 - ✓ Civic/Convention Center staff regularly attends Chamber of Commerce networking events.
 - ✓ Advertisements are scheduled to appear in the Austin Business Journal and San Antonio Business Journal in FY 2013-14.

Performance Measures:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Total Revenue	\$276,169	\$285,200	\$300,000
Non room Rental Revenue	\$2,350	\$13,500	\$13,500
Number of events	237	245	245
Customer Service Satisfaction (measured by survey)	N/A	88%	88%
Repeat customers as a percent of total business	55%	50%	50%
New customers – convention/ trade shows	4	7	6
New customers - Non-convention/trade shows and SMERF (social, military, education, religious and fraternal)	63	61	62

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$317,576	\$341,619	\$361,303
Operation Expenses	319,476	287,907	276,762
Interfund Transfers	0	229,627	31,903
Total Appropriations	\$637,051	\$859,153	\$669,968

Program Justification and Fiscal Analysis:

The Civic/Convention Center Fund was created in FY 2009-10 to account for the full costs associated with operating the expanded Civic/Convention Center facility. Prior to that time, the Civic/Convention Center budget was part of the General Fund Budget under Public Works.

The FY 2013-14 Civic/Convention Center Budget reflects a significant overall decrease in comparison to the FY 2012-13 estimates. This is driven mainly by the interfund transfer completed in FY 2012-13 to move project money to the Enterprise Maintenance and Equipment Replacement Fund (see below for additional information). The FY 2013-14 Budget reflects full funding for all authorized positions as there were several vacancies in FY 2012-13. This accounts for the increase in employee expenses. In addition, FY 2013-14 reflects full year funding of performance pay increases that became effective January 1, 2013.

In FY 2008-09, the City and the Greater New Braunfels Chamber of Commerce worked together to identify the appropriate reserve level for the Convention and Tourism Fund (the funds come from the then 50 percent of the hotel/motel tax that the City paid to the Chamber to promote tourism and support the Convention and Visitor's Bureau). Over several years, that reserve had built up to a significant level. In November 2008, \$650,000 from those reserves was moved back to the Civic/Convention Center Fund. The FY 2011-12 actual expenditures operations expenses are impacted by the remaining amounts of the \$650,000. The monies have been spent

on various building improvements and equipment needs, including technology enhancements, additional service equipment, a security system and other important items that enhance the ability of the facility and staff to provide excellent customer service. In FY 2012-13, the remaining balance of these monies (\$229,627) was transferred to the Enterprise Maintenance and Equipment Repair Fund. This allows the funds to be accounted for separately as they are dedicated to use at the Civic/Convention Center. It will also more accurately reflect the daily operations and maintenance costs for the Center in this Civic/Convention Center Fund. More information on the projects completed in FY 2012-13 and projected for FY 2013-14 with the use of these funds can be found on pages IV-25 and IV-26.

The City's enterprise fund functions, including operation of the Civic/Convention Center, make use of services provided by other City departments such as human resources, information technology, finance and accounting and facilities maintenance. Each of these funds, beginning in FY 2013-14, will make a contribution to the General Fund to help pay for these services. This is the first year that the Civic/Convention Center Fund will make this contribution. It totals \$31,903.

Policy Considerations:

The City of New Braunfels has four enterprise funds; the Civic/Convention Center, as stated, is one of these funds. The City's objective for each of these funds is that they are self sustaining – meaning that the revenue generated by the activity (enterprise) through providing goods and services to the public at large is sufficient to cover all the costs of the enterprise including all current expenses and other financial requirements related to this activity. This includes regular costs, such as operating expense, personnel costs, equipment purchases and routine facilities maintenance and repair. It also includes paying any debt service associated with new or expanded facilities costs, maintaining a fund balance reserve equal to or greater than 25 percent of annual operating expenditures, paying the City's General Fund for administrative support (such as information technology, payroll, purchasing, human resources) and developing a reserve for facility upkeep. However, Hotel/Motel tax proceeds currently support the annual debt service and a portion of the operating expenditures. For the Civic/Convention Center, this is expected to be the case for the next several years.

The City is considering modifications to room rates and other charges for FY 2013-14. The rate modifications are driven by the continued high demand for weekend rentals and structured to increase weekday activity at the Civic/Convention Center. Weekday activity is currently well below the facility's capacity and presents opportunities for increased revenue. All rate modifications will be designed to keep customer costs below market rates. No revenue is included in FY 2013-14 for these rate modifications because the majority of events that will occur in FY 2013-14 have already been booked at current rates. All events already booked will to occur within the next three years pay current rates.

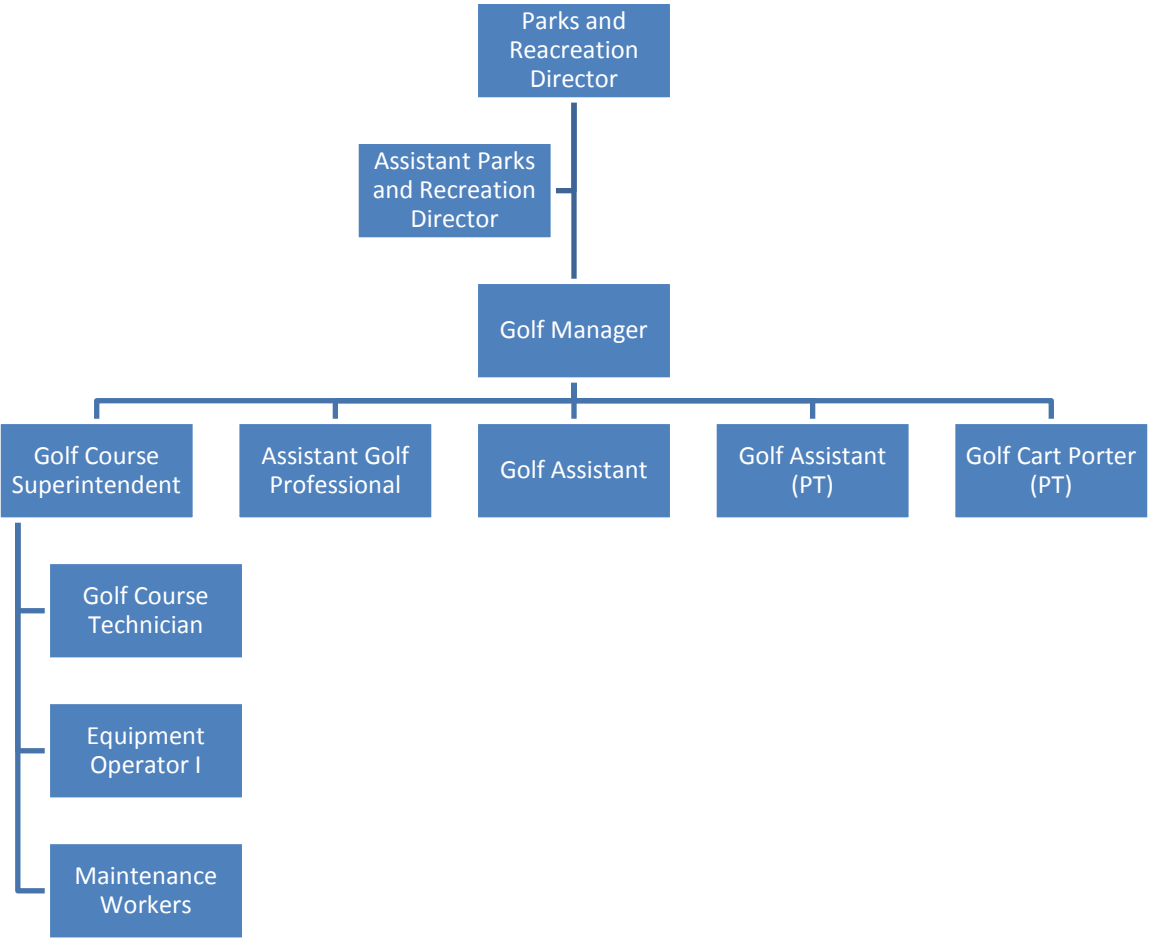
An industry standard in the event/room rental business is to assess a food and beverage fee when a customer elects to serve either/both. This is to recover a portion of the additional services associated with facilitating an event that includes food and beverage such as increased clean-up. Implementation of a food and beverage fee is included for FY 2013-14 as well. Again, this would apply to new bookings, not existing commitments. When combined with the rate modifications explained above, the total room rental rate for customers serving food and

beverage will remain slightly below the market. A portion of the revenue generated from the food and beverage fee could be dedicated to a capital reserve for future facility maintenance/repairs/replacements at the Civic/Convention Center.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Civic/Convention Center Manager	1	1	1
Custodian – Part Time (2 at 20-24 hrs/wk)	1	1	1
Event Coordinator	1	1	1
Event Attendant – Part time (3 at 10-12 hrs/wk)	1	1.5	1.5
Facility Specialist	3	3	3
Lead Facility Specialist	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	8	8.5	8.5

GOLF FUND



City of New Braunfels
Golf Fund
Fiscal Year Ending September 30, 2014

Fund: 531

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 225,312	\$ 254,644	\$ 453,042
Total Beginning Balance	\$ 225,312	\$ 254,644	\$ 453,042

Revenue

Charges for Services	\$ 950,604	\$ 1,072,083	\$ 11,000
Interest Income	342	-	-
Contributions	1,725	17,570	283,500
Miscellaneous	28,572	-	-
Interfund Transfer	-	-	43,000
Sale of Equipment	-	-	30,000
Total Revenue	\$ 981,243	\$ 1,089,653	\$ 367,500

TOTAL AVAILABLE FUNDS \$ 1,206,555 \$ 1,344,297 \$ 820,542

APPROPRIATIONS

Employee Expenses	\$ 543,784	\$ 538,341	\$ 477,073
Operation Expenses	329,456	310,473	101,458
Capital Expenses	32,980	-	-
Interfund Transfer	45,691	42,441	-

TOTAL OPERATING APPROPRIATIONS	\$ 951,911	\$ 891,255	\$ 578,531
Ending Fund Balance	\$ 254,644	\$ 453,042	\$ 242,011
TOTAL APPROPRIATIONS	\$ 1,206,555	\$ 1,344,297	\$ 820,542

GOLF FUND

Fund: 531

Mission:

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

Vision:

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

Goals/Objectives:

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

Department Description:

The Golf Division of the Parks and Recreation Department is responsible for maintaining, preserving and operating the Landa Park Municipal Golf Course. This includes 120 acres of landscaped area along with a pro shop, grill and clubhouse. Services provided through the course include golf rounds, lessons, junior programs, senior leagues, tournaments, food service and the pro shop.

The Golf Fund is one of the City's four enterprise funds. The City's objective for each of these funds is that they are self sustaining – meaning that the revenue generated by the activity (enterprise) by providing goods and services to the public at large is sufficient to cover all the costs of the enterprise including all current expenditures and other financial requirements related to this activity. This includes regular costs, such as operating expenditures, personnel costs, equipment purchases and routine facilities maintenance and repair. The Golf Fund made the last payment for debt service for the debt issued for clubhouse improvements in FY 2010-11. Golf is currently a self-supporting operation in which revenues meet or exceed the annual expenses.

City-Wide Strategic Plan

Strategic Priority: Continue to develop year-round tourism.

- Action Item: Enhance marketing of the Landa Park golf course.
 - ✓ Golf course renovations underway in October 2013 and throughout FY 2013-14; marketing plan will be developed for reopening.

Performance Measures:			
	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Golf course rounds played	39,140	43,000	N/A
Potential days open	362	362	N/A
Actual days open	353	360	N/A
Number of beginner class contact hours (Adult and Junior)	23	25	N/A
Number of followers through social media (Facebook, GolfNow)	210	600	N/A
Customer satisfaction (measured by survey)	N/A	92%	N/A
*Once reopened, city staff will track resident vs. non-resident customers.			

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$543,784	\$538,341	\$477,073
Operation Expenses	329,456	310,473	101,458
Capital Expenses	32,980	0	0
Interfund Transfers	45,691	42,441	0
Total Appropriations	\$951,911	\$891,255	\$578,531

Program Justification and Fiscal Analysis:

In October 2013, the City expects to close the golf course for play to complete extensive renovations to the golf course and clubhouse. This will have a significant impact on expenditures during FY 2013-14. The City Council has committed to maintaining the full time staff at the golf course during construction. The New Braunfels Industrial Development Corporation (NBIDC) is also providing significant funding during this year (and in the first two years of operation post-construction) to facilitate this plan to keep all the full time staff.

The summary table below explains the breakdown, by funding source, for staff during construction. This funding also reflects increased marketing for the course. The strategy for providing the resources for that marketing effort has not yet been determined.

Funding Source	FY 2013-14 Contribution
Golf Fund	\$150,573
New Braunfels Industrial Development Corporation	283,500
Project related staffing costs (debt funded)	61,848
General Fund	43,000
Total	\$538,921

Employee expenses in total (among all funding sources) in FY 2013-14 are less than the FY 2012-13 estimates. This is mainly driven by the fact that only full time, filled positions at the golf course will be funded during the renovation (FY 2013-14). The part time positions will

remain authorized; any staff in these positions will have the opportunity to move into open part time positions elsewhere in the organization, if any are available.

As stated, the NBIDC committed \$750,000 to support the golf course during the renovation and after the golf course reopens. The current pro-forma for the renovated course projects a revenue shortfall for the first two years of operation. A portion of the funds from the NBIDC (estimated at \$283,500) will be utilized during the renovation to fund existing staff and begin marketing the golf course. The General Fund is contributing to the employee expenses in FY 2013-14 (\$43,000). This is based both on planned administrative support that will be provided to other City departments by a golf course employee and recognizing a smaller portion of the Assistant Parks and Recreation Director's salary and benefits in the Golf Course Fund in FY 2013-14. The golf course renovation project will pay for one-half of the Golf Course Manager's salary as his efforts will be almost entirely focused on the re-construction of the course and clubhouse as well as a small portion of several maintenance employees during the time they spend removing the existing cart paths.

In FY 2013-14, operating expenses are appropriated to fund facility expenses such as utilities and janitorial supplies. In addition, there are funds appropriated that will be utilized to purchase services and supplies in anticipation of the reopening in October of 2014. Funds are also provided for marketing and advertising costs as the course works to educate golfers about the opportunities for play at the enhanced course.

In FY 2012-13, the Golf Course will make a transfer to the General Fund of \$42,441 for administrative support. However, no transfer is budgeted in FY 2013-14 in an effort to preserve the fund balance in the Golf Course Fund for FY 2014-15.

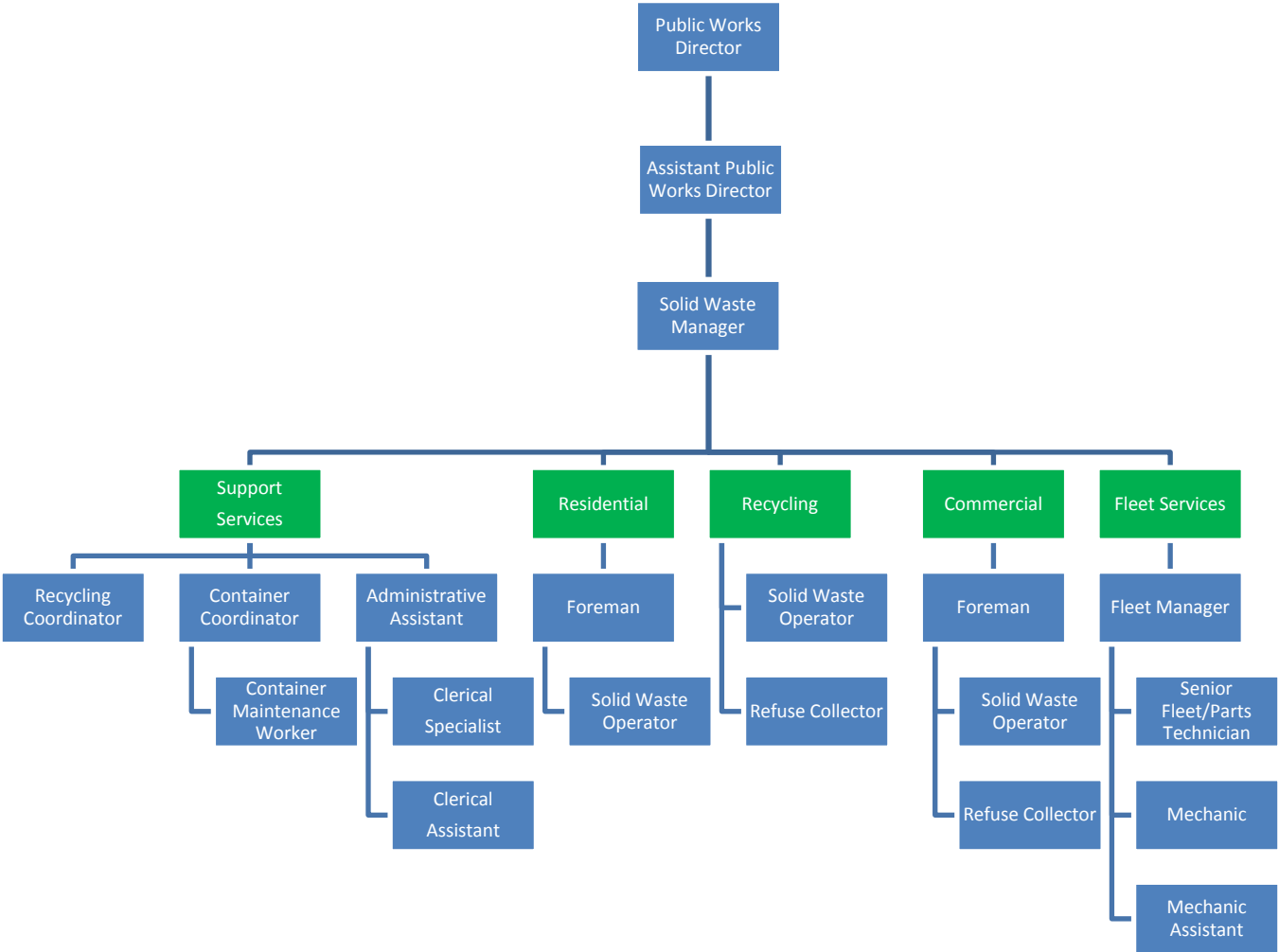
Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Assistant Golf Professional	1	1	1
Equipment Operator I	1	1	1
Golf Assistant	1	1	1
Golf Assistant – Part time	1	1	1
Golf Cart Porter – Part time	1	1	1
Golf Course Field Technician	1	1	1
Golf Course Superintendent	1	1	1
Golf Manager	1	1	1
Maintenance Worker	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>
<i>Total Authorized Positions</i>	<i>11.5</i>	<i>11.5</i>	<i>11.5*</i>

All positions will remain authorized in FY 2013-14, however all part time positions will be vacant until the course reopens.

25 percent of the costs associated with the Assistant Parks Director are funded by the Golf Fund.

PUBLIC WORKS – SOLID WASTE FUND



Fund: 521

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$	1,472,166	\$	2,405,277	\$	2,602,716
Total Beginning Balance	\$	1,472,166	\$	2,405,277	\$	2,602,716

Revenue

Charges for Services	\$ 6,913,402	\$ 7,094,849	\$ 7,236,048
Interest Income	1,713	2,000	1,500
Miscellaneous	168,616	121,359	121,300
Total Revenue	7,083,730	7,218,208	7,358,848

TOTAL AVAILABLE FUNDS	\$ 8,555,896	\$ 9,623,485	\$ 9,961,564

APPROPRIATIONS

Employee Expenses	\$ 2,478,943	\$ 2,621,640	\$ 2,729,079
Operation Expenses	2,964,938	3,265,140	3,921,816
Capital Expenses	-	379,650	30,010
Interfund Transfers	706,738	754,339	1,161,489
Debt Service			76,457

TOTAL OPERATING APPROPRIATIONS	\$ 6,150,619	\$ 7,020,769	\$ 7,918,851
Ending Fund Balance	\$ 2,405,277	\$ 2,602,716	\$ 2,042,713
TOTAL APPROPRIATIONS	\$ 8,555,896	\$ 9,623,485	\$ 9,961,564

SOLID WASTE FUND

Fund: 521

Mission:

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

Vision:

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

Goals/Objectives:

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

Department Description:

The Solid Waste Division of the Public Works Department consists of four sub-divisions: residential garbage collection, recycling and green waste collection, commercial garbage collection and fleet services. Each division assists in ensuring the health and safety of the community by providing once-per-week collection of residential garbage, recycling and green waste commercial garbage collection in various size containers collected up to six times a week, and fleet maintenance services for City vehicle (light and heavy).

Residential garbage collection is accomplished with automated vehicles, making more efficient use of personnel and equipment. Since FY 2007-08, residential routes have been served by automated vehicles and containers. This type of operating system provides residents garbage collection services more economically and creates a safer working environment for employees. The residential collection crews collect an average of 1,485 tons per month. In October 2010, the recycling operating system was changed to an automated collection system City-wide. Recycling collects an average of 427 tons of material per month. Green waste stops at approximately 6,550 homes per month. Commercial collection is accomplished with five front-load vehicles and two rear-load vehicles and averages 2,210 tons of garbage collected per month.

By providing timely, consistent and high quality service at a reasonable cost, the Solid Waste Division contributes to a healthy and attractive environment that enhances the quality of life in the community.

The Solid Waste Fund is one of the City's four enterprise funds. The City's objective for each of these funds is that they are self sustaining – meaning that the revenue generated by the activity (enterprise) by providing goods and services to the public at large is sufficient to cover all the

costs of the enterprise including all current expenditures and other financial requirements related to this activity. This includes regular costs, such as operating expenses, personnel costs, equipment purchases and routine facilities maintenance and repair. Solid Waste is currently a self-supporting operation.

City-wide Strategic Plan

Strategic Priority: Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities.

- Action Item: Operate the solid waste program within parameters established by the rate study.
 - ✓ Rate study was updated in 2013.
 - ✓ Rate modifications to be submitted for approval in FY 2013-14.

Strategic Priority: Protect the integrity of our neighborhoods.

- Action Item: Develop additional options for bulk trash pickup.
 - ✓ Call in service offered along with quarterly events. Household hazardous waste drop off reinitiated. Continue to evaluate other options.

<i>Performance Measures:</i>			
	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Estimate</u>	<u>FY 2013-14 Budget</u>
<i>Solid Waste – Residential:</i>			
Tons collect	19,353	22,284	25,495
Operating cost per ton	\$94.00	\$104.00	\$82.57
<i>Solid Waste – Commercial:</i>			
Tons collected	24,435	26,532	27,100
Operating cost per ton	\$68.60	\$75.34	\$76.06
Percent of collection that meets established schedule	99%	99%	99%
<i>Solid Waste – Recycling:</i>			
Customer outreach contact hours	109	640	501
Tons diverted from landfill	6,989	7,824	7,500
Percent of total tons collected	36	35	30
Average pounds of recyclables per household per week	18.47	19.2	20
<i>Fleet Service Center:</i>			
Work orders completed	1,706	2,064	1,885
Percentage of outsourced repair costs	16%	15%	15%
Useful life of City-wide light vehicle fleet	8	8	8
Work orders completed within two days	98%	97%	98%

Performance Measures:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
<i>Special Programs:</i>			
Household hazardous waste customers served	250	245	745
Bulky goods collection customers served	1,973	2,110	2,500
Green waste collection opportunities per year	1,975	2,700	2,300

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$2,478,943	\$2,621,640	\$2,729,079
Operation Expenses	2,964,938	3,265,140	3,921,816
Capital Expenses	0	379,650	30,010
Interfund Transfers	706,738	754,339	1,161,489
Debt Service	0	0	76,457
<i>Total Appropriations</i>	<i>\$6,150,619</i>	<i>\$7,020,769</i>	<i>\$7,918,851</i>

Program Justification and Fiscal Analysis:

The FY 2013-14 Solid Waste Budget increases significantly in comparison to the FY 2012-13 estimates. In employee expenses, the increase is driven by two factors. First, there have been several vacancies during FY 2012-13 but are expected to be filled during FY 2013-14. This change to full year funding for all authorized positions is included in FY 2013-14, resulting in higher appropriations. Secondly, full year funding for authorized pay for performance increases that occurred January 1, 2013 is included in FY 2013-14. It should be noted that there are two reclassifications included in FY 2013-14 that reflect the existing organizational structure more accurately. The reclassifications are included in the position tables on the following page.

Operating expenses have also increased for FY 2013-14 when compared to FY 2011-12 actuals and FY 2012-13 estimates. This is driven mainly by an increase in contributions to the equipment replacement program. In FY 2012-13, staff evaluated hybrid technology for refuse collection vehicles. The decision has been made to adopt this technology for the entire fleet and continue to replace refuse collection vehicles with hybrid models. This strategic decision increases the value of the total solid waste fleet significantly. Therefore, to provide sufficient funding for future hybrid refuse collection vehicles, the contribution into the Enterprise Maintenance and Equipment Replacement Fund from Solid Waste must be increased. This action alone accounts for approximately \$500,000 of the increase in operating expenditures in comparison to the FY 2012-13 estimates. Additional information on the Solid Waste fleet and the replacement program can be found on pages IV-25 and IV-26. Second, the appropriation for refuse disposal also increases slightly for FY 2013-14 which is driven by increase in the volume of the material being managed by solid waste.

For the past several years, the Solid Waste Fund has paid directly (through operating appropriations) for the expenses associated with litter pickup along and in the Comal River. In FY 2013-14, these expenses continued to be funded through Solid Waste as they relate to

garbage collection and disposal; however, the funds were transferred to the River Activities Fund to make actual payments for services to better reflect the total cost of supporting river activities. This funding strategy continues in FY 2013-14 in the amount of \$140,203 in an interfund transfer to the River Activities Fund.

The Solid Waste Division will continue to pay a “franchise” fee to the General Fund in the amount of \$300,000. These funds will help offset the cost of street maintenance and repair. The Solid Waste heavy vehicles (mainly refuse collection trucks) create significant wear and tear on the streets. This contribution will help offset the cost of maintaining the streets. The Solid Waste Fund also contributes funding to the General Fund for administrative support including accounting and budgeting, information technology services, purchasing, human resources, attorney support and facilities maintenance. For FY 2013-14, this contribution totals \$334,045.

The final component of the transfers budgeted is related to debt service payments. In 2008, the City issued debt to fund land acquisition and design of a future Public Works/Fire Training facility. Approximately 50 percent of the land and facility will be occupied by Solid Waste. Prior to FY 2013-14, the Solid Waste Fund did not make any contribution to the debt service payments for land acquisition and design services. The Solid Waste Fund has sufficient reserves to contribute their appropriate share of debt service that has already been paid as well as begin to make the annual debt service payment moving forward. Therefore, in FY 2013-14 a transfer to the Debt Service Fund is included that represents the first five annual payments that were not made by Solid Waste (\$387,241). The annual payment due in FY 2013-14 is also budgeted and will be a recurring expenditure for the remaining life of the debt (\$76,457).

A 2 percent increase in revenue is projected for FY 2013-14 in comparison to the FY 2012-13 estimates. This increase is based on expected growth to the residential and commercial customer base.

Policy Considerations:

Throughout FY 2012-13, the Public Works Department has been working on ways to bring more equality to various rates and to reflect more accurately the cost of providing these specific services. Staff has also worked with an outside consultant to update the cost of service study. Commercial rate structure changes are included for FY 2013-14. The modifications include increases and decreases to existing rates as well as the implementation of some new fees to better recoup costs for services that do not currently have rates. The total rate modifications are estimated to generate an additional \$40,000 in FY 2013-14.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u>Support Services:</u>			
Assistant Director – Public Works	.5	.5	.5
Administrative Assistant	1	1	1
Clerical Assistant	1	1	1
Clerical Specialist	.5	1	1
Container Coordinator	1	1	1
Maintenance Worker	0	1	1
Recycling Coordinator	1	1	1
Solid Waste Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total – Administration	6	7.5	7.5
<u>Residential Collection:</u>			
Foreman	1	1	1
Refuse Collector	4	4	4
Solid Waste Operator	<u>8</u>	<u>8</u>	<u>8</u>
Total – Residential Collection	13	13	13
<u>Commercial Collection:</u>			
Foreman	1	1	1
Refuse Collector	2	2	2
Solid Waste Operator	<u>8</u>	<u>9</u>	<u>9</u>
Total – Commercial Collection	11	12	12
<u>Recycling Collection:</u>			
Refuse Collector	3	3	3
Solid Waste Operator	<u>7</u>	<u>7</u>	<u>7</u>
Total – Recycling	10	10	10
<u>Fleet Services:</u>			
Fleet Manager	1	1	1
Mechanic*	2	2	2
Mechanic Assistant	3	3	3
Parts Technician	1	1	1
Senior Fleet Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total – Fleet Services	8	8	8
Total Authorized Positions	48	50.5	50.5

* One Mechanic position is assigned to the Police Department vehicle fleet and is fully funded in the General Fund Police Department Budget.

City of New Braunfels
Stormwater Utility Fund
Fiscal Year Ending September 30, 2014

Fund: 551

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

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

Revenue

Interfund Transfer	\$ 893,514	\$ -	\$ -
Total Revenue	\$ 893,514	\$ -	\$ -

TOTAL AVAILABLE FUNDS	\$ 893,514	\$ -	\$ -

APPROPRIATIONS

Employee Expenses	\$ 369,479		
Operation Expenses	478,979		
Capital Expenses	45,056		-

TOTAL OPERATING APPROPRIATIONS	\$ 893,514	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 893,514	\$ -	\$ -

STORMWATER UTILITY FUND

Department Description:

The FY 2011-12 Adopted Budget anticipated creation of a stormwater utility and, therefore, included the Stormwater Utility Fund to account for the activities of that utility. Fees for the stormwater utility have not been approved; therefore, all funded costs associated with stormwater management and drainage maintenance and repair are included in the FY 2013-14 General Fund Public Works Budget.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$369,479	\$0	\$0
Operation Expenses	478,979	0	0
Capital Expenses	45,056	0	0
<i>Total Appropriations</i>	<i>\$893,514</i>	<i>\$0</i>	<i>\$0</i>

Program Justification and Fiscal Analysis:

All costs related to stormwater management and drainage operations and maintenance are funded in the FY 2013-14 General Fund Public Works Budget.

Authorized Positions:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Stormwater Utility Manager	1	0	0
Clerical Specialist	.5	0	0
Equipment Operator I	6	0	0
Foreman	1	0	0
Maintenance Work	2	0	0
Watershed Technician	<u>1</u>	<u>0</u>	<u>0</u>
<i>Total Authorized Positions</i>	<i>11.5</i>	<i>0</i>	<i>0</i>

Special Revenue Funds

INFRASTRUCTURE

CEMETERY IMPROVEMENTS FUND

Cemetery Fund: 781

Program Description:

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

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$47,862	\$300	\$80,000
<i>Total Appropriations</i>	<i>\$47,862</i>	<i>\$300</i>	<i>\$80,000</i>

Program Justification and Fiscal Analysis:

The City of New Braunfels has committed to perpetual care for the cemetery. Routine maintenance and operations are funded in the City's General Fund budget.

In FY 2010-11, the City completed a master plan for the two City cemeteries. This study provided alternatives for the Council to consider in managing the cemeteries into the future. In FY 2011-12, funds were utilized to begin implementing recommendations offered in the master plan. Staff is still in the process of prioritizing these recommendations. In FY 2013-14, \$80,000 is appropriated to move forward with additional recommendations identified in the master plan.

Policy Considerations:

One of the City's cemeteries is located adjacent to the Guadalupe River. Erosion from flooding over the years has begun to threaten the stability of the embankment in the cemetery. The City is currently working to identify solutions to this issue. The expectation is that a major capital investment will be required to address this erosion. Funds have not yet been identified for this capital improvement project.

City of New Braunfels
Stormwater Development Fund
Fiscal Year Ending September 30, 2014

Fund: 232

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 94,592	\$ 26,634	\$ 18,234
Total Beginning Balance	\$ 94,592	\$ 26,634	\$ 18,234

Revenue

Development Fees	\$ -	\$ -	\$ 10,000
Interest Income	80	-	-
Total Revenue	\$ 80	\$ -	\$ 10,000

TOTAL AVAILABLE FUNDS \$ 94,672 \$ 26,634 \$ 28,234

APPROPRIATIONS

Operation Expenses	\$ 20,703	\$ -	\$ 25,000
Capital Expenses	47,335	8,400	-

TOTAL OPERATING APPROPRIATIONS	\$ 68,038	\$ 8,400	\$ 25,000
Ending Fund Balance	\$ 26,634	\$ 18,234	\$ 3,234
TOTAL APPROPRIATIONS	\$ 94,672	\$ 26,634	\$ 28,234

STORMWATER DEVELOPMENT FUND

Fund: 232

Program Description:

The City of New Braunfels created the Stormwater Development Fund in FY 2005-06 to account for fees assessed on developments in the community. The revenue may be used to fund operations and maintenance expenses for personnel and equipment that provide upkeep to drainage facilities and easements.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$20,703	\$0	\$25,000
Capital Expenses	47,335	8,400	0
<i>Total Appropriations</i>	<i>\$68,038</i>	<i>\$8,400</i>	<i>\$25,000</i>

Program Justification and Fiscal Analysis:

In FY 2009-10, the Stormwater Development Fund was used to pay the costs associated with equipment and personnel who were responsible for drainage facilities' maintenance and upkeep; therefore, this was an appropriate expenditure of these funds. In FY 2010-11, there was not sufficient funding to continue to pay these expenses. Consequently, the costs for these personnel were moved back to the City's General Fund.

In FY 2011-12, funds were used for equipment purchases needed to support drainage crews' maintenance efforts as well as some other operational expenditures. In FY 2012-13, funds were utilized to purchase a sprayer assembly that assists in weed control in drainage areas that are inaccessible to mowers and tractors. In FY 2013-14, funds are appropriated to contribute to compliance with federally mandated stormwater management programs (MS4) and related efforts and services.

PUBLIC SAFETY

Fund: 230

	FY 2011-12	FY 2012-13	FY 2013-14
Available Funds	Actual	Estimate	Budget

Beginning Balance

Undesignated Funds	\$	98,654	\$	141,389	\$	188,459
Total Beginning Balance	\$	98,654	\$	141,389	\$	188,459

Revenue

Fines and Forfeitures	\$ 9,226	\$ 9,779	\$ 10,250
Interest Income	53	-	-
Miscellaneous	630	-	-
Intergovernmental Revenue	102,374	106,469	111,793
Total Revenue	\$ 112,283	\$ 116,248	\$ 122,043

TOTAL AVAILABLE FUNDS

\$ 210,937 \$ 257,637 \$ 310,502

APPROPRIATIONS

Employee Expenses	\$ 56,226	\$ 62,678	\$ 177,274
Operation Expenses	8,415	6,500	104,000
Capital Expenses	4,907	-	20,000

TOTAL OPERATING APPROPRIATIONS	\$ 69,548	\$ 69,178	\$ 301,274
Ending Fund Balance	\$ 141,389	\$ 188,459	\$ 9,228
TOTAL APPROPRIATIONS	\$ 210,937	\$ 257,637	\$ 310,502

CHILD SAFETY FUND

Fund: 230

Program Description:

The Child Safety Fund revenues are required by statute to be used to fund school crossing guard programs if the municipality operates one. If the municipality does not operate a school crossing guard program or if the money received from court costs from municipal court cases exceeds the amount necessary to fund that program, the municipality can expend it for programs designed to enhance child safety, health or nutrition, including child abuse prevention and intervention and drug and alcohol abuse prevention. The funds must be used for programs for school age children. Since the City of New Braunfels has school crossing guards, the funds are used for that and other allowable programs and expenditures.

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

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$56,226	\$62,678	\$177,274
Operation Expenses	8,415	6,500	104,000
Capital Expenses	4,907	0	20,000
Total Appropriations	\$69,548	\$69,178	\$301,274

Program Justification and Fiscal Analysis

The Child Safety Fund annually pays the cost of school crossing guards for intersections of schools within the City limits. The budget also includes funding for equipment and supplies to provide child safety programs for school age children.

For example, in FY 2009-10, funds were used to provide educational tools for pre-teens and teens regarding the effects of driving while intoxicated, including the Operation Intervention Mobile Exhibit. In conjunction with this exhibit, educational materials, handouts, and take-away items are purchased as stocks are depleted.

In FY 2010-11, funds were used by the Municipal Court to improve the quality and security of service offered to juveniles by the court administrators and the City Attorney. The project provided a private and secure area for court personnel to meet with juveniles. The Fire Department also accessed these funds for materials used to educate school children about fire safety.

For FY 2012-13, the City will continue to use this funding source to pay the costs associated with school crossing guards. Furthermore, in the event that the City is awarded a grant for school resource police officers, the employee expenses reflects the necessary increase. This Fund will provide the needed cash match for salary and benefit for those officers.

In addition, the funds appropriated in operations and capital expenditure allocations will be used to continue to enhance programs targeting school age children. This will include security systems at the New Braunfels Library and the Westside Community Center as both facilities provide services to school age children

Authorized Positions

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
School Crossing Guard - Seasonal	<u>13</u>	<u>14</u>	<u>14</u>
<i>Total Authorized Positions</i>	13	14	14

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2014

Fund: 227

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 11,219	\$ 100	\$ 3,086
Total Beginning Balance	\$ 11,219	\$ 100	\$ 3,086

Revenue

Fines and Forfeitures	\$ 20,104	\$ 26,640	\$ 27,972
Interfund Transfer	7,979	-	-
Total Revenue	\$ 28,083	\$ 26,640	\$ 27,972

TOTAL AVAILABLE FUNDS \$ 39,302 \$ 26,741 \$ 31,058

APPROPRIATIONS

Employee Expenses	\$ 39,202	\$ 23,331	\$ 26,407
Operations Expenses	-	324	1,000

TOTAL OPERATING APPROPRIATIONS	\$ 39,202	\$ 23,655	\$ 27,407
Ending Fund Balance	\$ 100	\$ 3,086	\$ 3,651
TOTAL APPROPRIATIONS	\$ 39,302	\$ 26,741	\$ 31,058

COURT SECURITY FUND

Fund: 227

Mission:

To provide courteous, professional and efficient court services to the public.

Program Description:

Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City ordinances. The judge presides over all trials (jury and non-jury) and other court proceedings such as arraignments and show cause hearings. The Municipal Court staff serves as the clerks of the court, managing all records as well as providing service to the public. The Municipal Court function is funded mainly from the General Fund. However, several other funds have been established by the State legislature to support various specific court activities and requirements.

The Court Security Fund was established for the City of New Braunfels in August 2004. The City collects \$3.00 from all defendants convicted of a misdemeanor offense in the Municipal Court. Proceeds from this fee can be used for such things as funding security personnel for courts and/or items that enhance security services for buildings housing a court. This can include (but is not limited to) such things as x-ray machines, handheld and walk through metal detectors, identification card systems, electronic locks, surveillance equipment and other security measures such as bullet proof glass and security alarms. Continuing education on security issues for court and security personnel can also be funded here.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$39,202	\$23,331	\$26,407
Operating Expenses	0	324	1,000
<i>Total Appropriations</i>	\$39,202	\$23,655	\$27,407

Program Justification and Fiscal Analysis

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

The FY 2013-14 Budget represents an increase in allocations in comparison to the FY 2012-13. Revenues in FY 2013-14 are projected to exceed the FY 2012-13 levels, providing additional funds to pay the costs of the Warrant Officer's position. The budget funds 40 percent of the total cost of this position, an increase from the 35 percent allocation in FY 2012-13.

City of New Braunfels
Court Technology Fund
Fiscal Year Ending September 30, 2014

Fund: 229

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 26,808	\$ 16,845	\$ 12,608
Total Beginning Balance	\$ 26,808	\$ 16,845	\$ 12,608

Revenue

Fines and Forfeitures	\$ 26,480	\$ 36,013	\$ 37,813
Total Revenue	26,480	36,013	37,813

TOTAL AVAILABLE FUNDS **\$ 53,288 \$ 52,858 \$ 50,421**

APPROPRIATIONS

Operation Expenses	\$ 36,443	\$ 40,250	\$ 46,000

TOTAL OPERATING APPROPRIATIONS	\$ 36,443	\$ 40,250	\$ 46,000
Ending Fund Balance	\$ 16,845	\$ 12,608	\$ 4,421
TOTAL APPROPRIATIONS	\$ 53,288	\$ 52,858	\$ 50,421

COURT TECHNOLOGY FUND

Fund: 229

Mission:

To provide courteous, professional and efficient court services to the public.

Program Description:

Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City ordinances. The judge presides over all trials (jury and non-jury) and other court proceedings such as arraignments and show cause hearings. The Municipal Court staff serves as the clerks of the court, managing all records as well as providing service to the public. The Municipal Court function is funded mainly from the General Fund. However, several other funds have been established by the State legislature to support various specific court activities and requirements.

The Court Technology Fund is required by statute to be used to fund technological enhancements for a municipal court. This can include computer hardware and software, imaging systems, docket management systems and electronic ticket writers. The City of New Braunfels established this fund in December 1999. The City collects \$4.00 from all defendants convicted of a misdemeanor offense in the Municipal Court. The City currently uses the funds to purchase and support the municipal court's court management software and other needed technology.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$36,443	\$40,250	\$46,000
<i>Total Appropriations</i>	<i>\$36,443</i>	<i>\$40,250</i>	<i>\$46,000</i>

Program Justification and Fiscal Analysis

The Court Technology Fund pays for voice and data management hardware and software as well as other technology requirements that help to continue to improve the efficiency and effectiveness of the Municipal Court's operation.

In FY 2012-13 and continuing into FY 2013-14, appropriations primarily support software and license agreements including online credit card payment acceptance, telephone notification and scheduling which were added in FY 2010-11.

The budget for FY 2013-14 is increasing in comparison to the FY 2012-13 estimates. In FY 2010-11, funds were used to purchase several electronic ticket writers for the Fire Department's fire prevention/inspection personnel; these ticket writers work in conjunction with the court's management software. The Police Department has an existing aging inventory of ticket writers. Some funding is included in the FY 2013-14 General Fund to replace a portion of the existing ticket writers. However, the Court Security Fund has also appropriated \$7,500 in FY 2013-14 to replace two additional ticket writers.

City of New Braunfels
Judicial Efficiency Fund
Fiscal Year Ending September 30, 2014

Fund: 228

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 6,609	\$ 10,361	\$ 12,425
Total Beginning Balance	\$ 6,609	\$ 10,361	\$ 12,425

Revenue

Fines and Forfeitures	\$ 3,752	\$ 3,564	\$ 3,743
Total Revenue	\$ 3,752	\$ 3,564	\$ 3,743

TOTAL AVAILABLE FUNDS **\$ 10,361 \$ 13,925 \$ 16,168**

APPROPRIATIONS

Operations Expenses	\$ -	\$ 1,500	\$ 14,000

TOTAL OPERATING APPROPRIATIONS **\$ - \$ 1,500 \$ 14,000**

Ending Fund Balance **\$ 10,361 \$ 12,425 \$ 2,168**

TOTAL APPROPRIATIONS **\$ 10,361 \$ 13,925 \$ 16,168**

JUDICIAL EFFICIENCY FUND

Fund: 228

Mission:

To provide courteous, professional and efficient court services to the public.

Program Description:

Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City ordinances. The judge presides over all trials (jury and non-jury) and other court proceedings such as arraignments and show cause hearings. The Municipal Court staff serves as the clerks of the court, managing all records as well as providing service to the public. The Municipal Court function is funded mainly from the General Fund. However, several other funds have been established by the State legislature to support various specific court activities and requirements.

The Judicial Efficiency Fund receives its revenue from a portion of a \$25 fee paid by individuals who pay any portion of their fines and costs thirty-one days after a judgment has been rendered. One-half of the fee (\$12.50) is remitted to the State; \$10 is deposited to the City's General Fund and can be used for any purpose; and \$2.50 is required to be used by the City to increase judicial efficiency. State law does not define judicial efficiency and allows each City to make that determination. The City of New Braunfels has used the fund for such things as temporary employees to meet peak workload demands during the summer season and software to help improve the court's operational efficiency.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$0	\$1,500	\$14,000
<i>Total Appropriations</i>	<i>\$0</i>	<i>\$1,500</i>	<i>\$14,000</i>

Program Justification and Analysis:

The FY 2013-14 appropriations provides \$14,000 for efficiency improvements at Municipal Court.

City of New Braunfels
Juvenile Case Manager Fund
Fiscal Year Ending September 30, 2014

Fund: 240

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 172,337	\$ 160,777	\$ 156,970
Total Beginning Balance	\$ 172,337	\$ 160,777	\$ 156,970

Revenue

Fines and Forfeitures	\$ 32,837	\$ 44,986	\$ 46,750
Interest Income	143	-	-
Total Revenue	\$ 32,979	\$ 44,986	\$ 46,750

TOTAL AVAILABLE FUNDS \$ 205,316 \$ 205,763 \$ 203,720

APPROPRIATIONS

Employee Expenses	\$ 44,009	\$ 48,243	\$ 50,726
Operating Expenses	531	550	2,000

TOTAL OPERATING APPROPRIATIONS	\$ 44,540	\$ 48,793	\$ 52,726
Ending Fund Balance	\$ 160,777	\$ 156,970	\$ 150,994
TOTAL APPROPRIATIONS	\$ 205,316	\$ 205,763	\$ 203,720

JUVENILE CASE MANAGER FUND

Fund: 240

Mission:

To provide courteous, professional and efficient court services to the public.

Program Description:

Municipal Court represents the judicial branch of the City's government and has jurisdiction over all Class C misdemeanors and City ordinances. The judge presides over all trials (jury and non-jury) and other court proceedings such as arraignments and show cause hearings. The Municipal Court staff serves as the clerks of the court, managing all records as well as providing service to the public. The Municipal Court function is funded mainly from the General Fund. However, several other funds have been established by the State legislature to support various specific court activities and requirements.

The Juvenile Case Manager Fund can only be used to fund the salary and benefits of a juvenile case manager employed under specific statutory provisions as well as training for the individual. The case manager provides services in cases involving juvenile offenders consistent with the court's statutory powers. The position must work primarily on cases that deal with failure to attend school and parents who contribute to non-attendance. Cities can enter into partnerships with other local entities to garner these services from an individual. Prior to FY 2009-10, the City contracted with Comal County through an interlocal agreement to engage an individual to work with both entities under the guidelines established by the legislation. During FY 2009-10, the City brought the provision of juvenile case management services in-house; the case load warranted this change in approach.

The City established this fund in December 2005, and collects \$5.00 from all defendants convicted of a misdemeanor offense in the municipal court.

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$44,009	\$48,243	\$50,726
Operation Expenses	531	550	2,000
<i>Total Appropriations</i>	<i>\$44,540</i>	<i>\$48,793</i>	<i>\$52,726</i>

Program Justification and Analysis:

As stated, during FY 2009-10, the City began providing juvenile case management services in-house through a staff position. Prior to that time, the City had a contract with Comal County for this function. The FY 2013-14 Budget continues to appropriate the cost of the salary and benefits of the Juvenile Case Manager.

EFFECTIVE MANAGEMENT

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2014

Fund: 245

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ -	\$ 396,411	\$ 552,803
Total Beginning Balance	\$ -	\$ 396,411	\$ 552,803

Revenue

Franchise Payments - Time Warner	\$ 154,437	\$ 156,892	\$ 160,000
Interfund Transfer	242,140	-	-
Total Revenue	\$ 396,577	\$ 156,892	\$ 160,000

TOTAL AVAILABLE FUNDS \$ 396,577 \$ 553,303 \$ 712,803

APPROPRIATIONS

Operating Expenses	\$ 166	\$ 500	\$ 50,000
Capital Expenses	-	-	600,000
Interfund Transfer	-	-	-

TOTAL OPERATING APPROPRIATIONS	\$ 166	\$ 500	\$ 650,000
Ending Fund Balance	\$ 396,411	\$ 552,803	\$ 62,803
TOTAL APPROPRIATIONS	\$ 396,577	\$ 553,303	\$ 712,803

CABLE FRANCHISE (PEG) FUND

Fund: 245

The Cable Franchise PEG Fund was established to account for the one percent payment that the City receives in franchise payments from cable service providers specifically for the purchase of equipment to support the City's cable television broadcast capabilities and services. Legislation passed in 2011 by the Texas legislature requires cities to manage these funds in a separate account. These funds can only be utilized to purchase video and broadcast equipment. The City began receiving payment in January of 2010 and these funds were initially accounted for in the General Fund revenues and expenditures. Beginning in FY 2011-12, the City established this new fund to separately account for and report activities related to this revenue.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$166	\$500	\$50,000
Capital Expenses	0	0	600,000
<i>Total Appropriations</i>	<i>\$166</i>	<i>\$500</i>	<i>\$650,000</i>

Program Justification and Analysis:

As stated, this fund was created in FY 2011-12 as a result of legislation passed that requires the City to recognize the franchise payments from cable service providers in a separate fund. In addition, these funds are earmarked for video and broadcasting equipment.

In FY 2013-14, the City is making significant enhancements in broadcasting capabilities in the City Council Chambers (approximately \$325,000). Moreover, in FY 2013-14, additional funds are appropriated to continue enhancement to the City's broadcasting capabilities. Civic Center audio/visual equipment upgrades have been identified as a potential project. This facility is utilized for various public meetings and functions and is specifically designated as an alternate location for City Council meetings when citizen participation is expected to be high.

City of New Braunfels
Equipment Replacement Fund
Fiscal Year Ending September 30, 2014

Fund: 260

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 8,436,110	\$ 7,009,111	\$ 4,719,474
Total Beginning Balance	\$ 8,436,110	\$ 7,009,111	\$ 4,719,474

Revenue

Interfund Transfers	\$ 1,964,283	\$ 931,935	\$ 136,208
Miscellaneous	9,042	26,695	10,000
Interest Income	26,075	41,000	41,000
Total Revenue	\$ 1,999,400	\$ 999,630	\$ 187,208

TOTAL AVAILABLE FUNDS **\$ 10,435,510 \$ 8,008,741 \$ 4,906,682**

APPROPRIATIONS

Technology Enhancements/Replacement Vehicles	\$ 523,850	\$ 200,000	\$ 350,000
			\$ 300,000
Planning and Community Development	\$ 26,580	\$ -	\$ 26,000
Police	515,683	149,028	174,000
Fire	181,519	127,090	-
Public Works	66,500	209,000	-
Parks	18,526	25,000	-
Airport	56,071	-	-
Sanitation	2,037,670	-	-
Interfund Transfer	-	2,579,149	-

TOTAL OPERATING APPROPRIATIONS	\$ 3,426,399	\$ 3,289,267	\$ 850,000
Ending Fund Balance	\$ 7,009,111	\$ 4,719,474	\$ 4,056,682
TOTAL APPROPRIATIONS	\$ 10,435,510	\$ 8,008,741	\$ 4,906,682

EQUIPMENT REPLACEMENT FUND

Fund: 260

This fund is used to account for the replacement of City-owned vehicles and computer equipment and other major equipment purchases for all funds except the City's enterprise funds. Currently, the vehicle program encompasses all light vehicles (1½ tons or less). Beginning in FY 2012-13, all heavy equipment and vehicles, including refuse collection trucks that are assigned to an enterprise fund are accounted for in the Enterprise Maintenance and Equipment Fund. This differentiation is important to ensure accurate accounting of available resources. Enterprise funds' revenues can only be used to support the purposes for which the revenue is generated. In future years, all heavy equipment and vehicles (such as dump trucks, ambulances and fire trucks) will be included.

This fund was created by City Council action in FY 2005-06 with initial funding provided in the amount of \$1.5 million. Each year, funds are added based on set standards for vehicle useful life. The Council set an initial standard of 85,000 miles or six years (whichever occurs first) for all vehicles. This formula was established with the original program with the intent of re-evaluating the criteria once sufficient data was available. In FY 2011-12, the criteria for replacement changed to 85,000 miles or 8 years. This change was based on the positive experience the City has had with the newer fleet, actual mileage accumulations and the recommendations of the City's Fleet Manager because of the improved maintenance program implemented for the City's fleet. Department contributions to this fund are determined by allocating one-eighth of the expected replacement cost less trade-in value (so that funding is available in the year the vehicle turns "eight").

This fiscal year, the vehicle and computer replacement program is being suspended as a budget balancing strategy. This means that no contributions will occur into the fund in FY 2013-14 and only very select vehicles will be replaced. If any vehicle requires very high maintenance or repair costs while this program is suspended, the Fleet Manager will evaluate the vehicle to determine if replacement is the most cost effective alternative (the "lemon" rule). Additionally, the Fire Department's self contained breathing apparatus (SCBA) contribution will continue to be made. This equipment must be replaced in 2016, which is why this portion of the program will remain in place during FY 2013-14.

Appropriations:

	<u>FY 2011-12</u> <u>Actual</u>	<u>FY 2012-13</u> <u>Estimate</u>	<u>FY 2013-14</u> <u>Budget</u>
Operation Expenses	\$547,035	\$200,000	\$100,000
Capital Expenses	2,879,364	510,118	750,000
Interfund Transfers	0	2,579,149	0
<i>Total Appropriations</i>	<i>\$3,426,399</i>	<i>\$3,289,267</i>	<i>\$850,000</i>

Program Justification and Analysis:

In FY 2011-12 and FY 2012-13, three pieces of equipment that were not included in the replacement program were purchased in this fund – a flat-wheel roller and motor grader for the Public Works Department and a tractor/shredder for the Airport. The Public Works equipment

purchase eliminated the need to rent equipment to perform certain functions. The additional tractor/shredder for the Airport created a savings in contracted services as well, and staff could increase their ability to maintain the grounds of the airport. All other purchases in FY 2011-12 were planned vehicle and computer purchases in accordance with their respective replacement schedule.

In FY 2012-13, a \$2,579,149 transfer was made from the Equipment Replacement Fund to create the Enterprise Maintenance and Equipment Replacement Fund. As stated earlier, beginning in FY 2012-13, all light vehicles assigned to enterprise funds and the heavy equipment in Solid Waste are accounted for in a separate fund. To accomplish this, funds that have been contributed by the enterprise funds in past years into the Equipment Replacement Fund were moved to the new Enterprise Maintenance and Equipment Replacement Fund.

As a budget balancing strategy, the equipment and computer replacement program (with the exception of SCBA replacement) is being suspended in FY 2013-14. The \$136,208 contribution budgeted for FY 2013-14 is entirely for SCBA replacements. The miscellaneous revenue is from the sale of any vehicles that have to be replaced or any proceeds from insurance that could occur.

For FY 2013-14, the Equipment Replacement Fund includes \$350,000 to purchase computer and other technology that must be replaced. A significant portion of this funding (\$250,000) is set aside to upgrade the Police Department servers and storage capacity. This project will include virtualized servers, as well as improved backup and disaster recovery systems. In addition, \$300,000 is budgeted to replace any vehicles under extenuating circumstances. For example, if a police pursuit vehicle is totaled while on patrol, these funds will be utilized to replace that vehicle. In addition, if a vehicle is near or at replacement age and requires a major repair, the Fleet Manager can determine if replacement is a more cost effective strategy than moving forward with the repair.

In FY 2013-14 \$174,000 is also appropriated to fund the purchase of three police patrol cars. These vehicles are for officers that were authorized and hired in FY 2012-13 but new vehicles were not purchased at that time as a cost savings measure. These three vehicles are not part of the vehicle replacement program and represent unfunded purchases in the fund. An additional Building Inspector is authorized in FY 2013-14, the vehicle for this position will be also be funded from this fund (\$26,000). In future years, the original purchase and replacement cost of these vehicles will need to be addressed with additional contributions into the fund.

Policy Considerations:

A very large portion of the fleet will be at replacement age in FY 2015-16 as this is the eighth year after the program's inception. The City purchased almost 100 vehicles in the first year of the program. If the program remains suspended through 2016, it will not be feasible to replace these vehicles at the eight year threshold.

City of New Braunfels
Enterprise Maintenance and Equipment Fund
Fiscal Year Ending September 30, 2014

Fund: 262

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ 2,551,754
Total Beginning Balance	\$ -	\$ -	\$ 2,551,754

Revenue

Interfund Transfers - Equipment

Replacement Fund	\$ -	\$ 3,755,653	\$ 1,570,663
Sale of Property	-	290,247	233,624
Miscellaneous	-	-	50,000
Interest Income	-	5,000	5,000
Total Revenue	\$ -	\$ 4,050,900	\$ 1,859,287

TOTAL AVAILABLE FUNDS **\$ - \$ 4,050,900 \$ 4,411,041**

APPROPRIATIONS

Civic Center - Operating Expenditures		\$ 23,000	\$ 154,500
Capital Expenditures - Vehicles and Equipment			
Civic Center	-	-	51,500
Sanitation	-	1,476,146	2,336,245

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 1,499,146	\$ 2,542,245
Unrestricted Fund Balance	\$ -	\$ 2,551,754	\$ 1,718,796
Civic/Convention Center Facility Reserve	-	-	150,000
TOTAL APPROPRIATIONS	\$ -	\$ 4,050,900	\$ 4,411,041

Enterprise Maintenance and Equipment Replacement Fund

Fund: 262

This fund is used to account for the replacement of all light vehicles that are assigned to the enterprise funds and for heavy equipment assigned to Solid Waste. The enterprise funds include the Airport, Golf, Civic/Convention Center and Solid Waste. In addition, facility improvements and repair funding for the Civic Center is a component of this fund. This fund was established in FY 2012-13. Prior to this year, the enterprise funds and all other funds were combined in a single equipment replacement fund. Because enterprise funds are accounted for as business enterprises, including depreciation of assets, and because their funds can only be used for the activity's purpose, it is appropriate to segregate these funds.

As with the rest of the light vehicle fleet, the criteria for enterprise funds' vehicle replacements will be 85,000 miles or 8 years (previously six years). Again, this change is based on the positive experience the City has had with the newer fleet, actual mileage accumulations and the recommendations of the City's Fleet Manager because of the improved maintenance program implemented for the City's fleet. The majority of the heavy equipment in Solid Waste is replaced on a 7 year, 100,000 mile schedule. Hybrid technology heavy equipment vehicles are replaced on a 10 year, 150,000 mile schedule.

This fund also provides funding that is earmarked for improvements and enhancements to the Civic/Convention Center. These funds were transferred to this fund from the Civic/Convention Center operating budget to allow for a more efficient process in accounting for the funds. The original funds come from available reserves accumulated in the Convention and Tourism Fund.

Appropriations:

	<u>FY 2011-12</u> <u>Actual</u>	<u>FY 2012-13</u> <u>Estimate</u>	<u>FY 2013-14</u> <u>Budget</u>
Operation Expenses – Civic Center	\$0	\$23,000	\$154,500
Capital Expenses			
Solid Waste	0	1,476,146	2,336,245
Civic Center	0	0	51,500
<i>Total Appropriations</i>	<i>\$0</i>	<i>\$1,499,146</i>	<i>\$2,542,245</i>

Program Justification and Analysis:

As stated, light vehicles and Solid Waste heavy equipment were accounted for in the Equipment Replacement Fund prior to FY 2012-13. To account separately for the funds which are reserved for enterprise fund assets (vehicles and heavy equipment), the Enterprise Maintenance and Equipment Replacement Fund was created in FY 2012-13.

In FY 2012-13, a total of \$43,500 was used at the Civic/Convention Center to make improvements and to address facility needs. The courtyard went through some renovations to convert it into a more usable and versatile space for the patrons. Facility maintenance issues were addressed such as HVAC equipment upgrades, exhibit hall ductwork installation and

replacement of existing entrance lighting. In FY 2013-14, a total of \$206,000 is budgeted for the Civic/Convention Center. A portion of these funds will address designated projects such as updating the security camera system, additional courtyard enhancements and replacement banquet chairs. The remaining funds are available to address facility issues as they arise.

In FY 2012-13, seven pieces of Solid Waste heavy equipment were replaced (\$1,476,146). Three of these vehicles utilize hybrid technology. Now with four hybrids in the current fleet, experience is showing that the savings justify the added up front expense. As stated earlier, the hybrid technology vehicles have a useful life of ten years, compared to seven for the standard vehicles.

A total of \$2,336,245 is budgeted to replace six pieces of heavy equipment and two light vehicles in Solid Waste in FY 2013-14. These vehicles have all reached either their mileage or useful life threshold and are eligible for replacement. Of the six pieces of heavy equipment, five will be replaced with hybrid technology vehicles. The vehicle replacement program is not suspended for the enterprise funds.

Moving to the alternative vehicles (hybrids) also has an impact on the annual contribution that Solid Waste makes in the Enterprise Maintenance and Equipment Fund. After reevaluating the value of the fleet, the contribution was increased by approximately \$500,000 in FY 2013-14.

New to the FY 2013-14 Budget is a reserve for the Civic/Convention Center. \$150,000 is being set aside in FY 2013-14 for this purpose. \$100,000 of this funding comes from hotel/motel taxes and the remaining \$50,000 will come from anticipated new sponsorships. The funding is planned to continue in future years to build a reserve for maintenance and repair needs as the building ages. For example, these funds could be used to replace heating/air conditioning systems when necessary.

Fund: 261

	FY 2011-12	FY 2012-13	FY 2013-14
Available Funds	Actual	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 882,042	\$ 602,121	\$ 160,680
Total Beginning Balance	\$ 882,042	\$ 602,121	\$ 160,680

Revenue

Interest Income	\$ 582	\$ 400	\$ 100
Miscellaneous	14,638	-	-
Total Revenue	\$ 15,220	\$ 400	\$ 100

TOTAL AVAILABLE FUNDS	\$ 897,262	\$ 602,521	\$ 160,780

APPROPRIATIONS

Employee Expenses	\$ 70,150	\$ 78,475	\$ 80,252
Parks	47,736	48,056	
Public Safety	5,118	18,000	
Public Works	170,987	129,468	75,000
Library	1,151	1,391	
Interfund Transfer	-	166,451	

TOTAL OPERATING APPROPRIATIONS	\$ 295,141	\$ 441,841	\$ 155,252
Ending Fund Balance	\$ 602,121	\$ 160,680	\$ 5,528
TOTAL APPROPRIATIONS	\$ 897,262	\$ 602,521	\$ 160,780

FACILITIES MAINTENANCE FUND

Fund: 261

The Facilities Maintenance Fund provides for repair and maintenance of the City's aged infrastructure. Funds are utilized to address major structural and system (electrical, heating, cooling, plumbing, etc.) repairs, and maintenance to City owned facilities. Additionally, this fund accommodates parks repair and maintenance in the event of flood, other natural disasters or extraordinary occurrences that require corrective action to ensure the parks can continue to be enjoyed by citizens and visitors alike, keeping them safe and accessible. This proactive funding approach has permitted the City to complete maintenance and repairs in a timely fashion, thus avoiding both potential additional damage from delays and the need to redirect funds from other priorities if and when problems occur. On June 9, 2010, the City experienced a major storm event; causing flooding of neighborhoods as well as many City parks facilities. This fund was used to pay for the repairs in damaged City parks.

Appropriations:

	<u>FY 2011-12</u> <u>Actual</u>	<u>FY 2012-13</u> <u>Estimate</u>	<u>FY 2013-14</u> <u>Budget</u>
Employee Expenses	\$70,150	\$78,475	\$80,252
Operating Expenses	143,116	85,679	37,500
Capital Expenses	81,875	111,236	37,500
Interfund Transfer	0	166,451	0
<i>Total Appropriations</i>	<i>\$295,141</i>	<i>\$441,841</i>	<i>\$155,252</i>

Program Justification and Analysis

In June 2010, a major storm event caused significant flooding in the community and in many City parks. Significant expenditures occurred in FY 2009-10 and in FY 2010-11, reflecting the costs of clean up and parks repairs as a result of that event. This expenditure of Facilities Maintenance Funds allowed the City to react quickly and effectively to restore the community – both neighborhoods and river activities that generate tourism dollars to the City. However, it did significantly deplete this fund's reserves. Therefore, in FY 2010-11, the City's General Fund contributed \$300,000 to rebuild this fund's available fund balance.

Since FY 2010-11, the City has been funding the Facilities Maintenance Manager position in this fund. This same level of funding for this position continues in FY 2013-14. In addition, operating and capital funds are appropriated for general maintenance and repair that may arise as well as several specific projects.

In FY 2012-13, the City's facility on Landa Street was renovated for office space with the use of the Facilities Maintenance Fund. As a result of these renovations, two divisions have been relocated to this facility, Capital Programs and Facilities Maintenance (8-10 staff) providing some relief to existing office space challenges at City Hall. Some of the other projects that were completed in FY 2012-13 include the replacement of the standby generator for Fire Station #5 and continued installation of backflow preventers in the existing irrigation systems in City parks.

Policy Consideration

As a continued budget balancing strategy, the FY 2013-14 does not include any transfer from the General Fund, effectively eliminating the available funds in the Facilities Maintenance Fund. In future years and as funding allows the City will need to look to provide additional funding into this fund to rebuild reserves for future needs and unexpected occurrences.

Authorized Positions

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Facilities Manager	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	<i>1</i>	<i>1</i>	<i>1</i>

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2014

Fund: 220

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 12,442	\$ (19,557)	\$ 0
Total Beginning Balance	\$ 12,442	\$ (19,557)	\$ 0

Revenue

Intergovernmental Revenue	\$ (4,622)	\$ 1,338,050	\$ 940,500
Miscellaneous	-	49,664	-
Interfund Transfers	61,748	40,616	-
Total Revenue	\$ 57,126	\$ 1,428,330	\$ 940,500

TOTAL AVAILABLE FUNDS \$ 69,568 \$ 1,408,773 \$ 940,500

APPROPRIATIONS

General Government	\$ 2,442	\$ 150,000	\$ 500,000
Planning and Community Development	-	-	240,500
Public Safety	65,509	521,894	
Public Works	-	706,772	-
Parks and Recreation	5,031	-	200,000
Library	16,143	30,107	-

TOTAL OPERATING APPROPRIATIONS	\$ 89,125	\$ 1,408,773	\$ 940,500
Ending Fund Balance	\$ (19,557)	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 69,568	\$ 1,408,773	\$ 940,500

GRANT FUND

Fund: 220

Program Description:

The City of New Braunfels continually looks for opportunities to utilize grant funding for needed programs and projects to better serve the citizens. The City has received funding through the Office of Justice Programs for Police Department programs, State Homeland Security Funds through the Alamo Area Council of Governments and Comal County's Emergency Management Coordinator for police and fire department equipment, the Texas Infrastructure Fund for technology upgrade projects and Lone Star grants for improvements to library services, the State of Texas Housing Trust Fund, the National Parks Service for the courthouse restoration project, Texas Parks and Wildlife grants for park related projects and some grants for recycling services. The budget also includes a grant from Texas Parks and Wildlife for trail development at Fischer Park funding from the HUD Economic Development Initiative to improve downtown utility infrastructure and ADA improvements.

All grant revenue and expenditures are accounted for in this Grant Fund. Each grant will be accounted for separately to ensure compliance with State and Federal grant-related requirements and reporting.

In FY 2010-11, a full time Grants Coordinator position was created. The Grants Coordinator continues to work to increase the City's efforts to identify grant opportunities that further the City's goals and objectives as well as to improve the City's opportunities for grant awards. As shown in the appropriations below, the efforts of staff over the last several years have significantly increased the City's grant funding for important functions and projects. As new grants are received, those appropriations are added to the Grant Fund budget.

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
General Government	\$2,442	\$150,000	\$500,000
Planning and Community Development	0		240,500
Public Safety	65,509	521,894	0
Public Works	0	706,772	0
Parks and Recreation	5,031	0	200,000
Library	16,143	30,107	0
<i>Total Appropriations</i>	\$89,125	\$1,408,773	\$940,500

City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2014

Fund: 221

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 103,052	\$ 132,873	\$ 103,089
Total Beginning Balance	\$ 103,052	\$ 132,873	\$ 103,089

Revenue

Donations and Contributions	\$ 66,661	\$ 69,481	\$ 70,000
Miscellaneous	97,310	45,735	45,000
Total Revenue	\$ 163,971	\$ 115,216	\$ 115,000

TOTAL AVAILABLE FUNDS \$ 267,023 \$ 248,089 \$ 218,089

APPROPRIATIONS

Public Safety	\$ 71,741	\$ 91,000	\$ 110,000
General Government			4,000
Parks and Recreation	4,254	8,000	25,000
Library	58,155	46,000	60,000

TOTAL OPERATING APPROPRIATIONS	\$ 134,150	\$ 145,000	\$ 199,000
Ending Fund Balance	\$ 132,873	\$ 103,089	\$ 19,089
TOTAL APPROPRIATIONS	\$ 267,023	\$ 248,089	\$ 218,089

SPECIAL REVENUE FUND

Fund: 221

Program Description:

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

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operating Expenses			
Public Safety	\$71,741	\$91,000	\$110,000
General Government	0	0	4,000
Parks and Recreation	4,254	8,000	25,000
Library	58,155	46,000	60,000
<i>Total Appropriations</i>	<i>\$134,150</i>	<i>\$145,000</i>	<i>\$199,000</i>

Program Justification and Analysis:

In FY 2013-14, the Special Revenue Fund will continue to be used for expenditures funded through outside funds and on a project-by-project basis.

QUALITY OF LIFE

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2014

Fund: 205

Appropriations:	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 813	\$ 813	0
Total Beginning Balance	\$ 813	\$ 813	0

Revenue

Intergovernmental - Federal grant	\$ 226,545	\$ 288,695	\$ 482,963
Total Revenue	\$ 226,545	\$ 288,695	482,963

TOTAL AVAILABLE FUNDS \$ 227,358 \$ 289,508 482,963

APPROPRIATIONS

Program Year 2008

Main Street Façade Improvement	-	7,675	-

Program Year 2009

Minor Home Repair Program	7,392		

Program Year 2011

Big Brothers Big Sisters	1,720		
Senior Center My Friend Haus	4,220		
Communities in Schools - Project Success	4,220		
Senior Center Meals on Wheels	9,852		
Habitat for Humanity	9,720		
Senior Center Minor Home Repair Program	75,175	23,600	
Façade Improvements	-		18,600
Children's Advocacy Center	4,220		
Administration	38,770		

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2014

Fund: 205

Appropriations Continued:	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Program Year 2012

CASA	3,750	1,250	
Big Brothers Big Sisters	3,750	1,250	
Children's Advocacy Center	5,000	-	
Senior Center My Friend Haus	5,000	-	
Senior Center Meals on Wheels	12,568	-	
Habitat for Humanity	2,606	-	12,369
Senior Center Minor Home Repair Program	-	140,350	
Façade Improvements	-	-	30,000
Children's Advocacy Center	-	70,000	
Connections	12,237	-	
Family Life	3,592	1,158	
Administration	22,753	40,225	1,414
YMCA		4,000	

Program Year 2013

YMCA			7,038
City of New Braunfels/Jesse Garcia Park			80,000
City of New Braunfels/Eikel Park			29,493
Comal County Senior Citizens Foundation			153,364
CASA			25,000
San Antonio Food Bank			16,001
TIPHER Family Promise Day Center			30,000
SAM Ministries Transitional Living			4,000
Children's Advocacy Center			4,000
Administration			64,391
Big Brothers/Big Sister			7,293

TOTAL OPERATING APPROPRIATIONS	\$ 226,545	\$ 289,508	\$ 482,963
Ending Fund Balance	\$ 813	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 227,358	\$ 289,508	\$ 482,963

Mission:

Identify priority areas for the City to pursue on a policy and program basis to meet the needs of the low to moderate income residents of the City of New Braunfels as set out in the most current consolidated plan and strategy.

Vision:

To help residents of the City of New Braunfels achieve an improved quality of life through the development of a better community.

Goals/Objectives:

1. Aggressively promote existing youth oriented programs, recruit new programs and assist and encourage the development of after school and weekend programs.
2. Support educational opportunities and increase training programs, including community colleges or technical schools.
3. Preserve and rehabilitate the City's existing single primarily for extremely low, very low and low income families (0 to 80 percent of median income).
4. Provide and support opportunities for transitional living facilities for homeless persons and families.
5. Increase opportunities for low and moderate income level home ownership.
6. Improve living conditions for extremely low, very low and low income renters.
7. Preserve, provide and improve social services for residents with special needs, particularly the elderly/frail, the physically disabled and children who are troubled or at risk of inadequate housing.
8. Expand economic opportunities in the community, particularly for lower income residents.
9. Improve the neighborhood environment and facilities used for community services and activities.
10. Develop drainage systems that protect personal property, traffic flow and the environment.
11. Support historic preservation initiatives.

Department Description:

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

<i>Appropriations:</i>	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Program Year 2008

Main Street Façade Improvement	-	7,675	-

Program Year 2009

Minor Home Repair Program	7,392		

Program Year 2011

Big Brothers Big Sisters	1,720		
Senior Center My Friend Haus	4,220		
Communities in Schools - Project Success	4,220		
Senior Center Meals on Wheels	9,852		
Habitat for Humanity	9,720		
Senior Center Minor Home Repair Program	75,175	23,600	
Façade Improvements	-		18,600
Children's Advocacy Center	4,220		
Administration	38,770		

Program Year 2012

CASA	3,750	1,250	
Big Brothers Big Sisters	3,750	1,250	
Children's Advocacy Center	5,000	-	
Senior Center My Friend Haus	5,000	-	
Senior Center Meals on Wheels	12,568	-	
Habitat for Humanity	2,606	-	12,369
Senior Center Minor Home Repair Program	-	140,350	
Façade Improvements	-	-	30,000
Children's Advocacy Center	-	70,000	
Connections	12,237	-	
Family Life	3,592	1,158	
Administration	22,753	40,225	1,414
YMCA		4,000	

<i>Appropriations:</i>	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Program Year 2013

YMCA			7,038
City of New Braunfels/Jesse Garcia Park			80,000
City of New Braunfels/Eikel Park			29,493
Comal County Senior Citizens Foundation			153,364
CASA			25,000
San Antonio Food Bank			16,001
TIPHER Family Promise Day Center			30,000
SAM Ministries Transitional Living			4,000
Children's Advocacy Center			4,000
Administration			64,391
Big Brothers/Big Sister			7,293

TOTAL OPERATING APPROPRIATIONS	\$ 226,545	\$ 289,508	\$ 482,963
Ending Fund Balance	\$ 813	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 227,358	\$ 289,508	\$ 482,963

Program Justification and Fiscal Analysis:

The City has received CDBG funding for the last seventeen years. In program year 2008 and 2009, the City's entitlement for CDBG totaled \$421,770 and \$346,447, respectively. For program year 2010 and 2011, the City received \$375,485 and \$310,341. In program year 2012, the City received \$373,271. The City's allocation increased for 2013 and totals \$420,580.

The City uses CDBG funding to support various programs in the community that assist low to moderate income citizens of all ages. This includes activities such as Big Brothers/Big Sisters, the San Antonio Food Bank, Comal County Senior Citizens Foundation, minor home repair programs and Communities in Schools. The FY 2012-13 Budget reflects \$62,383 still unspent from the last four years of funding as well as the full funding from 2013 of \$420,580. There are currently no funds budgeted for the 2014 program as those amounts have yet to be released.

City of New Braunfels
Faust Library Fund
Fiscal Year Ending September 30, 2014

Fund: 704

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 34,441	\$ -	\$ -
Total Beginning Balance	\$ 34,441	\$ -	\$ -

Revenue

Interest Income	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -

TOTAL AVAILABLE FUNDS	\$ 34,441	\$ -	\$ -

APPROPRIATIONS

Operation Expenses	\$ 34,441

TOTAL OPERATING APPROPRIATIONS	\$ 34,441	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 34,441	\$ -	\$ -

WALTER FAUST LIBRARY FUND

Fund: 704

The Walter Faust Library Fund helps the New Braunfels Public Library to achieve its vision and mission by providing for the purchase of goods and services not budgeted in the General Fund.

Mission:

The mission of the New Braunfels Public Library is to provide access to informational, educational, cultural and recreational library materials and services in a variety of formats and to be responsive to the public library needs of the community.

Vision:

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

Goals/Objectives:

1. *Finance:* Provide quality services to satisfy public demand in a fiscally responsible manner. Continue wise management of existing trust accounts each fiscal year.
2. *Programs and Services:* Ensure that students of all ages will have access to materials and services that will help them attain their educational and lifelong goals.
3. *Technology:* Provide access to current technology to help meet the need for information on topics related to work, school, and personal life.

Program Description:

The New Braunfels Public Library provides access to books and materials, information and reference services, programs, meeting rooms, and computers to the general public. Individuals with a valid library card may borrow books and other materials. Library staff assists patrons in all aspects of library use. In addition, staff develops and conducts adult and children's programs to foster literacy and learning in a positive, fun environment.

The Walter Faust Library Fund was established in 1997. There are no restrictions on its use. Recently, the fund has been used to support library programs and improvement projects.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Operation Expenses	\$34,441	\$0	\$0
<i>Total Appropriations</i>	<i>\$34,441</i>	<i>\$0</i>	<i>\$0</i>

Program Justification and Analysis:

The Walter Faust Library Fund has no restrictions on its use; therefore, the City has used the fund to support library programs and improvement projects. In FY 2011-12, \$34,441 was used to help fund the master plan update for the library. This fund was closed out in FY 2012-13.

City of New Braunfels
River Fund
Fiscal Year Ending September 30, 2014

Fund: 225

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 996	\$ 996	\$ 0
Total Beginning Balance	\$ 996	\$ 996	\$ 0

Revenue

Licenses and Permits	\$ 5,366	\$ 4,250	\$ 4,500
Fines and Forfeitures	170,547	86,240	86,250
Parks and Recreation	186,595	205,250	205,250
Parking Revenue	-	-	150,000
Interfund Transfer - Solid Waste Fund	116,523	140,203	140,203
Interfund Transfer - General Fund	470,564	528,874	340,567

Total Revenue	\$ 949,595	\$ 964,817	\$ 926,770

TOTAL AVAILABLE FUNDS	\$ 950,591	\$ 965,813	\$ 926,770

APPROPRIATIONS

Public Safety	\$ 518,703	\$ 577,471	\$ 535,373
Parks and Recreation	430,892	388,343	391,398

TOTAL OPERATING APPROPRIATIONS	\$ 949,595	\$ 965,813	\$ 926,770
Ending Fund Balance	\$ 996	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 950,591	\$ 965,813	\$ 926,770

Mission:

To promote conservation of the unique aquatic natural resources of New Braunfels and to provide healthy, enjoyable and safe water recreation opportunities on the Guadalupe and Comal Rivers.

Vision:

Through environmental stewardship and balanced management of our water-oriented natural resources, comply with all applicable environmental regulations while providing an environment that fosters recreation.

Goals/Objectives:

1. Manage and protect the springs, rivers and streams.
2. Facilitate the development of the federally mandated Municipal Separate Storm Sewer System (FM MS4) Stormwater Management Plan and begin implementation
3. Participate in finalizing the Edwards Aquifer Recovery Implementation Program (EARIP) Habitat Conservation Plan (HCP) and begin planning for the local implementation
4. Continue to enhance litter prevention and collection activities on the Guadalupe and Comal Rivers
5. Continue to participate in local and regional watershed protection plans.

Program Description:

The Comal and Guadalupe Rivers represent significant assets for the City of New Braunfels, requiring protection of their natural and environmental features while offering activities to visitors. River activities staff work to maintain the sustainability of the rivers as a long-term renewable natural resource while ensuring that the citizens and tourists have a positive experience regarding river activities. Specifically, staff is responsible for environmental planning, endangered species concerns, and regional initiatives to protect the water supply. Staff is also responsible for management of the Comal and Guadalupe Rivers to help ensure a safe environment for river visitors. In FY 2007-08, the water resource management (including river activities) function moved under Public Works. Prior to that time, the main activity of this function was management of the City's recreational activities along the two rivers in the community. More recently, since 2009, recognizing the importance of the rivers as a multifaceted resource, the City has become much more active in regional water activities, resource planning and watershed protection such as: the EARIP, Region L water planning, Edwards Aquifer activities, water quality testing, stormwater planning, Geronimo/Alligator Creek watershed protection plan, and other programs.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$757,055	\$777,854	\$722,083
Operation Expenses	192,540	187,959	204,687
<i>Total Appropriations</i>	\$949,595	\$965,813	\$926,770

Program Justification and Fiscal Analysis:

The River Activities Fund continues to support the cost of police officers and other personnel who work along the river in the summer tourist season as well as the litter cleanup efforts along the rivers and their banks. The FY 2013-14 Budget decreases slightly in comparison to the FY 2012-13 driven by an expectation to continue to try and utilize methods to streamline staff related river efforts while ensuring safety and compliance on waterways within the City limits. The salary and benefits costs of six officers continue to be funded for the entire tourism season for FY 2013-14 as well as overtime costs related to law enforcement activities. These six officers are authorized in the General Fund, not in the River Activities Fund. In FY 2012-13, the increase in employee expenses reflects the increased visitor activity that has occurred when compared to FY 2011-12. The FY 2013-14 Budget provides the resources to educate the public and enforce the disposable container ban on the Comal River and the sections of the Guadalupe River that are within the City limits. The budgeting strategy for FY 2013-14 reflects maximizing the use of rangers rather than police officers wherever possible. This strategy may drive the need to reevaluate the current hourly rate for rangers.

The FY 2013-14 operating expenses include full funding of the contractual amount for litter pickup (\$140,000). The increase in operating expenses is driven mainly by funding available for replacement of equipment such as boats and bikes, should it be needed by police officers or rangers during the summer season.

In FY 2007-08, the City initiated two new programs to enhance services along the rivers. A contractor was engaged to pick up litter along and in the river. This program relates to solid waste and recycling efforts and therefore is funded through the City's Solid Waste Fund. Prior to FY 2011-12, the Solid Waste Fund paid directly for this expense. However, to more accurately represent the full cost of river activities in the River Activities Fund, beginning in FY 2011-12, the cost was budgeted in the River Activities Fund with an interfund transfer from the Solid Waste Fund. This continues in FY 2013-14.

Council has directed staff to continue to look for methods to make the River Activities Fund a cost neutral initiative. Multiple strategies and options will be evaluated; however, \$150,000 in parking related revenue is included in FY 2013-14. The approach, location and method for collecting parking fees during the river tourism season have not yet been developed. However, the strategy will likely include multiple collection locations.

Authorized Positions

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Lead Ranger (Seasonal)	4	4	4
Ranger (Seasonal)	63	50	50
Assistant Ranger Supervisor*	<u>.5</u>	<u>.5</u>	<u>.5</u>
<i>Total Authorized Positions</i>	67.5	54.5	54.5

* 50 percent of the costs associated with the Assistant Ranger Supervisor are funded in the General Fund

** 15 percent of the costs associated with the Watershed Program Manager are funded in the River Activities Fund. The remaining portion is funded in the EAHCP Fund.

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan
Fiscal Year Ending September 30, 2014

Fund: 263

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ -	\$ 699	\$ 0
Total Beginning Balance	\$ -	\$ 699	\$ 0

Revenue

Intergovernmental Revenue	\$ -	\$ 1,322,989	\$ 1,892,880
Interfund Transfer - General Fund	55,000	38,351	97,991
Total Revenue	\$ 55,000	\$ 1,361,340	\$ 1,990,871

TOTAL AVAILABLE FUNDS \$ 55,000 \$ 1,362,039 \$ 1,990,871

APPROPRIATIONS

Employee Expenses	\$ -	\$ 24,050	82,991
Operating Expenses	54,301	15,000	15,000

EARIP Projects: 2012-13

Old Channel Restoration	286,000	63,300
Flow Split Design & Construction	70,000	302,188
Aquatic Vegetation Restoration	125,000	5,722
Non-Native Animal Species Control	60,000	30,173
Decaying Vegetation Restoration	60,000	130,400
Riparian Improvements-Riffle Beetle	120,000	3,050
Gill Parasite Control	160,000	14,931
Riparian Zone Sediment Removal	64,989	-
Prohibition - Hazardous Route	2,000	8,000
LIB/BMP Management	120,000	49,392
Household Hazardous Waste	40,000	25,000
Litter Control/Floating Vegetation	35,000	5,589
Riparian Zone - Design & Construction	170,000	256,135
Education	10,000	20,000

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan
Fiscal Year Ending September 30, 2014

Fund: 263

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

EARIP Projects: 2013-14

Old Channel Restoration			175,000
Flow Split Design & Construction -			
Ongoing Maintenance			3,000
Aquatic Vegetation Restoration			220,000
Non-Native Animal Species Control			135,000
Decaying Vegetation Restoration			15,000
Riparian Improvements - Riffle Beetle			75,000
Gill Parasite Control			175,000
Prohibition - Hazardous Route			10,000
LID/BMP Management			100,000
Household Hazardous Waste			30,000
Litter Control/Floating Vegetation			40,000
Management of Public Recreation use			1,000

TOTAL OPERATING APPROPRIATIONS	\$ 54,301	\$ 1,362,039	\$ 1,990,871
Ending Fund Balance	\$ 699	\$ 0	\$ 0
TOTAL APPROPRIATIONS	\$ 55,000	\$ 1,362,039	\$ 1,990,871

Edwards Aquifer Habitat Conservation Plan Fund

Fund: 263

Program Description:

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. These documents represent the culmination of 20 years of effort in the region that gets its water supply from the Edwards Aquifer. The agreements are designed to protect the water supply and the endangered species living in and around the aquifer waters. Five parties signed the agreements – the San Antonio Water System (SAWS), the City of San Marcos, Texas State University, the Edwards Aquifer Authority (EAA) and the City of New Braunfels. Each entity committed to preserving the aquifer and completing projects that serve that end. FY 2012-13 was the first year of the projects' design and implementation. The Edwards Aquifer Habitat Conservation Plan Fund allows the City of New Braunfels to track all revenues and expenditures related to this important program. New projects and/or continuation of existing projects will occur in FY 2013-14.

Appropriations:	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Employee Expenses	\$ -	\$ 24,050	82,991
Operating Expenses	54,301	15,000	15,000

EARIP Projects: 2012-13

Old Channel Restoration		286,000	63,300
Flow Split Design & Construction		70,000	302,188
Aquatic Vegetation Restoration		125,000	5,722
Non-Native Animal Species Control		60,000	30,173
Decaying Vegetation Restoration		60,000	130,400
Riparian Improvements-Riffle Beetle		120,000	3,050
Gill Parasite Control		160,000	14,931
Riparian Zone Sediment Removal		64,989	-
Prohibition - Hazardous Route		2,000	8,000
LIB/BMP Management		120,000	49,392
Household Hazardous Waste		40,000	25,000
Litter Control/Floating Vegetation		35,000	5,589
Riparian Zone - Design & Construction		170,000	256,135
Education		10,000	20,000

EARIP Projects: 2013-14

Old Channel Restoration			175,000
Flow Split Design & Construction -			
Ongoing Maintenance			3,000
Aquatic Vegetation Restoration			220,000
Non-Native Animal Species Control			135,000
Decaying Vegetation Restoration			15,000
Riparian Improvements - Riffle Beetle			75,000
Gill Parasite Control			175,000
Prohibition - Hazardous Route			10,000
LID/BMP Management			100,000
Household Hazardous Waste			30,000
Litter Control/Floating Vegetation			40,000
Management of Public Recreation use			1,000

TOTAL OPERATING APPROPRIATIONS	\$ 54,301	\$ 1,362,039	\$ 1,990,871

Program Justification and Fiscal Analysis:

Through the Edwards Aquifer Recovery Implementation Plan (EARIP) Funding and Management Agreement (FMA), the City of New Braunfels is required to complete various projects under the time lines included in the agreement. For the second year of the EAHCP, the City is committed to \$979,000 in projects. The projects include:

Projects – Year Two	Estimated Cost
Old Channel Restoration	\$175,000
Flow split management – ongoing maintenance	\$3,000
Aquatic vegetation restoration	\$220,000
Non-native animal species control	\$135,000
Decaying vegetation removal	\$15,000
Riparian improvement - riffle beetle	\$75,000
Gill parasite control	\$175,000
Prohibition of hazardous material routes	\$10,000
Incentive program for LID/BMP stormwater management	\$100,000
Household hazardous waste program	\$30,000
Management of public recreation use	\$1,000
Liter control and floating vegetation management	\$40,000
Total	\$979,000

For both program years, the City has and will engage a firm to assist in developing the complete scopes of work related for each EAHCP project. Funding for this effort is included in this fund.

In FY 2012-13, fifty percent of the salary and benefits costs of the City's Watershed Program Manager were charged to this fund to account for the time that is spent overseeing these projects. After the first year, it has been determined that a larger share of this position's time is required to oversee the EAHCP. Therefore, eighty-five percent of the salary and benefits cost of this position will be charged to this fund in FY 2013-14.

The City will be fully reimbursed by the Edwards Aquifer Authority for all of the project costs for both years' projects. Revenue into the fund reflects this relationship. The administrative and staff expenses will be paid by the City. These costs are funded through an interfund transfer from the General Fund.

Authorized Positions

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Watershed Program Manager*	<u>0</u>	<u>1</u>	<u>1</u>
Total Authorized Positions	0	1	1

** 15 percent of the costs associated with the Watershed Program Manager are funded in the River Activities Fund. The remaining portion is funded in the EAHCP Fund. In FY 2012-13, 50 percent of the position was funded in the River Activities Fund.

GROWTH AND DEVELOPMENT

City of New Braunfels
Economic Development Fund
Fiscal Year Ending September 30, 2014

Fund: 265

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ (148)	\$ -	\$ -
Total Beginning Balance	\$ (148)	\$ -	\$ -

Revenue

Interfund Transfer	148		
Total Revenue	\$ 148	\$ -	\$ -

TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ -

APPROPRIATIONS

Operation Expenses	\$ -	\$ -	\$ -

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -

ECONOMIC DEVELOPMENT FUND

Fund: 265

In FY 2006-07, the City entered into an agreement with the Creekside Development partners for a tax increment reinvestment zone (TIRZ). Creekside is a major retail/commercial/ residential development within the City limits. As other economic development agreements are approved, the City may incur expenses to manage those projects as well that will be reimbursed by the developer. This fund is used for these types of activities and their related expenditures.

Appropriations:

	FY 2010-11 <u>Actual</u>	FY 2011-12 <u>Estimate</u>	FY 2012-13 <u>Budget</u>
Operation Expenses	\$0	\$0	\$0
<i>Total Appropriations</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

Program Justification and Fiscal Analysis

This fund was created in the FY 2007-08 Budget. For FY 2013-14, if the TIRZ or other economic development projects related expenditures occur, they will be paid directly from this fund.

City of New Braunfels
Hotel/Motel Tax Fund
Fiscal Year Ending September 30, 2014

Fund: 794

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 383,424	\$ 666,421	\$ 919,775
Total Beginning Balance	\$ 383,424	\$ 666,421	\$ 919,775

Revenue

Hotel/Motel Tax	\$ 3,118,146	\$ 3,385,652	\$ 3,554,935
Interest Income	501	-	-
Total Revenue	\$ 3,118,647	\$ 3,385,652	\$ 3,554,935

TOTAL AVAILABLE FUNDS \$ 3,502,071 \$ 4,052,073 \$ 4,474,709

APPROPRIATIONS

Operating Expenses	\$ 1,934,110	\$ 2,197,328	\$ 2,285,240
Capital Expenses - Wayfinding Signs	-	-	300,000
Civic/Convention Center Capital Contribution			100,000
Interfund Transfer	901,540	934,970	965,897

TOTAL OPERATING APPROPRIATIONS \$ 2,835,650 \$ 3,132,298 \$ 3,651,137

Ending Fund Balance \$ 666,421 \$ 919,775 \$ 823,572

TOTAL APPROPRIATIONS \$ 3,502,071 \$ 4,052,073 \$ 4,474,709

HOTEL/MOTEL TAX FUND

Hotel/Motel Tax Fund: 794

Program Description:

The City of New Braunfels collects a 7 percent tax on all hotel and motel rooms rented in the City limits. This tax currently generates about \$3.5 million annually. The City Council has adopted the allocation of those funds as follows: 15 percent is currently split among various arts and heritage organizations. A minimum of 35 percent remains with the City of New Braunfels to support the Civic/Convention Center's debt service and operating costs. The City's tax proceeds now fully fund the annual debt service payment associated with the building expansion project (approximately \$610,000 annually). Remaining funds from the City's portion help offset the operating costs of the facility. The remaining amount is allocated to the City and by contract to the Greater New Braunfels Chamber of Commerce (GNBCC). Under the contract, the GNBCC through the Convention and Visitor's Bureau, promotes tourism through marketing and other professional services. These funds go into the Convention and Tourism Fund (CTF) shown separately in this document under Other Funds.

Prior to January 2007, the Chamber received 55 percent of the tax revenue to fund these efforts. In September 2006, the allocation was changed contractually to provide additional funding for the renovation and expansion of the Civic/Convention Center. The Chamber then received 50 percent of the tax revenue. Effective January 1, 2010, a new contract was executed. Under the new terms, the CTF receives up to 50 percent of the total hotel/motel tax generated; the Council approves the CTF budget and pays only the total actual expenses made under the contract. In addition to the actual expenditures, the contract calls for the City to fund a 25 percent operating reserve for this important function.

Appropriations:

	FY 2011-12	FY 2012-13	FY 2013-14
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Operation Expenses			
Convention and Tourism Fund	\$1,307,410	\$1,474,126	\$1,732,000
Arts and Heritage Organization	407,000	492,202	533,240
Environmental Stewardship	219,700	\$218,000	
Downtown Event Marketing	0	13,000	20,000
Interfund Transfers	901,540	934,970	1,065,897
Capital Expenses			300,000
Total Appropriations	\$2,835,650	\$3,132,298	\$3,651,137

Program Justification and Analysis:

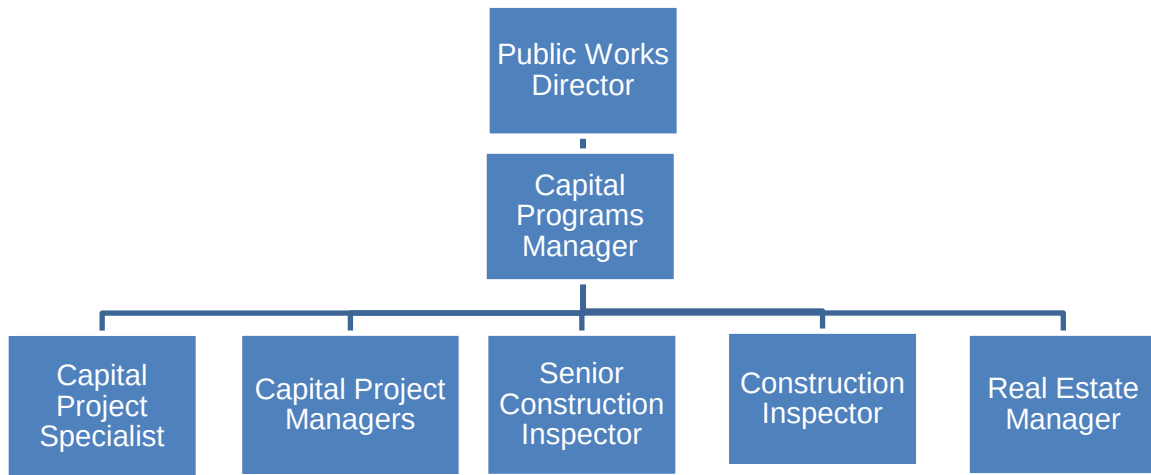
As stated, the hotel/motel tax proceeds are used for three purposes: support for the Chamber of Commerce's tourism and marketing efforts, 15 percent supports arts and heritage organizations and a minimum of 35 percent supports the City's costs related to construction and operation of the expanded Civic/Convention Center. The primary use of the City's funds is retirement of debt issued to pay construction costs associated with the facility (\$609,429 in FY 2013-14). The City issued \$8 million in Certificates of Obligation in September 2006 for this purpose. The City's

proportionate share of the hotel/motel tax currently exceeds the debt service requirements. Remaining funds are used to support the increased operations and maintenance expenses for the facility. In FY 2009-10, the City made the Civic Center an enterprise fund; all revenue and expenses related to the facility are accounted for in that fund. The facility is not yet self-supporting. Therefore, in FY 2013-14, hotel/motel tax proceeds are being transferred into that fund of \$356,468.

New to the FY 2013-14 Budget is a capital contribution to the Enterprise Maintenance and Equipment Fund (\$100,000). These funds will be set aside as a reserve to address major facility repair issues related to the Civic/Convention Center as they arise, for example replacement of air conditioning systems. In addition, \$300,000 in capital expenses are appropriated in the Hotel/Motel Fund to update and complete the City's way finding signs project which includes an update to the directional signing in the downtown area.

Capital Improvement Funds

Public Works – Capital Programs



CAPITAL PROGRAMS

Mission:

Making New Braunfels Great by preserving, enhancing and building quality infrastructure

Vision:

To be a progressive team dedicated to excellence in project management and customer service.

Goals/Objectives:

1. Deliver quality infrastructure through projects that are within budget, on time and at the quality specified in engineering/architectural plans.
2. Enhance positive community perception through improved information access, friendly service and prompt, professional responses.
3. Planning for the future by supporting the City Manager in preparation and submission to the City Council a five year capital improvement plan.

Division Description:

The Capital Programs Division (CPD) was created in November 2012 to administer the City's Capital Improvement Plan based on a need for personnel dedicated to capital project management, specifically addressing design, construction and financial management of capital projects. . The CPD is under the direction of the Capital Programs Manager. The CPD assists City departments in managing the development and implementation of their departmental goals, objectives, policies, and priorities as they relate to capital infrastructure improvements.

Real estate management is also a key function of the department and a component of the new capital programs division. Property acquisitions associated with streets and drainage projects and other City property purchases and leases are coordinated by the City's Real Estate Manager. In FY 2008-09, the City hired a Real Estate Manager to bring in-house the real estate acquisition function, thus saving contracted services costs. In addition, having this expertise in-house assists the City in timely response to real estate issues. The Real Estate Manager will take the lead in managing land acquisitions associated with the bond program and supported by outside real estate professionals.

City-wide Strategic Plan

Strategic Priority: Continue an ongoing program of infrastructure construction and maintenance.

- Action Item: Implement long-range capital improvement program (CIP) projects.
 - ✓ Capital project group now in place to centralize project management
 - ✓ In FY 2013-14, Capital Projects staff will begin to update the City's long range Capital Improvement Plan (CIP).

Strategic Priority: Develop operating and capital plans considering community input and realistic population and revenue projections

- Action Item: Identify and work to acquire the human and financial resources needed to implement capital projects.
 - ✓ Capital project established to effectively manage capital projects.
 - ✓ In FY 2013-14, Capital Projects staff will begin utilizing social media to inform the public of active capital projected related information.

<i>Performance Measures:</i>			
	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
<i>Capital Programs</i>			
Cost savings as a result of in-house project management	NA	\$675,000	\$650,000
Staff contact hours on site during project construction	NA	3,000	2,750
Number of real estate parcels acquired	NA	10	100
Percentage of real estate parcels acquired on time and within budget	NA	95%	95%
Percentage of routine real estate requests completed within five business days	NA	95%	90%
Dollar value of bond proceeds expensed, e.g., right-of-way, design and construction contracts.	NA	\$1,500,000	\$15,500,000
Consultant/Contractor customer satisfaction.	NA	NA	90%

Program Justification and Fiscal Analysis:

In FY 2012-13, the Capital Programs Division was created to serve as a central hub for the development, implementation and oversight of the City's capital improvement projects. The City has issued approximately \$150 million in debt since 2004. When combined with the recently passed bond program, the City has a significant obligation to deliver the associated projects with these debt issuances. This commitment is what led to the creation of a division whose main objective is to oversee the development of these projects. Because the primary responsibility of this division is to oversee debt-funded projects, all salary and benefit costs associated with the staff is funded from available capital funds.

As stated, the division was established to manage the City's capital improvement projects. With the passage of \$86 million in general obligation debt authorization for streets, drainage, park improvement projects and economic development, the need for some additional staff has been identified. This staff will work with existing City staff to ensure that projects are delivered on time and within budget. One additional Construction Inspector and one Capital Project Manager are authorized in FY 2013-14. These positions will be filled based on workload demand. When filled, these positions will be fully supported by available capital funds.

In FY 2013-14, several new projects and equipment purchases have been included for funding in various capital funds. These funds become available for reprogramming as projects are completed with funds remaining, generally from contingencies that were included but not

needed. Throughout this section of the document, these projects are highlighted in blue to better identify these opportunities to complete new projects without new funding.

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
<u><i>Capital Programs</i></u>			
Capital Programs Manager	0	1	1
Capital Projects Managers	0	2	3
Capital Project Specialist	0	1	1
Construction Inspector	0	0	1
Real Estate Manager*	0	1	1
Senior Construction Inspector	<u>0</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	0	6	8

- * 30 percent of the employee expenses for the Real Estate Manager are funded in the General Fund to represent the administrative and non-capital related real estate functions that remain a component of this position's responsibilities.

City of New Braunfels
2004 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014

Fund: 304

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
APPROPRIATIONS			

Available Funds

Proceeds from Debt Issuance	\$ 26,000,000	\$ 26,000,000	\$ -
Miscellaneous and Contributions	68,959	68,959	-
Intergovernmental Revenue		-	-
Interest Income	4,100,858	4,100,492	366

TOTAL AVAILABLE FUNDS	\$ 30,169,817	\$ 30,169,451	\$ 366

APPROPRIATIONS

Projects

South Tributary Flood Control	\$ 4,284,319		
Engineering	1,218,912	\$ 1,218,912	\$ -
Right-of-Way	1,876,759	1,876,759	-
Construction	1,188,648	1,188,648	-
North Tributary	825,664		
Professional Services	761,360	761,360	-
Right-of-Way	64,304	64,304	-
Churchill Drainage Project	4,627,661		
Engineering	196,426	196,426	-
Right-of-Way	596,423	596,423	-
Construction	3,834,812	3,834,812	-
Katy/Mesquite Drainage - Construction	665,204	665,204	-
Alves Lane	166,997	166,997	-
Gruene Rd. Improvements	24,638	24,638	-
Walnut Ave. Widening - Right of Way	6,047,818	6,047,818	-
Walnut Ave. Ext to Klien Rd. - Construction	4,530,016	4,530,016	-
Walnut Ave. Ext to Klien Rd. - Amenities	174,880	174,880	-

City of New Braunfels**2004 Certificates of Obligation Capital Improvement Fund****Fiscal Year Ending September 30, 2014****Fund: 304**

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
APPROPRIATIONS (continued)			

Street Maintenance Projects

2004 Projects

Phase 1	298,332	298,332	-
Phase 2	435,559	435,559	-
Phase 3	349,802	349,802	-

2005 Projects

Phase 1	1,130,385	1,130,385	-
Phase 2	1,838,579	1,838,579	-
Phase 3	874,697	874,697	-

2006 Projects

Phase 1	1,027,526	1,027,526	-
Phase 2	598,629		
Engineering	154,740	154,740	-
Construction	443,889	443,889	-
Phase 3	1,103,000		
Engineering	150,000	150,000	-
Construction	953,000	953,000	-

Subtotal - Street Maintenance Projects	\$ 7,656,509	\$ 7,656,509	\$ -

Total Projects	29,003,706	29,003,706	-
Real Estate Manager	138,381	138,381	-
Engineering Staff	134,149	134,149	-
Interfund Transfers	893,581	893,215	366
TOTAL APPROPRIATIONS	\$ 30,169,817	\$ 30,169,451	\$ 366

2004 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENTS PROJECT FUND

Fund: 304

Program Description:

The City of New Braunfels issued \$26 million in Certificates of Obligation in April 2004 to fund various streets and drainage improvement projects. The debt issuance was originally issued to fund improvements to the South Tributary and the North Tributary for regional flood control, the Blieders Creek detention pond, Blieders Creek - River Road improvements and the Churchill Drainage projects. In addition, \$10 million was set aside to fund other street improvement projects that the City planned to complete in phases. Since that time, the City Council re-prioritized funding from this debt issuance to optimize project completion opportunities. Funding for some projects was reduced while others were increased to fully fund projects that were moving ahead and needed additional funding to complete construction. The projects now funded with the 2004 Certificates of Obligation are listed and described below.

APPROPRIATIONS	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Projects			
South Tributary Flood Control	\$ 4,284,319		
Engineering	1,218,912	\$ 1,218,912	\$ -
Right-of-Way	1,876,759	1,876,759	-
Construction	1,188,648	1,188,648	-
North Tributary	825,664		
Professional Services	761,360	761,360	-
Right-of-Way	64,304	64,304	-
Churchill Drainage Project	4,627,661		
Engineering	196,426	196,426	-
Right-of-Way	596,423	596,423	-
Construction	3,834,812	3,834,812	-
Katy/Mesquite Drainage - Construction	665,204	665,204	-
Alves Lane	166,997	166,997	-
Gruene Rd. Improvements	24,638	24,638	-
Walnut Ave. Widening - Right of Way	6,047,818	6,047,818	-
Walnut Ave. Ext to Klien Rd. - Construction	4,530,016	4,530,016	-
Walnut Ave. Ext to Klien Rd. - Amenities	174,880	174,880	-
Street Maintenance Projects			
2004 Projects			
Phase 1	298,332	298,332	-
Phase 2	435,559	435,559	-
Phase 3	349,802	349,802	-
2005 Projects			
Phase 1	1,130,385	1,130,385	-
Phase 2	1,838,579	1,838,579	-
Phase 3	874,697	874,697	-
2006 Projects			
Phase 1	1,027,526	1,027,526	-
Phase 2	598,629		
Engineering	154,740	154,740	-
Construction	443,889	443,889	-
Phase 3	1,103,000		
Engineering	150,000	150,000	-
Construction	953,000	953,000	-
Subtotal - Street Maintenance Projects	\$ 7,656,509	\$ 7,656,509	\$ -
Total Projects	29,003,706	29,003,706	-
Real Estate Manager	138,381	138,381	-
Engineering Staff	134,149	134,149	-
Interfund Transfers	893,581	893,215	366
TOTAL APPROPRIATIONS	\$ 30,169,817	\$ 30,169,451	\$ 366

Program Justification and Fiscal Analysis:

South Tributary Drainage Improvements

The South Tributary drainage project is a regional flood control project that collects run-off from a 1,932 acres watershed. Low-lying areas of the watershed are prone to flooding and the project confines the 100-year flood plain to City right-of-way. A feasibility analysis was completed that included a detailed investigation of eight alternatives. The selected alternative includes significant channel modifications to the existing South Tributary conveyance system and the construction of a regional detention basin. The budgeted cost for the project in the FY 2008-09 Budget was \$11,228,500. With the very favorable construction market, the bids for the project came in considerably under this estimated amount, which has allowed the City to reduce the budget to the current \$8,112,733. Of that amount, \$4,284,319 is funded in the 2004 Certificates of Obligation, with the remainder (\$3,828,414) in the 2008 Certificates of Obligation. Project design was substantially completed in FY 2007-08 and construction began in 2009. The project was delayed and the channel re-aligned, and the project was completed during FY 2012-13.

The drainage channel is completed; therefore, the City will incur new operating costs to maintain and mow the area. The FY 2013-14 Adopted Budget has additional appropriations for this and other drainage area maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

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. A significant number of residential and commercial properties within the watershed are currently within the 100-year floodplain. The North Tributary floodplain was studied in detail through a Federal Emergency Management Agency (FEMA) Flood Insurance Study. The study was intended to identify the known risks associated with flooding within New Braunfels and to update floodplain maps. In an effort to reduce the identified risk, the original project included a regional off-line detention pond along the North Tributary. The project scope was later revised to include channelization because the property being considered for the detention pond was commercially developed. The current project consists of three large regional detention ponds, one on either side of Walnut Avenue and one between Walnut Avenue and Old McQueeney Road, and channel improvements from Walnut Avenue to Old McQueeney Road. The expected total cost for the project including channel improvements is \$7,152,682. The 2004 Certificates of Obligation funded \$825,664 which allocated \$761,360 for professional services and \$64,304 for right-of-way acquisition. The 2008 Certificates of Obligation funded additional right-of-way costs of \$405,194 and the 2011 Certificates of Obligation fund \$6,327,018 including \$5,518,193 for the cost of construction, \$704,828 for additional right-of-way costs, \$90,400 for professional services and \$13,597 for in-house staff working on this project. Design was completed in FY 2009-10, construction bids were received in FY 2010-11 and the Army Corp of Engineers gave approval to begin construction in July 2011. This project was completed during FY 2011-12.

Since these facilities have been accepted by the City, operating costs will increase due to the additional costs needed to keep the drainage channels free of debris and vegetation. Other additional future operating costs will include the maintenance of the actual structures. The cost

is expected to be similar to that for the South Tributary flood control project (described above). Funds for the maintenance are included in the FY 2013-14 Budget.

Church Hill Drainage Project

The Church Hill watershed is adjacent to the Union Pacific Railroad and generally runs between the Guadalupe River and FM 306. This area has had significant flooding issues common to Church Hill Drive and Wright Avenue for at least the last decade. This drainage improvement project will be completed in two phases. The construction for the first phase was completed in July 2008. The total cost of the project funded with 2004 Certificates of Obligation was \$4,627,661. The total project cost for this first phase was \$5.47 million with additional funding coming from the City's Streets and Drainage Fund (now a closed fund). Funding for the second phase of this project has not been identified.

The FY 2013-14 operating budget continues to fund maintenance costs for this drainage improvements driven by the need to keep the drainage channels free of debris and vegetation and for the maintenance of the actual structures.

Katy/Mesquite Drainage

This project consisted of the installation of a large reinforced concrete box storm drain system on Mesquite Avenue from West San Antonio Street to Katy Street as well as improvements to Katy Street. The City has long recognized a significant nuisance and drainage issue affecting the homeowners along Katy Street and Mesquite Avenue. The drainage system significantly reduces the flooding potential by collecting and passing 100-year storm events. The project bid in July 2008 at a total construction cost of \$871,161 and was completed in June 2009. The City funded a portion of the professional services costs from the General Fund (\$163,000) and the Streets and Drainage Fund (\$46,000) which is now closed, with the remaining engineering funding (\$47,068) coming from the 2007 Certificates of Obligation. The 2004 Certificates of Obligation funded \$665,204 in construction costs for this project. The total project cost was \$1,149,211 (including \$1,000 for right-of-way acquisition) funded in the 2007 Certificates of Obligation.

The FY 2013-14 Adopted Budget has continued appropriations for this and other drainage area maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

Alves Lane

This project included construction of a drainage culvert and street reconstruction in a limited area on Alves Lane. Construction was completed through an agreement with a private developer. The total cost of the project to the City was \$166,997.

The FY 2013-14 Adopted Budget continues to have additional appropriations for the maintenance of this project.

Gruene Road Street and Drainage Improvement

The Historic District of Gruene is a significant tourist destination. Gruene Road, the primary access into this district was, before this project began, a rural road with a noteworthy history of accidents and significant flooding issues. The project consisted of upgrading and straightening the roadway's geometry to allow it to efficiently and effectively function as a collector. In addition, the project corrected the majority of existing cross drainage issues and added a traffic

signal at the intersection of Gruene Road and Common Street. The project extends from Sunnybrook Drive to Common Street. The project was completed in October 2007 at a total cost of \$6,346,950. The 2003 Certificates of Obligation funded all but a small portion of this cost. This remaining amount was funded with the 2004 Certificates of Obligation (\$24,638).

The FY 2013-14 Adopted Budget continues to have additional appropriations for the maintenance of this project.

Walnut Avenue Widening

This project includes the widening of the Walnut Avenue street section from Business 35 to Katy Street, as well as intersection improvements at Katy Street and Business 35. In addition, the project includes improvements to San Antonio Street at Walnut Avenue. In March 2008, City Council determined that the best approach to this project is to widen Walnut Avenue through the project limits from 60 feet to a total width of 120 feet and, depending on lot configurations, wider in some areas. This approach allows the street improvements to effectively serve the community for the next fifteen to twenty years. Drainage improvements are also included in the project. In addition, major landscaping and other improvements are being accomplished in the project to create a park-like environment through a portion of this roadway. Right-of-way acquisition and design began in FY 2007-08 and was completed in 2010. Construction began in September 2010 and is projected to be completed in 2013. Total right-of-way costs were \$7,485,019 with the 2004 Certificates of Obligation funding \$6,047,818 of the total cost and the 2008 Certificates of Obligation providing the remaining funds required (\$1,437,201). The 2007 and 2008 Certificates of Obligation funded the design and engineering costs for all segments originally budgeted at \$400,000 but increased to \$1,769,000, with \$890,000 coming from the 2007 Certificates of Obligation and the remaining \$897,000 from the 2008 Certificates of Obligation).

Funding for construction of the project came from three separate debt issuances to better match the need for funds with timing of debt issuances. The 2011 Certificates of Obligation included \$5,100,000 in funding for a portion of the total construction costs (all segments) plus \$354,000 for in house engineering and inspections costs. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,700,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$4,000,000 for total City funding for construction of \$15.8 million. The total cost of this project – for all phases – is \$25.4 million including amenities, underground utilities and construction contingencies. New Braunfels Utilities has a significant cost on this project as well.

The FY 2013-14 operating budget including funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs for street maintenance and repair will decrease because new roads require less maintenance for the first five to seven years. After this period, street maintenance costs will begin to climb. However, since this project has significant landscaping and park-like improvements, parks maintenance costs will be incurred in FY 2013-14. Three parks maintenance staff will provide maintenance and upkeep of this new area as well as the County Line Trail and other City parkland.

Walnut Avenue Extension to Klein Road – Construction and Amenities

This project consisted of extending Walnut Avenue from County Line Road to Klein Road with a five-lane street section. The road section crosses one major drainage way and, therefore,

required storm drain improvements as well. The street is a critical element for north-south travel from County Line Road to Klein Road and is important to the school district to serve a new campus. A portion of the funding for the project (\$4,530,016) comes from the 2004 Certificates of Obligation. Remaining funding comes from the 2007 Certificates of Obligation (\$1,943,153) for engineering and construction, the 2008 Certificates of Obligation (\$115,554) for right-of-way acquisition and the General Fund which paid for some of the engineering costs (\$258,680) for a total project cost of \$6,847,403. The project began construction in FY 2007-08, and street construction was fully completed in early 2009 with the part serving the school completed in time for opening day.

The project also includes \$174,880 in the 2004 Certificates of Obligation to fund enhancements and amenities to this road improvement that funded additional landscaping and irrigation. This portion of the project was completed in FY 2012-13.

The additional operating costs for maintenance of landscaping on this new roadway are included in the FY 2013-14 Budget. In addition, street maintenance costs will decrease slightly in the short term because new roads require less maintenance for the first five to seven years. After this time, street maintenance costs will begin to climb. Since this project has some landscaping improvements, once completed, parks maintenance costs will also increase.

Street Improvement Projects

In 2003, the City completed a street inventory and condition study that identified an approach to improve the overall street network condition by applying either a timely overlay or reconstruction of the street. The study compared the rate of deterioration and identified projects and was used to select and schedule projects and for project phasing and funding. The budget for these street projects originally totaled \$10 million. Staff managed these projects in phases. All these projects are now completed. The total amount expended for these projects is \$8,033,861.

The Phase 2 2005 street improvement project included improvements to Mill Street. The total project cost was \$2,013,579 with \$1,838,579 funded from the 2004 Certificates of Obligation and the remaining funding of \$175,000 from the 2008 Certificates of Obligation. The project was completed in February 2008.

The Phase 3 2005 street improvement project included construction on several streets: Gruene Road from Loop 337 to Torrey Street; Torrey Street from Union Avenue to Elizabeth Avenue; Belmont Drive from Brockton to cul-de-sac; Belmead Drive from Bellaire to Briarabend; and Bellaire from Belmead Drive to Broadmoor. The project was completed in FY 2009-10. This project has a total budget of \$874,697.

The Phase 1 2006 street improvement project included construction of Union Avenue from Common to Lincoln, Basel from Union to Grant and Fredericksburg from Landa Street to Bell Street as Phase 1A. Edgewater Terrace from Elizabeth to Houston, Allen from Edgewater to Dallas, Chicago from Edgewater to Dallas, Elizabeth Avenue from Torrey to Edgewater and Country Club Circle were completed as Phase 1B. The project was awarded for construction in two phases to allow areas of high tourist traffic to flow smoothly. The project was also expanded from its original scope by extending Fredericksburg from Howard to Bell and the addition of Allen and Chicago. Competitive construction bids allowed the City to extend the limits of the project while remaining within the initial budget. The total project budget was \$1,229,878 with

\$1,027,526 coming from the 2004 Certificates of Obligation, \$30,000 from the 2007 Certificates of Obligation and the remaining \$172,352 from the 2008 Certificates of Obligation.

The Phase 2 2006 street improvement project included construction of Old FM 306 from Common St. to FM 306. The project was completed in FY 2008-09 with a total cost of \$598,629.

The Phase 3 2006 street improvement project included construction on Mesquite Avenue from Katy Street to W. San Antonio Street, Mill Street from Mesquite Avenue to Chestnut Avenue and Chestnut Avenue from Mill Street to West San Antonio Street. The project was completed in FY 2008-09 with a total project cost of \$1,103,000 funded from the 2004 Certificates of Obligation.

These road improvements, in the short term, reduce the operating costs for maintenance and repair of these stretches of pavement. After the first five to seven years, maintenance costs for these roads are expected to increase. The FY 2013-14 Budget includes additional funding for the road improvements that were installed in the last five to seven years.

Real Estate Manager

In FY 2008-09, the City hired a Real Estate Manager to bring in-house the real estate acquisition function, thus saving contracted services costs. In addition, having this expertise in-house assists the City in more timely responses to real estate issues. In FY 2008-09 and in FY 2009-10, the Real Estate Manager was fully funded (\$138,181) from the 2004 Certificates of Obligation as this position worked on property acquisition for the Walnut Avenue Widening project. As the City's needs continue to diversify, the funding for this position is changing. For FY 2013-14, the cost of this position will be funded in the General Fund (70 percent) and capital improvement funds (30 percent).

Capital Project Staff

The FY 2013-14 Budget continues to use debt proceeds to fund the capital project management efforts by existing staff. To accurately reflect the project management efforts of existing staff, a portion of the salary and benefit costs of some of the Engineering Division staff have been charged to the capital improvement funds. In the past, a portion of these staff costs were funded through the 2004 certificates of obligation at a total cost of \$134,149. A full explanation of capital project management staffing and funding is provided in a separate section of this document.

City of New Braunfels
2007 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014

Fund: 307

Appropriations	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	\$ 17,654,242	\$ 17,487,638	\$ 166,604
Interest Income	595,261	-	595,261
Intergovernmental Revenue	181,078		181,078
Interfund Transfers	25,056	-	25,056
TOTAL AVAILABLE FUNDS	\$ 18,455,637	\$ 17,487,638	\$ 967,999

APPROPRIATIONS

Projects

Gruene Bridge Replacement	\$ 521,100	\$ 521,100	\$ -
Walnut Ave. Widening - Engineering	890,000	847,544	42,456
Walnut Ave. Extension to Klein Rd.	1,943,153		
Engineering	867,391	867,391	-
Construction	1,075,762	1,075,762	-
Katy/Mesquite Drainage	47,068		
Engineering	46,068	46,068	-
Right-of-Way	1,000	1,000	-
Highway 46 Improvements - Right-of-Way			
Acquisition	181,000	181,000	-
Highway 46 Improvements - Interest Expense	428,675	428,675	-
Gruene Hike and Bike Trail	405,483	405,483	-
Water Lane Improvements - Design	93,541	93,541	-
Gruene Crossing - Design	120,000	120,000	-
Phase I 2006 Street Maintenance	30,000	30,000	-
Gruene Rd Improvements (Gruene Apple)	104,084	-	104,084
Landa Park Bathhouse	229,304	229,304	-
Landa Park Restrooms Improvements -			
Construction	36,943	36,943	-
Park Land Purchases and Improvements	4,820,573		
Fisher Park Land	2,284,078	2,284,078	-
Fisher Park Master Plan	19,000	19,000	-
Fischer Park Land and Riverfront Properties	1,010,434	1,010,434	-
Fischer Park Design	607,612	607,612	-
Landa Park Irrigation	381,162	381,162	-
Landa Park Walls and Dams - Design	346,990	346,990	-
Camp Comal Land	150,000		150,000
West Loop Park Site Work/Environmental	21,297	21,297	-

Appropriations (continued)	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Main Plaza Improvements	238,552	238,552	-
Cemetery Walls - Design	239,685	-	239,685
Eikel Park Playground	50,500	-	50,500
Airport Runway/Taxiway Improv - Eng	28,457	28,457	-
Airport Business Plan	83,367	83,367	-
Airport Hanger Apron and Taxiway (match for TXDOT project)	89,577	89,577	-
Underground Utilities - Airport Runway	90,459	90,459	-
Airport tractors and gator	185,103	185,103	-
Airport Fuel Farm	97,265	97,265	-
Eikel Park Skate Park Improvements	175,320	175,320	-
South Tributary Hike/Bike Trail	1,116,000	1,074,236	41,764
Hoffman Park Improvements	49,000	49,000	-
Fire Stations Improvements	330,000	303,915	26,085
Fire Station #6 - Construction and Equipment	2,683,714	2,683,714	-
Drainage Improvements	371,281	371,281	-
New Braunfels Industrial Development Corp. Funded Projects			
Spring Fed Pool Improvements	40,310	40,310	-
Landa Park River Front Rehabilitation	207,300	207,300	-
Landa Park Irrigation	48,450	48,450	-
Golf Course Improvements	837,564	644,923	192,641
Fredericksburg Fields Bleachers	16,076	16,076	-
Landa Playground Improvements	407,352	407,352	-
HEB Soccer Complex Improvements	607,562	540,015	67,547
County Line Trail Parking Lot	53,236		53,236
Eikel Park Skate Park Improvements	91,000	91,000	-
Eikel Field Improvements	102,000	102,000	-
Panther Canyon Improvements	9,450	9,450	-
Camp Comal Lighting	79,700	79,700	-
Total Projects	\$ 18,179,204	\$ 17,211,205	\$ 967,999
Debt Issuance Cost	261,233	261,233	-
Engineering Staff	15,200	15,200	-
TOTAL APPROPRIATIONS	\$ 18,455,637	\$ 17,487,638	\$ 967,999

**2007 CERTIFICATES OF OBLIGATION
CAPITAL IMPROVEMENTS PROJECT FUND**

Fund: 307

Program Description:

The City of New Braunfels issued \$17.5 million in Certificates of Obligation to fund various needed capital improvement projects (listed and described below). \$2.5 million of this issue pays for park improvement projects. That debt will be repaid through New Braunfels Industrial Development Corporation (NBIDC) funds that come from sales tax proceeds.

Appropriations	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Projects			
Gruene Bridge Replacement	\$ 521,100	\$ 521,100	\$ -
Walnut Ave. Widening - Engineering	890,000	847,544	42,456
Walnut Ave. Extension to Klein Rd.	1,943,153		
Engineering	867,391	867,391	-
Construction	1,075,762	1,075,762	-
Katy/Mesquite Drainage	47,068		
Engineering	46,068	46,068	-
Right-of-Way	1,000	1,000	-
Highway 46 Improvements - ROW Acquisition	181,000	181,000	-
Highway 46 Improvements - Interest Expense	428,675	428,675	-
Gruene Hike and Bike Trail	405,483	405,483	-
Water Lane Improvements - Design	93,541	93,541	-
Gruene Crossing - Design	120,000	120,000	-
Phase I 2006 Street Maintenance	30,000	30,000	-
Gruene Rd Improvements (Gruene Apple)	104,084	-	104,084
Landa Park Bathhouse	229,304	229,304	-
Landa Park Restrooms Improvements	36,943	36,943	-
Park Land Purchases and Improvements	4,820,573		
Fisher Park Land	2,284,078	2,284,078	-
Fisher Park Master Plan	19,000	19,000	-
Fischer Park Land and Riverfront Properties	1,010,434	1,010,434	-
Fischer Park Design	607,612	607,612	-
Landa Park Irrigation	381,162	381,162	-
Landa Park Walls and Dams - Design	346,990	346,990	-
Camp Comal Land	150,000		150,000
West Loop Park Site Work/Environmental	21,297	21,297	-

Appropriations (continued)	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Main Plaza Improvements	238,552	238,552	-
Cemetery Walls - Design	239,685	-	239,685
Eikel Park Playground	50,500	-	50,500
Airport Runway/Taxiway Improvements - Eng	28,457	28,457	-
Airport Business Plan	83,367	83,367	-
Airport Hanger Apron and Taxiway	89,577	89,577	-
Underground Utilities - Airport Runway	90,459	90,459	-
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County Line Trail Parking Lot	53,236		53,236
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Camp Comal Lighting	79,700	79,700	-
Total Projects	\$ 18,179,204	\$ 17,211,205	\$ 967,999
Debt Issuance Cost	261,233	261,233	-
Engineering Staff	15,200	15,200	-
TOTAL APPROPRIATIONS	\$ 18,455,637	\$ 17,487,638	\$ 967,999

Program Justification and Fiscal Analysis:

Gruene Bridge Replacement

This project provided funding for the right-of-way and matching funds for construction costs associated with the replacement of the Gruene Bridge as Gruene Road crosses the Guadalupe River. The project was a TxDOT off-system bridge replacement project and replaced the existing structure with a wider and higher deck. Project construction was completed in May 2008, and the total construction cost for the project was \$2.8 million. The City Council adopted a resolution in support of the project on July 14, 2003, agreeing to pay 10 percent of the construction cost and to acquire the right-of-way. Total City costs amounted to \$558,321, with \$521,100 funded in the 2007 Certificates of Obligation and the remaining from the City's General Fund (\$37,221). The FY 2013-14 Budget includes funding to maintain this bridge..

Walnut Avenue Widening

This project includes the widening of the Walnut Avenue street section from Business 35 to Katy Street, as well as intersection improvements at Katy Street and Business 35. In addition, the project includes improvements to San Antonio Street at Walnut Avenue. In March 2008, City Council determined that the best approach to this project is to widen Walnut Avenue through the project limits from 60 feet to a total width of 120 feet and, depending on lot configurations, wider in some areas. This approach allows the street improvements to effectively serve the community for the next fifteen to twenty years. Drainage improvements are also included in the project. In addition, major landscaping and other improvements are being accomplished in the project to create a park-like environment through a portion of this roadway. Right-of-way acquisition and design began in FY 2007-08 and was completed in 2010. Construction began in September 2010 and is projected to be completed in 2013. Total right-of-way costs were \$7,485,019 with the 2004 Certificates of Obligation funding \$6,047,818 of the total cost and the 2008 Certificates of Obligation providing the remaining funds required (\$1,437,201). The 2007 and 2008 Certificates of Obligation funded the design and engineering costs for all segments originally budgeted at \$400,000 but increased to \$1,769,000, with \$890,000 coming from the 2007 Certificates of Obligation and the remaining \$897,000 from the 2008 Certificates of Obligation).

Funding for construction of the project came from three separate debt issuances to better match the need for funds with timing of debt issuances. The 2011 Certificates of Obligation included \$5,100,000 in funding for a portion of the total construction costs (all segments) plus \$354,000 for in house engineering and inspections costs. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,700,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$4,000,000 for total City funding for construction of \$15.8 million. The total cost of this project – for all phases – is \$25.4 million including amenities, underground utilities and construction contingencies. New Braunfels Utilities has a significant cost on this project as well.

The FY 2013-14 operating budget including funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs for street maintenance and repair will decrease because new roads require less maintenance for the first five to seven years. After this period, street maintenance costs will begin to climb. However, since this project has significant landscaping and park-like improvements, parks maintenance costs will be incurred in FY 2013-

14. Three parks maintenance staff will provide maintenance and upkeep of this new area as well as the County Line Trail and other City parkland.

Walnut Avenue Extension to Klein Road – Construction and Amenities

This project consisted of extending Walnut Avenue from County Line Road to Klein Road with a five-lane street section. The road section crosses one major drainage way and, therefore, required storm drain improvements as well. The street is a critical element for north-south travel from County Line Road to Klein Road and is important to the school district to serve a new campus. A portion of the funding for the project (\$4,530,016) comes from the 2004 Certificates of Obligation. Remaining funding comes from the 2007 Certificates of Obligation (\$1,943,153) for engineering and construction, the 2008 Certificates of Obligation (\$115,554) for right-of-way acquisition and the General Fund which paid for some of the engineering costs (\$258,680) for a total project cost of \$6,847,403. The project began construction in FY 2007-08, and street construction was fully completed in early 2009 with the part serving the school completed in time for opening day.

The project also includes \$174,880 in the 2004 Certificates of Obligation to fund enhancements and amenities to this road improvement that funded additional landscaping and irrigation. This portion of the project was completed in FY 2012-13.

The additional operating costs for maintenance of landscaping on this new roadway are included in the FY 2013-14 Budget. In addition, street maintenance costs will decrease slightly in the short term because new roads require less maintenance for the first five to seven years. After this time, street maintenance costs will begin to climb. Since this project has some landscaping improvements, once completed, parks maintenance costs will also increase.

Katy Street / Mesquite Avenue Drainage Improvements

This project consisted of the installation of a large reinforced concrete box storm drain system on Mesquite Avenue from West San Antonio Street to Katy Street as well as improvements to Katy Street. The City has long recognized a significant nuisance and drainage issue affecting the homeowners along Katy Street and Mesquite Avenue. The drainage system significantly reduces the flooding potential by collecting and passing 100-year storm events. The project bid in July 2008 at a total construction cost of \$871,161 and was completed in June 2009. The City funded a portion of the professional services costs from the General Fund (\$163,000) and the Streets and Drainage Fund (\$46,000) which is now closed, with the remaining engineering funding (\$47,068) coming from the 2007 Certificates of Obligation. The 2004 Certificates of Obligation funded \$665,204 in construction costs for this project. The total project cost was \$1,149,211 (including \$1,000 for right-of-way acquisition) funded in the 2007 Certificates of Obligation.

The FY 2013-14 Adopted Budget has continued appropriations for this and other drainage area maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

Highway 46 Improvements

This project involved major improvements to Highway 46. TxDOT managed construction of this project. Both Comal County and the City of New Braunfels participated in the project by purchasing right-of-way and providing initial financing that will be repaid by TxDOT as the roadway is used. The City had a contract with TxDOT to pay the right-of-way costs over a three

year period. By participation with the County, the City took advantage of the ability to expedite a significant regional transportation project. The 2007 Certificates of Obligation funded the first payment to TxDOT for the right-of-way acquisition for this project (\$181,000). The 2008 Certificates of Obligation paid a portion of this cost as well as utility relocation within the City limits for this project, funded there at \$333,259. The Roadway Impact Fee Fund also paid a significant portion of this cost (\$760,706) which represented the final total payment to TxDOT. This was considerably more than the original TxDOT estimate.

In addition, the City must pay its proportionate share of interest only costs related to a total of \$16 million in debt issued by Comal County to facilitate construction financing. This debt will be repaid by TxDOT through pass-through financing as citizens use the roadway. The pre-completion interest expenses are an actual (non-reimbursable) cost to the City. The 2007 Certificates of Obligation include appropriations of \$428,675, which helped fund this interest expense. The 2011 Certificates of Obligation include \$171,471 for another year's interest expense. The Roadway Impact Fee Fund also paid \$85,735 in interest expense – a half year payment. When the roadway was completed, TxDOT began taking traffic counts and reimbursing the County for the debt it issued (with reimbursement based on the level of activity along the roadway). Therefore, the interest expense to the City (and the County) is shortened; it is not, as is the case with long term debt issued by the City, for a fifteen or twenty year period.

Highway 46 will remain a TxDOT maintained roadway; therefore, most of these improvements will not affect the City's operating costs. The City will have costs associated with traffic signal maintenance since the population has reached 50,000. The City must now maintain traffic signals that TxDOT formerly managed. The FY 2013-14 Budget provides funding for traffic signal maintenance throughout the City, including those signals on Highway 46 inside the City limits.

Gruene Road Hike and Bike Lane

The Gruene Road Hike and Bike trail was a partnership project between the City of New Braunfels and the Texas Department of Transportation (TxDOT). This enhancement project cost a total of \$1,244,233 and required the City to provide a 20 percent match. The City also had to fund the professional services cost, bringing the total City cost to \$614,435. The project resulted in a bike trail that links downtown New Braunfels with the Historic District of Gruene. The project was first initiated by the Comal Trails Group. It consists of lane widening and striping from the Faust Street Bridge to Sunnybrook Drive. The project integrated with the Church Hill Drainage Project, as a significant portion of the project follows the Church Hill alignment to Gruene Road then along Gruene Road to Sunnybrook Drive. \$208,942 was expensed for this project in the 2003 Certificates of Obligation fund. The remaining cost of the project was funded with the 2007 Certificates of Obligation (\$405,483). The FY 2013-14 Budget includes funds to maintain this new hike and bike trail.

Water Lane Improvements – Design

Water Lane from IH 35 to San Antonio Street (approximately 1,170 linear feet) is currently a 20 foot pavement section with open ditch drainage. The street condition assessment indicates the street needs to be re-constructed. City ordinances require local streets serving multifamily, commercial or industrial property to have a 40 foot pavement width. The project will address all these issues. The City purchased property and buildings along Water Lane, making the improvements even more critical since a fire station will move to this location. The 2007

Certificates of Obligation include funds of \$93,541 to design this project. Design was completed in January 2011. This project will not affect the City's operating budget until construction is completed. Construction costs are not currently funded.

Gruene Crossing Drainage Improvements

The Gruene Crossing project includes improvements to the low-water crossing at the entrance to the Gruene Crossing Subdivision. Even small rainfall events produce runoff that prevents access to this residential neighborhood of more than 200 units. Preliminary design suggested that the project should be done in two phases. The first phase includes channel upgrades downstream; the second phase involves construction of culverts at Club Crossing Street. Design for this project is funded at \$120,000 in the 2007 Certificates of Obligation. Construction costs of \$384,397 and right-of-way acquisition costs of \$158,670 for a total of \$543,067 are funded in the 2011 Certificates of Obligation. Total project cost is \$663,067. This project was completed in FY 2012-13. The FY 2013-14 Budget includes appropriations for this and other drainage area maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

Street Improvement Projects

The Phase 1 2006 street improvement project included construction of Union Avenue from Common to Lincoln, Basel from Union to Grant and Fredericksburg from Landa Street to Bell Street as Phase 1A. Edgewater Terrace from Elizabeth to Houston, Allen from Edgewater to Dallas, Chicago from Edgewater to Dallas, Elizabeth Avenue from Torrey to Edgewater and Country Club Circle were completed as Phase 1B. The project was awarded for construction in two phases to allow areas of high tourist traffic to flow smoothly. The project was also expanded from its original scope by extending Fredericksburg from Howard to Bell and the addition of Allen and Chicago. Competitive construction bids allowed the City to extend the limits of the project while remaining within the initial budget. The total project budget was \$1,229,878 with \$1,027,526 coming from the 2004 Certificates of Obligation, \$30,000 from the 2007 Certificates of Obligation and the remaining \$172,352 from the 2008 Certificates of Obligation.

These road improvements will, in the short term, reduce the operating costs for maintenance and repair of these stretches of pavement. After the first five to seven years, maintenance costs for these roads are expected to increase. FY 2013-14 funds all maintenance costs for this project.

Gruene Road Improvements (Gruene Apple)

Through a Mediated Settlement Agreement with Gruene Apple Land Company, Ltd. the City is addressing some outstanding issues associated with the Gruene Road Project. By mutual agreement, Gruene Apple and the City selected Civil Engineering Consultants (CEC) to investigate, analyze, survey, propose solutions and provide final design for the identified issues. Council authorized proceeding with design services in December of 2011 with the total cost for those services of \$85,000.

As a result of preliminary design, it was evident that not only can the terms and conditions outlined in the mediated settlement agreement be addressed, but improvements can also improve street drainage. The project includes an underground drainage system, reestablishment of an embankment, a retaining wall to stabilize the bank in City right of way at the base of a metal building, gabion bank stabilization in a select area, channel erosion repairs and gabion reconfiguration near the Guadalupe River. Improvements will be constructed by the City with its

own forces and by an outside contractor. The current estimated total cost including project administration is \$700,995. 2007 Certificates of Obligation will fund \$104,084 of the total project cost and the 2011 Certificates of Obligation will fund the balance of \$596,911.

Landa Park Bathhouse

This \$500,687 project included the construction costs associated with the renovation of the existing Landa Park pools' bathhouse to improve use of space, customer access, concessions area, and storage areas. The bathhouse at the Aquatic Complex was not optimally configured to support customer service or to access the complex. The bathhouses had not been upgraded for over twenty-five years. Through the reconstruction, a concessions area was constructed to better serve pool customers. Another part of this project relocated storage areas, facilitating the movement of equipment back and forth for swimming lessons and team practices. The Aquatic Coordinator's office has been relocated to provide direct access to and visibility of the pool area, increasing management efficiency and improving their ability to ensure safety for all swimmers. Finally, the lifeguard training room was reconfigured to allow better access in and out and to provide more efficient storage of supplies. In FY 2005-06, the professional services costs associated with this project were appropriated during the April 2006 budget adjustments approved by Council. Construction of this project began in the fall of 2007 and was completed in June 2008. The 2007 Certificates of Obligation provided \$229,304 in funding for construction costs. The Parks Capital Improvements Fund (described below) contributed \$271,382 of the total cost of \$500,686. This project has, in the short term, reduced operating expenditures as the new facility requires less maintenance than the old structure; however, maintenance costs are included in the FY 2013-14 Budget.

The 2011 Certificates of Obligation include \$20,951 which was used to complete renovations of the facility's restrooms. These areas were not renovated in the original project.

Landa Park Restrooms Improvements

This project provided the funding for the renovation of two existing restrooms in Landa Park: one restroom located by Fredericksburg Road and one by the dance slab. Construction costs were funded with the 2007 Certificates of Obligation in the amount of \$36,943. The remaining funding of \$21,990 came from the General Fund for a total project cost of \$58,933. The project was completed in the spring of 2008. This project has, in the short term, reduced operating expenditures as the new facility requires less maintenance than the old structure; however, maintenance costs are included in the FY 2013-14 Budget.

Fischer Park

This project had several funding requirements from the 2007 Certificates of Obligation. In FY 2007-08, the City purchased 58 acres of land at McQueeney and County Line Roads for development into a park. The initial land was purchased for \$2,284,078 in January 2007. In July 2009, City Council also completed a master plan study (of which \$19,000 was funded from the 2007 Certificates of Obligation) and accepted the recommended alternative for the park's development. Once again, the 2007 Certificates of Obligation were used to fund \$269,518 to buy the property adjacent to the City's existing property and to provide \$607,612 to fund the construction drawings and engineering to fully implement the master plan recommendations. The 2011 Certificates of Obligation provided an additional \$36,156 for design related costs. Design was completed for this new park in 2013 and construction services for the project were bid out. The construction cost for the first phase of this project is provided by the 2012

Certificates of Obligation for \$3,373,844. The debt service associated with this expense will be funded by the New Braunfels Industrial Development Corporation. The second phase of this parks construction will be funded from the 2013 Certificates of Obligation with \$5,200,000 included in that proposed issuance. The total expected construction cost of Fischer Park is \$8,573,844. When finished, the park may include a nature center, an events center, a planetarium, trails, playgrounds and other park facilities.

The FY 2013-14 Adopted Budget has additional appropriations for this and other open space areas' maintenance to fund the additional costs to control vegetation. Once completed, new staff will be needed to provide maintenance and upkeep at the park. The FY 2014-15 Budget will need to address these staffing requirements.

Riverfront Properties

The City currently owns property along the Guadalupe River (near the New Braunfels Library) that flooded in the last major flood event. The property was purchased because development in this area is discouraged due to its propensity to flood. \$740,916 in funding from the 2007 Certificates of Obligation was used to buy additional properties that are adjacent to those that were already under the City's ownership. The 2013 Certificates of Obligation also include funding in the amount of \$1,190,700 to purchase additional properties in this area. The City received several grants from FEMA (Federal Emergency Management Agency) to help fund these costs (\$855,517 in grant funds). The City has to provide a 25 percent match as well as pay relocation expenses and some other costs. The net cost to the City is \$335,700.

The FY 2013-14 Adopted Budget has additional appropriations for this and other open space areas' maintenance to fund the additional costs to control vegetation.

Landa Park Irrigation – Construction

The irrigation system in Landa Park was a manual system that consisted of a combination of galvanized and PVC pipe. The network of existing pipe also supplied potable water to all of the restrooms and drinking fountains within the park. This system has been replaced with new equipment and piping. The new irrigation system for the park includes: all new main lines and water meters that by-pass the potable water lines; a looped main line to reduce pressure losses; and smart controllers that use soil moisture sensing devices to establish watering schedules. This new system provides a more efficient method of watering the park by increasing watering rates and reducing man hours. The total construction cost for this project was \$429,612 with all funding coming from the 2007 Certificates of Obligation; \$48,450 was from a debt issuance paid by the New Braunfels Industrial Development Corporation.

The FY 2013-14 Parks and Recreation budget includes additional funds for utilities (electricity for pumps and water charges) for the increased water use by the irrigation system.

Landa Park Riverfront Rehabilitation – Walls and Dam

This project identified existing Comal river bank locations within Landa Park in need of rehabilitation due to severe soil erosion and damage. Additionally, improvements are needed to the Landa Lake Dam to minimize frequent spillover into the Spring Fed Pool (which causes maintenance issues due to silt infiltration). A study was conducted in FY 2008-09 to determine recommended solutions to these issues. The study recommended rebuilding the retaining walls with MSE block material and raising the Landa Lake Dam by 1.7 feet above the current

elevation. The 2007 Certificates of Obligation include a total of \$554,290 for the design of this project with \$207,300 from the debt supported by the New Braunfels Industrial Development Corporation. Design was completed in January 2011.

Construction of these walls will prevent further erosion and loss of banks and provide a safe surface from which to stand at the water's edge. \$988,404 is included in the 2011 Certificates of Obligation to address repairs to the dam and culverts resulting from the June 2010 flood as well as to help fund professional services and construction costs for this project. The remaining construction and professional services costs to make these improvements are funded in the 2012 Certificates of Obligation with \$4,515,000 provided. The total project funding is \$6,057,694.

The FY 2013-14 operating budget will not be impacted by this project. After this project is completed, operating costs are expected to decrease due to elimination of the soil erosion issues. The walls and the dam will need future maintenance but not for the first three to five years.

Camp Comal Land

New Braunfels Utilities (NBU) has proposed an expansion to their Kuehler wastewater treatment plant. The City has ball fields on land adjacent to NBU's property (called Camp Comal). For NBU to complete their project, they need additional property. To maintain Camp Comal, the City will purchase property, donate it to NBU and, in exchange, NBU will donate the current Camp Comal property to the City. This will allow the City to keep Camp Comal as a park. Camp Comal consists of 44 acres with 30 acres as for ball fields; the additional 14 acres are Guadalupe River frontage. The land has not been purchased yet but the total budget for this land purchase is \$150,000 and is to be funded from the 2007 Certificates of Obligations.

The FY 2013-14 Adopted Budget has additional appropriations for this and other park areas' maintenance to fund the additional costs to control vegetation.

West Loop Park

This project is for the development of a community park that will include an off-leash dog area, among other amenities. The park will be five to ten acres in size and will include separate areas for small and large dogs. Off leash dog areas are one of the most popular types of new parks being developed throughout the United States. These parks provide an opportunity for dogs to play, unleashed, with other canines. Added benefits are increased fitness and socialization for the owners as they interact with their animals and other pet owners. The FY 2007 Certificates of Obligation include \$21,297 for site work and environmental issues at this site. A community wide effort is underway to raise funds and solicit volunteers to help pay for and construct this park.

The FY 2013-14 Adopted Budget has additional appropriations for this and other park areas' maintenance to fund the additional costs to control vegetation.

Main Plaza Improvements

\$238,552 included in the 2007 Certificates of Obligation provided funding for improvements to the City's plaza at San Antonio and Seguin streets. This area is a focal point for downtown activities and events including the holiday lighting and associated festivities. These funds were used to upgrade the plaza's electrical infrastructure and sound systems to ensure continued safe and vibrant activities in this area. This project was completed in August 2010.

The FY 2013-14 operating costs will continue at the same level of maintenance as a result of these improvements.

Cemetery Wall Improvements

The City owns two cemeteries, one of which is located adjacent to the bank of the Guadalupe River. This cemetery is very old and erosion on the bank will eventually threaten gravesites near the river. This project will design and construct improvements to the wall to prevent further erosion and protect this property. The 2007 Certificates of Obligation provide funding for design of this project (\$239,685). The proposed 2014 debt issuance could then fund construction costs for this project (\$2,500,000).

Eikel Parks Playground

The playground at Eikel Park has surpassed its recommended life. The existing play structures have begun to require ongoing maintenance to keep them in compliance with national safety standards. The project includes replacement of play structures and playground surfacing. The FY 2007 certificates of obligation will fund \$50,500 of the cost to complete these upgrades to this park. CBDG funding will provide the remaining amount needed of \$29,991.

The FY 2013-14 will experience a reduction of maintenance cost due to these upgrades.

Airport Runway and Taxiway Improvements

The City and the Texas Department of Transportation (TxDOT) on behalf of the Federal Aviation Administration identified the need for the rehabilitation of Runway 13/31, taxiway A, North East Apron, Taxiway C, Taxiway F, and the City Terminal Aircraft Ramp. These improvements not only provide a 35 year life span for these surfaces, but they provide additional strength to accommodate larger corporate aircraft that already exceed the capacity of the airport's pavements. This project was funded through Federal Airport Improvement funds at 90 percent with the City contributing 10 percent. The 2007 Certificates of Obligation include \$28,457 which funded the City's match for the engineering costs for this project. The New Braunfels Industrial Development Corporation funded the cash match required for the construction costs (\$880,684).

This project is expected to reduce the operating costs in the short term - for the next three to five years as the new pavement will require less maintenance. FY 2013-14 Budget includes the funds to maintain this improvement.

Airport Business Plan and Contract Tower Benefit/Cost Analysis

In recognition of the need for sound planning for the future of the Airport, the City and TxDOT agreed that an Airport Business Plan would provide an independent view of the short and long-term strategy for the airport. The Airport Business Plan serves as a dynamic document that addresses such issues as functions, aesthetics, economic challenges and opportunities, marketing and economic developments issues, financial feasibility of various alternatives, land use, airfield planning, transportation infrastructure, and phasing. TxDOT funded 50 percent of the total estimated cost, and the City funded the remaining from the 2007 Certificate of Obligation (\$83,367). The business plan has and is expected to continue to have future positive impacts on the City's operating budget as more activity will generate more revenue, enough to at least offset any added costs for services to the new businesses.

The contract tower benefit/cost analysis resulted in the Federal Aviation Administration (FAA) taking over the airport tower operations, saving the City at least \$320,000 annually.

Airport Hanger Apron and Taxiway Improvements

Texas Department of Transportation (TxDOT) has recognized the need for growth and expansion at the airport by funding the construction of a taxiway and apron to accommodate the construction of new hangars. Construction of new regular and/or T-hangars is critical for the growth of the airport as all hangars and T-hangars used to store aircraft were filled to capacity. This project was funded by a TxDOT non-primary entitlement grant at 90 percent and required the City to participate at a 10 percent share. The 2007 Certificates of Obligation include \$89,577 for the City's match for this project.

This project reduced operating costs for this pavement section in the short term as the new areas require less maintenance.

Airport Underground Utilities

To accommodate the construction of the apron and taxiway improvements (described above), TxDOT identified the need to place underground electric utilities that were currently overhead. New Braunfels Utilities performed this work at total cost to the City of \$90,459. TxDOT also extended a grant in the amount of \$50,000 to fully fund this project. The FY 2013-14 operating budget is not impacted by this project.

Airport Equipment

The use of inadequate equipment for moving and storing aircraft at the airport prompted the need to acquire the proper equipment to perform these operations safely. The cost of this equipment was \$185,103 which was funded by the 2007 Certificates of Obligation. The equipment includes tractors, a gator and an airplane tugger. This equipment makes the staff more efficient in their daily responsibilities, allowing them, in the short term; to meet service demand increases as the airport operations grows. In the longer term, maintenance costs will increase slightly to keep this equipment in good working order and those costs are included in the FY 2013-14 Budget.

Airport Fuel Farm

To increase safety at the airport and minimize failure of the existing fuel storage and dispensing system, funding of \$97,265 from the 2007 Certificates of Obligation was used to upgrade and refurbish the fuel "farm" to include the following: replacement of the spill containers, hook-up connections, Avgas and jet fuel hose reel; pouring of concrete pads for stainless steel cabinets to house new hose reels and high visibility display for fuel dispensing; installation of additional piping to accommodate relocation of hose reels; replacement of two fuel pumps and two liquid control meters; installation of two sump separators; painting of two 12,000 gallon tanks and associated piping; addition of capability to dispense Jet A fuel via self-service machine; and other miscellaneous upgrades. This project makes self-service fuel sales more efficient, and it makes the process for dispensing Jet A fuel to the Med-Evac helicopter tenant safer. Work on this project was completed in October 2010. The FY 2013-14 operating budget for the Airport Fund will be impacted by this project with higher revenues from the increased sale of fuel and decreased costs due to less maintenance of the facility.

Eikel Park Skate Park Improvements

The City completed development of an expanded skate park at Eikel Park. Funding from multiple sources was used for this community project. \$91,000 was incorporated in the \$2.5 million funded in the 2007 Certificates of Obligation being repaid by the New Braunfels Industrial Development Corporation. Additional contributions of \$50,000 from the General Fund, along with grants from the Tony Hawk Foundation (\$25,000), LCRA (\$25,000), Wurstfest Association (\$30,000), New Braunfels Rotary (\$25,000) and CDBG (\$25,000) were also included to fund the total cost of this project. That level of funding allowed for completion of the first phase of this project. The Council appropriated an additional \$175,320 from the 2007 Certificates of Obligation proceeds (not funded by the Industrial Development Corporation) to fully fund all phases of this project. The total cost for all phases of the project was \$446,320. The new skate park benefits the citizens by providing an improved facility that addresses the need for more challenging and various structures for the skating community. It also serves as a course that will draw tournaments and visitors from other cities. Since work on this project was completed in June 2009, the FY 2013-14 budget already includes funds to maintain this new park facility.

South Tributary (County Line Memorial) Hike and Bike Trail

As a part of the South Tributary drainage improvements, an 8-foot-wide concrete trail was placed along the channel. This trail is almost two miles in length and provides hike and bike access between neighborhoods, schools, and parks. Additional improvements, funded here, include trail crossings, landscaping, signage, benches, a parking area, a pedestrian traffic signal and water fountains. The total project budget for these improvements is \$1,169,236 and is funded in the 2007 Certificates of Obligation. In FY 2013-14, the parking area will be developed with the remaining funding (\$95,000)

Maintenance and operating costs will increase with this project's completion due to the increased landscaping and maintenance of these structures. These additional costs are included in the FY 2013-14 Budget.

Hoffman Park Improvements

Improvements to Hoffman Park were completed in FY 2008-09 with the installation of a play unit and park benches and the replacement of the basketball court and goals. The total cost of this project was \$77,883 with \$49,000 funded from the 2007 Certificates of Obligation and the remainder from the General Fund. The FY 2013-14 operating budget includes funds for maintenance and upkeep of this facility.

Fire Stations Design and Improvements

The Central Fire Station (Station #1) needs repairs and upgrades. In addition, the City, because of the population growth over the last ten years, needed to add another fire station to effectively serve the citizens of New Braunfels as well as Emergency Service District #7. Fire Station #4 will provide that expansion of service. The 2007 Certificates of Obligation include \$330,000 to provide funding for design and some other costs related to completion of Fire Station #4. The 2009 Certificates of Obligation also include \$300,000 for design of Fire Station #1 improvements as well as Fire Station #2 and #7 design since these two facilities will be very similar. The 2012 certificates of obligation provide another \$78,735 for this effort. The proposed 2014 debt issuance includes \$500,000 in funding to complete construction of the improvements to Fire Station #1.

Additional personnel and equipment for Fire Station #4 were authorized in late FY 2011-12 and have been included and fully funded in the FY 2013-14 Budget. Additionally, the FY 2013-14 Budget includes all other operating expenditures associated with the new fire station such as utilities and maintenance. Staff for the new fire station costs approximately \$1.3 million annually.

Fire Station #6

Construction of the new Fire Station #6 was completed in September 2008. \$2,683,714 million was expended in the 2007 Certificates of Obligation to fund this construction as well as the equipment (emergency service vehicles) needed at the station. Fire Station #6 has three apparatus bays and is capable of housing up to nine Fire Department staff. The City worked with an architectural firm to establish a prototype fire station. Fire Station #6 is built on this prototype. The costs for staffing and operating supplies have already been absorbed in the City's Fire Department operating budget.

Drainage Improvements

The City continues to identify smaller scale drainage improvement projects needing to be addressed. Funding in the amount of \$371,281 was provided in the 2007 Certificates of Obligation to fund design and construction of several of these projects identified. The 2008 Certificates of Obligation have an additional \$159,987 in funding. In FY 2007-08, drainage project opportunities included investigation of ten projects. Through the concept design process, the Cedar Elm Street (\$1,611,800 estimated cost), Conrad's Road (\$415,305 estimated cost), Post Road (\$5,379,500 estimated cost) and Live Oak Avenue (\$1,783,200 estimated cost) projects were determined to be too costly to complete with the drainage funding available. These projects remain on the City's Capital Improvement Program. The South Bank, Pecan Ridge, Dove Crossing and Landa Street drainage projects were completed in FY 2008-09. The Honeysuckle Lane Project had right-of-way issues, and design revisions indicated drainage would not properly tie to the South Tributary project. The River Terrace drainage project was completed in FY 2009-10 at an approximate cost of \$85,000.

In addition to this funding, the City has established a Watershed Advisory Committee. One of their important responsibilities is to make recommendations to Council regarding identified drainage improvement projects that currently total about \$95 million. The drainage bond proposition, approved by the voters in May 2013, includes \$24.5 million to begin addressing these needs

The FY 2013-14 Budget has additional appropriations for new drainage areas' maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

New Braunfels Industrial Development Corporation Funded Projects

The New Braunfels Industrial Development Corporation funded the debt service associated with \$2.5 million of the 2007 Certificates of Obligation issue. The board of that corporation worked with the City to determine the parks improvement projects that will be completed with that funding. The following describes those projects.

Spring Fed Pool, Landa Park River Front and Dam Rehabilitation and Landa Park Irrigation Improvements: The spring fed pool represents a unique and well used asset to the community. It

is, however, in need of maintenance and repair to bring to back to pristine condition for the enjoyment of residents and tourists. \$300,000 was originally provided for the study of recommended improvements to the pool. However, due to significant issues with Landa Park irrigation, retaining walls and Landa Lake Dam, these funds were divided to study each of these three important issues. \$48,450 was allocated to design a new irrigation system for Landa Park; \$207,300 was budgeted for river front rehabilitation (retaining walls and Landa Lake Dam) study; and \$40,310 was used to study improvements to the spring fed pool. The irrigation system and river front rehabilitation were presented to City Council in July 2009. These studies are completed. The FY 2013-14 Budget includes \$390,000 in the 2012 Certificates of Obligation (in addition to the \$40,310) to complete necessary repairs to the springfed pool.

Golf Course Improvements: The original golf course irrigation and greens project included the complete replacement of the failing irrigation system on the Landa Park Golf Course. However, the City completed a golf course master plan that recommended major changes and improvements to the golf course. The Council directed staff to move forward with a complete renovation to the course. The \$837,564 in funding in the 2007 certificates of obligation (funded by the New Braunfels Industrial Development Corporation) has been used to complete the archeological survey required and is being used to complete design of the golf course improvements. Design will be completed in FY 2012-13 and the course is expected to be closed for construction in early October 2013. Construction will take one year to complete. The proposed 2014 certificates of obligation would provide funding for construction at the course (\$6.9 million) as well as funding some improvements to the clubhouse.

During FY 2013-14 while the course is closed for construction, staff will be retained and paid from several funding sources – the project itself, the General Fund and contributions from the New Braunfels Industrial Development Corporation (NBIDC). Once the course reopens, operating costs will increase significantly but course revenues are expected to cover those costs. In the first two years, should funding be needed to cover debt service, the NBIDC will provide additional funding.

Fredericksburg Fields Bleachers: Existing bleachers at Fredericksburg Fields were dilapidated and beginning to warp and break, which created safety hazards. Funding of \$16,076 provided replacements of two five-row bleachers and two three-row bleachers at Fredericksburg Fields, including shade structures that provide protection from the sun for youth and families. This amount included two bleacher shades for youth fields at Fredericksburg Fields and three shades for youth fields at Camp Comal. This project was completed in FY 2010-11. The FY 2013-14 Operating Budget will see a slight reduction in operations and maintenance costs because the new bleachers will not need as much maintenance for three to five years.

Landa Playground Improvements: Landa Park provides residents and visitors with many options for play and enjoyment. The playground areas are one important aspect of this experience. This project provides \$407,352 in funding to upgrade the playground areas and the areas surrounding them. This project was completed in FY 2012-13. These improvements are not expected to have any significant increase on operating expenses as the areas will continue to be maintained as they have been. Maintenance costs are being funded in the FY 2013-14 Operating Budget.

HEB Soccer Complex Improvements: Improvements to the HEB Soccer Complex include improved parking, reclamation of green space, construction of a championship soccer field, new concessions and training rooms, a neighborhood park element with playground and benches, trees and landscaping, signage, shade pavilions, additional goals and fencing improvements. Funding in the amount of \$607,562 is included in the 2007 Certificates of Obligation for this project. Renovation of this complex will allow for better playing conditions, a safer environment for the children through improved parking, the creation of a neighborhood park element to allow neighbors an opportunity for play, and a general improved appearance of the facility. This project began its initial phase in FY 2007-08. Parking lot improvements were completed in July 2009. The FY 2013-14 Budget provides additional funding for two important additions to this complex – lighting (\$195,000) and another field (\$194,547). In addition to the funding in the 2007 certificates of obligation, \$322,000 is included in the 2012 certificates of obligation to complete these improvements.

County Line Trail Parking Lot

As a part of the South Tributary drainage improvements, an 8-foot-wide concrete trail was placed along the channel. This trail is almost two miles in length and provides hike and bike access between neighborhoods, schools, and parks. Additional improvements, funded here, include trail crossings, landscaping, signage, benches, a parking area, a pedestrian traffic signal and water fountains. The total project budget for these improvements is \$1,169,236 and is funded in the 2007 Certificates of Obligation. In FY 2013-14, the parking area will be developed with the remaining funding (\$95,000)

Maintenance and operating costs will increase with this project's completion due to the increased landscaping and maintenance of these structures. These additional costs are included in the FY 2013-14 Budget.

Eikel Park Skate Park Improvements

The City completed development of an expanded skate park at Eikel Park. Funding from multiple sources was used for this community project. \$91,000 was incorporated in the \$2.5 million funded in the 2007 Certificates of Obligation being repaid by the New Braunfels Industrial Development Corporation. Additional contributions of \$50,000 from the General Fund, along with grants from the Tony Hawk Foundation (\$25,000), LCRA (\$25,000), Wurstfest Association (\$30,000), New Braunfels Rotary (\$25,000) and CDBG (\$25,000) were also included to fund the total cost of this project. That level of funding allowed for completion of the first phase of this project. The Council appropriated an additional \$175,320 from the 2007 Certificates of Obligation proceeds (not funded by the Industrial Development Corporation) to fully fund all phases of this project. The total cost for all phases of the project was \$446,320. The new skate park benefits the citizens by providing an improved facility that addresses the need for more challenging and various structures for the skating community. It also serves as a course that will draw tournaments and visitors from other cities. Since work on this project was completed in June 2009, the FY 2013-14 budget already includes funds to maintain this new park facility.

Eikel Field Improvements: Improvements to Eikel Field included replacing the asphalt trail with a granite trail, an additional covered picnic pavilion, soccer goals, signage, grills, 35 trees with landscaping, a splash pad/water playground, architectural accents, fencing, and additional sidewalks. Funding in the amount of \$102,000 was provided for this project in the 2007

Certificates of Obligation and was used for trail replacement and relocation of the basketball court. Eikel Field is the major destination park for the west side of town and is used frequently by families for walking and recreation. Expansion of this park provides an alternative to Landa Park. Work on this project began in FY 2007-08 and was completed in early FY 2008-09. These improvements are not expected to have any significant increase on operating expenses as the areas will continue to be maintained as they have been.

Panther Canyon:

The 2007 Certificates of Obligation include \$9,450 to complete a study of repairs and improvement needed for low water crossings in Panther Canyon. The current crossings consist of wooden bridges that are constantly vandalized and broken. In addition, the June 2010 caused significant erosion in this area. The study made recommendations on how to best address these issues.

Camp Comal Lighting:

The lighting at one of the fields at Camp Comal needed to be replaced. The lights were, in some cases, failing and all of them required significant maintenance. The fixtures were of sufficient age that parts were difficult and/or expensive to acquire. The cost to replace these fixtures was \$79,700, funded in the 2007 Certificates of Obligation. They have a useful life of at least fifteen years. This project was completed in FY 2009-10. These improvements are not expected to have any significant increase on operating expenses as the lights will continue to be maintained as the previous structures have been.

City of New Braunfels
2008 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014

Fund: 308

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Appropriations:			
Available Funds			
Proceeds from Debt Issuance	\$ 16,400,409	\$ 16,304,952	\$ 95,457
Interest Income	163,675	-	163,675
Donations, Contributions and Grants	262,500	-	262,500
Reimbursements	164,924	-	164,924
Miscellaneous	74,330	-	74,330
Interfund Transfers	28,186	-	28,186
TOTAL AVAILABLE FUNDS	\$ 17,094,024	\$ 16,304,952	\$ 789,072
APPROPRIATIONS			
Projects			
Fire Apparatus	\$ 1,970,645	\$ 1,970,645	\$ -
Walnut Avenue Widening - Segment 1	1,623,726		
Right-of Way Acquisition	1,428,726	1,428,726	-
Engineering Services	195,000	195,000	-
Walnut Ave. Widening Segments 2 & 3	692,475	659,743	32,732
Right-of Way Acquisition	8,475	8,475	-
Engineering Services	684,000	651,268	32,732
South Tributary Drainage Improvement -			
Construction	3,828,414	3,828,414	-
Walnut Extension to Klien Road - Land	115,554	115,554	-
Drainage Improvements	159,987	159,987	-
North Tributary - Land	405,194	102,685	302,509
Gruene Rd - Business 35 to Post Rd.	72,174	72,174	-
Railroad Quiet Zones	1,339,000	1,046,620	292,380
Engineering	347,000	323,218	23,782
Construction	992,000	723,402	268,598
Municipal Facilities property acquisition	917,455	917,455	-
Parks Modular Building	193,000	193,000	-
Goodwin Lane	302,843	302,843	-
Morningside Drive	946,932	946,932	-
Public Works/Fire Training Facility Design	1,970,711	1,935,141	35,570
Land	1,120,711	1,120,711	-
Professional Services	850,000	814,430	35,570
Highway 46 Improvements - Land	333,259	333,259	-
Pavement Management Program	987,406	987,406	-
Street Improvement Project - Phase 1 - 2006	172,352	172,352	-
Street Improvement Project - Phase 2 - 2005	175,000	175,000	-
Oak Run Bridge	217,918	217,918	-
Total Projects	\$ 16,424,045	\$ 15,760,854	\$ 663,191
Contingencies	125,881	\$ -	125,881
Debt Issuance Expense	242,811	242,811	-
Engineering Staff	301,287	\$ 301,287	-
TOTAL APPROPRIATIONS	\$ 17,094,024	\$ 16,304,952	\$ 789,072

2008 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENTS PROJECT FUND

Fund: 308

Program Description:

The City of New Braunfels issued \$2 million in tax notes to fund the acquisition of fire apparatus in June 2008. In addition, the City issued \$14.3 million in Certificates of Obligation in September 2008 to fund various needed capital improvement projects. Funding for Walnut Avenue Widening, land purchases as well as design costs for a new Public Works/Fire Training Facilities, improvements to Goodwin Lane and Morningside Drive for the Comal Independent School District, railroad quiet zones and the Oak Run Pedestrian Bridge are some of the projects included in the 2008 Certificates of Obligation issuance. These projects are described in more detail below.

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Projects			
Fire Apparatus	\$ 1,970,645	\$ 1,970,645	\$ -
Walnut Avenue Widening - Segment 1	1,623,726		
Right-of Way Acquisition	1,428,726	1,428,726	-
Engineering Services	195,000	195,000	-
Walnut Ave. Widening Segments 2 & 3	692,475	659,743	32,732
Right-of Way Acquisition	8,475	8,475	-
Engineering Services	684,000	651,268	32,732
South Tributary Drainage Improvement - Construction	3,828,414	3,828,414	-
Walnut Extension to Klien Road - Land	115,554	115,554	-
Drainage Improvements	159,987	159,987	-
North Tributary - Land	405,194	102,685	302,509
Gruene Rd - Business 35 to Post Rd.	72,174	72,174	-
Railroad Quiet Zones	1,339,000	1,046,620	292,380
Engineering	347,000	323,218	23,782
Construction	992,000	723,402	268,598
Municipal Facilities property acquisition	917,455	917,455	-
Parks Modular Building	193,000	193,000	-
Goodwin Lane	302,843	302,843	-
Morningside Drive	946,932	946,932	-
Public Works/Fire Training Facility Design	1,970,711	1,935,141	35,570
Land	1,120,711	1,120,711	-
Professional Services	850,000	814,430	35,570
Highway 46 Improvements - Land	333,259	333,259	-
Pavement Management Program	987,406	987,406	-
Street Improvement Project - Phase 1 - 2006	172,352	172,352	-
Street Improvement Project - Phase 2 - 2005	175,000	175,000	-
Oak Run Bridge	217,918	217,918	-
Total Projects	\$ 16,424,045	\$ 15,760,854	\$ 663,191
Contingencies	125,881	\$ -	125,881
Debt Issuance Expense	242,811	242,811	-
Engineering Staff	301,287	\$ 301,287	-
TOTAL APPROPRIATIONS	\$ 17,094,024	\$ 16,304,952	\$ 789,072

Program Justification and Fiscal Analysis:

Fire Apparatus

A 100-foot platform truck was purchased for the Fire Department to replace an existing 75-foot ladder truck. The replaced truck was incurring significant maintenance costs and showing signs of structural failure. For the safety of the firefighters and to provide the equipment needed to respond effectively to fires, the City purchased this larger apparatus. The move from a 75-foot to a 100-foot ladder addresses the growth in New Braunfels and recognizes the additional reach capabilities required to services new multi-level structures. The 100-foot ladder can also assist with water rescue efforts from major traffic arteries. The tax notes also funded two engines to replace aging equipment that also has high maintenance costs and low reliability. The cost of this apparatus was \$1,896,081. The remaining \$74,564 from the original tax note issuance was used to help fund the new engine being purchased for Fire Station #2. The 2009 Certificates of Obligation include an additional \$478,126 in funding for that engine's purchase. This equipment has been in service for more than three fiscal years; therefore, the maintenance and operating costs are already reflected in the FY 2013-14 operating budget.

Walnut Avenue Widening

This project includes the widening of the Walnut Avenue street section from Business 35 to Katy Street, as well as intersection improvements at Katy Street and Business 35. In addition, the project includes improvements to San Antonio Street at Walnut Avenue. In March 2008, City Council determined that the best approach to this project is to widen Walnut Avenue through the project limits from 60 feet to a total width of 120 feet and, depending on lot configurations, wider in some areas. This approach allows the street improvements to effectively serve the community for the next fifteen to twenty years. Drainage improvements are also included in the project. In addition, major landscaping and other improvements are being accomplished in the project to create a park-like environment through a portion of this roadway. Right-of-way acquisition and design began in FY 2007-08 and was completed in 2010. Construction began in September 2010 and is projected to be completed in 2013. Total right-of-way costs were \$7,485,019 with the 2004 Certificates of Obligation funding \$6,047,818 of the total cost and the 2008 Certificates of Obligation providing the remaining funds required (\$1,437,201). The 2007 and 2008 Certificates of Obligation funded the design and engineering costs for all segments originally budgeted at \$400,000 but increased to \$1,769,000, with \$890,000 coming from the 2007 Certificates of Obligation and the remaining \$897,000 from the 2008 Certificates of Obligation).

Funding for construction of the project came from three separate debt issuances to better match the need for funds with timing of debt issuances. The 2011 Certificates of Obligation included \$5,100,000 in funding for a portion of the total construction costs (all segments) plus \$354,000 for in house engineering and inspections costs. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,700,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$4,000,000 for total City funding for construction of \$15.8 million. The total cost of this project – for all phases – is \$25.4 million including amenities, underground utilities and construction contingencies. New Braunfels Utilities has a significant cost on this project as well.

The FY 2013-14 operating budget including funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs for street maintenance and repair will decrease because new roads require less maintenance for the first five to seven years. After this

period, street maintenance costs will begin to climb. However, since this project has significant landscaping and park-like improvements, parks maintenance costs will be incurred in FY 2013-14. Three parks maintenance staff will provide maintenance and upkeep of this new area as well as the County Line Trail and other City parkland.

South Tributary Drainage Improvements

The South Tributary drainage project is a regional flood control project that collects run-off from a 1,932 acres watershed. Low-lying areas of the watershed are prone to flooding and the project confines the 100-year flood plain to City right-of-way. A feasibility analysis was completed that included a detailed investigation of eight alternatives. The selected alternative includes significant channel modifications to the existing South Tributary conveyance system and the construction of a regional detention basin. The budgeted cost for the project in the FY 2008-09 Budget was \$11,228,500. With the very favorable construction market, the bids for the project came in considerably under this estimated amount, which has allowed the City to reduce the budget to the current \$8,112,733. Of that amount, \$4,284,319 is funded in the 2004 Certificates of Obligation, with the remainder (\$3,828,414) in the 2008 Certificates of Obligation. Project design was substantially completed in FY 2007-08 and construction began in 2009. The project was delayed and the channel re-aligned, and the project was completed during FY 2012-13.

The drainage channel is completed; therefore, the City will incur new operating costs to maintain and mow the area. The FY 2013-14 Adopted Budget has additional appropriations for this and other drainage area maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

Walnut Avenue Extension to Klein Road

This project consisted of extending Walnut Avenue from County Line Road to Klein Road with a five-lane street section. The road section crosses one major drainage way and, therefore, required storm drain improvements as well. The street is a critical element for north-south travel from County Line Road to Klein Road and is important to the school district to serve a new campus. A portion of the funding for the project (\$4,530,016) comes from the 2004 Certificates of Obligation. Remaining funding comes from the 2007 Certificates of Obligation (\$1,943,153) for engineering and construction, the 2008 Certificates of Obligation (\$115,554) for right-of-way acquisition and the General Fund which paid for some of the engineering costs (\$258,680) for a total project cost of \$6,847,403. The project began construction in FY 2007-08, and street construction was fully completed in early 2009 with the part serving the school completed in time for opening day.

The project also includes \$174,880 in the 2004 Certificates of Obligation to fund enhancements and amenities to this road improvement that funded additional landscaping and irrigation. This portion of the project was completed in FY 2012-13.

The additional operating costs for maintenance of landscaping on this new roadway are included in the FY 2013-14 Budget. In addition, street maintenance costs will decrease slightly in the short term because new roads require less maintenance for the first five to seven years. After this time, street maintenance costs will begin to climb. Since this project has some landscaping improvements, once completed, parks maintenance costs will also increase.

Drainage Improvements

The City continues to identify smaller scale drainage improvement projects needing to be addressed. Funding in the amount of \$371,281 was provided in the 2007 Certificates of Obligation to fund design and construction of several of these projects identified. The 2008 Certificates of Obligation have an additional \$159,987 in funding. In FY 2007-08, drainage project opportunities included investigation of ten projects. Through the concept design process, the Cedar Elm Street (\$1,611,800 estimated cost), Conrad's Road (\$415,305 estimated cost), Post Road (\$5,379,500 estimated cost) and Live Oak Avenue (\$1,783,200 estimated cost) projects were determined to be too costly to complete with the drainage funding available. These projects remain on the City's Capital Improvement Program. The South Bank, Pecan Ridge, Dove Crossing and Landa Street drainage projects were completed in FY 2008-09. The Honeysuckle Lane Project had right-of-way issues, and design revisions indicated drainage would not properly tie to the South Tributary project. The River Terrace drainage project was completed in FY 2009-10 at an approximate cost of \$85,000.

In addition to this funding, the City has established a Watershed Advisory Committee. One of their important responsibilities is to make recommendations to Council regarding identified drainage improvement projects that currently total about \$95 million. The drainage bond proposition, approved by the voters in May 2013, includes \$24.5 million to begin addressing these needs

The FY 2013-14 Budget has additional appropriations for new drainage areas' maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

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. A significant number of residential and commercial properties within the watershed are currently within the 100-year floodplain. The North Tributary floodplain was studied in detail through a Federal Emergency Management Agency (FEMA) Flood Insurance Study. The study was intended to identify the known risks associated with flooding within New Braunfels and to update floodplain maps. In an effort to reduce the identified risk, the original project included a regional off-line detention pond along the North Tributary. The project scope was later revised to include channelization because the property being considered for the detention pond was commercially developed. The current project consists of three large regional detention ponds, one on either side of Walnut Avenue and one between Walnut Avenue and Old McQueeney Road, and channel improvements from Walnut Avenue to Old McQueeney Road. The expected total cost for the project including channel improvements is \$7,152,682. The 2004 Certificates of Obligation funded \$825,664 which allocated \$761,360 for professional services and \$64,304 for right-of-way acquisition. The 2008 Certificates of Obligation funded additional right-of-way costs of \$405,194 and the 2011 Certificates of Obligation fund \$6,327,018 including \$5,518,193 for the cost of construction, \$704,828 for additional right-of-way costs, \$90,400 for professional services and \$13,597 for in-house staff working on this project. Design was completed in FY 2009-10, construction bids were received in FY 2010-11 and the Army Corp of Engineers gave approval to begin construction in July 2011. This project was completed during FY 2011-12.

Since these facilities have been accepted by the City, operating costs will increase due to the additional costs needed to keep the drainage channels free of debris and vegetation. Other

additional future operating costs will include the maintenance of the actual structures. The cost is expected to be similar to that for the South Tributary flood control project (described above). Funds for the maintenance are included in the FY 2013-14 Budget.

Gruene Road Business 35 to Post Rd

The Gruene Road from Business 35 to Post Road project was initially a part of the Street Maintenance Phase 3 2005 project. It was deleted from that project when the Phase 3 2005 project was separated into Tier 1 and Tier 2 components. The project consists of reconstruction of Gruene Road and Glenbrook Lane, plus a drainage outfall. Design costs are funded in the 2008 Certificates of Obligation at a total of \$72,174. Construction is not currently funded and is estimated at \$750,000. This project will not impact the FY 2013-14 operating budget.

Railroad Quiet Zones

This project includes developing railroad quiet zones for various areas within the City. In February 2009, staff presented a five-year Railroad Quiet Zone Implementation Program to City Council that identified which quiet zones could be addressed in phases over multiple fiscal years. The first phase of the identified quiet zones are generally from downtown to Rock Street (Union Pacific Railroad line number 2), from Church Hill to Rusk (Union Pacific Railroad line number 1), and from Bridge Street to Coll Street (Union Pacific Railroad line number 1). The first phase also includes from downtown to Live Oak (Union Pacific Railroad line number 2). The project budget for design of both phases and construction of the first phase is \$1,339,000, with \$347,000 of the total budget allocated for engineering and \$992,000 for phase I construction funded with FY 2008 Certificates of Obligation. The FY 2012 Certificates of Obligation fund Phase II Construction costs at \$1,100,000. The total project budget is \$2,439,000.

Some of the quiet zone infrastructure has been completed, requiring maintenance and repair in some instances. These costs are budgeted in the FY 2013-14 operating budget.

Municipal Facilities Property Acquisition

The City identified various properties that could be used to construct needed City facilities. These properties will serve various purposes including expansion of the City's parks system, additional administrative space, flood property buyouts, and new public safety facilities. The total funding for these purchases in the 2008 Certificates of Obligation is \$917,455. The 2009 Certificates of Obligation include an additional \$1,853,183 in funding for these same types of acquisitions. No additional property purchases are anticipated.

Funds for mowing and other landscape maintenance are included in the FY 2013-14 Budget.

Parks Modular Building

Additional space was needed to relocate staff from inadequate and deteriorating office spaces and to remove a metal storage container, now being used as an office, from Landa Park. A total of eight offices, one small meeting room, and a climate controlled break and meeting area for field staff are located within the modular building. Staff was working in non-climate controlled areas, and offices had leaking roofs and moldy conditions. The 2008 Certificates of Obligation funded \$193,000 to purchase and install this modular building.

FY 2013-14 operating budget will experience a decrease in the Parks budget due to the purchase of this building; lease costs will be avoided.

Goodwin Lane

The Comal Independent School District expanded their infrastructure with construction of the new Oak Creek Elementary School along Goodwin Lane near Conrads Road. The City worked with the school district to support this effort by funding construction of road improvements needed on Goodwin Lane. The school district contracted for and completed this work and the City contributed \$302,843 toward construction costs from the 2008 Certificates of Deposit.

This new roadway will, in the next three to five years, increase operating expenditures for costs related to street maintenance.

Morningside Drive Improvements

In a similar situation, the Comal Independent School District constructed the new Morningside Elementary School along Morningside Drive near Solms Road. The City again partnered with the school district to complete needed road improvements on Morningside Drive by contributing \$946,932 for construction costs related to this street improvement project funded with the FY 2008 Certificates of Obligation.

This new roadway will, in the next three to five years, increase operating expenditures for costs related to street maintenance.

Public Works/Fire Training Property and Facility Design

The City-wide Facilities Master Plan was completed in 2007 and indicated a need to increase available building and yard space for the Public Works Streets and Drainage function, the fleet service center, the sign shop and solid waste functions. In addition, the City has identified a need for a full fire training facility. Property has been purchased on Orion Road that will effectively serve both these needs. The 2008 Certificates of Obligation supported the property purchase. The actual cost for this property was \$1,120,711.

In addition, the 2008 Certificates of Obligation include \$850,000 to complete the design of the new Public Works/Fire Training Facility. The design contract was awarded in July 2012. The City is working to identify the most cost effective approach to providing these facilities, including phasing in the full build out. The total estimated cost of construction for the first phase is \$12.6 million. Funding will need to be identified for the construction costs of this project.

This project will not impact the FY 2013-14 operating budget as design is not yet completed. The budget already incorporates the cost of vegetation maintenance. Once the facility becomes operational, the City's operating budget will need to increase to fund utility expenses as well as other maintenance and upkeep requirements.

Highway 46 Improvements

This project involved major improvements to Highway 46. TxDOT managed construction of this project. Both Comal County and the City of New Braunfels participated in the project by purchasing right-of-way and providing initial financing that will be repaid by TxDOT as the roadway is used. The City had a contract with TxDOT to pay the right-of-way costs over a three year period. By participation with the County, the City took advantage of the ability to expedite a significant regional transportation project. The 2007 Certificates of Obligation funded the first payment to TxDOT for the right-of-way acquisition for this project (\$181,000). The 2008

Certificates of Obligation paid a portion of this cost as well as utility relocation within the City limits for this project, funded there at \$333,259. The Roadway Impact Fee Fund also paid a significant portion of this cost (\$760,706) which represented the final total payment to TxDOT. This was considerably more than the original TxDOT estimate.

In addition, the City must pay its proportionate share of interest only costs related to a total of \$16 million in debt issued by Comal County to facilitate construction financing. This debt will be repaid by TxDOT through pass-through financing as citizens use the roadway. The pre-completion interest expenses are an actual (non-reimbursable) cost to the City. The 2007 Certificates of Obligation include appropriations of \$428,675, which helped fund this interest expense. The 2011 Certificates of Obligation include \$171,471 for another year's interest expense. The Roadway Impact Fee Fund also paid \$85,735 in interest expense – a half year payment. When the roadway was completed, TxDOT began taking traffic counts and reimbursing the County for the debt it issued (with reimbursement based on the level of activity along the roadway). Therefore, the interest expense to the City (and the County) is shortened; it is not, as is the case with long term debt issued by the City, for a fifteen or twenty year period.

Highway 46 will remain a TxDOT maintained roadway; therefore, most of these improvements will not affect the City's operating costs. The City will have costs associated with traffic signal maintenance since the population has reached 50,000. The City must now maintain traffic signals that TxDOT formerly managed. The FY 2013-14 Budget provides funding for traffic signal maintenance throughout the City, including those signals on Highway 46 inside the City limits.

Payment Management Program/Street Improvement Projects

In June 2009, the City completed a pavement management survey and assessment. This project included a survey of all City streets to assess their current condition and what improvements may be required on every street segment. The \$987,406 included in the 2008 Certificates of Obligation augments the General Fund funding included annually in the budget for street maintenance and repair. The \$984,406 in this fund has already been used for mill and overlay type projects. Specifically, work was done on Gruene Road from Loop 337 to Sunny Brook, Saur Road from FM 778 to Westmeyer Road, Conrad's Lane from IH 35 to Goodwin Lane and Goodwin Lane from Dove Hollow to Conrad's Lane at a construction cost of \$566,369. The assessment shows that the City should spend at least \$2 million annually in crack seal (partially funded from the General Fund) and mill and overlay to keep pace with needed street maintenance and repair. The study also identified a large number of other street improvement projects that require reconstruction and/or major overhaul. Funding for many of these projects has not yet been identified.

These road improvements will, in the short term, reduce the operating costs for maintenance and repair of these stretches of pavement. After the first three to five years, maintenance costs for these roads are expected to increase.

Street Improvement Project – Phase 1-2006

The Phase 1 2006 street improvement project included construction of Union Avenue from Common to Lincoln, Basel from Union to Grant and Fredericksburg from Landa Street to Bell Street as Phase 1A. Edgewater Terrace from Elizabeth to Houston, Allen from Edgewater to Dallas, Chicago from Edgewater to Dallas, Elizabeth Avenue from Torrey to Edgewater and

Country Club Circle were completed as Phase 1B. The project was awarded for construction in two phases to allow areas of high tourist traffic to flow smoothly. The project was also expanded from its original scope by extending Fredericksburg from Howard to Bell and the addition of Allen and Chicago. Competitive construction bids allowed the City to extend the limits of the project while remaining within the initial budget. The total project budget is \$1,229,877 with \$1,027,526 coming from the 2004 Certificates of Obligation, \$30,000 from the 2007 Certificates of Obligation and the remaining \$172,352 from the 2008 Certificates of Obligation.

These road improvements will, in the short term, reduce the operating costs for maintenance and repair of these stretches of pavement. After the first three to five years, maintenance costs for these roads are expected to increase.

Street Improvement Project – Phase 2-2005

The Phase 2 2005 street improvement project included improvements to Mill Street. The total project cost was \$2,013,579 with \$1,838,579 funded from the 2004 Certificates of Obligation and the remaining funding of \$175,000 from the 2008 Certificates of Obligation. The project was completed in February 2008.

These road improvements will, in the short term, reduce the operating costs for maintenance and repair of these stretches of pavement. After the first three to five years, maintenance costs for these roads are expected to increase.

Oak Run Bridge

Students in New Braunfels Independent School District attending the Oak Run School coming from an adjacent neighborhood were exposed to a flooding hazard at a drainage ditch. This project involved construction of a bridge to connect the Oak Run Subdivision to Oak Run School, eliminating the problem. Funding for the project was shared by the City, the school district and a private developer. The City's contribution totaled \$112,500 from the 2008 Certificates of Obligation. The total project cost was \$217,918.

The FY 2013-14 operating budget for Public Works includes resources to maintain this new pedestrian bridge. City crews will provide the necessary maintenance.

Capital Project Staff

The FY 2013-14 Budget continues to use debt proceeds to fund the capital project management efforts by existing staff. To accurately reflect the project management efforts of existing staff, all or a portion of the salary and benefit costs of some positions staff have been charged to the capital improvement funds. A portion of these staff costs were funded through the 2008 certificates of obligation at a total cost of \$301,287. A full explanation of capital project management staffing and funding is provided in a separate section of this document.

City of New Braunfels
2009 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014

Fund: 309

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Appropriations:			
Available Funds			
Proceeds from Debt Issuance	\$ 9,564,480	\$ 8,458,606	\$ 1,105,874
Intergovernmental Revenue	292,703	-	292,703
Interest Income	39,160	-	39,160
TOTAL AVAILABLE FUNDS	\$ 9,896,343	\$ 8,458,606	\$ 1,437,737
APPROPRIATIONS			
Projects			
Human Resources/Finance Software System	\$ 200,000	\$ 157,605	\$ 42,395
Public Works Equipment - (patch truck, traffic signal equipment, roller, trailer, asphalt paver)	411,978	230,988	180,990
Computer Aided Dispatch Software Sys(CAD/RM	1,279,000	1,048,390	230,610
Parks and Recreation Equipment (trailer, aerifier, dump truck, soil aerator, tractor 2 gators, pool fencing, pool chemical storage)	179,042	142,100	36,942
Fire Station Improvements - Station #1 and Design #2 and #7	300,000		300,000
Prince Solms Park - Phase 3 and 4	441,687	441,687	-
Wayfinding signs - monuments	89,413	89,413	-
Fencing at Camp Comal, Boathouse and Fredericksburg; bleachers at Camp Comal; Torry Park parking lot	122,832	122,832	-
Fire apparatus for station #2	478,126	478,126	-
Ambulance Remounts - 2	318,000		318,000
Police Vehicles	120,843	120,843	-
Boathouse improvements and boats	6,450	6,450	-
Irrigation system - Business 35	38,000		38,000
Water Lane property and improvements	1,083,297	1,083,297	-
Police Department Facility Improvements	300,000	9,200	290,800
Fire Station #4 - Construction	2,370,638	2,370,638	-
Property for Municipal Facilities	1,853,183	1,853,183	-
Mini Golf Lights replacement	34,088	34,088	-
Total Projects	\$ 9,626,577	\$ 8,188,840	\$ 1,437,737
Debt Issuance Cost	\$ 147,639	\$ 147,639	-
Real Estate Manager	97,293	97,293	-
Special Projects Manager	24,834	24,834	-
TOTAL APPROPRIATIONS	\$ 9,896,343	\$ 8,458,606	\$ 1,437,737

2009 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Fund: 309

Program Description:

The City of New Braunfels issued \$9,500,000 in Certificates of Obligation to fund City wide technology upgrades, Public Works heavy equipment, various Parks projects and equipment, property for municipal facilities, fire station construction and a replacement engine and radios for the Fire Department. The individual projects are listed and described below.

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Projects			
Human Resources/Finance Software System	\$ 200,000	\$ 157,605	\$ 42,395
Public Works Equipment - (patch truck, traffic signal equipment, roller, trailer, asphalt paver)	411,978	230,988	180,990
Computer Aided Dispatch Software Sys(CAD/RM	1,279,000	1,048,390	230,610
Parks and Recreation Equipment (trailer, aerifier, dump truck, soil aerator, tractor 2 gators, pool fencing, pool chemical storage)	179,042	142,100	36,942
Fire Station Improvements - Station #1 and Design #2 and #7	300,000		300,000
Prince Solms Park - Phase 3 and 4	441,687	441,687	-
Wayfinding signs - monuments	89,413	89,413	-
Fencing at Camp Comal, Boathouse and Fredericksburg; bleachers at Camp Comal; Torry Park parking lot	122,832	122,832	-
Fire apparatus for station #2	478,126	478,126	-
Ambulance Remounts - 2	318,000		318,000
Police Vehicles	120,843	120,843	-
Boathouse improvements and boats	6,450	6,450	-
Irrigation system - Business 35	38,000		38,000
Water Lane property and improvements	1,083,297	1,083,297	-
Police Department Facility Improvements	300,000	9,200	290,800
Fire Station #4 - Construction	2,370,638	2,370,638	-
Property for Municipal Facilities	1,853,183	1,853,183	-
Mini Golf Lights replacement	34,088	34,088	-
Total Projects	\$ 9,626,577	\$ 8,188,840	\$ 1,437,737
Debt Issuance Cost	\$ 147,639	\$ 147,639	-
Real Estate Manager	97,293	97,293	-
Special Projects Manager	24,834	24,834	-
TOTAL APPROPRIATIONS	\$ 9,896,343	\$ 8,458,606	\$ 1,437,737

Program Justification and Fiscal Analysis:

Human Resources and Financial Management Software Systems:

The City continues to upgrade and add technology systems needed to support operations. The land development process and asset management software systems' implementation were completed in April 2009. The technology needs assessment completed by the City in FY 2005-06 identified a new human resource management information system as the next important technology the City needed to put in place to support its critical business processes. The human resources software provides expanded capabilities in the areas of benefits management, position control, employee self service, applicant tracking, employee information tracking, and attendance management. The financial management system must work in conjunction with a human resources system because of the critical payroll function that spans both data sets. For this and other reasons described here, the City upgraded both the financial software system and the human resources software system at the same time. The City's current vendor offered a unique opportunity to move to a new software platform within their product lines, providing enhanced capabilities at a very low implementation cost. This project began in September 2010. The financial/purchasing components of the system went live in June 2011 and the human resources/payroll modules followed in January 2012. The cost for this upgrade is \$200,000. In addition, the City's Project Manager in the Support Services Department was paid from the 2009 Certificates of Obligation. That cost was \$24,834. \$42,395 remains in this project and will be used for additional system enhancements as well as a on-line application/hiring software module.

Although this software implementation did not have any direct dollar impact on the City's operating budget, staff efficiencies resulted. Therefore, existing staff will be able to complete more tasks and absorb additional workload as the City grows.

Public Works Equipment

The 2009 Certificates of Obligation include funding for four major pieces of heavy equipment for the Public Works Department for street maintenance and improvement efforts: a pneumatic roller, a 50-foot haul trailer (capable of moving the largest pieces of heavy equipment), an asphalt paver and a patch truck. The first three pieces of equipment have already been purchased; the patch truck will be acquired in FY 2013-14. The pneumatic roller and asphalt paver were replacements for aged equipment that was also undersized and therefore no longer sufficient to handle the City's current needs. The new equipment makes street crews more efficient in their operations. The total cost for the original three pieces of equipment was \$230,988 funded by the 2009 Certificates of Obligation. The FY 2013-14 Budget includes an additional \$180,990 to purchase the patch truck as well as some equipment needed for traffic signal maintenance and repair.. Staff efficiencies have resulted from these purchases, allowing staff to complete more work orders during the course of the year.

Expectations are that the operating budget will continue at the same level for FY 2013-14 due to the purchase of this equipment.

Computer Aided Dispatch Software System

The Police Department relies heavily on their computer aided dispatch (CAD) and records management software (RMS) daily to dispatch calls and generate all their reports. The Criminal Investigations Division also uses these systems to assign and manage cases while the communication center uses the same system to manage and dispatch all calls for service for

police, fire and animal control. The CAD system funded here is one that will allow the users to complete and submit for approval their field reports utilizing their mobile computers. The RMS allows all documents to be stored electronically for immediate retrieval. Additionally, the CAD provides detailed illustrated maps, tracks crime trends and other use data needed to deploy resources. Another important benefit of the CAD system is the AVL or automatic vehicle locator which provides numerous benefits such as allowing the communication operator to identify the best resource when one is needed. The current system does not meet the needs of the Police Department for dispatch and records management. The 2009 Certificates of Obligation fund the cost of this system for \$1,279,000. Included in the total project budget is funding for the on-staff project manager who has responsibility for the timely and effective implementation of the software system. This position will also support end users once the system is fully operational. At that time, if the position remains, the funding would need to come from the General Fund. Since the system will go live in FY 2013-14, this position is funded 50 percent in the General Fund and 50 percent in the project. The remaining project funds will also be used to implement additional modules in or interfaced with the system. This includes a medical management module and a station alert module for the Fire Department.

The FY 2013-14 operating budget will not be impacted by this purchase as licensing and maintenance for the first year of operation was paid as part of the original system implementation cost. Future licensing and maintenance costs for this system will be necessary and will be funded in the General Fund..

Parks and Recreation Equipment

New and replacement equipment is needed to provide the resources needed to maintain park assets. The 2009 debt issuance includes \$179,042 which funded the purchase of a haul trailer (to move Parks equipment), an aerifier, a dump truck, a soil aerator, two gators and a tractor. The dump truck is a replacement; the other equipment provides Parks Maintenance crews with the tools they need to effectively maintain the parks and keep the vegetation and trees healthy and thriving. All this equipment was purchased in FY 2008-09. In FY 2013-14, Parks will purchase a mower with the remaining funds. Staff efficiencies have resulted from these purchases, allowing staff to complete more work orders during the course of the year.

Fire Stations Design and Improvements

The Central Fire Station (Station #1) needs repairs and upgrades. In addition, the City, because of the expected population growth in the last ten years, needs to add another fire station to effectively serve the citizens of New Braunfels as well as Emergency Service District #7. Fire Station #7 will provide that expansion of service. Fire Station #2 needs to be replaced. The 2009 Certificates of Obligation include \$300,000 for design of Fire Station #1 improvements and design of both Fire Stations #4 and the new #2. The 2012 certificates of obligation provide another \$78,735 for this effort. These two stations will have very similar design; the only differences will be to accommodate site specific issues. The proposed 2014 debt includes \$500,000 to complete construction of needed improvements to Fire Station #1.

Future operating cost impacts will depend on the staffing plans for the facilities.

Prince Solms Park-Phases 3 and 4

In FY 2007-08, the City began a multi-phased project to improve Prince Solms Park. The 2009 Certificates of Obligation include \$441,687 to complete this project. Fencing, ramps, steps and

railings in the area around the river were added in the earlier phases of this project. Phases 3 and 4 developed shade for the area, landscaping, stone columns, lighting and a new concrete landing for improved river access. This project was completed in August 2010. This project is not expected to have any significant increase on operating expenses as the area was previously maintained by staff.

Wayfinding Signs Project – Monuments

The City began implementation of the wayfinding signs in FY 2006-07. The project has been implemented in phases. The 2009 debt issuance provided \$89,413 in funding to complete another phase of the project which included other monument signs at strategic locations including parks and City buildings. This project is expected to be completed in FY 2013-14. Funding in the amount of \$300,000 to complete an overhaul of the existing signage and add signage in strategic areas is included in the Hotel/Motel Tax Fund FY 2013-14 Budget. The FY 2013-14 operating budget includes funding for maintaining these signs.

Park Improvements

Several smaller parks improvement projects were funded with the 2009 Certificates of Obligation. Funding for all these projects totals \$163,370. Projects include replacement of fencing that is aged and in disrepair at Camp Comal, Fredericksburg fields and the boathouse as well as replacement bleachers at Camp Comal and parking improvement at Torrey Park (\$122,832). The lighting at the mini golf course has been replaced as part of the mini golf course improvements (\$34,088) and several paddle boats were replaced (\$6,450). These improvements have had a small impact on operating costs as the new equipment has reduced maintenance expenses in the short term.

Fire Apparatus

The City has been systematically replacing aged fire apparatus that has become costly to maintain and, in some cases, unreliable. The 2009 Certificates of Obligation include \$478,126 to replace the engine at Fire Station #2. The remaining cost of the apparatus was funded from the original 2008 tax note issuance that had funds remaining for this engine purchase (\$74,564). The replacement equipment has a lower maintenance and repair cost in the short term.

The FY 2013--14 Budget includes the reduction in maintenance expenses will decrease with the purchase of this equipment.

Ambulance Remounts

The City's ambulances require partial replacement (chassis) every five years and full replacement after two chassis replacement. This is an effective way to get the maximum use from the ambulance "box" and equipment that sits on the chassis. In FY 2011-12, two ambulances were remounted. \$208,000 was provided in the 2012 debt issuance to fund this cost. In FY 2013-14, an additional \$318,000 is provided in the 2009 certificates of obligation (re-programmed funds), to complete two more remounts. One ambulance, through the remount, will become a bariatric ambulance to facilitate service to obese individuals.

Police Vehicles and Police Facilities Improvements

The 2009 Certificates of Obligation include shorter-term debt to fund the purchase of five police specification vehicles at a total cost of \$120,843. These vehicles are now used by new officers that were hired in FY 2008-09 when City Council authorized the addition of five positions to

create a traffic unit and to enhance the community response team. The FY 2013-14 operating budget includes additional funding for maintenance of these vehicles as well as for fuel and other expendable supplies.

In addition, \$300,000 is included in the 2009 issuance to fund upgrades and enhancements to the Police Department's building to make the existing space more efficient and effective and to better serve the expanded workforce in that facility. This work is under design and now includes replacement of cabling that serves the Police Department's computer network and roof repair.

Irrigation System - Business 35

The Business 35/Seguin Avenue intersection is one of the main gateways into the City. The current irrigation system is deficient and can no longer be effectively repaired. The installation of a new and updated irrigation system in the islands will allow landscaping, trees and grass to thrive, thus beautifying the intersection and improving the quality of the physical environment. The 2009 certificates of obligation include \$38,000 to fund this project.

Public Works and Parks Maintenance Campus (Water Lane Property)

The City purchased a former TxDOT facility for use by both the Public Works and Parks Maintenance functions. In addition, the City will construct the new Fire Station #2 on this campus. The existing structures include a maintenance building as well as other smaller structures that have passed their useful life. The City will utilize the maintenance facility and bring in or construct other buildings to house staff. In addition, Comal County is utilizing a portion of the land to construct a new Sheriff's Office. The County paid the City \$289,000 for that land. The total project budget is \$1,083,297 in the 2009 certificates of obligation for the land and structures.

The City is not currently occupying this facility; therefore, the FY 2013-14 operating budget will not be affected by this purchase. Future fiscal years will see an increase in maintenance costs.

Fire Station Construction

The City, because of the population growth over the last ten years, needed to add another fire station to effectively serve the citizens of New Braunfels as well as Emergency Service District #7. Fire Station #4 provides that expansion of service. The 2009 Certificates of Obligation included \$2,370,638 to fund construction of Fire Station #4. The City broke ground on this construction in June 2011 and the project was completed in August 2012 and became fully operational in October 2012. Staff for the station, at a cost of \$1.3 million annually, is included and fully funded in the FY 2013-14 Budget. In addition, although the facility will be larger, increasing utilities and other expenses related to square footage, these are anticipated to be offset by reduced maintenance expenditures because the facility will be new.

Properties for Municipal Improvements

The City identified various properties that could be used to construct needed City facilities. These properties will serve various purposes including expansion of the City's parks system, additional administrative space, flood property buyouts, and new public safety facilities. The total funding for these purchases in the 2008 Certificates of Obligation is \$917,455. The 2009 Certificates of Obligation include an additional \$1,853,183 in funding for these same types of acquisitions. No additional property purchases are anticipated.

Real Estate Manager

In FY 2008-09, the City hired a Real Estate Manager to bring in-house the real estate acquisition function, thus saving contracted services costs. In addition, having this expertise in-house assists the City in more timely responses to real estate issues. In prior years, the position was fully funded from the 2004 and 2009 certificates of obligation as this position worked on property acquisition for the Walnut Avenue Widening project and other capital improvement projects. As the City's needs to continue to diversify, the funding for this position is changing. For FY 2013-14, the cost of this position will be funded by debt proceeds (70 percent) and the General Fund (30 percent).

Authorized Positions:

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
System Administrator*	<u>0</u>	<u>1</u>	<u>.5</u>
<i>Total Authorized Positions</i>	<i>0</i>	<i>1</i>	<i>.5</i>

- * 50 percent of the employee expenses for the Police Department's System Administrator position are funded in the General Fund as the project will be completed during FY 2013-14.

City of New Braunfels
2011 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014

Fund: 351

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds

Available Funds

Proceeds from Debt Issuance	\$ 18,200,000	\$ 16,726,834	\$ 1,473,166
Intergovernmental Revenue - TXDOT	3,906,228	1,190,022	2,716,206
Proceeds from Insurance	25,025		25,025
Interest Income	51,645		51,645
Leases	53,682		53,682
Interfund Transfer	166,817		166,817
Reimbursement	20,000		20,000
TOTAL AVAILABLE FUNDS	\$ 22,423,397	\$ 17,916,856	\$ 4,506,541

APPROPRIATIONS

Projects

Walnut Avenue Widening Project	\$ 5,454,000	\$ 5,128,183	\$ 285,700
Construction/Professional Services	5,100,000	4,814,300	\$ 285,700
Engineering and Inspection (in-house)	354,000	354,000	-
Landa Plaza Property	1,902,264	1,902,264	-
Airport Terminal Improvements	90,000		90,000
Airport Runway Improvements - Design	70,000	8,411	61,589
Airport Runway Extension	210,000	110,000	100,000
Airport Land Acquisition	3,864,628	1,190,022	2,674,606
Airport Entrance Drive Improvements	148,000	147,003	997
Flood Warning System	270,020	270,020	-
Landa Dam and Culverts Repairs (flood damage)	63,584	63,584	-
Landa Park Bridge repairs (wading pool, behind dance slab, gazebo)	507,175	507,175	-
Landa Park Riverfront Rehab	924,820	808,722	116,098
Prince Solms Improvements (including parking revenue)	214,042	214,042	-
Fredericksburg Field Lighting Replacement	150,000	150,000	-
Landa Bathhouse Restroom Improvements	20,951	20,951	-
Gruene Rd. Improvements (Gruene Apple)	596,911	86,484	510,427
San Antonio Street Bridge Improvements	235,500	235,500	-
Highway 46 Interest Expense	171,471	171,471	-
North Tributary Flood Control Project	6,327,018	6,139,190	187,828
Engineering and Inspecting (in house)	13,597	13,597	-
Professional Services	90,400	90,400	-
Right of Way	704,828	704,828	-
Construction	5,518,193	5,330,365	187,828
Gruene Crossing Drainage Improvement	543,067	543,067	-
Right of Way	158,670	158,670	-
Construction	384,397	384,397	-

Total Projects	\$ 21,763,451	\$ 17,736,206	\$ 4,027,245
In House Staff	180,650	180,650	-
Contingencies	\$ 479,296		479,296
TOTAL APPROPRIATIONS	\$ 22,423,397	\$ 17,916,856	\$ 4,506,541

2011 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Fund: 351

Program Description:

In FY 2011-12, the City issued \$18.2 million issuance of Certificates of Obligation to fund the Walnut Avenue Widening project's construction costs, construction costs for the North Tributary Flood Control project, parks repair and improvement projects, property acquisition, flood warning sirens, airport improvements, downtown improvements, and the Gruene Crossing Drainage Improvement project.

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds

Projects

Walnut Avenue Widening Project	\$ 5,454,000	\$ 5,128,183	\$ 285,700
Construction/Professional Services	5,100,000	4,814,300	\$ 285,700
Engineering and Inspection (in-house)	354,000	354,000	-
Landa Plaza Property	1,902,264	1,902,264	-
Airport Terminal Improvements	90,000		90,000
Airport Runway Improvements - Design	70,000	8,411	61,589
Airport Runway Extension	210,000	110,000	100,000
Airport Land Acquisition	3,864,628	1,190,022	2,674,606
Airport Entrance Drive Improvements	148,000	147,003	997
Flood Warning System	270,020	270,020	-
Landa Dam and Culverts Repairs (flood damage)	63,584	63,584	-
Landa Park Bridge repairs (wading pool, behind dance slab, gazebo)	507,175	507,175	-
Landa Park Riverfront Rehab	924,820	808,722	116,098
Prince Solms Improvements (including parking revenue)	214,042	214,042	-
Fredericksburg Field Lighting Replacement	150,000	150,000	-
Landa Bathhouse Restroom Improvements	20,951	20,951	-
Gruene Rd. Improvements (Gruene Apple)	596,911	86,484	510,427
San Antonio Street Bridge Improvements	235,500	235,500	-
Highway 46 Interest Expense	171,471	171,471	-
North Tributary Flood Control Project	6,327,018	6,139,190	187,828
Engineering and Inspecting (in house)	13,597	13,597	-
Professional Services	90,400	90,400	-
Right of Way	704,828	704,828	-
Construction	5,518,193	5,330,365	187,828
Gruene Crossing Drainage Improvement	543,067	543,067	-
Right of Way	158,670	158,670	-
Construction	384,397	384,397	-

Total Projects	\$ 21,763,451	\$ 17,736,206	\$ 4,027,245
In House Staff	180,650	180,650	-
Contingencies	\$ 479,296		479,296
TOTAL APPROPRIATIONS	\$ 22,423,397	\$ 17,916,856	\$ 4,506,541

Program Justification and Fiscal Analysis:

Walnut Avenue Widening

This project includes the widening of the Walnut Avenue street section from Business 35 to Katy Street, as well as intersection improvements at Katy Street and Business 35. In addition, the project includes improvements to San Antonio Street at Walnut Avenue. In March 2008, City Council determined that the best approach to this project is to widen Walnut Avenue through the project limits from 60 feet to a total width of 120 feet and, depending on lot configurations, wider in some areas. This approach allows the street improvements to effectively serve the community for the next fifteen to twenty years. Drainage improvements are also included in the project. In addition, major landscaping and other improvements are being accomplished in the project to create a park-like environment through a portion of this roadway. Right-of-way acquisition and design began in FY 2007-08 and was completed in 2010. Construction began in September 2010 and is projected to be completed in 2013. Total right-of-way costs were \$7,485,019 with the 2004 Certificates of Obligation funding \$6,047,818 of the total cost and the 2008 Certificates of Obligation providing the remaining funds required (\$1,437,201). The 2007 and 2008 Certificates of Obligation funded the design and engineering costs for all segments originally budgeted at \$400,000 but increased to \$1,769,000, with \$890,000 coming from the 2007 Certificates of Obligation and the remaining \$897,000 from the 2008 Certificates of Obligation).

Funding for construction of the project came from three separate debt issuances to better match the need for funds with timing of debt issuances. The 2011 Certificates of Obligation included \$5,100,000 in funding for a portion of the total construction costs (all segments) plus \$354,000 for in house engineering and inspections costs. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,700,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$4,000,000 for total City funding for construction of \$15.8 million. The total cost of this project – for all phases – is \$25.4 million including amenities, underground utilities and construction contingencies. New Braunfels Utilities has a significant cost on this project as well.

The FY 2013-14 operating budget including funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs for street maintenance and repair will decrease because new roads require less maintenance for the first five to seven years. After this period, street maintenance costs will begin to climb. However, since this project has significant landscaping and park-like improvements, parks maintenance costs will be incurred in FY 2013-14. Three parks maintenance staff will provide maintenance and upkeep of this new area as well as the County Line Trail and other City parkland.

Landa Plaza Property

This property known as Landa Plaza located on Landa Street was purchased to provide a location for a future municipal facility. The City has several needs for a number of municipal facilities and has not yet determined which would be most appropriate for this site. The 2011 Certificates of Obligation funded the cost of the land totaling \$1,902,264. The FY 2013-14 Budget includes the cost of maintaining this property.

Airport Terminal Improvements

This project will replace: the failing rock façade at the airport terminal building; the water damaged walls in the building interior; and the hardy board on the exterior with decorative stone or blocks. The project also includes painting the exterior of the building. The 2011 certificates of obligation now include \$90,000 to complete this project.

Airport Runway Improvements

The 2011 Certificates of Obligations include \$70,000 for the City's 10 percent cash match for this TxDOT airport improvement project to help fund the design of extension of the Airport runway 13. This project includes the design of the overlay of Runway 13/31 and Taxiways A, B, C, D and F, the apron in front of the City Terminal, the apron around the City owned T-Hangars, resurfacing of the North East Apron, design for City Terminal apron expansion, design of the new taxiway stub next to the City Terminal, design of a new lighting system for Runway 13/31 and Taxiway A, relocation of the Airport electrical vault, and new marking and striping of the areas to be re-surfaced. The \$480,000 cash match for construction costs for this project will be funded by the New Braunfels Industrial Development Corporation and is included in their FY 2013-14 Budget. Once completed, this project is expected to reduce maintenance costs on these new surfaces.

Airport Runway Extension

The 2011 Certificates of Obligation include \$210,000 to fulfill the City's grant match requirement with TxDot to complete a runway extension project at the airport - \$110,000 from the City and \$100,000 from the NBIDC. The total project cost is estimated to be \$6,900,000. The Council authorized the New Braunfels Industrial Development Corporation to pay the City's original estimated portion of \$480,000 towards the project. After approval, TxDOT began final design of the project. The project is now fully designed and the total project estimated cost was increased to \$5.9 million. The City's contribution has therefore increased to \$690,000. This cost increase has been due primarily to the identification and amelioration of issues identified as part of the design process. This includes addressing regional drainage issues, enhancing runway safety areas, widening existing taxiways to accommodate the needs of airport businesses, and other related items.

Airport Land Acquisition

The 2011 Certificates of Obligation include \$3,864,628 for airport land acquisition. This level of funding represents the award of several land acquisition related grants through the TxDot Aviation Capital Improvement Program. These parcels are required to protect the runway protection zones of several existing runways at the New Braunfels Regional Airport. \$3,864,628 represents the full funding requirement for these land acquisitions.

Airport Entrance Drive Improvements

The 2011 Certificates of Obligation includes \$148,000 to rebuild the entrance drive, as it was affecting the operation of staff and commercial customers. One of the City's bid-tab contractors was utilized to repave the Airport entrance drive. Repaving of this road will actually reduce the maintenance requirement for this asset and will not require any additional operating expenditures in FY 2013-14.

Flood Warning System

The City has purchased and installed flood warning sirens to improve the ability to warn citizens and visitors of potential and/or imminent danger on or near the two rivers flowing through the City. The 2011 Certificates of Obligation fully funded the \$270,020 cost of this project. The system is in place and available for use should the need arise. Maintenance costs for the system have been included in the FY 2013-14 operating budget.

Landa Dam and Culverts Repairs

The Landa Lake Dam has eroded over the past years due to flood events and natural erosion, allowing lake water to enter the spring fed pool and line it with sediment. This project raised the height of the dam by 1.7' to prevent frequent overtopping. In addition, after the June 2010 flood, it was discovered that the lake culverts leading into the old channel were severely eroded and in danger of failing. This project also replaced the culverts to prevent possible failure. The sluice gates that control flow into the old channel was also replaced. This project is funded in the 2011 Certificates of Obligation at \$63,584. These repairs are expected to reduce the FY 2013-14 operating budget.

Landa Park Bridge Repairs

The Landa Park wading pool pedestrian bridge and the pedestrian bridge by the gazebo were lost during the June 2010 flood. In addition, the bridge into Gazebo Circle at Landa Park was damaged. This project replaced the pedestrian bridges with sturdier structures that will better withstand future high water and flooding and repaired the other bridge. The FY 2011 Certificates of Obligation fund the \$507,175 needed to cover these costs. The FY 2013-14 operating budget will not be affected by these repairs.

Landa Park Riverfront Rehab

This project identified existing Comal river bank locations within Landa Park in need of rehabilitation due to severe soil erosion and damage. Additionally, improvements are needed to the Landa Lake Dam to minimize frequent spillover into the Spring Fed Pool (which causes maintenance issues due to silt infiltration). A study was conducted in FY 2008-09 to determine recommended solutions to these issues. The study recommended rebuilding the retaining walls with MSE block material and raising the Landa Lake Dam by 1.7 feet above the current elevation. The 2007 Certificates of Obligation include a total of \$554,290 for the design of this project with \$207,300 from the debt supported by the New Braunfels Industrial Development Corporation. Design was completed in January 2011.

Construction of these walls will prevent further erosion and loss of banks and provide a safe surface from which to stand at the water's edge. \$988,404 is included in the 2011 Certificates of Obligation to address repairs to the dam and culverts resulting from the June 2010 flood as well as to help fund professional services and construction costs for this project. The remaining construction and professional services costs to make these improvements are funded in the 2012 Certificates of Obligation with \$4,515,000 provided. The total project funding is \$6,057,694.

The FY 2013-14 operating budget will not be impacted by this project. After this project is completed, operating costs are expected to decrease due to elimination of the soil erosion issues. The walls and the dam will need future maintenance but not for the first three to five years.

Prince Solms Improvements

Since parking has been limited to pavement only at Prince Solms Park, the opportunity was created to make improvements to the park for use by local residents and visitors. Improvements include irrigation and sodding. \$214,042 from the parking revenue from the last year of parking in this area was allocated in the 2011 Certificates of Obligation Fund to support this effort. These funds were previously accounted for in the Facilities Maintenance Fund and area transferred here in FY 2012-13 to better track these funds. FY 2013-14 operating budget includes maintenance funding for these projects.

Fredericksburg Field Lighting Replacement

The lighting system at the Fredericksburg Field was at the end of its useful life and was causing energy inefficiencies. The wooden pools were seriously deteriorating. The system needed to be replaced to keep the fields viable. The new lighting system also provides automatic scheduling and increased energy efficiency. The 2011 Certificates of Obligation funded the cost of this replacement at \$150,000. This project is complete. Some operating costs savings are expected from the more energy efficient lighting.

Landa Bathhouse Restroom Improvements

This project replaced pipes, toilets and urinal fixtures, as well as walls in the Landa Bathhouse. Individual toilets and urinals throughout the building are frequently “out of service”. The majority of the plumbing lines within the walls was cast-iron, installed during the 1969 renovation of the building. Failures and major deterioration had been discovered through an evaluation of the pipes and carrier system within the walls that support the installation of toilet fixtures. New units were installed to replace existing toilets and urinals that show signs of deterioration. The 2011 Certificates of Obligation funded this project with \$20,951. These improvements were not part of the bathhouse renovations completed in June 2008. FY 2013-14 funds any maintenance costs for this project.

Gruene Road Improvements (Gruene Apple)

Through a Mediated Settlement Agreement with Gruene Apple Land Company, Ltd. the City is addressing some outstanding issues associated with the Gruene Road Project. By mutual agreement, Gruene Apple and the City selected Civil Engineering Consultants (CEC) to investigate, analyze, survey, propose solutions and provide final design for the identified issues. Council authorized proceeding with design services in December of 2011 with the total cost for those services of \$85,000.

As a result of preliminary design, it was evident that not only can the terms and conditions outlined in the mediated settlement agreement be addressed, but improvements can also improve street drainage. The project includes an underground drainage system, reestablishment of an embankment, a retaining wall to stabilize the bank in City right of way at the base of a metal building, gabion bank stabilization in a select area, channel erosion repairs and gabion reconfiguration near the Guadalupe River. Improvements will be constructed by the City with its own forces and by an outside contractor. The current estimated total cost including project administration is \$700,995. 2007 Certificates of Obligation will fund \$104,084 of the total project cost and the 2011 Certificates of Obligation will fund the balance of \$596,911.

San Antonio Street Bridge Improvements

This project included repairs to the San Antonio Street Bridge and improvements to the lighting. In FY 2011-12, there was a single car accident on this bridge that resulted in the need for structural repairs. The 2011 certificates of obligation include funding to address the damages incurred from accident. The second part of this project includes installing historical type lighting on the bridge. The funding for this aspect of the project is a collaborative effort between the City and the Main Street Partners, who have been fundraising for this project over the past several years. In total, the expected cost of the project is \$372,500. The City received insurance proceeds of \$25,000 to help offset the City's portion of the project costs of \$235,500 which was funded with 2011 certificates of obligation for bridge repairs and lighting installation. The Main Street Partners committed to funding the actual lighting purchase.

Highway 46 Interest Expense

This project involved major improvements to Highway 46. TxDOT managed construction of this project. Both Comal County and the City of New Braunfels participated in the project by purchasing right-of-way and providing initial financing that will be repaid by TxDOT as the roadway is used. The City had a contract with TxDOT to pay the right-of-way costs over a three year period. By participation with the County, the City took advantage of the ability to expedite a significant regional transportation project. The 2007 Certificates of Obligation funded the first payment to TxDOT for the right-of-way acquisition for this project (\$181,000). The 2008 Certificates of Obligation paid a portion of this cost as well as utility relocation within the City limits for this project, funded there at \$333,259. The Roadway Impact Fee Fund also paid a significant portion of this cost (\$760,706) which represented the final total payment to TxDOT. This was considerably more than the original TxDOT estimate.

In addition, the City must pay its proportionate share of interest only costs related to a total of \$16 million in debt issued by Comal County to facilitate construction financing. This debt will be repaid by TxDOT through pass-through financing as citizens use the roadway. The pre-completion interest expenses are an actual (non-reimbursable) cost to the City. The 2007 Certificates of Obligation include appropriations of \$428,675, which helped fund this interest expense. The 2011 Certificates of Obligation include \$171,471 for another year's interest expense. The Roadway Impact Fee Fund also paid \$85,735 in interest expense – a half year payment. When the roadway was completed, TxDOT began taking traffic counts and reimbursing the County for the debt it issued (with reimbursement based on the level of activity along the roadway). Therefore, the interest expense to the City (and the County) is shortened; it is not, as is the case with long term debt issued by the City, for a fifteen or twenty year period.

Highway 46 will remain a TxDOT maintained roadway; therefore, most of these improvements will not affect the City's operating costs. The City will have costs associated with traffic signal maintenance since the population has reached 50,000. The City must now maintain traffic signals that TxDOT formerly managed. The FY 2013-14 Budget provides funding for traffic signal maintenance throughout the City, including those signals on Highway 46 inside the City limits.

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. A significant number of residential and commercial properties within the watershed are currently within the 100-year floodplain. The North Tributary floodplain was studied in detail through a Federal Emergency Management Agency (FEMA) Flood Insurance Study. The study was intended to identify the known risks associated with flooding within New Braunfels and to update floodplain maps. In an effort to reduce the identified risk, the original project included a regional off-line detention pond along the North Tributary. The project scope was later revised to include channelization because the property being considered for the detention pond was commercially developed. The current project consists of three large regional detention ponds, one on either side of Walnut Avenue and one between Walnut Avenue and Old McQueeney Road, and channel improvements from Walnut Avenue to Old McQueeney Road. The expected total cost for the project including channel improvements is \$7,152,682. The 2004 Certificates of Obligation funded \$825,664 which allocated \$761,360 for professional services and \$64,304 for right-of-way acquisition. The 2008 Certificates of Obligation funded additional right-of-way costs of \$405,194 and the 2011 Certificates of Obligation fund \$6,327,018 including \$5,518,193 for the cost of construction, \$704,828 for additional right-of-way costs, \$90,400 for professional services and \$13,597 for in-house staff working on this project. Design was completed in FY 2009-10, construction bids were received in FY 2010-11 and the Army Corp of Engineers gave approval to begin construction in July 2011. This project was completed during FY 2011-12.

Since these facilities have been accepted by the City, operating costs will increase due to the additional costs needed to keep the drainage channels free of debris and vegetation. Other additional future operating costs will include the maintenance of the actual structures. The cost is expected to be similar to that for the South Tributary flood control project (described above). Funds for the maintenance are included in the FY 2013-14 Budget.

Gruene Crossing Drainage Improvements

The Gruene Crossing project includes improvements to the low-water crossing at the entrance to the Gruene Crossing Subdivision. Even small rainfall events produce runoff that prevents access to this residential neighborhood of more than 200 units. Preliminary design suggested that the project should be done in two phases. The first phase includes channel upgrades downstream; the second phase involves construction of culverts at Club Crossing Street. Design for this project is funded at \$120,000 in the 2007 Certificates of Obligation. Construction costs of \$384,397 and right-of-way acquisition costs of \$158,670 for a total of \$543,067 are funded in the 2011 Certificates of Obligation. Total project cost is \$663,067. This project was completed in FY 2012-13. The FY 2013-14 Budget includes appropriations for this and other drainage area maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

Capital Project Staff

The FY 2013-14 Budget continues to use debt proceeds to fund the capital project management efforts by existing staff. To accurately reflect the project management efforts of existing staff, all or a portion of the salary and benefit costs of some positions staff have been charged to the capital improvement funds. A portion of these staff costs were funded through the 2011 certificates of obligation at a total cost of \$180,650. A full explanation of capital project management staffing and funding is provided in a separate section of this document.

City of New Braunfels
2012 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014

Fund: 352

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds

Available Funds

Proceeds from Debt Issuance	\$ 20,750,000	\$ 12,874,960	\$ 7,875,040
Intergovernmental Revenue			-
Contributions	15,000	15,000	-
Interest Income	30,814		30,814
TOTAL AVAILABLE FUNDS	\$ 20,795,814	\$ 12,889,960	\$ 7,905,854

APPROPRIATIONS

Projects

Walnut Avenue Widening - Construction	\$ 6,700,000	\$ 6,650,108	\$ 49,892
Downtown Improvements - Phase I Construction	2,200,000		2,200,000
Railroad Quiet Zones - Construction - Phase II	1,100,000	623,014	476,986
Fire apparatus for Station #4	836,879	836,879	-
Fire Station Improvements - Station #1 and Design #2 and #7	78,735		78,735
Ambulance Remounts	208,200	208,200	-
Parks Maintenance Shop Structural Repairs	500,000	6,300	493,700
HEB Soccer complex - lighting and additional fields	357,000		357,000
Park Improvement Projects			
Fischer Park Improvements	3,410,000	112,841	3,297,159
Construction	3,373,844	76,685	3,297,159
Design	36,156	36,156	-
Landa Park Riverfront Rehab - Construction	4,515,000	4,446,778	68,222
Springfed Pool repairs	390,000	5,840	384,160

Total Projects	\$ 20,295,814	\$ 12,889,960	\$ 7,405,854
Capital Project Staff	500,000		500,000
TOTAL APPROPRIATIONS	\$ 20,795,814	\$ 12,889,960	\$ 7,905,854

2012 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Fund: 352

Program Description:

The FY 2011-12 Budget includes a proposed \$15.5 million issuance of Certificates of Obligation in 2012. Projects funded with the proceeds would include additional funds for the Walnut Avenue Widening project, the FM 306 overpass, railroad quiet zones (2nd phase), airport and fire department equipment, parks improvements, downtown improvements and a computer aided dispatch/records management software system for public safety. The New Braunfels Industrial Development Corporation will fund the debt service associated with the FM 306 overpass project (\$1.5 million in debt issuance).

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Appropriations:			

Projects

Walnut Avenue Widening - Construction	\$ 6,700,000	\$ 6,650,108	\$ 49,892
Downtown Improvements - Phase I Construction	2,200,000		2,200,000
Railroad Quiet Zones - Construction - Phase II	1,100,000	623,014	476,986
Fire apparatus for Station #4	836,879	836,879	-
Fire Station Improv - Stations #1, #2 and #7 design	78,735		78,735
Ambulance Remounts	208,200	208,200	-
Parks Maintenance Shop Structural Repairs	500,000	6,300	493,700
HEB Soccer complex - lighting and additional fields	357,000		357,000
Park Improvement Projects			
Fischer Park Improvements	3,410,000	112,841	3,297,159
Construction	3,373,844	76,685	3,297,159
Design	36,156	36,156	-
Landa Park Riverfront Rehab - Construction	4,515,000	4,446,778	68,222
Springfed Pool repairs	390,000	5,840	384,160

Total Projects	\$ 20,295,814	\$ 12,889,960	\$ 7,405,854
Capital Project Staff	500,000		500,000
TOTAL APPROPRIATIONS	\$ 20,795,814	\$ 12,889,960	\$ 7,905,854

Program Justification and Fiscal Analysis:

Walnut Avenue Widening

This project includes the widening of the Walnut Avenue street section from Business 35 to Katy Street, as well as intersection improvements at Katy Street and Business 35. In addition, the project includes improvements to San Antonio Street at Walnut Avenue. In March 2008, City Council determined that the best approach to this project is to widen Walnut Avenue through the project limits from 60 feet to a total width of 120 feet and, depending on lot configurations, wider in some areas. This approach allows the street improvements to effectively serve the community for the next fifteen to twenty years. Drainage improvements are also included in the project. In addition, major landscaping and other improvements are being accomplished in the project to create a park-like environment through a portion of this roadway. Right-of-way acquisition and design began in FY 2007-08 and was completed in 2010. Construction began in September 2010 and is projected to be completed in 2013. Total right-of-way costs were \$7,485,019 with the 2004 Certificates of Obligation funding \$6,047,818 of the total cost and the 2008 Certificates of Obligation providing the remaining funds required (\$1,437,201). The 2007 and 2008 Certificates of Obligation funded the design and engineering costs for all segments originally budgeted at \$400,000 but increased to \$1,769,000, with \$890,000 coming from the 2007 Certificates of Obligation and the remaining \$897,000 from the 2008 Certificates of Obligation).

Funding for construction of the project came from three separate debt issuances to better match the need for funds with timing of debt issuances. The 2011 Certificates of Obligation included \$5,100,000 in funding for a portion of the total construction costs (all segments) plus \$354,000 for in house engineering and inspections costs. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,700,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$4,000,000 for total City funding for construction of \$15.8 million. The total cost of this project – for all phases – is \$25.4 million including amenities, underground utilities and construction contingencies. New Braunfels Utilities has a significant cost on this project as well.

The FY 2013-14 operating budget including funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs for street maintenance and repair will decrease because new roads require less maintenance for the first five to seven years. After this period, street maintenance costs will begin to climb. However, since this project has significant landscaping and park-like improvements, parks maintenance costs will be incurred in FY 2013-14. Three parks maintenance staff will provide maintenance and upkeep of this new area as well as the County Line Trail and other City parkland.

Downtown Improvements- Phase I

The City completed a downtown implementation plan that included many recommendations for infrastructure improvements in the area. The total project cost is estimated at \$6.3 million. The project will be broken into several phases. This first phase of the project will enhance the sidewalk infrastructure for the downtown area to make the area more accessible, increase pedestrian safety in the area while also increasing the pedestrian traffic to the area. It includes portions of the sidewalk upgrades; other phases will continue these improvement efforts. The New Braunfels Industrial Development Board will fund design costs for the first phase of this project (\$250,000). Phase I construction costs are funded in the 2012 certificates of obligation at \$2,200,000.

Since this project is still in the design phase, it does not impact the FY 2013-14 operating budget.

Railroad Quiet Zones – Construction - Phase II

This project includes developing railroad quiet zones for various areas within the City. In February 2009, staff presented a five-year Railroad Quiet Zone Implementation Program to City Council that identified which quiet zones could be addressed in phases over multiple fiscal years. The first phase of the identified quiet zones are generally from downtown to Rock Street (Union Pacific Railroad line number 2), from Church Hill to Rusk (Union Pacific Railroad line number 1), and from Bridge Street to Coll Street (Union Pacific Railroad line number 1). The first phase also includes from downtown to Live Oak (Union Pacific Railroad line number 2). The project budget for design of both phases and construction of the first phase is \$1,339,000, with \$347,000 of the total budget allocated for engineering and \$992,000 for phase I construction funded with FY 2008 Certificates of Obligation. The FY 2012 Certificates of Obligation fund Phase II Construction costs at \$1,100,000. The total project budget is \$2,439,000.

Some of the quiet zone infrastructure has been completed, requiring maintenance and repair in some instances. These costs are budgeted in the FY 2013-14 operating budget.

Fire Station Construction/ Apparatus

Fire Station #4 became operational in October 2012. The construction costs were funded with the 2009 certificates of obligation. The 2012 debt issuance funds the purchase of the engine and ambulance needed for this station at total cost of \$836,880.

Maintenance and operations costs for these vehicles are included in the Fire Department's FY 2013-14 Budget.

Fire Station Improvements- Station #1, #2 and #7 Design

The Central Fire Station (Station #1) needs repairs and upgrades. In addition, the City, because of the population growth over the last ten years, will need to add another fire station to effectively serve the citizens of New Braunfels as well as Emergency Service District #7. The 2009 Certificates of Obligation include \$300,000 for design of Fire Station #1 improvements as well as Fire Station #2 and #7 design since these two facilities will be very similar. The 2012 certificates of obligation provide another \$78,735 for this effort. The proposed 2014 debt issuance includes \$500,000 in funding to complete construction of the improvements to Fire Station #1.

Ambulance Remounts

The City's ambulances require partial replacement (chassis) every five years and full replacement after two chassis replacement. This is an effective way to get the maximum use from the ambulance "box" and equipment that sits on the chassis. In FY 2011-12, two ambulances were remounted. \$208,000 was provided in the 2012 debt issuance to fund this cost. In FY 2013-14, an additional \$318,000 is provided in the 2009 certificates of obligation (re-programmed funds), to complete two more remounts. One ambulance, through the remount, will become a bariatric ambulance to facilitate service to obese individuals.

Maintenance Shop Structural Repairs

The maintenance shop structure was originally built by the Landa Cotton Oil Company as a fireproof hull warehouse in the late 1800's to early 1900's. Currently, the Parks and Recreation Department is using it as office space and workspace as well as for storage for supplies and equipment. It provides approximately 12,000 square feet of inadequate space for Parks and Golf operations. There is little or no climate control, potential roof leaks and other structural issues that make it difficult at best for the staff using the facility. Although not currently designated as an historical structure, it is one which would preserve the heritage of this City. The 2012 Certificates of Obligation provide \$500,000 to address the structural problems at this facility. This project is expected to reduce operating costs after the repairs are complete.

HEB Soccer Complex Improvements

Improvements to the HEB Soccer Complex include improved parking, reclamation of green space, construction of a championship soccer field, new concessions and training rooms, a neighborhood park element with playground and benches, trees and landscaping, signage, shade pavilions, additional goals and fencing improvements. Funding in the amount of \$607,562 is included in the 2007 Certificates of Obligation for this project. Renovation of this complex will allow for better playing conditions, a safer environment for the children through improved parking, the creation of a neighborhood park element to allow neighbors an opportunity for play, and a general improved appearance of the facility. This project began its initial phase in FY 2007-08. Parking lot improvements were completed in July 2009. The FY 2013-14 Budget provides additional funding for two important additions to this complex – lighting (\$195,000) and another field (\$194,547). In addition to the funding in the 2007 certificates of obligation, \$357,000 is included in the 2012 certificates of obligation to complete these improvements.

Fischer Park Improvements

This project had several funding requirements from the 2007 Certificates of Obligation. In FY 2007-08, the City purchased 58 acres of land at McQueeney and County Line Roads for development into a park. The initial land was purchased for \$2,284,078 in January 2007. In July 2009, City Council also completed a master plan study (of which \$19,000 was funded from the 2007 Certificates of Obligation) and accepted the recommended alternative for the park's development. Once again, the 2007 Certificates of Obligation were used to fund \$269,518 to buy the property adjacent to the City's existing property and to provide \$607,612 to fund the construction drawings and engineering to fully implement the master plan recommendations. The 2011 Certificates of Obligation provided an additional \$36,156 for design related costs. Design was completed for this new park in 2013 and construction services for the project were bid out. The construction cost for the first phase of this project is provided by the 2012 Certificates of Obligation for \$3,373,844. The debt service associated with this expense will be funded by the New Braunfels Industrial Development Corporation. The second phase of this parks construction will be funded from the 2013 Certificates of Obligation with \$5,200,000 included in that proposed issuance. The total expected construction cost of Fischer Park is \$8,573,844. When finished, the park may include a nature center, an events center, a planetarium, trails, playgrounds and other park facilities.

The FY 2013-14 Adopted Budget has additional appropriations for this and other open space areas' maintenance to fund the additional costs to control vegetation. Once completed, new staff will be needed to provide maintenance and upkeep at the park. The FY 2014-15 Budget will need to address these staffing requirements.

Landa Park Retaining Walls- Construction

This project identified existing Comal river bank locations within Landa Park in need of rehabilitation due to severe soil erosion and damage. Additionally, improvements are needed to the Landa Lake Dam to minimize frequent spillover into the Spring Fed Pool (which causes maintenance issues due to silt infiltration). A study was conducted in FY 2008-09 to determine recommended solutions to these issues. The study recommended rebuilding the retaining walls with MSE block material and raising the Landa Lake Dam by 1.7 feet above the current elevation. The 2007 Certificates of Obligation include a total of \$554,290 for the design of this project with \$207,300 from the debt supported by the New Braunfels Industrial Development Corporation. Design was completed in January 2011.

Construction of these walls will prevent further erosion and loss of banks and provide a safe surface from which to stand at the water's edge. \$988,404 is included in the 2011 Certificates of Obligation to address repairs to the dam and culverts resulting from the June 2010 flood as well as to help fund professional services and construction costs for this project. The remaining construction and professional services costs to make these improvements are funded in the 2012 Certificates of Obligation with \$4,515,000 provided. The total project funding is \$6,057,694.

The FY 2013-14 operating budget will not be impacted by this project. After this project is completed, operating costs are expected to decrease due to elimination of the soil erosion issues. The walls and the dam will need future maintenance but not for the first three to five years.

Spring Fed Pool Repair

The spring fed pool represents a unique and well used asset to the community. It is, however, in need of maintenance and repair to bring it back to pristine condition for the enjoyment of residents and tourists. \$300,000 was originally provided for the study of recommended improvements to the pool. However, due to significant issues with Landa Park irrigation, retaining walls and Landa Lake Dam, these funds were divided to study each of these three important issues with one of the issues being to use \$40,310 to study improvements to the spring fed pool. The FY 2012 Certificates of Obligation will fund repairs for the Springfed Pool for a total of \$390,000

Until this project is completed, the operating budget will not be affected.

Capital Project Staff

The FY 2013-14 Budget continues to use debt proceeds to fund the capital project management efforts by existing staff. To accurately reflect the project management efforts of existing staff, all or a portion of the salary and benefit costs of some positions staff have been charged to the capital improvement funds. A portion of these staff costs will be funded through the 2012 certificates of obligation with a total appropriation of \$500,000. A full explanation of capital project management staffing and funding is provided in a separate section of this document.

City of New Braunfels**2013 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2014****Fund: 353**

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds

Available Funds

Proceeds from Debt Issuance	\$ 20,200,000	\$ 5,231,481	\$ 14,968,519
Intergovernmental Revenue	2,668,018	2,668,018	-
Interest Income	25,000		25,000
TOTAL AVAILABLE FUNDS	\$ 22,893,018	\$ 7,899,499	\$ 14,993,519

APPROPRIATIONS**Projects**

Walnut Avenue Widening - Construction	\$ 4,000,000	\$ 1,450,000	\$ 2,550,000
FM 306 Construction	4,531,250	3,031,250	1,500,000
Flood Property Buyout (Grant)	1,190,700	1,190,700	-
Radio Replacement	2,300,000	2,227,549	72,451
Fischer Park Construction - Phase 2	5,200,000		5,200,000
Municipal Facilities	5,000,000		5,000,000
Live Oak Avenue/Katy Street Drainage Improvements	150,000		150,000

Total Projects	\$ 22,371,950	\$ 7,899,499	\$ 14,472,451
Debt Issuance Cost	\$ 200,000	\$ -	200,000
Capital Project Staff	255,000		255,000
Contingencies	66,068	-	66,068
TOTAL APPROPRIATIONS	\$ 22,893,018	\$ 7,899,499	\$ 14,993,519

2013 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Fund: 353

Program Description:

The FY 2013-14 Budget includes a \$20.2 million issuance of certificates of obligation in 2012. Projects funded with the proceeds include the final funds for the completion of the Walnut Avenue Widening project, the FM 306 overpass, replacement of all public safety radios, purchase and renovation of a facility for a new city hall and the second phase of construction for Fischer Park.

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Appropriations:			

Projects

Walnut Avenue Widening - Construction	\$ 4,000,000	\$ 1,450,000	\$ 2,550,000
FM 306 Construction	4,531,250	3,031,250	1,500,000
Flood Property Buyout (Grant)	1,190,700	1,190,700	-
Radio Replacement	2,300,000	2,227,549	72,451
Fischer Park Construction - Phase 2	5,200,000		5,200,000
Municipal Facilities	5,000,000		5,000,000
Live Oak Avenue/Katy Street Drainage Improvements	150,000		150,000

Total Projects	\$ 22,371,950	\$ 7,899,499	\$ 14,472,451
Debt Issuance Cost	\$ 200,000	\$ -	200,000
Capital Project Staff	255,000		255,000
Contingencies	66,068	-	66,068
TOTAL APPROPRIATIONS	\$ 22,893,018	\$ 7,899,499	\$ 14,993,519

Program Justification and Fiscal Analysis:

Walnut Avenue Widening

This project includes the widening of the Walnut Avenue street section from Business 35 to Katy Street, as well as intersection improvements at Katy Street and Business 35. In addition, the project includes improvements to San Antonio Street at Walnut Avenue. In March 2008, City Council determined that the best approach to this project is to widen Walnut Avenue through the project limits from 60 feet to a total width of 120 feet and, depending on lot configurations, wider in some areas. This approach allows the street improvements to effectively serve the community for the next fifteen to twenty years. Drainage improvements are also included in the project. In addition, major landscaping and other improvements are being accomplished in the project to create a park-like environment through a portion of this roadway. Right-of-way acquisition and design began in FY 2007-08 and was completed in 2010. Construction began in September 2010 and is projected to be completed in 2013. Total right-of-way costs were \$7,485,019 with the 2004 Certificates of Obligation funding \$6,047,818 of the total cost and the 2008 Certificates of Obligation providing the remaining funds required (\$1,437,201). The 2007 and 2008 Certificates of Obligation funded the design and engineering costs for all segments originally budgeted at \$400,000 but increased to \$1,769,000, with \$890,000 coming from the 2007 Certificates of Obligation and the remaining \$897,000 from the 2008 Certificates of Obligation).

Funding for construction of the project came from three separate debt issuances to better match the need for funds with timing of debt issuances. The 2011 Certificates of Obligation included \$5,100,000 in funding for a portion of the total construction costs (all segments) plus \$354,000 for in house engineering and inspections costs. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,700,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$4,000,000 for total City funding for construction of \$15.8 million. The total cost of this project – for all phases – is \$25.4 million including amenities, underground utilities and construction contingencies. New Braunfels Utilities has a significant cost on this project as well.

The FY 2013-14 operating budget including funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs for street maintenance and repair will decrease because new roads require less maintenance for the first five to seven years. After this period, street maintenance costs will begin to climb. However, since this project has significant landscaping and park-like improvements, parks maintenance costs will be incurred in FY 2013-14. Three parks maintenance staff will provide maintenance and upkeep of this new area as well as the County Line Trail and other City parkland.

FM 306 Overpasses (TXDOT project)

This is a TxDOT project and involves improvements to FM 306 from north of Hunter Road to IH 35. It includes two new railroad grade separations and other road features and amenities. The estimated total project cost was \$47 million with \$40 million for construction. City Council passed a resolution in support of the project and initially committed to \$12 million in cost participation. This commitment would have been met by \$3 million in New Braunfels Industrial Development Corporation (NBIDC) funding (\$1.5 million in cash and \$1.5 million in debt where the NBIDC would pay the debt service) and \$3 million in certificates of obligation where the debt service will be supported by property tax. The County also originally committed \$6 million in funding to meet the local funding requirement of \$12 million. However, Comal County's

contribution was reduced to \$3 million (with the County committing to pay the first \$3 million required by TxDOT) and the City and NBIDC's combined amount was increased to \$9 million so the County would have sufficient funds to complete a dam project.

When TxDOT bid the construction for the project, the actual bid award was \$23,138,866. This allowed the local contributions to be reduced to a total of \$7.25 million (from the original \$12 million). This reduced each entities share to the following:

City of New Braunfels	\$2,718,750
New Braunfels Industrial Development Corporation	\$2,718,750
Comal County	\$1,812,500

The 2013 Certificates of Obligation will fully fund the City's contribution of \$2,718,750. The NBIDC contribution was made entirely with cash. The FY 2013-14 Budget reflects a cost for this project of \$4,531,250 which includes both the City and the County's contributions. The County paid the City for their portion which the City then remitted to TxDOT. The City is the local entity that contracted with TxDOT for the local contribution.

Flood Property Buyout (Grant)

The Repetitive Flood Claim (RFC) Grant from FEMA awarded to the City for \$700,100 will be used to acquire and demolish homes prone to flooding due to their location in the floodway. Once the homes have been demolished, the land acquired will be used for open, green space which will help alleviate flooding issues in the area. The grant requires that no structures can be built on the properties once they are acquired. This grant is accounted for in the Grant Fund. The City has also received two FEMA's Hazard Mitigation grants for \$357,817 and \$497,700 to be used for the same purpose. These two grants require total matching funds and some other expenditures related to the project (such as relocation of tenants) of \$335,182. The 2013 Certificates of Obligation provide the matching portion of these grants. Therefore, the full expenditure of \$1,190,700 is budgeted in the 2013 Certificates of Obligation Fund. The grant revenue of \$855,518 is also accounted for in this fund.

FY 2013-14 will provide for funds to maintain the properties clean after the homes are demolished.

Radio Replacement

The current 900 analog radio system must be converted to a digital system by February 2014. The system is at the end of its fifteen year life span. Upgrades totaling \$375,000 started in FY 2011-12. This included adding eight channels and two towers. These additions are necessary to ensure the proper radio coverage and meet user demands of the fire and police departments. The majority of hand held and mobile radios will be obsolete when this changeover occurs. The newer radios purchased in the last three years can be utilized by Public Works on the new 900 digital system. This 700 MHz radio conversion will be in line with AACOG's regional interoperability plan. Funding for this new replacement system is included in the 2013 certificates of obligation for a total of \$2,300,000.

The FY 2013-14 will not be impacted by this project as all costs in this year will be paid from the project.

Fischer Park Land and Design

This project had several funding requirements from the 2007 Certificates of Obligation. In FY 2007-08, the City purchased 58 acres of land at McQueeney and County Line Roads for development into a park. The initial land was purchased for \$2,284,078 in January 2007. In July 2009, City Council also completed a master plan study (of which \$19,000 was funded from the 2007 Certificates of Obligation) and accepted the recommended alternative for the park's development. Once again, the 2007 Certificates of Obligation were used to fund \$269,518 to buy the property adjacent to the City's existing property and to provide \$607,612 to fund the construction drawings and engineering to fully implement the master plan recommendations. The 2011 Certificates of Obligation provided an additional \$36,156 for design related costs. Design was completed for this new park in 2013 and construction services for the project were bid out. The construction cost for the first phase of this project is provided by the 2012 Certificates of Obligation for \$3,373,844. The debt service associated with this expense will be funded by the New Braunfels Industrial Development Corporation. The second phase of this parks construction will be funded from the 2013 Certificates of Obligation with \$5,200,000 included in that proposed issuance. The total expected construction cost of Fischer Park is \$8,573,844. When finished, the park may include a nature center, an events center, a planetarium, trails, playgrounds and other park facilities.

The FY 2013-14 Adopted Budget has additional appropriations for this and other open space areas' maintenance to fund the additional costs to control vegetation. Once completed, new staff will be needed to provide maintenance and upkeep at the park. The FY 2014-15 Budget will need to address these staffing requirements.

Municipal Facilities

The City's Facilities Master Plan identified the need for a new city hall building as the current facility is too small to accommodate existing staff. The City leases several portable buildings and other space close to the current city hall to house current staff. This project provides funding to purchase and renovate an existing facility to provide sufficient space for staff for the next ten to fifteen years. Project funding totals \$5,000,000

Live Oak Avenue/Katy Street Drainage Improvements

This project eliminates a low water crossing and improves access to neighborhoods during and after storm events. North Live Oak Avenue serves as the only street running parallel to North Walnut Ave. in this area and provides an east-west connection of neighborhoods from Landa St. to Business 35. The project reconstructs a section of North Live Oak and raises it out of the floodway. The project also includes construction of a new drainage channel perpendicular to North Live Oak, along with drainage pipes to direct storm water flow to the new channel. The 2013 certificates of obligation provide \$150,000 to begin design of this project. The project was approved by the voters in May 2013 as part of the drainage general obligation bond proposition.

Capital Project Staff

The FY 2013-14 Budget continues to use debt proceeds to fund the capital project management efforts by existing staff. To accurately reflect the project management efforts of existing staff, all or a portion of the salary and benefit costs of some positions staff have been charged to the capital improvement funds. A portion of these staff costs will be funded through the 2013 certificates of obligation with a total appropriation of \$255,000. A full explanation of capital project management staffing and funding is provided in a separate section of this document.

City of New Braunfels
2014 Capital Improvement Projects Fund
Fiscal Year Ending September 30, 2014

Fund: 354

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Appropriations:			

Available Funds

Proceeds from Debt Issuance	\$ 11,500,000		\$ 11,500,000
Interest Income	25,000		25,000
Intergovernmental Revenue	1,016,249		1,016,249
TOTAL AVAILABLE FUNDS	\$ 12,541,249	\$ -	\$ 12,541,249

APPROPRIATIONS

Projects

Golf Course and Clubhouse Improvements	\$ 6,900,000		\$ 6,900,000
Cemetery Walls - Construction	2,500,000		2,500,000
Fire apparatus	715,000		715,000
Fire Station #1 Improvements	500,000		500,000
Transportation Enhancement Program - Landa Street (Grant)	1,391,249		1,391,249

Total Projects	\$ 12,006,249	\$ -	\$ 12,006,249
Debt Issuance Cost	\$ 200,000	\$ -	200,000
Capital Project Staff	62,000		62,000
Contingencies	273,000	-	273,000
TOTAL APPROPRIATIONS	\$ 12,541,249	\$ -	\$ 12,541,249

2014 CAPITAL IMPROVEMENT PROJECTS FUND

Program Description:

The FY 2013-14 Budget includes a proposed \$11.5 million issuance of certificates of obligation in 2014. Projects funded with the proceeds would include the golf course and clubhouse renovations, repair of the cemetery walls, the purchase of an engine for the Fire Department and improvements to Fire Station #1.

	Project Revenue/ Expenditures	Activity to Date As of 9/30/2013	Total Available Funds
Appropriations:			

Projects

Golf Course and Clubhouse Improvements	\$ 6,900,000		\$ 6,900,000
Cemetery Walls - Construction	2,500,000		2,500,000
Fire apparatus	715,000		715,000
Fire Station #1 Improvements	500,000		500,000
Transportation Enhancement Program - Landa Street (Grant)	1,391,249		1,391,249

Total Projects	\$ 12,006,249	\$ -	\$ 12,006,249
Debt Issuance Cost	\$ 200,000	\$ -	200,000
Capital Project Staff	62,000		62,000
Contingencies	273,000	-	273,000
TOTAL APPROPRIATIONS	\$ 12,541,249	\$ -	\$ 12,541,249

Program Justification and Fiscal Analysis:

Golf Course and Clubhouse Improvements

The original golf course irrigation and greens project included the complete replacement of the failing irrigation system on the Landa Park Golf Course. However, the City completed a golf course master plan that recommended major changes and improvements to the golf course. The Council directed staff to move forward with a complete renovation to the course. The \$837,564 in funding in the 2007 certificates of obligation (funded by the New Braunfels Industrial Development Corporation) has been used to complete the archeological survey required and is being used to complete design of the golf course improvements. Design will be completed in FY 2012-13 and the course is expected to be closed for construction in early October 2013. Construction will take one year to complete. The proposed 2014 certificates of obligation would

provide funding for construction at the course (\$6.9 million) as well as funding some improvements to the clubhouse.

During FY 2013-14 while the course is closed for construction, staff will be retained and paid from several funding sources – the project itself, the General Fund and contributions from the New Braunfels Industrial Development Corporation (NBIDC). Once the course reopens, operating costs will increase significantly but course revenues are expected to cover those costs. In the first two years, should funding be needed to cover debt service, the NBIDC will provide additional funding.

Cemetery Walls - Construction

The City owns two cemeteries, one of which is located adjacent to the bank of the Guadalupe River. This cemetery is very old and erosion on the bank will eventually threaten gravesites near the river. This project will design and construct improvements to the wall to prevent further erosion and protect this property. The 2007 Certificates of Obligation provide funding for design of this project (\$239,685). The proposed 2014 debt issuance could then fund construction costs for this project (\$2,500,000).

Fire Apparatus

This project provides \$715,000 in funding to purchase an engine for the Fire Department. Because of the critical nature of this equipment and the need to have it available to respond to emergencies, the Fire Department maintains vehicles on active status and some in reserves. The reserve units are used both when a regular vehicle is down for repairs and/or when the demand for services requires these vehicles to be put in use. The purchase of this new engine will add a spare unit to the Fire Department's fleet (the unit "replaced" will become a spare).

Fire Station #1 Improvements

The Central Fire Station (Station #1) needs repairs and upgrades. The 2009 certificates of obligation include \$300,000 for design of Fire Station #1 improvements as well as Fire Station #2 and #7 design since these two facilities will be very similar. The 2012 certificates of obligation provide another \$78,735 for this effort. The proposed 2014 debt issuance includes \$500,000 in funding to complete construction of the improvements to Fire Station #1.

Transportation Enhancement Program – Landa Street

In FY 2012-13, The City is expected to be awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrian and bicyclists, connect to planned improvements, and link communities to parks, businesses and shopping. The project to be approved by TxDOT is located on Landa Street and includes improvements from Landa Park Drive to Walnut Avenue. Bike lanes and six foot sidewalks will be added to both the north and southbound sides of Landa Street. This project will also include traffic signal improvements to accommodate pedestrians and meet accessibility requirements. The total estimated project cost is \$1,391,249. The grant provides 80 percent of the cost of construction. The award requires a 20 percent cash match for construction costs. The total city portion is \$375,000 which includes design for the project and 20 percent match requirement for construction cost. Professional Services were not allowable expenditures of the grant, which is why the city must fully fund this portion of the project.

City of New Braunfels
Parks Improvements Fund
Fiscal Year Ending September 30, 2014

Fund: 314

APPROPRIATIONS:	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Funds

Beginning Balance

Undesignated Funds	\$ 219,773	\$ 224,201	\$ 404,401
Total Beginning Balance	\$ 219,773	\$ 224,201	\$ 404,401

Revenue

Interest Income	\$ 228	\$ 200	\$ 250
Development Fees	4,200	180,000	7,200
Total Revenue	\$ 4,428	\$ 180,200	\$ 7,450

TOTAL AVAILABLE FUNDS	\$ 224,201	\$ 404,401	\$ 411,851

APPROPRIATIONS

Capital Improvement Projects

Quadrant 1	\$ 110,893
Quadrant 2	33,040
Quadrant 3	167,882
Quadrant 4	80,036

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ 391,851
Appropriated Fund Balance	\$ 224,201	\$ 404,401	\$ 20,000
TOTAL APPROPRIATIONS	\$ 224,201	\$ 404,401	\$ 411,851

PARKS IMPROVEMENT FUND

Fund: 314

Program Description:

The Parks Improvement Fund has been used by the City of New Braunfels to fund capital improvement projects at any of the parks facilities, from picnic tables to the spring fed swimming pool to the tennis courts, as well as for neighborhood parks development under the City's Parks Development Fee program. In the past, funding for projects came from a percentage of the gross receipts from various parks activities such as the swimming pools and tube chute as well as interest income. The revenue from parks activities is no longer a revenue source for this fund. However, in FY 2005-06, the City instituted a new Parks Development Fee. This fee must be used only to develop neighborhood parks. The City is divided into four districts and funds generated by each district must be used in that district. This Parks Improvement Fund is now used to account for this program.

	FY 2010-11	FY 2011-12	FY 2012-13
APPROPRIATIONS:	Actual	Estimate	Funds
Capital Improvement Projects			
Quadrant 1			\$ 110,893
Quadrant 2			33,040
Quadrant 3			167,882
Quadrant 4			80,036
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ 391,851

Program Justification and Fiscal Analysis:

The Parks Improvement Fund has \$391,851 appropriated by quadrant to support future neighborhood park development efforts. Funds must be spent in the quadrant in which they were generated. No specific projects are identified, therefore there is no short term impact on the operating budget.

City of New Braunfels
Roadway Development Impact Fees Fund
Fiscal Year Ending September 30, 2014

Fund: 336

Appropriations:	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Funds

Beginning Balance

Undesignated Funds	\$ 2,323,790	\$ 3,252,962	\$ 3,479,011
Total Beginning Balance	\$ 2,323,790	\$ 3,252,962	\$ 3,479,011

Revenue

Development Fees	\$ 1,016,237	\$ 1,020,000	\$ 1,030,000
Interest Income	2,488	3,000	1,500
Total Revenue	\$ 1,018,725	\$ 1,023,000	\$ 1,031,500

TOTAL AVAILABLE FUNDS \$ 3,342,515 \$ 4,275,962 \$ 4,510,511

APPROPRIATIONS

Projects

Projects			
District 1	20,131	754,211	1,016,074
District 2	370	551	45,995
District 3	5,825	8,654	814,652
District 4	118	176	-
District 5	55,931	22,570	1,452,720
District 6	7,178	10,789	1,139,665

TOTAL APPROPRIATIONS	\$ 89,553	\$ 796,951	\$ 4,469,104
Appropriated Fund Balance	\$ 3,252,962	\$ 3,479,011	\$ 41,406
TOTAL APPROPRIATIONS	\$ 3,342,515	\$ 4,275,962	\$ 4,510,511

ROADWAY DEVELOPMENT IMPACT FEES FUND**Fund: 336*****Program Description:***

In FY 2007-08, the City instituted roadway development impact fees. Revenue from these fees must be used only to complete roadway improvements in the district in which the funds were generated. The City is divided into six districts. The City completed the required studies to determine the maximum fee per district. Council set the fees as a result of that study. In FY 2012-13, the City completed the required update to the roadway development impact fee program.

	FY 2011-12	FY 2012-13	FY 2013-14
Appropriations:	Actual	Estimate	Funds

Projects

Projects

District 1	\$ 20,131	\$ 754,211	\$ 1,016,074
District 2	370	551	45,995
District 3	5,825	8,654	814,652
District 4	118	176	-
District 5	55,931	22,570	1,452,720
District 6	7,178	10,789	1,139,665

TOTAL APPROPRIATIONS	\$ 89,553	\$ 796,951	\$ 4,469,104

Program Justification and Fiscal Analysis:

The Roadway Development Impact Fees Fund has \$4,469,104 appropriated that can be used to fund roadway improvements identified in the impact fee study. Funds are appropriated by roadway district as the money must be expended in the district it was generated.

As part of the general obligation bond program approved by the voters in May 2013, Council indicated their intention to use roadway impact fees to fund design of several street improvement projects. \$1.5 million will be used to fund this effort.

Other Funds

City of New Braunfels
Debt Service Fund
Fiscal Year Ending September 30, 2014

Fund: 401

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Beginning Balance			
Undesignated Funds	\$ 600,519	\$ 785,974	\$ 947,782
Total Beginning Balance	\$ 600,519	\$ 785,974	\$ 947,782
Revenue			
Taxes	\$ 7,260,055	\$ 8,022,101	\$ 9,443,192
Interest Income	1,055	-	-
Contributions	990,448	1,608,512	1,665,528
Interfund Transfers	612,958	611,598	1,113,127
Total Revenue	\$ 8,864,516	\$ 10,242,211	\$ 12,221,847
TOTAL AVAILABLE FUNDS	\$ 9,465,035	\$ 11,028,184	\$ 13,169,629
APPROPRIATIONS			
Debt Service	\$ 8,679,061	\$ 10,080,402	\$ 11,633,650
TOTAL OPERATING APPROPRIATIONS	\$ 8,679,061	\$ 10,080,402	\$ 11,633,650
Ending Fund Balance	\$ 785,974	\$ 947,782	\$ 1,535,979
TOTAL APPROPRIATIONS	\$ 9,465,035	\$ 11,028,184	\$ 13,169,629

DEBT SERVICE FUND

Debt Service Fund: 401

Program Description:

The City of New Braunfels issues bonds and certificates of obligation to fund needed capital improvement projects such as streets and drainage improvements, park improvements, library and fire station construction, civic/convention center renovations and additions, airport towers and hangers and other major projects. The amounts budgeted in this fund reflect the principal and interest payments for outstanding debt. The first table below lists the current outstanding Certificates of Obligation (C of O's), refunding bonds and tax note debt issuances, their purpose, issuance date and amount of debt. The second set of tables shows the City's total principal and interest payments for the life of the existing outstanding debt by issuance.

The City does not have a debt limit from the perspective of the total amount that can be issued under current Texas law. However, Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 in population limits the City's total tax rate to \$2.50 per \$100 assessed valuation. The Texas Attorney General has further adopted an administrative policy that generally prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from a \$1.50 maximum tax rate calculated at 90 percent collection. This \$1.50 is part of the overall \$2.50 limit. The City has adopted a Home Rule Charter which does not limit the City's maximum tax rate limit beyond these limits.

<u>Authorized and Issued Amount</u>	<u>Purpose</u>	<u>Type Debt</u>	<u>Interest Rate</u>	<u>Issue Date/ Maturity Date</u>
\$3.25 million	Library building construction	C of O's	6.0%	August 1, 1998/ September 1, 2018
\$6.27 million	Street improvements and hike/bike trail	C of O's	3.7%	June 15, 2003/ September 30, 2023
\$26 million	Streets and drainage improvements	C of O's	4.2%	April 15, 2004/ September 30, 2020
\$1.6 million	Airport hanger	C of O's	4.3%	September 25, 2006/ September 30, 2021
\$8.0 million	Civic/Convention Center improvements and expansion	C of O's	4.2%	September 25, 2006/ September 30, 2026
\$10.6 million	Refunding (1998 and 2004 C of O's)	GO Bond	4.0%	December 5, 2006/ September 30, 2025
\$17.5 million	Streets and Drainage, Parks, Fire Station	C of O's	4.2%	September 19, 2007/ September 30, 2027
\$2 million	Tax Notes	Tax Notes	3.4%	June 5, 2008/ September 30, 2015
\$14.3 million	Streets and drainage, Public Works facility, fire training facility	C of O's	4.82%	August 11, 2008/ September 30, 2028

<u>Authorized and Issued Amount</u>	<u>Purpose</u>	<u>Type Debt</u>	<u>Interest Rate</u>	<u>Issue Date/ Maturity Date</u>
\$9.5 million	Public Works, Parks, Police and Fire Equipment, parks improvements, fire station construction, municipal facilities	C of O's	3.99%	August 19, 2009/ September 30, 2029
\$540,000	Refunding (1998 C of O's)	GO Bond	2.00%	October 18, 2010/ September 30, 2018
\$18.2 Million	Streets and Drainage, Public Works Parks, Airport, park improvements, drainage projects, Flood warning equip, Property acquisition.	C of O's	4.05%	February 1, 2011/ September 30, 2031
\$19.5 Million	Streets and Drainage police and fire equipment and facility improvements, property acquisition, municipal facility construction and park improvements.	C of O's	3.31%	July 9, 2012/ September 30, 2032
\$3.82 Million	Refunding (2003 C of O's)	GO Bond	2.12%	June 20, 2013/ September 30, 2023
\$7.105 Million	Refunding (2004 C of O's)	GO Bond	1.93%	July 22, 2013/ September 30, 2020
\$20.2 Million	Streets, drainage, police and fire equipment (radio system), property acquisition and renovation, and park improvements.	C of O's	3.96%	July 22, 2013/ September 30, 2033

The following chart shows the City of New Braunfels total outstanding debt requirements annually through the life of all outstanding debt.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	6,775,000	4,846,652	11,621,652
FY 2014-15	7,000,000	4,512,894	11,512,893
FY 2015-16	6,750,000	4,257,481	11,007,481
FY 2016-17	6,970,000	3,994,423	10,964,422
FY 2017-18	6,840,000	3,728,023	10,568,022
FY 2018-19	6,825,000	3,463,599	10,288,599
FY 2019-20	6,955,000	3,201,150	10,156,151
FY 2020-21	7,255,000	2,925,226	10,180,226
FY 2021-22	7,345,000	2,633,149	9,978,149
FY 2022-23	7,610,000	2,322,331	9,932,331
FY 2023-24	7,400,000	1,999,216	9,399,216
FY 2024-25	7,690,000	1,670,797	9,360,797
FY 2025-26	6,050,000	1,750,962	7,399,962
FY 2026-27	5,550,000	1,059,697	6,609,697
FY 2027-28	5,135,000	805,796	5,940,797
FY 2028-29	4,235,000	595,797	4,830,797
FY 2029-30	3,795,000	424,491	4,219,492
FY 2030-31	3,965,000	254,776	4,219,776
FY 2031-32	2,760,000	114,213	2,874,213
FY 2032-33	1,430,000	30,388	1,460,388
	118,335,000	44,591,061	162,525,061

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in April 2004. The original issue amount was \$26,000,000. A portion of this debt was refunded in 2006. Most of the remaining outstanding debt associated with the 2004 Certificates of Obligation was refunded in 2013. There are two debt service payments remaining for the original issuance. Both are shown below.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	1,225,000	94,125	1,319,125
FY 2014-15	1,270,000	31,750	1,301,750
Total	\$2,495,000	\$125,875	\$2,620,875

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in September 2006. The original issue amount was \$8,000,000. This debt is paid entirely with proceeds from the City's hotel/motel tax.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	350,000	259,429	609,429
FY 2014-15	370,000	241,929	611,929
FY 2015-16	385,000	227,129	612,129
FY 2016-17	405,000	211,729	616,729
FY 2017-18	425,000	195,529	620,529
FY 2018-19	450,000	178,529	628,529
FY 2019-20	470,000	160,529	630,529
FY 2020-21	495,000	141,259	636,259
FY 2021-22	520,000	120,840	640,840
FY 2022-23	545,000	99,390	644,390
FY 2023-24	570,000	76,500	646,500
FY 2024-25	600,000	52,275	652,275
FY 2025-26	630,000	26,775	656,775
Total	\$6,215,000	\$1,991,842	\$8,206,842

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in September 2006. The original issue amount was \$1,600,000 and was used to construct a hanger at the New Braunfels Municipal Airport.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	110,000	44,768	154,768
FY 2014-15	115,000	39,818	154,818
FY 2015-16	120,000	34,643	154,643
FY 2016-17	125,000	29,243	154,243
FY 2017-18	135,000	24,243	159,243
FY 2018-19	140,000	18,708	158,708
FY 2019-20	145,000	12,828	157,828
FY 2020-21	155,000	6,665	161,665
Total	\$1,045,000	\$210,916	\$1,255,916

The chart below shows the outstanding obligations for the City of New Braunfels Refunding General Obligation issued in December 2006. The original issue amount was \$10,600,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	270,000	406,038	676,038
FY 2014-15	175,000	397,138	572,138
FY 2015-16	295,000	387,738	682,738
FY 2016-17	310,000	375,638	685,638
FY 2017-18	70,000	368,038	438,038
FY 2018-19	70,000	365,238	435,238
FY 2019-20	75,000	362,338	437,338
FY 2020-21	1,665,000	327,538	1,992,538
FY 2021-22	1,715,000	259,938	1,974,938
FY 2022-23	1,765,000	189,234	1,954,234
FY 2023-24	1,820,000	115,294	1,935,294
FY2024-25	1,885,000	38,878	1,923,878
Total	\$10,115,000	\$3,593,048	\$13,708,048

The chart below shows the outstanding obligations for the City of New Braunfels Streets and Drainage, Parks and Fire Station Obligations issued in December 2007. The original issue amount was \$17,500,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	1,015,000	528,069	1,543,069
FY 2014-15	1,030,000	483,969	1,513,969
FY 2015-16	1,045,000	437,925	1,482,925
FY 2016-17	1,055,000	390,675	1,445,675
FY 2017-18	750,000	350,438	1,100,438
FY 2018-19	750,000	316,688	1,066,688
FY 2019-20	750,000	282,094	1,032,094
FY 2020-21	750,000	246,000	996,000
FY 2021-22	750,000	208,500	958,500
FY 2022-23	750,000	171,000	921,000
FY 2023-24	750,000	132,563	882,563
FY2024-25	750,000	93,188	843,188
FY2025-26	750,000	53,813	803,813
FY2026-27	650,000	17,063	667,063
Total	\$11,545,000	\$3,711,985	\$15,256,985

The chart below shows the outstanding obligations for the City of New Braunfels Tax Note Obligations issued in June 2008. The original issue amount was \$2,000,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	305,000	16,065	321,065
FY 2014-15	320,000	5,440	325,440
Total	\$625,000	\$21,175	\$646,505

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in August 2008. The original issue amount was \$14,300,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	565,000	545,109	1,110,109
FY 2014-15	590,000	522,009	1,112,009
FY 2015-16	610,000	498,009	1,108,009
FY 2016-17	635,000	473,109	1,108,109
FY 2017-18	665,000	446,776	1,111,776
FY 2018-19	690,000	418,481	1,108,481
FY 2019-20	720,000	387,619	1,107,619
FY 2020-21	755,000	352,544	1,107,544
FY 2021-22	795,000	313,794	1,108,794
FY 2022-23	835,000	272,522	1,107,522
FY 2023-24	880,000	228,575	1,108,575
FY2024-25	930,000	181,613	1,111,613
FY2025-26	980,000	131,475	1,111,475
FY2026-27	1,030,000	80,000	1,110,000
FY2027-28	1,085,000	27,125	1,112,125
TOTAL	\$11,765,000	\$4,878,758	\$16,643,760

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in August 2009. The original issue amount was \$9,500,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	535,000	304,215	839,215
FY 2014-15	600,000	287,190	887,190
FY 2015-16	465,000	270,634	735,634
FY 2016-17	490,000	253,890	743,890
FY 2017-18	455,000	236,740	691,740
FY 2018-19	475,000	219,871	694,871
FY 2019-20	405,000	202,865	607,865
FY 2020-21	420,000	186,365	606,365
FY 2021-22	440,000	169,055	609,055
FY 2022-23	460,000	150,715	610,715
FY 2023-24	480,000	131,205	611,205
FY 2024-25	500,000	110,375	610,375
FY 2025-26	525,000	88,206	613,206
FY 2026-27	550,000	64,688	614,688
FY 2027-28	575,000	39,794	614,794
FY 2028-29	600,000	13,500	613,500
TOTAL	\$7,975,000	\$2,729,308	\$10,704,308

The chart below shows the outstanding obligations for the City of New Braunfels General Obligation Refunding Bonds issued in August 2010. This issue refunded the 1998 Certificates of Obligation issued by the City with the debt service paid by the New Braunfels Industrial Development Corporation. The corporation now pays the debt service on this refunding issue. The amount refunded was \$540,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	0	9,275	9,275
FY 2014-15	105,000	9,275	114,275
FY 2015-16	0	7,228	7,228
FY 2016-17	0	7,228	7,228
FY 2017-18	245,000	7,228	252,228
Total	\$350,000	\$40,234	\$390,234

chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in February 2011. The original issue amount was \$18,200,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	660,000	679,793	1,339,793
FY 2014-15	685,000	652,557	1,337,556
FY 2015-16	715,000	624,206	1,339,206
FY 2016-17	745,000	594,642	1,339,641
FY 2017-18	775,000	563,862	1,338,861
FY 2018-19	810,000	531,765	1,341,765
FY 2019-20	840,000	498,352	1,338,353
FY 2020-21	875,000	463,624	1,338,624
FY 2021-22	910,000	427,478	1,337,478
FY 2022-23	950,000	389,813	1,339,813
FY 2023-24	990,000	350,528	1,340,528
FY 2024-25	1,030,000	309,623	1,339,623
FY 2025-26	1,070,000	267,098	1,337,098
FY 2026-27	1,115,000	222,851	1,337,851
FY 2027-28	1,160,000	176,782	1,336,783
FY 2028-29	1,210,000	128,790	1,338,790
FY 2029-30	1,260,000	78,772	1,338,773
FY 2030-31	1,315,000	26,629	1,341,629
TOTAL	\$17,115,000	\$6,987,165	\$24,102,165

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in July 2012. The original issue amount was \$19,470,000. The City received a net total (after debt issuance costs) of \$20,750,000 because of a significant premium (\$1,525,866) associated with this debt sale. Debt service on \$8.3 million of this issuance is paid for by the New Braunfels Industrial Development Corporation.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	725,000	694,763	1,419,763
FY 2014-15	740,000	676,488	1,416,488
FY 2015-16	760,000	661,488	1,421,488
FY 2016-17	780,000	638,288	1,418,288
FY 2017-18	815,000	606,388	1,421,388
FY 2018-19	840,000	581,688	1,421,688
FY 2019-20	855,000	563,669	1,418,669
FY 2020-21	875,000	540,925	1,415,925
FY 2021-22	900,000	515,988	1,415,988
FY 2022-23	935,000	485,476	1,420,476
FY 2023-24	965,000	452,301	1,417,301
FY 2024-25	1,005,000	412,701	1,417,701
FY 2025-26	1,060,000	361,076	1,421,076
FY 2026-27	1,115,000	306,701	1,421,701
FY 2027-28	1,170,000	249,576	1,419,576
FY 2028-29	1,220,000	199,738	1,419,738
FY 2029-30	1,275,000	147,275	1,422,275
FY 2030-31	1,335,000	82,025	1,417,025
FY 2031-32	1,390,000	24,325	1,414,325
TOTAL	\$18,760,000	\$8,200,879	\$26,960,879

The chart below shows the outstanding obligations for the City of New Braunfels 2013 General Obligation Refunding Bonds that refunded all the outstanding 2003 Certificates of Obligation. The original issue amount was \$6,270,000. However, the remaining outstanding debt from this issuance was refunded in FY 2013. The schedule below reflects the updated debt service schedule associated with the refunding. This debt service is paid by the New Braunfels Industrial Development Corporation.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	290,000	119,469	409,469
FY 2014-15	330,000	89,775	419,775
FY 2015-16	345,000	83,175	428,175
FY 2016-17	355,000	76,275	431,275
FY 2017-18	370,000	69,175	439,175
FY 2018-19	390,000	59,925	449,925
FY 2019-20	405,000	50,175	455,175
FY 2020-21	425,000	40,050	465,050
FY 2021-22	445,000	27,300	472,300
FY 2022-23	465,000	13,950	478,950
Total	\$3,820,000	\$629,269	\$4,449,269

The chart below shows the principal and interest payments related to the 2013A General Obligation Refunding Bonds. This debt refunded most of the remaining outstanding 2004 certificates of obligation.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	30,000	292,249	322,249
FY 2014-15	10,000	279,350	289,350
FY 2015-16	1,320,000	252,800	1,572,800
FY 2016-17	1,355,000	199,300	1,554,300
FY 2017-18	1,390,000	144,400	1,534,400
FY 2018-19	1,435,000	87,900	1,522,900
FY 2019-20	1,480,000	29,600	1,509,600
Total	\$7,020,000	\$1,285,599	\$8,305,599

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in July 2013. The original issue amount was \$19,490,000. The City received a net total (after debt issuance costs) of \$20,200,000 because of a significant premium (\$975,968) associated with this debt sale. A portion of the debt service for this issuance (related to \$1.7 million in debt issued) is paid for by the New Braunfels Industrial Development Corporation.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2013-14	695,000	853,285	1,548,285
FY 2014-15	660,000	796,206	1,456,206
FY 2015-16	690,000	772,506	1,462,506
FY 2016-17	715,000	744,406	1,459,406
FY 2017-18	745,000	715,206	1,460,206
FY 2018-19	775,000	684,806	1,459,806
FY 2019-20	810,000	651,081	1,461,081
FY 2020-21	840,000	620,256	1,460,256
FY 2021-22	870,000	590,256	1,460,256
FY 2022-23	905,000	550,231	1,455,231
FY 2023-24	945,000	512,250	1,457,250
FY 2024-25	990,000	472,144	1,462,144
FY 2025-26	1,035,000	822,519	1,456,519
FY 2026-27	1,090,000	368,394	1,458,394
FY 2027-28	1,145,000	312,519	1,457,519
FY 2028-29	1,205,000	253,769	1,458,769
FY 2029-30	1,260,000	198,444	1,458,444
FY 2030-31	1,315,000	146,122	1,461,122
FY 2031-32	1,370,000	89,888	1,459,888
FY 2032-33	1,430,000	30,388	1,460,388
TOTAL	\$19,490,000	\$9,783,676	\$29,273,676

Appropriations:

	<u>FY 2011-12 Actual</u>	<u>FY 2012-13 Estimate</u>	<u>FY 2013-14 Budget</u>
Debt Service	\$8,679,061	\$10,080,402	\$11,633,650
<i>Total Appropriations</i>	<i>\$8,679,061</i>	<i>\$10,080,402</i>	<i>\$11,633,650</i>

Program Justification and Fiscal Analysis:

The FY 2013-14 Budget appropriates \$11,478,882, \$ 1,398,480 or 13.9 percent more than the FY 2012-13 estimates. This is due entirely to the debt service associated with the certificates of deposit issued by the City in July 2013. The budget amount reflects the full annual debt service requirements for all issues as well as the reduction in debt service associated with the two refunding accomplished in FY 2012-13. The refunding affected the 2003 and 2004 certificates of obligation, reducing total debt service across the remaining life of both debt issuances by \$876,000. The debt service associated with the 2003 certificates is paid by the New Braunfels Industrial Development Corporation; ad valorem property tax supports the 2004 certificates. In addition, \$13,000 in administrative fees is included in the FY 2013-14 Budget.

Prior to FY 2008-09, the City maintained a fund balance in the Debt Service Fund about equal to one half the annual debt service requirements. Internal Revenue Service regulations discourage public entities from maintaining a fund balance of more than approximately 10 percent of the total annual debt service of an entity. In FY 2008-09, the City began drawing down the debt service fund balance and continued the draw-down in FY 2009-10. In FY 2011-12 and FY 2012-13, the Debt Service Fund has maintained a fund balance slightly under 10 percent. In FY 2013-14, the fund balance is expected to increase to 11.6 percent. However, the increase in reserves is driven entirely by a one-time transfer from the Solid Waste Fund described below.

Because of available funds in fund balance in FY 2009-10, the City was able to fund additional debt service payments and, therefore, issued the 2009 Certificates of Obligation issuance without having to increase the debt service property tax rate. In FY 2010-11, fund balance was not available to continue to fund the additional debt service payments which required the property tax rate for debt to increase by \$0.020817, which represents a 16.3 percent increase. The total property tax did not change for FY 2010-11, however; instead, the portion of the overall tax rate dedicated to operations and maintenance decreased to accommodate the increase in the debt service rate. In FY 2011-12, a tax rate increase for debt service payments once again occurred. For the first time in six years, this increase was not absorbed by an equivalent decrease in the operations and maintenance tax rate. An additional \$.0385 in tax rate was needed to fully fund the debt service requirements for all outstanding debt. This rate was in addition to the total current tax rate for both debt service and operations and maintenance. In FY 2012-13, an increase in the property tax rate of \$.01178 was included to fund the increase in the debt service requirement resulting from the issuance of the 2012 Certificates of Obligation. This was a net increase to the overall tax rate. A portion of the debt service is paid by the New Braunfels Industrial Development Corporation (NBIDC). NBIDC supports \$8.3 million of the \$19.47 million issued.

In the 2008 Certificates of Obligation, land acquisition and design services were funded for the future Public Works Service Center and Fire Training Facility. Approximately 50 percent of this project will be utilized by City functions funded through the Solid Waste Fund, one of the City's four enterprise funds. The Solid Waste Fund has not, through FY 2012-13, made a contribution toward the debt service payments for this project's land and design costs. In FY 2013-14, the Solid Waste Fund will begin making an annual contribution for their proportionate share of the debt service as well as a one-time payment equal to their share of the debt service since the debt was issued in 2008. The annual payment from Solid Waste (\$76,457) reduces the amount of funding needed for debt service from ad valorem taxes. The one-time contribution from Solid Waste is not a recurring revenue that will be available in the future to fund debt service.

Therefore, this contribution will be used to meet the 10 percent fund balance requirement in the debt service fund for current and future debt issuances.

Also in FY 2013-14, the Airport Fund will once again make a contribution to the Debt Service Fund to partially support the debt service requirement relating to the hanger funded with 2006 certificates of obligation. This hanger was originally used by Silver State Helicopters. When that tenant left the airport, the airport did not generate sufficient revenues to pay that \$150,000 in annual debt service. As the airport's revenues have grown, the fund can now support a portion of this debt service. As revenues continue to increase, the contribution for debt service will also grow.

In FY 2013-14, an increase in the property tax rate is included to fund the increase in the debt service requirement resulting from the issuance of the 2013 Certificates of Obligation. A portion of the debt service will be paid by NBIDC (\$1.7 million in certificates of obligation are supported by the NBIDC), reducing the amount that needs to be funded from property tax. The increase for FY 2013-14 to the debt service portion of the property tax rate is \$0.021371 which will bring the total debt service portion of the tax rate to \$0.220151, an increase of 10.8 percent when compared to FY 2012-13. Initial estimates showed a tax rate increase of 3.5 cents would be required to fund the 2013 certificates of obligation.

City of New Braunfels
Self Insurance Fund
Fiscal Year Ending September 30, 2014

Fund: 601

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget

Beginning Balance

Undesignated Funds	\$ 378,544	\$ 607,198	\$ 612,226
Total Beginning Balance	\$ 378,544	\$ 607,198	\$ 612,226

Revenue

Premiums	\$ 4,928,249	\$ 5,281,550	\$ 5,306,527
Miscellaneous	43,564	713	-
Interfund Transfer	400,000	-	-
Total Revenue	\$ 5,371,813	\$ 5,282,263	\$ 5,306,527

TOTAL AVAILABLE FUNDS **\$ 5,750,357 \$ 5,889,461 \$ 5,918,753**

APPROPRIATIONS

Premiums and administrative expenses	\$ 5,070,652	\$ 5,219,735	\$ 5,316,088
Wellness program including EAP, other pre	\$ 72,507	\$ 57,500	\$ 42,500

TOTAL OPERATING APPROPRIATIONS	\$ 5,143,159	\$ 5,277,235	\$ 5,358,588
Ending Fund Balance	\$ 607,198	\$ 612,226	\$ 560,165
TOTAL APPROPRIATIONS	\$ 5,750,357	\$ 5,889,461	\$ 5,918,753

SELF INSURANCE FUND

Fund: 601

Mission:

To design, maintain and manage a quality, cost-effective benefit program that meets employee needs.

Vision:

To continue to maximize the value and quality of the employees' benefit package to attract and retain highly qualified, productive employees.

Program Description:

The Self Insurance Fund of the City of New Braunfels is used to account for the employee insurance benefits program. Revenue into the fund comes from insurance premiums paid by both the City and the employee. Expenses include: third-party administration; the cost of stop/loss insurance; and actual claims expenses paid for medical (to include prescription), dental and vision services. The employee's medical, vision, dental, accidental death and dismemberment and life insurance become effective the first day of full-time employment. Employees must contribute to the cost of coverage for themselves and their dependents for medical, dental and vision, and they have the option of paying the full cost for themselves and/or for their dependents for other supplementary cafeteria plan benefits offered such as health and dependent care accounts, short term disability, accident and cancer insurance, universal and term life policies and other similar programs.

The City is self insured for medical, dental and vision insurances provided to employees. This means that the City pays a per employee per month premium from all funds that pay for employees including the general and enterprise funds into this Self Insurance Fund. The fund then uses that revenue to pay actual claims costs, administrative expenses and stop/loss insurance premiums. Stop/loss provides the City outside insurance for large claims. Once a claim reaches the stop/loss level, currently \$125,000, the City's Self Insurance Fund no longer pays the claim costs; the stop/loss insurer pays the claim costs. This has proven a cost-effective means for the City to control medical insurance expenses.

The Self Insurance Fund is also used to fund the City's wellness program – *Cityfit* – to further promote employee's health and well-being. In addition, this fund pays the cost of the Employee Assistance Program and other preventive measures such as vaccinations and flu shots.

Appropriations:

	FY 2011-12 <u>Actual</u>	FY 2012-13 <u>Estimate</u>	FY 2013-14 <u>Budget</u>
Employee Expenses	\$5,070,652	\$5,219,735	\$5,316,088
Operation Expenses	72,507	57,500	42,500
<i>Total Appropriations</i>	\$5,143,159	\$5,277,235	\$5,358,588

Program Justification and Fiscal Analysis:

Medical, Dental, Prescription and Vision Employee Benefits Plan: The rising cost of health care is a constant concern nationwide, and for the City of New Braunfels. Over the last six years, many organizations have seen double-digit increases in costs in claims as well as in administrative service costs. With the exception of FY 2009-10, the City of New Braunfels has not experienced these types of increased costs. Prior to plan year October 2009 through September 2010, the City of New Braunfels and its employees had effectively managed medical services costs and claims and, therefore, avoided large increases in costs and premiums (both paid by the City and the employees). Due to the City's good experience from October 2006 through September 2009, no increases occurred in the premiums either for the City's contribution or for employees' contributions for their dependents' coverage. In fact, in plan year 2007-08, Council reduced the employees' contribution for all dependent coverage by \$50 per pay period. Unfortunately, as stated, claims in plan year 2009-10 increased significantly; the total cost for claims and administrative expenses for FY 2009-10 was 31 percent higher than FY 2008-09. This was the result of multiple factors: increases in large claims by individuals, overall increased utilization and rising medical costs. In addition, staff believes the uncertainty caused by the health care/insurance legislative reform also impacted the claims expenses in that year. Since that year, the City's claims expenses have held steady or risen (but below the market's average experience for increased medical costs) – at a lower level than that extraordinary year. This is due in part to changes in plan design and part from a lower demand for medical services than in FY 2009-10.

The actual expense in FY 2011-12 exceeded the budget estimate by \$321,652 or 6.8 percent. Current estimates for FY 2012-13 are 2.5 percent greater than the FY 2011-12 actuals, and 5.5 percent more than the FY 2012-13 Adopted Budget. The FY 2013-14 budget is projecting a 4.2 percent increase when compared to the FY 2012-13 estimates. This projection factors in plan design changes being recommended as well as the change to a different plan administrator and network. The new carrier – Aetna – should net the City greater discounts on services. However, changing carriers causes some short term cost impacts (paying all claims pending with the old carrier while paying claims from the new) that impact the net savings in the first year.

Even with the better claims expenditures every year after FY 2009-10, changes in the City's employee medical insurance program have been made and need to continue over the next several years to keep the plan and the fund healthy. Currently, premium payments from the employees and the City are projected to total \$5.3 million with recurring expenditures for claims and administrative costs projected at \$5.5 million. The estimated fund balance at the end of FY 2013-14 remains below the recommended (by the insurance industry) of two to three months' claims costs. The City has already made one-time contributions from the General Fund into the Self Insurance Fund. The first was in FY 2010-11 for \$500,000 and another in FY 2011-12 for \$400,000. No transfer occurred in FY 2012-13 and none is budgeted for FY 2013-14; if claims continue at their current level, the fund will have about \$560,165 in fund balance, under the target by about \$556,000 (this target is based on 2.5 months of expenditures). Again, whether the fund balance recovers to the 20 percent level will depend on actual claims experience.

An Employee Benefits Committee was formed and works with Human Resources staff throughout the year to provide input into options and opportunities to manage employee medical insurance. The role of the committee also includes assisting with overall communication about

benefits, as well as relaying information to employees about making wise, cost effective choices when utilizing the health plan.

Over the last several years, Council has taken actions to change premium contributions and plan benefits to mitigate the cost of employee medical insurance. This continues in FY 2013-14. In FY 2010-11, Council approved moving from Great West, the City's third party administrator and health network, to CIGNA effective October 1, 2010. This was done in part to reduce claims expenses because of the better network discounts offered by CIGNA. It also reduced estimated administrative expenses by about \$53,000 in FY 2010-11.

In FY 2010-11, Council adopted a three-pronged approach to address the need to reduce costs and/or increase revenue into the fund to bring it into balance. First, premiums were increased \$20 per month for all types of coverage under the higher coverage plan (Plan A), including employee only and dependents. This represented the first time employees contributed a premium for employee only coverage. Prior to that year, employee medical, dental, and vision coverage were offered at no charge to the employee. The base coverage plan (Plan B) was still offered at no cost to the employee. The City "matched" the increased contributions being made by employees by adding \$10 per pay period or \$260 per year to the City's contribution for employee health insurance, increasing the amount from \$7,408 annually to \$7,668 or 3.5 percent. These premium changes generated about \$240,000 annually. In FY 2011-12, the incremental increase to premium costs continued with employee contributions for Plan A increasing by \$10 per pay period (for employee only and employee plus children) and \$16 and \$17 per pay period (for employee plus family and employee plus spouse respectively). No increases in premiums were included for Plan B (which was offered for the first time in FY 2008-09). This plan has higher deductibles and co-payments, but lower monthly premiums. The City also increased its premium contributions by \$10 per pay period per employee (for both Plan A and Plan B).

In FY 2012-13, changes to employee contributions were once again implemented. In Plan A, employee only and employee plus children premiums increased by \$20 per month. In addition, employee and spouse and employee plus family premiums increased by \$30 per month. In Plan B, employee only coverage is \$20 per month. As mentioned earlier, employee only coverage in Plan B had been offered at no cost to the employee. For all other plan B enrollees, premiums increased by \$10 per month. The City will continue to contribute \$7,904 per employee annually for these important benefits. In total, these premium changes generated about \$90,000 annually in additional revenue to the fund. These premium changes took effect on January 1, 2013. No premium changes are included in the FY 2013-14 Budget either for the employee or for the City's contributions.

The second portion of the strategy involves continuing to make changes in the benefits structure of the medical insurance. In plan year 2008-09, some plan design changes were implemented that affected deductions and co-pay levels. In plan year 2010-11, continuing gradual changes to deductibles and co-pays, and maximum out-of-pockets as well as some other minor changes were made, resulting in a reduction of the costs of claims to the fund. In FY 2011-12, increased deductibles and maximum out-of-pockets were once again implemented for both Plan A and Plan B. In addition, both plans now have a \$50 separate deductible for non-generic prescriptions. Employees can make smart choices in their medical services (including using network providers rather than non-network providers) that help them reduce their out-of-pocket costs for services, even with these higher deductibles and co-pays. They can also choose to pay

for services with their doctor of choice, regardless of the provider's network status. These plan changes were estimated to save approximately \$120,000 annually. In FY 2012-13, there were no additional plan modifications recommended. In FY 2013-14, plan changes are also included, raising the employee's coinsurance contribution from 90 percent in network/70 percent out of network to 80 percent/60 percent in Plan A and from 80 percent in network/60 percent out of network to 70 percent/50 percent in Plan B. These changes have a potential savings in claims costs of \$80,000 annually.

The third component of the recommended strategy involved a transfer of funds from the General Fund into the Self Insurance Fund to maintain a reasonable fund balance. The FY 2010-11 Budget included a \$500,000 transfer into the Self Insurance Fund to begin to address the fund balance shortfall. As stated, plan year 2009-10 was a particularly high year for claims, including some very large single claims. That experience has, fortunately, not recurred since that year. However, there still remains a fund balance shortfall because of the FY 2009-10 costs. Therefore, the FY 2011-12 Budget once again provided a transfer from the General Fund into the Self Insurance Fund, of \$400,000. There was no General Fund transfer budgeted in FY 2012-13 and there is none included in the FY 2013-14 Budget. Staff will continue to monitor claim data closely to determine if any General Fund support is necessary to maintain the fund's financial position.

Staff continues to work toward a long term strategy to ensure medical coverage for employees at an affordable cost – both to the City and the employees. This includes continuing to work with an employee committee made up of employees from all departments and from various levels so that all perspectives can be brought to the process. Along with this group, staff will continue with the three-to-five-year strategy for changes in benefits levels that will positively impact the overall cost of claims and/or increases in premiums for employee and dependent coverage. This strategy will take into account all aspects of medical insurance including the impact of health care reform, our loss experiences, the impact to employees and the City's overall financial position. It is anticipated that this strategy will make gradual changes in deductibles, co-pays and other benefits to smooth the impact on employees while maintaining the fund's financial stability.

The Human Resources staff will also continue to work with employees to focus on wellness and employee education regarding smart consumerism as it relates to utilization of the health plan to help the City maintain as much as possible its current level of benefits. A particular focus will be using medical facilities other than hospital emergency rooms whenever possible.

Wellness: The FY 2013-14 Budget also includes continued funding in the amount of \$42,500 for the City's wellness program – *Cityfit* – that was established in FY 2007-08, a reduction from the \$80,000 budgeted in FY 2012-13. This program is designed to further promote the health and well-being of employees. Wellness programs are shown, over the long term, to reduce the cost of medical insurance to employers. Since the program is expected to directly impact the claims expenses in this fund, *Cityfit* is funded in the Self Insurance Fund again this budget year. The program was initially established through an outside provider that offers a web-based program that tracks employees' fitness activities and provides rewards for reaching various levels of activity. This program has been discontinued. Some other programs/events held this past year have included: wellness and fitness seminars; City-wide health screenings; and a Weight Watchers at work program, which has been very successful. To continue building this program,

staff is pursuing partnerships with local wellness providers, reviewing additional wellness initiatives, and looking at ways to further tie incentives for good health with reductions in health care costs to the employee, thus reducing costs to the City.

Employee Assistance Program and other wellness efforts: In January 2006, the City began offering an Employee Assistance Program. It provides counseling and referral services for employees and their dependents on a voluntary basis. The response to this program has been positive both from the employees' and the City's perspectives. The FY 2012-13 Budget continues funding this program at an annual cost of \$12,000.

Policy Considerations:

The cost of employee benefit programs, particularly medical insurance, continues to rise. The City is taking measured steps to ensure maintenance of a quality benefits package that is affordable for employees. As stated, an Employee Benefits Committee assists with overall communication about benefits, as well as relaying information to employees about making wise, cost effective choices when utilizing the health plan. Staff will continue to closely monitor the health plan to determine what additional changes need to be made to continue to have a quality plan that is affordable for employees and the City. City staff will also closely monitor the mandated changes due to health care reform legislation to ensure compliance and cost effectiveness as these changes are implemented. Human Resources staff and the Employee Benefits Committee will continue to make necessary recommendations as appropriate for changes to the health plan design and/or premiums during this fiscal year.

During the next fiscal year, staff plans to work with other local public entities and contract partners to determine the best course of action for future medical insurance or workers' compensation insurance. This will include exploring partnerships with these entities to increase our risk pool with the objective of reducing or maintaining current costs. It could also incorporate contracting directly with medical service providers to achieve lower costs. The objective will remain to provide quality employee benefits at the most reasonable cost.

Risk management and safety programs are a key component of any strategy to provide effective services to the citizens at the least cost possible. The City currently has training and safety programs in some areas of the organization. However, a City-wide approach to this issue remains to be implemented. Enhanced training programs would also provide additional benefits, as well as cost savings to the worker's compensation program. The safer the work environment, the more productive the employees can be. To address these issues, staff has identified the need for a risk and safety coordinator to manage inherent risks associated with employees' work environments, business processes and safety policies and practices. This position is listed in the FY 2013-14 Budget as an unmet need.

CONVENTION AND TOURISM FUND

Program Description:

The City of New Braunfels collects a 7 percent tax on all hotel and motel rooms rented in the City limits. This tax currently generates about \$3.55 million annually. 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. Prior to January 2007, the Chamber received 55 percent of the tax revenue to fund these efforts. In September 2006, the allocation was changed contractually to provide additional funding for the renovation and expansion of the Civic/Convention Center. The Chamber then received 50 percent of the tax revenue. Effective January 1, 2010, a new contract was executed. Under those terms, the Convention and Tourism Fund (CTF) (managed by the Chamber of Commerce Convention and Visitors Bureau) receives a portion the total hotel/motel tax generated; the Council approves the CTF budget and pays only the total actual expenses made under the contract. In addition to the actual expenditures, the contract calls for the City to fund a 25 percent operating reserve for this important function.

The Convention and Visitors Bureau represents New Braunfels in their efforts to generate overnight stays. They act as the community's destination marketing organization, promoting growth in tax revenue from hotel/motel stays. They use various trade shows, print media, social network forums, and other technology based outlets to promote conventions and other tourist activities in New Braunfels.

New Braunfels Covention and Visitors Bureau
FY 2013-14 Budget
Fiscal Year Ending September 31, 2014

	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Beginning Fund Balance:	\$ 164,153	\$ 156,567	\$ 296,843
Revenues			
Hotel/Motel Tax	\$ 1,527,111	\$ 1,692,826	\$ 1,732,000
Interest Income	2	5,000	2,590
Total Revenues	\$ 1,527,113	\$ 1,697,826	\$ 1,734,590
Total Available Funds	\$ 1,691,266	\$ 1,854,393	\$ 2,031,433
Expenditures:			
Administration	\$ 355,508	\$ 391,571	\$ 420,617
Convention Services	27,706	25,000	35,000
Brochure and Graphics/Creative	60,151	62,000	80,000
Telephone	843	1,500	1,500
Postage	21,436	10,000	20,000
Advertising	462,161	431,422	563,859
Operations	139,202	170,358	170,358
Travel Trade	20,218	20,000	30,000
Market Research	9,130	5,000	20,000
Direct Mail		5,000	5,000
Public Relations/Fam	80,855	68,000	98,000
Miscellaneous/Training	13,594	13,000	18,000
Contingency/Coop	14,492	15,000	30,000
Technology and Emerging Opportunities	66,443	40,000	67,812
Convention Incentives	24,625	25,000	35,000
High Water Event Recovery			
Cultural Heritage	19,635	56,000	30,000
Environmental Stewardship Program (separate contract)	218,700	218,700	
Total Expenditures	\$ 1,534,699	\$ 1,557,550	\$ 1,625,146
Appropriated Fund Balance	\$ 156,567	\$ 296,843	\$ 406,287

Program Justification and Fiscal Analysis:

The FY 2013-14 Budget increases 4.3 percent in comparison to the FY 2012-13 estimates. This is driven mainly by increase in advertising and overall program costs. While there is no funding specifically earmarked for the environmental stewardship program in FY 2013-14, advertising and educational efforts relating to river related tourism are included in the various line items, such as public relations and advertising, shown on the previous page.

NEW BRAUNFELS INDUSTRIAL DEVELOPMENT CORPORATION FUND

Fund: 212

Program Description:

The New Braunfels Industrial Development Corporation (NBIDC) works with the City of New Braunfels to promote economic development in the community. They receive a portion (25 percent) of the sales tax collected in the City to fund various programs and projects that benefit the citizens. These projects include park improvements, construction of a new airport tower and other airport improvements, loans to businesses relocating and/or expanding in the area (examples include Home Depot, Leisure Pools, National Flight Service, Berry Aviation, Ernest Health and Buc-ee's), contributions to the cost of the Civic/Convention Center improvements, training funds for companies moving into the area, and other important efforts. The main focus of the NBIDC is to encourage economic development that brings quality jobs to the community.

As new projects are brought before the board for consideration and approval by both the board and the City Council, the budget is revised during the year.

New Braunfels Industrial Development Corp.

Fiscal Year Ending September 30, 2014

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
Beginning Fund Balance	\$ 12,158,221	\$ 12,952,802	\$ 12,158,221	\$ 13,265,844
Revenue:				
Sales Tax	\$ 4,456,813	\$ 4,501,452	\$ 4,613,988	\$ 4,859,745
Interest Income	40,318	24,000	30,000	35,000
Reimbursements	-	-	61,400	-
Loan Payments	743,144	620,000	1,163,876	740,128
Total Revenue	\$ 5,240,275	\$ 5,145,452	\$ 5,869,264	\$ 5,634,873
Total Available Funds	\$ 17,398,496	\$ 18,098,254	\$ 18,027,485	\$ 18,900,717
Expenditures:				
Administrative (City)	\$ 50,000	\$ 50,000	\$ 50,000	\$ 100,000
Chamber of Commerce Contract	273,946	337,003	343,900	366,725
National Development Council Contract	-	72,000	30,000	42,000
Miscellaneous	518	2,000	1,000	2,000
Outdoor art	66,250	25,000	-	
New Braunfels Railroad Museum		55,000	55,000	
Downtown Parking Project	18,000	18,000	28,000	18,000
Downtown Public Infrastructure	85,612	250,000	147,997	52,443
Pedestrian Bridge over Comal River	-	338,000		338,000
Brauntex Theater Project	200,673	175,000	19,209	
Circle Arts Theater Project	50,000	-		
Natural gas line on Stolte Rd.	24,001	8,260		
CTTC Manufacturing Technology Academy	64,915	192,000	65,000	127,000
Sports Complex Study - Resolute	27,500	-		
Center for Entrepreneurship	84,600	112,392	112,392	111,000
National Flight Services		410,000	410,000	
Buc-gee's	333,333	333,333		
Ernest Health, Inc.	61,797	-		
Golf Course Support		750,000		750,000
FM 306 project - overpasses	1,986,291	732,459	732,459	
Debt Service Reserve - Park Improvement Projects		3,300,000	606,992	2,693,008
Airport Hanger Alterations	82,520	169,100	67,932	-
Airport Runway Extension		480,000	480,000	
Airport Utility Extensions	45,290	725,000	686,357	
Airport Improvements (Berry Aviation)		2,000,000	209,000	1,791,000
Berry Aviation		300,000	-	300,000
Projects		5,933,600		10,900,000

New Braunfels Industrial Development Corp.
Fiscal Year Ending September 30, 2014

	FY 2011-12 Actual	FY 2012-13 Budget	FY 2012-13 Estimate	FY 2013-14 Budget
<i>Debt</i>				
2003 Certificates of Obligation	439,070	446,233	161,116	-
2006 Refunding	39,400	235,400	235,400	237,200
2007 Certificates of Obligation	310,613	310,612	310,612	309,881
2010 Refunding	201,365	9,275	9,275	9,275
2013 Refunding				409,469
Total Expenditures	4,445,694	17,968,667	4,761,641	18,557,001
Ending Fund Balance	\$ 12,952,802	\$ 129,587	\$ 13,265,844	\$ 343,716

Program Justification and Fiscal Analysis:

The FY 2013-14 Budget for the New Braunfels Industrial Development Corporation totals \$18,557,001. This includes funding for all projects already approved by the board and the City Council. In addition, \$10,900,000 is available for new projects that may be identified throughout the fiscal year. Annually, about \$4.86 million in new sales tax revenue is generated to fund these important economic development and quality of life projects.

City of New Braunfels
Creekside Town Creek TIRZ Fund
Fiscal Year Ending September 30, 2014

Fund: 210

Available Funds	FY 2011-12 Actual	FY 2012-13 Estimate	FY 2013-14 Budget
Beginning Balance			
Unrestricted Beginning Fund Balance	\$ 399,380	\$ 711,636	\$ 1,258,479
Debt Service Reserve	258,636	258,664	335,344
Total Beginning Balance	\$ 658,016	\$ 970,300	\$ 1,593,823
Revenue			
Property Tax	320,677	416,888	534,282
Municipal Sales Tax	498,108	680,000	723,588
Total Revenue	\$ 818,784	\$ 1,096,888	\$ 1,257,870
TOTAL AVAILABLE FUNDS	\$ 1,476,800	\$ 2,067,188	\$ 2,851,693
APPROPRIATIONS			
Administrative Expenses	\$ 30,000	\$ 35,500	\$ 80,000
Annual Debt Service	476,500	437,865	789,167
TOTAL OPERATING APPROPRIATIONS	\$ 506,500	\$ 473,365	\$ 869,167
Unrestricted Ending Fund Balance	\$ 711,636	\$ 1,258,479	\$ 1,545,338
Debt Service Reserve	\$ 258,664	\$ 335,344	\$ 437,188
TOTAL APPROPRIATIONS	\$ 1,476,800	\$ 2,067,188	\$ 2,851,693

CREEKSIDE TIRZ

Program Description:

The City of New Braunfels created the Creekside Tax Increment Reinvestment Zone (TIRZ) to support a major new mixed-use development in the City limits that includes retail stores, a hospital complex and, eventually, residential areas. The developer completed and initially funded public improvements that include drainage structures and new and improved roadways. The TIRZ now generates sales tax and property tax revenue. Per the economic development agreement between the City and the developer, the funds will be used for two purposes: administrative costs for managing the TIRZ; and debt service requirements on TIRZ issued debt. Debt will be issued in amounts that the revenue can support. The proceeds of the debt will be used to reimburse the developer for the cost of that public infrastructure. In December 2010, the TIRZ issued its first debt - \$7 million in tax increment contract revenue notes. The developer received reimbursement of \$6,769,751. In 2012, the TIRZ did a second debt issuance of \$11.67, refunding the original issue to gain savings from lower interest rates and issuing additional funds to repay the developer. The developer received an additional \$4,785,090.

Program Justification and Fiscal Analysis:

The FY 2013-14 Budget for the Creekside TIRZ totals \$869,167 and will provide sufficient funding for all expenses. The agreement executed when the debt was issued for the TIRZ requires all funds to be transferred to JP Morgan Chase bank as they are the designated fiscal agent for this fund. They make all actual payments including annual debt service and administrative expenses.

Appendices

2013 PLANNING CALENDAR FOR BUDGET AND TAX RATE ADOPTION

Dates	Requirements
Friday, June 28	• Council/Staff Strategic Priorities/FY 2013-14 Budget Retreat
Monday, August 5	• FY 2013-14 Proposed Budget Document delivered to City Council
Thursday, August 8	• File FY 2013-14 Proposed Budget with City Secretary's Office
Sunday, August 11	• Publication of Effective and Rollback Tax Rates, Statements and Schedules
Monday, August 12	• Submission to Council of Effective and Rollback Tax Rates, Statements and Schedules. • Submission and presentation of FY 2013-14 Proposed Budget to Council. • Council discusses tax rate and, if proposed rate will exceed the rollback rate or effective rate (whichever is lower), recorded vote is taken • Council sets time and date of public hearings on the FY 2013-14 Proposed Budget and the time and date of the meeting to discuss the tax rate.
Tuesday, August 13	• Council work session on FY 2013-14 Proposed Budget.
Wednesday, August 14	• Council work session on FY 2013-14 Proposed Budget.
Thursday, August 15	• Council work session on FY 2013-14 Proposed Budget.
Sunday, August 18	• Notice of Public Hearing on the FY 2013-14 Proposed Budget
Monday, August 19	• Council work session on FY 2013-14 Proposed Budget.
Tuesday, August 20	• Council work session on FY 2013-14 Proposed Budget.
Wednesday, August 21	• Notice of Public Hearings on Tax Increase. Must include quarter-page ad, television and website; must be published at least seven days before public hearings.
Thursday, August 29	• First Public Hearing on the Proposed Tax Rate; schedule and announce meeting to adopt tax rate. • Public Hearing on the FY 2013-14 Proposed Budget.
Tuesday, September 3	• Second Public Hearing on the Proposed Tax Rate; announce meeting to adopt tax rate 3-14 days from this date. • First reading of ordinance to adopt the Budget. • First reading of tax ordinance.
Sunday, September 1	• Notice of Tax Revenue Increase published before meeting to adopt (if needed); second quarter-page notice, television and website; if available, at least seven days before meeting.
Monday, September 9	• Council adopts FY 2013-14 Proposed Budget; second reading of budget ordinance; ratifies property tax revenue increase reflected in the budget (if needed). • Meeting to Adopt Tax Rate; second reading of tax ordinance (must be between 3 and 14 days after Second Public Hearing).

2013 Property Tax Rates in City of New Braunfels

This notice concerns 2013 property tax rates for City of New Braunfels. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$10,860,803
Last year's debt taxes	\$8,038,719
Last year's total taxes	\$18,899,522
Last year's tax base	\$3,621,544,817
Last year's total tax rate	0.467344/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$16,519,684
÷ This year's adjusted tax base (after subtracting value of new property)	\$3,657,964,776
= This year's effective tax rate	0.451600/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$11,166,060
÷ This year's adjusted tax base	\$3,657,964,776
= This year's effective operating rate	0.305200/\$100
× 1.08 = this year's maximum operating rate	0.329600/\$100
+ This year's debt rate	0.241700/\$100
= This year's rollback rate	0.571300/\$100

A hospital district or city that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

-Sales tax adjustment rate	0.051300/\$100
=Rollback tax rate	0.520000/\$100

Statement of Increase/Decrease

If City of New Braunfels adopts a 2013 tax rate equal to the effective tax rate of 0.451600 per \$100 of value, taxes would increase compared to 2012 taxes by \$ 152,957.

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
Debt Service Fund	1,535,979
General Fund	13,931,065

Schedule B: 2013 Debt Service:

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2004 Certificates of Obligation	1,225,000	94,125	1,000	1,320,125
2006A Certificates of Obligation	110,000	44,768	1,000	155,768
2006B Certificates of Obligation	350,000	259,429	1,000	610,429
2007 Certificates of Obligation	1,015,000	528,069	1,000	1,544,069
2008 Certificates of Obligation	565,000	545,109	1,000	1,111,109
2008 Tax Notes	305,000	16,065	1,000	322,065
2009 Certificates of Obligation	535,000	304,215	1,000	840,215

2010 General Obligation Refunding	0	9,275	1,000	10,275
2006 General Obligation Refunding	270,000	406,038	1,000	677,038
2011 Certificates of Obligation	660,000	679,793	1,000	1,340,793
2012 Certificates of Obligation	725,000	694,763	1,000	1,420,763
2013 Certificates of Obligation	695,000	853,285	1,000	1,549,285
2013 General Obligation Refunding	290,000	119,469	1,000	410,469
2013A General Obligation Refunding	30,000	292,249	1,000	323,249

Total required for 2013 debt service	\$11,635,652
- Amount (if any) paid from funds listed in Schedule A	\$0
- Amount (if any) paid from other resources	\$2,391,414
- Excess collections last year	\$0
= Total to be paid from taxes in 2013	\$9,244,238
+ Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2013	\$0
= Total Debt Levy	\$9,244,238

Schedule C - Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ 1,962,802 in additional sales and use tax revenues. **For County:** The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 205 N. Seguin Ave , New Braunfels , Tx 78130.

Name of person preparing this notice: Cathy C. Talcott

Title: Comal County Tax Assessor-Collector

Date prepared: July 25, 2013

ORDINANCE NO. 2013- 52

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2013-14; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014; 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 2013-14 Proposed Budget - by reference and made a part hereof; and the attached Budget Order (including attachments) are hereby ratified and adopted as the budget for Fiscal Year 2013-14.

SECTION 2. The amounts documented in the City of New Braunfels FY 2013-14 Proposed Budget 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, 2013, and ending September 30, 2014.

SECTION 3. That revenues included in the City of New Braunfels FY 2013-14 Proposed Budget shall be used to fund the City's required expenditures for FY 2013-14. The amount of revenue raised by taxation shall constitute a determination of the amount of levy for the City's purposes in the corresponding tax year.

SECTION 4. That expenditures of funds for the City of New Braunfels shall hereafter be made in conformance with this budget as adopted; and as set forth in the Charter and ordinances of the City of New Braunfels, Texas.

SECTION 5. This ordinance shall become effective immediately upon its passage as provided by the Charter.

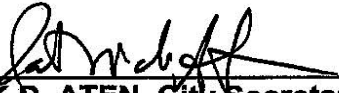
PASSED AND APPROVED: First reading this the 3rd day of September, 2013.

PASSED AND APPROVED: Second reading this the 9th day of September, 2013.

CITY OF NEW BRAUNFELS, TEXAS

BY: 
Gale Fospisil, Mayor

ATTEST:

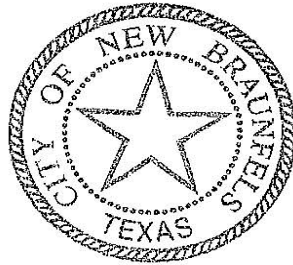


PATRICK D. ATEN, City Secretary

APPROVED AS TO FORM:



VALERIA M. ACEVEDO, City Attorney



Budget Order

City of New Braunfels

FY 2013-14 Budget

For the period October 1, 2013 through September 30, 2014

Approval of the FY 2013-14 Budget

City Council approves the FY 2013-14 Budget as filed with the City Secretary with the amendments included in the September 3, 2013 memorandum “Recommended Changes to the FY 2013-14 Budget” included here as Attachment 1.

Authorized Positions and Salaries

The positions listed in the FY 2013-14 Budget document under each department or division are the authorized positions for FY 2013-14. These lists include seasonal and part time positions but not temporary positions. Temporary positions are approved during the year at the City Manager’s discretion and depend on available budgeted funds.

Salary increases authorized for FY 2013-14 are step increases (based on longevity) for employees under the Public Safety Uniform Employees Step Pay Plan. All other employees receive a one-time payment that they qualify for through their performance evaluation. Step pay plan increases are effective on the employee’s anniversary in their current position. The one-time payment for all other employees will occur in December 2013.

All new positions in the FY 2013-14 Budget are authorized effective October 1, 2013.

General Fund, Enterprise Funds, Special Revenue Funds, Debt Service Fund, and Self Insurance Fund (as listed in the designated sections of the FY 2013-14 Budget document)

The FY 2013-14 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are:

Employee Expenses

Operations Expenses

Capital Expenses

Interfund Transfers

Debt Service

Contingencies

This means that, although funds are allocated into individual line items in each budget and those line item allocations are adopted as part of the FY 2013-14 Budget, departments have flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more line items in the group (for example health insurance) may exceed its budget allocation.

In the CDBG, Special Revenue, Grants Funds, and New Braunfels Industrial Development Corporation (NBIDC) Budget, appropriations are controlled at the project level. As the Council accepts federal entitlements and grants, as donations are received from outside sources, and as projects are approved, those proceeds are appropriated and available to departments and to NBIDC to expend for identified City purposes and needs.

Capital Improvement Funds (as listed in the designated section of the FY 2013-14 Budget document)

Capital improvement funds are controlled at the project level. Expenditures within the individual projects may span fiscal years. However, budgetary control is not exercised by fiscal year; it is by the total project cost and total project expenditures. This provides a more realistic approach to budgetary control for these types of activities.

Budget Amendment Process:

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

Authority of the City Manager

The City Manager and his authorized and designated employees, at his direction, are authorized to sign or release easements, airport leases, permits, and licenses; to authorize change orders of less than \$25,000; to sign interlocal agreements as authorized by state law; to sign documents authorizing the payment of funds, and to expend public funds as authorized by state law unless otherwise authorized by the City Council; to settle paving assessment, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating factual circumstances.

The City Manager is authorized to adjust compensation, within Council policy guidelines, of any City employee when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature, and to hire and retain qualified personnel.

City Council Approval

The City Council hereby approves grants and contracts that are set out by this budget and authorizes the City Manager and his authorized and designated employees, at his discretion, to sign said federal, state, and other such grant and contract documents, including interlocal agreements, on behalf of the City. The funds for said contracts, agreements, and purchases are hereby approved and appropriated. The intent of this section is to approve and simplify the grant process and approve expenditures that are exempt from the Purchasing and Contracting Authority of Municipalities, Chapter 252 of the Local Government Code.



SUPPORT SERVICES DEPARTMENT

ATTACHMENT 1

To: City Council
From: Deborah Korinchock, Support Services Director
Date: September 3, 2013
Subject: Recommended Changes to the FY 2013-14 Proposed Budget

After Council direction on budget issues and further review of the FY 2013-14 Proposed Budget document submitted to City Council for their consideration, the following changes are recommended.

1. 2011 Certificates of Obligation Capital Improvements Fund – To provide the additional \$100,000 cash match required for the Airport runway extension project, the Contingencies line item is reduced \$100,000 and the Airport Runway Extension project is increased \$100,000.
2. General Fund Revenues – Increase General Fund revenue – Pool by \$5,800 to reflect the proposed increase of \$5 in the cost of season passes for the Landa Park aquatics center.
3. General Fund – Implement the Infographics software using already appropriated General Fund funds (Non-Departmental).
4. General Fund – Planning and Community Development Department - Building Division – Authorize and fund one additional Building Inspector position effective October 1, 2013. Increase the Employee Expenses appropriation by \$51,000.
5. General Fund – Public Works Department – Decrease the Operation Expenses appropriation by \$50,000. Reduction in funding will occur in the Professional Services line item.
6. Equipment Replacement Fund – Increase the Capital Expenses appropriation (Planning and Community Development) by \$26,000 to fund the purchase of a vehicle for the new Building Inspector position.
7. General Fund Ad Valorem Property Tax Revenue – Ad valorem tax revenue is reduced by \$137,750 to reflect the revised FY 2013-14 tax rate for operations and maintenance of 27.8079 cents. The revised FY 2013-14 General Fund total property tax revenue is \$11,939,477.
8. General Fund Expenditures – As a result of Council direction during the FY 2013-14 Proposed Budget Council work sessions, the following expenditure reductions are included:

Department	Description	Amount
Planning and Community Development	Reduce Operation Expenses by eliminating funding for annexation studies	\$(20,000)
Public Works	Reduce Operation Expenses (Streets), providing less funding for signs replacement/updating	(5,000)
Police	Reduce Employee Expenses, providing less funding for uniform purchase and replacement	(15,000)
City Attorney	Reduce Operation Expenses, providing reduced funding for law books (utilize on-line sources)	(8,000)
City Administration	Reduce Operation Expenses, utilizing alternative funding (grant) for railroad pedestrian safety public information campaign	(5,000)
Human Resources	Reduce Operation Expenses, providing less funding for advertising	(2,000)
Support Services	Reduce Operation Expenses, providing less funding for visiting judges	(12,000)
Library	Reduce Operation Expenses, providing less funding for library materials purchases	(5,000)
Parks and Recreation	Reduce Operation Expenses, providing less funding for landscaping contract (reduces frequency of services)	(14,500)
Fire	Reduce Operation Expenses, providing paramedic training for nine employees; reduction of three from original proposed budget	(15,000)
	Total Change in General Fund Expenditures	\$(101,500)

ORDINANCE NO. 2013- 53

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, 2013 THROUGH SEPTEMBER 30, 2014

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 2013-14, the sum of \$0.278079 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 2013-14, the sum of \$0.220151 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 Tax Debt Service Fund.

SECTION 3. That for the use and support of the Fiscal Year 2013-14 Budget, the total tax levy of \$0.498230 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, 2013, and become and be considered delinquent if not paid by January 31st, 2014. 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 6.6 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.89.**

After January 31, 2014, 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, 2014, 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 4. 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 5. The recorded vote on this Ordinance was as follows:

		1 st Reading	2 nd Reading
District One	Council Member George Green	Aye	Aye
District Two	Council Member Aja Edwards Patino	Aye	absent
District Three	Council Member Ron Reaves	Aye	Aye
District Four	Council Member Sandy Nolte	Aye	Aye
District Five	Mayor Pro Tem Bryan Miranda	Aye	Aye
District Six	Council Member Steven Digges	Aye	absent
	Mayor Gale Pospisil	Aye	Aye

SECTION 6. That all ordinances and parts of ordinances in conflict be and same are hereby repealed.

SECTION 7. This ordinance shall become effective immediately upon its passage as provided by the Charter.

PASSED AND APPROVED: First reading this the 3rd day of September, 2013.

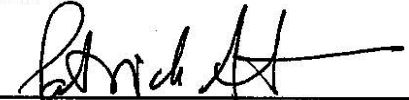
PASSED AND APPROVED: Second reading this the 9th day of September, 2013.

CITY OF NEW BRAUNFELS, TEXAS

BY:

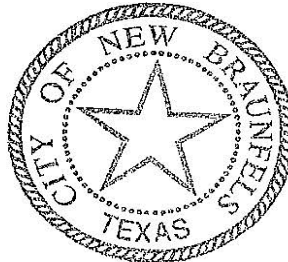

Gale Pospisil, Mayor

ATTEST:


PATRICK D. ATEN, City Secretary

APPROVED AS TO FORM:


VALERIA M. ACEVEDO, City Attorney



City of New Braunfels

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 Support Services 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. A presentation of the financial reports and status is made quarterly to the City Council by the Support Services Director/Chief Financial Officer.
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.
4. Full disclosure is provided in the annual financial and budget reports and bond representations.

C. BUDGETING

1. The City budgets resources on a fiscal year which begins October 1 and ends the following September 30.
2. Since FY 2008-09, the City of New Braunfels has prepared and maintained a long range five year financial forecast which: a) updates reserve and expenditure projections for the next five years; b) projects capital improvement requirements over the five year period, including operating costs associated with all projects; c) projects revenue and expenses for each year in

the period; and d) describes strategic issues that present the City with challenges and opportunities for the future.

3. Information and forms for use in the annual budget preparation process will be distributed to City departments each year at the beginning of the budget development process. All departments must return their budget proposals to the Support Services Director/Chief Financial Officer.
4. A balanced proposed budget will be prepared and distributed to City Council in accordance with the City charter.
5. 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 including tax levies and collections for the last five years
 - d) Revenue estimates
 - e) Operating expenditures by department and expense category (delineated below)
 - f) A five year capital improvement program including provisions for financing that plan
 - g) Debt service costs (delineating principal and interest) by issuance and a description of outstanding debt issuances
 - h) A statement of expenditures for debt proceeds
 - i) Descriptions of departments functions and mission
 - j) Performance measures for each department – workload, efficiency and effectiveness
 - k) Descriptions and cost analysis of program changes
 - l) Description of capital projects included for funding in the proposed budget
 - m) A list of authorized positions by department and division (where appropriate)
 - n) The budget and tax ordinances adopted by Council
6. 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.
7. Appropriations as approved by the City Council are incorporated into the City's financial records by the Support Services Director/Chief Financial Officer
 - a. The following general categories are used to appropriate funds annually:
 - i. Employee Expenses
 - ii. Operations Expenses
 - iii. Capital Expense
 - iv. Debt Service Expenses
 - v. Contingencies
 - vi. Interfund Transfers

Detailed expenditures by line item and by department (divisions where appropriate) are maintained by the Support Services Director/Chief Financial Officer.

- b. 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.
 - c. 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.
 - d. Appropriations in the grants and donations funds (including CDBG, HOME, the Grant Fund and the Special Revenue Fund) are made on a program year basis and/or by project rather than on a City fiscal year basis.
8. Except for capital projects, grants and federal entitlement programs (CDBG and HOME), and for encumbrances outstanding in any fund at fiscal year end, unused appropriations lapse at the end of each fiscal year.
 9. A budget transfer shall be made ONLY when it is submitted in writing, and initiated and signed by the department head. The Support Services Director/Chief Financial Officer shall approve all budget transfers in amounts under \$5,000 except as stated in Section C-10 below. City Council shall approve all budget transfers of \$5,000 or greater.
 10. **ALL** budget transfers taking funds from Fund Balance and all budget transfers that move funds between departments require City Council approval, regardless of the amount.
 11. Departments are accountable for not exceeding their annual budgetary appropriations.

D. 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. For all other Special Revenue Funds, the operating reserve shall equal ten (10) percent of the budgeted annual expenditures. For all Enterprise Funds, the operating reserve shall equal (25) percent of the budgeted annual expenditures. These funds can only be appropriated by an affirmative vote of five of the seven Council members.
2. Capital project funds' reserves will be established by project, not by fund and will, in general, reflect three (3) percent of the total project costs.
3. The City will maintain a balance in the Debt Service Funds equal to not less than ten percent of the principal and interest payments on outstanding debt for each fiscal year. These funds can only be appropriated by an affirmative vote of five of the seven Council members.

E. 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 at all times be in strict conformance with applicable federal, state and City policies.
2. The City Council may institute a freeze during the fiscal year on hiring, promotions and transfers.
3. City Council shall annually approve all authorized regular positions through the annual budget adoption process and any subsequent additions or deletions to the total number of positions. The City Manager approves reclassifications of positions.
4. The City Manager is authorized to adjust compensation, within Council policy guidelines, of any City employee, including appointees, when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to hire and retain qualified personnel.
5. The City maintains written Personnel Policies adopted by City Council.

F. PURCHASING, CONTRACTING AND FIXED ASSETS

1. All purchases of fixed assets with a value of \$5,000 or more will be placed on the City inventory.
2. 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 a five year plan for capital projects and authorizing all capital projects in accordance with this plan; and
 - b) Providing for adequate maintenance of capital plant and equipment replacement in the annual operating budget.
 - c) The City shall maintain reserves for vehicle replacement, computer replacement, facilities maintenance and parks maintenance.
3. Where possible, items in good, safe, useable condition placed in surplus will be used to supplement expenditures for new budgeted capital purchases or to supply needed unbudgeted new and replacement equipment.
4. 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.
5. 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 authorized and designated employees, at his direction, are authorized to sign or release easements, permits, licenses and change orders; to sign interlocal agreements as authorized by state law; to sign documents authorizing the payment of funds, and to expend public funds as authorized by state law unless otherwise authorized by the City Council; to settle paving assessment, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating factual circumstances. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature, and to hire and retain qualified personnel.

G. 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 operations budgets;
 - d) The City will maintain a balance in the debt service fund equal to not less than ten percent of the principal and interest payments on outstanding debt for each fiscal year for all debt not requiring an earnings coverage;
 - e) Interest earnings on debt service fund balances will be used to make debt service payments;
3. The City will comply with all federal requirements regarding arbitrage on debt issuances to avoid any penalties.
4. 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 produces present value savings of three (3) percent or greater.

H. INVESTMENT AND CASH MANAGEMENT

1. The City maintains a written Investment Policy adopted by City Council and reviewed annually.

INVESTMENT POLICY

1.0 POLICY

It is the policy of the City of New Braunfels to invest public funds in a manner which will provide the highest reasonable investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The Policy complies with and incorporates the Public Funds Investment Act, (the “Act”), Chapter 2256, Texas Government Code and the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

2.0 SCOPE

This Investment Policy applies to all financial assets of the City of New Braunfels. These funds are accounted for in the City’s Comprehensive Annual Financial Report and include:

Funds

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Internal Service Funds

Any new funds created by the City will be incorporated under this Policy unless specifically exempted by Council action.

3.0 PRUDENCE

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. The standard states:

Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security’s credit

risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

In determining whether the investment officers have exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the officer had responsibility rather than a consideration as to the prudence of a single investment, and whether the investment decision was consistent with the written investment policy.

4.0 OBJECTIVES

The primary objectives, in priority order, of the City of New Braunfels' investment activities shall be:

4.1 Safety

Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. The City shall seek to control the risk of loss due to the failure of a security issuer or guarantor by investing in high credit quality securities, by qualifying and monitoring financial 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. The City's investments shall be reviewed and rebalanced with respect to diversification at least once per calendar quarter.

4.4 Return on Investments

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

5.0 INVESTMENT STRATEGY

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

- A. The investment strategy for operating, enterprise and special revenue funds has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity

provided. The secondary objective is to create a portfolio structure which will experience minimal volatility. This may be accomplished by purchasing high quality, short- to medium-term maturity securities which will complement each other in a laddered maturity structure permitting some extension for yield enhancement.

- B. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to fund the debt service obligations on a timely basis. Successive debt service dates will be fully funded before extension.
- C. The investment strategy for debt service reserve funds shall have as its primary objective the ability to generate a revenue stream to the debt service funds from high quality securities with a low degree of volatility. Securities should be high credit quality and, except as may be required by the bond ordinance specific to an individual issue, of short to intermediate-term maturities. The potential for loss shall be further controlled through the purchase of securities within the desired maturity range.
- D. The investment strategy for capital projects or capital project funds will have as its primary objective assurance that anticipated cash flows are matched and provide adequate investment liquidity. The stated final maturity dates of securities held may not exceed the estimated project completion date.

The City intends to match investments with the projected cash flows and liquidity needs of the City. In no case will the dollar-weighted average maturity of the portfolio exceed six (6) months. The maximum final stated maturity of any investment shall not exceed two years.

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

6.0 DELEGATION OF AUTHORITY AND RESPONSIBILITIES

Management responsibility for the investment program has been delegated by City Council primarily to the City Manager and the Chief Financial Officer, who are designated by resolution as investment officers. A registered investment adviser may also be designated as a City Council appointed Investment Officer. This authority is derived from the Act.

The Investment Officers shall establish written procedures for the operation of the investment program consistent with this Investment Policy. Procedures should include safekeeping controls, documentation, internal controls, repurchase agreements, wire transfers, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Chief Financial Officer. The Chief Financial Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Each Investment Officer shall attend 10 hours of training in the responsibilities of the position within twelve months of assuming those duties and within every succeeding two-year period as required by the Act.

The Chief Financial Officer shall establish an annual process of independent review by an external auditor for compliance with policies and procedures.

7.0 ETHICS AND CONFLICT OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any personal financial/investment relationships that could impact the performance of the City of New Braunfels' investment portfolio. If an Investment Officer has a personal relationship as defined in the Act with a business organization engaging in investment transactions with the City, the Investment Officer must disclose the relationship and file a disclosure with the City Secretary and the Texas Ethics Commission.

8.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Investment Officer(s) or adviser will maintain a list of Council authorized broker/dealers, financial institutions, money market mutual funds and local government investment pools offering to engage in an investment transaction with the City. An annual review of the services provided, financial condition and registrations of these firms will be conducted by the Chief Financial Officer and a list of firms submitted to Council for approval at least once a year. [2256.005]

Broker/dealers may include "primary" dealers as defined by the New York Federal Reserve or regional dealers. Financial institutions shall be qualified public depositories as designated by state law.

All firms desiring to transact investment transactions with the City must complete the City's internal questionnaire and execute a Policy Certification (Appendix A) before any transaction. A current audited financial statement is required to be on file for each firm. Should the City contract with an external investment advisor to execute the City's investment strategy, including the negotiation and execution of investment transactions, a managing officer of the investment advisory firm shall sign the written certification, which shall be included as part of the investment advisory contract.

9.0 AUTHORIZED INVESTMENTS

Authorized investments shall be limited to the following, as further defined by the Act:

- 9.1** Obligations of the United States or its agencies and instrumentalities excluding mortgage backed securities;

- 9.2** Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities;
- 9.3** Fully insured or collateralized certificates of deposit issued by banks doing business in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, secured by obligations as described by the Policy;
- 9.4** Fully collateralized repurchase agreements having a defined termination date, placed through a primary government securities dealer or a bank doing business in Texas, and secured in accordance with this Policy, purchased under a master repurchase agreement which specifies the rights and obligations of both parties and requires that the securities involved in the transaction be held in a safekeeping account subject to the control of the City with a stated final maturity of one year, except flex repurchase agreements used for bond funds which may extend to match the expenditure plan of the bond proceeds.
- 9.5** AAA rated Security and Exchange Commission registered money market mutual funds with a dollar-weighted average portfolio maturity of 90 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** FDIC insured brokered certificate of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping depository, not to exceed one year to maturity. Before purchase, the Investment Officer or adviser must verify the FDIC status of the bank on www2.fdic.gov/idasp/main_bankfind.asp to assure that the bank is FDIC insured.

Competitive Bidding Requirement

All investment transactions will be made on a competitive bid/offer basis. 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. All bids received must be documented and filed for auditing purposes.

Delivery versus Payment

Transactions must be settled on a delivery versus payment (DVP) basis to a City approved depository except for transactions involving mutual funds or investment pool funds. This assures City control of all its funds and assets. No securities shall be held by transaction counter-party.

Change of Authorization or Rating

The City will not be required to liquidate investments that were authorized investments at the time of purchase. The Investment Officer or investment adviser shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer or adviser shall notify the City Manager of the loss of rating, conditions affecting the rating and possible loss of principal with liquidation options available, within two weeks after the loss of the required rating.

Monitoring FDIC Status

The Investment Officer or Investment Adviser shall monitor, on no less than a weekly basis, 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 owned, 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 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 counter party 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

Eligible securities for collateralization of time and demand deposits are:

- Obligations of the US Government, its agencies and instrumentalities including mortgage backed securities which pass the bank test,
- Obligations of states, agencies, counties, cities, and other political subdivisions of any State having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than "A" or its equivalent.

Eligible collateral does not include surety bonds or letters of credit.

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

The right of collateral substitution or reduction is to be granted on an individual issue basis. Any depository institution requesting substitution or reduction must contact the Chief Financial Officer for approval and settlement. The value will be calculated and substitution/reduction approved if its resulting value is equal to or greater than the required value (see item 10.3 of this policy).

10.5 Collateral Levels for Certain Investments

A. Time and Demand Deposits

The market value of the principal portion of collateral pledged for time and demand deposits must at all times be equal to or greater than 102% of the total value of the time and demand deposits less the applicable level of FDIC insurance. The

Depository shall be liable for monitoring and maintaining the collateral and collateral margins at all times.

B. Repurchase Agreements

A repurchase agreement's total book value equals the par value plus accrued interest. The collateral for the repurchase must be maintained at 102% of the total book value of the repurchase at all times.

10.6 Safekeeping of Collateral

A. Time and Demand Deposits

The market value of the principal portion of collateral pledged for time and demand deposits must at all times be equal to or greater than 102% of the total value of the time and demand deposits less the applicable level of FDIC insurance. The Depository shall be liable for monitoring and maintaining the collateral and collateral margins at all times. The custodian shall be an independent institution outside the holding company of the pledging bank.

B. Repurchase Agreements

The custodian shall be an independent institution.

10.7 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 financial institutions will be contractually liable for the daily monitoring and maintaining the required collateralization levels.

For repurchase agreements, either the counter party or custodian will be held contractually liable for monitoring and maintaining required collateral levels on a daily basis.

The Investment Officers will monitor the adequacy of all collateral underlying repurchase agreements on at least a weekly basis.

10.8 Margin Calls

If any collateral falls below 102% the deposit plus accrued interest less FDIC insurance, if applicable, the counterparty will be notified by the Investment Officers and required to pledge additional securities no later than the end of the next business day.

11.0 DELIVERY VERSUS PAYMENT

All security transactions, including collateral for repurchase agreements, shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by a third party custodian approved by the Chief Financial Officer and evidenced by original safekeeping receipts.

12.0 DIVERSIFICATION

The City of New Braunfels shall diversify its portfolio by security type and institution. The City will diversify to reduce reliance on any one issuer or financial institution Risk of principal loss in the portfolio as a whole shall be minimized by diversifying investment types according to the following limitations.

<u>Investment Type</u>	<u>% of Portfolio</u>
U.S. Treasury Notes/Bonds/Bills	90%
U.S. Government Agencies	80%
Certificates of Deposit	50%
Limit per financial institution	10%
Repurchase Agreements	20%
Flex repurchase agreements by bond issue	100%
Money Market Mutual Funds	25%
Local Government Investment Pools	100%

13.0 MAXIMUM MATURITIES

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not invest in securities maturing more than two (2) years from the date of purchase.

14.0 PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a reasonable yield throughout budgetary and economic cycles, commensurate with the investment risk constraint and the cash flow requirements. The benchmark established for the portfolio in keeping with the cash flow requirements of the City shall be the six month U.S. Treasury Bill.

15.0 REPORTING

The Investment Officers shall provide a report on investment activity and returns to the City Council in the quarterly financial report. Investment performance will be monitored and evaluated by the Investment Officers on a monthly basis. This investment report shall be signed and in compliance with the Act and include, at a minimum:

- 1) detail on each investment position of the portfolio,
- 2) the beginning and ending amortized book and market value,
- 3) the change to market value during the period for each portfolio,
- 4) the beginning and ending amortized book and market value for each investment security by asset type and fund type,
- 5) the final stated maturity date of each investment security,
- 6) the dollar weighted average maturity of the portfolio and its comparison to an accepted benchmark, and
- 7) a statement of compliance of the investment portfolio with the Authority's Investment Policy and Strategy and the Act.

Prices used for the calculation of market values will be obtained from independent sources.

16.0 INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by resolution of the City Council on no less than an annual basis. Any changes to the Policy shall be reflected in the approving resolution of Council.

APPENDIX A

CITY OF NEW BRAUNFELS

INVESTMENT POLICY CERTIFICATION

Firm: _____
Account Representative: _____
Date of Completion: _____

This certification is executed on behalf of the City of New Braunfels (the "City") and the "Firm" pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code in relation to investment transactions conducted between the City and the Firm.

As the authorized representative of the Firm I hereby acknowledge that I have received and reviewed the attached Investment Policy of the City of New Braunfels.

I hereby further acknowledge that the Firm has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the Firm not authorized by the Investment Policy, except to the extent that this authorization is dependent on analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Firm Name: _____
Address _____

Representative's Telephone (____) _____
Representative's FAX (____) _____
Representative's Email: _____

Signature _____

Printed Name _____

APPENDIX B:

AUTHORIZED BROKER/DEALERS AND COUNTERPARTIES

In accordance with the Texas Public Funds Investment Act, 2256.025 Selection of Authorized Brokers,

The governing body of an entity subject to this subchapter or the designated investment committee of the entity shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the entity.

The authorized list of counterparties is:

Bank of America/Merrill Lynch
Citigroup/Morgan Stanley
G.X. Clark
JPMorgan Chase Securities
Mizuho Securities
Morgan Keegan Capital Markets
Multi-Bank Securities
Stifel Nicolaus

Texpool Local Government Pool
TexStar Local Government Pool
MBIA Class Local Government Pool

JPMorgan Chase Money Market Mutual Fund – Government and Agency

City of New Braunfels

Administrative Policy for Vehicle Replacement

PURPOSE

This policy establishes procedures for the efficient and effective procurement, funding and disposition of City vehicles and related equipment. This policy applies to all City departments.

DEFINITIONS

Light trucks and sedans – Any motor vehicle Class 4 and under.

Heavy Trucks – Class 5 and larger Trucks.

Construction Equipment – Equipment such as Backhoes, Loaders and Rollers used in road construction as well as Tractors.

General Purpose Vehicle – All City vehicles except those used by the Police Department for patrol functions.

Patrol Vehicles – Vehicles used by the Police Department for patrol functions

Vehicles – This term, when used in this policy, refers to all types of Vehicles.

Vehicle Replacement Fund – A fund created to account for monies to purchase replacement vehicles. Funds for these purchases are built up over multiple fiscal years based on the expected life of the vehicle. Vehicles acquired through asset forfeiture funds, interdepartmental transfers or grants are not replaced through this fund.

POLICY

This policy establishes:

- A funding mechanism to replace all general purpose vehicles and patrol vehicles in the City's fleet
- A funding mechanism to replace all heavy equipment trucks in the Solid Waste fleet.
- A procedure for annual purchases of replacement vehicles that ensures the vehicles fit the mission of the departments and that maximizes vehicles' resale values

The procedures set out in the policy will allow the City to meet these objectives:

- Efficient fleet management.
- Purchasing of all vehicles at the best available price through consistent specifications for the same type of vehicle

PROCEDURES

The procedures on the following page describe the vehicle purchase process.

1. Each department will review their current fleet to determine which vehicles need to be replaced during the next fiscal year. This list will be based on the estimated projection of mileage on the vehicles as of September 30 of the current fiscal year, age of vehicle, service history and type of usage (e.g. heavy or light). The replacement request must be based on this policy's guidelines and requirements. All departments with vehicles proposed for replacement must make the request to purchase a replacement vehicle through the annual budget process. If a department desires to change the type of vehicle purchased or adds to the existing fleet, that requested change should be made when the requirement is identified. The request must be accompanied by a detailed justification which addresses the changed business need for the vehicle. Include details that explain why the different vehicle type is needed and, if applicable, explains why the current type vehicle does not meet department needs.
2. If the vehicle replacement program is active, as long as a vehicle meets the replacement criteria established in this policy, and is deemed appropriate for replacement by the Fleet Manager, the vehicle will be replaced. Departments should be prepared to justify every vehicle purchase as needs/purpose might have changed. Requests to change the type of vehicle or add to the fleet will be considered separately during the annual budget process. These requests will be evaluated based on the department's mission and how that vehicle will assist in meeting that mission. The submitted justification will be used for the evaluation.
3. The budget for the Vehicle Replacement Fund will be approved by City Council, delineating specific vehicle purchases for each department for the next fiscal year. This will be completed and adopted along with the annual budget every fiscal year.
4. Standard specifications for vehicles will be established to facilitate acquiring the lowest possible price for vehicles purchases. This will be completed no later than December 31st.
5. The Purchasing Division will issue a request for bids for all vehicles being purchased that fiscal year. This will be completed no later than December 31st.
6. Efforts will be made to standardize specifications whenever appropriate.

All vehicle maintenance records, including mileage accumulations, must be kept by the department using the City vehicle. Mileage accumulation should be determined and recorded monthly.

FUNDING

The Vehicle Replacement Fund provides a mechanism to ensure that funds are available to replace vehicles in a timely and cost effective way. All vehicle replacement purchases are subject to the replacement procedures in this policy.

All Vehicles will be replaced with funds from the Vehicle Replacement Fund except those acquired through asset forfeiture. Equipment for General Purpose will not be replaced through this fund.

Some equipment for Police Patrol vehicles will be replaced using this fund. This equipment is limited to light bars/sirens, striping, cages, window tinting and installation. Radios, cameras and computers will not be funded through the Vehicle Replacement Fund.

Revenue from the disposition of a vehicle and from insurance payments that may be received as a result of an accident with or to that vehicle will be credited to the original source of funding for the vehicle. If a vehicle is purchased through the Vehicle Replacement Fund, the sale and insurance proceeds will go to that fund. The same is true for asset forfeiture vehicles and enterprise funds funded vehicles.

Vehicles will be disposed of in the manner most beneficial to the City. The proceeds from the disposal of each vehicle will be credited to that vehicle for future vehicle replacement contributions and funding requirements.

REPLACEMENT CRITERIA

All light Trucks and Sedans will be replaced at 85,000 miles or eight years, whichever comes first, or when any repair will exceed 50% of the vehicles residual value. Police patrol vehicles will be replaced at six, seven or eight years based on their mileage accumulation, service demands and Fleet Manager Evaluation.

All Class 5 and larger Trucks without a separate specified replacement standard will be replaced at 100,000 miles or ten years of age, whichever comes first, or when any repair will exceed 25% of the Truck's residual value. All Garbage and Recycling Trucks will be replaced at 85,000 miles or seven years, whichever comes first, or when any repair will exceed 25% of the Trucks residual value. Hybrid refuse collection vehicles will be replaced at 100,000 miles or ten years of age, whichever comes first.

Construction Equipment, such as Backhoes, Rollers and Tractors will be replaced on an as needed basis and not be funded from the vehicle replacement fund.

The City may keep a vehicle beyond the scheduled retirement time if it has proven to be significantly below average in maintenance costs. Additionally, the City may elect to retire a vehicle before the schedule retirement point if the vehicle has proven to be too expensive to maintain (a "lemon").

Because the City will purchase vehicles only once during each fiscal year, some vehicles will exceed the retirement criteria before delivery of the new vehicles actually occurs.

RESPONSIBILITIES

City Council will:

Approve requests for new vehicles that add to the existing fleet and changes in the type of vehicle being purchased as a replacement.

Approve annually the Vehicle Replacement Fund budget.

Departments will:

Maintain all mileage accumulations and repair and maintenance records for City owned vehicles. These records will reflect, at a minimum, monthly totals.

Provide a list of vehicles that need to be replaced in the next fiscal year, based on this policy's requirements.

Submit a "Property Control Form" to notify all affected departments of sales and transfers of department owned vehicles. The department releasing a vehicle will route the transfer form to the following Departments in the order stated – Gaining Department, City Secretary, Human Resources and Finance. Finance will adjust asset records and gas cards after affected departments have completed their action which will be indicated by signing the routing sequence.

Manage the vehicle fleet assigned to them in an efficient and cost-effective manner. This includes ensuring that all vehicles used to perform the same or similar mission accumulate mileage and wear and tear at the same approximate rate through active fleet management practices.

Finance will:

Ensure that vehicle insurance is current.

Account for contributions to and expenditures from the Vehicle Replacement Fund by department.

Develop a proposed budget for the Vehicle Replacement Fund and the General Fund that adequately funds Vehicle purchases and replacements.

Meet with departments to ensure that the vehicle(s) being purchased meet the business justification submitted during the budget process.

Purchasing will:

Issue/Revoke fuel cards.

Collect and consolidate vehicle specifications.

Update asset records.

Issue bids for all vehicles being purchased in a manner that ensures the best price for the City.

Dispose of all trade-in vehicles for the most beneficial price to the City.

Notify the City Secretary of new vehicles purchases. The City Secretary must notify Human Resources and Finance for insurance purposes and to record the asset.

Fleet Manager will:

Inspect all vehicles requested to be replaced early as “lemons”, and any vehicles being retained beyond replacement standards.

Work with departments to develop standard specifications replacement vehicles.

Review all annual vehicle replacement requests.

Compensation Plan – Non-Uniform Employees

Range / Grade	Position Number	Position Title	Position Control Title (Extra Descriptor if Needed)	Min	Mid	Max	FLSA
C-1	11501	CITY MANAGER	CITY MANAGER	Council Appointed			E
C-2	11401	CITY ATTORNEY	CITY ATTORNEY	Council Appointed			E
C-3	11801	MUNICIPAL COURT JUDGE	MUNICIPAL COURT JUDGE	Council Appointed			E
E-1	15201	AIRPORT DIRECTOR	DIRECTOR, AIRPORT	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	11503	ASSISTANT CITY MANAGER	ASSISTANT CITY MANAGER	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	16101	FIRE CHIEF	CHIEF, FIRE	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	11601	HUMAN RESOURCES DIRECTOR	DIRECTOR, HUMAN RESOURCES	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	14001	LIBRARY DIRECTOR	DIRECTOR, LIBRARY	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	13001	PARKS AND RECREATION DIRECTOR	DIRECTOR, PARKS AND RECREATION DIRECTOR	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	12001	PLANNING AND COMMUNITY DEVELOPMENT DIRECTOR	DIRECTOR, PLNG & CMTY DEVLPMT	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	16501	POLICE CHIEF	CHIEF, POLICE	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	15001	PUBLIC WORKS DIRECTOR	DIRECTOR, PUBLIC WORKS	\$67,500.00	\$102,000.00	\$136,500.00	E
E-1	11201	SUPPORT SERVICES DIRECTOR	DIRECTOR, SUPPORT SERVICES	\$67,500.00	\$102,000.00	\$136,500.00	E
P14	13316	GOLF CART PORTER - PART TIME	GOLF CART PORTER - PT	\$7.25	\$8.53	\$9.81	N
S14	14110	LIBRARY AIDE - SEASONAL	LIBRARY AIDE - SEASONAL	\$7.25	\$8.53	\$9.81	S
T14	14108	LIBRARY AIDE - PT TEMPORARY (NOT IN BUDGET)	LIBRARY AIDE - TEMPORARY	\$7.25	\$8.53	\$9.81	T
S17	13126	ATTENDANT - SEASONAL	ATTENDANT - SEASONAL (REC/AQUATICS)	\$7.65	\$9.22	\$10.34	S
S17	13505	CASHIER - SEASONAL	CASHIER - SEASONAL	\$7.65	\$9.22	\$10.34	S
18				\$16,299.00	\$19,175.00	\$22,052.00	E
19	14107	LIBRARY AIDE - PART TIME	LIBRARY AIDE - PT	\$8.00	\$9.41	\$10.82	N
T19	14112	LIBRARY INTERN - TEMPORARY (GRANT FUNDED NOT IN BUDGET)	INTERN, (LIBRARY) - TEMP	\$8.00	\$9.41	\$10.82	T
T19	13128	VIDEOGRAPHER INTERN-TEMPORARY (NOT IN BUDGET)	VIDEOGRAPHER-INTERN	\$8.00	\$9.41	\$10.82	T
S20	13111	CAMP COUNSELOR - SEASONAL	CAMP COUNSELOR - SEASONAL	\$8.23	\$9.69	\$11.14	S
S20	13125	LIFEGUARD - SEASONAL	LIFEGUARD - SEASONAL	\$8.23	\$9.69	\$11.14	S
S22	16609	SCHOOL CROSSING GUARD - SEASONAL	SCHOOL CROSSING GUARD	\$8.65	\$10.81	\$11.70	T
P24	13112	RECREATION INSTRUCTOR - PART TIME	RECREATION INSTRUCTOR - PT	\$9.09	\$10.69	\$12.29	N
S24	13113	RECREATION INSTRUCTOR - SEASONAL	RECREATION INSTRUCTOR - SEASONAL	\$9.09	\$10.69	\$12.29	S
S24	13119	RECREATION INSTRUCTOR - SEASONAL (GRANT FUNDED)	RECREATION INSTRUCTOR - SEASONAL (GRANT FUNDED)	\$9.09	\$10.69	\$12.29	S
S26	13124	ASSISTANT AQUATICS COORDINATOR - SEASONAL	COORDINATOR, ASST AQUATICS-SNL	\$9.55	\$11.23	\$12.92	S
S26	13109	ASSISTANT CAMP COORDINATOR - SEASONAL	COORDINATOR, ASST CAMP-SEASNL	\$9.55	\$11.23	\$12.92	S
T27				\$10.00	\$11.76	\$11.90	N
P28	13134	RANGER - PART TIME	RANGER - PT	\$10.03	\$11.80	\$13.57	N
S28	13136	RANGER - SEASONAL	RANGER - SEASONAL	\$10.03	\$11.80	\$13.57	S
30	11007	CLERICAL ASSISTANT	ASSISTANT, CLERICAL	\$10.54	\$12.40	\$14.26	N
30	15406	CUSTODIAN	CUSTODIAN (FACILITIES)	\$10.54	\$12.40	\$14.26	N
30	13314	GOLF ASSISTANT	GOLF ASSISTANT	\$10.54	\$12.40	\$14.26	N
P30	15408	CUSTODIAN - PART TIME (CIVIC CENTER)	CUSTODIAN (CIV CENTER) - PT	\$10.54	\$12.40	\$14.26	N
P30	13314	GROUNDSCKEEPER - PART TIME	GROUNDSCKEEPER - PART TIME	\$10.54	\$12.40	\$14.26	N
P30	13315	GOLF ASSISTANT - PART TIME	GOLF ASSISTANT - PT	\$10.54	\$12.40	\$14.26	N
P30	14106	LIBRARY CLERK - PART TIME	CLERK, LIBRARY - PT	\$10.54	\$12.40	\$14.26	N
S30	14109	LIBRARY CLERK - SEASONAL	LIBRARY CLERK - SEASONAL	\$10.54	\$12.40	\$14.26	S
S30	13416	GROUNDSCKEEPER - SEASONAL	GROUNDSCKEEPER (GOLF) - SEASONAL	\$10.54	\$12.40	\$14.26	S
S30	13133	LEAD RANGER - SEASONAL	RANGER, LEAD - SEASONAL	\$10.54	\$12.40	\$14.26	S
T30	13223	GROUNDSCKEEPER I-TEMPORARY (NOT IN BUDGET)	GROUNDSCKEEPER I-TEMPORARY (NOT IN BUDGET)	\$10.54	\$12.40	\$14.26	T

Range / Grade	Position Number	Position Title	Position Control Title (Extra Descriptor if Needed)	Min	Mid	Max	FLSA
32	11528	FACILITY SPECIALIST	SPECIALIST, FACILITY	\$11.07	\$13.03	\$14.98	N
32	15300	MAINTENANCE WORKER	MAINTENANCE WORKER (FACILITIES MAINTENANCE)	\$11.07	\$13.03	\$14.98	N
32	15307	MAINTENANCE WORKER	MAINTENANCE WORKER (STR/STMWT)	\$11.07	\$13.03	\$14.98	N
32	13214	MAINTENANCE WORKER	MAINTENANCE WORKER (PARKS)	\$11.07	\$13.03	\$14.98	N
32	15312	CONTAINER MAINTENANCE WORKER	CONTAINER MAINTENANCE	\$11.07	\$13.03	\$14.98	N
32	15608	PARTS TECHNICIAN	PARTS TECHNICIAN	\$11.07	\$13.03	\$14.98	N
32	15507	REFUSE COLLECTOR	REFUSE COLLECTOR (SW RES CMRCL)	\$11.07	\$13.03	\$14.98	N
32	15511	REFUSE COLLECTOR	REFUSE COLLECTOR (RECYCLING)	\$11.07	\$13.03	\$14.98	N
P32	16607	ASSISTANT EVIDENCE AND PROPERTY TECHNICIAN - PT	EVIDENCE & PRTY TECHNICIAN-PT	\$11.07	\$13.03	\$14.98	N
P32	11520	EVENT ATTENDANT - PART TIME	ATTENDANT, EVENT - PART TIME (CIVIC CENTER)	\$11.07	\$13.03	\$14.98	N
P32	13127	MAINTENANCE WORKER - PART TIME	MAINTENANCE WKR (AQUATICS) - PT	\$11.07	\$13.03	\$14.98	N
S32	13004	ADMINISTRATIVE SPECIALIST - SEASONAL	SPECIALIST, ADMINISTRATIVE - SNL	\$11.07	\$13.03	\$14.98	S
S32	13123	AQUATICS COORDINATOR - SEASONAL	COORDINATOR, AQUATICS - SEASNL	\$11.07	\$13.03	\$14.98	N
S32	13110	CAMP COORDINATOR - SEASONAL	COORDINATOR, CAMP - SEASONAL	\$11.07	\$13.03	\$14.98	S
S32	13108	RECREATION FACILITIES COORDINATOR - SEASONAL	COORDINATR, REC FACILITIES-SNL	\$11.07	\$13.03	\$14.98	S
T32	15106	ENGINEERING INTERN - TEMPORARY (NOT IN BUDGET)	INTERN, ENGINEER	\$11.07	\$13.03	\$14.98	S
T32	11704	GIS INTERN - TEMPORARY (NOT IN BUDGET)	INTERN, GIS - TEMP	\$11.07	\$13.03	\$14.98	T
T32	13220	PARKS INTERN - TEMPORARY (NOT IN BUDGET)	INTERN, (PARKS) - TEMP	\$11.07	\$13.03	\$14.98	T
T32	13221	LEAD GROUNDSKEEPER - TEMPORARY (NOT IN BUDGET)	GROUNDSKEEPER - LEAD (PARKS) - TMP	\$11.07	\$13.03	\$14.98	T
T36	13009	VOLUNTEER COORDINATOR-TEMPORARY (IN BUDGET)	VOLUNTEER COORDINATOR-TEMPORARY (IN BUDGET)	\$12.22	\$14.38	\$16.54	T
T50	13010	PARK DEVELOPMENT SPECIALIST- TEMPORARY	PARK DEVELOPMENT SPECIALIST- TEMPORARY	\$16.94			T
36	15205	AIRPORT MAINTENANCE TECHNICIAN	AIRPORT MAINTENANCE TECHNICIAN	\$12.22	\$14.38	\$16.54	N
36	13313	ASSISTANT GOLF PROFESSIONAL	ASSISTANT GOLF PROFESSIONAL	\$25,421.00	\$29,907.00	\$34,393.00	E
36	11005	CLERICAL SPECIALIST	SPECIALIST, CLERICAL	\$12.22	\$14.38	\$16.54	N
36	11607	CUSTOMER SERVICE SPECIALIST	CUSTOMER SERVICE SPECIALIST	\$12.22	\$14.38	\$16.54	N
36	15306	EQUIPMENT OPERATOR I	EQUIPMENT OPERATOR I (STR/STMWTR)	\$12.22	\$14.38	\$16.54	N
36	13213	EQUIPMENT OPERATOR I	EQUIPMENT OPERATOR I (PARKS)	\$12.22	\$14.38	\$16.54	N
36	13413	EQUIPMENT OPERATOR I	EQUIPMENT OPERATOR I (GOLF)	\$12.22	\$14.38	\$16.54	N
36	15405	LEAD CUSTODIAN	CUSTODIAN, LEAD (FACILITIES)	\$12.22	\$14.38	\$16.54	N
36	15606	MECHANIC ASSISTANT	ASSISTANT, MECHANIC	\$12.22	\$14.38	\$16.54	N
36	16606	POLICE RECORDS CLERK	CLERK, POLICE RECORDS	\$12.22	\$14.38	\$16.54	N
36	15405	DEPUTY COURT CLERK	DEPUTY COURT CLERK	\$12.22	\$14.38	\$16.54	N
36	15309	SIGN SHOP TECHNICIAN	SIGN SHOP TECHNICIAN	\$12.22	\$14.38	\$16.54	N
P36	13135	RANGER SPECIALIST - PART TIME	RANGER SPECIALIST - PT	\$12.22	\$14.38	\$16.54	N
P36	13115	AQUATICS SPECIALIST - PART TIME	SPECIALIST, AQUATICS - PT	\$12.22	\$14.38	\$16.54	N
P36	13114	RECREATION/ATHLETICS - PART TIME	SPECIALIST, REC/ATHLETICS - PT	\$12.22	\$14.38	\$16.54	N
40	11003	ADMINISTRATIVE SECRETARY	SECRETARY, ADMINISTRATIVE	\$13.49	\$15.87	\$18.25	N
40	12206	ANIMAL CONTROL OFFICER	ANIMAL CONTROL OFFICER	\$13.49	\$15.87	\$18.25	N
40	14102	CHILDREN'S LIBRARY TECHNICIAN	CHILDREN'S LIBRARY TECHNICIAN	\$13.49	\$15.87	\$18.25	N
40	11527	LEAD FACILITY SPECIALIST	SPECIALIST, LEAD FACILITY	\$13.49	\$15.87	\$18.25	N
40	14103	LIBRARY TECHNICAL SERVICES SPECIALIST	SPECIALIST, LIB TECHNICAL SRVC	\$13.49	\$15.87	\$18.25	N
40	14104	LIBRARY TECHNICIAN	LIBRARY TECHNICIAN	\$13.49	\$15.87	\$18.25	N
40	12106	PERMIT TECHNICIAN	PERMIT TECHNICIAN	\$13.49	\$15.87	\$18.25	N
40	11605	HUMAN RESOURCES ASSISTANT	ASSISTANT, HUMAN RESOURCES	\$13.49	\$15.87	\$18.25	N
40	12007	PLANNING TECHNICIAN	PLANNING TECHNICIAN	\$28,060.00	\$33,012.00	\$37,960.00	E
P40	14111	CHILDREN'S LIBRARY TECHNICIAN - PART TIME	CHILDREN'S LIB TECHNICIAN-PT	\$13.49	\$15.87	\$18.25	N
42	16611	EVIDENCE AND PROPERTY TECHNICIAN	EVIDENCE & PROPERTY TECHNICIAN	\$13.91	\$16.67	\$19.74	N
42	11105	ACCOUNTING TECHNICIAN	ACCOUNTING TECHNICIAN	\$13.91	\$16.67	\$19.74	N
42	15510	CONTAINER COORDINATOR	COORDINATOR, CONTAINER	\$13.91	\$16.67	\$19.74	N
42	15305	EQUIPMENT OPERATOR II	EQUIPMT OPERATOR II (STREET)	\$13.91	\$16.67	\$19.74	N
42	13414	GOLF COURSE FIELD TECHNICIAN	FIELD TECHNICIAN (GOLF)	\$13.91	\$16.67	\$19.74	N
42	15202	LEAD AIRPORT MAINTENANCE TECHNICIAN	LEAD AIRPORT MAINTENANCE TECHNICIAN	\$13.91	\$16.67	\$19.74	N
42	15605	MECHANIC	MECHANIC	\$13.91	\$16.67	\$19.74	N
42	15505	SOLID WASTE OPERATOR	SOLID WASTE OPERATOR (RESDTL)	\$13.91	\$16.67	\$19.74	N
42	15506	SOLID WASTE OPERATOR	SOLID WASTE OPERATOR (CMCRL)	\$13.91	\$16.67	\$19.74	N
42	15509	SOLID WASTE OPERATOR	SOLID WASTE OPERATOR (RCYCLNG)	\$13.91	\$16.67	\$19.74	N
42	15508	SOLID WASTE OPERATOR	SOLID WASTE OPERTR-CONTAINED	\$13.91	\$16.67	\$19.74	N

Range / Grade	Position Number	Position Title	Position Control Title (Extra Descriptor if Needed)	Min	Mid	Max	FLSA
46	11002	ADMINISTRATIVE ASSISTANT	ASSISTANT, ADMINISTRATIVE	\$15.35	\$18.41	\$21.49	N
46	11521	EVENT COORDINATOR	COORDINATOR, EVENT (CIVIC CENTER)	\$15.35	\$18.41	\$21.49	N
46	12204	CODE ENFORCEMENT OFFICER	CODE ENFORCEMENT OFFICER	\$15.35	\$18.41	\$21.49	N
46	15609	SENIOR FLEET TECHNICIAN	SENIOR FLEET TECHNICIAN	\$15.35	\$18.41	\$21.49	N
46	15105	ENGINEERING TECHNICIAN	ENGINEERING TECHNICIAN	\$15.35	\$18.41	\$21.49	N
46	14101	LIBRARY CIRCULATION SUPERVISOR	SUPERVISOR, LIBRARY CIRCULATION	\$15.35	\$18.41	\$21.49	N
46	11805	SENIOR DEPUTY COURT CLERK	CLERK, SENIOR DEPUTY COURT	\$15.35	\$18.41	\$21.49	N
46	11808	JUVENILE CASE WORKER	JUVENILE CASE WORKER	\$15.35	\$18.41	\$21.49	N
46	16604	EMERGENCY DISPATCHER	EMERGENCY DISPATCHER	\$15.35	\$18.41	\$21.49	N
46	15311	CREW LEADER	CREW LEADER	\$15.35	\$18.41	\$21.49	N
46	12207	SENIOR ANIMAL CONTROL OFFICER	SENIOR ANIMAL CONTROL OFFICER	\$15.35	\$18.41	\$21.49	N
46	11811	WARRANT OFFICER	WARRANT OFFICER	\$15.35	\$18.41	\$21.49	N
46	15315	TRAFFIC SIGNAL TECHNICIAN I	TRAFFIC SIGNAL TECHNICIAN I	\$15.35	\$18.41	\$21.49	N
46	11611	SENIOR HUMAN RESOURCES ASSISTANT	SENIOR HUMAN RESOURCES ASSISTANT	\$15.35	\$18.41	\$21.49	N
50	12203	SANITARIAN I	SANITARIAN I	\$16.94	\$20.32	\$23.72	N
50	16508	SENIOR EMERGENCY DISPATCHER	SENIOR EMERGENCY DISPATCHER	\$16.94	\$20.32	\$23.72	N
50	11104	SENIOR ACCOUNTING TECHNICIAN	SENIOR ACCOUNTING TECHNICIAN	\$16.94	\$20.32	\$23.72	N
50	12105	BUILDING INSPECTOR	INSPECTOR, BUILDING	\$16.94	\$20.32	\$23.72	N
50	15304	CONSTRUCTION INSPECTOR	INSPECTOR, CONSTRUCTION	\$16.94	\$20.32	\$23.72	N
50	16605	CRIME ANALYST	ANALYST, CRIME	\$16.94	\$20.32	\$23.72	N
50	11004	MANAGEMENT ASSISTANT	ASSISTANT, MANAGEMENT	\$35,243.00	\$42,258.00	\$49,336.00	E
50	11208	PURCHASING ASSISTANT	ASSISTANT, PURCHASING	\$16.94	\$20.32	\$23.72	N
50	15502	RECYCLING COORDINATOR	COORDINATOR, RECYCLING	\$35,243.00	\$42,258.00	\$49,336.00	E
50	11807	TEEN COURT/HR SPECIAL PROJECTS COORDINATOR	COORDINATOR, TEEN COURT	\$35,243.00	\$42,258.00	\$49,336.00	E
52	15401	FACILITIES FOREMAN	FOREMAN, FACILITIES	\$17.80	\$21.34	\$24.92	N
52	15302	FOREMAN	FOREMAN (STREETS/STORMWATER)	\$17.80	\$21.34	\$24.92	N
52	13504	FOREMAN	FOREMAN (SOLID WASTE)	\$17.80	\$21.34	\$24.92	N
52	13312	FOREMAN	FOREMAN (PARKS)	\$17.80	\$21.34	\$24.92	N
52	16600	911 CENTER SUPERVISOR	911 CENTER SUPERVISOR	\$17.80	\$21.34	\$24.92	N
52	15314	TRAFFIC SIGNAL TECHNICIAN II	TRAFFIC SIGNAL TECHNICIAN II	\$17.80	\$21.34	\$24.92	N
52	11107	CAPITAL PROJECTS SPECIALIST	CAPITAL PROJECTS SPECIALIST	\$17.80	\$21.34	\$24.92	N
52	15313	SENIOR CONSTRUCTION INSPECTOR	SENIOR CONSTRUCTION INSPECTOR	\$17.80	\$21.34	\$24.92	N
52	11406	PARALEGAL	PARALEGAL	\$17.80	\$21.34	\$24.92	N
54	11302	DEPUTY CITY SECRETARY	DEPUTY CITY SECRETARY	\$38,902.00	\$46,645.00	\$54,458.00	E
54	12205	SANITARIAN II	SANITARIAN II	\$18.70	\$22.43	\$26.18	N
54	11705	INFORMATION TECHNOLOGY SPECIALIST	INFORMATION TECHNLY SPECIALIST	\$18.70	\$22.43	\$26.18	N
54	12102	LEAD BUILDING INSPECTOR	INSPECTOR, LEAD (BUILDING)	\$18.70	\$22.43	\$26.18	N
54	13005	MARKETING COORDINATOR	COORDINATOR, MARKETING	\$38,902.00	\$46,645.00	\$54,458.00	E
54	14003	LIBRARIAN I	LIBRARIAN I	\$38,902.00	\$46,645.00	\$54,458.00	E
54	14007	OUTREACH COORDINATOR	OUTREACH COORDINATOR	\$38,902.00	\$46,645.00	\$54,458.00	E
54	14004	LIBRARY SYSTEM SPECIALIST	LIBRARY SYSTEM SPECIALIST	\$18.70	\$22.43	\$26.18	N
54	12103	PLANS EXAMINER	PLANS EXAMINER	\$18.70	\$22.43	\$26.18	N
54	13103	RECREATION PROGRAMS SUPERVISOR ATHLETIC PROGRAMS SUPERVISOR AQUATIC PROGRAMS SUPERVISOR	SUPERVISOR, PROGRAMS (PARKS)	\$38,902.00	\$46,645.00	\$54,458.00	E
P54	14008	LIBRARIAN I [PART-TIME]	LIBRARIAN I [PART-TIME]	\$18.70	\$22.43	\$26.18	N
P54	16608	INFORMATION TECHNOLOGY SPECIALIST - PART TIME	INFORMATION TECHNLOGY SPCLST-PT (POLICE)	\$18.70	\$22.43	\$26.18	N
58	11103	ACCOUNTING SUPERVISOR	SUPERVISOR, ACCOUNTING	\$42,065.00	\$51,487.00	\$61,012.00	E
58	13411	GOLF COURSE SUPERINTENDENT	SUPERINTENDENT, GOLF COURSE	\$42,065.00	\$51,487.00	\$61,012.00	E
58	13131	PARK SECURITY SUPERINTENDENT	SUPERINTENDENT, PARK SECURITY	\$42,065.00	\$51,487.00	\$61,012.00	E
58	13211	PARKS SUPERINTENDENT	SUPERINTENDENT, PARKS	\$42,065.00	\$51,487.00	\$61,012.00	E
58	12006	PLANNER	PLANNER	\$42,065.00	\$51,487.00	\$61,012.00	E
58	11610	SENIOR HUMAN RESOURCES GENERALIST	SENIOR HUMAN RESOURCES GENERALIST	\$42,065.00	\$51,487.00	\$61,012.00	E
58	14006	LIBRARIAN II	LIBRARIAN II	\$42,065.00	\$51,487.00	\$61,012.00	E
58	13006	URBAN FORESTER	URBAN FORESTER	\$42,065.00	\$51,487.00	\$61,012.00	E
60	12008	DOWNTOWN DEVELOPMENT COORDINATOR	COORDINATOR, DOWNTOWN DVLPMT	\$44,195.00	\$54,094.00	\$64,101.00	E
60	11110	GRANTS COORDINATOR	COORDINATOR, GRANTS	\$44,195.00	\$54,094.00	\$64,101.00	E
60	15104	ENGINEER	ENGINEER (IN TRAINING, NO P.E.)	\$44,195.00	\$54,094.00	\$64,101.00	E

Range / Grade	Position Number	Position Title	Position Control Title (Extra Descriptor if Needed)	Min	Mid	Max	FLSA
62	12005	HISTORIC PRESERVATION AND NEIGHBORHOOD PLANNER	PLANNER, HISTRC PRVSTN & NGBRH (SENIOR PLANNE	\$46,432.00	\$56,832.00	\$67,346.00	E
62	11707	GIS ANALYST	GIS ANALYST	\$22.32	\$27.32	\$32.38	N
64	11511	CIVIC/CONVENTION CENTER MANAGER	MANAGER, CMC/CONVENTION CNTR	\$48,783.00	\$59,709.00	\$70,756.00	E
64	15202	AIRPORT OPERATIONS SUPERVISOR	AIRPORT OPERATIONS SUPERVISOR	\$48,783.00	\$59,709.00	\$70,756.00	E
64	15402	FACILITIES MANAGER	MANAGER, FACILITIES	\$48,783.00	\$59,709.00	\$70,756.00	E
64	15600	FLEET MANAGER	MANAGER, FLEET	\$48,783.00	\$59,709.00	\$70,756.00	E
64	13311	GOLF MANAGER	MANAGER, GOLF	\$48,783.00	\$59,709.00	\$70,756.00	E
64	12201	HEALTH INSPECTIONS MANAGER	MANAGER, HEALTH INSPECTIONS	\$48,783.00	\$59,709.00	\$70,756.00	E
64	13002	PARK DEVELOPMENT MANAGER	MANAGER, PARK DEVELOPMENT	\$48,783.00	\$59,709.00	\$70,756.00	E
64	13101	RECREATION MANAGER	MANAGER, RECREATION	\$48,783.00	\$59,709.00	\$70,756.00	E
64	15301	STREETS AND DRAINAGE MANAGER	MANAGER, STREETS & DRAINAGE	\$48,783.00	\$59,709.00	\$70,756.00	E
64	11709	SYSTEM ADMINISTRATOR	SYSTEM ADMINISTRATOR	\$23.45	\$28.71	\$34.02	N
64	11708	SENIOR INFORMATION TECHNOLOGY SPECIALIST	SENIOR INFORMATION TECHNOLOGY SPECIALIST	\$23.45	\$28.71	\$34.02	N
66	11606	EMERGENCY MANAGEMENT COORDINATOR	COORDINATOR, EMERGENCY MGMT	\$51,252.00	\$62,732.00	\$74,338.00	E
66	11711	GIS MANAGER	MANAGER, GIS	\$51,252.00	\$62,732.00	\$74,338.00	E
66	11202	MANAGEMENT AND BUDGET COORDINATOR	MANAGEMENT/BUDGET COORDINATOR	\$51,252.00	\$62,732.00	\$74,338.00	E
66	15108	CAPITAL PROJECT MANAGER	CAPITAL PROJECTS MANAGER	\$51,252.00	\$62,732.00	\$74,338.00	E
66	15103	CIVIL ENGINEER	ENGINEER, CIVIL	\$51,252.00	\$62,732.00	\$74,338.00	E
70	11506	DEVELOPMENT COORDINATOR	COORDINATOR, DEVELOPMENT	\$56,573.00	\$69,245.00	\$82,055.00	E
70	11101	FINANCE MANAGER	MANAGER, FINANCE	\$56,573.00	\$69,245.00	\$82,055.00	E
70	11604	HUMAN RESOURCES MANAGER	MANAGER, HUMAN RESOURCES	\$56,573.00	\$69,245.00	\$82,055.00	E
70	11802	MUNICIPAL COURT ADMINISTRATOR	ADMINISTRATOR, MUNICIPAL COURT	\$56,573.00	\$69,245.00	\$82,055.00	E
70	11205	PURCHASING MANAGER	MANAGER, PURCHASING	\$56,573.00	\$69,245.00	\$82,055.00	E
70	15005	REAL ESTATE MANAGER	MANAGER, REAL ESTATE	\$56,573.00	\$69,245.00	\$82,055.00	E
72	12101	BUILDING OFFICIAL	BUILDING OFFICIAL	\$58,200.00	\$72,750.00	\$87,300.00	E
72	11301	CITY SECRETARY	SECRETARY, CITY	\$58,200.00	\$72,750.00	\$87,300.00	E
72	11510	PUBLIC INFORMATION OFFICER	PUBLIC INFORMATION OFFICER	\$58,200.00	\$72,750.00	\$87,300.00	E
72	11702	INFORMATION TECHNOLOGY ADMINISTRATOR	INFORMATION TECH ADMINISTRATOR	\$58,200.00	\$72,750.00	\$87,300.00	E
72	12009	PLANNING MANAGER	MANAGER, PLANNING	\$58,200.00	\$72,750.00	\$87,300.00	E
72	15501	SOLID WASTE MANAGER	MANAGER, SOLID WASTE	\$58,200.00	\$72,750.00	\$87,300.00	E
72	15050	WATERSHED PROGRAM MANAGER	MANAGER, WATERSHED PROGRAM	\$58,200.00	\$72,750.00	\$87,300.00	E
74	15102	ASSISTANT CITY ENGINEER	ENGINEER, ASSISTANT CITY	\$61,147.00	\$76,433.00	\$91,720.00	E
74	11405	ASSISTANT CITY ATTORNEY/PROSECUTOR	ASSISTANT CITY ATTORNEY/PROSECUTOR	\$61,147.00	\$76,433.00	\$91,720.00	E
75	15109	CAPITAL PROGRAMS MANAGER	CAPITAL PROGRAMS MANAGER	\$62,694.00	\$76,486.00	\$93,411.00	E
76	15101	CITY ENGINEER	ENGINEER, CITY	\$64,242.00	\$80,303.00	\$96,363.00	E
76	16104	ASSISTANT FIRE CHIEF	CHIEF, ASSISTANT FIRE	\$64,242.00	\$80,303.00	\$96,363.00	E
76	15003	ASSISTANT DIRECTOR - PUBLIC WORKS	ASSISTANT DIRECTOR, PUBLIC WRK	\$64,242.00	\$80,303.00	\$96,363.00	E
76	14005	ASSISTANT LIBRARY DIRECTOR	ASSISTANT LIBRARY DIRECTOR	\$64,242.00	\$80,303.00	\$96,363.00	E
76	13011	ASSISTANT PARKS AND RECREATION DIRECTOR	ASSISTANT PARKS AND RECREATION DIRECTOR	\$64,242.00	\$80,303.00	\$96,363.00	E
76	16502	ASSISTANT POLICE CHIEF	CHIEF, ASSISTANT POLICE	\$64,242.00	\$80,303.00	\$96,363.00	E
76	11405	FIRST ASSISTANT CITY ATTORNEY	ASSISTANT CITY ATTORNEY	\$64,242.00	\$80,303.00	\$96,363.00	E
76	13011	ASSISTANT PARKS AND RECREATION MANAGER	ASSISTANT PARKS AND RECREATION MANAGER	\$64,242.00	\$80,303.00	\$96,363.00	E

Uniformed Police Personnel Step Plan

Beginning of Year		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	Max
Non-Certified Officer Cadet																	
	\$42,908																
Step POLICE OFFICER 2080 hours (042)	1	\$45,081	\$47,335	\$48,518	\$49,731	\$50,974	\$50,974	\$52,504	\$52,504	\$52,504	\$52,504	\$52,504	\$52,504	\$52,504	\$52,504	\$52,504	\$53,674
		\$21,6736	\$22,7572	\$23,3260	\$23,9091	\$24,5067	\$24,5067	\$25,2423	\$25,2423	\$25,2423	\$25,2423	\$25,2423	\$25,2423	\$25,2423	\$25,2423	\$25,2423	
Step CORPORAL 2080 hours (048)	1	\$54,079	\$55,431	\$55,431	\$57,094	\$57,094	\$58,806	\$58,806	\$60,571	\$60,571	\$60,571	\$60,571	\$60,571	\$60,571	\$60,571	\$60,571	\$61,741
		\$25,9995	\$26,6495	\$26,6495	\$27,4490	\$27,4490	\$28,2721	\$28,2721	\$29,1207	\$29,1207	\$29,1207	\$29,1207	\$29,1207	\$29,1207	\$29,1207	\$29,1207	
Step SERGEANT 2080 hours (054)	1	\$62,388	\$63,947	\$63,947	\$65,866	\$65,866	\$67,842	\$67,842	\$69,842	\$69,842	\$69,842	\$69,842	\$69,842	\$69,842	\$69,842	\$69,842	\$68,622
		\$29,9942	\$30,7438	\$30,7438	\$31,6663	\$31,6663	\$32,6163	\$32,6163	\$32,6163	\$32,6163	\$32,6163	\$32,6163	\$32,6163	\$32,6163	\$32,6163	\$32,6163	
Step LIEUTENANT 2080 hours (066)	1	\$70,580	\$72,447	\$74,548	\$74,548	\$74,548	\$77,8404	\$77,8404	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$74,938
		\$33,9803	\$34,8303	\$35,8404	\$35,8404	\$35,8404	\$36,8404	\$36,8404	\$38,1639	\$38,1639	\$38,1639	\$38,1639	\$38,1639	\$38,1639	\$38,1639	\$38,1639	
Step CAPTAIN 2080 hours (068)	1	\$76,785	\$79,123	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,461	\$81,851
		\$36,9159	\$38,0399	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	\$39,1639	

Effective 10/30/2011

Uniformed Fire Personnel Step Plan

Beginning of Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Step	1	2	3	4	5	6	7	8	9	10		12		14	
Firefighter (F-40)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2756 hours	\$40,841	\$42,883	\$43,955	\$45,054	\$46,180	\$46,180	\$47,566	\$47,566	\$47,566	\$47,566	\$47,566	\$47,566	\$47,566	\$47,566	\$47,566
2756 hours	\$14,8189	\$15,5599	\$15,9488	\$16,3476	\$16,7562	\$16,7562	\$17,2591	\$17,2591	\$17,2591	\$17,2591	\$17,2591	\$17,2591	\$17,2591	\$17,2591	\$17,2591
2080 hours	\$19,6351	\$20,6168	\$21,1322	\$21,6606	\$22,2019	\$22,2019	\$22,8683	\$22,8683	\$22,8683	\$22,8683	\$22,8683	\$22,8683	\$22,8683	\$22,8683	\$22,8683
								plus seniority	plus seniority	plus seniority	plus seniority	plus seniority	plus seniority	plus seniority	plus seniority
								\$62.24/year	\$702/year	\$780/year	\$858/year	\$936/year	\$1,014/year	\$1,092/year	\$1,170/year
Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Fire Engineer (F-44)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2756 hours	\$48,992	\$50,217	\$50,217	\$51,724	\$51,724	\$53,276	\$53,276	\$54,874	\$54,874	\$54,874	\$54,874	\$54,874	\$54,874	\$54,874	\$54,874
2756 hours	\$17,7765	\$18,2210	\$18,2210	\$18,7678	\$18,7678	\$19,3309	\$19,3309	\$19,9107	\$19,9107	\$19,9107	\$19,9107	\$19,9107	\$19,9107	\$19,9107	\$19,9107
2080 hours	\$23,5538	\$24,1428	\$24,1428	\$24,8673	\$24,8673	\$25,6135	\$25,6135	\$26,3817	\$26,3817	\$26,3817	\$26,3817	\$26,3817	\$26,3817	\$26,3817	\$26,3817
								plus seniority	plus seniority	plus seniority	plus seniority	plus seniority	plus seniority	plus seniority	plus seniority
								\$702/year	\$702/year	\$780/year	\$858/year	\$936/year	\$1,014/year	\$1,092/year	\$1,170/year
Step	1	2	3	4	5	6	7	8	9	10					
Lieutenant (F50)	1	2	3	4	5	6	7	8	9	10					
2756 hours	\$56,520	\$57,933	\$57,933	\$59,671	\$59,671	\$61,461	\$61,461	\$61,461	\$61,461	\$61,461					
2756 hours	\$20,5080	\$21,0207	\$21,0207	\$21,6513	\$21,6513	\$22,3008	\$22,3008	\$22,3008	\$22,3008	\$22,3008					
2080 hours	\$27,1731	\$27,8524	\$27,8524	\$28,6880	\$28,6880	\$29,5486	\$29,5486	\$29,5486	\$29,5486	\$29,5486					
							plus seniority	plus seniority	plus seniority	plus seniority					
							\$546/year	\$62.24/year	\$702/year	\$780/year					
Step	1	2	3	4	5	6	7	8	9	10					
Captain (F56)	1	2	3	4	5	6	7	8	9	10					
2756 hours	\$63,698	\$65,290	\$65,290	\$67,249	\$67,249	\$69,267	\$69,267	\$69,267	\$69,267	\$69,267					
2756 hours	\$23,1125	\$23,6901	\$23,6901	\$24,4009	\$24,4009	\$25,1332	\$25,1332	\$25,1332	\$25,1332	\$25,1332					
2080 hours	\$30,6240	\$31,3899	\$31,3899	\$32,3314	\$32,3314	\$33,3014	\$33,3014	\$33,3014	\$33,3014	\$33,3014					
							plus seniority	plus seniority	plus seniority	plus seniority					
							\$546/year	\$62.24/year	\$702/year	\$780/year					
Step	1	2	3	4	5	6	7	8	9	10					
Battalion Chief (F60)	1	2	3	4	5	6	7	8	9	10					
2756 hours	\$72,730	\$74,548	\$74,548	\$76,785	\$76,785	\$79,088	\$79,088	\$79,088	\$79,088	\$79,088					
2756 hours	\$26,3867	\$27,0497	\$27,0497	\$27,8610	\$27,8610	\$28,6967	\$28,6967	\$28,6967	\$28,6967	\$28,6967					
2080 hours	\$34,9663	\$35,8409	\$35,8409	\$36,9159	\$36,9159	\$38,0236	\$38,0236	\$38,0236	\$38,0236	\$38,0236					
							plus seniority	plus seniority	plus seniority	plus seniority					
							\$546/year	\$62.24/year	\$702/year	\$780/year					

Effective October 2, 2010

APPENDIX C:

GLOSSARY

AGENCIES: Federal agency securities.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

BID: The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.). See Offer.

BROKER: A broker brings buyers and sellers together for a commission.

CERTIFICATE OF DEPOSIT (CD): A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report for the City of New Braunfels. It includes five (5) combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that bond issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling from his own account.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT: There are two (2) methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

DISCOUNT: The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

DISCOUNT SECURITIES: Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U. S. Treasury Bills.

FEDERAL FUNDS RATE: The rate of interest at which Federal funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

FEDERAL CREDIT AGENCIES: Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g. Savings and Loans, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC): A Federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulated and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-a-vis member commercial banks.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA): FNMA, like GNMA (see below) was chartered under the

Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): The FOMC consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae): Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. The security holder is protected by the full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA, or FMHM mortgages. The term "pass throughs" is often used to describe Ginnie Mae. LIQUIDITY: A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

MARKET VALUE: The price at which a security is trading and could presumably be purchased or sold.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between the parties to repurchase – reverse repurchase agreements that establish each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: the market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

OFFER: the price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of securities held by an investor.

PRIMARY DEALER: A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC) registered securities broker-dealers, banks, and a few unregulated firms.

PRUDENT PERSON RULE: An investment standard. In some states, the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state — the so-called legal list. In other states, the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORIES: A financial institution which does not claim exemption from the payment of any sales or

compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond, the current income return.

REPURCHASE AGREEMENT (RP or REPO): A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

SAFEKEEPING: A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

SECONDARY MARKET: A market made for the purchase and sale of outstanding issues following the initial distribution.

SECURITIES AND EXCHANGE COMMISSION (SEC): Agency created by Congress to protect investors in securities transactions by administering securities legislation.

SEC RULE 1503-1: See Uniform Net Capital Rule.

TREASURY BILLS: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

TREASURY BOND: Long-term U.S. Treasury securities having initial maturities of more than 10 years.

TREASURY NOTES: A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months or one year.

UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

YIELD: The rate of annual income return on an investment, expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

GLOSSARY OF TERMS

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

Accrual: Accounts on a balance sheet that represents liabilities, a non cash-based asset used in accrual based accounting.

Activity: A specific unit of work or service.

Appropriation: An authorization adopted by the City Council which allows staff to incur obligations and make expenditures of governmental resources. An appropriation is typically granted for periods of one year and specified for fixed amounts.

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: An economic resource. Tangible or intangible property owned by the City for which a monetary value has been set either through the purchase of the item, the assets have a set monetary value, such as cash, can be converted into cash or through a market assessment study.

Audit: A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

Authorized Positions: All positions authorized by City Council for each office and department. This includes full time, part time and seasonal positions. The numbers shown under authorized positions represent the full time equivalents (FTE) except seasonal positions. Seasonal positions are counted as 1 FTE regardless of hours worked.

Balance Sheet: A statement purporting to present the financial position of an entity by disclosing its assets, liabilities, and fund balance as of a specified date.

Balanced Budget: A budget in which planned expenditures on personnel, goods, services and debt are met by income from taxation and other governmental receipts.

Base Budget: Ongoing expenses for personnel, contractual services, supplies, and equipment required to maintain the same level of service as previously authorized by the City Council.

Bond: Bonds are used as long-term debt instruments to pay for capital expenditures. A bond is a written promise to pay a specified sum of money (principal) at a specified future date (maturity date), as well as periodic interest paid at a specified percentage of the principal (interest rate).

Bond Rating: The credit-worthiness of a government's debt as evaluated by independent agencies.

Budget (Operating): A financial and operating plan approved by the City Council to authorize levels of taxing and spending. The plan consists of an estimate of proposed expenditures or expenses for a fiscal year and an estimate of proposed revenues for the same period needed to provide City services. The term is also used to identify the officially approved expenditure levels under which the City and its departments operate.

Budget Calendar: The schedule of key target dates which the City follows in the preparation and adoption of the budget.

Budget Document: An instrument or document presented by the City Manager to the City Council to describe the level of taxing, spending and the level of services to be provided during a certain fiscal year to the citizens of the community. The document is a comprehensive financial program.

Budget Message: It is a message from the City Manager to the City Council and the citizens of the municipality regarding his recommendations relating to those issues that they believe will affect the community. The general discussion of the proposed budget presented in writing as a part of the budget document. .

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

Capital Improvements Budget: A plan of proposed capital expenditures including expenditures of buildings roads, drainage, park improvements, airport improvements, sidewalks or other structures necessary to run the community and the means of financing the proposed projects.

Capital Expenses: The expenditure group used to fund capital purchases such as furniture, computers, vehicles and heavy equipment like solid waste collection trucks where the individual item costs more than \$5,000. Purchases made from the capital expenditures group become fixed assets of the City.

Capital Improvement Program - CIP: A multi-year plan for capital project expenditures which sets forth each proposed capital project identifies the expected cost for each project and the amount to be expended each year.

Capital Improvements Project Activity: A Capital Improvements Project Activity is one of the following groups of actions usually undertaken in a capital improvements project: planning, design and engineering; right-of-way acquisition; construction; and equipment.

Carry Forward Balance: The difference of revenues and expenditures within the same fund transferred to fund balance from one fiscal year to the next.

Cash Management: The management of cash necessary to fund government services while investing available cash to earn interest revenue. Cash management refers to the activities of forecasting the inflows and the outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the highest interest and return available for temporary cash balances.

CDBG: Community Development Block Grant.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest. It is a promissory note issued by a bank

Certificates of Obligation – C of O's: An obligation to pay a debt. Debt issued by a governmental entity to support capital improvement programs and projects, equipment purchases, and other assets that have a useful life at least equal to the term of the debt. Public notices are required prior to the sale of this debt.

Commodities: Items of expenditure which, after use, are consumed or show a material change in their physical condition. Commodities are generally of limited value and are characterized by rapid consumption (i.e.: office supplies, motor fuel, etc.).

Contingencies: The expenditure group that includes all funding such as undesignated funds and monies set aside for salary increases

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures.

Contractual Services: Items of expenditure from services the City receives from an outside company through a contractual agreement.

Current Taxes: Taxes that are levied and due within one year.

Debt Service: The obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Delinquent Taxes: Taxes which are unpaid after the due date, in which a penalty is assessed for non-payment.

Department: A major administrative division of the City that reports to the City Manager and that indicates overall management responsibility for the operation of a group of related functions.

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, physical elements, inadequacy, or obsolescence. Depreciation is also the portion of the cost of a capital asset which is charged as an expense during a particular accounting period. Depreciation is applied to assets in enterprise funds and internal service funds.

Effective Tax Rate: That tax rate which will generate the same amount of tax revenue on the same tax base in the next fiscal year as in the current fiscal year.

Employee Expenses: The expenditure group that includes all personnel related costs such as salaries, social security and Medicare, retirement, group health insurance, group life insurance and workers compensation premiums.

Encumbrances: Obligations in the form of purchase orders, contracts, or salary commitments which are reserved in specified appropriations. Encumbrances cease to exist when an invoice is paid or when an actual liability is established.

Enterprise Fund: A fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to recover the cost of providing goods or services through fees. Rate schedules for these services are established so that revenues are adequate to meet all necessary expenses including debt service for capital costs.

Estimate: The estimated actual expenditures and revenues for the fiscal year prior to the end of the budget fiscal year. Used to determine the Carry Forward Balance.

Estimated Revenue: The amount of projected revenue to be collected during the budget fiscal year.

Expenditure Group: A grouping of like expenditures used to exercise budgetary control. For example, the Employee Expenses expenditure group includes salaries, social security and Medicare, retirement, group health insurance, group life insurance and workers compensation premiums. A department can over run an individual line item as long as the expenditure group remains within budget.

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

Fiscal Year: The time period designated by the City signifying the beginning and ending periods for recording financial transactions. New Braunfels has designated October 1 to September 30 as its fiscal year.

Full Faith and Credit: A pledge of the City's taxing power to repay debt obligations.

Full Time Equivalent – FTE: Equates to one full time authorized position working the equivalent of 40 hours per week for 52 weeks. Part time positions are measured as fractions of one FTE.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, identifiable revenue sources and expenditures. Funds are segregated for the purpose of completing specific activities or attaining certain objectives.

Fund Balance: is the excess of an entity's revenues over expenditures and encumbrances since the inception of the fund. This number should equal the difference between the revenues and the expenditures reported in a governmental fund. This fund balance is available for emergencies or unforeseen expenditures when appropriated by the City Council.

Governmental Accounting Standards Board – GASB: The current source of generally accepted accounting principles used by state and local governments in the United States. GASB is a private, non-governmental organization.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government which may be used for any lawful purpose. General Fund revenues include property taxes, sales tax, franchise fees, court costs and fines, licenses and permits, charges for services, parks and recreation fees and other types of revenue. The General Fund usually includes most of the basic operating services, such as Police, Fire, Parks and Recreation, Library, Public Works, Planning and Community Development, Municipal Court and internal service functions.

General Obligation Bond: General Obligation Bonds must be authorized by public referendum. Bonds become General Obligation Bonds when the City pledges its full faith and credit to the repayment of the issued bonds.

Governmental Fund: Funds used to account for all or most of the City of New Braunfels general activities and services.

Interfund Transfers: The expenditure group used to account for transfers between funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government. The Self Insurance Fund is the City of New Braunfels only internal service fund.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Long-Term Debt: Debt amount with maturity of more than one year.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Major Fund: Any fund that the governmental unit believes to be of particular importance to the users of the statements either because of the nature of the fund or because it meets the “size” criteria set by GASB. The General Fund, by definition, is reported as and/or considered a major fund. If any fund meets the “size” criteria it should be designated as a major fund. It states:

- 1) Ten percent criterion: An individual fund that reports at least 10 percent of **any** of the following
 - a. Total government fund assets
 - b. Total government fund liabilities
 - c. Total government fund revenues
 - d. Total government fund expenditures

- 2) **Five percent criterion:** An individual governmental fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criteria

OPEB: Other Post Employment Benefits which are accounting and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post employment benefits. A major category of OPEB is retiree medical insurance benefits.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Operations Expenses: The expenditure group that includes all payments for services. Examples of expenses included in this group are: postage, utilities, professional services, supplies, parts, vehicle and radio repair and maintenance and contributions to other agencies.

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

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

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Reserve: An account used to indicate that part of a fund's assets is legally reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Bonds: Government-issued bonds which do not pledge the full faith and credit of the jurisdiction, and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds. For example, the golf course operation could issue revenue bonds backed by greens fees and other charges.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for the upcoming budget period.

Risk Management: An organized attempt to protect a government's assets against accidental loss.

Shortfall: The excess of expenditures over revenues during a single accounting period.

Sales Tax: Revenue generated to the City from a percent tax levied on certain retail goods and services purchases. The current tax is 1.5 percent. This amount is split with 1.125 percent going to the City's General Fund and .375 percent going to the New Braunfels Industrial Development Corporation to fund economic development activities.

Tax Levy (Property): The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate (Property): The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a City may levy a tax. The limit may apply to taxes raised for a particular purpose or for a general purpose.

Tax Increment Reinvestment Zone – TIRZ: Economic development tool used by the City to foster development. Developer pays for and constructs public infrastructure and is then reimbursed for the expenditure once the commercial activity within the designated zone generates sufficient revenue to support repayment either through current revenues or debt issuances.

Yield: The rate earned on an investment based on the price paid for the investment.

ACRONYMS

CDBG – Community Development Block Grant

CIP – Capital Improvement Program

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