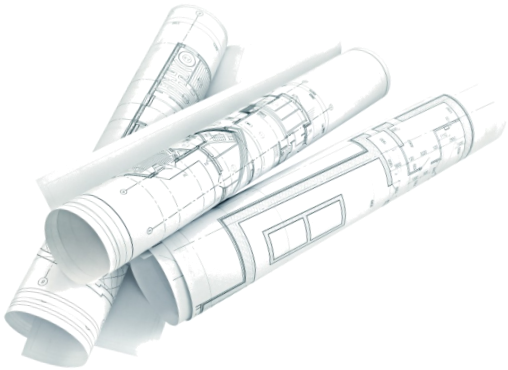
City of New Braunfels



FY 2016-17

ADOPTED BUDGET AND PLAN OF MUNICIPAL SERVICES



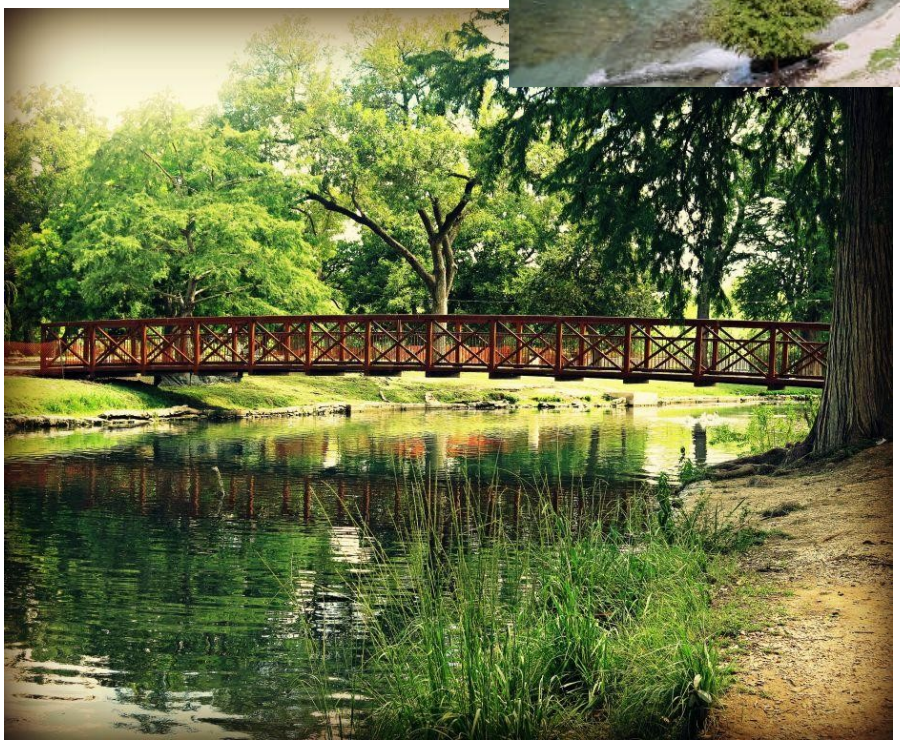
COMMUNITY RECREATION CENTER



CENTRAL TEXAS TECHNOLOGY CENTER







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, 2016 – September 30, 2017

This budget will raise more total property taxes than last year's budget by $2,556,659 or 10.2 percent, and of that amount $1,148,272 is tax revenue to be raised from new property added to the roll this year.

On September 12, 2016 the following City Council members voted to adopt the FY 2016-17 Proposed Budget.

Mayor Barron Casteel	Chris Monceballez
George Green	Wayne Peters
Justin Meadows	Leah Garcia
Ron Reaves	

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

Tax Rate	Adopted FY 2016-17	Adopted FY 2015-16
Property Tax Rate	.498230	.49823
Effective Tax Rate	.477086	.46700
Effective M&O Rate	.278079	.30620
Rollback Tax Rate	.524275	.52060
Debt Rate	.220151	.22015

The total amount of municipal debt obligations secured by property taxes for the City of New Braunfels is: $163,100,000

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

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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 2: Justin Meadows
District 3: Ron Reaves
District 4: Chris Monceballez
District 5: Wayne Peters
District 6: Leah A. Garcia

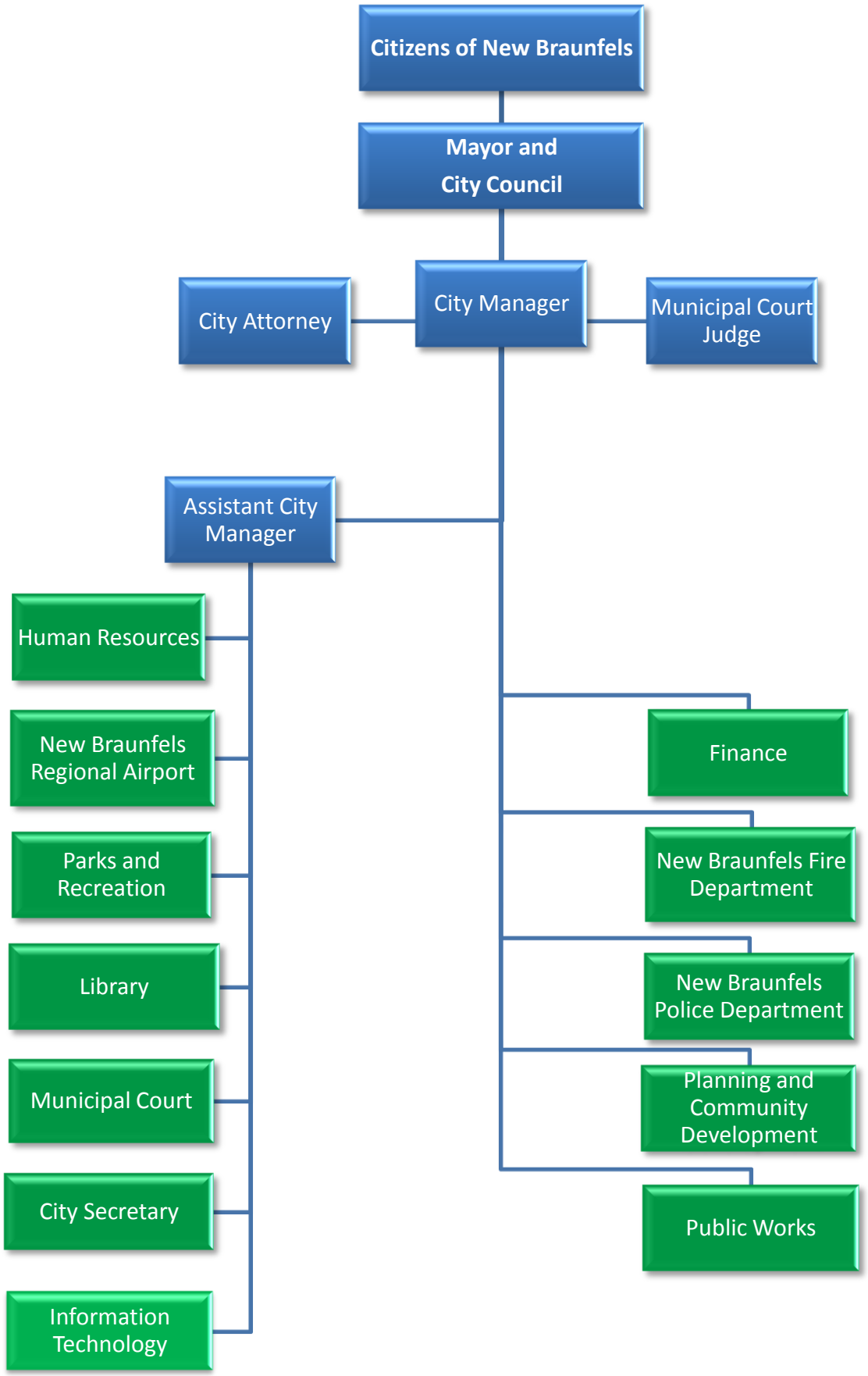
Appointed Officials

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:	**Greg Malatek**
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**


Citizens of New Braunfels
Mayor and City Council
City Attorney
City Manager
Municipal Court Judge
Assistant City Manager
Human Resources
New Braunfels Regional Airport
Parks and Recreation
Library
Municipal Court
City Secretary
Information Technology
Finance
New Braunfels Fire Department
New Braunfels Police Department
Planning and Community Development
Public Works

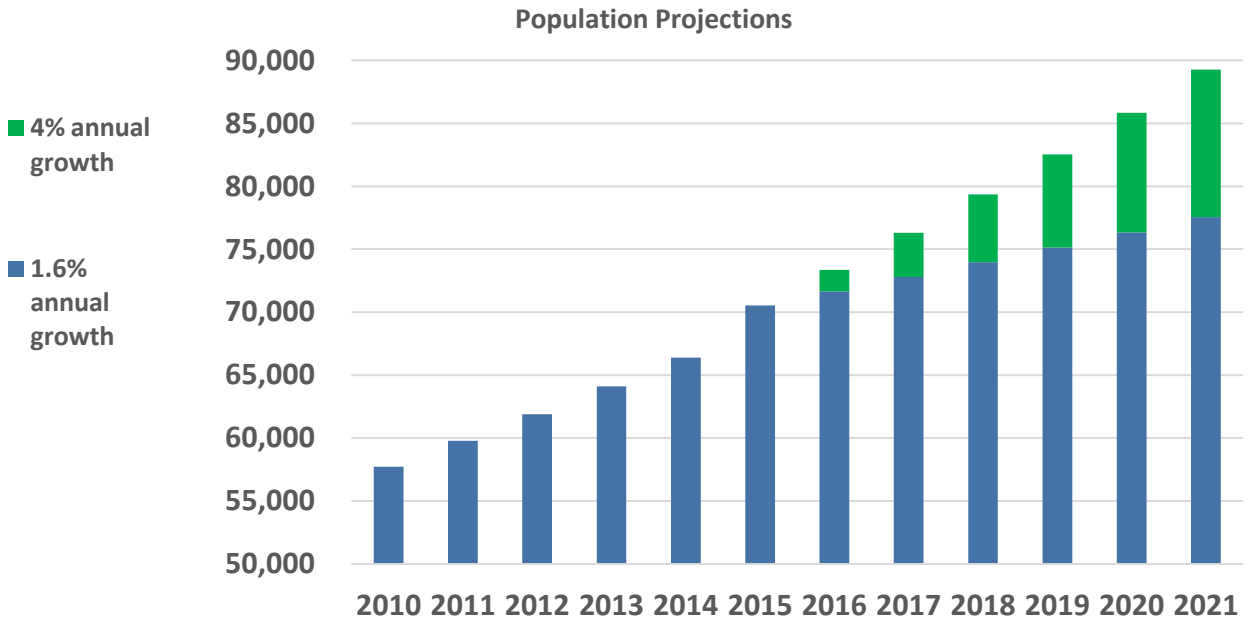
City of New Braunfels

OFFICE OF THE CITY MANAGER

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

The FY 2016-17 City Manager's recommended budget is, as it has been in previous years, one of contrast: the City's financial resources benefit from of our expanding community and economy, yet is challenged with keeping up with the growth and necessary investments into the New Braunfels quality of life, infrastructure and core services. We believe this budget strikes a good balance of addressing many needs and challenges while continuing New Braunfels' fiscally sound and conservative approach to managing taxpayer dollars.

It's no secret that New Braunfels continues to experience significant economic and population growth. This year, we learned that New Braunfels was identified by the U.S. Census Bureau as the second fastest growing city in the country, as well as the State of Texas.



Like other cities in the San Antonio – Austin corridor, New Braunfels has seen significant population growth over the last decade. Between the years 2000 and 2010, the City's population grew from 36,594 to nearly 58,000, representing a 58% increase in population, or a compounded growth rate of 5%. Recent Census Bureau reports show that between July 2014 and July 2015 New Braunfels grew 6.6%. As in past years, we have projected a conservative 4% annual growth rate for budget preparation purposes. In terms of perspective, of all the cities over 50,000 in the United States, there are only 19 that have a growth rate equal to or larger than 4%. This unprecedented growth and all the activity that follows growth, is felt throughout our community and through our organization:

- As automobile traffic increases, our roads and traffic control systems require more attention and investment.
- As more people visit our Library and the Westside Community Center, additional support and programming is expected.
- Our public safety personnel feel the strain of greater calls for service, and increasing travel times to reach emergencies.
- Demands for new housing stock to meet the population growth increases the pressure on our development-related departments for quicker review and processing times.
- As new people move to our community, the expectation for quality of life assets such as parks, a recreation center, and a greater variety in programming grows.
- As our organizational workload and complexity increases, the demand for well-trained and competitively compensated employees is never more important.

At the same time, these increases in population and visitors means our general fund is benefiting from additional property and sales tax revenue. In FY 2016-17, we are projecting a 9.6% increase in property tax revenue, and a 6.0% increase in sales tax revenue. This conservative approach still allows us to sustain or improve service levels and presents a balanced budget where operating costs are funded from operating revenues, and fund balances are maintained. Our conservative budgeting approach as well as positive economic indicators resulted in a recent credit rate increase from Standard and Poor's from AA- to AA. Moreover, our AA credit rating with Fitch and Aa2 with Moody's was confirmed. Altogether, this sets the foundation for prudent fiscal management of City operations in the coming years.

BUDGET PLANNING AND PUBLIC INVOLVEMENT

The City Council held their annual retreat in 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. It 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. The forecast helps form the basis on which the annual budget is developed.

This year, for the very first time, the City held a public meeting to solicit input from the public *prior to* the development of this budget recommendation. In May, a public meeting was held at the Civic Center to allow residents to provide input on their priorities for the upcoming budget year. In addition, and again for the first time, the City conducted an on-line survey soliciting budget recommendations. We recognize in people's ever-busy lifestyles public meetings are not always convenient. However, as we continue to strive to involve our citizens in their local government and improve transparency we must look for ways to engage them on their time. Utilizing technology is the easiest way to accomplish that and we believe our first effort was a success. Between the survey and the meeting, we received 208 responses, and the results were the following:



Our residents are clearly interested in the continuing investment into infrastructure and basic services. I believe this budget addresses those interests.

I believe it is important to note that although the FY 2016-17 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 that would assist our staff in better addressing the needs of this growing community.

OVERVIEW

The FY 2016-17 Proposed Budget totals $213,782,883 for all funds which represents an increase of 7.4 percent from the FY 2015-16 Adopted Budget. This increase is driven mainly by the General Fund and Capital Improvement Project allocation. The Capital Improvement Project's allocation increases in anticipation of the fourth debt issuance associated with the 2013 bond program. General Fund expenditures increase by $4.46 million in FY 2016-17. These funds are allocated to meet the growing needs of the organization, including three new police officers, staffing to enhance the development review process, compensation increases for all employees as well as various recurring and one-time equipment and initiatives which are all described later in this message. Changes in other funds, such as the Debt Service and Self-Insurance Funds help make up the additional net increase.

The FY 2016-17 Budget includes $127,817,149 in total revenue, a *decrease* in comparison to FY 2015-16. The net decrease is driven almost entirely by the *debt issuance in FY 2016-17*, which is approximately $10.0 million less than the debt issuance in FY 2015-16. The majority of other revenue sources increase, such as franchise taxes, sales taxes and charges for services, for

example. The FY 2016-17 Budget also includes beginning fund balances of $85,965,734. These balances include the remaining proceeds from all debt issuances since 2004. The 2013 Bond Program Fund accounts for 46 percent of those beginning balances ($39.8 million.)

Expenditures for all funds are $182,393,618, a 7.4 percent increase over the FY 2015-16 Adopted Budget. Again, this increase is impacted significantly by expenditures associated with the 2013 bond projects. The FY 2016-17 expenditures include $74,822,345 for capital improvement projects and $15,538,684 for debt service. The ending fund balance across all funds for FY 2016-17 is $31,389,265 The General Fund ending fund balance totals $17,663,535 or 56.3 percent of the total ending fund balance across all City funds.

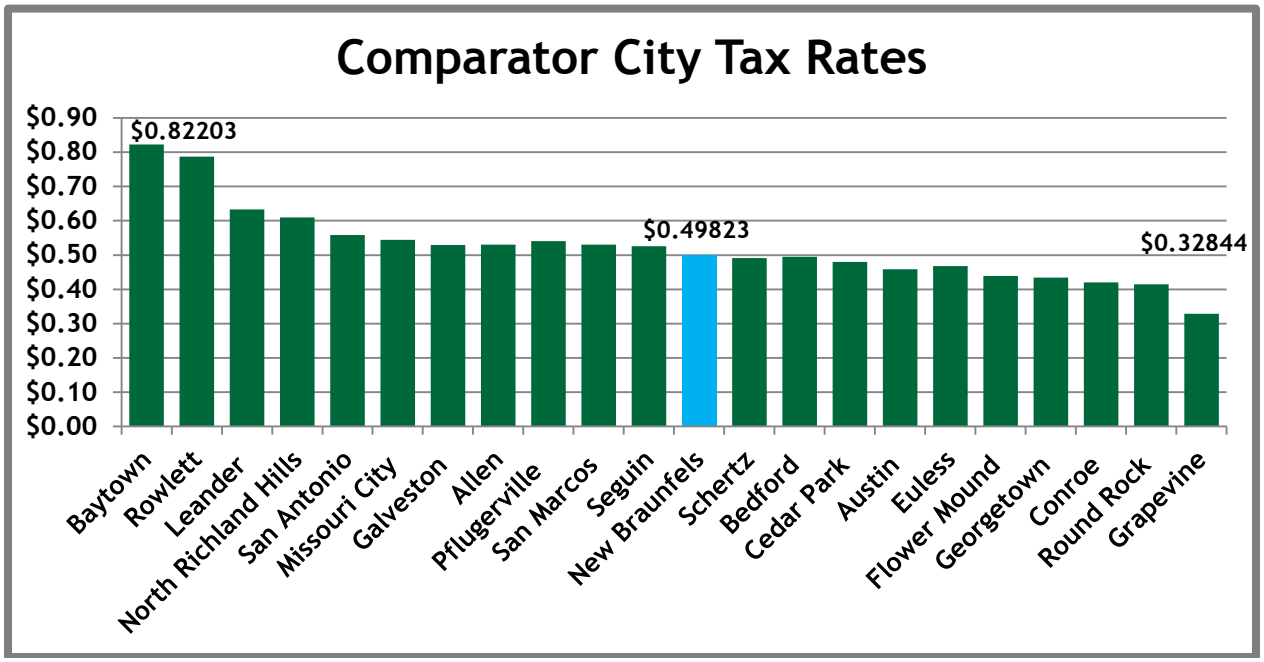
The debt service requirement increases in FY 2016-17 due to the third issuance of the general obligation bonds (2013 bond program). This year's total principal and interest payments are $15,538,684, an increase of 7% in comparison to FY 2015-16. Of the total debt service amount for FY 2016-17 approximately 11% ($1,683,078) is paid by the New Braunfels Industrial Development Corporation (4B) and almost 4% ($609,900) is paid from Hotel/Motel tax on debt service for the Civic/Convention Center construction. In addition, the Solid Waste Fund will make a contribution to debt service of $72,839 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 ($224,644). Finally, the Golf Course Fund related debt associated with the certificates of obligation issued in 2014 for golf course and clubhouse improvements ($485,275). The debt service paid from property taxes totals $12,336,010, or 79%. The debt service requirements related to the general obligation bonds issued in FY 2015-16 ***will not require a property tax rate increase as previously projected***. Growth in property tax revenue as well as the council approved strategy to shift a portion of the principal associated from the most recent debt issuance for a two year period is providing the opportunity to support these additional requirements at no tax rate impact.

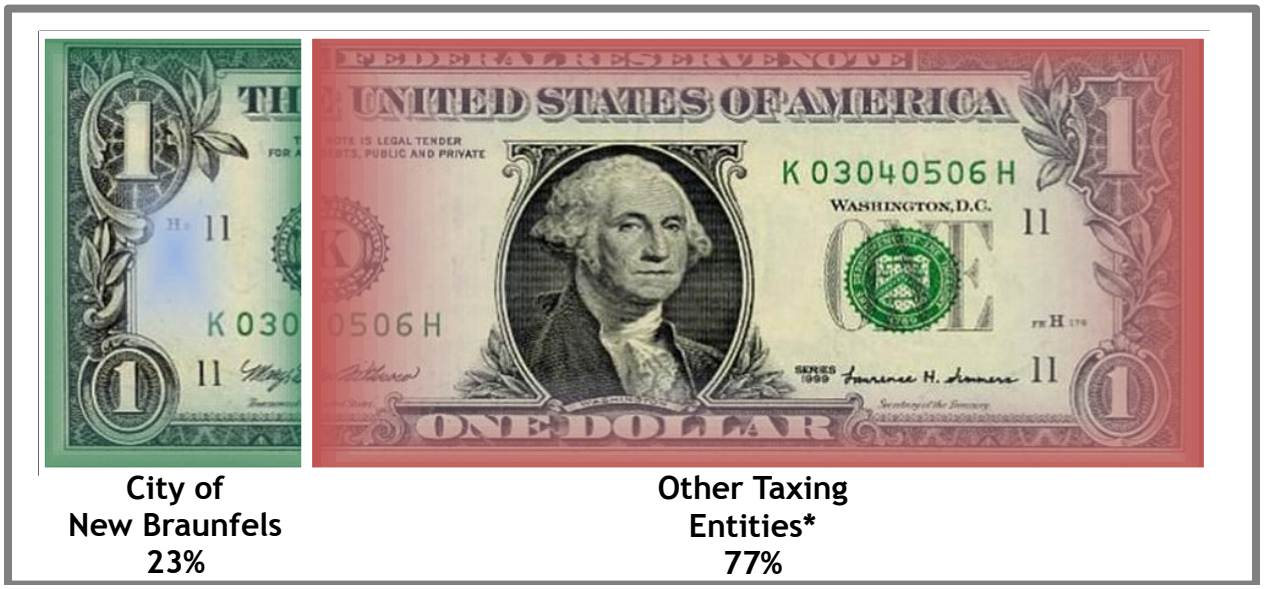
Property Tax Rate:

No property tax rate increase is being proposed in the Fiscal Year 2016-17 budget. The total property tax rate proposed for FY 2016-17 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 2016-17 operations and maintenance rate is 9.092 cents less than it was in FY 2005-06. The City's total tax rate has *remained unchanged since FY 2013-14*.

The graph below illustrates the FY 2015-16 Adopted Budget tax rates of the various City Council approved comparator cities against the City of New Braunfels FY 2016-17 Proposed Tax Rate.



The average tax rate of all comparator cities (including New Braunfels) is 52.439 cents. For tax year 2016, the approximate total property tax bill for a Comal County resident with a taxable value of $200,000 is $4,330. Of that amount, approximately $996 is attributable to the taxes paid to the City of New Braunfels. The graph below illustrates the approximate breakdown of property tax dollars paid by New Braunfels residents.



*The other two taxing entities for New Braunfels residents that reside within Comal County are the New Braunfels Independent School District and Comal County.

Employee Compensation:
In the fall of 2013, staff conducted a study to determine how all the City's positions compare against the 22 benchmark, City Council approved list of cities (the market). 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. 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.

In FY 2015-16, an additional 50 percent of the cost to implement the full market compensation plan was included for implementation. This placed 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 included 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 served as a cost of living adjustment. And last, funding was included for FY 2015-16 for regular step increases for public safety uniform employees.

In FY 2016-17, the remaining 10 percent of the cost to implement the plans developed from the 2013 market study data is recommended for all employees. A cost of living adjustment of 3 percent is proposed for non-uniform employees. For uniform public safety employees, a 2.5 percent cost of living increase is recommended along with a step increase (3 percent) for those who are eligible. The total cost to implement this initiative in the General Fund is approximately $1,520,000. Staff will be updating the market compensation study in FY 2016-17 to determine adjustments to the market over the past three years.

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 of claims as well as in administrative service costs. The City of New Braunfels had benefitted from relatively low and manageable growth from FY 2010-11 to FY 2013-14. However, beginning in FY 2014-15, the City's health insurance costs have increased at an alarming rate.

The FY 2015-16 Budget was built upon an anticipated decrease in healthcare costs. We based this decision on utilization reports and other various factors. At the time, we believed the increase in experience was an "anomaly" that could be managed going forward. In looking back to FY 2014-15, the actual claim expenditures ended up higher than originally estimated. Moreover, during the budget process, staff was still in the process of negotiating administrative expenditures and stop loss premiums. In the end, claim expenditures needed to decrease significantly in FY 2016-17 to stay within budget. This significant increase in costs over the past 20 months is in large part, driven by a higher frequency of large claims (both medical and prescription) by individuals. However, overall increased utilization and rising medical costs also contribute to this increase. Current FY 2015-16 projections for the Self Insurance Fund necessitate a significant additional injection of funding prior to the end of the fiscal year. Staff's recommendation is to *redirect this year's equipment replacement fund transfer of $400,000* to the Self Insurance Fund to reduce the amount needed from fund balance. This strategy will be discussed during the budget workshops as well. Given that this level of increased expenditure has continued through FY 2016-17, significant premium and plan design changes are necessary to provide a sustainable health insurance program for the City's employees, dependants and retirees.

In the spring of 2016, City Management developed an employee benefits committee that was charged with evaluating the current state of the Self Insurance Fund and program and recommend strategies for bringing the program back into balance and assure sustainability moving into FY 2016-17. The Committee recommended increased premiums to employees and retirees as well as an increase to the employer contributions into the Self Insurance Fund. In addition, deep plan design changes and other cost reduction strategies were necessary to close the gap and balance the budget. The list below describes all the various modifications that have been recommended by the Benefits Committee and City Manager. These changes and their financial impact both to the employer and employee will be discussed in greater detail during the budget workshops.

Revenue Modifications

Active Employee Premiums – The City currently offers three plans (A, B and C). The majority of all employees are on plans A and B. Plan C is a relatively new plan and is considered a high deductible health plan or HDHP. While this plan offers the lowest premiums, it is also offers the lowest level of coverage. Approximately 2 percent of employees are enrolled in this plan. There are no recommended increases to the employee premiums in Plan C for FY 2016-17. The remaining employees are in Plan A and B. Premiums for Plan A and B are recommended to increase by 20 percent in FY 2016-17. This will generate approximately $256,000 in additional revenue.

Employer Contribution – The City currently contributes $7,904 per year per active employee into the Self Insurance Fund ($658 per month per employee). The last time this amount was increased was FY 2012-13. The FY 2016-17 Budget recommends a 14 percent (approximate) increase to this contribution. This level of increase will generate approximately $585,000 in additional revenue.

Retiree Premiums – Retirees that are under the age of 65 have the option to participate in the City's health insurance program. Currently, the premiums that retirees pay do not fully support the annual claim costs incurred. The FY 2016-17 Budget recommends increasing retiree premiums by 50 percent. This is a substantial increase. However, even with the additional revenue stemming from the increases ($113,000), retiree health insurance costs are still projected to be higher than the total premiums that they pay. If all retirees were to remain in the plan, retiree health insurance costs would exceed premiums by approximately $112,000. Therefore, it is anticipated in the FY 2017-18 Budget that we will recommend that retirees be moved to another plan. This is a first step in that direction, and we will work over the next year to transition those former employees, providing them information for sound decision making.

Expenditure Modifications (cost reductions)

Plan Design Changes – These changes include increases to co-pays, deductibles and other plan coverage components. The estimated savings from the implementation of these changes is approximately $300,000.

Prescription Plan/Classification – This change would modify the classification, coverage and requirements for certain prescription drugs. In addition, it is recommended to increase the co-pay for prescriptions. Combined, the estimated savings from these two changes is $255,000.

Procedure coverage modifications – Upon recommendation from Aetna, the City's third party administrator and well as our benefits consultant, multiple coverage modifications are incorporated into the FY 2016-17 Self Insurance Fund. This includes but is not limited to subjecting hearing aids to deductible, requirement of a pre certification from a medical professional prior to receiving a MRI or CT scan. The total cost savings from these coverage modifications is $330,000. The cost savings are actuarial estimates provided to the City by Aetna.

Separate vision coverage from plan – This strategy involves implementing a separate vision policy that employees can elect to participate in. Therefore, if someone requires vision coverage, the City would have a separate fully insured product available to them. This would require a separate premium. The 20 percent increase in premiums stated above does not include vision. If someone were to remain in their current plan and require vision coverage, they would have a 20 percent increase to their medical premium plus the separate vision premium.

Other modifications

Alternate service providers – Staff is working with value prescription providers to give employees alternate options on non-formulary prescriptions. Providers such as HEB, WalMart and Costco, for example, provide a host of regularly prescribed prescriptions for cost of $4-$5. Those prescriptions are not processed through the City's health insurance provider, thus saving both the City and the employee. We will be providing our employees these options during open enrollment.

Education - This past year we improved our health education to employees with lunch sessions on breast health, stress management, eating right, and many others. We also offered Weight Watchers programs. This year we will continue those programs with sessions directed at health conditions we know are important to our employees.

With the various strategies described above, **the FY 2016-17 Self Insurance Fund budget is balanced.** However, health insurance costs are dynamic and unpredictable. Continued and consistent analysis of these costs will be critical in determining whether or not the various strategies are successful in reducing total program costs.

GENERAL FUND

Revenues:

Total General Fund revenues for FY 2016-17 are projected to be $59,763,898, an increase of $5.6 million above the FY 2015-16 Adopted Budget and $3.8 million above the FY 2015-16 year-end estimate. When compared to FY 2015-16 estimated revenues, the increase in FY 2016-17 total General Fund budgeted revenues can be attributed to increases in property tax revenues ($1,375,000), sales taxes ($1,155,000), franchise/other taxes ($825,000), and charges for services ($260,000). The remaining revenue sources, such as licenses and permits, fines and forfeitures and parks and recreation account for the remaining $185,000 in increased revenue. The graphic below illustrates the proportion of every General Fund dollar.



Expenditures:
The expenditures in the General Fund for FY 2016-17 are budgeted at $59,746,880 an increase of $4,327,500 in comparison to the FY 2015-16 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.



The budget includes a total of 16 new positions (12 full time, 2 part time and 2 seasonal) throughout the organization including three new police officers. Nearly all new positions are funded for nine months in FY 2016-17.

General Fund Positions Proposed in FY 2016-17		
Department	**Division**	**Position**
Public Works	Engineering	Pavement Engineer
Public Works	Engineering	Construction/Streets Inspector
Police Department	Patrol	Police Officers (3)
Police Department	CID	Crime Scene Technician
Police Department	Support Services	Records Clerk
Administration	City Secretary's Office	Part Time Admin Secretary
Administration	Human Resources/IT	Administrative Assistant
Library Services	Westside Community Center	Part Time Facility Specialist
Parks and Recreation	Rec. – Nature Center	Seasonal Recreation Instructors (2)

General Fund Positions Proposed in FY 2016-17		
Department	**Division**	**Position**
Planning and Community Development	Planning	Senior Planner
Planning and Community Development	Building	Assistant Building Official
Planning and Community Development	Building	Building Inspector

Positions Proposed in FY 2016-17 – Other Funds	
Department/Division	**Position**
Solid Waste – Recycling	Solid Waste Operator

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. The FY 2013-14 Budget eliminated the use of fund balance for recurring expenses as an unsustainable practice.

The FY 2014-15 and FY 2015-16 General Fund budget(s) were structurally balanced, meaning that recurring revenues met/exceeded recurring expenditures. A draw down in fund balance was budgeted, however only for one time expenditures, an acceptable practice.

The FY 2016-17 General Fund Budget does not draw down fund balance at all. Revenues and expenditures (including roughly $950,000 in one-time purchases for equipment and various other initiatives) are essentially equal. Our fund balance is projected at 30 percent of ongoing operating expenses, meeting the City Council's current practice. Our financial management approach has allowed the City to maintain or expand needed services, maintain healthy reserves and improve our excellent bond ratings.

STRATEGIC PRIORITIES

As with past budgets, our efforts are focused on meeting the Council's five Strategic Priorities and service enhancements designed to continuously improve and deliver on the demand of our growing community:

Quality of Life
Infrastructure
Effective Management
Public Safety
Growth and Development

QUALITY OF LIFE

Library

The Westside Community Center is seeing increased attendance with its expansion of programming and outreach programs. The addition of a part time Facility Specialist position is included in the proposed budget. This position is funded for nine months ($11,691 in FY 2016-17 and $15,588 annually). In the first nine months of the fiscal year, the Westside Community Center has seen an approximate 4% increase in both attendance and programming over last year. The addition of this position will allow the Westside Community Center to expand operating hours and programming efforts to meet community demand.

Parks and Recreation

Visitation and programming demand(s) at the Fischer Park Nature Center have increased steadily since the facility opened in 2014. Two additional seasonal positions will augment staff during the summer months. $10,000 is included to add two seasonal Recreation Instructors.

Capital funding is included ($63,400) to replace two aging mowers as well as to replace the downtown plaza Christmas tree.

Civic/Convention Center

In FY 2013-14, a facility maintenance reserve was established for the Civic/Convention Center. $100,000 per year is allocated from Hotel/Motel Fund. Therefore, by the end of FY 2016-17, there will be a total of $400,000 in the reserve.

The reserves will be allocated in FY 2016-17 to make continued audio visual enhancements throughout the Civic/Convention Center ($81,000). Specifically, the Garden Room(s) and Courtyard A/V system will be upgraded and enhanced. The Enterprise and Maintenance Equipment Replacement Fund also allocates $28,408 to make minor facility improvements/repairs. It is important that we balance our continued investment into the facility with the ongoing South Castell Master Plan process. Improvements and repairs are necessary to keep the facility viable and relevant; yet, we must recognize that large investments may not be the best use of funds until decisions about the Master Plan are made.

Golf Course – Policy Consideration

FY 2016-17 will be the third year the renovated golf course has been open for play. Revenue has increased significantly from FY 2014-15 to FY 2015-16. Moreover, revenue is projected to grow 10 percent in FY 2016-17. This level of growth is sufficient to support all recurring operating and maintenance expenditures and more than half of the annual debt service commitment. However, the Golf Course Fund will require an annual contribution to support the remaining portion of the debt service. The source, amount and time period of this required debt service contribution are a *policy consideration for the City Council* which will be discussed during the FY 2016-17 budget workshops and subsequent budget adoption process. A continued commitment from the NBIDC is an option to provide the needed debt service contribution "gap" that currently cannot be supported with operating revenues.

Solid Waste

The FY 2016-17 Proposed Budget adds an Equipment Operator and refuse collection vehicle. This position and equipment will allow the recycling division to add a fifth route, a need that has

been identified for approximately three years, a result of the rapid growth within the community. The position is fully funded in FY 2016-17 at a cost of $59,422. The remaining costs are associated with the purchase of the hybrid collection vehicle ($416,000).

An update to the Solid Waste rate(s) ordinance will be a *policy discussion* for the City Council to begin this fall. The commercial rates are currently under-recovering their cost of service and need to be adjusted. This discussion should concurrently include the financing strategy of the Public Works-Fire Training Center. This project currently does not have funding for construction and the Solid Waste Fund will be responsible for approximately 50 percent of the project's cost. This additional commitment will have an effect on the Solid Waste rates. Therefore, the current need to adjust the commercial rates as well as how the funding for the construction of the new facility will affect all Solid Waste rates will occur this fall.

INFRASTRUCTURE

Public Works

The proposed budget includes the purchase of a traffic signal cabinet ($9,000) and traffic signal bucket truck ($100,000). With the City having the responsibility to maintain and replace all traffic signals, having a traffic signal cabinet in inventory as well as the proper vehicle to maintain and repair the signals are essential.

The addition of two positions are proposed for the Public Works Department in FY 2016-17. The first position is a Pavement Engineer. This position will enhance the City's efforts in regards to street maintenance and repair efforts. Specifically, this position will be responsible for the application and analysis of the City's pavement management software system, Cartegraph. This position is funded for nine months ($67,121 in FY 2016-17 and $89,495 annually). The second position is a Construction/Street Inspector. This position will divide their efforts between inspection of new residential and commercial development and inspection of the City's capital road projects. This position is funded for nine months ($42,375 in FY 2016-17 and $56,500 annually). The remaining $74,500 is allocated for a custodial services contract for the new City Hall facility.

Streets

Repair and maintenance of our streets has been identified as our residents' **number one priority**. The FY 2016-17 allocation represents an increase of 170 percent or $1.1 million (annually) when compared to FY 2006-07. When compared to FY 2015-16, the increase in General Fund street maintenance repair is $114,000 or a total of $1,800,000. The proposed funding for FY 2016-17 will pay for street repair materials and contracting cost for our mill and overlay program. To be clear, this is in addition to the funding approved in the 2013 bond program. Funding is also included in the street budget to continue traffic calming efforts ($54,000).

Funding is also allocated in the Roadway Impact Fees Fund to construct a new traffic signal intersection. Staff has determined several locations that warrant the new signal, and will allow City Council to determine which one should be prioritized in FY 2016-17.

Drainage
The Stormwater Development Fund includes a zero turn mower to better care for drainage areas maintained by the city throughout the community ($15,000).

Wayfinding Signs
The City installed wayfinding signs throughout the community several years ago. The FY 2016-17 Budget includes funding in the amount of $300,000 in the Hotel/Motel Tax Fund from fund balance to complete an overhaul of the existing signage and add signage in strategic areas. We will work closely with the New Braunfels Convention and Visitors Bureau on this project.

EFFECTIVE MANAGEMENT

Equipment Replacement Fund
The FY 2016-17 contribution to the Equipment Replacement Fund was anticipated at $400,000, an amount equal to what was originally budgeted in FY 2015-16. To fully fund the program would cost approximately $800,000 annually; this figure is dynamic as it changes based on the size of the fleet and how much vehicle and technology replacements can continue to be deferred.

However, as mentioned earlier, in FY 2015-16, staff recommends that the $400,000 contribution be redirected to the Self Insurance Fund to cover the majority of the anticipated deficit. Based on this recommendation, the following are proposed from the Equipment Replacement Fund for 2016-17:

- The replacement of 17 vehicles. At the beginning of FY 2015-16, approximately 100 vehicles had met the age criteria for replacement (eight years). Fortunately, many of the vehicles in the fleet that are eligible for replacement due to their age have low mileage and have been maintained properly. The Fleet Manager evaluated all eligible vehicles and only 17 are recommended for replacement at a cost of $710,700. Due to financial limitations in the Equipment Replacement Fund and an enhanced preventative maintenance program by our Fleet division, many of the vehicles can remain in service longer than the eight year replacement criteria.
- Technology replacements at $200,000.
- Mobile Data Terminals replacement. $552,000 is allocated to replace the Mobile Data Terminals (MDT's) in all emergency services vehicles. The MDT is a critical piece of equipment for all first responders and the existing inventory is beyond its useful life.

City Administration - Information Technology
$165,000 is allocated in the proposed budget to enter into a Microsoft enterprise agreement. The City is still utilizing Office 2007, which will no longer be supported beginning in FY 2016-17. Entering into the enterprise agreement will allow the City to upgrade to the latest version of Microsoft Office immediately and stay current as new product releases are available. Purchasing the software would require significant upfront capital, would lock us in to an aging technology and would require us to spend additional resources for the previously mentioned services. This

will require an annual subscription payment of approximately $165,000 but will afford the organization with the ability to upgrade as new versions are available.

Funding is also included in the General Fund ($75,000) for the matching requirement associated with the flood inundation model grant. This model will innovate current processes of mitigation, preparedness, response and recovery for the emergency management efforts. The flood inundation model will allow emergency response teams to view the predicted flooded areas based on the National Weather Service forecasts. This will allow for pre-plans to be developed before the event and used during the event to minimize on demand planning and execute detail tasks. The pre-plans can also be extended to include recovery tasks such as search and rescue operations or debris removal.

City Administration – Capital Programs

The City for many years has been dedicated to minimizing the loss of life and property associated with flooding events. The City applied for funds through the Texas Water Development Board's Flood Mitigation Assistance grant to be used for acquisition and demolition of floodplain properties. The grant requires a 25 percent match from the City unless properties qualify for Repetitive Loss at 10 percent match from the City or Severe Repetitive Loss that is 100 percent covered by Federal funding. The total matching funds from the City for three properties would be $45,000 with a Federal match of $1,067,912. The 2013 Certificates of Obligation provide $45,000 for this project.

Funding is allocated from hotel/motel tax revenues to continue 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).

Capital project staff funding – The funding for three staff members supported entirely by capital funds are proposed to be moved to the General Fund. This would leave three Project Managers and a portion of the Real Estate Manager supported by capital funds. This will ensure that a larger part of the 2013 bond program contingencies are available to complete the projects.

City Administration – Municipal Court

$30,000 is included in the Court Technology Fund to purchase and install a payment kiosk at the new City Hall. This will create an opportunity to enhance customer service and reduce the need to add additional staff in the future.

PUBLIC SAFETY

For the FY 2016-17 budget, both the Police and Fire Chief identified and requested additional staffing in several divisions, as well as the anticipated future need for an additional fire station (Station 7). Based on analysis of data, the Police Chief is estimating that the Police Department needs 48 officers (in addition to the 117 authorized sworn positions) to serve the growing demand on their services. The current estimated annual costs to hire one Police Officer is approximately $154,000 (includes salary, benefits and equipment), therefore, hiring 48 officers is

estimated at $7,400,000. However, the Chief has determined that the department's realistic limit in hiring and training is 20 officers. Therefore, the Police Department is requesting 20 officers in FY 2016-17. This hiring level equates to approximately $3,100,000. This doesn't account for the requests for personnel in other divisions.

The Fire Chief has also identified the need to begin to plan for the construction of an additional station (Station 7). For FY 2016-17 the Chief has proposed to begin to hire the personnel needed for Station 7 by over-hiring 10 personnel a year for the next three years. The phasing of personnel would coincide with the design and construction of the new station. The current estimated annual cost to hire one Firefighter is approximately $74,000 (includes salary, benefits and equipment), therefore, hiring 30 fire personnel is estimated at $2.2 million. The cost to implement the phased approach would be approximately $733,000 annually over the three year period. It's important to note that the future Station 7 will be located in the Creekside TIRZ. Therefore, the design, construction and equipment for the new station will be funded by the TIRZ. However, the annual operations and maintenance (O&M) costs are not TIRZ eligible, therefore, these costs would be funded by the General Fund. The current estimated annual costs are approximately $2,500,000 (includes salary, benefits of all personnel at that station and other costs associated with operating a station). This also doesn't account for the requests for personnel in other divisions.

Due to both the Police and Fire Chiefs' identification of and request for additional staffing in several divisions as well as the anticipated need for an additional fire station (Station 7), funding of $110,000 is also included for the completion of a comprehensive analysis of public safety services (Police and Fire) by the Center for Public Safety Management, LLC (CPSM) which is the exclusive provider of public safety technical assistance for the International City/County Management Association (ICMA). CPSM has conducted over 230 such studies in 34 states and Canada and 190 communities ranging in size from 8,000 to 800,000 in population. In summary, the in-depth analysis involves the following major outcomes:

- Conducts a data-driven forensic analysis to identify actual workload
- Identifies and recommends appropriate staffing and deployment levels for every discrete operational and support function in the departments;
- Examines the department's organizational structure and culture;
- Performs a gap analysis, comparing the "as is" state of the department to the best practices of industry standards;
- Recommends a management framework to ensure accountability, increased efficiency and improved performance

The analysis and the recommendations delivered will provide the city with vital information to develop staffing and facility plans that can be incorporated into the city's short and long-term forecasting and budgeting. The cost of the analysis is a prudent investment when considering the costs outlined above. Once initiated, the analysis will take approximately four to five months to complete. The goal is to complete the analysis in time to incorporate the recommendations into the five-year financial forecast.

Fire

Funding is included to support the first year lease payment to purchase a replacement ambulance ($51,469). The useful life of an ambulance is approximately eight years, therefore, staff intends to lease purchase for a term of no more than five years. Funding is also included in FY 2016-17 for several one-time purchases/initiatives such as the replacement of the departments' all-weather jackets ($35,055) and ($25,814) to purchase a swift water rescue boat, vehicle rescue/extrication equipment and two thermal imaging cameras.

Police

Three additional officer positions are proposed, which will be funded for nine months ($159,059 in FY 2016-17 and $212,080 annually). These three officers will all be assigned to the Patrol Division. An additional $250,092 is included to purchase essential equipment associated with the new officers as well as three new patrol vehicles. An additional Crime Scene Technician is also proposed to be included in FY 2016-17 – nine month funding ($42,926 in FY 2016-17 and $57,235 annually). Funding is also included for necessary equipment, supplies and vehicle ($41,100). The Crime Scene Technician position was added to the organization last fiscal year. The force multiplier effect and increased efficiency has been so successful that the FY 2016-17 budget proposes one additional Crime Scene Technician be added. Finally, funding is also included to add a Records Clerk to the Support Services division. This position will be funded for nine months ($33,574 in FY 2016-17 and $44,765 annually). $107,500 is included to purchase five hand held radios for the reserve officers ($32,500) as well as purchase three unmarked police vehicles ($75,000) to be assigned to narcotics officers.

GROWTH AND DEVELOPMENT

Planning, Building and Environmental Services

The comprehensive plan is projected to begin in late FY 2015-16. $150,000 will be spent on the plan during FY 2016-17. The plan is scheduled to be completed in 2018, therefore funding will be required in FY 2017-18 for this initiative.

Funding was included in the 2015 Tax Notes for an additional vehicle for the Animal Control Division ($32,000) which will be purchased in 2016-17. Specifically, this vehicle will be equipped with the necessary equipment to remove deceased animals from roadways and other areas more efficiently, humanely and safely.

One Senior Planner is proposed for FY 2016-17. This position will be funded for nine months ($52,089 for FY 2016-17 and $69,452 annually). The funding for this position is tied to the adjustment/establishment of planning related fees that will be presented during the budget process. The addition of a Building Inspector is also included in the proposed budget. This position will help to address the dramatic increase in permit intake and inspection requirements. The Building Inspector position will be funded for nine months ($41,469 for FY 2016-17 and $55,293 annually). The addition of an Assistant Building Official is also proposed in FY 2016-17. This position will assist in managing the workload and staff as it relates to services such as

the building permit inspection/review process. This position is funded for nine months ($48,804 in FY 2016-17 and $65,072 annually).

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
- 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 2016-17 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.

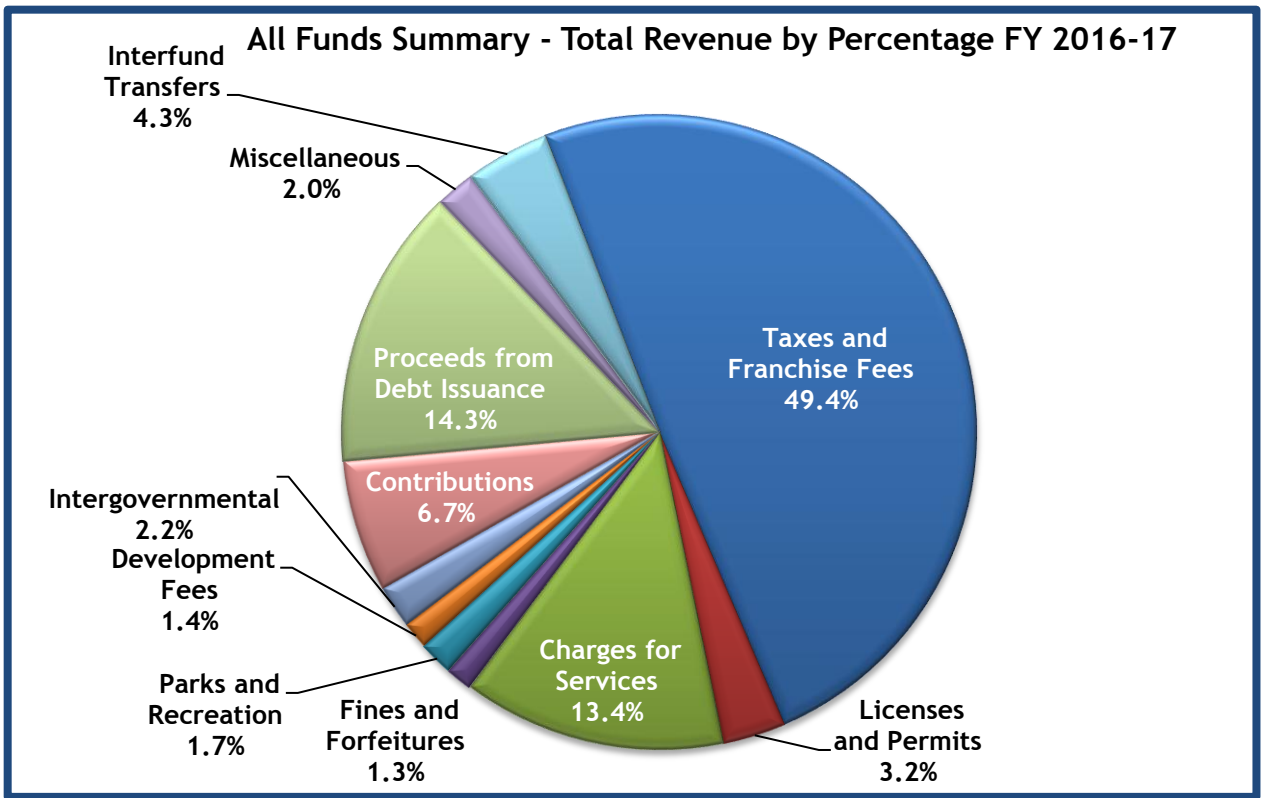
I am pleased to submit the FY 2016-17 Proposed Budget and Plan of Municipal Services for City Council's consideration. This has been a year where much was accomplished, however, the coming years will bring additional community growth and continued increasing demands for City services to which we must respond. The FY 2016-17 Proposed 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.

I want to thank the Department Directors and the Finance Department staff for their work in developing this budget. They provided analysis and sound recommendations from which I developed this recommendation. We are fortunate to have such a talented and committed staff. We look forward to discussing the proposed budget and how we can continue to make New Braunfels great, together.

Respectfully submitted,



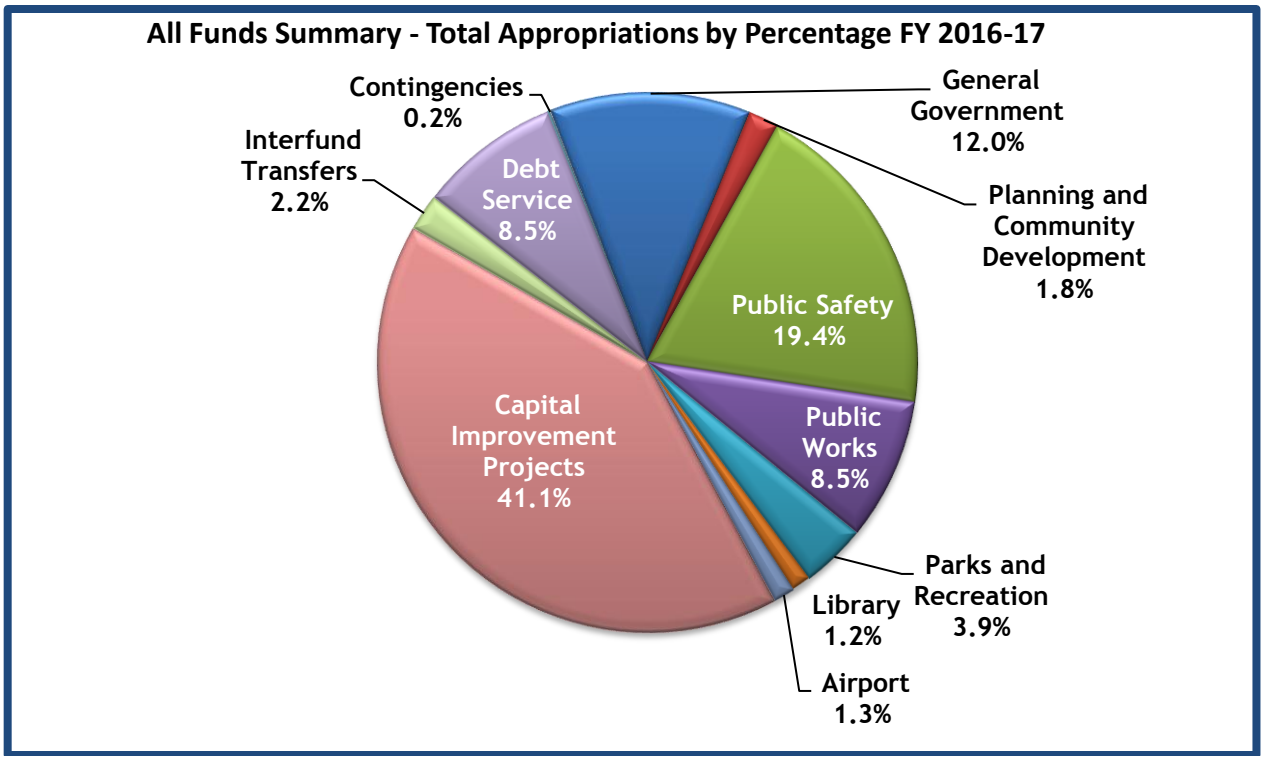
Robert Camareno
City Manager



Taxes and franchise fees	$63,286,703
Licenses and permits	4,156,854
Charges for services	17,056,758
Fines and forfeitures	1,696,366
Parks and Recreation	2,221,357
Development Fees	1,772,000
Intergovernmental	2,816,645
Contributions	8,558,178
Proceeds from debt issuance	18,270,000
Miscellaneous	2,559,878
Interfund Transfers	5,422,411
TOTAL	**$127,817,149**

All Funds Summary – Total Revenues by Percentage

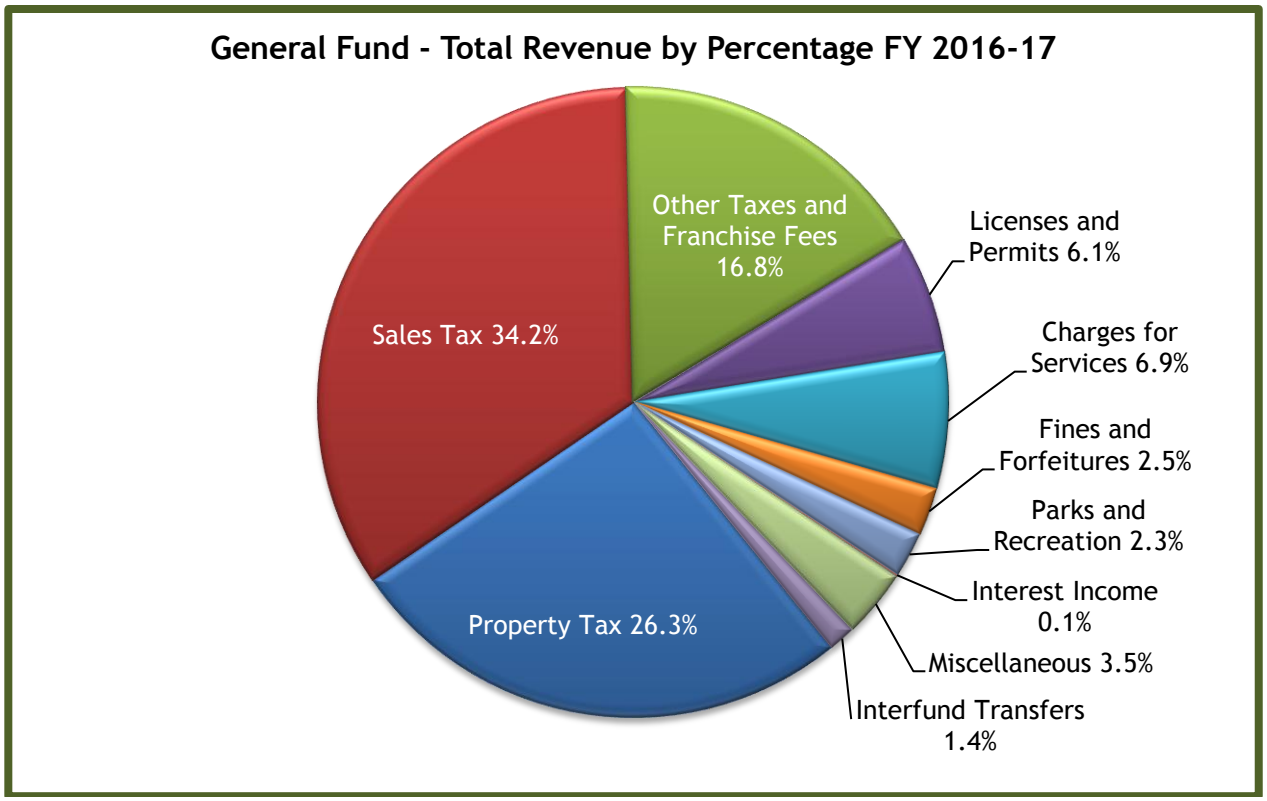
The graph and table above provide a comprehensive view of all budgeted revenues for all City funds in the FY 2016-17 Adopted Budget. To note a few of the revenue categories, contributions of $8.56 million are comprised mainly of revenue (premiums) coming into the Self Insurance Fund, which is where claim costs as well as other related expenditures to providing health care to City employees are accounted for. Charges for services ($17.06 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 $18.27 million dollars in proceeds from debt issuance accounts for the anticipated fourth debt issuance associated with the 2013 bond program scheduled for FY 2016-17. Additional narrative on revenues can be found on pages 99-111.



General Government	$22,058,155
Planning and Community Development	3,398,365
Public Safety	35,525,087
Public Works	15,417,717
Parks and Recreation	7,089,233
Library	2,106,834
Airport	2,350.481
Capital Improvement Projects	74,822,345
Interfund Transfers	3,954,443
Debt Service	15,538,684
Contingencies	132,275
TOTAL	**$182,393,619**

All Funds Summary – Total Appropriations by percentage

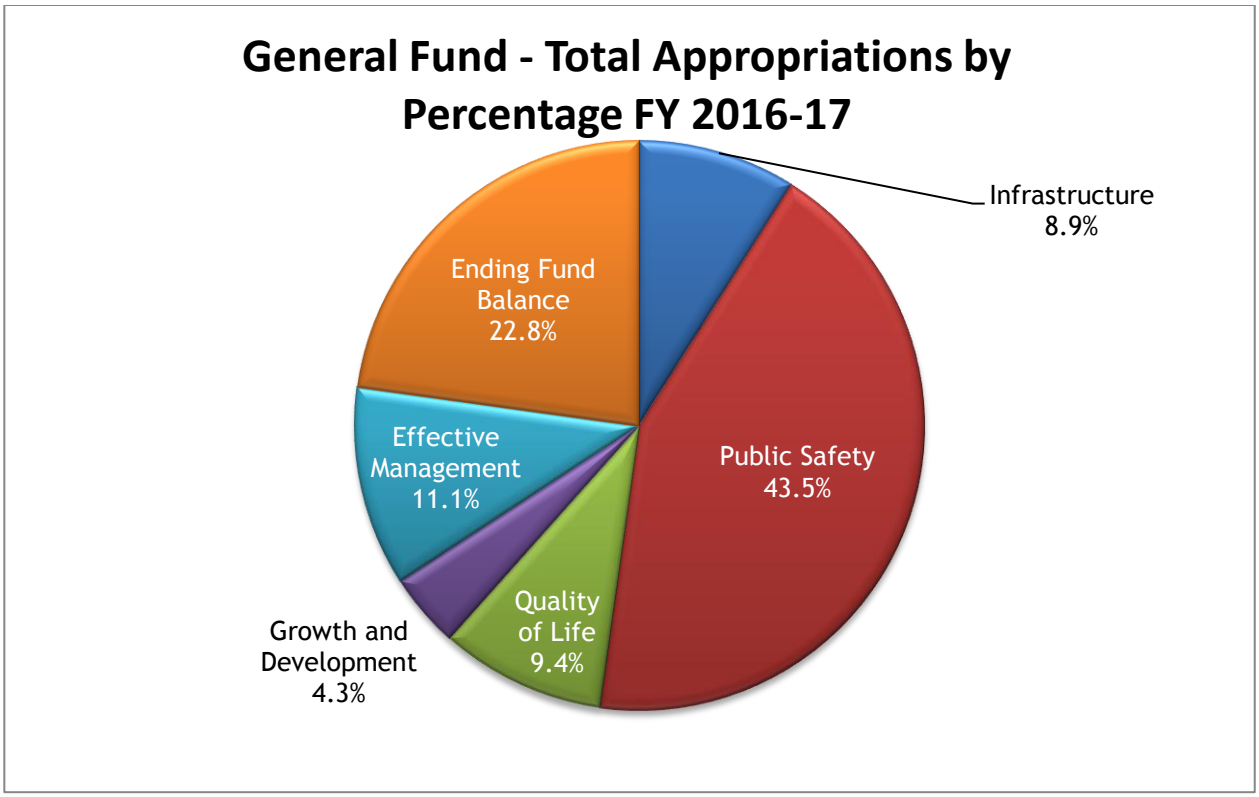
The graph and table above provide a comprehensive view of all budgeted appropriations for all City funds in the FY 2016-17 Adopted Budget. A significant portion of these funds ($74.8 million) fall into the capital improvement projects category. Capital improvement funds comprise all available debt proceeds 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.



Property tax	$15,697,047
Sales tax	20,416,397
Other taxes and franchise fees	10,003,870
Licenses and permits	3,679,654
Charges for services	4,124,699
Fines and forfeitures	1,466,766
Parks and Recreation	1,390,857
Interest Income	70,000
Miscellaneous	2,090,878
Interfund transfers	823,730
TOTAL	**$59,763,898**

FY 2016-17 General Fund Budget – Total Revenues

Sales tax revenues continue to represent the largest portion of General Fund revenues in FY 2015-16 at 34.2 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 102-106.



Ending Fund Balance	$17,663,535
Infrastructure	6,910,918
Public Safety	33,640,186
Quality of Life	7,256,187
Growth and Development	3,341,165
Effective Management	8,598,426
TOTAL	**$77,410,415**

FY 2016-17 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 $17.66 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 135-218.

FY 2016-17 Authorized and Funded Program Changes

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
Public Works					
Pavement Engineer	$ 4,900	$ 67,121	$ -	$ 72,021	General Fund
Construction/Street Inspector	$ 28,725	$ 42,375	$ -	$ 71,100	General Fund
Total - Public Works	**$ 33,625**	**$ 109,496**	**$ -**	**$ 143,121**	
Fire					
Three Fire Incident Officers	$ 10,650	$ 143,732	$ -	$ 154,382	General Fund
Total - Fire	**10,650**	**143,732**	**-**	**154,382**	
Police					
Four additional Police Officer positions	$ 250,092	$ 159,059	$ -	$ 409,151	General Fund
One additional Emergency Dispatcher	100	38,848		38,948	General Fund
Three additional Records Clerk positions	6,050	96,184	-	102,234	General Fund
One Crime Scene Technician	41,100	42,926	-	84,026	General Fund
Total - Police	**$ 297,342**	**$ 337,017**	**$ -**	**$ 634,359**	
City Administration					
Part-Time Administrative Secretary - City Secretary's Office	2,500	13,977	-	16,477	General Fund
Total - City Administration	**$ 2,500**	**$ 13,977**	**$ -**	**$ 16,477**	
Information Technology					
Microsoft Office Software Agreement	$ -	$ 165,000	$ -	$ 165,000	General Fund
Total - Information Technology	**$ -**	**$ 165,000**	**$ -**	**$ 165,000**	

FY 2016-17 Authorized and Funded Program Changes

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
Human Resources					
Administrative Assistant - lobby operations at new City Hall	$ 4,500	$ 50,621	$ -	$ 55,121	General Fund
Total - Human Resources	**$ 4,500**	**$ 50,621**	**$ -**	**$ 55,121**	
Library Services					
Westside Community Center Facility Specialist - part-time position	$ -	$ 15,558	$ -	$ 15,558	General Fund
Total - Library Services	**$ -**	**$ 15,558**	**$ -**	**$ 15,558**	
Parks and Recreation					
Two seasonal Recreation Instructors (seasonal)	$ 10,000	$ -	$ -	$ 10,000	General Fund
Total - Parks and Recreation	**$ 10,000**	**$ -**	**$ -**	**$ 10,000**	
Planning and Community Development					
Senior Planner	$ 3,265	$ 52,089	$ -	$ 55,354	General Fund
Assistant Building Official	$ 26,808	$ 48,804	$ -	$ 75,612	General Fund
Building Inspector	$ 29,465	$ 41,469	$ -	$ 70,934	General Fund
Total - Planning and Community Development	**$ 59,538**	**$ 142,362**	**$ -**	**$ 201,900**	
Total- General Fund Departments	**$ 418,155**	**$ 977,763**	**$ -**	**$ 1,395,918**	
Solid Waste					
Additional recycling route - Equipment Operator & Refuse collection vehicle	$ 416,000	$ 59,422	$ -	$ 475,422	Solid Waste Fund
Total - Solid Waste	**$ 416,000**	**$ 59,422**	**$ -**	**$ 475,422**	
Total-All Departments	**$ 834,155**	**$ 1,037,185**	**$ -**	**$ 1,871,340**	

FY 2016-17 Equipment and Initiatives

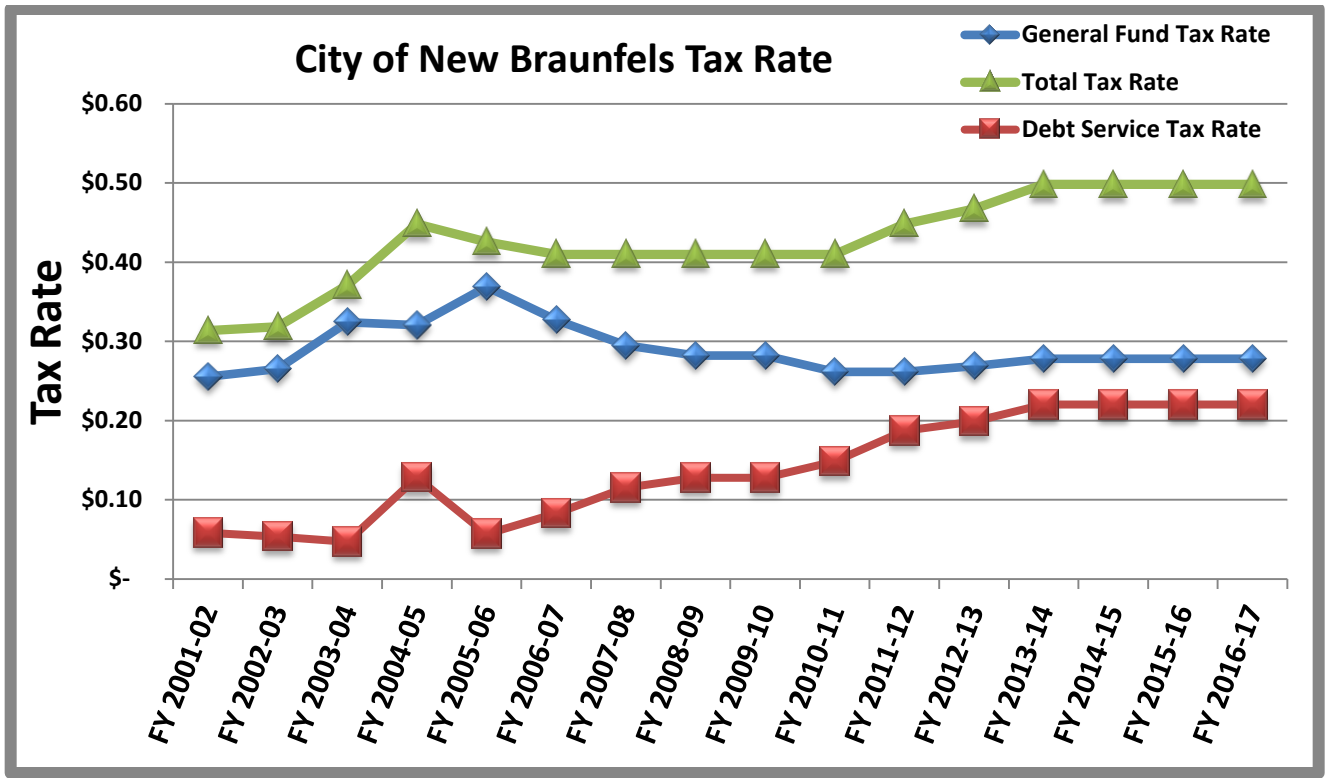
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
Public Works					
Traffic Signal Bucket Truck	100,000	-	-	$ 100,000	General Fund
Zero Turn Mower - drainage division	$ 15,000	-	-	$ 15,000	Stormwater Development Fund
Street signal installation	$ 250,000	-	-	$ 250,000	Roadway Impact Fees
Increase street maintenance funding		$ 114,000	$ -	$ 114,000	General Fund
Janitorial services contract for new City Hall facility		$ 74,500	$ -	$ 74,500	General Fund
Total - Public Works	**$ 365,000**	**$ 188,500**	**$ -**	**$ 553,500**	
Fire					
Medic Unit lease purchase (ambulance)	$ -	$ 51,469	$ -	$ 51,469	General Fund
All weather jackets (replacement)	$ 35,500	$ -	$ -	$ 35,500	General Fund
Gas Monitors	$ 6,300	$ -	$ -	$ 6,300	General Fund
Two Thermal Imaging Cameras	$ 12,000	$ -	$ -	$ 12,000	General Fund
ICMA Staffing Study	65,965	-	-	65,965	General Fund
Total - Fire	**119,765**	**51,469**	**-**	**171,234**	
Police					
Transport Van	65,000	-	-	65,000	Capital Funds
Replacement electronic ticket writers and printers (6)	22,238	-	-	22,238	Judicial Efficiency Fund
ICMA Staffing Study	47,385	-	-	47,385	General Fund
Total - Police	**$ 134,623**	**$ -**	**$ -**	**$ 134,623**	

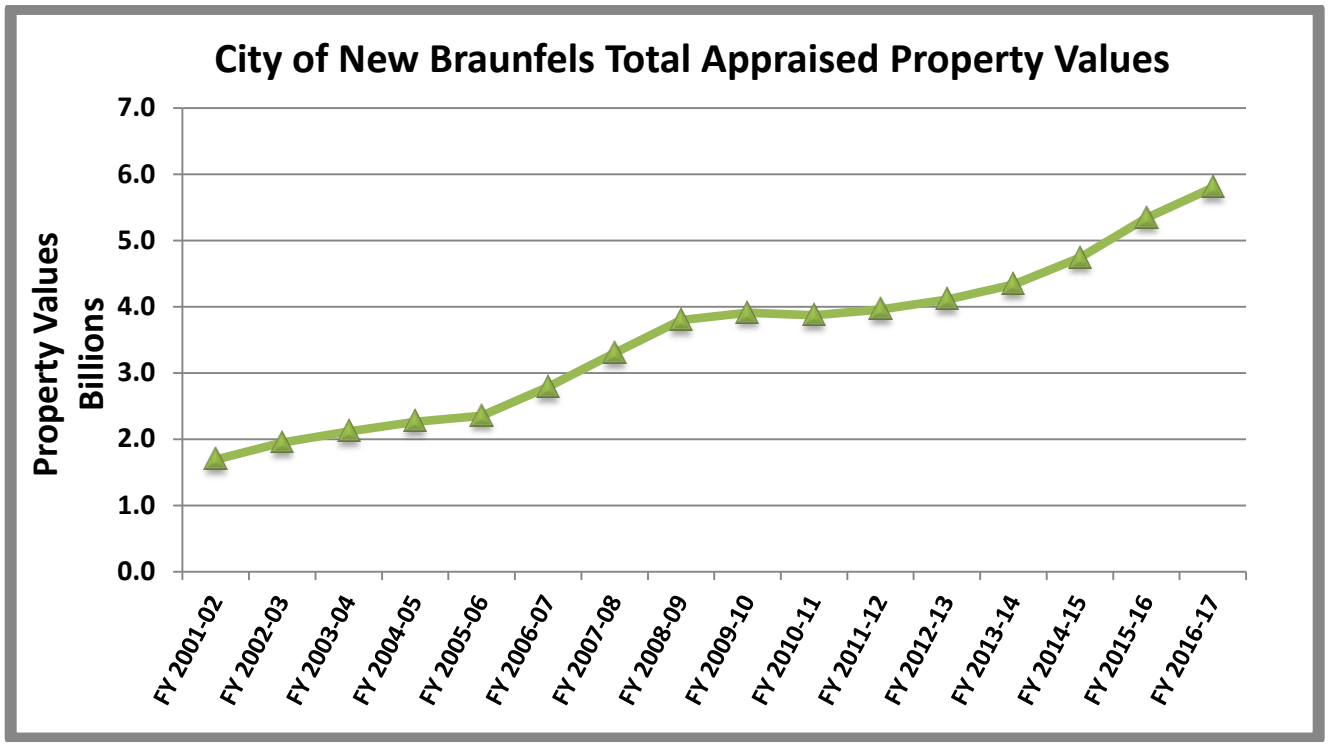
FY 2016-17 Equipment and Initiatives

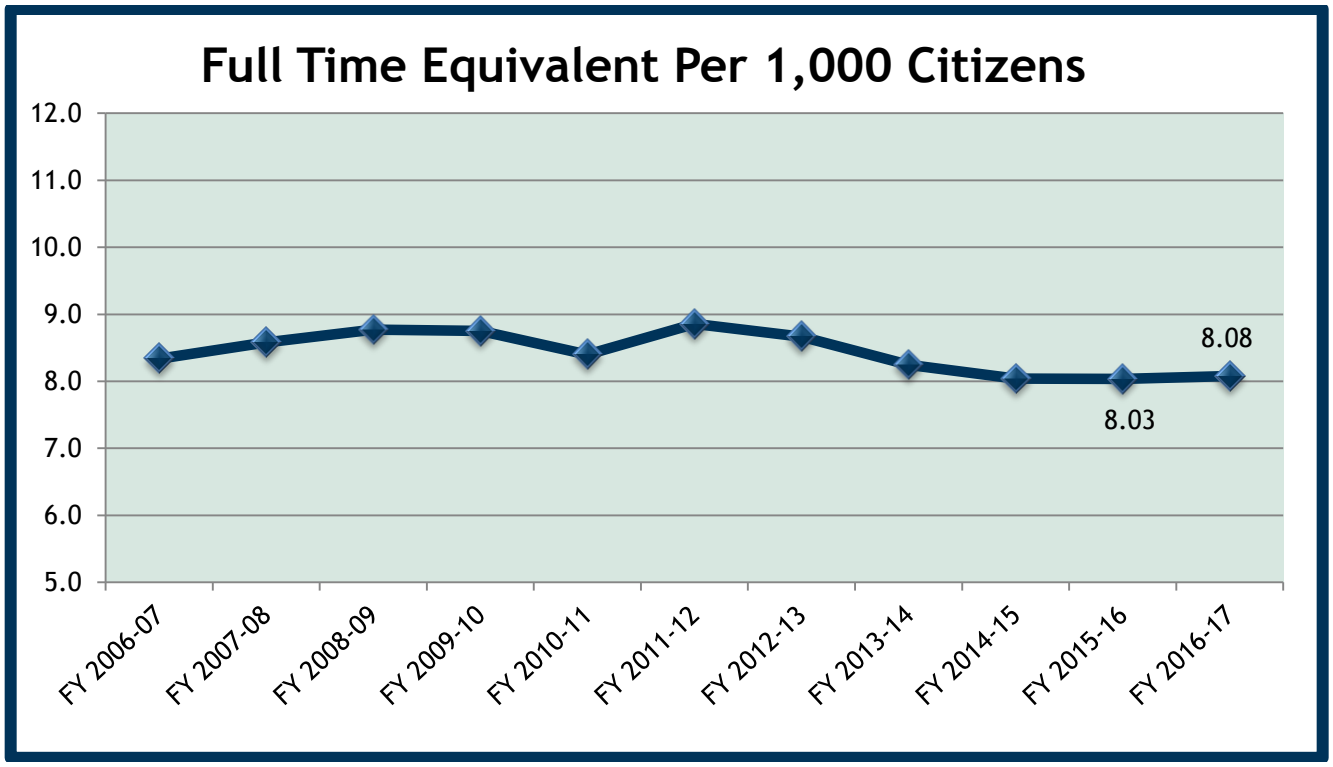
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
Municipal Court					
Payment Kiosk	25,000	-	-	25,000	Court Technology Fund
Total - Municipal Court	**$ 25,000**	**$ -**	**$ -**	**$ 25,000**	
Non-Departmental					
Flood Inundation GIS Model match	$ 75,000	$ -	$ -	$ 75,000	General Fund
FEMA - Flood property acquisition match	$ 50,000	$ -	$ -	$ 50,000	Capital Funds
Total - Non-Departmental	**$ 125,000**	**$ -**	**$ -**	**$ 125,000**	
Library Services					
A/C System Replacement WCC	$ 12,600	$ -	$ -	$ 12,600	2015 Tax Notes
Total - Library Services	**$ 12,600**	**$ -**	**$ -**	**$ 12,600**	
Parks and Recreation					
Mowers - Park Operations	$ 43,400	$ -	$ -	$ 43,400	Capital Funds
Plaza Christmas tree replacement	$ 20,000	$ -	$ -	$ 20,000	Capital Funds
Total - Parks and Recreation	**$ 63,400**	**$ -**	**$ -**	**$ 63,400**	
Planning and Community Development					
Animal Control Vehicle	$ 32,000	$ -	$ -	$ 32,000	Capital Funds
Total - Planning and Community Development	**$ 32,000**	**$ -**	**$ -**	**$ 32,000**	
Total- General Fund Departments	**$ 752,388**	**$ 239,969**	**$ -**	**$ 1,117,357**	

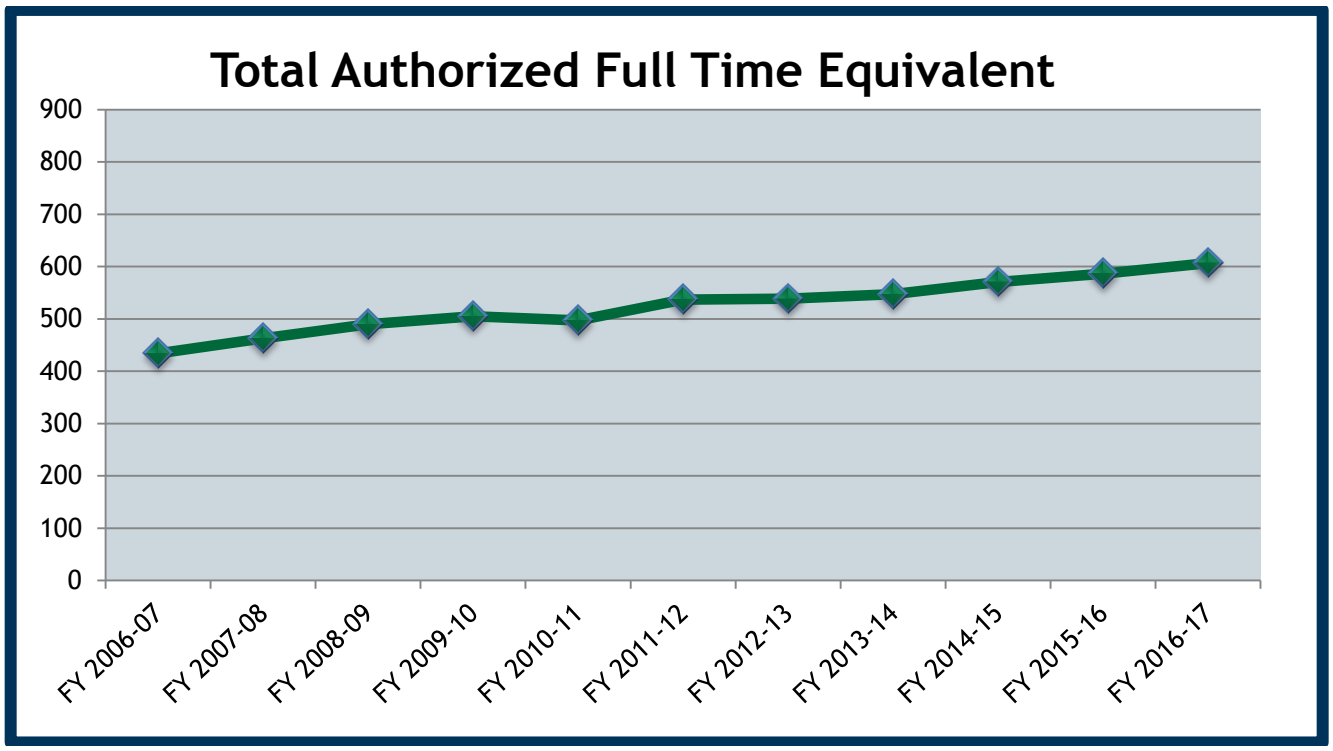
FY 2016-17 Equipment and Initiatives

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost	Funding Source(s)
Airport					
Underground Storage Tank Removal	$ 75,000	$ -	$ -	$ 75,000	Airport Fund
Jet A Refueler	$ 102,500	$ -	$ -	$ 102,500	Airport Fund
Airport Courtesy Car	$ 40,000	$ -	$ -	$ 40,000	Airport Fund
Total - Airport	**$ 217,500**	**$ -**	**$ -**	**$ 217,500**	
Civic Center					
DSP Processor	$ 24,000	$ -	$ -	$ 24,000	Hotel/Motel Tax Funds
Garden Room A/V upgrade	$ 45,000	$ -	$ -	$ 45,000	Hotel/Motel Tax Funds
Courtyard Sound Equipment	$ 12,000	$ -	$ -	$ 12,000	Hotel/Motel Tax Funds
Total - Civic/Convention Center	**$ 81,000**	**$ -**	**$ -**	**$ 81,000**	
Total-All Departments	**$ 1,050,888**	**$ 239,969**	**$ -**	**$ 1,415,857**	


City of New Braunfels Tax Rate
General Fund Tax Rate
Total Tax Rate
Debt Service Tax Rate
Tax Rate
$0.60
$0.50
$0.40
$0.30
$0.20
$0.10
$-
FY 2001-02
FY 2002-03
FY 2003-04
FY 2004-05
FY 2005-06
FY 2006-07
FY 2007-08
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17


City of New Braunfels Total Appraised Property Values
Property Values
Billions
7.0
6.0
5.0
4.0
3.0
2.0
1.0
0.0
FY 2001-02
FY 2002-03
FY 2003-04
FY 2004-05
FY 2005-06
FY 2006-07
FY 2007-08
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17


Full Time Equivalent Per 1,000 Citizens
12.0
11.0
10.0
9.0
8.0
7.0
6.0
5.0
8.08
8.03
FY 2006-07
FY 2007-08
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17


Total Authorized Full Time Equivalent
900
800
700
600
500
400
300
200
100
0
FY 2006-07
FY 2007-08
FY 2008-09
FY 2009-10
FY 2010-11
FY 2011-12
FY 2012-13
FY 2013-14
FY 2014-15
FY 2015-16
FY 2016-17

Authorized Full Time Equivalent by Department

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Adopted Budget
Airport Fund	7	7	7
City Administration			
City Manager's Office	5	5	5
City Secretary	3.0	3.0	3.5
Total City Administration	*8*	*8*	*8.5*
Information Technology	7	11	11
Municipal Court	9	9	9
Juvenile Case Manager Fund	1	1	1
Capital Programs Division	8	9	9
City Attorney's Office	4	4	4
Civic/Convention Center Fund	8.5	8.5	8.5
Finance	10	11	11
Human Resources	7	7	8
Fire			
Support Services	13	13	13
Operations	120	120	123
Emergency Management	1	1	1
Total Uniform Positions	*130*	*130*	*133*
Total Fire	*134*	*134*	*137*
Library Services			
Library	24.25	24.25	24.25
Westside Community Center	2	3	3.5
Total Library Services	*27.25*	*27.25*	*27.75*
Parks			
Administration	7	7	7
Recreation	10	10	10
Athletics	1.5	1.5	1.5
Aquatics	2	2	2
Rangers	2	3	3
Maintenance	26	26	26
Total Parks	*48.5*	*49.5*	*49.5*
Golf Course Fund	15.0	15.0	15.0

Authorized Full Time Equivalent by Department

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Adopted Budget
Planning and Community Development			
Environmental Services	11	12	12
Building Inspections	12	13	15
Planning	9	9	10
Total Planning and Community Development	*32*	*34*	*37*
Police			
Administration	12	12	12
Patrol	79	79	83
Criminal Investigations	23	29.5	30.5
Support Services	29	26.5	30.5
Total Uniform Positions	*113*	*117*	*121*
Total Police	*143*	*147*	*156*
Public Works			
Engineering	10.5	14	16
Streets	18	18	18
Drainage	11	12	12
Facilities Maintenance	6	7	7
Total Public Works	*45.5*	*51*	*53*
Facilities Maintenance Fund	1	0	0
EAHCP Fund	1	1	1
Solid Waste Fund	52.5	52.0	53.0
River Activities Fund	0.5	1.5	1.5
Total - All Positions	***569.75***	***587.75***	***607.75***
Full time regular positions	***544.0***	***564.0***	***583.0***
Part time regular positions	***25.75***	***23.75***	***24.75***

Authorized Seasonal Positions by Department

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Adopted Budget
Library Services	1	1	1
Parks			
Administration	1	1	1
Recreation	17	17	19
Athletics	6	6	6
Aquatics	74	74	74
Rangers	15	13	13
Total Parks	*113*	*111*	*113*
Golf Course Fund	2	2	2
Child Safety Fund - School Crossing Guards	14	0	0
River Activities Fund	54	72	72
Total - Seasonal Positions	***184***	***186***	***188***

Economic Benchmarks and Outlook

The following section provides a discussion of national and regional economic trends and how those trends could affect the underlying economic conditions of the local New Braunfels economy. The growth (or decline) in the City's two primary sources of revenue (sales and property tax) is often correlated with broader economic trends. In this section, projections regarding population and demographic trends, property valuations and sales tax collections, as well as information concerning employment and household incomes are provided and discussed.

National

Overall, 2015 was another year of steady growth for the U.S. economy and was similar to growth seen in 2014. Average real Gross Domestic Product (GDP) growth of 2.4 percent in 2015 was the same as in 2014. At the end of the first quarter of 2016, the U.S. unemployment rate hovered at 5.0 percent. Employment grew by 2.3 million jobs, which was below the pace of job growth in 2014 but still showed an improvement over other post-recession years. According to its most recent policy statement, the Federal Reserve believes the outlook for growth in 2016 is generally positive but some risks remain. While the labor market continued to add an average of almost 230,000 jobs a month over the last quarter and consumer spending appears to be increasing at a moderate pace, manufacturing and net exports have been severely tempered by slower global growth and significant appreciation of the dollar since 2014. Domestic drags on the economy include the slowdown in sales of durable goods like cars and appliances, the collapse in oil prices and subsequent layoffs in the energy sector. On balance, however, it appears that overall employment growth has continued to support increased domestic household spending which has, in part, been sufficiently strong to offset these larger global and domestic concerns. As the nation moves towards full employment, workers typically also begin to see wage increases. While there is some evidence this has occurred in the early part of 2016, it is too early to make a definitive claim as to its continued march. If further wage gains are seen, the national economy could see additional consumer spending, but these increases could be mitigated by continued drags elsewhere such as declining exports and an increase to overall interest rates. An apparent slackening of the pace of rate increases to the Federal Funds Rate, however, has tempered longer-term interest rates (and mortgage rates) to likely support further consumer spending.

In December 2015, the Federal Reserve raised its target funds rate by 25 basis points, which was the first time the rate increased in almost a decade. The Federal Reserve expects that future rate hikes will be gradual and will be more likely as labor market conditions improve and inflation moves closer to the fed's 2 percent target. The Fed's outlook and adjustments to these rates, however, will be dependent upon the evolving outlooks for economic activity and inflation. Projections for the rates at the end of 2016 and 2017 have been reduced by ½ of a percentage point below the projections from December 2015. The Fed will likely continue an accommodative monetary policy until it determines the dual objectives of maximum employment and 2 percent inflation are achieved. Taken together, these factors support the idea the economy will continue growth of 2 percent per annum during 2016.

Texas

The oil price collapse of late 2014 and continued slide into 2015 resulted in declined output and reduced employment in industries that support energy production. From 2010 to 2015, growth in the energy, construction and export markets provided a strong stimulus to the Texas economy. In 2015, lower oil prices, a strong dollar and labor market tightness reduced overall job growth. Health care and the leisure and hospitality industries slightly offset some of the weakness in energy and manufacturing.

In 2015, jobs grew about 1.3 percent, which was a drop from 3.6 percent in 2014. If oil prices remain near $40-$50 per barrel, growth will be around 1.4 percent. While the Texas unemployment rate (4.4%) is below the nation's (5.0%), it has been trending upwards in recent months. Declines in oil prices affect states in different ways, but a 2013 study found these price drops would adversely affect employment in eight states, with Texas being one of those states. The Texas economy is more diverse than in previous decades that experienced oil price declines, but the state ranked 32nd in job growth in 2015 (down from 3rd in 2014). Texas did have stronger economic growth than most other energy states however (Oklahoma, Louisiana, North Dakota, Wyoming).

Recent analysis suggests that Texas' real GDP grew at 2.1 percent in 2015. This growth will increase slightly to around 2.5 percent in 2016 and will be buttressed by a number of factors. First, the construction sector is still strong and housing inventories remain near historically low levels (though demand has shown some signs of slowing and is now behind the nation's growth rate). Inventory should continue to remain low and additional housing supply has been restricted due to limited lot inventory and construction labor shortages. Rising Texas home prices, which have increased more rapidly than the rest of the nation, reflect the low inventories.

Though the Texas economy is more diverse and not as heavily reliant on the energy sector than in previous decades, the state's economic outlook is still mixed in 2016. The most recent projections forecast a Texas GDP decline in the first quarter of 2016, which could be attributed to contracting activity in the energy and manufacturing sectors. Houston has seen job declines recently. San Antonio saw steady gains while Austin and Dallas are showing significantly weaker gains than in 2015. Conversely, the service sector and migration to the state are two bright spots looking forward. The Dallas Fed projects employment growth of .5-1 percent in 2016.

San Antonio-New Braunfels MSA

Job growth in the local metropolitan area is closely correlated with statewide job growth. The unemployment rate in the San Antonio area steadily declined through 2015, with February 2016 registering a post-recession low of 3.5 percent. Over the first quarter of 2016, job growth annualized at 3.2 percent and March 2016 unemployment hovers at 2.8 percent in New Braunfels. A rebound in the retail sector helped drive hiring in the trade, transportation and utilities sector. Continued strong growth in health care, leisure and hospitality, professional and business services also helped buttress the region's employment growth. The size of a metro area's energy sector explains much about annualized job growth in 2015, and is likely a solid indicator looking forward. San Antonio still saw 3.6 percent annualized job growth through the end of November 2015, which was near the top of job growth in Texas metro areas.

The regional housing market saw a 10 percent increase in home sales during the first quarter of 2016. The San Antonio Board of Realtors reports that the average sales price rose three percent to $227,971, while the median sales price increased four percent to $192,900. The annual rate of housing unit starts was up 3.1 percent compared to 2014 and the annual rate of new home closings increased 8.6 percent compared to 2014. There has been a decline in production and lot supply of homes below $200,000, which could constrain overall new home growth. Average home values in New Braunfels have increased 8 percent over the same period last year to $208,900.

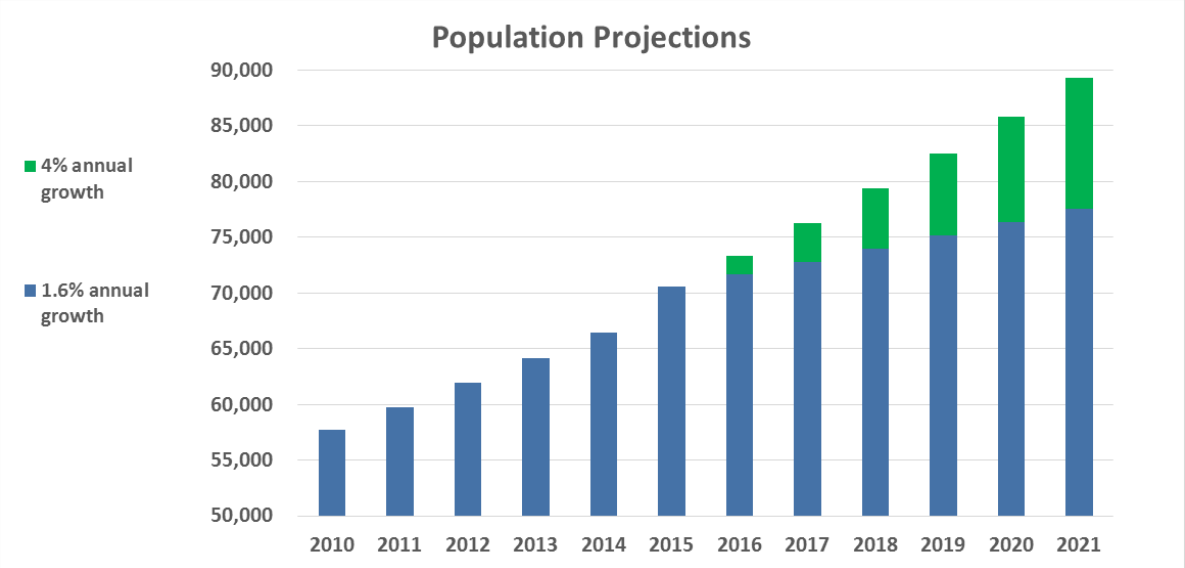
New Braunfels

The renaming of the San Antonio MSA to the San Antonio-New Braunfels MSA after the 2010 census is an acknowledgement that the two cities are linked by close economic ties and social integration.

There are many parallels between the New Braunfels and San Antonio economies and discussions regarding the local economy should acknowledge those significant regional influences. City property valuations have outpaced population growth, with property appraisals increasing 139 percent since 2006. Median household income has risen 71 percent in New Braunfels since 2004, which is higher than the state and metro-area averages. Continued investments in business development and primary job recruitment have resulted in an average of 982 new primary jobs each year since 2005. This continued job growth, especially in the health care sector, should continue to drive new housing and commercial developments, along with moderate to strong growth in sales tax collections.

Population

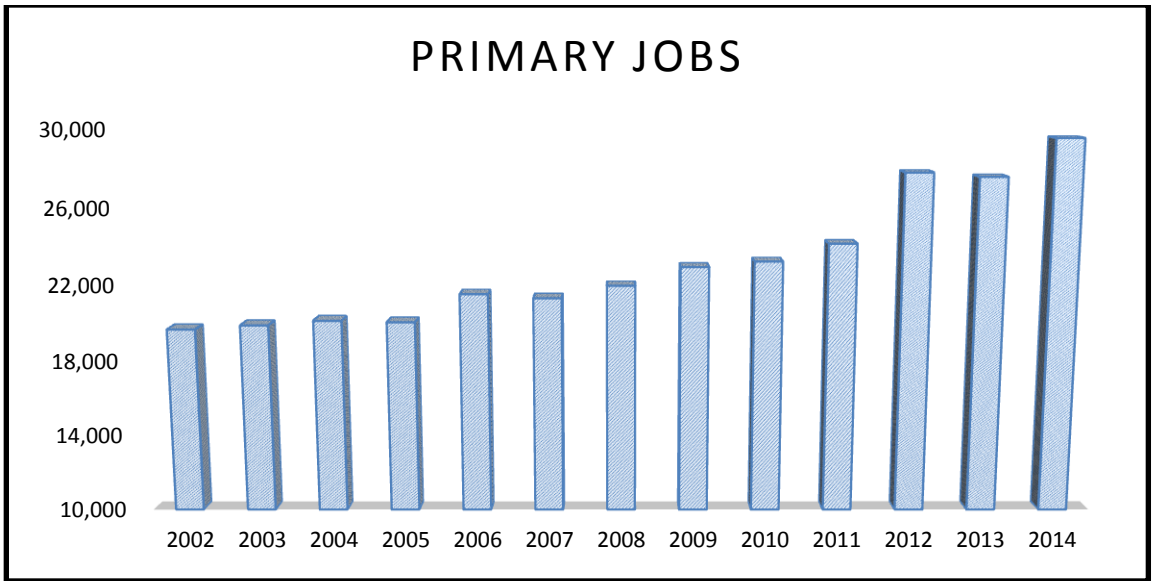
Like other communities in the San Antonio-New Braunfels MSA, the City of New Braunfels saw significant population growth over the last decade. Between the years 2000 and 2010, the City's population grew from 36,594 to nearly 58,000. This represents a 58 percent increase in population or a compounded annual growth rate of 5 percent.



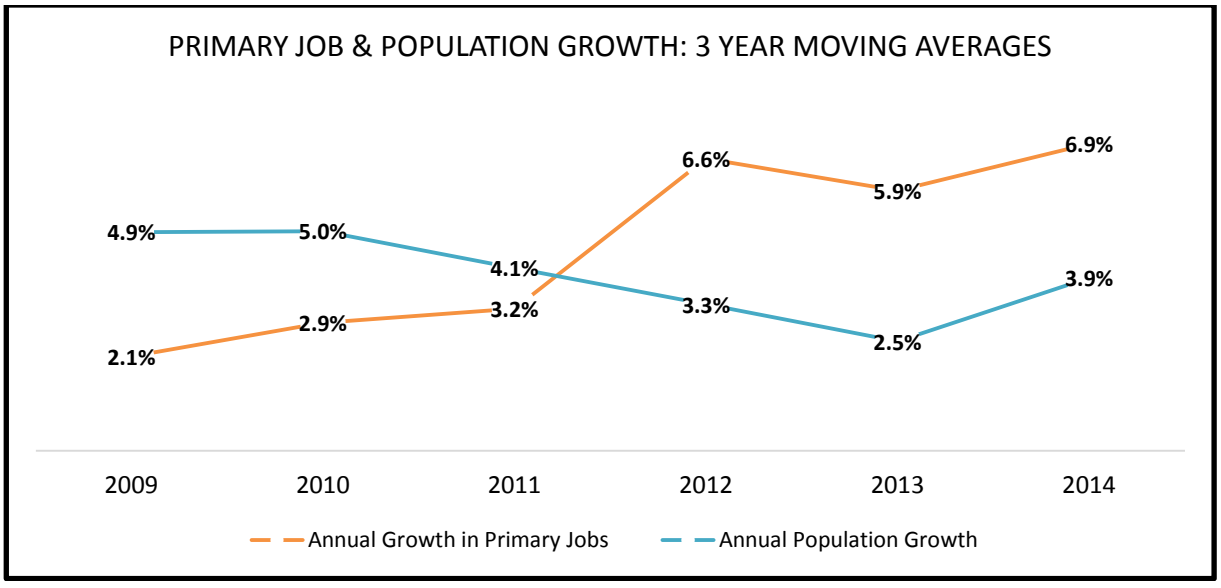
The US Census Bureau released its July 1, 2015 population estimates. The Census Bureau estimates that, as of July 2015, New Braunfels had a population of 70,543. This latest estimate represents a compounded growth rate of 4.1 percent annually since 2010. For the purposes of projecting to 2021, staff is presenting two population estimates. The baseline uses the Texas Water Development Board's (TWDB) growth projections. According to the TWDB projections, New Braunfels will grow 1.6 percent annually, which will bring the City's population to 77,546 by 2021. In the faster growth scenario, staff projected that New Braunfels continued the same 4 percent annual compounded rate, which brings the population to around 89,000 in 2021.

Job Growth

A metric to gauge the economic health of a community is in the growth of primary jobs. Primary jobs are provided by employers that export goods or services to regional, state, national or international markets and are the basis of local economic development efforts. The recruitment, retention and expansion of primary employers to New Braunfels imports new wealth into the community, which is then circulated throughout the community. Job growth in New Braunfels has been especially rapid since 2009:



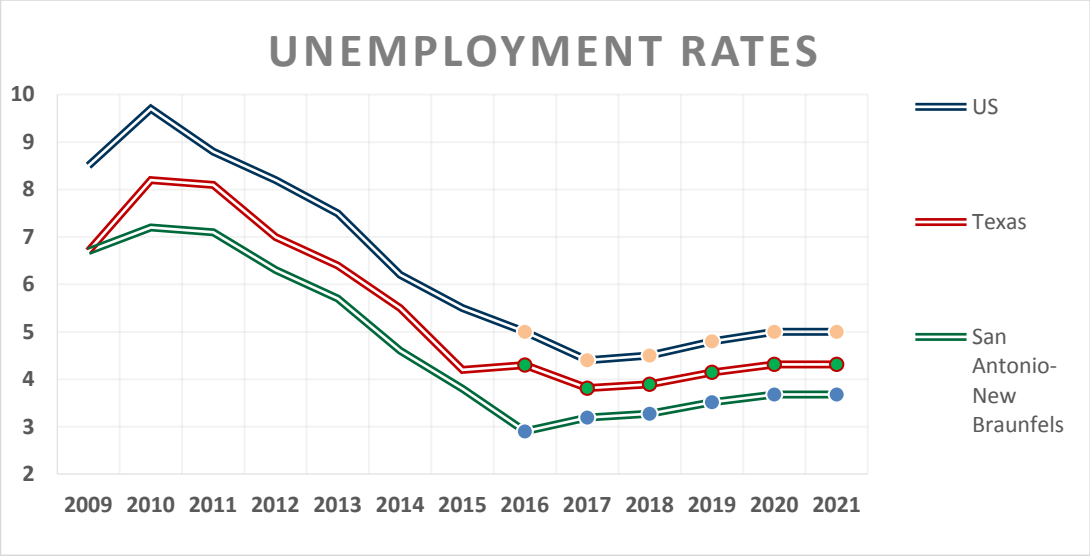
From 2002-2008, New Braunfels saw primary jobs increase at a compounded annual growth rate of 1.8%. Since 2009, this growth rate has increased by almost 200 percent to 5.2 percent annually. Around 2012, primary job growth started to exceed the annual growth rate of the local population. This portends a relatively optimistic economic outlook for the community, and continued job growth typically is a leading indicator of continued residential development. The table below is a simple moving average of three year periods back to 2009 in primary job and population growth. A moving average is considered a "smoothed" data version and helps identify trends for a particular series of data.



Unemployment

The unemployment rate represents the number of unemployed persons as a percent of the labor force. An unemployed person is defined as someone who is 16 years and older and has been looking for employment for at least four weeks. New Braunfels has consistently seen lower unemployment than that experienced in the nation and San Antonio MSA. Workforce Solutions Alamo recently reported that New Braunfels'

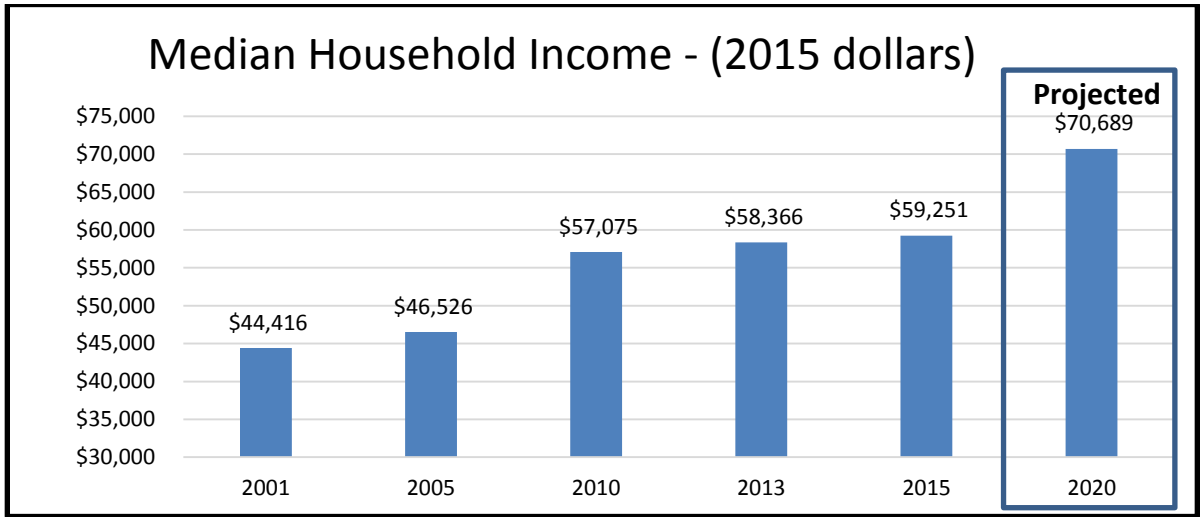
unemployment rate fell to 3 percent in March 2015. It is reasonable to assume New Braunfels unemployment rates will continue to closely track that of the broader MSA, which has historically been below the nation's unemployment rate. The following graph shows the projected unemployment rates for the United States through 2020. The Texas and San Antonio-New Braunfels unemployment rates can expect to see a similar leveling off and stabilization at or below 4 percent.



Source: Bureau of Economic Analysis, Texas Workforce Commission

Household Income

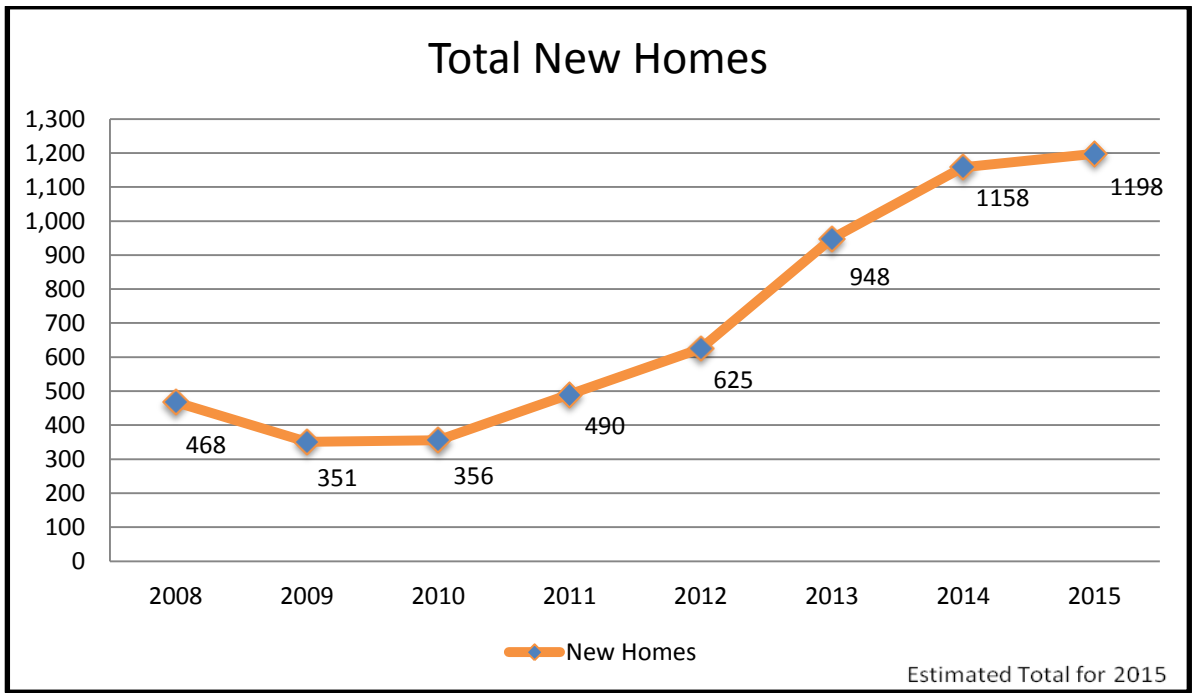
New Braunfels saw significant growth in median household incomes from 2001 to 2010 (2.8 percent annually). In recent years, household income growth seems to have leveled off, which can partially be explained by lagging effects of the recession and the loss of one of the community's major employers in 2013. Projections estimate, however, that income growth will pick up again between 2015 to 2020 with annual increases around 3.6 percent. This should translate most directly into steady sales tax collections through 2020.



Source: Economic Benchmarks, Greater New Braunfels Chamber of Commerce & ESRI

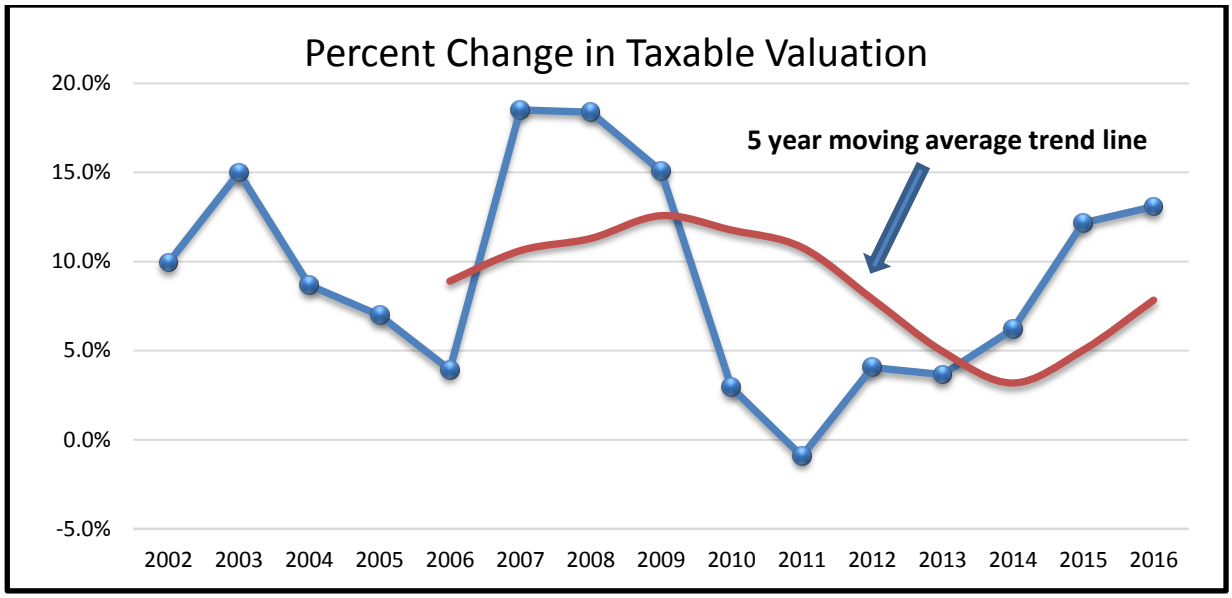
Building Activity

Housing and jobs are strongly connected. When the economy is expanding, job creation promotes household formation, which in turn increases demand for rental and owner-occupied housing. Other economic drivers of housing include population growth, the need to replace or improve existing housing stock and regional population changes. At least three of these four factors are driving new housing demand in New Braunfels and will continue to do so as long as job growth and regional population changes continue on their recent trajectory. New Braunfels had approximately 1,200 new single family homes constructed each year in 2014 and 2015. For October 2015 through mid-May 2016, builders have applied for approximately 665 single family permits. This continues a trend of residential growth in single family homes nearly equivalent to the last two fiscal years.



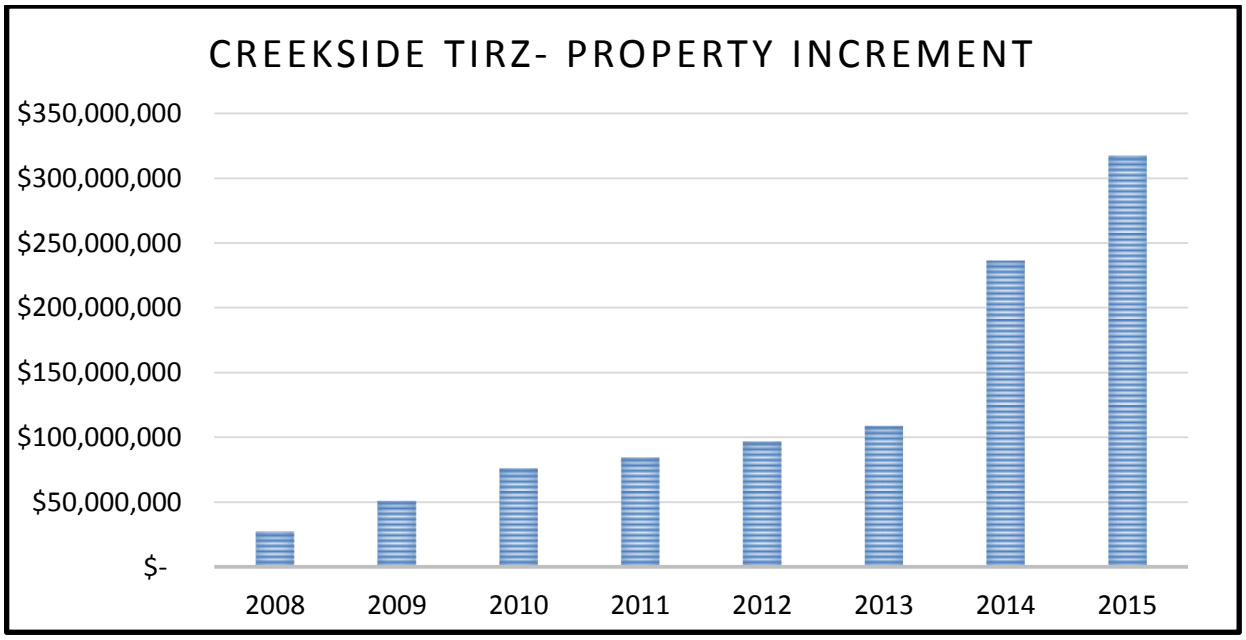
Property Valuation

Similar to many parts of the country, New Braunfels was not immune to the effects of the housing market downtown during 2008-2009 as evidenced by the graphs below. The effects of the recession during this time resulted in a two year period where the City's total appraised values did not increase as had been customary in the decade prior. From 2001 to 2009, property values saw a compounded annual growth rate of 12 percent. From 2011 to 2015, the compounded annual growth rate was 6.5 percent. The chart below provides a historical examination of the percentage change in valuations on an annual basis and demonstrates how difficult it is to predict whether property values will see a relatively small or large increase (or decrease) from year to year. The red line is a simple moving average of previous five year periods. This line highlights longer term trends and helps smooth out fluctuations that occur an annual basis. New Braunfels has recently been on a steady upward trend of increases in taxable valuation from year to year.



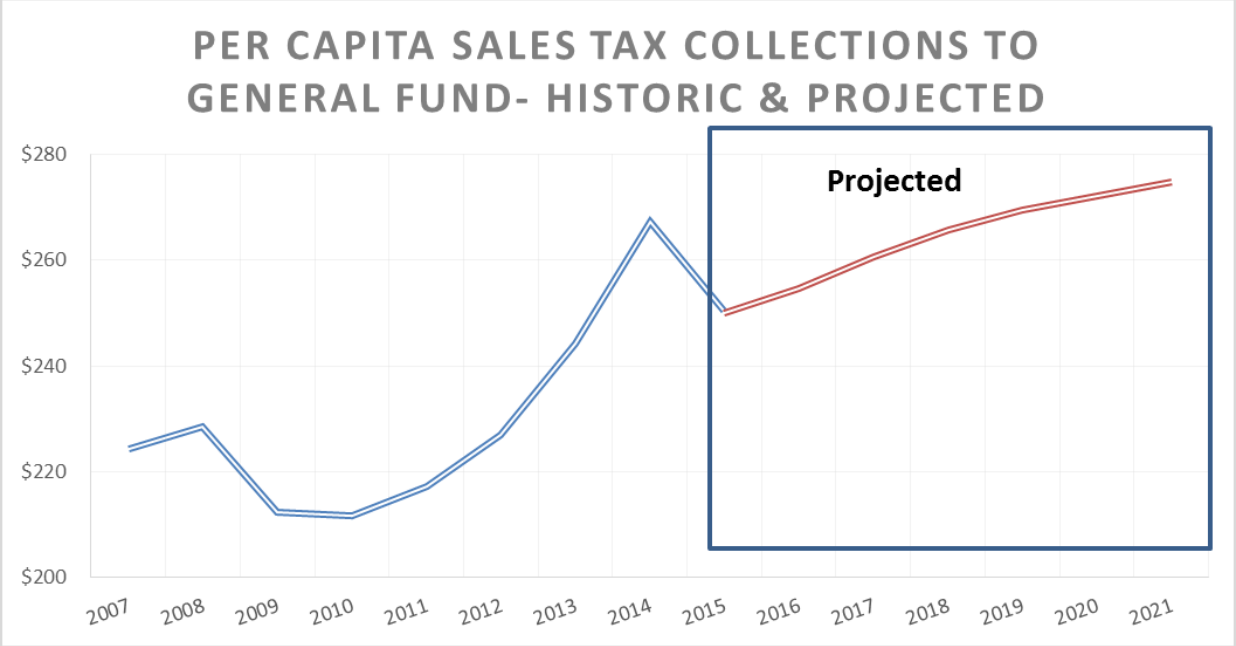
Creekside Tax Increment Reinvestment Zone (TIRZ)

The last few years have seen significant commercial permitting activity due to the continued expansion of the Town Center at Creekside development along Interstate 35 and FM 306. The development utilizes an economic development tool called tax increment financing. The Tax Increment Reinvestment Zone (TIRZ), as it is referred in state statute, allows the City to designate an area whereby incremental increases in property and sales taxes can be utilized to pay debt service for public improvements in that area. The Creekside TIRZ was created in 2007 and has seen significant increases in property and sales tax revenue since that time. In 2014, the TIRZ saw its largest percentage increase in property value from the previous year with a 117 percent adjustment upward. This fund is now generating revenue in surplus of what is needed to support the annual debt service associated with public infrastructure improvements financed by the TIRZ.



Sales Tax

Data from the Texas Comptroller on retail sales are one of the best indicators of economic activity in New Braunfels. Retail sales are a good barometer of economic activity because consumer spending represents more than two-thirds (2/3rd) of gross domestic product. The rebates generally reflect a two month lag and have a strong but imperfect relationship with retail sales. One weakness is that food and prescription drugs are not taxed so city sales tax rebates do not reflect spending in these categories. An additional weakness is that net collections to the General Fund do not represent the complete sales tax collection picture because of existing economic development agreements. The City maintains a number of sales tax sharing commitments with companies through Chapter 380 agreements and the Economic Development Agreement associated with the Creekside TIRZ. Adjusting the percent of gross sales tax collections that are rebated can have a significant impact on the amount of revenue this source contributes to the general fund. These net sales tax collections have enjoyed relatively consistent growth except for the recession from 2008-2010. From 2007-2015, net sales tax collections saw a compounded annual growth rate of 5.8 percent.



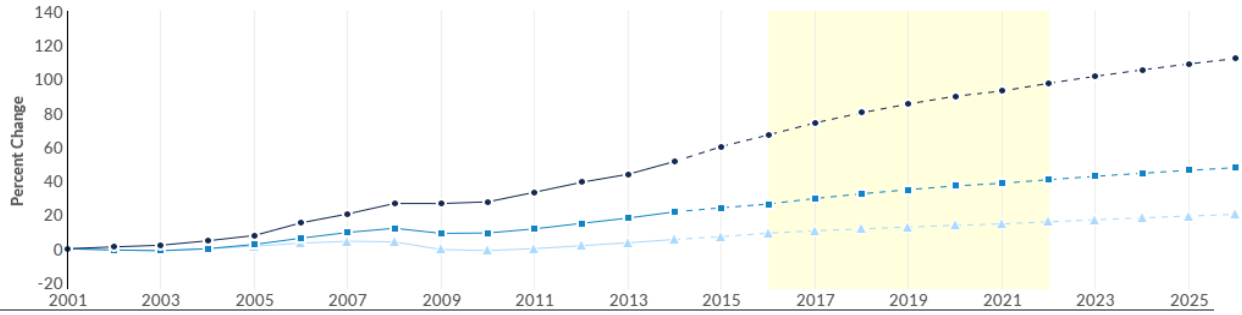
The chart above reflects the sales tax per capita collected in the General Fund for general governmental operations. Sales tax collections have historically increased at a rate faster than the annual population increase and CPI, which means that the community is reducing sales tax leakage. Sales tax leakage is when citizens purchase needed goods and services outside of the municipality. Reducing retail leakage is an effective way to increase the per capita sales tax collections. The most recent drop of the sales tax per capita reflects the effects of state legislation that resulted in a New Braunfels area business to no longer report sales tax to the City. On a per capita basis, the community will achieve the same sales tax collection in the 2016-2017 fiscal year as it did in the 2013-2014 year.

Industry and Job Growth

Increases in job growth can be attributed to job creation from within the area or the migration of jobs to the region. In the New Braunfels region, job growth is expected to outpace that in the state and rest of the nation. The figure below provides projected data on the region's and New Braunfels percent

change in total employment using 2015 as a baseline. Based on this data, New Braunfels should see an increase of approximately 2.7 percent in total jobs projections annually.

Regional Trends



	Region	2016 Jobs	2022 Jobs	Change	% Change
●	Region	37,092	43,850	6,758	18.2%
●	State	12,332,197	13,732,054	1,399,857	11.4%
●	Nation	148,092,204	157,132,291	9,040,087	6.1%

Source: EMSI, Courtesy of Chamber of Commerce

Industry Growth through 2022

The next table highlights the leading five industry sectors in terms of overall job creation in the New Braunfels area through 2022. Continued growth in the health care, retail trade and governmental sectors should lead to strong wage growth through the projection period.

Description	2016 Jobs	2022 Jobs	Change	% Change
Health Care and Social Assistance	5,557	6,977	1,420	26%
Retail Trade	5,971	6,700	729	12%
Accommodation and Food Services	5,139	5,971	832	16%
Public Sector	3,524	4,242	718	20%
Construction	2,567	2,887	320	12%

Occupation Growth through 2022

The following table helps illustrate which occupations will have the largest increases through 2022. The table projects occupational growth in real terms and not those occupations with the largest percentage increases.

Description	2016 Jobs	2022 Jobs	Change	% Change	Avg. Hourly Earnings
Office and Administrative Support Occupations	5,651	6,510	859	15%	$14.85
Food Preparation and Serving Related Occupations	5,172	6,086	914	18%	$9.32
Sales and Related Occupations	4,843	5,599	756	16%	$16.05
Transportation and Material Moving Occupations	2,854	3,262	408	14%	$14.87
Healthcare Practitioners and Technical Occupations	2,208	2,768	560	25%	$31.10
Personal Care and Service Occupations	2,098	2,533	435	21%	$10.03
Education, Training, and Library Occupations	1,940	2,429	489	25%	$21.44
Management Occupations	1,339	1,602	263	20%	$47.95
Healthcare Support Occupations	1,169	1,505	336	29%	$12.86

Summary

Over the next five years, all the economic indicators evaluated show positive trends for New Braunfels with continued growth in population, property values, commercial/business activity and spending power. Continued increases in sales and property tax collections are strongly correlated with increases in population and can serve as a somewhat reliable predictor of future revenues. It is important to note that these projections assume that the national and state economies remain in a growth mode without any recessionary forces. Analysis of the San Antonio New Braunfels-MSA relative to the national economy shows that the annual percentage change in regional GDP is, on average, 1.5 percent greater than the national GDP. It also demonstrates that the MSA's growth closely tracks the growth of the state. As long as the national and state economies shows signs of growth, this suggests that New Braunfels could project its economic growth to continue at a rate that is about 35 percent greater than the underlying trends in the national economy.

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		
Develop operating and capital plans considering community input, realistic population and revenue projections, and other strategic priorities	A	
• Develop a clear strategic plan for Fire Department	In Progress	
• Update Library long-range plan	Completed	
• Complete improvements to Landa Park waterways (Landa Dam, spring-fed pool, retaining walls)	Complete	Landa Park Master Plan underway in FY 2015-16; Landa Park Riverfront Rehabilitation Project including dam modifications completed in FY 2014-15
• Operate the solid waste program within parameters established by the rate study	On-going	Rate modifications intended to FY 2016-17 implementation to ensure more consistent cost recovery across all Solid Waste lines of business.
• 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
• Work with other public entities to develop consistent population and other growth factor projections	On-going	Multiple data sources utilized in developing population and service demand projections. Those analyses are incorporated into the five year forecast document and utilized for other purposes and presentations.
• Work with TXDOT to develop a pavement management plan at airport	On-going	Airport Master Plan
• Conduct a citizen survey regarding service needs and satisfaction	On-going	ICMA National Citizen Survey completed in FY 2014-15
Use a variety of funding sources for operational and capital needs	B	
• Implement comprehensive storm water utility and storm water fees	In progress	

• 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 Park; Economic Development Administration grant awarded for a portion of the expansion of the CTTC.
• 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.
• Effectively manage impact fees	On-going	Parks Master Plan, Comprehensive Plan (to assist in prioritizing projects) Roadway Impact Fee Study last updated in 2013; available funds being used for costs associated with bond streets, drainage and park projects. Parkland dedication ordinance currently under review for updates
Continue an ongoing program of infrastructure construction and maintenance	B	
• Upgrade City facilities in accordance with Facilities Master Plan	On-going	Park Maintenance Facility completed improvements; design on-going for Public Works/Fire Training facility; New City Hall completed in September 2016.
• Implement long-range capital improvement program (CIP) projects	On-going	$86 million bond program approved by voters is currently underway with several projects under final design and construction.
• Continue the annual CIP process with community input	On-going	The update to the CIP began in FY 2015-16 with public input and discussion at the May 2015 Council retreat. The CIP will be completed and adopted in FY 2016-17.
PUBLIC SAFETY		
Continue to ensure the protection of citizens' lives and property	A	

• Increase police officer presence in schools and after school programs	Not started	Members of NBPD teach for a full week in the High School Law Enforcement Class. NBPD participates in several NBISD events
• 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 in FY 2014-15; NBPD has Facebook, Twitter, Periscope, and a YouTube Channel.
• Enhance abandoned building program to continue demolition and removal of buildings creating a potential fire hazard	On-going	Increase abatement dollars to cover costs associated with demolition is an identified unmet need.
• 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.
• 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.
• Continue program to provide smoke detectors in residences	On-going	Grant funding was awarded for smoke detectors for the hearing impaired . Implementation will occur in FY 2015-16.
• Continue program to increase awareness of cardiovascular disease	On-going	NBFD offers CPR classes to the public which incorporates material on cardiovascular disease.
Maintain and review benchmarks and strive to meet or exceed agreed upon levels for public safety and services delivery	A	
• Conduct SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis that includes broad-based participation	In progress	Fire Department SWOT analysis incorporated into five year strategic plan, which will be completed by November 2016
• 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.

• 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.
Develop and maintain a comprehensive program for water issues	A	
• 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.
• 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.
• 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.
Continue to develop proactive programs for transportation engineering	B	
• Improve review process for traffic control issues	In progress	
• Partner with internal and external stakeholders to address proactive programs through design, engineering, traffic calming, and education	On-going	Comprehensive Plan update currently underway
Develop and enhance community partnerships with residential neighborhoods, businesses, and other entities	B	
• Develop communication clarity with developers, builders, and business owners regarding ordinances and code compliance	On-going	Continue to clarify ordinances and provide consistency through pre- development meetings; Consolidation of office space for development services (Planning, Building, Inspections, Fire, and Engineering) to improve communication incorporated into new City Hall; Initiated quarterly meetings of stakeholders in the Development Community.

• Enhance youth programs	On-going	Parks Master Plan, Comprehensive Plan will include a chapter, Community Needs Assessment; Parks and Recreation Programs are expanded and enhanced yearly based on customer input, nature education center at Fischer Park has expanded reach of programs available for outdoor learning – currently serving over 3,600 annual participants. Library long range plan issued in spring 2014 and includes youth programming issues. Library has hired a teen and tween librarian and increased programming for this age group. Operation of Westside Community Center provides more options for youth programming such as After School Odyssey, Homework Help, Open Gyms and special interest clubs – some 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.

• Continue to hold community stakeholder meetings	On-going	River Activities Committee continues to work towards improving the management and oversight of river related issues. Public input meetings held for Sports Complex Feasibility Study, Landa Park Master Plan, Mission Hills Master Plan, and River Properties Master Plan. Additional meetings will be set for Parks, Recreation and Open Space Strategic Plan during FY 16-17. Annual public input meetings are also held for topics such as the street improvement program, park improvement, budget development and CIP update. Created a development community group that meets quarterly or as needed to review and provide input on ordinances and process issues.
• 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. The RIOmobile has established regular stops at both Comal ISD and NBISD campuses. The Westside Community Center Library regularly provides programming for the Carl Schurz and Lone Star Elementary campuses. Municipal Court presents curriculum to both school districts in the City and all age groups. Morningside Elementary School students were engaged in design of Morningside Park. NBISD has partnered with the City on the construction and operation of the competitive indoor pool at the community recreation center. Parks and Recreation Department is partnering with Memorial Early College High School (CISD) for student internship program during 2016-17 school year. NBFD has partnered with Community in Schools

• 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.
• 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.
• 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 and Library staff work with Eagle Scouts throughout the year to complete project requirements.
EFFECTIVE MANAGEMENT		
Maintain fiscal stability of City operations	A	
• Develop sound indirect cost rates for enterprise funds and grants	**Not started**	
• Develop NBU payment alternatives	Not started	
• Implement a "Buy Local" program	In progress	Streets and drainage improvements engineering services acquired through local firms for small and large projects.
• Develop predictors for property tax value changes	On-going	Housing starts, building permits, other indicators are tracked and analyzed.
• Update user fees	In progress	New Planning and Community Development fees will be proposed in the fall of 2016.
• Explore an employee health clinic in partnership with other entities	In progress	Conduct meetings with NBU and Comal County for possible partnerships and ideas.

• Improve performance measurement tracking and reporting (including training)	On-going	Performance measures are now being tracked quarterly.
• 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.
• Review workers compensation, property, and health insurance programs and expenditures for efficiencies and possible cost management measures	On-going	Review losses and review ways for cost management measures. Utilize the employee benefits committee to analyze reports and generate ideas.
• Develop and fund heavy equipment replacement program	On-going	Program implemented in Solid Waste only; purchases made annually based on program parameters.
Maintain an ongoing program to provide exemplary customer service	A	
• Create a cultural shift to a problem resolution focus	On-going	Implemented Ethics Point
• Continue customer service training	On-going	Combined New Hire Orientation and NB101to include customer service, ethics, and harassment training;
• 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.
• 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.
• Continue improvements to the development processes including realignment of responsibilities	On-going	Constant review and strategic adjustments as needed for continuous improvements to accommodate rapid growth driving platting and permitting submittals and reviews, inspections, and certificates of occupancy issuance.
Provide effective project management	A	

• Improve capital project expenditure tracking	In progress	Capital Programs Division established in FY 2012-13 which improves tracking of project spending. Financial Analyst works with Capital Programs staffing to verify all active capital project spending and commitments.
• 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.
• 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.
• 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 continue to occur
• Manage projects based on street condition survey	On-going	Pavement condition assessment completed in FY 2014-15. New pavement management software system went live in FY 2015-16. Pavement Engineer authorized in FY 2016-17. Working together with NBU and other purveyors to synchronize capital road projects with utility relocation, repair and reconstruction needs.

• 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).
Be an employer of choice	A	
• Continue the focus on the "Good to Great" program	On-going	
• Continue and promote tuition reimbursement and other learning opportunities	On-going	Increased participation in program continues
• Improve how to communicate compensation and benefits to potential job seekers.	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.
• 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 market data in FY 2016-17.
• Improve facilities in which employees work	On-going	Improvements 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 completed in September 2016.
Continue a comprehensive program for communicating with the public	B	
• Develop a City of New Braunfels page in the newspaper	Not started	

• 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.
• 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,
• 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. Initiating steps to create an online payment system.
• 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.
• 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. Various other service organizations, Chamber committees, and school groups were also provided presentations on the Comprehensive Plan.
• 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

• 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 and updated in 2016. Website is being re-designed with an anticipated launch of Summer 2016.
• Use radio and newspapers more proactively	On-going	Both are contacted when Emergency Operations Center is activated;
• Offer a City University	On-going	Next session will be offered in January 2017.
Promote and encourage a sustainable high- performing workforce and environment	B	
• Develop online employment application	Completed	Online application system went live in spring 2016.
• Complete personnel policies update	In Progress	to be finalized in spring of 2016
• Initiate succession planning	In progress	Leadership training is a requirement now for all Fire Department officers.
• Promote a "corporate" culture of customer service to employees	On-going	Customer service training provided; NB 101 emphasizes customer service.
• Develop intern programs	On-going	Intern program in place through various departments
• Develop and expand technology training for City staff	On-going	Training opportunities provided regularly.
• Conduct phone system training	On-going	Incorporated into New Hire Orientation
• 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.
• Develop career paths	On-going	Career paths have been developed in several departments

• Expand the wellness program	On-going	A Health and Lifestyle Expo is held annually. Teledoc, and discounted gym memberships in FY 2015-16, schedule Lunch and Learn sessions for education of benefits.
• 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 and group consultation. Sessions will be held during the FY to better educate staff on effective and efficiency use of medical benefits.
• 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.
• 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 2016-17 to ensure compliance.
Be proactive in influencing legislative policies	C	
• Maintain legislative pressure on Texas local delegation to promote local goals	On-going	Staff is serving on TML's Annexation and Regulation of Development Committee; will collaborate with other cities on joint issues such as annexation, costs of advertisements, and consistent interpretation and enforcement of various state organization rules.

• Monitor and communicate legislation affecting employment	On-going	Staff in the Human Resources Department participates on a legislative committee of a municipal Human Resources professional organization; distributes information to staff.
• Monitor benefits changes at the federal level as well as in national healthcare	On-going	Implementing changes in City's employee medical benefits to comply with new federal legislation
QUALITY OF LIFE		
Foster opportunities for affordable housing	A	
• Define affordable housing for various income levels and determine how it can help attract a great, diversified workforce to New Braunfels	In progress	The City is working with the Department of Housing and Urban Development through their technical assistance program to develop a comprehensive plan that will assess the City's housing needs. The next step will be to use the comprehensive plan's identified strategies to develop a work plan that addresses affordable housing in the City
• Develop a plan to encourage affordable housing	In progress	Reviewing ordinance options for diversified housing; Library is providing training for Habitat for Humanity computer grant. Comprehensive Plan will include a chapter with a section on housing and anticipated focus on ensuring ordinances does not limit variety and innovative new housing options.
Ensure expanded age-appropriate educational, workforce development and literacy opportunities	B	
• Explore opportunities to involve high school students in City government	On going	Parks and Recreation Department is partnering with Memorial Early College High School (CISD) for student internship program during 2016-17 school year; Comprehensive Plan advisory committee has included an outreach component to high school students through class presentations, and invitations to the Chamber's Student Leadership group; several teens have applied to serve on the advisory groups.

• Increase partnership with Central Texas Technology Center (CTTC) to prepare the workforce for *New Braunfels* job opportunities	In progress	The expansion to the CTTC facility was completed in the summer of 2016.
• 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 at the WCC will be offered in January 2016 with homework help and recreation activities.
• 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, Art Afternoons, Open Gyms and other Saturday programming for ages 10 to 18. New programs added each year within parks offerings based on user preferences such as foot golf, movies in the park, etc.
• Expand off-hours programs for literacy and learning	In progress	Library Long Range Plan; Westside Community Center (WCC) is offering programs in a previously underserved area. Library has implemented Saturday programs for all ages at the main and WCC locations.
• Explore mobility options for library outreach	In progress	Library Long Range Plan; Library received two grants for outreach through the Westside Community Center and will continue to seek grant opportunities. The Library Foundation delivered the RIOmobile in June, 2016. Regular routes have been established throughout the community, focusing on sites for children and senior citizens.
• Explore a community literacy program such as One Read	In progress	Library Long Range Plan

• Explore multiuse facilities in the Library Master Plan	In progress	Library Long Range Plan
• Develop intergenerational programming for recreational learning	On-going	Programs held by the Parks and Recreation Department such as Grandparents tee time, mommy/me classes. Library has added additional baby, toddler and early literacy programs at main library and Westside Community Center.
• Expand career and employment resources and training	On-going	Library has increased online employment services such as providing classes at the library and the Texas Workforce Commission. Library has added online computer training for use by library patrons and City staff. Parks and Recreation provides many first time work opportunities through summer employment for local youth.
Expand recreational, arts and cultural enrichment opportunities	B	
• 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 and Athletic Field Master Plan underway in FY 2015-16.

• 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. Library has implemented an OWL (Older, Wiser, and Livelier) program which aims to increase senior mental and physical fitness. 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.
• 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.
Preserve and improve our open space	B	
• Implement Landa Park Master Plan	In progress	Parks Master Plan, Landa Park design principals completed; retaining walls and bridge replacement projects completed in FY 2014-15. Landa Park Master Plan update initiated in FY 2015-16.
• 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. Guadalupe River Properties Master Plan initiated during FY 2015-16.

• 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. Parks system strategic plan will be updated during FY 2016-17.
• Purchase open space land as opportunities arise	On-going	Parks Master Plan, Comprehensive Plan
• Acquire floodplain properties and riverfront properties	On-going	Parks Master Plan, Comprehensive Plan; six properties were acquired during FY 2012-13 and FY 2013-14
• Encourage neighborhood adoption of small parks for maintenance and upkeep	On-going	Parks Master Plan; six parks adopted by volunteers.
Protect the integrity of our neighborhoods	B	
• 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.
• Continue creation of historic districts	On-going	Comprehensive Plan/citizen input will guide; Downtown historic district has been created along with others. Historic Landmark Commission held a goal setting session in Winter 2016 to identify proactive activities and discuss a work program.
• Develop a Neighborhood Action Program to address individual neighborhood concerns	On-going	Identifying neighborhoods where need to address appropriate zoning options exist.
• Develop additional options for bulk trash pickup	On-going	Call in service offered along with quarterly pickups. Household hazardous waste drop events on-going.

• Review development ordinances to ensure compatible land use	On-going	Comprehensive Plan will guide potential larger re-writes. Individual urgent revisions continue to be implemented case by case at the direction of City Council.
GROWTH AND DEVELOPMENT		
Ensure sustainable quality development	A	
• Revise ordinance regarding residential landscaping	In progress	Comprehensive Plan/citizen input will guide; revising platting ordinance case by case.
• Implement the Downtown Plan (including addressing parking)	On-going	Downtown Board working towards implementation including downtown improvements; Construction of sidewalk/pedestrian improvements expected to begin in 2016. Downtown Parking Study completed – Council directed rewrite of parking regulations for whole city, including implementation of recommendations in Downtown study.
• 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.
• Define and document the City's economic development policy	On-going	New Economic Development Strategic Plan underway in concert with the Comprehensive Plan
Promote premium mixed-use development within the community	A	
• Revise Planned Development District ordinance to encourage mixed-use development	In progress	Comprehensive Plan can guide; urgent issues with the district and its process can be undertaken ahead of the Comprehensive Plan completion
Continue to develop year-round tourism	A	

• 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
• Increase use of the Civic/Convention Center as a meeting destination - Encourage regional meetings to locate in New Braunfels using employees participation in professional organizations	On-going	Created webpage: www.nbtexas.org/civic center. Submitted photos for www.meetnb.com (Chamber managed site); finalized a new brochure; listings created on associated websites (wedding, meeting planners).
• Focus on developing and marketing hike and bike trails and opportunities	On-going	Parks and Recreation Master Plan, Hike/Bike portion of Comprehensive Plan, participation in Active Living Coalition; 2013 Bond Program includes funding for Dry Comal Hike and Bike Trail, staff participating in MPO Regional Bike and Pedestrian Planning study.
• 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)
• Attract youth sports tournaments	On-going	2013 bond program funds the purchase of land for a future sports complex
• Enhance City services to attract more winter Texans	On-going	
• Explore opportunities to link holiday activities and events to make New Braunfels a destination holiday experience	On-going	Participation in Festagge Celebration through coordination of Downtown Lighting and Wassaillfest. Continuing to work with Downtown businesses and DTA when concerns arise.
Cultivate the relationship with the Greater New Braunfels Chamber of Commerce to address initiatives	A	

• 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
Implement the vision for the future of the City of New Braunfels	B	
• Work with other entities and the community to develop a City vision including available resources	On-going	Update to Comprehensive Plan underway. New Economic Development Strategic Plan concurrently being developed.
• Update the Comprehensive Plan to ensure that it matches the City's vision	On-going	Update to Comprehensive Plan underway. Will include intensive community involvement through community-wide meetings, advisory groups, and innovative new public input strategies and tools.
Continue to improve the development process to increase customer friendliness	B	
• Continue to streamline the development process	In progress	Consolidation of office space for development services to improve communication and service was implemented into the design of the new City Hall facility. Continuously identifying new opportunities to reengineer the permitting, plan review, and platting process to remove any unnecessary review steps, including subdivision/infrastructure construction. Exploring options for online payment, especially for building inspections, as requested by the development community.
Ensure a variety of transportation options for pedestrian, cycling and vehicular mobility	B	
• 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 and Austin MPOs.

• Revise platting ordinances to include connectivity issues	On-going	Comprehensive Plan can guide, Regional Transportation/Thoroughfare Plan; Addressing platting ordinance for Fire Code connectivity requirements' consistency and overall City-wide connectivity potentially through connectivity ratio requirements.
• Plan and implement a bond election	Completed	$86 million bond package approved by voters in May 2013.
• Review staffing, response protocols, and resource placement to maximize response efficiency	Completed	The Police Department revised officer schedules to determine and implement the most efficient way to allocate resources.
• Establish an emergency response protocol with the Fire Department to provide the airport with aircraft fire and safety services	Completed	Updated response protocol and signed agreement with airport tower management. In the fall of 2014, the City acquired a used Aircraft Rescue and Fire Fighting (ARFF) response vehicle.
• Add a traffic planning and engineering function	Completed	Engineering staff with Traffic planning background hired.
• Implement new finance, purchasing, HR, and budget software	Completed	
• Implement front lobby and receptionist customer service efforts	Completed	
• Review and possibly update the hike and bike trail plan	On-going	Parks Master Plan, Comprehensive Plan update to begin in FY 2015-16
• Complete Fischer Park Master plan	Completed	Park improvements completed in FY 2014-15
• Work on a regional transportation plan	On-going	Comprehensive Plan underway. Individual updates to the current Regional Thoroughfare Plan to add new/revised thoroughfare alignments can be undertaken case by case.

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2017

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
All Funds Summary			
Beginning Balance	$ 70,201,508	$ 79,428,110	$ 85,965,734
Total Revenue	$ 116,480,814	$ 133,910,822	$ 127,817,149
Total Available Funds	$ 186,682,322	$ 213,338,932	$ 213,782,883
Total Expenditures	$ 106,924,678	$ 127,372,206	$ 182,393,619
Ending Fund Balance	$ 79,757,644	$ 85,966,726	$ 31,389,265
General Fund			
Beginning Balance	$ 17,516,315	$ 17,474,888	$ 17,646,518
Total Revenue	$ 50,608,939	$ 55,962,042	$ 59,763,898
Total Available Funds	$ 68,125,254	$ 73,436,930	$ 77,410,416
Total Expenditures	$ 50,650,366	$ 55,790,413	$ 59,746,881
Ending Fund Balance	$ 17,474,888	$ 17,646,518	$ 17,663,535
Special Revenue Funds			
Beginning Balance	$ 9,589,503	$ 9,654,931	$ 9,193,499
Total Revenue	$ 9,984,961	$ 11,815,489	$ 11,430,574
Total Available Funds	$ 19,574,464	$ 21,470,420	$ 20,624,073
Total Expenditures	$ 9,589,003	$ 12,276,921	$ 11,763,601
Ending Fund Balance	$ 9,985,461	$ 9,193,499	$ 8,860,472
Capital Improvement Project Funds			
Beginning Balance	$ 37,082,621	$ 46,646,838	$ 53,750,616
Total Revenue	$ 24,091,452	$ 31,646,173	$ 20,473,000
Total Available Funds	$ 61,174,073	$ 78,293,011	$ 74,223,616
Total Expenditures	$ 14,527,235	$ 24,542,396	$ 74,223,619
Ending Fund Balance	$ 46,646,838	$ 53,750,615	$ -
Debt Service Fund			
Beginning Balance	$ 1,279,311	$ 1,353,680	$ 1,505,504
Total Revenue	$ 13,313,326	$ 14,585,800	$ 15,602,504
Total Available Funds	$ 14,592,637	$ 15,939,481	$ 17,108,008
Total Expenditures	$ 13,238,957	$ 14,433,977	$ 15,538,684
Ending Fund Balance	$ 1,353,680	$ 1,505,504	$ 1,569,324

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2017

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Airport Fund			
Beginning Balance	$ 266,708	$ 535,376	$ 502,584
Total Revenue	$ 2,513,969	$ 2,259,577	$ 2,779,270
Total Available Funds	$ 2,780,677	$ 2,794,952	$ 3,281,854
Total Expenditures	$ 2,245,301	$ 2,292,368	$ 2,828,587
Ending Fund Balance	$ 535,376	$ 502,584	$ 453,267
Civic Center Fund			
Beginning Balance	$ 213,859	$ 245,580	$ 157,442
Total Revenue	$ 625,611	$ 541,630	$ 697,495
Total Available Funds	$ 839,470	$ 787,210	$ 854,937
Total Expenditures	$ 593,890	$ 629,768	$ 683,950
Ending Fund Balance	$ 245,580	$ 157,442	$ 170,987
Golf Fund			
Beginning Balance	$ 428,528	$ 319,969	$ 126,472
Total Revenue	$ 1,667,969	$ 1,692,108	$ 1,619,599
Total Available Funds	$ 2,096,497	$ 2,012,077	$ 1,746,071
Total Expenditures	$ 1,776,528	$ 1,885,605	$ 1,824,160
Ending Fund Balance	$ 319,969	$ 126,472	$ (78,089)
Solid Waste Fund			
Beginning Balance	$ 2,832,874	$ 3,105,535	$ 3,083,095
Total Revenue	$ 8,069,698	$ 8,335,993	$ 8,564,709
Total Available Funds	$ 10,902,572	$ 11,441,528	$ 11,647,805
Total Expenditures	$ 7,797,037	$ 8,358,433	$ 8,898,036
Ending Fund Balance	$ 3,105,535	$ 3,083,095	$ 2,749,768
Self Insurance Fund			
Beginning Balance	$ 991,789	$ 90,317	$ -
Total Revenue	$ 5,604,889	$ 7,072,009	$ 6,886,100
Total Available Funds	$ 6,596,678	$ 7,162,326	$ 6,886,100
Total Expenditures	$ 6,506,361	$ 7,162,326	$ 6,886,100
Ending Fund Balance	$ 90,317	$ -	$ -

All Funds Summary
Fiscal Year Ending September 30, 2017

Available Funds	FY 2016-17 All Funds	FY 2016-17 General Fund
Beginning Balance		
Undesignated Funds	$ 32,215,115	$ 17,646,518
Reserve for Projects	53,750,619	
Total Beginning Balance	$ 85,965,734	$ 17,646,518
Revenue		
Taxes and Franchise Fees	$ 63,286,703	$ 46,117,314
Licenses and Permits	4,156,854	3,679,654
Charges for Services	17,056,758	4,124,699
Fines and Forfeitures	1,696,366	1,466,766
Parks and Recreation	2,221,357	1,390,857
Interest Income	100,350	70,000
Development Fees	1,772,000	
Intergovernmental	2,816,645	45,000
Contributions	8,558,178	
Proceeds from Debt Issuance	18,270,000	
Miscellaneous	2,459,528	2,045,878
Interfund Transfers	5,422,411	823,730
Total Revenue	$ 127,817,149	$ 59,763,898
TOTAL AVAILABLE FUNDS	**$ 213,782,883**	**$ 77,410,416**
APPROPRIATIONS		
General Government	$ 22,058,155	$ 7,469,565
Planning and Community Development	3,398,365	3,341,165
Public Safety	35,525,087	33,640,186
Public Works	15,417,717	6,910,918
Parks and Recreation	7,089,233	5,149,871
Library	2,106,834	2,106,316
Airport	2,350,481	
Capital Improvement Projects	74,822,345	
Interfund Transfers	3,954,443	1,028,861
Debt Service	15,538,684	
Contingencies	132,275	100,000
TOTAL APPROPRIATIONS	**$ 182,393,619**	**$ 59,746,881**
Ending Fund Balance	**$ 31,389,265**	**$ 17,663,535**
TOTAL APPROPRIATIONS	**$ 213,782,883**	**$ 77,410,416**

All Funds Summary Fiscal Year Ending September 30, 2017	Enterprise Funds			
Available Funds	**FY 2016-17 Airport**	**FY 2016-17 Solid Waste**	**FY 2016-17 Golf**	**FY 2016-17 Civic Center**
Beginning Balance				
Undesignated Funds	$ 502,584	$ 3,083,095	$ 126,472	$ 157,442
Reserve for Projects				
Total Beginning Balance	$ 502,584	$ 3,083,095	$ 126,472	$ 157,442
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	2,540,000	8,389,959	1,583,599	418,500
Fines and Forfeitures				
Parks and Recreation				
Interest Income		5,000		
Development Fees				
Intergovernmental	50,000			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous	31,900	169,750	36,000	-
Interfund Transfers	157,370			278,995
Total Revenue	$ 2,779,270	$ 8,564,709	$ 1,619,599	$ 697,495
TOTAL AVAILABLE FUNDS	**$ 3,281,854**	**$ 11,647,805**	**$ 1,746,071**	**$ 854,937**
APPROPRIATIONS				
General Government				$ 651,381
Planning and Community Development				
Public Safety				
Public Works		7,957,300		
Parks and Recreation			1,338,885	
Library				
Airport	2,350,481			
Capital Improvement Projects				
Interfund Transfers	478,106	940,737	485,275	32,569
Debt Service				
Contingencies	-	-	-	
TOTAL APPROPRIATIONS	**$ 2,828,587**	**$ 8,898,037**	**$ 1,824,160**	**$ 683,950**
Ending Fund Balance	**$ 453,267**	**$ 2,749,768**	**$ (78,089)**	**$ 170,987**
TOTAL APPROPRIATIONS	**$ 3,281,854**	**$ 11,647,805**	**$ 1,746,071**	**$ 854,937**

All Funds Summary Fiscal Year Ending September 30, 2017	Special Revenue Funds			
Available Funds	**FY 2016-17 CDBG**	**FY 2016-17 Grant**	**FY 2016-17 Special Revenue**	**FY 2016-17 River**
Beginning Balance				
Undesignated Funds	$ -	$ -	$ 179,503	$ -
Reserve for Projects				
Total Beginning Balance	$ -	$ -	$ 179,503	$ -
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				6,700
Charges for Services				
Fines and Forfeitures				66,500
Parks and Recreation				830,500
Interest Income				
Development Fees				
Intergovernmental	652,145	1,025,000		
Contributions				
Proceeds from Debt Issuance				
Miscellaneous			120,000	
Interfund Transfers		125,000		397,376
Total Revenue	$ 652,145	$ 1,150,000	$ 120,000	$ 1,301,076
TOTAL AVAILABLE FUNDS	**$ 652,145**	**$ 1,150,000**	**$ 299,503**	**$ 1,301,076**
APPROPRIATIONS				
General Government	$ 652,145	$ 1,150,000	$ 270,000	
Planning and Community Development				
Public Safety				709,099
Public Works				
Parks and Recreation				591,977
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	**$ 652,145**	**$ 1,150,000**	**$ 270,000**	**$ 1,301,076**
Ending Fund Balance	**$ -**	**$ -**	**$ 29,503**	**$ -**
TOTAL APPROPRIATIONS	**$ 652,145**	**$ 1,150,000**	**$ 299,503**	**$ 1,301,076**

All Funds Summary Fiscal Year Ending September 30, 2017	Special Revenue Funds			
Available Funds	**FY 2016-17 EARIP/HCP**	**FY 2016-17 Court Security**	**FY 2016-17 Judicial Efficiency**	**FY 2016-17 Court Technology**
Beginning Balance				
Undesignated Funds	$ -	$ -	$ 25,301	$ 8,847
Reserve for Projects				
Total Beginning Balance	$ -	$ -	$ 25,301	$ 8,847
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures		32,800	10,400	41,900
Parks and Recreation				
Interest Income				
Development Fees				
Intergovernmental	822,500			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers	94,115			
Total Revenue	$ 916,615	$ 32,800	$ 10,400	$ 41,900
TOTAL AVAILABLE FUNDS	**$ 916,615**	**$ 32,800**	**$ 35,702**	**$ 50,747**
APPROPRIATIONS				
General Government	$ 916,615			
Planning and Community Development				
Public Safety		30,000	32,200	45,000
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	**$ 916,615**	**$ 30,000**	**$ 32,200**	**$ 45,000**
Ending Fund Balance	**$ -**	**$ 2,800**	**$ 3,502**	**$ 5,747**
TOTAL APPROPRIATIONS	**$ 916,615**	**$ 32,800**	**$ 35,702**	**$ 50,747**

All Funds Summary Fiscal Year Ending September 30, 2017	Special Revenue Funds			
Available Funds	**FY 2016-17 Child Safety**	**FY 2016-17 Stormwater**	**FY 2016-17 Juvenile Case Mgr**	**FY 2016-17 PEG Cable Fund**
Beginning Balance				
Undesignated Funds	$ 158,684	$ 119,310	$ 133,834	$ 18,970
Reserve for Projects				
Total Beginning Balance	$ 158,684	$ 119,310	$ 133,834	$ 18,970
Revenue				
Taxes and Franchise Fees				244,200
Licenses and Permits				
Charges for Services				
Fines and Forfeitures	14,000		64,000	
Parks and Recreation				
Interest Income				
Development Fees		55,000		
Intergovernmental	122,000			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	$ 136,000	$ 55,000	$ 64,000	$ 244,200
TOTAL AVAILABLE FUNDS	**$ 294,684**	**$ 174,310**	**$ 197,834**	**$ 263,170**
APPROPRIATIONS				
General Government				$ 235,000
Planning and Community Development				
Public Safety	164,500		99,603	
Public Works		145,000		
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	**$ 164,500**	**$ 145,000**	**$ 99,603**	**$ 235,000**
Ending Fund Balance	**$ 130,184**	**$ 29,310**	**$ 98,231**	**$ 28,170**
TOTAL APPROPRIATIONS	**$ 294,684**	**$ 174,310**	**$ 197,834**	**$ 263,170**

All Funds Summary Fiscal Year Ending September 30, 2017	Special Revenue Funds			
Available Funds	**FY 2016-17 Equipment Repl**	**FY 2016-17 Ent Equipment Repl**	**FY 2016-17 Faust**	**FY 2016-17 Hotel-Motel**
Beginning Balance				
Undesignated Funds	$ 2,501,892	$ 3,793,803	$ 518	$ 2,053,995
Reserve for Projects				
Total Beginning Balance	$ 2,501,892	$ 3,793,803	$ 518	$ 2,053,995
Revenue				
Taxes and Franchise Fees				4,508,620
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income	3,000	3,750		1,500
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous	32,000	13,000		
Interfund Transfers	465,000	1,578,968		
Total Revenue	$ 500,000	$ 1,595,718	$ -	$ 4,510,120
TOTAL AVAILABLE FUNDS	**$ 3,001,892**	**$ 5,389,521**	**$ 518**	**$ 6,564,115**
APPROPRIATIONS				
General Government	$ 752,000	$ 28,408		$ 3,046,941
Planning and Community Development	57,200			
Public Safety	540,000			
Public Works	113,500	291,000		
Parks and Recreation	-			
Library			518	
Airport				
Capital Improvement Projects				631,000
Interfund Transfers				988,895
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	**$ 1,462,700**	**$ 319,408**	**$ 518**	**$ 4,666,836**
Ending Fund Balance	**$ 1,539,192**	**$ 5,070,113**	**$ -**	**$ 1,897,279**
TOTAL APPROPRIATIONS	**$ 3,001,892**	**$ 5,389,521**	**$ 518**	**$ 6,564,115**

All Funds Summary Fiscal Year Ending September 30, 2017	Special Revenue Funds			Debt Service Fund
Available Funds	**FY 2016-17 Cemetery**	**FY 2016-17 Fed Court Award**	**FY 2016-17 Non-Fed Award**	**FY 2016-17 Debt Service**
Beginning Balance				
Undesignated Funds	$ 8,853	$ 106,846	$ 83,143	$ 1,505,504
Reserve for Projects				
Total Beginning Balance	$ 8,853	$ 106,846	$ 83,143	$ 1,505,504
Revenue				
Taxes and Franchise Fees				12,416,568
Licenses and Permits	500			
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income	100			1,000
Development Fees				
Intergovernmental		85,000	15,000	
Contributions				1,683,078
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				1,501,858
Total Revenue	$ 600	$ 85,000	$ 15,000	$ 15,602,504
TOTAL AVAILABLE FUNDS	**$ 9,453**	**$ 191,846**	**$ 98,143**	**$ 17,108,008**
APPROPRIATIONS				
General Government				
Planning and Community Development				
Public Safety		175,000	89,500	
Public Works				
Parks and Recreation	8,500			
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				15,538,684
Contingencies				
TOTAL APPROPRIATIONS	**$ 8,500**	**$ 175,000**	**$ 89,500**	**$ 15,538,684**
Ending Fund Balance	**$ 953**	**$ 16,846**	**$ 8,643**	**$ 1,569,324**
TOTAL APPROPRIATIONS	**$ 9,453**	**$ 191,846**	**$ 98,143**	**$ 17,108,008**

All Funds Summary Fiscal Year Ending September 30, 2017	Internal Service Fund	Capital Improvement Funds		
Available Funds	**FY 2016-17 Insurance**	**FY 2016-17 Parks CIP**	**FY 2016-17 2004 C of O's**	**FY 2016-17 2007 C of O's**
Beginning Balance				
Undesignated Funds	$ -			
Reserve for Projects		1,437,615	49,473	106,547
Total Beginning Balance	$ -	$ 1,437,615	$ 49,473	$ 106,547
Revenue				
Taxes and Franchise Fees				
Licenses and Permits		470,000		
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income		-		
Development Fees				
Intergovernmental				
Contributions	6,875,100			
Proceeds from Debt Issuance				
Miscellaneous	11,000			
Interfund Transfers	-			
Total Revenue	$ 6,886,100	$ 470,000	$ -	$ -
TOTAL AVAILABLE FUNDS	**$ 6,886,100**	**$ 1,907,615**	**$ 49,473**	**$ 106,547**
APPROPRIATIONS				
General Government	$ 6,886,100			
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects		1,907,615	49,473	106,547
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	**$ 6,886,100**	**$ 1,907,615**	**$ 49,473**	**$ 106,547**
Ending Fund Balance	$ -	$ -	$ -	$ (0)
TOTAL APPROPRIATIONS	**$ 6,886,100**	**$ 1,907,615**	**$ 49,473**	**$ 106,547**

All Funds Summary Fiscal Year Ending September 30, 2017	Capital Improvement Funds			
Available Funds	**FY 2016-17 2008 C of O's**	**FY 2016-17 2009 C of O's**	**FY 2016-17 2011 C of O's**	**FY 2016-17 2012 C of O's**
Beginning Balance				
Undesignated Funds				
Reserve for Projects	409,222	399,659	740,030	$ 2,302,663
Total Beginning Balance	$ 409,222	$ 399,659	$ 740,030	$ 2,302,663
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	$ -	$ -	$ -	$ -
TOTAL AVAILABLE FUNDS	**$ 409,222**	**$ 399,659**	**$ 740,030**	**$ 2,302,663**
APPROPRIATIONS				
General Government				
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects	409,222	399,659	740,030	2,302,663
Interfund Transfers				
Debt Service				
Contingencies				
TOTAL APPROPRIATIONS	**$ 409,222**	**$ 399,659**	**$ 740,030**	**$ 2,302,663**
Ending Fund Balance	**$ (0)**	**$ -**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 409,222**	**$ 399,659**	**$ 740,030**	**$ 2,302,663**

All Funds Summary Fiscal Year Ending September 30, 2017	Capital Improvement Funds			
Available Funds	**FY 2016-17 2013 C of O's**	**FY 2016-17 2014 C of O's**	**FY 2016-17 2013 Bond Fund**	**FY 2015-16 2015 C of O's**
Beginning Balance				
Undesignated Funds				
Reserve for Projects	214,876	38,774	39,825,728	6,534
Total Beginning Balance	$ 214,876	$ 38,774	$ 39,825,728	$ 6,534
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Interest Income			12,000	
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance			18,270,000	
Miscellaneous				
Interfund Transfers				
Total Revenue	$ -	$ -	$ 18,282,000	$ -
TOTAL AVAILABLE FUNDS	**$ 214,876**	**$ 38,774**	**$ 58,107,728**	**$ 6,534**
APPROPRIATIONS				
General Government				
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Library				
Airport				
Capital Improvement Projects	214,876	38,774	58,075,453	6,534
Interfund Transfers				
Debt Service				
Contingencies			32,275	
TOTAL APPROPRIATIONS	**$ 214,876**	**$ 38,774**	**$ 58,107,728**	**$ 6,534**
Ending Fund Balance	$ -	$ -	$ -	$ -
TOTAL APPROPRIATIONS	**$ 214,876**	**$ 38,774**	**$ 58,107,728**	**$ 6,534**

All Funds Summary
Fiscal Year Ending September 30, 2017

Available Funds	FY 2015-16 2015 Tax Notes	FY 2016-17 Rdway Impact Fee
Beginning Balance		
Undesignated Funds		
Reserve for Projects	490,093	7,729,405
Total Beginning Balance	$ 490,093	$ 7,729,405
Revenue		
Taxes and Franchise Fees		
Licenses and Permits		
Charges for Services		
Fines and Forfeitures		
Parks and Recreation		
Interest Income		4,000
Development Fees		1,717,000
Intergovernmental		
Contributions		
Proceeds from Debt Issuance		
Miscellaneous		
Interfund Transfers		
Total Revenue	$ -	$ 1,721,000
TOTAL AVAILABLE FUNDS	**$ 490,093**	**$ 9,450,405**
APPROPRIATIONS		
General Government		
Planning and Community Development		
Public Safety		
Public Works		
Parks and Recreation		
Library		
Airport		
Capital Improvement Projects	490,093	9,450,405
Interfund Transfers		
Debt Service		
Contingencies		
TOTAL APPROPRIATIONS	**$ 490,093**	**$ 9,450,405**
Ending Fund Balance	$ -	$ -
TOTAL APPROPRIATIONS	**$ 490,093**	**$ 9,450,405**

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Public Works				
Engineering Technician (traffic)	$ 3,400	$ 57,131		$ 60,531
Design Engineer	$ 3,400	$ 89,495	-	$ 92,895
Development Engineer	3,400	89,495		$ 92,895
Maintenance Worker (Fire/City Hall)	-	41,638	-	$ 41,638
12 Yard Dump Truck - replacement	$ 102,000	-	-	$ 102,000
Caterpillar Model 420F Backhoe Loader	$ 107,263	-	-	$ 107,263
Non-Nuclear Asphalt Density Gauge	$ 8,900	-	-	$ 8,900
Additional street maintenance crew (3 positions) - includes materials and equipment cost	$ 47,354	$ 415,231	$ -	$ 462,585
Custodian	-	39,192	-	$ 39,192
Total - Public Works	**$ 275,717**	**$ 732,182**	**$ -**	**$ 1,007,899**
Fire				
Phased hiring of station #7 personnel	$ 111,000	$ 627,624	$ -	$ 738,624
EMS Lieutenant	$ 46,200	$ 96,271	$ -	$ 142,471
Station 1 Bay Heaters	$ 10,600	$ -	$ -	$ 10,600
Station 6 Bay Heaters	$ 3,800	$ -	$ -	$ 3,800
Station 1 Rear Bay Doors	$ 23,000	$ -	$ -	$ 23,000
Physicals for uniform Fire staff	$ 40,000	$ -	$ -	$ 40,000

Unmet Needs Submitted by Departments

Fire

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Station 1 Rear Bay Doors	$ 23,000	$ -	$ -	$ 23,000
Physicals for uniform Fire staff	$ 40,000	$ -	$ -	$ 40,000
Assistant Emergency Management Coordinator	82,939	57,939	-	$ 140,878
Replacement of extrication equipment on all fire engines	$ 37,062	$ -	$ -	$ 37,062
Safety and recovery drone	14,274	-	-	$ 14,274
Hydraulic Replacement Pump	$ 8,314	$ -	$ -	$ 8,314
Medivault for medications	$ 6,400	$ -	$ -	$ 6,400
Civilian Clerk/Plans Examiner	$ 2,200	$ 57,528	$ -	$ 59,728
I-Pads (7) for Apparatus	$ 3,150	$ -	$ -	$ 3,150
Extrication Rams Replacement	$ 14,286	$ -	$ -	$ 14,286
Museum Restoration	27,000	-	-	$ 27,000
Scott Voice Boxes	$ 22,500	$ -	$ -	$ 22,500
Blue Tooth Microphones	$ 18,750	$ -	$ -	$ 18,750
Zodiac Boat Replacement	$ 27,000	$ -	$ -	$ 27,000
Paratech Vehicle Stabilizers	$ 6,938	$ -	$ -	$ 6,938
Box trailer for investigations	4,000	-	-	$ 4,000
Assistant Fire Chief - Administration	$ 47,700	$ 125,902	$ -	$ 173,602
Station Alerting 2- Stations	$ 80,000	$ -	$ -	$ 80,000
Apparatus Cell Phones	$ -	$ 9,750	$ -	$ 9,750
Total - Fire	**637,113**	**975,014**	**-**	**1,612,127**

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Police				
Twenty additional Police Officer positions	$ 1,677,280	$ 1,413,864	$ -	$ 3,091,144
Five additional Detective positions - Criminal Investigations Division	328,395	481,546	-	809,941
One additional Records Clerk	3,025	41,740	-	44,765
One Crime Scene Technician	41,100	64,389	-	105,489
Two additional Emergency Dispatcher positions	400	51,796	-	52,196
One Evidence Manager Position	2,775	54,255	-	57,030
Speak write Software	-	25,000	-	25,000
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
Painting of Police Facility Exterior and Sign Replacement	25,000	-	-	25,000
Property Key Management System	15,000	-	-	15,000
Total - Police	**$ 2,154,948**	**$ 2,132,590**	**$ -**	**$ 4,287,538**
Municipal Court				
Deputy Court Clerk	-	37,462	-	37,462
Add a City Marshall	-	43,786	-	43,786
Total - Municipal Court	**$ -**	**$ 81,248**	**$ -**	**$ 81,248**

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
City Administration				
Two full time administrative positions	-	115,596	-	115,596
Scan and index historical books	5,000	-	-	5,000
Total - City Administration	**$ 5,000**	**$ 115,596**	**$ -**	**$ 120,596**
Information Technology				
Administrative Assistant	$ 2,250	$ 48,412	$ (25,505)	$ 25,157
Virtual Infrastructure Replacement	$ 375,000	$ 25,000	$ -	$ 400,000
Backup storage Solution	$ 85,000	$ -	$ -	$ 85,000
Increased Internet Speed	$ -	$ 12,000	$ -	$ 12,000
Executime Upgrade	$ 5,500	$ -	$ -	$ 5,500
Log and Event Manager	$ 30,000	$ 6,000	$ -	$ 36,000
Multimedia Technician	$ 3,300	$ 61,211	$ -	$ 64,511
Additional Solarwinds Licensing - New City Hall Facility	$ 18,000	$ 4,000	$ -	$ 22,000
Temperature Sensors	$ 9,000	$ -	$ -	$ 9,000
End-User Security Awareness Training	$ -	$ 7,500	$ -	$ 7,500
IT Strategic Plan Consultant	$ 50,000	$ -	$ -	$ 50,000
City-wide Online Forms	$ -	$ 10,000	$ -	$ 10,000
Watchguard Storage Addition	$ 25,000	$ -	$ -	$ 25,000
Real Time Kinematic Devices	$ 6,000	$ -	$ -	$ 6,000
City Facility Wireless Solution	$ 65,000	$ -	$ -	$ 65,000

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Information Technology				
Executime Clock Upgrades	$ 10,000	$ -	$ -	$ 10,000
Infrastructure Manager	$ 3,300	$ 96,522	$ -	$ 99,822
Tech Support Manager	$ 3,300	$ 93,248	$ -	$ 96,548
Redundant Internet Connection	$ 25,000	$ 18,000	$ -	$ 43,000
GIS Additional Vendor Support	$ -	$ 10,000	$ -	$ 10,000
Department Vehicle	$ 27,000	$ 1,500	$ -	$ 28,500
Phone Call Reporting/Recording programming	$ 30,000	$ -	$ -	$ 30,000
E-Fax Solution	$ 15,000	$ 1,500	$ -	$ 16,500
GIS Technician	$ 3,000	$ 54,525	$ -	$ 57,525
Phone system voice gateways replacement	$ 45,000	$ 15,000	$ -	$ 60,000
Total - Information Technology	**$ 835,650**	**$ 464,418**	**$ (25,505)**	**$ 1,274,563**
Capital Programs				
Construction Inspector	$ 24,500	$ 64,308	$ -	$ 88,808
Tablet Technology	$ 7,000	$ -	$ -	$ 7,000
Senior Capital Project Manager	$ 28,000	$ 101,468		$ 129,468
Construction Inspector	$ 24,500	$ 64,308	$ -	$ 88,808
Assistant Capital Project Manager	$ 4,000	$ 72,698	$ -	$ 76,698
Capital Project Engineer	$ 4,000	$ 83,857	$ (200,000)	$ (112,143)
Total - Capital Programs	**$ 92,000**	**$ 386,639**	**$ (200,000)**	**$ 278,639**

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
City Attorney				
Clerical Assistant	$ 1,700	$ 35,107	$ -	$ 36,807
Total - City Attorney	**$ 1,700**	**$ 35,107**	**$ -**	**$ 36,807**
Human Resources				
Safety Data Sheets (SDSs) Online	$ 580	$ 5,799	$ -	$ 6,379
Employee Satisfaction and Engagement Survey	$ -	$ 7,000	$ -	$ 7,000
Total - Human Resources	**$ 580**	**$ 12,799**	**$ -**	**$ 13,379**
Finance				
Authorize and fund one Grant Accountant - funded by CDBG	$ 2,000	$ 58,146	$ (60,146)	$ -
One Lead Accounting Technician	$ 2,000	$ 53,328	$ -	$ 55,328
Contract/P-Card Specialist	$ 2,000	$ 55,293	$ -	$ 57,293
Total - Finance	**$ 6,000**	**$ 166,767**	**$ (60,146)**	**$ 112,621**
Library Services				
Westside Community Center (WCC) Master Plan	$ 50,000	$ -	$ -	$ 50,000
Library parking lot sealcoat and striping	$ 18,000	$ -	$ -	$ 18,000
Library Technician	$ 1,500	$ 51,814		$ 53,314
WCC Gym Floor replacement	$ 50,000	$ -	$ -	$ 50,000
Library Clerks - part time to full time	$ -	$ 23,712	$ -	$ 23,712
WCC Landscape enhancements	$ 15,000	$ -	$ -	$ 15,000

Unmet Needs Submitted by Departments

Library Services

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Self check-in/check-out unit	$ 35,000	$ -	$ -	$ 35,000
Library staff branding (shirts)	$ 3,000	$ 750	$ -	$ 3,750
Library lighting retrofit	$ 30,000	$ -	$ -	$ 30,000
Radio frequency identification device (RFID) tagging - library materials	$ 75,000	$ 1,000	$ -	$ 76,000
Mobile devices - WCC	$ 20,000	$ -	$ -	$ 20,000
Library bench replacement	$ 7,000	$ -	$ -	$ 7,000
Create conference room in main library	$ 15,000	$ -	$ -	$ 15,000
Library guest chairs replacement	$ 30,000	$ -	$ -	$ 30,000
Platform lift and storage enclosure	$ 11,500	$ -	$ -	$ 11,500
Library staff promotion path	$ -	$ 44,168	$ -	$ 44,168
Flagpole - WCC	$ 3,500	$ -	$ -	$ 3,500
Outside structures - WCC	$ 10,000	$ -	$ -	$ 10,000
Gym wall mats - WCC	$ 5,000	$ -	$ -	$ 5,000
Carpeting - WCC	$ 10,000	$ -	$ -	$ 10,000
Digital archive development - Herald Zeitung	$ 23,000	$ -	$ -	$ 23,000
Carport - WCC	$ 30,000	$ -	$ -	$ 30,000
Total - Library Services	**$ 442,500**	**$ 121,444**	**$ -**	**$ 563,944**

Unmet Needs Submitted by Departments

Parks and Recreation

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Three zero turn mowers - replacement	$ 37,500	$ -	$ -	$ 37,500
Add one Administrative Secretary position and eliminate existing seasonal administrative position	$ 150	$ 39,547	$ (11,500)	$ 28,197
Programs Coordinator - Nature Center	$ -	$ 48,768	$ -	$ 48,768
Compact excavator - replacement	$ 52,000	$ -	$ -	$ 52,000
Uniform program change	$ -	$ 7,000	$ -	$ 7,000
Replacement Gator for Ops	$ 18,500	$ -	$ -	$ 18,500
Vehicle assigned to Nature Center	$ 23,000	$ -	$ -	$ 23,000
Hydraulic man lift	$ 50,000	$ -	$ -	$ 50,000
Ranger/Volunteer Coordinator	$ 2,200	$ 29,878	$ -	$ 32,078
Paddleboat replacements (2)	$ 6,000	$ -	$ -	$ 6,000
Tube chute fence repair	$ 28,000	$ -	$ -	$ 28,000
Special Event Supervisor	$ 5,450	$ 57,690	$ (10,000)	$ 53,140
Repaint olympic pool	$ 24,000	$ -	$ -	$ 24,000
Gator assigned to Aquatics Division	$ 6,900	$ -	$ -	$ 6,900
Landa Recreation Center - gym lighting replacement	$ 6,000	$ -	$ -	$ 6,000

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Parks and Recreation				
Folding tables - aquatics division	$ 3,900	$ -	$ -	$ 3,900
Pool shade replacement	$ 6,000	$ -	$ -	$ 6,000
Repaint Landa Park Aquatic Complex Bathhouse	$ 22,000	$ -	$ -	$ 22,000
Vacuum for olympic pool	$ 5,036	$ -	$ -	$ 5,036
Total - Parks and Recreation	**$ 296,636**	**$ 182,883**	**$ (21,500)**	**$ 458,019**
Planning and Community Development				
Online payment system implementation	$ 30,000	$ -	$ -	$ 30,000
Code Enforcement Officer (2)	$ 22,000	$ 48,424	$ -	$ 70,424
Planning Technician (Historic)	$ 3,265	$ 50,080	$ -	$ 53,345
Administrative Assistant - building division	$ 3,265	$ 43,911	$ -	$ 47,176
Start-up costs for substandard structure abatement program	$ -	$ 20,000	$ -	$ 20,000
Shared motor pool vehicle for field work/site visits (Planning)	$ 20,000	$ 1,500	$ -	$ 21,500
Building Inspector	$ 29,465	$ 55,293	$ -	$ 84,758
Additional Animal Control Officer	$ 40,400	$ 45,209	$ -	$ 85,609
Vehicle for Environmental Services Manager	$ 20,000	$ 1,500	$ -	$ 21,500
Additional Planner	$ 3,265	$ 64,955	$ -	$ 68,220
Floodplain Manager	$ 22,030	$ 65,092	$ -	$ 87,122

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Planning and Community Development				
Automated Compacting Trash Cans for Downtown	$ -	$ 30,000	$ -	$ 30,000
Total - Planning and Community Development	**$ 193,690**	**$ 425,964**	**$ -**	**$ 619,654**
Total- General Fund Departments	**$ 4,941,534**	**$ 5,832,651**	**$ (307,151)**	**$ 10,467,034**
Airport				
Construction of maintenance facility	$ 150,000	$ -	$ -	$ 150,000
Security Gates Replacement	$ 200,000	$ -	$ -	$ 200,000
T-Hangar Restroom construction	$ 75,000	$ -	$ -	$ 75,000
Bobcat skid steer loader	$ 75,000	$ -	$ -	$ 75,000
Water and sewer construction for northeast side of the Airport	$ 1,250,000	$ -	$ -	$ 1,250,000
Total - Airport	**$ 1,750,000**	**$ -**	**$ -**	**$ 1,750,000**
Civic Center				
Increase 2 part-time Custodian hours from 20 to 30hours/week including benefits	$ 31,376	$ -	$ -	$ 31,376
Video Security System	46,000	$ -	$ -	$ 46,000
HVAC Program Service Agreement	$ 2,896	$ -	$ -	$ 2,896
Hot & Chilled Water Pumps	5,600	$ -	$ -	$ 5,600
HVAC Software Upgrade	$ 5,068	$ -	$ -	$ 5,068

Unmet Needs Submitted by Departments

Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Civic Center				
HVAC Software Annual Subscription	$ 2,640	$ -	$ -	$ 2,640
Fountain Area Improvements	$ 50,000	$ 100	$ (1,000)	$ 49,100
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	$ (2,000)	$ 28,100
Total - Civic/Convention Center	**$ 260,580**	**$ 200**	**$ (7,100)**	**$ 253,680**
Solid Waste				
Cyclone hard surface deep cleaning w/ recovery	$ 135,357	$ 25,294	$ -	$ 160,651
Total - Solid Waste	**$ 613,797**	**$ 99,116**	**$ -**	**$ 712,913**
Golf Course				
Fence installation near cart barn area	$ 6,525	$ -	$ -	$ 6,525
Golf Course storage material bins	$ 15,455	$ -	$ -	$ 15,455
Outdoor table and chairs	$ 10,000	$ -	$ -	$ 10,000

Unmet Needs Submitted by Departments

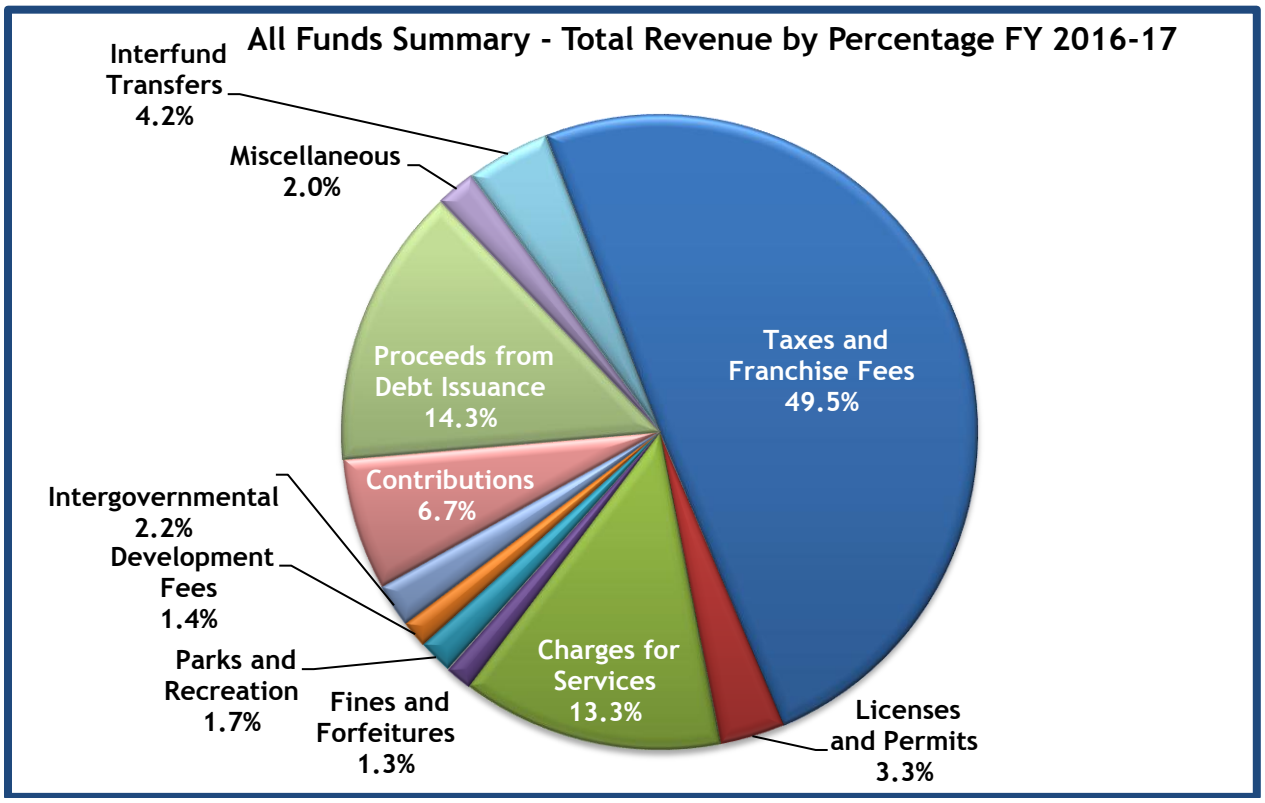
Description	One-Time Cost	Recurring Cost	Savings/ Revenue	Total Net Cost
Golf Course				
Replacement mower	$ 36,460	$ -	$ -	$ 36,460
Total - Golf Course	**$ 68,440**	**$ -**	**$ -**	**$ 68,440**
Total-All Departments	**$ 7,634,351**	**$ 5,931,967**	**$ (314,251)**	**$ 13,252,067**

Revenues

The City, as part of the annual budget development process, calculates and projects revenues from all various sources to determine the amount of funds available to support all needed programs and services. 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 is budgeted by analyzing rates and anticipated growth in customers.

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 a rolling three year average of gross revenue collections..

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	$63,286,703
Licenses and permits	4,156,854
Charges for services	17,056,758
Fines and forfeitures	1,696,366
Parks and Recreation	2,221,357
Development Fees	1,772,000
Intergovernmental	2,816,645
Contributions	8,558,178
Proceeds from debt issuance	18,270,000
Miscellaneous	2,559,878
Interfund Transfers	5,422,411
TOTAL	**$127,817,149**

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 $63,286,703 or 49.5 percent of the City's total revenue. Proceeds from debt issuances total $18.27 million or 14.3 percent of revenue; these proceeds are entirely driven by the proposed 2017 debt issuance associated with the 2013 bond program – which would represent the fourth of five planned debt issuances to complete the 2013 Bond Fund. Charges for services (parks, solid waste collection, golf, airport operations, civic/convention center etc.) are the next largest source of revenue at $17,056,758 or 13.3 percent. Interfund transfers of $5,422,411 or 4.2 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 $8,558,178 or 6.7 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 $2,816,645 or 2.2 percent in FY 2016-17; these revenues are from other governments such as the federal or state government through grants and federal entitlement programs. Licenses and Permits totals $4,156,854 and represents 3.3 percent of total revenues. These revenues are driven mainly by building permits as well as all other development relates permits and reviews.

All other revenue sources – Miscellaneous ($2,559,878), Parks and Recreation ($2,221,357), Fines and Forfeitures ($1,696,366), Development Fees ($1,772,000), each represent less than 2.0 percent of the total revenue and total to 6.4 percent of all revenues.

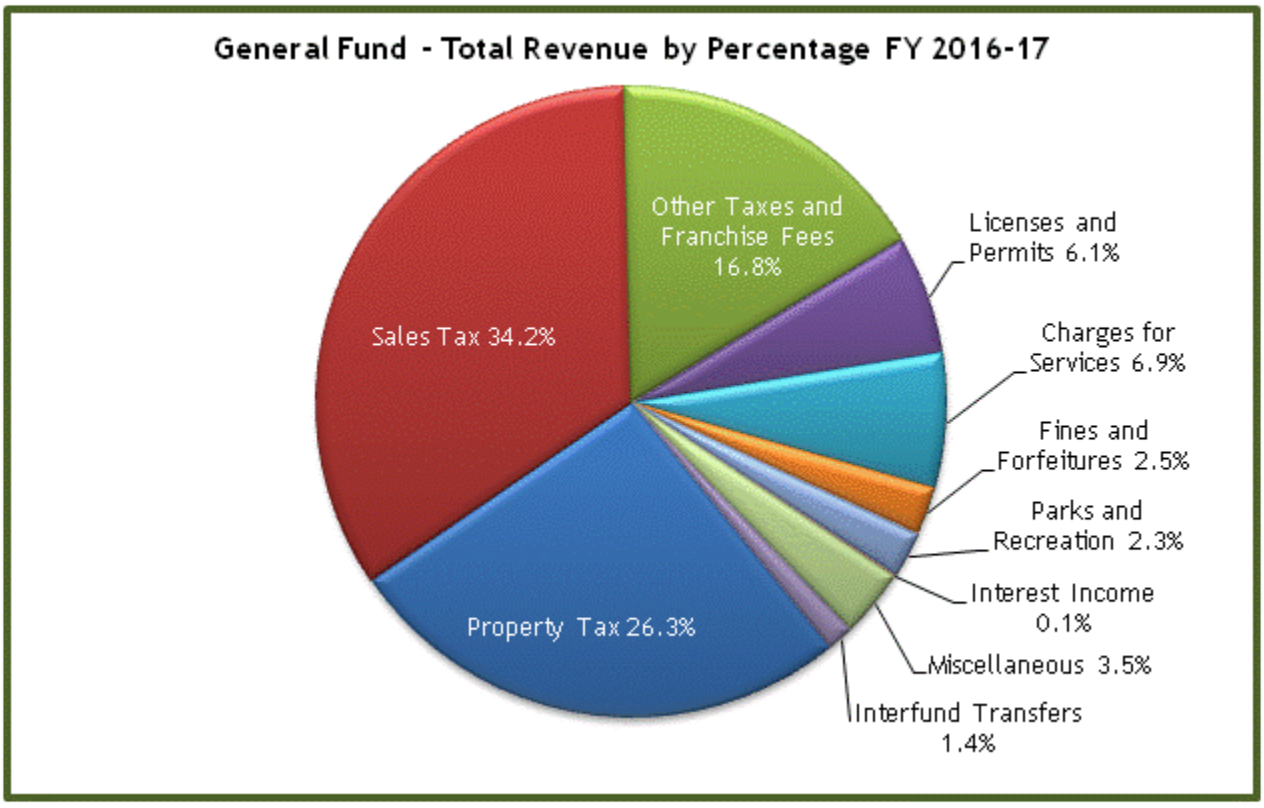
Traditionally, sales tax growth has trended positively in New Braunfels. From FY 2004-05 to FY 2014-15, the compounded annual growth rate for sales tax in the General Fund was 7.6 percent. Sales tax revenues declined slightly in FY 2014-15. However, collections in FY 2014-15 were impacted significantly 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 2016-17, 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 maintain 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 2016-17 Adopted Budget for the General Fund includes total revenues of $59,763,898. This represents an increase of $3.8 million or 6.8 percent more than the FY 2015-16 estimated revenues. As shown in the graph below, the City of New Braunfels General Fund has two major revenue sources – ad valorem (property) tax ($15,697,047 or 26.3 percent) and sales tax ($20,416,397 or 34.2 percent). These two sources make up 60.5 percent of the General Fund revenue. The next largest source of revenue is other taxes and franchise payments ($10,003,870 or 16.8 percent), particularly from New Braunfels Utilities, a City owned water, wastewater and electric service provider. The remaining revenue sources include licenses and permits ($3,439,024 or 6.1 percent), charges for services ($4,124,699 or 6.9 percent), court fees and fines ($1,466,766 or 2.5 percent), parks and recreation fees ($1,390,857 or 2.3 percent), interest income ($70,000 or .1 percent), interfund transfers ($823,730 or 1.4 percent) and miscellaneous revenue ($2,045,878 or 3.5 percent).

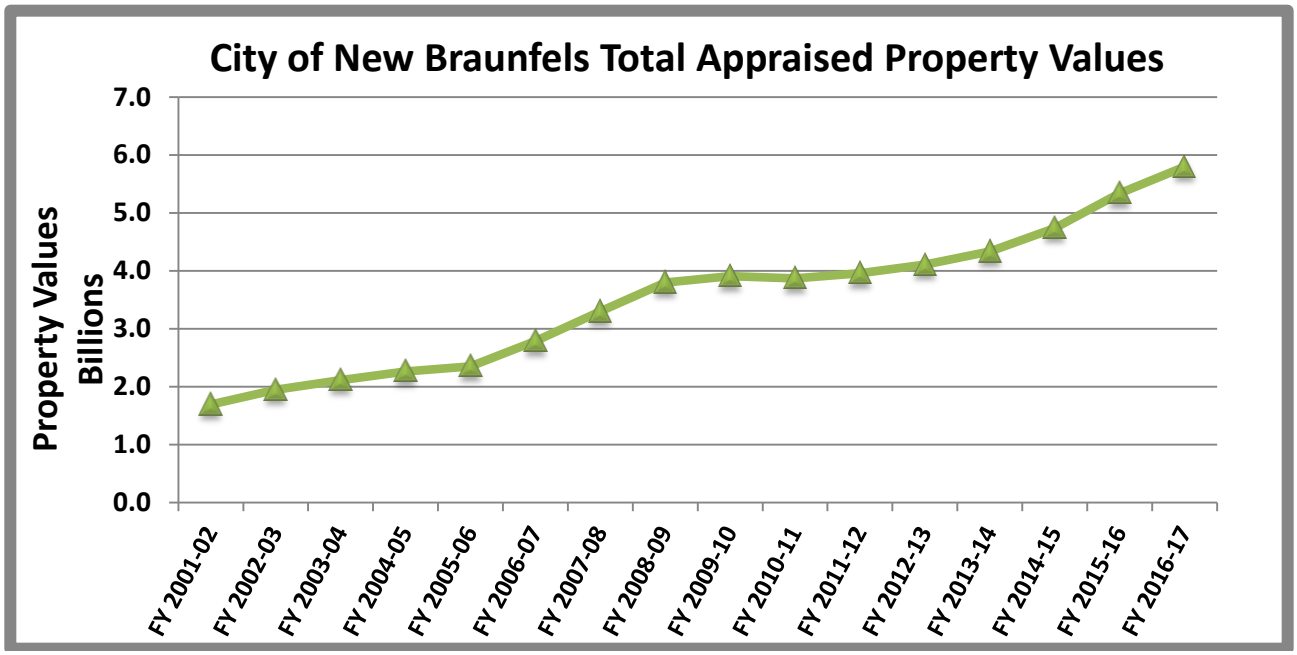


Ad Valorem Property Taxes

Property taxes in the General Fund for FY 2016-17 total $15,697,047. This total tax revenue represents an increase of $1,375,006 or 9.6 percent more than the FY 2015-16 estimates. The General Fund property tax rate for FY 2016-17 is $.278079 per $100 valuation, equal to the rate for FY 2015-16.

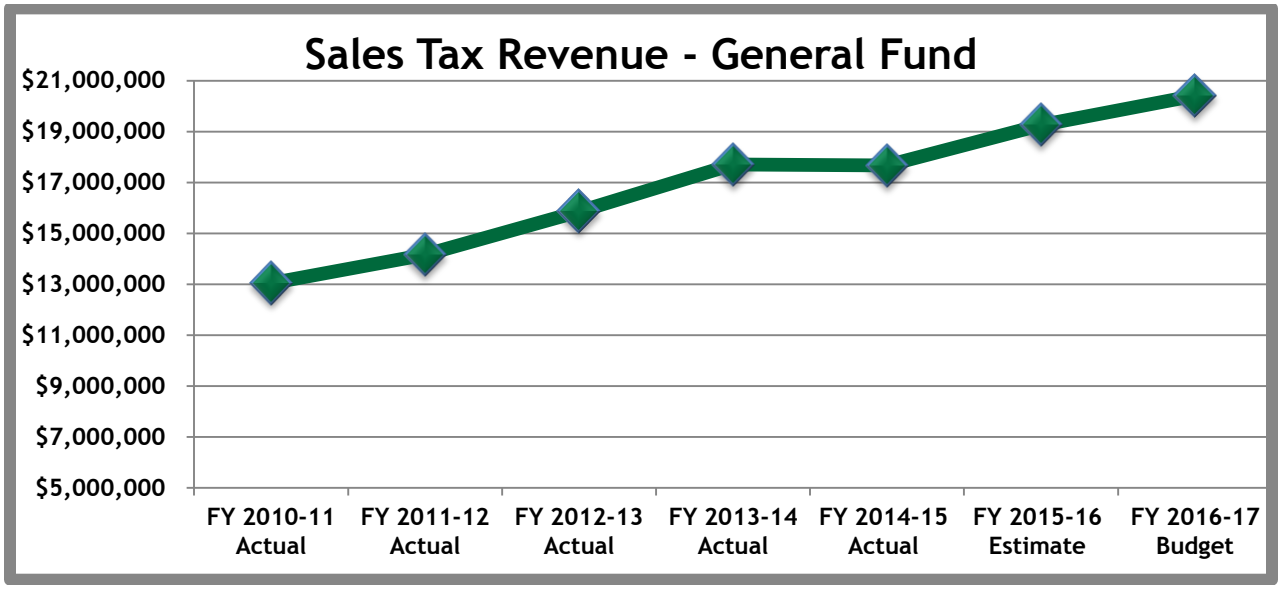
The amount of ad valorem tax revenue budgeted by the City is determined by a combination of the appraised property values and the tax rate set by City Council. The Comal Appraisal District and Guadalupe Appraisal District establish the appraised property values for the City of New

Braunfels as it sits in both counties. In FY 2016-17 all additional revenue was generated by new properties added to the tax roll and increased valuation to existing properties. The graph below illustrates the growth in property values over the last sixteen years.



Sales Tax

The General Fund sales tax revenue for FY 2016-17 totals $20,416,397 an increase of $1,155,645 or 6.0 percent in comparison to the FY 2015-16 estimated revenues. This growth rate is consistent with the projections included in the five year forecast for FY 2016-17.



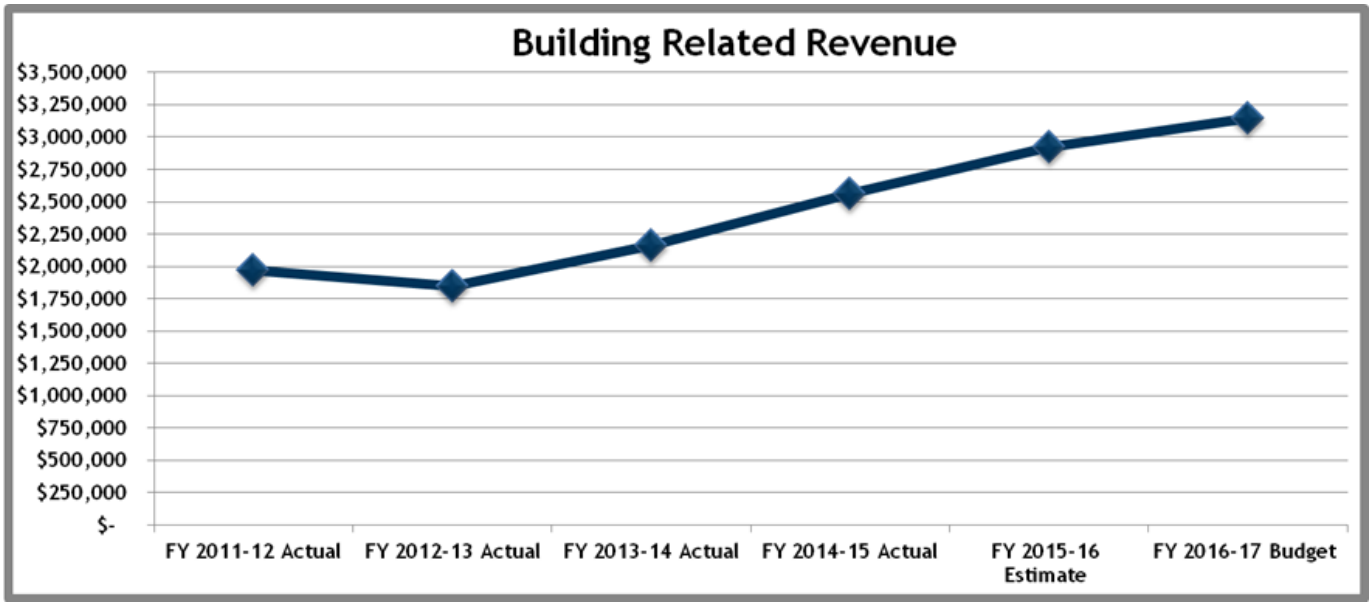
As mentioned earlier, the city has experienced strong growth in sales tax revenue. During the recession, the City only experienced one year of declining sales tax revenue, FY 2010-11. Beginning in FY 2012-13, sales tax rebounded significantly - 8.6 percent in FY 2012-13, 12.3 percent in FY 2013-14 and 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 2016-17 Budget includes $7,700,000 from this source, which represents a 11 percent increase from the FY 2015-16 estimates. Beginning this fiscal year, the payment from NBU is determined by a three year rolling average of gross revenue collections from their electric, water and wastewater operations. Other franchise payments include voice communications, cable television and other utilities operating within the City limits and total $1,791,870. The City also receives a mixed beverage tax ($512,000). When combined, these revenues total $9,491,870 for FY 2016-17 and represent an increase of 9.1 percent in comparison to the FY 2015-16 estimates.

Licenses and Permits

Revenue from all licenses and permits totals $3,679,654 for FY 2016-17, an increase of 7.0 percent compared to the FY 2015-16 estimates. Building permits make up approximately 76.6 percent of the total revenue in this category ($2,821,000). For FY 2016-17, 5.9 percent growth in building permit growth is budgeted when compared to the FY 2015-16 estimate. The graph below illustrates building related license and permit revenue since FY 2011-12. The graph below illustrates how the economic recovery impacted building related revenue. Specifically 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. The remaining revenue in this category is derived from restaurant inspections, contractor registrations and alarm permits among other miscellaneous licenses and permit fees.



Charges for Services

Charges for services includes two major revenue sources: payments for ambulance services provided through the Fire Department's emergency management response ($2,733,000), and payment from the Emergency Services District #7 ($1,183,700). Other miscellaneous items contribute to the total FY 2016-17 revenues in this category of $4,124,699; this amount is 6.7 percent more than the FY 2015-16 estimates. The increase is driven by historical growth trends as well as an anticipated increase in the payment from the City's ambulance supplemental payment program, a state funded initiative that reimburses municipalities for service provided to patients on Medicaid.

Fines

The FY 2016-17 Adopted Budget includes $1,466,766 in revenues from fines, an increase of 3.6 percent when compared to the FY 2015-16 estimate. The main sources of revenue in this category are traffic violations ($948,000) and misdemeanors ($287,000) 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 ($575,000) and the Recreation Fees ($343,800). Park facilities rentals ($274,800) and tube chute entrance fees ($57,778) 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 2016-17 is $1,390,857 an increase 2.8 percent when compared to FY 2015-16 estimates. There are no new facilities scheduled to open in FY 2016-17 and the aquatic facilities are filled to near capacity all throughout the season; therefore, the growth projections are based on conservative assumptions for next fiscal year.

Interest Income

Interest income represents the return on investments made with available General Fund cash. For FY 2016-17, $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 2016-17 totals $2,045,878, 8 percent lower than the FY 2015-16 estimates. The decrease is a result one time revenue that was received in the prior fiscal year.

Intergovernmental Revenue

$45,000 in revenue is budgeted in the Intergovernmental Revenue category for FY 2016-17. Reimbursable overtime from federal agencies is what makes up this revenue source.

InterfundTransfers

For FY 2016-17, interfund transfers total $823,730, a slight increase compared to the FY 2015-16 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 and FY 2016-17, 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 2016-17, the bulk of the transfer comes from the Solid Waste Fund ($721,636). For Solid Waste, $421,636 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 2016-17 Budget includes revenue of $652,145. This revenue represents projects from program years 2014, 2015 and 2016. However, the majority of the revenue ($518,905) 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 2016-17 Adopted Budget includes $1,025,000 in grant revenue. These revenues are recognized for approved and pending grants. An additional $125,000 interfund transfers is included to support grants that have a matching requirement.

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. $120,000 in revenue is budgeted in FY 2016-17.

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 2016-17, a total of $1,301,076 is budgeted in revenue which is flat in comparison to the FY 2015-16 estimates. New policies were implemented in FY 2015-16 that impact revenues and expenditures significantly, therefore revenues were conservatively budgeted for FY 2016-17.

In FY 2016-17, 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. For FY 2016-17, $612,000 is budgeted for river management fees, $218,500 is included for parking revenue, $6,700 for shuttle inspection permits, $66,500 from fines and other misdemeanors and a total of $397,376 in transfers from the General Fund ($252,376) and Solid Waste ($145,000).

Court Security Fund

The City collects $3.00 from all defendants convicted of a misdemeanor offense in the Municipal Court to support court security efforts. For FY 2016-17, $32,800 is budgeted in revenue, an amount greater than the FY 2015-16 estimates by 4.1 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 2016-17 the City projects revenue from this source of $10,400 in the Judicial Efficiency Fund, an amount 4.2 percent higher when compared to the FY 2015-16 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 $41,900 are included in the FY 2016-17 Budget for the Court Technology Fund, an amount greater than the FY 2015-16 estimates by 4.2 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 $14,000 being collected directly by the City. The County collects the payments for the violations and pays the City its proportionate share. The remaining fifty percent is required to be remitted to the State. For FY 2016-17, the City budgeted total revenue into this fund of $136,000, an amount equal to the FY 2015-16 estimate.

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 $64,000 in FY 2016-17, an amount 4.1 percent higher when compared to the FY 2015-16 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 ligation. 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 2016-17, $55,000 in revenue is anticipated in this fund, an amount equal to the FY 2015-16 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 2016-17, 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 ($32,000) 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 2016-17 of $1,578,968 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 2016-17 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 2016-17, 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 the EAHCP program. The fund is projected to receive revenues of $822,500 in FY 2016-17. $822,500 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 $94,115 in revenue is a transfer from the General Fund which will support administrative expenses in FY 2016-17.

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 2016-17, this franchise payment is expected to generate $244,200, an amount 10 percent higher than the FY 2015-16 estimates.

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 2016-17, a proposed debt issuance of $18,270,000 is budgeted. In addition, the fund is projected to generate $12,000 in interest income.

Parks Improvement Capital Improvements Fund

For FY 2016-17, the Parks Improvement Fund revenue totals $470,000 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 2016-17, revenues are projected to total $1,721,000.

Debt Service Fund

For FY 2016-17, the revenue for the Debt Service Fund totals $15,602,504, an increase of 6.9 percent from the FY 2015-16 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 2016-17, the same rate since 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 $609,900 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 2016-17 is $1,683,078. The Solid Waste Fund ($74,101) and Airport Fund ($332,582) and the Golf Course Fund ($485,275) will make an interfund transfer for debt service payments for projects that are associated with those three specific proprietary functions.

Airport Fund

The FY 2016-17 Budget for the Airport Fund totals $2,571,900 in revenues. This represents an increase of 25.9 percent in comparison to the FY 2015-16 estimates. The increase is driven mainly by budgeted fuel sales. In FY 2015-16, 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 2016-17. Fuel sales account for $1,950,000 or 69.9 percent of total Airport revenues. Other revenues include: leases and rent ($700,000), commercial activities fees ($50,000) and Miscellaneous revenues ($31,900). 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 2016-17 Adopted Budget, the total revenues for the Solid Waste Fund are $8,564,709 increasing 2.7 percent in comparison to the FY 2015-16 estimates. Charges for services represent the largest revenue source for this fund representing 98 percent of the total revenue ($8,389,959). This includes commercial and residential fees which incorporates both garbage and recycling collection and disposal. Interest income ($5,000) and miscellaneous revenues ($169,750) make up the remaining portion of the revenue.

Golf Fund

The Golf Fund revenues for FY 2016-17 total $1,619,599 a decrease in comparison to FY 2015-16 estimates. The reduction is due to the fact that there is no contribution from the NBIDC currently budgeted. FY 2014-15 was the first year of operation after a full course renovation that occurred during FY 2013-14. Charges for services (green fees) make up the majority of the revenue collected by the golf course (1,583,599). Other revenues include pro shop sales (135,000), golf lessons (27,500), leases (36,000)

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 $418,500 in FY 2016-17, an amount equal to the FY 2015-16 estimates. For FY 2016-17, the Hotel/Motel Tax Fund will

contribute $278,995 to support Civic Center operations. Total revenue for the fund is $697,495.

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 and dental costs. For FY 2016-17, the budgeted revenue totals $6,886,100, an amount less than the FY 2015-16 estimates. The decrease is driven by one time transfers that occurred during FY 2015-16.

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 2016-17 $600 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 $4,510,120 in FY 2015-15, an increase of 12.8 percent in comparison to the FY 2015-16 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.

Federal Court Awards Fund

This fund is set up to track the revenues that stem from property seized by the New Braunfels Police Department on federal related cases. In FY 2016-17, $85,000 is budgeted in revenue for this fund.

Non Federal Court Awards Fund

This fund is set up to track the revenues that stem from property seized by the New Braunfels Police Department on non-federal related cases. In FY 2016-17, $15,000 is budgeted in revenue for this fund.

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
101 General Fund				
Taxes				
Property Taxes				
311.01-00 Ad Valorem Tax - Current	$ 12,634,181	$ 14,036,305	$ 14,120,041	$ 15,477,877
311.02-00 Ad Valorem Tax - Delinquent	167,409	160,500	120,000	130,200
311.11-00 Penalties and Interest	83,506	102,000	82,000	88,970
Other				
Subtotal - Property Taxes	$ *12,885,096*	$ *14,298,805*	$ *14,322,041*	$ *15,697,047*
Sales Tax				
313.01-00 Municipal Sales Tax	17,669,300	18,678,278	19,260,752	20,416,397
Subtotal - Sales Tax	$ *17,669,300*	$ *18,678,278*	$ *19,260,752*	$ *20,416,397*
314.01-00 *Mixed Beverage Tax*	$ *439,249*	$ *482,580*	$ *483,174*	$ *512,000*
Franchise Taxes				
316.01-00 GVEC	147,862	156,384	163,220	171,700
316.02-00 Phone Lines	633,711	719,620	665,000	686,945
316.03-00 Centerpoint/Entex Gas	395,199	385,000	344,986	345,000
316.04-00 Cable	579,532	568,000	588,225	588,225
316.05-00 New Braunfels Utilities	6,473,865	7,235,800	6,935,017	7,700,000
06-00 PG&E				
Subtotal - Franchise Taxes	$ *8,230,169*	$ *9,064,804*	$ *8,696,448*	$ *9,491,870*
TOTAL TAXES & FRANCHISE FEES	**$ *39,223,814***	**$ *42,524,467***	**$ *42,762,414***	**$ *46,117,314***
Licenses and Permits				
321.01-00 Vehiclular Permits				
321.02-00 Vehicle Permits	2,860	2,500	1,600	1,600
321.03-00 Alarm Permits	114,316	125,500	130,212	137,000
321.05-00 Parking Permits	641	750	750	750
321.11-00 Alcohol License	39,495	35,844	39,000	39,000
321.31-00 Animal Licenses	1,482	1,829	1,830	2,000
322.01-00 Food Establishment License	197,778	208,739	229,613	241,000
322.04-00 Health Certificates	49,803	48,697	23,400	23,400
322.05-00 Miscellaneous Licenses and Permits	45,832	39,000	57,290	60,000
323.01-00 Fire Inspection Permit	23,905	27,600	28,686	31,500
323.02-00 Plan Review Fees	5,040	-	2,250	-
323.03-00 Zoning/Variance Application	8,649	12,519	8,500	8,500
323.04-00 Plat Filing Fees	29,739	32,500	45,000	47,250
323.07-00 Commercial Plan Check Fee				
323.09-00 Miscellaneous Permits	59,490	58,520	60,000	115,354
325.01-00 Skilled Trade Licenses	142,615	161,244	146,893	151,300
326.04-00 Building Permits	2,324,094	2,180,915	2,664,000	2,821,000
TOTAL LICENSES AND PERMITS	**$ *3,045,739***	**$ *2,936,156***	**$ *3,439,024***	**$ *3,679,654***

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
101 General Fund				
Intergovernmental Revenue				
335.11-01 State			33,586	-
331.11-01 Federal	82,008	45,000	45,000	45,000
Subtotal - Intergovernmental	$ *82,008*	$ *45,000*	$ *78,586*	$ *45,000*
TOTAL INTERGOVERNMENTAL REVENUE	**$ *82,008***	**$ *45,000***	**$ *78,586***	**$ *45,000***
Charges for Services				
341.41-00 Reproductions and Miscellaneous	12,954	8,500	13,000	13,000
342.01-00 Accident Report Copies				
342.02-00 Fingerprint Fee				
342.51-01 Ambulance Service	2,378,712	2,190,000	2,570,147	2,733,000
342.51-02 Emergency Services District Services	904,384	904,300	1,133,856	1,183,700
342.51-03 Emergency Service Cost Recovery			52,996	100,000
344.11-00 Brush/Garbage				
344.21-00 Disposal Reimbursement				
346.01-00 Library Non Resident Fee				
346.01-00 Library Fines	101,555	112,000	95,000	95,000
346.03-00 Library Proctor Fees				
347.01-00 Civic Center Rental				
347.02-00 Civic Center Utility Reimbursement				
TOTAL CHARGES FOR SERVICES	**$ *3,397,605***	**$ *3,214,800***	**$ *3,864,999***	**$ *4,124,699***
Fines and Forfeitures				
351.01-00 Trap Rentals				
351.03-00 Animal Control Fees and Fines	12,392	16,300	11,000	11,000
351.03-00 Animal Ordinance Violation				
352.01-00 Traffic Violations	848,327	859,000	910,000	948,266
352.02-00 Arrest Fees	51,686	59,000	47,500	49,500
352.03-00 Other Misdemeanors	230,306	275,000	275,500	287,000
352.07-00 Child Safety				
352.05-00 Time Pmt - Judicial Effic				
353.01-00 Court Costs	74,269	87,000	65,000	65,000
353.02-00 Teen Court				
354.01-00 Warrant Service Fees	110,744	115,500	106,000	106,000
TOTAL FINES AND FORFEITURES	**$ *1,327,724***	**$ *1,411,800***	**$ *1,415,000***	**$ *1,466,766***
Interest Income (361.01-00)	**$ 21,463**	**$ 70,000**	**$ 60,000**	**$ 70,000**
Change In Market Value (361.03-00)	**$ 27,942**			
Parks and Recreation				
372.01-00 Pool	507,803	510,000	570,866	575,000
372.04-00 Tube Chute	55,534	60,000	56,645	57,778
373.01-00 Recreation	297,325	327,650	329,000	343,800
373.05-00 Paddle Boats	55,389	46,035	64,000	66,880
373.06-00 Miniature Golf	16,392	14,322	20,000	20,900

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
101 General Fund				
Parks and Recreation				
374.01-00 Park Rentals	195,754	238,200	263,000	274,800
375.02-00 Miniature Train Revenue	47,916	46,035	49,500	51,700
TOTAL PARKS AND RECREATION	***$ 1,176,113***	***$ 1,242,242***	***$ 1,353,010***	***$ 1,390,857***
Miscellaneous				
332.01-00 Contributions	230,000	237,500	137,500	137,500
382.01-00 Cemetery Lot Sales				
381.01-00 Contracts - Industrial District	1,025,035	1,401,300	1,401,300	1,485,378
386.01-00 Leases	52,132	45,000	50,500	50,500
387.01-00 Sale of Equipment/Property	8,017			
388.01-00 Donations	10,504	42,500	47,314	42,500
389.01-00 Miscellaneous	56,556	54,000	77,500	75,000
389.02-00 Reimbursements/Current Yr				
389.03-00 Reimbursements/Prior Yr	148,512	200,000	472,000	240,000
389.07-00 TML Equity Return	11,254		16,000	
389.09-30 Misc - Abandoned, Found, Unclaimed	5,376		2,336	
389.12-00 Misc - Subject to Sales Tax	16,993	12,300	20,300	15,000
389.99-00 Over/Short	1,338			
TOTAL MISCELLANEOUS	***$ 1,565,717***	***$ 1,992,600***	***$ 2,224,750***	***$ 2,045,878***
Interfund Transfers (391.01-00)	***$ 740,814***	***$ 764,259***	***$ 764,259***	***$ 823,729***
TOTAL - GENERAL FUND	***$ 50,608,939***	***$ 54,201,324***	***$ 55,962,042***	***$ 59,763,898***
205 CDBG Fund				
331.11-01 Federal Funds	374,021	930,199	149,583	652,145
391.01-00 Interfund Transfers			22,500	
Total - CDBG Fund	**$ 374,021**	**$ 930,199**	**$ 172,083**	**$ 652,145**
210 Creekside Town Center TIRZ Fund				
311.01-00 Ad Valorem Tax	1,071,265	2,120,890	2,084,493	2,263,759
311.11-00 Ad Valorem Tax - Penalties and Interest	137			
313.01-00 Municipal Sales Tax	938,817	959,300	969,798	999,000
332.01-00 Contributions	267,654			
338.11-00 Miscellaneous	1,081,543			
361.01-00 Interest Income				
389-01.00 Reimbursements				
Total - Creekside Town Center TIRZ Fund	**$ 3,359,416**	**$ 3,080,190**	**$ 3,054,291**	**$ 3,262,759**
212 Industrial Development Board Fund				
313.01-00 Municipal Sales Tax	5,369,215	5,691,368	5,827,042	6,176,665
389.15-00 Loan Payment	53,192	64,000	64,000	64,000
389-01.00 Contributions				
389-01.00 Reimbursements				
361.01-00 Interest Income	26,450	30,000	30,000	30,000
361.03-00 Change in Market Value	14,798			
Total - Industrial Development Board Fund	**$ 5,463,655**	**$ 5,785,368**	**$ 5,921,042**	**$ 6,270,665**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
220 Grant Fund				
331.11-01 Grant Revenue	34,098	1,865,000	1,630,262	1,025,000
389.01-00 Miscellaneous			5,000	
391.01-00 Interfund Transfers	478		1,000	125,000
Total - Grant Fund	**$ 264,073**	**$ 1,865,000**	**$ 1,636,262**	**$ 1,150,000**
221 Special Revenue Fund				
335.11-01 State Government	7,414		10,000	
353.01-00 Court Costs	811		150	
361.01-00 Interest Income				
388.01-00 Donations	98,553	70,000	102,500	100,000
332.01-00 Contributions	63,237	30,000	10,000	20,000
386.01-00 Leases				
389.01-00 Miscellaneous	2,821		8,867	
389.02-00 Reimbursements/Current Year				
389.03-00 Reimbursements	49			
389.07-00 Proceeds from Insurance	62,800			
386.01-00 Leases				
391.01-00 Interfund Transfers				
Total - Special Revenue Fund	**$ 235,685**	**$ 100,000**	**$ 131,517**	**$ 120,000**
225 River Activities Fund				
321.02-00 Vehicle Permits	6,100	6,000	6,700	6,700
352.03-00 Other Misdemeanors	83,620	77,000	66,500	66,500
375.01-00 Parking	190,053	191,000	218,500	218,500
375.06-00 River Activities Fee	474,445	676,200	612,000	612,000
375.10-00 Parks River Merchandise				
387.01-00 Sale of Property - Equipment				
388.01-00 Donations				
361.01-00 Interest Income				
389.02-00 Reimbursements/Current Year				
389.02-00 Reimbursements/Current Year				
389.99-00 Over/Short				
391.01-00 Interfund Transfers - Solid Waste Fund	125,000	125,000	172,525	145,000
391.01-00 Interfund Transfers - General Fund	213,178	205,302	240,823	252,376
Total - River Fund	**$ 1,092,396**	**$ 1,280,502**	**$ 1,317,048**	**$ 1,301,076**
227 Court Security Fund				
353.03-00 Court Fees	31,770	36,500	31,500	32,800
389.03-00 Reimbursements				
361.01-00 Interest Income				
391.01-00 Interfund Transfer				
Total - Court Security Fund	**$ 31,770**	**$ 36,500**	**$ 31,500**	**$ 32,800**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
228 Judicial Efficiency Fund				
352.03-00 Other Misdemeanors	33			
353.03-00 Court Fees	9,072		9,979	10,400
353.04-00 Judicial Efficiency Fee		8,138		
361.01-00 Interest Income				
391.01-00 Interfund Transfers				
Total - Judicial Efficiency Fund	**$ 9,105**	**$ 8,138**	**$ 9,979**	**$ 10,400**
229 Court Technology Fund				
353.03-00 Court Fees				
353.05-00 Court Technology	42,440	40,215	40,215	41,900
361.01-00 Interest Income				
389.01-00 Miscellaneous				
391.01-00 Interfund Transfers				
Total - Court Technology Fund	**$ 42,440**	**$ 40,215**	**$ 40,215**	**$ 41,900**
230 Child Safety Fund				
338.03-00 County Government	118,617	122,000	122,000	122,000
352.04-00 Child Safety		-		
353.03-00 Court Fees	14,717		14,000	14,000
361.01-00 Interest Income	16			
389.03-00 Reimbursements				
Total - Child Safety Fund	**$ 133,350**	**$ 122,000**	**$ 136,000**	**$ 136,000**
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee	69,931	70,000	55,000	55,000
361.01-00 Interest Income	13			
391.01-00 Interfund Transfer				
Total - Stormwater Development Fund	**$ 69,944**	**$ 70,000**	**$ 55,000**	**$ 55,000**
240 Juvenile Case Manager Fund				
353.03-00 Court Fees	61,679	64,155	61,500	64,000
353.06-00 Fines and Forfeitures				
361.01-00 Interest Income	65			
Total - Juvenile Case Manager Fund	**$ 61,744**	**$ 64,155**	**$ 61,500**	**$ 64,000**
245 PEG Cable Franchise Fund				
316.02-00 Franchise Payments	204,658	213,250	222,000	244,200
391.01-00 Interfund Transfers				
Total - PEG Cable Franchise Fund	**$ 204,658**	**$ 213,250**	**$ 222,000**	**$ 244,200**
260 Equipment Replacement Fund				
361.01-00 Interest Income	2,433	3,000	4,205	3,000
361.03-00 Change in Market Value				
387.01-00 Sale of Property	10,783	25,000	50,000	32,000
389.01-00 Miscellaneous				
389.07-00 Proceeds from Insurance	6,070		11,346	
391.01-00 Interfund Transfers	436,208	465,000	65,000	465,000
Total - Equipment Replacement Fund	**$ 455,494**	**$ 493,000**	**$ 130,551**	**$ 500,000**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
262 Enterprise Maintenance and Equipment Fund				
347.01-00 Civic Center Rental	8,380		13,000	13,000
361.01-00 Interest Income	912	750	3,750	3,750
387.01-00 Sale of Property	282,665			
389.01-00 Miscellaneous				
391.01-00 Interfund Transfers	1,718,274	1,832,234	1,878,236	1,578,968
Total - Enterprise Replacement Fund	**$ 2,010,231**	**$ 1,832,984**	**$ 1,894,986**	**$ 1,595,718**
263 Edwards Aquifer Habitat Conservation Plan Fund				
361.01-00 Interest Income				
389.03-00 Reimbursements	960,369	1,801,300	1,807,616	822,500
391.01-00 Interfund Transfers - General Fund	86,849	91,374	89,962	94,115
Total - Facilities Maintenance Fund	**$ 1,047,218**	**$ 1,892,674**	**$ 1,897,578**	**$ 916,615**
261 Facilities Maintenance Fund				
361.01-00 Interest Income	8	-	12	
389.01-00 Miscellaneous				
389.07-00 Proceeds from Insurance				
391.01-00 Interfund Transfers - River Fund				
391.01-00 Interfund Transfers	56,648	-	1,247	
Total - Facilities Maintenance Fund	**$ 56,656**	**$ -**	**$ 1,259**	**$ -**
304 2004 Certificates of Obligation Capital Improvement Fund				
389.01-00 Debt Proceeds				
335.10-00 Intergovernmental				
361.01-00 Interest Income	109			
389.01-00 Miscellaneous				
Total - 2004 C of O Fund	**$ 109**	**$ -**	**$ -**	**$ -**
307 2007 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	174	-	67	
389.01-00 Debt Proceeds				
389.01-00 Miscellaneous				
389.03-00 Reimbursements				
391.01-00 Interfund Transfers	-		47,288	
Total - 2007 C of O Fund	**$ 174**	**$ -**	**$ 47,355**	**$ -**
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	569		1,080	
387.09-00 Sale of Property				
388.03-00 Developer Contributions				
389.01-00 Miscellaneous				
391.01-00 Interfund Transfer				
Total - 2008 C of O Fund	**$ 569**	**$ -**	**$ 1,080**	**$ -**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
309 2009 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	498		530	
338.11-01 County Government				
389.01-00 Debt Proceeds				
Total - 2009 C of O Fund	**$ 498**	**$ -**	**$ 530**	**$ -**
351 2011 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	692	500		
386.01-00 Leases	12,595		13,740	
389.03-00 Reimbursements				
389.07-00 Proceeds from Insurance				
389.01-00 Debt Proceeds				
391.01-00 Interfund Transfer				
332.01-00 Contributions				
Total - 2011 C of O Fund	**$ 13,287**	**$ 500**	**$ 13,740**	**$ -**
352 2012 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	6,893	3,000	1,317	
361.03-00 Change in Market Value	25,789			
389.01-00 Miscellaneous				
389.03-00 Reimbursements	2,170			
393.04-00 Debt Proceeds				
389.01-00 Debt Proceeds				
Total - 2012 C of O Fund	**$ 34,852**	**$ 3,000**	**$ 1,317**	**$ -**
353 2013 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	5,433	10,000	4,254	
391.01-00 Interfund Transfers		-		
331.11-01 Intergovernmental Revenue				
383.04-00 Debt Proceeds				
389.01-00 Miscellaneous				
Total - 2013 C of O Fund	**$ 5,433**	**$ 10,000**	**$ 4,254**	**$ -**
354 2014 Capital Improvement Projects Fund				
361.01-00 Interest Income	574	-	1,437	
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
Total - 2014 CIP Fund	**$ 574**	**$ -**	**$ 1,437**	**$ -**
350 2013 General Obligation Bond Fund				
361.01-00 Interest Income	9,190	15,000	10,414	12,000
389.01-00 Debt Proceeds	15,489,379	28,150,000	28,150,000	18,270,000
331.11-01 Intergovernmental Revenue			700,000	
Total - 2013 GO Bond Fund	**$ 15,498,569**	**$ 28,165,000**	**$ 28,860,414**	**$ 18,282,000**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
355 2015 Certificates of Obligation Bond Fund				
361.01-00 Interest Income	1,366		5,919	
389.01-00 Debt Proceeds	5,395,000	-		
331.11-01 Intergovernmental Revenue				
393.06-00 Premium on Debt Sold	222,119			
Total - 2015 C of O Fund	**$ 5,618,485**	**$ -**	**$ 5,919**	**$ -**
315 2015 Tax Notes Capital Fund				
361.01-00 Interest Income				
389.01-00 Debt Proceeds	1,255,000	-		
331.11-01 Intergovernmental Revenue				
Total - 2015 C of O Fund	**$ 1,255,000**	**$ -**	**$ -**	**$ -**
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	457,300	200,000	470,000	470,000
361.01-00 Interest Income	104	50	188	
391.01-00 Interfund Transfers				
Total - Parks Improvements CIP Fund	**$ 457,404**	**$ 200,050**	**$ 470,188**	**$ 470,000**
336 Road Development Impact Fees Fund				
363.01-00 Roadway Impact Fees	$ 1,198,414	$ 1,300,600	$ 2,236,000	$ 1,717,000
361.01-00 Interest Income	2,279	4,000	3,939	4,000
389.01-00 Miscellaneous	6,000			
332.01-00 Contributions				
Total - Road Development Impact Fees Fund	**$ 1,206,693**	**$ 1,304,600**	**$ 2,239,939**	**$ 1,721,000**
401 Debt Service Fund				
Property Taxes				
311.01-00 Ad Valorem Tax - Current	9,969,801	11,112,460	11,209,914	12,255,284
311.02-00 Ad Valorem Tax - Delinquent	118,885	117,500	81,511	88,439
311.11-00 Ad Valorem Tax - Penalties and Interest	69,585	75,790	67,138	72,845
311.03-00 Prior Year				
332.01-00 Contributions	1,665,563	1,684,428	1,684,428	1,683,078
361.01-00 Interest Income	263	500	1,000	1,000
389.01-00 Miscellaneous	300			
389.02-00 Reimbursements/Current Year				
391.01-00 Interfund Transfers - Airport	317,145	319,532	319,532	332,582
391.01-01 Interfund Transfers - Golf Course	483,398	485,625	485,625	485,275
391.01-01 Interfund Transfers - Solid Waste	76,457	75,790	75,790	74,101
391.01-00 Interfund Transfers - Hotel/Motel	611,929	660,862	660,862	609,900
Total - Debt Service Fund	**$ 13,313,326**	**$ 14,532,487**	**$ 14,585,800**	**$ 15,602,504**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
501 Airport Fund				
Charges for Services				
319.01-00 Commercial Activities Fee	57,966	50,000	30,000	40,000
386.01-00 Leases and Rents	586,975	820,224	600,000	700,000
389.01-00 Miscellaneous	37,242	25,000	31,900	31,900
389.03-00 Reimbursements			2,838	
389.50-12 Fuel and Oil	1,635,286	1,950,000	1,394,890	1,800,000
389.99-00 Over/Short				
Total Charges for Services	***$ 2,317,469***	***$ 2,845,224***	***$ 2,059,628***	***$ 2,571,900***
Intergovernmental Revenue				
331.10-00 Intergovernmental Revenue - 4B				
335.1101 TXDOT	50,000	50,000	50,000	50,000
Total Intergovernmental Revenue	***$ 50,000***	***$ 50,000***	***$ 50,000***	***$ 50,000***
361.01-00 Interest Income				
391.01-00 Interfund Transfers	**$ 146,500**	**$ -**	**$ 152,787**	**$ 157,370**
Total - Airport Fund	**$ 2,513,969**	**$ 2,895,224**	**$ 2,262,415**	**$ 2,779,270**
521 Solid Waste Fund				
Charges for Services				
344.01-00 Garbage Collection	6,630,336	6,837,604	6,829,150	7,034,025
344.02-00 Landfill - Percent Gross				
344.03-00 Recycling Collection	1,140,592	1,168,402	1,192,093	1,215,935
344.11-00 Brush/Special Pick ups	20,263	20,000	30,000	30,000
344.12-00 Container Rental				
344.31-00 Garbage Penalties	101,811	99,000	110,000	110,000
Total Charges for Services	***$ 7,893,002***	***$ 8,125,006***	***$ 8,161,243***	***$ 8,389,959***
361.01-00 Interest Income	**1,427**	**800**	**5,000**	**5,000**
Miscellaneous				
389.07-00 Proceeds from Insurance	5,750			
389.12-00 Misc - Subject to Sales Tax	77,395	70,856	67,000	67,000
389.01-00 Miscellaneous	92,080	95,000	102,750	102,750
389.03-00 Reimbursements	44			
Total Miscellaneous	***$ 175,269***	***$ 165,856***	***$ 169,750***	***$ 169,750***
391.01-00 Interfund Transfers				
Total - Solid Waste Fund	**$ 8,069,698**	**$ 8,291,662**	**$ 8,335,993**	**$ 8,564,709**
531 Golf Fund				
Charges for Services				
371.01-00 Green Fees	797,833	1,075,101	900,000	990,000
371.02-00 Annual Fees	139,797	174,500	106,000	116,600
371.04-00 Cart Rental	253,095	309,795	285,908	314,499

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
531 Golf Fund				
Charges for Services				
371.08-00 Proshop Sales	133,867	135,000	163,200	135,000
371.11-00 Golf Lessons	21,235	30,000	25,000	27,500
Total Charges for Services	***$ 1,345,827***	***$ 1,724,396***	***$ 1,480,108***	***$ 1,583,599***
361.01-00 Interest Income	**$ 156**			
Miscellaneous				
386.01-00 Leases	23,161	36,750	36,000	36,000
388.05-00 Contributions	290,500	176,000	176,000	
389.01-00 Miscellaneous	8,288			
389.99-00 Over/Short	37			
Total Miscellaneous	***$ 321,986***	***$ 212,750***	***$ 212,000***	***$ 36,000***
391.01-00 Interfund Transfers				
Total - Golf Fund	**$ 1,667,969**	**$ 1,937,146**	**$ 1,692,108**	**$ 1,619,599**
541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental	418,499	449,754	418,500	418,500
Total Charges for Services	***$ 418,499***	***$ 449,754***	***$ 418,500***	***$ 418,500***
Miscellaneous				
389.01-00 Miscellaneous	1,840			
389.03-00 Reimbursements	862			
389.99-00 Over/Short				
Total Miscellaneous	***2,702***	***-***	***-***	***-***
Interfund Transfers				
391.01-00 Interfund Transfers	***204,410***	***279,708***	***123,130***	***278,995***
Total - Civic/Convention Center Fund	**$ 625,611**	**$ 729,462**	**$ 541,630**	**$ 697,495**
601 Self Insurance Fund				
345.01-00 Premiums	5,356,266	5,364,462	5,528,990	6,516,600
345.02-00 Cobra	232,512	240,000	245,500	358,500
361.01-00 Interest Income	285		492	
391.01-00 Interfund Transfers		585,000	1,286,683	-
389.01-00 Miscellaneous	12,032	10,000	10,344	11,000
389.03-00 Reimbursements	3,794			
Total - Insurance Fund	**$ 5,604,889**	**$ 6,199,462**	**$ 7,072,009**	**$ 6,886,100**
704 Faust Library Fund				
388.01-00 Donations	$ 7,819		$ 303	
Total - Faust Library Fund	**$ 7,819**	**$ -**	**$ 303**	**$ -**
772 Federal Courts Awards Fund				
331.11-01 Federal Funds	60,143		85,000	85,000
361.01-00 Interest Income	27		55	-
391.01-00 Interfund Transfers			891	-
Total - Federal Court Awards Fund	**$ 60,170**	**$ -**	**$ 85,946**	**$ 85,000**

REVENUES	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
773 Non-Federal Court Awards Fund				
389.01-00 Miscellaneous	11,509		15,000	15,000
361.01-00 Interest Income	21		43	-
387.01-00 Sale of Property			15,713	-
Total - Non-Federal Court Awards Fund	**$ 11,530**	**$ -**	**$ 30,756**	**$ 15,000**
781 Cemetery Improvements Fund				
326.06-00 Special Permits	475	500	675	500
388.01-00 Donations				
361.01-00 Interest Income	44	50	200	100
373.01-00 Recreation	2,520		(6,420)	
Total - Cemetery Perpetual Care	**$ 3,039**	**$ 550**	**$ (5,545)**	**$ 600**
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax	3,795,217	4,074,229	3,989,153	4,500,000
315.02-00 Penalty	17,760	15,500	8,620	8,620
361.01-00 Interest Income	591	400	1,229	1,500
389.01-00 Miscellaneous	50		50	-
Total - Hotel/Motel Tax Fund	**$ 3,813,618**	**$ 4,090,129**	**$ 3,999,052**	**$ 4,510,120**

BUDGET PROCESS OVERVIEW AND GUIDELINES

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 Budget 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 staff implements to manage and report on the success of the Budget and Plan of Municipal Services. Each step is described following the graphic.



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 financial and capital improvement planning. The City Council holds at least two retreats annually to develop this policy direction.

Community Budget Meetings:
Beginning in FY 2015-16, community budget meetings are now 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, prepares a ***five year financial forecast*** of the General Fund, Debt Service Fund, Equipment Replacement Fund and Self Insurance 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.

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 and expenditure estimates/projections	May
Working budget documents 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 and Guidelines:

The FY 2016-17 Budget, as adopted by City Council, controls expenditures by fund, department and at the expenditure category level for all funds in these categories. These expenditure categories 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 2016-17 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. Each allocation is detailed throughout this document in the various fund and departmental sections.

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 current year 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 budgeted expenditure appropriations. 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 operating and general services 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 13 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.

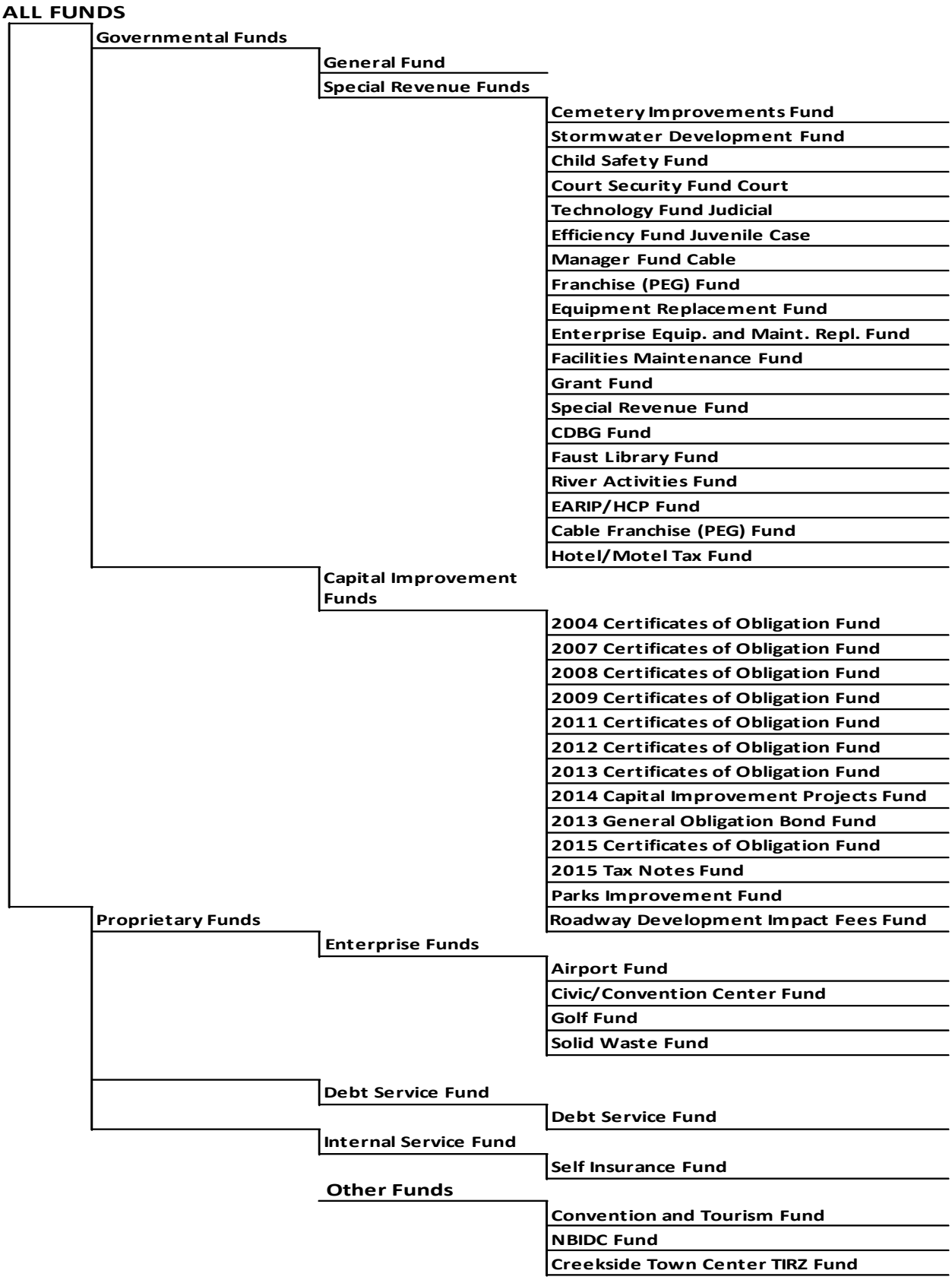
Stormwater Development Fund – is used to account for development fees assessed to support drainage maintenance and upkeep.

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 revenues 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 2016-17 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





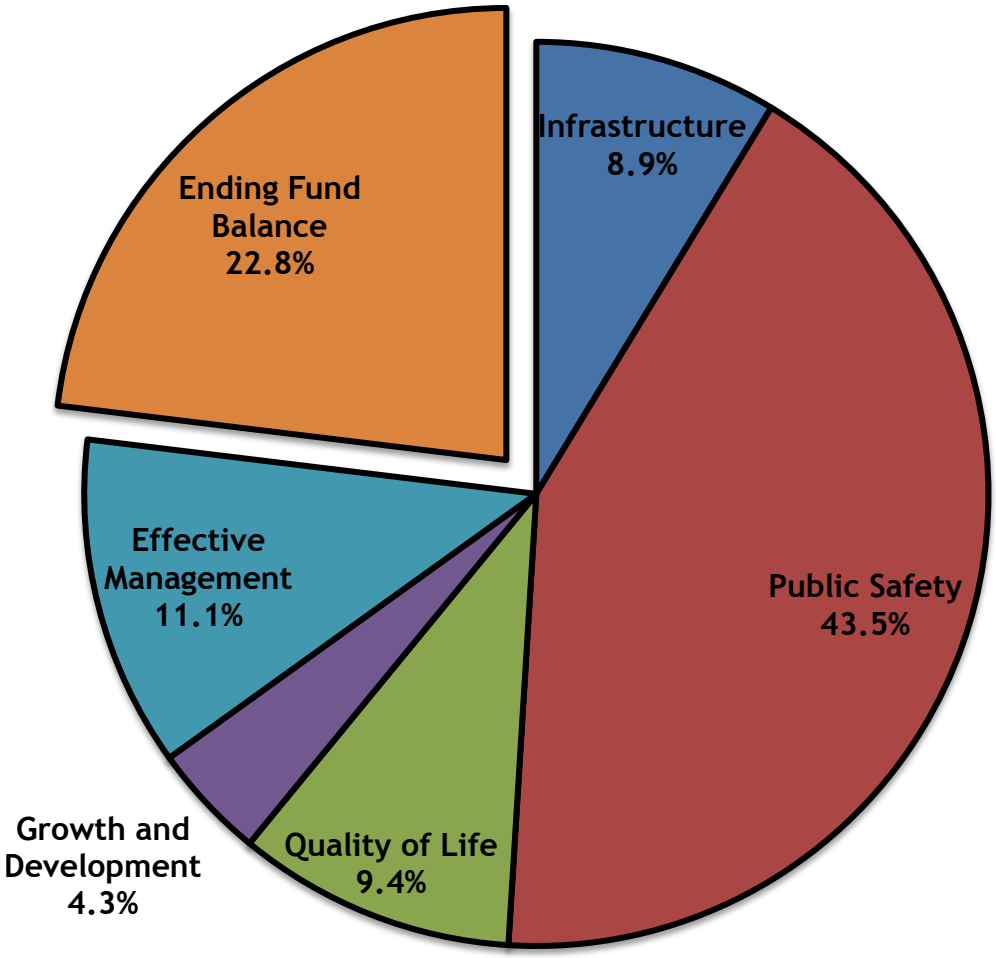
City of New Braunfels General Fund Fiscal Year Ending September 30, 2016				Fund: 101
Available Funds	**FY 2014-15 Actual**	**FY 2015-16 Current Budget**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Beginning Balance				
Undesignated Funds	$ 17,516,315	$ 17,252,957	$ 17,474,888	$ 17,646,518
Revenue				
Property Tax	$ 12,885,096	$ 14,298,805	$ 14,322,041	$ 15,697,047
Sales Tax	17,669,300	18,678,278	19,260,752	20,416,397
Other Taxes and Franchise Fees	8,669,418	9,547,384	9,179,621	10,003,870
Licenses and Permits	3,045,739	2,936,156	3,439,024	3,679,654
Charges for Services	3,397,605	3,214,800	3,864,999	4,124,699
Fines and Forfeitures	1,327,724	1,411,800	1,415,000	1,466,766
Parks and Recreation	1,176,113	1,242,242	1,353,010	1,390,857
Interest Income	49,405	70,000	60,000	70,000
Intergovernmental	82,008	45,000	78,586	45,000
Miscellaneous	1,565,717	1,992,600	2,224,750	2,045,878
Interfund Transfers	740,814	764,259	764,259	823,730
Total Revenue	$ 50,608,939	$ 54,201,324	$ 55,962,042	$ 59,763,898
TOTAL AVAILABLE FUNDS	**$ 68,125,254**	**$ 71,454,281**	**$ 73,436,930**	**$ 77,410,415**
APPROPRIATIONS				
General Government	$ 5,849,519	$ 8,385,969	$ 6,816,366	$ 7,569,565
Planning and Community Development	2,567,720	2,930,657	2,888,401	3,341,165
Public Safety				
Police	13,609,102	14,286,118	14,813,409	16,066,834
Fire	15,134,005	15,023,190	15,955,666	16,910,731
Municipal Courts	545,308	585,206	590,030	662,621
Public Works	5,660,660	6,065,786	6,168,256	6,910,918
Parks and Recreation	4,471,392	4,827,842	4,890,528	5,149,871
Library	2,009,689	2,017,408	1,959,002	2,106,316
Interfund Transfers	802,971	1,397,205	1,708,754	1,028,861
TOTAL OPERATING APPROPRIATIONS	**$ 50,650,366**	**$ 55,519,381**	**$ 55,790,413**	**$ 59,746,880**
Ending Fund Balance	**$ 17,474,888**	**$ 15,934,899**	**$ 17,646,518**	**$ 17,663,535**
TOTAL APPROPRIATIONS	**$ 68,125,254**	**$ 71,454,281**	**$ 73,436,930**	**$ 77,410,415**

Funding for compensation increases will be transferred to the various departments prior to the end of the fiscal year, this funding is currently allocated as a contingency in the general government category above, which is entirely why many FY 2015-16 departmental budgets appear to be well over budget

	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
City Council	$ 40,784	$ 40,350	$ 47,433	$ 51,645
City Attorney	990,875	988,455	921,554	930,283
City Manager	688,680	705,732	752,926	783,546
City Secretary	241,212	263,138	250,675	291,937
Information Technology	983,263	1,070,224	1,116,222	1,648,192
Capital Programs	59,484	252,863	227,289	518,711
Total Administration	$ 3,004,298	$ 3,320,763	$ 3,316,099	$ 4,224,315
Human Resources	645,894	690,141	689,707	817,227
Finance	854,753	961,706	914,130	1,008,023
Information Technology	-	-	-	-
Total Finance and IT	854,753	961,706	914,130	1,008,023
Planning and Community Development				
Planning	717,531	950,554	901,085	989,631
Environmental Services	956,443	1,002,765	993,262	1,070,953
Building Inspection	831,969	907,888	925,549	1,107,100
Main Street	61,777	69,450	68,505	173,482
Total Planning and Community Dev.	$ 2,567,720	$ 2,930,657	$ 2,888,401	$ 3,341,165
Police				
Administration	1,605,249	1,690,720	1,677,223	1,822,761
Patrol	7,390,394	7,903,688	7,939,815	8,822,885
Criminal Investigations	2,621,721	2,769,567	3,015,461	3,291,897
Support Services	1,991,738	1,922,144	2,180,910	2,129,290
Total Police	$ 13,609,102	$ 14,286,118	$ 14,813,409	$ 16,066,834
Municipal Courts	$ 545,308	$ 585,206	$ 590,030	$ 662,621
Fire				
Operations	12,948,702	12,751,972	13,612,594	14,426,053
Support Services	2,061,182	2,146,938	2,217,322	2,349,476
Emergency Management	124,121	124,280	125,749	135,202
Total Fire	$ 15,134,005	$ 15,023,190	$ 15,955,666	$ 16,910,731
Public Works				
Engineering	1,364,076	1,405,456	1,403,204	1,693,567
Streets	3,219,481	3,312,693	3,456,105	3,626,172
Drainage	629,855	782,198	759,196	888,193
Facilities Maintenance	447,248	565,439	549,751	702,987
Capital Programs	-	-	-	-
Total Public Works	$ 5,660,660	$ 6,065,786	$ 6,168,256	$ 6,910,918

	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Parks				
Administration	782,513	849,349	879,947	871,580
Recreation	487,241	569,777	572,832	618,529
Aquatics	599,950	590,357	592,652	625,206
Rangers	176,724	256,712	265,299	276,117
Maintenance	2,258,828	2,369,406	2,391,870	2,561,466
Athletics	166,136	192,240	187,928	196,972
Total Parks	$ 4,471,392	$ 4,827,842	$ 4,890,528	$ 5,149,871
Library Services				
Library	$ 1,757,401	$ 1,787,529	$ 1,715,658	$ 1,841,142
Westside Community Center	252,288	229,879	243,344	265,174
Total Library	$ 2,009,689	$ 2,017,408	$ 1,959,002	$ 2,106,316
Non-Departmental - General Government	$ 1,344,574	$ 1,463,859	$ 1,896,430	$ 1,420,000
Interfund Transfers	802,971	1,397,205	1,708,754	1,028,861
Contingencies	-	1,949,500	-	100,000
Total Non-Departmental	$ 2,147,545	$ 4,810,564	$ 3,605,184	$ 2,548,861
Total General Fund	$ 50,650,366	$ 55,519,381	$ 55,790,413	$ 59,746,880

FUND BALANCE



Strategic Priority	Allocation
Public Safety	$33,640,186
Effective Management	8,598,426
Quality of Life	7,256,187
Growth and Development	3,341,165
Infrastructure	6,910,918
Ending Fund Balance	17,663,535
Total	**$77,410,415**

ENDING FUND BALANCE **General Fund: 101**

Program Description:

The FY 2016-17 Budget includes $17,663,535, 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 was modified slightly to 30 percent of recurring General Fund expenditures and transfers. That target remains the same for FY 2016-17.

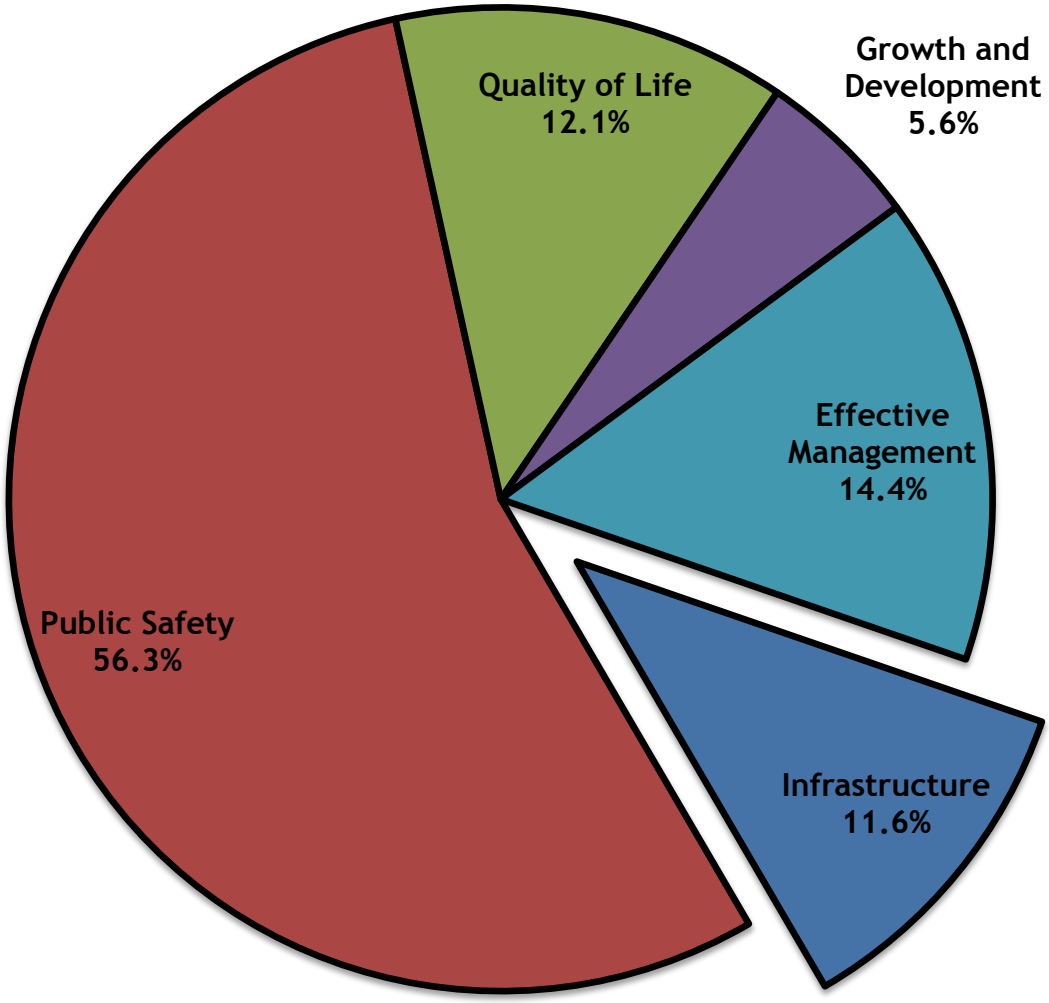
Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Ending Fund Balance	$17,474,888	$17,646,518	$17,663,535
Total Appropriations	***$17,474,888***	***$17,646,518***	***$17,663,535***

Program Justification and Fiscal Analysis:

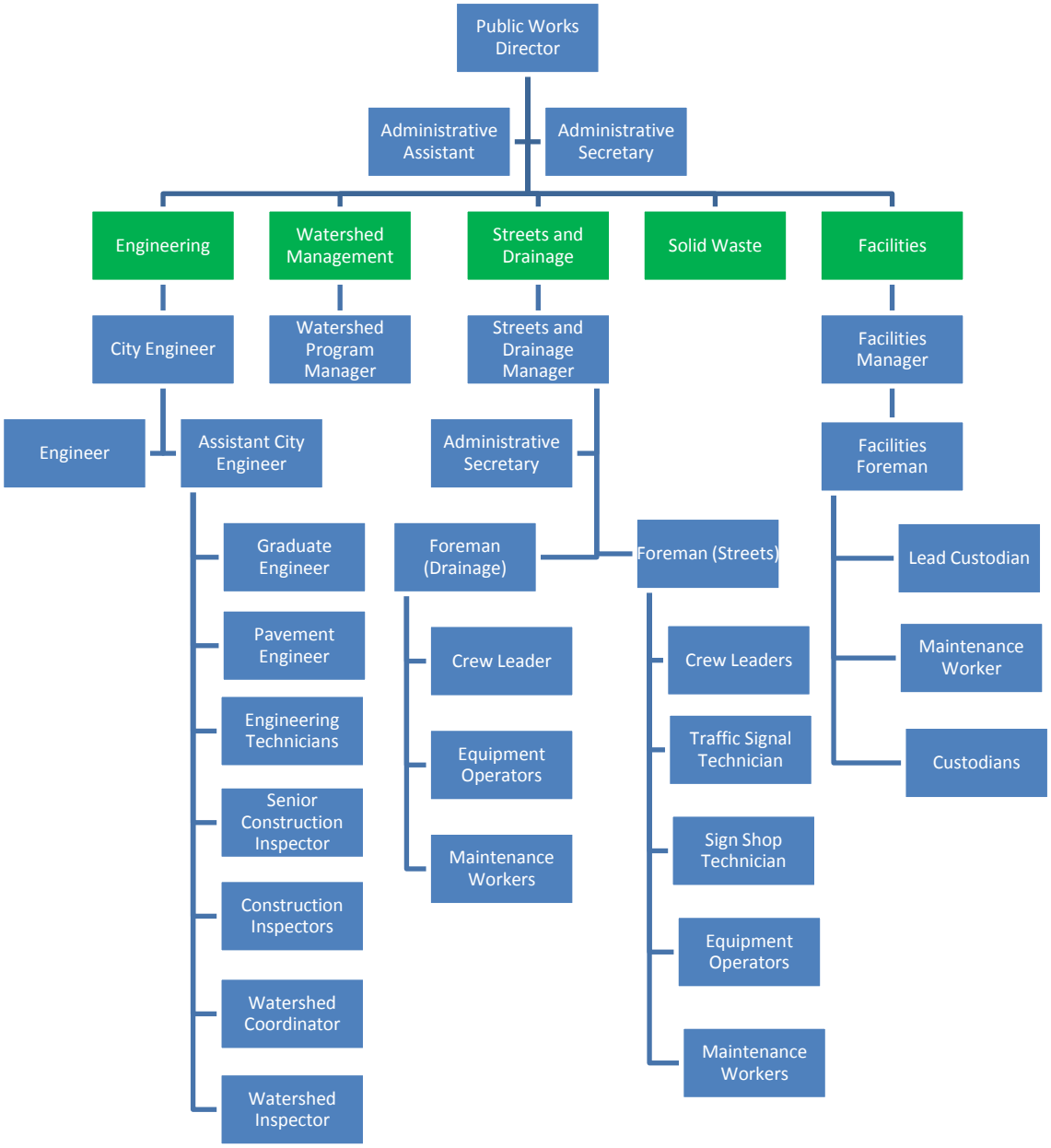
The City Council has set a policy to maintain a fund balance in the General Fund equal to at least 25 percent of the budgeted expenditures in this fund. The FY 2016-17 Budget includes an ending balance that exceeds that requirement to protect the City's debt rating and maintain financial stability. The $17,663,535 fund balance represents 29.56 percent of **all** budgeted expenditures in the General Fund. The fund balance totals 30.04 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 2016-17 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 2016-17 no fund balance will be utilized for recurring expenditures. In fact, the FY 2016-17 General Fund Budget is utilizing recurring revenues to support one time expenditures/initiatives.

Infrastructure



Strategic Priority	Allocation
Public Safety	$33,640,186
Effective Management	8,598,426
Quality of Life	7,256,187
Growth and Development	3,341,165
Infrastructure	6,910,918
Total	**$59,746,880**

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS **General Fund: 101**

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.

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Engineering:			
Number of commercial and residential permits reviewed and completed	497	514	615
Percentage of commercial and residential permit reviews completed within ten business days	79%	64%	50%

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Number of plat reviews completed	201	225	270
Percentage of plat reviews completed within ten business days	100%	100%	100%
Number of traffic service requests	95	114	137
Percentage of traffic service requests processed within 20 business days	70%	60%	50%
Streets:			
Street Rehabilitation (lane miles)	N/A	3.4	3
Mill and overlay lane miles	1.17	2.64	3
Level-up lane miles completed by City forces	6.02	2.6	3
Seal coat (chip seal) lane miles	7.63	10	10
Crack sealing lane miles completed by City forces	23.65	21.36	22
Pot hole repairs completed by City forces	5,143	4,506	4,824
Signs repaired or installed by City forces	1,170	1,010	1,090
Percentage of regulatory sign and signal maintenance requests completed within 12 hours	100%	98%	98%
Number of street service requests processed	661	479	568
Percentage of high priority street repair service requests completed within 10 business days	99%	90%	90%
Percentage of uncomplicated lower priority street repair service requests completed within 30 business days	100%	90%	90%
Drainage:			
Maintenance level projects completed (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	5,596	6,432	6,432
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	152	159
Easement conversions to public maintenance acres maintained	4	3	4
Number of drainage service requests processed	404	360	400
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	100%	90%	90%

Performance Measures:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Facilities Maintenance:			
Total of submitted service requests	680	720	750
Percentage of customer work orders responded to within 24 hours	97%	96%	95%
Percentage of completed service requests	95%	95%	95%
Janitorial service square footage per FTE	22,586	23,636	36,994
Development and implementation of Preventative Maintenance Programs	12	12	6
Energy conservation projects completed	2	2	2
Total pounds of Hazardous Waste Florescent lighting dispose of and manifested	424.9	400	320
Number of preventative maintenance work orders	279	320	325
Percentage of preventative maintenance work orders completed	89%	86%	87%
Water Resource and Watershed Management:			
Amount of litter collected from river services contract	29,287	32,215	33,826
Participation in regional water planning initiatives (Region L, GBC, EARIP, etc)	25%	35%	30%
Development and implementation of the MS4 program	25%	15%	10%
Percentage completion of EARIP/EAHCP annual mitigation initiatives	25%	25%	25%
Percentage of MS4 compliance with defined control measures	25%	25%	35%

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$2,785,162	$3,215,292	$3,654,082
Operation Expenditures	2,830,073	2,943,964	3,124,336
Capital Expenditures	45,425	9,000	132,500
Total Appropriations	***$5,660,660***	***$6,168,256***	***$6,910,918***

Program Justification and Fiscal Analysis:

The FY 2016-17 Public Works Budget increases overall in comparison to the FY 2015-16 estimates, with several factors contributing to this change. In FY 2016-17, 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. Employee expenditures also increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well. In addition, FY 2016-17 includes funding associated with the market/cost of living adjustment compensation increases recommended in the proposed budget. More information on those increases can be found on pages 185-186.

Operating expenditures increase slightly. Several line items were actually reduced through budget analysis. However, the FY 2016-17 proposed budget increases annual street maintenance funding by $114,000 to an annual total of $1,800,000 for contract street repair/enhancement as well as street repair materials (for work completed by internal crews).

Capital expenditures in FY 2016-17 include the purchase of a traffic signal cabinet ($9,000) and traffic signal bucket truck ($100,000). 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 as well as the proper vehicle to maintain and repair the signals are essential.

Program Changes – Two positions are proposed to be added to the Public Works Department in FY 2016-17. The first position is a Pavement Engineer. This position will enhance the City's efforts in regards to street maintenance and repair efforts. Specifically, this position will be responsible for the application and analysis of the City's pavement management software system, Cartegraph. This position in funded for nine months ($67,121 in FY 2016-17 and $89,495 annually). An additional $4,900 is included for one time expenditures associated with this position. The second position proposed to be added is a Construction/Street Inspector. This position will divide their efforts between inspection of new residential and commercial development as well as Capital Program inspection (road projects). This position is funded for nine months ($42,375 in FY 2016-17 and $56,500 annually). An additional $28,725 is included for one time expenditures, which includes a vehicle. The remaining $74,500 is allocated for a custodial services contract for the new City Hall facility.

Authorized Full Time Equivalent (FTE)

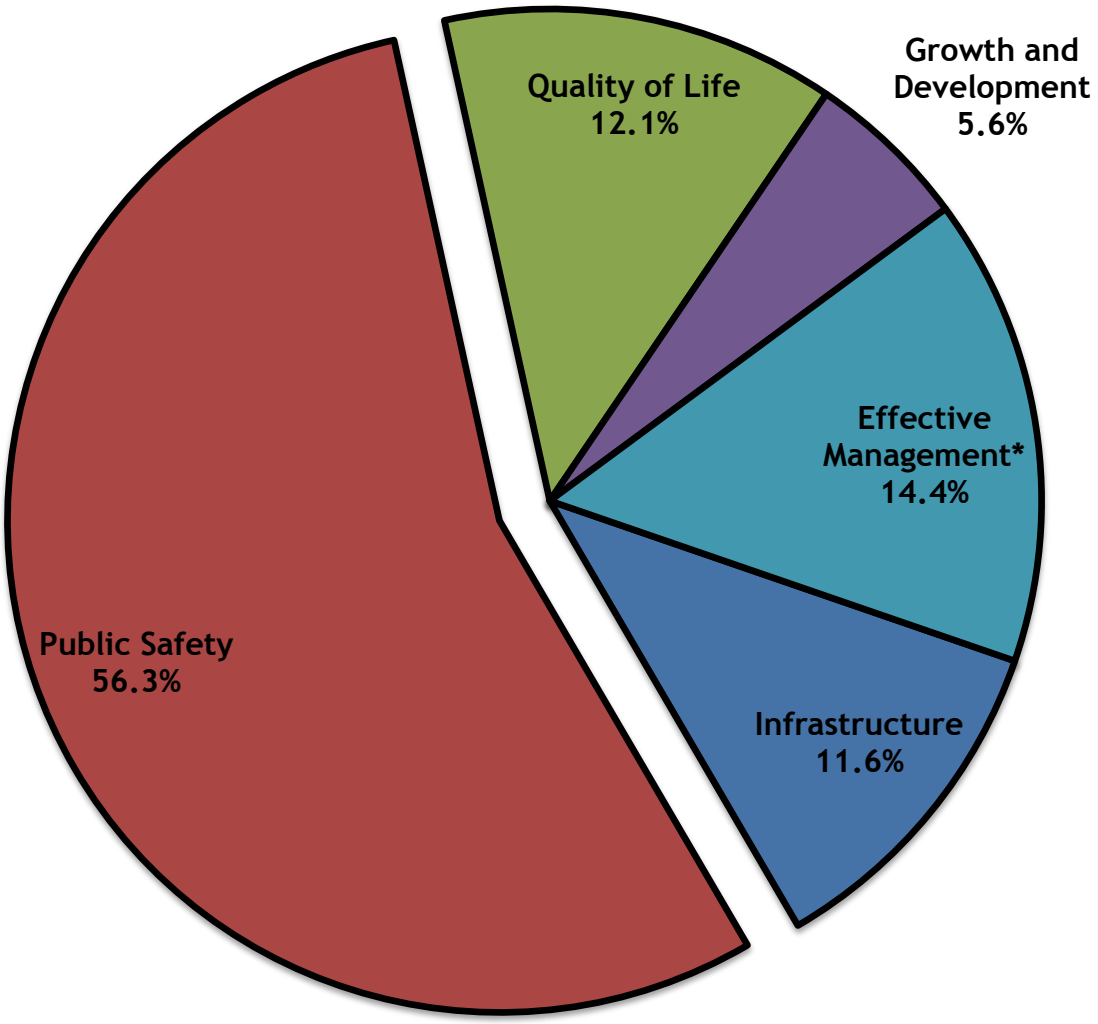
	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Engineering:			
Public Works Director*	1	1	1
Assistant City Engineer	1	2	2
Assistant Director of Public Works*	0.5	0	0
Administrative Assistant	1	1	1
Administrative Secretary	0	1	1
City Engineer	1	1	1
Construction Inspector	2	3	3
Engineer	1	1	1
Engineering Technician	1	2	2
Graduate Engineer	1	1	1
Pavement Engineer	0	0	1

Senior Construction Inspector	1	1	1
Streets/Construction Inspector	0	0	1
Subtotal – Engineering	10.5	14	14
Streets:			
Administrative Assistant	1	1	1
Crew Leader	2	2	2
Equipment Operator I	4	4	4
Equipment Operator II	4	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	0	0	0
Traffic Signal Foreman	1	1	1
Subtotal – Streets	18	18	18
Drainage:			
Crew Leader	1	1	1
Equipment Operator I	5	6	6
Foreman	1	1	1
Maintenance Worker	2	2	2
Watershed Coordinator	1	1	1
Watershed Inspector	1	1	1
Subtotal – Drainage	11	12	12
Facilities Maintenance:			
Custodian	2	2	2
Facilities Foreman	1	1	1
Facilities Manager*	0	1	1
Lead Custodian	1	1	1
Maintenance Worker	2	2	2
Subtotal – Facilities Maintenance	6	7	7
Total Authorized FTE	***45.5***	***51***	***53***

* A portion of the Public Works Director salary and benefits is charged to the Solid Waste Fund (approximately 40% in FY 2016-17)

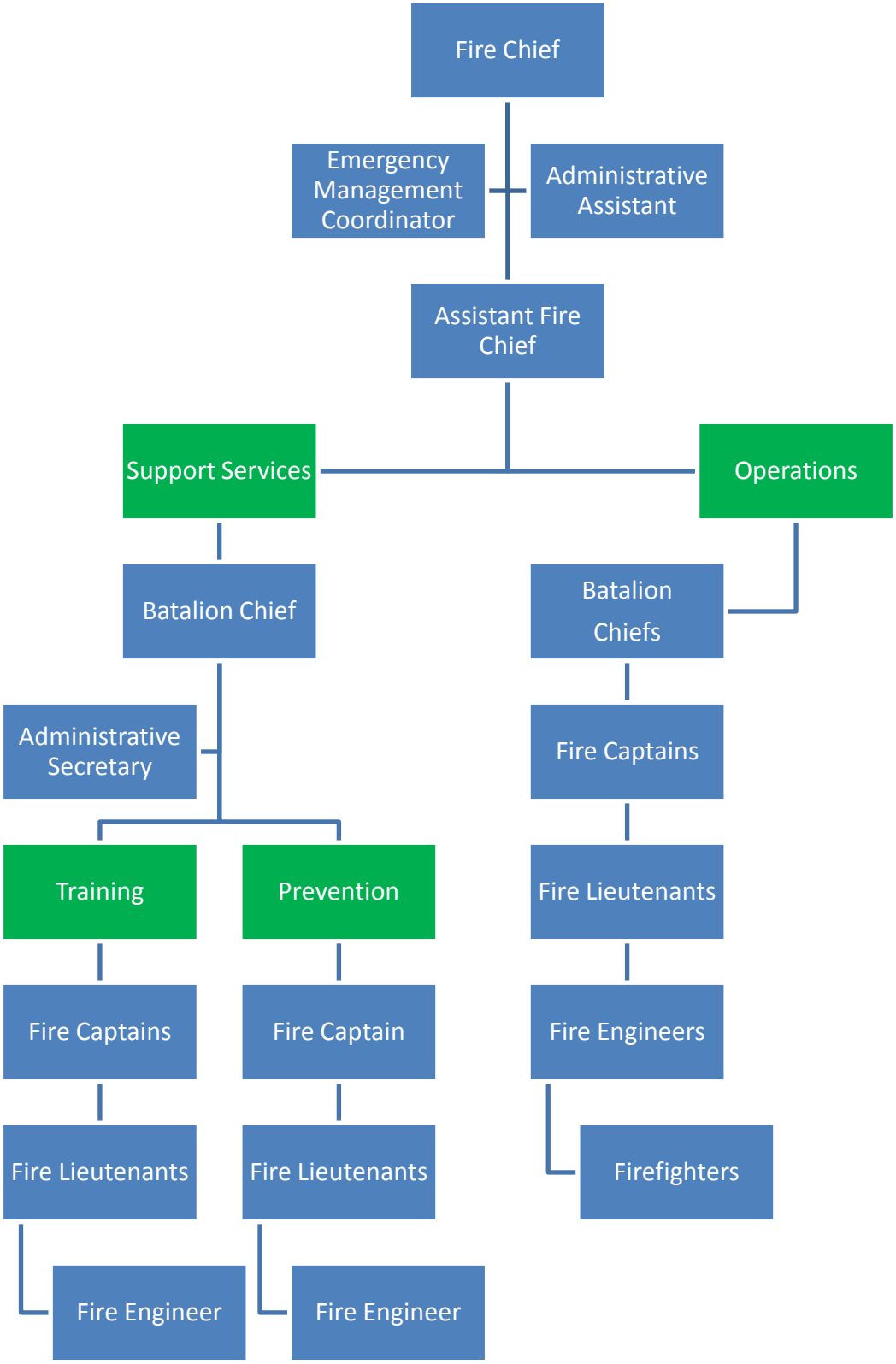
* The Watershed Program Manager is in the Public Works Department; however, this position is authorized and funded in other funds. Until FY 2014-15, the Facilities Manager was authorized and funded in the Facilities Maintenance Fund, however all financial resources have been exhausted from that fund. Therefore, this position will be funded out of the General Fund in FY 2016-17

PUBLIC SAFETY



Strategic Priority	Allocation
Public Safety	$33,640,186
Effective Management	8,598,426
Quality of Life	7,256,187
Growth and Development	3,341,165
Infrastructure	6,910,918
Total	**$59,746,880**

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.

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Fire Services:			
Damage caused by fire			
City of New Braunfels	$890,613	$1,378,989	$1,000,000
ESD 7	$123,790	$2,800,000	$1,000,000
Smoke detectors issued/inspected/updated	440	425	450
Fire safety inspections for businesses and residents	2,506	4,000	4,400
Paramedics in the Fire Dept as a percent of total uniform staff	81%	85%	90%
Response times			
Structure Fire	5:36	5:21	5:05
EMS	6:21	5:41	5:30
Injury prevention programs held	13	15	15
Total number of staff training hours	39,210	70,000	75,000
Emergency Management:			
Number of community education contact hours	5,786	5,988	4,000
Number of internal training contact hours	2,471	5,942	3,800
Trained Community Emergency Response Team volunteers	65	79	80
Percentage of staff completing required Incident Command System trainings	55%	55%	62%
Tabletop exercises completed	7	8	8
Interlocal collaboration/training contact hours	925	624	680

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$13,194,615	$14,252,839	$14,973,835
Operation Expenditures	1,728,783	1,702,827	1,911,082
Capital Expenditures	210,607	0	25,814
Total Appropriations	***$15,134,005***	***$15,955,666***	***16,910,731***

Program Justification and Fiscal Analysis:

The FY 2016-17 Fire Department budget increases in comparison to the FY 2015-16 estimates. The increase is driven by multiple factors. Employee expenditures increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well. In addition, FY 2016-17 includes funding associated with the market, step plan (uniform personnel only) and cost of living adjustment compensation increases recommended in the proposed budget. More information on those increases can be found on pages 185-186. The FY 2016-17 employee expenditure budget also includes $35,500 to purchase replacement all weather jackets. During the budget workshops, The City Council gave direction to staff to include three Fire Incident Officers positions (FIO) to the organization. These positions will be funded for six months in FY 2016-17.

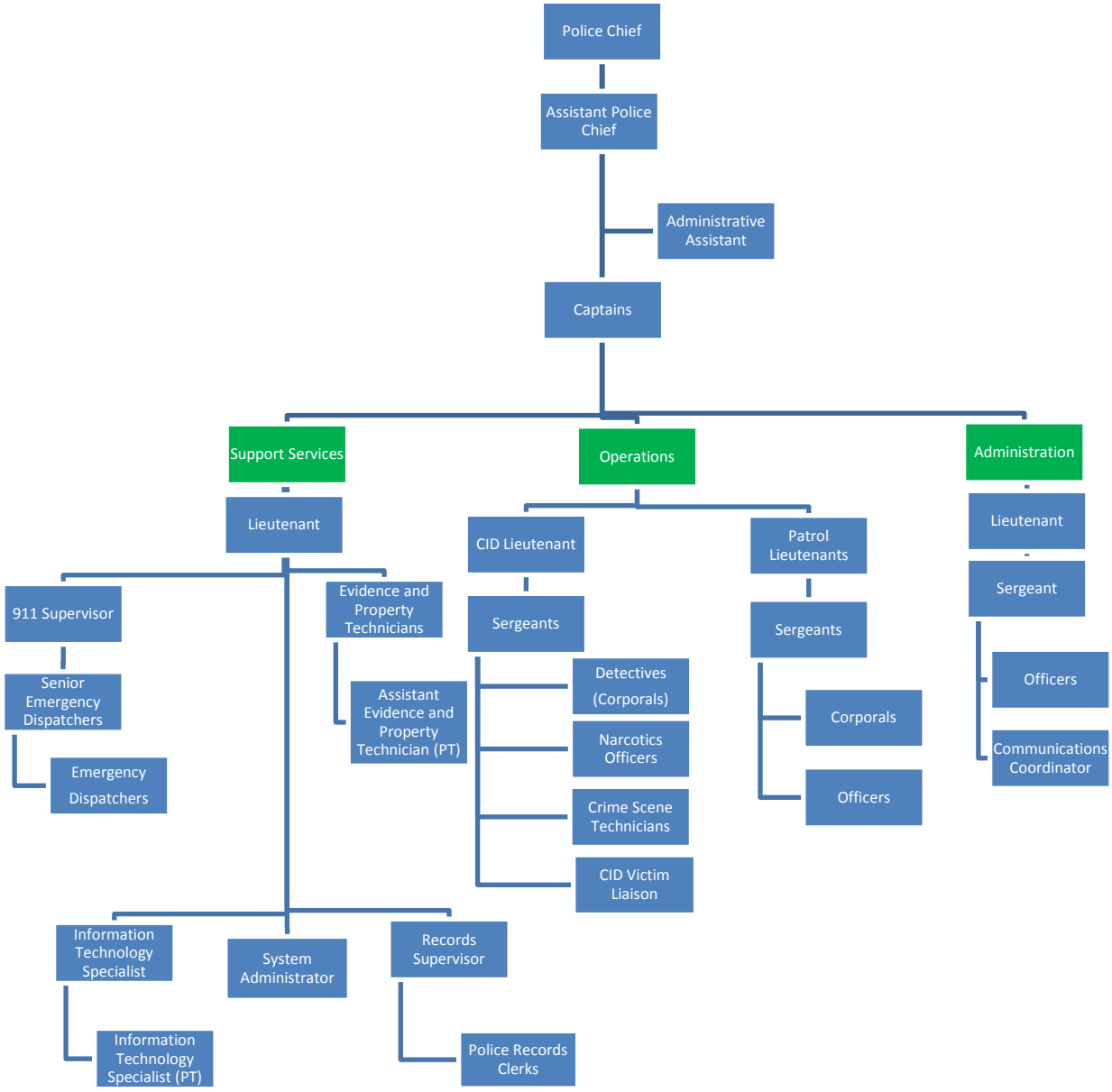
Operating expenditures increase as well. Again, this is driven by several factors and initiatives. First, funding is included to purchase a portion of fire suppression bunker gear that is up for scheduled replacement. Secondly, funding is included to support the first year lease payment of to purchase a replacement ambulance ($51,469). The useful life of an ambulance is approximately eight years. Staff intends to lease purchase for a term of no more than five years. Funding is also included in FY 2016-17 for several one-time purchases/initiatives such as the completion of the ICMA Police/Fire staffing study.

Capital expenditures of $25,814 are also included to purchase a swift water rescue boat, vehicle rescue/extrication equipment and two thermal imaging cameras.

Authorized Full Time Equivalent (FTE):	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Fire Support Services:			
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	4	3	3
Total – Fire Support Services	13	13	13
Emergency Management:			
Emergency Management Coordinator	1	1	1

Authorized Full Time Equivalent (FTE):	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Total – Emergency Management	1	1	1
Fire Operations:			
Battalion Chief	3	3	3
Fire Captain	3	3	3
Fire Engineer	39	39	39
Fire Lieutenant	18	18	21
Firefighter	57	57	57
Total – Fire Operations	120	120	123
Total Uniform FTE	***130***	***130***	***133***
Total Non-Uniform FTE	***4***	***4***	***4***
Total Authorized FTE	***134***	***134***	***137***

POLICE DEPARTMENT



POLICE DEPARTMENT **General Fund: 101**

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

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

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

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

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

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

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Administration:			
Internal Affairs Investigations	5	10	8
Commendations	46	30	36
Training contact hours			
Internal training contact hours	17,512	18,500	19,500
External training contact hours	8,397	8,500	9,000
Percentage of internal training hours	66%	69%	68%
Number of youth exposed to Operation Intervention	620	540	800
Percentage of Police Department employees who report good morale (measured by annual internal survey)	57%	51%	60%
Operations:			
Serious crimes that result in arrest or cleared for prosecution	388	550	600
Number of injury accidents responded to	134	250	275
Number of preventable Police Department fleet accidents	9	9	8
Number of DWI arrests	387	390	400

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Dollar value of narcotics seized in the City	$176,231	$150,000	$200,000
Average time from intake of serious or crimes in progress calls until first officer on scene	6:50	6:30	6:10

Appropriations:

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Employee Expenditures	$11,834,006	$13,125,489	$14,216,323
Operation Expenditures	1,474,130	1,631,894	1,655,361
Capital Expenditures	300,966	56,026	195,150
Total Appropriations	***$13,609,102***	***$14,813,409***	***$16,066,834***

Program Justification and Fiscal Analysis:

The FY 2016-17 Police Department Budget shows a significant increase overall in comparison to the FY 2015-16 estimates. The employee expenditure budget increases for several reasons. First, funding is included for proposed market, cost of living and step plan (non-uniform) compensation increases. Secondly, the budget proposes an increase to the employer portion to the City's Self Insurance Fund; this increased contribution is reflected in the employee expenditures for FY 2016-17. Employee premium increases are also proposed as well and included in the Self Insurance Fund budget. At last, the baseline employee expenditures fully fund all authorized positions.

Operating expenditures actually decrease in FY 2016-17, mainly as a result of one time expenditures allocated in FY 2015-16. However, the FY 2016-17 operating expenditure allocation does include funding for the ICMA staffing study as well as the first year payment stemming for a recent lease purchase of a new in-car camera inventory for all police pursuit vehicles.

Capital expenditures of $195,150 are included to purchase five hand held radios for the reserve officers ($32,500) as well as purchase three unmarked police vehicles ($75,000). Currently, three uniformed positions in CID are assigned seized unmarked vehicles. These vehicles are designed to be used for undercover purposes. These new vehicles will be assigned to them as their take home vehicle as well to be used on other non-undercover related assignments and tasks. The remaining capital expenditures are part of the program changes described below.

Program Changes – Program changes in FY 2016-17 include four additional officer positions, which will be funded for nine months ($159,059 in FY 2016-17 and $212,080 annually). These three officers will all be assigned to the Patrol Division. Funding is included to purchase essential equipment associated with the new officers as well as one new patrol vehicle, spare vehicles will be utilized for the other three officers. One additional Crime Scene Technician is included in FY 2016-17 – nine month funding. Funding is also included for necessary equipment, supplies and vehicle. This role was added to the organization last fiscal year, the force multiplier and increased efficiency impact has been so successful that the FY 2016-17

budget proposes two Crime Scene Technicians are warranted. Funding is also included to add one Emergency Dispatcher to the Support Services division. At last, funding is also included to add three Records Clerks to the Support Services division. These positions will be funded for nine months.

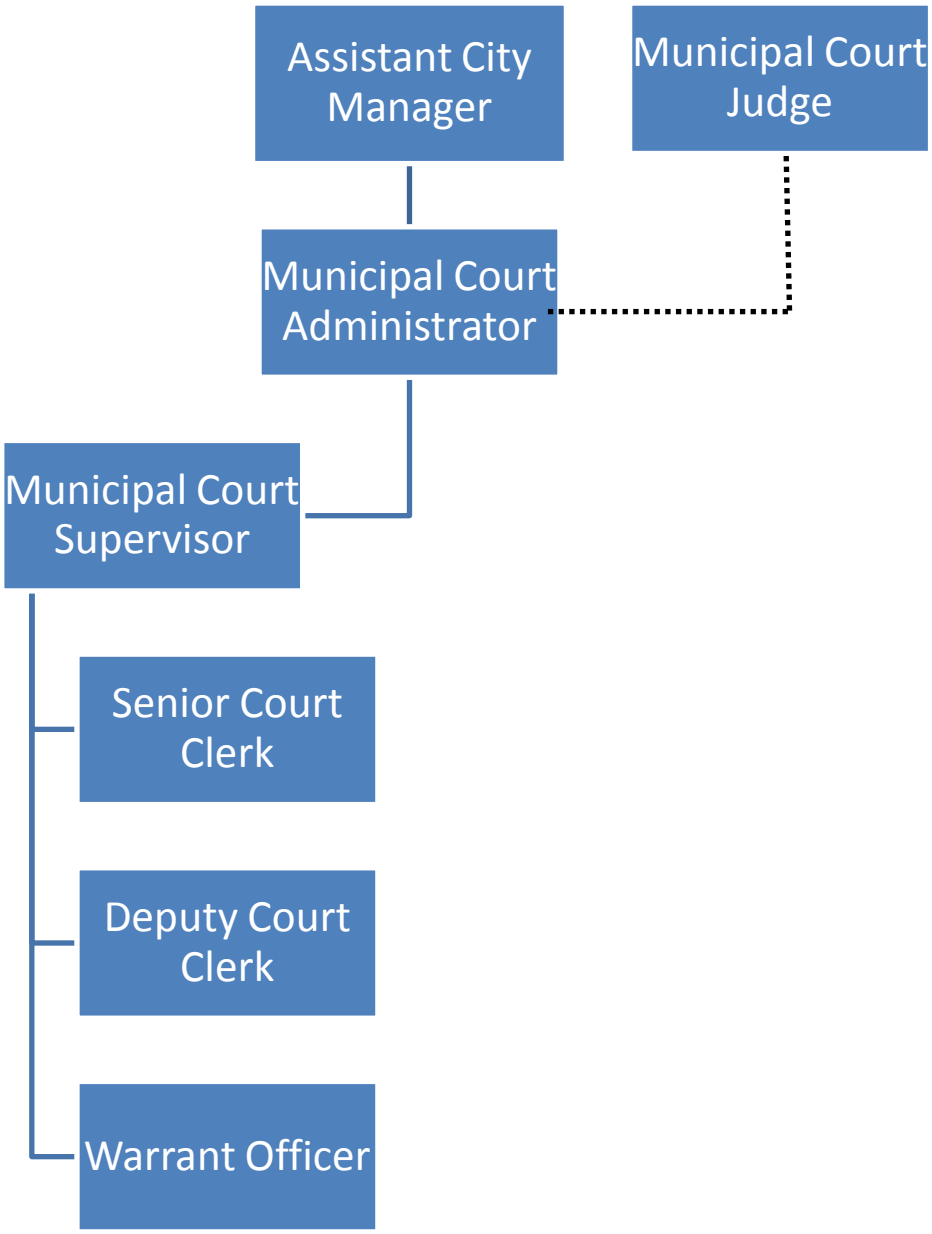
Authorized Full Time Equivalent (FTE)

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Administration:			
Police Chief	1	1	1
Administrative Assistant	1	1	1
Assistant Police Chief	1	1	1
Communications Coordinator	1	1	1
Police Captain	3	3	3
Police Lieutenant	1	1	1
Police Officer	3	3	3
Police Sergeant	1	1	1
Subtotal – Administration	12	12	12
Support Services:			
Assistant Evidence and Property Technician (Part time) (1 at 20 hrs/wk)	0.5	0.5	0.5
Emergency Dispatcher	12	12	13
Evidence and Property Technician	2	2	2
Information Technology Specialist	1	0	0
Information Technology Specialist (Part time) (1@ 20 hrs/wk)	0.5	0.5	0.5
Fleet Technician II	1	1	0
Fleet Technician III	0	0	1
Police 911 Supervisor	1	1	1
Police Lieutenant	1	1	1
Police Records Clerk	5	5	8
Records Supervisor	1	1	1
Senior Emergency Dispatcher	3	3	3
System Administrator	1	0	0
Subtotal – Support Services	29	27	31
Patrol:			
Police Corporal	7	7	7
Police Lieutenant	2	2	2
Police Officer	63	63	67
Police Sergeant	7	7	7
Subtotal – Patrol	79	79	83

Authorized Full Time Equivalent (FTE)

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Criminal Investigation:			
Crime Scene Technician	0	1	2
Crime Victim's Liaison	0	1	1
Information Technology Specialist (Part time) (1@ 20 hrs/wk)	0	0.5	0.5
Police Corporal	12	13	13
Police Lieutenant	1	1	1
Police Officer	7	10	10
Police Sergeant	3	3	3
Subtotal – Criminal Investigation	23	29.5	30.5
Total Uniform FTE	***113***	***117***	***121***
Total Non-Uniform FTE	***30***	***30.5***	***35.5***
Total Authorized FTE	***143***	***147.5***	***156.5***

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.

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Time from defendant's not guilty plea to pre-trial	27.5	60	45
Time to issue warrant due to no initial appearance (days)	42.5	90	60
Online credit card payments as a percent of total receipts	36%	30%	35%
Time to issue capias due to non payment	78.75	81.2	65
Number of Municipal Court youth program participants	70.75	59.5	70

Appropriations:

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Employee Expenditures	$516,643	$563,581	$626,988
Operation Expenditures	28,665	26,449	35,633
Total Appropriations	***$545,308***	***$590,030***	***$662,621***

Program Justification and Fiscal Analysis:

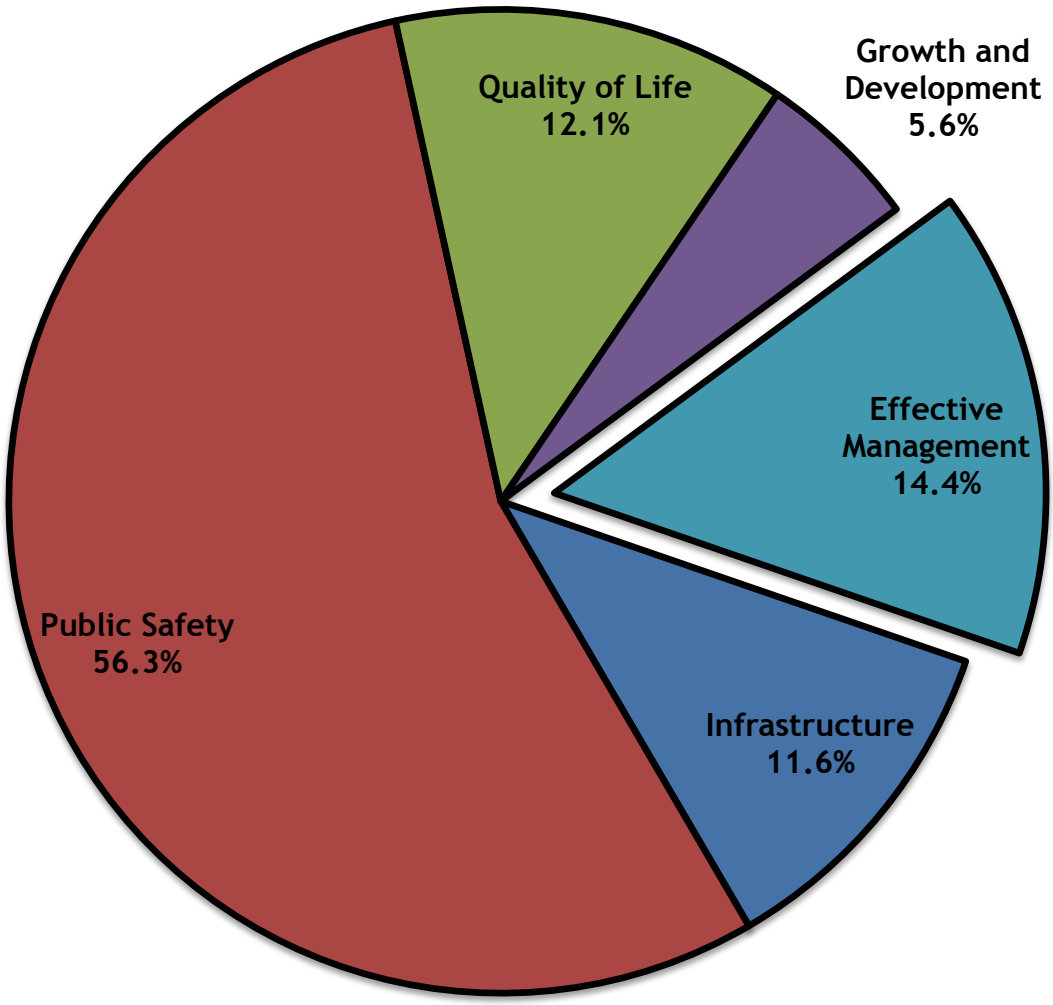
In comparison to the FY 2015-16 estimates, the FY 2016-17 Budget for Municipal Court increases overall. This is driven mainly by employee expenditures. In FY 2015-16, several vacancies occurred, creating a savings in employee expenditures; in FY 2016-17 all authorized positions are fully funded. Secondly, funding is included for proposed market/cost of living adjustment compensation increases. Employee expenditures also increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well.

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Municipal Court Administrator	1	1	1
Municipal Court Judge	1	1	1
Municipal Court Supervisor	0	1	1
Court Supervisor	0	0	1
Deputy Court Clerk	4	4	3
Senior Court Clerk	2	1	1
Warrant Officer*	1	1	1
Total Authorized FTE	***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



Strategic Priority	Allocation
Public Safety	$33,640,186
Effective Management	8,598,426
Quality of Life	7,261,187
Growth and Development	3,341,165
Infrastructure	6,910,918
Total	**$59,746,880**

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.

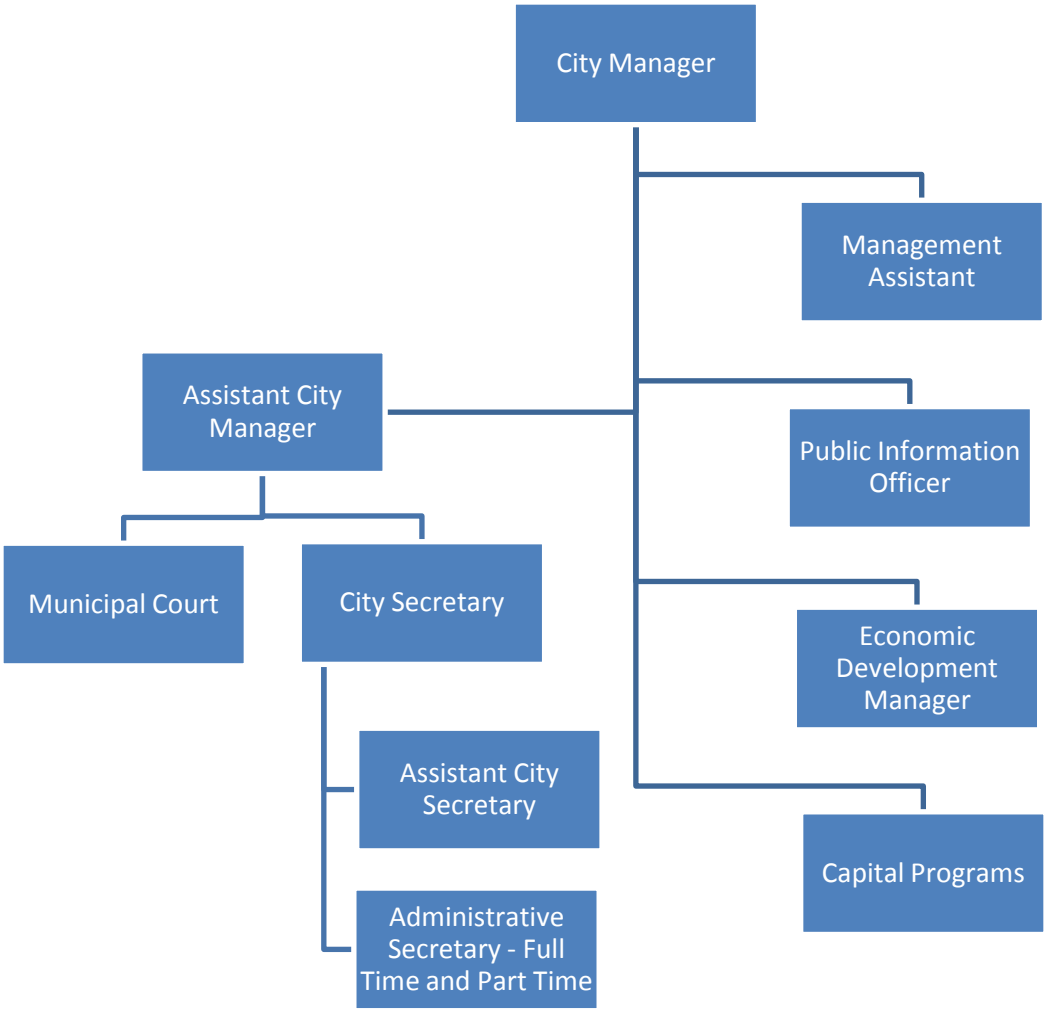
Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$0	$22,607	$32,295
Operation Expenditures	40,784	24,826	19,350
Total Appropriations	***$40,784***	***$47,433***	***$51,645***

Program Justification and Fiscal Analysis:

The FY 2016-17 Budget for City Council increases slightly in comparison to the FY 2015-16 estimates.

CITY ADMINISTRATION



CITY ADMINISTRATION **General Fund: 101**

Mission:

City Manager:

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

City Secretary:

To provide administrative support to the City Council and staff and to manage and preserve the official records of the City of New Braunfels while providing quality assistance to the public in locating government information maintained by the City, as required by law.

Vision:

City Manager:

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

City Secretary:

The City Secretary's Office is dedicated to achieving a superior level of customer service and improving public access to municipal records and related information by utilizing state-of-the-art technology.

Goals/Objectives:

City Manager:

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

City Secretary:

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

Department Description:

City Manager:

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

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

City Secretary:

The City Secretary provides administrative and policy support to City Council, boards, 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 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
City Manager:			
Number of citizen outreach events	179	174	180
Public service recognition awards	12	81	85
Number of employees recognized annually for outstanding contributions to the mission and values of the City	88	29	29
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			
- Fitch	AA	AA	AA
- Standard and Poor's	AA-	**AA**	**AA**
Collaboration events/opportunities with surrounding communities/entities	135	153	160
Public Information Officer:			
Internal/staff development projects	9	9	9
Number of media releases	260	238	240
Number of printed stories from media releases	474	430	430
Number of TV/Radio coverage spots	444	300	250
Public information initiatives	17	16	16
City Secretary:			
Open record requests received and processed	576	684	750
Average response time on open record requests (days)	6.55	7.0	7.5
Lobby customers served (daily)	17.52	18.4	19.2
Phone calls received (daily)	21.2	19.5	20.0

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
City Manager's Office and City Secretary			
Employee Expenditures	$820,017	$890,777	$937,188
Operation Expenditures	109,875	112,824	138,295
Capital Programs*			
Employee Expenditures	14,906	169,802	464,061
Operation Expenditures	44,578	57,487	54,650
Total Appropriations	***$989,376***	***$1,230,890***	***$1,594,194***

*****A description of the Capital Program Division can be found on pages 327-329 in the Capital Improvement Fund section of the document which includes an organization chart and table of authorized full time equivalent (FTE) for that division.

Program Justification and Fiscal Analysis:

The combined City Manager's Office/City Secretary's office increases in employee expenditures and slightly decreases in operating expenditures. The increase in employee expenditures is driven by added funding for proposed market and cost of living compensation increases. More information on those increases can be found on pages 185-186. Employee expenditures increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well.

Employee expenditures in the Capital Programs division increase significantly in FY 2016-17. This is driven by the two factors mentioned above. However, the increase is mainly attributable to the continued strategy of shifting the current staffing costs from debt funds to the General Fund. In FY 2016-17, the Capital Project Specialist, and two Construction Inspectors were shifted over to the General Fund. This will help to preserve a larger portion of the 2013 bond program contingencies for the projects. Beginning in FY 2016-17, the only remaining capital programs staff supported by debt proceeds will be the three existing Capital Project Managers and 70 percent of the costs associated with the Real Estate Manager.

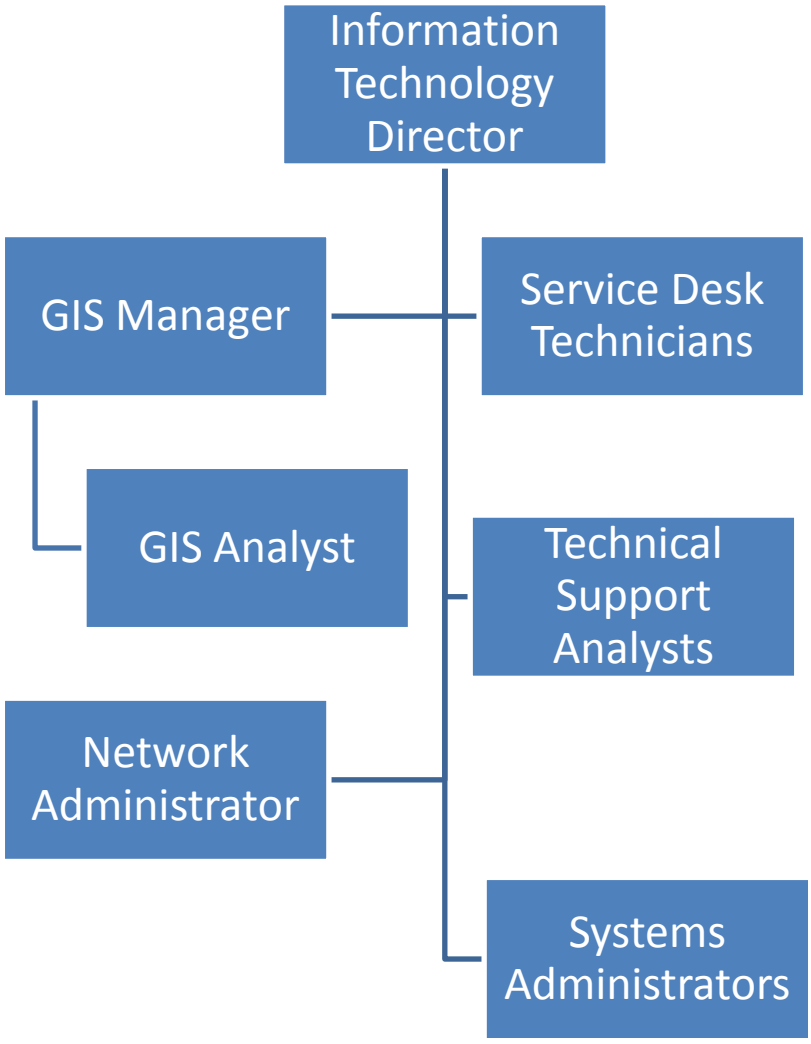
Program Changes – The FY 2016-17 Adopted Budget includes the addition of a part time Administrative Secretary for the City Secretary's Office. This position is funded for nine months ($13,977 in FY 2016-17 and $18,636 annually). The remaining $2,500 is for a computer and other office equipment associated with this position.

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
*City Manager's Office:**			
City Manager	1	1	1
Assistant City Manager	1	1	1
Development Coordinator	1	0	0
Economic Development Manager	0	1	1
Management Assistant	1	1	1
Public Information Officer	1	1	1
Total – City Manager	5	5	5
City Secretary:			
City Secretary	1	1	1
Administrative Secretary	1	1	1.5
Assistant City Secretary	1	1	1
Total – City Secretary	3	3	3.5
Total Authorized FTE	***8***	***8***	***8.5***

*The River Manager reports directly to the Assistant City Manager, however is authorized and funded in the River Activities Fund.

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY **General Fund: 101**

Mission:

Information Technology:

Provide technology leadership and expertise by designing, deploying and maintaining modern technology solutions that facilitate and enhance the city's effectiveness in serving the citizens of New Braunfels.

Vision:

Information Technology:

To lead and facilitate all IT needs across the organization, provide managerial leadership and administrative support to all city departments, and provide exceptional customer service to those we serve.

Goals/Objectives:

Information Technology:

1. Successfully transition IT services to new City Hall.
2. Support the City Secretary's Office in the design and implementation of agenda management software.
3. Coordinate with Parks and Rec on the replacement of their management software.
4. Complete forklift upgrade of the network providing 99.5% uptime during normal operating hours.
5. Upgrade One Solution and coordinate with Finance/HR to provide additional training.
6. Merge the original City and Police Dept networks into one cohesive, secure network.
7. Develop a 3 year IT Strategic Plan that supports the needs of every department.

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.

Performance Measures:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Information Technology and GIS			
Network Infrastructure is available	N/A	N/A	99%
Tier 1 and 2 applications are available	N/A	N/A	99%
Communication systems are available	N/A	N/A	100%
Number of Service Desk Requests completed	N/A	N/A	5,000
Critical Priority – Completed within 4 hours	N/A	N/A	90%
High Priority – Completed within 24 hours	N/A	N/A	90%
Normal Priority – Completed within 72 hours	N/A	N/A	90%
Projects completed on time and within budget	N/A	N/A	100%
Mapping elements that meet or exceed accuracy standards	N/A	N/A	95%
Edited mapping elements that are transferred into production environment within 3 days	N/A	N/A	98%

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Information Technology			
Employee Expenditures	$527,091	$748,629	$1,000,063
Operation Expenditures	456,172	367,593	648,129
Total Appropriations	***$983,263***	***$1,116,222***	***$1,648,192***

Program Justification and Fiscal Analysis:

The FY 2016-17 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 2016-17. In addition, funding has been added for proposed market and cost of living adjustment compensation increases. However, recent organizational changes are the main reason behind the increase from FY 2015-16 to FY 2016-17. The Police Department had two IT dedicated employees up until FY 2015-16. Those employees have been transferred to the IT department to increase efficiencies and productivity as it relates to IT staff city-wide. The funding for these two positions has been transferred from the Police Department to the IT department for FY 2016-17. An additional reclassification that occurred in FY 2015-16 involved taking a vacant position (IT Administrator) and creating two Service Desk Technicians, creating enhanced increased internal customer service levels and reducing workstation downtime.

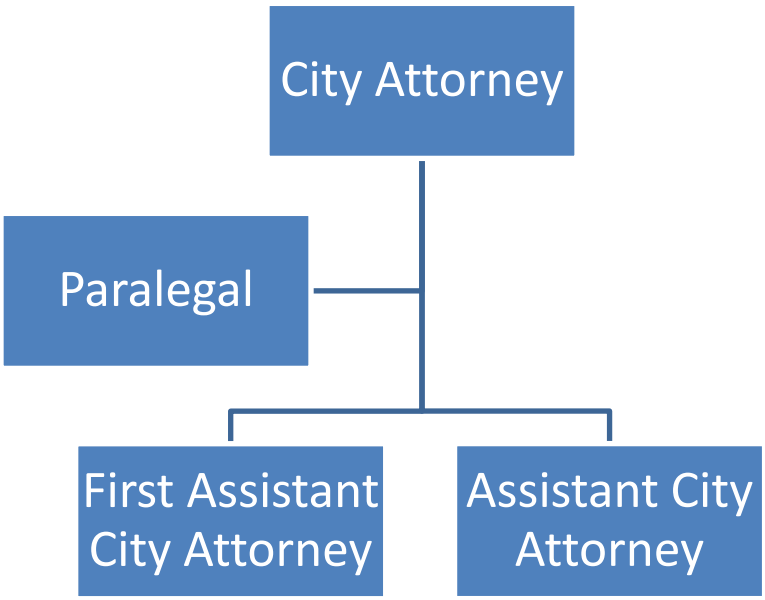
The operating expenditure budget increases as well in FY 2016-17. However, the increase is mainly driven by added funding to support recent lease obligations (annual payment) associated with the purchase of network upgrades and phone system replacement.

Program Change - $165,000 is allocated in the proposed budget to enter into an Microsoft enterprise agreement. The City is still utilizing Office 2007, which will no longer be supported during FY 2016-17. Entering into the enterprise agreement will allow the City to upgrade to the latest version of Microsoft Office immediately and stay current as new product releases are available. Additionally we will have access to additional services from Microsoft including their hosted email environment, file storage and intranet capabilities. Once fully launched these additional services will have a positive impact on employee productivity. Purchasing the software would require significant upfront capital, would lock us in to an aging technology and would require us to spend additional resources for the previously mentioned services. This will require an annual subscription payment of approximately $165,000 but will afford the organization with the ability to upgrade as new versions are available.

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Information Technology and GIS:			
Information Technology Director	1	1	1
GIS Analyst	0	1	1
Network Administrator	0	1	1
Senior Technical Support Analyst	0	1	1
Systems Administrator	0	3	3
Technical Support Analyst	0	1	1
Service Desk Technician	0	2	2
GIS Manager	1	1	1
Information Technology Administrator	1	0	0
Information Technology Specialist	0	0	0
Senior Information Technology Specialist	4	0	0
Total Authorized FTE	***7***	***11***	***11***

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Response time on requests for legal services	4.85	3	3
Litigation handled in-house : versus outsourced	2:7	2:7	2:7
Legal documents, opinions, meetings	113	760	760
Hearings held at Municipal Court	3,300	1,600	1,600

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$470,388	$479,595	$492,883
Operation Expenditures	520,487	441,959	437,400
Total Appropriations	***$990,875***	***$921,554***	***$930,283***

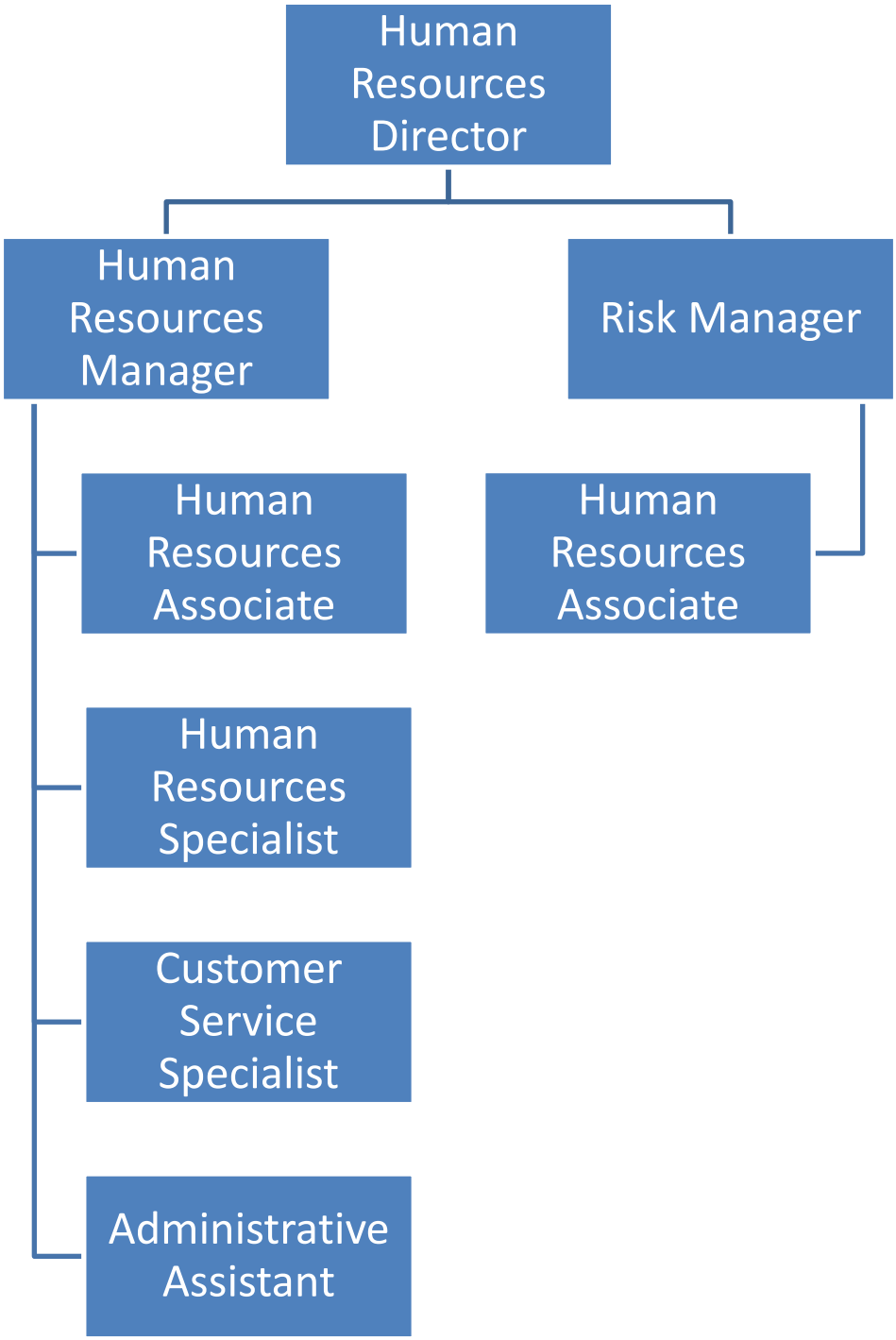
Program Justification and Fiscal Analysis:

In comparison to the FY 2015-16 estimates, the FY 2016-17 Budget increases slightly. This is driven mainly by added funding for proposed market and cost of living adjustment compensation increases. Operating expenditures are fairly flat when comparing FY 2015-16 and FY 2016-17.

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
City Attorney	1	1	1
Assistant City Attorney	1	1	1
First Assistant City Attorney	1	1	1
Paralegal	1	1	1
Total Authorized FTE	***4***	***4***	***4***

HUMAN RESOURCES DEPARTMENT



HUMAN RESOURCES DEPARTMENT **General Fund: 101**

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.

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Maintain a turnover rate of less than 10% (Percentage based on industry standards)	3%	3%	10%
Total contact training hours	2,324	2,000	2,000
Fill vacancies in 60 days or less (request to fill vacancy through offer acceptance)	N/A	60	60
Number of benefit outreach sessions offered	82	80	80

Appropriations:

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Employee Expenditures	$529,020	$563,245	$634,214
Operation Expenditures	116,874	126,462	183,013
Total Appropriations	***$645,894***	***$689,707***	***$817,227***

Program Justification and Fiscal Analysis:

In comparison to the FY 2015-16 estimates, the FY 2016-17 Budget for Human Resources increases overall. In employee expenditures, the increase is entirely driven by added funding for market and cost of living adjustment compensation increases. More information on those increases can be found on pages 185-186. Employee expenditures also increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well. Operating expenditures increase next year due to additional funding for employee recognition efforts as well as one time funding for anticipated consultant assistance required to update the employee compensation market study (last completed in the fall of 2013).

Program Change - $55,121 in funding is included for FY 2016-17, all of which is associated with the addition of an Administrative Assistant to support lobby operations at the new City Hall facility. This position is fully funded in FY 2016-17 ($50,621); the remaining funds are to purchase equipment and supplies associated with adding this position to the organization. While this position adds a resource to the HR department, either the new Administrative Assistant or the current Customer Service Specialist will split efforts between Information Technology and Human Resources. The City Manager's Office will determine which position is better suited to fill this dual role once we have moved in to the new facility.

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Administrative Assistant	0	0	1
Human Resource Director	1	1	1
Customer Service Specialist	1	1	1
Human Resources Associate	2	2	2
Human Resources Manager	1	1	1
Human Resources Specialist	1	1	1
Risk Manager	1	1	1
Total Authorized FTE	***7***	***7***	***8***

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.

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenditures	$1,344,574	$1,331,430	$1,420,000
Capital Expenditures	0	565,000	0
Interfund Transfers	802,971	1,708,754	1,028,861
Contingencies	0	0	100,000
Total Appropriations	***$2,147,545***	***$3,605,184***	***$2,548,861***

Program Justification and Fiscal Analysis:

Market Adjustment Implementation

In the fall of 2013, 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. 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.

In FY 2015-16, an additional 50 percent of the cost to implement the full market compensation plan was recommended for implementation. This placed 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

recommended 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 was included for FY 2015-16 for regular step increases for public safety uniform employees.

In FY 2016-17, the remaining 10 percent of the cost to implement the plans developed from the 2013 market study data. In addition, a cost of living adjustment of 3 percent is proposed for non-uniform employees and 2.5 percent for uniform employees as well. Step plan increases are also proposed for uniform employees. The total cost to implement this initiative in the General Fund is approximately $1,520,000. Staff intends to update the compensation market study in FY 2016-17 to determine how much, if at all, the market has adjusted over the past three years.

Turnover Adjustment

($600,000) 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 2016-17 turnover savings represents approximately 1.5 percent of total employee expenditures budgeted in the General Fund.

In the past, funding for compensation increases and turnover adjustments were budgeted in the contingencies allocation of the General Fund. However, in FY 2016-17, the funding for compensation increases as well as turnover adjustments are included in all departmental employee expenditure allocation(s). This will allow department Directors, Managers and Supervisors to better control their progress and budget variance throughout the fiscal year. This will also allow Finance to better report to Council on the budget to actual status of employee expenditures and work with departments when and if a budget overage begins to occur.

The table below details the additional funding included in each department's employee expenditure allocation (General Fund only) for the compensation increases as well as turnover adjustments.

Department/Division	Compensation Increase Allocation	Turnover Adjustment	Financial Impact to Departmental Budgets
City Attorney's Office	$13,766	($7,092)	$6,673
City Administration	31,751	(10,149)	21,602
Capital Programs	22,153	(7,092)	15,072
Information Technology	32,982	(10,542)	22,439
Municipal Court	21,004	(6,714)	14,290
Human Resources	19,842	(7,933)	11,909
Finance	27,399	(13,144)	14,255
Planning and Community Development	72,878	(34,160)	38,717
Police Department	477,669	(188,306)	289,363
Fire Department	527,044	(198,607)	328,437
Public Works	115,395	(46,962)	68,432
Parks	105,968	(47,289)	58,678
Library	51,830	(22,019)	29,811
Total	**$1,519,681**	**($600,000)**	**$919,681**

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 2016-17, the City's portion of those costs is projected to total $230,000. 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 2016-17 totals $408,000. 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 2016-17 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 $60,000 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 2016-17 total $40,000. In the FY 2016-17 Budget, $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 2016-17 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 2016-17 Budget includes $155,000 to fund various studies and consultant services that may be needed to continue to provide services to the citizens.

In FY 2016-17, $10,000 is provided to support United Way's continuing work to address the issues identified in the Comal County Needs Assessment.

Demand Bus Service

For FY 2016-17, $385,000 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 $315,000.

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

$100,000 has been allocated to undesignated funds. These funds can be used only through City Council action to address unforeseen expenditures that may arise.

Interfund Transfers

The FY 2016-17 Budget includes $1,028,861 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 estimates $252,376 in funding will be required from the General Fund for these important efforts in FY 2016-17.

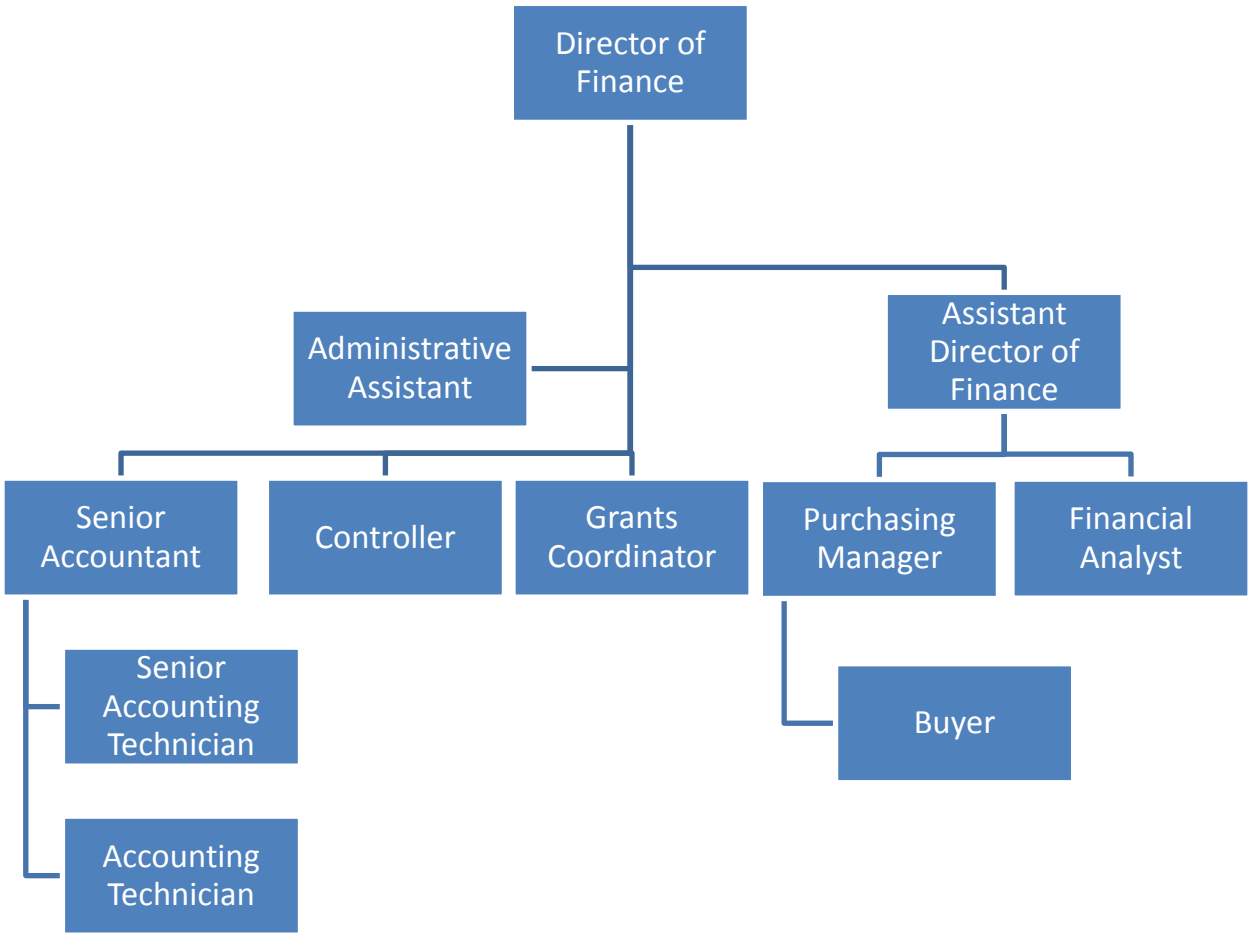
In FY 2013-14, the equipment replacement program was suspended as a budget balancing strategy. As part of this suspension, no vehicles were replaced in FY 2013-14. This maintained the fiscal integrity of the program as much as possible while it was suspended. Suspension of this program created some risk 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 $800,000. Beginning in FY 2014-15, the contribution has been reinstated incrementally. The transfer was budgeted at $300,000 in FY 2014-15 and $400,000 in FY 2015-16. The FY 2016-17 contribution remains flat ($400,000).

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 $94,115 in funding these efforts.

While the Airport fund is self supporting, there are transfers from the General Fund budgeted to the Airport in FY 2016-17. This is to support an existing ground lease on two properties ($157,370). The Central Texas Technology Center is utilizing one parcel while the other one is currently being utilized to store street removal spoils. The Airport is also now making a transfer back to the General Fund for administrative support as well as a transfer to the Debt Service Fund to help support the debt related to a hanger that was constructed at the airport. These two contributions offset the transfer from the General Fund to the Airport.

The remaining $125,000 in transfers is budgeted in FY 2016-17 to provide the cash match requirement for grants as they are awarded throughout the fiscal year. $75,000 of this funding is associated with the potential matching requirement stemming from the flood inundation GIS model grant.

FINANCE DEPARTMENT



Finance **General Fund: 101**

Mission:

Finance:

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

Purchasing:

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

Management and Budget:

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

Performance Measures:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Finance Department			
Accuracy of General Fund Revenue/Expenditure forecasting compared to year end actuals	Revenue: 99.0% of actual Expenditures: 100.6% of actual	Revenue: 99.0% of actual Expenditures: 100.5% of actual	Revenue: 99.0% of actual Expenditures: 100.5% of actual
Percent of purchase orders and contracts exceeding $50,000 awarded within 50 days of finalized solicitation documents	100%	100%	100%
Funds generated from City auctions	$285,864	$200,000	$150,000
Grants:			
Number of grants submitted	15	17	18
Number of grants pending	0	10	10
Number of grants awarded	8	7	8
Dollar amount of grants awarded	$278,249	$350,716	$370,000
Dollar amount of CDBG funding	$	$379,104	$350,000

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$785,914	$840,281	$933,298
Operation Expenditures	68,839	73,849	74,725
Total Appropriations	***$854,753***	***$914,130***	***$1,008,023***

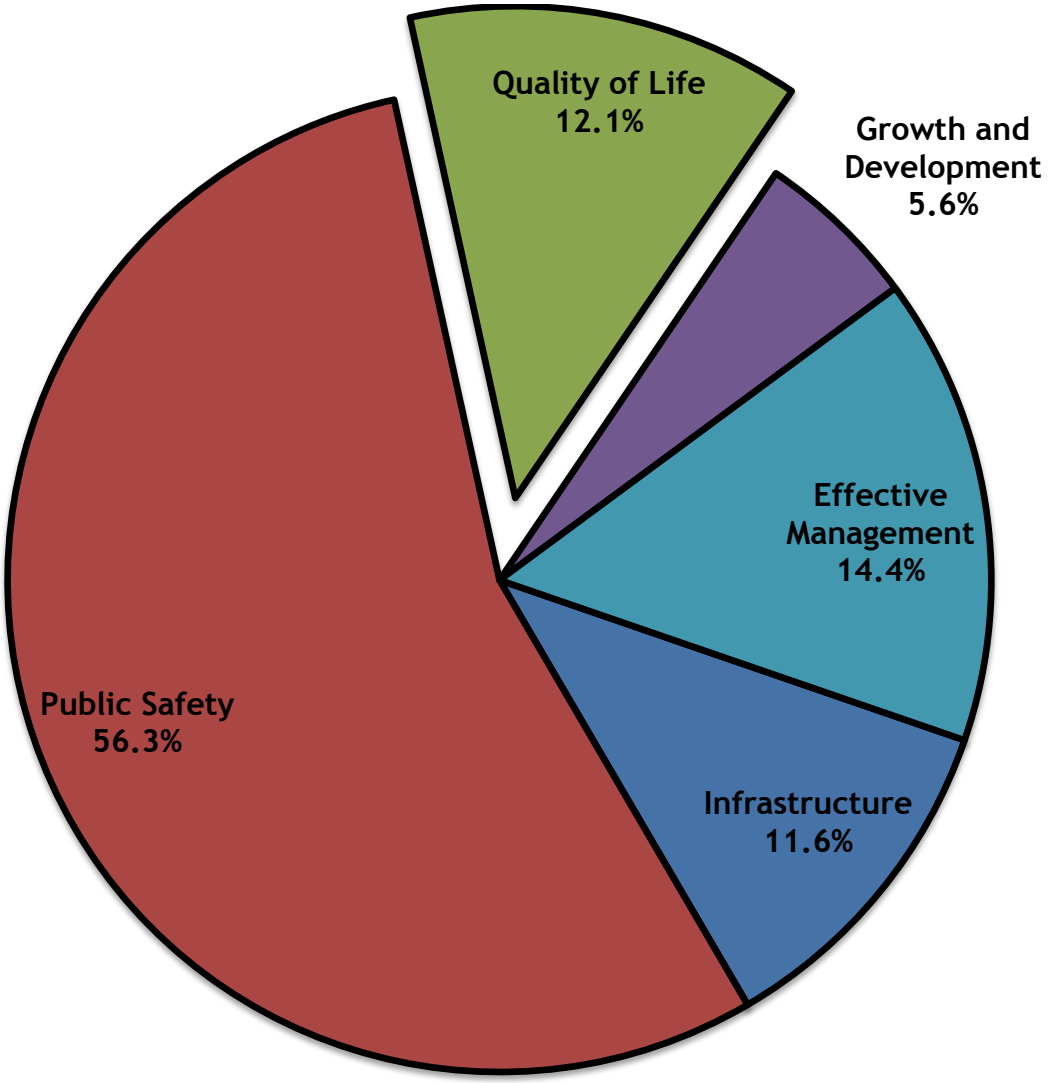
Program Justification and Fiscal Analysis:

The FY 2016-17 Finance Department budget reflects an increase in comparison to FY 2015-16. This increase is almost entirely driven by employee expenditures. All authorized positions are fully funded in FY 2016-17, the finance department had several vacancies in FY 2015-16. Moreover, funding has been added to the budget for proposed market and cost of living adjustment increases. More information on those increases can be found on pages 185-186. Employee expenditures increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well.

Authorized Positions:

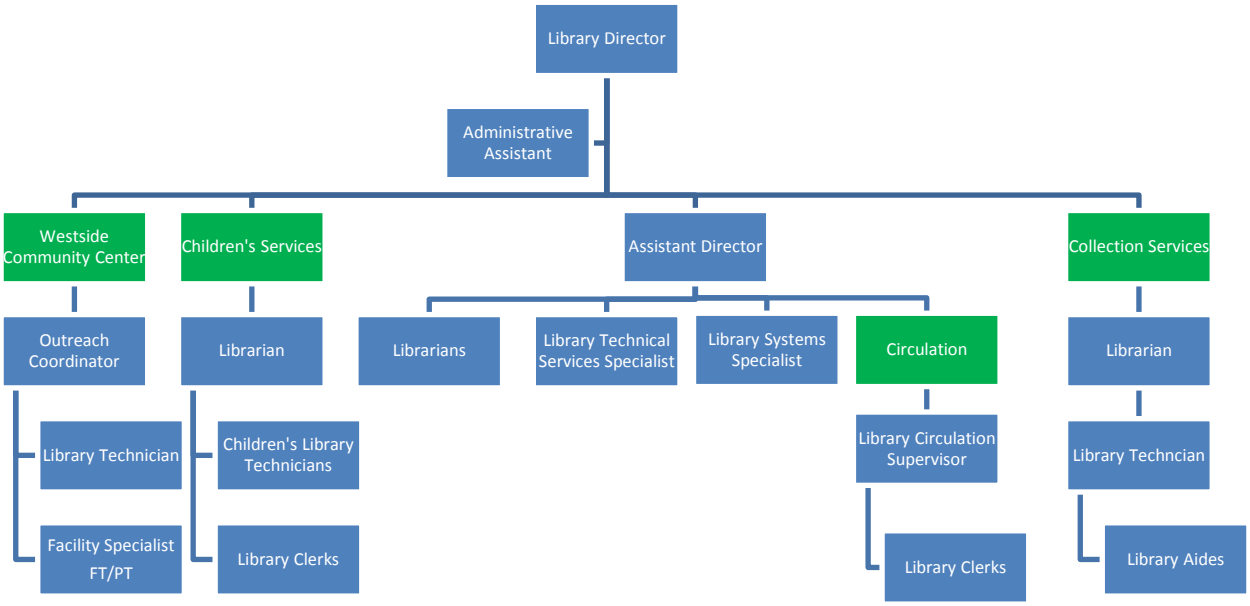
	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Finance:			
Director of Finance	1	1	1
Accounting Supervisor	1	0	0
Accounting Technician	1	1	1
Administrative Assistant	1	1	1
Assistant Director of Finance	1	1	1
Buyer	1	1	1
Controller	0	1	1
Finance Manager	1	0	0
Financial Analyst	0	1	1
Grants Coordinator	1	1	1
Purchasing Manager	1	1	1
Senior Accountant	0	1	1
Senior Accounting Technician	1	1	1
Total – Finance	10	11	11
Total Authorized Positions	***10***	***11***	***11***

QUALITY OF LIFE



Strategic Priority	Allocation
Public Safety	$33,640,186
Effective Management	8,598,426
Quality of Life	7,256,187
Growth and Development	3,341,165
Infrastructure	6,910,918
Total	**$59,746,880**

LIBRARY


Library Director
Administrative Assistant
Westside Community Center
Children's Services
Assistant Director
Collection Services
Outreach Coordinator
Librarian
Librarians
Library Technical Services Specialist
Library Systems Specialist
Circulation
Librarian
Library Technician
Children's Library Technicians
Library Circulation Supervisor
Library Technician
Facility Specialist FT/PT
Library Clerks
Library Clerks
Library Aides

LIBRARY **General Fund: 101**

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.

Performance Measures:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Library			
Visits to Library facilities	282,335	290,000	300,000
Patrons accessing the Internet*	63,969	80,000	85,000
Library visits per day	845	875	909
Total materials circulations	781,603	850,000	900,000
Circulations per day	2,340	2,450	2,500
Library items per capita (National average is 2.0)	2.0	1.9	1.8
Customer Satisfaction (measured by online survey)	88%	90%	90%
Database accesses	48,557	45,000	50,000
Outreach events held	1,491	1,500	1,600
Children's program participants	12,882	14,000	15,000
*Patrons can and do access information at the library through wireless services which is not counted but affects other performance measures.			
Westside Community Center			
Outreach and library programs held	830	1,000	1,200
Attendance for programs	27,993	33,000	38,000
Mobile food pantry events	25	24	24
Mobile food pantry attendance	9,657	11,000	12,000

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$1,345,560	$1,440,336	$1,535,296
Operating Expenditures	524,786	500,665	571,020
Capital Expenditures	139,343	18,000	0
Total Appropriations	***$2,009,689***	***$1,959,002***	***$2,106,316***

Program Justification and Fiscal Analysis:

In comparison to the FY 2015-16 estimates, the FY 2016-17 Library Budget increases. The increase is driven mainly by employee and operating expenditures. FY 2015-16 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 2016-17, all authorized positions are fully funded, driving the increase from estimate to budget. Moreover, funding is also included for proposed market/cost of living adjustment compensation increases. Employee expenditures also increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well.

The increase in operating expenditures is mainly driven from full year funding requirements to operate the new library bookmobile.

Program Change – One program change is proposed for FY 2016-17, the addition of a part time Facility Specialist position at the Westside Community Center. This position is funded for nine months ($11,691 in FY 2016-17 and $15,588 annually). The addition of this position will allow the Westside Community Center to expand operating hours and programming efforts.

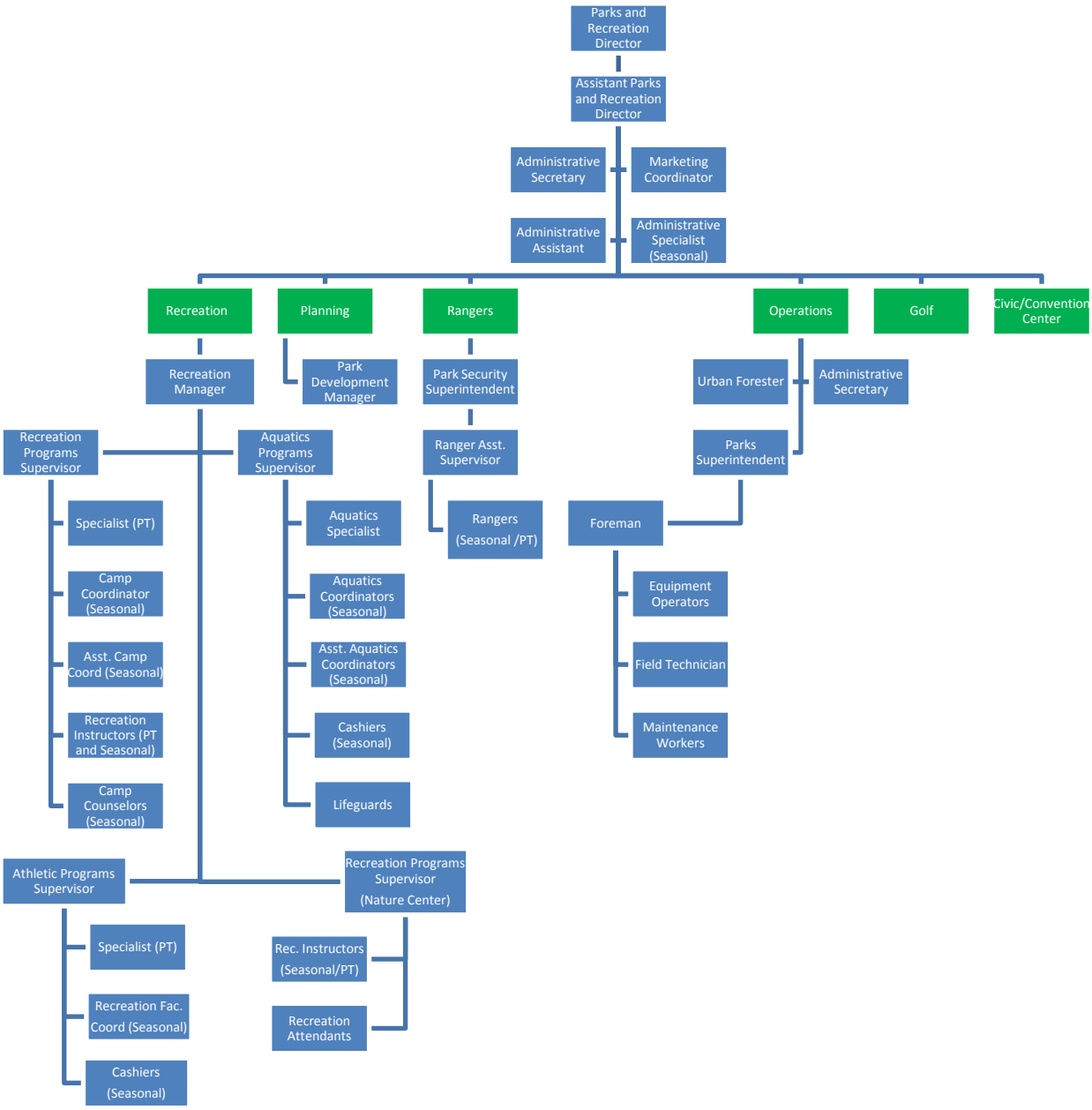
Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Library:			
Library Director	1	1	1
Administrative Assistant	1	1	1
Assistant Director – Library	1	1	1
Children's Library Technician	2	2	2
Children's Library Technician (3 at 30 hrs/wk)	0	0	0
Librarian	5	8	8
Librarian II	0	0	0
Library Aide (4 at 20 hrs/wk)	2	2	2
Library Circulation Supervisor	1	1	1
Library Clerk	0	3	3
Library Clerk (11 at 30 hrs/wk)	8.25	5.25	5.25
Library Systems Specialist	1	0	0
Library Technical Services Specialist	1	0	0
Library Technician	1	0	0
Total – Library	*24.25*	*24.25*	*24.25*
Westside Community Center:			
Outreach Coordinator	1	1	1
Facility Specialist	1	1	1.5
Library Technician	1	1	1
Total – Westside Community Center	3	3	3.5
Total Authorized FTE	***27.25***	***27.25***	***27.75***

Authorized Seasonal Positions:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Library:			
Library Aide	0	0	0
Library Clerk	1	1	1
Total Authorized Seasonal Positions	***1***	***1***	***1***

PARKS AND RECREATION DEPARTMENT



PARKS AND RECREATION **General Fund: 101**

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

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

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

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

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

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

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.

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Administration:			
Peak season rental percentage	36%	85%	85%
Dollar value of volunteer efforts	$63,741	$77,000	$75,000
Customer service satisfaction (measured by survey)	74%	85%	85%
Administration (continued):			
Percent completion of capital projects on	100%	100%	100%

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
budget/on time			
Percent completion of Parks Master Plan	34%	59%	59%
Recreation:			
Percent of programs offered vs. held	64%	86%	75%
Number of program participants	6,499	6,478	7,100
Preschool	52	200	200
School Age	2,386	2,350	2,350
Adults	37	305	300
Special Events	4,218	4,200	4,250
Program Satisfaction measured by survey)	98%	95%	90%
Nature Education Center Field Trips	N/A	91	105
Aquatics:			
Annual admissions	95,679	95,000	95,000
Calls for EMS service	10	14	12
Training contact hours	529	430	440
Rangers:			
Calls for assistance to Police Department	51	43	35
Parking violations issued	500	640	575
Park patrol hours	18,769	20,298	19,500
Picnic permits issued	1,420	3,461	3,000
Park Operations*:*			
Numbers of injuries causing lost days	1	0	0
Customer Service Satisfaction (measured by survey)	76%	80%	85%
Compliance with preventive maintenance schedule/requirements	90%	90%	90%
Park acres maintained per FTE*	17	17	17
Forestry community education contact hours	41.5	40	40
Athletics:			
Percent of programs offered vs. programs held	74%	85%	75%
League team participants	219	213	220
Customer Service Satisfaction (measured by survey)	97%	96%	90%

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$2,834,103	$3,285,738	$3,492,201
Operation Expenditures	1,528,295	1,594,290	1,657,669
Capital Expenditures	108,994	10,500	0
Total Appropriations	***$4,471,392***	***$4,890,528***	***$5,149,870***

Program Justification and Fiscal Analysis:

The FY 2016-17 Budget for Parks and Recreation increases. The increase is driven by multiple factors. In employee expenditures, funding is added for market and cost of living adjustment increases. Secondly, Employee expenditures also increase due to a proposed increase in the employer contribution to the Self Insurance Fund. Proposed increases to employee premiums are also included in the Self Insurance Fund budget as well.

Operating expenditures increase as well in FY 2016-17. This increase is driven by various increases throughout the allocation such as the purchase of additional park refuse containers and additional funding for park maintenance and repair.

Program Changes – $10,000 in funded is proposed to add two seasonal Recreation Instructors assigned to the Fischer Park Nature Center. Visitation and programming demand(s) have increased steadily since the facility opened in 2014. Two additional seasonal positions will provide workload relief during the summer months.

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Parks – Administration:			
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	1	1	1
Total – Administration	7	7	7
Parks – Recreation:			
Recreation Instructor (14 at 20 hours)	7	7	7
Recreation Programs Supervisor	2	2	2
Recreation Specialist (2 at 20 hours)	1	1	1
Total – Recreation	10	10	10

Authorized Full Time Equivalent (FTE):

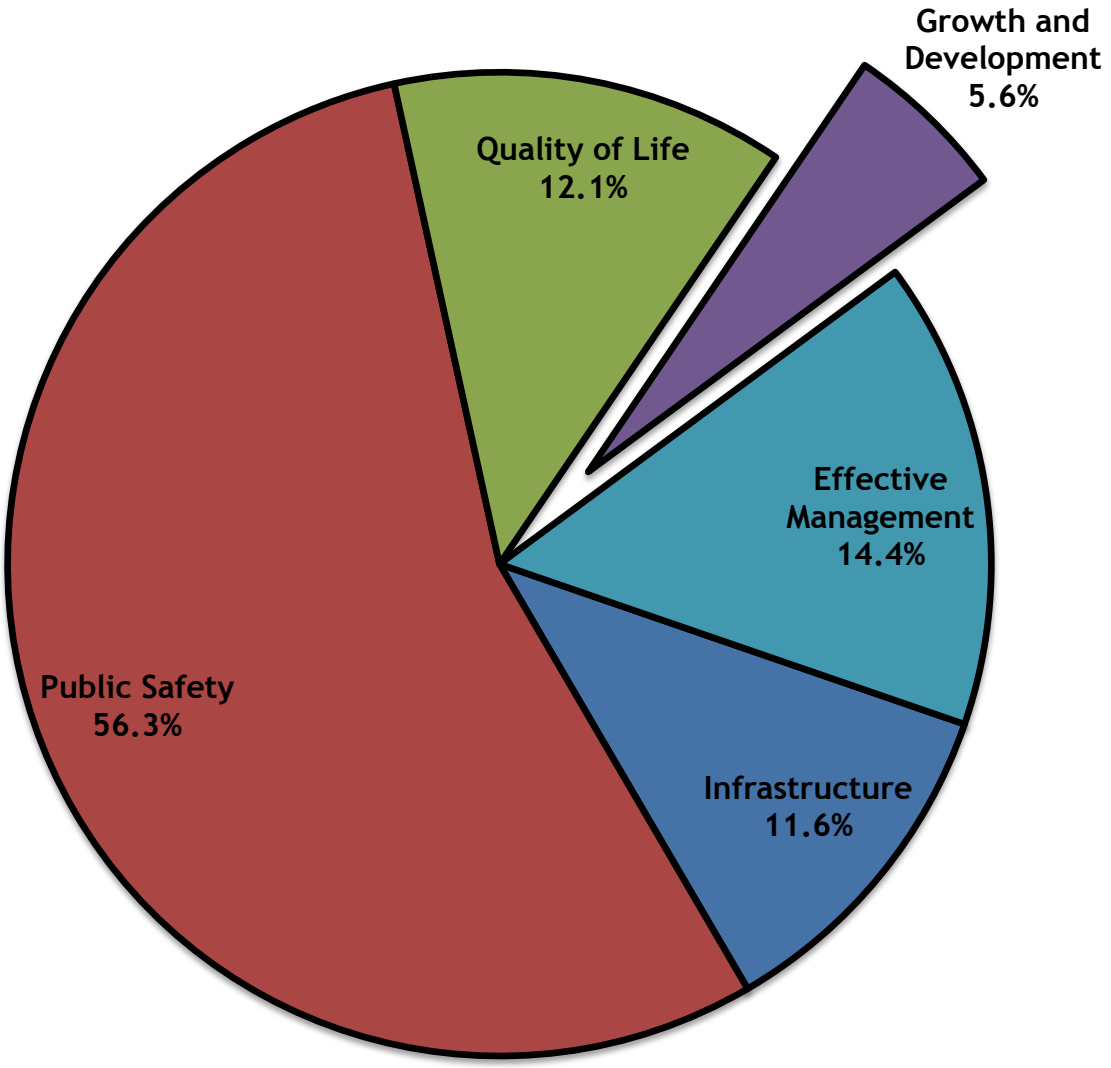
	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Parks – Athletics:			
Athletic Programs Supervisor	1	1	1
Athletics Specialist (1 at 20 hours)	0.5	0.5	0.5
Total – Athletics	1.5	1.5	1.5
Parks – Aquatics:			
Aquatics Programs Supervisor	1	1	1
Aquatics Specialist	1	1	1
Total – Aquatics	2	2	2
Parks – Rangers:			
Park Security Superintendent	1	1	1
Ranger (3 at 20 hours)	0.5	1.5	1.5
Ranger Assistant Supervisor**	0.5	0.5	0.5
Total – Rangers	2	3	3
Parks – Operations:			
Equipment Operator I	4	4	4
Field Technician	2	2	2
Foreman	4	3	3
Maintenance Worker	13	13	13
Parks Superintendent	1	1	1
Administrative Secretary	1	1	1
Senior Park Foreman	0	1	1
Urban Forester	1	1	1
Total – Maintenance	26	26	26
Total Authorized FTE	***48.5***	***49.5***	***49.5***

*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:

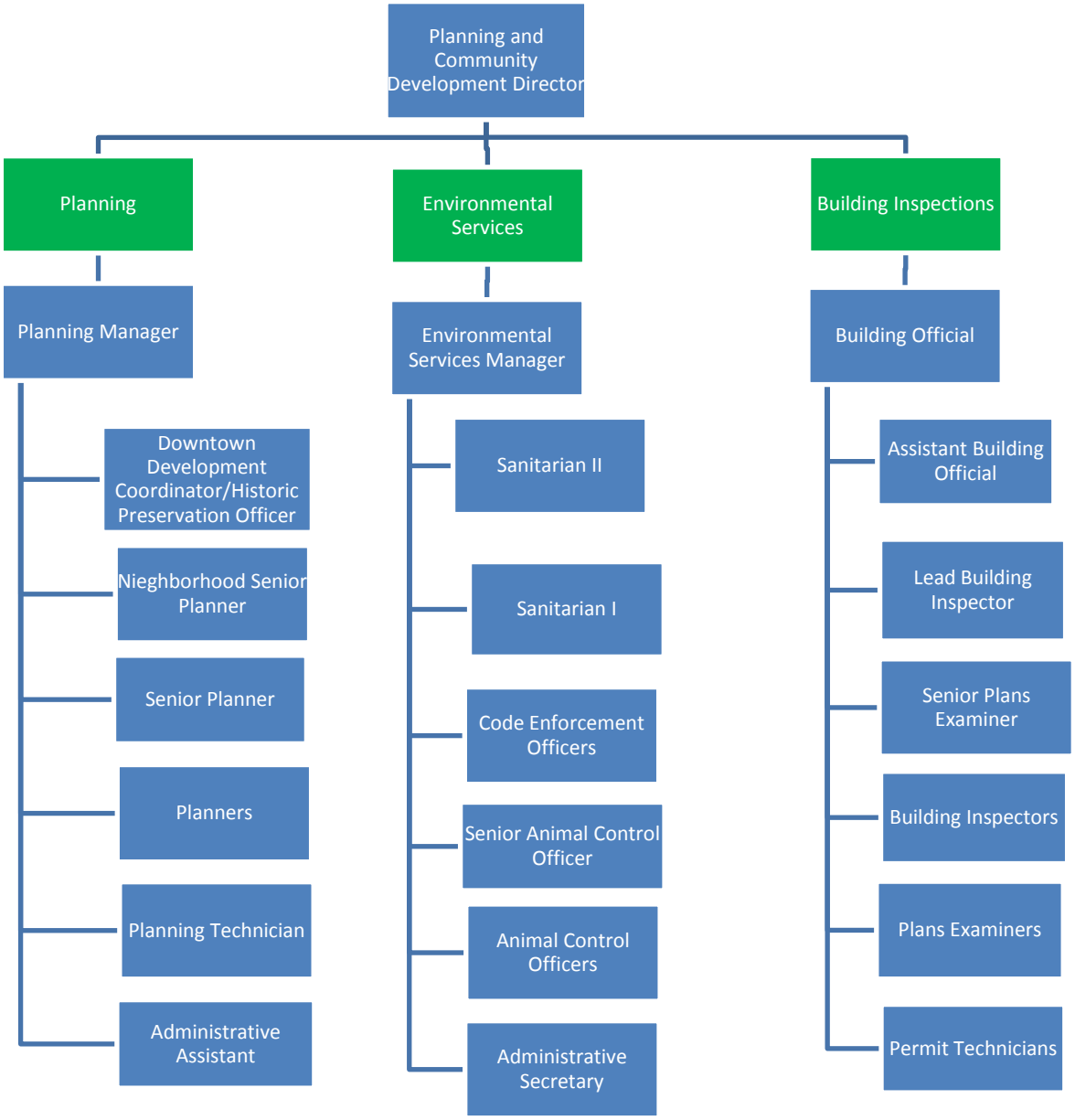
	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Parks – Administration:			
Administrative Specialist	1	1	1
Total – Administration	1	1	1
Parks – Recreation:			
Assistant Camp Coordinator	1	1	1
Camp Coordinator	1	1	1
Camp Counselor	10	10	10
Recreation Attendant	4	4	4
Recreation Instructor	1	1	3
Total – Recreation	17	17	19
Parks – Athletics:			
Cashier	4	4	4
Lead Cashier	1	1	1
Recreation Facilities Coordinator	1	1	1
Total – Athletics	6	6	6
Parks – Aquatics:			
Aquatics Coordinator	2	2	2
Assistant Aquatics Coordinator	5	5	5
Attendant	0	0	0
Cashier	12	12	12
Lifeguard	55	55	55
Total – Aquatics	74	74	74
Parks – Rangers:			
Ranger (Seasonal)	15	13	13
Total – Rangers	15	13	13
Total Seasonal Positions	***113***	***111***	***113***

GROWTH AND DEVELOPMENT



Strategic Priority	Allocation
Public Safety	$33,640,186
Effective Management	8,598,426
Quality of Life	7,256,187
Growth and Development	3,341,165
Infrastructure	6,910,918
Total	**$59,746,880**

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.

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Development Activity:			
Processing time for first response for residential permits - Building Division	4.05	5.5	5.5
Response time for first response for residential permits - Planning Division	3.88	6.1	6.1
Processing time for first response for commercial permits - Building Division	8.3	8.0	8.0
Response time for first response for	7.08	11.4	8.0

Performance Measures:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
commercial permits - Planning Division			
Commercial permits issued	446	400	400
Residential permits issued	2,185	3,000	2,500
Plats processed	136	175	160
Zoning requests processed	43	67	55
All other cases processed	273	350	330
Environmental Services:			
Code Enforcement:			
Public nuisance violations abated	4,890	4,000	4,200
Resolution prior to legal action	98%	98%	98%
Health:			
Food handlers trained	2,012	1,990	1,850
Contact hours of foods handlers training	2,991	2,800	2,600
Food service assessments	1,948	1,960	2,000
Animal Control:			
Stray animal impoundments	2,166	2,100	2,100
Dispatched call for service per FTE	2,101	1,950	2,000
Downtown:			
Percent completion of downtown implementation plan	15%	16%	20%
Outreach events	4	5	5
Planning:			
New historic landmark designations	4	3	3
Special projects completed	2.5	5	5
Percent completion of appropriate zoning program	0%	0%	N/A

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$2,099,380	$2,357,162	$2,633,636
Operation Expenditures	435,341	531,239	657,329
Capital Expenditures	32,999	0	50,200
Total Appropriations	***$2,567,720***	***$2,888,401***	***$3,341,165***

Program Justification and Fiscal Analysis:

The FY 2016-17 Budget for Planning and Community Development increases overall in comparison to the FY 2015-16 estimates. The increase is driven by multiple factors. In employee expenditures, the increase is driven by full year funding of all authorized positions and added

funding for market/cost of living compensation increases. Moreover, funding is included to increase employer portion of the city's contribution to the Self Insurance Fund (as was the employee's contribution).

In FY 2016-17, operating expenditures increase in comparison to the FY 2015-16 estimates. As mentioned earlier, this is driven mainly by the comprehensive plan development. This is projected to begin in late FY 2015-16. $150,000 will be spent on the plan during FY 2016-17. To complete the plan will take 2-3 years, therefore funding will be required in FY 2017-18 for this initiative as well.

Program Changes – One Senior Planner is proposed for FY 2016-17. This position will be funded for nine months ($52,089 for FY 2016-17 and $69,452 annually). $3,265 is allocated for office supplies and materials necessary for the new position. This funding for this position is tied to the adjustment/establishment of fees. The addition of a Building Inspector is also included in the proposed budget. This position will help to address the dramatic increase in permit intake and inspection requirements. The Building Inspector position will be funded for nine months ($41,469 for FY 2016-17 and $55,293). An additional $29,465 is included for equipment, supplies and vehicle needed for the position. The addition of an Assistant Building Official is also proposed in FY 2016-17. This position will assist in managing the workload and staff as it relates to services such as the building permit inspection/review process. This position is funded for nine months ($48,804 in FY 2016-17 and $65,072 annually). The remaining $26,808 is for equipment, supplies and vehicle needed for the position.

Authorized Full Time Equivalent (FTE):

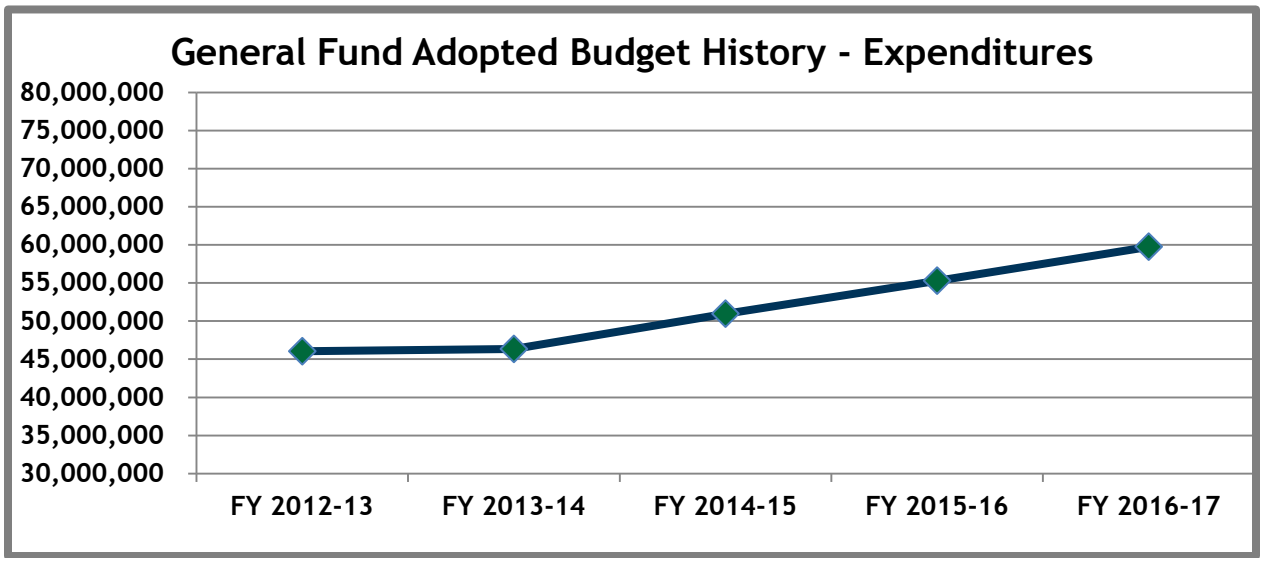
	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Building Inspections:			
Assistant Building Official	0	0	1
Building Inspector	5	5	6
Building Official	1	1	1
Lead Building Inspector	1	1	1
Permit Technician	3	3	3
Plans Examiner	2	2	2
Senior Plans Examiner	0	1	1
Subtotal – Building Inspections	12	13	15
Environmental Services:			
Administrative Secretary	1	1	1
Animal Control Officer	3	3	3
Code Enforcement Officer	3	3	3
Environmental Services Manager	1	1	1
Sanitarian I	1	2	2
Senior Sanitarian	1	1	1
Senior Animal Control Officer	1	1	1
Subtotal – Environmental Services	11	12	12

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Planning:			
Planning and Community Development Director	1	1	1
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	1	1	1
Senior Planner	0	0	1
Subtotal - Planning	9	9	10
Total Authorized FTE	***32***	***34***	***37***

Five Year General Fund Adopted Budget 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 approximately 72,000. In addition, the Census bureau announced in 2016 that New Braunfels is the 2nd fastest growing city in the country and 2nd 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 2012-13 General Fund Adopted Budget totaled $60.2 million and included $46.0 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.

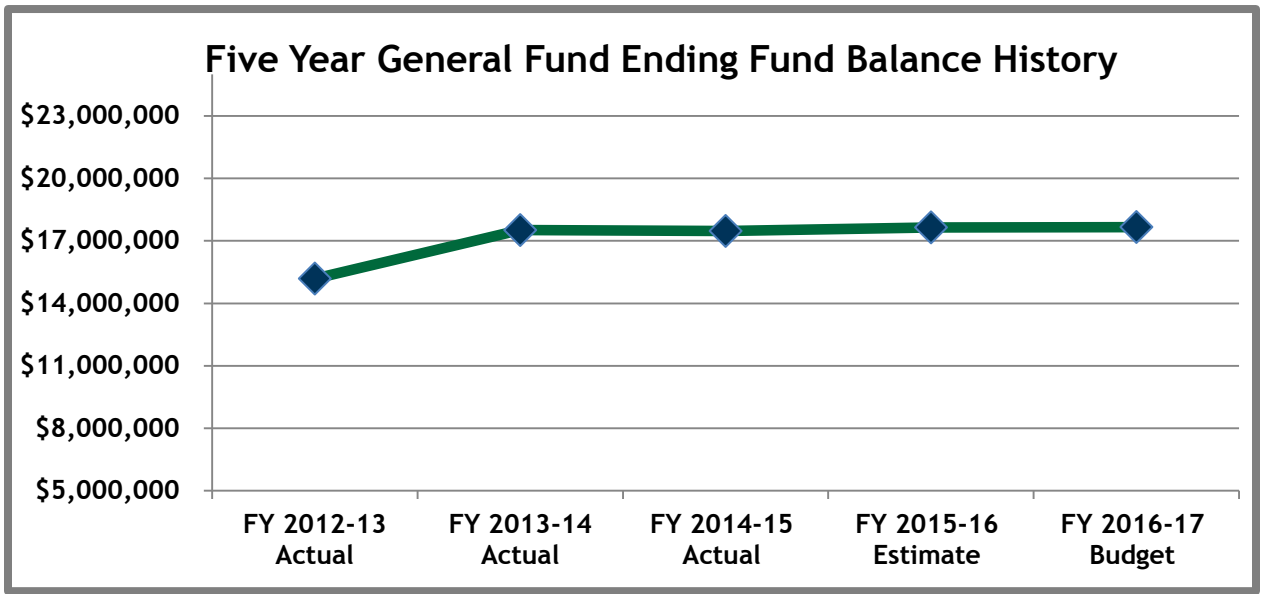
The FY 2016-17 General Fund Adopted Budget totals $77,410,416 million and includes $59.75 million for expenditures, an increase from the FY 2015-16 Adopted Budget. The ending fund balance totals $17.66 million, which equates to 30.1 percent of recurring expenditure commitments. The increase is driven by various initiatives. However, the two largest contributors are employee compensation increases and additional positions needed to meet increased service demands on various departments. As described above, the City has been

implementing a new pay plan based on a compensation review and analysis completed in FY 2013-14. The final 10% of that compensation plan was funded as well as cost of living adjustments for all employees. 22 positions were authorized in FY 2016-17 in the General Fund, the majority of which are assigned to Public Safety (nine in the Police Department and three in Fire Department). Two positions were assigned to the Public Works Department, one part time position to the City Secretary's Office, one position to be shared between Human Resources and Information Technology, one part time position to the Westside Community Center, two seasonal Parks and Recreation positions and three positions assigned to Planning and Community Development. Additional detail on these initiatives as well as all others is available in the departmental narratives earlier in this section of the document.

Five Year General Fund Carry Forward Balance History

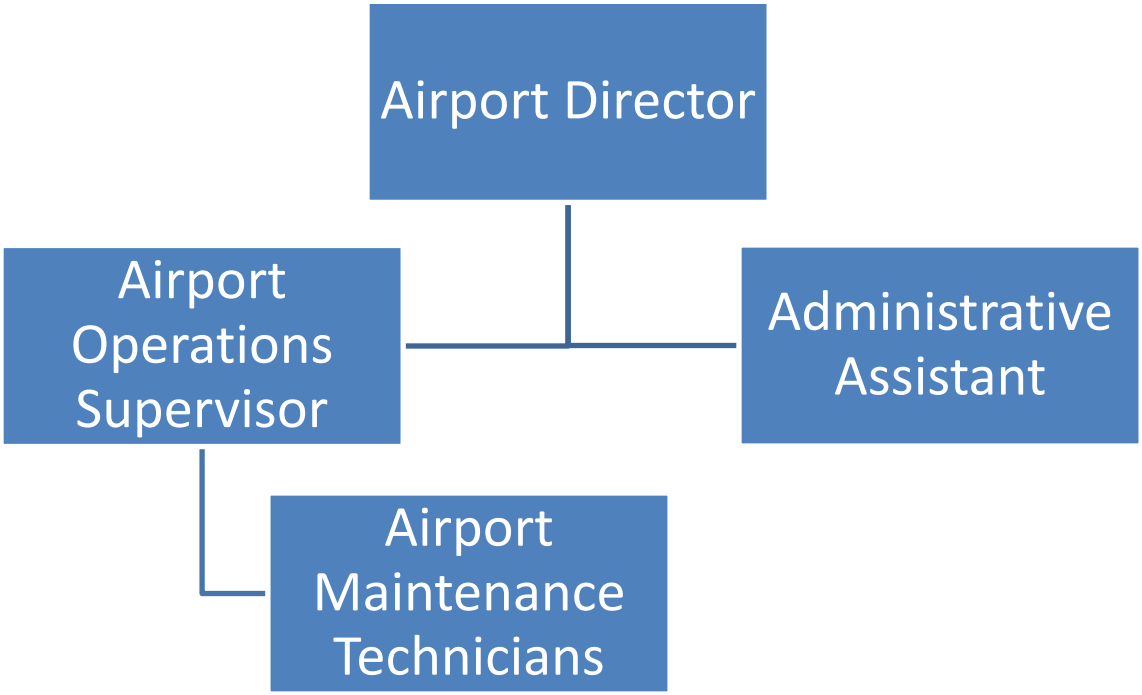
The carry forward fund balance represents the sum of unspent funds from the previous year. The graph below illustrates the fund balances both realized and anticipated over five years in the General Fund. The ending fund balances are budgeted much like any other item. However, these balances are designed 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 2016-17 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.



Enterprise Funds

AIRPORT OPERATIONS



City of New Braunfels
Airport Fund
Fiscal Year Ending September 30, 2017

Fund: 501

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 266,708	$ 422,711	$ 535,376	$ 502,584
Total Beginning Balance	$ 266,708	$ 422,711	$ 535,376	$ 502,584
Revenue				
Charges for Services	$ 2,280,227	$ 2,845,224	$ 2,024,890	$ 2,540,000
Miscellaneous	37,242		31,900	31,900
Intergovernmental Revenue	50,000	50,000	50,000	50,000
Interfund Transfer	146,500		152,787	157,370
Total Revenue	$ 2,513,969	$ 2,895,224	$ 2,259,577	$ 2,779,270
TOTAL AVAILABLE FUNDS	**$ 2,780,677**	**$ 3,317,935**	**$ 2,794,952**	**$ 3,281,854**
APPROPRIATIONS				
Employee Expenses	$ 409,070	$ 460,361	$ 455,833	$ 513,066
Operation Expenses	1,463,660	1,905,515	1,258,295	1,619,915
Capital Expenses	-	159,500	144,114	217,500
Interfund Transfer	372,571	450,791	434,126	478,106
Contingencies		26,010		-
TOTAL OPERATING APPROPRIATIONS	**$ 2,245,301**	**$ 3,002,177**	**$ 2,292,368**	**$ 2,828,587**
Ending Fund Balance	**$ 535,376**	**$ 315,758**	**$ 502,584**	**$ 453,267**
TOTAL APPROPRIATIONS	**$ 2,780,677**	**$ 3,317,935**	**$ 2,794,952**	**$ 3,281,854**

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.

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Customer service satisfaction	98%	98%	98%
Flight operations – traffic activity	42,475	48,000	60,000
Gallons of fuel sold	370,915	445,000	500,000
Jet-A (Corporate Traffic Indicator)	276,159	367,000	400,000
Standard aviation fuel	94,756	78,000	100,000
Airport improvements (Total)	$1,171,340	165,000	465,000
City contribution	$117,134	15,000	46,500
Grant contribution	$1,054,206	150,000	418,500
Percent of business plan implemented	90%	92%	95%

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$409,070	$455,833	$513,066
Operation Expenses	1,463,660	1,258,295	1,619,915
Capital Expenses	0	144,114	217,500
Interfund Transfer	372,571	434,126	478,106
Total Appropriations	***$2,245,301***	***$2,292,368***	***$2,828,587***

Program Justification and Analysis:

In comparison to the FY 2015-16 estimates, the FY 2016-17 Airport Budget has increased significantly. This is driven by multiple factors. As for employee expenses, the FY 2016-17 Budget reflects full funding for all authorized positions as well as funding added for market and cost of living adjustment compensation increases, which is driving the increase in employee expenses.

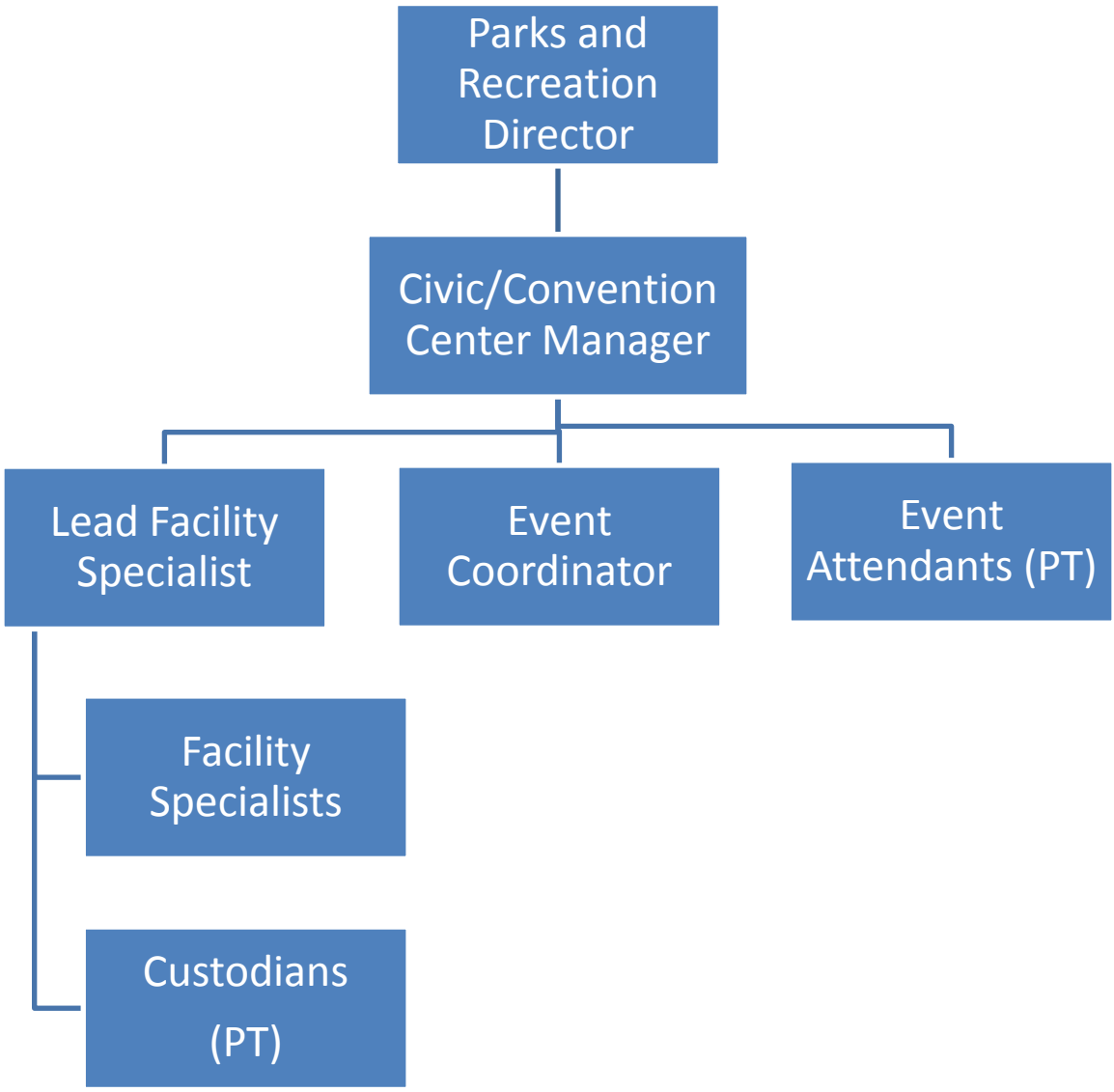
The increase in operating expenses in FY 2016-17 is mainly due to the budget for purchasing fuel for resale. In FY 2015-16, the Airport budget is impacted significantly by the lower cost of fuel. The FY 2016-17 budget allows for the Airport to purchase fuel within their allocation should the cost of fuel increase to a more typical level. Capital expenditures in FY 2016-17 include the removal of several underground fuel tanks that are no longer in use ($75,000). These tanks must be removed to ensure environmental compliance with state agencies. Funding is also proposed to purchase two courtesy vehicles for Airport customers ($40,000); this will greatly increase customer service to those who require the use of a courtesy vehicle. At last, funding is proposed to purchase an additional refueler vehicle ($102,500). As flight operations continue to increase at the Airport, it has become increasingly more difficult to refuel planes in a timely manner; again, the addition of this vehicle will ensure that the refueling process meets customer expectations.

Interfund Transfers total $478,106 in FY 2016-17. 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 2016-17, the Airport Fund will transfer $69,524 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. The Airport Fund has two outstanding loans from the Enterprise Maintenance and Equipment Replacement Fund – for the purchase of a hanger and refueling vehicle. In FY 2016-17, $76,000 in allocated for transfer payments for those two assets The remaining $224,644 in interfund transfers for debt service is associated with the purchase of and improvement to Airport facilities. This debt service is funded from increased lease revenues of the newly acquired facilities.

Authorized Full Time Equivalents(FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Airport Director	1	1	1
Administrative Assistant	1	1	1
Airport Maintenance Technician	4	4	4
Operations Supervisor	1	1	1
Total Authorized FTE	***7***	***7***	***7***

CIVIC/CONVENTION CENTER



City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2017

Fund: 541

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 213,859	$ 155,184	$ 245,580	$ 157,442
Total Beginning Balance	$ 213,859	$ 155,184	$ 245,580	$ 157,442
Revenue				
Charges for Services	$ 418,499	$ 449,754	$ 418,500	$ 418,500
Miscellaneous	2,702	-	-	-
Interfund Transfers	204,410	279,708	123,130	278,995
Total Revenue	$ 625,611	$ 729,462	$ 541,630	$ 697,495
TOTAL AVAILABLE FUNDS	**$ 839,470**	**$ 884,646**	**$ 787,210**	**$ 854,937**
APPROPRIATIONS				
Employee Expenses	$ 331,567	$ 390,517	$ 335,425	$ 413,968
Operation Expenses	231,748	232,688	227,775	237,413
Capital Expenses	-	-	-	-
Interfund Transfer	30,575	66,568	66,568	32,569
Contingencies	-	17,943	-	-
TOTAL OPERATING APPROPRIATIONS	**$ 593,890**	**$ 707,716**	**$ 629,768**	**$ 683,950**
Ending Fund Balance	**$ 245,580**	**$ 176,930**	**$ 157,442**	**$ 170,987**
TOTAL APPROPRIATIONS	**$ 839,470**	**$ 884,646**	**$ 787,210**	**$ 854,937**

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 cliend 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.

Performance Measures:

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Total Revenue	$420,455	$418,500	$418,500
Non room Rental Revenue	$38,302	$46,000	$51,000
Number of events	235	240	240
Customer Service Satisfaction (measured by survey)	95%	97%	95%
Repeat customers as a percent of total business	71%	77%	78%
New customers – convention/ trade shows	9	9	7

Performance Measures:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
New customers - Non-convention/trade shows and *SMERF (social, military, education, religious and fraternal)*	46	37	35

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$331,567	$335,425	$413,968
Operation Expenses	231,748	227,775	237,413
Interfund Transfers	30,575	66,568	32,569
Total Appropriations	***$593,890***	***$629,768***	***$683,950***

Program Justification and Fiscal Analysis:

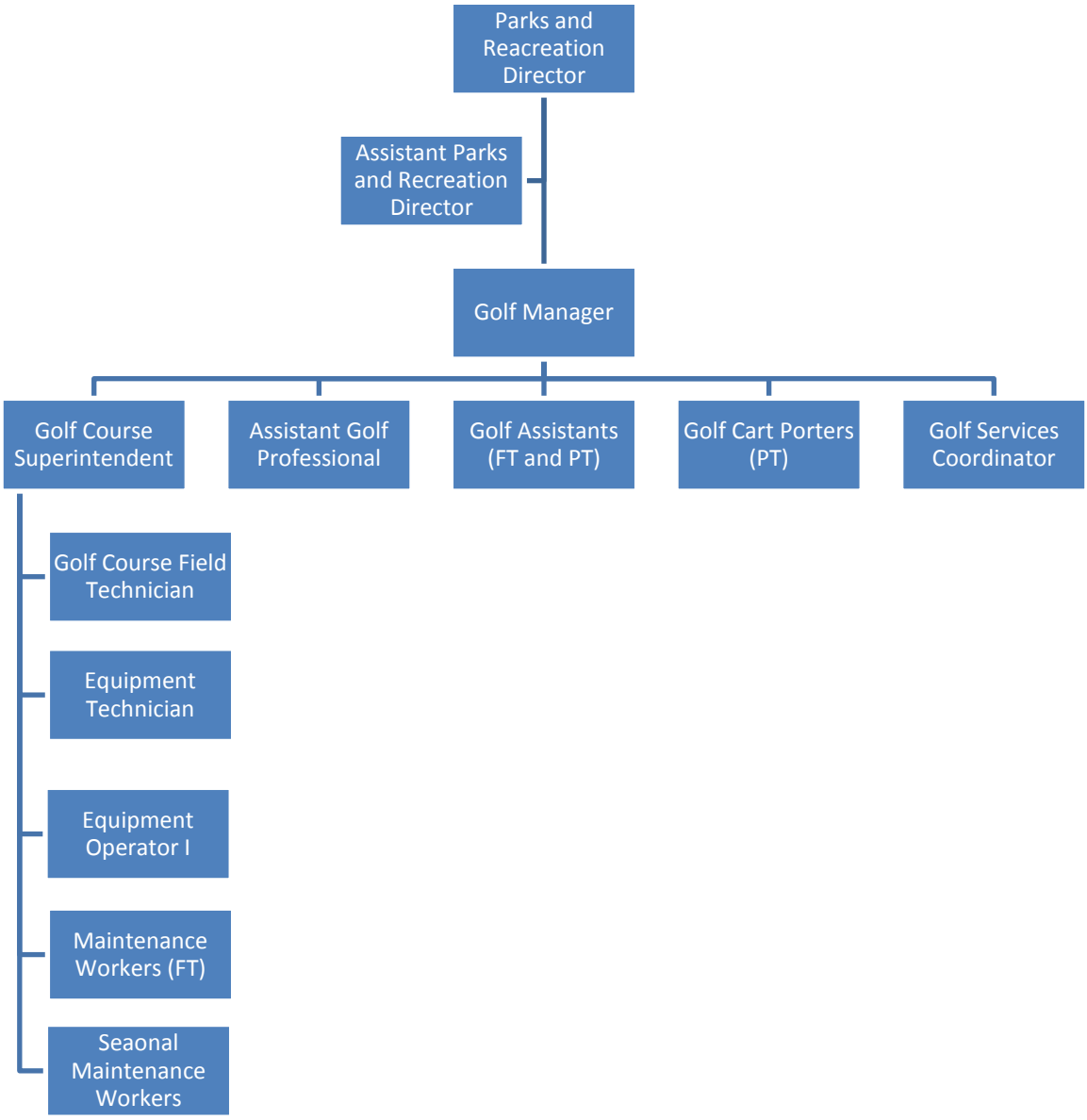
The FY 2016-17 Civic/Convention Center Budget reflects an overall increase in comparison to the FY 2015-16 estimates. The increase is primarily driven by employee expenditures. In FY 2016-17, all positions are fully funded. Funding is also included for market and cost of living adjustment compensation increases. In FY 2014-15 and FY 2015-16, vacancies have generated significant savings. Operating expenditures are fairly flat when comparing the FY 2014-15 actuals, FY 2015-16 estimates and FY 2016-17 budget.

Interfund transfers total $32,569 in FY 2016-17. 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/accounting, and facilities maintenance. In FY 2016-17, The Civic/Convention Center Fund will contribute $32,569 to the General fund for the use of those services. In FY 2015-16, two one-time transfers occurred (Self Insurance Fund and Enterprise Maintenance and Equipment Replacement Fund), entirely why the figure decreases from FY 2015-16 to FY 2016-17.

Authorized Full Time Equivalents (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 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	1
Facility Specialist	3	3	3
Lead Facility Specialist	1	1	1
Lead Event Attendant	0	.5	.5
Total Authorized FTE	***8.5***	***8.5***	***8.5***

GOLF FUND


Parks and Reacreation Director
Assistant Parks and Recreation Director
Golf Manager
Golf Course Superintendent
Assistant Golf Professional
Golf Assistants (FT and PT)
Golf Cart Porters (PT)
Golf Services Coordinator
Golf Course Field Technician
Equipment Technician
Equipment Operator I
Maintenance Workers (FT)
Seaonal Maintenance Workers

City of New Braunfels
Golf Fund
Fiscal Year Ending September 30, 2017

Fund: 531

Available Funds	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance			
Undesignated Funds	$ 428,528	$ 319,969	$ 126,472
Total Beginning Balance	$ 428,528	$ 319,969	$ 126,472
Revenue			
Charges for Services	$ 1,345,827	$ 1,480,108	$ 1,583,599
Interest Income	156	-	-
Contributions	290,500	176,000	-
Miscellaneous	31,486	36,000	36,000
Interfund Transfer	-	-	-
Total Revenue	$ 1,667,969	$ 1,692,108	$ 1,619,599
TOTAL AVAILABLE FUNDS	**$ 2,096,497**	**$ 2,012,077**	**$ 1,746,071**
APPROPRIATIONS			
Employee Expenses	$ 713,194	$ 801,105	$ 794,942
Operation Expenses	379,920	585,875	543,943
Capital Expenses	200,016	-	-
Interfund Transfer	483,398	498,625	485,275
Contingencies	-	-	-
TOTAL OPERATING APPROPRIATIONS	**$ 1,776,528**	**$ 1,885,605**	**$ 1,824,160**
Ending Fund Balance	**$ 319,969**	**$ 126,472**	**$ (78,089)**
TOTAL APPROPRIATIONS	**$ 2,096,497**	**$ 2,012,077**	**$ 1,746,071**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Golf course rounds played	34,396	39,175	43,000
Potential days open	362	362	362
Actual days open	263	284	300
Number of beginner class contact hours (Adult and Junior)	172	170	200
Number of followers through social media (Facebook, GolfNow)	9,990	7,557	8,000
Customer satisfaction (measured by survey)	96%	95%	95%
Resident vs. Nonresident customers	85/15	85/15	80/20

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$713,194	$801,105	$794,942
Operation Expenses	379,920	585,875	543,943
Capital Expenditures	200,016		
Interfund Transfers	483,398	498,625	485,275
Total Appropriations	***$1,776,528***	***$1,885,605***	***$1,824,160***

Program Justification and Fiscal Analysis:

Overall, the FY 2016-17 Golf Course budget decreases when compared to FY 2015-16. Employee expenses decreased for two reasons. The Golf Course Fund had been supporting 25 percent of the employee expenditure costs associated with the Assistant Parks and Recreation Director. That funding has been shifted back to the General Fund to create savings for the Golf Course Fund. Secondly, 50 percent of the costs associated with Golf Services Coordinator has been allocated to the Hotel/Motel Tax Fund, representative of this positions' efforts to bring promote the golf course to out of town/overnight visitors.

Operating expenditures decrease as well, again representative of the Golf Course staffs' effort to generate savings for the golf course budget. None of these line item reductions will have a negative impact on the golf course conditions or level of customer service.

In FY 2016-17, the debt service associated with the course and clubhouse renovation is included in the budget ($485,275). 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. The remaining $176,000 (of the original $750,000) will be utilized in FY 2015-16 for debt service expenses.

The Golf Course Fund will not make a transfer to the General Fund for administrative services in FY 2016-17. This is in an effort to preserve Golf Fund reserves.

Policy Consideration:

FY 2016-17 will be the third year the renovated golf course has been open for play. Revenue has increased significantly from FY 2014-15 to FY 2015-16. Moreover, revenue is projected to grow 10 percent in FY 2016-17. This level of growth is sufficient to support all recurring operating and maintenance expenditures and more than half of the annual debt service commitment. However, the Golf Course Fund will require an annual contribution to support the remaining portion of the debt service. The source, amount and time period of this required debt service contribution are a policy consideration for the City Council which will be discussed during the FY 2016-17 budget workshops and subsequent budget adoption process. A continued commitment from the NBIDC is an option to provide the needed debt service contribution "gap" that currently cannot be supported with operating revenues.

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Authorized Full Time Equivalent (FTE):

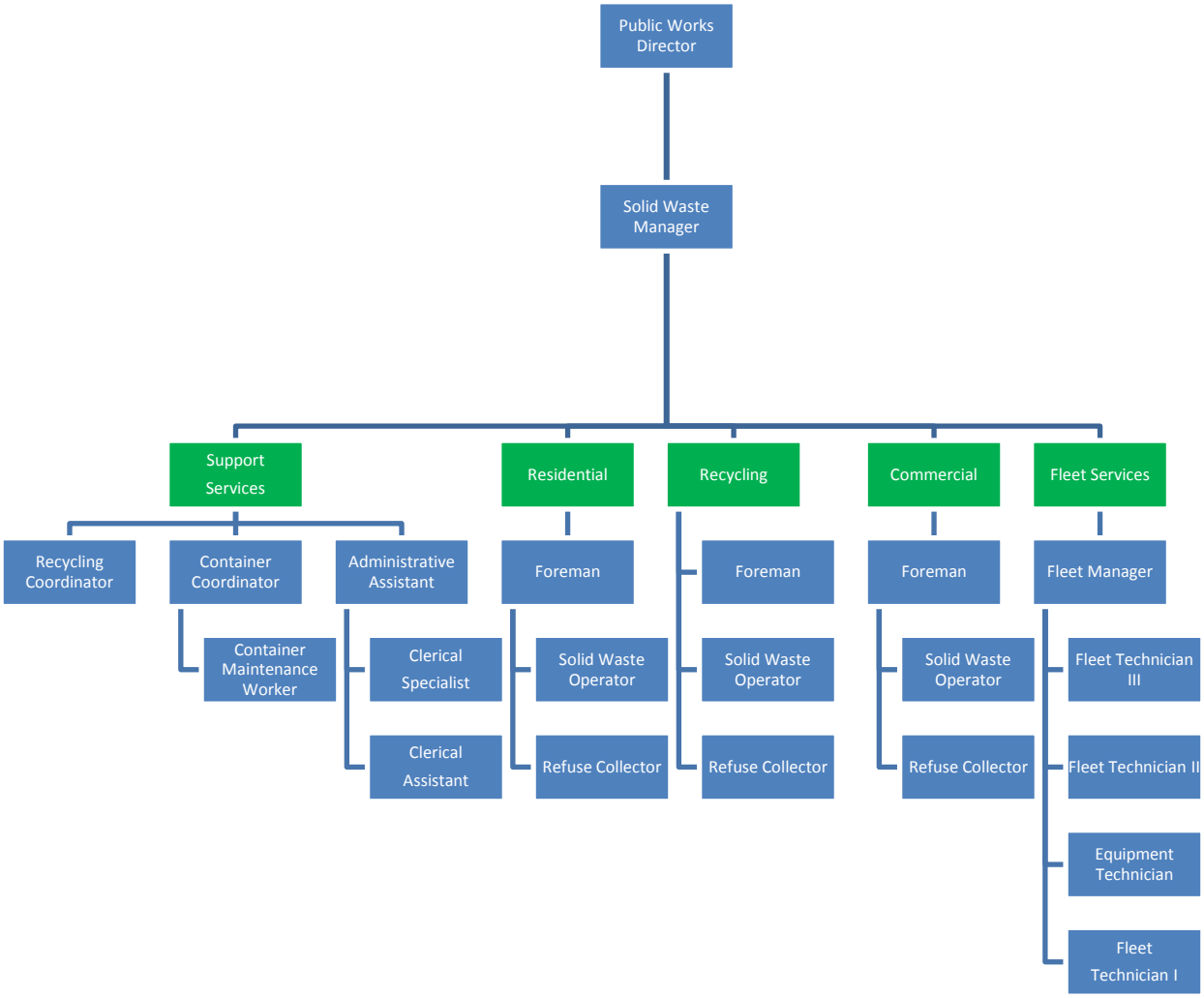
	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Assistant Golf Professional	1	2	2
Equipment Operator I	1	1	1
Equipment Technician	1	1	1
Golf Assistant	1	0	0
Golf Assistant – Part time	1	1	1
Golf Cart Porter – Part time	2	2	2
Golf Course Field Technician	1	1	1
Golf Course Superintendent	1	1	1
Golf Manager	1	1	1
Golf Services Coordinator	1	1	1
Maintenance Worker	4.0	4.0	4.0
Total Authorized FTE	***15***	***15.0***	***15.0***

Authorized Seasonal Positions

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Maintenance Worker*	2	2	2
Total Authorized Seasonal Positions	***2***	***2***	***2***

* These positions are not funded in FY 2016-17.

PUBLIC WORKS – SOLID WASTE FUND



City of New Braunfels
Solid Waste Fund
Fiscal Year Ending September 30, 2017

Fund: 521

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 2,832,874	$ 2,642,895	$ 3,105,535	$ 3,083,095
Total Beginning Balance	$ 2,832,874	$ 2,642,895	$ 3,105,535	$ 3,083,095
Revenue				
Charges for Services	$ 7,893,002	$ 8,125,006	$ 8,161,243	$ 8,389,959
Interest Income	1,427	800	5,000	5,000
Miscellaneous	175,269	165,856	169,750	169,750
Total Revenue	8,069,698	8,291,662	8,335,993	8,564,709
TOTAL AVAILABLE FUNDS	**$ 10,902,572**	**$ 10,934,557**	**$ 11,441,528**	**$ 11,647,805**
APPROPRIATIONS				
Public Works				
Employee Expenses	$ 2,870,790	$ 3,047,934	$ 3,082,695	$ 3,354,012
Operation Expenses	4,005,487	4,402,168	4,291,803	4,127,866
Capital Expenses	64,490	6,300	6,114	-
Interfund Transfers	856,270	930,295	977,820	940,737
Program Change				475,422
Contingencies	-	73,781	-	-
TOTAL OPERATING APPROPRIATIONS	**$ 7,797,037**	**$ 8,460,478**	**$ 8,358,433**	**$ 8,898,037**
Ending Fund Balance	**$ 3,105,535**	**$ 2,474,079**	**$ 3,083,095**	**$ 2,749,768**
TOTAL APPROPRIATIONS	**$ 10,902,572**	**$ 10,934,557**	**$ 11,441,528**	**$ 11,647,805**

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, and 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.

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Solid Waste – Residential:			
Tons collect	29,045	32,564	34,142
Operating cost per ton	$51.31	$71.89	$69.31
Solid Waste – Commercial:			
Tons collected	31,139	31,200	32,150
Operating cost per ton	$68.49	$73.63	$71.75
Percent of collection that meets established schedule	99%	99%	100%
Solid Waste – Recycling:			
Customer outreach contact hours	3,065	4,425	3,200
Tons diverted from landfill	8,592	9,725	10,525
Percent of total tons collected	29%	30%	35%
Average pounds of recyclables per household per week	18	18	20
Fleet Service Center:			
Work orders completed	2,787	3,145	3,200
Percentage of outsourced repair costs	17%	28%	16%
Useful life of City-wide light vehicle fleet	8	8	8
Work orders completed within two days	99%	99%	100%
Special Programs:			
Household hazardous waste customers served	523	624	710
Bulky goods collection customers served	1,980	2,075	2,125
Green waste collection opportunities per year	2,672	3,500	3,950

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$2,870,790	$3,082,695	$3,413,433
Operation Expenses	4,005,487	4,291,803	4,127,866
Capital Expenses	64,490	6,114	416,000
Interfund Transfers	856,270	977,820	940,737
Total Appropriations	***$7,797,037***	***$8,358,433***	***$8,898,037***

Program Justification and Fiscal Analysis:

The FY 2016-17 Solid Waste Budget increases significantly in comparison to the FY 2015-16 estimates. The increase is driven by various factors. In FY 2016-17 employee expenses are higher as a result of all current authorized positions being fully funded as well as additional funding included for proposed market and cost of living adjustment compensation increases.

Operating expenses actually decrease in FY 2016-17. This is entirely driven by one-time costs in FY 2015-16 stemming from an additional purchase of refuse containers that will not be necessary in FY 2016-17.

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 2016-17, these expenses continue to be funded through Solid Waste ($145,000) 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 2016-17, this contribution totals $421,636. 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 2016-17 is ($75,790).

Program Change – One program change is included in the FY 2016-17 Proposed Budget to add a Solid Waste Operator and refuse collection vehicle. This position and equipment will allow the recycling division to add a fifth route, a need that has been identified for approximately three years, as a result of the rapid growth within the community. The position is fully funded in FY

2016-17 at a cost of $59,422. The remaining costs are associated with the purchase of the hybrid collection vehicle ($475,422).

Authorized Full Time Equivalent (FTE):

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Support Services:			
Assistant Director – Public Works	.5	0	0
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	1	1	1
Total – Administration	7.5	7	7
Residential Collection:			
Foreman	1	1	1
Refuse Collector	4	2	2
Solid Waste Operator	9	9	9
Total – Residential Collection	14	12	12
Commercial Collection:			
Foreman	1	1	1
Refuse Collector	2	2	2
Solid Waste Operator	9	9	9
Total – Commercial Collection	12	12	12
Recycling Collection:			
Recycle Center Foreman	1	1	1
Refuse Collector	4	6	6
Solid Waste Operator	7	7	8
Total – Recycling	12	14	15
Fleet Services:			
Equipment Technician	1	1	1
Fleet Manager	1	1	1
Fleet Technician I	2	1	1
Fleet Technician II*	1	2	2
Fleet Technician III	1	1	1
Parts Technician	1	1	1
Total – Fleet Services	7	***7***	***7***
Total Authorized FTE	***52.5***	***52***	***53***

***** 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, 2017

Fund: 781

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 94,114	$ 94,664	$ 94,442	$ 9,097
Total Beginning Balance	$ 94,114	$ 94,664	$ 94,442	$ 9,097
Revenue				
Licenses and Permits	$ 475	$ 500	$ 675	$ 500
Parks and Recreation	2,520		(6,420)	-
Miscellaneous	44		200	100
Interest Income	44	50	200	100
Total Revenue	$ 3,083	$ 550	$ (5,345)	$ 700
TOTAL AVAILABLE FUNDS	**$ 97,197**	**$ 95,214**	**$ 89,097**	**$ 9,797**
APPROPRIATIONS				
Operation Expenses	$ 2,755	$ -	$ -	$ 8,500
Capital Expenses		86,500	80,000	
TOTAL OPERATING APPROPRIATIONS	**$ 2,755**	**$ 86,500**	**$ 80,000**	**$ 8,500**
Ending Fund Balance	**$ 94,442**	**$ 8,714**	**$ 9,097**	**$ 1,297**
TOTAL APPROPRIATIONS	**$ 97,197**	**$ 95,214**	**$ 89,097**	**$ 9,797**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenses	$2,755	$0	$8,500
Capital Expenses		80,000	
Total Appropriations	***$2,755***	***$80,000***	***$8,500***

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, $80,000 is estimated to be spent on a recommendation identified in the master plan, the full replacement of the New Braunfels Cemetery Fence. This is a onetime expenditure of course, and entirely why the FY 2016-17 budget is so drastically reduced. Funding in FY 2016-17 will be available for either maintenance and/or programming efforts associated with both cemeteries.

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, 2017

Fund: 232

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 139,168	$ 129,099	$ 190,935	$ 119,310
Total Beginning Balance	$ 139,168	$ 129,099	$ 190,935	$ 119,310
Revenue				
Development Fees	$ 69,931	$ 70,000	$ 55,000	$ 55,000
Interest Income	13		-	-
Interfund Transfer	-		-	-
Total Revenue	$ 69,944	$ 70,000	$ 55,000	$ 55,000
TOTAL AVAILABLE FUNDS	**$ 209,112**	**$ 199,099**	**$ 245,935**	**$ 174,310**
APPROPRIATIONS				
Operation Expenses	18,177	120,000	75,625	130,000
Capital Expenses		51,000	51,000	15,000
TOTAL OPERATING APPROPRIATIONS	**$ 18,177**	**$ 171,000**	**$ 126,625**	**$ 145,000**
Ending Fund Balance	**$ 190,935**	**$ 28,099**	**$ 119,310**	**$ 29,310**
TOTAL APPROPRIATIONS	**$ 209,112**	**$ 199,099**	**$ 245,935**	**$ 174,310**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenses	$18,177	$75,625	$130,000
Capital Expenses	0	51,000	15,000
Total Appropriations	***$18,177***	***$126,625***	***$145,000***

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 2015-16, operating expenditures were driven by two initiatives. First, the acquisition of priority I privately owned drainage easements. The remaining operating expenditures stem from the maintenance and improvement to existing drainage right-of-way. The $51,000 in capital expenditures was utilized to purchase a tractor to maintain the newly acquired easements. In FY 2016-17, operating expenditures are allocated to continue acquisition of priority I privately owned drainage easements. In addition, the operating budget continues to include funding for regular operations and maintenance of the easements. The $15,000 in capital expenditures is allocated to purchase a zero turn mower to maintain the newly acquired easements.

PUBLIC SAFETY

City of New Braunfels
Child Safety Fund
Fiscal Year Ending September 30, 2017

Fund: 230

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 209,654	$ 178,213	$ 171,562	$ 158,684
Total Beginning Balance	$ 209,654	$ 178,213	$ 171,562	$ 158,684
Revenue				
Fines and Forfeitures	$ 14,717	$ 17,010	$ 14,000	$ 14,000
Interest Income	16		-	-
Miscellaneous	-		-	-
Intergovernmental Revenue	118,617	122,000	122,000	122,000
Total Revenue	$ 133,350	$ 139,010	$ 136,000	$ 136,000
TOTAL AVAILABLE FUNDS	**$ 343,004**	**$ 317,223**	**$ 307,562**	**$ 294,684**
APPROPRIATIONS				
Employee Expenses	$ 67,669			
Operation Expenses	103,773	166,000	148,878	164,500
TOTAL OPERATING APPROPRIATIONS	**$ 171,442**	**$ 166,000**	**$ 148,878**	**$ 164,500**
Ending Fund Balance	**$ 171,562**	**$ 151,223**	**$ 158,684**	**$ 130,184**
TOTAL APPROPRIATIONS	**$ 343,004**	**$ 317,223**	**$ 307,562**	**$ 294,684**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$67,669	$0	$0
Operation Expenses	103,773	148,878	164,500
Total Appropriations	***$171,442***	***$148,878***	***$164,500***

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 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 supported all costs associated with school crossing guards; however, the city transitioned this effort from an internal provision to a contractual service. In doing so, indirect resources and effort required to manage the school crossing guard program (mainly from Human Resources and the Police Department) were redirected back to their departmental core responsibilities and functions.

In FY 2016-17, the budget assumes the same contractual provision of school crossing guards as well as maintains funding for the various annual programs offered to school age children by Municipal Court as well as the Police and Fire Departments.

Authorized Positions

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
School Crossing Guard - Seasonal	14	0	0
Total Authorized Positions	***14***	***0***	***0***

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2017

Fund: 227

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 7,839	$ 19,979	$ 12,322	$ -
Total Beginning Balance	$ 7,839	$ 19,979	$ 12,322	$ -
Revenue				
Fines and Forfeitures	$ 31,770	$ 36,500	$ 31,500	$ 32,800
Total Revenue	$ 31,770	$ 36,500	$ 31,500	$ 32,800
TOTAL AVAILABLE FUNDS	**$ 39,609**	**$ 56,479**	**$ 43,822**	**$ 32,800**
APPROPRIATIONS				
Employee Expenses	$ 27,287	$ 50,887	$ 43,822	$ 30,000
TOTAL OPERATING APPROPRIATIONS	**$ 27,287**	**$ 50,887**	**$ 43,822**	**$ 30,000**
Ending Fund Balance	**$ 12,322**	**$ 5,592**	**$ -**	**$ 2,800**
TOTAL APPROPRIATIONS	**$ 39,609**	**$ 56,479**	**$ 43,822**	**$ 32,800**

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 teleconferencing 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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$27,287	$43,822	$30,000
Total Appropriations	***$27,287***	***$43,822***	***$30,000***

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 2016-17 Budget represents a decrease in allocations in comparison to the FY 2015-16 estimates. The FY 2016-17 Budget will support approximately 50 percent of the total cost of the Warrant Officer position.

City of New Braunfels
Court Technology Fund
Fiscal Year Ending September 30, 2017

Fund: 229

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 20,624	$ 29,922	$ 32,632	$ 8,847
Total Beginning Balance	$ 20,624	$ 29,922	$ 32,632	$ 8,847
Revenue				
Fines and Forfeitures	$ 42,440	$ 40,215	$ 40,215	$ 41,900
Total Revenue	$ 42,440	$ 40,215	$ 40,215	$ 41,900
TOTAL AVAILABLE FUNDS	**$ 63,064**	**$ 70,137**	**$ 72,847**	**$ 50,747**
APPROPRIATIONS				
Operation Expenses	$ 30,432	$ 64,000	$ 64,000	$ 15,000
Capital Expenses				30,000
TOTAL OPERATING APPROPRIATIONS	**$ 30,432**	**$ 64,000**	**$ 64,000**	**$ 45,000**
Ending Fund Balance	**$ 32,632**	**$ 6,137**	**$ 8,847**	**$ 5,747**
TOTAL APPROPRIATIONS	**$ 63,064**	**$ 70,137**	**$ 72,847**	**$ 50,747**

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:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenses	$30,432	$64,000	$15,000
Capital Expenses	0	0	30,000
Total Appropriations	***$30,432***	***$64,000***	***$45,000***

Program Justification and Fiscal Analysis
The Court Technology Fund pays for voice and data management hardware and software as well as other technology requirements/enhancements 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.

In FY 2015-16, funds will be utilized for hardware and/or other technology enhancements that are necessary with the transition to the new City Hall complex. The fund still supported its recurring technology related expenditures. In FY 2016-17, funding is included to support recurring technology costs. However, $30,000 is included in capital expenditures to purchase and

install a payment kiosk at the new City Hall. This will create an opportunity to increase customer service while generating additional fines and forfeiture revenue(s).

City of New Braunfels
Judicial Efficiency Fund
Fiscal Year Ending September 30, 2017

Fund: 228

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 15,935	$ 15,885	$ 20,293	$ 25,301
Total Beginning Balance	$ 15,935	$ 15,885	$ 20,293	$ 25,301
Revenue				
Fines and Forfeitures	$ 9,105	$ 8,138	$ 9,979	$ 10,400
Total Revenue	$ 9,105	$ 8,138	$ 9,979	$ 10,400
TOTAL AVAILABLE FUNDS	**$ 25,040**	**$ 24,023**	**$ 30,272**	**$ 35,702**
APPROPRIATIONS				
Employee Expenses	$ 4,747	$ 8,000	$ 3,971	$ 7,200
Operations Expenses	-	13,750	1,000	25,000
TOTAL OPERATING APPROPRIATIONS	**$ 4,747**	**$ 21,750**	**$ 4,971**	**$ 32,200**
Ending Fund Balance	**$ 20,293**	**$ 2,273**	**$ 25,301**	**$ 3,502**
TOTAL APPROPRIATIONS	**$ 25,040**	**$ 24,023**	**$ 30,272**	**$ 35,702**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$4,747	$3,971	$7,200
Operation Expenses	$0	$1,000	$25,000
Total Appropriations	***$4,747***	***$4,971***	***$32,200***

Program Justification and Analysis:
In FY 2013-14, the Municipal Court began holding 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 2016-17, this effort will continue at an expanded level with monthly warrant round ups being held. Again, the overtime costs of law enforcement officers to serve the warrants will be paid from the Judicial Efficiency Fund. The $25,000 is allocated to replace six electronic ticket writers for the Police Department. This equipment increases efficiency for both patrol officers and Municipal court staff.

City of New Braunfels
Juvenile Case Manager Fund
Fiscal Year Ending September 30, 2017

Fund: 240

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 153,549	$ 167,648	$ 165,516	$ 133,834
Total Beginning Balance	$ 153,549	$ 167,648	$ 165,516	$ 133,834
Revenue				
Fines and Forfeitures	$ 61,679	$ 64,155	$ 61,500	$ 64,000
Interest Income	65	-	-	-
Total Revenue	$ 61,744	$ 64,155	$ 61,500	$ 64,000
TOTAL AVAILABLE FUNDS	**$ 215,293**	**$ 231,803**	**$ 227,016**	**$ 197,834**
APPROPRIATIONS				
Employee Expenses	$ 44,187	$ 83,500	$ 82,176	$ 85,052
Operating Expenses	5,590	29,951	11,006	14,551
TOTAL OPERATING APPROPRIATIONS	**$ 49,777**	**$ 113,451**	**$ 93,182**	**$ 99,603**
Ending Fund Balance	**$ 165,516**	**$ 118,352**	**$ 133,834**	**$ 98,231**
TOTAL APPROPRIATIONS	**$ 215,293**	**$ 231,803**	**$ 227,016**	**$ 197,834**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$44,187	$82,176	$85,052
Operation Expenses	$5,590	$11,006	$14,551
Total Appropriations	***$49,777***	***$93,182***	***$99,603***

Program Justification and Analysis:
The FY 2016-17 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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Juvenile Case Manager	1	1	1
Total Authorized Positions	***1***	***1***	***1***

City of New Braunfels
Federal Court Awards Fund
Fiscal Year Ending September 30, 2017

Fund: 772

Available Funds	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance			
Undesignated Funds	$ 214,055	$ 122,722	$ 106,846
Total Beginning Balance	$ 214,055	$ 122,722	$ 106,846
Revenue			
Federal Funds	$ 60,143	$ 85,000	$ 85,000
Interest Income	27	55	-
Interfund Transfer		891	
Total Revenue	$ 60,170	$ 85,946	$ 85,000
TOTAL AVAILABLE FUNDS	**$ 274,225**	**$ 208,668**	**$ 191,846**
APPROPRIATIONS			
Employee Expenses	$ -	$ -	$ 10,000
Operation Expenses	118,525	101,822	115,000
Capital Expenses	32,978		50,000
TOTAL OPERATING APPROPRIATIONS	**$ 151,503**	**$ 101,822**	**$ 175,000**
Ending Fund Balance	**$ 122,722**	**$ 106,846**	**$ 16,846**
TOTAL APPROPRIATIONS	**$ 274,225**	**$ 208,668**	**$ 191,846**

Federal Court Awards Fund **Fund: 772**

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

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$0	$0	$10,000
Operation Expenses	118,525	101,822	115,000
Capital Expenses	32,978	0	50,000
Total Appropriations	***$151,503***	***$101,822***	***$175,000***

Program Justification and Analysis:

As mentioned above, law requires these funds be used explicitly for law enforcement uses. The Police Department staff uses these funds at their discretion based on needs and priorities.

City of New Braunfels
Non Federal Court Awards Fund
Fiscal Year Ending September 30, 2017

Fund: 773

Available Funds	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance			
Undesignated Funds	$ 61,623	$ 59,987	$ 83,143
Total Beginning Balance	$ 61,623	$ 59,987	$ 83,143
Revenue			
Miscellaneous	$ 11,509	$ 15,000	$ 15,000
Interest Income	21	43	-
Sale of Property/Equipment		15,713	-
Total Revenue	$ 11,530	$ 30,756	$ 15,000
TOTAL AVAILABLE FUNDS	**$ 73,153**	**$ 90,743**	**$ 98,143**
APPROPRIATIONS			
Employee Expenses	$ 1,583	$ -	$ 20,000
Operation Expenses	11,583	7,600	42,000
Capital Expenses	-		27,500
TOTAL OPERATING APPROPRIATIONS	**$ 13,166**	**$ 7,600**	**$ 89,500**
Ending Fund Balance	**$ 59,987**	**$ 83,143**	**$ 8,643**
TOTAL APPROPRIATIONS	**$ 73,153**	**$ 90,743**	**$ 98,143**

Non Federal (State) Court Awards Fund **Fund: 773**

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

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$1,583	$0	$20,000
Operation Expenses	$11,583	$7,600	$42,000
Capital Expenses	0	0	27,500
Total Appropriations	***$13,166***	***$7,600***	***$89,500***

Program Justification and Analysis:

As mentioned above, law requires these funds be used explicitly for law enforcement uses. The Police Department staff uses these funds at their discretion based on needs and priorities.

EFFECTIVE MANAGEMENT

City of New Braunfels
Cable Franchise (PEG) Fund
Fiscal Year Ending September 30, 2017

Fund: 245

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 412,312	$ 625,561	$ 616,970	$ 18,970
Total Beginning Balance	$ 412,312	$ 625,561	$ 616,970	$ 18,970
Revenue				
Franchise Payments	$ 204,658	$ 213,250	$ 222,000	$ 244,200
Total Revenue	$ 204,658	$ 213,250	$ 222,000	$ 244,200
TOTAL AVAILABLE FUNDS	**$ 616,970**	**$ 838,811**	**$ 838,970**	**$ 263,170**
APPROPRIATIONS				
Operating Expenses	$ -	$ 10,000	$ 70,000	$ 25,000
Capital Expenses	-	750,000	750,000	210,000
TOTAL OPERATING APPROPRIATIONS	**$ -**	**$ 760,000**	**$ 820,000**	**$ 235,000**
Ending Fund Balance	**$ 616,970**	**$ 78,811**	**$ 18,970**	**$ 28,170**
TOTAL APPROPRIATIONS	**$ 616,970**	**$ 838,811**	**$ 838,970**	**$ 263,170**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenses	$0	$70,000	$25,000
Capital Expenses	$0	$750,000	$210,000
Total Appropriations	***$0***	***$820,000***	***$235,000***

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 (which is entirely why no costs occurred in FY 2014-15). 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. $750,000 in capital expenses is allocated in FY 2015-16 for this expense. In addition, $70,000 is estimated for any additional equipment required and/or costs associated with moving our existing broadcasting infrastructure to the new building. In FY 2016-17, operating and capital expenditure funding is allocated for maintenance and/or enhancements to the broadcast system and capabilities at the new City Hall facility.

City of New Braunfels
Equipment Replacement Fund
Fiscal Year Ending September 30, 2017

Fund: 260

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 4,407,998	$ 4,311,439	$ 4,319,146	$ 2,501,892
Total Beginning Balance	$ 4,407,998	$ 4,311,439	$ 4,319,146	$ 2,501,892
Revenue				
Interfund Transfers	$ 436,208	$ 465,000	$ 65,000	$ 465,000
Miscellaneous	16,853	25,000	61,346	32,000
Interest Income	2,433	3,000	4,205	3,000
Total Revenue	$ 455,494	$ 493,000	$ 130,551	$ 500,000
TOTAL AVAILABLE FUNDS	**$ 4,863,492**	**$ 4,804,439**	**$ 4,449,697**	**$ 3,001,892**
APPROPRIATIONS				
Technology Enhancements/Replacement	$ 214,544	$ 200,000	$ 200,000	$ 752,000
SCBA Purchase		800,000	658,012	
Vehicles				
Planning and Community Development	$ 46,771	$ 102,000	$ 106,132	$ 57,200
Police	215,862	940,000	792,641	430,000
Fire		172,000	164,350	110,000
Public Works	67,169			113,500
Parks		43,000	26,670	-
TOTAL OPERATING APPROPRIATIONS	**$ 544,346**	**$ 2,257,000**	**$ 1,947,805**	**$ 1,462,700**
Ending Fund Balance	**$ 4,319,146**	**$ 2,547,439**	**$ 2,501,892**	**$ 1,539,192**
TOTAL APPROPRIATIONS	**$ 4,863,492**	**$ 4,804,439**	**$ 4,449,697**	**$ 3,001,892**

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 was 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 contribution is proposed to be diverted to the Self Insurance Fund to address the budget shortfall stemming from higher than anticipated health expenditure costs. In FY 2016-17, the contribution is $400,000, an amount equal to what was originally budgeted in FY 2015-16.

Appropriations:

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Operation Expenses	$214,544	$200,000	$752,000
Capital Expenses	$329,802	$1,747,805	$710,700
Total Appropriations	***$544,346***	***$1,947,805***	***$1,462,700***

Program Justification and Analysis:

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, a number of workstations, laptops and network equipment have been replaced in FY 2015-16 ($200,000 in operating expenses). In FY 2016-17, an additional $200,000 is allocated for technology replacements (as needed). Moreover, $552,000 is allocated to replace the Mobile Data Terminals (MDT's) in all emergency services vehicles. The MDT is a critical piece of equipment for all first responders and the existing inventory is beyond its useful life.

In FY 2013-14 and FY 2014-15, only vehicles that were in dire need of replacement occurred in FY 2014-15. At the beginning of FY 2015-16, approximately 100 vehicles had 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 evaluated all eligible vehicles and 28 warrant replacement, the majority of which were police pursuit vehicles (20). The total cost to replace those vehicles in FY 2015-16 is $1,089,793. The remaining capital expenditures in FY 2015-16 stem from the replacement of the Fire Department's Self Contained Breathing Apparatus ($658,012). This equipment's useful life of this equipment is fifteen years.

In FY 2016-17, capital expenditures funding of $710,700 is to replace 17 vehicles. Again, many of the vehicles in the fleet meet replacement criteria. However, due to financial limitations in the Equipment Replacement Fund (entirely from suspension and partial reinstatement of the program).

Policy Considerations:

As mentioned above, a very large portion of the fleet met the age criteria for replacement in FY 2016-17 as this is the ninth 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) continue to be replaced based on the evaluation of the Fleet Manager as opposed to going by the replacement criteria. 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.

City of New Braunfels
Enterprise Maintenance and Equipment Fund
Fiscal Year Ending September 30, 2017

Fund: 262

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 2,282,927	$ 2,102,831	$ 2,175,672	$ 3,793,803
Total Beginning Balance	$ 2,282,927	$ 2,102,831	$ 2,175,672	$ 3,793,803
Revenue				
Interfund Transfers	$ 1,718,274	$ 1,914,234	$ 1,878,236	$ 1,578,968
Sale of Property	282,665		-	-
Miscellaneous	8,380		13,000	13,000
Interest Income	912	750	3,750	3,750
Total Revenue	$ 2,010,231	$ 1,914,984	$ 1,894,986	$ 1,595,718
TOTAL AVAILABLE FUNDS	**$ 4,293,158**	**$ 4,017,815**	**$ 4,070,658**	**$ 5,389,521**
APPROPRIATIONS				
Civic Center - Operating Expenditures	$ 8,933		$ -	$ -
Capital Expenditures - Vehicles and Equipment				
Civic Center	63,603	28,408		28,408
Airport	74,061	230,000	231,400	-
Solid Waste	1,770,889	50,000	45,455	291,000
TOTAL OPERATING APPROPRIATIONS	**$ 1,917,486**	**$ 308,408**	**$ 276,855**	**$ 319,408**
Unrestricted Fund Balance	$ 2,175,672	$ 3,409,407	$ 3,493,803	$ 4,670,113
Civic/Convention Center Facility Reserve	200,000	300,000	300,000	400,000
TOTAL APPROPRIATIONS	**$ 4,293,158**	**$ 4,017,815**	**$ 4,070,658**	**$ 5,389,521**

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.

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenses – Civic Center	$8,933	$0	$0
Capital Expenses			
Civic Center	63,603	0	28,408
Airport	74,061	231,400	0
Solid Waste	1,770,889	45,455	291,000
Total Appropriations	***$1,917,486***	***$276,855***	***$319,408***

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 ($63,603). At last, the fund was utilized to purchase a hanger at the New Braunfels Regional Airport ($74,061). 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, a Jet Refueler was purchased out of this fund for the Airport ($231,400). The Airport will "pay" back the fund over the next five years. In FY 2015-16 and FY 2016-17, no refuse collection vehicles are scheduled for replacement. Two light vehicles from the Solid Waste department were replaced in FY 2015-16 ($45,455).

In FY 2016-17, Solid Waste will replace a roll off container vehicle as well as a light vehicle ($291,000). In addition, funding is included ($28,408) for enhancements/repairs to the Civic/Convention Center facility.

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 2016-17, this effort continues with the same level of funding. Therefore, by the end of FY 2016-17, there will be a total of $400,000 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, 2017

Fund: 261

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 22,085	$ -	$ (1,259)	$ -
Total Beginning Balance	$ 22,085	$ -	$ (1,259)	$ -
Revenue				
Interest Income	$ 8	$ -	$ 12	$ -
Interfund Transfers	56,648	-	1,247	-
Total Revenue	$ 56,656	$ -	$ 1,259	$ -
TOTAL AVAILABLE FUNDS	**$ 78,741**	**$ -**	**$ -**	**$ -**
APPROPRIATIONS				
Employee Expenses	$ 80,000	$ -	$ -	$ -
Operating Expenses	-	-	-	-
Capital Expenses	-	-	-	-
Interfund Transfer	-	-	-	-
TOTAL OPERATING APPROPRIATIONS	**$ 80,000**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ (1,259)**	**$ -**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 78,741**	**$ -**	**$ -**	**$ -**

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.

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$80,000	$0	$0
Operating Expenses	0	0	0
Capital Expenses	0	0	0
Total Appropriations	***$80,000***	***$0***	***$0***

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 and FY 2016-17, there are no expenses allocated in the Facilities Maintenance Fund. The Facilities Manager will be authorized and funded in the General fund.

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Facilities Manager	1	0	0
Total Authorized Positions	***1***	***0***	***0***

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2017

Fund: 220

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ (12,886)	$ -	$ (94,163)	$ -
Total Beginning Balance	$ (12,886)	$ -	$ (94,163)	$ -
Revenue				
Intergovernmental Revenue	$ 262,595	$ 1,980,000	$ 1,630,262	$ 1,025,000
Miscellaneous	1,000		5,000	-
Interfund Transfers	478		1,000	125,000
Total Revenue	$ 264,073	$ 1,980,000	$ 1,636,262	$ 1,150,000
TOTAL AVAILABLE FUNDS	**$ 251,187**	**$ 1,980,000**	**$ 1,542,099**	**$ 1,150,000**
APPROPRIATIONS				
Employee Expenditures	$ 64,142	$ 115,000	$ 132,635	$ 150,000
Operating Expenditures	73,708	615,000	159,464	250,000
Capital Expenditures	207,500	1,250,000	1,250,000	750,000
TOTAL OPERATING APPROPRIATIONS	**$ 345,350**	**$ 1,980,000**	**$ 1,542,099**	**$ 1,150,000**
Ending Fund Balance	**$ (94,163)**	**$ -**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 251,187**	**$ 1,980,000**	**$ 1,542,099**	**$ 1,150,000**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenditures	$64,142	$132,635	$150,000
Operating Expenditures	73,708	158,464	250,000
Capital Expenditures	207,500	1,250,000	750,000
Total Appropriations	***$345,350***	***$1,541,099***	***$1,150,000***

Program Justification and Analysis:

The FY 2016-17 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 (in accordance with financial and budgetary policy). Specifically, capital expenditures decrease significantly as FY 2015-16 reflects the expenditures stemming from the CTTC expansion in conjunction with the federal EDA grant.

City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2017

Fund: 221

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 166,313	$ 155,464	$ 195,425	$ 179,503
Total Beginning Balance	$ 166,313	$ 155,464	$ 195,425	$ 179,503
Revenue				
Donations and Contributions	$ 164,611	$ 100,000	$ 121,367	$ 120,000
Miscellaneous	8,225		150	-
Reimbursements	62,849		-	-
Total Revenue	$ 235,685	$ 100,000	$ 121,517	$ 120,000
TOTAL AVAILABLE FUNDS	**$ 401,998**	**$ 255,464**	**$ 316,942**	**$ 299,503**
APPROPRIATIONS				
Operating Expenditures	$ 108,053	$ 82,500	$ 107,439	$ 150,000
Capital Expenditures	98,520	150,000	30,000	120,000
TOTAL OPERATING APPROPRIATIONS	**$ 206,573**	**$ 232,500**	**$ 137,439**	**$ 270,000**
Ending Fund Balance	**$ 195,425**	**$ 22,964**	**$ 179,503**	**$ 29,503**
TOTAL APPROPRIATIONS	**$ 401,998**	**$ 255,464**	**$ 316,942**	**$ 299,503**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operating Expenditures	$108,053	$107,439	$150,000
Capital Expenditures	98,520	30,000	120,000
Total Appropriations	***$206,573***	***$137,439***	***$270,000***

Program Justification and Analysis:

In FY 2016-17, 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, 2017

Fund: 205

Appropriations:	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance			
Undesignated Funds	$ (22,619)	$ (16,609)	-
Total Beginning Balance	$ (22,619)	$ (16,609)	-
Revenue			
Intergovernmental - Federal grant	$ 374,021	$ 149,583	$ 652,145
Interfund Transfer	-	22,500	-
Total Revenue	$ 374,021	$ 149,583	652,145
TOTAL AVAILABLE FUNDS	**$ 351,402**	**$ 132,974**	**652,145**
APPROPRIATIONS			
Program Year 2011			
Façade Improvements			
Program Year 2013			
YMCA			
City of New Braunfels/Jesse Garcia Park	78,535		
City of New Braunfels/Eikel Park	29,493		
Comal County Senior Citizens Foundation	54,968		
CASA			
San Antonio Food Bank			
SAM Ministries Transitional Living			
Chidlren's Advocacy Center			
Administration			
Insurance of Public Health & Ed Rese			
Big Brothers/Big Sister			
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 Braunfes Housing Partners	8,538	13,533	
Administration	45,647		
Comal County Crisis Center	479	27,133	
City of New Braunfels - Quality of Life Improvements			133,240

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2017

Fund: 205

Appropriations - Continued	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Program Year 2015			
Administration	22,610	37,367	13,277
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	
City of New Braunfels - Quality of Life Improvements			238,079
Program Year 2016			
CASA - Court Advocacy Program			5,000
Administration			75,821
Comal County Senior Citizens Foundation - Nutrition Program			8,298
Comal County Habitat for Humanity			8,298
Family Promise of Greater New Braunfels			8,298
Family Life Center of New Braunfels			13,486
San Antonio Food Bank			13,485
Crisis Center of New Braunfels			17,000
CASA - Office Remodel			24,468
Comal County Senior Center Facility Repairs			93,395
TOTAL OPERATING APPROPRIATIONS	**$ 368,011**	**$ 132,974**	**$ 652,145**
Ending Fund Balance	**$ (16,609)**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 351,402**	**$ 132,974**	**$ 652,145**

CDBG FUND

CDBG Fund: 205

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 2016-17 Budget reflects a total of $652,145, with funding coming from program years 2014, 2015 and 2016. The City is currently working to transition from a calendar year program year to a fiscal program so that funding coincides with the City's fiscal year.

City of New Braunfels
River Fund
Fiscal Year Ending September 30, 2017

Fund: 225

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 994	$ -	$ -	$ -
Total Beginning Balance	$ 994	$ -	$ -	$ -
Revenue				
Licenses and Permits	$ 6,100	$ 6,000	$ 6,700	$ 6,700
Fines and Forfeitures	83,620	77,000	66,500	66,500
Parks and Recreation - River Access Fee	474,445	676,200	612,000	612,000
Parking Revenue	190,053	191,000	218,500	218,500
Interfund Transfer - Solid Waste Fund	125,000	125,000	172,525	145,000
Interfund Transfer - General Fund	213,178	205,302	240,823	252,376
Total Revenue	$ 1,092,396	$ 1,280,502	$ 1,317,048	$ 1,301,076
TOTAL AVAILABLE FUNDS	**$ 1,093,390**	**$ 1,280,502**	**$ 1,317,048**	**$ 1,301,076**
APPROPRIATIONS				
Public Safety	$ 640,764	$ 620,174	$ 674,659	$ 709,099
Parks and Recreation	452,626	614,529	642,389	591,977
TOTAL OPERATING APPROPRIATIONS	**$ 1,093,390**	**$ 1,234,703**	**$ 1,317,048**	**$ 1,301,076**
Ending Fund Balance	**$ -**	**$ 45,799**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 1,093,390**	**$ 1,280,502**	**$ 1,317,048**	**$ 1,301,076**

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:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$869,399	$1,005,125	$1,057,296
Operation Expenses	223,991	260,907	243,780
Capital Expenses		51,016	
Total Appropriations	***$1,093,390***	***$1,317,048***	***$1,301,076***

Program Justification and Fiscal Analysis:

In FY 2015-16 a standing River Advisory Committee was established. That committee developed various policy recommendations to the City Council regarding the collection of the River Access Fee. That affected the budget in various ways. Additional seasonal staff was

authorized and funded to collect a fee from non-outfitter guests on the weekends and holidays. Secondly, trailers ($51,016) were purchased to facilitate the collection of the fee.

Employee expenditures increase slightly in FY 2016-17 to account for compensation increases. Operating expenditures in FY 2015-16 were impacted partially by the October 2015 flood event. Debris and trash pickup stemming from that event are primarily what drives the decrease in operating expenditures in FY 2016-17.

Authorized Full Time Equivalent (FTE)

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Assistant Ranger Supervisor*	.5	.5	.5
River Manager	0	1	1
Total Authorized FTE	***.5***	***1.5***	***1.5***

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

Authorized Seasonal Positions

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Cashier	0	12	12
Coordinator	0	1	1
Lead Ranger (Seasonal)	4	4	4
Ranger (Seasonal)	50	55	55
Total Authorized Seasonal Positions	***54***	***72***	***72***

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2017

Fund: 263

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ (151,580)	$ -	$ (195,118)	$ -
Total Beginning Balance	$ (151,580)	$ -	$ (195,118)	$ -
Revenue				
Intergovermental Revenue	$ 960,369	$ 1,801,300	$ 1,807,616	$ 822,500
Interfund Transfer - General Fund	86,849	91,374	89,962	94,115
Total Revenue	$ 1,047,218	$ 1,892,674	$ 1,897,578	$ 916,615
TOTAL AVAILABLE FUNDS	**$ 895,638**	**$ 1,892,674**	**$ 1,702,460**	**$ 916,615**
APPROPRIATIONS				
Employee Expenses	$ 85,409	$ 88,374	$ 88,462	91,115
Operating Expenses	1,440	3,000	1,500	3,000
Watershed Protection Plan - Phase I		120,000	120,000	
Watershed Protection Plan - Phase 2		45,000	45,000	240,000
EARIP Projects: Year One				
Old Channel Restoration				
Flow Split Design & Construction	32,725			
Aquatic Vegetation Restoration				
Non-Native Animal Species Control				
Decaying Vegetation Restoration				
Riparian Improvements-Riffle Beetle				
Gill Parasite Control				
Riparian Zone Sediment Removal				
Prohibition - Hazardous Route				
LIB/BMP Management				
Household Hazardous Waste				
Litter Control/Floating Vegetation				
Riparian Zone - Design & Construction				
Education				

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2017

Fund: 263

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
APPROPRIATIONS				
EARIP Projects: Year two				
Old Channel Restoration	15,366			
Flow Split Design & Construction - Ongoing Maintenance	-			
Aquatic Vegetation Restoration	5,662			
Non-Native Animal Species Control	56,492			
Decaying Vegetation Restoration	-			
Riparian Improvements - Riffle Beetle	33,469			
Gill Parasite Control	21,834			
Ripaian Zone Design and Construction	50,062			
Prohibition - Hazardous Route	-			
LID/BMP Management	12,900			
Household Hazardous Waste	28,552			
Litter Control/Floating Vegetation	2,938			
Management of Public Recreation use	-			
EARIP Projects: Year three				
Old Channel Restoration	218,206	6,788	6,787	
Flow Split Ongoing Maintenance	-	-	-	
Aquatic Vegetation Restoration	281,269	33,730	33,730	
Non-Native Animal Species Control	63,125	-	(501)	
Decaying Vegetation removal and Dissolved Oxygen Removal	13,050	17,582	18,829	
Riparian Improvements - Riffle Beetle	37,622	7,280	7,298	
Gill Parasite Control	70,059	4,933	4,932	
Restoration of Riparian Zones	10,142	4,435	4,743	
Prohibition - Hazardous Route	-	-	-	
LID/BMP Management	35,144	640	640	
Household Hazardous Waste	-	23,870	23,870	
Litter Control/Floating Vegetation	15,290	5,670	5,670	

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2017

Fund: 263

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
APPROPRIATIONS				
EARIP Projects: Year four				
Old Channel Restoration		125,000	100,000	25,000
Flow Split Ongoing Maintenance		48,500	43,500	5,000
Aquatic Vegetation Restoration		100,000	90,000	10,000
Non-Native Animal Species Control		55,000	55,000	-
Decaying Vegetation removal and Dissolved Oxygen Removal		20,000	15,000	5,000
Riparian Improvements - Riffle Beetle		25,000	20,000	5,000
Gill Parasite Control		30,000	25,000	5,000
Restoration of Riparian Zones		870,000	870,000	-
Prohibition - Hazardous Route		3,000	3,000	-
LID/BMP Management		135,000	95,000	40,000
Household Hazardous Waste		-	-	-
Litter Control/Floating Vegetation		30,000	25,000	5,000
Management of Public Recreation use		-	-	-
Golf Course Management Plan		-	-	-
EARIP Projects: Year Five				
Old Channel Restoration				135,000
Flow Split Ongoing Maintenance				2,500
Aquatic Vegetation Restoration				100,000
Non-Native Animal Species Control				55,000
Decaying Vegetation removal and Dissolved Oxygen Removal				15,000
Riparian Improvements - Riffle Beetle				25,000
Gill Parasite Control				30,000
Restoration of Riparian Zones				50,000
Prohibition - Hazardous Route				
LID/BMP Management				10,000
Household Hazardous Waste				30,000
Litter Control/Floating Vegetation				30,000
Management of Public Recreation use				-
Golf Course Management Plan				-
TOTAL OPERATING APPROPRIATIONS	**$1,090,756**	**$ 1,802,802**	**$ 1,702,460**	**$ 916,615**
Ending Fund Balance	**$ (195,118)**	**$ 89,872**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 895,638**	**$ 1,892,674**	**$ 1,702,460**	**$ 916,615**

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 was 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 2016-17, a total of **$916,615** is appropriated to complete the year four ($100,000) and begin year five EARIP projects ($482,500) as well as $94,115 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 fifth year of the EAHCP, the City is committed to $482,500 in additional projects. The projects include:

Projects – Year Five	**Estimated Cost**
Old Channel Restoration	$135,000
Flow Split Ongoing Maintenance	2,500
Aquatic Vegetation Restoration	100,000

Projects – Year Five	Estimated Cost
Non-Native Animal Species Control	55,000
Decaying Vegetation removal and Dissolved Oxygen Removal	15,000
Riparian Improvements - Riffle Beetle	25,000
Gill Parasite Control	30,000
Restoration of Riparian Zones	50,000
Prohibition - Hazardous Route	
LID/BMP Management	10,000
Household Hazardous Waste	30,000
Litter Control/Floating Vegetation	30,000
Management of Public Recreation use	-
Golf Course Management Plan	-

WPP

A total of $240,000 is allocated for program expenditures associated with the Watershed Protection Plan (phase 2).

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 2016-17 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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Watershed Program Manager*	1	1	1
Total Authorized Positions	***1***	***1***	***1***

** 15 percent of the costs associated with the Watershed Program Manager are funded in the River Activities Fund. The remaining portion is funded in the EAHCP Fund.

City of New Braunfels
Faust Library Fund
Fiscal Year Ending September 30, 2017

Fund: 704

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ -	$ 7,604	$ 7,819	$ 518
Total Beginning Balance	$ -	$ 7,604	$ 7,819	$ 518
Revenue				
Donations	$ 7,819	$ -	$ 303	$ -
Total Revenue	$ 7,819	$ -	$ 303	$ -
TOTAL AVAILABLE FUNDS	**$ 7,819**	**$ 7,604**	**$ 8,122**	**$ 518**
APPROPRIATIONS				
Operation Expenses		$ 7,604	$ 7,604	$ 518
TOTAL OPERATING APPROPRIATIONS	**$ -**	**$ 7,604**	**$ 7,604**	**$ 518**
Ending Fund Balance	**$ 7,819**	**$ -**	**$ 518**	**$ -**
TOTAL APPROPRIATIONS	**$ 7,819**	**$ 7,604**	**$ 8,122**	**$ 518**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Operation Expenses	$0	$7,604	$518
Total Appropriations	***$0***	***$7,604***	***$518***

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 2016-17, $518 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, 2017

Fund: 794

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 1,567,398	$ 1,785,648	$ 1,776,681	$ 2,053,995
Total Beginning Balance	$ 1,567,398	$ 1,785,648	$ 1,776,681	$ 2,053,995
Revenue				
Hotel/Motel Tax	$ 3,812,977	$ 4,089,729	$ 3,997,773	$ 4,508,620
Interest Income	591	400	1,229	1,500
Miscellaneous	50	-	50	-
Reimbursements	-	-	-	-
Total Revenue	$ 3,813,618	$ 4,090,129	$ 3,999,052	$ 4,510,120
TOTAL AVAILABLE FUNDS	**$ 5,381,016**	**$ 5,875,777**	**$ 5,775,733**	**$ 6,564,115**
APPROPRIATIONS				
Employee Expenses	$ -	$ -	$ -	$ 31,941
Operating Expenses	2,687,996	2,867,029	2,755,746	3,015,000
Capital Expenses	-	660,000	82,000	631,000
Interfund Transfer	916,339	1,040,570	883,992	988,895
TOTAL OPERATING APPROPRIATIONS	**$ 3,604,335**	**$ 4,567,599**	**$ 3,721,738**	**$ 4,666,836**
Ending Fund Balance	**$ 1,776,681**	**$ 1,308,178**	**$ 2,053,995**	**$ 1,897,279**
TOTAL APPROPRIATIONS	**$ 5,381,016**	**$ 5,875,777**	**$ 5,775,733**	**$ 6,564,115**

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 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses			$31,941
Operation Expenses			
Convention and Tourism Fund	$1,840,238	$2,078,847	2,250,000
Arts and Heritage	545,160	591,000	675,000
Marketing	41,268	55,000	90,000
Civic/Convention Center Imp.	251,217	5,901	0
Miscellaneous	10,113	24,998	0
Interfund Transfers	916,339	883,992	988,895
Capital Expenses		82,000	631,000
Total Appropriations	***$3,604,335***	***$3,721,738***	***$4,666,836***

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 2016-17, the arts and heritage allocation is $631,000 and the Convention and Tourism Fund amount totals $2,250,000.

As stated, the primary use of the City's funds is retirement of debt issued to pay construction costs associated with the facility ($609,900 in FY 2016-17). Funds are also used to support the increased operations and maintenance expenses for the facility. The facility is not self-supporting and has not established a reserve level that meets the existing financial policies established by City Council. Therefore, in FY 2016-17, hotel/motel tax proceeds are being transferred into that fund ($278,995). New to the fund in FY 2016-17, a portion of the Golf Services Coordinator is paid from the Hotel/Motel Tax Fund, reflective of the efforts to bring out of town play and

events to the Landa Park Golf Course at Comal Springs. $90,000 is included for additional marketing for City events that attract out of town visitors as well as direct advertising for the Landa Park Golf Course (only advertising targeting out of town golfers)

The Hotel/Motel Fund continues a capital contribution to the Enterprise Maintenance and Equipment Fund ($100,000) in FY 2016-17. 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.

In addition, $631,000 in capital expenditures is appropriated in the Hotel/Motel Fund in FY 2016-17 for several initiatives. First, completion of the City's wayfinding signs project which includes an update to the directional signing in the downtown area ($305,000). Secondly, $81,000 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, 2017

Fund: 401

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 1,279,311	$ 1,371,217	$ 1,353,680	$ 1,505,504
Total Beginning Balance	$ 1,279,311	$ 1,371,217	$ 1,353,680	$ 1,505,504
Revenue				
Taxes	$ 10,158,271	$ 11,305,750	$ 11,358,563	$ 12,416,568
Interest Income	263	500	1,000	1,000
Miscellaneous	300	1,684,428	-	-
Contributions	1,665,563	1,541,809	1,684,428	1,683,078
Interfund Transfers	1,488,929		1,541,809	1,501,858
Total Revenue	$ 13,313,326	$ 14,532,487	$ 14,585,800	$ 15,602,504
TOTAL AVAILABLE FUNDS	**$ 14,592,637**	**$ 15,903,704**	**$ 15,939,481**	**$ 17,108,008**
APPROPRIATIONS				
Debt Service	$ 13,238,957	$ 14,463,977	$ 14,433,977	$ 15,538,684
TOTAL OPERATING APPROPRIATIONS	**$ 13,238,957**	**$ 14,463,977**	**$ 14,433,977**	**$ 15,538,684**
Ending Fund Balance	**$ 1,353,680**	**$ 1,439,727**	**$ 1,505,504**	**$ 1,569,324**
TOTAL APPROPRIATIONS	**$ 14,592,637**	**$ 15,903,704**	**$ 15,939,481**	**$ 17,108,008**

DEBT SERVICE FUND

Debt Service Fund: 401

Program Description:

The City of New Braunfels issues bonds and certificates of obligation to fund needed capital improvement projects such as streets and drainage improvements, park improvements, library and fire station construction, civic/convention center renovations and additions, airport 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.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	9,065,000	6,454,688	15,519,687
FY 2017-18	8,800,000	6,130,891	14,930,890
FY 2018-19	9,415,000	5,791,171	15,206,171
FY 2019-20	9,640,000	5,433,803	15,073,804
FY 2020-21	9,965,000	5,112,313	15,077,313
FY 2021-22	10,160,000	4,754,605	14,914,605
FY 2022-23	10,370,000	4,307,292	14,677,292
FY 2023-24	10,315,000	3,843,339	14,158,339
FY 2024-25	10,735,000	3,370,682	14,105,682
FY 2025-26	9,440,000	2,905,079	12,345,079
FY 2026-27	9,110,000	2,505,510	11,615,510
FY 2027-28	8,800,000	2,140,647	10,940,648
FY 2028-29	8,150,000	1,798,461	9,948,461
FY 2029-30	7,855,000	1,479,123	9,334,124
FY 2030-31	8,195,000	1,143,285	9,338,285
FY 2031-32	7,170,000	820,432	7,990,432
FY 2032-33	6,030,000	543,313	6,573,313
FY 2033-34	4,810,000	307,850	5,117,850
FY 2034-35	3,205,000	138,900	3,343,900
FY 2035-36	1,870,000	37,400	1,907,400
	$163,100,000	**$59,018,786**	**$222,118,787**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	405,000	16,200	421,200
Total	**$405,000**	**$16,200**	**$421,200**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$700,000**	**$91,687**	**$791,687**

The chart below shows the outstanding obligations for the City of New Braunfels Refunding General Obligation issued in December 2006. The majority of the proceeds were refunded in 2015. The debt service from this issuance is paid both by the City of New Braunfels and the NBIDC.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	310,000	6,200	316,200
Total	**$310,000**	**$6,200**	**$316,200**

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. The majority of the proceeds were refunded.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	1,055,000	23,738	1,078,738
Total	**$1,055,000**	**$23,738**	**$1,078,738**

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. The remaining commitment stemming from this issuance was refunded; those payments are referenced later in this section.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	635,000	39,966	674,966
FY 2017-18	665,000	13,633	678,633
TOTAL	**$1,300,000**	**$53,599**	**$1,353,599**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$6,375,000**	**$1,867,269**	**$8,242,269**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	0	7,228	7,228
FY 2017-18	245,000	7,228	252,228
TOTAL	**$245,000**	**$14,456**	**$259,456**

The chart below shows the outstanding obligations for the City of New Braunfels Certificates of Obligation issued in 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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$15,055,000**	**$5,030,609**	**$20,085,610**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$16,535,000**	**$6,168,140**	**$22,703,140**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$2,855,000**	**$336,850**	**$3,191,850**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$5,660,000**	**$461,200**	**$6,121,200**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$17,445,000**	**$7,361,679**	**$24,806,679**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$3,130,000**	**$1,399,509**	**$4,529,509**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$6,370,000**	**$2,365,438**	**$8,735,438**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$13,025,000**	**$5,390,331**	**$18,415,331**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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
FY 2021-22	1,330,000	867,711	2,197,711
FY 2022-23	2,190,000	779,713	2,969,713

Period Ending	Total Principal	Total Interest	Total Debt Service
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 2034-35	1,035,000	20,700	1,055,700
TOTAL	**$24,650,000**	**$9,678,881**	**$34,328,881**

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).

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	0	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**	**$1,166,000**	**$5,446,000**

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.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$5,245,000**	**$2,031,864**	**$7,276,864**

The Chart below shows the outstanding obligations from the 2015 Tax Notes Issuance. The total funds issued were $1.255 million. This issuance is supported entirely by ad valorem tax proceeds.

Period Ending	Total Principal	Total Interest	Total Debt Service
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	**$1,100,000**	**$54,686**	**$1,154,686**

The Chart below shows the outstanding obligations from the 2016 General Obligation and Refunding bonds. The total issuance was $37.36 million. The majority of these funds stem from the third issuance of the 2013 Bond Program ($28.15 million). The remaining funds are refundings stemming from the 2007 and 2008 Certificates of Obligation.

Period Ending	Total Principal	Total Interest	Total Debt Service
FY 2016-17	290,000	1,620,500	1,910,500
FY 2017-18	975,000	1,598,100	2,573,100
FY 2018-19	2,235,000	1,522,725	3,757,725
FY 2019-20	2,320,000	1,408,850	3,728,850
FY 2020-21	3,190,000	1,318,950	4,508,950
FY 2021-22	3,285,000	1,204,925	4,489,925
FY 2022-23	2,600,000	1,057,800	3,657,800
FY 2023-24	2,720,000	924,800	3,644,800
FY 2024-25	2,845,000	785,675	3,630,675
FY 2025-26	1,220,000	684,050	1,904,050
FY 2026-27	1,285,000	621,425	1,906,425
FY 2027-28	1,350,000	555,550	1,905,550
FY 2028-29	1,410,000	493,600	1,903,600
FY 2029-30	1,470,000	436,000	1,906,000
FY 2030-31	1,530,000	376,000	1,906,000
FY 2031-32	1,590,000	313,600	1,903,600
FY 2032-33	1,655,000	248,700	1,903,700
FY 2033-34	1,725,000	181,100	1,906,100
FY 2034-35	1,795,000	110,700	1,905,700
FY 2035-36	1,870,000	37,400	1,907,400
TOTAL	**$37,360,000**	**$15,500,450**	**$52,860,450**

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Debt Service	$13,174,718	$14,433,977	$15,538,684
Total Appropriations	***$13,174,718***	***$14,433,977***	***$15,538,684***

Program Justification and Fiscal Analysis:

The FY 2016-17 Budget appropriates $15,538,684. This equates to $1,104,707 or 7.6 percent more than the FY 2015-16 estimates. The increase is driven entirely by the third issuance of the 2013 bond program that occurred during FY 2015-16. The budget amount reflects the full annual debt service requirements for the City of New Braunfels. In addition, $19,000 in administrative fees paid to the banking institutions is included in the FY 2016-17 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 2016-17, the fund balance is budgeted at 10.1 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. This again remains the case for FY 2016-17. The current I&S rate of 22.0151 cents will support the current debt service, even with the debt issuance stemming from the 2013 bond program that occurred during the summer of 2016. This is possible due to higher than anticipated growth in assessed valuation, some debt capacity from fully paid debt proceeds as well as restructuring the recently issued debt issuance payments in a way that postponed a portion of the principal payments in years one and two. This is entirely how the rate has remained the same since FY 2013-14.

In the funds stemming from 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 $72,839.

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 ($224,644).

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 ($485,275).

As mentioned earlier, in FY 2016-17, no increase in the property tax rate is required to fund the increase in the debt service requirement resulting from the issuance of $28.15 million in general obligation bonds, the third phase of funding associated with the $86 million bond program approved by the voters in May 2013 Actual growth in property values, additional debt capacity from fully paid debt proceeds and restructuring the first two years of debt service from this most recent issuance allows for the additional debt service to be completely absorbed in FY 2016-17 without a tax increase.

City of New Braunfels
Self Insurance Fund
Fiscal Year Ending September 30, 2017

Fund: 601

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 991,789	$ 128,587	$ 90,317	$ -
Total Beginning Balance	$ 991,789	$ 128,587	$ 90,317	$ -
Revenue				
Premiums - Employer and Employee	$ 5,356,266	$ 5,364,462	$ 5,528,990	$ 6,516,600
Premiums - Retiree and Cobra	232,512	240,000	245,500	358,500
Interest Income	285	-	492	-
Miscellaneous	15,826	10,000	10,344	11,000
Interfund Transfer	-	585,000	1,286,683	-
Total Revenue	$ 5,604,889	$ 6,199,462	$ 7,072,009	$ 6,886,100
TOTAL AVAILABLE FUNDS	**$ 6,596,678**	**$ 6,328,049**	**$ 7,162,326**	**$ 6,886,100**
APPROPRIATIONS				
Employee Expenditures	$ 6,495,804	$ 6,030,000	$ 7,137,507	$ 6,836,100
Operating Expenditures	10,557	70,000	24,819	50,000
TOTAL OPERATING APPROPRIATIONS	**$ 6,506,361**	**$ 6,100,000**	**$ 7,162,326**	**$ 6,886,100**
Ending Fund Balance	**$ 90,317**	**$ 228,049**	**$ -**	**$ -**
TOTAL APPROPRIATIONS	**$ 6,596,678**	**$ 6,328,049**	**$ 7,162,326**	**$ 6,886,100**

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 City's benefit program consists of medical, dental, vision, basic life and accidental death and dismemberment insurance, as well as voluntary supplemental products. Medical, dental, vision, basic life and accidental death and dismemberment become effective the first day of full-time employment. Employees contribute to the cost for themselves and their dependents for medical, dental and vision insurance. Employees pay the full premium cost for supplemental products offered, and pay the elected amount of contributions for both health and dependent care flexible spending accounts, as well as health saving accounts.

The City is self insured for medical, dental and vision insurance provided to employees. The Self Insurance Fund is used to account for both revenue and expenses associated with medical, dental, vision insurance. Revenue into the fund comes from insurance premiums paid by the City, employees and retirees. Expenses to the fund include: third-party administration fees; the cost of stop loss insurance; actual claim expenses paid for medical (to include prescription), and dental services.

Insurance premium contributions provided by the City consists of a per employee per pay period amount. The City's premium contribution comes from all funds that pay for employees, including the general and enterprise funds. The fund then uses that revenue to pay actual claims costs, administrative expenses and stop loss insurance premiums for both individual and aggregate stop loss. 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 employer-provided basic life and accidental death and dismemberment insurance for employees, as well as the City's wellness programs, to further promote employee's health and well-being.

Appropriations:

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Employee Expenses	$6,495,804	$7,137,507	$6,836,100
Operation Expenses	10,557	24,819	50,000
Total Appropriations	***$6,506,361***	***$7,162,326***	***$6,886,100***

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. The City of New Braunfels had benefited from relatively low and manageable growth from FY 2010-11 to FY 2013-14 however, beginning in FY 2014-15, the City's health insurance costs have increased. Claims in the current plan year 2015-16 continued to increase significantly. The FY 2015-16 Budget was built upon an anticipated decrease based on lower claim activity trends in previous years and plan design changes. In looking back to FY 2014-15, the actual claim expenditures ended up higher than originally estimated during last year's budget process. Moreover, during the budget process, staff was still in the process of negotiating the cost of stop loss premiums. In the end, claim expenditures needed to decrease significantly in FY 2015-16 to stay within budget. This significant increase in costs over the past 20 months is, in large part, driven by a higher frequency of large claims (both medical and prescription) by individuals. Overall increased utilization, significant increases to the cost of prescription claims and rising medical costs also contributed to this increase. Given that this level of increased expenditure has continued through FY 2015-16, significant premium, plan design and coverage changes are necessary to provide a sustainable health insurance program for the City's employees, dependants and retirees.

In the spring of 2016 City Management developed a benefits committee that was charged with evaluating the current state of the Self Insurance Fund and program and recommend strategies that would bring the program back into balance and assure sustainability moving into FY 2016-17. The Committee recommended increased premiums to employees and retirees as well as an increase to the employer contributions into the Self Insurance Fund. In addition, various plan design changes and other cost reduction strategies were recommended to close the gap and balance the budget. The list below described all the various modifications that have been recommended by the Benefits Committee and City Manager.

Revenue Modifications

Active Employee Premiums – The City currently offers three plans (A, B and C). The majority of all employees are on plans A and B. Plan C is a relatively new plan and is considered a high deductible health plan or HDHP. While this plan offers the lowest premiums, it is also offers the lowest level of coverage. Approximately 2 percent of employees are enrolled in this plan. There are no recommended increases to the employee premiums in Plan C for FY 2016-17. The remaining employees are in Plan A and B. Premiums are recommended to increase by 20 percent in FY 2016-17 for those

employees on plans A and B. This will generate approximately $256,000 in additional revenue.

Employer Contribution – The City currently contributes $7,904 per year per active employee into the Self Insurance Fund ($658 per month per employee). The last time this amount was increased was FY 2012-13. The FY 2016-17 Budget recommends a 14 percent (approximate) increase to this contribution. This level of increase will generate approximately $585,000 in additional revenue.

Retiree Premiums – Retirees that are under the age of 65 have the option to participate in the City's health insurance program. Currently, the premiums that retirees pay do not fully support the annual claim costs incurred. The FY 2016-17 Budget recommends increasing retiree premiums by 50 percent. This is a substantial increase. However, even with the additional revenue stemming from the increases ($113,000), retiree health insurance costs are still projected to be higher than the total premiums that they pay. If all retirees were to remain in the plan, retiree health insurance costs would exceed premiums by approximately $112,000.

Expenditure Modifications (cost reductions)

Plan Design Changes – These changes include increases to co-pays, deductibles and other plan coverage components. The estimated savings from the implementation of these changes is approximately $300,000.

Prescription Plan/Classification – This change would modify the classification, coverage, and requirements to certain non-generic prescription drugs. In addition, it is recommended to increase the co-pay for generic prescriptions from $5 to $10. Combined, the estimates savings from these two changes is $255,000.

Procedure coverage modifications – Upon recommendation from Aetna, the City's third party administrator and well as our benefits consultant and employee committee, multiple coverage modifications are incorporated into the FY 2016-17 Self Insurance Fund. This includes but is not limited to subjecting hearing aids to a deductible and co-insurance, requirement of pre certification prior to receiving high level radiology such as a MRI or CT scan. The total cost savings from these coverage modifications is $330,000. The cost savings are actuarial estimates provided to the City by Aetna.

Separate vision coverage from plan – This strategy involves implementing a separate vision policy that employees can elect to participate in. Therefore, if someone requires vision coverage, the City would have a separate fully insured product available to them. This would require a separate premium. The 20 percent increase in premiums stated above does not include vision. If someone were to remain in their current plan and require vision coverage, they would have a 20 percent increase to their medical premium plus the separate vision premium.

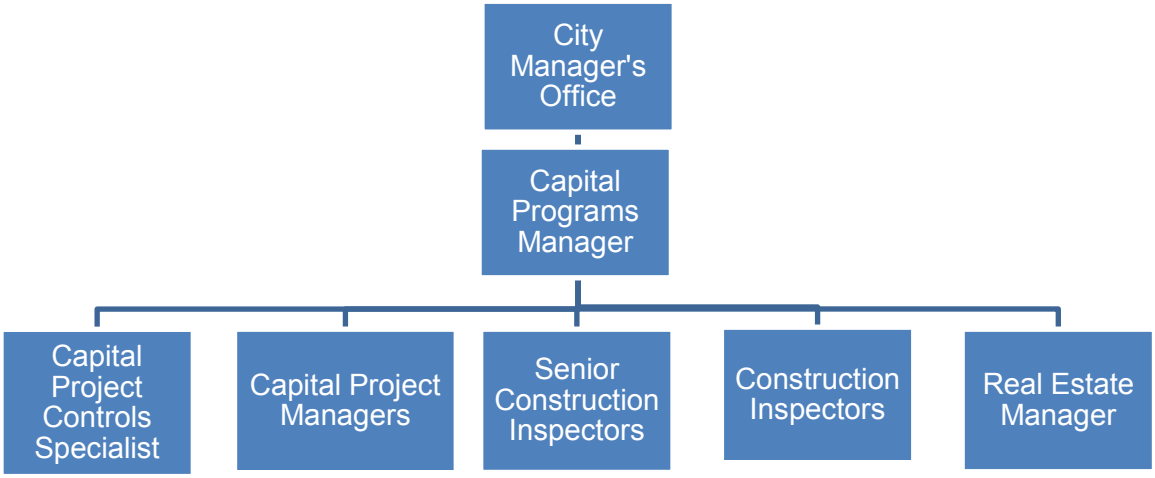
The FY 2016-17 Proposed Self Insurance Fund budget includes all of previously mentioned strategies. Health insurance costs are dynamic and unpredictable. Regardless, continued and consistent analysis of these costs will be critical in determining whether or not the various

strategies are successful in reducing total program costs. The table below provides additional detail on the projected FY 2016-17 Self Insurance Fund related expenditures.

Claim Expenditures	$ 5,548,521
Third Party Administration (Aetna)	265,798
Stop Loss Premiums	910,781
Benefits Consultant	45,000
Miscellaneous	50,000
Total	**$ 6,886,100**

Capital Improvement Funds

CAPTITAL 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.

Performance Measures:	**FY 2014-15 Actual**	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Capital Programs			
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		37	31
Dollar amount of capital projects managed	$12,021,425	$20,869,991	$30,000,000
Number of citizen contact related to capital projects including public/individual meetings, phone calls, emails	2,600	2,600	1,850
Square footage of property acquired	N/A	475,762	628,792

Performance Measures:			
	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Dollar amount of property acquired	N/A	$700,000	$1,268,242
Percentage of property acquisition requiring condemnation	N/A	10%	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.

Authorized Positions:

	FY 2014-15 Actual	**FY 2015-16 Estimate**	**FY 2016-17 Budget**
Capital Programs			
Capital Programs Manager	1	1	1
Capital Project Controls Specialist	0	1	1
Capital Project Manager*	3	3	3
Capital Project Specialist	1	0	0
Construction Inspector	1	1	1
Real Estate Manager*	1	1	1
Senior Construction Inspector	1	2	2
Total Authorized Positions	***8***	***9***	***9***

* The three Capital Project Managers, and 70 percent of the costs associated with the Real Estate Manager are funded from debt proceeds. The remaining authorized staff within this division is funded from 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 three years, $57.94 million of the $86 million approved by the voters has been authorized. The fourth year issuance, scheduled to occur in FY 2016-17 will total $18.27 million.

City of New Braunfels
2013 General Obligation Bond Fund
Issuance Schedule

Fund: 350

Appropriations:	Bond Issuance Year One	Bond Issuance Year Two	Bond Issuance Year Three	Projected Bond Issuance Year Four	Total Bond Appropriation FY 2016-17	Projected Bond Issuance Year Five	Total Project and Proposition Funding
Available Funds							
General Obligation Bond Proceeds	$ 14,723,992	$ 15,489,379	$ 28,150,000	$ 18,270,000	$ ***76,633,371***	$ 9,790,000	$ 86,423,371
Interfund Transfer - Roadway Impact Fees	-	-	-	1,500,000	$ ***1,500,000***	-	1,500,000
Interest Income	671	9,190	10,414	12,000	***32,275***		32,275
TOTAL AVAILABLE FUNDS	**$ 14,724,663**	**$ 15,498,569**	**$ *28,160,414***	**$ *19,782,000***	**$ *78,165,646***	**$ *9,790,000***	**$ 87,955,646**
APPROPRIATIONS							
Proposition 1 - Streets							
Klein Road Reconstruction	$ 2,125,000	$ 645,500	$ 4,000,000	$ 4,760,500	$ ***11,531,000***		$ 11,531,000
Rueckle Road Reconstruction	365,000	325,500	1,570,000	507,500	$ ***2,768,000***	-	2,768,000
Solms/Morningside Drive Reconstruction	2,285,000	2,697,000	5,000,000	2,414,000	$ ***12,396,000***	200,000	12,596,000
Citywide street improvements	2,000,000	2,000,000	2,000,000	2,000,000	$ ***8,000,000***	2,000,000	10,000,000
Subtotal - Proposition 1	**$ 6,775,000**	**$ 5,668,000**	**$ 12,570,000**	**$ 9,682,000**	**$ *34,695,000***	**$ 2,200,000**	**$ 36,895,000**
Proposition 2 - Drainage							
Alves Lane Improvements	$ 1,370,000	$ 1,028,113	$ 6,370,000		$ ***8,768,113***	$ 7,007,500	$ 15,775,613
Blieders Creek watershed improvements	441,000	226,873	-		$ ***667,873***		667,873
Live Oak/Katy Street Improvements	335,000	1,030,000	2,823,000	401,000	$ ***4,589,000***	-	4,589,000
Panther Canyon erosion control	84,000	340,000	-	-	$ ***424,000***	-	424,000
Wood/Landa Street preliminary design	619,000	643,514	231,500	567,000	$ ***2,061,014***	582,500	2,643,514
Subtotal - Proposition 2	**$ 2,849,000**	**$ 3,268,500**	**$ 9,424,500**	**$ 968,000**	**$ *16,510,000***	**$ 7,590,000**	**$ 24,100,000**
Proposition 3 - Parks							
Community Recreation Center	$ 1,533,000	$ 1,317,500	$ 5,247,000	$ 7,997,500	$ ***16,095,000***	$ -	$ 16,095,000
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	-	-	-	-	$ -	-	-
Subtotal - Proposition 3	**$ 4,153,000**	**$ 2,197,500**	**$ 5,247,000**	**$ 7,997,500**	**$ *19,595,000***	**$ -**	**$ 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**	**$ 18,647,500**	**$ *74,800,000***	**$ 9,790,000**	**$ 84,590,000**
Prop 1 -Contingencies/Capital Project Staff	55,000	477,500	320,000	752,500	*1,605,000*		1,605,000
Prop 2 -Contingencies/Capital Project Staff	91,000	107,000	335,500	366,500	*900,000*		900,000
Prop 3 -Contingencies/Capital Project Staff	47,000	101,500	253,000	3,500	*405,000*		405,000
Debt Issuance Cost	223,992	199,379			*423,371*		423,371
Contingencies (interest earnings)	671	9,190	10,414	12,000	*32,275*		32,275
TOTAL APPROPRIATIONS	**$ 14,724,663**	**$ 15,498,569**	**$ 28,160,414**	**$ 19,782,000**	**$ 78,165,646**	**$ 9,790,000**	**$ 87,955,646**

City of New Braunfels
2004 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2017

Fund: 304

APPROPRIATIONS	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 26,000,000	$ 26,000,000	$ -
Miscellaneous and Contributions	68,959	68,959	-
Intergovernmental Revenue		-	-
Interest Income	4,101,029	4,051,556	49,473
TOTAL AVAILABLE FUNDS	**$ 30,169,988**	**$ 30,120,515**	**$ 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	827,257	777,784	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. - Amenitites	173,747	173,747	-

City of New Braunfels
2004 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2017

Fund: 304

APPROPRIATIONS - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Street Maintenance Projects			
2004 Projects			
Phase 1	298,332	298,332	-
Phase 2	435,559	435,559	-
Phase 3	349,802	349,802	-
2005 Projects			
Phase 1	1,130,385	1,130,385	-
Phase 2	1,838,579	1,838,579	-
Phase 3	874,697	874,697	-
2006 Projects			
Phase 1	1,027,526	1,027,526	-
Phase 2	598,629		
Engineering	154,740	154,740	-
Construction	443,889	443,889	-
Phase 3	1,103,000		
Engineering	150,000	150,000	-
Construction	953,000	953,000	-
Subtotal - Street Maintenance Projects	$ 7,656,509	$ 7,656,509	$ -
Total Projects	**29,004,186**	**28,954,713**	**49,473**
Real Estate Manager	138,438	138,438	-
Engineering Staff	134,149	134,149	-
Interfund Transfers	893,215	893,215	-
TOTAL APPROPRIATIONS	**$ 30,169,988**	**$ 30,120,515**	**$ 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, $4,284,339 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 2016-17 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 $7,748,142. The 2004 Certificates of Obligation funded $827,257. 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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; Walnut Avenue may be 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. The 2012 Certificates of Obligation provided an additional $6,670,040 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at $3,044,269.

The FY 2016-17 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; 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 $173,747 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 2016-17 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 improvement projects. The City used this study to select projects, schedule projects, 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 Briarbend; 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 2016-17 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 2016-17, 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, 2017

Fund: 307

Appropriations	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 17,654,242	$ 17,654,242	$ -
Interest Income	595,430	536,171	59,259
Miscellaneous	142,223	142,223	-
Interfund Transfers	72,344	25,056	47,288
TOTAL AVAILABLE FUNDS	**$ 18,464,239**	**$ 18,357,692**	**$ 106,547**
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, 2017

Fund: 307

Appropriations - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	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 - #2 and #4	288,716	288,716	-
Fire Stations #1 Renovation	90,134		90,134
Fire Station #6 - Construction and Equipment	2,683,714	2,683,714	-
Drainage Improvements	371,281	371,281	-
Transportation Enhancement Project - Westside	16,413		16,413
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	607,516	607,516	-
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	**$ 18,187,806**	**$ 18,081,259**	**$ 106,547**
Contingencies	0	-	0
Debt Issuance Cost	261,233	261,233	-
Engineering Staff	15,200	15,200	-
TOTAL APPROPRIATIONS	**$ 18,464,239**	**$ 18,357,692**	**$ 106,547**

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 $581,914, with $544,693 funded in the 2007 Certificates of Obligation and the remaining from the City's General Fund ($37,221). The FY 2016-17 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. The 2012 Certificates of Obligation provided an additional $6,670,040 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at $3,044,269.

The FY 2016-17 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 $173,747 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 2016-17 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 2016-17 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 $171,470 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 $3,348,409. The debt service associated with this expense will be funded by the New Braunfels Industrial Development Corporation. The 2013 Certificates of Obligation include $5,030,504 for the remaining construction cost funding. The total expected construction cost of Fischer Park is $8,378,913. The park includes a nature center, a planetarium, trails, playgrounds, and other park facilities.

The FY 2016-17 Budget includes the funds to provide maintenance, control vegetation, and provide overall upkeep at the park. The FY 2016-17 Budget also addresses staffing requirements.

Riverfront Properties

The City currently owns property along the Guadalupe River (near the New Braunfels Library) ,s a flood prone area. 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 $1,150,680 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 2016-17 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 $381,162 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 2016-17 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 $343,690 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. $671,499 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 $4,482,719 provided.

The FY 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 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 2016-17 operating budget includes funds for maintenance and upkeep of this facility.

Fire Stations #1 Renovation

The Central Fire Station (Station #1) needs repairs and upgrades. The 2007 Certificates of Obligation include $90,134 to provide funding for costs related to Fire Station #1 improvements. The 2009 Certificates of Obligation provide another $489,115 and the 2012 Certificates of Obligation provide another $54,694 for these remaining improvements. A total of $633,943 is available for fire station development and improvements.

Fire Stations Improvements - #2 and #4

Due to the population growth over the last ten years; the City 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 $288,716 to provide funding for design and other cost associated with the completion of Fire Station #4.

Fire Station #6
Construction of the new Fire Station #6 was completed in September 2008. $2,683,714 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 2016-17 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: $16,413 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation ($45,556), 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 ($6,902,957) as well as funding some improvements to the clubhouse.

During FY 2013-14 when 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).

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 2016-17 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 $607,516 is included in the 2007 Certificates of Obligation for this project. Renovation of this complex will allows 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, $231,500 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 2016-17 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, 2017

Fund: 308

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 16,400,409	$ 16,400,409	$ -
Interest Income	159,827	18,045	141,782
Donations, Contributions and Grants	262,500	262,500	-
Reimbursements	164,924	-	164,924
Miscellaneous	74,330	-	74,330
Interfund Transfers	28,186	-	28,186
TOTAL AVAILABLE FUNDS	**$ 17,090,176**	**$ 16,680,954**	**$ 409,222**
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	-
SouthTributary 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, 2017

Fund: 308

Appropriations - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	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	45,556		45,556
Total Projects	**$ 16,546,078**	**$ 16,136,856**	**$ 409,222**
Contingencies	(0)	$ -	(0)
Debt Issuance Expense	242,811	242,811	-
Engineering Staff	301,287	$ 301,287	-
TOTAL APPROPRIATIONS	**$ 17,090,176**	**$ 16,680,954**	**$ 409,222**

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 includes 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 2016-17 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; Walnut Avenue may be 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. The 2012 Certificates of Obligation provided an additional $6,670,040 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at $3,044,269.

The FY 2016-17 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, $4,284,339 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 2016-17 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 $173,747 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 2016-17 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 2016-17 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 $7,748,142. The 2004 Certificates of Obligation funded $827,257. 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. 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 2016-17 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 $1,091,598. All quiet zone infrastructure has been completed, requiring maintenance and repair in some instances. These costs are budgeted in the FY 2016-17 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 2016-17 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 $171,470 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 2016-17 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 2016-17 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 $5,857,039 for this project. The 2015 Certificates of Obligation include $5,507,284 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 has an estimated completion date of September 2016.

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: $16,413 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation ($45,556), 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 2016-17 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, 2017

Fund: 309

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 9,564,480	$ 9,203,476	$ 361,004
Intergovernmental Revenue	292,703	292,703	-
Interest Income	38,655	-	38,655
TOTAL AVAILABLE FUNDS	**$ 9,895,838**	**$ 9,496,179**	**$ 399,659**
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 #1 Renovation	489,115	119,600	369,515
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	-
Prisoner Transport Van - Police Department	9,164		9,164
Police Department Facility Improvements	273,663	273,663	-
Boathouse improvements and boats	6,450	6,450	-
Irrigation system - Business 35	34,443	34,443	-
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	-
Municipal Facilities Improvements	20,980		20,980
Total Projects	**$ 9,626,072**	**$ 9,226,413**	**$ 399,659**
Debt Issuance Cost	$ 147,639	$ 147,639	$ -
Real Estate Manager	97,293	97,293	-
Special Projects Manager	24,834	24,834	-
Contingencies	-	-	-
TOTAL APPROPRIATIONS	**$ 9,895,838**	**$ 9,496,179**	**$ 399,659**

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 2016-17 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 Stations #1 Renovation

The Central Fire Station (Station #1) needs repairs and upgrades. The 2007 Certificates of Obligation include $90,134 to provide funding for costs related to Fire Station #1 improvements. The 2009 Certificates of Obligation provide another $489,115 and the 2012 Certificates of Obligation provide another $54,694 for these remaining improvements. 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 $300,000 to complete an overhaul of the existing signage and add signage in strategic areas is included in the Hotel/Motel Tax Fund FY 2016-17 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 Station #2
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 $284,223was 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 2016-17 operating budget includes additional funding for maintenance of these vehicles as well as for fuel and other expendable supplies.

In addition, $273,663 is included in the 2009 issuance and an additional $138,797 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.

Prisoner Transport Van

The current transport van has been used far beyond it regular life expectancy and is constantly in need of repair and oftentimes out of service. The replacement of this vehicle would allow for safe and efficient transport of prisoners, as well as reduce the liability and dangers during the transportation of prisoners. The 2009 Certificates of Obligation include $9,164 to replace the van. The remaining cost of the van was funded from the 2012 Certificates of Obligation ($55,836). The replacement equipment has a lower maintenance and repair cost in the short term.

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 $34,443 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 2016-17 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 $5,857,039 for this project. The 2015 Certificates of Obligation include $5,507,284 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 has an estimated completion date of September 2016.

Municipal Facilities Improvements

The 2009 Certificates of Obligation include $20,980 for potential municipal facility improvements, repairs, and enhancements. Any commitment of these funds will be made in accordance with city charter requirements.

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 2016-17, the cost of this position will be funded by debt proceeds (70 percent) and the General Fund (30 percent).

City of New Braunfels
2011 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2017

Fund: 351

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 18,200,000	$ 17,835,741	$ 364,259
Intergovernmental Revenue - TXDOT	1,615,502	1,615,502	-
Proceeds from Insurance	25,025		25,025
Interest Income	44,730		44,730
Leases	91,482		91,482
Interfund Transfer	166,725		166,725
Reimbursement	47,809		47,809
TOTAL AVAILABLE FUNDS	**$ 20,191,273**	**$ 19,451,243**	**$ 740,030**
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	61,964	61,964	-
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	1,617,699	1,529,748	87,951
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)	455,980	455,980	-
Landa Park Master Plan	50,000	50,000	-

City of New Braunfels
2011 Certificates of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2017

Fund: 351

Appropriations - Continued	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Landa Park Riverfront Rehab	671,499	671,499	-
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	171,470	171,470	-
Transportation Enhancement Program -Landa Street	475,000	267,355	207,645
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	**$ 19,963,335**	**$ 19,223,305**	**$ 740,030**
In House Staff	180,650	180,650	-
Contingencies	-		-
Interfund Transfer	47,288	47,288	-
TOTAL APPROPRIATIONS	**$ 20,191,273**	**$ 19,451,243**	**$ 740,030**

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; Walnut Avenue may be 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 $6,670,040 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at $3,044,269.

The FY 2016-17 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 $61,964 for this project which is completed.

This project will reduce operating expenditures in FY 2016-17 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 re-surfaced 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 $1,617,699 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. $1,617,699 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 2016-17.

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 2016-17 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 2016-17 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 $455,980 needed to cover these costs. The FY 2016-17 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 2016-17 Budget includes $50,000 in the 2011

Certificates of Obligation and $25,500 from the 2012 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 $343,690 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. $671,499 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 $4,482,719 provided.

The FY 2016-17 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 2016-17 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 2016-17 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 $171,470 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 2016-17 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: $16,413 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation ($45,556), 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 2016-17. $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 $7,748,142. The 2004 Certificates of Obligation funded $827,257. 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 2016-17 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 2016-17 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, 2017

Fund: 352

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 20,995,866	$ 18,782,895	$ 2,212,971
Miscellaneous Revenue	334		334
Interest Income	89,358		89,358
TOTAL AVAILABLE FUNDS	**$ 21,085,558**	**$ 18,782,895**	**$ 2,302,663**
APPROPRIATIONS			
Projects			
Walnut Avenue Widening	$ 6,670,040	$ 6,670,040	$ -
Downtown Improvements - Phase I Construction	2,200,000	215,671	1,984,329
Railroad Quiet Zones - Construction - Phase II	1,091,598	1,091,598	-
Fire apparatus for Station #4	836,879	836,879	-
Fire Station #1 Renovation	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	231,500	156,038	75,462
Transportation Improvement Project - Westside	132,342		132,342
Police Department Facility Improvements	138,797	138,797	-
Prisoner Transport Van - Police Department	55,836		55,836
Park Improvement Projects			
Fischer Park Improvements	3,384,565	3,384,565	-
Construction	3,348,409	3,348,409	-
Design	36,156	36,156	-
Landa Park Riverfront Rehab	4,482,719	4,482,719	-
Springfed Pool repairs	193,036	193,036	-
Morningside Park	100,000	100,000	-
Landa Park Master Plan	25,500	25,500	-
Total Projects	**$ 20,353,061**	**$ 18,050,398**	**$ 2,302,663**
Debt Issuance Cost	$ 245,866	$ 245,866	-
Capital Project Staff	486,297	$ 486,297	-
Contingencies	-	-	-
Interfund Transfer	334	334	-
TOTAL APPROPRIATIONS	**$ 21,085,558**	**$ 18,782,895**	**$ 2,302,663**

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; Walnut Avenue may be 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. The 2012 Certificates of Obligation provided an additional $6,670,040 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at $3,044,269.

The FY 2016-17 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 2016-17.

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 $1,091,598. All quiet zone infrastructure has been completed, requiring maintenance and repair in some instances. These costs are budgeted in the FY 2016-17 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 2016-17 Budget.

Fire Station Improvements- Station #1
The Central Fire Station (Station #1) needs repairs and upgrades. The 2007 Certificates of Obligation include $90,134 to provide funding for costs related to Fire Station #1 improvements. The 2009 Certificates of Obligation provide another $489,115 and the 2012 Certificates of Obligation provide another $54,694 for these remaining improvements. 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 $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.

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 $607,516 is included in the 2007 Certificates of Obligation for this project. Renovation of this complex will allows 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, $231,500 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: $16,413 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation ($45,556), 2011 Certificates of Obligation ($7,100), 2012 Certificates of Obligation ($132,342) and $200,000 in the 2015 Tax Notes.

Police Department Facility Improvements

$273,663 is included in the 2009 issuance and an additional $138,797 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.

Prisoner Transport Van
The current transport van has been used far beyond it regular life expectancy and is constantly in need of repair and oftentimes out of service. The replacement of this vehicle would allow for safe and efficient transport of prisoners, as well as reduce the liablitity and dangers during the transportation of prisoners. The 2009 Certificates of Obligation include $9,164 to replace the van. The remaining cost of the van was funded from the 2012 Certificates of Obligation ($55,836). The replacement equipment has a lower maintenance and repair cost in the short term

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 $3,348,409. The debt service associated with this expense will be funded by the New Braunfels Industrial Development Corporation. The 2013 Certificates of Obligation include $5,030,504 for the remaining construction cost funding. The total expected construction cost of Fischer Park is $8,378,913. The park includes a nature center, a planetarium, trails, playgrounds, and other park facilities.

The FY 2016-17 Budget includes the funds to provide maintenance, control vegetation, and provide overall upkeep at the park. The FY 2016-17 Budget also addressed 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 $343,690 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. $671,499 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 $4,482,719 provided.

The FY 2016-17 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.

Morningside Park

Morningside Park is located adjacent to Morningside Elementary School. The 16 acre track of land was donated to the City by the Comal Independent School District in 2009. The park will offer a wide variety of amenities including: playgrounds, picnic facilities, a children's bike track, walking trails, a nature play area, and a GaGa ball pit. The FY 2016-17 Budget includes $100,000 in the 2012 Certificates of Obligation to complete the Morningside Park. The 2013 Bond program also includes $1,000,000 for the design and construction of this park.

Landa Park Master Plan

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 2016-17 Budget includes $50,000 in the 2011 Certificates of Obligation and $25,500 from the 2012 Certificates of Obligation to complete the Landa Park Master Plan.

Capital Project Staff

The FY 2016-17 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 $486,297. 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 $334 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
2013 Certifications of Obligation Capital Improvement Fund
Fiscal Year Ending September 30, 2017

Fund: 353

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 20,465,968	$ 20,291,734	$ 174,234
Intergovernmental Revenue	2,657,037	2,657,037	-
Interest Income	40,642		40,642
TOTAL AVAILABLE FUNDS	**$ 23,163,647**	**$ 22,948,771**	**$ 214,876**
APPROPRIATIONS			
Projects			
Walnut Avenue Widening	$ 3,044,269	$ 3,044,269	$ -
FM 306 Construction	4,531,250	4,531,250	-
Flood Property Buyout (Grant)	1,150,680	1,150,680	-
Radio Replacement	2,244,283	2,244,283	-
Cemetery Walls - Design	38,460	38,460	-
Fischer Park Construction - Phase 2	5,030,504	5,030,504	-
Municipal Facilities	5,857,039	5,857,039	-
Station Alerting - Fire Department	257,096	257,096	-
Athletic Fields Master Plan	39,390	39,390	-
Live Oak Avenue/Katy Street Draiange Improvements	100,000	100,000	-
FEMA Property Acquisition Match	50,000		50,000
Parks and Recreation Equipment - Mowers	43,400		43,400
Plaza Christmas Tree Replacement	20,000		20,000
Municipal Facilities Improvements	101,476		101,476
Total Projects	**$ 22,507,847**	**$ 22,292,971**	**$ 214,876**
Debt Issuance Cost	$ 265,968	$ 265,968	$ -
Capital Project Staff	389,832	$ 389,832	-
Contingencies	-	-	-
TOTAL APPROPRIATIONS	**$ 23,163,647**	**$ 22,948,771**	**$ 214,876**

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; Walnut Avenue may be 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. The 2012 Certificates of Obligation provided an additional $6,670,040 for the construction of these segments. The final phase for this project is funded by the 2013 Certificates of Obligation at $3,044,269.

The FY 2016-17 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 2016-17 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 $1,150,680 is budgeted in the 2013 Certificates of Obligation Fund. The grant revenue of $844,538 is also accounted for in this fund.

FY 2016-17 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 $2,244,283. This project was completed in FY 2013-14.

The FY 2016-17 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 $3,348,409. The debt service associated with this expense will be funded by the New Braunfels Industrial Development Corporation. The 2013 Certificates of Obligation include $5,030,504 for the remaining construction cost funding. The total expected construction cost of Fischer Park is $8,378,913. The park includes a nature center, a planetarium, trails, playgrounds, and other park facilities.

The FY 2016-17 Budget includes the funds to provide maintenance, control vegetation, and provide overall upkeep at the park. The FY 2016-17 Budget also addressed 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 $5,857,039 for this project. The 2015 Certificates of Obligation include $5,507,284 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 has an estimated completion date of September 2016.

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 was implemented in FY 2015-16.

Athletic Fields Master Plan
In Proposition 3 of the 2013 Bond Program funding was approved for the acquisition of land for development of a future sports complex, and in August of 2015 the City approved the expenditure of $50,000 in New Braunfels Industrial Development Corporation funds to fund a feasibility study.

Due to the overwhelming need for a more global look at athletic field needs within the City to include current field assessments, future land needs, and potential partnerships. The Athletic Field Master Plan would need to take place concurrent to the Feasibility Study. The 2013 Certificates of Obligation include $39,390 for 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.

FEMA Property Acquisition Match
The City for many years has been dedicated to minimizing the loss of life and property associated with flooding events. The City received funds through the Texas Water Development Board's Flood Mitigation Assistance grant to be used for acquisition and demolition of floodplain properties. The grant requires a 25 percent match from the City unless properties qualify for Repetitive Loss at 10 percent match from the City or Sever Repetitive Loss that is 100 percent covered by Federal Funding. The total matching funds from the City for three properties would be $45,000 with a Federal match of $1,067,912. The 2013 Certificates of Obligation provide $45,000 this project.

Parks and Recreation Equipment Mowers
The hustler mowers will replace two Toro mowers that are used regularly in the operation and mowing of the City properties. The two current Toro mowers are no longer dependable due to their old age and high hours despite the routine maintenance being performed. The old mowers also do not

have many of the safety features offered by today's mowers due to their age. The two Hustler mowers will be used to mow large open area properties and increase efficiency of the Parks Department by having a dependable mower ready when needed. The 2013 Certificates of Obligation include $43,400 for the purchase of the mowers.

Plaza Christmas Tree Replacement

The 30' panel tree currently being used was purchased in 2007. In the past few years, staff has had difficulty erecting the tree due to missing/breaking parts because of age and design. Also the lights are not LED and cause power failures. A new panel tree, complete with LED lights will cost approximately $35,000; however, HEB has pledged an amount of $15,000 towards holiday lighting and can be used to offset costs incurred for a new tree.

Municipal Facilities Improvements

The 2013 Certificates of Obligation include $101,476 in funding for various improvements/repairs/enhancements to the City's facilities. Purchases from this funding source will be approved by City Council in accordance with the City's charter and financial policies.

Capital Project Staff

The FY 2016-17 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 2013 Certificates of Obligation with a total appropriation of $389,832. 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, 2017

Fund: 354

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 10,386,727	$ 10,350,910	$ 35,817
Interest Income	2,957		2,957
TOTAL AVAILABLE FUNDS	**$ 10,389,684**	**$ 10,350,910**	**$ 38,774**
APPROPRIATIONS			
Projects			
Golf Course and Clubhouse Improvements	$ 6,902,957	$ 6,868,008	$ 34,949
Airport Improvements	3,300,000	3,296,175	3,825
Total Projects	**$ 10,202,957**	**$ 10,164,183**	**$ 38,774**
Debt Issuance Cost	$ 186,727	$ 186,727	-
Contingencies	-	-	-
TOTAL APPROPRIATIONS	**$ 10,389,684**	**$ 10,350,910**	**$ 38,774**

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 $837,334 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 ($6,902,957) 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).

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 2016-17, 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, 2017

Fund: 355

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 5,617,119	$ 5,617,119	$ -
Interest Income	7,285	751	6,534
TOTAL AVAILABLE FUNDS	**$ 5,624,404**	**$ 5,617,870**	**$ 6,534**
APPROPRIATIONS			
Projects			
Municipal Facilities (City Hall Renovation)	$ 5,507,284	$ 5,500,750	$ 6,534
Total Projects	**$ 5,507,284**	**$ 5,500,750**	**$ 6,534**
Debt Issuance Cost	$ 117,120	$ 117,120	-
Contingencies	-	-	-
TOTAL APPROPRIATIONS	**$ 5,624,404**	**$ 5,617,870**	**$ 6,534**

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 $5,857,039 for this project. The 2015 Certificates of Obligation include $5,507,284 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 expected to be completed September 2016.

City of New Braunfels
2013 General Obligation Bond Fund
Fiscal Year Ending September 30, 2017

Fund: 350

Appropriations:	Total Appropriation FY 2016-17	Activity to date as of 09/30/2016	Total Available Project Funds
Available Funds			
General Obligation Bond Proceeds	$ 76,633,371	$ 20,057,918	$ 56,575,453
Interfund Transfer - Roadway Impact Fees	1,500,000		1,500,000
Interest Income	32,275	-	32,275
TOTAL AVAILABLE FUNDS	**$ 78,165,646**	**$ 20,057,918**	**$ 58,107,728**
APPROPRIATIONS			
Proposition 1 - Streets			
Klein Road Reconstruction	$ 11,531,000	$ 1,430,651	$ 10,100,349
Rueckle Road Reconstruction	2,768,000	318,523	2,449,477
Solms/Morningside Drive Reconstruction	12,396,000	1,932,912	10,463,088
Citywide street improvements	8,000,000	3,500,000	4,500,000
Subtotal - Proposition 1	**$ 34,695,000**	**$ 7,182,086**	**$ 27,512,914**
Proposition 2 - Drainage			
Alves Lane Improvements	$ 8,768,113	$ 2,079,673	$ 6,688,440
Blieders Creek watershed improvements	667,873	667,873	-
Live Oak/Katy Street Improvements	4,589,000	913,331	3,675,669
Panther Canyon erosion control	424,000	94,810	329,190
Wood/Landa Street preliminary design	2,061,014	962,329	1,098,685
Subtotal - Proposition 2	**$ 16,510,000**	**$ 4,718,016**	**$ 11,791,984**
Proposition 3 - Parks			
Community Recreation Center	$ 16,095,000	$ 2,101,708	$ 13,993,292
Land Acquisition - Sports Complex	2,500,000	20,015	2,479,985
Morningside Park Development	1,000,000	1,000,000	-
Dry Comal Hike & Bike Trail	-	-	-
Subtotal - Proposition 3	**$ 19,595,000**	**$ 3,121,723**	**$ 16,473,277**
Proposition 4 - Economic Development			
CTTC expansion	$ 4,000,000	$ 4,000,000	$ -
Subtotal - Proposition 4	**$ 4,000,000**	**$ 4,000,000**	**$ -**
Total Projects	**$ 74,800,000**	**$ 19,021,825**	**$ 55,778,175**
Prop 1 -Contingencies/Capital Project Staff	1,605,000	350,623	1,254,377
Prop 2 -Contingencies/Capital Project Staff	900,000	116,932	783,068
Prop 3 -Contingencies/Capital Project Staff	405,000	145,167	259,833
Debt Issuance Cost	423,371	423,371	-
Contingency (interest earnings)	32,275		32,275
TOTAL APPROPRIATIONS	**$ 78,165,646**	**$ 20,057,918**	**$ 58,107,728**

2013 General Obligation Bond Fund

Program Description:

The FY 2016-17 Budget included the four issuances of General Obligation Bonds associated with the 2013 Bond Program - $14.7 million in FY 2013-14, $15.4 million in FY 2014-15 and $28.1 million in FY 2015-16, and $18.2 million in FY 2016-17 (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 design and right of way acquisition is currently underway and will continue into FY 2016-17. 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 design and right of way acquisition is currently underway and will continue into FY 2016-17. 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 design and right of way acquisition is currently underway and will continue into FY 2016-17. 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. The current budget for this project is $10,000,000.

This project will have a positive impact on the operating budget(s) in FY 2016-17 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 2016-17 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. Final design and right of way acquisition is currently underway and will continue into FY 2016-17. The project budget is $15,775,613 ($500,000 will be funded from roadway impact fees).

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 $667,873.

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 2016-17.

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. Final design is expected to be completed in FY 2016-17.

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 $2,643,514 with $618,840 committed for preliminary design.

Proposition Two
All proposition two projects will not have an impact on the FY 2016-17 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 early FY 2016-17.

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 2016-17. 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. $100,000 is allocated for this project in the 2012 Certificates of Obligation for this project as well. Construction will be ongoing during FY 2016-17.

Proposition Three
All proposition three projects will not have an impact on the FY 2016-17 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 be completed in the beginning of FY 2016-17.

Capital Project Staff/Contingencies
The FY 2016-17 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 Notes Capital Fund
Fiscal Year Ending September 30, 2017

Fund: 315

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Total Available Funds
Available Funds			
Proceeds from Debt Issuance	$ 1,290,000	$ 799,907	$ 490,093
Interest Income	-		-
Miscellaneous	-		-
TOTAL AVAILABLE FUNDS	**$ 1,290,000**	**$ 799,907**	**$ 490,093**
APPROPRIATIONS			
Equipment/Projects			
Three Police Pursuit Vehicles	$ 161,000	$ 161,000	$ -
Agenda building software	20,800	20,800	-
Vehicles - Capital Programs, Public Works, Police, Planning and Community Development	123,561	91,568	31,993
Street Equipment - Dump Truck and Street Sweeper	297,652	297,652	-
Phone system upgrade	156,887	156,887	-
Slope mower	37,000	37,000	-
Fire Station overhead door enhancments	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	22,600		22,600
Total Projects	**$ 1,255,000**	**$ 764,907**	**$ 490,093**
Debt Issuance Cost	$ 35,000	$ 35,000	-
Contingencies	$ -		-
TOTAL APPROPRIATIONS	**$ 1,290,000**	**$ 799,907**	**$ 490,093**

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 2016-17 budget.

Police Pursuit Vehicles

Three additional Police Officers were included in FY 2015-16. The cost of the vehicles ($161,000) 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 ($20,800)

Vehicles

A total of $123,561 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 available for an additional Animal Control Truck. This truck will be able to remove deceased animals more efficiently, humanely, and safely.

Street Maintenance Equipment - Street Sweeper and Dump Truck

$297,652 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. $156,887 is included in the 2015 tax note to replace the existing phone system.

Slope Mower

The purchase of a slope mower in 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 Overhead Door Replacement/Improvements

$55,000 is included in the 2015 tax note to make overhead door replacements/enhancements as needed at the fire stations. 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: $16,413 in the 2007 Certificates of Obligation Fund, 2008 Certificates of Obligation ($45,556), 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
$22,600 is included in the 2015 tax note to make continued facility improvements to the Westside Community Center. Specifically, A/C system replacement, 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, 2017

Fund: 314

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Projected Available Funds
Revenue			
Development Fees	$ 1,992,211	$ 119,966	$ 1,872,245
Interest Income	35,370		35,370
Interfund Transfer	-		-
TOTAL AVAILABLE FUNDS	**$ 2,027,581**	**$ 119,966**	**$ 1,907,615**
APPROPRIATIONS			
Projects			
Quadrant 1	$ 433,440		$ 433,440
Quadrant 2	377,422		377,422
Quadrant 3	799,910	38,958	760,952
Quadrant 4	416,809	81,008	335,801
TOTAL APPROPRIATIONS	**$ 2,027,581**	**$ 119,966**	**$ 1,907,615**

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 $1,907,615 appropriated by quadrant to support future neighborhood park development efforts. Funds must be spent in the quadrant in which they were generated.

City of New Braunfels
Roadway Development Impact Fees Fund
Fiscal Year Ending September 30, 2017

Fund: 336

Appropriations:	Project Revenue/ Expenditures	Activity to Date As of 09/30/2016	Projected Available Funds
Revenue			
Development Fees	$ 11,298,238	$ 1,879,070	$ 9,419,168
Interest Income	25,237	-	25,237
Contributions	300,000	300,000	-
Miscellaneous	6,000		6,000
TOTAL AVAILABLE FUNDS	**$ 11,629,475**	**$ 2,179,070**	**$ 9,450,405**
APPROPRIATIONS			
Projects			
Service Area 1	1,656,518	1,180,067	476,451
Service Area 2	137,757	53,448	84,309
Service Area 3	2,747,964	248,643	2,499,321
Service Area 4	379,058	295	378,763
Service Area 5	3,963,215	388,048	3,575,167
Service Area 6	2,744,964	308,569	2,436,395
TOTAL Appropriations	**$ 11,629,475**	**$ 2,179,070**	**$ 9,450,405**

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 $9,450,405 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). Funding will also be utilized in FY 2016-17 to construct a new traffic signal at an intersection.

Other Funds

The FY 2016-17 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, 2017

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Fund Balance:	**$ 100,000**	**$ 88,328**	**$ 100,000**
Revenues			
Hotel/Motel Tax	$ 1,741,954	$ 1,941,067	$ 2,250,000
Hotel/Motel Tax- Prior Year	98,284	137,780	
Interest Income	1	2,125	-
Total Revenues	**$ 1,840,239**	**$ 2,080,972**	**$ 2,250,000**
Total Available Funds	**$ 1,940,239**	**$ 2,169,300**	**$ 2,350,000**
Expenditures:			
Administration	$ 452,070	$ 485,000	$ 534,664
Convention Services	40,694	20,000	40,000
Brochure and Graphics/Creative	73,171	92,000	80,000
Cultural Heritage	732	35,000	20,000
Telephone	945	1,000	1,000
Postage	19,028	9,000	14,000
Advertising	770,441	854,000	1,000,336
Operations	157,308	159,000	190,000
Travel Trade	19,133	45,000	65,000
Market Research	27,468	24,000	20,000
Public Relations/Fam	115,356	105,000	100,000
Miscellaneous/Training	14,670	23,000	25,000
Contingency/Coop	24,023	27,300	25,000
Technology and Emerging Opportunities	122,347	140,000	105,000
Convention/Sports Incentives	14,525	50,000	30,000
Total Expenditures	**$ 1,851,911**	**$ 2,069,300**	**$ 2,250,000**
Appropriated Fund Balance	**$ 88,328**	**$ 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. 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 2016-17 Budget increases in comparison to the FY 2015-16 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, 2017

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Fund Balance	$ 16,881,870	$ 18,783,670	$ 13,178,241
Revenue:			
Sales Tax	$ 5,369,215	$ 5,827,042	$ 6,176,665
Interest Income	41,248	30,000	30,000
Reimbursements			
Loan Payments	53,192	64,000	64,000
Total Revenue	$ 5,463,655	$ 5,921,042	$ 6,270,665
Total Available Funds	$ 22,345,525	$ 24,704,712	$ 19,448,906

Expenditures:

Administrative and Promotional Expenditures			
City of New Braunfels Contract	$ 100,000	$ 135,775	$ 137,500
Miscellaneous	5,000	2,000	5,000
Chamber of Commerce Contract	336,712	350,000	430,623
National Development Council Contract	60,000	72,000	-
Current Projects/Incentives			
Airport Utility Extensions - Hanger/Taxiway		100,000	2,300,000
Airport Utility Extensions - Water/Sewer/Road	29,774	360,681	
ASA Properties		1,600,000	
CBE Companies, inc.	400,000		250,000
Center for Entrepreneurship	115,761	109,157	147,000
CTTC Expansion - PHASE I and II		505,000	
Downtown Gateway Enhancement (Main St. Partners)	66,050	44,710	
CTTC Manufacturing Technology Academy	66,000	66,000	69,500
Downtown Parking Lease	18,000	18,000	13,500
Downtown Public Infrastructure	16,771		
Downtown Restroom Construction			470,000
Golf Course Support	290,500	176,000	
HEB		800,000	
IBEX	200,000	200,000	200,000
Loop 337 Expansion			1,500,000
Magellan - Feasibility Study	49,438		

New Braunfels Industrial Development Corp.
Fiscal Year Ending September 30, 2017

	FY 2014-15 Actual	FY 2015-16 Estimate	FY 2016-17 Budget
Expenditures:			
Magellan - Phase II		5,000	57,200
Nexus Medical Consulting, inc.	74,286	74,286	185,714
NB Smokehouse	68,000		
Rush Enterprises		800,000	
Stream Realty			500,000
Titan Enterprises - Initial		500,000	
Titan Enterprises - Secondary			600,000
VBM New Braunfels Acquisition Infrastructure		85,000	
Landa St. Transportation Enhancement Program		39,700	160,300
Land Acquisition		3,500,000	
Strategic Budget Initiatives			
Community Recreation Center - Aquatics		-	2,500,000
Community Recreation Center - Gym			3,200,000
Community Recreation Center - Party Room			100,000
County Line Trail Connection		50,000	
Amateur Sports Complex Feasibility Study		48,810	
Downtown Master Plan (Castell/Garden Area)		152,923	146,500
Downtown Parking Study		47,000	
Debt Service Payments			
Debt Service Reserve - Park Improv Proj	687,588	694,563	611,154
2006 Refunding	130,800	239,100	244,800
2007 Certificates of Obligation	313,125	315,363	311,863
2010 Refunding	114,275	7,228	7,228
2013 Refunding	419,775	428,175	431,275
CO Series 2013			76,759
Total Expenditures	3,561,855	11,526,471	14,655,916
Reserve for New Projects	-	-	$ 4,792,990
Ending Fund Balance	$ 18,783,670	$ 13,178,241	$ -

Program Justification and Fiscal Analysis:

The FY 2016-17 Budget for the New Braunfels Industrial Development Corporation totals $14,655,916. 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.

City of New Braunfels
Creekside Town Creek TIRZ Fund
Fiscal Year Ending September 30, 2017

Fund: 210

Available Funds	FY 2014-15 Actual	FY 2015-16 Current Budget	FY 2015-16 Estimate	FY 2016-17 Budget
Beginning Balance				
Undesignated Funds	$ 364,643	$ 807,132	$ 1,147,265	$ 2,087,615
Debt Service Reserve	1,199,859	1,200,693	1,199,721	1,200,000
Total Beginning Balance	$ 1,564,502	$ 2,007,825	$ 2,346,986	$ 3,287,615
Revenue				
Property Tax	1,071,265	2,120,890	2,084,493	2,263,759
Municipal Sales Tax	938,817	959,300	969,798	999,000
Interest Income	-		-	-
Miscellaneous	1,349,197		-	-
Total Revenue	$ 3,359,279	$ 3,080,190	$ 3,054,291	$ 3,262,759
TOTAL AVAILABLE FUNDS	**$ 4,923,781**	**$ 5,088,015**	**$ 5,401,277**	**$ 6,550,374**
APPROPRIATIONS				
Administrative	$ 60,000	$ 30,000	$ 30,000	$ 30,000
Transfer to debt service reserve				
Debt Service	1,682,148	2,095,616	2,083,662	2,095,462
Reimbursement	834,647			
TOTAL OPERATING APPROPRIATIONS	**$ 2,576,795**	**$ 2,125,616**	**$ 2,113,662**	**$ 2,125,462**
Unrestricted Ending Fund Balance	**$ 1,147,265**	**$ 1,761,706**	**$ 2,087,615**	**$ 3,224,912**
Debt Service Reserve	**$ 1,199,721**	**$ 1,200,693**	**$ 1,200,000**	**$ 1,200,000**
TOTAL APPROPRIATIONS	**$ 4,923,781**	**$ 5,088,015**	**$ 5,401,277**	**$ 6,550,374**

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, 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 2016-17 Budget for the Creekside TIRZ totals $2,125,462 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.

Appendices

2016 PLANNING CALENDAR FOR BUDGET AND TAX RATE ADOPTION

Dates	Requirements
May 16	• **Community Budget Input Meetings**

May 27	• Council retreat
	  • Five Year Forecast
	  • CIP draft document presented and modified by City Council
	  • Presentation of Community Budget Input received
	• FY 2016-17 Budget discussion and finalize budget goals

June 6-9	• Budget meetings with the City Manager/Finance
June 15	• IT meeting with the CMO
June 30	• Performance measures submitted to Finance • Departmental narrative edits submitted to Finance
June - July	• Budget Development
Week of July 25	• Draft Base Budgets provided to Departments
July 25	• Final CIP adopted by City Council at regular council meeting
Monday, August 8	• FY 2016-17 Proposed Budget placed in City Council mailboxes
Sunday, August 14	• Notice of Public Hearings on the FY 2016-17 Proposed Budget and Tax Rate
Monday, August 15	• Submission to Council of Effective and Rollback Tax Rates, Statements and Schedules • Presentation of FY 2016-17 Proposed Budget to Council • Council sets time and date of public hearings on the FY 2016-17 Proposed Budget and the time and date of the meeting to discuss the tax rate • Council discusses tax rate and, if proposed rate will exceed the rollback or effective rate (whichever is lower), recoded vote is taken
Tuesday, August 16	• Council work session on FY 2016-17 Proposed Budget
Wednesday, August 17	• Council work session on FY 2016-17 Proposed Budget
Monday, August 22	• Council work session on FY 2016-17 Proposed Budget
Tuesday, August 23	• Council work session on FY 2016-17 Proposed Budget
Sunday, August 28	• Notice of 2015 Tax Year Proposed Property Tax Rate; must be published by September 1, 2016; second quarter-page notice, television and website
Thursday, August 25	• First Public Hearing on the Proposed Tax Rate; schedule and announce meeting to adopt tax rate • Public Hearing on the FY 2016-17 Proposed Budget
Tuesday, September 6	• 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 and tax rate
Monday, September 12	• Council adopts FY 2016-17 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 2016 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.

The governing body of CITY OF NEW BRAUNFELS proposes to use revenue attributable to the tax rate increase for the purpose of Maintenance and Operations.

PROPOSED TAX RATE	$0.498230 per $100
PRECEDING YEAR'S TAX RATE	$0.498230 per $100
EFFECTIVE TAX RATE	$0.477086 per $100
ROLLBACK TAX RATE	$0.524275 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 2015 tax year and the 2016 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:

property tax amount = (rate) x (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
talcoc@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: 08/25/2016 6:00 PM at 424 S Castell Avenue, New Braunfels, TX 78130
Second Hearing: 09/06/2016 6:00 PM at 424 S Castell Avenue, New Braunfels, TX 78130

ORDINANCE NO. 2016-52

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, 2016 THROUGH SEPTEMBER 30, 2017

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 2016-17, 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 2016-17, 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 the governing body of the City of New Braunfels proposes to use the revenue attributable to the tax rate increase for the purpose of funding increases to support increased service demands, address employee compensation and fully fund medical insurance expenses, meet the city's debt service commitments as well as other increased expenses related to the growth of the community.

SECTION 4. That for the use and support of the Fiscal Year 2016-17 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, 2016, and become and be considered delinquent if not paid by January 31st, 2017. 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 4.43 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $21.14.

After January 31, 2017, 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, 2017, an additional Tax Attorney Fee in the amount of fifteen percent (15%) shall be added to penalty and interest as set forth herein on all delinquent taxes forwarded to the designated Delinquent Tax Attorney for collection of said delinquent taxes.

SECTION 5. All monies collected under this Ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purposes indicated in such items and that the Assessor-Collector of Taxes, the City Secretary and the City Treasurer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds, it is hereby made the duty of the Tax Assessor-Collector of Taxes and every person collecting money for the City of New Braunfels, Texas, for delivery to the City Treasurer and the City Secretary at the time of depositing monies, a statement showing to what funds such deposit shall be made and from what sources received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Operating Fund of the City.

SECTION 6. The recorded vote on this Ordinance was as follows:

		1st Reading	2nd Reading
District One	Councilmember George Green	aye	aye
District Two	Councilmember Justin Meadows	aye	aye
District Three	Councilmember Ron Reaves	aye	aye
District Four	Councilmember Chris Monceballez	aye	aye
District Five	Mayor Pro Tem Wayne Peters	aye	aye
District Six	Councilmember Leah Garcia	aye	aye
	Mayor Barron Casteel	aye	aye

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

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

PASSED AND APPROVED: First reading this the 6th day of September, 2016.

PASSED AND APPROVED: Second reading this the 12th day of September, 2016.

CITY OF NEW BRAUNFELS, TEXAS

BY: _____
Barron Casteel, Mayor

ATTEST:

_____
PATRICK ATEN, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo
_____
VALERIA ACEVEDO, City Attorney

Budget Order

City of New Braunfels

FY 2016-17 Budget

For the period October 1, 2016 through September 30, 2017

Approval of the FY 2016-17 Budget

City Council approves the FY 2016-17 Budget as filed with the City Secretary with the amendments included in the August 25, 2016 memorandum "Recommended Changes to the FY 2016-17 Budget" included here as Attachment 1.

Authorized Positions and Salaries

The positions listed in the FY 2016-17 Budget document under each department or division are the authorized positions for FY 2016-17. 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 2016-17 are market adjustments for those employees eligible and a 3 percent cost of living adjustment for non-uniform employees. Uniform employees are also eligible for market adjustments. In addition, public safety step plans will be increased by 2.5% and regular step increases (based on longevity) will be provided to those eligible as well. Market adjustments and cost of living adjustments are effective October 8, 2016. Step pay plan increases are effective on the employee's anniversary in their current position.

All new positions in the FY 2016-17 Budget are authorized effective January 1, 2017 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 2016-17 Budget document)

The FY 2016-17 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are:

Employee Expenses

Operations Expenses

Capital Expenses

Interfund Transfers

Debt Service

Contingencies

This means that, although funds are allocated into individual line items in each budget and those line item allocations are adopted as part of the FY 2016-17 Budget, departments have flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more line items in the group (for example certification pay) may exceed its budget allocation. Operating (recurring) and Equipment and Initiatives (one-time), shown separately in the budget appropriations, are considered part of one appropriation – Operations Expenses – for budget control purposes. In the proposed budget document, funding for program changes are separated from the other expenditure categories. This funding will be incorporated into the adopted budget document is the appropriate expenditure category i.e. employee, operating, capital expenditures.

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 2016-17 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.

City of New Braunfels

FINANCE DEPARTMENT

ATTACHMENT 1

To: City Council
From: Martie Simpson, Director of Finance
Jared Werner, Assistant Director of Finance
Date: August 25, 2016
Subject: Recommended Changes to the FY 2016-17 Proposed Budget

After Council direction on budget issues and further review of the FY 2016-17 Proposed Budget document submitted to City Council for their consideration, the following changes are recommended.

Public Safety Staffing Proposal – An additional seven positions will be added to FY 2016-17 Operating Budget and Plan of Municipal Services. These additional positions and associated costs have been incorporated into the General Fund budget based on the expenditure modifications below all while maintaining the proposed expenditure total at the same level of $59,746,880. Each of which is described in greater detail within this memo.

Public Works	
Decrease operating expenditures – budget balancing strategy	$(10,000)
Fire Department	
Increase program change expenditures – additional FIO positions	154,381
Decrease operating	(25,000)
Police Department	
Increase program change expenditures – (1) additional Police Officer, (2) additional Records Clerks and (1) Emergency Dispatcher	296,219
Decrease program change expenditures – Remove funding for three Police pursuit vehicles as a budget balancing strategy	(230,600)
Decrease operating expenditures – budget balancing strategy	(30,000)
Parks and Recreation	
Decrease operating expenditures – budget balancing strategy	(5,000)
Non-Departmental	
Decrease operating expenditures – budget balancing strategy	(50,000)
Decrease contingencies – budget balancing strategy	(100,000)
Impact to General Fund Budget	$0

Public Works – Operating expenditures decreased by $10,000 to allow for the additional recurring costs stemming from the additional public safety staff. Specifically, this reduction is possible due to a refinement of the allocation for fuel.

Fire Department – The additional $154,381 in program change expenditures for recurring and one time expenditures associated with three additional Fire Incident Officer positions. These positions will be funded for six months. The reduction of $25,000 to operating expenditures is a refinement of the allocation for fuel for FY 2016-17.

Police Department – The additional $296,219 in program change expenditures for recurring and one time expenditures associated with the additional four positions added to the budget: one Police Officer, two Records Clerks and one Emergency Dispatcher. The reduction of $30,000 to operating expenditures is also from the refinement of the fuel allocation for FY 2016-17.

Parks and Recreation – Operating expenditures decreased by $5,000 to allow for the additional recurring costs stemming from the additional public safety staff. Specifically, this reduction is possible due to a refinement of the allocation for fuel.

Non-Departmental – Operating expenditures decreased by $50,000. This reduction will come from possible organizations dues and/or funding allocated for professional services/studies. Undesignated funds (contingencies) will be reduced by $100,000. This will reduce the funding available to react to unbudgeted expenditures or issues that arise in the fiscal year.

Additional changes stemming from the Public Safety Staffing Proposal – other than expenditures, total General Fund expenditure graphs and charts as well as the Police and Fire authorized position listing will change. These updated graphs, charts, position listings and any other necessary narrative modifications will be reflected in the FY 2016-17 Adopted Budget document

ORDINANCE NO. 2016-51

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2016-17; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; 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 2016-17 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 2016-17.

SECTION 2. The amounts documented in the City of New Braunfels FY 2016-17 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, 2016, and ending September 30, 2017.

SECTION 3. That revenues included in the City of New Braunfels FY 2016-17 Proposed Operating Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2016-17. 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 6th day of September, 2016.

PASSED AND APPROVED: Second reading this the 12th day of September, 2016.

CITY OF NEW BRAUNFELS, TEXAS

BY: _____
Barron Casteel, Mayor

ATTEST:

_____
PATRICK ATEN, City Secretary



APPROVED AS TO FORM:

Valeria M. Acevedo
_____
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 2013-14, the City of New Braunfels has prepared and presented a long range five year financial forecast which: a) updates reserve and expenditure projections for the next five years; b) projects debt service requirements and potential capacity over the five year period, including operating costs associated with all projects; c) projects revenue and expenses for

each year in the period; and d) describes strategic issues that present the City with challenges and opportunities for the future.

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 Department for consideration.

4. A balanced proposed budget will be prepared and distributed to City Council in accordance with the City charter and the fund balance requirement set forth in these financial policies.

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 for the last ten years
   d) Revenue estimates
   e) Operating expenditures by department and expense category (delineated below)
   f) Debt service costs (delineating principal and interest) by issuance and a description of outstanding debt issuances
   g) A statement of expenditures for debt proceeds
   h) Descriptions of departments functions and mission
   i) Performance measures for each department – workload, efficiency and effectiveness
   j) Descriptions and cost analysis of program changes
   k) Description of capital projects included for funding in the proposed budget
   l) A list of authorized positions by department and division (where appropriate)
   m) The budget and tax ordinances adopted by Council

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 software by the Finance Department.

   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 Department.

   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, EARIP/HCP and the Special Revenue Fund) are made on a program year basis and/or by project rather than on a City fiscal year basis.

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

9. 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 City Council.

2. Capital project funds' reserves will be established by project, not by fund and will manage on a project by project basis. .

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 City Council.

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 Manager 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, 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.

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 across all other funds;
   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 unless approved by City Council;
   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.

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.

OBJECTIVES

The primary objectives, in priority order, of the City of New Braunfels' investment activities shall be:

3.1 Safety

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

3.2 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.

3.3 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.

3.4 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.

4.0 INVESTMENT STRATEGY

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

A. The investment strategy for operating, enterprise and special revenue funds has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The secondary objective is to create a portfolio structure which will experience minimal volatility. This may be accomplished by purchasing high quality, short- to medium-term maturity securities which will complement each other in a laddered maturity structure permitting some extension for yield enhancement.

B. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to fund the debt service obligations on a timely basis. Successive debt service dates will be fully funded before extension.

C. The investment strategy for debt service reserve funds shall have as its primary objective the ability to generate a revenue stream to the debt service funds from high quality securities with a low degree of volatility. Securities should be high credit quality and, except as may be required by the bond ordinance specific to an individual issue, be limited to short to intermediate-term maturities.

D. The investment strategy for capital projects or capital project funds will have as its primary objective assurance that anticipated cash flows are match funded and that adequate liquidity is provided for unanticipated draws. The stated final maturity dates of securities held may not exceed the estimated project completion date.

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

5.0 DELEGATION OF AUTHORITY AND RESPONSIBILITIES

Management responsibility for the investment program has been delegated by City Council primarily to the City Manager, the Chief Financial Officer and the Assistant Finance Director, who are designated by resolution as investment officers.

The Investment Officers shall establish written procedures for the operation of the investment program consistent with this Investment Policy. Procedures should include safekeeping controls, documentation, internal controls, repurchase agreements, wire transfers, banking service contracts and collateral/depository agreements. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Chief Financial Officer. The Chief Financial Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Each Investment Officer shall attend 10 hours of training in the responsibilities of the position within 12 months of assuming those duties. In addition, Investment Officers shall attend an investment training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities from an independent source approved by the City.

The City may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract may not be for a term longer than two years. A renewal or extension of the contract must be made by the City Council by order, ordinance, or resolution.

6.0 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.

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The Investment Officer(s) or adviser will maintain a list of authorized broker/dealers, financial institutions, money market mutual funds and local government investment pools offering to engage in an investment transaction with the City. An annual review of the services provided, financial condition and registrations of these firms will be conducted by the Chief Financial Officer and a list of firms submitted to Council for approval at least once a year. [2256.005]

Broker/dealers may include "primary" dealers as defined by the New York Federal Reserve or regional dealers. Financial institutions shall be qualified public depositories as designated by state law.

All firms desiring to transact investment transactions with the City must complete the City's internal questionnaire and execute a Policy Certification (Appendix A) before any transaction. A current audited financial statement is required to be on file for each firm. Should the City contract with an external investment advisor to execute the City's investment strategy, including the negotiation and execution of investment transactions, the advisor shall be responsible for conducting appropriate due diligence and providing a list of its approved broker/dealers not less than annually. In addition, a managing officer of the investment advisory firm shall sign the City's written certification, which shall be included as part of the investment advisory contract.

8.0 AUTHORIZED INVESTMENTS

Authorized investments shall be limited to the following, as further defined by the Act:

8.1 Obligations of the United States or its agencies and instrumentalities excluding mortgage backed securities;

8.2 Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities;

8.3 Fully insured or collateralized certificates of deposit issued by banks doing business in Texas that are guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, secured by obligations as described by the Policy;

8.4 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.

8.5 AAA-rated SEC-registered money market mutual funds with a dollar-weighted average portfolio maturity of 60 days or fewer whose investment objectives include seeking to maintain a stable net asset value of $1 per share.

8.6 Constant-dollar, AAA-rated Texas local government investment pools as defined by the Act.

8.7 Collateralized or insured demand deposit accounts in approved depositories approved by City Council under an executed depository agreement.

8.8 An SEC registered, no-load mutual fund with a weighted average maturity of less than two years, invested exclusively in obligations approved by the Policy, and continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent.

8.9 Obligations of any US state or political subdivision rated AA or better by a nationally recognized rating agency not to exceed two years to maturity.

8.10 A certificate of deposit (CD) or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is 1) guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor; (2) secured by any combination of cash and obligations in 9.1 through 9.3 above, including pass-through mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, or with an FHLB letter of credit.

In addition, an investment in CDs made in accordance with the following conditions is an authorized investment: (1) the funds are invested through: a broker that has its main office or a branch office in Texas and selected from a list adopted by the City, or a depository institution

that has its main office or a branch office in Texas and is selected by the City; (2) the selected broker or the depository institution arranges for the deposit of the funds in CDs in one or more federally insured depository institutions, wherever located, for the account of the City; (3) the full amount of the principal and accrued interest of each CD is insured by the United States or an instrumentality of the United States; and the City appoints the selected depository, any institution described in Section 2257.041(d) of the Public Funds Collateral Act or a clearing broker-dealer registered with the SEC and operating pursuant to SEC Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian with respect to the CDs issued for the account of the City.

8.11 Commercial paper that has a stated maturity of 270 days or less from the date of issuance and is rated A-1 or P-1 or an equivalent rating by at least two nationally recognized rating agencies.

Competitive Bidding Requirement

It is the policy of the City to require competitive bidding for all individual security purchases except for those transactions with money market mutual funds and local government investment pools which are deemed to be made at prevailing market rates. At least three bids/offers must be obtained. Bids may be solicited in any manner provided by law. For those situations where it may be impractical or unreasonable to receive three bids for a transaction due to a rapidly changing market environment or to secondary market availability, documentation of a competitive market survey of comparable securities or an explanation of the specific circumstance must be included with the bid document and retained for auditing purposes.

Delivery versus Payment

Transactions must be settled on a delivery versus payment (DVP) basis to a City approved depository except for transactions involving mutual funds, investment pool or collateralized bank CDs. This assures City control of all its funds and assets. No securities shall be held by the transaction counterparty.

Change of Authorization or Rating

The City will not be required to liquidate investments that were authorized investments at the time of purchase. The Investment Officer or investment adviser shall monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment Officer or adviser shall notify the City Manager of ratings change, conditions affecting the rating and possible loss of principal with liquidation options available, within two weeks after the ratings change.

Monitoring FDIC Status

The Investment Officer or Investment Adviser shall regularly monitor the status and ownership of all banks issuing brokered CDs owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are held, the Investment Officer or Adviser shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

10.0 COLLATERALIZATION

10.1 Pledged Collateral

The City of New Braunfels requires all time and demand deposits to be insured or collateralized at a minimum of 102%. City depositories will be required to execute tri-party depository agreements to include safekeeping agents. If the Federal Reserve acts as custodian, the Pledge Agreement of Circular 7 will be executed in lieu of the tri-party FRB signature. The agreement shall define the City's rights to collateral and shall establish a perfected security interest in compliance with federal and state regulations, including:

A. The agreement shall be in writing;
B. The agreement shall be executed by the Depository and the City contemporaneously with the acquisition of the asset;
C. The agreement will include no listing of pledged collateral.
D. The agreement must be approved by the Board of Directors or the Loan Committee of the Depository and a copy of the meeting minutes must be delivered to the City.

If the City's depository offers a collateral pooling program as defined by State Law (Local Government Code 2257) the investment officers will evaluate the program for cost efficiencies and risk before participation. Participation in a collateral pool will require Council approval.

10.2 Owned Repurchase Agreement Collateral

Each counterparty to a repurchase transaction is required to execute the Securities Industry and Financial Markets Association (SIFMA) Master Repurchase Agreement. An executed copy of this Agreement must be on file before any transaction is initiated. Collateral will be evidenced by safekeeping receipts clearly denoting City ownership from the safekeeping agent.

10.3 Authorized Collateral

A. **Time and Demand Deposits**

Deposits must be secured by an FHLB Letter of Credit or any combination of cash and obligations in section 9.1 through 9.3 above, including pass-through mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than 102% of the principal amount of the CDs.

B. **Repurchase Agreements**

Securities bought and sold as part of a repurchase agreement are limited to:

- U.S. Government, Agencies and Instrumentalities obligations including mortgage backed securities

The eligibility of specific issues may at times be restricted or prohibited by the City because of current market conditions.

10.4 Collateral Substitution or Reduction

Pledged collateral for deposits and repurchase agreements may be substituted or reduced at any time provided that the total market value of the collateral, plus FDIC insurance, remains equal to or greater than 102% of the deposit amount. The custodian, who shall be independent of the pledging bank, will be liable for monitoring and maintaining the collateral and collateral margins at all times.

10.5 Monitoring Collateral Adequacy for Certain Investments

Monthly reports of the pledged securities with the full descriptions and market values are required to be sent directly to the City from the custodian for all time and demand deposits. The Investment Officers will review the adequacy of the collateral.

The Investment Officers will monitor the adequacy of all collateral underlying repurchase agreements on at least a weekly basis.

10.6 Margin Calls

If any collateral falls below 102%, the counterparty will be required to pledge additional securities no later than the end of the next business day.

11.0 DELIVERY VERSUS PAYMENT

All security transactions, including collateral for repurchase agreements, shall be conducted on a delivery-versus-payment (DVP) basis. Securities shall be held by a third-party custodian approved by the Chief Financial Officer and evidenced by original safekeeping receipts.

12.0 DIVERSIFICATION

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

Investment Type	% of Portfolio
U.S. Treasury Notes/Bonds/Bills	90%
U.S. Government Agencies	80%
Certificates of Deposit	50%
Limit per financial institution	10%
Repurchase Agreements	20%
Flex repurchase agreements by bond issue	100%
Money Market Mutual Funds	25%
Local Government Investment Pools	100%

13.0 MAXIMUM MATURITIES

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not invest in securities maturing more than two (2) years from the date of purchase.

14.0 PERFORMANCE STANDARDS

The investment portfolio shall be designed with the objective of obtaining a reasonable yield throughout budgetary and economic cycles, commensurate with the investment risk constraint and the cash flow requirements. The benchmarks established for the portfolio in keeping with the cash flow requirements of the City shall be the six month U.S. Treasury Bill.

15.0 REPORTING

The Investment Officers shall provide a report on investment activity and returns to the City Council on a quarterly basis. Investment performance will be monitored and evaluated by the Investment Officers on a monthly basis. This investment report shall be signed and in compliance with the Act and include, at a minimum:

1) detail on each investment position of the portfolio,

2) the beginning and ending amortized book and market value,
3) the change to market value during the period for each portfolio,
4) the beginning and ending amortized book and market value for each investment security by asset type and fund type,
5) the final stated maturity date of each investment security,
6) the dollar weighted average maturity of the portfolio and its comparison to an accepted benchmark, and
7) a statement of compliance of the investment portfolio with the Authority's Investment Policy and Strategy and the Act.

Prices used for the calculation of market values will be obtained from independent sources.

16.0 INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by resolution of the City Council on no less than an annual basis. Any changes to the Policy shall be reflected in the approving resolution of Council.

APPENDIX A:

CITY OF NEW BRAUNFLES

INVESTMENT POLICY CERTIFICATION

Firm: _____

Account Representative: _____

Date of Completion: _____

This certification is executed on behalf of the City of New Braunfels (the "City") and the "Firm" pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code in relation to investment transactions conducted between the City and the Firm.

As the authorized representative of the Firm, I hereby acknowledge that I have received and reviewed the attached Investment Policy of the City of New Braunfels.

I hereby further acknowledge that the Firm has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the Firm not authorized by the Investment Policy, except to the extent that this authorization is dependent on analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Firm Name: _____

Address _____

_____

Representative's Telephone (____) _____

Representative's FAX (____) _____

Representative's Email: _____

Signature _____

Printed Name _____

APPENDIX B:

AUTHORIZED BROKER/DEALERS AND COUNTERPARTIES

In accordance with the Texas Public Funds Investment Act, 2256.025 Selection of Authorized Brokers,

> *The governing body of an entity subject to this subchapter or the designated investment committee of the entity shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the entity.*

The authorized list of counterparties is:

Bank of America Merrill Lynch

Barclays Capital

BNP Paribas

Bonwick Capital **

BOSC, Inc.

Cantor Fitzgerald & Co

Citigroup Global Markets

Coastal Securities

D.A. Davidson

Daiwa Capital Markets

FTN Financial

Goldman, Sachs & Co

INTL FCStone

JP Morgan Securities

KeyBanc Capital Markets

Loop Capital Markets **

Mesirow Financial

Mizuho Securities

Morgan Stanley & Co

Piper Jaffray & Co.

Raymond James

RBC Capital Markets

*Rice Financial ***

SunTrust Robinson Humphrey

Stifel, Nicolaus & Co.

TD Securities

UBS Securities

Vining Sparks

Wells Fargo Securities

*Williams Capital Group ***

*** Bold face font indicates firm is a Primary Dealer.**

*** Dark blue italics font indicates firm is an Historically Underutilized Business (HUB) or Minority/Women Owned Business (MWOB).*

Glossary of Cash Management Terms

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

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

Agency – See Federal Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Dealer – A dealer, as opposed to a broker, acts as a principal in all securities transactions, buying and selling for their own account. Often times, the terms "broker" and "dealer" are used interchangeably to refer to a seller of investment securities.

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

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

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

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

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

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

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

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

Interest Rate - See "Coupon Rate."

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

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

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

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

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

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

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

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

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

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

Maturity - The date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder. See "Weighted Average Maturity."

Money Market Mutual Fund - Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, repos and federal funds).

Mortgage-Backed Security (MBS) – Security backed by pools of home loan mortgages.

Financial Industry Regulatory Authority (FINRA) - formerly the National Association of Securities Dealers (NASD) - A self-regulatory organization (SRO) of brokers and dealers in the over-the-counter

securities business. Its regulatory mandate includes authority over firms that distribute mutual fund shares as well as other securities.

Net Asset Value (NAV) – The value of a mutual fund or investment pool at the end of the business day. NAV is calculated by adding the market value of all securities in a fund or pool, deducting expenses, and dividing by the number of shares in the fund or pool.

Offer - An indicated price at which market participants are willing to sell a security. Also referred to as the "Ask price."

Par - Face value or principal value of a bond, typically $1,000 per bond. A security's par value is multiplied by its coupon rate to determine coupon payment amount.

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

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

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

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

Regular Way Delivery - Securities settlement that calls for delivery and payment on the third business day following the trade date (T+3); payment on a T+1 basis is currently under consideration. Mutual funds are settled on a same day basis; government securities are settled on the next business day.

Repurchase Agreement (repo or RP) - An agreement by one party to sell securities at a specified price to a second party and a simultaneous agreement of the first party to repurchase the securities at a specified price or at a specified later date.

Reverse Repurchase Agreement (Reverse Repo) - An agreement of one party to purchase securities at a specified price from a second party and a simultaneous agreement by the first party to resell the securities at a specified price to the second party on demand or at a specified date.

Safekeeping - Holding of assets (e.g., securities) by a financial institution.

Swap - Trading one asset for another.

Total Return - The sum of all investment income plus changes in the capital value of the portfolio. For mutual funds, return on an investment is composed of share price appreciation plus any realized dividends

or capital gains. This is calculated by taking the following components during a certain time period. (Price Appreciation) + (Dividends paid) + (Capital gains) = Total Return

Treasury Bills - Short-term U.S. government non-interest bearing debt securities with maturities of no longer than one year and issued in minimum denominations of $10,000. Auctions of three- and six-month bills are weekly, while auctions of one-year bills are monthly. The yields on these bills are monitored closely in the money markets for signs of interest rate trends.

Treasury Notes - Intermediate U.S. government debt securities with maturities of two- to 10-years and issued in denominations ranging from $1,000 to $1 million or more.

Uniform Net Capital Rule - SEC Rule 15C3-1 outlining capital requirements for broker/dealers.

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

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

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

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

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

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

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
A		**9.17**	**11.00**	**12.83**	
Golf Cart Porter - 13316	PART/A1N	9.17	11.00	12.83	Non-Exempt
Attendant - 13126 (Recreation)	SEAS/A1X	9.17	11.00	12.83	Exempt
Cashier - 13505	SEAS/A1X	9.17	11.00	12.83	Exempt
B		**9.53**	**11.44**	**13.35**	
Lifeguard - 13125	SEAS/B1X	9.53	11.44	13.35	Exempt
Camp Counselor - 13111	SEAS/B1X	9.53	11.44	13.35	Exempt
C		**9.91**	**11.90**	**13.88**	
D		**10.31**	**12.37**	**14.44**	
Recreation Instructor - 13112	PART/D1N	10.31	12.37	14.44	Non-Exempt
Recreation Instructor - 13113 (Seas)	SEAS/D1X	10.31	12.37	14.44	Exempt
E		**10.72**	**12.87**	**15.01**	
F		**11.15**	**13.38**	**15.61**	
Assistant Camp Coordinator - 13109	SEAS/F1X	11.15	13.38	15.61	Exempt
Assistant Aquatics Coordinator - 13124	SEAS/F1X	11.15	13.38	15.61	Exempt
Lead Cashier - 13128	SEAS/F1X	11.15	13.38	15.61	Exempt
G		**11.60**	**13.92**	**16.24**	
Library Aide - 14107	PART/G1N	11.60	13.92	16.24	Non-Exempt
Clerical Assistant - 11007	PART/G1N	11.60	13.92	16.24	Non-Exempt
H		**12.06**	**14.48**	**16.89**	
Ranger - 13136 (SEAS), 13134 (PT)	SEAS/H1X, PART/H1N	12.06	14.48	16.89	Exempt Non-Exempt
Custodian - 15406 (FT), 15408 (PT)	PART/H1N, REGU/H1N	12.06	14.48	16.89	Non-Exempt
Groundskeeper - 13417	PART/H1N	12.06	14.48	16.89	Non-Exempt
Facility Specialist - 11528 (Civic Center/Library)	REGU/H1N PART/H1N	12.06	14.48	16.89	Non-Exempt
Event Attendant - 11520	PART/H1N	12.06	14.48	16.89	Non-Exempt
Aquatics Coordinator - 13123	SEAS/H1X	12.06	14.48	16.89	Exempt
Camp Coordinator - 13110	SEAS/H1X	12.06	14.48	16.89	Exempt
Recreation Facilities Coordinator - 13108	SEAS/H1X	12.06	14.48	16.89	Exempt
River Activivities Coordinator - 13502	SEAS/H1X	12.06	14.48	16.89	Exempt

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
I		**12.55**	**15.05**	**17.56**	
Assistant Evidence and Property Technician - 16607	PART/I1N	12.55	15.05	17.56	Non-Exempt
Library Clerk - 14106 (PT), 14113 (FT), 14109 (Seas)	PART/I1N, REGU/I1N, SEAS/I1X	12.55	15.05	17.56	Non-Exempt Non-Exempt Exempt
Golf Assistant - 13315 (PT)	PART/I1N	12.55	15.05	17.56	Non-Exempt
Lead Ranger - 13133	SEAS/I1X	12.55	15.05	17.56	Exempt
Administrative Specialist - 13008	SEAS/I1X	12.55	15.05	17.56	Exempt
J		**13.05**	**15.66**	**18.27**	
Maintenance Worker - 13214 (Parks-FT), 13216 (Seas), 13127 (PT), 15300 (Facilities), 15307 (STR/STMWTR)	REGU/J1N, PART/J1N, SEAS/J1X	13.05	15.66	18.27	Non-exempt Non-Exempt Exempt
Parts Technician - 15608	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Refuse Collector - 15507 (SW RES CMRCL), 15511 (R	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Police Records Clerk - 16606	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Clerical Specialist - 11005	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Lead Custodian - 15405	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Recreation Specialist - 13114	PART/J1N	13.05	15.66	18.27	Non-Exempt
Athletics Specialist - 13114	PART/J1N	13.05	15.66	18.27	Non-Exempt
Customer Service Specialist - 11607	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Lead Event Attendant - 11522	REGU/J1N	13.05	15.66	18.27	Non-Exempt
Lead Facility Specialist - 11527	REGU/J1N	13.05	15.66	18.27	Non-Exempt
K		**13.57**	**16.28**	**19.00**	
L		**14.11**	**16.93**	**19.76**	
Permit Technician - 12106	REGU/L1N	14.11	16.93	19.76	Non-Exempt
Administrative Secretary - 11003 (1230, 2440, 5010, 5021, 5050, 6050, 6030, 4010 - Inactive)	REGU/L1N PART/L1N	14.11	16.93	19.76	Non-Exempt
Children's Library Technician - 14102	REGU/L1N	14.11	16.93	19.76	Non-Exempt
M		**14.68**	**17.61**	**20.55**	
Deputy Court Clerk - 11806	REGU/M1N	14.68	17.61	20.55	Non-Exempt
Equipment Operator I - 13213(PARKS), 13413(Golf), 15306(STR/STMWTR)	REGU/M1N	14.68	17.61	20.55	Non-Exempt
Airport Maintenance Technician - 15205	REGU/M1N	14.68	17.61	20.55	Non-Exempt
Aquatics Specialist - 13020 (FT)	REGU/M1N	14.68	17.61	20.55	Non-Exempt
Fleet Technician I - 15603	REGU/M1N	14.68	17.61	20.55	Non-Exempt
Equipment Technician (Public Works 5050) - 15602	REGU/M1N	14.68	17.61	20.55	Non-Exempt
Animal Control Officer - 12206	REGU/M1N	14.68	17.61	20.55	Non-Exempt

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
N		**15.26**	**18.32**	**21.37**	
Equipment Technician (Parks 6040) - 15602	REGU/N1N	15.26	18.32	21.37	Non-Exempt
Sign Shop Technician - 15309	REGU/N1N	15.26	18.32	21.37	Non-Exempt
O		**15.87**	**19.05**	**22.22**	
Assistant Golf Professional - 13313	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Equipment Operator II -15305	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Fleet Technician II - 15604	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Accounting Technician - 11105	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Evidence and Property Technician - 16611	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Golf Course Field Technician - 13414	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Field Technician - 13414	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Container Coordinator - 15510	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Solid Waste Operator - 15505(RESDTL), 15506(CMCRL), 15508(CONTAINER), 15509(RCYCLING)	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Administrative Assistant - 11002 (7010), 2410, 3031, 4010, 5010, 6050, 0210)	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Traffic Signal Technician I - 15315	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Senior Animal Control Officer - 12207	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Code Enforcement Officer - 12204	REGU/O1N	15.87	19.05	22.22	Non-Exempt
Event Coordinator - 11521	REGU/O1N	15.87	19.05	22.22	Non-Exempt
P		**16.51**	**19.81**	**23.11**	
Planning Technician - 12007	REGU/P1N	16.51	19.81	23.11	Non-Exempt
Emergency Dispatchers - 16604	REGU/P1N	16.51	19.81	23.11	Non-Exempt
Fleet Technician III - 15610	REGU/P1N	16.51	19.81	23.11	Non-Exempt
Human Resources Associate - 11611, 11605	REGU/P1N	16.51	19.81	23.11	Non-Exempt
Senior Deputy Court Clerk - 11805	REGU/P1N	16.51	19.81	23.11	Non-Exempt
Library Circulation Supervisor - 14101	REGU/P1N	16.51	19.81	23.11	Non-Exempt
Q		**17.17**	**20.60**	**24.04**	
R		**17.86**	**21.43**	**25.00**	
Crew Leader - 15311	REGU/R1N	17.86	21.43	25.00	Non-Exempt
Assistant Supervisor, Park Ranger - 13138	REGU/R1N	17.86	21.43	25.00	Non-Exempt
Crime Scene Technician - 16614	REGU/R1N	17.86	21.43	25.00	Non-Exempt
Crime Victim Liaison - 16615	REGU/R1N	17.86	21.43	25.00	Non-Exempt
Records Supervisor - 16612	REGU/R1N	17.86	21.43	25.00	Non-Exempt
Senior Emergency Dispatcher - 16508	REGU/R1N	17.86	21.43	25.00	Non-Exempt
Traffic Signal Technician II - 15314	REGU/R1N	17.86	21.43	25.00	Non-Exempt

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
S		**18.57**	**22.28**	**26.00**	
Human Resources Specialist - 11612	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Construction Inspector - 15304	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Watershed Inspector - 15329	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Senior Accounting Technician - 11104	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Service Desk Technician	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Purchasing Assistant - 11207 (INACTIVE)	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Recycling Coordinator - 15502	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Paralegal - 11407	REGU/S1N	18.57	22.28	26.00	Non-Exempt
Management Assistant - 11004	REGU/S1X	38,626	46,351	54,076	Exempt
T		**19.31**	**23.18**	**27.04**	
Warrant Officer - 11811	REGU/T1N	19.31	23.18	27.04	Non-Exempt
Building Inspector - 12105	REGU/T1N	19.31	23.18	27.04	Non-Exempt
Plans Examiner - 12103	REGU/T1N	19.31	23.18	27.04	Non-Exempt
Engineering Technician - 15105	REGU/T1X	40,165	48,214	56,243	Exempt
U		**20.09**	**24.10**	**28.12**	
Assistant City Secretary - 11303	REGU/U1N	20.09	24.10	28.12	Non-Exempt
Foreman (incl. Traffic Signal) - 13212(PARKS), 13503(RECYCLE CENTER), 13504(SOLID WASTE), 15302(STR/STMWTR), 15316(TRAFFIC SIGNAL)	REGU/U1N	20.09	24.10	28.12	Non-Exempt
Sanitarian I - 12203	REGU/U1N	20.09	24.10	28.12	Non-Exempt
V		**43,449**	**52,138**	**60,828**	
Lead Building Inspector - 12102	REGU/V1N	20.89	25.07	29.24	Non-Exempt
Senior Plans Examineer - 12104	REGU/V1N	20.89	25.07	29.24	Non-Exempt
Senior Construction Inspector - 15313	REGU/V1N	20.89	25.07	29.24	Non-Exempt
Senior Park Foreman	REGU/V1N	20.89	25.07	29.24	Non-Exempt
Golf Services Coordinator - 13013	REGU/V1N	20.89	25.07	29.24	Non-Exempt
Capital Project Controls Specialist - 11107	REGU/V1X	43,449	52,138	60,828	Exempt
Watershed Coordinator - 15330	REGU/V1X	43,449	52,138	60,828	Exempt
Athletic Programs Supervisor - 13103 (6021, 6024, 6025	REGU/V1X	43,449	52,138	60,828	Exempt
Recreation Programs Supervisor - (6021, 6024, 6025)	REGU/V1X	43,449	52,138	60,828	Exempt
Buyer - 11206	REGU/V1X	43,449	52,138	60,828	Exempt
Librarian I - 14003	REGU/V1X	43,449	52,138	60,828	Exempt
Outreach Coordinator - 14007	REGU/V1X	43,449	52,138	60,828	Exempt
Communications Coordinator - 11512	REGU/V1X	43,449	52,138	60,828	Exempt
Financial Analyst - 11209	REGU/V1X	43,449	52,138	60,828	Exempt

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
W		**45,186**	**54,224**	**63,261**	
911 Center Supervisor - 16600	REGU/W1N	21.72	26.07	30.41	Non-Exempt
Aquatics Programs Supervisor - 13103 (6021, 6024, 602	REGU/W1N	21.72	26.07	30.41	Non-Exempt
GIS Analyst - 11707	REGU/W1N	21.72	26.07	30.41	Non-Exempt
Marketing Coordinator - 13005	REGU/W1X	45,186	54,224	63,261	Exempt
Municipal Court Supervsior	REGU/W1X	45,186	54,224	63,261	Exempt
X		**46,994**	**56,393**	**65,791**	
IT Specialist - 16608 (PT)	PART/X1N	22.59	27.11	31.63	Non-Exempt
Technical Support Analyst - 16616	REGU/X1N	22.59	27.11	31.63	Non-Exempt
Planner - 12006	REGU/X1X	46,994	56,393	65,791	Exempt
Urban Forester - 13006	REGU/X1X	46,994	56,393	65,791	Exempt
Airport Operations Supervisor - 15203	REGU/X1X	46,994	56,393	65,791	Exempt
Y		**48,874**	**58,648**	**68,423**	
Z		**50,829**	**60,994**	**71,160**	
Park Security Superintendent - 13131	REGU/Z1X	50,829	60,994	71,160	Exempt
Senior Accountant - 11100	REGU/Z1X	50,829	60,994	71,160	Exempt
Senior Sanitarian - 12208	REGU/Z1X	50,829	60,994	71,160	Exempt
Juvenile Case Manager - 11808	REGU/Z1X	50,829	60,994	71,160	Exempt
Downtown Development Coordinator/ Historic Preservation Officer - 12010	REGU/Z1X	50,829	60,994	71,160	Exempt
Senior Planner (including Neighborhood) - 12011	REGU/Z1X	50,829	60,994	71,160	Exempt
Grants Coordinator - 11110	REGU/Z1X	50,829	60,994	71,160	Exempt
Historic Preservation and Neighborhood Planner - 12005	REGU/Z1X	50,829	60,994	71,160	Exempt
AA		**52,862**	**63,434**	**74,006**	
BB		**54,976**	**65,971**	**76,967**	
Senior Technicial Support Analyst - 11713	REGU/BBN	26.43	31.72	37.00	Non-Exempt
Risk Manager - 11609	REGU/BBX	54,976	65,971	76,967	Exempt
Parks Superintendent - 13211	REGU/BBX	54,976	65,971	76,967	Exempt
Golf Course Superintendent - 13411	REGU/BBX	54,976	65,971	76,967	Exempt
Graduate Engineer - 15107	REGU/BBX	54,976	65,971	76,967	Exempt
Facilities Manager - 15402	REGU/BBX	54,976	65,971	76,967	Exempt
Network Administrator - 11700	REGU/BBX	54,976	65,971	76,967	Exempt
Systems Administrator (IT) - 11714	REGU/BBX	54,976	65,971	76,967	Exempt
System Administrator (Police) - 11709	REGU/BBX	54,976	65,971	76,967	Exempt
Fleet Manager - 15600	REGU/BBX	54,976	65,971	76,967	Exempt
Emergency Management Coordinator - 11606	REGU/BBX	54,976	65,971	76,967	Exempt
Capital Projects Manager - 15108	REGU/BBX	54,976	65,971	76,967	Exempt
Municipal Court Administrator - 11802	REGU/BBX	54,976	65,971	76,967	Exempt
Assistant Building Official	REGU/BBX	54,976	65,971	76,967	Exempt

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
CC		**57,175**	**68,610**	**80,045**	
GIS Manager - 11711	REGU/CCX	57,175	68,610	80,045	Exempt
DD		**59,462**	**71,355**	**83,247**	
Civic/Convention Center Manager - 11511	REGU/DDX	59,462	71,355	83,247	Exempt
Parks Development Manager - 13002	REGU/DDX	59,462	71,355	83,247	Exempt
Golf Manager - 13311	REGU/DDX	59,462	71,356	83,247	Exempt
Recreation Manager - 13101	REGU/DDX	59,462	71,355	83,247	Exempt
Controller - 11102	REGU/DDX	59,462	71,355	83,247	Exempt
Purchasing Manager - 11205	REGU/DDX	59,462	71,355	83,247	Exempt
Human Resources Manager - 11604	REGU/DDX	59,462	71,355	83,247	Exempt
Real Estate Manager - 15005	REGU/DDX	59,462	71,355	83,247	Exempt
River Operations Manager - 13501	REGU/DDX	59,462	71,355	83,247	Exempt
Planning Manager - 12009	REGU/DDX	59,462	71,355	83,247	Exempt
Watershed Program Manager - 15050	REGU/DDX	59,462	71,355	83,247	Exempt
EE		**61,841**	**74,209**	**86,577**	
Public Information Officer - 11510	REGU/EEX	61,841	74,209	86,577	Exempt
Streets and Drainage Manager - 15301	REGU/EEX	61,841	74,209	86,577	Exempt
Environmental Services Manager - 12200	REGU/EEX	61,841	74,209	86,577	Exempt
FF		**64,314**	**77,177**	**90,040**	
Solid Waste Manager - 15501	REGU/FFX	64,314	77,177	90,040	Exempt
Assistant City Attorney - 11405	REGU/FFX	64,314	77,177	90,040	Exempt
GG		**66,887**	**80,264**	**93,642**	
HH		**66,780**	**83,475**	**100,170**	
Engineer - 15100	REGU/HHX	66,780	83,475	100,170	Exempt
Economic Development Manager - 11506	REGU/HHX	66,780	83,475	100,170	Exempt
City Secretary - 11301	REGU/HHX	66,780	83,475	100,170	Exempt
Building Official - 12101	REGU/HHX	66,780	83,475	100,170	Exempt
Assistant Director - Library - 14005	REGU/HHX	66,780	83,475	100,170	Exempt
II		**69,451**	**86,814**	**104,177**	
Capital Programs Manager - 15109	REGU/IIX	69,451	86,814	104,177	Exempt
Assistant Director - Finance - 11208	REGU/IIX	69,451	86,814	104,177	Exempt
JJ		**72,230**	**90,287**	**108,344**	
Assistant City Engineer - 15102	REGU/JJX	72,230	90,287	108,344	Exempt
First Assistant City Attorney - 11404	REGU/JJX	72,230	90,287	108,344	Exempt
Assistant Director - Parks and Recreation - 13011	REGU/JJX	72,230	90,287	108,344	Exempt

FY 2016-17 Non-Uniform Pay plan

Grades	SUB GRADE	100% New Minimum	100% New Midpoint	100% New Maximum	FLSA
KK		**75,118**	**93,898**	**112,678**	
LL		**78,123**	**97,654**	**117,185**	
MM		**81,248**	**101,560**	**121,872**	
City Engineer - 15101	REGU/MMX	81,248	101,560	121,872	Exempt
Assistant Fire Chief - 16104	REGU/MMX	81,248	101,560	121,872	Exempt
Assistant Police Chief - 16502	REGU/MMX	81,248	101,560	121,872	Exempt
NN		**88,019**	**105,622**	**123,226**	
OO		**91,539**	**109,847**	**128,155**	
PP		**95,201**	**114,241**	**133,281**	
QQ		**91,393**	**118,811**	**146,228**	
Police Chief - 16501	REGU/QQX	91,393	118,811	146,228	Exempt
Fire Chief - 16101	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Planning and Community Development - 12001	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Public Works - 15001	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Human Resources - 11601	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Information Technology - 11712	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Library - 14001	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Airport - 15201	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Parks and Recreation - 13001	REGU/QQX	91,393	118,811	146,228	Exempt
Director - Finance - 11200	REGU/QQX	91,393	118,811	146,228	Exempt
RR		**102,969**	**123,563**	**144,157**	
SS		**107,088**	**128,506**	**149,924**	
TT		**111,372**	**133,646**	**155,920**	
UU		**106,016**	**137,821**	**169,626**	
Assistant City Manager - 11503	REGU/UUX	106,016	137,821	169,626	Exempt

FY 2016-17 Fire Department Step Plan

Battalion Chief

	Step 1	Step 2	Step 3
Proposed	$ 88,602	$ 91,260	$ 93,998

Fire Captain

	Step 1	Step 2	Step 3
Proposed	$ 81,083	$ 83,516	$ 86,021

Fire Lieutenant

	Step 1	Step 2	Step 3	Step 4
Proposed	$ 72,042	$ 74,203	$ 76,429	$ 78,722

Fire Engineer

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Proposed	$ 60,334	$ 62,144	$ 64,008	$ 65,928	$ 67,906	$ 69,943

Firefighter

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Proposed	$ 44,516	$ 47,171	$ 48,586	$ 50,043	$ 51,544	$ 53,091	$ 54,684	$ 56,324	$ 58,014

FY 2016-17 Police Department Step Plan

Police Captain

	Step 1	Step 2	Step 3	Step 4	Step 5
Proposed	$ 94,112	$ 96,935	$ 99,843	$ 102,838	$ 105,924

Police Lieutenant

	Step 1	Step 2	Step 3	Step 4	Step 5
Proposed	$ 82,777	$ 85,261	$ 87,818	$ 90,453	$ 93,167

Police Sergeant

	Step 1	Step 2	Step 3	Step 4	Step 5
Proposed	$ 71,404	$ 73,547	$ 75,753	$ 78,026	$ 80,366

Police Corporal

	Step 1	Step 2	Step 3	Step 4	Step 5
Proposed	$ 61,594	$ 63,442	$ 65,345	$ 67,305	$ 69,325

Police Officer

	Step 1*	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Proposed	$ 48,623	$ 50,082	$ 51,584	$ 53,132	$ 54,726	$ 56,367	$ 58,058	$ 59,800

***Police officers would be given a $3,000 signing bonus under the proposed plan**

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


CAUTION



