



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 Adopted Budget

For the Fiscal Year

October 1, 2015 – September 30, 2016

This budget will raise more total property taxes than last year's budget by \$2,555,174 or 11.31 percent, and of that amount \$1,202,958 is tax revenue to be raised from new property added to the roll this year.

On September 14, 2015 the following City Council members voted to adopt the FY 2015-16 Proposed Budget.

Mayor Barron Casteel	Chris Monceballez
	Wayne Peters
	Leah Garcia

*Mayor Pro Tem Ron Reaves and Councilmember Aja Edwards were absent at the September 14th regular meeting.

*Councilmember George Green voted in opposition to the approval of the FY 2015-16 Proposed Budget.

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

Tax Rate	Adopted FY 2015-16	Adopted FY 2014-15
Property Tax Rate	.49823	.49823
Effective Tax Rate	.46700	.46950
Effective M&O Rate	.30620	.31120
Rollback Tax Rate	.52060	.57650
Debt Rate	.22015	.22015

The total amount of municipal debt obligations secured by property taxes for the City of New Braunfels is: \$148,315,000

Due to the passage of S.B. No. 656, section 102.007 of the Local Government Code was amended to require the above information on the cover page for a budget document. In compliance with the new requirements, the City of New Braunfels is providing the above statements on this cover page of its budget.

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Overview and Schedules





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Braunfels
Texas**

For the Fiscal Year Beginning

October 1, 2014

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, 2014. 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.



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.



Mayor: Barron Casteel

District 1: George Green

District 4: Chris Monceballez

District 2: Aja Edwards

District 5: Wayne Peters

District 3: Ron Reaves

District 6: Leah A. Garcia

Appointed Officials

City Manager: Robert Camareno

City Attorney: Valeria Acevedo

Municipal Court Judge: Rose Zamora

Executive Staff

Assistant City Manager:

Kristi Aday

Police Chief:

Thomas Wibert

Fire Chief:

Kenneth Jacks

Public Works Director:

Steven Ramsey

Director of Finance:

Martie Simpson

Human Resources Director:

Gary Wuest

Planning and Community Development Director:

Christopher Looney

Parks and Recreation Director:

Stacey Laird Dicke

Library Director:

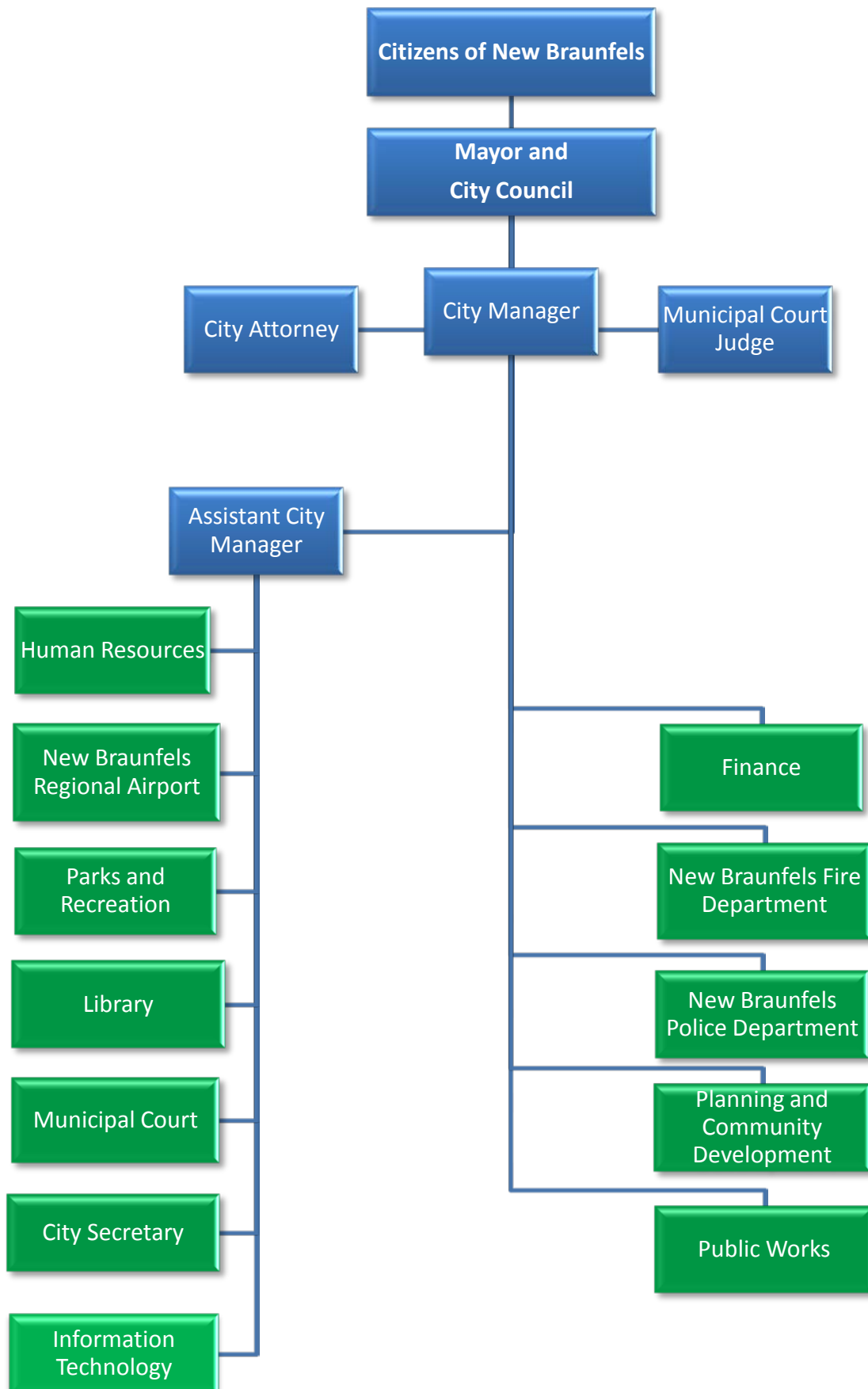
Gretchen Pruett

Airport Director:

Vinicio Llerena

Assistant Director of Finance:

Jared Werner





OFFICE OF THE CITY MANAGER

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

New Braunfels continues to experience significant economic and population growth. In fact, the U.S. Census Bureau in May 2015 published a report that estimated the population change for cities with 50,000 or more in population. According to the report, New Braunfels is ranked 13th in the nation and 6th in the State of Texas for growth in population by percentage. The report stated that population in New Braunfels grew by 4.8 percent from July 2013 to July 2014. This is a considerable increase from the population growth estimate of 2.3 percent utilized in the Financial Forecast prepared in early 2015.

After several years of moderate or no economic growth during the national recession, the New Braunfels economy continues to recover and grow. In the first six months of 2015 (January-June), the engineering division has completed 25 percent more permit reviews in comparison to the entire 2014 calendar year. In FY 2014-15, building permits for new home starts are projected to exceed 1,000 yet again. In FY 2014-15 (October-July), permits issued for new commercial construction (53) exceed the total amount issued in all of FY 2013-14 (52). All positive signs regarding continued development within this community.

We are pleased to report that the adjusted taxable valuation, not including the Creekside TIRZ or freeze values (over age 65) increased by 14.8 percent to \$4.746 billion for the 2015 tax year. The Creekside TIRZ grew by approximately \$62.5 million or 24.6 percent. Freeze values were stagnant when compared to the previous year. Taxable value of new construction totaled \$241.45 million.

FY 2015-16 ADOPTED BUDGET AND PLAN OF MUNICIPAL SERVICES

The City Council held their annual retreat in late May of this year and staff presented to City Council the update to the Five-Year Financial Forecast. The forecast provides current and long range financial projections for the General Fund, Debt Service Fund and Equipment Replacement Fund. The forecast document also includes a description of strategic issues that will impact the City and may require City Council direction over the next five years. The five year forecast also identified capital projects that are not fully funded that have been initiated by this organization to some extent. The forecast is a tool to assist the City Council in setting policy direction and priorities to use in developing the proposed budget. It also assists the City Council by providing a longer term look at the financial impact various programs could have, should the program be funded. Staff appreciates the City Council's commitment to our community and the policy direction and feedback provided at the retreat.

I hereby present the Fiscal Year 2015-16 Adopted Budget and Plan of Municipal Services. After much consideration and various challenging recommendations, the proposed budget is

structurally balanced, with operating revenues meeting recurring operating expenditures. The use of fund balance for recurring expenditures was eliminated in FY 2013-14, and the FY 2015-16 proposed budget continues that practice. A structurally balanced budget will maintain the City's AA credit rating (AA with Fitch and Aa2 with Moody's, and AA- with Standard and Poor's) and sets the foundation for prudent fiscal management of City operations in the coming years.

I believe it is important to note that although the FY 2015-16 Proposed Budget is balanced and addresses to some extent numerous priority issues, there remains approximately \$14.1 million of identified unmet needs throughout the City such as additional personnel and equipment.

OVERVIEW

The FY 2015-16 Adopted Budget totals \$199,152,089 for all funds which represents an increase of \$31,080,894 or 18.5 percent from the FY 2014-15 Adopted Budget. While this is a significant increase, it is driven in large part by the appropriation for capital projects. The Capital Improvement Project's allocation increases in anticipation of the third debt issuance associated with the 2013 bond program. General Fund expenditures increase by \$4.33 million in FY 2015-16. These funds will be used to meet outstanding needs of the organization including continued implementation of the market compensation study, additional staffing including three new police officers and other various one-time equipment and initiatives. Other funds show changes as well that help make up the additional net increase.

The FY 2015-16 Budget includes \$130,062,022 in total revenue, an increase of \$20,494,625 or 18.7 percent from the FY 2014-15 Adopted Budget. Several factors contribute to this increase: \$12.86 million in proceeds from debt issuance – driven by a larger debt issuance to support the 2013 bond program; as well as an increase of \$2.96 million from property and sales tax revenues. The FY 2015-16 Budget also includes beginning fund balances of \$69,090,069. These balances include the remaining proceeds from all debt issuances since 2004.

Expenditures for all funds are \$169,841,524, 22.4 percent or \$31,129,255 more than the FY 2014-15 Adopted Budget. Again, this increase is impacted significantly by expenditures associated with the 2013 bond projects as well as other capital improvements projects, such as the new City Hall construction/renovation. The FY 2015-16 expenditures include \$67,692,064 for capital improvement projects and \$14,463,977 for debt service. The ending fund balance across all funds for FY 2015-16 is \$29,310,565. The General Fund ending fund balance totals \$16,164,898 or 55.2 percent of the total ending fund balance across all City funds.

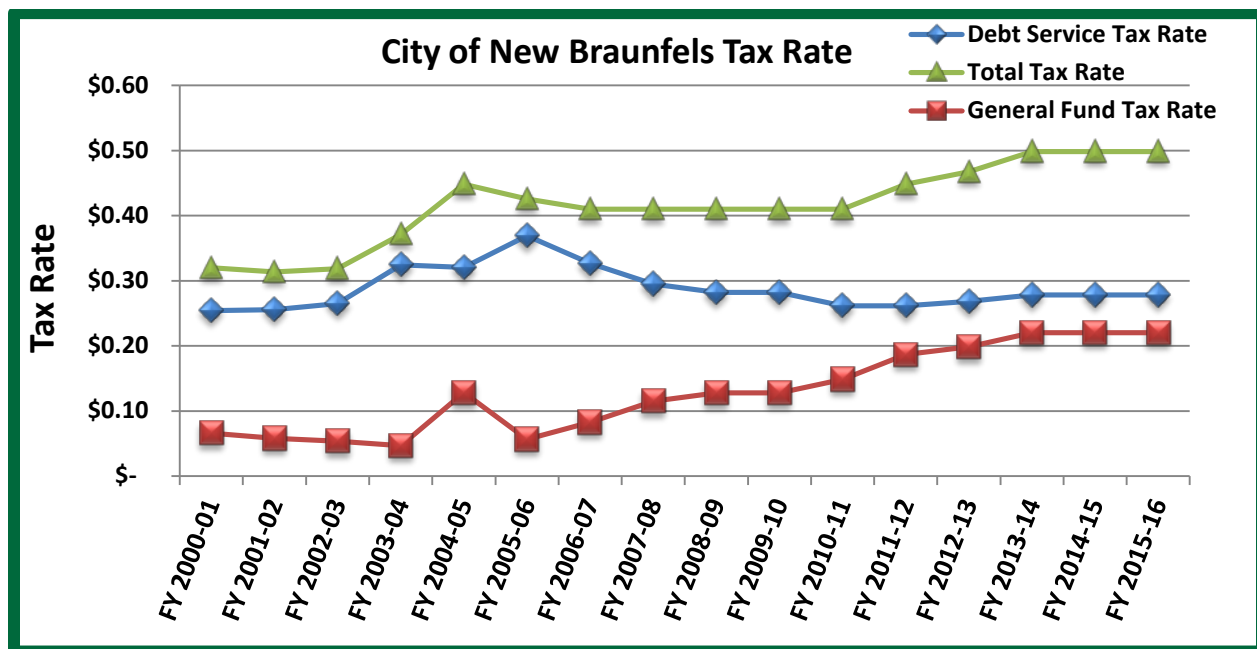
The debt service requirement increases in FY 2015-16 due to the second issuance of the general obligation bonds (2013 bond program), certificates of obligation for City Hall construction as well as a proposed tax note included in the proposed budget. This year's total principal and interest payments are \$14,463,977, an increase of \$1,216,248 in comparison to FY 2014-15. Of the total debt service amount for FY 2015-16, \$1,684,428 is paid by the New Braunfels Industrial Development Corporation (4B) and \$660,862 is paid from Hotel/Motel tax as the debt was issued for the Civic/Convention Center construction. In addition, the Solid Waste Fund will

make a contribution to debt service of \$75,790 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 continue to make a contribution toward debt service (\$107,938) for costs associated with a hanger constructed in 2006. In addition, the Airport supports the certificates of obligation issued in 2014 to purchase and improve assets formerly held by the fixed base operator that no longer operates at the Airport (\$211,594). Finally, the Golf Course Fund will support the debt associated with the certificates of obligation issued in 2014 for golf course and clubhouse improvements (\$485,625). The debt service paid from property taxes totals \$11,218,740. The debt service requirements related to the general obligation bonds and certificates of obligation issued in FY 2014-15 ***will not require a property tax rate increase (as previously projected)***. This includes the 2015 tax notes. Growth in property values is providing sufficient revenue to pay these additional requirements.

Property Tax Rate:

No property tax rate increase was adopted in the Fiscal Year 2015-16 budget. The total property tax rate proposed for FY 2015-16 will remain at 49.8230 cents. The debt service component of this rate is 22.0151 cents with the operations and maintenance rate at 27.8079 cents. The FY 2015-16 operations and maintenance rate is 9.092 cents less than it was in FY 2005-06.



Employee Compensation:

At the beginning of FY 2013-14, staff conducted a market study to determine how all the City's positions (public safety uniform and all non-uniform) compare against the 22 benchmark cities approved by the City Council. Of the 22 cities that were surveyed, 18 responded. Comal County was also surveyed and responded. The survey results yielded that, on average, non-uniform employees were 14.8 percent behind the market, Police Department uniform employees were 17.6 percent behind the market and Fire Department uniform employees were 22.3 percent behind the market. Concurrently, three separate employee committees were established (non-uniform, police and fire) and worked together in reviewing the survey results as well as recommending pay plan structure and implementation strategies.

Staff recommended bringing the City's pay structure in line with the market through a multiyear approach. However, one of the main strategies agreed to by the committees was to develop a step plan for uniform employees and a revised pay plan for non-uniform employees that represents full implementation. For public safety uniform step pay plans, interim pay plans are also proposed to conform to Civil Service requirements. The full implementation cost of the market study for all employees (at 100 percent), authorized across all City funds was approximately \$4.5 million – this figure increases as additional positions are added to the organization. Of that figure, \$4.0 million was associated with employees currently authorized and funded in the General Fund – again, this figure will change slightly as positions are added to the organization and/or other position changes occur i.e. vacancies, promotions, retirements. In FY 2014-15, 40 percent of the cost of the full market compensation plan was implemented. In addition, because non-uniform employees had not received a salary increase in two fiscal years, the Budget included funding to provide a minimum of a 4 percent increase (representing cost of living) to employees who would receive less than a 4 percent market adjustment with the recommended 40 percent implementation strategy. Finally, funding was included in the FY 2014-15 Budget for regular step increases for public safety uniform employees. As uniform employees reach their anniversary date in their current position, they qualify for a raise by moving to the next step, the step pay plan is based on time in position.

In FY 2015-16, an additional 50 percent of the cost to implement the full market compensation plan is funded. All City employee pay plans will be 90 percent funded. In addition, the FY 2015-16 Budget includes a minimum 3 percent increase to non-uniform employees who would receive less than a 3 percent market adjustment with the 50 percent market implementation strategy. Again, this minimum increase serves as a cost of living adjustment. At last, funding is included for FY 2015-16 for regular step increases for public safety uniform employees. Across all City funds (including the General Fund), a total of \$2,400,000 is allocated to support this second year of the multi-year strategy to bring the City's pay structure and plan(s) more in line with the market data collected in FY 2013-14. Of the \$2.4 million allocated in FY 2015-16, \$2.2 million is for employees authorized in the General Fund. Maintaining market competitiveness is an on-going process. Therefore, in FY 2016-17, staff will need to reassess the market to determine how it may have moved over the three year period (data last collected in FY 2013-14) so that the organization can continue to progress in its goal to retain and attract quality staff.

Self Insurance Fund:

The rising cost of health care is a constant concern nationwide, and for the City of New Braunfels. Over the last six years, many organizations have seen double-digit annual increases in costs in claims as well as in administrative service costs. With the exception of FY 2009-10 and FY 2014-15 most recently, the City of New Braunfels has not experienced these types of increased costs.

Unfortunately, as stated, claims in the current plan year (FY 2014-15) increased significantly; the total cost for claims in FY 2014-15 actually rose to the level where aggregate (city-wide) stop loss insurance activated, which means medical claim expenditures will exceed the city's maximum annual risk or exposure. This significant increase in costs is in large part, driven by a higher frequency of large claims by individuals. However, overall increased utilization and rising medical costs also contribute to this increase. Staff feels confident that FY 2014-15 will be in many ways, an anomaly and that these significantly higher claim costs will not continue into FY 2015-16. However, staff and the City's benefits consultants have done considerable research on plan design and options (i.e. deductibles, co-pays, etc.), premiums (employer and employee contributions to the fund) as well as alternative medical care strategies. Based on analysis of all the information and data, staff intends to roll out a multi-faceted approach that is focused on the following strategies:

- Plan value and design comparable with the market
- Adding a consumer driven health plan
- Managing the financial impact to employer and employee regarding increased costs/premium
- Begin to build the Self Insurance Fund reserve - resulting from the deficit spending that occurred during FY 2014-15
- Offer preventative care screenings and lower cost medical care options

As mentioned earlier, at this point, staff and the City's benefits consultant feel that the significant increase in claim costs in FY 2014-15 is an anomaly. Therefore, total expenditures are expected to decrease in FY 2015-16.

As a result of much higher than originally budgeted claims costs in FY 2014-15, the City will utilize a significant portion of the reserves within the Self Insurance Fund to pay claim expenditures. Building the reserve back to the 25 percent level will take a multi-year strategy. The FY 2015-16 Adopted Budget includes a \$585,000 transfer into the Self Insurance Fund to begin to address the fund balance shortfall (\$500,000 from the General Fund and \$85,000 from the City's four enterprise funds).

Changes in the City's employee medical insurance program have been made over the past three fiscal years and continue in FY 2015-16. Specifically, premium increases of 15 percent are proposed in the City's higher coverage plan. The deductibles and out-of-pocket maximum will also be increased for that specific plan. In addition, a third plan was introduced in FY 2015-16. This additional offering is a high deductible health plan. The City will offer a biometric screening for employees that can detect potential serious health issues early on. The City will also offer a service called Teledoc, a service that allows employees to call a doctor for basic

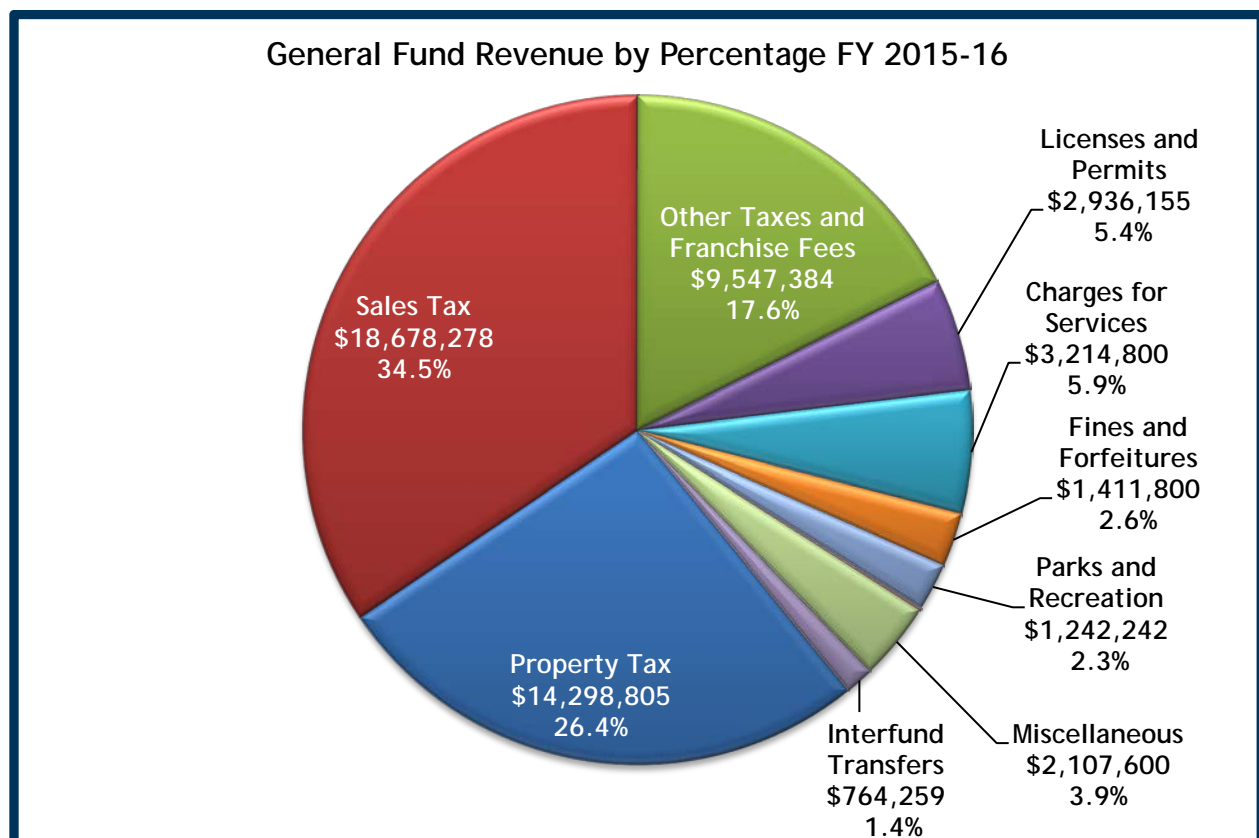
health issues. The cost of this service is free to employees on two out of the three plans offered. Moreover, the total cost for a Teledoc session is approximately 60 percent less than a regular doctor's visit.

GENERAL FUND

Revenues:

Total General Fund revenues for FY 2015-16 are projected to be \$54,201,323, an increase of \$4.61 million above the FY 2014-15 Adopted Budget and \$4.12 million above the FY 2014-15 year-end estimate.

When compared to FY 2014-15 budgeted revenues, the increase in FY 2015-16 total General Fund budgeted revenues can be attributed to increases in property tax revenues (\$1,336,345), sales taxes (\$532,966), franchise taxes (\$1,296,345), and non-annexation agreements (\$431,425). Licenses and permits revenues are projected to increase \$303,765 when compared to the FY 2014-15 Budget because of continued growth in development in the community. Fines and forfeitures increase by \$392,674, reflective of the enhanced collection efforts and additional warrant round ups.



Expenditures:

The expenditures in the General Fund for FY 2015-16 are budgeted at \$55,289,381 an increase of \$4,327,928 in comparison to the FY 2014-15 Adopted Budget. This increase in expenditures is a result of multiple initiatives. The graphic below illustrates how every General Fund “dollar” is allocated across the City Council’s strategic priorities.



Continued implementation of the market study is funded in FY 2015-16 at \$2,184,500. With this investment, 90 percent of the market study implementation will be complete. The budget also includes a total of 15 new positions throughout the organization including three new police officers. Nearly all new positions are funded for nine months in FY 2015-16.

General Fund Positions Proposed in FY 2015-16		
Department	Division	Position
Public Works	Engineering	Construction Inspector
Public Works	Engineering	Engineering Technician
Public Works	Engineering	Administrative Secretary
Public Works	Drainage	Equipment Operator
Police Department	Patrol	Police Officers (3)
Police Department	CID	Detective
Police Department	CID	Crime Scene Technician
Police Department	CID	Crime Victim’s Liaison
Information Technology	GIS	GIS Analyst
Finance	Finance	Financial Analyst
Planning and Community	Building Inspections	Senior Plans Examiner

General Fund Positions Proposed in FY 2015-16		
Department	Division	Position
Development		
Planning and Community Development	Environmental Services	Sanitarian I
Capital Programs	Capital Programs	Senior Construction Inspector

Positions Proposed in FY 2015-16 – Other Funds	
Department/Division	Position
City Administration	River Manager

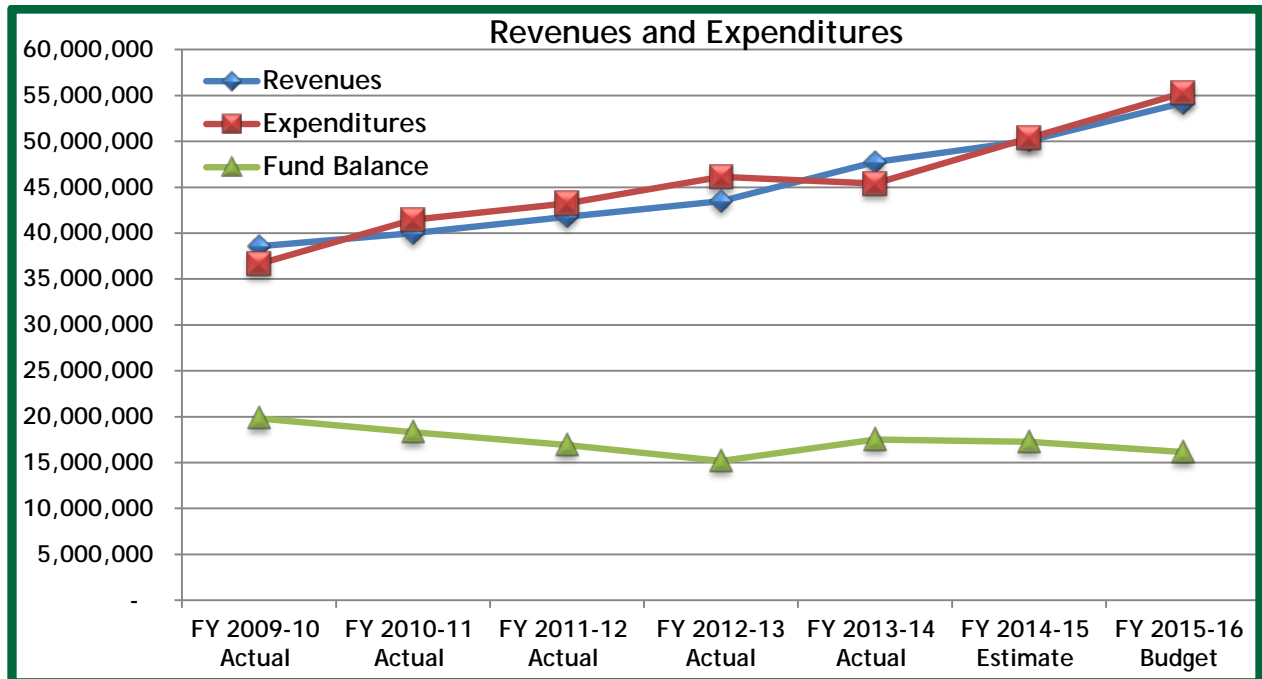
Fund Balance:

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 taxes.

As the economy slowly recovered, the Council and staff 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, not increasing employees' compensation, managing expenditures such as travel and small equipment purchases, deferring capital purchases, and by drawing on the General Fund reserves (fund balance). From FY 2010-11 to FY 2012-13, fund balance was budgeted to support recurring expenditures.

The practice of using fund balance to support recurring expenditures is unsustainable and does not set a structurally balanced budget. Therefore, the FY 2013-14 Budget eliminated the use of fund balance for recurring expenses. The FY 2015-16 General Fund Budget once again, is structurally balanced.

The FY 2015-16 General Fund Budget draws down fund balance by \$1,088,058, entirely for one-time expenditures and transfers. 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 2015-16, 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, stormwater development funds, hotel/motel tax funds, parks improvement funds, capital funds, and equipment replacement funds. Many of these are described in more detail below.

STRATEGIC PRIORITIES

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

Quality of Life
Infrastructure
Effective Management
Public Safety
Growth and Development

QUALITY OF LIFE

Library

In the FY 2015-16 Budget, \$32,000 is included for operating expenditures to support the new bookmobile. It's expected that the bookmobile will be operational at some point in the beginning of the fiscal year. \$23,712 is included for an initiative to transition a number of part time employees to full time. Specifically, three part time Library Clerk positions would be made full time with this funding. While the Library isn't in need of additional hours of coverage, this very critical position has been difficult to recruit and retain – mainly because it is not full time nor does it provide full benefits. Therefore, to reduce the costs of this initiative, the employees

would not be made full time until a vacancy occurs. Once a part time Library Clerk vacancy occurs, those hours would be absorbed by the Clerks that would be made full time.

Funding in the amount of \$10,000 is included in the 2015 limited Tax Note to make continued facility improvements to the Westside Community Center. Specifically, fire retardant, ADA compliant exit doors will be installed on the second story of the building. The exterior stairwell landings will also be improved for better mobility.

Parks and Recreation

Included for FY 2015-16 is \$20,899 to reclassify two seasonal Park Ranger positions to part time. The additional year-round presence is necessary due to the popularity of Fischer Park and increased frequency of special events and programs, which require security or crowd control presence.

The purchase of a slope mower is included in the 2015 limited Tax Note (\$37,000). Specifically, the mower will be stationed at Fischer Park, where there are various elevation changes where a slope mower would allow staff to maintain the grounds more safely and efficiently.

In order to progress conceptual work and design for the Mission Hills Park located on Independence Drive, \$30,000 is allocated in the Parks Improvement Fund.

Civic/Convention Center

In FY 2013-14, a facility maintenance reserve was established for the Civic/Convention Center. The funding for this reserve comes from the Hotel/Motel Fund (\$100,000 in FY 2013-14). In FY 2014-15 and FY 2015-16, this effort continues. Therefore, by the end of FY 2015-16, there will be a total of \$300,000 in the reserve. The funding is planned to continue in future years and include revenue from other sources, such as room sponsorships in an effort to build a reserve for maintenance and repair needs as the building ages.

Available Hotel/Motel Tax Fund reserves will be allocated in FY 2015-16 to make audio visual enhancements throughout the Civic/Convention Center (\$85,000). Specifically, the projection system in the ballroom will be upgraded. This funding source will also be utilized to purchase convention style tables for the facility (\$6,000). The Enterprise and Maintenance Equipment Replacement Fund also allocates \$28,408 to make minor facility renovations at the facility in an effort to create additional office space.

River Activities Fund

The addition of a River Manager is included in FY 2015-16. The re-establishment of this position was listed as a high priority by the participants in the September 2014 River Issues Public Input Meeting and has been expressed as a priority by the City Council as well. This position is funded for nine months (\$62,400 in FY 2015-16 and \$83,200 annually). This new position will serve as the point of contact for river related issues and information for both internal stakeholders (Police, Parks, Public Works, City Manager's Office and City Council) as well as external stakeholders (river outfitters, chamber of commerce, and media outlets). The position will also be responsible for facilitating meetings and gathering information for the

standing River Activities Committee. Other responsibilities will likely be assigned to this position at the discretion of the City Manager's Office.

Solid Waste

Capital expenditures in FY 2015-16 total \$6,300 to purchase an air compressor for the fleet service division.

INFRASTRUCTURE

Public Works

Three positions are proposed to be added to the Engineering division In FY 2015-16. An Engineering Technician and Administrative Secretary are proposed to assist with the dramatic increase in permit and plan review. In addition, the Administrative Secretary will also support Watershed related activities and reporting (Watershed Protection Plan and Edwards Aquifer Habitat Conservation Plan) as well as the Capital Programs Division once the staff moves to the new City Hall. These two positions have been funded for nine months (\$72,319 for FY 2015-16 and \$96,426 annually). The third position is an additional Construction Inspector. This position will assist in managing increasing workload, mainly driven by new residential and commercial development. This position is funded for nine months (\$40,675 for FY 2015-16 and \$54,233 annually). The vehicle for the Construction Inspector position will be funded from the 2015 Tax Notes.

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 \$1.586 million in FY 2014-15. In FY 2015-16, the funding is proposed to increase by an additional \$100,000 for a total of \$1.686 million in the General Fund. The FY 2015-16 allocation represents an increase of 154 percent when compared to FY 2006-07. The funding for FY 2015-16 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. Funding is included in the street budget to continue traffic calming efforts (\$54,000) and the purchase of a traffic signal cabinet (\$9,000).

The replacement of an existing street sweeper and dump truck are also included in the proposed 2015 tax note (\$300,000). The current units are undersized and have exceeded their useful life. The street sweeper is nearly ten years old and the dump truck is over fifteen years old. Both units have also experienced higher than average repair costs. Therefore, replacement is warranted for both and a higher and more effective level of service can be expected from the new equipment once in service.

The Rail Road underpass bridge on Landa Street has a vertical clearance of 11' 8". This bridge is impacted numerous times throughout the year, which causes significant damage to personal property and can result in serious damage to the structure. The FY 2015-16 Adopted Budget includes a high load detection system which would trigger flashing lights mounted to a sign near

the bridge, indicating to the driver the load is too high for the bridge. Funding in the amount of \$30,500 is included in the 2015 tax note for this effort.

Drainage

The fourth position proposed is an additional Equipment Operator I in the Drainage Division. Specifically, this position will be assigned to maintain the priority I drainage easements (currently private drainage easements maintained by residents) that will be acquired in FY 2015-16. Acquisition of these easements is a new initiative for FY 2015-16. Due to timing necessary to survey and acquire the private drainage easements, the Equipment Operator is funded for six months in FY 2015-16 (\$24,652 in FY 2015-16 and \$49,304 annually). To acquire and maintain these new easements will require one-time funding for professional services such as surveying as well as some capital equipment. Those costs will be supported by the Stormwater Development Fund (\$91,000).

Wayfinding Signs

The City installed wayfinding signs throughout the community several years ago. The FY 2015-16 Budget includes funding in the amount of \$325,000 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

Equipment Replacement Fund

Approximately 100 vehicles have met the age criteria for replacement (eight years). Fortunately, many vehicles in the fleet have low mileage and have been maintained properly. The Fleet Manager has evaluated all eligible vehicles and has determined that 29 warrant replacement, the majority of which are police pursuit vehicles (20). The approximate cost to replace the vehicles is \$1,257,000. In addition, a large portion of laptops and computers have exceeded the age criteria for replacement being that the program has been suspended for two fiscal years. As with the vehicles, information technology staff will evaluate what equipment requires replacement. \$200,000 is allocated for this effort.

At last, the Fire Department's Self Contained Breathing Apparatus (SCBA) is scheduled for replacement in FY 2015-16. The estimated cost of this equipment is \$800,000. This equipment is an essential component of fire suppression and has a useful life of fifteen years.

The City purchased almost 100 vehicles in the first year of the program. Seeing that the program is still partially reinstated, again, only a select number of vehicles (mainly police pursuit) will be replaced in FY 2015-16. Fortunately, the fleet has been well maintained since 2008 and a large number of those vehicles can be extended and remain in service past the current eight year threshold. However, these costs are only deferrable and the program will need to be fully reinstated at some point in the future. To fully fund the equipment replacement program will require an increase of approximately \$525,000 in the annual transfer from the General Fund (\$925,000 in total). A contribution to the fund of \$400,000 will be made from the General Fund in FY 2015-16, an increase of \$100,000 when compared to the previous fiscal year.

Finance

A Financial Analyst position has been approved for FY 2015-16. Specifically, this position will assist with the development of the annual budget as well as provide enhancements to revenue/expenditure tracking and reporting efforts. Moreover, this position will assume responsibility of performance measure tracking among other research and data collection type projects. This position will also increase internal audit efforts. This position is funded for nine months (\$43,398 in FY 2015-16 and \$57,864 annually).

City Administration - Information Technology

A GIS Analyst position has been approved for FY 2015-16. This position will impact various departments in the organization including but not limited to: Police Department, Fire Department, Public Works, City Manager's Office, Planning and Community Development and the Parks and Recreation Department. As GIS continues to increase as a platform for spatially presenting and managing information, the City needs to have adequate resources to offer GIS to internal and external users. This position is funded for nine months (\$44,168 in FY 2015-16 and \$58,890 annually).

The current phone system for City facilities is over ten years old. In addition, the current phone system is no longer in production; therefore, additional or replacement units will only be available as long as companies have an inventory of them. \$100,000 is included in the 2015 tax note to replace the existing phone system in the new city hall building.

The Adopted Budget includes the acquisition of a software system for agenda management. Development, preparation and management of agenda packet(s) for public meetings are a significant, labor intensive process. A software system will increase the efficiency with which these essential documents are completed. The annual licensing costs are funded in the General Fund while acquisition of the software is included in the 2015 tax note (\$40,000).

City Administration – Capital Programs

An additional Senior Construction Inspector is proposed for FY 2015-16. This position will be essential to ensuring proper inspection services are provided to active capital projects. Specifically in FY 2015-16, the proposition 1 (streets) projects are anticipated to begin construction, therefore adequate inspection staff is critical. This position is funded for nine months (\$42,071 in FY 2015-16 and \$56,094 annually).

Additional Funding for Capital Projects:

Funding has been allocated for the Transportation Enhancement Project – Westside Pedestrian Improvements in the FY 2015-16 Budget. In FY 2013-14, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connected to planned improvements, and that link communities to parks, businesses and shopping. The focus of this project will be in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs, while the City's share must cover all engineering and pre-construction services. The City grant match totals \$400,000

for this project, of which \$200,000 has been identified from existing debt proceeds while the remaining \$200,000 is to be funded from the proposed 2015 tax note.

Funding is allocated from hotel/motel tax revenues to begin preliminary engineering and conceptual work for two capital projects, the renovation of the Comal River last tuber's exit area and renovation of the City Tube Chute property including Stinky Falls (\$250,000).

City Administration – Municipal Court

\$6,850 is included in the budget to implement certification pay for the Court Clerk positions. The certification pay will be tied specifically to testing parameters as defined by the state. This will also serve as a recruiting/retention initiative.

PUBLIC SAFETY

Fire

The City's Public Protection Classification (PPC) is scheduled for review by the Insurance Service Office (ISO) in 2016. In order to engage a firm that will oversee the rating process, convert the actual rating data and information and create a final report, \$25,000 has been added to the proposed budget. The ISO rating directly impacts homeowner' and business insurance rates.

\$55,000 is included in the 2015 tax note to replace the overhead doors at fire station #1 (Central). The new doors will be safer and require less annual maintenance when compared to the current antiquated system. Moreover, the doors will have protective sensors, reducing the chance of the door(s) coming down on a vehicle or individual.

The current fire station #2 will need to be replaced. The facility has multiple issues and the traffic surrounding the station has become very congested. The City owns property near the existing fire station (adjacent to the Westside Community Center on Water Lane) which allows for much improved ingress and egress. The replacement station will ultimately be built on that property. Therefore, \$150,000 is included in the 2015 tax note for design services.

Police

One time expenditures of \$158,000 are included for radars and in-car cameras of replacement vehicles. The cost to replace the vehicles and the permanent equipment is funded out of the Equipment Replacement Fund. However, the radars and in-car cameras are not included in the program. Therefore, the cost of this equipment is allocated as the twenty Police vehicles that are recommended for replacement all require a new camera and radar.

Three additional officer positions are proposed, which will be funded for nine months (\$155,545 in FY 2015-16 and \$207,393 annually). These three officers will all be assigned to the Patrol Division, while an additional \$60,712 is included in the General Fund to purchase essential equipment associated with the new officers. The vehicles for the new officers are proposed to be funded from the proposed 2015 tax note issuance (\$173,000).

One Crime Scene Technician (non-uniform position) is included in FY 2015-16 – nine month funding (\$43,419 in FY 2015-16 and \$57,864 annually). The vehicle for the Crime Scene Technician is proposed to be funded from the 2015 tax notes (\$30,000). The Crime Scene Technician will have an immediate impact on the time that patrol officers and detectives have to spend at crime scenes, and they can immediately move on to another call for service or other tasks involved in the investigations. This position will be a workforce multiplier by keeping officers in service and available for the next call for service.

Funding is also included for an additional Corporal (detective). This additional detective will be partially funded from a grant. Total funding for this position includes the City's match for salary and benefits (\$24,656) as well as necessary equipment and vehicle (\$42,230). The budget also includes a Crime Victim's Liaison. This non-uniform position will provide workload relief for the existing Detectives (Corporals) as well as serve as a resource to victims, offering awareness on reporting procedures, applicable laws and any other assistance that can be provided. This position is funded for nine months (\$40,026 in FY 2015-16 and \$53,368 annually).

GROWTH AND DEVELOPMENT

Building and Environmental Services

One Senior Plans Examiner is proposed for FY 2015-16. This position will be funded for nine months (\$43,398 for FY 2015-16 and \$57,864 annually). The Senior Plans Examiner will assist in managing the continued increase in permit and plan review. An additional Sanitarian I is also proposed in FY 2015-16. This position will assist in managing the workload as it relates to services such as restaurant inspections. This position is funded for nine months (\$44,369 in FY 2015-16 and \$59,159 annually).

Funding of \$150,000 is included to begin the update and development of the City's comprehensive plan. The estimated total cost to develop the plan is \$300,000; the remaining funding needed to complete the plan will be addressed in FY 2016-17.

Policy Consideration

During the City Council retreat in May, the following lists were presented to serve as recognition of several projects that have already been initiated to some extent by the organization.

Initiated projects that require additional funding:

- Public works/fire training service center
- Fire station #2 construction
- Contribution to the water reuse project
- Cemetery wall stabilization project
- Renovation of municipal court space for future use by the Police Department

Projects that may require additional funding:

- Various proposition two projects (drainage)
- Repairs to North Tributary Flood Control Project
- Loop 337 expansion
- Land acquisition
- Transportation improvement projects

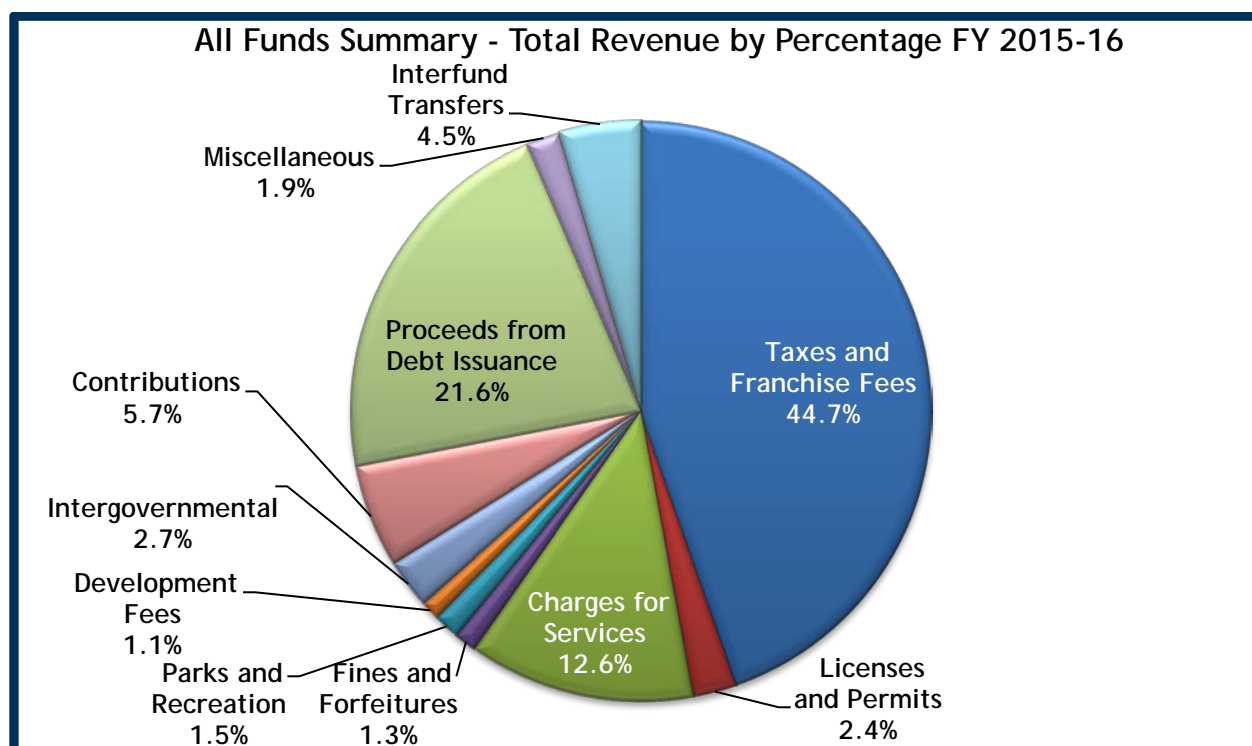
The FY 2015-16 budget does not include a debt issuance to address funding for the projects listed above. I recommend that we schedule a workshop in early fall specifically to discuss the status of these projects and a preliminary estimate of the funding required to complete them. This would allow the City Council to prioritize and determine the level and timing of investment required. From that, a realistic expectation for project delivery could be developed

I am pleased to submit the FY 2015-16 Adopted Budget and Plan of Municipal Services for City Council's consideration. This has been a year where much was accomplished, however, the coming years will bring additional community growth and continued increasing demands for City services. The FY 2015-16 Adopted Budget was carefully prepared to balance the City Council and community priorities with a sustainable and sound financial plan for the City of New Braunfels.

Respectfully submitted,



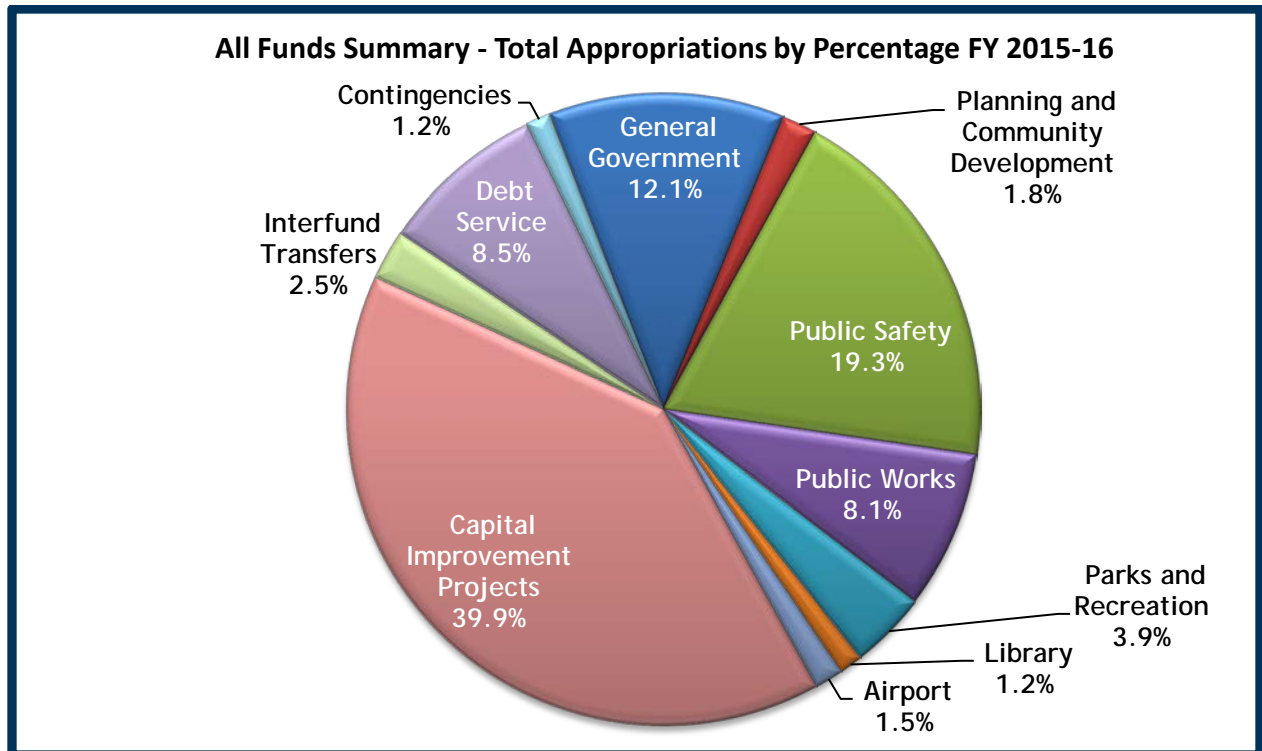
Robert Camareno
City Manager



Taxes and franchise fees	\$58,133,195
Licenses and permits	3,142,655
Charges for services	16,359,180
Fines and forfeitures	1,654,818
Parks and Recreation	1,895,242
Development Fees	1,370,600
Intergovernmental	3,563,499
Contributions	7,464,890
Proceeds from debt issuance	28,150,000
Miscellaneous	2,438,256
Interfund Transfers	5,889,686
TOTAL	\$130,062,022

All Funds Summary – Total Revenues by Percentage

The graph and table above provide a comprehensive view of all budgeted revenues for all City funds in the FY 2015-16 Adopted Budget. To note a few of the revenue categories, contributions of \$7.46 million are comprised mainly of revenue (premiums) coming into the Self Insurance Fund, which is where claim costs as well as other related expenditures to providing health care to City employees are accounted for. Charges for services (\$16.36 million) includes all revenue generated by the Solid Waste Department garbage and recycling service as well as all other revenue from services from which fees are charged. The \$28.15 million dollars in proceeds from debt issuance accounts for the anticipated third debt issuance associated with the 2013 bond program scheduled for FY 2015-16. Additional narrative on revenues can be found on pages 86-100.

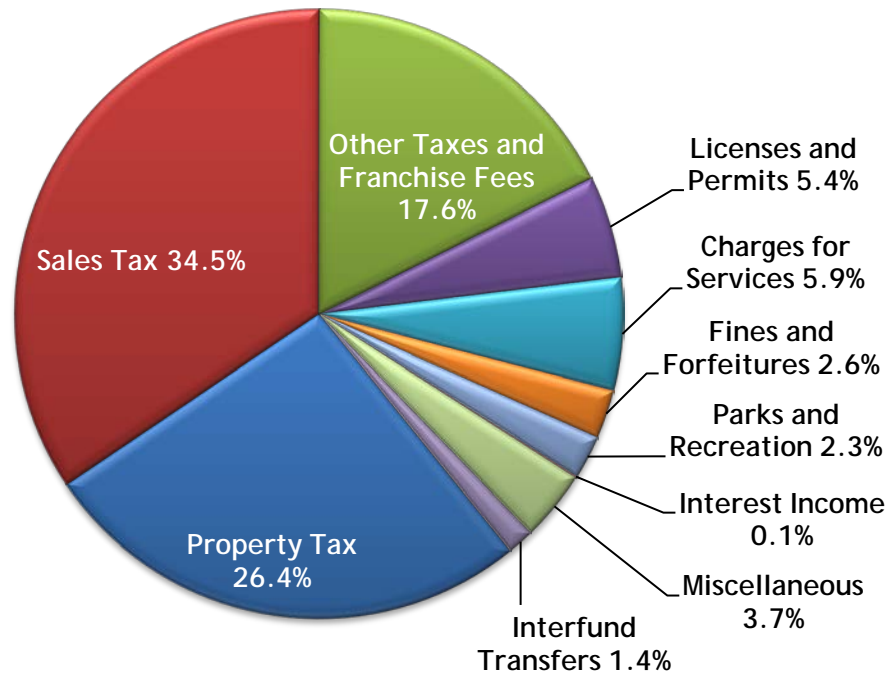


General Government	\$20,377,704
Planning and Community Development	3,032,657
Public Safety	32,842,776
Public Works	13,743,189
Parks and Recreation	6,749,647
Library	2,025,012
Airport	2,477,876
Capital Improvement Projects	67,692,064
Interfund Transfers	4,321,390
Debt Service	14,463,977
Contingencies	2,115,232
TOTAL	\$169,841,524

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 2015-16 Adopted Budget. A significant portion of these funds (\$67.7 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.

General Fund - Total Revenue by Percentage FY 2015-16

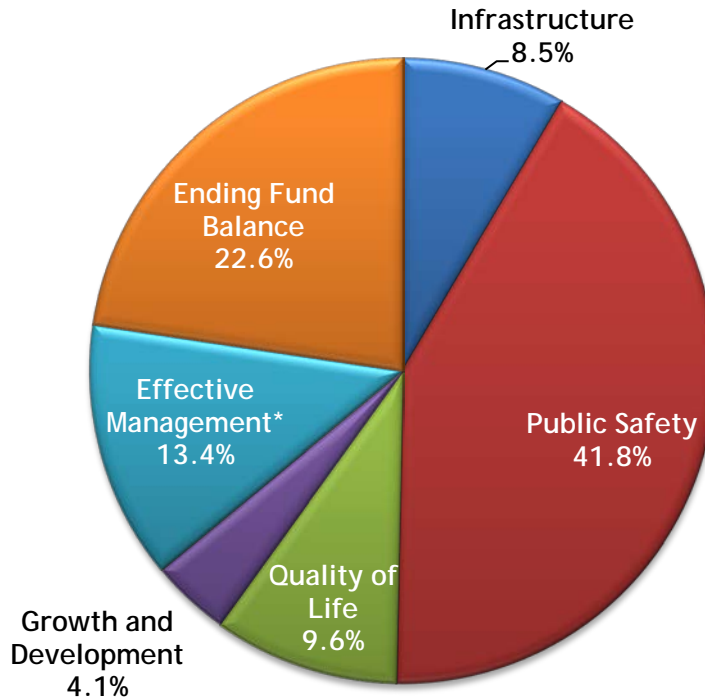


Property tax	\$14,298,805
Sales tax	18,678,278
Other taxes and franchise fees	9,547,384
Licenses and permits	2,936,155
Charges for services	3,214,800
Fines and forfeitures	1,411,800
Parks and Recreation	1,242,242
Interest Income	70,000
Miscellaneous	2,037,600
Interfund transfers	764,259
TOTAL	\$54,201,323

FY 2015-16 General Fund Budget – Total Revenues

Sales tax revenues continue to represent the largest portion of General Fund revenues in FY 2015-16 at 34.5 percent. Property taxes are the second largest source of General Fund revenues at 26.4 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 89-94.

General Fund - Total Appropriations by Percentage FY 2015-16



**Effective Management includes funding for compensation increases as well as interfund transfers (Equipment Replacement Fund, River Activities Fund, etc.)*

Ending Fund Balance	\$16,164,878
Infrastructure	6,065,786
Public Safety	29,894,514
Quality of Life	6,845,250
Growth and Development	2,930,657
Effective Management	9,553,174
TOTAL	\$71,454,280

FY 2015-16 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 \$16.16 million represents the City Council's targeted reserve level in the General Fund. The Ending Fund Balance represents 30 percent of the recurring budgeted expenditures in the General Fund. All General Fund appropriations are explained in further detail in the General fund section of the budget, pages 123-208.

FY 2015-16 Authorized and Funded Program Changes

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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Public Works

Engineer Technician	\$ 3,265	\$ 39,386	\$	\$ 42,651	General Fund
Construction Inspector	25,000	40,675		65,675	General Fund and Capital Funds
Priority I Drainage easement conversion - Acquisition costs, equipment and one Equipment Operator position	91,000	24,652		115,652	General Fund and Stormwater Development Fund
Administrative Secretary	3,265	32,933		36,198	General Fund
Additional Street Maintenance Funding		100,000		100,000	General Fund
Total - Public Works	\$ 122,530	\$ 237,646	\$ -	\$ 360,176	

Police

Three Police Officers	\$ 233,712	\$ 155,545	\$ -	\$ 389,257	General Fund and Capital Funds
Crime Victim's Liaison	8,000	40,026	-	48,026	General Fund
Crime Scene Technician	\$ 41,750	\$ 43,419	\$ -	\$ 85,169	General Fund and Capital Funds
Detective/Corporal - partially grant funded	\$ 42,230	\$ 24,656	\$ -	\$ 66,886	General Fund
Total - Police	\$ 325,692	\$ 263,646	\$ -	\$ 589,338	

FY 2015-16 Authorized and Funded Program Changes

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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City Administration

GIS Analyst	\$ 2,500	\$ 44,168	\$ -	\$ 46,668	General Fund
Agenda management software	\$ 40,000	\$ 5,000	\$ -	\$ 45,000	General Fund and Capital Funds
Municipal Court Clerk certification pay	\$ -	\$ 6,850	\$ -	\$ 6,850	General Fund
Total - City Administration	\$ 42,500	\$ 56,018	\$ -	\$ 98,518	

Finance

Financial Analyst	\$ 3,000	\$ 43,398		\$ 46,398	General Fund
Total - Finance	\$ 3,000	\$ 43,398	\$ -	\$ 46,398	

Human Resources

Applicant tracking and on boarding software system		\$ 9,600		\$ 9,600	General Fund
Total - Human Resources	\$ -	\$ 9,600	\$ -	\$ 9,600	

Non-Departmental

Continued reinstatement of the equipment replacement program	\$ -	\$ 100,000	\$ -	\$ 100,000	General Fund
Total - Non-Departmental	\$ -	\$ 100,000	\$ -	\$ 100,000	

FY 2015-16 Authorized and Funded Program Changes

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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Library Services

Bookmobile recurring operating expenses	\$ -	\$ 32,000	\$ -	\$ 32,000	General Fund
Library Clerks - Part Time to Full Time (three positions)	\$ -	\$ 23,712	\$ -	\$ 23,712	General Fund
Total - Library	\$ -	\$ 55,712	\$ -	\$ 55,712	

Parks and Recreation

Reclass two seasonal Rangers to part time	\$ -	\$ 31,599	\$ (10,700)	\$ 20,899	General Fund
Total - Parks and Recreation	\$ -	\$ 31,599	\$ (10,700)	\$ 20,899	

Planning and Community Development

Senior Plans Examiner	\$ 5,058	\$ 43,398	\$ -	\$ 48,456	General Fund
Sanitarian I	\$ 23,000	\$ 44,369	\$ -	\$ 67,369	General Fund and Capital Funds
Total - Planning and Community Development	\$ 28,058	\$ 87,767	\$ -	\$ 115,825	

Capital Programs

Senior Construction Inspector	\$ 24,500	\$ 42,071	\$ -	\$ 66,571	General Fund and Capital Funds
Total - Capital Programs	\$ 24,500	\$ 42,071	\$ -	\$ 66,571	

Total- General Fund Departments	\$ 546,280	\$ 927,457	\$ 10,700	\$ 1,463,037	
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FY 2015-16 Authorized and Funded Program Changes

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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River Activities Fund



River Manager	\$	3,000	\$	62,400	\$	-	\$	65,400	General Fund via Transfer
Total - Capital Programs	\$	3,000	\$	62,400	\$	-	\$	65,400	

Total- All Funds	\$	549,280	\$	989,857	\$	10,700	\$	1,528,437
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FY 2015-16 Equipment and Initiatives

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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Public Works

Streets Maintenance Dump					
Truck - Replacement	\$ 100,000	\$ -	\$ -	\$ 100,000	Capital Funds
Street Sweeper Replacement	\$ 200,000	\$ -	\$ -	\$ 200,000	Capital Funds
High Load Detection System	\$ 30,500	\$ -	\$ -	\$ 30,500	Capital Funds
Total - Public Works	\$ 330,500	\$ -	\$ -	\$ 330,500	

Fire

ISO Consultant	\$ 25,000	\$ -	\$ -	\$ 25,000	General Fund
Station 1 Overhead Doors	55,000	-	-	55,000	Capital Funds
Design Services - Station #2	150,000			150,000	Capital Funds
Total - Fire	\$ 230,000	\$ -	\$ -	\$ 230,000	

Police

Dispatch Flooring					
Replacement	\$ 14,103	\$ -	\$ -	\$ 14,103	Capital Funds
Total - Police	\$ 14,103	\$ -	\$ -	\$ 14,103	

FY 2015-16 Equipment and Initiatives

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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City Administration

Accella software contract services - training and system support	\$ 23,750		\$ -	\$ 23,750	General Fund
Joint use (pool) vehicles	\$ 60,000	\$ -	\$ -	\$ 60,000	Capital Funds
Design Services - Tube chute and last tuber's exit property	\$ 250,000	\$ -	\$ -	\$ 250,000	Hotel/Motel Tax Fund
Phone system upgrade	\$ 100,000	\$ -	\$ -	\$ 100,000	Capital Funds
Total - City Administration	\$ 433,750	\$ -	\$ -	\$ 433,750	

Library Services

Westside Community Center exterior stairwell improvements	\$ 10,000	\$ -	\$ -	\$ 10,000	Capital Funds
Total - Library Services	\$ 10,000	\$ -	\$ -	\$ 10,000	

Parks and Recreation

Slope mower	\$ 37,000	\$ -	\$ -	\$ 37,000	Capital Funds
Design Services - Mission Hill Park	30,000			30,000	Parks Improvement Fund
Total - Parks and Recreation	\$ 67,000	\$ -	\$ -	\$ 67,000	

Total- General Fund Departments	\$ 1,085,353	\$ -	\$ -	\$ 1,085,353	
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FY 2015-16 Equipment and Initiatives

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
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Airport

Zero turn radius mower	\$ 16,000	\$ -	\$ -	\$ 16,000	Airport Fund
Airport appraisal services - to assess market rates of rental properties	\$ 10,000	\$ -	\$ -	\$ 10,000	Airport Fund
5000 Gallon Jet A Refueler - lease to own	\$ -	\$ 43,272	(\$10,750)	\$ 32,522	Airport Fund
Ground power unit (GPU)	\$ 50,000	\$ -	\$ -	\$ 50,000	Airport Fund
Total - Airport	\$ 76,000	\$ 43,272	\$ (10,750)	\$ 108,522	

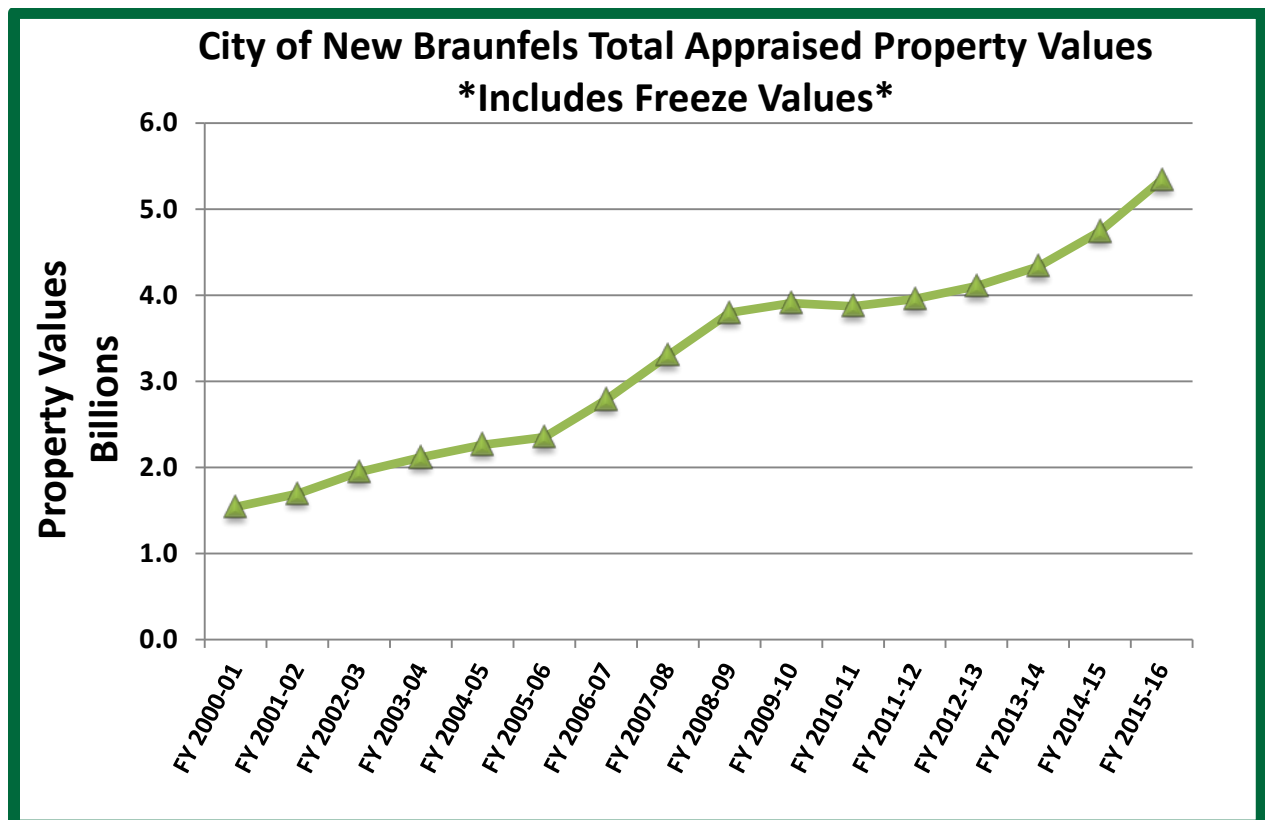
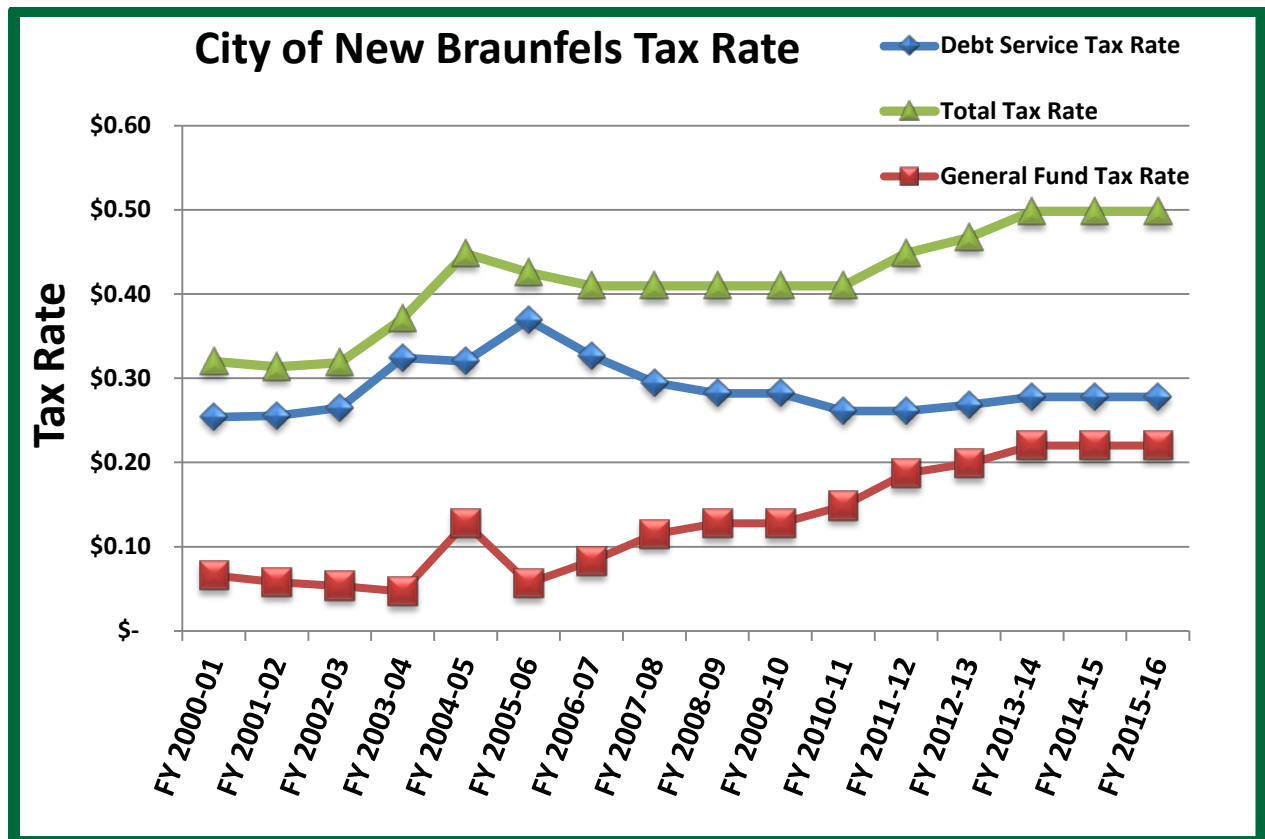
Civic Center

Office renovation project	\$ 28,408	\$ -	\$ -	\$ 28,408	Ent. Maint. and Equip. Replacement Fund
Convention style tables	\$ 6,000	\$ -	\$ -	\$ 6,000	Hotel/Motel Tax Fund
Ballroom Projection Upgrade	\$ 85,000	\$ -		\$ 85,000	Hotel/Motel Tax Fund
Total - Civic/Convention Center	\$ 119,408	\$ -	\$ -	\$ 119,408	

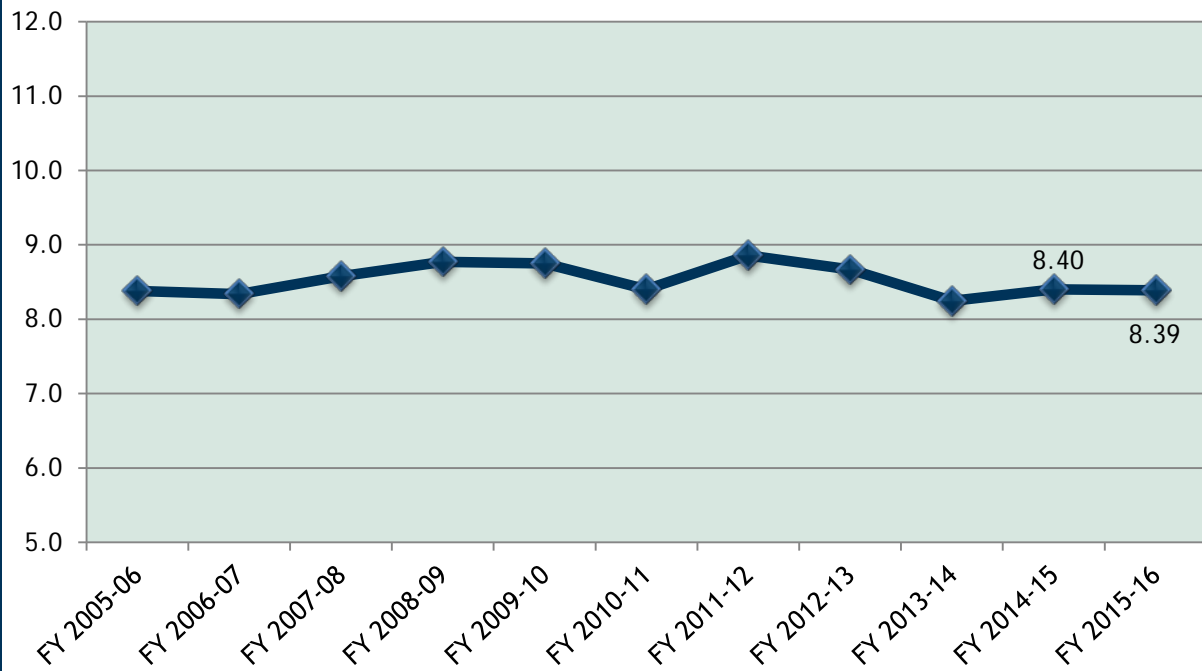
Solid Waste

Bulk mail permit for mailings to residents & commercial customers	\$ 20,000	\$ -	\$ -	\$ 20,000	Solid Waste Fund
Air Compressor - Fleet Services	\$ 6,300		\$ -	\$ 6,300	Solid Waste Fund
Total - Solid Waste	\$ 26,300	\$ -	\$ -	\$ 26,300	

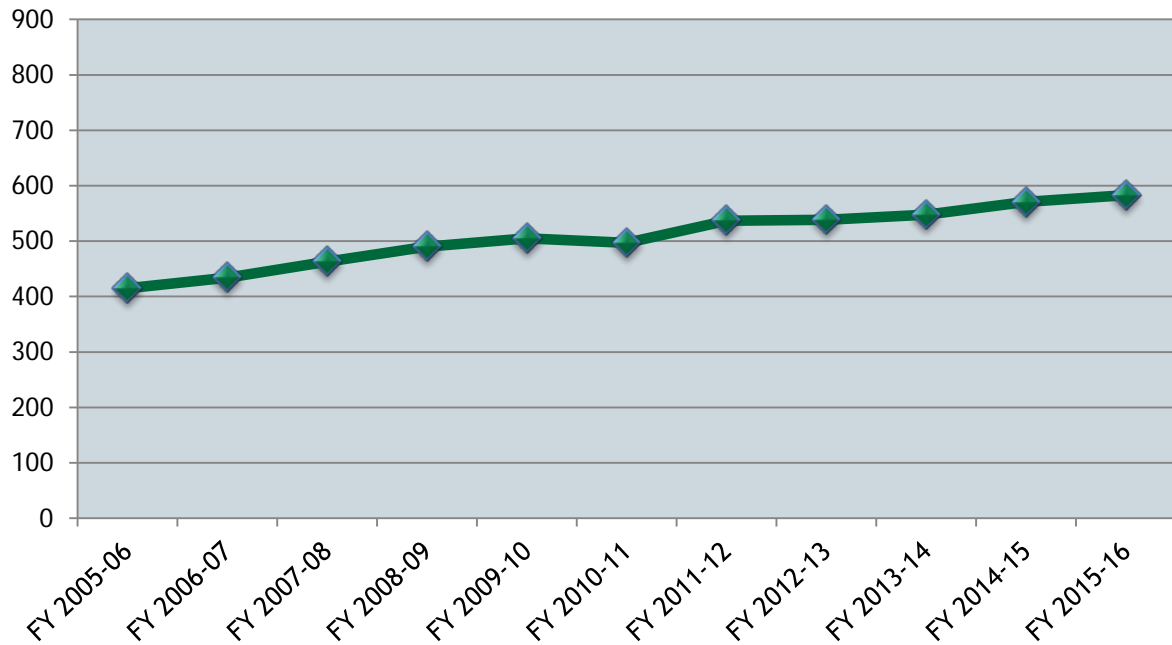
Total-All Departments	\$ 1,307,061	\$ 43,272	\$ (10,750)	\$ 1,361,083	
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Full Time Equivalent Per 1,000 Citizens



Total Authorized Full Time Equivalent



Authorized Full Time Equivalent by Department

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Adopted Budget</u>
Airport Fund	7	7	7
City Administration			
City Manager's Office	5	5	5
City Secretary	3	3	3
<i>Total City Administration</i>	<i>8</i>	<i>8</i>	<i>8</i>
Information Technology	7	7	8
Municipal Court	9	9	9
Juvenile Case Manager Fund	1	1	1
Capital Programs Division	6	8	9
City Attorney's Office	4	4	4
Civic/Convention Center Fund	8.5	8.5	8.5
Finance	10	10	11
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>	<i>130</i>	<i>130</i>	<i>130</i>
<i>Total Fire</i>	<i>134</i>	<i>134</i>	<i>134</i>
Library Services			
Library	24.5	24.25	24.25
Westside Community Center	2	3	3
<i>Total Library Services</i>	<i>26.5</i>	<i>27.25</i>	<i>27.25</i>
Parks			
Administration	7	7	7
Recreation	7	10	10
Athletics	1.5	1.5	1.5
Aquatics	2	2	2
Rangers	2	2	3
Maintenance	22	26	26
<i>Total Parks</i>	<i>41.5</i>	<i>48.5</i>	<i>49.5</i>
Golf Course Fund	12.5	15	15.0

Authorized Full Time Equivalent by Department

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Adopted Budget</u>
Planning and Community Development			
Environmental Services	10	11	12
Building Inspections	12	12	13
Planning	9	9	9
<i>Total Planning and Community Development</i>	<i>31</i>	<i>32</i>	<i>34</i>
Police			
Administration	11	12	12
Patrol	75	79	82
Criminal Investigations	23	23	26
Support Services	27.5	29	29
<i>Total Uniform Positions</i>	<i>107</i>	<i>112</i>	<i>116</i>
<i>Total Police</i>	<i>136.5</i>	<i>143</i>	<i>149</i>
Public Works			
Engineering	9.5	10.5	13.5
Streets	18	18	18
Drainage	10	11	12
Facilities Maintenance	6	6	7
<i>Total Public Works</i>	<i>43.5</i>	<i>45.5</i>	<i>50.5</i>
Facilities Maintenance Fund	1	1	0
EAHCP Fund	1	1	1
Solid Waste Fund	49.5	52.5	52.5
Capital Funds	0.5	0	0
River Activities Fund	0.5	0.5	1.5
<i>Total - All Positions</i>	<i>545.5</i>	<i>569.75</i>	<i>586.75</i>
 <i>Full time regular positions</i>	 <i>520.5</i>	 <i>544.0</i>	 <i>560.0</i>
<i>Part time regular positions</i>	<i>25.0</i>	<i>25.75</i>	<i>26.75</i>

Authorized Seasonal Positions by Department

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Adopted Budget</u>
Library Services	2	1	1
Parks			
Administration	1	1	1
Recreation	13	17	17
Athletics	6	6	6
Aquatics	74	74	74
Rangers	15	15	13
<i>Total Parks</i>	<i>109</i>	<i>113</i>	<i>111</i>
Golf Course Fund	0	2	2.0
Child Safety Fund - School Crossing Guards	14	14	0
River Activities Fund	54	54	54
<i>Total - Seasonal Positions</i>	<i>179</i>	<i>184</i>	<i>168</i>

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	
<ul style="list-style-type: none"> Develop a clear strategic plan for Fire Department 	In Progress	Currently collecting data for five year strategic plan. Scheduled for completion in FY 2015-16.
<ul style="list-style-type: none"> Update Library long-range plan 	Completed	
<ul style="list-style-type: none"> Complete improvements to Landa Park waterways (Landa Dam, spring-fed pool, retaining walls) 	In progress	Landa Park Master Plan underway in FY 2015-16; Landa Park Riverfront Rehabilitation Project including dam modifications completed in FY 2014-15
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> Develop five-year forecast of the General Fund and Debt Service Fund annually 	Completed	Inaugural document completed in FY 2013-14. Forecast now updated annually and presented to City Council as a part of the budget development process
<ul style="list-style-type: none"> Work with other public entities to develop consistent population and other growth factor projections 	On-going	
<ul style="list-style-type: none"> Work with TXDOT to develop a pavement management plan at airport 	On-going	Airport Master Plan
<ul style="list-style-type: none"> Conduct a citizen survey regarding service needs and satisfaction 	On-going	ICMA National Citizen Survey completed in FY 2014-15
<i>Use a variety of funding sources for operational and capital needs</i>	B	
<ul style="list-style-type: none"> Implement comprehensive storm water utility and storm water fees 	In progress	
<ul style="list-style-type: none"> Explore creative funding alternatives and partnerships 	On-going	Transportation Enhancement Grant funding – funding awarded for Landa Street and Westside pedestrian improvements; CDBG funding received for replacement of Jesse Garcia Park playground; received grant from Texas Parks and Wildlife for trails at Fischer

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		Park; Economic Development Administration grant awarded for a portion of the expansion of the CTTC.
<ul style="list-style-type: none"> Continue to work with Congressional delegation to obtain federal funds 	On-going	City has utilized federal FEMA funds to purchase properties in the floodway. Economic Development Administration grant awarded for a portion of the expansion of the CTTC.
<ul style="list-style-type: none"> Effectively manage impact fees 	On-going	Parks Master Plan, Comprehensive Plan, Roadway Impact Fee Study currently being updated 2013; available funds being used for costs associated with bond streets, drainage and park projects.
<i>Continue an ongoing program of infrastructure construction and maintenance</i>	B	
<ul style="list-style-type: none"> Upgrade City facilities in accordance with Facilities Master Plan 	On-going	Park Maintenance Facility recently completed improvements; design on-going for Public Works/Fire Training facility; New City Hall scheduled to be completed by December 2016.
<ul style="list-style-type: none"> Implement long-range capital improvement program (CIP) projects 	On-going	Capital Improvement Program will be updated in FY 2015-16. Capital Programs Division in place to centralize project management; \$86 million bond program approved by voters.
<ul style="list-style-type: none"> Continue the annual CIP process with community input 	On-going	Capital Improvement Program will be updated in FY 2015-16 and will include an opportunity for community input.
PUBLIC SAFETY		
<i>Continue to ensure the protection of citizens' lives and property</i>	A	
<ul style="list-style-type: none"> Increase police officer presence in schools and after school programs 	Not started	Grant submitted for three consecutive years, still pursuing grant funding for implementation
<ul style="list-style-type: none"> Improve the use of technology and enhance access to our public 	In progress	City Facebook outreach page was developed in FY 2013-14. NBPD Communications Coordinator hired

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		in FY 2014-15; NBPD twitter, 911 texting will go live in FY 2015-16. An online citizen reporting website is under review and scheduled to launch in spring 2016.
<ul style="list-style-type: none"> 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; in FY 2015-16,
<ul style="list-style-type: none"> Continue fuel reduction program - wild land/urban interface 	On-going	Fire Department, Parks and Public Works have cleared several areas of potential fuel (dead vegetation and trees); areas will continue to be identified and cleared.
<ul style="list-style-type: none"> Enhance public education regarding the safe use of fireworks 	On-going	Public service announcement(s) disbursed prior to the New Year and Fourth of July through various media outlets.
<ul style="list-style-type: none"> Continue program to provide smoke detectors in residences 	On-going	Grant funding was sought but not awarded. Continued research into grant funding will occur in FY 2015-16.
<ul style="list-style-type: none"> Continue program to increase awareness of cardiovascular disease 	On-going	NBFD offers CPR classes to the public which incorporates material on cardiovascular disease.
<i>Maintain and review benchmarks and strive to meet or exceed agreed upon levels for public safety and services delivery</i>	A	
<ul style="list-style-type: none"> Conduct SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis that includes broad-based participation 	Not started	
<ul style="list-style-type: none"> Conduct study to benchmark New Braunfels against comparable cities 	In progress	ICMA National Citizens Survey completed in FY 2014-15 which assists in benchmarking New Braunfels with comparable cities. Market compensation study completed in FY 2013-14.
<ul style="list-style-type: none"> Conduct internal and external surveys of customer needs and customer satisfaction 	On-going	Have begun external surveys. Began conducting internal surveys in FY 2012-13 in various departments.
<i>Develop and maintain a comprehensive program for water issues</i>	A	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> Develop storm water runoff regulations 	On-going	Stormwater Management Strategy report presented to City Council in fall 2014. Stormwater program established in 2014 to comply with federal MS4 requirements.
<ul style="list-style-type: none"> Expand flood-prone land acquisition 	On-going	Parks Master Plan; The City was awarded a FEMA disaster mitigation grant and acquired several flood prone properties.
<ul style="list-style-type: none"> Revise ordinances to address building in floodway and floodplain 	On-going	On-going review regarding potential drainage and water quality improvements. Stormwater Management Strategy report established in 2014 as a planning tool.
<i>Continue to develop proactive programs for transportation engineering</i>	B	
<ul style="list-style-type: none"> Improve review process for traffic control issues 	In progress	
<ul style="list-style-type: none"> Partner with internal and external stakeholders to address proactive programs through design, engineering, traffic calming, and education 	On-going	Comprehensive Plan update scheduled to begin in FY 2015-16
<i>Develop and enhance community partnerships with residential neighborhoods, businesses, and other entities</i>	B	
<ul style="list-style-type: none"> Develop communication clarity with developers, builders, and business owners regarding ordinances and code compliance 	On-going	Comprehensive Plan; Continue to clarify ordinances and provide consistency through pre-development meetings; Consolidation of office space for development services to improve communication will be incorporated into new City Hall
<ul style="list-style-type: none"> 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, Parks and Recreation Teen Council organized in 2014 with focus on service projects. Library

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		long range plan issued in spring 2014 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 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.
<ul style="list-style-type: none"> Continue to hold community stakeholder meetings 	On-going	River Activities Committee continues to work towards improving the management and oversight of river related issues. Annual public input meetings are also held for topics such as the street improvement program, park improvement, budget development and CIP update.
<ul style="list-style-type: none"> Expand partnerships with school districts 	On-going	Parks Master Plan, Comprehensive Plan, Community Needs Assessment; both Library locations are now a Connect to Compete sites. Municipal Court will present curriculum to both school districts in the City and all age groups. Morningside Elementary School students were engaged in design of Morningside Park. NBISD is partnering with the City on the construction and operation of the competitive indoor pool at the to be construction community recreation center.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> Enhance local speakers bureau for all departments 	On-going	The Police Department has a Community Relations position as well as other officers who are regularly called upon to give presentations in the public. Urban Forester provides educational programs for local schools.
<ul style="list-style-type: none"> Improve emergency management preparedness and coordination 	On-going	On-going training of non-public safety employees in emergency management. Conducting exercises with City employees. Community Emergency Response Team (CERT) continues.
<ul style="list-style-type: none"> Encourage City staff participation in community organizations and boards 	On-going	Staff participates in United Way, Lions Club, Kiwanis, Rotary Clubs and other community service organizations. A United Way employee committee was implemented to increase participation. Parks and Recreation staff works with Eagle Scouts throughout the year to complete project requirements.
EFFECTIVE MANAGEMENT		
<i>Maintain fiscal stability of City operations</i>	A	
<ul style="list-style-type: none"> Develop sound indirect cost rates for enterprise funds and grants 	Not started	
<ul style="list-style-type: none"> Develop NBU payment alternatives 	Not started	
<ul style="list-style-type: none"> Implement a “Buy Local” program 	In progress	Streets and drainage improvements engineering services acquired through local firms for small and large projects.
<ul style="list-style-type: none"> Develop predictors for property tax value changes 	In progress	Housing starts, building permits, other indicators are tracked and analyzed.
<ul style="list-style-type: none"> Update user fees 	In progress	Cost of service/rate study was conducted on various functions along with a market survey. A rate analysis for Planning and Engineering services is currently underway and will be completed in early FY 2015-16

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> Explore health clinic in partnership with other entities 	On-going	
<ul style="list-style-type: none"> Improve performance measurement tracking and reporting (including training) 	On-going	Performance measures are now being tracked quarterly.
<ul style="list-style-type: none"> Provide periodic budget updates to directors with both revenues and expenses 	On-going	Finance conducts quarterly budget reviews with department directors to review revenues and expenses.
<ul style="list-style-type: none"> Review workers compensation, property, and health insurance programs and expenditures for efficiencies and possible cost management measures 	On-going	Workers compensation policy changed; changed to new insurance carrier in 2013 to generate savings. Catapult health assessment offered to employees annually
<ul style="list-style-type: none"> Develop and fund heavy equipment replacement program 	On-going	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	
<ul style="list-style-type: none"> Create a cultural shift to a problem resolution focus 	On-going	Implemented Ethics Point
<ul style="list-style-type: none"> 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 recurring customer service training to all employees
<ul style="list-style-type: none"> Provide training to educate employees about City services 	On-going	NB101 was reformatted for FY 2015-16, and will be conducted as part of New Hire Orientation.
<ul style="list-style-type: none"> Continue process improvement efforts 	On-going	City Attorney's Office now using Accella software program to intake, track and process all internal requests for legal services. IT Department implemented service desk software to document and track all technology related requests for service.
<ul style="list-style-type: none"> Continue improvements to the development processes including realignment of responsibilities 	On-going	Constant review and strategic adjustments as needed to accommodate rapid growth driving platting and permitting submittals and reviews.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<i>Provide effective project management</i>	A	
<ul style="list-style-type: none"> Improve capital project expenditure tracking 	In progress	Capital Programs Division established in FY 2012-13 which improves tracking of project spending. Financial Analyst authorized in FY 2015-16 will also improve tracking of capital expenditures
<ul style="list-style-type: none"> Improve communication with Council and the community regarding CIP process and projects 	On-going	Project specific press releases along with updates on projects are produced for public consumption and posted on the website; 2013 Bond Program has extensive information on City website. Council workshops held throughout the year on 2013 bond projects. Capital Project Status Report included in monthly financial report to City Council.
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> 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. Public input meeting in CIP update will occur in FY 2015-16.
<ul style="list-style-type: none"> Manage projects based on street condition survey 	On-going	Pavement condition assessment completed in FY 2014-15. New pavement management software system will go live in FY 2015-16. Working together with NBU and other purveyors to synchronize capital road projects with utility relocation, repair and reconstruction needs.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> 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. Currently implementing strategies related to alternative project delivery methods including Construction Manager at Risk as well as Indefinite Delivery Indefinite Quantity (IDIQ).
<i>Be an employer of choice</i>	A	
<ul style="list-style-type: none"> Continue the focus on the “Good to Great” program 	On-going	
<ul style="list-style-type: none"> Continue and promote tuition reimbursement and other learning opportunities 	On-going	Increased participation in program continues
<ul style="list-style-type: none"> 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 has been compiled and updated for employees since FY 2014-15. With a new Applicant Tracking System, applicants will be able to browse benefits package while applying for City employment.
<ul style="list-style-type: none"> Keep salaries market competitive 	On-going	Pay Plan Committee(s) implemented October 2014; market study completed during FY 2013-14. Market study partially implemented in FY 2014-15 and FY 2015-16. Plan to update study in FY 2016-17.
<ul style="list-style-type: none"> Improve facilities in which employees work 	On-going	Improvements recently completed Park Maintenance building. Police Department currently making several significant facility enhancements such as the development of a Mechanic’s shop and additional work/storage space in. New City Hall scheduled for completion by December 2016.
<i>Continue a comprehensive program for communicating with the public</i>	B	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> Develop a City of New Braunfels page in the newspaper 	Not started	
<ul style="list-style-type: none"> Expand and publicize the online feedback system 	In progress	Implemented on City website. Staff does follow-up with individuals on performance. Implemented Citizens Access Portal through Accela land and asset management software to provide information and opportunities to request services.
<ul style="list-style-type: none"> Develop a City public information presentation for various uses 	In progress	Press releases issued routinely with additional outreach when warranted. Parks and Recreation newsletter issued monthly, Golf Course newsletter issued monthly,
<ul style="list-style-type: none"> Publicize Accela on-line services once it goes “live” 	In progress	First phase of citizen access portal went live in FY 2013-14. Review of online service offerings scheduled for Spring of 2016.
<ul style="list-style-type: none"> Better utilization of resources — Channel 21 and website 	On-going	Now in use for City-wide emergency communications; improved content on both media; Website is currently being re-designed and scheduled to launch summer 2016. New video system being proposed in Dec 2015 to enhance online video access for certain public meetings.
<ul style="list-style-type: none"> 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 has an active social media presence.
<ul style="list-style-type: none"> 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. Parks and Recreation updates provided regularly via email newsletters

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> Expand the City's website 	On-going	Council meetings can be watched via the City website. The Library website has implemented LibGuides which are curated content subject guides, Landa Park Golf Course website was launched with reopening of course. Website is being re-designed with an anticipated launch of Summer 2016.
<ul style="list-style-type: none"> Use radio and newspapers more proactively 	On-going	Both are contacted when Emergency Operations Center is activated;
<ul style="list-style-type: none"> Create a City University 	Completed	An alumni group was formed in FY 2012-13; next session will be offered in January 2016.
<i>Promote and encourage a sustainable high-performing workforce and environment</i>	B	
<ul style="list-style-type: none"> Develop online employment application 	In progress	Research will begin in spring 2015 with a targeted implementation date of spring 2016.
<ul style="list-style-type: none"> Complete personnel policies update 	In Progress	to be finalized in spring of 2016
<ul style="list-style-type: none"> Initiate succession planning 	In progress	Leadership training is a requirement now for all Fire Department officers.
<ul style="list-style-type: none"> Promote a "corporate" culture of customer service to employees 	On-going	Customer service training provided; NB 101 emphasizes customer service.
<ul style="list-style-type: none"> Develop intern programs 	On-going	Intern program in place through various departments
<ul style="list-style-type: none"> Develop and expand technology training for City staff 	On-going	Training opportunities provided regularly.
<ul style="list-style-type: none"> Conduct phone system training 	On-going	Incorporated into New Hire Orientation
<ul style="list-style-type: none"> Complete the technology plan implementation 	On-going	Document management is the remaining major project identified. Technology plan is being reviewed and updated; new plan scheduled completion in Spring 2016.
<ul style="list-style-type: none"> Develop career paths 	On-going	Career paths have been developed in several departments
<ul style="list-style-type: none"> Expand the wellness program 	On-going	Added Weight Watchers programs

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		and exercise classes for City employees. A Health and Wellness Expo is held annually. Implemented Catapult health screenings, Teledoc, and discounted gym memberships in FY 2015-16
<ul style="list-style-type: none"> Continue effective management of employee benefits and insurance programs 	On-going	Held employee meetings to brief on benefits; each employee enrolled in benefits through a one-on-one consultation
<ul style="list-style-type: none"> Enhance the employee recognition program 	On-going	Service awards ceremony to include all employees and expanded award program. Annual awards ceremony for Fire Department and Police Department implemented. Transitioned to a new awards vendor for FY 2015-16 which will allow employees to select their own award. Seasonal employee recognitions for Parks and Recreation employees including lifeguards, camp counselors and Park Rangers are given throughout the summer.
<ul style="list-style-type: none"> 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; invited TML to review trends with departments. Researching possibility of using an online system to track Safety Data Sheets in FY 2015-16 to ensure compliance.
<i>Be proactive in influencing legislative policies</i>	C	
<ul style="list-style-type: none"> Maintain legislative pressure on Texas local delegation to promote local goals 	On-going	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> 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
QUALITY OF LIFE		
<i>Foster opportunities for affordable housing</i>	A	
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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.
<i>Ensure expanded age-appropriate educational, workforce development and literacy opportunities</i>	B	
<ul style="list-style-type: none"> Explore opportunities to involve high school students in City government 	Not started	
<ul style="list-style-type: none"> Increase partnership with Central Texas Technology Center (CTTC) to prepare the workforce for <i>New Braunfels</i> job opportunities 	In progress	2013 bond program includes funding to expand CTTC facility.
<ul style="list-style-type: none"> 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. A new afterschool program

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		at the WCC will be offered in January 2016 with homework help and recreation activities.
<ul style="list-style-type: none"> 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. Parks and Recreation Teen Council started in 2014 with focus on service projects.
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> 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 Foundation has raised the funds and ordered bookmobile, scheduled to be delivered in spring 2016.
<ul style="list-style-type: none"> Explore a community literacy program such as One Read 	In progress	Library Long Range Plan
<ul style="list-style-type: none"> Explore multiuse facilities in the Library Master Plan 	In progress	Library Long Range Plan
<ul style="list-style-type: none"> 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.

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> 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. Parks and Recreation provides many first time work opportunities through summer employment for local youth.
<i>Expand recreational, arts and cultural enrichment opportunities</i>	B	
<ul style="list-style-type: none"> 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. Sports Complex feasibility study underway in FY 2015-16.
<ul style="list-style-type: none"> 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. Fitness stations added to County Line Memorial Trail in 2015. Activitate (special event promoting family fitness) held annually through Parks and Recreation Department. Various programs promoting family health, fitness and conservation held throughout the year.
<ul style="list-style-type: none"> 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.
<i>Preserve and improve our open space</i>	B	
<ul style="list-style-type: none"> Implement Landa Park Master Plan 	In progress	Parks Master Plan, Landa Park

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		design principals completed; retaining walls and bridge replacement projects completed in FY 2014-15. Landa Park Master Plan update will occur in FY 2015-16.
<ul style="list-style-type: none"> Analyze and implement improvements to river infrastructure 	In progress	River Activities Committee will analyze infrastructure improvements for Council to consider in FY 2014-15. Preliminary Engineering Report for Last Tubers Exit and City Tube Chute proposed for FY 2015-16.
<ul style="list-style-type: none"> 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 will be completed in FY 2014-15; Golf course renovation completed in October 2014; 2013 Bond program addresses recreation center, Dry Comal trails and sports complex land acquisition.
<ul style="list-style-type: none"> Purchase open space land as opportunities arise 	On-going	Parks Master Plan, Comprehensive Plan
<ul style="list-style-type: none"> Acquire floodplain properties and riverfront properties 	On-going	Parks Master Plan, Comprehensive Plan; six properties were acquired during FY 2012-13 and FY 2013-14
<ul style="list-style-type: none"> Encourage neighborhood adoption of small parks for maintenance and upkeep 	On-going	Parks Master Plan; six parks adopted by volunteers.
<i>Protect the integrity of our neighborhoods</i>	B	
<ul style="list-style-type: none"> Implement railroad quiet zones 	In progress	Quiet Zone 1 implemented September 2012; Quiet Zone 2 implemented November 2013. Quiet Zone 3, 4, and 5 are in construction phase with implementation expected spring 2015. 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
<ul style="list-style-type: none"> Continue creation of historic districts 	On-going	Comprehensive Plan; Downtown historic district has been created along with others. Historic Landmark Commission to have a goal setting session in Winter 2016 to identify proactive activities and discuss a work program.
<ul style="list-style-type: none"> Develop a Neighborhood Action Program to address individual neighborhood concerns 	On-going	Identifying neighborhoods where need to address appropriate zoning options exist.
<ul style="list-style-type: none"> Develop additional options for bulk trash pickup 	On-going	Call in service offered along with quarterly pickups. Household hazardous waste drop events on-going.
<ul style="list-style-type: none"> Review development ordinances to ensure compatible land use 	On-going	Comprehensive Plan will address overall. Individual urgent revisions continue to be implemented
GROWTH AND DEVELOPMENT		
<i>Ensure sustainable quality development</i>	A	
<ul style="list-style-type: none"> Revise ordinance regarding residential landscaping 	In progress	Comprehensive Plan; revising platting ordinances
<ul style="list-style-type: none"> Implement the Downtown Plan (including addressing parking) 	On-going	Comprehensive Plan, Downtown Implementation Plan. Committee working towards implementation including downtown improvements; Construction of sidewalk/pedestrian improvements expected to begin early 2016. Downtown Parking Study underway fall 2015.
<ul style="list-style-type: none"> Offer the City's resources to partner organizations to increase their effectiveness (e.g. GIS) 	On-going	Developed and implemented a redundant GIS data sharing and storage system for surrounding organizations. The City provides a centralized backup repository for these organizations data.
<ul style="list-style-type: none"> Define and document the City's economic development policy 	On-going	Economic Development Strategic Plan completed
<i>Promote premium mixed-use development within the community</i>	A	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> Revise Planned Development District ordinance to encourage mixed-use development 	In progress	Comprehensive Plan
<i>Continue to develop year-round tourism</i>	A	
<ul style="list-style-type: none"> 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; Sports Complex Feasibility Study underway in FY 2015-16
<ul style="list-style-type: none"> Increase use of the Civic/Convention Center as a meeting destination <ul style="list-style-type: none"> 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).
<ul style="list-style-type: none"> 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; 2013 Bond Program includes funding for Dry Comal Hike and Bike Trail, staff participating in MPO Regional Bike and Pedestrian Planning study.
<ul style="list-style-type: none"> Enhance marketing of the Landa Park golf course 	On-going	Parks and Recreation Master Plan, Golf Renovation Plan; new Landa Park Golf Course website launched with reopening of course, new smart phone application developed for course, new marketing plan developed for reopening of course. Social media presence developed (Facebook, Twitter, Instagram)
<ul style="list-style-type: none"> Attract youth sports tournaments 	On-going	2013 bond program funds the purchase of land for a future sports complex
<ul style="list-style-type: none"> Enhance City services to attract more winter Texans 	On-going	

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
<ul style="list-style-type: none"> 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	
<ul style="list-style-type: none"> 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	
<ul style="list-style-type: none"> Work with other entities and the community to develop a City vision including available resources 	On-going	Update to Comprehensive Plan will begin in FY 2015-16. Economic Strategic Plan completed and adopted.
<ul style="list-style-type: none"> Update the Comprehensive Plan to ensure that it matches the City's vision 	On-going	Update to Comprehensive Plan will begin in FY 2015-16.
<i>Continue to improve the development process to increase customer friendliness</i>	B	
<ul style="list-style-type: none"> Continue to streamline the development process 	In progress	Consolidation of office space for development services to improve communication and service will be implemented into the design of the new City Hall facility. Identifying opportunities to reengineer the permitting and plan review process to remove any identified unnecessary review steps. Same process for subdivision platting will occur in FY 2015-16.
<i>Ensure a variety of transportation options for pedestrian, cycling and vehicular mobility</i>	B	
<ul style="list-style-type: none"> Actively pursue bringing light rail through New Braunfels 	On-going	Regional Transportation Plan; Comprehensive Plan, Thoroughfare Plan. Working closely with Lone Star Rail District and San Antonio MPO.
<ul style="list-style-type: none"> Revise platting ordinances to include connectivity issues 	On-going	Comprehensive Plan, Thoroughfare Plan; Regional Transportation Plan Addressing platting ordinance for Fire Code connectivity

LONG-TERM OBJECTIVE/ACTION ITEMS	COUNCIL PRIORITY/ STATUS	RELATED PLAN/ ACTIVITIES COMPLETED
		requirements' consistency and overall City-wide connectivity
<ul style="list-style-type: none"> Plan and implement a bond election 	Completed	\$86 million bond package approved by voters in May 2013.
<ul style="list-style-type: none"> 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.
<ul style="list-style-type: none"> 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. In the fall of 2014, the City acquired a used Aircraft Rescue and Fire Fighting (ARFF) response vehicle.
<ul style="list-style-type: none"> Add a traffic planning and engineering function 	Completed	Engineering staff with Traffic planning background hired.
<ul style="list-style-type: none"> Implement new finance, purchasing, HR, and budget software 	Completed	
<ul style="list-style-type: none"> Implement front lobby and receptionist customer service efforts 	Completed	
<ul style="list-style-type: none"> Review and possibly update the hike and bike trail plan 	Completed	Parks Master Plan, Comprehensive Plan update to begin in FY 2015-16
<ul style="list-style-type: none"> Complete Fischer Park Master plan 	Completed	Park improvements completed in FY 2014-15
<ul style="list-style-type: none"> Work on a regional transportation plan 	Completed	Comprehensive Plan update to begin in FY 2015-16.

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2016

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u>All Funds Summary</u>			
Beginning Balance	\$ 70,574,529	\$ 68,216,412	\$ 69,090,069
Total Revenue	\$ 113,063,889	\$ 115,948,131	\$ 130,062,022
Total Available Funds	\$ 183,638,418	\$ 184,164,542	\$ 199,152,090
Total Expenditures	\$ 115,422,006	\$ 115,074,477	\$ 169,841,524
Ending Fund Balance	\$ 68,216,412	\$ 69,090,069	\$ 29,310,565
 <u>General Fund</u>			
Beginning Balance	\$ 15,189,174	\$ 17,516,315	\$ 17,252,957
Total Revenue	\$ 47,726,401	\$ 50,080,502	\$ 54,201,323
Total Available Funds	\$ 62,915,575	\$ 67,596,817	\$ 71,454,280
Total Expenditures	\$ 45,399,260	\$ 50,343,860	\$ 55,289,381
Ending Fund Balance	\$ 17,516,315	\$ 17,252,957	\$ 16,164,898
 <u>Special Revenue Funds</u>			
Beginning Balance	\$ 8,617,085	\$ 8,646,569	\$ 9,623,957
Total Revenue	\$ 9,328,351	\$ 10,222,115	\$ 11,592,106
Total Available Funds	\$ 17,945,436	\$ 18,868,684	\$ 21,216,063
Total Expenditures	\$ 9,298,867	\$ 9,244,727	\$ 13,003,094
Ending Fund Balance	\$ 8,646,569	\$ 9,623,957	\$ 8,212,969
 <u>Capital Improvement Project Funds</u>			
Beginning Balance	\$ 42,132,860	\$ 36,692,685	\$ 37,348,912
Total Revenue	\$ 27,082,496	\$ 24,011,166	\$ 29,683,150
Total Available Funds	\$ 69,215,356	\$ 60,703,851	\$ 67,032,062
Total Expenditures	\$ 32,522,671	\$ 23,354,940	\$ 67,032,065
Ending Fund Balance	\$ 36,692,685	\$ 37,348,911	\$ -

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2016

FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Debt Service Fund

Beginning Balance	\$ 809,356	\$ 1,279,311	\$ 1,371,217
Total Revenue	\$ 12,010,049	\$ 13,339,635	\$ 14,532,487
Total Available Funds	\$ 12,819,405	\$ 14,618,946	\$ 15,903,704
Total Expenditures	\$ 11,540,094	\$ 13,247,729	\$ 14,463,977
Ending Fund Balance	\$ 1,279,311	\$ 1,371,217	\$ 1,439,727

Airport Fund

Beginning Balance	\$ (2,782)	\$ 203,427	\$ 422,711
Total Revenue	\$ 2,521,549	\$ 2,620,179	\$ 2,895,224
Total Available Funds	\$ 2,518,767	\$ 2,823,606	\$ 3,317,935
Total Expenditures	\$ 2,315,340	\$ 2,400,895	\$ 2,892,012
Ending Fund Balance	\$ 203,427	\$ 422,711	\$ 425,922

Civic Center Fund

Beginning Balance	\$ 1,500	\$ 162,288	\$ 155,184
Total Revenue	\$ 728,842	\$ 631,133	\$ 729,462
Total Available Funds	\$ 730,342	\$ 793,421	\$ 884,645
Total Expenditures	\$ 568,054	\$ 638,237	\$ 707,717
Ending Fund Balance	\$ 162,288	\$ 155,184	\$ 176,929

Golf Fund

Beginning Balance	\$ 412,881	\$ 260,047	\$ 143,646
Total Revenue	\$ 456,143	\$ 1,623,914	\$ 1,937,146
Total Available Funds	\$ 869,024	\$ 1,883,961	\$ 2,080,792
Total Expenditures	\$ 608,977	\$ 1,740,314	\$ 1,892,800
Ending Fund Balance	\$ 260,047	\$ 143,646	\$ 187,992

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2016

FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Solid Waste Fund

Beginning Balance	\$ 2,600,034	\$ 2,463,981	\$ 2,642,895
Total Revenue	\$ 7,656,458	\$ 7,976,028	\$ 8,291,662
Total Available Funds	\$ 10,256,492	\$ 10,440,009	\$ 10,934,557
 Total Expenditures	 \$ 7,792,511	 \$ 7,797,114	 \$ 8,460,479
Ending Fund Balance	\$ 2,463,981	\$ 2,642,895	\$ 2,474,078

Self Insurance Fund

Beginning Balance	\$ 814,421	\$ 991,789	\$ 128,587
Total Revenue	\$ 5,553,600	\$ 5,443,459	\$ 6,199,462
Total Available Funds	\$ 6,368,021	\$ 6,435,248	\$ 6,328,049
 Total Expenditures	 \$ 5,376,232	 \$ 6,306,661	 \$ 6,100,000
Ending Fund Balance	\$ 991,789	\$ 128,587	\$ 228,049

All Funds Summary Fiscal Year Ending September 30, 2016
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Available Funds	FY 2015-16 All Funds	FY 2015-16 General Fund
Beginning Balance		
Undesignated Funds	\$ 31,741,153	\$ 17,252,957
Reserve for Projects	37,348,915	
Total Beginning Balance	\$ 69,090,069	\$ 17,252,957
Revenue		
Taxes and Franchise Fees	\$ 58,133,195	\$ 42,524,466
Licenses and Permits	3,142,655	2,936,155
Charges for Services	16,359,180	3,214,800
Fines and Forfeitures	1,654,818	1,411,800
Parks and Recreation	1,895,242	1,242,242
Interest Income	108,050	70,000
Development Fees	1,370,600	
Intergovernmental	3,563,499	45,000
Contributions	7,464,890	
Proceeds from Debt Issuance	28,150,000	
Miscellaneous	2,330,206	1,992,600
Interfund Transfers	5,889,686	764,259
Total Revenue	\$ 130,062,022	\$ 54,201,323
TOTAL AVAILABLE FUNDS	\$ 199,152,090	\$ 71,454,280
APPROPRIATIONS		
General Government	\$ 20,377,704	\$ 6,206,469
Planning and Community Development	3,032,657	2,930,657
Public Safety	32,842,776	29,894,514
Public Works	13,743,189	6,065,786
Parks and Recreation	6,749,647	4,827,842
Library	2,025,012	2,017,408
Airport	2,477,876	
Capital Improvement Projects	67,692,064	
Interfund Transfers	4,321,390	1,397,205
Debt Service	14,463,977	
Contingencies	2,115,232	1,949,500
TOTAL APPROPRIATIONS	\$ 169,841,524	\$ 55,289,381
Ending Fund Balance	\$ 29,310,565	\$ 16,164,898
TOTAL APPROPRIATIONS	\$ 199,152,089	\$ 71,454,280

All Funds Summary
Fiscal Year Ending September 30, 2016

Enterprise Funds

Available Funds	FY 2015-16 Airport	FY 2015-16 Solid Waste	FY 2015-16 Golf	FY 2015-16 Civic Center
Beginning Balance				
Undesignated Funds	\$ 422,711	\$ 2,642,895	\$ 143,646	\$ 155,184
Reserve for Projects				
Total Beginning Balance	\$ 422,711	\$ 2,642,895	\$ 143,646	\$ 155,184
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	2,845,224	8,125,006	1,724,396	449,754
Fines and Forfeitures				
Parks and Recreation				
Interest Income		800		
Development Fees				
Intergovernmental	50,000			
Contributions			176,000	
Proceeds from Debt Issuance				
Miscellaneous		165,856	36,750	-
Interfund Transfers				279,708
Total Revenue	\$ 2,895,224	\$ 8,291,662	\$ 1,937,146	\$ 729,462
TOTAL AVAILABLE FUNDS	\$ 3,317,935	\$ 10,934,557	\$ 2,080,792	\$ 884,645

APPROPRIATIONS

General Government				\$ 623,205
Planning and Community Development				
Public Safety				
Public Works		7,456,403		
Parks and Recreation			1,346,177	
Library				
Airport	2,477,876			
Capital Improvement Projects				
Interfund Transfers	388,126	930,295	498,625	66,568
Debt Service				
Contingencies	26,010	73,781	47,998	17,943
TOTAL APPROPRIATIONS	\$ 2,892,012	\$ 8,460,479	\$ 1,892,800	\$ 707,717
Ending Fund Balance	\$ 425,922	\$ 2,474,078	\$ 187,992	\$ 176,929
TOTAL APPROPRIATIONS	\$ 3,317,935	\$ 10,934,557	\$ 2,080,792	\$ 884,645

All Funds Summary
Fiscal Year Ending September 30, 2016

Special Revenue Funds

Available Funds	FY 2015-16 CDBG	FY 2015-16 Grant	FY 2015-16 Special Revenue	FY 2015-16 River
Beginning Balance				
Undesignated Funds	\$ -	\$ -	\$ 155,464	\$ -
Reserve for Projects				
Total Beginning Balance	\$ -	\$ -	\$ 155,464	\$ -
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				6,000
Charges for Services				
Fines and Forfeitures				77,000
Parks and Recreation				653,000
Interest Income				
Development Fees				
Intergovernmental	930,199	615,000		
Contributions				
Proceeds from Debt Issuance				
Miscellaneous			100,000	
Interfund Transfers				330,302
Total Revenue	\$ 930,199	\$ 615,000	\$ 100,000	\$ 1,066,302
TOTAL AVAILABLE FUNDS	\$ 930,199	\$ 615,000	\$ 255,464	\$ 1,066,302

APPROPRIATIONS

General Government	\$ 930,199	\$ 615,000	\$ 232,500	
Planning and Community Development				
Public Safety				620,174
Public Works				
Parks and Recreation				446,128
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	\$ 930,199	\$ 615,000	\$ 232,500	\$ 1,066,302
Ending Fund Balance	\$ -	\$ -	\$ 22,964	\$ -
TOTAL APPROPRIATIONS	\$ 930,199	\$ 615,000	\$ 255,464	\$ 1,066,302

All Funds Summary Fiscal Year Ending September 30, 2016
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Special Revenue Funds

Available Funds	FY 2015-16 EARIP/HCP	FY 2015-16 Court Security	FY 2015-16 Judicial Efficiency	FY 2015-16 Court Technology
Beginning Balance				
Undesignated Funds	\$ -	\$ 19,979	\$ 15,885	\$ 29,922
Reserve for Projects				
Total Beginning Balance	\$ -	\$ 19,979	\$ 15,885	\$ 29,922
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures		36,500	8,138	40,215
Parks and Recreation				
Interest Income				
Development Fees				
Intergovernmental	1,801,300			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers	91,374			
Total Revenue	\$ 1,892,674	\$ 36,500	\$ 8,138	\$ 40,215
TOTAL AVAILABLE FUNDS	\$ 1,892,674	\$ 56,479	\$ 24,023	\$ 70,137

APPROPRIATIONS

General Government	\$ 1,892,674			
Planning and Community Development				
Public Safety		50,887	21,750	64,000
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	\$ 1,892,674	\$ 50,887	\$ 21,750	\$ 64,000
Ending Fund Balance	\$ -	\$ 5,592	\$ 2,273	\$ 6,137
TOTAL APPROPRIATIONS	\$ 1,892,674	\$ 56,479	\$ 24,023	\$ 70,137

All Funds Summary Fiscal Year Ending September 30, 2016
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Special Revenue Funds

Available Funds	FY 2015-16 Child Safety	FY 2015-16 Stormwater	FY 2015-16 Juvenile Case Mgr	FY 2015-16 PEG Cable Fund
Beginning Balance				
Undesignated Funds	\$ 178,213	\$ 129,099	\$ 167,648	\$ 625,561
Reserve for Projects				
Total Beginning Balance	\$ 178,213	\$ 129,099	\$ 167,648	\$ 625,561
Revenue				
Taxes and Franchise Fees				213,250
Licenses and Permits				
Charges for Services				
Fines and Forfeitures	17,010		64,155	
Parks and Recreation				
Interest Income				
Development Fees		70,000		
Intergovernmental	122,000			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 139,010	\$ 70,000	\$ 64,155	\$ 213,250
TOTAL AVAILABLE FUNDS	\$ 317,224	\$ 199,099	\$ 231,803	\$ 838,811

APPROPRIATIONS

General Government				\$ 760,000
Planning and Community Development				
Public Safety	166,000		113,451	
Public Works		171,000		
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				

TOTAL APPROPRIATIONS	\$ 166,000	\$ 171,000	\$ 113,451	\$ 760,000
Ending Fund Balance	\$ 151,224	\$ 28,099	\$ 118,352	\$ 78,811
TOTAL APPROPRIATIONS	\$ 317,224	\$ 199,099	\$ 231,803	\$ 838,811

All Funds Summary
Fiscal Year Ending September 30, 2016

Special Revenue Funds

Available Funds	FY 2015-16 Equipment Repl	FY 2015-16 Ent Equipment Repl	FY 2015-16 Faust	FY 2015-16 Hotel-Motel	FY 2015-16 Cemetery
Beginning Balance					
Undesignated Funds	\$ 4,311,439	\$ 2,102,831	\$ 7,604	\$ 1,785,648	\$ 94,664
Reserve for Projects					
Total Beginning Balance	\$ 4,311,439	\$ 2,102,831	\$ 7,604	\$ 1,785,648	\$ 94,664
Revenue					
Taxes and Franchise Fees				4,089,729	
Licenses and Permits					500
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Interest Income	3,000	750		400	50
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous	25,000				
Interfund Transfers	465,000	1,832,234			
Total Revenue	\$ 493,000	\$ 1,832,984	\$ -	\$ 4,090,129	\$ 550
TOTAL AVAILABLE FUNDS	\$ 4,804,439	\$ 3,935,815	\$ 7,604	\$ 5,875,777	\$ 95,214

APPROPRIATIONS

General Government	\$ 200,000	\$ 28,408		\$ 2,789,249	
Planning and Community Development	102,000				
Public Safety	1,912,000				
Public Works		50,000			
Parks and Recreation	43,000				86,500
Library			7,604		
Airport					
Capital Improvement Projects				660,000	
Interfund Transfers				1,040,570	
Debt Service					
Contingencies					
TOTAL APPROPRIATIONS	\$ 2,257,000	\$ 78,408	\$ 7,604	\$ 4,489,819	\$ 86,500
Ending Fund Balance	\$ 2,547,439	\$ 3,857,407	\$ -	\$ 1,385,958	\$ 8,714
TOTAL APPROPRIATIONS	\$ 4,804,439	\$ 3,935,815	\$ 7,604	\$ 5,875,777	\$ 95,214

All Funds Summary Fiscal Year Ending September 30, 2016	Debt Service Fund	Internal Service Fund	Capital Improvement Funds	
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Available Funds	FY 2015-16 Debt Service	FY 2015-16 Insurance	FY 2015-16 Parks CIP	FY 2015-16 2004 C of O's
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Beginning Balance

Undesignated Funds	\$ 1,371,217	\$ 128,587		
Reserve for Projects			816,722	49,473
Total Beginning Balance	\$ 1,371,217	\$ 128,587	\$ 816,722	\$ 49,473

Revenue

Taxes and Franchise Fees	11,305,750			
Licenses and Permits			200,000	
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income	500		50	
Development Fees				
Intergovernmental				
Contributions	1,684,428	5,604,462		
Proceeds from Debt Issuance				
Miscellaneous		10,000		
Interfund Transfers	1,541,809	585,000		
Total Revenue	\$ 14,532,487	\$ 6,199,462	\$ 200,050	\$ -

TOTAL AVAILABLE FUNDS	\$ 15,903,704	\$ 6,328,049	\$ 1,016,772	\$ 49,473
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APPROPRIATIONS

General Government		\$ 6,100,000		
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects			1,016,772	49,473
Interfund Transfers				
Debt Service	14,463,977			
Contingencies				

TOTAL APPROPRIATIONS	\$ 14,463,977	\$ 6,100,000	\$ 1,016,772	\$ 49,473
Ending Fund Balance	\$ 1,439,727	\$ 228,049	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 15,903,704	\$ 6,328,049	\$ 1,016,772	\$ 49,473

All Funds Summary Fiscal Year Ending September 30, 2016
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Capital Improvement Funds

Available Funds	FY 2015-16 2007 C of O's	FY 2015-16 2008 C of O's	FY 2015-16 2009 C of O's	FY 2015-16 2011 C of O's
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Beginning Balance

Undesignated Funds

Reserve for Projects

Total Beginning Balance	\$ 106,410	\$ 530,087	\$ 681,239	\$ 3,210,432
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Revenue

Taxes and Franchise Fees

Licenses and Permits

Charges for Services

Fines and Forfeitures

Parks and Recreation

Interest Income				500
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Development Fees

Intergovernmental

Contributions

Proceeds from Debt Issuance

Miscellaneous

Interfund Transfers

Total Revenue	\$ -	\$ -	\$ -	\$ 500
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TOTAL AVAILABLE FUNDS	\$ 106,410	\$ 530,087	\$ 681,239	\$ 3,210,932
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APPROPRIATIONS

General Government

Planning and Community Development

Public Safety

Public Works

Parks and Recreation

Library

Airport

Capital Improvement Projects	106,410	530,087	681,239	3,210,932
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Interfund Transfers

Debt Service

Contingencies

TOTAL APPROPRIATIONS	\$ 106,410	\$ 530,087	\$ 681,239	\$ 3,210,932
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 106,410	\$ 530,087	\$ 681,239	\$ 3,210,932

All Funds Summary Fiscal Year Ending September 30, 2016
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Capital Improvement Funds

Available Funds	FY 2015-16 2012 C of O's	FY 2015-16 2013 C of O's	FY 2015-16 2014 C of O's	FY 2015-16 2013 Bond Fund
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Beginning Balance

Undesignated Funds

Reserve for Projects	\$ 2,565,115	1,877,834	253,692	14,705,983
Total Beginning Balance	\$ 2,565,115	\$ 1,877,834	\$ 253,692	\$ 14,705,983

Revenue

Taxes and Franchise Fees

Licenses and Permits

Charges for Services

Fines and Forfeitures

Parks and Recreation

Interest Income	3,000	10,000		15,000
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Development Fees

Intergovernmental

Contributions

Proceeds from Debt Issuance				28,150,000
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Miscellaneous

Interfund Transfers

Total Revenue	\$ 3,000	\$ 10,000	\$ -	\$ 28,165,000
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TOTAL AVAILABLE FUNDS	\$ 2,568,115	\$ 1,887,834	\$ 253,692	\$ 42,870,983
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APPROPRIATIONS

General Government

Planning and Community Development

Public Safety

Public Works

Parks and Recreation

Library

Airport

Capital Improvement Projects	2,568,115	1,887,834	253,692	42,870,983
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Interfund Transfers

Debt Service

Contingencies

TOTAL APPROPRIATIONS	\$ 2,568,115	\$ 1,887,834	\$ 253,692	\$ 42,870,983
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 2,568,115	\$ 1,887,834	\$ 253,692	\$ 42,870,983

All Funds Summary
Fiscal Year Ending September 30, 2016

Available Funds	FY 2015-16 2015 C of O's	FY 2015-16 2015 Tax Notes	FY 2015-16 Rdway Impact Fee
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Beginning Balance

Undesignated Funds				
Reserve for Projects	5,500,750	1,255,000		5,796,178
Total Beginning Balance	\$ 5,500,750	\$ 1,255,000	\$	5,796,178

Revenue

Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Interest Income					4,000
Development Fees					1,300,600
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Total Revenue	\$	-	\$	-	\$ 1,304,600

TOTAL AVAILABLE FUNDS	\$ 5,500,750	\$ 1,255,000	\$ 7,100,778
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APPROPRIATIONS

General Government			
Planning and Community Development			
Public Safety			
Public Works			
Parks and Recreation			
Library			
Airport			
Capital Improvement Projects	5,500,750	1,255,000	7,100,778
Interfund Transfers			
Debt Service			
Contingencies			

TOTAL APPROPRIATIONS	\$ 5,500,750	\$ 1,255,000	\$ 7,100,778
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 5,500,750	\$ 1,255,000	\$ 7,100,778

Unmet Needs Submitted by Departments							
Description	One-Time Cost		Recurring Cost		Savings/ Revenue		Total Net Cost
Public Works							
Traffic Signal Bucket Truck		99,035		-		-	99,035
Maintenance Worker assigned to Facilities Maintenance		-		36,612		-	36,612
Construction Inspector - Streets Department		77,774		55,693		-	133,467
Watershed Inspector for Watershed Department		25,765		52,272		-	78,037
Custodian for Facilities Maintenance		-		38,945		-	38,945
Engineer - traffic control and permit review		3,400		81,931		-	85,331
Kentucky Blvd. Emergency Street and Drainage Repair	\$	500,000	\$	-	\$	-	\$ 500,000
Additional street maintenance crew (3 positions) - includes materials and equipment cost	\$	47,354	\$	415,231	\$	-	\$ 462,585
School Zone Flasher	\$	13,692	\$	-	\$	-	\$ 13,692
Battery Backup for Traffic Intersections	\$	60,000	\$	-	\$	-	\$ 60,000
Dry Comal FEMA mapping	\$	75,000	\$	-	\$	-	\$ 75,000
Total - Public Works	\$	902,020	\$	680,684	\$	-	\$ 1,582,704

Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Fire				
Confined space air system	11,440	-	-	11,440
Rope rescue gear packs -15 units	13,300	-	-	13,300
Two additional air cascade systems	104,000	-	-	104,000
Box trailer for investigations	4,000	-	-	4,000
Traffic signal preemption control program-City wide	500,000	-	-	500,000
Extrication Air bags	8,687	-	-	8,687
Public Safety Education Supplies	7,500	-	-	7,500
Civilian Fire Inspector	24,000	46,683	-	70,683
Trac Access Key Vault Lid	9,000	-	-	9,000
Three Fire Incident Technicians	10,650	194,853	-	205,503
Museum Restoration	27,000	-	-	27,000
Lexipol Program	8,700	7,200	-	15,900
EMS Officer	1,200	84,452	-	85,652
PPE Lockers	11,000	-	-	11,000
Fire Chief Vehicle	49,920	-	-	49,920
Gas Monitors	12,657	-	-	12,657

Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost

Fire

Thermal Imaging Cameras	12,000	-	-	12,000
Battalion 1 Replacement	62,902	-	-	62,902
Ford Dually For Ops	68,875	-	-	68,875
EMS Unit Remount (ambulance)	145,794	-	-	145,794
Ocean RDC Rescue Boat	5,500	-	-	5,500
Holmatro Manual Pump	29,240	-	-	29,240
Rescue Rams	13,606	-	-	13,606
Hydraulic Pump	7,919	-	-	7,919
Station 6 Security Door	5,000	-	-	5,000
CPR Manikins	15,000	-	-	15,000
GPS Cradle Points	47,000	-	-	47,000
Part time CERT Coordinator	-	19,139	-	19,139
Full time Assistant Emergency Management Coordinator	70,395	45,395	-	115,790
EOC Staff Incentive Pay	6,134	-	-	6,134
All Weather Jackets	39,900	-	-	39,900
Total - Fire	1,332,319	397,722	-	1,730,041

Police

Twenty additional Police Officer positions	\$	1,558,080	\$	1,360,862	\$	-	\$	2,918,942
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Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Police				
Four additional Detective positions - Criminal Investigations Division	168,920	360,744	-	529,664
Three additional Records Clerk positions	9,075	120,426	-	129,501
One Evidence Manager Position	2,775	53,552	-	56,327
Three additional Emergency Dispatcher positions	600	148,871	-	149,471
Replacement electronic ticket writers and printers (12)	44,475	-	-	44,475
and associated training/hardware	33,630	-	-	33,630
Thermal imaging cameras (2)	9,998	-	-	9,998
Truck for use in river related activities	39,975	-	-	39,975
Parking Lot Repairs (Seal/coat and striping for police station facility)	12,000	-	-	12,000
One Crime Scene Technician	41,750	57,892	-	99,642
Prisoner Transport Van replacement	55,000	-	-	55,000
Painting of Police Facility Exterior and Sign Replacement	25,000	-	-	25,000
Property Key Management System	15,000	-	-	15,000
Total - Police	\$ 2,016,278	\$ 2,102,347	\$ -	\$ 4,118,625

Unmet Needs Submitted by Departments					
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	

City Administration

GIS Technician	\$	-	\$	46,621	\$	-	\$	46,621
Assistant City Manager	\$	6,000	\$	157,688			\$	163,688
Two network servers		19,148		-		-		19,148
Assistant to the City Secretary		-		52,798		-		52,798
Scan/index historical books		5,000		-		-		5,000
Deputy Court Clerk		-		45,366		-		45,366
Total - City Administration	\$	30,148	\$	302,473	\$	-	\$	332,621

Capital Programs

Capital Project Manager	\$	24,000	\$	76,403	\$	-	\$	100,403
Construction Inspector	\$	49,000	\$	111,187	\$	-	\$	160,187
Total - Capital Programs	\$	73,000	\$	187,590	\$	-	\$	260,590

City Attorney

Clerical Assistant	\$	1,700	\$	35,107			\$	36,807
Total - City Attorney	\$	1,700	\$	35,107	\$	-	\$	36,807

Human Resources

Employee Satisfaction and Engagement Survey	\$	-	\$	7,000	\$	-	\$	7,000
One Clerical Assistant	\$	-	\$	35,108	\$	-	\$	35,108
Total - Human Resources	\$	-	\$	42,108	\$	-	\$	42,108

Finance

One Lead Accounting Technician	\$	2,000	\$	53,328	\$	-	\$	55,328
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Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost

Library Services

Westside Community Center				
Facility Specialist - contract position	\$ -	\$ 10,000	\$ -	\$ 10,000
Westside Community Center				
Library Clerk	\$ 1,500	\$ 35,566	\$ -	\$ 37,066
Platform lift and storage enclosure	\$ 11,500	\$ -	\$ -	\$ 11,500
Library parking lot sealcoat and striping	\$ 16,000	\$ -	\$ -	\$ 16,000
Westside Community Center Master Plan	\$ 40,000	\$ -	\$ -	\$ 40,000
Self check-in/check-out unit	\$ 35,000	\$ -	\$ -	\$ 35,000
Westside network enhancements	\$ 6,500	\$ -	\$ -	\$ 6,500
Create conference room in main library	\$ 15,000	\$ -	\$ -	\$ 15,000
Library - backup server/firewall/network equipment	\$ 13,800	\$ -	\$ -	\$ 13,800
Mobile Devices - Westside Community Center	\$ 20,000	\$ -	\$ -	\$ 20,000
Library landscaping enhancements/improvement	\$ 50,000	\$ 2,000	\$ -	\$ 52,000
Radio frequency identification device (RFID) tagging - library materials	\$ 70,000	\$ 1,000	\$ -	\$ 71,000
Donor wall - Library building	\$ 10,000	\$ -	\$ -	\$ 10,000
New library guest chairs	\$ 30,000	\$ -	\$ -	\$ 30,000

Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost

Library Services

Library Clerks - Part Time to Full Time	\$	-	\$	23,712	\$	-	\$	23,712
Westside CC - Air Conditioner Replacement	\$	-	\$	15,000	\$	-	\$	15,000
Envisionware Printing Upgrade	\$	-	\$	10,000	\$	-	\$	10,000
Library bench replacement	\$	7,000	\$	-	\$	-	\$	7,000
Westside Community Center Landscape enhancements	\$	15,000	\$	-	\$	-	\$	15,000
Westside Community Center Gym Floor replacement	\$	50,000	\$	-	\$	-	\$	50,000
Library Flooring - Lobby/Staff Area	\$	40,000	\$	-	\$	-	\$	40,000
Teen area enhancements	\$	7,500	\$	-	\$	-	\$	7,500
Total - Library Services	\$	438,800	\$	97,278	\$	-	\$	536,078

Parks and Recreation

Add one Administrative Secretary position and eliminate existing seasonal administrative position	\$	150	\$	39,547	\$	(11,500)	\$	28,197
Ranger/Volunteer Coordinator	\$	2,200	\$	29,878			\$	32,078
Paddleboat replacements (4)	\$	13,600	\$	-	\$	-	\$	13,600
Landa Recreation Center - gym insulation installation	\$	12,000	\$	-	\$	-	\$	12,000
Landa Recreation Center - gym lighting replacement	\$	6,000	\$	-	\$	-	\$	6,000
Development of a river properties master plan	\$	30,000	\$	-	\$	-	\$	30,000

Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost

Parks and Recreation

Towable cherry picker (man lift)	\$ 50,000	\$ -	\$ -	\$ 50,000
15 passenger van for day camp and recreation programming	\$ 32,000	\$ 1,000	\$ -	\$ 33,000
Special Event Supervisor	\$ 5,450	\$ 57,690	\$ (10,000)	\$ 53,140
Mini Golf Carpet replacement	\$ 20,000	\$ -	\$ -	\$ 20,000
Dog Park Sign	\$ 10,000	\$ -	\$ -	\$ 10,000
LPAC PA System (loud speaker)	\$ 16,000	\$ -	\$ -	\$ 16,000
Gator for Nature Center	\$ 10,000	\$ -	\$ -	\$ 10,000
Vacuum for Pool	\$ 6,100	\$ -	\$ -	\$ 6,100
Swim Lesson Platform	\$ 4,400	\$ -	\$ -	\$ 4,400
Gator for LPAC	\$ 10,000	\$ -	\$ -	\$ 10,000
Repaint Olympic Pool	\$ 24,000	\$ -	\$ -	\$ 24,000
LPAC Bleachers	\$ 2,286	\$ -	\$ -	\$ 2,286
LPAC Picnic Tables	\$ 4,250	\$ -	\$ -	\$ 4,250
Folding Tables for Aquatics	\$ 3,900	\$ -	\$ -	\$ 3,900
Pool Shade/Fubrella Replacement	\$ 28,500	\$ -	\$ -	\$ 28,500
Tube Chute Fence Repair	\$ 28,000	\$ -	\$ -	\$ 28,000
Repaint Bathhouse	\$ 22,000	\$ -	\$ -	\$ 22,000
Shade for Zero Depth Pool	\$ 7,200	\$ -	\$ -	\$ 7,200
Parks Strategic Plan	\$ 80,000	\$ -	\$ -	\$ 80,000
Jacobsen Mower/1990 Toro Replacement	\$ 58,000	\$ -	\$ -	\$ 58,000

Unmet Needs Submitted by Departments							
Description	One-Time Cost		Recurring Cost		Savings/ Revenue		Total Net Cost

Parks and Recreation

Scag Mowers (3)	\$	37,500	\$	-	\$	-	\$ 37,500
Bobcat Compact Excavator	\$	50,000	\$	-	\$	-	\$ 50,000
Mower Replacement(s)	\$	58,000	\$	-	\$	-	\$ 58,000
Total - Parks and Recreation	\$	631,536	\$	128,115	\$	(21,500)	\$ 738,151

Planning and Community Development

Assistant Building Official	\$	26,808	\$	65,092	\$	-	\$ 91,900
Additional Senior Planner	\$	5,660	\$	75,813	\$	-	\$ 81,473
Additional Planning Technician	\$	5,660	\$	48,999	\$	-	\$ 54,659
Total - Planning and Community Development	\$	38,128	\$	189,904	\$	-	\$ 228,032

Total- General Fund							
Departments	\$	5,465,929	\$	4,216,656	\$	(21,500)	\$ 9,661,085

Airport

Construction of maintenance facility	\$	150,000	\$	-	\$	-	\$ 150,000
Bobcat skid steer loader and attachments	\$	75,000	\$	-	\$	-	\$ 75,000
Water and sewer construction for northeast side of the Airport	\$	1,250,000	\$	-	\$	-	\$ 1,250,000
Total - Airport	\$	1,475,000	\$	-	\$	-	\$ 1,475,000

Unmet Needs Submitted by Departments				
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost

Civic Center

Fountain Area Improvements	\$ 75,000	\$ 100	\$ (400)	\$ 74,700
Concourse Wall Covering, Chair Rail	\$ 13,000	\$ -	\$ -	\$ 13,000
Ballroom Wall Covering, Chair Rail	\$ 24,000	\$ -	\$ (1,900)	\$ 22,100
Exhibit Hall Wall Covering, Chair Rail	50,000	\$ -	(2,200)	\$ 47,800
Courtyard Arbor	\$ 30,000	\$ 100	\$ (400)	\$ 29,700
Video Security System	25,000	\$ -	\$ -	\$ 25,000
Total - Civic/Convention Center	\$ 217,000	\$ 200	\$ (4,900)	\$ 212,300

Solid Waste

Funding to complete improvements to fleet services center	\$ 310,000	\$ -	\$ -	\$ 310,000
Additional Recycling Route - Operator & Truck	\$ 422,100	\$ 115,574	\$ -	\$ 537,674
Additional Commercial Operator	\$ -	\$ 47,097	\$ -	\$ 47,097
Increase in Recycling Advertising line item	\$ -	\$ 18,330	\$ -	\$ 18,330
Cyclone hard surface deep cleaning w/ recovery	\$ 135,357	\$ 25,294	\$ -	\$ 160,651
Master Plan design - relocation of Recycle Center	\$ 125,000	\$ -	\$ -	\$ 125,000

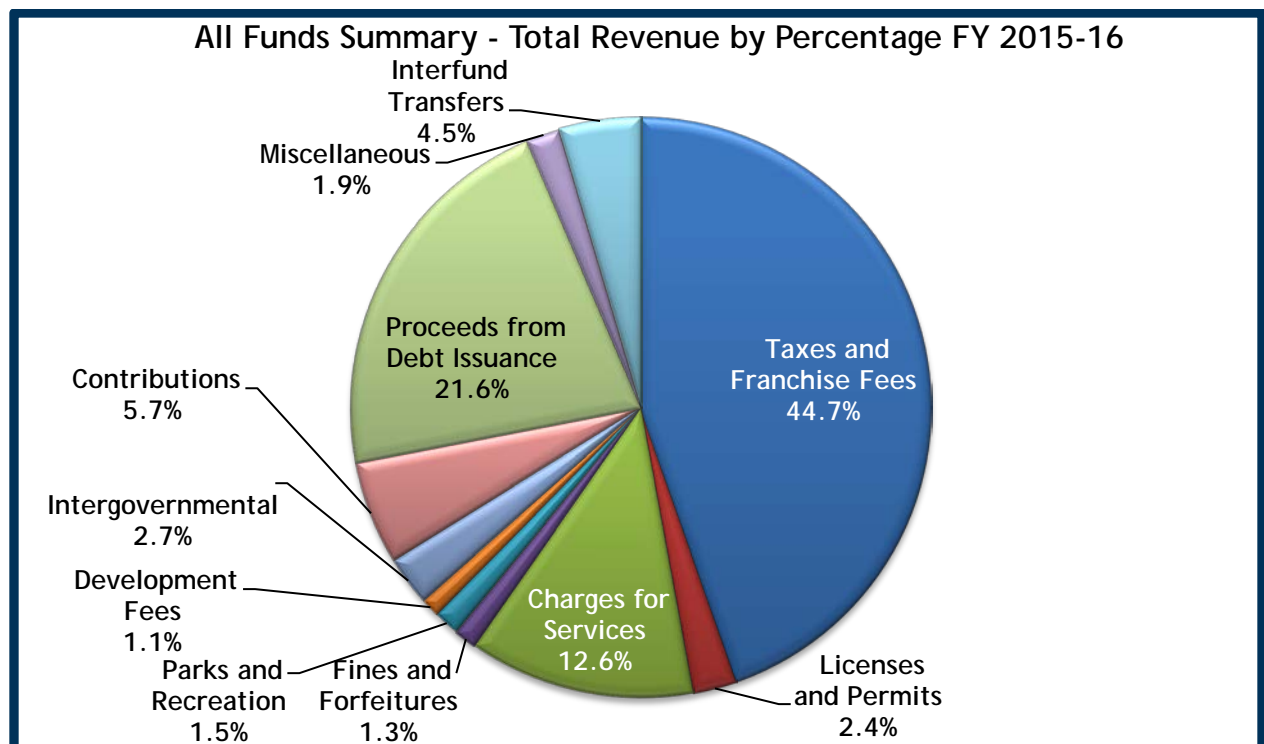
Unmet Needs Submitted by Departments						
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost		
Solid Waste						
Solid Waste Comprehensive Plan	\$ 85,000	\$ -	\$ -	\$ 85,000		
MRF contract negotiation / development of RFP	\$ 60,000	\$ -	\$ -	\$ 60,000		
Replacement of air compressor - Fleet Services	\$ 6,300	\$ -	\$ -	\$ 6,300		
Commercial Recycling Program	\$ 710,850	\$ 293,556	\$ -	\$ 1,004,406		
Two refuse collection vehicles trucks - Residential & Recycling	\$ 412,000	\$ 78,045	\$ -	\$ 490,045		
Total - Solid Waste	\$ 2,266,607	\$ 577,896	\$ -	\$ 2,844,503		
Total-All Departments	\$ 9,424,536	\$ 4,794,752	\$ (26,400)	\$ 14,192,887		

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, 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 makes up over one third of the City's total General Fund revenues, is driven to some extent by New Braunfels strong tourism sector in the economy. Second, the City has an economic development agreement with a company that provides construction materials for contractors as well as a tax increment investment zone. 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.



Taxes and franchise fees	\$58,133,195
Licenses and permits	3,142,655
Charges for services	16,359,180
Fines and forfeitures	1,654,818
Parks and Recreation	1,895,242
Development Fees	1,370,600
Intergovernmental	3,563,499
Contributions	7,464,890
Proceeds from debt issuance	28,150,000
Miscellaneous	2,438,256
Interfund Transfers	5,889,686
TOTAL	\$130,062,022

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 \$58,133,195 or 44.7 percent of the City's total revenue. Proceeds from debt issuances total \$28.15 million or 21.6 percent of revenue; these proceeds are entirely driven by the proposed 2016 debt issuance associated with the 2013 bond program. Charges for services (parks, solid waste collection, golf, airport operations, civic/convention center etc.) are the next largest source of revenue at \$16,359,180 or 12.6 percent. Interfund transfers of \$5,889,686 or 4.5 percent reflect monies moved from one fund to another, for example: 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 \$7,464,890 or 5.7 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 \$3,563,499 or 2.7 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 (\$2,438,256), Parks and Recreation (\$1,895,242), Fines and Forfeitures (\$1,654,818), Development Fees (\$1,370,600), and Licenses and Permits (\$3,142,655) each represent less than 2.5 percent of the total revenue and total to 8.2 percent of all revenues.

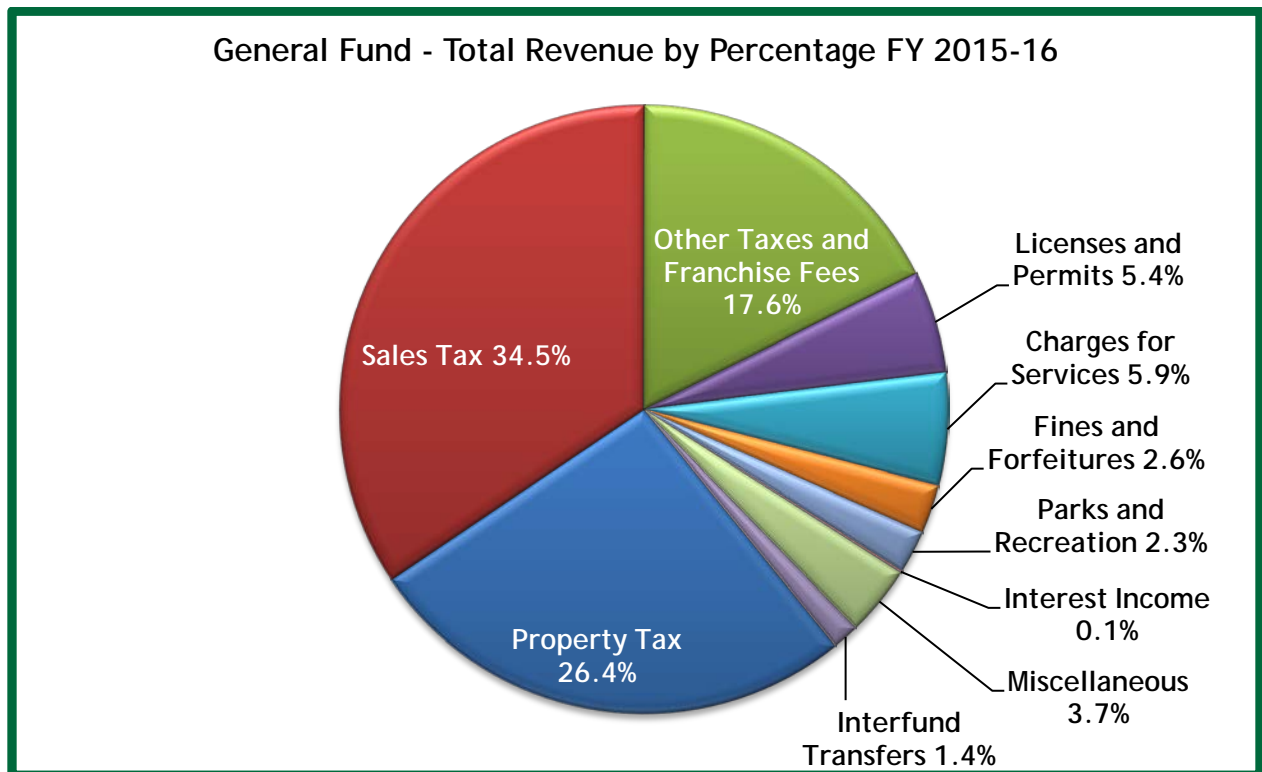
Traditionally, sales tax growth has trended positively in New Braunfels. From FY 2004-05 to FY 2013-14, the compounded annual growth rate for sales tax in the General Fund was 8.5 percent. Sales tax revenues declined slightly in FY 2014-15. However, collections in FY 2014-15 were impacted significantly by a change in state legislation that changes sales tax allocation to point of sales as opposed to point of distribution, which resulted in the loss of significant sales tax revenue for the City of New Braunfels. In FY 2015-16, sales tax growth is budgeted at 5.5 percent.

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 2015-16 Adopted Budget for the General Fund includes total revenues of \$54,201,323. This represents an increase of \$4.12 million or 8.2 percent more than the FY 2014-15 estimated revenues. As shown in the graph below, the City of New Braunfels General Fund has two major revenue sources – ad valorem (property) tax (\$14,298,805 or 26.4 percent) and sales tax (\$18,678,278 or 34.5 percent). These two sources make up 60.9 percent of the General Fund revenue. The next largest source of revenue is other taxes and franchise payments (\$9,547,384 or 17.6 percent), particularly from New Braunfels Utilities, a City owned water, wastewater and electric service provider. The remaining revenue sources include licenses and permits (\$2,936,155 or 5.4 percent), charges for services (\$3,214,800 or 5.9 percent), court fees and fines (\$1,411,800 or 2.6 percent), parks and recreation fees (\$1,242,242 or 2.3 percent), interest income (\$70,000 or .1 percent), interfund transfers (\$764,259 or 1.4 percent) and miscellaneous revenue (\$1,992,600 or 3.7 percent).

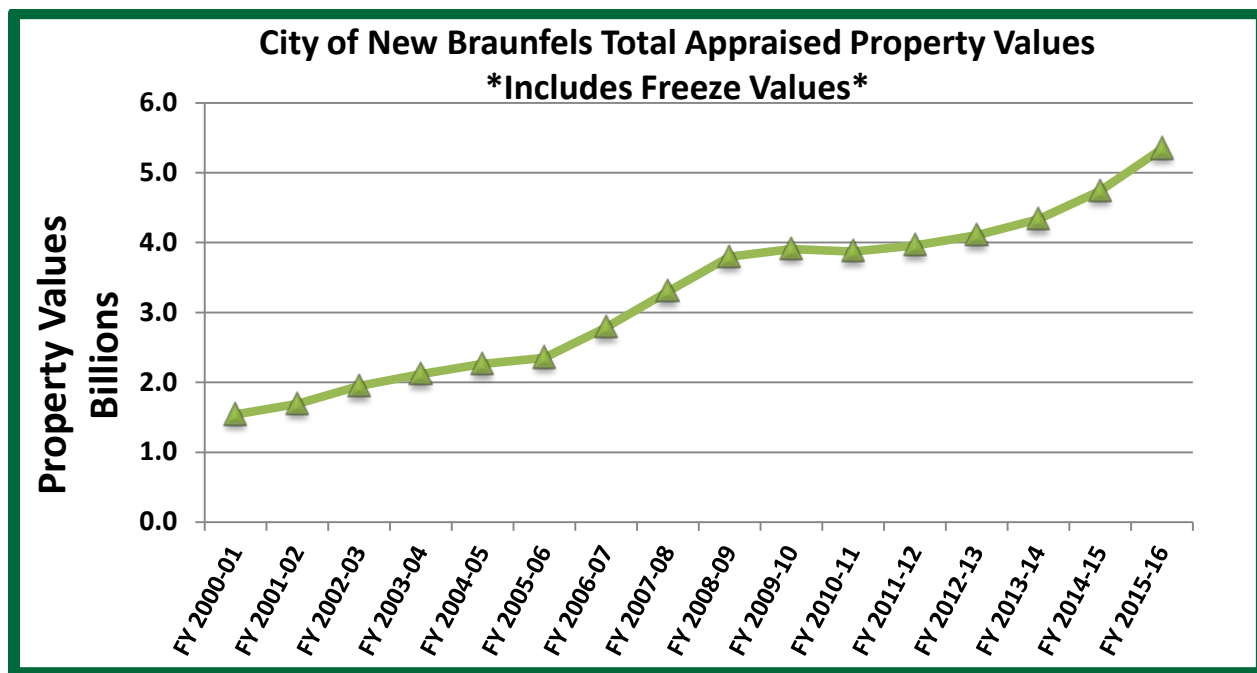


Ad Valorem Property Taxes

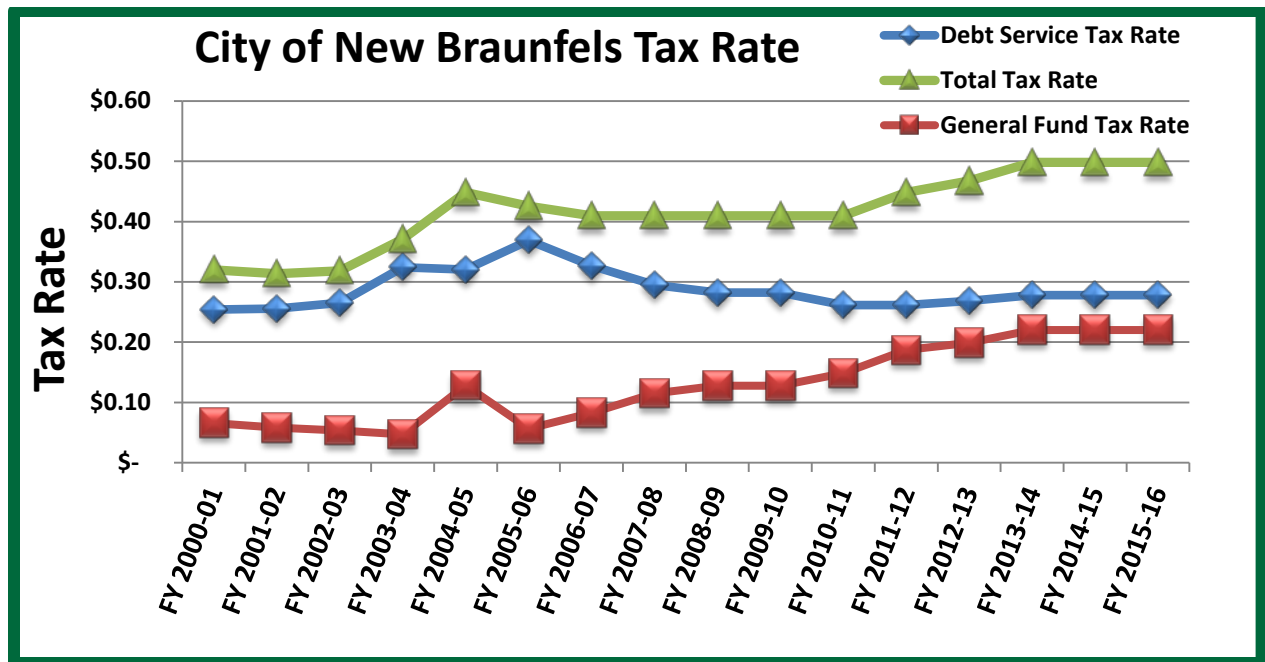
Property taxes in the General Fund for FY 2015-16 total \$14,298,805. This total tax revenue represents an increase of \$1,434,214 or 11.1 percent more than the FY 2014-15 estimates. The General Fund property tax rate for FY 2015-16 is \$.278079 per \$100 valuation, equal to the rate for FY 2014-15.

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. In FY 2015-16 all additional revenue was generated by new properties added to the tax roll and increased valuation to existing properties. The graph on the following page illustrates the growth in property values over the last sixteen years.



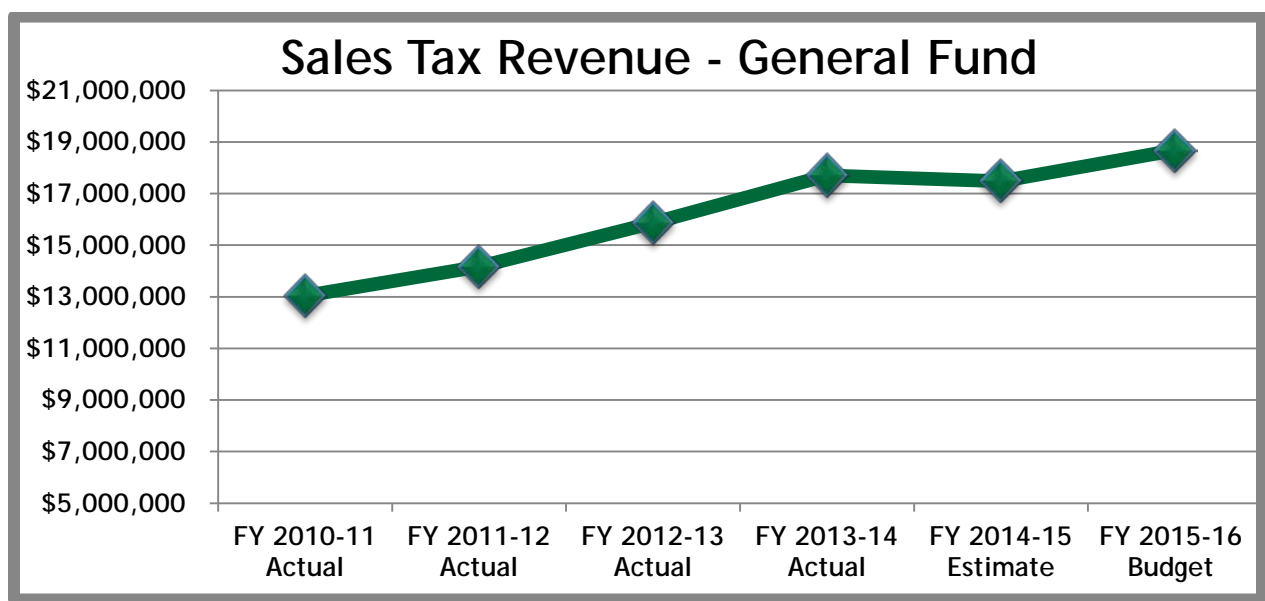
The chart on the following page shows the changes in the property tax rates since FY FY 2000-01. Tax rates shown include the overall tax rate as well as the two components that make up that rate – the General Fund and the Debt Service portion. As the graph illustrates, the City raised the overall tax rate in FY 2011-12 for the first time in seven years. Additionally, the rate was increased in FY 2012-13 and FY 2013-14, necessary for both the Debt Service and the General Fund portions of the tax to support increased funding requirements in both areas. In FY 2015-16, both the General Fund and Debt Service portion of the tax rate remains at the same level as FY 2014-15.



Sales Tax

The General Fund sales tax revenue for FY 2015-16 totals \$18,678,278, an increase of \$1,194,839 or 6.8 percent in comparison to the FY 2013-14 estimated revenues. Base sales taxes are projected to increase 5.5 percent in FY 2015-16. The additional growth in revenue is included in anticipation of an expiring sales tax sharing agreement.

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 Tax Increment Reinvestment Zone (Creekside TIRZ). All percentages indicating growth in the graph and narrative are net of any agreements that incorporate sharing sales tax.



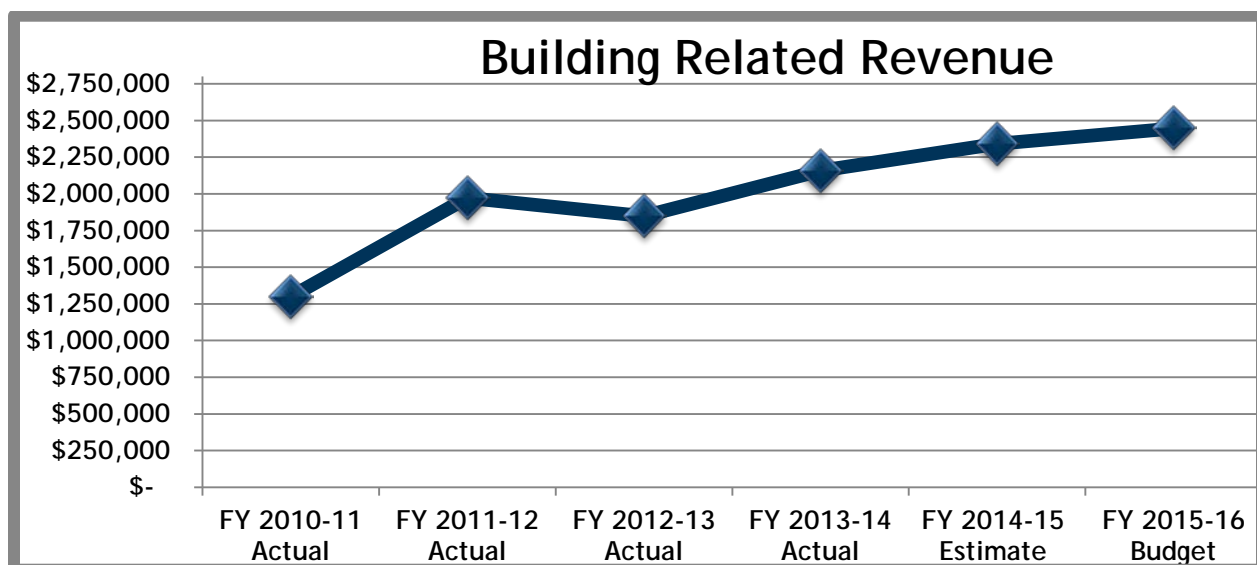
As mentioned earlier, the city has experienced strong growth in sales tax revenue. During the recession, the City only experienced one year of declining sales tax revenue, FY 2010-11. Beginning in FY 2012-13, sales tax rebounded significantly - 8.6 percent in FY 2012-13, 12.3 percent in FY 2013-14 and 11.5 percent in FY 2013-14. Sales tax declined slightly in FY 2014-15, driven entirely by the loss of sales tax revenue from state legislation that directed the allocation of sales tax to point of sale as opposed to point of distribution.

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 2015-16 Budget includes \$7,235,800 from this source, which represents a 10.8 percent increase from the FY 2014-15 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). Other franchise payments include voice communications, cable television and other utilities operating within the City limits and total \$1,829,004. The City also receives a mixed beverage tax (\$482,580). When combined, these revenues total \$9,547,384 for FY 2015-16 and represent an increase of 9.2 percent in comparison to the FY 2014-15 estimates.

Licenses and Permits

Revenue from all licenses and permits totals \$2,936,155 for FY 2015-16, an increase of 4.0 percent compared to the FY 2014-15 estimates. Building permits make up approximately 74.3 percent of the total revenue in this category (\$2,180,915). For FY 2015-16, 4.5 percent growth in building permit growth is budgeted when compared to the FY 2014-15 estimate. The graph below illustrates building related license and permit revenue since FY 2010-11. As can be seen in the graph, building related revenue started to increase with the end of the recession, peaking in FY 2011-12. Over the past several years, construction associated with the Creekside retail development as well as new home construction has impacted permit revenue. In the past three years, the building department has issued over 1,000 permits annually for new homes constructed within the City limits.



Skilled trade license revenue, which includes general contractor licenses, totals \$161,000 in FY 2015-16, 4.5 percent higher in comparison to the FY 2014-15 estimates. Alarm permit revenue totals \$125,500, an amount equal to the FY 2014-15 estimate. Most other types of permits and licensing fee revenues remain fairly flat in comparison to the FY 2014-15 estimates.

Charges for Services

Charges for services includes two major revenue sources: payments for ambulance services provided through the Fire Department's emergency management response (\$2,190,000), and payment from the Emergency Services District #7 (\$904,300). Other miscellaneous items contribute to the total FY 2015-16 revenues in this category of \$3,214,800; this amount is 3.2 percent more than the FY 2014-15 estimates. The increase is driven entirely by a projected increase in the revenue from the ambulance fee recovery program. Participation in this program allows the City to recover costs currently paid from the General Fund. FY 2014-15 was the first year the City received revenue from this program.

Fines

The FY 2015-16 Adopted Budget includes \$1,411,800 in revenues from fines, an increase of 5.0 percent when compared to the FY 2014-15 estimate. The main sources of revenue in this category are traffic violations (\$859,000) and misdemeanors (\$275,000) where individuals pay fines. 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 (\$510,000) and the Recreation Fees (\$327,650). Park facilities rentals (\$238,200) and tube chute entrance fees (\$60,000) 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 as well as the opening of Fischer Park. The total Parks and Recreation revenue for FY 2015-16 is \$1,242,242 an increase 7.3 percent when compared to FY 2014-15 estimates. This increase is driven mainly by additional programming and rental revenue associated with the opening of Fischer Park, which was only open for five months in FY 2014-15..

Interest Income

Interest income represents the return on investments made with available General Fund cash. For FY 2015-16, \$70,000 in interest income is budgeted. Interest rates in investment instruments available to municipalities are currently hovering below one percent. However, as the economy continues to improve, interest income could be an opportunity for revenue growth in future budget years that has virtually been non-existent since the recession.

Miscellaneous

Miscellaneous revenue for FY 2015-16 totals \$1,992,600, 17.6 percent higher than the FY 2014-15 estimates. The increase is driven mainly by an increase in the city's non-annexation agreement with Cemex, which was renewed during FY 2014-15.

Intergovernmental Revenue

\$45,000 in revenue is budgeted in the Intergovernmental Revenue category for FY 2015-16. Reimbursable overtime from federal agencies is what makes up this revenue source.

Interfund Transfers

For FY 2015-16, interfund transfers total \$764,259, a slight increase compared to the FY 2014-15 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. In FY 2015-16, the Golf Course will not be making a transfer to the General Fund in an effort to preserve fund balance/ The General Fund allocates costs in various departments to support the enterprise functions. However, since these other funds receive services, it is appropriate for them to contribute to the cost. This is accomplished through interfund transfers. In FY 2015-16, the bulk of the transfer comes from the Solid Waste Fund (\$672,505). For Solid Waste, \$372,505 is the administrative services contribution and \$300,000 is for street use. 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.

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 2015-16 Budget includes revenue of \$930,199. This revenue represents projects from program years 2011, 2013, 2014, 2015 and 2016. However, the majority of the revenue (\$723,267) is from program year(s) 2015 and 2016.

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 2015-16 Adopted Budget includes \$615,000 in grant revenue. These revenues are recognized for approved and pending grants such as the Violence Against Women Act (VAWA) grant that will support a portion of the employee expenses associated with a new detective position added in FY 2015-16.

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 for donation and external source 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. When the City partners with other entities on completing minor projects, the Special Revenue Fund is utilized to account for the associated revenues and expenditures. \$100,000 in revenue is budgeted in FY 2015-16.

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 2015-16, a total of \$1,066,302 is budgeted in revenue, an increase of 8.7 percent in comparison to FY 2014-15 estimates. The increase is driven by an anticipated increase in the General Fund support for the new River Manager Position authorized in FY 2015-16.

In FY 2015-16, revenue comes from six 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 and a transfer from the Solid Waste Fund for litter collection services. Charging for parking was a new initiative in FY 2013-14. For FY 2015-16, \$462,000 is budgeted for river management fees, \$191,000 is included for parking revenue, \$6,000 for shuttle inspection permits, \$77,000 from fines and other misdemeanors and a total of \$330,302 in transfers from the General Fund (\$205,302) and Solid Waste (\$125,000).

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 2015-16, \$36,500 is budgeted in revenue, an amount greater than the FY 2014-15 estimates by 5.0 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 2015-16 the City projects revenue from this source of \$8,138 in the Judicial Efficiency Fund, an amount 5.0 percent higher when compared to the FY 2014-15 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 \$40,215 are included in the FY 2015-16 Budget for the Court Technology Fund, an amount greater than the FY 2014-15 estimates 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 \$17,010 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. For FY 2015-16, the City budgeted total revenue into this fund of \$139,010, an amount greater than the FY 2014-15 estimates by 4.4 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 \$64,155 in FY 2015-16, an amount 5.0 percent higher when compared to the FY 2014-15 estimates.

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 2015-16, \$70,000 in revenue is anticipated in this fund, an amount equal to the FY 2014-15 estimates.

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 was suspended as a budget balancing strategy. Therefore, no contributions from the General Fund for vehicles and computers were included in FY 2013-14. In FY 2014-15, the program was partially reinstated, with \$300,000 in contributions budgeted in FY 2014-15. In FY 2015-16, the contribution was increased to \$400,000 for vehicles and computer replacement. The additional revenue comes from a transfer

from the Fire Department for SCBA replacement (\$65,000), anticipated revenue from the sale of vehicles (\$25,000) and interest income (\$3,000).

Enterprise Maintenance and Equipment Replacement Fund

This fund was created in FY 2012-13 to meet all the accounting requirements to maintain and account for the enterprise funds separately from the General Fund and has revenues projected in FY 2015-16 of \$1,832,984. 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 2015-16 of additional funding is from Solid Waste which primarily supports refuse collection trucks' replacement.

Edwards Aquifer Habitat Conservation Plan (EAHCP)/Watershed Protection Plan (WPP) Fund

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. In FY 2015-16, management of the costs and reimbursement of the Watershed Protection Plan is included in this fund. The cost and reimbursement of this program is similar to the EAHCP program. The fund is projected to receive revenues of \$1,892,674 in FY 2015-16. \$1,801,300 of these funds will come from the Edwards Aquifer Authority and the Texas Commission on Environmental Quality, the funding source for the projects within these two programs, as the approved projects are completed and submitted for reimbursement. The additional \$91,374 in revenue is a transfer from the General Fund which will support administrative expenses in FY 2015-16.

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. Since FY 2010-11, no further contributions were made nor are scheduled. As a result, there is now a minimal cash balance in the fund. In FY 2014-15, the salary and benefit costs of the Facilities Manager were the only expenditures. However, the fund requires partial General Fund support to fully fund those costs in FY 2014-15. There is no revenue or expenditures budgeted in FY 2015-16 as this fund will be closed out.

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. For FY 2015-16, this franchise payment is expected to generate \$213,250, an amount equal to the FY 2014-15 estimates.

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 2015-16 \$500 is budgeted from interest income.

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 projected to generate \$3,000 in interest income during FY 2015-16.

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 \$10,000 from interest income.

2013 General Obligation Bond Fund

This fund was created in FY 2013-14 to account for all bond issuances and expenditures associated with the 2013 bond program approved by voters. In FY 2015-16, a proposed debt issuance of \$28,150,000 is budgeted. In addition, the fund is projected to generate \$15,000 in interest income.

Parks Improvement Capital Improvements Fund

For FY 2015-16, the Parks Improvement Fund revenue totals \$200,050 which comes primarily from parks development fees as well as 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 2015-16, revenues are projected to total \$1,304,600.

Debt Service Fund

For FY 2015-16, the revenue for the Debt Service Fund totals \$14,532,487, an increase of 8.9 percent from the FY 2014-15 estimates. This increase comes mainly from increased ad valorem tax revenues. The increase in ad valorem property revenue comes entirely from growth in property values. The debt service rate is \$.220151 in FY 2015-16, which is unchanged from the rate in FY 2014-15.

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 \$660,862 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 2015-16 is \$1,684,428. The Solid Waste Fund (\$75,790) and Airport Fund (\$319,532) and the Golf Course Fund (\$485,625) will make an interfund transfer for debt service payments for projects that are associated with those three specific proprietary functions.

Airport Fund

The FY 2015-16 Budget for the Airport Fund totals \$2,895,224 in revenues. This represents an increase of 10.5 percent in comparison to the FY 2014-15 estimates. The increase is driven mainly by budgeted fuel sales. In FY 2014-15, the cost of fuel was lower when compared to recent history. Therefore, the cost to purchase fuel and the gross revenue from fuel sales is less than what is budgeted for FY 2015-16. Fuel sales account for \$1,950,000 or 67.4 percent of total Airport revenues. Other revenues include: leases and rent (\$820,224), commercial activities fees (\$50,000) and Miscellaneous revenues (\$23,000). 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 2015-16 Adopted Budget, the total revenues for the Solid Waste Fund are \$8,291,662 increasing 4.0 percent in comparison to the FY 2014-15 estimates. Charges for services represent the largest revenue source for this fund representing 98 percent of the total revenue (\$8,125,006). This includes commercial and residential fees which incorporates both garbage and recycling collection and disposal. Interest income (\$800) and miscellaneous revenues (\$165,856) make up the remaining portion of the revenue.

Golf Fund

The Golf Fund revenues for FY 2015-16 total \$1,937,146 a significant increase in comparison to FY 2014-15 estimates. FY 2014-15 was the first year of operation after a full course renovation that occurred during FY 2013-14. Unfavorable weather conditions impacted operations significantly during FY 2014-15. Charges for services (green fees) make up the majority of the revenue collected by the golf course (1,559,396). Other revenues include pro shop sales (135,000), golf lessons (30,000), leases (36,750) and a contribution from the New Braunfels Industrial Development Corporation (176,000).

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 (\$283,500) have been utilized during the renovation to fund existing staff in FY 2013-14. In FY 2014-15, \$290,500 of the funds from NBIDC was utilized to partially fund the debt service expense for the course and clubhouse renovation. The remaining \$176,000 is allocated in FY 2015-16 as mentioned earlier.

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 and totals \$449,754 in FY 2015-16, an increase of 6.1 percent in comparison to the FY 2014-15 estimates. For FY 2015-16, the Hotel/Motel Tax Fund will contribute \$279,708 to support Civic Center operations. Total revenue for the fund is \$729,462.

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 and most recently in FY 2014-15 required a different funding strategy for FY 2010-11 and FY 2011-12 than the City had used in the past several years. Transfers from the General Funds and Enterprise Funds were required to provide funds needed to maintain the Self Insurance Fund’s fund balance. In addition, the City has made various changes to the insurance program such as increasing premiums for employees as well as benefit modifications that resulted in costs savings. For FY 2015-16, the budgeted revenue totals \$6,199,462.

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 2015-16 \$550 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 fund is expected to generate \$4,090,129 in FY 2014-15, an increase of 6.2 percent in comparison to the FY 2014-15 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 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
101 General Fund				
Taxes				
<u>Property Taxes</u>				
311.01-00 Ad Valorem Tax - Current	\$ 11,488,610	\$ 12,686,181	\$ 12,602,091	\$ 14,036,305
311.02-00 Ad Valorem Tax - Delinquent	138,067	148,095	160,500	160,500
311.11-00 Penalties and Interest	102,106	128,184	102,000	102,000
Other				
Subtotal - Property Taxes	\$ 11,728,783	\$ 12,962,460	\$ 12,864,591	\$ 14,298,805
<u>Sales Tax</u>				
313.01-00 Municipal Sales Tax	17,708,921	18,145,312	17,483,439	18,678,278
Subtotal - Sales Tax	\$ 17,708,921	\$ 18,145,312	\$ 17,483,439	\$ 18,678,278
314.01-00 <u>Mixed Beverage Tax</u>	\$ 389,516	\$ 393,750	\$ 459,600	\$ 482,580
<u>Franchise Taxes</u>				
316.01-00 GVEC	134,075	138,450	144,800	156,384
316.02-00 Phone Lines	545,164	520,000	654,200	719,620
316.03-00 Centerpoint/Entex Gas	383,234	340,000	385,000	385,000
316.04-00 Cable	568,197	570,000	568,000	568,000
316.05-00 New Braunfels Utilities	6,477,516	6,200,000	6,531,343	7,235,800
Subtotal - Franchise Taxes	\$ 8,108,186	\$ 7,768,450	\$ 8,283,343	\$ 9,064,804
TOTAL TAXES & FRANCHISE FEES	\$ 37,935,406	\$ 39,269,972	\$ 39,090,972	\$ 42,524,466
Licenses and Permits				
321.02-00 Vehicle Permits	540	750	2,470	2,500
321.03-00 Alarm Permits	108,948	117,000	125,300	125,500
321.05-00 Parking Permits	596	500	750	750
321.11-00 Alcohol License	30,365	46,200	34,300	35,844
321.31-00 Animal Licenses	1,242	1,540	1,750	1,829
322.01-00 Food Establishment License	166,468	197,500	199,750	208,738
322.04-00 Health Certificates	36,395	40,000	46,600	48,697
322.05-00 Miscellaneous Licenses and Permits	39,595	42,300	39,000	39,000
323.01-00 Fire Inspection Permit	28,386	27,600	27,600	27,600
323.02-00 Plan Review Fees	3,216		3,000	
323.03-00 Zoning/Variance Application	8,874	13,000	11,980	12,519
323.04-00 Plat Filing Fees	43,244	59,000	32,500	32,500
323.07-00 Commercial Plan Check Fee	269			
323.09-00 Miscellaneous Permits	43,700	50,000	56,000	58,520
325.01-00 Skilled Trade Licenses	129,940	126,000	154,300	161,244
326.04-00 Building Permits	1,932,576	1,911,000	2,087,000	2,180,915
TOTAL LICENSES AND PERMITS	\$ 2,574,354	\$ 2,632,390	\$ 2,822,300	\$ 2,936,155

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
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101 General Fund

Intergovernmental Revenue

Federal Government

331.11-01 Federal	42,913	20,000	45,000	45,000
Subtotal - Federal Government	\$ 42,913	\$ 20,000	\$ 45,000	\$ 45,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 42,913	\$ 20,000	\$ 45,000	\$ 45,000

Charges for Services

341.41-00 Reproductions and Miscellaneous	6,964	6,500	8,500	8,500
342.51-01 Ambulance Service	1,939,415	2,024,100	2,090,000	2,190,000
342.51-02 Emergency Services District Services	897,438	945,000	904,300	904,300
344.02-00 Landfill - Percent of Gross				
346.01-00 Library Fines	114,400	112,000	112,000	112,000
TOTAL CHARGES FOR SERVICES	\$ 2,958,217	\$ 3,087,600	\$ 3,114,800	\$ 3,214,800

Fines and Forfeitures

351.03-00 Animal Control Fees and Fines	13,664	12,850	15,500	16,300
352.01-00 Traffic Violations	629,260	596,200	818,000	859,000
352.02-00 Arrest Fees	45,295	37,700	56,000	59,000
352.03-00 Other Misdemeanors	197,804	241,200	262,000	275,000
353.01-00 Court Costs	59,208	55,000	82,900	87,000
354.01-00 Warrant Service Fees	76,433	76,175	110,000	115,500
TOTAL FINES AND FORFEITURES	\$ 1,021,664	\$ 1,019,126	\$ 1,344,400	\$ 1,411,800

Interest Income (361.01-00)	\$ 28,033	\$ 70,000	\$ 70,000	\$ 70,000
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Parks and Recreation

372.01-00 Pool	508,959	543,250	510,000	510,000
372.04-00 Tube Chute	59,439	71,500	60,000	60,000
373.01-00 Recreation	258,072	327,650	309,000	327,650
373.05-00 Paddle Boats	45,606	51,500	45,000	46,035
373.06-00 Miniature Golf	14,105	17,750	14,000	14,322
374.01-00 Park Rentals	171,211	238,200	175,000	238,200
375.02-00 Miniature Train Revenue	44,616	46,500	45,000	46,035
TOTAL PARKS AND RECREATION	\$ 1,102,008	\$ 1,296,350	\$ 1,158,000	\$ 1,242,242

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
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101 General Fund

Miscellaneous

332.01-00 Contributions	108,500	142,500	230,000	237,500
381.01-00 Contracts - Industrial District	902,223	969,875	1,056,300	1,401,300
386.01-00 Leases	45,524	26,500	45,000	45,000
387.01-00 Sale of Equipment/Property	20,984		8,000	
388.01-00 Donations	300		55,000	42,500
389.01-00 Miscellaneous	65,557	54,575	54,000	54,000
389.03-00 Reimbursements/Prior Yr	174,888	192,400	216,000	200,000
389.07-00 TML Equity Return	13,247		11,240	
389.09-30 Misc - Abandoned, Found, Unclaimed	3,981		5,376	
389.12-00 Misc - Subject to Sales Tax	11,980	13,500	12,300	12,300
389.99-00 Over/Short	664		1,000	
TOTAL MISCELLANEOUS	\$ 1,347,848	\$ 1,399,350	\$ 1,694,216	\$ 1,992,600

Interfund Transfers (391.01-00)	\$ 715,958	\$ 799,714	\$ 740,813	\$ 764,259
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TOTAL - GENERAL FUND	\$ 47,726,401	\$ 49,594,502	\$ 50,080,502	\$ 54,201,323
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205 CDBG Fund

331.11-01 Federal Funds	232,157	493,204	344,534	930,199
Total - CDBG Fund	\$ 232,157	\$ 493,204	\$ 344,534	\$ 930,199

210 Creekside Town Center TIRZ Fund

311.01-00 Ad Valorem Tax	527,042	1,896,115	1,994,317	2,120,890
313.01-00 Municipal Sales Tax	862,350	966,963	905,000	959,300
361.01-00 Interest Income	1,186			
389-01.00 Reimbursements				
Total - Creekside Town Center TIRZ Fund	\$ 1,390,578	\$ 2,863,078	\$ 2,899,317	\$ 3,080,190

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
212 Industrial Development Board Fund				
313.01-00 Municipal Sales Tax	5,343,590	5,733,666	5,302,803	5,620,971
389.15-00 Loan Payment	671,985	288,100	-	64,000
389-01.00 Contributions				
389-01.00 Reimbursements				
361.01-00 Interest Income	31,372	25,000	33,000	30,000
Total - Industrial Development Board Fund	\$ 6,046,947	\$ 6,046,766	\$ 5,335,803	\$ 5,714,971
220 Grant Fund				
331.11-01 Grant Revenue	381,926	1,137,768	928,936	615,000
389.01-00 Miscellaneous	5,000			
391.01-00 Interfund Transfers	69,049			
Total - Grant Fund	\$ 455,975	\$ 1,137,768	\$ 928,936	\$ 615,000
221 Special Revenue Fund				
353.01-00 Court Costs	650		650	
388.01-00 Donations	111,778	70,000	70,000	70,000
332.01-00 Contributions	100,311	30,000	70,651	30,000
389.01-00 Miscellaneous	11,779			
389.03-00 Reimbursements	71,132		48	
389.07-00 Proceeds from Insurance	5,045		37,800	
391.01-00 Interfund Transfers	1,000			
Total - Special Revenue Fund	\$ 301,695	\$ 100,000	\$ 179,149	\$ 100,000
225 River Activities Fund				
321.02-00 Vehicle Permits	6,050	6,000	6,000	6,000
352.03-00 Other Misdemeanors	73,101	60,000	77,000	77,000
375.01-00 Parking	193,216	191,000	186,000	191,000
375.06-00 River Activities Fee	461,382	414,100	462,000	462,000
391.01-00 Interfund Transfers - Solid Waste Fund	116,612	125,000	119,932	125,000
391.01-00 Interfund Transfers - General Fund	56,000	155,027	129,966	205,302
Total - River Fund	\$ 906,361	\$ 951,127	\$ 980,898	\$ 1,066,302

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
227 Court Security Fund				
353.03-00 Court Fees	28,042	26,300	34,750	36,500
389.03-00 Reimbursements				
391.01-00 Interfund Transfer				
Total - Court Security Fund	\$ 28,042	\$ 26,300	\$ 34,750	\$ 36,500
228 Judicial Efficiency Fund				
353.04-00 Judicial Efficiency Fee	8,758	4,200	7,750	8,138
391.01-00 Interfund Transfers				
Total - Judicial Efficiency Fund	\$ 8,758	\$ 4,200	\$ 7,750	\$ 8,138
229 Court Technology Fund				
353.05-00 Court Technology	37,460	35,200	38,300	40,215
389.01-00 Miscellaneous				
Total - Court Technology Fund	\$ 37,460	\$ 35,200	\$ 38,300	\$ 40,215
230 Child Safety Fund				
338.03-00 County Government	112,616	103,750	117,000	122,000
352.04-00 Child Safety	13,618	11,825	16,200	17,010
361.01-00 Interest Income	10			
389.03-00 Reimbursements				
Total - Child Safety Fund	\$ 126,244	\$ 115,575	\$ 133,200	\$ 139,010
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee	101,609	36,000	69,931	70,000
361.01-00 Interest Income	9			
391.01-00 Interfund Transfer	10,865			
Total - Stormwater Development Fund	\$ 112,483	\$ 36,000	\$ 69,931	\$ 70,000
240 Juvenile Case Manager Fund				
353.06-00 Fines and Forfeitures	51,639	43,100	61,100	64,155
361.01-00 Interest Income	42			
Total - Juvenile Case Manager Fund	\$ 51,681	\$ 43,100	\$ 61,100	\$ 64,155

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
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245 PEG Cable Franchise Fund

316.02-00 Franchise Payments	175,063	183,100	213,250	213,250
391.01-00 Interfund Transfers				
Total - PEG Cable Franchise Fund	\$ 175,063	\$ 183,100	\$ 213,250	\$ 213,250

260 Equipment Replacement Fund

361.01-00 Interest Income	3,675	6,000	3,500	3,000
387.01-00 Sale of Property	57,259	10,000	10,783	25,000
391.01-00 Interfund Transfers	68,106	436,208	436,208	465,000
Total - Equipment Replacement Fund	\$ 129,040	\$ 452,208	\$ 450,491	\$ 493,000

262 Enterprise Maintenance and Equipment Fund

361.01-00 Interest Income	594	750	750	750
387.01-00 Sale of Property	284,172	140,000	66,790	
389.01-00 Miscellaneous	-	-		
391.01-00 Interfund Transfers	1,590,390	1,785,826	1,785,826	1,832,234
Total - EnterpriseReplacement Fund	\$ 1,875,156	\$ 1,926,576	\$ 1,853,366	\$ 1,832,984

263 Edwards Aquifer Habitat Conservation Plan Fund

389.03-00 Reimbursements	978,619	1,495,875	916,055	1,801,300
391.01-00 Interfund Transfers - General Fund	85,474	90,800	90,800	91,374
Total - Facilities Maintenance Fund	\$ 1,064,093	\$ 1,586,675	\$ 1,006,855	\$ 1,892,674

261 Facilities Maintenance Fund

361.01-00 Interest Income	75	50		-
391.01-00 Interfund Transfers		56,648	60,958	-
Total - Facilities Maintenance Fund	\$ 75	\$ 56,698	\$ 60,958	\$ -

304 2004 Certificates of Obligation Capital Improvement Fund

361.01-00 Interest Income	80	-	80	
Total - 2004 C of O Fund	\$ 80	\$ -	\$ 80	\$ -

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
307 2007 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	234	-	150	-
389.03-00 Reimbursements				
391.01-00 Interfund Transfers		47,288	47,288	
Total - 2007 C of O Fund	\$ 234	\$ 47,288	\$ 47,438	\$ -
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	376	-	375	
389.01-00 Miscellaneous				
391.01-00 Interfund Transfer				
Total - 2008 C of O Fund	\$ 376	\$ -	\$ 375	\$ -
309 2009 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	514	-	150	
Total - 2009 C of O Fund	\$ 514	\$ -	\$ 150	\$ -
351 2011 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	2,023	1,000	680	500
386.01-00 Leases	14,885	-	12,595	
389.03-00 Reimbursements	27,809			
389.07-00 Proceeds from Insurance				
391.01-00 Interfund Transfer	-	-		
332.01-00 Contributions				
Total - 2011 C of O Fund	\$ 44,717	\$ 1,000	\$ 13,275	\$ 500
352 2012 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	14,912	7,000	6,750	3,000
389.01-00 Miscellaneous				
393.04-00 Debt Proceeds				
Total - 2012 C of O Fund	\$ 14,912	\$ 7,000	\$ 6,750	\$ 3,000
353 2013 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	30,309	15,000	14,000	10,000
391.01-00 Interfund Transfers		1,473		-
331.11-01 Intergovernmental Revenue	38,242			
383.04-00 Debt Proceeds				
389.01-00 Miscellaneous	63			
Total - 2013 C of O Fund	\$ 68,614	\$ 16,473	\$ 14,000	\$ 10,000

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
354 2014 Capital Improvement Projects Fund				
361.01-00 Interest Income	186	10,000	250	-
389.01-00 Debt Proceeds	10,386,727			
331.11-01 Intergovernmental Revenue		-		
Total - 2014 CIP Fund	\$ 10,386,913	\$ 10,000	\$ 250	\$ -
350 2013 General Obligation Bond Fund				
361.01-00 Interest Income	671	20,000	3,400	15,000
389.01-00 Debt Proceeds	14,723,992	15,290,500	15,489,379	28,150,000
Total - 2013 GO Bond Fund	\$ 14,724,663	\$ 15,310,500	\$ 15,492,779	\$ 28,165,000
355 2015 Certificates of Obligation Bond Fund				
361.01-00 Interest Income		-	750	-
389.01-00 Debt Proceeds		5,500,000	5,617,120	-
Total - 2015 C of O Fund	\$ -	\$ 5,500,000	\$ 5,617,870	\$ -
315 2015 Tax Notes Capital Fund				
361.01-00 Interest Income		-		
389.01-00 Debt Proceeds			1,290,000	-
Total - 2015 C of O Fund	\$ -	\$ -	\$ 1,290,000	\$ -
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	126,600	137,000	223,200	200,000
361.01-00 Interest Income	68	50	65	50
391.01-00 Interfund Transfers		334	334	
Total - Parks Improvements CIP Fund	\$ 126,668	\$ 137,384	\$ 223,599	\$ 200,050
336 Road Development Impact Fees Fund				
363.01-00 Roadway Impact Fees	\$ 1,413,660	\$ 1,519,500	\$ 1,300,600	\$ 1,300,600
361.01-00 Interest Income	1,145	950	4,000	4,000
332.01-00 Contributions	300,000	-		
Total - Road Development Impact Fees Fund	\$ 1,714,805	\$ 1,520,450	\$ 1,304,600	\$ 1,304,600

REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
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401 Debt Service Fund

Property Taxes

311.01-00 Ad Valorem Tax - Current	9,062,728	10,043,582	9,991,500	11,112,460
311.02-00 Ad Valorem Tax - Delinquent	94,494	98,730	117,500	117,500
311.11-00 Ad Valorem Tax - Penalties and Interest	73,827	75,693	75,600	75,790
332.01-00 Contributions	1,665,528	1,665,563	1,665,563	1,684,428
361.01-00 Interest Income	345		500	500
391.01-00 Interfund Transfers - Airport	40,000	317,145	317,145	319,532
391.01-01 Interfund Transfers - Golf Course		483,398	483,398	485,625
391.01-01 Interfund Transfers - Solid Waste	463,698	76,500	76,500	75,790
391.01-00 Interfund Transfers - Hotel/Motel	609,429	611,929	611,929	660,862
Total - Debt Service Fund	\$ 12,010,049	\$ 13,372,540	\$ 13,339,635	\$ 14,532,487

501 Airport Fund

Charges for Services

319.01-00 Commercial Activities Fee	55,130	48,000	50,000	50,000
381.01-00 Economic Development Agreements				
386.01-00 Leases and Rents	519,785	713,500	786,494	820,224
387.01-00 Sale of Property/Equipment				
389.01-00 Miscellaneous	24,454	23,000	34,000	25,000
389.03-00 Reimbursements	1,185			
389.50-12 Fuel and Oil	1,878,236	1,839,000	1,699,685	1,950,000
389.99-00 Over/Short	-	50		
Total Charges for Services	\$ 2,478,790	\$ 2,623,550	\$ 2,570,179	\$ 2,845,224

Intergovernmental Revenue

335.1101 TXDOT	42,759	50,000	50,000	50,000
Total Intergovernmental Revenue	\$ 42,759	\$ 50,000	\$ 50,000	\$ 50,000

391.01-00 Interfund Transfers

Total - Airport Fund	\$ 2,521,549	\$ 2,673,550	\$ 2,620,179	\$ 2,895,224
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REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
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521 Solid Waste Fund

Charges for Services

344.01-00 Garbage Collection	6,266,516	6,361,495	6,562,000	6,837,604
344.03-00 Recycling Collection	1,086,203	1,107,106	1,126,714	1,168,402
344.11-00 Brush/Special Pick ups	18,762	20,000	19,700	20,000
344.31-00 Garbage Penalties	96,163	86,000	98,891	99,000
<i>Total Charges for Services</i>	<i>\$ 7,467,644</i>	<i>\$ 7,574,601</i>	<i>\$ 7,807,305</i>	<i>\$ 8,125,006</i>

361.01-00 Interest Income	844	1,000	800	800
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Miscellaneous

389.07-00 Proceeds from Insurance	28,491		4,923	
389.12-00 Misc - Subject to Sales Tax	34,335		68,000	70,856
389.01-00 Miscellaneous	123,191	139,000	95,000	95,000
389.03-00 Reimbursements	1,953			
<i>Total Miscellaneous</i>	<i>\$ 187,970</i>	<i>\$ 139,000</i>	<i>\$ 167,923</i>	<i>\$ 165,856</i>

Total - Solid Waste Fund	\$ 7,656,458	\$ 7,714,601	\$ 7,976,028	\$ 8,291,662
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531 Golf Fund

Charges for Services

371.01-00 Green Fees	1,657	977,364	763,217	1,075,101
371.02-00 Annual Fees	1,163	302,100	143,477	174,500
371.04-00 Cart Rental	984	281,631	240,870	309,795
371.08-00 Proshop Sales	35,205	120,000	133,100	135,000
371.11-00 Golf Lessons	10,782	30,000	25,000	30,000
<i>Total Charges for Services</i>	<i>\$ 49,791</i>	<i>\$ 1,711,095</i>	<i>\$ 1,305,664</i>	<i>\$ 1,724,396</i>

361.01-00 Interest Income	\$ 102			
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Miscellaneous

386.01-00 Leases	14,712	35,000	22,750	36,750
387.01-00 Sale of Equipment	63,888			
388.01-00 Donations				
388.05-00 Contributions	283,500	290,500	290,500	176,000
389.01-00 Miscellaneous			5,000	
389.03-00 Reimbursements	1,157			
389.07-00 Proceeds from Insurance				
389.99-00 Over/Short	(7)			
<i>Total Miscellaneous</i>	<i>\$ 363,250</i>	<i>\$ 325,500</i>	<i>\$ 318,250</i>	<i>\$ 212,750</i>

391.01-00 Interfund Transfers	\$ 43,000			
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Total - Golf Fund	\$ 456,143	\$ 2,036,595	\$ 1,623,914	\$ 1,937,146
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REVENUES	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental	371,614	355,848	424,070	449,754
<i>Total Charges for Services</i>	<i>\$ 371,614</i>	<i>\$ 355,848</i>	<i>\$ 424,070</i>	<i>\$ 449,754</i>
Miscellaneous				
389.01-00 Miscellaneous	760		2,653	
<i>Total Miscellaneous</i>	<i>760</i>	<i>-</i>	<i>2,653</i>	<i>-</i>
Interfund Transfers				
391.01-00 Interfund Transfers	356,468	334,883	204,410	279,708
Total - Civic/Convention Center Fund	\$ 728,842	\$ 690,731	\$ 631,133	\$ 729,462
601 Self Insurance Fund				
345.01-00 Premiums	5,132,150	5,220,987	5,187,566	5,364,462
345.02-00 Cobra	251,449	240,000	240,000	240,000
361.01-00 Interest Income	169		160	
391.01-00 Interfund Transfers				585,000
389.01-00 Miscellaneous	169,771	-	12,032	10,000
389.03-00 Reimbursements	61		3,701	
Total - Insurance Fund	\$ 5,553,600	\$ 5,460,987	\$ 5,443,459	\$ 6,199,462
781 Cemetery Improvements Fund				
326.06-00 Special Permits	500	600	500	500
388.01-00 Donations				
361.01-00 Interest Income	29	100	50	50
Total - Cemetery Perpetual Care	\$ 529	\$ 700	\$ 550	\$ 550
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax	3,597,156	3,812,366	3,834,568	4,074,229
315.02-00 Penalty	6,534	13,000	15,500	15,500
361.01-00 Interest Income	384		400	400
389.01-00 Miscellaneous	25		25	
389.03-00 Reimbursements	219,440			
391.01-00 Interfund Transfer				
Total - Hotel/Motel Tax Fund	\$ 3,823,539	\$ 3,825,366	\$ 3,850,493	\$ 4,090,129

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

Community Budget Meetings:

Beginning in FY 2015-16, community budget meetings will be held in an effort to gather priorities and concerns from the public prior to beginning the five year forecast and budget development process.

Financial Planning and Management Process:

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

- During the spring, the Finance staff, working with the City Manager and all department heads, prepares a *five year financial forecast* of the General Fund, Debt Service Fund and Equipment Replacement Fund to provide the Council with projections regarding the

financial position of the City into the future – based on a set of assumptions. 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 Director of Finance, Assistant Director of Finance 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 and control of their budgets. Finance personnel provide fiscal information to Council on agenda items with financial implications. Finance staff also ***monitors the budget*** to 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 ***comprehensive annual financial report (CAFR)*** as of the end of the fiscal year.

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 begins to work on the update to the five year financial forecast	January
Finance staff conducts second quarter review and budget development meetings with all departments	April
Preliminary expenditure and revenue projections completed	May
Five year forecast document completed and delivered to City Council	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 Council retreat on budget and financial forecast	May
City Manager and Finance staff conduct budget meetings with departments to review and determine revenue and expenditure estimates and projections	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 2015-16 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 2015-16 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 and/or as donations are received from outside sources, and as projects are approved, those proceeds are appropriated as part of the budget and available to departments and to NBIDC to expend for identified City purposes and needs.

The budget may be changed through a budget transfer or a budget amendment by 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.
- ***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 (mainly equipment) 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 four enterprise funds – the Airport Fund, the Civic/Center Fund, the Golf Fund, and the Solid Waste Fund. Each fund accounts separately for the function it supports.

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

Solid Waste Fund – The City collects refuse (residential, commercial and green waste) and transports it to the landfill as well as staffing a vibrant recycling program. This fund receives revenues from customer charges for collection services. 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 11 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 2013 General Obligation Bond Fund, 2015 C of O's, the 2015 Tax Notes, the Parks Improvement, and the Roadway Impact Fees Capital Improvement Funds. Most of these funds' revenues come from the proceeds of debt issuances. The Parks Improvement Capital Improvement Fund receives proceeds from the City's Parks Development Fees which must be used for neighborhood park improvements. The Roadway Development Impact Fees Fund gets its funding from impact fees which must be used in the roadway service area in which they are generated.

Other City funds are used to provide resources and services for specific purposes and/or to account for funds in the way 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 capital investments 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.

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.

Edwards Aquifer Habitat Conservation Plan and Watershed Protection Plan Fund - The City of New Braunfels officially entered into the Edwards Aquifer Recovery Implementation Plan (EARIP) on October 24, 2011 and, at the same time, approved the Habitat Conservation Plan (HCP), the Funding Management Agreement (FMA) and the Implementing Agreement. Beginning in FY 2015-16, the City will begin the implementation of a watershed protection plan. The costs associated with the plan will be reimbursed by TCEQ. The EAHCP/WPP Fund allows the City of New Braunfels to track all revenues and expenditures related to these two important programs.

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

Walter Faust Library Fund – was originally funded through a bequest and is used to fund programs and projects at the New Braunfels Library.

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.

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.

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

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.

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.

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.

ALL FUNDS

	Governmental Funds	General Fund	
		Special Revenue Funds	
			Cemetery Improvements Fund
			Stormwater Development Fund
			Child Safety Fund
			Court Security Fund
			Court Technology Fund
			Judicial Efficiency Fund
			Juvenile Case Manager Fund
			Cable Franchise (PEG) Fund
			Equipment Replacement Fund
			Enterprise Equip. and Maint. Repl. Fund
			Facilities Maintenance Fund
			Grant Fund
			Special Revenue Fund
			CDBG Fund
			Faust Library Fund
			River Activities Fund
			EARIP/HCP Fund
			Cable Franchise (PEG) Fund
			Hotel/Motel Tax Fund
		Capital Improvement Funds	
			2004 Certificates of Obligation Fund
			2007 Certificates of Obligation Fund
			2008 Certificates of Obligation Fund
			2009 Certificates of Obligation Fund
			2011 Certificates of Obligation Fund
			2012 Certificates of Obligation Fund
			2013 Certificates of Obligation Fund
			2014 Capital Improvement Projects Fund
			2013 General Obligation Bond Fund
			2015 Certificates of Obligation Fund
			2015 Tax Notes Fund
			Parks Improvement Fund
			Roadway Development Impact Fees Fund
	Proprietary Funds		
		Enterprise Funds	
			Airport Fund
			Civic/Convention Center Fund
			Golf Fund
			Solid Waste Fund
		Debt Service Fund	
			Debt Service Fund
		Internal Service Fund	
			Self Insurance Fund
		Other Funds	
			Convention and Tourism Fund
			NBIDC Fund
			Creekside Town Center TIRZ Fund

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 2015-16 Adopted Budget appropriates funds using the following expenditure groups.

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

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

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

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



General Fund



City of New Braunfels
General Fund
Fiscal Year Ending September 30, 2016

Fund: 101

Available Funds	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
Beginning Balance				
Undesignated Funds	\$ 15,189,174	\$ 16,656,450	\$ 17,516,315	\$ 17,252,957
Revenue				
Property Tax	\$ 11,728,783	\$ 12,962,460	\$ 12,864,591	\$ 14,298,805
Sales Tax	17,708,921	18,145,312	17,483,439	18,678,278
Other Taxes and Franchise Fees	8,497,702	8,162,200	8,742,943	9,547,384
Licenses and Permits	2,574,354	2,632,390	2,822,300	2,936,155
Charges for Services	2,958,217	3,087,600	3,114,800	3,214,800
Fines and Forfeitures	1,021,664	1,019,126	1,344,400	1,411,800
Parks and Recreation	1,102,008	1,296,350	1,158,000	1,242,242
Interest Income	28,033	70,000	70,000	70,000
Intergovernmental	42,913	20,000	45,000	45,000
Miscellaneous	1,347,848	1,399,350	1,694,216	1,992,600
Interfund Transfers	715,958	799,714	740,813	764,259
Total Revenue	\$ 47,726,401	\$ 49,594,502	\$ 50,080,502	\$ 54,201,323
TOTAL AVAILABLE FUNDS	\$ 62,915,575	\$ 66,250,952	\$ 67,596,817	\$ 71,454,280

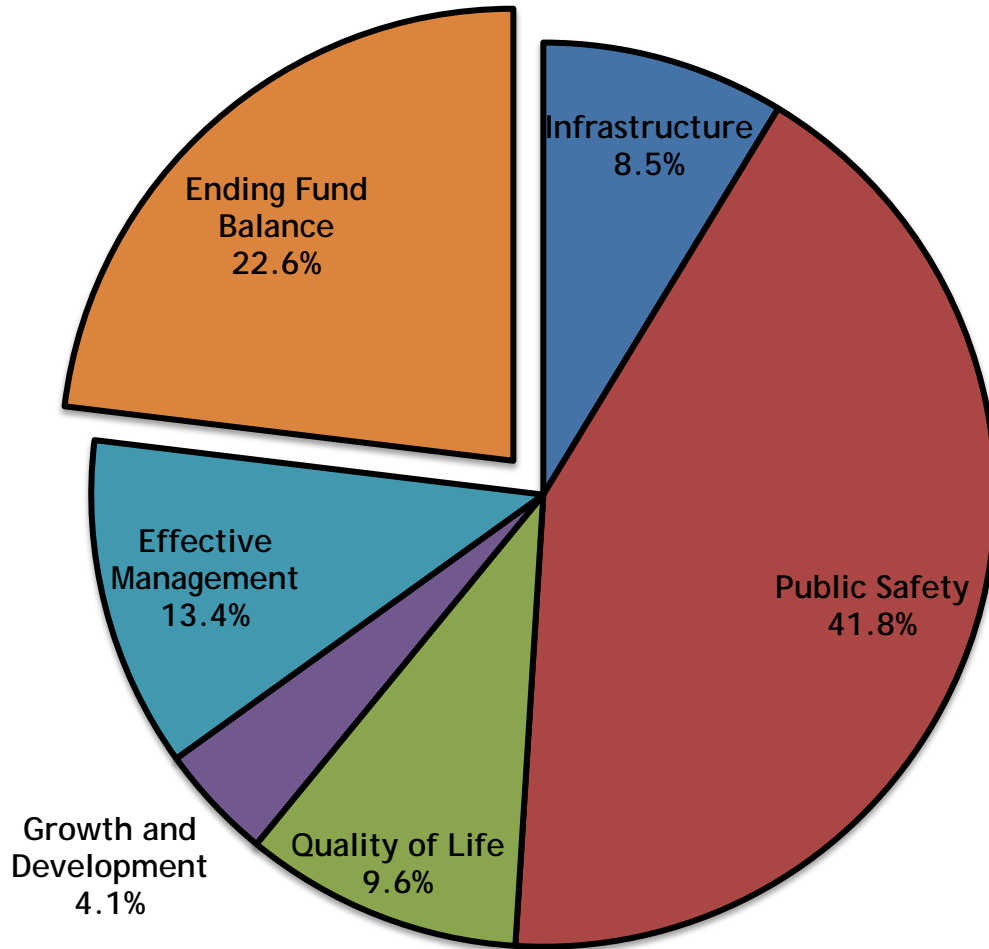
APPROPRIATIONS

General Government	\$ 5,316,877	\$ 6,874,385	\$ 5,664,669	\$ 8,155,969
Planning and Community Development	2,423,292	2,742,506	2,587,016	2,930,657
Public Safety				
Police	12,364,912	13,144,794	13,589,304	14,286,118
Fire	13,975,411	14,435,203	15,198,890	15,023,190
Municipal Courts	376,860	559,517	538,047	585,206
Public Works	5,042,621	5,762,305	5,572,077	6,065,786
Parks and Recreation	3,763,010	4,606,066	4,456,134	4,827,842
Library	1,779,391	1,987,702	1,999,500	2,017,408
Interfund Transfers	356,888	848,975	738,224	1,397,205
TOTAL OPERATING APPROPRIATIONS	\$ 45,399,260	\$ 50,961,453	\$ 50,343,860	\$ 55,289,381
Ending Fund Balance	\$ 17,516,315	\$ 15,289,499	\$ 17,252,957	\$ 16,164,898
TOTAL APPROPRIATIONS	\$ 62,915,575	\$ 66,250,952	\$ 67,596,817	\$ 71,454,280

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
City Council	\$ 159,776	\$ 41,350	\$ 42,650	\$ 40,350
City Attorney	756,731	790,137	828,043	758,455
City Manager	568,444	674,886	701,755	705,732
City Secretary	211,277	232,889	242,304	263,138
Information Technology	-	992,746	874,988	1,070,224
Capital Programs	-	62,674	75,778	252,863
Total Administration	\$ 1,696,228	\$ 2,794,683	\$ 2,765,519	\$ 3,090,763
Human Resources	624,460	618,516	667,810	690,141
Finance	833,973	879,027	860,686	961,706
Information Technology	893,576	-	-	-
Total Finance and IT	1,727,549	879,027	860,686	961,706
Planning and Community Development				
Planning	706,599	839,544	732,343	950,554
Environmental Services	867,133	963,152	949,320	1,002,765
Building Inspection	750,349	806,447	840,116	907,888
Main Street	99,211	133,363	65,237	69,450
Total Planning and Community Dev.	\$ 2,423,292	\$ 2,742,506	\$ 2,587,016	\$ 2,930,657
Police				
Administration	1,263,483	1,439,661	1,591,290	1,690,720
Patrol	6,893,457	7,621,770	7,450,896	7,903,688
Criminal Investigations	2,441,735	2,305,240	2,584,662	2,769,567
Support Services	1,766,237	1,778,123	1,962,456	1,922,144
Total Police	\$ 12,364,912	\$ 13,144,794	\$ 13,589,304	\$ 14,286,118
Municipal Courts	\$ 376,860	\$ 559,517	\$ 538,047	\$ 585,206
Fire				
Operations	11,897,212	12,250,165	12,983,432	12,751,972
Support Services	1,964,107	2,012,173	2,035,140	2,146,938
Emergency Management	114,093	172,864	180,318	124,280
Total Fire	\$ 13,975,411	\$ 14,435,203	\$ 15,198,890	\$ 15,023,190
Public Works				
Engineering	961,416	1,386,734	1,329,166	1,405,456
Streets	3,023,547	3,136,725	3,120,200	3,312,693
Drainage	601,047	788,067	655,760	782,198
Facilities Maintenance	411,936	450,779	466,950	565,439
Capital Programs	44,675	-	-	-
Total Public Works	\$ 5,042,621	\$ 5,762,305	\$ 5,572,077	\$ 6,065,786

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimate	FY 2015-16 Budget
Parks				
Administration	726,351	813,996	767,265	849,349
Recreation	354,150	519,289	464,610	569,777
Aquatics	508,649	521,449	575,723	590,357
Rangers	181,970	216,343	211,075	256,712
Maintenance	1,825,088	2,355,270	2,259,187	2,369,406
Athletics	166,801	179,719	178,274	192,240
Total Parks	\$ 3,763,010	\$ 4,606,066	\$ 4,456,134	\$ 4,827,842
Library Services				
Library	\$ 1,576,600	\$ 1,718,691	\$ 1,727,653	\$ 1,787,529
Westside Community Center	202,790	269,011	271,846	229,879
Total Library	\$ 1,779,391	\$ 1,987,702	\$ 1,999,500	\$ 2,017,408
Non-Departmental - General Government	\$ 1,268,640	\$ 1,290,859	\$ 1,370,653	\$ 1,463,859
Operating Transfers	356,888	848,975	738,224	1,397,205
Contingencies	-	1,291,300	-	1,949,500
Total Non-Departmental	\$ 1,625,528	\$ 3,431,134	\$ 2,108,877	\$ 4,810,564
Total General Fund	\$ 45,399,260	\$ 50,961,453	\$ 50,343,860	\$ 55,289,381

FUND BALANCE



Strategic Priority	Allocation
Public Safety	\$29,894,514
Effective Management	9,553,174
Quality of Life	6,845,250
Growth and Development	2,930,657
Infrastructure	6,065,786
Ending Fund Balance	16,164,898
Total	\$71,454,280

ENDING FUND BALANCE

General Fund: 101

Program Description:

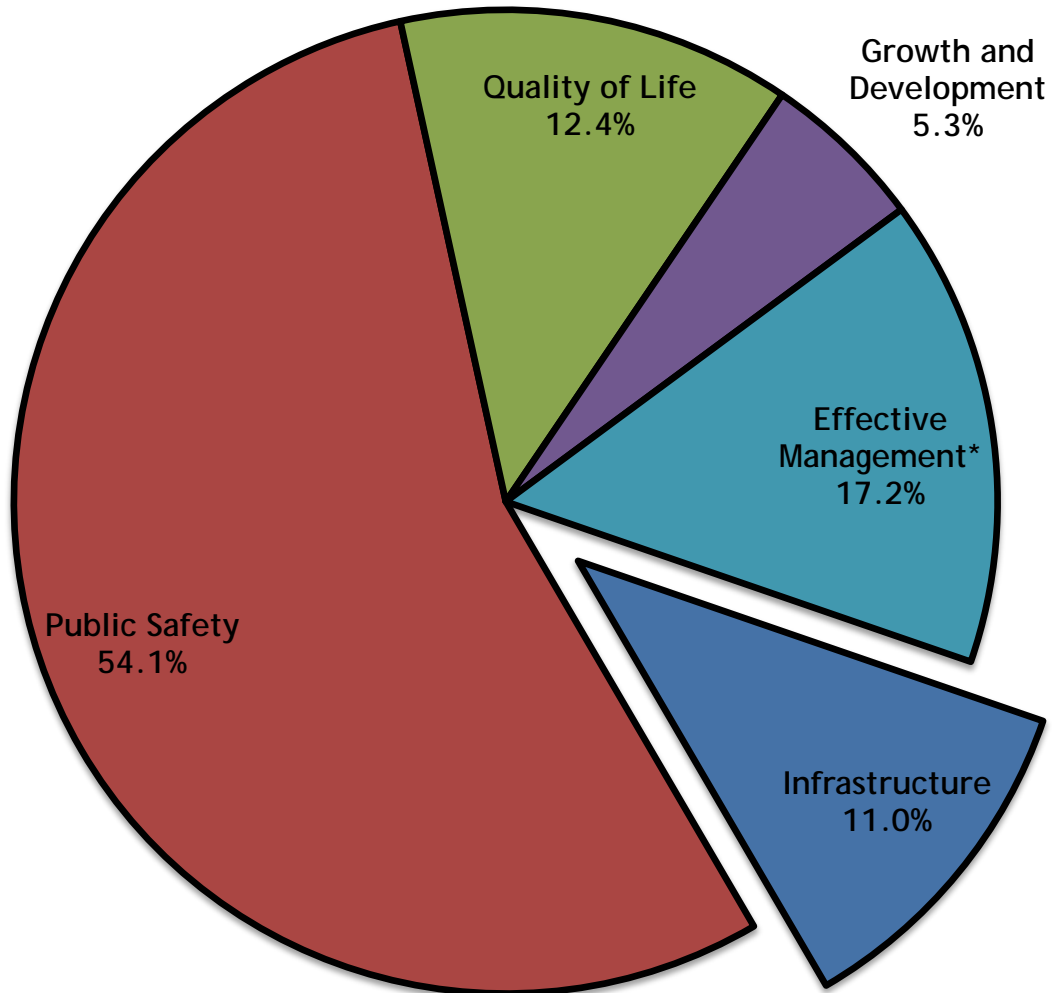
The FY 2015-16 Budget includes \$16,164,898 as an ending fund balance for the General Fund. This amount will be held as an operating reserve. However, since these funds are not appropriated for a specific purpose, they are available if some extraordinary event would require their use. Because the City 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. Since FY 2012-13, the City is maintaining a 30 percent fund balance reserve target. In FY 2015-16, the target has been modified slightly to 30 percent of recurring General Fund expenditures and transfers.

<i>Appropriations:</i>	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Ending Fund Balance	\$17,516,315	\$17,252,957	\$16,164,898
<i>Total Appropriations</i>	<i>\$17,516,315</i>	<i>\$17,252,957</i>	<i>\$16,164,898</i>

Program Justification and Fiscal Analysis:

The City Council has set a policy to maintain a fund balance in the General Fund equal to at least 25 percent of the budgeted expenditures in this fund. The FY 2015-16 Budget includes an ending balance that exceeds that requirement to protect the City's debt rating and maintain financial stability. The \$16,164,898 fund balance represents 29.2 percent of **all** budgeted expenditures in the General Fund. The fund balance totals 30.0 percent of **recurring** expenditures. 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. Therefore the City started reducing the fund balance in FY 2006-07 to the initial target of 35 percent. In FY 2012-13, the City began implementation of a strategy to reduce the fund balance levels once again. The strategy was a measured approach that allowed the City to preserve its excellent debt ratings and continue to provide sufficient reserves to meet unexpected and/or extraordinary circumstances. The fund balance policy was also reviewed during the FY 2015-16 budget development. It was determined that a target of 30 percent of recurring expenditures and transfers (which excludes the requirement to cover one-time costs with fund balance) would be sufficient to meet unexpected and/or extraordinary circumstances. It is important to note that any fund balance draw downs are one-time funding sources; they should not be used to fund recurring expenditures. In FY 2015-16 no fund balance will be utilized for recurring expenditures.

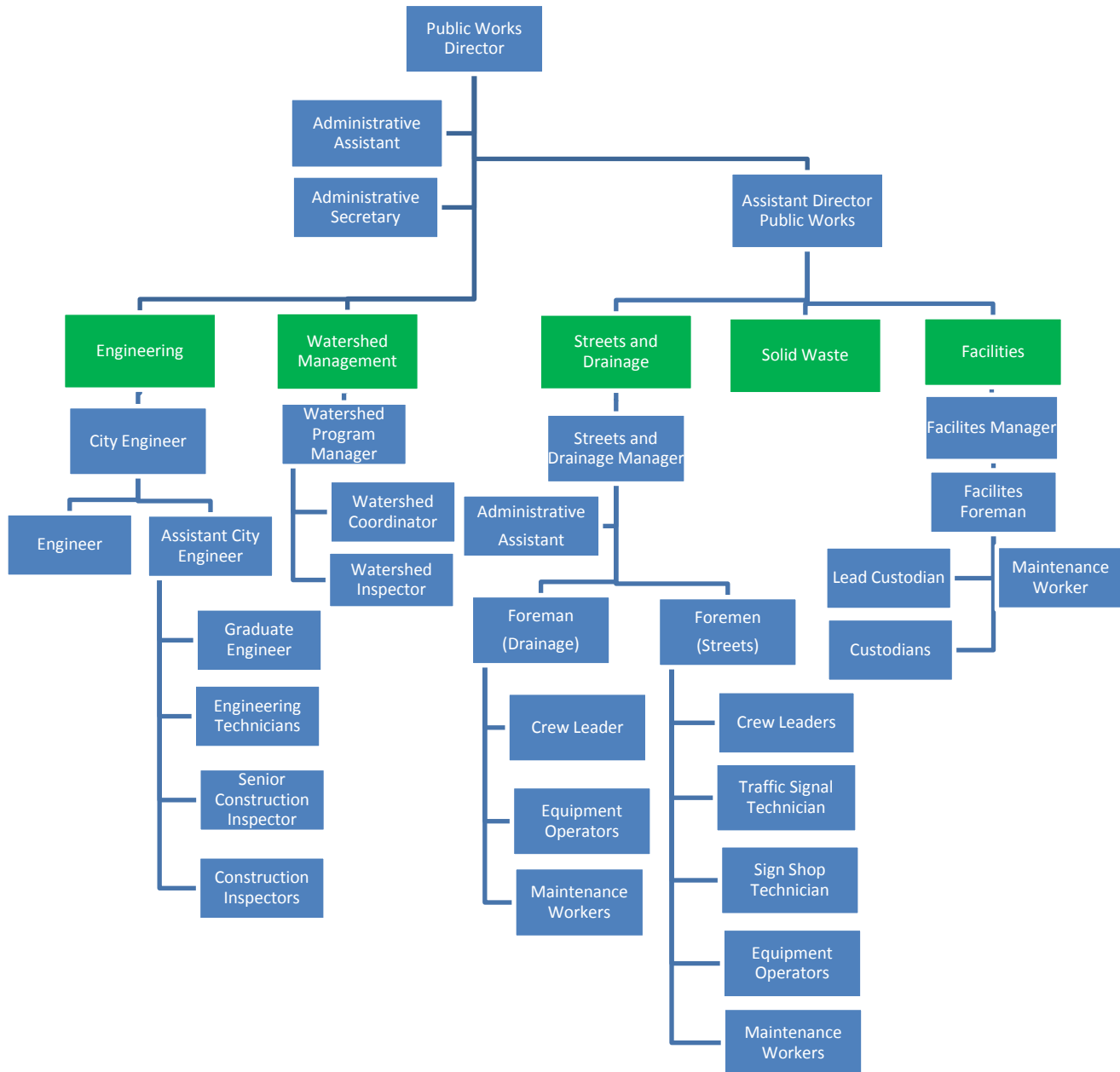
Infrastructure



** Effective Management includes allocated funding for compensation increases for all General Fund Departments*

Strategic Priority	Allocation
Public Safety	\$29,894,514
Effective Management	9,553,174
Quality of Life	6,845,250
Growth and Development	2,930,657
Infrastructure	6,065,786
Total	\$55,289,381

PUBLIC WORKS DEPARTMENT



Mission:

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

Vision:

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

Goals/Objectives:

1. Improve employee productivity and satisfaction through effective team development.
2. Enhance positive community perception through improved information access, friendly service and prompt professional response.
3. Provide cost effective services and management of all departmental and City resources.
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; 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 Programs Division, Parks and Recreation, Airport and other City departments. This division also provides support for plans review of City capital projects and the Pavement Management Program.

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 New Braunfels citizens' and visitors protection. The Streets Maintenance Program prioritizes maintenance activities based on actual street conditions. Projects are scheduled 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 in the 2010 census. Engineering has taken on the responsibility for signal warrant studies and other traffic-related engineering as a result of growth in the City.

Drainage:

The Drainage Division is responsible for maintaining and repairing drainage facilities throughout the City. City growth continues to place significant demands on this division to maintain drainage systems to protect the community. 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 is complying 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 employees and citizens have a comfortable and productive work environment.

Watershed Management:

In FY 2008-09, the water resource management function, including watershed management moved under Public Works. The City is 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. Spring protection and the federally mandated Municipal Separate Stormwater Sewer Systems (MS4) program are activities currently being managed by the Watershed Management Division. 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 the 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.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i>Engineering:</i>			
Number of commercial and residential permits reviewed and completed	360	468	608
Percentage of commercial and residential permit reviews completed within ten business days	71.7%	95%	80%

Performance Measures:			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Number of plat reviews completed	112	180	240
Percentage of plat reviews completed within ten business days	100%	100%	100%
Number of traffic service requests	62	80	106
Percentage of traffic service requests processed within 20 business days	51%	90%	86%
<i>Streets:</i>			
Street Rehabilitation (lane miles)	1.53	2.78	2.78
Mill and overlay lane miles	7.54	4.75	4.75
Level-up lane miles completed by City forces	3.54	1.57	1.57
Seal coat (chip seal) lane miles	10.76	6.42	6.42
Crack sealing lane miles completed by City forces	11.90	19.94	19.94
Pot hole repairs completed by City forces	10,700	10,700	10,700
Signs repaired or installed by City forces	675	675	675
Percentage of regulatory sign and signal maintenance requests completed within 12 hours	99%	99%	99%
Number of street service requests processed	195	195	195
Percentage of high priority street repair service requests completed within 10 business days	98%	98%	98%
Percentage of uncomplicated lower priority street repair service requests completed within 30 business days	95%	95%	95%
<i>Drainage:</i>			
Maintenance level projects completed (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	1,406	1,410	1,410
Easement and right-of-way (ROW) acres maintained	188	188	188
Roadway drainage ROW acres maintained	165	165	165
New channel ROW acres maintained	143	143	157
Easement conversions to public maintenance acres maintained	1.0ac	1.0ac	3ac
Number of drainage service requests processed	88	88	88
Percentage high priority drainage services requests completed within 10 business days	98%	98%	98%
Percentage of uncomplicated lower priority drainage service requests completed within 30 business days	98%	98%	98%

Performance Measures:			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Facilities Maintenance:			
Total of submitted service requests	500	520	600
Percentage of customer work orders responded to within 24 hours	60%	65%	90%
Percentage of completed service requests	90%	92%	92%
Janitorial service square footage per FTE	18,870	22,000	23,000
Development and implementation of Preventative Maintenance Programs	50	10	6
Customer Satisfaction measurement program	1	1	1
Energy conservation projects completed	2	2	4
Total pounds of Hazardous Waste Florescent lighting dispose of and manifested	300	350	350
Number of preventative maintenance work orders	120	130	200
Percentage of preventative maintenance work orders completed	90%	92%	92%
Water Resource and Watershed Management:			
Amount of litter collected from river services contract	66,774 lbs.	91,000 lbs.	94,000 lbs.
Participation in regional water planning initiatives (Region L, GBC, EARIP, etc)	23%	25%	25%
Development and implementation of the MS4 program	24%	25%	25%
Percentage completion of EARIP/EAHCP annual mitigation initiatives	25%	25%	25%
Percentage of MS4 compliance with defined control measures	25%	25%	25%

Appropriations:	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$2,383,992	\$2,753,858	\$3,135,931
Operation Expenditures (Recurring)	2,658,628	2,765,794	2,920,855
Capital Expenditures		52,425	9,000
Total Appropriations	\$5,042,620	\$5,572,077	\$6,065,786

Program Justification and Fiscal Analysis:

The FY 2015-16 Public Works Budget increases overall in comparison to the FY 2014-15, with several factors contributing to this change. In FY 2015-16, all authorized positions are fully funded, driving the increase in employee expenditures in comparison to FY 2014-15 and FY 2013-14, years in which vacancies occurred. In addition, FY 2014-15 and FY 2015-16 represent

the first phase of the market study implementation. FY 2015-16 employee expenditures increase as a result of the Facilities Maintenance Fund closing out. The full salary and benefits of this position were funded within that fund and have been moved back to the General Fund in FY 2015-16.

Recurring operating expenditures increase by approximately five percent in FY 2015-16, driven mainly by additional street repair funding (\$100,000). This additional funding will bring the total budgeted expenditures for street maintenance and repair to \$1,686,000.

Capital expenditures in FY 2015-16 include the purchase of a traffic signal cabinet (\$9,000). With the City having the responsibility to maintain and replace all traffic signals, having either a spare traffic signal cabinet or the funds available to procure one is essential. Without this contingency, busy traffic intersections require police officer assisted traffic control or other temporary measures when a cabinet is damaged or in need of replacement.

Program Changes – four positions are proposed to be added to the Public Works Department in FY 2015-16. In the Engineering division, an Engineering Technician and Administrative Secretary are proposed to assist with the dramatic increase in permit review. In addition, the Administrative Assistant will also support Watershed related activities and reporting (Watershed Protection Plan and Edwards Aquifer Habitat Conservation Plan). These two positions have been funded for nine months (\$72,319 for FY 2015-16 and \$96,426 annually). The third position is an additional Equipment Operator I in the Drainage Division. Specifically, this position will be assigned to maintain the priority I drainage easements that are planned to be acquired in FY 2015-16. Acquisition of these easements is a new initiative for FY 2015-16. The Equipment Operator is funded for six months in FY 2015-16 (\$24,652 in FY 2015-16 and \$49,304 annually). To acquire and maintain these new easements will require one-time funding for professional services as well as some capital equipment. Those costs will be supported by the Stormwater Development Fund. Additional information on those costs can be found on pages 234-235. The fourth position is an additional Construction Inspector. This position will assist in managing increasing workload, mainly driven by new residential and commercial development. This position will be funded for nine months (\$40,675 for FY 2015-16 and \$54,233 annually). The remaining \$6,530 in funding is allocated for onetime costs associated with the positions i.e. office furniture, uniforms, computer, etc.

Authorized Full Time Equivalent (FTE)

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u><i>Engineering:</i></u>			
Public Works Director	1	1	1
Assistant City Engineer	1	1	1
Assistant Director of Public Works*	.5	.5	.5
Administrative Assistant	1	1	1
Administrative Secretary	0	0	1
City Engineer	1	1	1
Construction Inspector	2	2	3
Engineer	1	1	1
Engineering Technician	1	1	2
Graduate Engineer	1	1	1
Senior Construction Inspector	<u>0</u>	<u>1</u>	<u>1</u>
Subtotal – Engineering	9.5	10.5	13.5

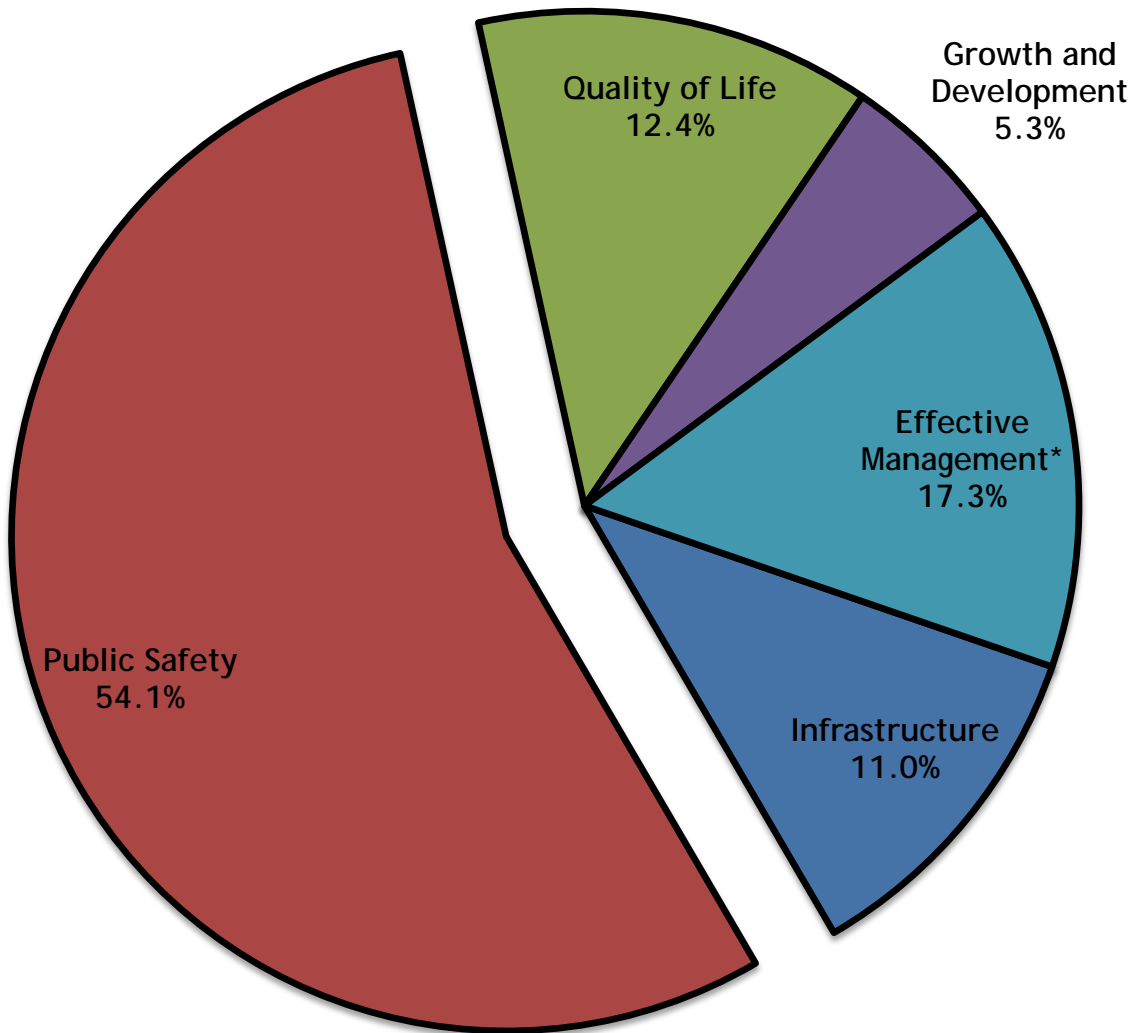
Authorized Full Time Equivalent (FTE)

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<i><u>Streets:</u></i>			
Administrative Assistant	1	1	1
Crew Leader	2	2	2
Equipment Operator I	2	4	4
Equipment Operator II	6	4	4
Foreman	2	2	2
Maintenance Worker	1	1	1
Sign Shop Technician	1	1	1
Streets and Drainage Manager	1	1	1
Traffic Signal Technician I	1	1	1
Traffic Signal Technician II	1	0	0
Traffic Signal Foreman	<u>0</u>	<u>1</u>	<u>1</u>
Subtotal – Streets	18	18	18
<i><u>Drainage:</u></i>			
Crew Leader	1	1	1
Equipment Operator I	5	5	6
Foreman	1	1	1
Maintenance Worker	2	2	2
Watershed Coordinator	1	1	1
Watershed Inspector	<u>0</u>	<u>1</u>	<u>1</u>
Subtotal – Drainage	10	11	12
<i><u>Facilities Maintenance:</u></i>			
Custodian	3	2	2
Facilities Foreman	1	1	1
Facilities Manager*	0	0	1
Lead Custodian	1	1	1
Maintenance Worker	<u>1</u>	<u>2</u>	<u>2</u>
Total – Facilities Maintenance	6	6	7
<i>Total Authorized FTE</i>	43.5	45.5	50.5

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

* The Watershed Program Manager is in the Public Works Department; however, this position is authorized and funded in other funds. Until FY 2015-16, the Facilities Manager was authorized and funded in the Facilities Maintenance Fund, however all financial resources have been exhausted from that fund. Therefore, this position will be funded out of the General Fund beginning in FY 2015-16.

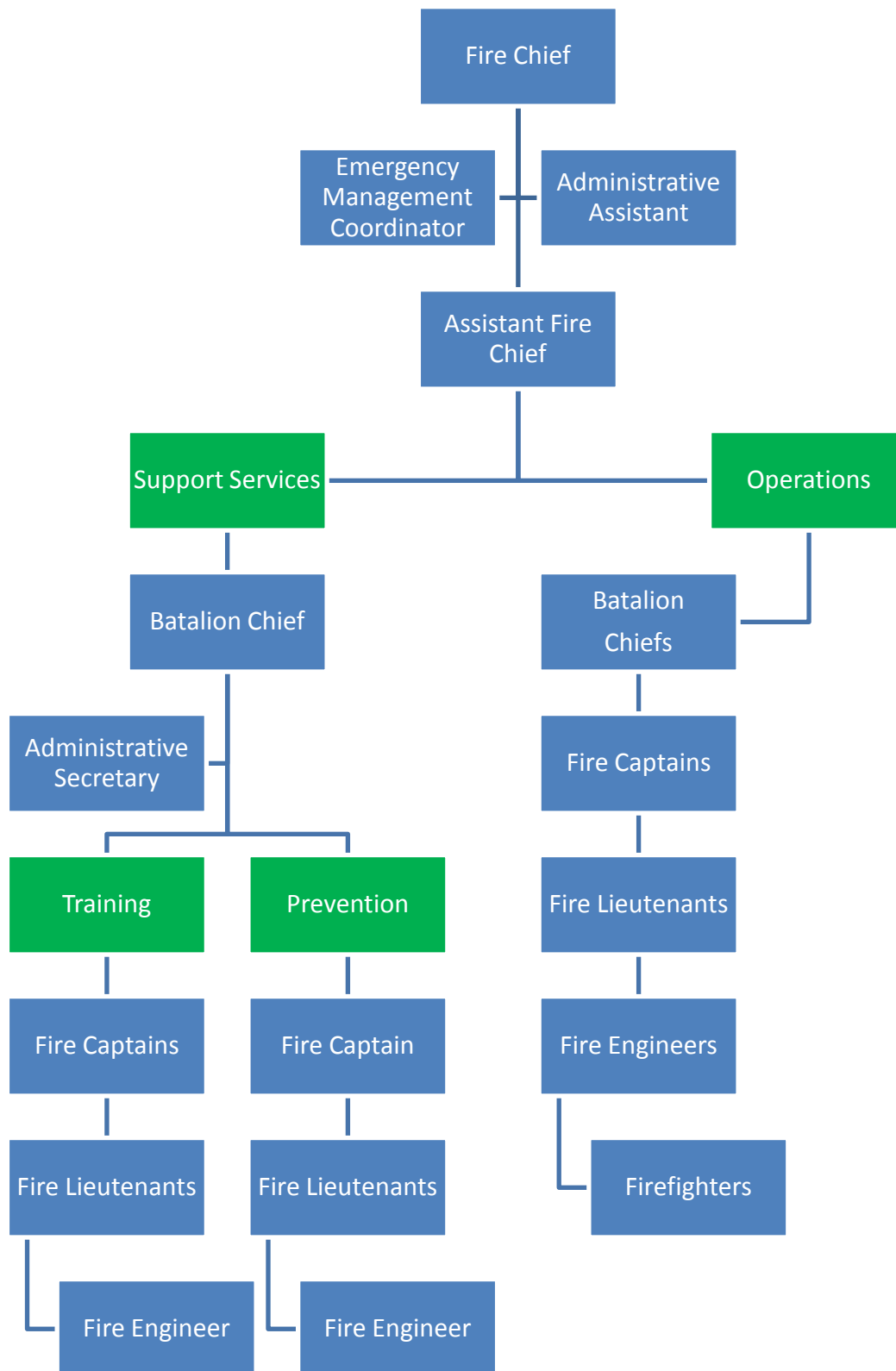
PUBLIC SAFETY



** Effective Management includes allocated funding for compensation increases for all General Fund Departments*

Strategic Priority	Allocation
Public Safety	\$29,894,514
Effective Management	9,553,174
Quality of Life	6,845,250
Growth and Development	2,930,657
Infrastructure	6,065,786
Total	\$55,289,381

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. Fire Training 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 Training include, but are not limited to: procuring and issuing uniforms, coordinating speakers, managing training records and completing fire and EMS Practical Skills Assessments.

Fire Prevention 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 and 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 operations 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. About 80 percent of the division's calls relate to emergency/medical issues while twenty percent deal with fire suppression

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 seventy-four percent to eighty-four percent in FY 2015-16.
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 the 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.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i>Fire Services:</i>			
Damage caused by fire	\$2,932,784	\$1,000,000	\$1,500,000
Smoke detectors issued/inspected/updated	440	420	425
Fire safety inspections for businesses and residents	2,468	3,000	7,000
Paramedics in the Fire Dept as a percent of total uniform staff	73%	82%	84%
Response times			
Structure Fire	6:38	5:20	5:05
EMS	7:05	6:05	5:45
Injury prevention programs held	12	15	20
Total number of staff training hours	11,816	31,000	40,000
<i>Emergency Management:</i>			
Number of community education contact hours	3,229	3,207	3,300
Number of internal training contact hours	1,796	1,716	1,800
Trained Community Emergency Response Team volunteers	126	102	100
Percentage of staff completing required Incident Command System trainings	55%	60%	62%
Tabletop exercises completed	6	5	7
Interlocal collaboration/training contact hours	161	143	150

<i>Appropriations:</i>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$12,181,346	\$13,292,286	\$13,262,118
Operation Expenditures (recurring)	1,740,562	1,679,204	1,736,072
Operation Expenditures (one time)			25,000
Capital Expenditures	53,503	227,400	0
<i>Total Appropriations</i>	<i>\$13,975,411</i>	<i>\$15,198,890</i>	<i>\$15,023,190</i>

Program Justification and Fiscal Analysis:

In comparison to the FY 2014-15 estimates, the Fire Department's General Fund Budget for FY 2015-16 slightly decreases. The decrease is driven mainly by onetime costs. Specifically, in Employee Expenditures, the Fire Department purchased all new uniforms in FY 2014-15. As a result, the uniform budget decreased significantly in FY 2015-16. In addition, some one-time capital expenditures occurred in FY 2014-15, contributing to the decrease. The Fire Department has been contributing funds annually to the Equipment Replacement Fund for the anticipated replacement of the Self Contained Breathing Apparatus (inventory) SCBA. They are scheduled for replacement in FY 2015-16. As a result, the contribution for FY 2015-16 for the equipment has decreased significantly as the next replacement won't be necessary for 15 years.

Recurring operating expenditures do increase in FY 2015-16. However, this is mainly driven by a reclassification of capital lease expenditures. Prior to FY 2015-16, these costs were accounted as capital expenditures. However, they will now be allocated in recurring operating expenditures so that capital expenditures reflect only the one-time purchase of a capital asset or improvement. One time operating expenditures total \$25,000 in FY 2015-16. The Fire Department is scheduled for review by the Insurance Service Office (ISO) of the City's Public Protection Classification (PPC) in 2016. \$25,000 in professional services has been added to the budget to engage a firm that will oversee the rating process and convert the actual rating data and information and create a final report. The ISO rating directly impacts homeowner' and business insurance rates.

Authorized Full Time Equivalent (FTE):

Fire Support Services:

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Fire Chief	1	1	1
Administrative Assistant	1	2	2
Administrative Secretary	1	0	0
Assistant Fire Chief	1	1	1
Battalion Chief	1	1	1
Fire Captain	2	3	3
Fire Engineer	2	2	2
Fire Lieutenant	<u>4</u>	<u>3</u>	<u>3</u>
Total – Fire Support Services	13	13	13

Emergency Management:

Emergency Management Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
Total – Emergency Management	1	1	1

***Authorized Full Time Equivalent
(FTE):***

Fire Operations:

Battalion Chief

Fire Captain

Fire Engineer

Fire Lieutenant

Firefighter

Total – Fire Operations

Total Uniform FTE

Total Non-Uniform FTE

Total Authorized FTE

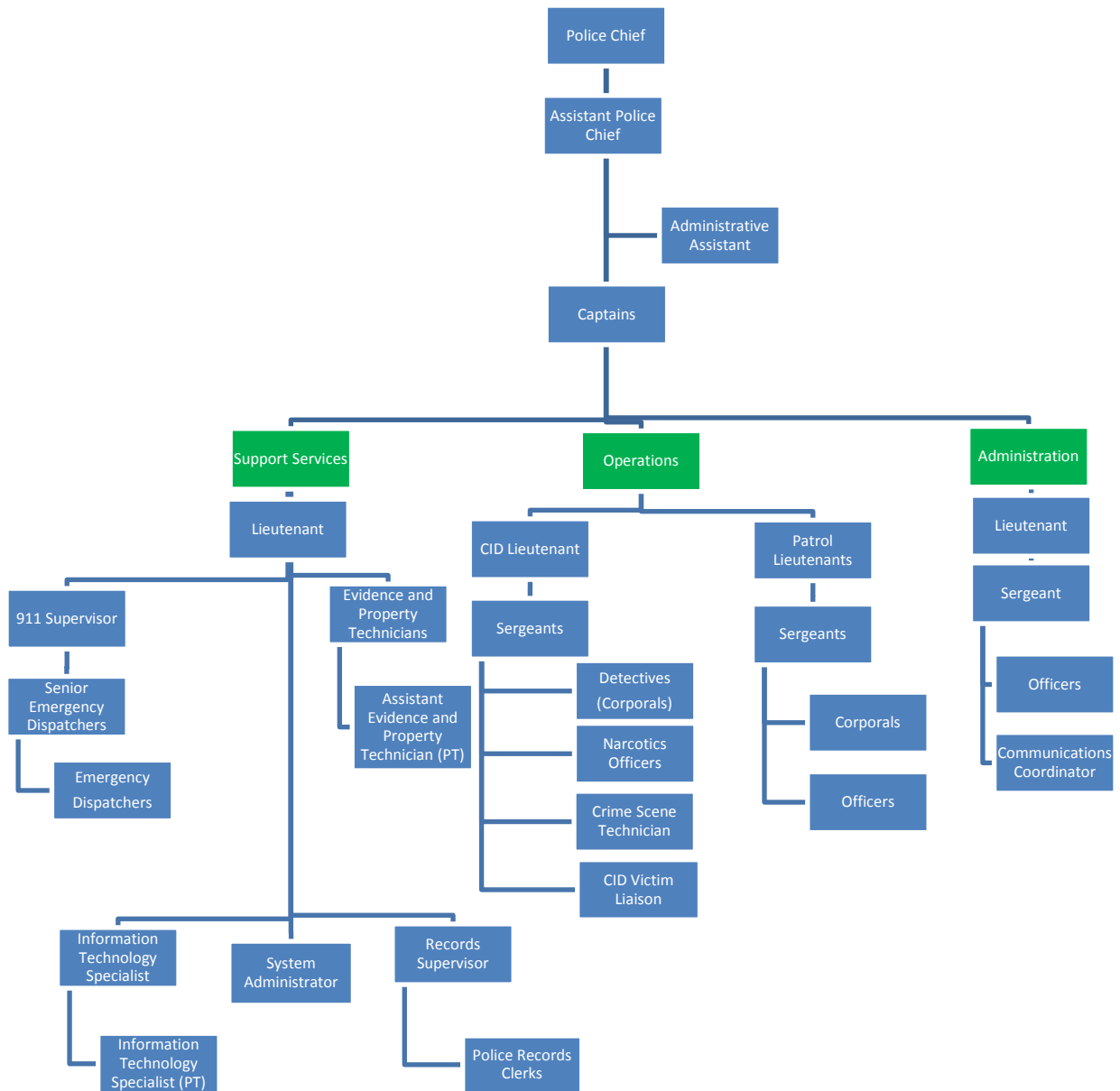
**FY 2013-14
Actual**

**FY 2014-15
Estimate**

**FY 2015-16
Budget**

3	3	3	
3	3	3	
39	39	39	
18	18	18	
<u>57</u>	<u>57</u>	<u>57</u>	
120	120	120	
<i>130</i>	<i>130</i>	<i>130</i>	
<i><u>4</u></i>	<i><u>4</u></i>	<i><u>4</u></i>	
<i>134</i>	<i>134</i>	<i>134</i>	

POLICE DEPARTMENT



Mission:

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

Vision:

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

Goals/Objectives:

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 Police Chief, staff develops and implements programs to

address the City's strategic goals, deter crime, plan and conduct community service programs, facility maintenance, 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 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 60,000 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.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i>Administration:</i>			
Internal Affairs Investigations	11	5	8
Commendations	57	40	50
Training contact hours			
Internal training contact hours	20,326	18,279	21,000
External training contact hours	6,131	8,431	9,000
Percentage of internal training hours	76.83%	68.44%	70.00%
Number of youth exposed to Operation Intervention	2,666	2,008	2,300
Percentage of Police Department employees who report good morale (measured by annual internal survey)	46%	58%	65%
<i>Operations:</i>			
Serious crimes that result in arrest or cleared for prosecution	611	650	700
Number of injury accidents responded to	206	185	200
Number of preventable Police Department fleet accidents	6	8	6
Number of DWI arrests	304	375	385

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Dollar value of narcotics seized in the City	\$513,835	\$200,000	\$300,000
Average time from intake of serious or crimes in progress calls until first officer on scene	7:34	7:05	7:00

<i>Appropriations:</i>	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenditures	\$10,921,549	\$11,869,420	\$12,574,270
Operation Expenditures (recurring)	1,309,505	1,418,067	1,443,386
Operation Expenditures (one time)			238,462
Capital Expenditures	133,858	301,817	30,000
<i>Total Appropriations</i>	<i>\$12,364,912</i>	<i>\$13,589,304</i>	<i>\$14,286,118</i>

Program Justification and Fiscal Analysis:

The FY 2015-16 Police Department Budget shows a significant increase overall in comparison to the FY 2014-15 estimates, driven mainly by full year funding of all positions, one time operating costs associated with vehicle replacement(s) and recommended program changes, all of which are described in detail below.

Employee expenditures increase is driven by full year funding of all authorized positions. The Police Department has had vacancies throughout the current fiscal year, which is what is mainly driving the increase in FY 2015-16. In addition, six positions were added to the Police Department in FY 2014-15, however they were only funded for nine months of the fiscal year, therefore there is an incremental cost to funding those positions in FY 2015-16.

One time operating expenditures total \$158,000, all of which are for radars and in-car cameras for replacement vehicles. The cost to replace the vehicle and the permanent equipment is funded out of the Equipment Replacement Fund. However, the radars and in-car cameras are not included in the program. Therefore, the cost of this equipment is allocated as the twenty Police vehicles that are recommended for replacement all require a new camera and radar.

Program Changes – Program changes of \$386,338 are proposed to be added in the FY 2015-16. These include three additional officer positions, which will be funded for nine months (\$155,545 in FY 2015-16 and \$207,393 annually). These three officers will all be assigned to the Patrol Division. An additional \$60,712 is included to purchase essential equipment associated with the new officers. The vehicles for the new Officers are proposed to be funded from a tax note issuance. More information on the proposed tax note can be found on pages 379-381. One Crime Scene Technician is also proposed to be included in FY 2015-16 – nine month funding (\$43,419 in FY 2015-16 and \$57,864 annually). Funding is also included for necessary equipment and supplies (\$11,750). This position will provide support to patrol officers who are working crime scene management. Funding is also included for an additional Corporal (detective). This additional detective will be partially funded from a grant. Total funding for this position includes the City's match for salary and benefits (\$24,656) as well as necessary equipment and vehicle (\$42,230). The budget also proposed to add a Crime Victim's Liaison. This non-uniform position will provide workload relief for the existing Detectives (Corporals). This position is funded for

nine months (\$40,026 in FY 2015-16 and \$53,368 annually). \$8,000 is also included for equipment and supplies required for the position.

Authorized Full Time Equivalent (FTE)

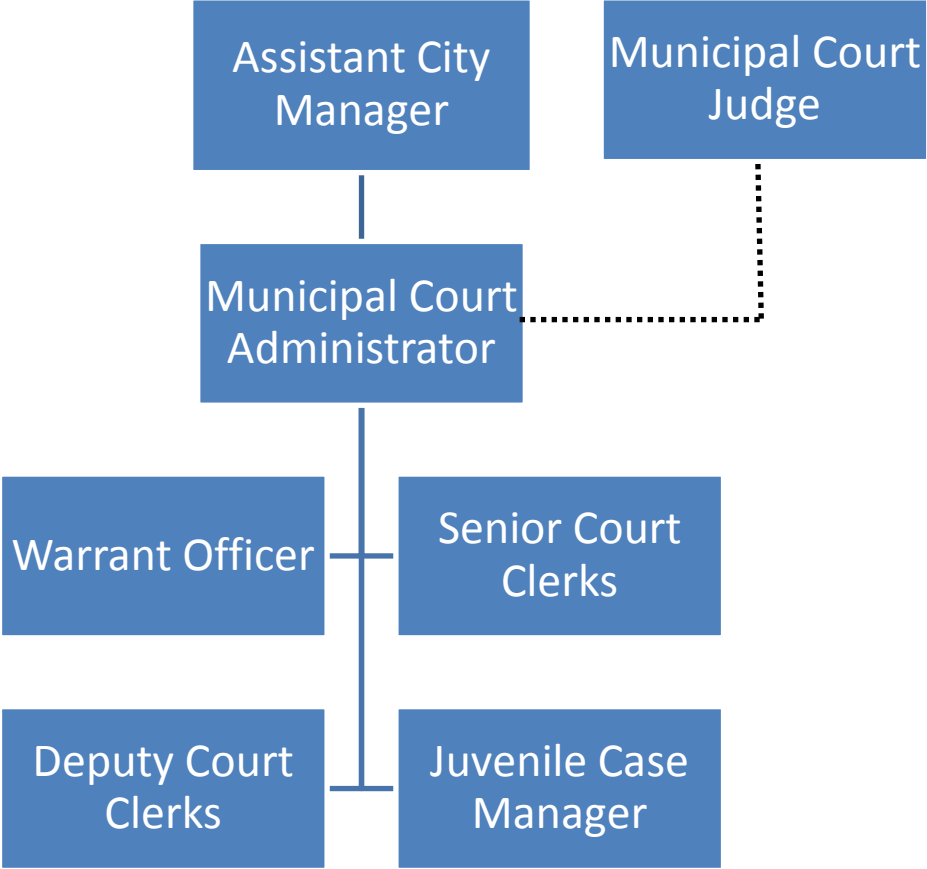
	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u>Administration:</u>			
Police Chief	1	1	1
Administrative Assistant	1	1	1
Assistant Police Chief	1	1	1
Communications Coordinator	0	1	1
Police Captain	3	3	3
Police Lieutenant	1	1	1
Police Officer	3	3	3
Police Sergeant	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal – Administration	11	12	12
<u>Support Services:</u>			
Assistant Evidence and Property Technician (Part time) (1 at 20 hrs/wk)	.5	.5	.5
Emergency Dispatcher	12	12	12
Evidence and Property Technician	1	2	2
Information Technology Specialist	1	1	1
Information Technology Specialist (Part time) (1 @ 20 hrs/wk)	.5	.5	.5
Fleet Technician II	1	1	1
Police 911 Supervisor	1	1	1
Police Lieutenant	1	1	1
Police Records Clerk	5	5	5
Records Supervisor	1	1	1
Senior Emergency Dispatcher	3	3	3
System Administrator	<u>.5</u>	<u>1</u>	<u>1</u>
Subtotal – Support Services	27.5	29	29
<u>Patrol:</u>			
Police Corporal	7	7	7
Police Lieutenant	2	2	2
Police Officer	59	63	66
Police Sergeant	<u>7</u>	<u>7</u>	<u>7</u>
Subtotal – Patrol	75	79	82
<u>Criminal Investigation:</u>			
Crime Analyst	1	0	0
Crime Scene Technician	0	0	1
Crime Victim's Liaison	0	0	1
Police Corporal	12	12	13
Police Lieutenant	1	1	1
Police Officer	6	7	7
Police Sergeant	<u>3</u>	<u>3</u>	<u>3</u>
Subtotal – Criminal Investigation	23	23	26

Authorized Full Time Equivalent (FTE)

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<i>Total Uniform FTE</i>	<i>107</i>	<i>112</i>	<i>116</i>
<i>Total Non-Uniform FTE</i>	<i><u>29.5</u></i>	<i><u>31</u></i>	<i><u>33</u></i>
<i>Total Authorized FTE</i>	<i>136.5</i>	<i>143</i>	<i>149</i>

* In FY 2013-14, the System Administrator was partially funded in the Capital Improvement Funds to represent the portion of their time that was focused on a software implementation project funded with debt proceeds.

**CITY ADMINISTRATION
MUNICIPAL COURT**



CITY ADMINISTRATION MUNICIPAL COURT

General Fund: 101

Mission:

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

Vision:

To be the 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.

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.

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Time from defendant's not guilty plea to pre-trial	90 days	90 days	90 days
Time to issue warrant due to no initial appearance	45days	40 days	35 days
Online credit card payments as a percent of total receipts	32%	33%	35%
Time to issue capias due to non payment	120 days	80 days	80 days
Number of Municipal Court youth program participants	97	99	95

<i>Appropriations:</i>	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenditures	\$345,316	\$510,985	\$547,156
Operation Expenditures	31,544	27,062	38,050
<i>Total Appropriations</i>	<i>\$376,860</i>	<i>\$538,047</i>	<i>\$585,206</i>

Program Justification and Fiscal Analysis:

In comparison to the FY 2014-15 estimates and FY 2013-14 actuals, the FY 2015-16 Budget for Municipal Court increased overall. This is driven mainly by employee expenditures. In FY 2014-15, several vacancies occurred, creating a savings in employee expenditures; in FY 2015-16 all authorized positions are fully funded. Secondly, operating expenditures increase, mainly as a result of anticipated associate judge costs.

Program Change - \$6,850 is proposed to implement a certification pay for the Court Clerk positions. The certification pay will be tied specifically to certain tenure and testing parameters as defined by the state. This will also serve a recruiting/retention initiative.

The FY 2015-16 Budget includes a total of seven court clerk positions comprised of Deputy Court Clerks, Senior Court Clerks, and the Juvenile Case Manager (the Juvenile Case Manager is authorized and funded in the Juvenile Case Manager Fund). Within the budget, City Administration 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 Court Clerk positions authorized here. This may result in more or less Deputy Court Clerks and/or Senior 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 Court Clerks can fluctuate.

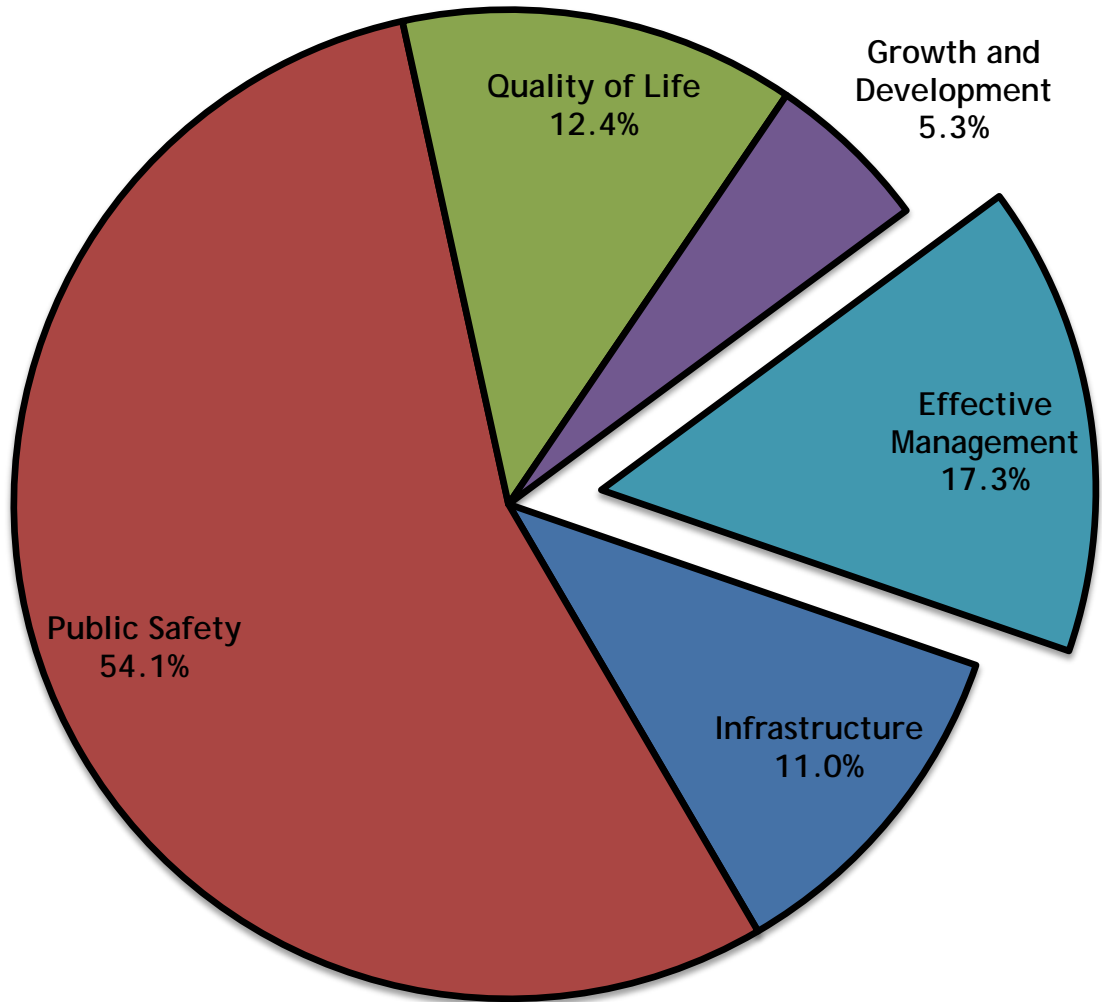
Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Municipal Court Administrator	1	1	1
Municipal Court Judge	1	1	1
Deputy Court Clerk	4	4	4
Senior Court Clerk	2	2	2
Warrant Officer*	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized FTE</i>	9	9	9

The Juvenile Case Manager is authorized and fully funded in the Juvenile Case Manager Fund.

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

EFFECTIVE MANAGEMENT



** Effective Management includes allocated funding for compensation increases for all General Fund Departments*

Strategic Priority	Allocation
Public Safety	\$29,894,514
Effective Management	9,553,174
Quality of Life	6,845,250
Growth and Development	2,930,657
Infrastructure	6,065,786
Total	\$55,289,381

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:

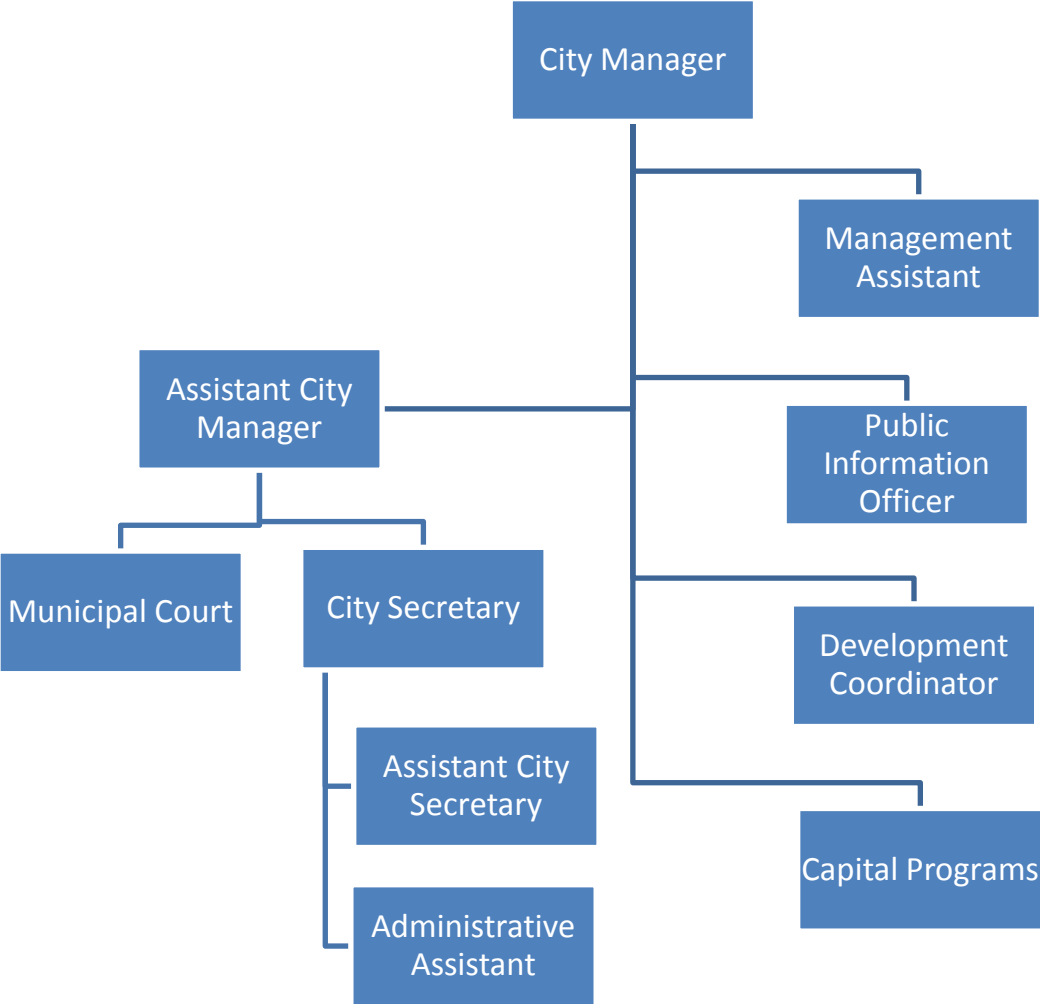
The City Council of the City of New Braunfels is made up of the Mayor, elected City-wide, and six Council members, each elected from a defined precinct. They serve as the governing and managing body for the City. They are supported by the City Manager and his staff. The Council provides policy direction in all aspects of City operations including priorities and strategic objectives for staff to use in carrying out Council's directives.

<i>Appropriations:</i>	<i>FY 2013-14</i>	<i>FY 2014-15</i>	<i>FY 2015-16</i>
	<i><u>Actual</u></i>	<i><u>Estimate</u></i>	<i><u>Budget</u></i>
Employee Expenditures	\$119,869	\$0	\$0
Operation Expenditures	39,907	42,650	40,350
<i>Total Appropriations</i>	<i>\$159,776</i>	<i>\$42,650</i>	<i>\$40,350</i>

Program Justification and fiscal Analysis:

The FY 2015-16 Budget for City Council decreased slightly in comparison to the FY 2014-15 estimates.

CITY ADMINISTRATION



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, residents, and staff in a variety of ways. The City Secretary prepares and distributes City Council agenda packets and attends all meetings of the City Council to provide administrative support and keep accurate meetings of the proceedings. The City Secretary is also responsible for cataloging all ordinances, resolutions, and minutes from City Council meetings, as well as codifying all adopted ordinances. The staff administers municipal elections, oversees the records management program for the City and provides research support for the city records it catalogs, coordinates board vacancies and appointments, and issues a variety of permits for cemeteries, alcohol, taxis, permitted parking, and shuttles. Additionally, the City Secretary serves as staff liaison and provides administrative support to several boards and commissions.

The Capital Programs Division is described in the Capital Improvement Funds section of this document.

Performance Measures:			
	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
City Manager:			
Number of citizen outreach events	153	175	180
Public service recognition awards	9	7	6
Number of employees recognized annually for outstanding contributions to the mission and values of the City	8	30	40
Percentage of time that information will be available on the City's government access channel and website	100%	100%	100%
Maintenance of High Bond Rating			
- Moody's	Aa2	Aa2	Aa2
- Fitch	AA	AA	AA
- Standard and Poor's	AA-	AA-	AA-
Collaboration events/opportunities with surrounding communities/entities	134	145	155
Public Information Officer:			
Internal/staff development projects	3	3	3
Number of media releases	246	250	260
Number of printed stories from media releases	656	660	670
Number of TV/Radio coverage spots	442	450	460
Public information initiatives	17	12	15
City Secretary:			
Open record requests received and processed	620	610	650
Average response time on open record requests (days)	5	7	8
Lobby customers served (daily)	18	19	20
Phone calls received (daily)	25	22	21

<i>Appropriations:</i>	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>City Manager's Office and City Secretary</i>			
Employee Expenditures	\$687,719	\$837,314	\$851,595
Operation Expenditures	92,003	106,745	117,275
<i>Capital Programs*</i>			
Employee Expenditures		18,347	200,464
Operation Expenditures		57,431	52,400
<i>Total Appropriations</i>	<i>\$779,722</i>	<i>\$1,019,837</i>	<i>\$1,221,734</i>

*A description of the Capital Program Division can be found on pages 305-308 in the Capital Improvement Fund section of the document.

Program Justification and Fiscal Analysis:

In FY 2015-16, the budget reflects organizational changes as a result of the creation of the Information Technology Department. Technology continues to change at a rapid pace and the reliance on technology continues to increase. Therefore, in order to keep up with these needs, the Information Technology Division was changed to a separate department to keep up with demand. Therefore, the decrease in City Administration is a reallocation of existing resources, not an decrease.

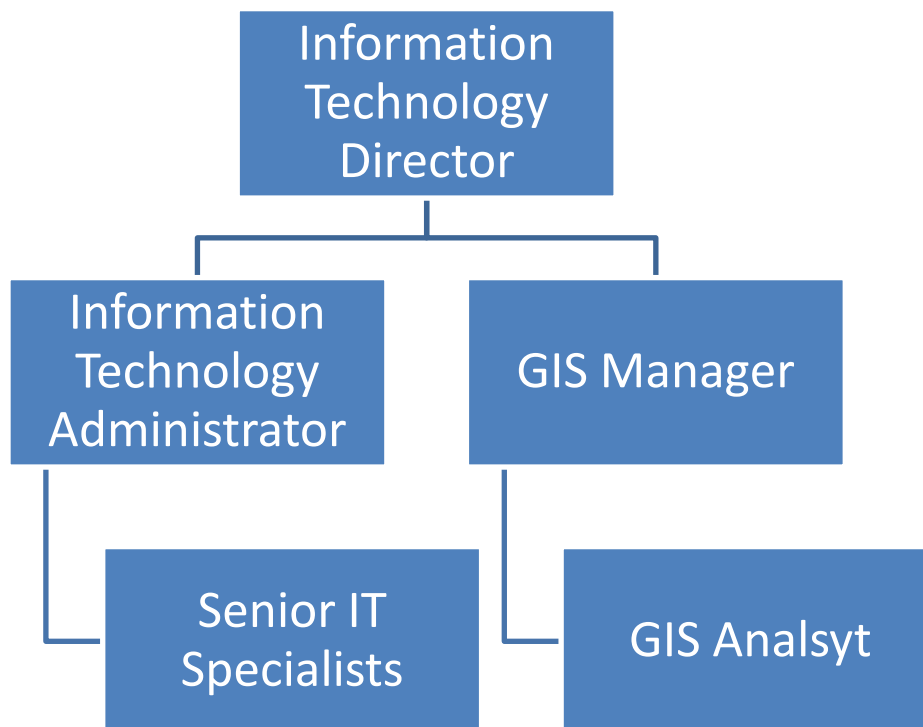
The FY 2015-16 budget for City Administration increases, driven by multiple factors including proposed program changes, described in further detail below. In employee expenditures, all authorized positions are fully funded in FY 2015-16. In FY 2014-15, vacancy savings were realized which contributes to the increase. Moreover, the Capital Programs Manager was fully funded by debt proceeds prior to FY 2015-16. However, the salary and benefits associated with that positions have been moved over to the General Fund to preserve the current funding within the 2013 bond funds both for existing staff and project contingencies. Recurring operating expenditures are fairly flat.

Program Changes – One position is proposed to be added in FY 2015-16. A Senior Construction Inspector for the Capital Programs Division is proposed for FY 2015-16. This position is funded for nine months (\$42,071 in FY 2015-16 and \$56,094 annually). Please see pages 220-222 for more information on this position. At last, \$5,000 is included in the budget for licensing costs for an agenda management system. Development, preparation and management of agenda packet(s) for public meetings are a significant, labor intensive process. The new software system will increase the efficiency with which these essential documents are completed. The acquisition of the software is proposed to be funded from a tax note issuance. More information on the tax note can be found on pages 379-381.

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 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
Assistant City Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total – City Secretary	3	3	3
 <i>Total Authorized FTE</i>	8	8	8

INFORMATION TECHNOLOGY



Mission:

Information Technology:

To support City departments through excellent customer service that is responsive to their communication, technology and geographic information system (GIS) requirements

Vision:

Information Technology:

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

Goals/Objectives:

Information Technology:

1. Provide excellent customer service.
2. Ensure the security and privacy of City information.
3. Provide employees with effective technology.
4. Develop an environment in which employees and citizens benefit from available geographic information and geospatial services.
5. Maintain a centralized enterprise GIS relational database and enterprise GIS data standards.
6. Coordinate and collaborate with external entities to strengthen the regional GIS initiative.

Department Description:

Information Technology:

Information Technology is responsible for supporting all of the City of New Braunfels technology and communications systems and ensuring their efficient and secure operation. 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. The division provides mapping services to internal and external clients via paper maps, custom desktop applications and web driven map applications. 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.

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>Information Technology and GIS</i>			
Number of data reports generated	72	26	20
Percent of work plan accomplished	79%	80%	90%
Average work order completion time (hrs)	2.3	3.7	3.2
Work orders per Information Technology FTE	941	569	667
Total Number of GIS Sessions	43,414	10,943	13,000
Total Number of Map Requests	625,397	219,751	250,000
Number of data sets maintained	175	187	190
Percent of work plan accomplished	61%	60%	80%
Number of internal business models developed	24	15	10

<i>Appropriations:</i>	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenditures		\$529,697	\$703,583
Operation Expenditures (recurring)		366,350	340,391
Operating Expenditures (one time)			26,250
<i>Total Appropriations</i>		<i>\$896,047</i>	<i>\$1,070,224</i>

Program Justification and Fiscal Analysis:

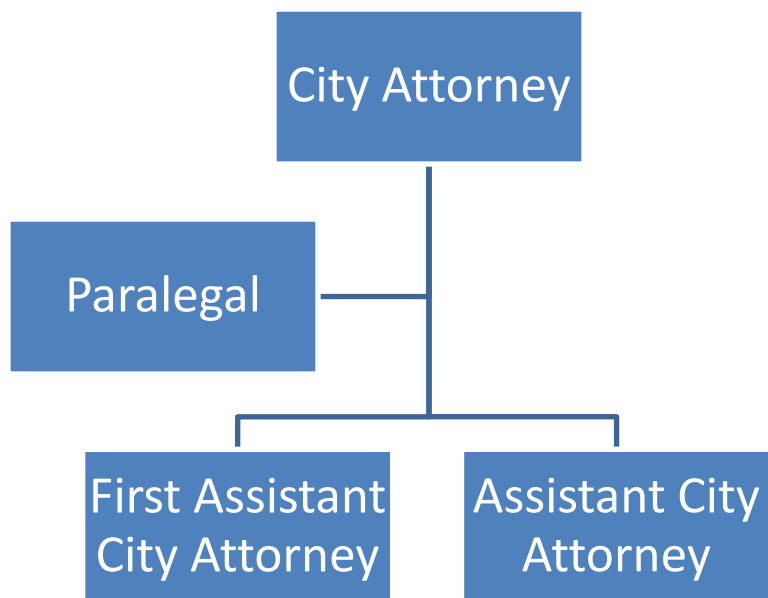
The FY 2015-16 budget for Information Technology increases, driven by multiple factors including proposed program changes, described in further detail below. In employee expenditures, all authorized positions are fully funded in FY 2015-16. In FY 2014-15, vacancy savings were realized which contributes to the increase. In addition, the Information Technology Specialist was reclassified to the Information Technology Director and was hired the later part of FY 2014-15.

The Information Technology budget includes \$23,750 for consultant services to train existing staff on managing and administering the fixed asset and work order software system, Accella. One position is proposed to be added in FY 2015-16, which is a GIS Analyst. This position will impact various departments in the organization not limited to but including: Police Department, Fire Department, City Manager's Office, Planning and Community Development and the Parks and Recreation Department. As GIS continues to increase as a platform for spatially presenting and managing information, the City needs to have adequate resources to offer GIS to internal and external users. This position is funded for nine months (\$44,168 in FY 2015-16 and \$58,890 annually). \$2,500 is also included for a computer and other office supplies.

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<i>Information Technology and GIS:</i>			
Information Technology Director	0	1	1
GIS Analyst	0	0	1
GIS Manager	1	1	1
Information Technology Administrator	1	1	1
Information Technology Specialist	1	0	0
Senior Information Technology Specialist	<u>4</u>	<u>4</u>	<u>4</u>
<i>Total Authorized FTE</i>	<u>7</u>	<u>7</u>	<u>8</u>

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 City Attorney's Office 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's Office also handles the prosecution of all municipal offenses.

Performance Measures:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Response time on requests for legal services	2.4 days	4.1 days	2 days
Litigation handled in-house : versus outsourced	3:6	2:6	4:6
Legal documents, opinions, meetings	356	450	500
Hearings held at Municipal Court	2,954	3,800	4,000

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$449,911	\$471,596	\$473,605
Operation Expenditures	306,820	356,447	284,850
<i>Total Appropriations</i>	<i>\$756,731</i>	<i>\$828,043</i>	<i>\$758,455</i>

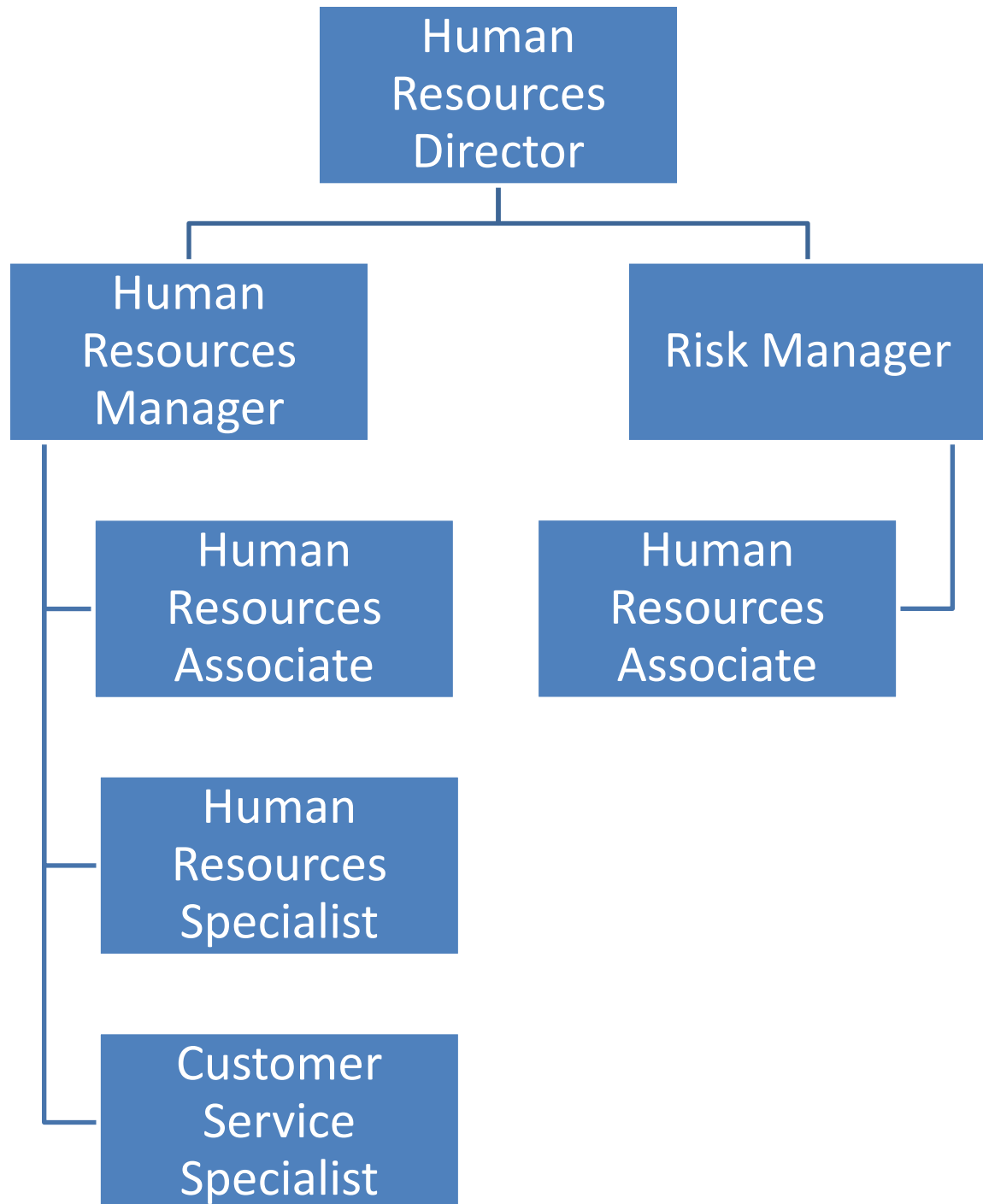
Program Justification and Fiscal Analysis:

In comparison to the FY 2014-15 estimates, the FY 2015-16 Budget decreases. This decrease is driven almost entirely from higher outside legal expenditures in FY 2014-15 than what is currently proposed for in FY 2015-16.

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 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 FTE</i>	<i>4</i>	<i>4</i>	<i>4</i>

HUMAN RESOURCES DEPARTMENT



Mission:

We are a business partner providing support and guidance to all employees in employee relations, benefits and compensation programs, recruitment, training, development and safety. We are committed to recognizing that our employees are our most valuable asset. We are focused on delivering quality customer service in all personnel operations with integrity, responsiveness and sensitivity to all employees, citizens and visitors. We embrace change and the opportunity it brings. We accomplish this through being cooperative, exhibiting leadership, maintaining ethical behavior and constantly pursuing excellence.

Vision:

We aspire to be the model for excellence and leadership, emphasizing strategic and progressive human resource practices, high quality customer service, operational efficiency, employee growth and enrichment.

Goals/Objectives:

1. Maintain a compensation and benefits structure that provides equitable and competitive pay rates and benefit programs for its employees while ensuring fiscal responsibility.
2. Pursue a time-to-fill rate of no more than 60 days (requisition received - offer accepted).
3. Mitigate and eliminate losses to the City through a Risk Management process that includes risk identification, analysis, control, financing and administration.
4. Maintain an employee turnover rate of less than 10%.
5. Expand employee, supervisor and leadership development through periodic workforce training focused on City policies and issues.
6. Establish proactive safety programs and policies to reduce work-related injuries.
7. Develop a method of measuring employee engagement, analyze the results and provide viable solutions to targeted areas of improvement.

Department Description:

The Human Resources Department partners with City departments to achieve 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 surveys 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.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Maintain a turnover rate of less than 10% (Percentage based on industry standards)	4.2%	6%	10%
Customer satisfaction survey results	N/A	N/A	90%
Total contact training hours	2,511	2,600	2,600
Fill vacancies in 60 days or less (request to fill vacancy through offer acceptance)	N/A	N/A	60
Number of benefit outreach sessions offered	82	80	85

<i>Appropriations:</i>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$460,014	\$526,574	\$529,707
Operation Expenditures	164,446	141,236	160,434
<i>Total Appropriations</i>	<i>\$624,460</i>	<i>\$667,810</i>	<i>\$690,141</i>

Program Justification and Fiscal Analysis:

In comparison to the FY 2014-15 estimates, the FY 2015-16 Budget for Human Resources increases slightly overall. Operating expenditures are increasing due to varying cost factors, however the majority of the increase is driven by a software program purchased in FY 2014-15 that assists the City with reporting requirements associated with the Affordable Care Act.

Program Change - \$9,600 in funding is included for FY 2015-16, all of which will be utilized to implement an online application software program. This will allow prospective employees the ability to apply for positions online and allow HR staff the ability to track potential employees throughout the entire hiring process.

Authorized Full Time Equivalent (FTE):

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Human Resource Director	1	1	1
Customer Service Specialist	1	1	1
Human Resources Assistant	1	0	0
Human Resources Associate	0	2	2
Human Resources Manager	1	1	1
Human Resources Specialist	1	1	1
Risk Manager	1	1	1
Senior Human Resources Assistant	<u>1</u>	<u>0</u>	<u>0</u>
<i>Total Authorized FTE</i>	<i>7</i>	<i>7</i>	<i>7</i>

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 Expenditures show the true recurring costs of those operations. The actual expenditures budgeted here are described in more detail below.

<i>Appropriations:</i>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenditures	\$1,268,640	\$1,370,653	\$1,463,859
Interfund Transfers	356,888	768,224	1,397,205
Contingencies			1,949,500
<i>Total Appropriations</i>	<i>\$1,625,528</i>	<i>\$2,138,877</i>	<i>\$4,810,564</i>

Program Justification and Fiscal Analysis:

Market Adjustment Implementation

At the beginning of FY 2013-14, staff conducted a market study to determine how all the City's positions (public safety uniform and all non-uniform) compare against the 22 benchmark, City Council approved list of cities. Of the 22 cities that were surveyed, 18 responded. Comal County was also surveyed and responded. The survey results yielded that, on average, non-uniform employees are 14.8 percent behind the market, Police Department uniform employees are 17.6 percent behind the market and Fire Department uniform employees are 22.3 percent behind the market. Concurrently, three separate employee committees were established (non-uniform, police and fire) and worked together in reviewing the survey results as well as recommending pay plan structure and implementation strategies.

Staff recommended bringing the City's pay structure in line with the market through a multiyear approach. However, one of the main strategies agreed to by the committees was to develop a step plan for uniform employees and a revised pay plan for non-uniform employees that represents full implementation. For public safety uniform step pay plans, interim pay plans are also proposed to conform with Civil Service requirements. The full implementation cost of the market study for all employees (at 100 percent), authorized across all City funds was approximately \$4.5 million – this figure increases as additional positions are added to the organization. \$4.0 million was associated with employees currently authorized and funded in the General Fund – again, this figure will change slightly as positions are added to the organization and/or other position changes occur i.e. vacancies, promotions, retirements. In FY 2014-15, 40 percent of the cost of the full market compensation plan was implemented. In addition, because non-uniform employees had not received a salary increase in two fiscal years, the Budget included funding to provide a minimum of a 4 percent increase (representing cost of living) to employees who would receive less than 4 percent with the recommended 40 percent implementation strategy. Finally, funding was included in the FY 2014-15 Budget for regular step increases for public safety uniform employees. As uniform employees reach their

anniversary date in their current position, they qualify for a raise by moving to the next step. the step pay plan is based on time in position.

In FY 2015-16, an additional 50 percent of the cost to implement the full market compensation plan is recommended for implementation. This would place the City pay plan(s) at 90 percent of the market data collected at the beginning of FY 2013-14. In addition, the FY 2015-16 Budget recommends a minimum 3 percent increase to non-uniform employees who would receive less than 3 percent with the 50 percent market implementation strategy. Again, this minimum increase serves as a cost of living adjustment. At last, funding is included for FY 2015-16 for regular step increases for public safety uniform employees. Across all City funds (including the General Fund), a total of \$2,400,000 is allocated to support this second year of the multi-year strategy to bring the City's pay structure and plan(s) more in line with the market data collected in FY 2013-14. Of the \$2.4 million allocated in FY 2015-16, \$2.2 million is for employees authorized in the General Fund.

Tax Collection

The City of New Braunfels, along with all the other taxing entities served by the Comal Appraisal District (CAD) and the Guadalupe Appraisal District (GAD), supports the costs of those organizations. The State legislature required, effective with the City's FY 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 2015-16, the City's portion of those costs is projected to total \$225,859. 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, property and unemployment insurance for General Fund functions FY 2015-16 totals \$323,000. This amount is budgeted in Non-Departmental and includes insurance for vehicles, facilities and other City property as well as coverage in case of an injury caused by the actions of a City employee.

Services and Programs

The FY 2015-16 Budget includes funding for various programs and initiatives. In the Non-Departmental Budget, funding 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 \$65,000 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. \$2,000 is provided for miscellaneous advertising, mainly public notices in the newspaper. Organization dues for FY 2015-16 total \$60,000 and include the Texas Municipal League, the Greater Austin-San Antonio Corridor Council, the Lone Star Rail District and the Alamo Area Council of Governments. The City engages firms to help support for this effort. For FY 2015-16, \$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 2015-16 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 2015-16 Budget includes \$268,000 to fund various studies and consultant services that may be needed to continue to provide services to the citizens.

In FY 2015-16, \$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 2015-16 Budget includes \$35,000 to continue lease payments for 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. FY 2015-16 will be the final year that these expenditures are required as the staff housed there will be moving to the new City Hall.

The FY 2015-16 Budget includes \$20,000 to implement tablet technology. The Information Technology Director will evaluate methods that tablets could be utilized to increase efficiency and provide a higher level of service to internal and external customers.

Demand Bus Service

For FY 2015-16, \$315,000 is included in the Non-Departmental budget to contribute towards the continuation of demand bus service for New Braunfels residents. The County pays a portion of the total cost (\$70,000) and is budgeted as contribution revenue to the General Fund. Therefore, the net cost to the City is \$245,000.

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 could no longer 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.

Contingencies

The FY 2015-16 Budget sets aside \$1,949,500 in contingencies. \$345,000 has been allocated to undesignated funds. These funds can be used only through Council action to address unforeseen expenditures that may arise. In FY 2015-16, these funds may be utilized for furniture, fixtures and equipment (FFE) and/or moving costs for the new City Hall. (\$580,000) in turnover savings (a reduction to the budget) are also included in contingencies, which are realized through the normal time lag between one employee's departure and filling the vacated position. The FY 2015-16 turnover savings represents 1.5 percent of total employee expenditures budgeted in the General Fund. The remaining \$2,184,500 in contingencies will be utilized to fund the market study implementation, cost of living increases and step plan increase for uniform employees as discussed at the beginning of this section.

Interfund Transfers

The FY 2015-16 Budget includes \$1,397,205 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 fully support all the related expenditures. Therefore, the General Fund provides \$205,302 in funding for these important efforts in FY 2014-15. This is a significant reduction from the \$551,296 transferred in FY 2012-13 and is a direct result of increased revenue into the fund from parking revenue, an increase in the river management fee from \$1.25 to \$1.50 and implementation of the wristband program implemented in FY 2013-14.

In FY 2013-14, the equipment replacement program was suspended as a budget balancing strategy. As part of this suspension, no vehicles were replaced in FY 2013-14. This maintained the fiscal integrity of the program as much as possible while it was suspended. Suspension of this program created some risk for the City as vehicles age and maintenance and repair costs increase. In FY 2014-15, the program has been only partially reinstated. The full annual contribution to the program is approximately \$875,000. However, \$300,000 in FY 2014-15 was transferred into the Equipment Replacement Fund to support the program and only a small number of vehicles will be replaced and will have to meet additional criteria up and above the age and mileage accumulation. In FY 2015-16, the program will remain partially reinstated, however the transfer will be increased by \$100,000 – a total of \$400,000. Again, not all vehicles meeting the replacement criteria will be replaced, however a larger number will be replaced when compared to FY 2013-14 as the majority of the fleet is now over the age criteria.

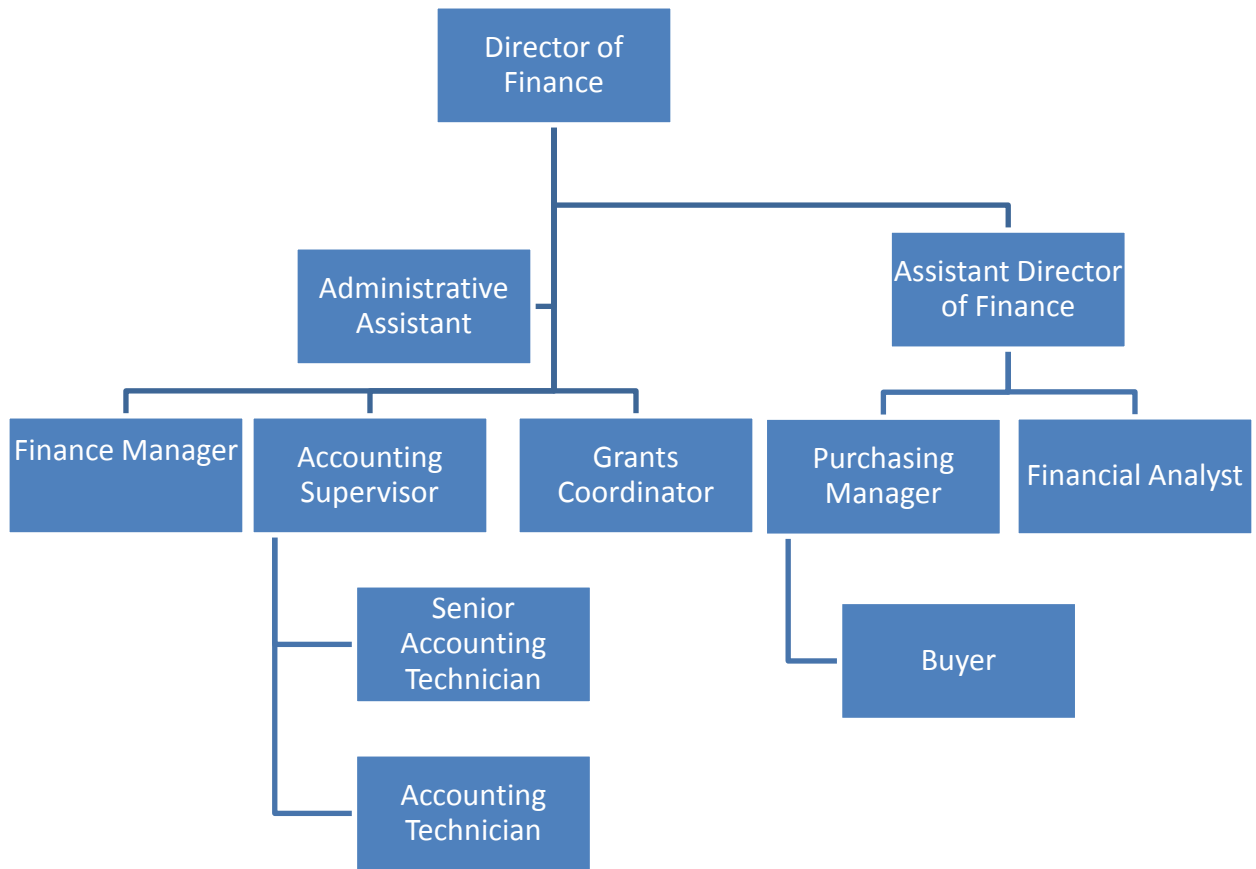
In FY 2011-12, The Edwards Aquifer Habitat Conservation Program Fund was established. This fund serves as a method of tracking costs and reimbursements for the mitigation projects that have been outlined in Chapter 5 of the Habitat Conservation Plan (HCP). While 100 percent of the estimated project costs 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 \$91,374 in funding these efforts.

While the Airport fund is self supporting, there are transfers from the General Fund budgeted to the Airport in FY 2015-16. This is to support an existing ground lease on two properties (\$150,529). 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.

Employee health claim expenditures will exceed budgeted expenditures significantly in FY 2014-15, to the point where the fund will need to utilize a large portion of the reserves within the Self Insurance Fund to cover the costs. Additional information on the Self Insurance Fund can be found on pages 301-304. However, the significant increase in claim costs is driven, in large part by an unusually high number of large claims (over \$25,000). In FY 2015-16, various plan design and premium modifications are proposed to better control costs. However, to bring the fund back into balance and begin to build up the reserve, a one-time transfer of \$500,000 from the General Fund to the Self Insurance Fund is budgeted. The Enterprise Funds will also make transfers to the Self Insurance Fund - proportional to the number of employees authorized in those proprietary funds in comparison to the General Fund.

The remaining \$50,000 in transfers is budgeted in FY 2015-16 to provide the cash match requirement for grants as they are awarded throughout the fiscal year.

FINANCE DEPARTMENT



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 as well as assist the City Council and City Manager's Office with long term financial and strategic planning efforts.

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 efficiently.

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.

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.
6. Assist with the development of long range financial and strategic plans.

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.

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 as well as the five year financial forecast 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.

Grants Coordination

The Grants Coordination division is responsible for actively pursuing grant resource opportunities, maintaining an active and diverse grant portfolio, and utilizing grant funds to supplement and enhance the long-term goals and objectives of the City. Grant funding is sought to pay for programs and initiatives that the City has prioritized but has not been able to identify a funding source. Priority for grant requests is based on the unmet needs list developed during the budget process.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i>Finance Department</i>			
Accuracy of General Fund Revenue/Expenditure forecasting compared to year end actuals	Revenue: 99.4% of actual Expenditures: 101.3% of actual	Revenue: 99% of actual Expenditures: 99% of actual	Revenue: 99% of actual Expenditures: 99% of actual
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	\$40,000,000	\$50,000,000	\$50,000,000
Funds generated from City auctions	\$300,000	\$300,000	\$300,000
<i>Grants:</i>			
Number of grants submitted	14	17	15
Ratio of grants awarded/denied (not including pending)	8:5	8:7	8:7
Dollar amount of grants awarded	\$1,250,807	\$1,468,215	\$1,500,000

<i>Appropriations:</i>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$1,354,146	\$798,095	\$877,731
Operation Expenditures (recurring)	373,403	62,591	70,975
Operation Expenditures (one-time)			13,000
<i>Total Appropriations</i>	<i>\$1,727,549</i>	<i>\$860,686</i>	<i>\$961,706</i>

Program Justification and Fiscal Analysis:

The FY 2014-15 Finance Department estimate reflects a significant decrease in comparison to FY 2013-14 actuals, driven by organizational changes that occurred in FY 2013-14. The Information Technology/GIS reported to the Assistant City Manager and is now a separate department. All information technology expenditures and staff resources are accounted for in a separate department in FY 2015-16.

Expenditures increase in FY 2015-16, driven mainly by employee expenditures and a proposed program change. Vacancies occurred in FY 2014-15, creating some cost savings; all authorized positions are fully funded in FY 2015-16. \$10,000 is included in one time operating expenditures for support associated with updating the five year Capital Improvement Project Plan (CIP). The development of the plan will be managed both by the Finance Department and Capital Programs staff. However, this funding will be utilized specifically for refining cost estimates for all unfunded projects on the CIP.

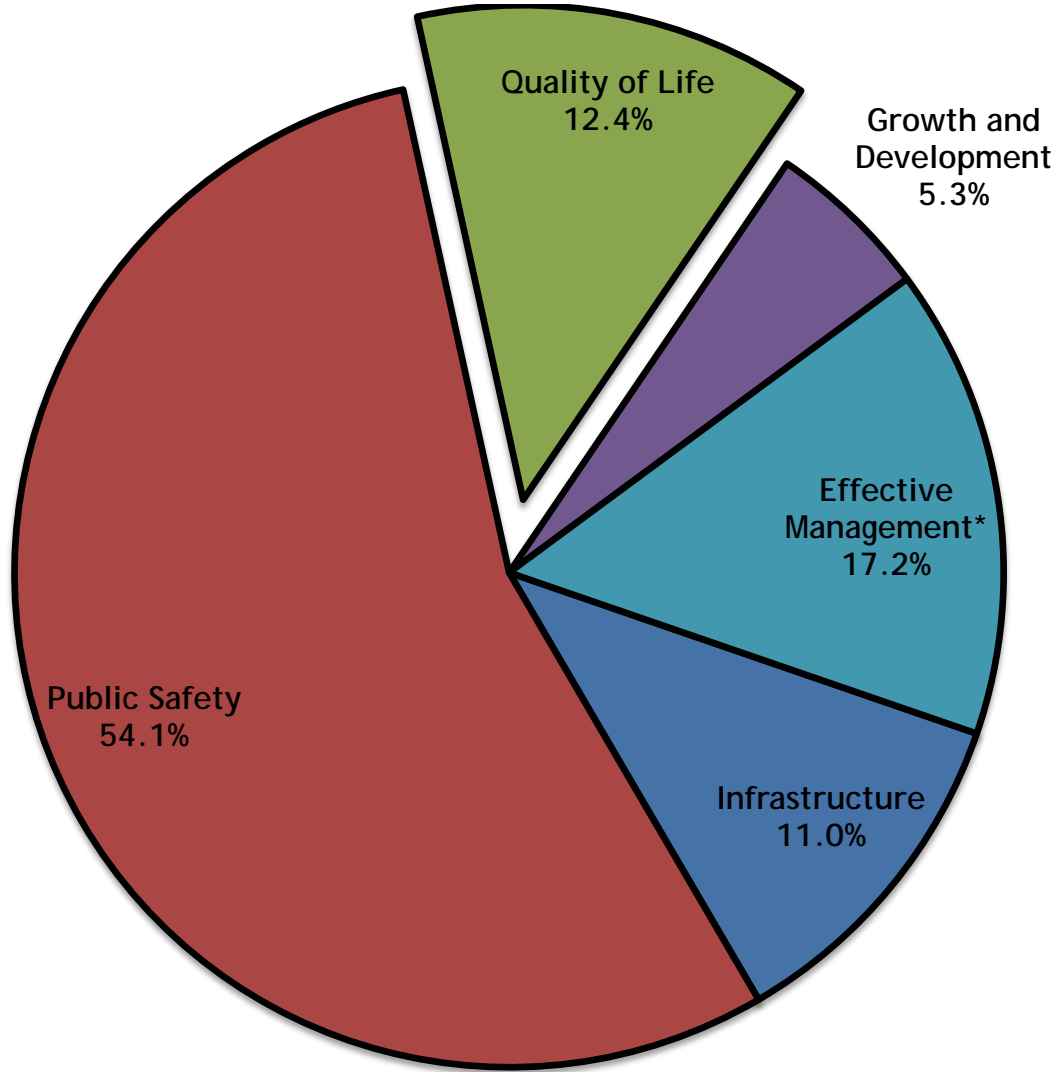
Program Change – The addition of a Financial Analyst is proposed for FY 2015-16. This position will provide workload relief to the Finance Department. Specifically, this position will assist with the development of the annual budget; enhance revenue/expenditure tracking and reporting efforts. Moreover, this position assumes responsibility of performance measure tracking among other research and analytic focused projects. This position is funded for nine months (\$43,398 in FY 2015-16 and \$57,864 annually). The remaining \$3,000 is for equipment and supplies needed for the position.

Authorized Positions:

Finance:

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Director of Finance	1	1	1
Accounting Supervisor	1	1	1
Accounting Technician	1	1	1
Administrative Assistant	1	1	1
Assistant Director of Finance	0	1	1
Budget Manager	1	0	0
Buyer	1	1	1
Finance Manager	1	1	1
Financial Analyst	0	0	1
Grants Coordinator	1	1	1
Purchasing Manager	1	1	1
Senior Accounting Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total – Finance	10	10	11
<i>Total Authorized Positions</i>	<i>10</i>	<i>10</i>	<i>11</i>

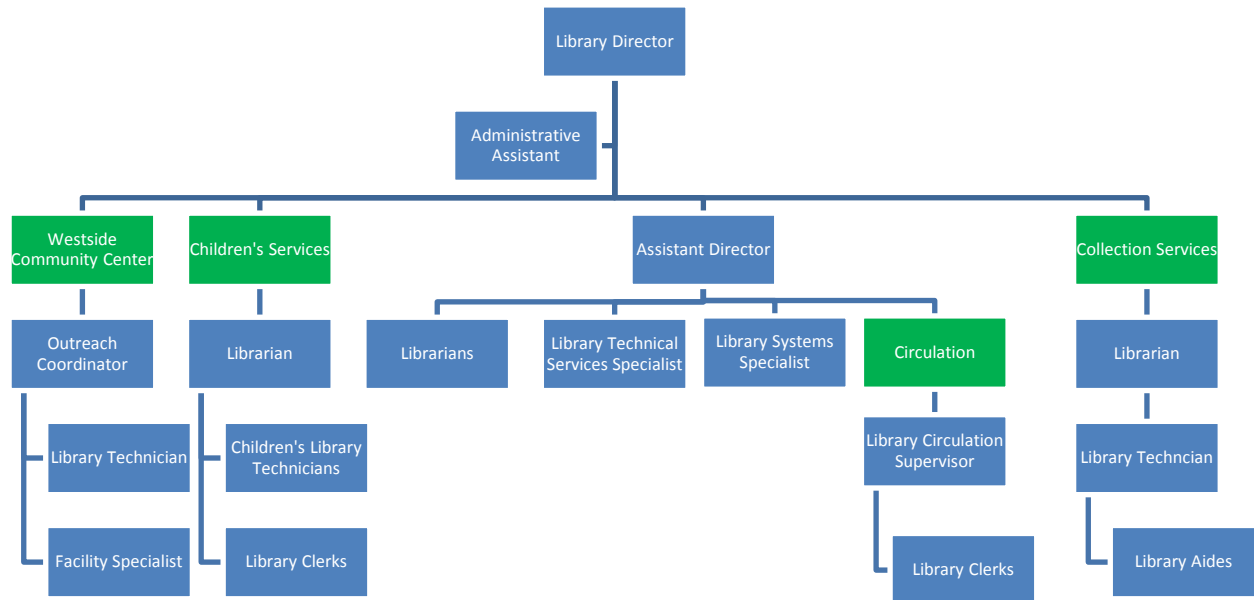
QUALITY OF LIFE



** Effective Management includes allocated funding for compensation increases for all General Fund Departments*

Strategic Priority	Allocation
Public Safety	\$29,894,514
Effective Management	9,553,174
Quality of Life	6,845,250
Growth and Development	2,930,657
Infrastructure	6,065,786
Total	\$55,289,381

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 facilities meet 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.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i>Library</i>			
Visits to Library facilities	283,790	280,000	275,000
Patrons accessing the Internet*	54,375	65,000	70,000
Library visits per day	813	825	840
Total materials circulations	828,426	800,000	825,000
Circulations per day	2,374	2,200	2,350
Library items per capita (National average is 2.0)	2.06	1.90	1.80
Customer Satisfaction (measured by online survey)	N/A	97%	98%
Database accesses	45,780	50,000	55,000
Outreach events held	1,499	1,600	1,750
Children's program participants	13,697	14,000	16,000
*Patrons can and do access information at the library through wireless services which is not counted but affects other performance measures.			
<i>Westside Community Center</i>			
Outreach and library programs held	482	500	550
Attendance for programs	23,533	25,000	35,000
Mobile food pantry events	22	22	24
Mobile food pantry attendance	12,462	13,000	14,000

<i>Appropriations:</i>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$1,290,005	\$1,355,384	\$1,470,338
Operation Expenditures	489,386	504,116	547,070
Capital Expenditures		140,000	
<i>Total Appropriations</i>	<i>\$1,779,391</i>	<i>\$1,999,500</i>	<i>\$2,017,408</i>

Program Justification and Fiscal Analysis:

In comparison to the FY 2014-15 estimates, the FY 2015-16 Library Budget increases slightly. The difference in total expenditures (estimate to budget) is impacted by an increase in employee expenditures, a decrease in capital expenditures and proposed program changes, which are described in further detail on the following page. As mentioned earlier, the increase is driven mainly by employee expenditures. FY 2014-15 employee expenditures are impacted both by vacancies that have occurred throughout the year (savings) as well as partial funding for a new position. In FY 2015-16, all authorized positions are fully funded, driving the increase from estimate to budget.

Program Changes – A total of \$55,712 in program changes is proposed for FY 2015-16. Of that amount, \$32,000 is included for operating expenditures to support the new bookmobile. It's expected that the bookmobile will be operational at some point in the beginning of the fiscal year. The remaining \$23,712 is for an initiative to transition a number of part time employees to

full time. Specifically, three part time Library Clerk positions would be made full time with this funding. While the Library isn't in need of additional hours of coverage, this very critical position has been difficult to recruit and retain – mainly because it is not full time nor does it provide full benefits. Therefore, to reduce the costs of this initiative, the employees would not be made full time until a vacancy occurs. Once a part time Library Clerk vacancy occurs, those hours would be absorbed by the Clerks that would be made full time.

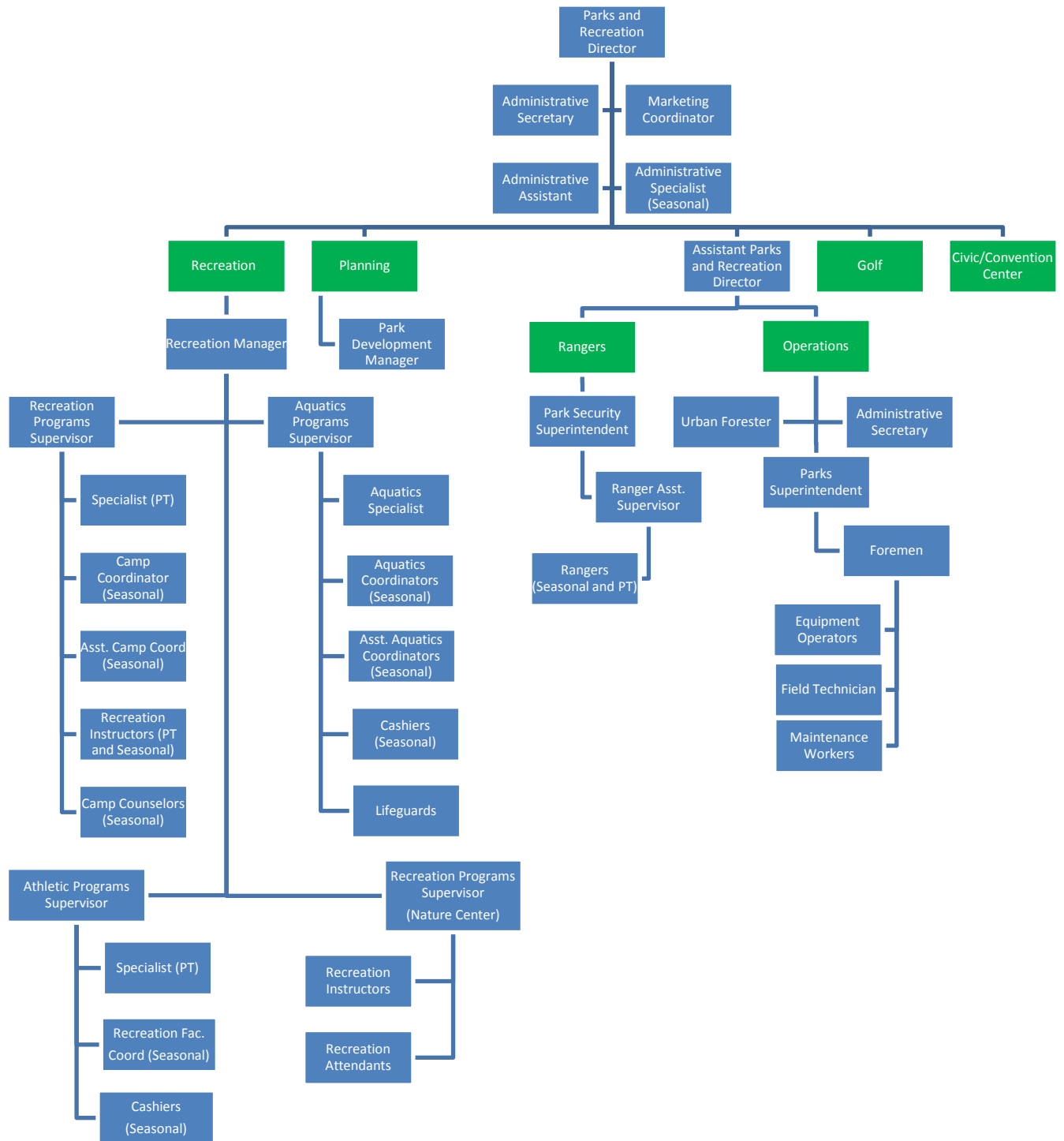
Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u><i>Library:</i></u>			
Library Director	1	1	1
Administrative Assistant	1	1	1
Assistant Director – Library	1	1	1
Children's Library Technician	0	2	2
Children's Library Technician (3 at 30 hrs/wk)	2.25	0	0
Librarian	4	5	5
Librarian II	1	0	0
Library Aide (4 at 20 hrs/wk)	2	2	2
Library Circulation Supervisor	1	1	1
Library Clerk (11 at 30 hrs/wk)	8.25	8.25	8.25
Library Systems Specialist	1	1	1
Library Technical Services Specialist	1	1	1
Library Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total – Library	24.5	24.25	24.25
<u><i>Westside Community Center:</i></u>			
Outreach Coordinator	1	1	1
Facility Specialist	0	1	1
Library Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total – Westside Community Center	2	3	3
<i>Total Authorized FTE</i>	26.5	27.25	27.25

Authorized Seasonal Positions:

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u><i>Library:</i></u>			
Library Aide	1	0	0
Library Clerk	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Seasonal Positions</i>	<u>2</u>	<u>1</u>	<u>1</u>

PARKS AND RECREATION DEPARTMENT



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.

Park Operations:

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, budget development and management, 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.

Aquatics:

The Aquatics Division is responsible for overseeing the safe use of City aquatic facilities by citizens, area residents and guests to the 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 the 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 and Civic/Convention Center are funded through enterprise funds and are described in the Enterprise Fund section of this document.

<i>Performance Measures:</i>			
	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>Administration:</i>			
Peak season rental percentage	83%	80%	85%
Dollar value of volunteer efforts	\$105,605	\$75,000	\$75,000
Customer service satisfaction (measured by survey)	92%	98%	85%
<i>Administration (continued):</i>			
Percent completion of capital projects on	100%	100%	100%

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
budget/on time			
Percent completion of Parks Master Plan	9%	34%	59%
<i>Recreation:</i>			
Percent of programs offered vs. held	60%	70%	75%
Number of program participants	3,918	4,747	5,000
<i>Preschool</i>	88	51	200
<i>School Age</i>	2,039	1,900	2,300
<i>Adults</i>	20	41	30
<i>Special Events</i>	1,771	2,755	4,000
Program Satisfaction (measured by survey)	96%	90%	90%
Nature Education Center Field Trips	N/A	N/A	75
<i>Aquatics:</i>			
Annual admissions	92,114	89,000	92,000
Calls for EMS service	10	7	7
Training contact hours	458	520	430
Percent of Aquatic programs offered vs. held	97%	95%	95%
Number of Aquatic program participants	1,148	1,535	1,550
<i>Rangers:</i>			
Calls for assistance to Police Department	69	30	30
Parking violations issued	729	530	550
Park patrol hours	14,200	17,000	16,000
Picnic permits issued	2,162	900	2,400
<i>Park Operations:</i>			
Numbers of injuries causing lost days	3	0	0
Customer Service Satisfaction (measured by survey)	79%	85%	85%
Compliance with preventive maintenance schedule/requirements	88%	90%	90%
Park acres maintained per FTE*	14	17	17
Forestry community education contact hours	46	40	40
<i>Athletics:</i>			
Percent of programs offered vs. programs held	83%	78%	80%
League team participants	233	216	230
Customer Service Satisfaction (measured by survey)	92%	95%	90%

<i>Appropriations:</i>	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$2,493,610	\$2,841,461	\$3,157,777
Operation Expenditures (one time)	1,269,400	1,505,220	1,625,065
Operation Expenditures (one time)			45,000
Capital Expenditures		109,453	
<i>Total Appropriations</i>	<i>\$3,763,010</i>	<i>\$4,456,134</i>	<i>\$4,827,842</i>

Program Justification and Fiscal Analysis:

The FY 2015-16 Budget for Parks and Recreation increases significantly in comparison to the FY 2014-15 estimates. While the increase is driven by multiple factors, employee and operating expenditures stemming from the operation and maintenance of both Fischer Park have the biggest impact on the increase. Recreation and Park Maintenance staff were added to the budget and fully funded in FY 2014-15 in anticipation of Fischer Park, the majority of those positions were not hired until the spring (2015). In addition, there have been other vacancies within the parks department throughout the year, creating additional savings in FY 2014-15. In FY 2015-16, all authorized positions are fully funded, causing the increase.

Recurring operating expenditures increase in comparison to the FY 2014-15 estimates, again mainly driven by Fischer Park. The park opened later than expected; therefore the full year costs of operating the park were not financially realized. The FY 2015-16 budget reflects full year funding for the park expenditures such as utilities, fertilizer, etc. \$45,000 of one-time expenditures are included in FY 2015-16 to fund the acquisition of a new program registration software system. Funding for this initiative was included in last year's budget; however, evaluation and selection has taken longer than expected and will now occur in FY 2015-16.

Program Changes – A total of \$20,099 in program changes is included for FY 2015-16, all of which will be utilized to reclassify two seasonal Park Ranger positions to part time. The additional year-round presence is necessary due to the popularity of Fischer Park and increased frequency of special events and programs, which require a security or crowd control presence.

Authorized Full Time Equivalent (FTE):

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i><u>Parks – Administration:</u></i>			
Parks and Recreation Director	1	1	1
Administrative Assistant	1	1	1
Administrative Secretary	1	1	1
Assistant Parks and Recreation Director*	1	1	1
Marketing Coordinator	1	1	1
Park Development Manager	1	1	1
Recreation Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total – Administration	7	7	7
<i><u>Parks – Recreation:</u></i>			
Recreation Instructor (14 at 20 hours)	5.5	7.0	7.0
Recreation Programs Supervisor	1	2	2

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Recreation Specialist (2 at 20 hours)	<u>.5</u>	<u>1.0</u>	<u>1.0</u>
Total – Recreation	7	10	10
 <i><u>Parks – Athletics:</u></i>			
Athletic Programs Supervisor	1	1	1
Athletics Specialist (1 at 20 hours)	<u>.5</u>	<u>.5</u>	<u>.5</u>
Total – Athletics	1.5	1.5	1.5
 <i><u>Parks – Aquatics:</u></i>			
Aquatics Programs Supervisor	1	1	1
Aquatics Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total – Aquatics	2	2	2
 <i><u>Parks – Rangers:</u></i>			
Park Security Superintendent	1	1	1
Ranger (3 at 20 hours)	.5	.5	1.5
Ranger Assistant Supervisor**	<u>.5</u>	<u>.5</u>	<u>.5</u>
Total – Rangers	2	2	3
 <i><u>Parks – Operations:</u></i>			
Equipment Operator I	3	4	4
Field Technician	1	2	2
Foreman	3	4	4
Maintenance Worker	12	13	13
Parks Superintendent	1	1	1
Administrative Secretary	1	1	1
Urban Forester	<u>1</u>	<u>1</u>	<u>1</u>
Total – Maintenance	22	26	26
 <i>Total Authorized FTE</i>	<i>41.5</i>	<i>48.5</i>	<i>49.5</i>

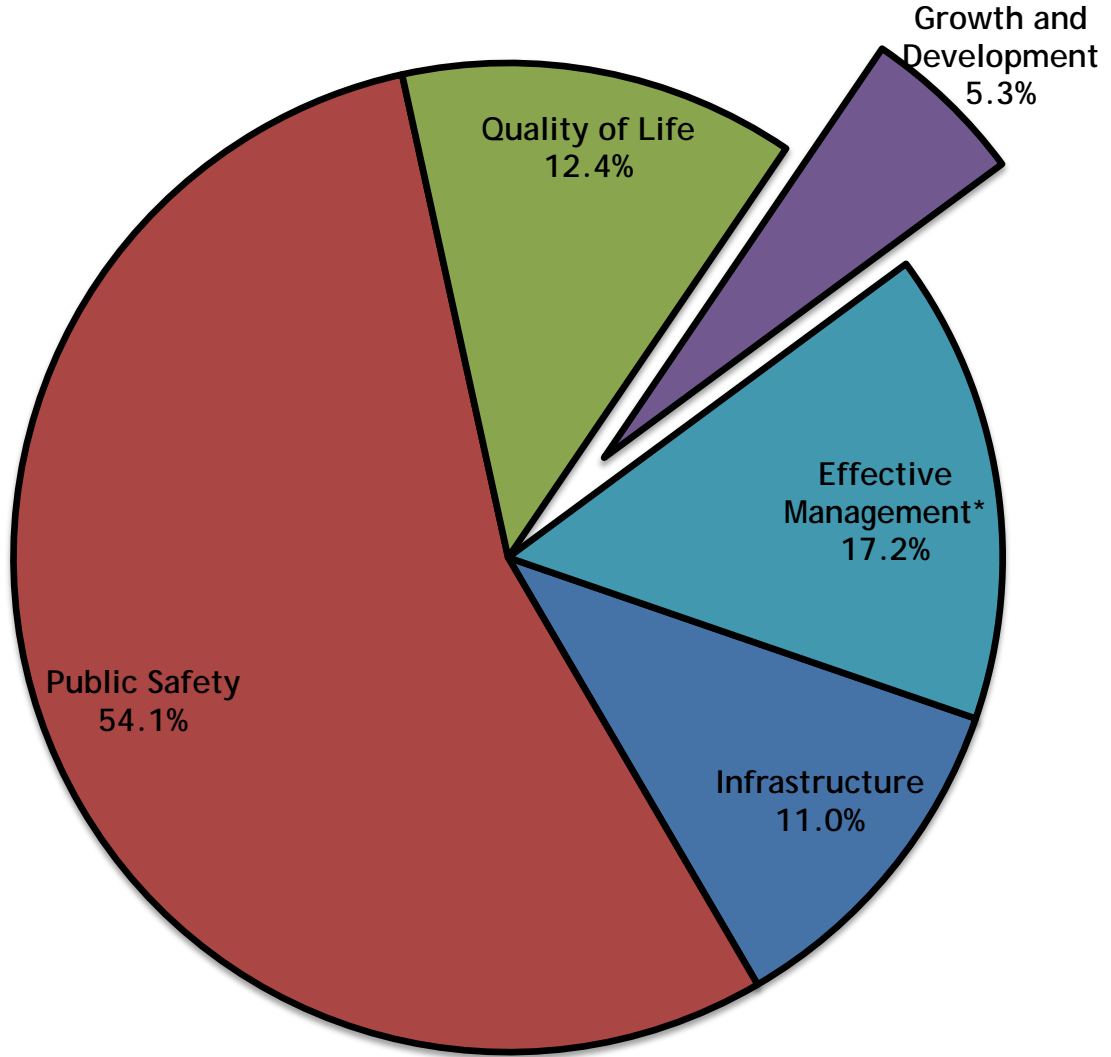
* 25 percent of the salary and benefits costs associated with the Assistant Director of Parks and Recreation are funded in the Golf Fund; the remaining portion is funded in the General Fund.

** 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.

Authorized Seasonal Positions:

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<i><u>Parks – Administration:</u></i>			
Administrative Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total – Administration	1	1	1
<i><u>Parks – Recreation:</u></i>			
Assistant Camp Coordinator	1	1	1
Camp Coordinator	1	1	1
Camp Counselor	10	10	10
Recreation Attendant	0	4	4
Recreation Instructor	<u>1</u>	<u>1</u>	<u>1</u>
Total – Recreation	13	17	17
<i><u>Parks – Athletics:</u></i>			
Cashier	5	4	4
Lead Cashier	0	1	1
Recreation Facilities Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
Total – Athletics	6	6	6
<i><u>Parks – Aquatics:</u></i>			
Aquatics Coordinator	2	2	2
Assistant Aquatics Coordinator	5	5	5
Attendant	4	0	0
Cashier	8	12	12
Lifeguard	<u>55</u>	<u>55</u>	<u>55</u>
Total – Aquatics	74	74	74
<i><u>Parks – Rangers:</u></i>			
Ranger (Seasonal)	<u>15</u>	<u>15</u>	<u>13</u>
Total – Rangers	15	15	13
<i>Total Seasonal Positions</i>	<u>109</u>	<u>113</u>	<u>111</u>

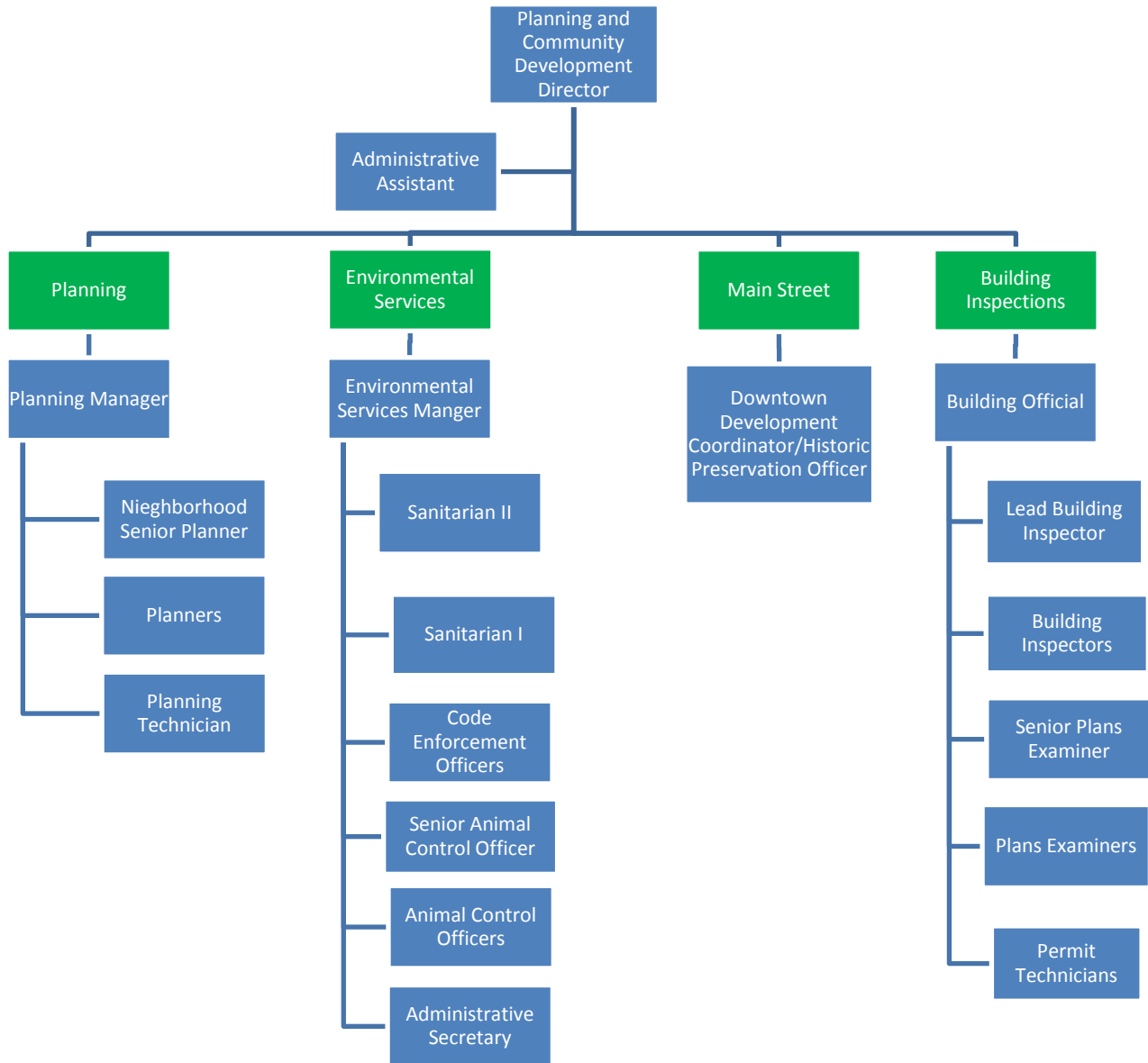
GROWTH AND DEVELOPMENT



** Effective Management includes allocated funding for compensation increases for all General Fund Departments*

Strategic Priority	Allocation
Public Safety	\$29,894,514
Effective Management	9,553,174
Quality of Life	6,845,250
Growth and Development	2,930,657
Infrastructure	6,065,786
Total	\$55,289,381

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 served, to include builders, developers, land owners, neighborhood groups, City commissions/boards, outside agencies and the citizens of the community.
5. To minimize 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 set to safeguard the public health, safety and general welfare 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.

Building Inspections 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.

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.

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>Development Activity:</i>			
Processing time for first response for residential permits - Building Division	4 days	4 days	4 days
Response time for first response for residential permits - Planning Division	3 days	4 days	4 days
Processing time for first response for	12 days	12 days	12 days

Performance Measures:			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
commercial permits - Building Division			
Response time for first response for commercial permits - Planning Division	8 days	10 days	10 days
Processing time for sub-contractors permits	24 Hours	24 Hours	24 Hours
Commercial permits issued	344	420	430
Residential permits issued	2,302	2,260	2,450
Plats processed	121	153	140
Zoning requests processed	35	55	55
All other cases processed	142	204	200
Environmental Services:			
<i>Code Enforcement:</i>			
Public nuisance violations abated	4,544	4,700	4,850
Resolution prior to legal action	97%	97%	97%
<i>Health:</i>			
Food handlers trained	2,507	2,460	2,200
Contact hours of foods handlers training	3,389	3,274	3,108
Food service assessments	1,766	1,850	1,960
<i>Animal Control:</i>			
Stray animal impoundments	2,251	2,200	2,200
Dispatched call for service per FTE*	750	550	550
Downtown:			
Percent completion of downtown implementation plan	15%	20%	20%
Outreach events	4	4	4
Planning:			
New historic landmark designations	2	2	2
Special projects completed	5	4	4
Percent completion of appropriate zoning program	25%	32%	32%

Appropriations:	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenditures	\$1,985,324	\$2,091,541	\$2,281,089
Operation Expenditures	437,968	462,475	649,568
Capital Expenditures		33,000	
Total Appropriations	\$2,423,292	\$2,587,016	\$2,930,657

Program Justification and Fiscal Analysis:

The FY 2015-16 Budget for Planning and Community Development increases overall in comparison to the FY 2014-15 estimates. The increase is driven by full year funding of all authorized positions in FY 2015-16 (vacancies in FY 2014-15 created savings), timing of comprehensive plan expenditures as well as a proposed program change.

In FY 2015-16, recurring operating expenditures increase in comparison to the FY 2014-15 estimates. As mentioned earlier, this is driven mainly by the comprehensive plan development. This is projected to begin in early FY 2015-16. \$150,000 is earmarked to begin the plan. To complete the plan will take 2-3 years, therefore funding will be required in FY 2016-17 for this initiative as well.

Program Changes – One Senior Plans Examiner is proposed for FY 2015-16. This position will be funded for nine months (\$43,398 for FY 2015-16 and \$57,864 annually). \$5,058 is allocated for office supplies and materials necessary for the new position. The Senior Plans Examiner will assist in managing the continued increase in permit and plan review. An additional Sanitarian I is also proposed in FY 2015-16. This position will assist in managing the workload as it relates to services such as restaurant inspections. This position is funded for nine months (\$44,369 in FY 2015-16 and \$59,159 annually). The remaining \$3,000 is for equipment and supplies needed for the position.

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u>Building Inspections:</u>			
Building Inspector	5	5	5
Building Official	1	1	1
Lead Building Inspector	1	1	1
Permit Technician	3	3	3
Plans Examiner	2	2	2
Senior Plans Examiner	<u>0</u>	<u>0</u>	<u>1</u>
Subtotal – Building Inspections	12	12	13
<u>Environmental Services:</u>			
Administrative Secretary	1	1	1
Animal Control Officer	2	3	3
Code Enforcement Officer	3	3	3
Environmental Services Manager	1	1	1
Sanitarian I	1	1	2
Senior Sanitarian	1	1	1
Senior Animal Control Officer	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal – Environmental Services	10	11	12
<u>Planning:</u>			
Planning and Community Development	1	1	1

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Director			
Administrative Assistant	1	1	1
Downtown Development Coordinator/Historic Preservation Officer	1	1	1
Neighborhood Senior Planner	1	1	1
Planner	3	3	3
Planning Manager	1	1	1
Planning Technician	<u>1</u>	<u>1</u>	<u>1</u>
Subtotal - Planning	9	9	9
<i>Total Authorized FTE</i>	<i>31</i>	<i>32</i>	<i>34</i>

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. The current population estimate for New Braunfels is 66,394. In addition, the Census bureau announced in 2015 that New Braunfels is the 13th fastest growing city in the country and 6th in the state of Texas. 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 such as the opening of fire stations, and employee salary and benefits costs have impacted the City of New Braunfels' budgets and actual expenditures over the last five years.

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 several new positions 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 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 reserves to 30 percent. The General Fund budget included multiple new positions 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. 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.

The FY 2013-14 General Fund Adopted Budget totaled \$60.2 million and includes \$46.3 million for expenditures, a slight reduction from the FY 2012-13 Adopted Budget. The ending fund balance was \$13.9 million which equated to 30.0 percent of operating expenditures. Three new positions are added in FY 2013-14 in the General Fund to enhance patrol efforts. Step plan pay increases were included for Fire and Police uniform positions. Non-uniform positions received a one-time payment of \$500 in FY 2013-14. There were 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 was 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.

The FY 2014-15 General Fund Adopted Budget totals \$66.25 million and included \$50.96 million for expenditures, an increase from the FY 2013-14 Adopted Budget. The ending fund balance totaled \$15.29 million, which equates to 30.0 percent in expenditures. This increase in expenditures is a result of multiple initiatives. First, a market study was completed in FY 2013-14 that revealed the City's salaries to be between 14.8 and 22.3 percent behind the market. Full implementation cost is about \$4.5 million. In FY 2014-15, the market study was partially implemented (40%) at a cost of approximately \$1.9 million. In addition, step plan increases were funded for civil service employees. The budget also included a total of \$1.4 million for the purchase of equipment, software and facilities improvements for various departments and City buildings. \$1.5 million is budgeted to fund a total of 23 new positions throughout the organization including five new police officers, operating costs for Fischer Park including the Nature Center and contracted services for Walnut Avenue and other positions to support new programs and/or increased demand for services. Most positions are funded for nine months in the budget. The suspension of the vehicle and computer replacement program began in FY 2013-14. In FY 2014-15, the program will begin to be phased back in, with a \$300,000 contribution from the General Fund into the Equipment Replacement Fund. The FY 2014-15 General Fund Budget was structurally balanced.

The FY 2015-16 General Fund Adopted Budget totals \$71.45 million and includes \$55.29 million for expenditures, an increase from the FY 2014-15 Adopted Budget. The ending fund balance totals \$16.16 million, which equates to 30.0 percent of all recurring expenditures and transfers (29.24 percent overall). The increase is driven by various initiatives and new programs. The most significant being the continued implementation of the market compensation plan. In FY 2014-15, 40% of the costs associated with the implementation of the new pay plans were implemented. In FY 2015-16, an additional 50% of the costs to fully implement the plan is allocated, which totals \$2.2 million in the General Fund. In addition, fifteen positions were added to various General Fund departments to address increased demands for services as well as new initiatives and programs. These positions include four public works employees, six in the police department, one in information technology, one in finance, two in planning and community development and one in the capital programs division. All new positions are funded for nine months in FY 2015-16. Various other initiatives and programs attribute to the increase from the FY 2014-15 Adopted Budget, all of which are described in better detail in the following section.

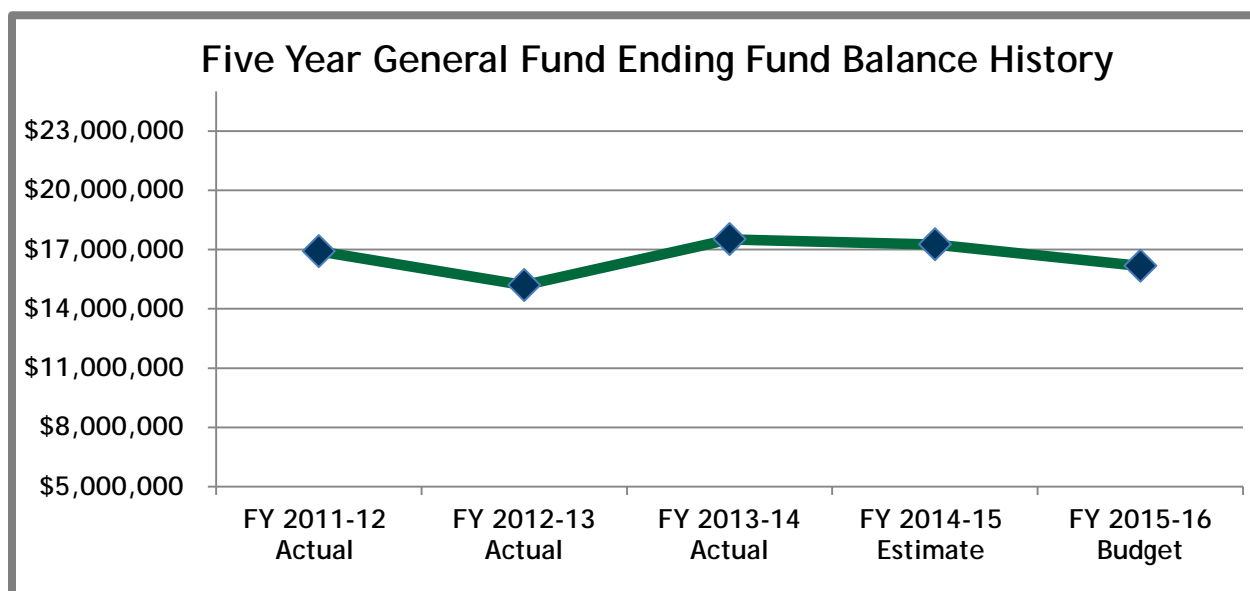
Five Year General Fund Carry Forward Balance History

The carry forward fund balance represents the sum of unspent funds from the previous year. The graph below illustrates the fund balances both realized and anticipated over five years in the General Fund. The ending fund balances are budgeted much like any other item. However, these balances are designed to be spent only in emergencies or for unexpected, extraordinary circumstances. These balances provide a financial "cushion" for extraordinary events or financial challenges. The Council currently has the goal of maintaining a reserve of at least 30 percent of

the General Fund's recurring expenditures/commitments. The financial policies adopted by Council require a 25 percent reserve; however the 30 percent remains the practical level to maintain the City's current bond rating.

The fund balances shown below are the *actual* fund balances and do not match *budgeted* fund balances described in the prior section for the four years prior to this budget. The fund balances in the FY 2015-16 Budget are based on *projections* based on anticipated expenditures and projected revenues. The *actual* fund balances (reflecting the audited financial statements) are provided below.

The FY 2015-16 Budget includes \$16,164,898 in projected fund balance or 30.0 percent of recurring expenditures. 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.

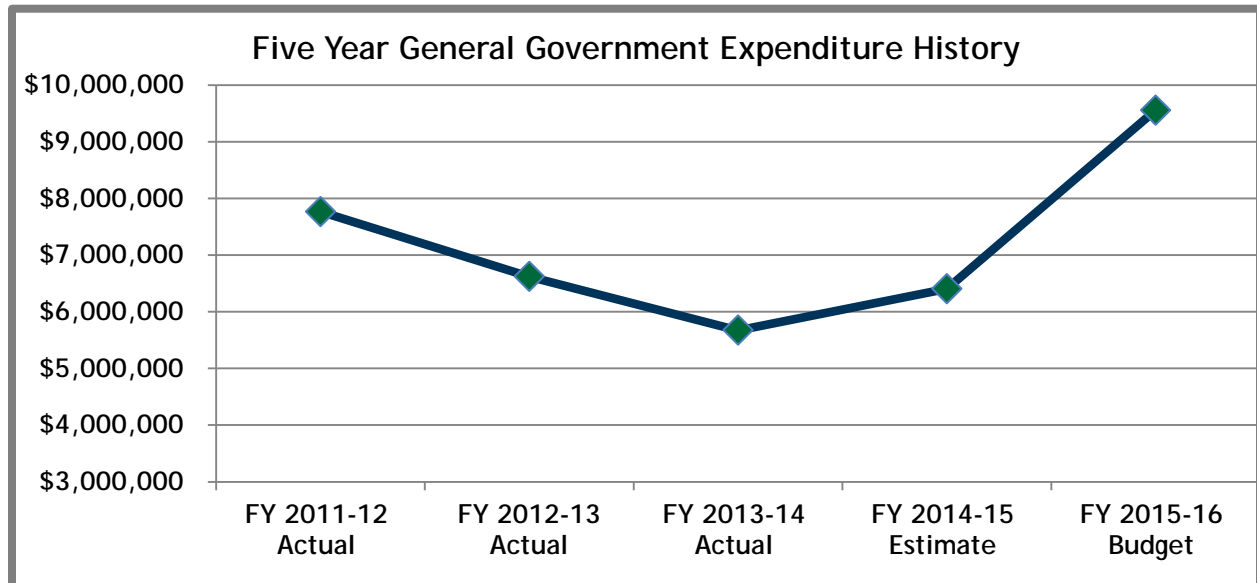


Five Year General Fund General Government Expenditure History

The General Government section includes departments such as the City Council, City Manager, City Attorney, City Secretary, Support Services, Human Resources, and Non-Departmental, which includes costs such as tax collection costs, insurance expenses and some City-wide services such as legislative support, investment advisors and outside auditors. The Non-Departmental division also includes contingency funding set aside for salary increases in years where increases occurred (which there is in FY 2015-16). As the graph on the following page shows, expenditures within this section have fluctuated significantly. One-time initiatives, budget balancing strategies as well other as policy decisions result in the fluctuation in expenditures within this category from FY 2011-12 to FY 2015-16.

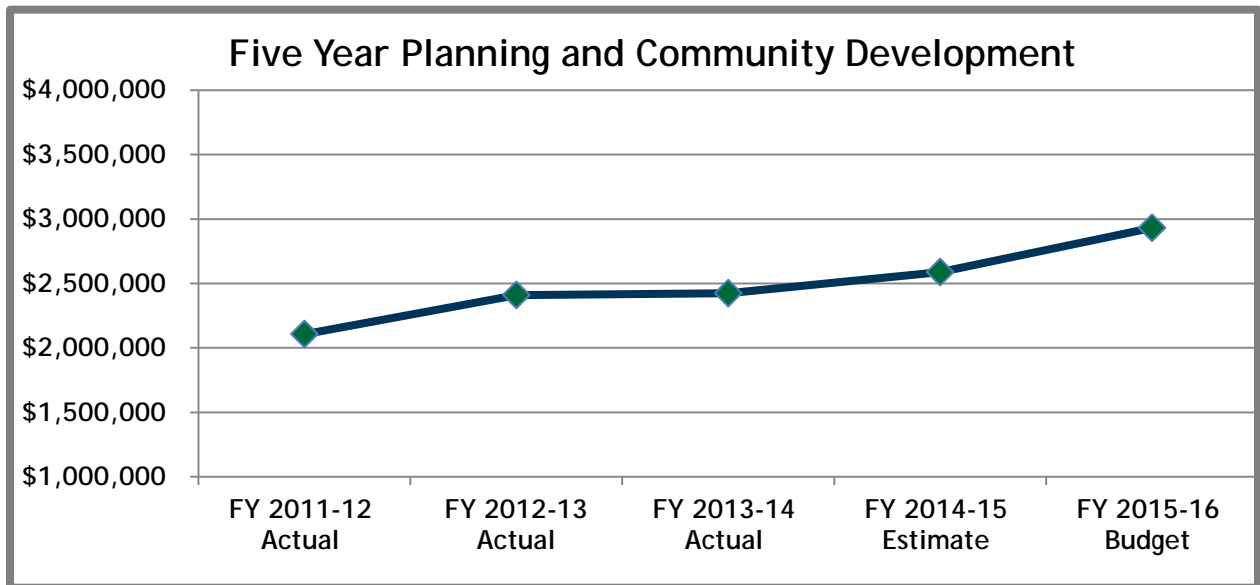
The graph on the following page shows an increase of \$1.8 million or 23.1 percent in expenditures in General Government when comparing FY 2011-12 to FY 2015-16. As mentioned earlier, various policy decisions and budget strategies impact General Government expenditures. The increase in FY 2015-16 from FY 2014-15 is driven mainly by the \$2.2 million

in funding for salary increases (market study implementation and step plan increases). Funding for salary increases will be transferred to the departmental budgets later in the year if and when needed. Moreover, undesignated funds, which are budgeted in non-departmental were increased in anticipation of FFE and moving expenses associated with the New City Hall building. The non-departmental division also includes a onetime \$500,000 transfer to the Self Insurance Fund, needed as a result of higher than expected claim expenditures in FY 2014-15. These three factors are the main cause of the increase in general government expenditures from FY 2014-15 to the FY 2015-16 Budget.



Five Year Planning and Community Development Expenditure History

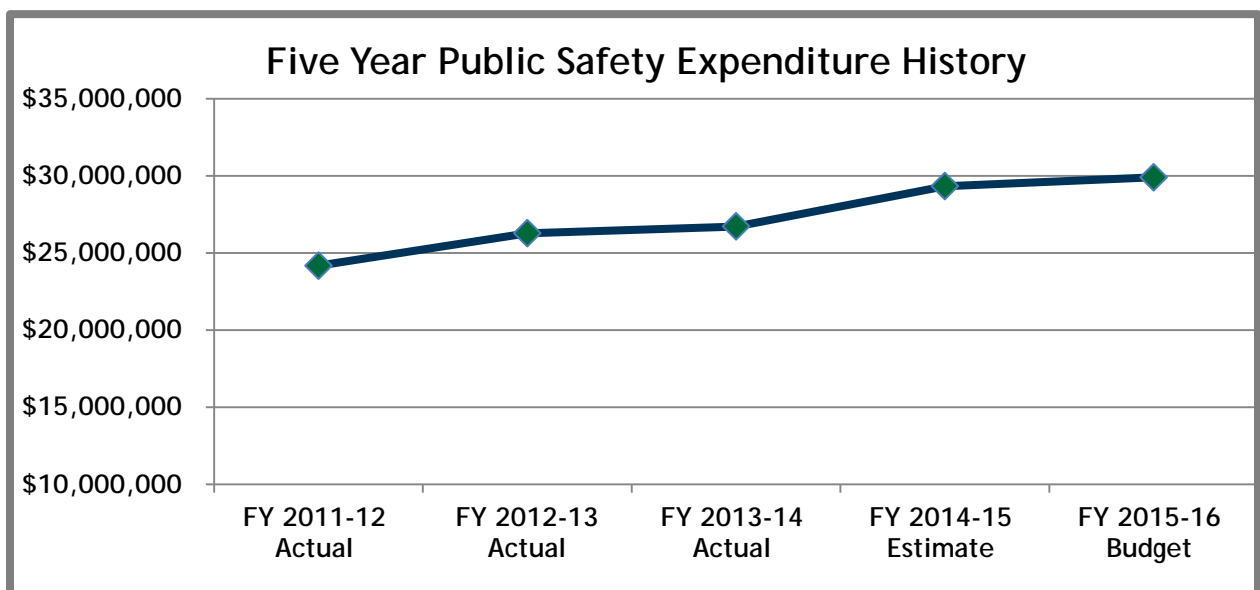
The Planning and Community Development function in the City's General Fund includes building inspections, environmental services (animal control, code enforcement, health and sanitation), planning and main street (downtown development). As the graph below shows, expenditures within this section have increased \$824,000 or 39.1 percent since FY 2011-12. As the New Braunfels population has grown, 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 has added resources to meet this higher demand. During the economic downturn, revenues dropped slightly as construction activity stalled. However, revenue rebounded immediately in FY 2010-11 and has continued to do so. \$150,000 is allocated in FY 2015-16 to begin the update to the City's comprehensive plan. In addition, two positions have been added, a Sanitarian and a Senior Plans Examiner to continue to address the increased demand for services. These two factors are the majority of the reason behind the increase from FY 2014-15 to FY 2015-16.



Five Year Public Safety Expenditure History

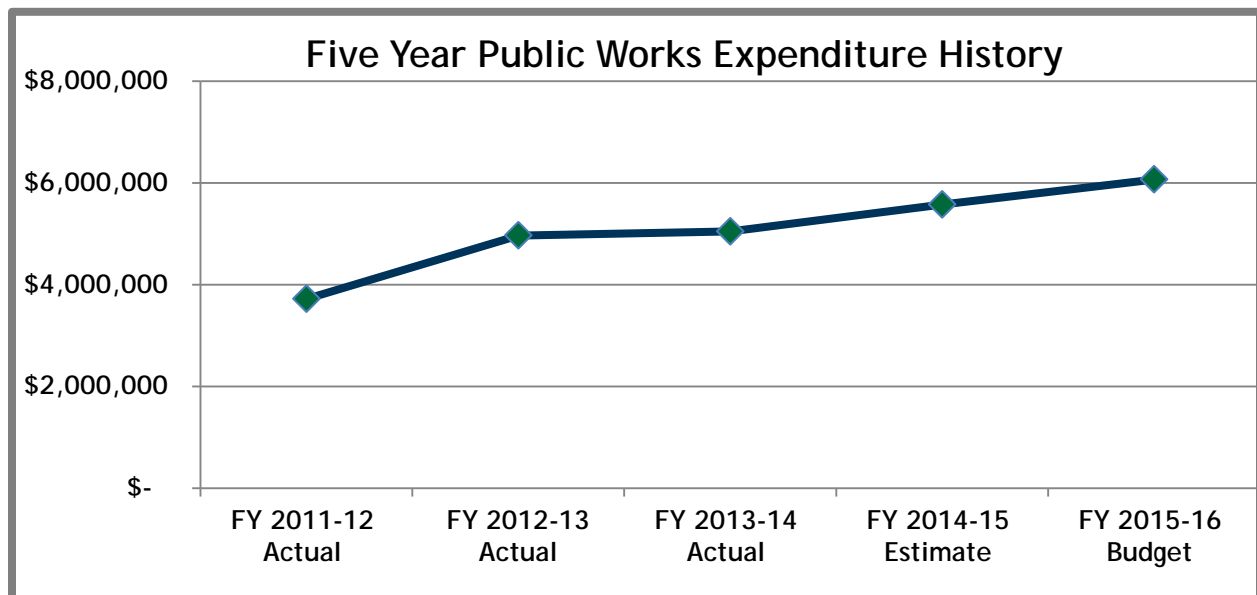
As the following graph shows, expenditures within Public Safety have increased \$5.7 million or 23.6 percent since FY 2011-12. Public Safety includes the City's Police and Fire Departments (including Emergency Management) as well as Municipal Court. While multiple factors have impacted the increase in expenditures, the growth is driven mainly by new positions added to the organization.

Specifically, the Police Department has grown by 20 positions; 15 of those positions were uniform positions added to enhance patrol efforts. Specifically in FY 2015-16, three Police Officers, one Corporal, one Crime Victim Liaison and a Crime Scene Technician were added to the department. The Fire Department, during the same time frame, added 18 uniform positions. The new Fire Department uniform positions were added in conjunction with the opening of Fire Station #4.



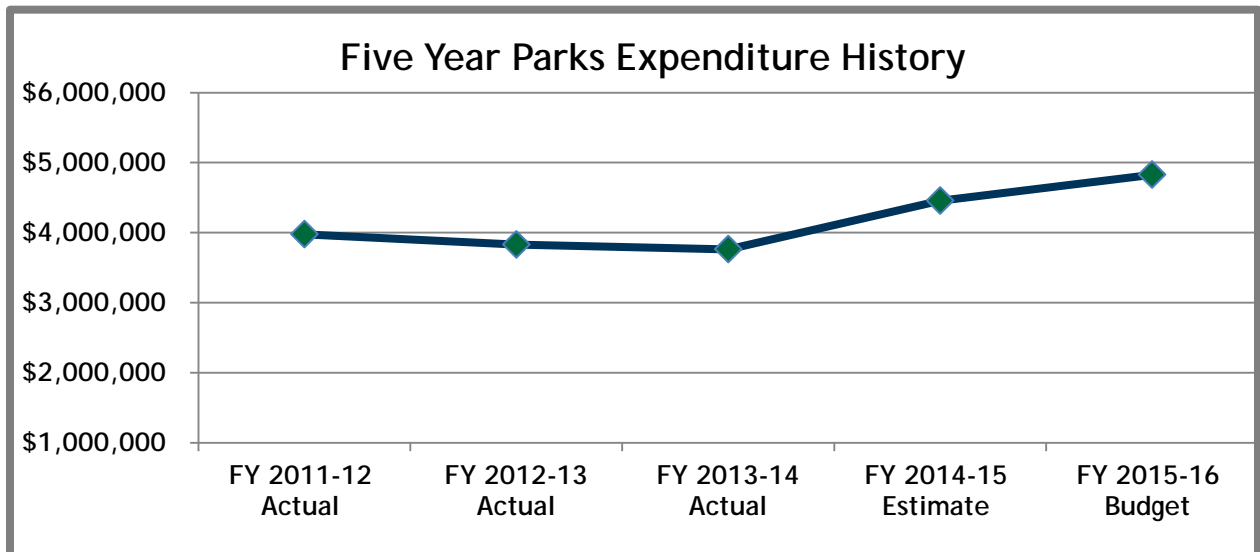
Five Year Public Works Expenditure History

Overall, Public Works expenditures have increased \$2.3 million or 63.1 percent from FY 2011-12 to FY 2015-16. In FY 2011-12, the proposed implementation of the stormwater utility moved all expenses related to drainage out of the General Fund which resulted in a reduction of General Fund expenses. In addition, engineering staff costs were moved to capital improvement funding when the Capital Program Division was created since those personnel worked on projects funded through debt, which also resulted in employee expenditure reductions in FY 2011-12. Since FY 2011-12, Public Works Expenditures have increased steadily. This increase is driven by multiple factors. First, City Council and City Administration have continued to increase the funding for annual street maintenance efforts. Since FY 2011-12, funding for street maintenance and repair efforts has increased \$640,000. A second contributing to the increase includes positions and other resources associated with complying with the federally mandated Municipal Separate Storm Sewer (MS4) program. At last, other resources have been added to the Engineering, Streets and Drainage divisions to meet the demands for services associated with community growth as well as existing aging infrastructure. Specifically in FY 2015-16, an Engineering Technician, Administrative Secretary and a Construction Inspector were added to the department to better manage current service levels.



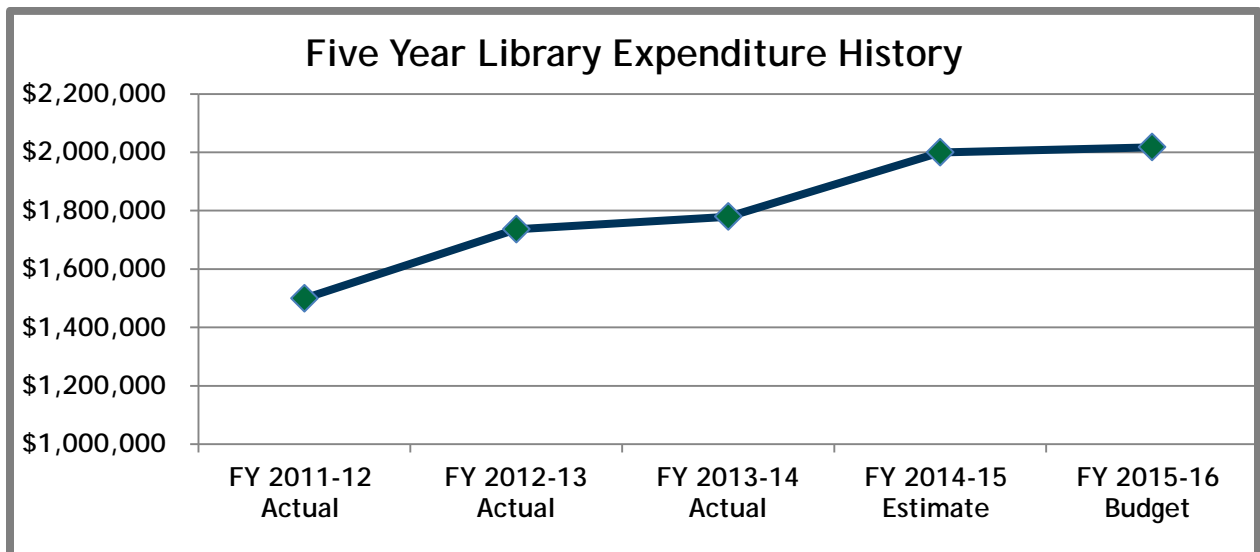
Five Year Parks Expenditure History

Parks expenditures increased \$850,000 or 21.4 percent from FY 2011-12 to FY 2015-16, reflecting the City's continued commitment to increase maintenance and parks and recreation programs. As can be seen in the graph below, expenditures increase significantly in FY 2014-15. This increase was driven almost entirely by new resources and positions associated with the operation and maintenance of Fischer Park and Walnut Avenue. Parks expenditures remained fairly flat from FY 2011-12 to FY 2013-14. However, 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. Funding is allocated in FY 2015-16 to purchased a new program registration and facility reservation software system. These factors are what is mainly driving the increase in expenditures from FY 2011-12 to FY 2015-16.



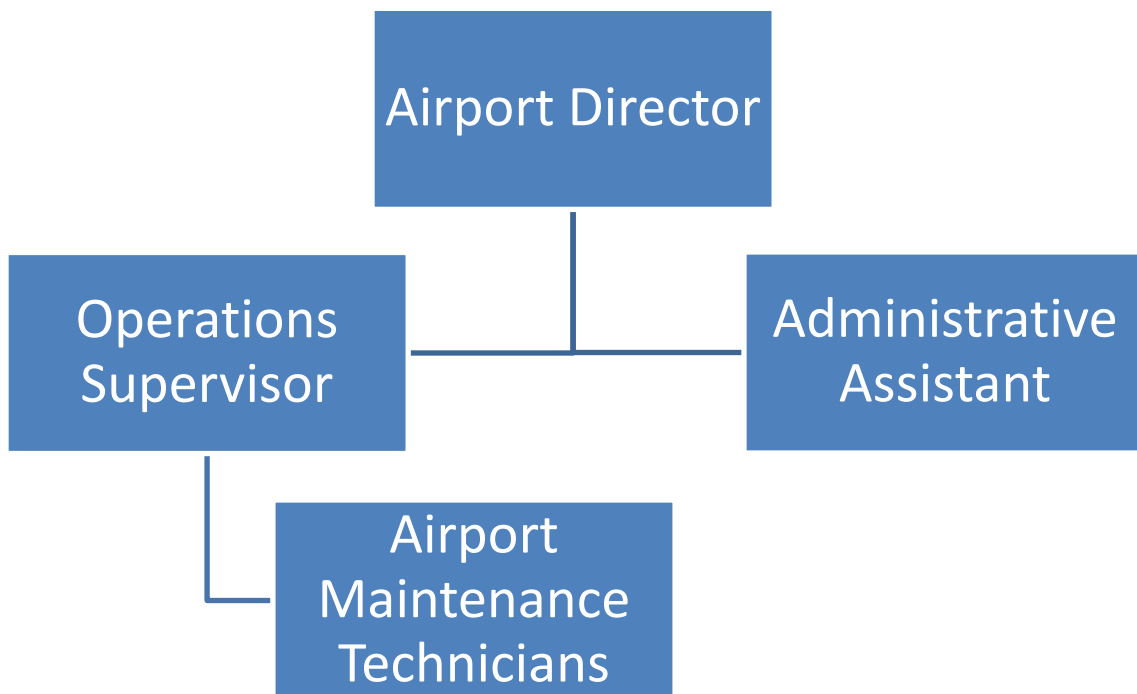
Five Year Library Services History

Library Services expenditures increased \$518,000 or 34.5 percent from FY 2011-12. This increase is mainly driven by additional resources and expenditures associated with the Westside Community Center. This facility was opened in FY 2012-13. Opening and programming of this facility requires personnel and operating/maintenance expenditures. Library Service expenditures increase in FY 2014-15 as well. Again, this increase is driven entirely by additional resources and improvements needed for the Westside Community Center. A large portion of these additional expenditures were for one-time capital repairs/enhancements to the facility. Expenditures are fairly flat when comparing FY 2014-15 to FY 2015-16.



Enterprise Funds

AIRPORT OPERATIONS



City of New Braunfels
 Airport Fund
 Fiscal Year Ending September 30, 2016

Fund: 501

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ (2,782)	\$ 203,427	\$ 422,711
Total Beginning Balance	\$ (2,782)	\$ 203,427	\$ 422,711

Revenue

Charges for Services	\$ 2,478,790	\$ 2,570,179	\$ 2,845,224
Intergovernmental Revenue	42,759	50,000	50,000
Total Revenue	\$ 2,521,549	\$ 2,620,179	\$ 2,895,224

TOTAL AVAILABLE FUNDS	\$ 2,518,767	\$ 2,823,606	\$ 3,317,935
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APPROPRIATIONS

Employee Expenses	\$ 397,925	\$ 409,636	\$ 460,361
Operation Expenses	1,826,405	1,598,689	1,951,515
Capital Expenses	-	20,000	66,000
Interfund Transfer	91,010	372,571	388,126
Contingencies			26,010

TOTAL OPERATING APPROPRIATIONS	\$ 2,315,340	\$ 2,400,895	\$ 2,892,012
Ending Fund Balance	\$ 203,427	\$ 422,711	\$ 425,922
TOTAL APPROPRIATIONS	\$ 2,518,767	\$ 2,823,606	\$ 3,317,935

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, 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.

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Customer service satisfaction	98%	98%	98%
Flight operations – traffic activity	45,048	45,000	50,000
Gallons of fuel sold	399,151	405,000	450,000
Jet-A (Corporate Traffic Indicator)	303,035	305,000	325,000
Standard aviation fuel	96,116	100,000	125,000
Airport improvements (Total)	\$1,100,000	\$0	\$0
City contribution	\$110,000	\$0	\$0
Grant contribution	\$990,000	\$0	\$0
Percent of business plan implemented	69%	75%	85%

Appropriations:

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Employee Expenses	\$397,925	\$409,636	\$460,361
Operation Expenses	1,826,405	1,598,689	1,951,515
Capital Expenses		20,000	66,000
Interfund Transfer	91,010	372,571	388,126
Contingencies			26,010
Total Appropriations	\$2,315,340	\$2,400,896	\$2,892,012

Program Justification and Analysis:

In comparison to the FY 2014-15 estimates, the FY 2015-16 Airport Budget has increased overall. This is driven by multiple factors. The FY 2015-16 Budget reflects full funding for all authorized positions, which is driving the increase in employee expenses.

The increase in operating expenses in FY 2015-16 is mainly due to the cost of purchasing fuel for resale and an increase in one-time capital expenditures. Based on expected increased demand as a result of the ongoing development occurring at the Airport fuel costs are expected to increase in FY 2015-16. Capital expenses total \$66,000 in FY 2015-16 which include a ground power unit or GPU (\$50,000). The GPU will allow Airport staff to enhance customer service by prepping planes for flight well in advance of pilots/passengers arrival to the aircraft. The remaining \$16,000 will be utilized to purchase an additional zero turn mower proposed budget.

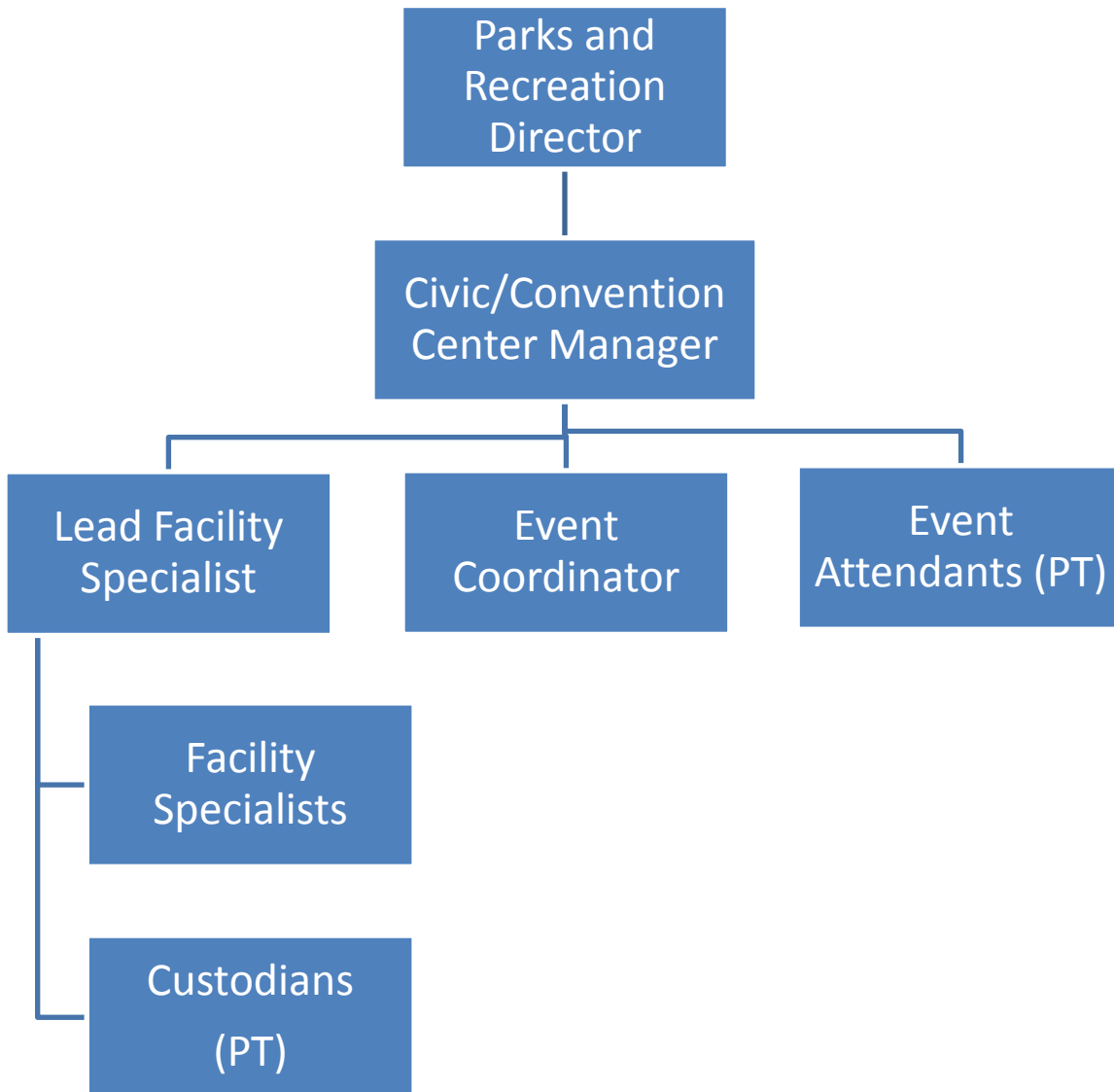
Interfund Transfers total \$388,126 in FY 2015-16. The City's enterprise funds, including the Airport use services provided by other City departments such as human resources, information technology, and finance among others. In FY 2015-16, the Airport Fund will transfer \$60,594 to the General Fund for the use of those administrative services. In addition, the Airport will once again make a contribution (\$107,938) toward the debt service associated with the hanger. In FY 2015-16, the General Fund and enterprise funds will make a one-time transfer to the Self Insurance Fund to account for higher than budgeted claim expenditures that occurred in FY 2014-15 (additional information on the Self Insurance Fund can be found on pages 301-304). For the Airport Fund, the transfer will total \$8,000. The remaining \$211,594 in interfund transfers for debt service associated with the purchase of and improvement to Airport facilities. This debt service is funded from increased lease revenues of the newly acquired facilities.

Contingencies – In the Airport Fund, continued implementation of the market study will cost approximately \$26,010 in FY 2015-16. Additional information on the market study can be found on pages 171-172.

Authorized Full Time Equivalents(FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Airport Director	1	1	1
Administrative Assistant	1	1	1
Airport Maintenance Technician	3	4	4
Lead Airport Maintenance Technician	1	0	0
Operations Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized FTE</i>	<i>7</i>	<i>7</i>	<i>7</i>

CIVIC/CONVENTION CENTER



City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2016

Fund: 541

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 1,500	\$ 162,288	\$ 155,184
Total Beginning Balance	\$ 1,500	\$ 162,288	\$ 155,184

Revenue

Charges for Services	\$ 371,614	\$ 424,070	\$ 449,754
Miscellaneous	760	2,653	-
Interfund Transfers	356,468	204,410	279,708
Total Revenue	\$ 728,842	\$ 631,133	\$ 729,462

TOTAL AVAILABLE FUNDS \$ 730,342 \$ 793,421 \$ 884,645

APPROPRIATIONS

Employee Expenses	\$ 318,415	\$ 365,077	\$ 390,517
Operation Expenses	217,736	242,585	232,688
Capital Expenses		-	-
Interfund Transfer	31,903	30,575	66,568
Contingencies		-	17,943

TOTAL OPERATING APPROPRIATIONS	\$ 568,054	\$ 638,237	\$ 707,717
Ending Fund Balance	\$ 162,288	\$ 155,184	\$ 176,929
TOTAL APPROPRIATIONS	\$ 730,342	\$ 793,421	\$ 884,645

CIVIC/CONVENTION CENTER FUND **Fund: 541**

Mission:

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

Vision:

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

Goals/Objectives:

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

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 expanded 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 facility's 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.

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Total Revenue	\$372,375	\$420,000	\$441,000
Non room Rental Revenue	\$21,483	\$36,500	\$38,000
Number of events	243	219	215
Customer Service Satisfaction (measured by survey)	96%	94%	94%
Repeat customers as a percent of total business	65%	72%	75%
New customers – convention/ trade shows	9	5	4
New customers - Non-convention/trade shows and <i>SMERF</i> (social, military, education, religious and fraternal)	63	45	40

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$318,415	\$365,077	\$390,517
Operation Expenses	217,736	242,585	232,688
Interfund Transfers	31,903	30,575	66,568
Contingencies			17,943
<i>Total Appropriations</i>	<i>\$568,054</i>	<i>\$638,237</i>	<i>\$707,717</i>

Program Justification and Fiscal Analysis:

The FY 2015-16 Civic/Convention Center Budget reflects an overall increase in comparison to the FY 2014-15 estimates. The FY 2014-15 estimates are higher than the FY 2013-14 actual numbers as a result of the implementation of the first phase of the market study conducted by staff in FY 2013-14. FY 2015-16 employee expenses are higher than FY 2014-15 estimates as a result of all current authorized positions being fully funded. Operating expenditures actually decrease in FY 2015-16, mainly driven by an updated contract for internet and Wi-Fi services that resulted in a significant cost savings for the Civic/Convention Center.

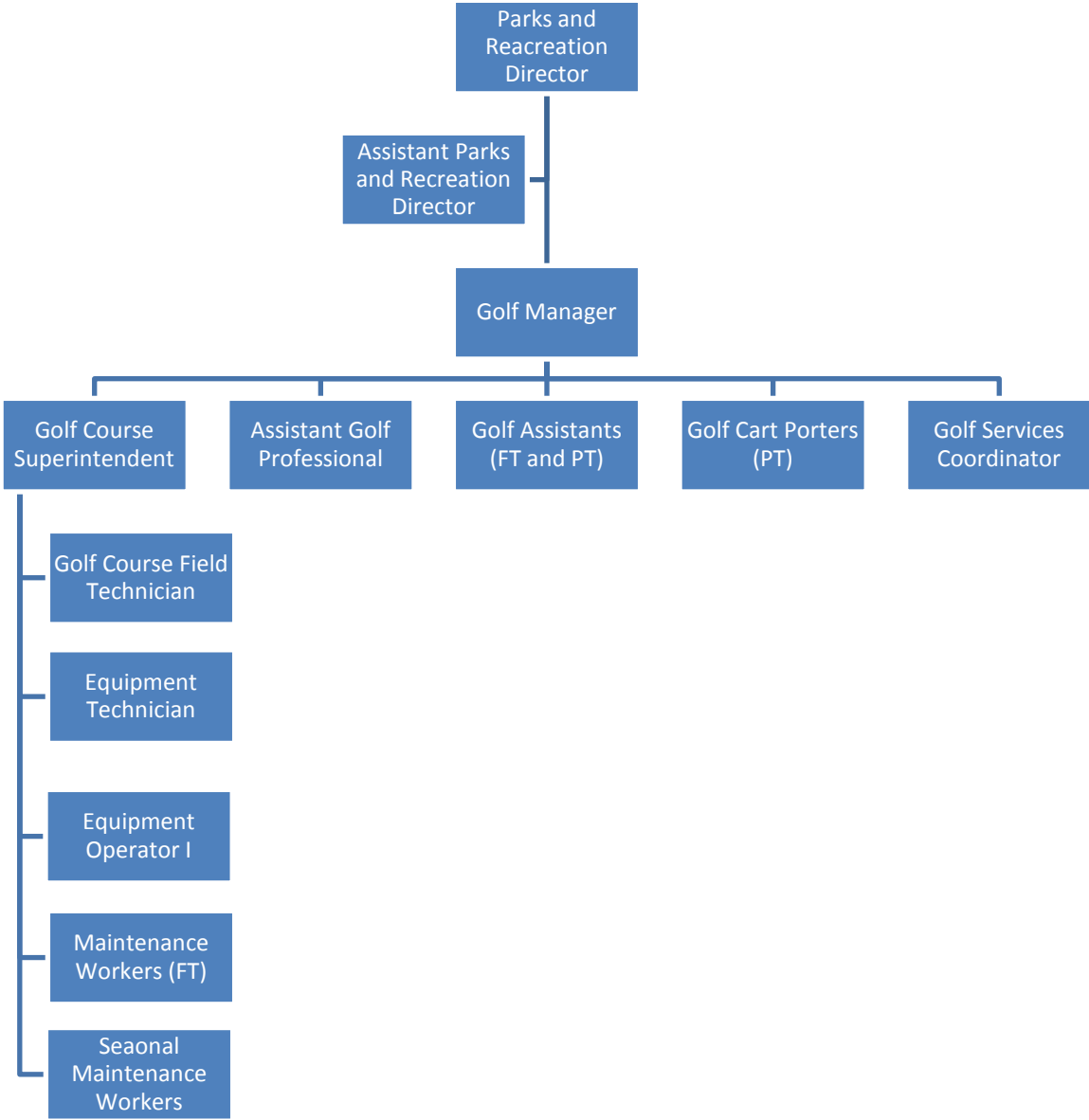
Interfund transfers total \$66,568 in FY 2015-16. The City's enterprise fund functions, including operation of the Civic/Convention Center, make use of services provided by other City departments such as human resources, information technology, finance and accounting and facilities maintenance. In FY 2015-16, The Civic/Convention Center Fund will contribute \$31,160 to the General fund for the use of those services. In FY 2015-16, the General Fund and enterprise funds will make a one-time transfer to the Self Insurance Fund to account for higher than budgeted claim expenditures that occurred in FY 2014-15 (additional information on the Self Insurance Fund can be found on pages 301-304). For the Civic/Convention Center Fund, the transfer will total \$7,000. The remaining \$28,408 will be transferred to the Enterprise Maintenance and Equipment Replacement Fund. These funds will be utilized for office renovations at the facility.

Contingencies – In the Civic/Convention Center Fund, continued implementation of the market study will cost approximately \$17,943 in FY 2015-16. Additional information on the market study can be found on pages 171-172.

Authorized Full Time Equivalents (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Civic/Convention Center Manager	1	1	1
Custodian – Part Time	1	1	1
Event Coordinator	1	1	1
Event Attendant – Part time	1.5	1.5	1.5
Facility Specialist	3	3	3
Lead Facility Specialist	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized FTE</i>	8.5	8.5	8.5

GOLF FUND



City of New Braunfels
Golf Fund
Fiscal Year Ending September 30, 2016

Fund: 531

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 412,881	\$ 260,047	\$ 143,646
Total Beginning Balance	\$ 412,881	\$ 260,047	\$ 143,646

Revenue

Charges for Services	\$ 49,791	\$ 1,305,664	\$ 1,724,396
Interest Income	102	-	-
Contributions	283,500	290,500	176,000
Miscellaneous	79,750	27,750	36,750
Interfund Transfer	43,000	-	-
Total Revenue	\$ 456,143	\$ 1,623,914	\$ 1,937,146

TOTAL AVAILABLE FUNDS \$ 869,024 \$ 1,883,961 \$ 2,080,792

APPROPRIATIONS

Employee Expenses	\$ 390,829	\$ 701,940	\$ 788,634
Operation Expenses	218,148	349,976	557,543
Capital Expenses		205,000	-
Interfund Transfer		483,398	498,625
Contingencies		-	47,998

TOTAL OPERATING APPROPRIATIONS	\$ 608,977	\$ 1,740,314	\$ 1,892,800
Ending Fund Balance	\$ 260,047	\$ 143,646	\$ 187,992
TOTAL APPROPRIATIONS	\$ 869,024	\$ 1,883,961	\$ 2,080,792

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 Golf Course at Comal Springs. This includes 120 acres of the newly renovated course as well as a landscaped area, 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.

Performance Measures:

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Golf course rounds played	0	34,750	45,000
Potential days open	0	362	362
Actual days open	0	268	320
Number of beginner class contact hours (Adult and Junior)	75	120	120
Number of followers through social media (Facebook, GolfNow)	75	3,694	4,500
Customer satisfaction (measured by survey)	N/A	96%	95%
Resident vs. Nonresident customers	N/A	84/16	80/20

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$390,829	\$701,940	\$788,634
Operation Expenses	218,148	349,976	557,543
Capital Expenditures		205,000	0
Interfund Transfers		483,398	498,625
Contingencies			47,998
<i>Total Appropriations</i>	<i>\$608,977</i>	<i>\$1,740,314</i>	<i>\$1,892,800</i>

Program Justification and Fiscal Analysis:

In October 2013, the City closed the golf course and clubhouse to complete renovations to the course and facilities. As can be seen, this had a onetime significant impact on expenditures during FY 2013-14. The City Council committed to maintaining the full time staff at the golf course during construction. The New Braunfels Industrial Development Corporation (NBIDC) provided significant funding during FY 2013-14 (and will continue to do so in the first two years of operation post-construction) to facilitate this plan to keep all the full time staff and to allow the golf course to meet the debt service requirements in the first two years of operation. Employee expenditures in FY 2013-14 were funded from four separate sources: the Golf Fund, NBIDC, project related staffing costs (debt funded) and the General Fund.

Actual employee expenses for FY 2013-14 are significantly less than the FY 2014-15 estimates and FY 2015-16 Budget. This is entirely driven by the fact that only full time, filled positions at the golf course were funded during the renovation (FY 2013-14). The employees in part time positions had the opportunity to move into open part time positions elsewhere in the organization during the renovation. The FY 2014-15 estimates are also affected by the implementation of the first phase of the market study conducted by staff in FY 2013-14. Also, in FY 2015-16, all current authorized positions are fully funded.

Operating expenditures increase in FY 2015-16 in comparison to the FY 2014-15 estimates due to a reclassification of expenditures. Capital lease expenditures in the amount of \$205,000 for the lease-purchase of the golf cart fleet and maintenance fleet have been re-classed from a capital expenditure to an operating expenditure. This equipment was leased on a four year repayment schedule and will continue into until FY 2017-18.

In FY 2015-16, the debt service associated with the course and clubhouse renovation is included in the budget (\$485,625). As stated, the NBIDC committed \$750,000 to support the golf course during the renovation and after the golf course reopens. A portion of the funds from the NBIDC (\$283,500) was utilized during the renovation to fund existing staff in FY 2013-14. In FY 2014-15, \$290,500 of the funds from NBIDC was utilized to partially fund the debt service expense for the course and clubhouse renovation. Therefore, the remaining \$176,000 (of the original \$750,000) will be utilized in FY 2015-16 for debt service expenses.

In FY 2015-16, the General Fund and enterprise funds will make a one-time transfer to the Self Insurance Fund to account for higher than budgeted claim expenditures that occurred in FY 2014-15 (additional information on the Self Insurance Fund can be found on pages 301-304). For the Golf Fund, the transfer will total \$13,000.

The Golf Course Fund will not make a transfer to the General Fund for administrative services in FY 2014-15 and FY 2015-16. This is in an effort to preserve Golf Fund reserves. Inclement weather during FY 2014-15 impacted Golf Fund revenues significantly. Forgoing the transfers helps to build back a small portion of the reserves lost during FY 2014-15. Staff intends to reinstate the transfer in FY 2016-17.

Contingencies – In the Golf Fund, continued implementation of the market study will cost approximately \$47,998 in FY 2015-16. Additional information on the market study can be found on pages 171-172.

Authorized Full Time Equivalent (FTE):

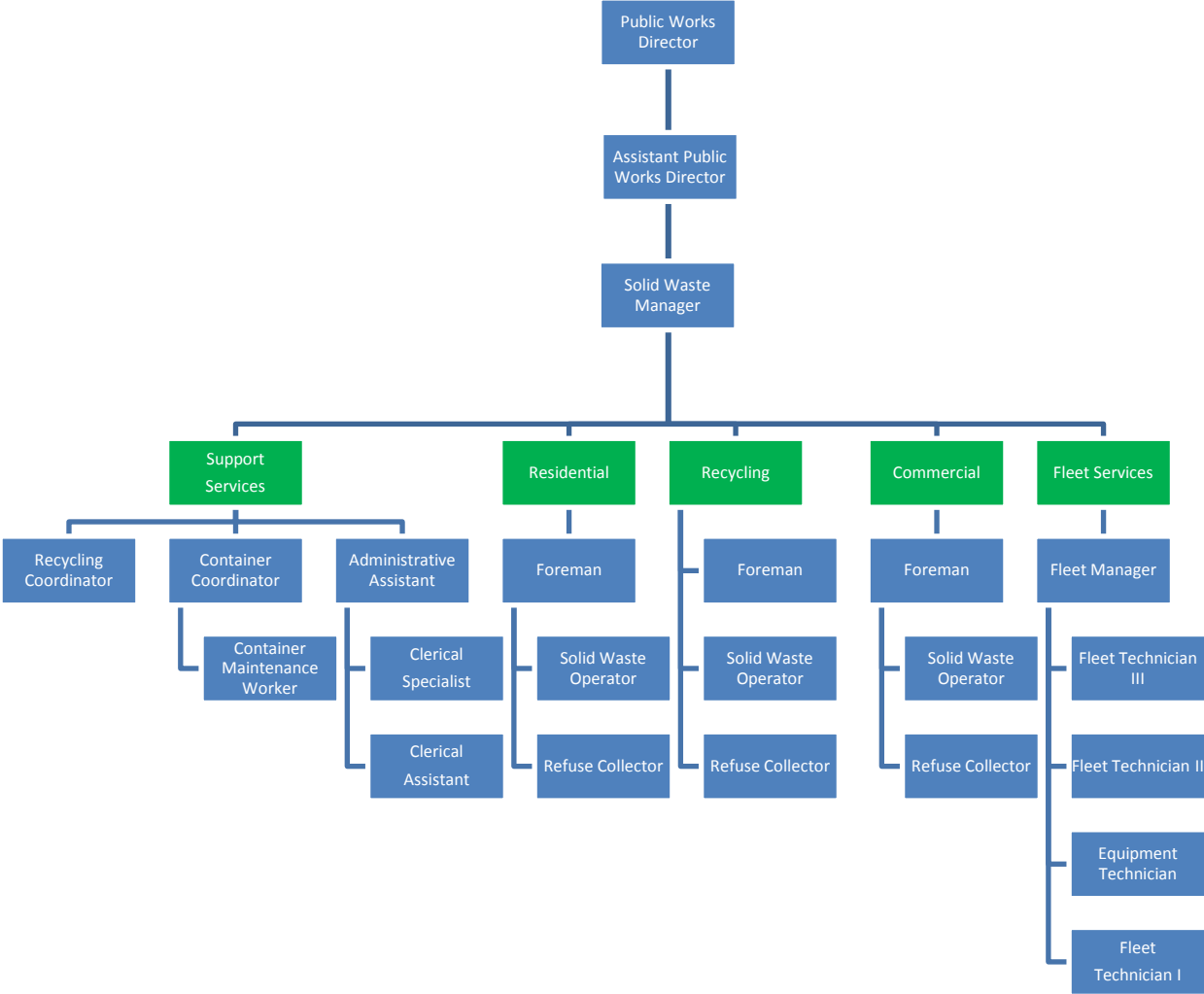
	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Assistant Golf Professional	1	1	1
Equipment Operator I	1	1	1
Equipment Technician	0	1	1
Golf Assistant	1	1	1
Golf Assistant – Part time	1	1	1
Golf Cart Porter – Part time	1	2	2
Golf Course Field Technician	1	1	1
Golf Course Superintendent	1	1	1
Golf Manager	1	1	1
Golf Services Coordinator	1	1	1
Maintenance Worker	<u>3.5</u>	<u>4.0</u>	<u>4.0</u>
<i>Total Authorized FTE</i>	<i>12.5</i>	<i>15.0*</i>	<i>15.0*</i>

25 percent of the costs associated with the Assistant Parks Director are funded by the Golf Fund.

Authorized Seasonal Positions

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2014-15 Budget
Maintenance Worker	<u>0</u>	<u>2</u>	<u>2</u>
<i>Total Authorized Seasonal Positions</i>	<i>0</i>	<i>2</i>	<i>2</i>

PUBLIC WORKS – SOLID WASTE FUND



City of New Braunfels
Solid Waste Fund
Fiscal Year Ending September 30, 2016

Fund: 521

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 2,600,034	\$ 2,463,981	\$ 2,642,895
Total Beginning Balance	\$ 2,600,034	\$ 2,463,981	\$ 2,642,895

Revenue

Charges for Services	\$ 7,467,644	\$ 7,807,305	\$ 8,125,006
Interest Income	844	800	800
Miscellaneous	187,970	167,923	165,856
Total Revenue	7,656,458	7,976,028	8,291,662

TOTAL AVAILABLE FUNDS \$ 10,256,492 \$ 10,440,009 \$ 10,934,557

APPROPRIATIONS

Public Works

Employee Expenses	\$ 2,768,043	\$ 2,887,914	\$ 3,047,934
Operation Expenses	3,786,162	4,111,320	4,402,168
Capital Expenses	26,451	66,610	6,300
Interfund Transfers	1,211,855	731,270	930,295
Program Change			
Contingencies		-	73,781

TOTAL OPERATING APPROPRIATIONS	\$ 7,792,511	\$ 7,797,114	\$ 8,460,479
Ending Fund Balance	\$ 2,463,981	\$ 2,642,895	\$ 2,474,078
TOTAL APPROPRIATIONS	\$ 10,256,492	\$ 10,440,009	\$ 10,934,557

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 the community's solid waste needs.

Goals/Objectives:

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

Department Description:

The Solid Waste Division of the Public Works Department consists of four sub-divisions: residential refuse collection, recycling and green waste collection, commercial refuse 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 vehicles (light and heavy).

Residential refuse 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, routine facilities maintenance and repair, debt service and administrative services provided by other City departments. Solid Waste is currently a self-supporting operation.

<i>Performance Measures:</i>			
	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
<i>Solid Waste – Residential:</i>			
Tons collect	27,843	28,455	29,250
Operating cost per ton	\$73.90	\$86.54	\$89.20
<i>Solid Waste – Commercial:</i>			
Tons collected	27,926	30,812	32,000
Operating cost per ton	\$70.95	\$71.46	\$72.55
Percent of collection that meets established schedule	99%	99%	99%
<i>Solid Waste – Recycling:</i>			
Customer outreach contact hours	910	2,009	2,250
Tons diverted from landfill	8,027,	8,468	8,750
Percent of total tons collected	29%	30%	30%
Average pounds of recyclables per household per week	17.3	19	20
<i>Fleet Service Center:</i>			
Work orders completed	2,703	2,724	3,000
Percentage of outsourced repair costs	9%	10%	9%
Useful life of City-wide light vehicle fleet	8	8	8
Work orders completed within two days	98.13%	98%	99%
<i>Special Programs:</i>			
Household hazardous waste customers served	659	523	600
Bulky goods collection customers served	1,950	2,000	2,250
Green waste collection opportunities per year	2,609	2,580	3,000

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$2,768,043	\$2,887,914	\$3,047,934
Operation Expenses	3,786,162	4,111,320	4,402,168
Capital Expenses	26,451	66,610	6,300
Interfund Transfers	1,211,855	731,270	930,295
Contingencies			73,781
<i>Total</i> <i>Appropriations</i>	<i>\$7,792,511</i>	<i>\$7,797,114</i>	<i>\$8,460,479</i>

Program Justification and Fiscal Analysis:

The FY 2015-16 Solid Waste Budget increases significantly in comparison to the FY 2014-15 estimates. The increase is driven by various factors. Multiple vacancies in FY 2014-15 generated cost savings. In FY 2015-16 employee expenses are higher as a result of all current authorized positions being fully funded.

Operating expenses have also increased for FY 2015-16 when compared to FY 2014-15 estimates. This is driven mainly by expected increase in refuse disposal costs. Also, additional refuse containers will need to be purchased to establish an inventory and keep up with demand as a result of the continued increase in residential and commercial customer base.

Capital expenses of \$6,300 are proposed to purchase an air compressor for the Fleet Services division.

Interfund Transfers - For the past several years, the Solid Waste Fund has funded the expenses associated with litter pickup along and in the Comal River. In FY 2015-16, these expenses continue to be funded through Solid Waste (\$125,000) as they relate to garbage collection and disposal. The funds are transferred to the River Activities Fund to make actual payments for services to better reflect the total cost of supporting river activities.

The Solid Waste Division will continue to pay a fee to the General Fund in the amount of \$300,000. These funds will help offset the cost of street maintenance and repair. The Solid Waste heavy vehicles (mainly refuse collection trucks) create significant wear and tear on the streets. The Solid Waste Fund also contributes funding to the General Fund for administrative support including accounting and budgeting, information technology services, purchasing, human resources, attorney support and facilities maintenance. For FY 2015-16, this contribution totals \$372,505.

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 had sufficient reserves to contribute their appropriate share of debt service that had already been paid as well as

to make the annual debt service payment. Therefore, in FY 2013-14 a transfer to the Debt Service Fund was made that represents the first five annual payments that were not made by Solid Waste (\$387,241). The annual payment due in FY 2015-16 is (\$75,790).

In FY 2015-16, the General Fund and enterprise funds will make a one-time transfer to the Self Insurance Fund to account for higher than budgeted claim expenditures that occurred in FY 2014-15 (additional information on the Self Insurance Fund can be found on pages 301-304). For the Golf Fund, the transfer will total \$57,000.

Contingencies – In the Solid Waste Fund, continued implementation of the market study will cost approximately \$119,781 in FY 2015-16. Additional information on the market study can be found on pages 171-172. Also allocated in contingencies is a 1.5 percent turnover adjustment to account for the turnover savings that are anticipated to occur throughout the year (\$46,000)

Authorized Full Time Equivalent (FTE):

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
<u>Support Services:</u>			
Assistant Director – Public Works	.5	.5	.5
Administrative Assistant	1	1	1
Clerical Assistant	1	1	1
Clerical Specialist	1	1	1
Container Coordinator	1	1	1
Maintenance Worker	1	1	1
Recycling Coordinator	1	1	1
Solid Waste Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total – Administration	7.5	7.5	7.5
<u>Residential Collection:</u>			
Foreman	1	1	1
Refuse Collector	4	4	2
Solid Waste Operator	<u>8</u>	<u>9</u>	<u>9</u>
Total – Residential Collection	13	14	12
<u>Commercial Collection:</u>			
Foreman	1	1	1
Refuse Collector	2	2	2
Solid Waste Operator	<u>9</u>	<u>9</u>	<u>9</u>
Total – Commercial Collection	12	12	12
<u>Recycling Collection:</u>			
Recycle Center Foreman	0	1	1
Refuse Collector	3	4	6
Solid Waste Operator	<u>7</u>	<u>7</u>	<u>7</u>
Total – Recycling	10	12	14
<u>Fleet Services:</u>			
Equipment Technician	1	1	1
Fleet Manager	1	1	1
Fleet Technician I	2	2	2
Fleet Technician II*	1	1	1
Fleet Technician III	<u>1</u>	<u>1</u>	<u>1</u>
Parts Technician	1	1	1
Total – Fleet Services	7	7	7
<i>Total Authorized FTE</i>	49.5	52.5	52.5

- * One additional Fleet Technician II position is assigned to the Police Department vehicle fleet and is fully funded and authorized in the General Fund Police Department Budget.



Special Revenue Funds



INFRASTRUCTURE

City of New Braunfels
Cemetery Improvements Fund
Fiscal Year Ending September 30, 2016

Fund: 781

	FY 2013-14	FY 2014-15	FY 2015-16
Available Funds	Actual	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 94,185	\$ 94,114	\$ 94,664
Total Beginning Balance	\$ 94,185	\$ 94,114	\$ 94,664

Revenue

Licenses and Permits	\$ 500	\$ 500	\$ 500
Miscellaneous	-	-	-
Interest Income	29	50	50
Total Revenue	\$ 529	\$ 550	\$ 550

TOTAL AVAILABLE FUNDS \$ 94,714 \$ 94,664 \$ 95,214

APPROPRIATIONS

Operation Expenses	\$ 600	\$ -	\$ -
Capital Expenses	-	-	86,500

TOTAL OPERATING APPROPRIATIONS	\$ 600	\$ -	\$ 86,500
Ending Fund Balance	\$ 94,114	\$ 94,664	\$ 8,714
TOTAL APPROPRIATIONS	\$ 94,714	\$ 94,664	\$ 95,214

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 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenses	\$600	\$0	\$0
Capital Expenses			86,500
<i>Total Appropriations</i>	<i>\$600</i>	<i>\$0</i>	<i>\$86,500</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 2015-16, \$86,500 is appropriated to move forward with recommendations identified in the master plan. However, due to the limitations of this funding source, the Parks and Recreation Advisory Board Cemetery Committee will prioritize and recommend to the City Council what project(s) would represent the best use of these one-time funds in FY 2015-16.

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 address this issue. A major capital investment will be required to address this erosion. Design and archeological survey for the project is nearing completion. However, construction funds have not yet been identified for this capital improvement project.

City of New Braunfels
Stormwater Development Fund
Fiscal Year Ending September 30, 2016

Fund: 232

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 26,685	\$ 139,168	\$ 129,099
Total Beginning Balance	\$ 26,685	\$ 139,168	\$ 129,099

Revenue

Development Fees	\$ 101,609	\$ 69,931	\$ 70,000
Interest Income	9	-	-
Interfund Transfer	10,865	-	-
Total Revenue	\$ 112,483	\$ 69,931	\$ 70,000

TOTAL AVAILABLE FUNDS	\$ 139,168	\$ 209,099	\$ 199,099
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APPROPRIATIONS

Operation Expenses	-	80,000	120,000
Capital Expenses	-	-	51,000

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 80,000	\$ 171,000
Ending Fund Balance	\$ 139,168	\$ 129,099	\$ 28,099
TOTAL APPROPRIATIONS	\$ 139,168	\$ 209,099	\$ 199,099

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 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenses	\$0	\$80,000	\$120,000
Capital Expenses			51,000
<i>Total Appropriations</i>	<i>\$0</i>	<i>\$80,000</i>	<i>\$171,000</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 2014-15, \$80,000 was utilized to support drainage repair as well as operation and maintenance of the City's publicly owned right-of-ways and easements. In FY 2013-14, these expenses were funded in the City's General Fund. In FY 2015-16, this same level of funding is allocated to continue those repair and maintenance efforts. In addition, \$40,000 in operating expenditures has been added to support the acquisition of priority I privately owned drainage easements, a new initiative for FY 2015-16. At last, \$51,000 has been allocated to capital expenditures to purchase the necessary equipment (tractor and mower) to maintain these new easements as they are acquired by the City. The on-going maintenance of these new properties will require additional staff resources. In FY 2015-16 an additional Equipment Operator is proposed to be added and funded by the General Fund. Additional information on this position can be found on page 134.

PUBLIC SAFETY

City of New Braunfels
Child Safety Fund
Fiscal Year Ending September 30, 2016

Fund: 230

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 180,621	\$ 209,653	\$ 178,213
Total Beginning Balance	\$ 180,621	\$ 209,653	\$ 178,213

Revenue

Fines and Forfeitures	\$ 13,618	\$ 16,200	\$ 17,010
Interest Income	10	-	-
Miscellaneous	-	-	-
Intergovernmental Revenue	112,616	117,000	122,000
Total Revenue	\$ 126,244	\$ 133,200	\$ 139,010

TOTAL AVAILABLE FUNDS \$ 306,865 \$ 342,853 \$ 317,224

APPROPRIATIONS

Employee Expenses	\$ 62,756	\$ 60,766	
Operation Expenses	34,456	103,874	166,000

TOTAL OPERATING APPROPRIATIONS	\$ 97,212	\$ 164,640	\$ 166,000
Ending Fund Balance	\$ 209,653	\$ 178,213	\$ 151,224
TOTAL APPROPRIATIONS	\$ 306,865	\$ 342,853	\$ 317,224

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 or for programs designed to enhance public safety and security. The funds must be used for programs for school age children. The City of New Braunfels has school crossing guards for which the funds are used. In addition, the funds are used for other statutorily allowable programs and expenditures for children.

The Child Safety Fund receives its revenue from a \$25 court cost assessed for passing a school bus loading and unloading children and for certain traffic offenses that occur in a school crossing zone. The fund also receives revenue from a \$20 fee assessed for juveniles who are cited for failure to attend school and parental contribution to non-attendance, (Article 102.014(g), Texas Code of Criminal Procedure).

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$62,756	\$60,766	\$0
Operation Expenses	34,456	103,874	166,000
<i>Total Appropriations</i>	<i>\$97,212</i>	<i>\$164,640</i>	<i>\$166,000</i>

Program Justification and Fiscal Analysis

The Child Safety Fund pays the cost of school crossing guards for intersections of schools within the City limits. The budget also includes funding for equipment and supplies to provide child safety programs for school age children.

In FY 2013-14 and FY 2014-15, this fund supported various security enhancements at the Westside Community Center and New Braunfels Library as both facilities provide services and programs to school age children.

In FY 2015-16, the Child Safety Fund will still support all costs associated with school crossing guards; however, the city is transitioning this effort from an internal provision to a contractual service. In doing so, indirect resources and effort currently required to manage the school crossing guard program (mainly from Human Resources and the Police Department) can be redirected back to their departmental core responsibilities and functions.

Expenditures still remain allocated in the Child Safety Fund to support separate annual programs offered by Municipal Court as well as the Police and Fire Departments.

Authorized Positions

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
School Crossing Guard - Seasonal	<u>14</u>	<u>14</u>	<u>0</u>
<i>Total Authorized Positions</i>	<i>14</i>	<i>14</i>	<i>0</i>

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2016

Fund: 227

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 5,286	\$ 7,840	\$ 19,979
Total Beginning Balance	\$ 5,286	\$ 7,840	\$ 19,979

Revenue

Fines and Forfeitures	\$ 28,042	\$ 34,750	\$ 36,500
Total Revenue	\$ 28,042	\$ 34,750	\$ 36,500

TOTAL AVAILABLE FUNDS	\$ 33,328	\$ 42,590	\$ 56,479
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APPROPRIATIONS

Employee Expenses	\$ 25,488	\$ 22,611	\$ 50,887
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TOTAL OPERATING APPROPRIATIONS	\$ 25,488	\$ 22,611	\$ 50,887
Ending Fund Balance	\$ 7,840	\$ 19,979	\$ 5,592
TOTAL APPROPRIATIONS	\$ 33,328	\$ 42,590	\$ 56,479

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 is a state court with jurisdiction over Class C misdemeanors and City ordinance violations. 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 whose primary responsibilities include: administering daily operations of the court; maintaining court records; coordinating the scheduling of cases; providing service to the public; and performing other duties as may be outlined in the City charter or ordinances. The Municipal Court 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.

Under the provisions of Article 102.017, Texas Code of Criminal Procedure, the Court Security Fund was established by the City of New Braunfels in August 2004. The City collects \$3.00 from defendants convicted of a misdemeanor offense in the Municipal Court. For the purpose of collecting money for this fund, a person is considered convicted if a sentence is imposed or the court defers final disposition of the person's case. Proceeds from this fee can be used only for security services for buildings housing a court. This includes but is not limited to the purchase or repair of x-ray machines and conveying systems; handheld and walk through metal detectors; identification card systems; electronic locks; surveillance equipment; video conferencing systems; bailiffs; contract security personnel; signage; confiscated weapon inventory and tracking systems; locks, chains, alarms or similar security devices; the purchase or repair of bullet-proof glass; continuing education on security issues for court and security personnel; and warrant officers and related equipment.

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$25,488	\$22,611	\$50,887
<i>Total Appropriations</i>	<i>\$25,488</i>	<i>\$22,611</i>	<i>\$50,887</i>

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 2015-16 Budget represents an increase in allocations in comparison to the FY 2014-15 estimate. The FY 2015-16 Budget funds 75 percent of the total cost of the Warrant Officer position, an increase from the 40 percent allocation in FY 2014-15.

City of New Braunfels
Court Technology Fund
Fiscal Year Ending September 30, 2016

Fund: 229

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 15,639	\$ 20,624	\$ 29,922
Total Beginning Balance	\$ 15,639	\$ 20,624	\$ 29,922

Revenue

Fines and Forfeitures	\$ 37,460	\$ 38,300	\$ 40,215
Total Revenue	\$ 37,460	\$ 38,300	\$ 40,215

TOTAL AVAILABLE FUNDS	\$ 53,099	\$ 58,924	\$ 70,137
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APPROPRIATIONS

Operation Expenses	\$ 32,475	\$ 29,002	\$ 64,000
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TOTAL OPERATING APPROPRIATIONS	\$ 32,475	\$ 29,002	\$ 64,000
Ending Fund Balance	\$ 20,624	\$ 29,922	\$ 6,137
TOTAL APPROPRIATIONS	\$ 53,099	\$ 58,924	\$ 70,137

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 is a state court with jurisdiction over Class C misdemeanors and City ordinance violations. 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 whose primary responsibilities include: administering daily operations of the court; maintaining court records; coordinating the scheduling of cases; providing service to the public; and performing other duties as may be outlined in the City charter or ordinances. The Municipal Court 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 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. For the purpose of collecting money for this fund, a person is considered convicted if a sentence is imposed or the court defers final disposition of the person's case. The Court Technology Fund can be used only to fund the purchase and maintenance of technological enhancements for the Municipal Court. This includes, but is not limited to: computer systems, networks, hardware and software; imaging systems; electronic kiosks; docket management systems; and electronic ticket writers. The City currently uses the funds to purchase and support the Municipal Court's case management software and other technological enhancements and needs.

Appropriations:

	<u>FY 2013-14</u> <u>Actual</u>	<u>FY 2014-15</u> <u>Estimate</u>	<u>FY 2015-16</u> <u>Budget</u>
Operation Expenses	\$32,475	\$29,002	\$64,000
<i>Total Appropriations</i>	<i>\$32,475</i>	<i>\$29,002</i>	<i>\$64,000</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. Appropriations primarily support software and license agreements including online credit card payment acceptance as well as telephone notification and scheduling.

The budget for FY 2015-16 is increasing significantly in anticipation of hardware and other technology expenditures that will likely be necessary with the transition to the new City Hall complex. The fund will still continue to support its recurring technology related expenditures.

City of New Braunfels
Judicial Efficiency Fund
Fiscal Year Ending September 30, 2016

Fund: 228

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 12,708	\$ 15,935	\$ 15,885
Total Beginning Balance	\$ 12,708	\$ 15,935	\$ 15,885

Revenue

Fines and Forfeitures	\$ 8,758	\$ 7,750	\$ 8,138
Total Revenue	\$ 8,758	\$ 7,750	\$ 8,138

TOTAL AVAILABLE FUNDS	\$ 21,466	\$ 23,685	\$ 24,023
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APPROPRIATIONS

Employee Expenses	\$ 4,817	\$ 6,800	\$ 8,000
Operations Expenses	714	1,000	13,750

TOTAL OPERATING APPROPRIATIONS	\$ 5,531	\$ 7,800	\$ 21,750
Ending Fund Balance	\$ 15,935	\$ 15,885	\$ 2,273
TOTAL APPROPRIATIONS	\$ 21,466	\$ 23,685	\$ 24,023

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 is a state court with jurisdiction over Class C misdemeanors and City ordinance violations. The Municipal Court 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 the State mandated Time Payment Fee and the State Judicial Support Fee. A Time Payment Fee of \$25 is required to be 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 lawful 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 court to make that determination. The Judicial Support Fee in the amount of \$6.00 is required to be paid by defendants who are convicted or whose cases are deferred in the Municipal Court. The State provides that the City is required to keep and use 10 percent of the \$6.00 to promote the efficient operation of the municipal court and the investigation, prosecution, and enforcement of offenses that are within the jurisdiction of the court. The City of New Braunfels uses the fund for warrant roundups, amnesty programs, temporary employees to meet peak workload demands during the summer season, and any other items that will help the court be more efficient.

Appropriations:

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$4,817	\$6,800	\$8,000
Operation Expenses	714	1,000	13,700
<i>Total Appropriations</i>	<i>\$5,531</i>	<i>\$7,800</i>	<i>\$21,750</i>

Program Justification and Analysis:

In FY 2013-14, the Municipal Court held two warrant round ups. Employee expenditures associated with the warrant round ups (overtime for law enforcement officers) were paid from the Judicial Efficiency Fund. Warrant round ups create offsetting revenue in the General Fund as well as the court funds.

In FY 2014-15 and again allocated for FY 2015-16, this effort will continue at an expanded level with four warrant round ups held annually. Again, the overtime costs of law enforcement officers to serve the warrants will be paid from the Judicial Efficiency Fund. A portion of the allocated operating expenditures will also likely be utilized to purchase supplies and equipment for the court associated with the transition to the new City Hall complex.

City of New Braunfels
 Juvenile Case Manager Fund
 Fiscal Year Ending September 30, 2016

Fund: 240

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 156,946	\$ 153,548	\$ 167,648
Total Beginning Balance	\$ 156,946	\$ 153,548	\$ 167,648

Revenue

Fines and Forfeitures	\$ 51,639	\$ 61,100	\$ 64,155
Interest Income	42	-	-
Total Revenue	\$ 51,681	\$ 61,100	\$ 64,155

TOTAL AVAILABLE FUNDS	\$ 208,627	\$ 214,648	\$ 231,803
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APPROPRIATIONS

Employee Expenses	\$ 50,304	\$ 44,000	\$ 51,000
Operating Expenses	4,775	3,000	62,451

TOTAL OPERATING APPROPRIATIONS	\$ 55,079	\$ 47,000	\$ 113,451
Ending Fund Balance	\$ 153,548	\$ 167,648	\$ 118,352
TOTAL APPROPRIATIONS	\$ 208,627	\$ 214,648	\$ 231,803

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 is a state court with jurisdiction over Class C misdemeanors and City ordinance violations. 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 whose primary responsibilities include: administering daily operations of the court; maintaining court records; coordinating the scheduling of cases; providing service to the public; and performing other duties as may be outlined in the City charter or ordinances. The Municipal Court 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 City established by ordinance the Juvenile Case Manager Fund in December 2005. The City collects \$5.00 from defendants convicted of a misdemeanor offense in the Municipal Court for the fund. The fund also receives revenue of \$1.00 from the State court cost, Truancy Prevention and Diversion Fund, on convictions of a misdemeanor in the Municipal Court. For purpose of collecting money for these two funds, a person is considered convicted if a sentence is imposed or the court defers final disposition of the person's case. The Juvenile Case Manager Fund can be used only to fund the salary, benefits, training, travel expenses, office supplies or other necessary expenses of a juvenile case manager, this position provides services in cases involving juveniles offenders consistent with the court's statutory powers or referred to a court by a school administrator or designee for misconduct that would otherwise be within the court's statutory powers prior to a case being filed, with the consent of the juvenile and the juvenile's parents or guardians. 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.

Appropriations:

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenses	\$50,304	\$44,000	\$51,000
Operation Expenses	4,775	3,000	62,451
<i>Total Appropriations</i>	<i>\$55,079</i>	<i>\$47,000</i>	<i>\$113,451</i>

Program Justification and Analysis:

The FY 2015-16 Budget supports the full cost of the Juvenile Case Manager as well as various operating costs associated with juvenile case management. In addition, funds are allocated for the court to pursue opportunities to increase services and programming as it relates to juvenile case management.

Authorized Positions

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Juvenile Case Manager	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	<i>1</i>	<i>1</i>	<i>1</i>

EFFECTIVE MANAGEMENT

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2016

Fund: 245

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 404,065	\$ 412,311	\$ 625,561
Total Beginning Balance	\$ 404,065	\$ 412,311	\$ 625,561

Revenue

Franchise Payments - Time Warner	\$ 175,063	\$ 213,250	\$ 213,250
Total Revenue	\$ 175,063	\$ 213,250	\$ 213,250

TOTAL AVAILABLE FUNDS	\$ 579,128	\$ 625,561	\$ 838,811
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APPROPRIATIONS

Operating Expenses	\$ 7,499	\$ -	\$ 10,000
Capital Expenses	159,318	-	750,000

TOTAL OPERATING APPROPRIATIONS	\$ 166,817	\$ -	\$ 760,000
Ending Fund Balance	\$ 412,311	\$ 625,561	\$ 78,811
TOTAL APPROPRIATIONS	\$ 579,128	\$ 625,561	\$ 838,811

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 fund to separately account for and report activities related to this revenue.

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenses	\$7,499	\$0	\$10,000
Capital Expenses	159,318	0	750,000
<i>Total Appropriations</i>	<i>\$166,817</i>	<i>\$0</i>	<i>\$760,000</i>

Program Justification and Analysis:

In FY 2012-13 and FY 2013-14, the City utilized this fund to make significant enhancements in broadcasting capabilities in the City Council Chambers (approximately \$310,000 in total). In FY 2014-15, the City decided to utilize this funding source to pay for capital costs associated with the council chambers and audio visual space at the new City Hall complex. The Council Chambers is where televised public meetings occur. In addition, the Council Chambers is the only space where emergency and or informational broadcasts can be held. Therefore, \$750,000 in capital expenses is allocated in FY 2015-16 for this expense. \$10,000 is allocated for any additional equipment required and/or costs associated with moving our existing broadcasting infrastructure to the new building.

City of New Braunfels
Equipment Replacement Fund
Fiscal Year Ending September 30, 2016

Fund: 260

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 4,507,794	\$ 4,407,998	\$ 4,311,439
Total Beginning Balance	\$ 4,507,794	\$ 4,407,998	\$ 4,311,439

Revenue

Interfund Transfers	\$ 68,106	\$ 436,208	\$ 465,000
Miscellaneous	57,259	10,783	25,000
Interest Income	3,675	3,500	3,000
Total Revenue	\$ 129,040	\$ 450,491	\$ 493,000

TOTAL AVAILABLE FUNDS \$ 4,636,834 \$ 4,858,489 \$ 4,804,439

APPROPRIATIONS

Technology Enhancements/Replacement	\$ 33,829	\$ 213,695	\$ 200,000
SCBA Purchase			800,000
Vehicles			
Planning and Community Development	\$ 22,140	\$ 46,771	\$ 102,000
Police	172,867	219,414	940,000
Fire			172,000
Municipal Court			
Public Works		67,170	
Parks			43,000

TOTAL OPERATING APPROPRIATIONS	\$ 228,836	\$ 547,050	\$ 2,257,000
Ending Fund Balance	\$ 4,407,998	\$ 4,311,439	\$ 2,547,439
TOTAL APPROPRIATIONS	\$ 4,636,834	\$ 4,858,489	\$ 4,804,439

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 and at least 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. 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").

In FY 2013-14, the vehicle and computer replacement program was suspended as a budget balancing strategy. This meant that no contribution occurred into the fund in FY 2013-14 and only very select vehicles were replaced. The Fire Department's self contained breathing apparatus (SCBA) contribution was made. This equipment must be replaced in 2016, which is why this portion of the program remained active in FY 2013-14. In FY 2014-15, the program was partially reinstated. A portion of the full contribution was made into the fund and only a relatively small number of vehicles that meet various age and mileage criteria replaced. In FY 2015-16, the program remains partially reinstated; however the transfer has been increased by \$100,000 from FY 2013-14 (a total of \$400,000).

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenses	\$33,829	\$14,531	\$225,000
Capital Expenses	195,007	532,519	2,032,000
<i>Total Appropriations</i>	\$228,836	\$547,050	\$2,257,000

Program Justification and Analysis:

In FY 2013-14, the Equipment Replacement Fund invested a total of \$100,000 in technology enhancements/replacements. In FY 2014-15, \$200,000 was expensed to upgrade the Police Department servers and storage capacity. This project includes virtualized servers, as well as

improved backup and disaster recovery systems. As mentioned earlier, scheduled technology replacements have been suspended since FY 2013-14. Therefore, there are a number of workstations, laptops and network equipment that must be replaced in FY 2015-16. Therefore, \$200,000 is allocated for this effort.

As mentioned earlier, in FY 2014-15, the equipment replacement program is only partially reinstated. A \$300,000 contribution in the form of a transfer from the General Fund was included to support the equipment replacement program in FY 2014-15. Only vehicles that were in dire need of replacement occurred in FY 2014-15. In FY 2015-16, the contribution to the fund will increase to \$400,000 in total. Approximately 100 vehicles have met the age criteria for replacement (eight years). Fortunately, many vehicles in the fleet have low mileage and have been maintained properly. The Fleet Manager has evaluated all eligible vehicles and has determined that 29 warrant replacement, the majority of which are police pursuit vehicles (20). The approximate cost to replace the vehicles is \$1,257,000.

At last, the Fire Department's Self Contained Breathing Apparatus is scheduled for replacement in FY 2015-16. The estimated cost of this equipment is \$800,000. This equipment is an essential component of fire suppression. The useful life of this equipment is fifteen years.

Policy Considerations:

As mentioned above, a very large portion of the fleet will meet the age criteria for replacement 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. Seeing that the program is still partially reinstated, only a select number of vehicles (mainly police pursuit) will be replaced in FY 2015-16. Fortunately, the fleet has been well maintained since 2008 and a large number of those vehicles can be extended and remain in service past the current eight year threshold. However, these costs are only deferrable and the program will need to be fully reinstated in the near future. To fully fund the equipment replacement program will require an increase of approximately \$525,000 in the annual transfer from the General Fund (\$925,000 in total).

City of New Braunfels
Enterprise Maintenance and Equipment Replacement Fund
Fiscal Year Ending September 30, 2016

Fund: 262

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 2,641,774	\$ 2,182,956	\$ 2,102,831
Total Beginning Balance	\$ 2,641,774	\$ 2,182,956	\$ 2,102,831

Revenue

Interfund Transfers	\$ 1,590,390	\$ 1,785,826	\$ 1,914,234
Sale of Property	284,172	66,790	-
Interest Income	594	750	750
Total Revenue	\$ 1,875,156	\$ 1,853,366	\$ 1,914,984

TOTAL AVAILABLE FUNDS \$ 4,516,930 \$ 4,036,322 \$ 4,017,815

APPROPRIATIONS

Civic Center - Operating Expenditures	\$ 25,026	\$ 24,000	\$ -
Capital Expenditures - Vehicles and Equipment			
Civic Center	36,080	63,602	28,408
Airport		75,000	
Sanitation	2,172,868	1,770,889	50,000

TOTAL OPERATING APPROPRIATIONS	\$ 2,233,974	\$ 1,933,491	\$ 78,408
Unrestricted Fund Balance	\$ 2,182,956	\$ 1,902,831	\$ 3,639,407
Civic/Convention Center Facility Reserve	100,000	200,000	300,000
TOTAL APPROPRIATIONS	\$ 4,416,930	\$ 4,036,322	\$ 4,017,815

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 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 heavy equipment vehicles are replaced on a 10 year, 150,000 mile schedule.

This fund also provides funding that is earmarked for improvements and major repairs to the Civic/Convention Center. These funds are transferred from the Hotel/Motel Tax Fund. The majority of these funds will be held in reserve until a major repair necessitates the use.

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenses – Civic Center	\$25,026	\$24,000	\$0
Capital Expenses			
Civic Center	36,080	63,602	28,408
Airport		75,000	
Solid Waste	2,172,868	1,770,889	50,000
<i>Total Appropriations</i>	<i>\$2,233,974</i>	<i>\$1,933,491</i>	<i>\$78,408</i>

Program Justification and Analysis:

In FY 2014-15, several refuse collection vehicles were replaced (\$1,770,889). In addition, The Civic/Convention Center upgraded some electrical work as well as replacement of the video walls in the facilities' lobby areas. At last, the fund was utilized to purchase a hanger at the New Braunfels Regional Airport (\$75,000). All lease revenue generated from the hanger will be transferred back into the fund until the initial cost of the hanger purchase is fulfilled.

In FY 2015-16, there are no refuse collection vehicles scheduled for replacement. Two light vehicles from the Solid Waste department will be replaced (\$50,000). The only other allocated expenditures are for the Civic/Convention center to remodel existing storage into needed office space (\$28,408).

Beginning in FY 2013-14 a reserve was established for the Civic/Convention Center. The funding for this reserve comes via a transfer from the Hotel/Motel Fund (\$100,000 annually). In FY 2015-16, this effort continues with the same level of funding. Therefore, by the end of FY 2015-16, there will be a total of \$300,000 in the reserve. The funding is planned to continue in future years and include revenue from other sources, such as room sponsorships in an effort to build a sufficient reserve for maintenance and repair needs as the building ages. For example, these funds could be used to replace heating/air conditioning systems if necessary.

City of New Braunfels
Facilities Maintenance Fund
Fiscal Year Ending September 30, 2016

Fund: 261

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 154,627	\$ 22,086	\$ -
Total Beginning Balance	\$ 154,627	\$ 22,086	\$ -

Revenue

Interest Income	\$ 75	\$ -	\$ -
Miscellaneous			
Interfund Transfers	-	60,958	-
Total Revenue	\$ 75	\$ 60,958	\$ -

TOTAL AVAILABLE FUNDS	\$ 154,702	\$ 83,044	\$ -
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APPROPRIATIONS

Employee Expenses	\$ 79,818	\$ 83,044	
Operating Expenses	31,905		
Capital Expenses	20,893		
Interfund Transfer			

TOTAL OPERATING APPROPRIATIONS	\$ 132,616	\$ 83,044	\$ -
Ending Fund Balance	\$ 22,086	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 154,702	\$ 83,044	\$ -

FACILITIES MAINTENANCE FUND

Fund: 261

The Facilities Maintenance Fund was established to provide for repair and maintenance of the City's aged infrastructure. Funds have been utilized to address major structural and system (electrical, heating, cooling, plumbing, etc.) repairs, and maintenance to City owned facilities. Additionally, this fund accommodated parks repair and maintenance in the event of flood, other natural disasters or extraordinary occurrences that required corrective action to ensure the parks can continue to be enjoyed by citizens and visitors alike, keeping them safe and accessible. This proactive funding approach permitted the City to complete maintenance and repairs in a timely fashion, thus avoiding both potential additional damaged from delays and the need to redirect funds from other priorities if and when problems occurred. 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. Over the last several years, available funds in this fund have been utilized and no new funds have been available to transfer into this fund. In FY 2014-15, all available funding will be utilized.

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$79,818	\$83,044	\$0
Operating Expenses	31,905		
Capital Expenses	20,893		
<i>Total Appropriations</i>	<i>\$132,616</i>	<i>\$83,044</i>	<i>\$0</i>

Program Justification and Analysis

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 continued in FY 2014-15. However, a transfer from the General Fund was needed to fully fund this position in FY 2014-15 (\$56,648).

In FY 2015-16, there are no expenses allocated in the Facilities Maintenance Fund. The Facilities Manager will be authorized and funded in the General fund in FY 2015-16.

Policy Consideration

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 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Facilities Manager	<u>1</u>	<u>1</u>	<u>0</u>
<i>Total Authorized Positions</i>	<i>1</i>	<i>1</i>	<i>0</i>

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2016

Fund: 220

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ (574,659)	\$ (590,173)	\$ -
Total Beginning Balance	\$ (574,659)	\$ (590,173)	\$ -

Revenue

Intergovernmental Revenue	\$ 381,926	\$ 928,936	\$ 615,000
Miscellaneous	5,000	-	-
Interfund Transfers	69,049	-	-
Total Revenue	\$ 455,975	\$ 928,936	\$ 615,000

TOTAL AVAILABLE FUNDS	\$ (118,684)	\$ 338,763	\$ 615,000
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APPROPRIATIONS

Employee Expenditures	\$ 61,245	\$ 40,101	\$ 115,000
Operating Expenditures	157,464	66,162	250,000
Capital Expenditures	252,780	232,500	250,000

TOTAL OPERATING APPROPRIATIONS	\$ 471,489	\$ 338,763	\$ 615,000
Ending Fund Balance	\$ (590,173)	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ (118,684)	\$ 338,763	\$ 615,000

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 is 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. 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. In addition, because of reporting requirements and better internal control practice, all grants are tracked individually as well in the City's financial software system.

Appropriations:

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Employee Expenditures	\$61,245	\$40,101	\$115,000
Operating Expenditures	157,464	66,162	250,000
Capital Expenditures	252,780	232,500	250,000
<i>Total Appropriations</i>	<i>\$471,489</i>	<i>\$338,763</i>	<i>\$615,000</i>

Program Justification and Analysis:

The FY 2015-16 allocations are based on either confirmed or anticipated grant expenditures for the upcoming fiscal year. As new grants are received and awarded, those appropriations are added to the Grant Fund budget. Specifically in FY 2015-16, employee expenses increase significantly in anticipation of a grant that will pay a portion of the salary and benefits associated with a new Corporal (Detective) position.

City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2016

Fund: 221

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 113,089	\$ 166,315	\$ 155,464
Total Beginning Balance	\$ 113,089	\$ 166,315	\$ 155,464

Revenue

Donations and Contributions	\$ 212,089	\$ 140,651	\$ 100,000
Miscellaneous	13,429	650	-
Reimbursements	76,177	37,848	-
Total Revenue	\$ 301,695	\$ 179,149	\$ 100,000

TOTAL AVAILABLE FUNDS	\$ 414,784	\$ 345,464	\$ 255,464
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APPROPRIATIONS

Operating Expenditures	\$ 226,765	\$ 65,000	\$ 82,500
Capital Expenditures	21,704	125,000	150,000

TOTAL OPERATING APPROPRIATIONS	\$ 248,469	\$ 190,000	\$ 232,500
Ending Fund Balance	\$ 166,315	\$ 155,464	\$ 22,964
TOTAL APPROPRIATIONS	\$ 414,784	\$ 345,464	\$ 255,464

SPECIAL REVENUE FUND

Fund: 221

Program Description:

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

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operating Expenditures	\$226,765	\$65,000	\$82,500
Capital Expenditures	21,704	125,000	150,000
<i>Total Appropriations</i>	<i>\$248,469</i>	<i>\$190,000</i>	<i>\$232,500</i>

Program Justification and Analysis:

In FY 2015-16, the Special Revenue Fund will continue to be used for expenditures funded through outside pass-through funds and on a project-by-project basis.

QUALITY OF LIFE

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2016

Fund: 205

Appropriations:	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ (7,295)	\$ (12,619)	-
Total Beginning Balance	\$ (7,295)	\$ (12,619)	-

Revenue

Intergovernmental - Federal grant	\$ 232,157	\$ 344,534	\$ 930,199
Total Revenue	\$ 232,157	\$ 344,534	930,199

TOTAL AVAILABLE FUNDS	\$ 224,862	\$ 331,915	930,199
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APPROPRIATIONS

Program Year 2011

Façade Improvements			8,600
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Program Year 2013

YMCA	-	7,038	-
City of New Braunfels/Jesse Garcia Park	-	78,535	-
City of New Braunfels/Eikel Park	-	29,493	-
Comal County Senior Citizens Foundation	91,989	61,375	-
CASA	25,000	-	-
San Antonio Food Bank	16,001	-	-
SAM Ministries Transitional Living	4,000	-	-
Children's Advocacy Center	2,498	-	-
Administration	44,484	-	-
Insurance of Public Health & Ed Rese	30,000	-	-
Big Brothers/Big Sister	7,293	-	-

Program Year 2014

FLC Benevolent Program	-	13,805	-
San Antonio Food Bank	-	13,806	-
CASA Court Advocacy	-	26,500	-
TIPHER Family Day Center	-	-	73,630
New Braunfels Housing Partners	-	8,538	124,702
Administration	16,216	55,933	-
Comal County Crisis Center	-	27,611	-

Appropriations: - Continued	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Program Year 2015

Administration	-	9,281	63,973
Big Brothers/Big Sister	-	-	5,060
CASA	-	-	10,123
San Antonio Food Bank	-	-	11,415
Comal County Crisis Center	-	-	13,159
Family Life Center of New Braunfels	-	-	15,184
Comal County Senior Citizens Foundation	-	-	101,225
New Braunfels Housing Partners	-	-	136,854

Program Year 2016

CASA - Court Advocacy Program	-	-	4,941
Administration	-	-	73,255
Comal County Senior Citizens Foundation - Nutrition Program	-	-	8,000
Comal County Habitat for Humanity	-	-	8,000
Family Promise of Greater New Braunfels	-	-	8,000
Family Life Center of New Braunfels	-	-	13,000
San Antonio Food Bank	-	-	13,000
New Braunfels Post 7110 VFW	-	-	15,500
Crisis Center of New Braunfels	-	-	17,000
CASA - Office Remodel	-	-	23,578
Comal County Senior Center Facility Repairs	-	-	90,000
The Institute of Public Health and Education	-	-	92,000

TOTAL OPERATING APPROPRIATIONS	\$ 237,481	\$ 331,915	\$ 930,199
Ending Fund Balance	\$ (12,619)	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 224,862	\$ 331,915	\$ 930,199

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.

Program Justification and Fiscal Analysis:

For program year 2015, \$366,274 in total project funding was authorized by CDBG. For program year 2016, an equal amount is projected. 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 2015-16 Budget reflects a total of \$930,199, with funding coming from program years 2011, 2014, 2015 and 2016.

City of New Braunfels
River Activities Fund
Fiscal Year Ending September 30, 2016

Fund: 225

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 994	\$ 996	\$ -
Total Beginning Balance	\$ 994	\$ 996	\$ -

Revenue

Licenses and Permits	\$ 6,050	\$ 6,000	\$ 6,000
Fines and Forfeitures	73,101	77,000	77,000
Parks and Recreation	461,382	462,000	462,000
Parking Revenue	193,216	186,000	191,000
Interfund Transfer - Solid Waste Fund	116,612	119,932	125,000
Interfund Transfer - General Fund	56,000	129,966	205,302
Total Revenue	\$ 906,361	\$ 980,898	\$ 1,066,302

TOTAL AVAILABLE FUNDS \$ 907,355 \$ 981,894 \$ 1,066,301

APPROPRIATIONS

Public Safety	\$ 541,179	\$ 631,257	\$ 620,174
Parks and Recreation	365,180	350,637	380,728
Program Change			65,400

TOTAL OPERATING APPROPRIATIONS	\$ 906,359	\$ 981,894	\$ 1,066,302
Ending Fund Balance	\$ 996	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 907,355	\$ 981,894	\$ 1,066,302

RIVER ACTIVITIES FUND

River Activities Fund: 225

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 the City's 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.

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:

	<u>FY 2013-14</u> <u>Actual</u>	<u>FY 2014-15</u> <u>Estimate</u>	<u>FY 2015-16</u> <u>Budget</u>
Employee Expenses	\$673,547	\$764,761	\$851,172
Operation Expenses (recurring)	210,032	217,133	212,130
Operation Expenses (one time)			3,000
Capital Expenses	22,780		
<i>Total Appropriations</i>	<i>\$906,359</i>	<i>\$981,894</i>	<i>\$1,066,302</i>

Program Justification and Fiscal Analysis:

In FY 2015-16, the River Activities Fund continues to support the cost of police officers and park rangers who work along the river and/or support river related activities in the summer tourist season as well as the litter cleanup efforts along the rivers and their banks.

Operating expenditures are relatively flat from FY 2013-14 thru FY 2015-16, reflecting no significant change in policy. If the River Activities Committee were to recommend changes to the City Council that impacts the FY 2015-16 Budget, a budget amendment would accompany those recommendations. The FY 2015-16 Budget includes \$125,000 for above water litter pickup. The expenditures associated with underwater litter retrieval and managing floating vegetation are paid by the EAHCP/WPP Fund. The expenditure for above water litter pickup (\$125,000) is budgeted in the River Activities Fund to accurately represent the full cost of river activities; however the Solid Waste Fund pays for these expenditures via an interfund transfer.

Capital expenditures in FY 2013-14 were associated with the one-time purchase of parking meters for the Prince Solms Park parking lot.

Program Change – The addition of a River Manager is proposed for FY 2015-16. The re-establishment of this position was listed as a high priority by the participants in the September 2014 River Issues Public Input Meeting. This position will be funded for nine months (\$62,400 in FY 2015-16 and \$83,200 annually). The remaining \$3,000 is for office supplies and other materials required for the position. This new position will serve as the point of contact for river related issues and information for both internal stakeholders (Police, Parks, Public Works, and City Manager’s Office) as well as external stakeholders (river outfitters, chamber of commerce, and media outlets). The position will also be responsible for facilitating meetings and gathering information for the standing River Activities Committee. Other responsibilities will likely be assigned to this position at the discretion of the City Manager’s Office.

Policy Consideration:

Council has directed staff to continue to look for methods to make the River Activities Fund a cost neutral initiative. In FY 2013-14, the City Council approved charging for parking in Prince Solms Park, which generated \$193,216 in FY 2013-14. City Council also increased the river management fee by \$.25 to \$1.50 – a fee collected by river outfitters. As a result of these additional revenues, the interfund transfer from the General Fund to support river activities was only \$56,000 in FY 2013-14. In FY 2014-15, the transfer is estimated to be \$129,966, substantially lower than FY 2012-13 (\$551,296) and FY 2011-12 (\$470,546).

Authorized Full Time Equivalent (FTE)

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Assistant Ranger Supervisor*	.5	.5	.5
River Manager	<u>0</u>	<u>0</u>	<u>1</u>
<i>Total Authorized FTE</i>	.5	.5	1.5

* 50 percent of the costs associated with the Assistant Ranger Supervisor are funded in the General Fund

Authorized Seasonal Positions

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Lead Ranger (Seasonal)	4	4	4
Ranger (Seasonal)	<u>50</u>	<u>50</u>	<u>50</u>
<i>Total Authorized Seasonal Positions</i>	<i>54</i>	<i>54</i>	<i>54</i>

City of New Braunfels
 Edwards Aquifer Habitat Conservation Plan/WPP Fund
 Fiscal Year Ending September 30, 2016

Fund: 263

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Beginning Balance			
Undesignated Funds	\$ (150,636)	\$ (151,580)	\$ -
Total Beginning Balance	\$ (150,636)	\$ (151,580)	\$ -
Revenue			
Intergovernmental Revenue	\$ 978,619	\$ 916,055	\$ 1,801,300
Interfund Transfer - General Fund	85,474	90,800	91,374
Total Revenue	\$ 1,064,093	\$ 1,006,855	\$ 1,892,674
TOTAL AVAILABLE FUNDS	\$ 913,457	\$ 855,275	\$ 1,892,674

APPROPRIATIONS

Employee Expenses	\$ 82,747	\$ 85,800	88,374
Operating Expenses	2,726	3,000	3,000
Watershed Protection Plan			120,000
EARIP Projects: Year One			
Old Channel Restoration	72,630		
Flow Split Design & Construction	133,021		
Aquatic Vegetation Restoration	36,061		
Non-Native Animal Species Control	658		
Decaying Vegetation Restoration	76,630		
Riparian Improvements-Riffle Beetle	15,866		
Gill Parasite Control	21,571		
Riparian Zone Sediment Removal	-		
Prohibition - Hazardous Route			
LIB/BMP Management	82,609		
Household Hazardous Waste	23,483		
Litter Control/Floating Vegetation	1,582		
Riparian Zone - Design & Construction	18,194		
Education	1,989		

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2016

Fund: 263

APPROPRIATIONS - CONTINUED	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
EARIP Projects: Year two			
Old Channel Restoration	109,622	15,366	
Flow Split Design & Construction - Ongoing Maintenance		-	
Aquatic Vegetation Restoration	119,157	5,662	
Non-Native Animal Species Control	79,053	59,492	
Decaying Vegetation Restoration	13,191	-	
Riparian Improvements - Riffle Beetle	36,404	33,469	
Gill Parasite Control	98,343	21,834	
Riparian Zone Design and Construction		50,062	
Prohibition - Hazardous Route		-	
LID/BMP Management	5,300	12,900	
Household Hazardous Waste		28,552	
Litter Control/Floating Vegetation	34,200	2,938	
Management of Public Recreation use			
EARIP Projects: Year three			
Old Channel Restoration		150,000	75,000
Flow Split Ongoing Maintenance		1,000	4,000
Aquatic Vegetation Restoration		175,000	100,000
Non-Native Animal Species Control		25,000	50,000
Decaying Vegetation removal and Dissolved Oxygen Removal		15,000	80,000
Riparian Improvements - Riffle Beetle		40,000	10,000
Gill Parasite Control		20,000	55,000
Restoration of Riparian Zones		30,000	400,000
Prohibition - Hazardous Route		-	-
LID/BMP Management		40,000	60,000
Household Hazardous Waste		-	30,000
Litter Control/Floating Vegetation		40,000	40,000
Management of Public Recreation use		-	
Golf Course Management Plan		200	800

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2016

Fund: 263

APPROPRIATIONS - CONTINUED	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
EARIP Projects: Year four			
Old Channel Restoration			125,000
Flow Split Ongoing Maintenance			43,500
Aquatic Vegetation Restoration			100,000
Non-Native Animal Species Control			75,000
Decaying Vegetation removal and Dissolved Oxygen Removal			20,000
Riparian Improvements - Riffle Beetle			25,000
Gill Parasite Control			75,000
Restoration of Riparian Zones			100,000
Prohibition - Hazardous Route			3,000
LID/BMP Management			150,000
Household Hazardous Waste			30,000
Litter Control/Floating Vegetation			30,000
Management of Public Recreation use			-
Golf Course Management Plan			-
TOTAL OPERATING APPROPRIATIONS	\$1,065,037	\$ 855,275	\$ 1,892,674
Ending Fund Balance	\$ (151,580)	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 913,457	\$ 855,275	\$ 1,892,674

Edwards Aquifer Habitat Conservation Plan/Watershed Protection 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 2014-15.

New to the fund in FY 2015-16 is the management of the expenditures and TCEQ reimbursements associated with the Watershed Protection Plan (WPP). In 2010 the Dry Comal Creek was identified through the conservation reserve program (CRP) as having bacteria impairment. Through CRP one area of potential concern is the wildlife in Landa Park and in the watershed draining to the lake and river areas. Staff has investigated a watershed management program to consider all available information and activities to establish a solid program for protecting our resources to the benefit of plant life, animals and humans alike. This type of activity is often referred to as a Watershed Protection Plan. The majority of the expenditures associated with this program are reimbursable through TCEQ, those costs and reimbursements will be managed and tracked through this fund.

Program Justification and Fiscal Analysis:

EAHCP

In FY 2015-16, a total of **\$1,681,300** is appropriated to complete the year three (\$904,800) and begin year four EARIP projects (\$776,500) as well as \$90,800 for administrative costs. The EARIP allocates project funding by calendar year, which is why the City splits project funding into two fiscal years.

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 fourth year of the EAHCP, the City is committed to \$776,500 in additional projects. The projects include:

Projects – Year Three	Estimated Cost
Old Channel Restoration	\$125,000
Flow split management – ongoing maintenance	43,500
Aquatic vegetation restoration	100,000

Projects – Year Three	Estimated Cost
Non-native animal species control	75,000
Decaying vegetation removal	20,000
Riparian improvement - riffle beetle	25,000
Gill parasite control	75,000
Restoration of Riparian Zones	100,000
Prohibition of hazardous material routes	3,000
LID/BMP stormwater management	150,000
Household hazardous waste program	30,000
Liter control and floating vegetation management	30,000
Management of public recreation use	0
Golf Course Management Plan	0
Total	\$776,500

WPP

A total of \$120,000 is allocated for program expenditures associated with the Watershed Protection Plan.

Administrative Expenditures

A large share of the Watershed Program Manager position's time is required to oversee the EAHCP. Therefore, eighty-five percent of the salary and benefits cost of this position is charged to this fund. In addition, the FY 2015-16 Budget includes funding for administrative expenditures (\$3,000), which is primarily utilized for outside assistance in developing project scopes of work for the EAHCP projects. The administrative and staff expenses are paid by the City. These costs are funded through an interfund transfer from the General Fund.

Authorized Positions

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Watershed Program Manager*	<u>1</u>	<u>1</u>	<u>1</u>
<i>Total Authorized Positions</i>	<i>1</i>	<i>1</i>	<i>1</i>

** 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
Walter Faust Library Fund
Fiscal Year Ending September 30, 2016

Fund: 704

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ 7,604
Total Beginning Balance	\$ -	\$ -	\$ 7,604

Revenue

Donations	\$ -	\$ 7,604	\$ -
Total Revenue	\$ -	\$ 7,604	\$ -

TOTAL AVAILABLE FUNDS	\$ -	\$ 7,604	\$ 7,604
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APPROPRIATIONS

Operation Expenses	\$ -	\$ -	\$ 7,604
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TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ 7,604
Ending Fund Balance	\$ -	\$ 7,604	\$ -
TOTAL APPROPRIATIONS	\$ -	\$ 7,604	\$ 7,604

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 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Operation Expenses	\$0	\$0	\$7,604
<i>Total Appropriations</i>	<i>\$0</i>	<i>\$0</i>	<i>\$7,604</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 2015-16, \$7,604 is available for library program and/or building enhancements.

GROWTH AND DEVELOPMENT

City of New Braunfels
Hotel/Motel Tax Fund
Fiscal Year Ending September 30, 2016

Fund: 794

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 1,135,262	\$ 1,567,397	\$ 1,785,648
Total Beginning Balance	\$ 1,135,262	\$ 1,567,397	\$ 1,785,648

Revenue

Hotel/Motel Tax	\$ 3,603,690	\$ 3,850,068	\$ 4,089,729
Interest Income	384	400	400
Miscellaneous	25	25	-
Reimbursements	219,440	-	-
Total Revenue	\$ 3,823,539	\$ 3,850,493	\$ 4,090,129

TOTAL AVAILABLE FUNDS \$ 4,958,801 \$ 5,417,890 \$ 5,875,777

APPROPRIATIONS

Operating Expenses	\$ 2,325,507	\$ 2,715,903	\$ 2,789,249
Capital Expenses	-		660,000
Interfund Transfer	1,065,897	916,339	1,040,570

TOTAL OPERATING APPROPRIATIONS	\$ 3,391,404	\$ 3,632,242	\$ 4,489,819
Ending Fund Balance	\$ 1,567,397	\$ 1,785,648	\$ 1,385,958
TOTAL APPROPRIATIONS	\$ 4,958,801	\$ 5,417,890	\$ 5,875,777

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 \$4.0 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 tax proceeds now fully fund the annual debt service payment associated with the building expansion project (approximately \$610,000 annually). Other 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.

Appropriations:

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Operation Expenses			
Convention and Tourism Fund	\$1,707,330	\$1,831,812	\$2,037,115
Arts and Heritage	593,349	584,805	611,134
Marketing for City events	19,289	50,000	75,000
Civic/Convention Center Imp.	0	245,682	6,000
Miscellaneous	5,539	3,604	60,000
Interfund Transfers	1,065,897	916,339	1,040,570
Capital Expenses	0	0	660,000
<i>Total Appropriations</i>	\$3,391,404	\$3,632,242	\$4,489,819

Program Justification and Analysis:

As stated, the hotel/motel tax proceeds are used for three purposes: 50 percent to support the Chamber of Commerce's tourism and marketing efforts, 15 percent supports arts and heritage organizations and a minimum of 35 percent for the City, which is mainly utilized to support the costs related to the construction and operation of the Civic/Convention Center. For FY 2015-16, the arts and heritage allocation is \$611,134 and the Convention and Tourism Fund amount totals \$2,037,115.

As stated, the primary use of the City's funds is retirement of debt issued to pay construction costs associated with the facility (\$660,862 in FY 2015-16). The City issued \$8 million in Certificates of Obligation in September 2006 for this purpose. Funds are also used to support the increased operations and maintenance expenses for the facility. The facility is not yet self-supporting and has not established a reserve level that meets the existing financial policies established by City Council. Therefore, in FY 2015-16, hotel/motel tax proceeds are being transferred into that fund (\$279,708). In addition, \$6,000 in operating expenditures has been included in FY 2015-16 to purchase new tables at the Civic/Convention Center. At last, \$75,000

is allocated in operating expenditures for marketing efforts, such as the annual downtown festivals and the City's golf course.

In FY 2013-14 and FY 2014-15, the Hotel/Motel Fund made a capital contribution to the Enterprise Maintenance and Equipment Fund (\$100,000). These funds have been 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. This continues in the FY 2015-16 Budget at the same level (\$100,000).

In addition, \$660,000 in capital expenditures is appropriated in the Hotel/Motel Fund in FY 2015-16 for several initiatives. First, completion of the City's wayfinding signs project which includes an update to the directional signing in the downtown area (\$325,000). Secondly, \$85,000 is included to make audio visual enhancements at the Civic/Convention Center. At last, \$250,000 is allocated to begin preliminary engineering and conceptual work for two capital projects, the renovation of the Comal River last tuber's exit area and renovation of the City Tube Chute property.

Debt Service and Internal Service Funds

City of New Braunfels
Debt Service Fund
Fiscal Year Ending September 30, 2016

Fund: 401

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 809,356	\$ 1,279,311	\$ 1,371,217
Total Beginning Balance	\$ 809,356	\$ 1,279,311	\$ 1,371,217

Revenue

Taxes	\$ 9,231,049	\$ 10,184,600	\$ 11,305,750
Interest Income	345	500	500
Contributions	1,665,528	1,665,563	1,684,428
Interfund Transfers	1,113,127	1,488,972	1,541,809

Total Revenue	\$ 12,010,049	\$ 13,339,635	\$ 14,532,487
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TOTAL AVAILABLE FUNDS	\$ 12,819,405	\$ 14,618,946	\$ 15,903,704
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APPROPRIATIONS

Debt Service	\$ 11,540,094	\$ 13,247,729	\$ 14,463,977
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TOTAL OPERATING APPROPRIATIONS	\$ 11,540,094	\$ 13,247,729	\$ 14,463,977
Ending Fund Balance	\$ 1,279,311	\$ 1,371,217	\$ 1,439,727
TOTAL APPROPRIATIONS	\$ 12,819,405	\$ 14,618,946	\$ 15,903,704

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 runways, taxiways 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), general obligation bonds (GO Bonds), 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.

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 2015-16	8,300,000	6,146,914	14,446,914
FY 2016-17	8,775,000	5,445,037	14,220,036
FY 2017-18	8,645,000	5,125,742	13,770,741
FY 2018-19	8,690,000	4,810,185	13,500,185
FY 2019-20	8,865,000	4,498,335	13,363,336
FY 2020-21	9,195,000	4,179,526	13,374,526
FY 2021-22	9,385,000	3,829,493	13,214,493
FY 2022-23	9,535,000	3,438,726	12,973,726
FY 2023-24	9,415,000	3,033,833	12,448,833
FY 2024-25	9,775,000	2,623,885	12,398,885
FY 2025-26	8,220,000	2,221,029	10,441,029
FY 2026-27	7,825,000	1,884,085	9,709,085
FY 2027-28	7,450,000	1,585,097	9,035,098
FY 2028-29	6,740,000	1,304,861	8,044,861
FY 2029-30	6,385,000	1,043,123	7,428,124
FY 2030-31	6,665,000	767,285	7,432,285
FY 2031-32	5,580,000	506,832	6,086,832
FY 2032-33	4,375,000	294,613	4,669,613
FY 2033-34	3,085,000	126,750	3,211,750
FY 2034-35	1,410,000	28,200	1,438,200
	\$ 148,315,000	\$ 52,893,554	\$ 201,208,555

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 as all funds were used to make improvements to and expand the City's Convention/Civic Center. A portion of these funds were refunded in 2015. That refunding schedule is included at a later point in this section.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	385,000	31,600	416,600
FY 2016-17	405,000	16,200	421,200
Total	\$790,000	\$47,800	\$837,800

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 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	\$820,000	\$126,330	\$946,330

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. The debt service from this issuance is paid both by the City of New Braunfels and the NBIDC.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
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
FY 2024-25	1,885,000	38,878	1,923,878
Total	\$9,670,000	\$2,789,872	\$12,459,872

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. A portion of these funds were refunded in 2015. That refunding schedule is included at a later point in this section.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	1,045,000	173,175	1,218,175
FY 2016-17	1,055,000	125,925	1,180,925
FY 2017-18	750,000	85,688	835,688
FY 2018-19	750,000	51,938	801,938
FY 2019-20	750,000	17,344	767,344
Total	\$4,350,000	\$454,070	\$4,804,070

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 and funded street improvements, municipal facilities including property acquisition, railroad quiet zones improvements and other projects. A portion of these funds were refunded in 2015. That refunding schedule is included at a later point in this section.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	610,000	204,090	814,090
FY 2016-17	635,000	179,190	814,190
FY 2017-18	665,000	152,858	817,858
FY 2018-19	690,000	124,563	814,563
FY 2019-20	720,000	93,700	813,700
FY 2020-21	755,000	58,625	813,625
FY 2021-22	795,000	19,875	814,875
TOTAL	\$4,870,000	\$832,901	\$5,702,901

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 and funded technology upgrades, parts projects, equipment purchases, fire station construction and fire apparatus and equipment as well as the purchase of property.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
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	\$6,840,000	\$2,137,903	\$8,977,903

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 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	\$245,000	\$21,684	\$266,684

The 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 and funded street improvements, flood control projects, parks repair and improvement projects, property acquisition, airport improvements and downtown improvements.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
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	\$15,770,000	\$5,654,815	\$21,424,816

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. The remaining is supported by property taxes. The debt proceeds funded street improvements, railroad quiet zones, airport and Fire Department equipment, parks improvements, downtown improvements and a computer aided dispatch/records management software system for public safety.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
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	\$17,295,000	\$6,829,628	\$24,124,628

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. 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 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	\$3,200,000	\$420,025	\$3,620,025

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 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	\$6,980,000	\$714,000	\$7,694,000

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. The debt proceeds fund street improvements, replacement of all public safety radios, the purchase and renovation of a facility for a new city hall and the second phase of construction for Fischer Park.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
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	421,519	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	\$18,135,000	\$8,134,185	\$26,269,185

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation (AMT) issued in June 2014 for the purchase and improvement of airport property and facilities. The original issue amount was \$3,300,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	90,000	121,594	211,594
FY 2016-17	105,000	119,644	224,644
FY 2017-18	105,000	117,544	222,544
FY 2018-19	110,000	114,844	224,844
FY 2019-20	110,000	111,544	221,544
FY 2020-21	115,000	108,169	223,169
FY 2021-22	160,000	104,044	264,044
FY 2022-23	165,000	99,169	264,169
FY 2023-24	170,000	94,144	264,144
FY 2024-25	175,000	88,750	263,750
FY 2025-26	180,000	82,869	262,869
FY 2026-27	185,000	76,478	261,478
FY 2027-28	190,000	69,563	259,563
FY 2028-29	200,000	62,000	262,000
FY 2029-30	210,000	52,750	262,750
FY 2030-31	220,000	42,000	262,000
FY 2031-32	230,000	30,750	260,750
FY 2032-33	245,000	18,875	263,875
FY 2033-34	255,000	6,375	261,375
TOTAL	\$ 3,220,000	\$ 1,521,103	\$ 4,741,103

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in June 2014 for the renovation of the Landa Park Golf Course at Comal Springs as well as clubhouse improvements. The original issue amount was \$6,900,000.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	265,000	220,625	485,625
FY 2016-17	270,000	215,275	485,275
FY 2017-18	275,000	208,450	483,450
FY 2018-19	285,000	201,475	486,475
FY 2019-20	290,000	194,275	484,275
FY 2020-21	300,000	185,425	485,425
FY 2021-22	310,000	176,275	486,275
FY 2022-23	320,000	166,825	486,825
FY 2023-24	330,000	155,425	485,425
FY 2024-25	340,000	143,725	483,725
FY 2025-26	350,000	133,375	483,375
FY 2026-27	365,000	122,422	487,422
FY 2027-28	375,000	110,625	485,625
FY 2028-29	390,000	97,706	487,706
FY 2029-30	400,000	83,881	483,881
FY 2030-31	415,000	69,359	484,359
FY 2031-32	430,000	54,044	484,044
FY 2032-33	450,000	35,000	485,000
FY 2033-34	475,000	11,875	486,875
TOTAL	\$ 6,635,000	\$ 2,586,063	\$ 9,221,063

The chart below shows the outstanding obligations for the first issue of General Obligation Bonds associated with the \$86 million 2013 Bond Program approved by the votes in May 2013.. The first issuance totaled \$14,500,000 (issued June 2014). The debt service for this issuance will be paid from ad valorem property tax revenue and supports street improvements, drainage improvements, park improvements and expansion of the Central Texas Technology Center, an educational institution managed by the college district.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	530,000	493,688	1,023,688
FY 2016-17	540,000	482,988	1,022,988
FY 2017-18	555,000	469,263	1,024,263
FY 2018-19	565,000	455,288	1,020,288
FY 2019-20	580,000	440,938	1,020,938
FY 2020-21	600,000	423,238	1,023,238
FY 2021-22	620,000	401,838	1,021,838
FY 2022-23	645,000	376,538	1,021,538
FY 2023-24	675,000	350,138	1,025,138
FY 2024-25	695,000	326,213	1,021,213
FY 2025-26	720,000	304,988	1,024,988
FY 2026-27	740,000	282,625	1,022,625
FY 2027-28	765,000	258,631	1,023,631
FY 2028-29	790,000	232,375	1,022,375
FY 2029-30	820,000	202,150	1,022,150
FY 2030-31	860,000	164,250	1,024,250
FY 2031-32	905,000	120,125	1,025,125
FY 2032-33	950,000	73,750	1,023,750
FY 2033-34	1,000,000	25,000	1,025,000
TOTAL	\$ 13,555,000	\$ 5,884,019	\$ 19,439,019

The Chart below shows the outstanding obligations for the second issuance of the General Obligation bonds associated with the 2013 bond program as well as some advanced refundings (all issued in April 2015). The funds account for \$15,290,000 of the total issuance. The remaining funds included in this issuance were advanced refundings stemming from the 2007 and 2008 Certificates of Obligation.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	330,000	1,313,360	1,643,360
FY 2016-17	510,000	1,005,464	1,515,464
FY 2017-18	525,000	989,861	1,514,861
FY 2018-19	550,000	968,363	1,518,363
FY 2019-20	570,000	948,812	1,518,812
FY 2020-21	1,310,000	920,614	2,230,614

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2021-22	1,330,000	867,711	2,197,711
FY 2022-23	2,190,000	779,713	2,969,713
FY 2023-24	2,270,000	668,211	2,938,211
FY 2024-25	2,340,000	552,963	2,892,963
FY 2025-26	2,425,000	433,836	2,858,836
FY 2026-27	2,385,000	337,438	2,722,438
FY 2027-28	1,780,000	273,850	2,053,850
FY 2028-29	825,000	232,632	1,057,632
FY 2029-30	850,000	205,413	1,055,413
FY 2030-31	885,000	173,900	1,058,900
FY 2031-32	920,000	137,800	1,057,800
FY 2032-33	955,000	100,300	1,055,300
FY 2033-34	995,000	61,300	1,056,300
FY 2033-35	1,035,000	20,700	1,055,700
TOTAL	\$ 24,980,000	\$ 10,992,241	\$ 35,972,241

The Chart below shows the outstanding obligations from the refunding of the 2006b certificates of obligation. This debt service is paid for by hotel/motel taxes as it supports the renovation of the Civic/Convention Center. These funds were issued concurrently with the issue above (April 2015).

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	-	244,262	244,262
FY 2016-17	-	188,700	188,700
FY 2017-18	380,000	181,100	561,100
FY 2018-19	410,000	165,300	575,300
FY 2019-20	425,000	150,725	575,725
FY 2020-21	445,000	137,675	582,675
FY 2021-22	465,000	119,375	584,375
FY 2022-23	495,000	95,375	590,375
FY 2023-24	520,000	70,000	590,000
FY 2024-25	555,000	43,125	598,125
FY 2025-26	585,000	14,625	599,625
TOTAL	\$ 4,280,000	\$ 1,410,262	\$ 5,690,262

The Chart below shows the outstanding obligations from the 2015 certificates of obligation. The total funds issued were \$5.5 million. However, the City received a premium on the debt, which is why only \$5.4 is supported. These funds were issued concurrently with the issue above (April 2015) and will be supported by ad valorem property tax revenue.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	150,000	233,167	383,167
FY 2016-17	205,000	176,238	381,238
FY 2017-18	210,000	172,088	382,088
FY 2018-19	215,000	167,838	382,838
FY 2019-20	220,000	162,388	382,388
FY 2020-21	225,000	155,713	380,713
FY 2021-22	235,000	148,813	383,813
FY 2022-23	240,000	141,688	381,688
FY 2023-24	250,000	134,338	384,338
FY 2024-25	260,000	125,388	385,388
FY 2025-26	270,000	113,438	383,438
FY 2026-27	280,000	102,488	382,488
FY 2027-28	290,000	93,757	383,757
FY 2028-29	300,000	84,351	384,351
FY 2029-30	310,000	74,438	384,438
FY 2030-31	320,000	63,000	383,000
FY 2031-32	335,000	49,900	384,900
FY 2032-33	345,000	36,300	381,300
FY 2033-34	360,000	22,200	382,200
FY 2034-35	375,000	7,500	382,500
TOTAL	\$ 5,395,000	\$ 2,265,031	\$ 7,660,031

The FY 2015-16 Budget also includes a \$1,290,000 tax note issuance. The total funds issued were \$1,290,000. However, the City received a premium on the debt, which is why only \$1,285,000 is supported. These funds were issued in August in 2015 and will be supported by ad valorem property tax revenue.

<u>Period Ending</u>	<u>Total Principal</u>	<u>Total Interest</u>	<u>Total Debt Service</u>
FY 2015-16	185,000	16,936	201,936
FY 2016-17	175,000	16,504	191,504
FY 2017-18	180,000	13,611	193,611
FY 2018-19	180,000	10,676	190,676
FY 2019-20	185,000	7,702	192,702
FY 2020-21	190,000	4,645	194,645
FY 2021-22	190,000	1,548	191,548
TOTAL	\$ 1,285,000	\$ 71,622	\$ 1,356,622

Appropriations:

	FY 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Debt Service	\$11,540,094	\$13,247,729	\$14,463,977
<i>Total Appropriations</i>	<i>\$11,540,094</i>	<i>\$13,247,729</i>	<i>\$14,463,977</i>

Program Justification and Fiscal Analysis:

The FY 2015-16 Budget appropriates \$14,463,977, \$1,216,248 or 9.2 percent more than the FY 2014-15 estimates. The increase is driven entirely by the two debt issuances approved in April 2015 and tax notes included in the proposed budget. The budget amount reflects the full annual debt service requirements for all issues. In addition, \$19,000 in administrative fees paid to the banking institutions is included in the FY 2015-16 Budget.

Internal Revenue Service regulations encourage public entities to maintain a fund balance of no more than 10 percent of the total annual debt service of the entity. Since FY 2011-12, the Debt Service Fund has maintained a fund balance slightly under 10 percent. In FY 2015-16, the fund balance is expected to be at 10.0 percent.

In FY 2013-14, an increase in the property tax rate of \$.021371 to a total rate of 22.0151 cents was included to fund the increase in debt service requirement resulting from the issuance of the 2013 Certificates of Obligation. No additional increase in the rate was required in FY 2014-15 and FY 2015-16 even though property tax supported debt was issued in both fiscal years. Higher than anticipated growth in assessed valuation as well as additional debt capacity from fully paid debt proceeds (FY 2015-16) are entirely what have allowed the rate to remain the same since FY 2013-14,

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 had not, through FY 2012-13, made a contribution toward the debt service payments for this project's land and design costs. The annual payment from Solid Waste totals \$75,790.

In FY 2013-14, the Airport Fund once again began to 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 (\$107,938). The airport also supports the debt service costs associated with the 2014 AMT Certificates of Obligation for the purchase of and improvement to airport facilities. This additional debt requirement will be fully paid by lease revenues from the newly acquired facilities (\$211,594).

In June 2014, City Council also approved a debt issuance to fund the renovation and improvements to the Landa Parks Golf Course at Comal Springs and the clubhouse. This additional debt requirement will be fully paid by revenues generated by the Golf Course (\$485,625).

As mentioned earlier, in FY 2015-16, no increase in the property tax rate is required to fund the increase in the debt service requirement resulting from the issuance of \$15.29 million in general obligation bonds, the second phase of funding associated with the \$86 million bond program approved by the voters in May 2013 and the \$5.5 million in Certificates of Obligation for the construction/renovation of the new City Hall building. Actual growth in property values as well as additional debt capacity from fully paid debt proceeds allows for the additional debt service to be completely absorbed in FY 2015-16 without a tax increase.

City of New Braunfels
Self Insurance Fund
Fiscal Year Ending September 30, 2016

Fund: 601

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Beginning Balance			
Undesignated Funds	\$ 814,421	\$ 991,789	\$ 128,587
Total Beginning Balance	\$ 814,421	\$ 991,789	\$ 128,587
Revenue			
Premiums	\$ 5,383,599	\$ 5,427,566	\$ 5,604,462
Interest Income	169	160	-
Miscellaneous	169,832	15,733	10,000
Interfund Transfer	-	-	585,000
Total Revenue	\$ 5,553,600	\$ 5,443,459	\$ 6,199,462
TOTAL AVAILABLE FUNDS	\$ 6,368,021	\$ 6,435,248	\$ 6,328,049

APPROPRIATIONS

Premiums and administrative expenses	\$ 5,376,232	\$ 6,306,661	\$ 6,100,000
TOTAL OPERATING APPROPRIATIONS	\$ 5,376,232	\$ 6,306,661	\$ 6,100,000
Ending Fund Balance	\$ 991,789	\$ 128,587	\$ 228,049
TOTAL APPROPRIATIONS	\$ 6,368,021	\$ 6,435,248	\$ 6,328,049

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 the City, employees and retirees. 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 programs 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 2013-14 <u>Actual</u>	FY 2014-15 <u>Estimate</u>	FY 2015-16 <u>Budget</u>
Employee Expenses	\$5,343,749	\$6,238,956	\$6,030,000
Operation Expenses	32,483	67,705	70,000
<i>Total Appropriations</i>	<i>\$5,376,232</i>	<i>\$6,306,661</i>	<i>\$6,100,000</i>

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 annual increases in costs in claims as well as in administrative service costs. With the exception of FY 2009-10 and FY 2014-15 most recently, the City of New Braunfels has not experienced these types of increased costs.

Unfortunately, as stated, claims in the current plan year 2014-15 increased significantly; the total cost for claims and administrative expenses in FY 2014-15 will actually rise to the level where aggregate (city-wide) stop loss insurance will activate, which means medical claim expenditures will exceed the city's maximum annual risk. This significant increase in costs is in large part, driven by a higher frequency of large claims by individuals. However, overall increased utilization and rising medical costs also contribute to this increase. Staff feels confident that FY 2014-15 were in many ways, an anomaly and that these significantly higher claim costs will not continue into FY 2015-16. However, staff and the City's benefits consultants have done considerable research on plan design and options (i.e. deductibles, co-pays, etc.), premiums (employer and employee contributions to the fund) as well as alternative medical care strategies. Based on all the information and data, staff intends to roll out a multi-faceted approach that is focused on the following strategies:

- Plan value and design comparable with the market
- Adding a consumer driven health plan
- Managing the financial impact to employer and employee regarding increased costs/premium
- Begin to build the Self Insurance Fund reserve - resulting from the deficit spending that occurred during FY 2014-15
- Offer preventative care screenings and lower cost medical care options

As mentioned earlier, at this point, staff and the City's benefits consultant feel that the significant increase in claim costs in FY 2014-15 is an anomaly. Therefore, total expenditures are expected to decrease in FY 2015-16.

As a result of much higher than originally budgeted claims costs in FY 2014-15, the City will utilize a significant portion of the reserves within the Self Insurance Fund to pay claim expenditures. Building the reserve back to the 25 percent level will take a multi-year strategy. The FY 2015-16 Proposed Budget includes a \$585,000 transfer into the Self Insurance Fund to begin to address the fund balance shortfall (\$500,000 from the General Fund and \$85,000 from the City's four enterprise funds).

Changes in the City's employee medical insurance program have been made and continue in FY 2015-16. Specifically, premium increases of 15 percent are proposed in the City's higher coverage plan. In addition, the deductibles and out-of-pocket maximum will also be increased for that specific plan. In addition, a third plan will be introduced in FY 2015-16. This additional offering will be a high deductible health plan. The City intends to offer a biometric screening for employees that can detect potential serious health issues early on. In addition, the City intends to offer a service called Teledoc, a service that allows employees to phone in a doctor for basic health issues. The cost of this service will be free to employees on two out of the three plans

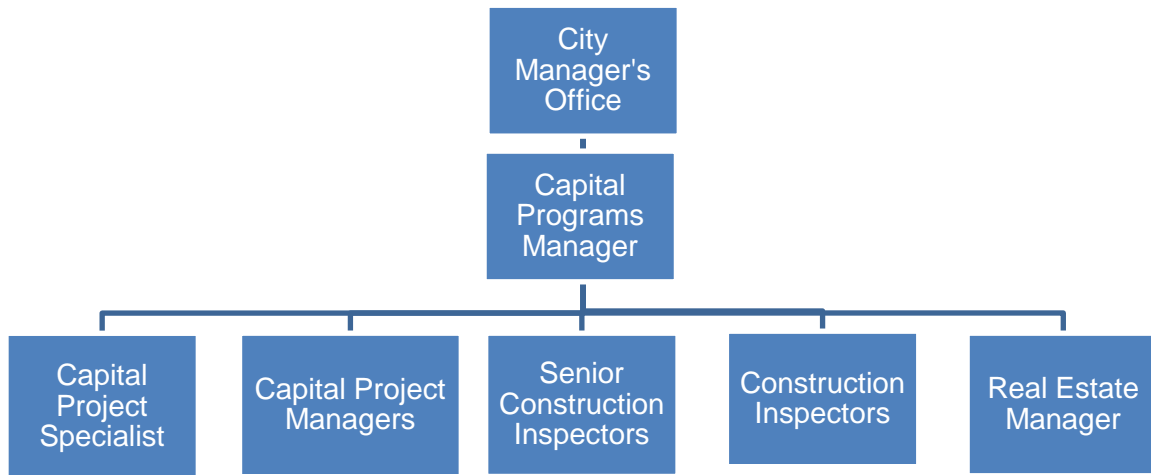
offered. Moreover, the total cost for a Teledoc session is approximately 60 percent less than a regular doctor's visit.

Wellness: In FY 2013-14, staff has initiated an internal wellness effort focused around exercise classes, walking clubs, weight management, etc. 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 continued to be positive both from the employees' and the City's perspectives. The FY 2015-16 Budget continues funding this program.

Capital Improvement Funds

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 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 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 takes the lead in managing land acquisitions associated with capital improvement projects.

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>Capital Programs</i>			
Percentage of capital project construction completed on budget	N/A	100%	95%
Percentage of capital project construction completed on schedule	N/A	94%	90%
Number of Capital projects managed	N/A	37	28
Dollar amount of capital projects managed	N/A	\$12,693,889	\$40,927,996
Number of citizen contact related to capital projects including public/individual meetings, phone calls, emails	N/A	944	1850
Square footage of property acquired	N/A	N/a	1,088,663

<i>Performance Measures:</i>			
	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
Dollar amount of property acquired	N/A	N/A	\$2,282,832
Percentage of property acquisition requiring condemnation	N/A	N/A	10%

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 a significant obligation to deliver the authorized and funded capital projects. This commitment is what led to the creation of a division whose main objective is to oversee the development of these projects. Because the primary responsibility of this division is to oversee debt-funded projects, a large portion of the salary and benefit costs associated with the staff is funded from available capital funds.

Program Change – An additional Senior Construction Inspector is proposed for FY 2015-16. This position will be essential to ensuring proper inspection services are provided to active capital projects. Specifically in FY 2015-16, the proposition 1 (streets) projects are anticipated to begin construction, therefore adequate inspection staff is critical.

Authorized Positions:

	FY 2013-14	FY 2014-15	FY 2015-16
	<u>Actual</u>	<u>Estimate</u>	<u>Budget</u>
<i>Capital Programs</i>			
Capital Programs Manager*	1	1	1
Capital Project Manager	2	3	3
Capital Project Specialist	1	1	1
Construction Inspector	0	1	1
Real Estate Manager*	1	1	1
Senior Construction Inspector*	<u>1</u>	<u>1</u>	<u>2</u>
<i>Total Authorized Positions</i>	6	8	9

* 30 percent of the employee expenses for the Real Estate Manager, 100 percent of the Capital Programs Manager and one Senior Construction Inspectors are funded in the General Fund.

Policy Consideration:

The chart on the following page reflects the current schedule and remaining amount of unissued bond funds for the remainder of the 2013 bond program. Between the first two years, \$29.79 million of the \$86 million approved by the voters has been authorized. The third year issuance, scheduled to occur in FY 2015-16 will total \$28.15 million.

City of New Braunfels
2013 General Obligation Bond Fund
Issuance Schedule

Fund: 350

Appropriations:	Bond Issuance Year One	Bond Issuance Year Two	Projected Bond Issuance Year Three	Total Bond Appropriation FY 2015-16	Authorized but not issued	Total Project and Proposition Funding
Available Funds						
General Obligation Bond Proceeds	\$ 14,723,992	\$ 15,489,379	\$ 28,150,000	\$ 58,363,371	\$ 28,060,000	\$ 86,423,371
Interfund Transfer - Roadway Impact Fees	-	-	-	-	1,500,000	1,500,000
Interest Income	671	3,400	15,000	19,071		19,071
TOTAL AVAILABLE FUNDS	\$ 14,724,663	\$ 15,492,779	\$ 28,165,000	\$ 58,382,442	\$ 29,560,000	\$ 87,942,442
APPROPRIATIONS						
Proposition 1 - Streets						
Klein Road Reconstruction	\$ 2,125,000	\$ 645,500	\$ 4,000,000	\$ 6,770,500	\$ 4,760,500	\$ 11,531,000
Rueckle Road Reconstruction	365,000	325,500	1,570,000	2,260,500	507,500	2,768,000
Solms/Morningside Drive Reconstruction	2,285,000	2,697,000	5,000,000	9,982,000	2,614,000	12,596,000
Citywide street improvements	2,000,000	2,000,000	2,000,000	6,000,000	4,000,000	10,000,000
Subtotal - Proposition 1	\$ 6,775,000	\$ 5,668,000	\$ 12,570,000	\$ 25,013,000	\$ 11,882,000	\$ 36,895,000
Proposition 2 - Drainage						
Alves Lane Improvements	\$ 1,370,000	\$ 722,500	\$ 5,737,500	\$ 7,830,000	\$ -	\$ 7,830,000
Blieiders Creek watershed improvements	441,000	476,000	632,500	1,549,500	7,007,500	8,557,000
Live Oak/Katy Street Improvements	335,000	1,030,000	2,823,000	4,188,000	401,000	4,589,000
Panther Canyon erosion control	84,000	340,000	-	424,000	-	424,000
Wood/Landa Street preliminary design	619,000	700,000	231,500	1,550,500	1,149,500	2,700,000
Subtotal - Proposition 2	\$ 2,849,000	\$ 3,268,500	\$ 9,424,500	\$ 15,542,000	\$ 8,558,000	\$ 24,100,000
Proposition 3 - Parks						
Community Recreation Center	\$ 1,130,000	\$ 1,317,500	\$ 5,247,000	\$ 7,694,500	\$ 7,997,500	\$ 15,692,000
Land Acquisition - Sports Complex	2,200,000	300,000	-	2,500,000	-	2,500,000
Morningside Park Development	420,000	580,000	-	1,000,000	-	1,000,000
Dry Comal Hike & Bike Trail	403,000	-	-	403,000	-	403,000
Subtotal - Proposition 3	\$ 4,153,000	\$ 2,197,500	\$ 5,247,000	\$ 11,597,500	\$ 7,997,500	\$ 19,595,000
Proposition 4 - Economic Development						
CTTC expansion	\$ 530,000	\$ 3,470,000		\$ 4,000,000	\$ -	\$ 4,000,000
Subtotal - Proposition 4	\$ 530,000	\$ 3,470,000	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Total Projects	\$ 14,307,000	\$ 14,604,000	\$ 27,241,500	\$ 56,152,500	\$ 28,437,500	\$ 84,590,000
Prop 1 -Contingencies/Capital Project Staff	55,000	477,500	320,000	852,500	752,500	1,605,000
Prop 2 -Contingencies/Capital Project Staff	91,000	107,000	335,500	533,500	366,500	900,000
Prop 3 -Contingencies/Capital Project Staff	47,671	104,900	268,000	420,571	3,500	424,071
Debt Issuance Cost	223,992	199,379		423,371		423,371
TOTAL APPROPRIATIONS	\$ 14,724,663	\$ 15,492,779	\$ 28,165,000	\$ 58,382,442	\$ 29,560,000	\$ 87,942,442

City of New Braunfels
2004 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 304

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	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	4,100,999	4,051,526	49,473
TOTAL AVAILABLE FUNDS	\$ 30,169,958	\$ 30,120,485	\$ 49,473

APPROPRIATIONS

Projects

South Tributary Flood Control	\$ 4,284,339		
Engineering	1,218,933	\$ 1,218,933	\$ -
Right-of-Way	1,876,758	1,876,758	-
Construction	1,188,648	1,188,648	-
North Tributary	827,227	777,754	49,473
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	173,747	173,747	-
Street Maintenance Projects			

City of New Braunfels
2004 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 304

APPROPRIATIONS - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
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	29,004,156	28,954,683	49,473
Real Estate Manager	138,438	138,438	-
Engineering Staff	134,149	134,149	-
Interfund Transfers	893,215	893,215	-
TOTAL APPROPRIATIONS	\$ 30,169,958	\$ 30,120,485	\$ 49,473

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.

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 included 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 allowed the City to reduce the budget to the current \$8,112,714. Of that amount, \$4,284,319 is funded in the 2004 Certificates of Obligation, with the remainder (\$3,828,395) 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 2015-16 Adopted Budget has allocations 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 current budget for the project including channel improvements is \$7,748,112. The 2004 Certificates of Obligation funded \$827,227. The 2008 Certificates of Obligation funded additional right-of-way and construction costs of \$544,361 and the 2011 Certificates of Obligation fund \$6,376,524. The project is nearly complete. However, potential repairs could be required. Those repairs and costs will be determined at the close of ongoing legal proceedings.

When these facilities are 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 will be included in the future budgets.

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 FY 2015-16 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 2015-16 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 and was funded entirely from 2004 Certificates of Obligation.

The FY 2015-16 Adopted Budget continues to have additional appropriations for the maintenance of this project. In addition, The Alves Lane 2013 Bond Project will involve significant drainage and roadway improvements.

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 2015-16 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 completed in 2014. 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 with \$867,391 coming from the 2007 Certificates of Obligation and the remaining \$869,513 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 \$5,425,989. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,670,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$3,188,904

The FY 2015-16 operating budget includes funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs specifically 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 were incurred in FY 2014-15. Specifically, mowing service along Walnut Avenue will be completed by an outside contractor. However, parks maintenance staff will maintain the Walnut Avenue irrigation system(s) as well as provide maintenance for Fischer Park.

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) came from the 2004 Certificates of Obligation. Remaining funding came 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. 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 included \$166,997 in the 2004 Certificates of Obligation to fund enhancements and amenities to this road improvement that funded additional landscaping and irrigation.

The additional operating costs for maintenance of landscaping on this new roadway are included in the FY 2015-16 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.

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 Briar bend; 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 2015-16 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 (\$138,438) 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 2015-16, the cost of this position will be funded in the General Fund (30 percent) and capital improvement funds (70 percent).

Capital Project Staff

The FY 2015-16 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, 2016

Fund: 307

Appropriations	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
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Available Funds

Proceeds from Debt Issuance	\$ 17,654,242	\$ 17,654,242	\$ -
Interest Income	595,339	536,217	59,122
Miscellaneous	142,223	142,223	-
Interfund Transfers	72,344	25,056	47,288

TOTAL AVAILABLE FUNDS	\$ 18,464,148	\$ 18,357,738	\$ 106,410
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APPROPRIATIONS

Projects

Gruene Bridge Replacement - ROW and Constr	\$ 544,693	\$ 544,693	\$ -
Walnut Ave. Widening - Engineering	848,406	848,406	-
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)	96,139	96,139	-
Landa Park Bathhouse	229,304	229,304	-
Landa Park Restrooms Improvements - Construction	36,943	36,943	-
Park Land Purchases and Improvements	4,667,273		
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	343,690	343,690	-
West Loop Park Site Work/Environmental	21,297	21,297	-

City of New Braunfels
2007 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 307

Appropriations - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Main Plaza Improvements	238,552	238,552	-
Cemetery Walls - Design	321,224	321,224	-
Eikel Park Playground	50,500	50,500	-
Prince Solms Improvements	56,569	56,569	-
Airport Runway/Taxiway Improvements			
Engineering	30,624	30,624	-
Airport Business Plan	83,367	83,367	-
Airport Hanger Apron and Taxiway (match for TXDOT project)	89,577	89,577	-
Underground Utilities - Airport Runway	104,191	104,191	-
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 and Bike Trail Improvements	1,073,536	1,073,536	-
Hoffman Park Improvements	49,000	49,000	-
Fire Stations Improvements	378,850	288,716	90,134
Fire Station #6 - Construction and Equipment	2,683,714	2,683,714	-
Drainage Improvements	371,281	371,281	-
Transportation Enhancement Project - Westside	16,276		16,276
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	837,334	837,334	-
Fredericksburg Fields Bleachers	16,076	16,076	-
Landa Playground Improvements	407,352	407,352	-
HEB Soccer Complex Improvements	607,562	607,562	-
County Line Trail Parking Lot	64,554	64,554	-
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	\$ 18,187,715	\$ 18,081,305	\$ 106,410
Debt Issuance Cost	261,233	261,233	-
Engineering Staff	15,200	15,200	-
TOTAL APPROPRIATIONS	\$ 18,464,148	\$ 18,357,738	\$ 106,410

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 is being repaid through New Braunfels Industrial Development Corporation (NBIDC) funds that come from sales tax proceeds.

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 2015-16 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 completed in 2014. 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 with \$867,391 coming from the 2007 Certificates of Obligation and the remaining \$869,513 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 \$5,425,989. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,670,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$3,188,904.

The FY 2015-16 operating budget includes funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs specifically 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 were incurred in FY 2014-15. Specifically, mowing service along Walnut Avenue will be completed by an outside contractor. However, parks maintenance staff will maintain the Walnut Avenue irrigation system(s) as well as provide maintenance for Fischer Park.

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) came from the 2004 Certificates of Obligation. Remaining funding came 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. 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 included \$166,997 in the 2004 Certificates of Obligation to fund enhancements and amenities to this road improvement that funded additional landscaping and irrigation.

The additional operating costs for maintenance of landscaping on this new roadway are included in the FY 2015-16 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.

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 had 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 FY 2015-16 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 had to 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. Roadway impact fees have also been utilized to cover the interest expense. When the roadway was completed, TXDOT began taking traffic counts and reimburse 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 2015-16 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 2015-16 Budget includes funds to maintain this 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 which funded 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 \$383,868 and right-of-way acquisition costs of \$158,670 for a total of \$542,538 are funded in the 2011 Certificates of Obligation. Total project cost is \$663,067. This project was completed in FY 2012-13. The FY 2015-16 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 2015-16 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 addressed 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 could the terms and conditions outlined in the mediated settlement agreement be addressed, but improvements could 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 are being constructed by the City with its own forces and by an outside contractor. The 2007 Certificates of Obligation will fund \$96,139 of the total project cost, the 2008 Certificates of Obligation will fund \$3,328 and the 2011 Certificates of Obligation will fund \$615,598. The project was completed in the fall of FY 2014-15.

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 was 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. 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 2015-16 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 2015-16 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 2012 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 2013 Certificates of Obligation include \$5,200,000 for the remaining construction cost funding. The total expected construction cost of Fischer Park is \$8,573,844. When finished, the park will include a nature center, a planetarium, trails, playgrounds and other park facilities.

The FY 2014-15 Adopted Budget included 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 also addressed 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 \$1,161,661 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 had to provide a 25 percent match as well as pay relocation expenses and some other costs. The FY 2015-16 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; debt service on \$48,450 of this cost is being paid by the New Braunfels Industrial Development Corporation.

The FY 2015-16 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 \$550,990 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. \$702,812 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 \$4,483,778 provided.

The FY 2015-16 operating budget will not be impacted by this project. In fact, now that this project is complete, park maintenance along the riverfront will be maintained more efficiently.

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 that was spent 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. Private fund raising (cash and in-kind services) and a contribution from the New Braunfels Industrial Development Corporation of \$100,000 will allow the first phase of the project to be developed.

The first phase of the park was completed in FY 2014-15. Park operations staff has assumed responsibility for the maintenance of this park.

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 2015-16 operating costs will continue at the same level of maintenance as a result of these improvements.

Cemetery Walls - Design

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 (\$321,224) and 2013 Certificates of Obligation (\$38,460) provide funding for design of this project, which is currently underway. Construction funding has not yet been identified.

Eikel Park Playground

The playground at Eikel Park has surpassed its recommended life. The existing play structures require ongoing maintenance to keep them in compliance with national safety standards. This 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 and the Parks Improvement Fund will provide the remaining funding needed for the project.

A reduction of maintenance cost can be expected due to these upgrades.

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. \$166,175 from the parking revenue from the last year of parking in this area was allocated to support this effort. These funds were previously accounted for in the Facilities Maintenance Fund and were transferred into the 2011 Certificate of Obligation Fund in FY 2012-13 to better track these funds. The total cost of the improvements was \$198,457 (\$56,569 funded in the 2007 Certificates of Obligation and the remaining \$141,888 in the 2011 Certificates of Obligation). The FY 2015-16 operating budget includes maintenance funding for these projects.

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 \$30,624 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. The FY 2015-16 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 will continue to positively impact 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 \$104,191. TxDOT also extended a grant in the amount of \$50,000 to fully fund this project. The FY 2015-16 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 2015-16 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 2015-16 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 2015-16 Budget already includes funds to maintain this 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 pedestrian traffic signal, water fountains and a parking area. The 2007 Certificates of Obligation Fund includes \$1,073,536 to fund this project.

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 2015-16 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 2015-16 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 provided that expansion of service. The 2007 Certificates of Obligation include \$378,850 to provide funding for design and some other costs related to completion of Fire Station #4. The remaining funding will be utilized for Fire Station #1 improvements as well as Fire Station #2 and #7 design since these two facilities will be very similar. The 2009 Certificates of Obligation provide another \$489,115 and the 2012 Certificates of Obligation provide another \$54,694 for these remaining projects. A total of \$633,943 is available for fire station development and improvements.

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, Conrad's Road, Post Road and Live Oak Avenue 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.

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 2015-16 Budget has additional appropriations for new drainage areas' maintenance to fund the additional costs to keep the drainage channels free of debris and vegetation.

Transportation Enhancement Project – Westside Pedestrian Improvements

In FY 2013-14, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connect to planned improvements, and that link communities to parks, businesses and shopping. The area will be focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs. The City's share must cover all engineering and pre-construction services, estimated to total \$400,000. The City's grant match totals \$400,000 and allocated amongst the following capital funds for this project: \$16,276 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation (\$44,282), 2011 Certificates of Obligation (\$7,100), 2012 Certificates of Obligation (\$132,342) and \$200,000 in the 2015 Tax Notes.

New Braunfels Industrial Development Corporation (NBIDC) Funded 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 2012 Certificates of Obligation include \$193,036 (in addition to the \$40,310) to complete necessary repairs to the springfed pool. These additional funds are also supported by the NBIDC.

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 \$837,334 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 complete design of the golf course improvements. The 2014 certificates of obligation 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 was retained and paid from several funding sources – the project itself, the General Fund and contributions from the New Braunfels Industrial Development Corporation (NBIDC). In FY 2014-15, when the course reopened, operating costs increased 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.

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 2015-16 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, fencing and lighting 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. Funding for two important additions to this complex – lighting (\$195,000) and another field (\$194,547) was added in FY 2013-14. 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.

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 include trail crossings, landscaping, signage, benches, a parking area, a pedestrian traffic signal and water fountains. The parking lot improvements were funded by the New Braunfels Industrial Development Corporation total \$64,554, funded in the 2007 Certificates of Obligation. In FY 2013-14, the parking area will was completed

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 2015-16 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 budget already includes funds to maintain this 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. The 2013 general obligation bond program approved by the voters in May 2013 provides additional funding (\$424,000) to address issues in Panther Canyon.

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 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 308

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Available Funds

Proceeds from Debt Issuance	\$ 16,400,409	\$ 16,400,409	\$ -
Interest Income	158,553	-	158,553
Donations, Contributions and Grants	262,500	158,406	104,094
Reimbursements	164,924	-	164,924
Miscellaneous	74,330	-	74,330
Interfund Transfers	28,186	-	28,186
TOTAL AVAILABLE FUNDS	\$ 17,088,902	\$ 16,558,815	\$ 530,087

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	191,675	191,675	-
Walnut Ave. Widening Segments 2 & 3	686,313	686,313	-
Right-of Way Acquisition	8,475	8,475	-
Engineering Services	677,838	677,838	-
South Tributary Drainage Improvement -			
Construction	3,828,395	3,828,395	-
Walnut Extension to Klien Road - Land	115,554	115,554	-
Drainage Improvements	159,987	159,987	-
North Tributary Flood Control Project	544,361	208,642	335,719
Gruene Road Improvements (Gruene Apple)	3,328	3,328	
Gruene Rd - Business 35 to Post Rd.	72,174	72,174	-
Railroad Quiet Zones	1,211,501		
Engineering	321,900	321,900	-
Construction	889,601	889,601	-
Municipal Facilities property acquisition	905,605	905,605	-
Parks Modular Building	193,000	193,000	-
Goodwin Lane	302,843	302,843	-
Morningside Drive	946,932	946,932	-

City of New Braunfels
2008 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 308

Appropriations - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Public Works/Fire Training Facility Design	1,965,088		
Land	1,120,711	1,120,711	-
Professional Services	844,377	816,430	27,947
Highway 46 Improvements - Land	333,259	333,259	-
Pavement Management Program	953,727	953,727	-
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	-
Municipal Facilities (City Hall)	122,139		122,139
Transportation Enhancement Program -Westside	44,282		44,282
Total Projects	\$ 16,544,804	\$ 16,014,717	\$ 530,087
Debt Issuance Expense	242,811	242,811	-
Engineering Staff	301,287	\$ 301,287	-
TOTAL APPROPRIATIONS	\$ 17,088,902	\$ 16,558,815	\$ 530,087

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.

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 2015-16 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 completed in 2014. 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 with

\$867,391 coming from the 2007 Certificates of Obligation and the remaining \$869,513 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 \$5,425,989. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,670,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$3,188,904

The FY 2015-16 operating budget includes funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs specifically 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 were incurred in FY 2014-15. Specifically, mowing service along Walnut Avenue will be completed by an outside contractor. However, parks maintenance staff will maintain the Walnut Avenue irrigation system(s) as well as provide maintenance for Fischer Park.

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 2015-16 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) came from the 2004 Certificates of Obligation. Remaining funding came 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. 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 included \$166,997 in the 2004 Certificates of Obligation to fund enhancements and amenities to this road improvement that funded additional landscaping and irrigation.

The additional operating costs for maintenance of landscaping on this new roadway are included in the FY 2015-16 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.

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, Conrad's Road, Post Road and Live Oak Avenue 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.

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 2015-16 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 current budget for the project including channel improvements is \$7,748,112. The 2004 Certificates of Obligation funded \$827,227. The 2008 Certificates of Obligation funded additional right-of-way and construction costs of \$544,361 and the 2011 Certificates of Obligation fund \$6,376,524. The project is nearly complete. However, potential repairs could be required. Those repairs and costs will be determined at the close of ongoing legal proceedings.

When these facilities are 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 will be included in the future budgets.

Gruene Road Improvements (Gruene Apple)

Through a mediated settlement agreement with Gruene Apple Land Company, Ltd. the City addressed 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 could the terms and conditions outlined in the mediated settlement agreement be addressed, but improvements could 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 are being constructed by the City with its own forces and by an outside contractor. The 2007 Certificates of Obligation will fund \$96,139 of the total project cost, the 2008 Certificates of Obligation will fund \$3,328 and the 2011 Certificates of Obligation will fund \$615,598. The project was completed in the fall of FY 2014-15.

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 were funded in the 2008 Certificates of Obligation at a total of \$72,174. This project will not impact the FY 2015-16 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 \$1,211,501 with \$321,900 of the total budget allocated for engineering and \$889,601 for phase I construction funded with FY 2008 Certificates of Obligation. The FY 2012 Certificates of Obligation fund Phase II Construction costs at \$1,091,826. All quiet zone infrastructure has been completed, requiring maintenance and repair in some instances. These costs are budgeted in the FY 2015-16 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 \$905,605. 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 2015-16 Budget.

Parks Modular Building

Additional space was needed to relocate staff from inadequate and deteriorating office spaces and to remove a metal storage container, then 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.

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 obligation.

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 was 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 \$844,377 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 to construct the facility is \$15 million. Funding will need to be identified for the construction costs of this project.

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 had to 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. Roadway impact fees have also been utilized to cover the interest expense. When the roadway was completed, TxDOT began taking traffic counts and reimburse 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 2015-16 Budget provides funding for traffic signal maintenance throughout the City, including those signals on Highway 46 inside the City limits.

Pavement 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 \$953,727 included in the 2008 Certificates of Obligation augments the General Fund funding included annually in the budget for street maintenance and repair. The \$953,727 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. 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 2015-16 operating budget for Public Works includes resources to maintain this new pedestrian bridge. City crews provide the necessary maintenance.

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. The 2013 Certificates of Obligation include \$5,803,586 for this project. The 2015 Certificates of Obligation include \$5,500,750 for the project. The 2008 Certificates of Obligation include \$122,139 for this project. The 2009 Certificates of Obligation include \$78,587 for this project. The facility is currently in design development. In FY 2015-16, the facility is expected to be under construction.

Transportation Enhancement Project – Westside Pedestrian Improvements

In FY 2013-14, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connect to planned improvements, and that link communities to parks, businesses and shopping. The area will be focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs. The City's share must cover all engineering and pre-construction services, estimated to total \$400,000. The City's grant match totals \$400,000 and allocated amongst the following capital funds for this project: \$16,276 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation (\$44,282), 2011 Certificates of Obligation (\$7,100), 2012 Certificates of Obligation (\$132,342) and \$200,000 in the 2015 Tax Notes.

Capital Project Staff

The FY 2015-16 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 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 309

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
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Available Funds

Proceeds from Debt Issuance	\$ 9,564,480	\$ 8,921,646	\$ 642,834
Intergovernmental Revenue	292,703	292,703	-
Interest Income	38,405	-	38,405
TOTAL AVAILABLE FUNDS	\$ 9,895,588	\$ 9,214,349	\$ 681,239

APPROPRIATIONS

Projects

Human Resources/Finance Software System	\$ 157,605	\$ 157,605	\$ -
Public Works Equipment	399,007	399,007	-
Computer Aided Dispatch Software System (CAD/RMS)	1,099,814	1,099,814	-
Parks and Recreation Equipment	178,914	178,914	-
Fire Station Improvements - Station #1 and Design #2 and #7	489,115		489,115
Prince Solms Park - Phase 3 and 4	441,687	441,687	-
Wayfinding signs - monuments	89,413	89,413	-
Fencing at Camp Comal, Boathouse and	122,832	122,832	-
Fire apparatus for station #2	478,126	478,126	-
Ambulance Remounts - 2	284,223	284,223	-
Police Vehicles	120,843	120,843	-
Police Department Facility Improvements	300,000	218,348	81,652
Boathouse improvements and boats	6,450	6,450	-
Irrigation system - Business 35	38,000	6,115	31,885
Water Lane property and improvements	1,083,297	1,083,297	-
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	-
Municipal Facilities (City Hall)	78,587		78,587

Total Projects	\$ 9,625,822	\$ 8,944,583	\$ 681,239
Debt Issuance Cost	\$ 147,639	\$ 147,639	-
Real Estate Manager	97,293	97,293	-
Special Projects Manager	24,834	24,834	-
TOTAL APPROPRIATIONS	\$ 9,895,588	\$ 9,214,349	\$ 681,239

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 for the Fire Department. The individual projects are listed and described below.

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. \$157,605 is included in the 2009 Certificates of Obligation. In addition, the City's Project Manager in the Support Services Department was paid from the 2009 Certificates of Obligation (\$24,834).

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. All four pieces of equipment have been purchased. 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 included an additional \$168,019 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.

The operating budget will continue at the same level for FY 2015-16 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 old system did 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 \$1,099,814. Included in the total project budget was funding for the on-staff project manager who had responsibility for the timely and effective implementation of the software system. This position also supports end users now that the system is fully operational and is now funded in the General Fund. The remaining project funds will also be used to implement a medical management module and a station alert module for the Police Department.

Additional resources have been added to fund the annual licensing and software costs.

Parks and Recreation Equipment

New and replacement equipment is needed to provide the resources needed to maintain park assets. The 2009 debt issuance includes \$178,914 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 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, needed to add another fire station to effectively serve the citizens of New Braunfels as well as Emergency Service District #7. Fire Station #4 provided that expansion of service. The 2007 Certificates of Obligation include \$378,850 to provide funding for design and some other costs related to completion of Fire Station #4. The remaining funding will be utilized for Fire Station #1 improvements as well as Fire Station #2 and #7 design since these two facilities will be very similar. The 2009 Certificates of Obligation provide another \$489,115 and the 2012 Certificates of Obligation provide another \$54,694 for these remaining projects. A total of \$633,943 is available for fire station development and improvements.

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. Funding in the amount of \$325,000 to complete an overhaul of the existing signage and add signage in strategic areas is included in the Hotel/Motel Tax Fund FY 2015-16 Budget.

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.

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. \$208,200 was provided in the 2012 debt issuance to fund this cost. In FY 2013-14, an additional \$284,223 was 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 used by 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 2015-16 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 and an additional \$145,000 in the 2012 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. The remaining funding will be utilized to replace the dispatch flooring and begin preliminary engineering on the existing Municipal Court space, which will become available to the Police Department once the City Hall renovation is completed.

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. 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. Funding for design and construction of City facilities on this property has not been identified.

The City is not currently occupying this facility; therefore, the FY 2015-16 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. All operating expenditures associated with this station are included in the budget.

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 \$905,605. 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 2015-16 Budget.

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. The 2013 Certificates of Obligation include \$5,803,586 for this project. The 2015 Certificates of Obligation include \$5,500,750 for the project. The 2008 Certificates of Obligation include \$122,139 for this project. The 2009 Certificates of Obligation include \$78,587 for this project. The facility is currently in design development. In FY 2015-16, the facility is expected to be under construction.

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 2015-16, the cost of this position will be funded by debt proceeds (70 percent) and the General Fund (30 percent).

Authorized Positions:

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
System Administrator*	<u>.5</u>	<u>0</u>	<u>0</u>
<i>Total Authorized Positions</i>	<i>.5</i>	<i>0</i>	<i>0</i>

- * 50 percent of the employee expenses for the Police Department's System Administrator position was funded in the General Fund in FY 2013-14 as the project was still in the implementation stage.

City of New Braunfels
2011 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 351

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Available Funds

Proceeds from Debt Issuance	\$ 18,200,000	\$ 17,642,313	\$ 557,687
Intergovernmental Revenue - TXDOT	3,906,228	1,615,502	2,290,726
Proceeds from Insurance	25,025		25,025
Interest Income	45,218		45,218
Leases	77,742		77,742
Interfund Transfer	166,725		166,725
Reimbursement	47,809		47,809
TOTAL AVAILABLE FUNDS	\$ 22,468,747	\$ 19,257,815	\$ 3,210,932

APPROPRIATIONS

Projects

Walnut Avenue Widening Project	\$ 5,425,989		\$ -
Construction/Professional Services	5,071,989	5,071,989	-
Engineering and Inspection (in-house)	354,000	354,000	-
Landa Plaza Property	1,902,264	1,902,264	-
Olympic Pool Sand Filter Replacement	64,000	64,000	-
Airport Terminal and Tower Improvements	103,858	103,858	-
Airport Runway Improvements - Design	8,410	8,410	-
Airport Runway Extension	209,691	209,691	-
Airport Land Acquisition	3,864,628	1,616,502	2,248,126
Airport Entrance Drive Improvements	147,003	147,003	-
Crest Lane Property Acquisition	45,586	45,586	-
Flood Warning System	270,020	270,020	-
Landa Dam and Culverts Repairs (flood damage)	56,803	56,803	-
Landa Park Bridge repairs (wading pool, behind dance slab, gazebo)	453,175	453,175	-
Landa Park Master Plan	50,000		50,000

City of New Braunfels
2011 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 351

Appropriations - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Landa Park Riverfront Rehab	702,812	702,812	-
Prince Solms Improvements	141,888	141,888	-
Fredericksburg Field Lighting Replacement	150,000	150,000	-
Landa Bathhouse Restroom Improvements	20,951	20,951	-
Gruene Rd. Improvements (Gruene Apple)	615,598	615,598	-
San Antonio Street Bridge Improvements	235,500	235,500	-
Highway 46 Interest Expense	171,471	171,471	-
Transportation Enhancement Program -Landa Street	475,000	6,628	468,372
Transportation Enhancement Program -Westside	7,100		7,100
Site work - Community Recreation Center	200,000		200,000
North Tributary Flood Control Project	6,376,524		
Engineering and Inspecting (in house)	13,597	13,597	-
Professional Services	90,400	90,400	-
Right of Way	704,828	704,828	-
Construction	5,567,699	5,330,365	237,334
Gruene Crossing Drainage Improvement	542,538		-
Right of Way	158,670	158,670	-
Construction	383,868	383,868	-
Total Projects	\$ 22,240,809	\$ 19,029,877	\$ 3,210,932
In House Staff	180,650	180,650	-
Contingencies	-		-
Interfund Transfer	47,288	47,288	-
TOTAL APPROPRIATIONS	\$ 22,468,747	\$ 19,257,815	\$ 3,210,932

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, and the Gruene Crossing Drainage Improvement project.

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 completed in 2014. 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 with \$867,391 coming from the 2007 Certificates of Obligation and the remaining \$869,513 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 \$5,425,989. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,670,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$3,188,904

The FY 2015-16 operating budget includes funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs specifically 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 were incurred in FY 2014-15. Specifically, mowing service along Walnut Avenue will be completed by an outside contractor. However, parks maintenance staff will maintain the Walnut Avenue irrigation system(s) as well as provide maintenance for Fischer Park.

Landa Plaza Property

This property known as Landa Plaza on Landa Street was purchased to provide a location for a future municipal facility. The City is building a new community recreation center on this site. The 2011 Certificates of Obligation funded the cost of the land totaling \$1,902,264.

Olympic Pool Sand Filter Replacement

The existing sand filters for the Olympic Pool have been in use since 1996. The sand is original, the footings and fittings are deteriorated, gauges are unreliable and the units are generally worn out. The filters are necessary for managing water sanitation and clarity. The current units do not work at full capacity or efficiency. Replacing the units with updated equipment provides greater efficiency in power usage and improves water quality by cleaning the water more effectively and at a higher rate. The 2011 Certificates of Obligation include \$64,000 for this project which is completed.

This project will reduce operating expenditures in FY 2015-16 due to the efficiency gained by the new unit

Airport Terminal and Tower Improvements

This project replaces: 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. Some equipment damaged by lightning housed in the Airport tower has also been replaced with this funding. The 2011 certificates of obligation now include \$103,858 to complete this project.

Airport Runway Improvements

The 2011 Certificates of Obligations include \$8,410 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 resurfaced areas. The \$480,000 cash match for construction costs for this project is funded by the New Braunfels Industrial Development Corporation.

Airport Runway Extension

The 2011 Certificates of Obligation now include \$209,691 to fulfill a portion of the City's grant match requirement with TxDOT to complete a runway extension project at the airport. The total project cost is estimated to be \$6,900,000. The Council authorized the New Braunfels Industrial Development Corporation (NBIDC) 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 \$6.9 million. The City's contribution has therefore increased to \$690,000 with the City increasing its contribution to fully fund the project's required match. 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. A significant portion of this cost is funded by TxDot.

Airport Entrance Drive Improvements

The 2011 Certificates of Obligation includes \$147,003 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 actually reduced the maintenance requirement for this asset and will not require any additional operating expenditure in FY 2015-16.

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 2015-16 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 feet 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 \$56,803. Maintenance costs for the system have been included in the FY 2015-16 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 replaces the pedestrian bridges with sturdier structures that will better withstand future high water and flooding and repairs the other bridge. The FY 2011 Certificates of Obligation fund the \$453,175 needed to cover these costs. The FY 2015-16 operating budget will not be affected by these repairs.

Landa Park Master Plan Completion

As a part of the 2010 Parks, Recreation and Open Space Strategic Plan, two planning concepts were developed for Landa Park. These concepts have not been presented for public input to determine final design for long term improvements to the park. Adopting a final master plan for Landa Park will enable staff to work towards an organized goal, as well as provide a plan that the public will be familiar with regarding future development. A final, formalized plan is important to guide improvement efforts within the park so that all additions, renovations and repairs are

consistent and in line with an overall plan. The FY 2015-16 Budget includes \$50,000 in the 2011 Certificates of Obligation to complete the Landa Park Master Plan.

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 \$550,990 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. \$702,812 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 \$4,483,778 provided.

The FY 2015-16 operating budget will not be impacted by this project. In fact, now that this project is complete, park maintenance along the riverfront will be maintained more efficiently.

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. \$166,175 from the parking revenue from the last year of parking in this area was allocated to support this effort. These funds were previously accounted for in the Facilities Maintenance Fund and were transferred into the 2011 Certificate of Obligation Fund in FY 2012-13 to better track these funds. The total cost of the improvements was \$198,457 (\$56,569 funded in the 2007 Certificates of Obligation and the remaining \$141,888 in the 2011 Certificates of Obligation). The FY 2015-16 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 poles 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 that were 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. The FY 2015-16 operating budget 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 addressed 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 could the terms and conditions outlined in the mediated settlement agreement be addressed, but improvements could 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 are being constructed by the City with its own forces and by an outside contractor. The 2007 Certificates of Obligation will fund \$96,139 of the total project cost, the 2008 Certificates of Obligation will fund \$3,328 and the 2011 Certificates of Obligation will fund \$615,598. The project was completed in the fall of FY 2014-15.

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 was a collaborative effort between the City and the Main Street Partners, who completed fundraising for this project over the past several years. In total, the 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 had to 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. Roadway impact fees have also been utilized to cover the interest expense. When the roadway was completed, TXDOT began taking traffic counts and reimburse 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 2015-16 Budget provides funding for traffic signal maintenance throughout the City, including those signals on Highway 46 inside the City limits.

Transportation Enhancement Program – Landa Street

In FY 2012-13, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connect to planned improvements, and that link communities to parks, businesses and shopping. The project 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. 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 \$475,000 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.

Transportation Enhancement Project – Westside Pedestrian Improvements

In FY 2013-14, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connect to planned improvements, and that link communities to parks, businesses and shopping. The area will be focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs. The City's share must cover all engineering and pre-construction services, estimated to total \$400,000. The City's grant match totals \$400,000 and allocated amongst the following capital funds for this project: \$16,276 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation (\$44,282), 2011 Certificates of Obligation (\$7,100), 2012 Certificates of Obligation (\$132,342) and \$200,000 in the 2015 Tax Notes.

Community Recreation Center

A multi-generational community recreation center will offer a wide array of outreach opportunities and services for the entire community. The center's proposed amenities include: a double gymnasium, classrooms, fitness area, indoor walking track, and locker/shower areas. The water recreation side will include lap lanes, a resistance/current channel, preschool play features, play slides, and spray features. Amenities will be determined through a public input process and based upon available funds. The site for the center will be Landa Street, a piece of property that was already owned by the City. Design for the project is currently underway and will continue into FY 2015-16. \$200,000 is included in the 2011 Certificates of Obligation specifically for site work/demolition.

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 current budget for the project including channel improvements is \$7,748,112. The 2004 Certificates of Obligation funded \$827,227. The 2008 Certificates of Obligation funded additional right-of-way and construction costs of \$544,361 and the 2011 Certificates of Obligation fund \$6,376,524. The project is nearly complete. However, potential repairs could be required. Those repairs and costs will be determined at the close of ongoing legal proceedings.

When these facilities are 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 will be included in the future budgets.

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 \$383,868 and right-of-way acquisition costs of \$158,670 for a total of \$542,538 are funded in the 2011 Certificates of Obligation. Total project cost is \$663,067. This project was completed in FY 2012-13. The FY 2015-16 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 2015-16 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.

Interfund Transfer

An interfund transfer of \$47,288 from the 2011 Certificates of Obligation to the 2007 Certificates of Obligation is included. This transfer was necessary to recognize a portion of the Prince Solms Improvements project (irrigation) that was paid from the 2007 Certificates of Obligation.

City of New Braunfels
2012 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

Fund: 352

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Available Funds

Proceeds from Debt Issuance	\$ 20,995,866	\$ 18,507,901	\$ 2,487,965
Miscellaneous Revenue	334		334
Contributions	15,000		15,000
Interest Income	64,816		64,816
TOTAL AVAILABLE FUNDS	\$ 21,076,016	\$ 18,507,901	\$ 2,568,115

APPROPRIATIONS

Projects

Walnut Avenue Widening	\$ 6,670,040	\$ 6,670,040	\$ -
Downtown Improvements - Phase I Construction	2,200,000	59,308	2,140,692
Railroad Quiet Zones - Construction - Phase II	1,091,826	1,091,826	-
Fire apparatus for Station #4	836,879	836,879	-
Fire Station Improvements - Station #1 and Design #2 and #7	54,694		54,694
Ambulance Remounts	208,200	208,200	-
Parks Maintenance Shop Structural Repairs	547,355	547,355	-
HEB Soccer complex - lighting and additional fields	357,000	136,185	220,815
Transportation Improvement Project - Westside	132,342		132,342
Police Department Facility Improvements	145,000	138,797	6,203
Park Improvement Projects			
Fischer Park Improvements	3,410,000	3,410,000	-
Construction	3,373,844	3,373,844	-
Design	36,156	36,156	-
Landa Park Riverfront Rehab	4,483,778	4,483,778	-
Springfed Pool repairs	193,036	193,036	-

Total Projects	\$ 20,330,150	\$ 17,775,404	\$ 2,554,746
Debt Issuance Cost	\$ 245,866	\$ 245,866	-
Capital Project Staff	499,666	\$ 486,297	13,369
Interfund Transfer	334	334	-
TOTAL APPROPRIATIONS	\$ 21,076,016	\$ 18,507,901	\$ 2,568,115

2012 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Fund: 352

Program Description:

The FY 2011-12 Budget included a proposed \$15.5 million issuance of Certificates of Obligation. 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).

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 completed in 2014. 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 with \$867,391 coming from the 2007 Certificates of Obligation and the remaining \$869,513 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 \$5,425,989. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,670,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$3,188,904

The FY 2015-16 operating budget includes funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs specifically 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 were incurred in FY 2014-15. Specifically, mowing service along Walnut Avenue will be completed by an outside contractor. However, parks maintenance staff will maintain the Walnut Avenue irrigation system(s) as well as provide maintenance for Fischer Park.

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 is funding design costs for the first phase of this project (\$286,052). Phase I construction costs are funded in the 2012 Certificates of Obligation at \$2,200,000.

This project is expected to be under construction during FY 2015-16.

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 \$1,211,501 with \$321,900 of the total budget allocated for engineering and \$889,601 for phase I construction funded with FY 2008 Certificates of Obligation. The FY 2012 Certificates of Obligation fund Phase II Construction costs at \$1,091,826. All quiet zone infrastructure has been completed, requiring maintenance and repair in some instances. These costs are budgeted in the FY 2015-16 operating budget.

Fire Station 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 \$836,879.

Maintenance and operations costs for these vehicles are included in the Fire Department's FY 2015-16 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, needed to add another fire station to effectively serve the citizens of New Braunfels as well as Emergency Service District #7. Fire Station #4 provided that expansion of service. The 2007 Certificates of Obligation include \$378,850 to provide funding for design and some other costs related to completion of Fire Station #4. The remaining funding will be utilized for Fire Station #1 improvements as well as Fire Station #2 and #7 design since these two facilities will be very similar. The 2009 Certificates of Obligation provide another \$489,115 and the 2012 Certificates of Obligation provide another \$54,694 for these remaining projects. A total of \$633,943 is available for fire station development and improvements.

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. \$208,200 was provided in the 2012 debt issuance to fund this cost. In FY 2013-14, an additional \$285,349 was 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 \$547,355 to address the structural problems at this facility. This project is expected to reduce operating costs. The project is 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, fencing and lighting 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. Funding for two important additions to this complex – lighting (\$195,000) and another field (\$194,547) was added in FY 2013-14. 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.

Transportation Enhancement Project – Westside Pedestrian Improvements

In FY 2013-14, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connect to planned improvements, and that link communities to parks, businesses and shopping. The area will be focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs. The City's share must cover all engineering and pre-construction services, estimated to total \$400,000. The City's grant match totals \$400,000 and allocated amongst the following capital funds for this project: \$16,276 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation (\$44,282), 2011 Certificates of Obligation (\$7,100), 2012 Certificates of Obligation (\$132,342) and \$200,000 in the 2015 Tax Notes.

Police Department Facility Improvements

\$300,000 is included in the 2009 issuance and an additional \$145,000 in the 2012 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. The remaining funding will be utilized to replace the flooring in the dispatch call center and begin preliminary design on the existing municipal court space that will be available to the Police Department once the City Hall renovation is completed.

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 2012 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 2013 Certificates of Obligation include \$5,200,000 for the remaining construction cost funding. The total expected construction cost of Fischer Park is \$8,573,844. When finished, the park will include a nature center, a planetarium, trails, playgrounds and other park facilities.

The FY 2015-16 Adopted Budget includes 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 2015-16 Budget addresses these staffing requirements.

Landa Park Riverfront Rehabilitation Project

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 \$550,990 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. \$702,812 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 \$4,483,778 provided.

The FY 2015-16 operating budget will not be impacted by this project. In fact, now that this project is complete, park maintenance along the riverfront will be maintained more efficiently.

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 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 2012 Certificates of Obligation include \$193,036 (in addition to the \$40,310) to complete necessary repairs to the springfed pool. These additional funds are also supported by the NBIDC.

Capital Project Staff

The FY 2015-16 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 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.

Interfund Transfer

An interfund transfer of \$366 to the Parks Development Fund is included to account for park development fees that were originally deposited into the 2012 Certificates of Obligation.

City of New Braunfels

Fund: 353

2013 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2016

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Available Funds

Proceeds from Debt Issuance	\$ 20,465,968	\$ 18,633,089	\$ 1,832,879
Intergovernmental Revenue	2,657,037	2,657,037	-
Interest Income	54,955		54,955
TOTAL AVAILABLE FUNDS	\$ 23,177,960	\$ 21,290,126	\$ 1,887,834

APPROPRIATIONS

Projects

Walnut Avenue Widening	\$ 3,188,904	\$ 3,188,904	\$ -
FM 306 Construction	4,531,250	4,531,250	-
Flood Property Buyout (Grant)	1,161,661	1,161,661	-
Radio Replacement	2,250,096	2,250,096	-
Cemetery Walls - Design	38,460	38,460	-
Fischer Park Construction - Phase 2	5,200,000	5,200,000	-
Municipal Facilities	5,803,586	4,029,752	1,773,834
Station Alerting - Fire Department	257,096	257,096	-
Kentucky Boulevard Drainage Repair - Design	50,000	-	50,000
Live Oak Avenue/Katy Street Drainage Improvements	100,000	36,000	64,000

Total Projects	\$ 22,581,053	\$ 20,693,219	\$ 1,887,834
Debt Issuance Cost	\$ 265,968	\$ 265,968	-
Capital Project Staff	330,939	330,939	-
TOTAL APPROPRIATIONS	\$ 23,177,960	\$ 21,290,126	\$ 1,887,834

2013 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Fund: 353

Program Description:

In FY 2013-14 the City issued a \$20.2 million in certificates of obligation. 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.

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 completed in 2014. 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 with \$867,391 coming from the 2007 Certificates of Obligation and the remaining \$869,513 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 \$5,425,989. These staff worked directly on this project. The 2012 Certificates of Obligation provided an additional \$6,670,000 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at \$3,188,904

The FY 2015-16 operating budget includes funding for operations and maintenance of this new roadway/parkway. In the short term, operating costs specifically 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 were incurred in FY 2014-15. Specifically, mowing service along Walnut Avenue will be completed by an outside contractor. However, parks maintenance staff will maintain the Walnut Avenue irrigation system(s) as well as provide maintenance for Fischer Park.

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 would 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 fully fund the City's contribution of \$2,718,750. The NBIDC contribution was made entirely with cash. The FY 2015-16 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 was used to acquire and demolish homes prone to flooding due to their location in the floodway. Once the homes were demolished, the land acquired is being used for open, green space which helps 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 also received two FEMA's Hazard Mitigation grants for \$357,818 and \$486,720 to be used for the same purpose. These two grants required matching funds and some other expenditures related to the project (such as relocation of tenants) totaling \$317,123. The 2013 Certificates of Obligation provide the matching portion of these grants. Therefore, the full expenditure of \$1,161,661 is budgeted in the 2013 Certificates of Obligation Fund. The grant revenue of \$844,538 is also accounted for in this fund.

FY 2015-16 will provide for funds to maintain the properties after the homes are demolished.

Radio Replacement

The City's old 900 analog radio system had to be converted to a digital system by February 2014. The system was 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 were 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 would have been obsolete when this changeover occurred. 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 is 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 \$2,250,096. This project was completed in FY 2013-14.

The FY 2015-16 operating budget has been adjusted to fund the new annual licensing and maintenance costs associated with the new radios.

Cemetery Walls - Design

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 (\$321,224) and 2013 Certificates of Obligation (\$38,460) provide funding for design of this project, which is currently underway. Construction funding has not yet been identified.

Fischer Park Construction

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 2012 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 2013 Certificates of Obligation include \$5,200,000 for the remaining construction cost funding. The total expected construction cost of Fischer Park is \$8,573,844. When finished, the park will include a nature center, a planetarium, trails, playgrounds and other park facilities.

The FY 2015-16 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 2015-16 Budget addresses 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. The 2013 Certificates of Obligation include \$5,803,586 for this project. The 2015 Certificates of Obligation include \$5,500,750 for the project. The 2008 Certificates of Obligation include \$122,139 for this project. The 2009 Certificates of Obligation include

\$78,587 for this project. The facility is currently in design development. In FY 2015-16, the facility is expected to be under construction.

Station Alerting

When units are dispatched to a call, information is sent to the station alerting system, which then delivers alert tones and automated voice instruction to each station regarding what units are to be dispatched and the details of the specific incident. There are several benefits to station alerting. The first benefit is that it will save 30 to 45 seconds off every emergency call that requires a fire or EMS response. This will shave off over 60 hours of response time for the fire department in a one year time period. This system will allow 911 dispatchers to dispatch several units within milliseconds. It will also enable the dispatch center to handle an increased call volume with the same staff. A significant component of this system for fire department personnel is that unit notification will be cardiovascular friendly by providing ramped up emergency tones and lighting to the fire stations. \$257,096 is included in the 2013 Certificates of Obligation for this project, which is anticipated to be implemented in FY 2015-16.

Kentucky Boulevard Street and Drainage Repair

Kentucky Blvd crosses Panther Canyon and conveys the runoff under the roadway with three 30-inch diameter concrete pipes. The flow line of Panther Canyon is approximately 20 feet below the roadway and 5 feet below the flow line of the culvert pipes. The structural condition of this crossing is poor due to debris and excessive erosion, and preliminary investigations indicate water is flowing through the roadway fill section. Concrete along the banks is intermitted and unreinforced. The downstream roadway embankment slope is severely eroded with the top of the eroded face being within a few feet from the edge of the roadway. Failure of the roadway embankment is imminent when a significant storm event does occur. The scope of the emergency street and drainage repair includes replacement of existing culverts, installation of rip rap for bank stabilization and reconstruction of the roadway. \$50,000 is included in the 2013 Certificates of Obligation for design of this project.

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 Avenue 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 \$100,000 to begin design of this project.

Capital Project Staff

The FY 2015-16 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 \$330,939. 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, 2016

Fund: 354

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Available Funds

Proceeds from Debt Issuance	\$ 10,386,727	\$ 10,133,471	\$ 253,256
Interest Income	436		436
TOTAL AVAILABLE FUNDS	\$ 10,387,163	\$ 10,133,471	\$ 253,692

APPROPRIATIONS

Projects

Golf Course and Clubhouse Improvements	\$ 6,900,000	\$ 6,871,744	\$ 28,256
Airport Improvements	3,300,000	3,075,000	225,000

Total Projects	\$ 10,200,000	\$ 9,946,744	\$ 253,256
Debt Issuance Cost	\$ 186,727	\$ 186,727	-
TOTAL APPROPRIATIONS	\$ 10,387,163	\$ 10,133,471	\$ 253,692

2014 CAPITAL IMPROVEMENT PROJECTS FUND

Program Description:

The City issued \$10.375 million in certificates of obligation in 2014. Projects funded with the proceeds include the golf course and clubhouse renovations, and the purchase of and improvements to Airport facilities.

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 complete design of the golf course improvements. The 2014 certificates of obligation 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 was retained and paid from several funding sources – the project itself, the General Fund and contributions from the New Braunfels Industrial Development Corporation (NBIDC). In FY 2014-15, the course reopened and operating costs increased 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.

Airport Improvements

In FY 2013-14, the City reached an agreement to purchase various Airport infrastructure and facilities from the former fixed base operator. Acquisition costs totaled \$2 million. The remaining \$1.3 million will be utilized to make structural repairs and overall enhancements to all facilities. These facilities will be utilized as rental space to New Braunfels Regional Airport customers. The lease revenue is anticipated to cover all the debt service requirement of the \$3.3 million dollars.

In FY 2015-16, expenditures have been added to the Airport Fund operating budget to provide basic upkeep and maintenance to the newly acquired infrastructure.

City of New Braunfels
 2015 Certifications of Obligation Capital Improvement Fund
 Fiscal Year Ending September 30, 2016

Fund: 355

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
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Available Funds

Proceeds from Debt Issuance	\$ 5,617,120	\$ 117,120	\$ 5,500,000
Interest Income	750		750
TOTAL AVAILABLE FUNDS	\$ 5,617,870	\$ 117,120	\$ 5,500,750

APPROPRIATIONS

Projects

Municipal Facilities (City Hall Renovation)	\$ 5,500,750		\$ 5,500,750
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Total Projects	\$ 5,500,750	\$ -	\$ 5,500,750
Debt Issuance Cost	\$ 117,120	\$ 117,120	-
TOTAL APPROPRIATIONS	\$ 5,617,870	\$ 117,120	\$ 5,500,750

2015 CERTIFICATES OF OBLIGATION CAPITAL IMPROVEMENT FUND

Program Description:

The City issued \$5.5 million in certificates of obligation in 2015, all earmarked for the renovation of the former Albertsons building into the new City Hall complex. This project is described in greater detail below.

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. The 2013 Certificates of Obligation include \$5,803,586 for this project. The 2015 Certificates of Obligation include \$5,500,750 for the project. The 2008 Certificates of Obligation include \$122,139 for this project. The 2009 Certificates of Obligation include \$78,587 for this project. The facility is currently in design development. In FY 2015-16, the facility is expected to be under construction.

City of New Braunfels
2013 General Obligation Bond Fund
Fiscal Year Ending September 30, 2016

Fund: 350

	Total Appropriation FY 2015-16	Activity to date as of 09/30/2015	Total Available Project Funds
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Available Funds

General Obligation Bond Proceeds	\$ 58,363,371	\$ 15,511,459	\$ 42,851,912
Interfund Transfer - Roadway Impact Fees			-
Interest Income	19,071	-	19,071
TOTAL AVAILABLE FUNDS	\$ 58,382,442	\$ 15,511,459	\$ 42,870,983

APPROPRIATIONS

Proposition 1 - Streets

Klein Road Reconstruction	\$ 6,770,500	\$ 1,284,813	\$ 5,485,687
Rueckle Road Reconstruction	2,260,500	245,650	2,014,850
Solms/Morningside Drive Reconstruction	9,982,000	1,502,543	8,479,457
Citywide street improvements	6,000,000	3,500,000	2,500,000
Subtotal - Proposition 1	\$ 25,013,000	\$ 6,533,006	\$ 18,479,994

Proposition 2 - Drainage

Alves Lane Improvements	\$ 7,830,000	\$ 1,308,241	\$ 6,521,759
Blieders Creek watershed improvements	1,549,500	667,873	881,627
Live Oak/Katy Street Improvements	4,188,000	271,150	3,916,850
Panther Canyon erosion control	424,000	44,230	379,770
Wood/Landa Street preliminary design	1,550,500	618,440	932,060
Subtotal - Proposition 2	\$ 15,542,000	\$ 2,909,934	\$ 12,632,066

Proposition 3 - Parks

Community Recreation Center	\$ 7,694,500	\$ 1,405,843	\$ 6,288,657
Land Acquisition - Sports Complex	2,500,000	22,600	2,477,400
Morningside Park Development	1,000,000	106,100	893,900
Dry Comal Hike & Bike Trail	403,000	-	403,000
Subtotal - Proposition 3	\$ 11,597,500	\$ 1,534,543	\$ 10,062,957

Proposition 4 - Economic Development

CTTC expansion	\$ 4,000,000	\$ 4,000,000	\$ -
Subtotal - Proposition 4	\$ 4,000,000	\$ 4,000,000	\$ -

Total Projects	\$ 56,152,500	\$ 14,977,483	\$ 41,175,017
Prop 1 -Contingencies/Capital Project Staff	852,500	68,402	784,098
Prop 2 -Contingencies/Capital Project Staff	533,500	23,823	509,677
Prop 3 -Contingencies/Capital Project Staff	420,571	18,380	402,191
Debt Issuance Cost	423,371	423,371	
TOTAL APPROPRIATIONS	\$ 58,382,442	\$ 15,511,459	\$ 42,870,983

2013 General Obligation Bond Fund

Program Description:

The FY 2015-16 Budget included the three issuances of General Obligation Bonds associated with the 2013 Bond Program - \$14.5 million in FY 2013-14, \$15.3 million in FY 2014-15 and \$28.15 million in FY 2015-16 (proposed). Available bond funds will be utilized to continue progress on various projects in all four propositions, described in further detail in the following pages.

Program Justification and Fiscal Analysis:

Proposition One

The streets proposition includes three major road improvement projects as well as \$10 million for smaller but still significant street improvement projects. The projects in this proposition total \$36,895,000 not including contingencies and funding for capital project staff. Roadway impact fees of \$1,000,000 will go towards the construction funding of the Klein, Rueckle and Solms/Morningside reconstruction project.

Klein Road Reconstruction

This project improves vehicular/pedestrian access and drainage between FM 1044, S. Walnut Avenue. and new developments, including Voss Farms and Legend Pond, by reconstruction of Klein Road from FM 1044 to Klein Way. The current road consists of two lanes with an open ditch on either side. The 2012 Thoroughfare Plan classifies Klein Road as a minor arterial, which could include up to 120-feet of right-way (which could accommodate up to seven lanes). The roadway will also include sidewalks on both sides and drainage improvements. Final configuration will be dependent upon engineering analysis and final design, which is currently underway and will continue into FY 2015-16. The budget for this project is \$11,531,000.

Rueckle Road Reconstruction

This project addresses vehicular/pedestrian access to IH-35, and improves road conditions and drainage in the rapidly developing east side of the City. Rueckle connects the Highland Grove development to IH-35. This project will reconstruct Rueckle Road from IH-35 to Morningside Drive. The 2012 Thoroughfare Plan classifies Rueckle Road as a parkway which could include up to 200-feet of right-way (which could accommodate up to seven lanes). The roadway will also include sidewalks on both sides and drainage improvements. Final configuration will be dependent upon engineering analysis and final design, which is currently underway and scheduled to be completed in FY 2015-16. The budget for this project is \$2,768,000.

Solms/Morningside Reconstruction

This project improves vehicular/pedestrian access to Morningside Elementary and connects a rapidly developing area of the City with IH-35. This project involves the reconstruction of Morningside Drive from Solms Road to the IH-35 frontage road and reconstruction of Solms Road from Morningside Drive to the IH-35 frontage road. The current roads have two lanes with an open ditch on either side. The 2012 Thoroughfare Plan classifies Morningside Drive and Solms Road as major collectors which could include up to 90 feet of right-way (which could accommodate up to five lanes). The roadways will also include sidewalks on both sides and drainage improvements. Final configuration will be dependent upon engineering analysis and final design, which is currently

underway and scheduled to be completed in FY 2015-16. The current budget for this project is \$12,596,000.

Citywide Street Improvements

This program increases the life span of streets by restoring existing pavements to excellent condition without reconstructing the entire street. This project allocates \$10 million over the course of five years towards improving streets that need more than regular maintenance and less than a complete reconstruction. Citywide, approximately 89 lane miles of streets requiring repair have been documented. This project will allow for a portion of the streets identified throughout the City as needing repair to be addressed, therefore avoiding complete reconstruction of those streets. Final determinations on streets selected for funding are made by City Council.

This project will have a positive impact on the operating budget(s) in FY 2015-16 and future years thereafter as the improvements will reduce the annual maintenance and repair efforts specific to the sections of road that are addressed over the next five years.

Proposition One

With the exception of the city wide street improvement program, all proposition one projects will not have an impact on the FY 2015-16 operating budget because they will be either under design or beginning construction.

Proposition Two

The drainage proposition includes five projects, one of which (Wood/Landa Street) has funding for design only. The proposition authorized \$24,100,000 for the projects not including contingencies and funding for capital project staff.

Alves Lane Improvements

The Alves Lane project improves drainage adjacent to and reconstructs Alves Lane from SH-46 to Saur Lane. The project includes sidewalks on both sides of the roadway. It improves drainage on a street that connects multiple residential and commercial areas and assists with relieving congestion on SH-46. The Alves Lane project has been ranked as high priority in the 2003 Drainage Master Plan and by the Watershed Advisory Committee. Engineering analysis and design is currently underway on this project. The project budget is \$7,830,000 (\$500,000 will be funded from roadway impact fees). Final design is expected to be completed during FY 2015-16.

Blieders Creek Watershed Improvements

This project will reduce flooding in the Blieders Creek/German Creek watersheds, including Landa Park. Storm water flow will be diverted and conveyed from Blieders Creek to German Creek, then to the Guadalupe River. This project includes right of way acquisition and would require permitting by Federal Emergency Management Agency (FEMA), Texas Commission on Environmental Quality (TCEQ), U.S. Army Corps of Engineers (USACE), and Union Pacific Railroad (UPRR). Up to \$5 million of the project cost will be reimbursed to the City by the Veramendi Development. The project budget is \$8,557,000.

Live Oak Avenue/Katy Street Improvements

The 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 for neighborhoods from Landa St. to Business 35. This 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. Preliminary design is currently underway on this project. The project budget is \$4,589,000 (\$100,000 is included in the 2013 Certificates of Obligation for design). Final design is expected to be completed in FY 2015-16.

Panther Canyon

This project will help control erosion in Panther Canyon as well as reduce sediment entering the Comal Springs, Landa Park Wading Pool, Landa Lake, and the Comal River. The erosion control will help to improve water quality in Landa Park, Hinman Island Park and Prince Solms Park. It will also help prevent damage to Panther Canyon resulting from floods, such as the one in 2010. The project will include seeding, planting and trimming trees, installing a system to filter silt and debris at the end of streets and the installation of other filtration systems to improve storm water quality. The total project budget is \$424,000.

Wood/Landa St. Preliminary Design

This project provides preliminary design for a potentially phased project to reduce flooding in the areas of Wood Road, Landa Street and adjacent streets. Options for future improvements will be determined as part of the preliminary design. The project budget is \$2,700,000 with \$618,840 committed for preliminary design.

Proposition Two

All proposition two projects will not have an impact on the FY 2015-16 operating budget because they will be either under design or beginning construction.

Proposition Three

The parks proposition includes four projects, one of which is a new community recreation center. The approved proposition provides \$19,595,000 for the project below not including contingencies or funding for capital project staff.

Community Recreation Center

A multi-generational community recreation center will offer a wide array of outreach opportunities and services for the entire community. The center's proposed amenities include: a double gymnasium, classrooms, fitness area, indoor walking track, and locker/shower areas. The water recreation side will include lap lanes, a resistance/current channel, preschool play features, play slides, and spray features. Amenities will be determined through a public input process and based upon available funds. The site for the center will be Landa Street, a piece of property that was already owned by the City. Design for the project is currently underway and will continue into FY 2015-16. The project budget is \$15,692,000. Design is near completion and construction is expected to begin in the latter portion of FY 2015-16.

Land Acquisition – Sports Complex

This project acquired land necessary to construct a future sports complex. Future amenities could include softball fields, little league baseball fields, flag football fields, soccer fields, trails,

restrooms, concessions, bleachers, parking, lighting, a playground, a picnic pavilion and picnic tables. City staff along with a real estate firm are currently looking for and evaluating potential sites. It is expected to complete evaluation and begin the process to purchase the land for the future sports complex in FY 2015-16. The project budget is \$2,500,000. Site evaluation is currently ongoing.

Morningside Park Development

Morningside Park will connect two neighborhoods and a school. Additional subdivision development has begun along Morningside Drive, as well. The closest park to these neighborhoods is four miles away and accessed by crossing major thoroughfares. This project will develop a neighborhood park on 16 acres of land dedicated to the City by the Comal Independent School District (CISD). The park is adjacent to Morningside Elementary School. Amenities, such as a playground, picnic tables, water fountains, playing fields, sports court, benches, a walking trail and parking will be finalized after public input. Morningside Elementary students have been active participants in determining the proposed park amenities. The design for the park is nearly complete. The project budget is \$1,000,000 with \$106,100 committed for design. Construction is expected to begin at some point during FY 2015-16.

Dry Comal Hike and Bike Trail Improvements

This project provides connection of the existing Dry Comal Trail to Landa Park and the downtown area. It will increase pedestrian mobility to the west side of New Braunfels as well as provide a natural area for outdoor activities and exercise. This project will extend the Dry Comal Trail that borders the Loop 337 baseball fields along the Dry Comal Creek. The completed trail will follow the Dry Comal Creek from the existing trail to an intersection with the Walnut Avenue Trail and continue on the Town Creek Trail (a proposed connection) to Landa Park and downtown. Improvements to the current trail loop at the baseball fields could also be made. City Council will move forward with this project when it is determined the level of funding that may be available for these improvements.

Proposition Three

All proposition three projects will not have an impact on the FY 2015-16 operating budget because they will be either under design or under construction.

Proposition Four

Expansion of the Central Texas Technology Center

This project calls for expanding the current size of the Central Texas Technology Center (CTTC), effectively doubling its current footprint to add capacity and enroll additional students. This project will implement post-secondary education recommendations set forth in the 2010 Mayor's Higher Education Task Force report and the 2012 Economic Development Strategic Plan. There are approximately 2,000 students at the current facility. The school provides services to five area school districts and regional industries. The \$4 million funds a portion of the estimated \$6.3 million expansion and implementation of the project. In FY 2013-14, the project was awarded a grant of \$1.25 million from the Economic Development Administration (EDA). The Seguin 4A corporation and the New Braunfels Industrial Development Corporation have

committed the needed remaining funding. Construction is expected to begin in the beginning of FY 2015-16.

Capital Project Staff/Contingencies

The FY 2015-16 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 Bond Fund. A full explanation of capital project management staffing and funding is provided in a separate section of this document.

Funds in these appropriations will also be used as contingency funding for projects if that becomes necessary.

City of New Braunfels 2015 Tax Note Capital Fund Fiscal Year Ending September 30, 2016
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Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
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Available Funds

Proceeds from Debt Issuance	\$ 1,290,000	\$ 35,000	\$ 1,255,000
Interest Income	-		-
TOTAL AVAILABLE FUNDS	\$ 1,290,000	\$ 35,000	\$ 1,255,000

APPROPRIATIONS

Equipment/Projects

Three Police Pursuit Vehicles	\$ 173,000		\$ 173,000
Agenda building software	40,000		40,000
Vehicles - Capital Programs, Public Works, Police, Planning and Community Development, joint-use	159,500		159,500
Street Equipment - Dump Truck and Street Sweeper	300,000		300,000
Phone system upgrade	100,000		100,000
Slope mower	37,000		37,000
Fire Station #1 overhead door replacement	55,000		55,000
Fire Station #2 design services	150,000		150,000
Transportation Enhancement Program - Westside	200,000		200,000
High load detection system - Landa Street	30,500		30,500
Westside Community Center facility improvements	10,000		10,000

Total Projects	\$ 1,255,000	\$ -	\$ 1,255,000
Debt Issuance Cost	\$ 35,000	\$ 35,000	-
TOTAL APPROPRIATIONS	\$ 1,290,000	\$ 35,000	\$ 1,255,000

2015 TAX NOTES CAPITAL FUND

Program Description:

The City intends to issue a \$1,290,000 tax note prior to the end of FY 2014-15. The notes will be amortized over a seven year period. The notes will fund various equipment needs as well as other initiatives that were either not fully funded or tied specifically to program changes included in the FY 2015-16 budget.

Police Pursuit Vehicles

Three additional Police Officers are proposed for FY 2015-16. The salary, benefits and miscellaneous equipment are funded by the General Fund. However, the cost of the vehicles (\$173,000) is included in the 2015 tax note.

Agenda Building Software

Development, preparation and management of agenda packet(s) for public meetings are a significant, labor intensive process. A software system will increase the efficiency with which these essential documents are completed. The licensing costs are funded in the General Fund. However, acquisition of the software is included in the 2015 tax note (\$40,000)

Vehicles

A total of \$159,500 is included in the 2015 tax note. The majority of which is associated with vehicles for new positions. These funds will provide vehicles for the following new positions: Sanitarian I, Senior Construction Inspector, Construction Inspector and Crime Scene Technician. These funds will also be utilized to purchase two joint-use or pool vehicles. These vehicles will be available for all City Departments to check out when a vehicle is required. Having two joint-use vehicles should lead to a reduction in mileage reimbursements as well as fewer requests for new vehicles.

Street Maintenance Equipment - Street Sweeper and Dump Truck

\$300,000 is included in the 2015 tax note to replace an existing street sweeper and dump truck. The current units are undersized. The street sweeper is nearly ten years old and the dump truck is over fifteen years old. Both units have also experienced higher than average repair costs. Therefore, replacement is warranted for both and a higher and more effective level of service can be expected from the new equipment once in service.

Phone System Upgrade

The current phone system is over ten years old. In addition, the current phone(s) are no longer in production; therefore, additional units are purchased from companies that still have units in inventory. \$100,000 is included in the 2015 tax note to replace the existing phone system.

Slope Mower

The purchase of a slope mower is included in the 2015 tax note (\$37,000). This mower would be assigned to the Parks and Recreation Department. Specifically, it will be stationed at Fischer Park, where there are various elevation changes where a slope mower is required.

Fire Station #1 Overhead Door Replacement

\$55,000 is included in the 2015 tax note to replace the overhead doors at fire station #1 (Central). The new doors will be safer and require less annual maintenance when compared to the current antiquated system. Moreover, the doors will have protective sensors, reducing the chance of the door(s) coming down on a vehicle or individual.

Fire Station #2 Design Services

The current fire station #2 will need to be replaced. The facility has multiple issues and the traffic surrounding the station has become very congested. The City owns property near the existing fire station (adjacent to the Westside Community Center on Water Lane) which allows for much improved ingress and egress. The replacement station will ultimately be built on that property. \$150,000 is included in the 2015 tax note for design services.

Transportation Enhancement Project – Westside Pedestrian Improvements

In FY 2013-14, the City was awarded a grant from the Texas Department of Transportation - Transportation Enhancement Program. This program is geared towards completing projects that promote travel by pedestrians and bicyclists connect to planned improvements, and that link communities to parks, businesses and shopping. The area will be focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs. The City's share must cover all engineering and pre-construction services, estimated to total \$400,000. The City's grant match totals \$400,000 and allocated amongst the following capital funds for this project: \$16,276 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation (\$44,282), 2011 Certificates of Obligation (\$7,100), 2012 Certificates of Obligation (\$132,342) and \$200,000 in the 2015 Tax Notes.

High Load Detection System – Landa Street

The Rail Road underpass bridge on Landa Street has a vertical clearance of 11' 8". This bridge is impacted numerous times throughout the year, which causes significant damage to personal property and can result in serious damage to the structure. The high load detection system would trigger flashing lights mounted to a sign near the bridge, indicating to the driver the load is too high for the bridge. \$30,500 is included in the 2015 tax note for this effort.

Westside Community Center Facility Improvements

\$10,000 is included in the 2015 tax note to make continued facility improvements to the Westside Community Center. Specifically, fire retardant, ADA compliant exit doors will be installed on the second story of the building. The exterior stairwell landings will also be improved for better mobility.

City of New Braunfels
Parks Improvements Fund
Fiscal Year Ending September 30, 2016

Fund: 314

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Revenue

Development Fees	\$ 1,018,100	\$ 30,593	\$ 987,507
Interest Income	28,931		28,931
Interfund Transfer	334		334
TOTAL AVAILABLE FUNDS	\$ 1,047,365	\$ 30,593	\$ 1,016,772

APPROPRIATIONS

Projects

Quadrant 1	\$ 168,282		\$ 168,282
Quadrant 2	247,568		247,568
Quadrant 3	405,873	2,175	403,698
Quadrant 4	225,642	28,418	197,224
TOTAL APPROPRIATIONS	\$ 1,047,365	\$ 30,593	\$ 1,016,772

PARKS IMPROVEMENT FUND

Fund: 314

Program Description:

The Parks Improvement Fund is now used to account for revenue and expenditures in the City's Parks Development Fee program. 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.

Program Justification and Fiscal Analysis:

The Parks Improvement Fund has \$1,016,772 appropriated by quadrant to support future neighborhood park development efforts. Funds must be spent in the quadrant in which they were generated. Specifically, \$30,000 is estimated to be utilized in FY 2015-16 to begin conceptual work on Mission Hills Park.

City of New Braunfels
Roadway Development Impact Fees Fund
Fiscal Year Ending September 30, 2016

Fund: 336

	Project Revenue/ Expenditures	Activity to Date As of 09/30/2015	Total Available Funds
Appropriations:			

Revenue

Development Fees	\$ 8,748,022	\$ 1,668,542	\$ 7,079,480
Interest Income	21,298	-	21,298
Contributions	300,000	300,000	-

TOTAL AVAILABLE FUNDS	\$ 9,069,320	\$ 1,968,542	\$ 7,100,778
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APPROPRIATIONS

Projects

District 1	1,651,777	1,111,348	540,429
District 2	133,001	53,448	79,553
District 3	1,774,453	248,643	1,525,810
District 4	64,170	295	63,875
District 5	3,120,149	258,472	2,861,677
District 6	2,325,769	296,336	2,029,433

TOTAL Appropriations	\$ 9,069,320	\$ 1,968,542	\$ 7,100,778
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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 service areas, which have different boundaries than City Council districts. The City completed the required studies to determine the maximum fee per district. Council set the fees as a result of that study. In FY 2012-13, the City completed the required update to the roadway development impact fee program.

Program Justification and Fiscal Analysis:

The Roadway Development Impact Fees Fund has \$7,100,778 available 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 has been committed for this effort to this point and will come specifically from available funding in service area 5 (\$1,000,000) and 6 (\$500,000).

Other Funds

The FY 2015-16 Budget for the Convention and Tourism Fund, New Braunfels Industrial Development Corporation and Creekside Town Center TIRZ Fund are included in this section. City Council approves the annual budget for these funds; however they are all managed by a separate board or entity. Therefore, these three funds are not included into the All Funds Summary, which is located in the overview and schedules section of this document.

New Braunfels Convention and Visitors Bureau
Fiscal Year Ending September 30, 2016

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Beginning Fund Balance:	\$ 100,000	\$ 100,000	\$ 100,000
Revenues			
Hotel/Motel Tax	\$ 1,622,556	\$ 1,733,812	\$ 2,037,115
Hotel/Motel Tax- Prior Year		\$ 98,000	
Interest Income	2,590	2,000	2,125
Total Revenues	\$ 1,625,146	\$ 1,833,812	\$ 2,039,240
Total Available Funds	\$ 1,725,146	\$ 1,933,812	\$ 2,139,240
Expenditures:			
Administration	\$ 420,617	\$ 484,812	\$ 509,204
Convention Services	35,000	35,000	38,000
Brochure and Graphics/Creative	80,000	80,000	80,000
Telephone	1,500	1,000	1,000
Postage	20,000	20,000	20,000
Advertising	563,859	650,000	814,461
Operations	170,358	175,000	185,000
Travel Trade	30,000	30,000	40,000
Market Research	20,000	20,000	20,000
Direct Mail	5,000	-	-
Public Relations/Fam	98,000	138,000	105,000
Miscellaneous/Training	18,000	20,000	20,000
Contingency/Coop	30,000	40,000	30,000
Technology and Emerging Opportunities	67,812	75,000	95,000
Convention/Sports Incentives	35,000	35,000	46,575
Cultural Heritage	30,000	30,000	35,000
Total Expenditures	\$ 1,625,146	\$ 1,833,812	\$ 2,039,240
Appropriated Fund Balance	\$ 100,000	\$ 100,000	\$ 100,000

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 \$3.8 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. The Convention and Tourism Fund (CTF) (managed by the Chamber of Commerce Convention and Visitors Bureau) receives up to 50 percent of the total hotel/motel tax generated.

The Convention and Visitors Bureau represents New Braunfels in their efforts to generate overnight stays. They act as the community's destination marketing organization, promoting growth in tax revenue from hotel/motel stays. They use various trade shows, print media, social network forums, and other technology based outlets to promote conventions and other tourist activities in New Braunfels.

Program Justification and Fiscal Analysis:

The FY 2015-16 Budget increases in comparison to the FY 2014-15 estimate. This is driven mainly by increase in advertising and overall program costs. This fund is only able to increase outreach and promotional efforts if hotel/motel tax collections continue to increase.

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, 2016

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Beginning Fund Balance	\$ 13,305,599	\$ 15,888,054	\$ 17,495,418
Revenue:			
Sales Tax	\$ 5,343,590	\$ 5,302,803	\$ 5,620,971
Interest Income	31,372	33,000	30,000
Reimbursements	-	-	-
Loan Payments	671,985	-	64,000
Total Revenue	<u>\$ 6,046,947</u>	<u>\$ 5,335,803</u>	<u>\$ 5,714,971</u>
Total Available Funds	<u>\$ 19,352,546</u>	<u>\$ 21,223,857</u>	<u>\$ 23,210,388</u>

Expenditures:

Administrative and Promotional Expenditures

City of New Braunfels Contract	\$ 100,000	\$ 105,000	\$ 137,500
Chamber of Commerce Contract	332,325	405,284	436,928
National Development Council Contract	42,000	72,000	72,000
Miscellaneous	695	2,000	

Current Projects/Incentives

CTTC Manufacturing Technology Academy	64,000	66,000	66,000
Downtown Parking Lease	18,000	18,000	18,000
Center for Entrepreneurship	111,000	115,761	109,157
Golf Course Support	283,500	290,500	176,000
Downtown Public Infrastructure	42,385	16,771	
Pedestrian Bridge over Comal River	-	-	338,000
CTTC Expansion			804,000
CBE Companies, inc.	-	400,000	250,000
TRZ	21,875	-	-
Magellan - Feasibility Study		49,500	
Nexus Medical Consulting, inc.		74,286	185,714
IBEX	450,000	200,000	400,000
Downtown Gateway Enhancement (Main St. Partners)		150,000	
West Loop Dog Park	100,000		
Airport Hanger Alterations	17,882	-	-
Airport Runway Extension	-	-	-
Airport Utility Extensions - Water/Sewer/Road	8,617	29,774	585,000
Airport Utility Extensions - Electric	40,000	-	-
Airport Hanger Development	57,665	-	-
Airport Taxiway/Hanger Ramps	109,020	-	-
Loop 337 Expansion			1,500,000
NB Smokehouse		68,000	
Titan Enterprises - Infrastructure			500,000
Rush Enterprises			800,000

New Braunfels Industrial Development Corp.
Fiscal Year Ending September 30, 2016

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Strategic Budget Initiatives			
Community Recreation Center (contribution)		-	5,800,000
Amateur Sports Complex Feasibility Study			50,000
Downtown Pedestrian Imp - Phase II preliminary engineering			160,000
Debt Service Payments			
Debt Service Reserve - Park Improv Proj	699,703	687,588	1,305,717
2006 Refunding	237,200	130,800	239,100
2007 Certificates of Obligation	309,881	313,125	315,363
2010 Refunding	9,275	114,275	7,228
2013 Refunding	409,469	419,775	428,175
Total Expenditures	3,464,492	3,728,439	14,683,882
<i>Reserve for New Projects</i>	-	-	\$ 8,526,506
Ending Fund Balance	\$ 15,888,054	\$ 17,495,418	\$ -

Program Justification and Fiscal Analysis:

The FY 2015-16 Budget for the New Braunfels Industrial Development Corporation totals \$14,683,882. This includes funding for annual administrative and other recurring commitments as well as funds for earmarked projects already approved by the board and the City Council. In addition, \$8,526,506 is available for new projects that may be identified throughout the fiscal year.

City of New Braunfels
Creekside TIRZ Fund
Fiscal Year Ending September 30, 2016

Fund: 210

Available Funds	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Beginning Balance

Undesignated Funds	\$ 1,151,601	\$ 886,124	\$ 807,132
Debt Service Reserve	335,512	1,200,693	1,200,693
Total Beginning Balance	\$ 1,487,113	\$ 2,086,817	\$ 2,007,825

Revenue

Property Tax	527,042	1,994,317	2,120,890
Municipal Sales Tax	862,350	905,000	959,300
Interest Income	1,186	-	-
Reimbursement	-	-	-
Total Revenue	\$ 1,390,578	\$ 2,899,317	\$ 3,080,190

TOTAL AVAILABLE FUNDS \$ 2,877,691 \$ 4,986,134 \$ 5,088,015

APPROPRIATIONS

Administrative	\$ -	\$ 60,000	\$ 30,000
Transfer to debt service reserve			
Debt Service	790,874	2,083,662	2,095,616
Reimbursement		834,647	

TOTAL OPERATING APPROPRIATIONS	\$ 790,874	\$ 2,978,309	\$ 2,125,616
Unrestricted Ending Fund Balance	\$ 886,124	\$ 807,132	\$ 1,761,706
Debt Service Reserve	\$ 1,200,693	\$ 1,200,693	\$ 1,200,693
TOTAL APPROPRIATIONS	\$ 2,877,691	\$ 4,986,134	\$ 5,088,015

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 is issued in amounts that the revenue can support. The proceeds of the debt are used to reimburse the developer for the cost of that public infrastructure. In December 2010, the TIRZ issued its first debt - \$7 million in tax increment contract revenue notes. The developer received reimbursement of \$6,769,751. In 2012, the TIRZ did a second debt issuance of \$11.67 million, refunding the original issue to gain savings from lower interest rates and issuing additional funds to repay the developer. The developer received an additional \$4,785,090. In July 2014, the TIRZ issued \$17 million as the last debt issuance needed to repay the developer. After this issuance, the developer was owed \$883,197 which was repaid with available cash in FY 2014-15.

Program Justification and Fiscal Analysis:

The FY 2015-16 Budget for the Creekside TIRZ totals \$2,125,616 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

2015 PLANNING CALENDAR FOR BUDGET AND TAX RATE ADOPTION

Dates	Requirements
Friday, May 29	<ul style="list-style-type: none"> • Five Year Forecast presentation/Strategic Issues and Priorities/FY 2015-16 Budget Council/Staff Retreat(s)
Monday, August 3	<ul style="list-style-type: none"> • FY 2015-16 Proposed Budget Document delivered to City Council
Thursday, August 6	<ul style="list-style-type: none"> • File FY 2015-16 Proposed Budget with City Secretary's Office
Monday, August 10	<ul style="list-style-type: none"> • Submission to Council of Effective and Rollback Tax Rates, Statements and Schedules. • Submission and presentation of FY 2015-16 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 2015-16 Proposed Budget and the time and date of the meeting to discuss the tax rate.
Tuesday, August 11	<ul style="list-style-type: none"> • Council work session on FY 2015-16 Proposed Budget.
Wednesday, August 12	<ul style="list-style-type: none"> • Council work session on FY 2015-16 Proposed Budget.
Thursday, August 13	<ul style="list-style-type: none"> • Council work session on FY 2015-16 Proposed Budget.
Sunday, August 16	<ul style="list-style-type: none"> • Notice of Public Hearings on the FY 2015-16 Proposed Budget and Tax Rate
Monday, August 17	<ul style="list-style-type: none"> • Council work session on FY 2015-16 Proposed Budget.
Tuesday, August 18	<ul style="list-style-type: none"> • Council work session on FY 2015-16 Proposed Budget.
Sunday, August 23	<ul style="list-style-type: none"> • Notice of 2015 Tax Year Proposed Property Tax Rate; must be published by September 1, 2015; second quarter-page notice, television and website
Thursday, August 27	<ul style="list-style-type: none"> • First Public Hearing on the Proposed Tax Rate; schedule and announce meeting to adopt tax rate. • Public Hearing on the FY 2015-16 Proposed Budget.
Tuesday, September 1	<ul style="list-style-type: none"> • 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.
Monday, September 14	<ul style="list-style-type: none"> • Council adopts FY 2015-16 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.

NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF NEW BRAUNFELS

A tax rate of \$0.498230 per \$100 valuation has been proposed by the governing body of CITY OF NEW BRAUNFELS. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	\$0.498230 per \$100
PRECEDING YEAR'S TAX RATE	\$0.498230 per \$100
EFFECTIVE TAX RATE	\$0.467000 per \$100
ROLLBACK TAX RATE	\$0.520600 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for CITY OF NEW BRAUNFELS from the same properties in both the 2014 tax year and the 2015 tax year.

The rollback tax rate is the highest tax rate that CITY OF NEW BRAUNFELS may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Cathy C. Talcott, PCC
Comal County Tax Assessor-Collector
205 N Seguin Ave, New Braunfels , Tx 78130
830-221-1353
cctax@co.comal.tx.us
www.comalcountytaxoffice.net

You are urged to attend and express your views at the following public hearings on proposed tax rate:
First Hearing: 08/27/2015 6:00 PM at Council Chambers: 424 South Castell Ave, NB, TX 78130
Second Hearing: 09/01/2015 6:00 PM at Council Chambers: 424 South Castell Ave, NB, TX 78130

ORDINANCE NO. 2015- 48

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, 2015 THROUGH SEPTEMBER 30, 2016**

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 2015-16, 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 2015-16, 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 2015-16 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, 2015, and become and be considered delinquent if not paid by January 31st, 2016. 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 6.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$31.20.**

After January 31, 2016, 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, 2016, 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	Yes	Yes
District Two	Council Member Aja Edwards	Yes	Absent
District Three	Mayor Pro Tem Ron Reaves	Yes	Absent
District Four	Council Member Chris Monceballez	Yes	Yes
District Five	Council Member Wayne Peters	Yes	Yes
District Six	Council Member Leah Garcia	Absent	Yes
	Mayor Barron Casteel	Yes	Yes

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 1st day of September, 2015.

PASSED AND APPROVED: Second reading this the 14th day of September, 2015.

CITY OF NEW BRAUNFELS, TEXAS

BY: 

Barron Casteel, Mayor

ATTEST: 

PATRICK ATEN, City Secretary

APPROVED AS TO FORM:


VALERIA ACEVEDO, City Attorney



Budget Order

City of New Braunfels

FY 2015-16 Budget

For the period October 1, 2015 through September 30, 2016

Approval of the FY 2015-16 Budget

City Council approves the FY 2015-16 Budget as filed with the City Secretary with the amendments included in the September 1, 2015 memorandum “Recommended Changes to the FY 2015-16 Budget” included here as Attachment 1.

Authorized Positions and Salaries

The positions listed in the FY 2015-16 Budget document under each department or division are the authorized positions for FY 2015-16. 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 2015-16 are market adjustments that include up to a 3 percent cost of living adjustment for non-uniform employees (if the market adjustment is less than 3 percent) as well as market adjustments and regular step increases (based on longevity) for employees under the Public Safety Uniform Employees Step Pay Plan. Market adjustments and cost of living adjustments are effective October 10, 2015. Step pay plan increases are effective on the employee’s anniversary in their current position.

All new positions in the FY 2015-16 Budget are authorized effective January 1, 2016 unless specifically stipulated otherwise.

General Fund, Enterprise Funds, Special Revenue Funds, Debt Service Fund, and Self Insurance Fund (as listed in the designated sections of the FY 2015-16 Budget document)

The FY 2015-16 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

- Operating (recurring)

- Equipment and Initiatives (one time)

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 2015-16 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. Operating (recurring) and Equipment and Initiatives (one-time), shown separately in the budget appropriations, are considered part of one appropriation – Operations Expenses – for budget control purposes.

In the 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 2015-16 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.



FINANCE DEPARTMENT

ATTACHMENT 1

To: City Council
 From: Martie Simpson, Director of Finance
 Date: September 1, 2015
 Subject: Recommended Changes to the FY 2015-16 Proposed Budget

After Council direction on budget issues and further review of the FY 2015-16 Proposed Budget document submitted to City Council for their consideration, the following changes are recommended.

1. New Braunfels Industrial Development Corporation FY 2014-15 Proposed Budget – The proposed budget was updated to reflect all current approved expenditures authorized in August, 2015.

New Braunfels Industrial Development Corp.

Fiscal Year Ending September 30, 2016

	FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
Beginning Fund Balance	\$ 13,305,599	\$ 15,888,054	\$ 17,495,418
Revenue:			
Sales Tax	\$ 5,343,590	\$ 5,302,803	\$ 5,620,971
Interest Income	31,372	33,000	30,000
Reimbursements	-	-	-
Loan Payments	671,985	-	64,000
Total Revenue	\$ 6,046,947	\$ 5,335,803	\$ 5,714,971
 Total Available Funds	 \$ 19,352,546	 \$ 21,223,857	 \$ 23,210,388

Expenditures:

Administrative and Promotional Expenditures

City of New Braunfels Contract	\$ 100,000	\$ 105,000	\$ 137,500
Chamber of Commerce Contract	332,325	405,284	436,928
National Development Council Contract	42,000	72,000	72,000
Miscellaneous	695	2,000	

New Braunfels Industrial Development Corp.
Fiscal Year Ending September 30, 2016

FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Expenditures:

Current Projects/Incentives

CTTC Manufacturing Technology Academy	64,000	66,000	66,000
Downtown Parking Lease	18,000	18,000	18,000
Center for Entrepreneurship	111,000	115,761	109,157
Golf Course Support	283,500	290,500	176,000
Downtown Public Infrastructure	42,385	16,771	
Pedestrian Bridge over Comal River	-	-	338,000
CTTC Expansion			804,000
CBE Companies, inc.	-	400,000	250,000
TRZ	21,875	-	-
Magellan - Feasibility Study		49,500	
Nexus Medical Consulting, inc.		74,286	185,714
IBEX	450,000	200,000	400,000
Downtown Gateway Enhancement (Main St. Partners)		150,000	
West Loop Dog Park	100,000		
Airport Hanger Alterations	17,882	-	-
Airport Runway Extension	-	-	-
Airport Utility Extensions - Water/Sewer/Road	8,617	29,774	585,000
Airport Utility Extensions - Electric	40,000	-	-
Airport Hanger Development	57,665	-	-
Airport Taxiway/Hanger Ramps	109,020	-	-
Loop 337 Expansion			1,500,000
NB Smokehouse		68,000	
Titan Enterprises - Infrastructure			500,000
Rush Enterprises			800,000

New Braunfels Industrial Development Corp.
Fiscal Year Ending September 30, 2016

FY 2013-14 Actual	FY 2014-15 Estimate	FY 2015-16 Budget
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Expenditures:

Strategic Budget Initiatives

Community Recreation Center (contribution)	-	5,800,000
Amateur Sports Complex Feasibility Study		50,000
Downtown Pedestrian Imp - Phase II preliminary engineering		160,000

Debt Service Payments

Debt Service Reserve - Park Improv Proj	699,703	687,588	1,305,717
2006 Refunding	237,200	130,800	239,100
2007 Certificates of Obligation	309,881	313,125	315,363
2010 Refunding	9,275	114,275	7,228
2013 Refunding	409,469	419,775	428,175

Total Expenditures	3,464,492	3,728,439	14,683,882
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<i>Reserve for New Projects</i>	-	-	\$ 8,526,506
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Ending Fund Balance	\$ 15,888,054	\$ 17,495,418	\$ -
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ORDINANCE NO. 2015- 47

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2015-16; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016; 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 2015-16 Proposed Operating Budget and Plan of Municipal Services - by reference and made a part hereof; and the attached Budget Order (including attachments) are hereby ratified and adopted as the budget for Fiscal Year 2015-16.

SECTION 2. The amounts documented in the City of New Braunfels FY 2015-16 Proposed Operating Budget and Plan of Municipal Services are hereby appropriated subject as hereinafter set forth in this ordinance for use in maintenance and support of the departments and divisions of the City's government and for the purposes hereinafter mentioned for the fiscal year beginning October 1, 2015, and ending September 30, 2016.

SECTION 3. That revenues included in the City of New Braunfels FY 2015-16 Proposed Operating Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2015-16. 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 1st day of September, 2015.

PASSED AND APPROVED: Second reading this the 14th day of September, 2015.

CITY OF NEW BRAUNFELS, TEXAS

BY: 
Barron Casteel, Mayor

ATTEST: 
PATRICK ATEN, City Secretary



APPROVED AS TO FORM:


VALERIA 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 Finance Department maintains records on a basis consistent with generally accepted accounting principles (GAAP) including standards for local government accounting, as determined by GASB and GFOA.
2. Regular monthly and annual financial reports are issued summarizing financial activity. The monthly financial reports are provided to City Council and departments. A presentation of the financial reports and status is made quarterly to the City Council by the Finance 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 Finance 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 Finance 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 Finance 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 Finance 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 twelve (12) months. The maximum final stated maturity of any investment shall not exceed three (3) 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, the Director of Finance, and the Assistant Director of Finance 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 Director of Finance. The Director of Finance 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 fiscal period as required by the Act.

The Director of Finance 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 and local government investment pools offering to engage in an investment transaction with the City. The broker/dealer will be approved by Council at least annually. An annual review of the services provided, financial condition and registrations of these firms will be conducted by the Director of Finance. [2256.005]

Broker/dealers may include "primary" dealers as defined by the New York Federal Reserve or regional dealers as well as non-dealer brokers. 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 Texas or the United States or their respective agencies and instrumentalities;
- 9.3** Fully insured or collateralized depository 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 60 days or fewer whose investment objectives include seeking to maintain a stable net asset value of \$1 per share.
- 9.6** Constant-dollar, AAA-rated Texas local government investment pools as defined by the Act.
- 9.7** 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 with four stars by Morningstar.
- 9.8** 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.
- 9.9** 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 www.fdic.gov to assure that the bank is FDIC insured.
- 9.10** FDIC insured or collateralized interest bearing accounts in any bank in Texas.

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% above FDIC coverage. 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.
- FHLB Letters of Credit.

Eligible collateral does not include surety bonds.

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 Director of Finance 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 Director of Finance 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%
Depository Certificates of Deposit	50%
Limit per financial institution	10%
Brokered Certificates of Deposit	25%
Repurchase Agreements	20%
Flex repurchase agreements by bond issue	100%
Money Market Mutual Funds	25%
Mutual Funds	5%
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 three (3) 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 and the portfolio's maximum weighted average maturity of twelve (12) months shall be the twelve-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 the policy 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:

Amherst Securities

Bank of America/Merrill Lynch

Coastal Securities

G.X. Clark

Morgan Stanley

Mizuho Securities

Raymond James

RBC Capital Markets

Piper Jaffrey

Stifel Nicolaus

Wells FargoSecurities

For information purposes, the following are the pools currently in use.

Texpool Local Government Pool

TexStar Local Government Pool

MBIA Class Local Government Pool

APPENDIX C:

GLOSSARY

AGENCIES: Federal agency securities.

ASKED: The price at which securities are offered.

BANKERS' ACCEPTANCE (BA): A draft or bill of 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 Rate.

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.



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GLOSSARY

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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 referenda. Bonds become General Obligation Bonds when the City pledges its full faith and credit to the repayment of the issued bonds.

Governmental Fund: Funds used to account for all or most of the City of New Braunfels general activities and services.

Interfund Transfers: The expenditure group used to account for transfers between funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government. The Self Insurance Fund is the City of New Braunfels only internal service fund.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Long-Term Debt: Debt amount with maturity of more than one year.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Major Fund: Any fund that the governmental unit believes to be of particular importance to the users of the statements either because of the nature of the fund or because it meets the “size” criteria set by GASB. The General Fund, by definition, is reported as and/or considered a major fund. If any fund meets the “size” criteria it should be designated as a major fund. It states:

- 1) Ten percent criterion: An individual fund that reports at least 10 percent of **any** of the following
 - a. Total government fund assets
 - b. Total government fund liabilities
 - c. Total government fund revenues
 - d. Total government fund expenditures

- 2) Five percent criterion: An individual governmental fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criteria

OPEB: Other Post Employment Benefits which are accounting and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post employment benefits. A major category of OPEB is retiree medical insurance benefits.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Operations Expenses: The expenditure group that includes all payments for services. Examples of expenses included in this group are: postage, utilities, professional services, supplies, parts, vehicle and radio repair and maintenance and contributions to other agencies.

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

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

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Reserve: An account used to indicate that part of a fund's assets is legally reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Bonds: Government-issued bonds which do not pledge the full faith and credit of the jurisdiction, and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds. 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

EARIP – Edwards Aquifer Recovery Implementation Program

EAHCP – Edwards Aquifer Habitat Conservation Plan

EMS – Emergency Medical Services

HOME – Home Investment Partnership Act

FTE – Full Time Equivalent

GASB – Governmental Accounting Standards Board

OPEB – Other Post Employment Benefit

TIRZ – Tax Increment Reinvestment Zone

GAAP – Generally Accepted Accounting Principles

GFOA – Government Finance Officers Association

WPP – Watershed Protection Plan

