

FY 2019-20 Adopted Budget and Plan of Municipal Services



175 YEARS





BASEBALL GROUNDS. - LANDA PARK.





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.



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, 2019 – September 30, 2020

This budget will raise more total property taxes than last year's budget by \$3,880,880 or 11.62 percent, and of that amount \$1,737,418 is tax revenue to be raised from new property added to the roll this year.

On September 9, 2019 the following City Council members voted to adopt the FY 2019-20 Adopted Budget.

Mayor Barron Casteel	Matthew Hoyt
Shane Hines	Wayne Peters
Justin Meadows	Leah Garcia
Harry Bowers	

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

Tax Rate	Adopted FY 2018-19	Adopted FY 2019-20
Property Tax Rate	.48822	.48822
Effective Tax Rate	.46049	.45292
Effective M&O Rate	.27837	.27372
Rollback Tax Rate	.51527	.48822
Debt Rate	.20985	.21449

*The total amount of municipal debt obligations secured by property taxes for the City of New Braunfels is: \$196,155,000

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.

*While debt obligations are secured by property taxes where appropriate and statutorily allowed, other funding sources are pledged to support a portion of that obligation. See page 227 for additional information.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

**City of New Braunfels
Texas**

For the Fiscal Year Beginning

October 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officer Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of New Braunfels, Texas for the Annual Budget beginning October 1, 2018. 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.



Mayor: Barron Casteel

District 1: Shane Hines

District 2: Justin Meadows

District 3: Harry Bowers

District 4: Matthew E. Hoyt

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:

Assistant City Manager:

Police Chief:

Fire Chief:

Public Works Director:

Chief Financial Officer:

Human Resources Director:

Information Technology Director:

Planning and Community Development Director:

Parks and Recreation Director:

Library Director:

Airport Director:

Kristi Aday

Jordan Matney

Thomas Wibert

Patrick O'Connell

Greg Malatek

Jared Werner

Nokihomis Willis

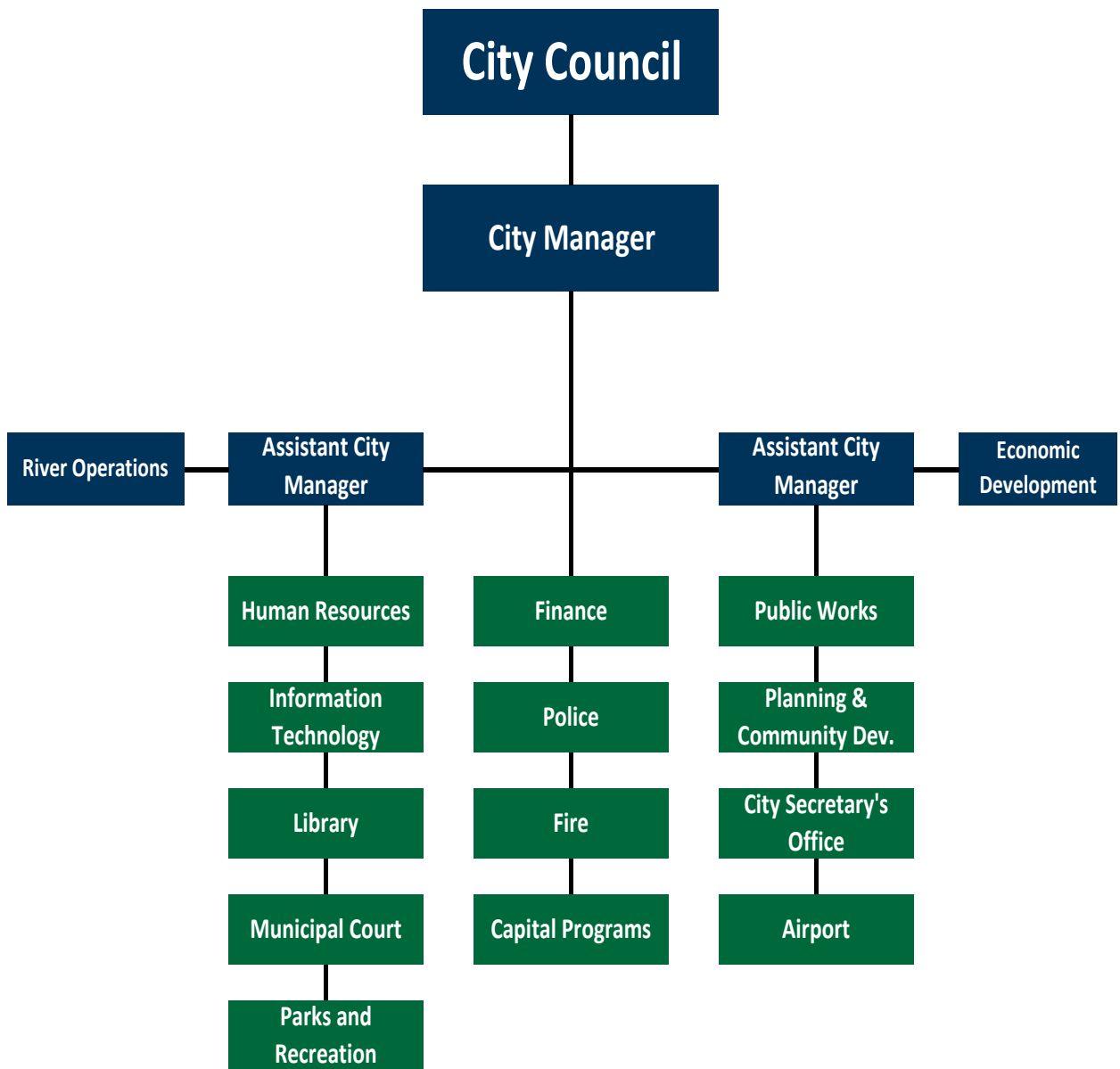
Tony Gonzalez

Christopher Looney

Stacey Laird Dicke

Gretchen Pruett

Robert Lee



INDEX

Overview and Schedules

Budget Message	1
All Fund Summary Graphs	22
General Fund Summary Graphs	24
FY 2019-20 Funded Resource Requests	26
Tax Rate Graph, FY 2010-11 to FY 2019-20	32
Full Time Equivalent by Strategic Priority	33
All Funds Revenue Description	34
General Fund Revenue Description	35
General Fund Expenditure Description	36
Economic Outlook	38
Strategic Plan & Strategic Priority	44
Budget Process Overview	74
Account Structure and Description of Funds	77
Accounting System	81

General Fund

General Fund Summary Schedules	84
General Fund Narratives	
Ending Fund Balance	87
Infrastructure	88
Public Works	89
Public Safety	93
Fire Department	94
Police Department	99
Municipal Court	103
Effective Management	106
City Council	107
City Administration	109
Information Technology	114
City Attorney	117
Human Resources	120
Non-Departmental	123
Finance	126
Quality of Life	129
Library	130
Parks and Recreation	133
Das Rec	137
Growth and Development	141
Planning and Community Development	142
Five Year General Fund History	147

Enterprise Funds

Airport Fund	152
Civic/Convention Center Fund	157
Golf Fund	162
Solid Waste Fund	166

Special Revenue Funds

Infrastructure	
Cemetery Improvements Fund	172
Stormwater Development Fund	174
Development Services Fund	176
Public Safety	
Child Safety Fund	178
Court Security Fund	180
Court Technology Fund	182
Judicial Efficiency Fund	183
Juvenile Case Manager Fund	186
Federal Court Awards Fund	188
Non-Federal Court Awards Fund	190
Effective Management	
Cable Franchise (PEG) Fund	192
Equipment Replacement Fund	194
Enterprise Maintenance and Equipment Replacement Fund	196
Fire Apparatus Replacement and Maintenance Fund	198
Facilities Maintenance Fund	200
Grant Fund	202
Special Revenue Fund	204
Quality of Life	
CDBG Fund	206
River Activities Fund	209
EARIP/HCP Fund	211
Faust Library Fund	215
Recreation Center Improvements and Repair Fund	217
Growth and Development	
Hotel/Motel Tax Fund	219

Debt Service and Internal Service Funds

Debt Service Fund	225
Self Insurance Fund	230

Capital Improvement Funds

City Administration - Capital Programs Division	235
FY 2019-20 Capital Fund Allocation	236
Operational Impact by Capital Project	237
2013 General Obligation Bond Fund	238
2019 Capital Improvements and Bond Program Fund	239
Public Safety	240
Infrastructure	242
Effective Management	248
Quality of Life	250
Parks Improvement Fund	253

Roadway Development Impact Fees Fund	254
--------------------------------------	-----

Other Funds

Convention and Tourism Fund	257
New Braunfels Industrial Development Corporation Fund	259
Creekside Tax Increment Reinvestment Zone (TIRZ) Fund	261

Appendices

FY 2019-20 Budget Development Calendar	265
2019 Property Tax Rates in the City of New Braunfels	266
2019 Tax Levy Ordinance	267
FY 2019-20 Budget Order	270
Budget Ordinance	274
FY 2019-20 Interfund Transfer Reconciliation	276
Full Time Equivalent by Department	277
FY 2019-20 Departmental Unmet Needs	290
All Funds Summary	296
Revenue Schedules	311
Financial Policies	320
Investment Policy	331
FY 2019-20 Pay Plan	340
FY 2019-20 Fire/Police Step Plan	346
Investment Policy Glossary of Terms	348
Budget Document Glossary of Terms	353
Acronyms Definitions	360

Overview

and

Schedules

PAGE LEFT INTENTIONALLY BLANK



OFFICE OF THE CITY MANAGER

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

I am pleased to submit the FY 2019-20 City Manager's Adopted Budget and Plan of Municipal Services for City Council's consideration. The FY 2019-20 Adopted Budget was prepared through the collective efforts of all departments to balance City Council and community priorities with a sustainable and sound financial plan for the City of New Braunfels. Two retreats were held during FY 2018-19, which continue to prove invaluable as it relates to the development of the budget, as well as the development of multi-year budget initiatives and long term financial forecasting.

FY 2018-19 has been an exciting year. With the City Council's leadership, we accomplished several of the Council's major goals and have moved our organization forward to meet the demands of our growing community. Just a few of our accomplishments over the past year:

- Completed our first year of operation of Das Rec. The new recreation center has far exceeded our membership and cost recovery projections.
- Continued to make progress on the remaining Proposition One (streets) and Proposition Two (drainage) projects from the 2013 bond program.
- Completed the 2019 bond program development process, which was capped off with a successful election in May with all four propositions overwhelmingly approved by our community.
- Developed a financing plan and project schedule for the full 2019 bond program investment.
- Through various funding sources and partnerships, added over 150 parking spaces to our downtown area(s) and continue to lease an additional 120 spaces.
- Continued to build reserves and sustained solvency in the Self Insurance Fund.
- Implemented the Disposable Container Ordinance and established solvency in the River Activities Fund.
- Developed an investment plan to enhance the development review process by leveraging fees adopted in FY 2017-18.
- Completed our first year of our partnership with NBISD, providing School Resource Officers at four school campuses.
- Through continued growth in revenue at the Land Parks Golf Course, established solvency and rebuilt reserves in the Golf Course Fund.
- Continued implementation of our newly created leadership and career development program(s).

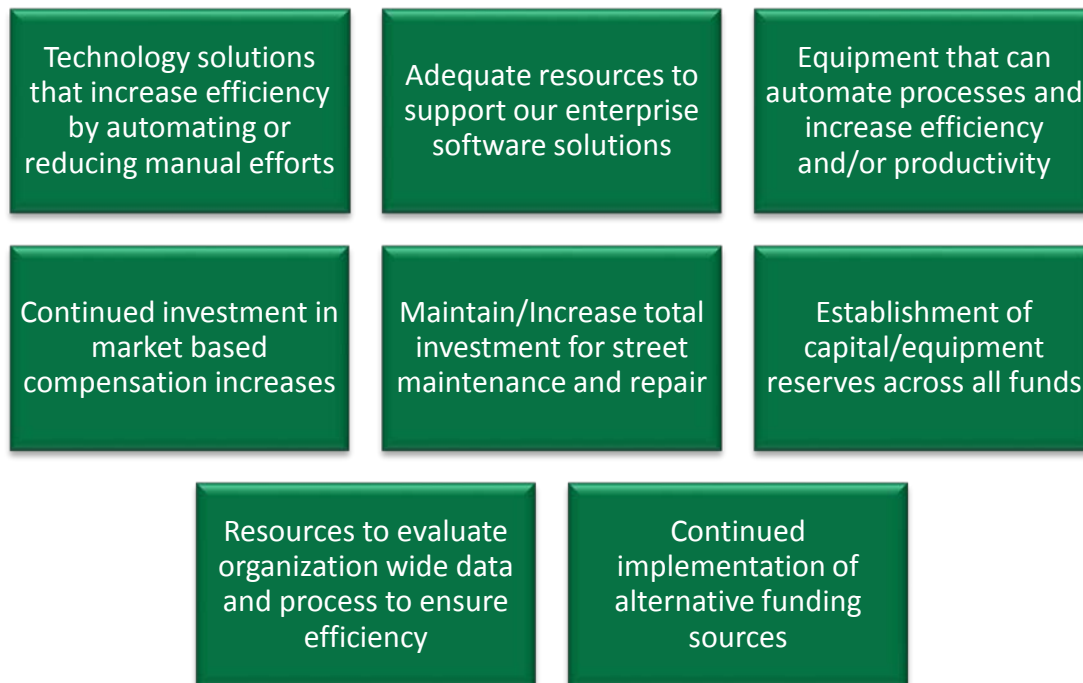
As the second fastest growing City in the country, the demands on City services will not relent. And there are several goals we still need to accomplish. I believe the budget proposal that follows will assist us in continuing to provide excellent services.

Legislative Update

As we are all aware, this past legislative session included in passage of several bills that impacted cities ability to deliver services in high growth areas, the most impactful of which was SB2/HB2. For the FY 2020-21 Adopted Budget, the 2020 Rollback Tax Rate calculation cap will be lowered from 8% to 3.5%. Had the 3.5% cap been in effect this fiscal year, the O&M portion of the tax rate would have had to been reduced an additional 1.3 cents, which would have required a reduction of \$925,000 in revenue and expenditures in the General Fund. The City Council has tasked staff with holding a retreat in November (2019), specifically geared towards how the organization can respond to this new legislation and what strategies should be considered to ensure that we maintain core services. The FY 2019-20 Adopted Budget includes several initiatives that begin to prepare our organization for the effects of this new legislation. They are described in greater detail throughout this document.

FY 2019-20 Adopted Budget Priorities

At the March and June City Council retreat(s), the City Council and Executive Leadership Team established priorities. While demand for services continues to grow, our priorities for this year focused on adding resources to increase efficiency while trying to limit the need for future staffing needs. In addition, priorities were focused on ensuring that we have set aside sufficient reserves, not only to support our core value of fiscal responsibility, but specifically to be better prepared to respond to critical equipment replacements and emergency repairs to city facilities and infrastructure. The priorities that were developed at the March and June retreats are illustrated below. The FY 2019-20 Adopted budget includes funding for initiatives that support all these priorities. In addition, this budget addresses additional needs, challenges and opportunities. The strategies and investments included in the FY 2019-20 budget are summarized in this budget message, with additional detail throughout the budget document.



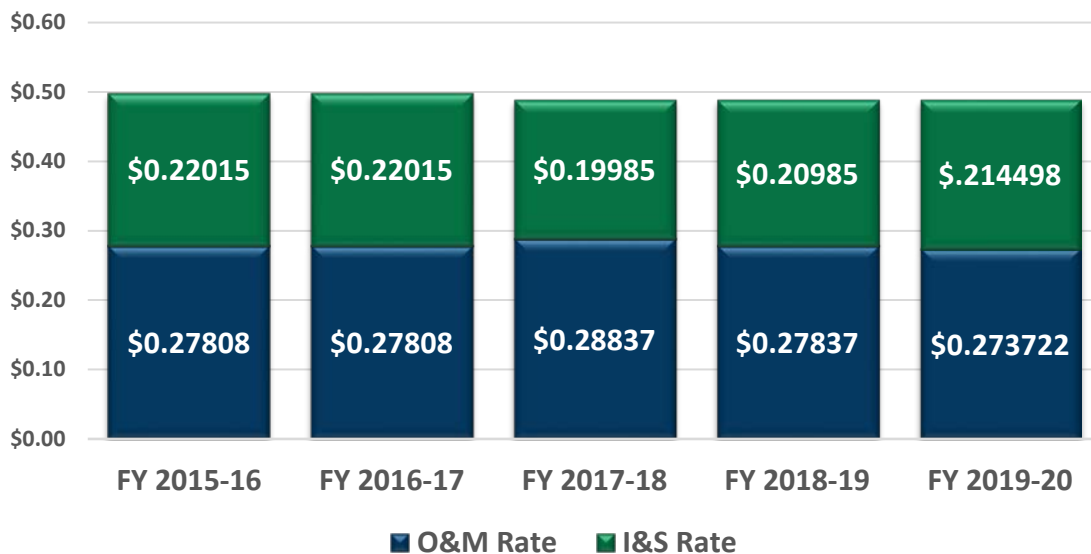
The FY 2019-20 City Manager's Adopted budget is, as it has been in previous years, one of contrast. The City's financial resources benefit from our expanding community and economy yet is challenged with keeping up with the growth and necessary investments into the New Braunfels quality of life,

infrastructure and core services. We believe this budget strikes a good balance of addressing many needs and challenges, preparing for the impact of the lower rollback threshold as well as continuing New Braunfels' fiscally sound and conservative approach to managing taxpayer dollars.

FY 2019-20 Tax rate

The Adopted tax rate is equal to the current tax rate of 48.822 cents. While the total tax rate remains unchanged, the two components that make up the rate have been modified. The Interest & Sinking (I&S - debt service) portion of the rate totals 21.4498 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 27.3722 cents. The total rate of 48.822 cents is equal to the rollback rate for this year as well. As a result of the rollback calculation, the O&M (General Fund) portion of the rate decreases slightly. The I&S Rate increases to the level needed to support our debt service and maintain the current tax rate. By increasing the I&S rate to the point that our rollback rate and current rate are aligned, it allowed for us to increase our first issuance for the 2019 bond program to approximately \$18.5 million. As discussed during the debt issuance strategy presentation at the July 22nd City Council meeting, these additional funds will be added to the allocation for the Police Department and Veterans Memorial project.

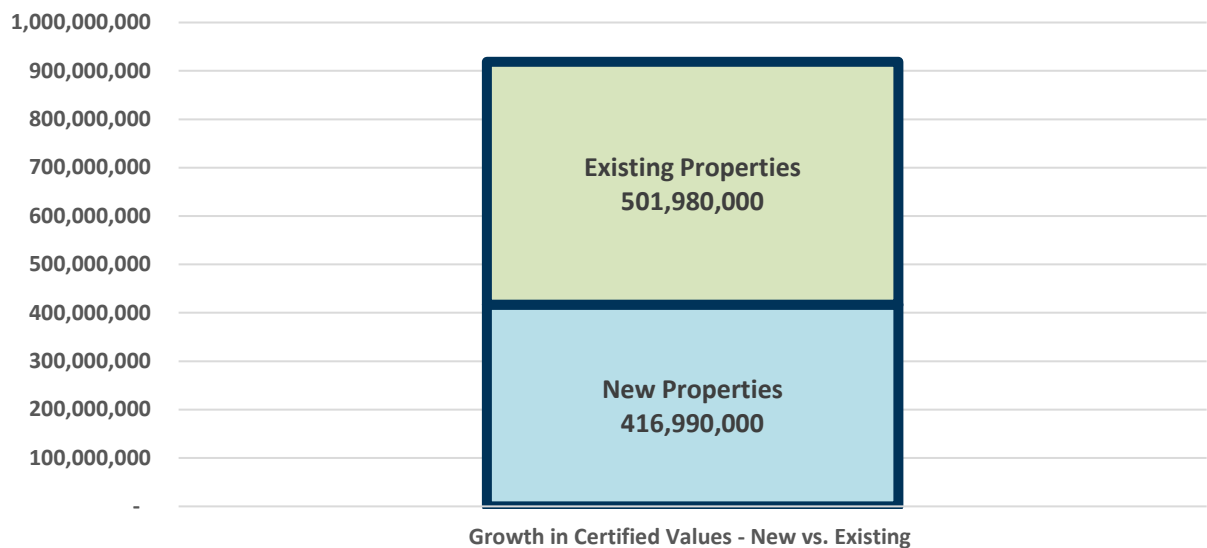
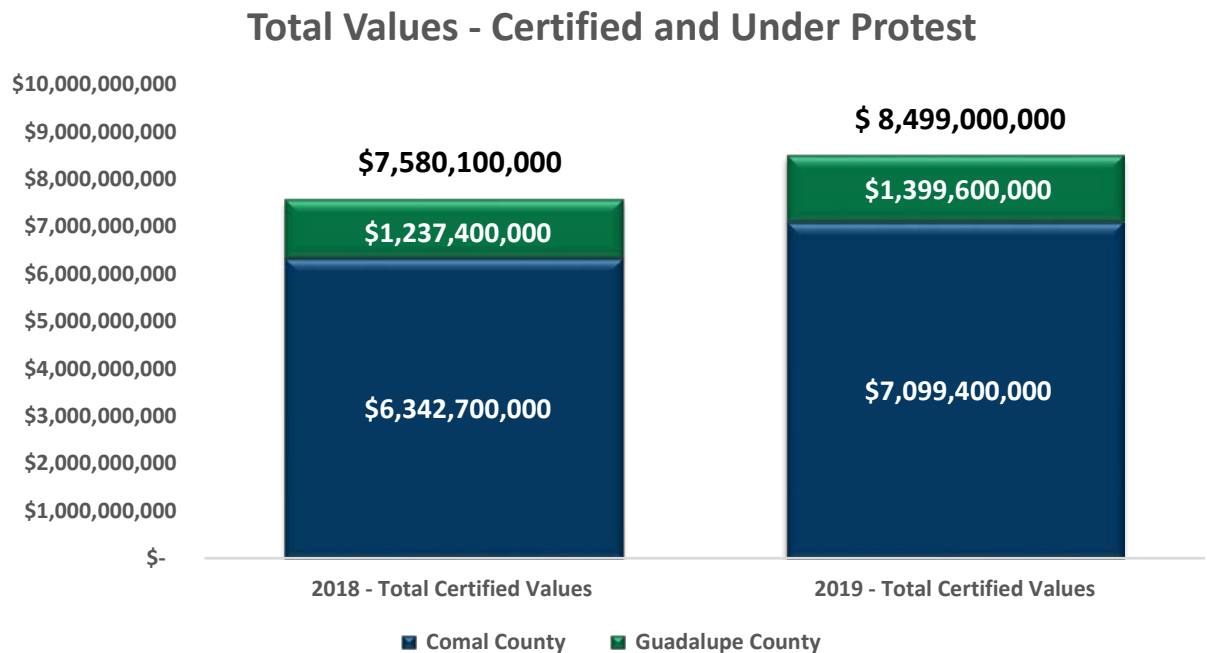
Total Property Tax Rate - Recent History



Taxable Assessed Valuation – FY 2019-20

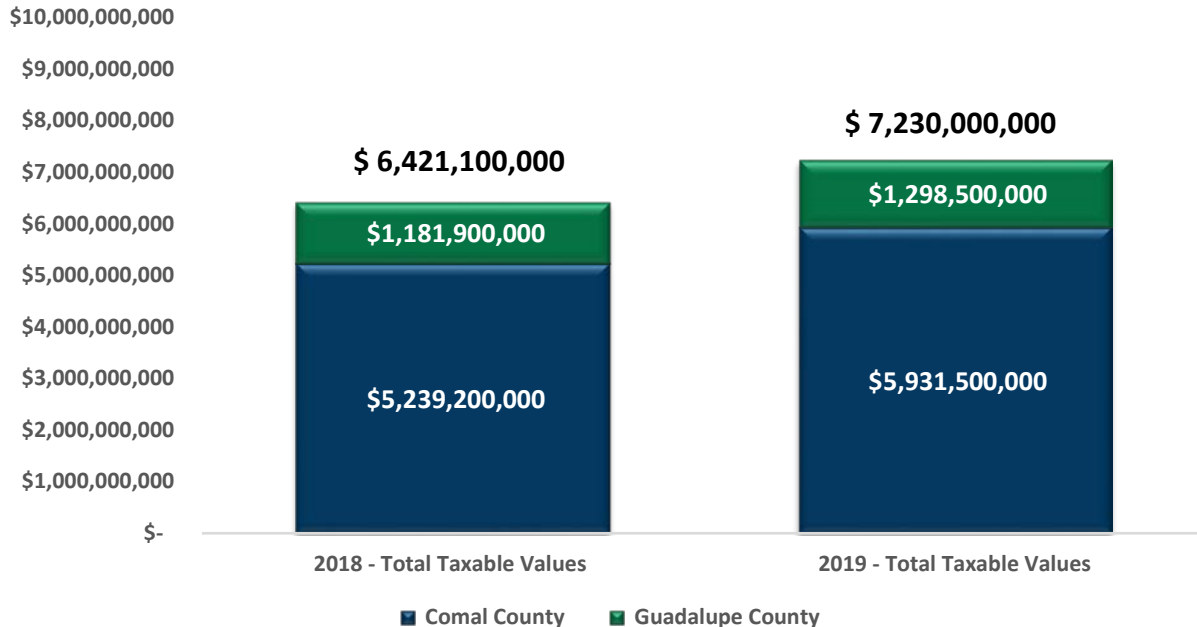
Based on the certified values of both Comal and Guadalupe County, total assessed values (including a portion of values that are still under protest) in new Braunfels grew by approximately 12.1 percent. This figure includes both values that are frozen (above 65 exemption) as well as the Creekside TIRZ. Once those values are removed, taxable values increase by 12.6 percent. The graphs below provide additional detail on growth in assessed valuation as well as a breakdown of growth in new vs. existing values over the past several years. These numbers have been rounded slightly. The preliminary values indicated potential overall growth of nearly 20 percent. The reduction from preliminary to certified values is driven almost entirely by properties that were adjusted through protest. For example, in Comal County, within

the City limits of New Braunfels, approximately \$300,000,000 of value was reduced from the preliminary to the certified final value.



As the graph illustrates above, there was a larger percentage of growth stemming from existing properties as opposed to new properties, which is why the rollback rate calculation was a factor this fiscal year. While the growth in assessed valuation was comparable to last fiscal year, the O&M rate was lowered last year by approximately a penny, while the I&S was increased by one penny. As a reminder, the I&S rate is not affected by the rollback rate calculation. Therefore, given that we were already reducing our O&M rate last fiscal year, the rollback rate calculation was not a factor.

Taxable Values - Freeze/TIRZ adjusted



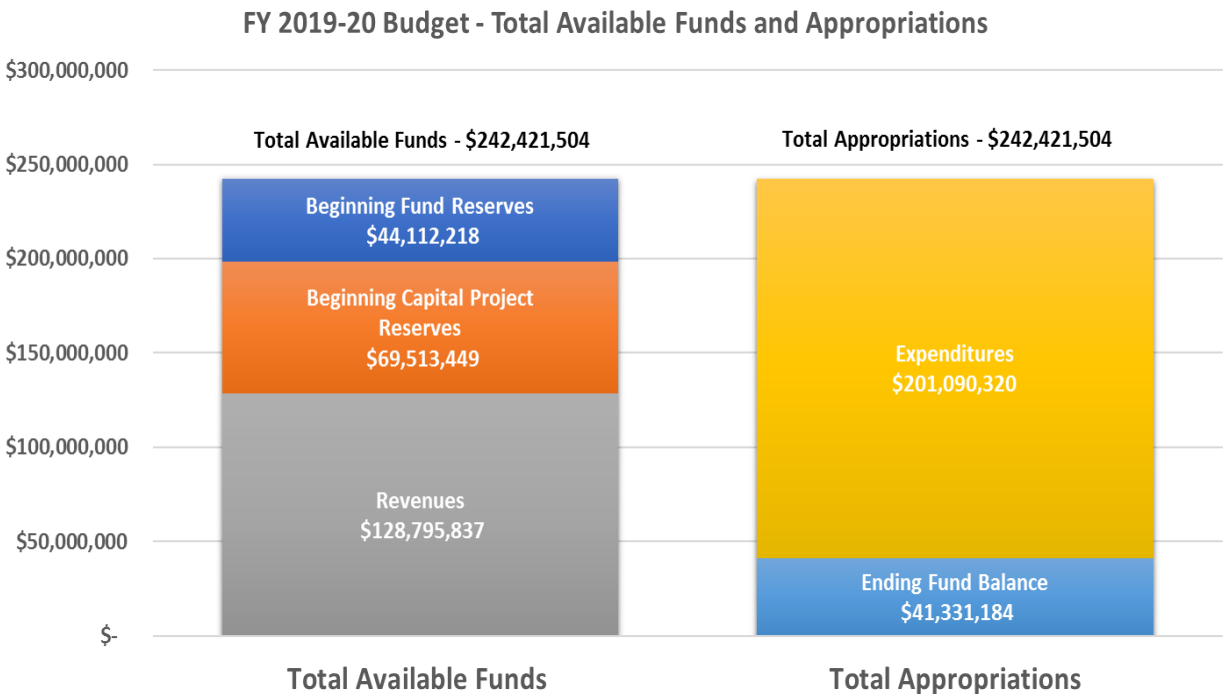
BUDGET PLANNING AND PUBLIC INVOLVEMENT

The City Council held a retreat in March to begin discussion on the FY 2019-20 budget. The Council once again held their annual retreat in June of this year and staff presented the update to the Five-Year Financial Forecast. The forecast provides current and long range financial projections for the General Fund, Debt Service Fund, Equipment Replacement Fund and Self Insurance Fund. The forecast allows for the Council and leadership team to start framing realistic expectations and goals for the upcoming budget. The June retreat also included a discussion on the financing plan and scheduling of all 2019 bond projects. The allocation from the first issuance of the 2019 bonds are included in the FY 2019-20 Adopted Budget.

Public engagement is an ongoing priority for our organization. In FY 2018-19, we supported approximately 190 citizen outreach events/opportunities. The feedback derived from these meetings and surveys are always taken into consideration in developing policies as well as funding initiatives incorporated into the Adopted Budget and Plan of Municipal Services.

OVERVIEW

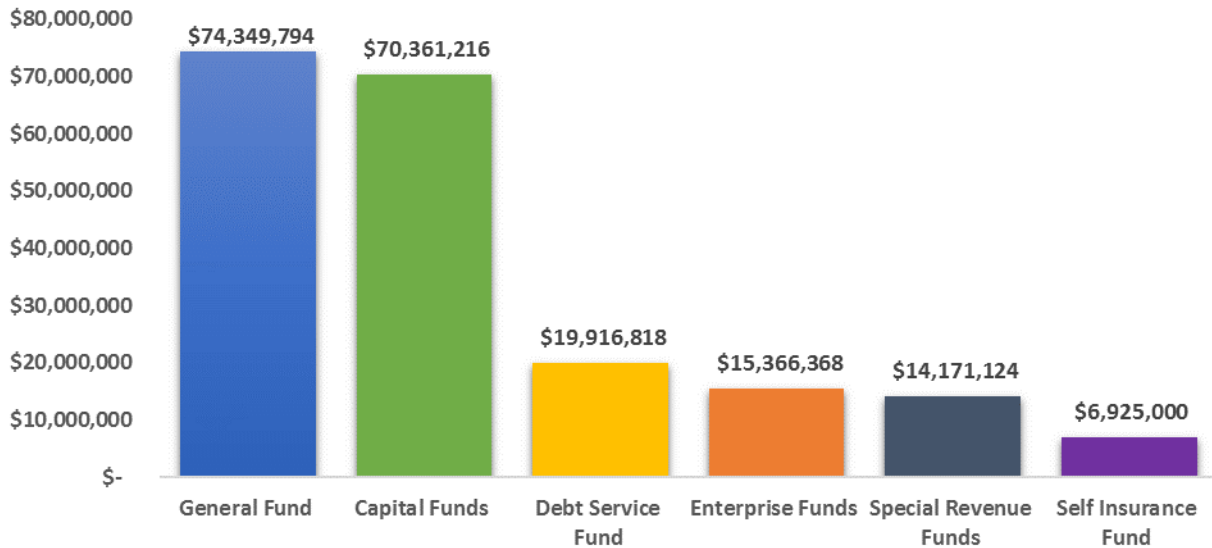
The FY 2019-20 Adopted Budget totals \$242,421,504 for all funds, which is an increase of approximately \$56.3 million from the FY 2018-19 Adopted Budget. The increase is driven by several factors. However, the increase is mainly attributed to the full allocation of encumbered and available funds to support the remaining 2013 bond projects and the initial expenditures associated with the 2019 bond projects. As a reminder, this figure includes allocated fund balances and reserves as well. The allocated reserves align to the City's financial policy. The graph below illustrates how the FY 2019-20 Budget is structurally balanced.



The FY 2019-20 Adopted Budget includes \$128,795,837 in total revenue, a slight increase in comparison to last fiscal year. The increase is driven primarily by increased property tax revenue to support our debt service requirement and core services in the General Fund. The Adopted Budget does not include debt proceeds from the next planned 2019 bond issuance, which is currently estimated at \$40,000,000. When these funds are needed and City Council acts to proceed with this issuance i.e. reimbursement resolution, the funds will be allocated and available to be utilized to continue progress on the 2019 bond projects. Additional information and graphs on FY 2019-20 total budgeted revenues can be found on pages 3-4.

Expenditures in FY 2019-20 for all funds are \$201,090,320 an increase in comparison to last fiscal year. Again, this increase is driven mainly by the allocation for all encumbered and available funds for the 2013 and 2019 bond projects. The Capital allocation in FY 2018-19 was \$26.5 million compared to approximately \$70.36 million in FY 2019-20. There are several other funds that contribute to that increase, such as the General Fund. The increase in the General Fund is necessary to meet the growing needs of the organization and the goals set forth for this budget, which are all described later in this message. The graph below illustrates the FY 2019-20 total budget expenditures by fund type. Additional information and graphs on FY 2019-20 total budgeted expenditures can be found on pages 3-4.

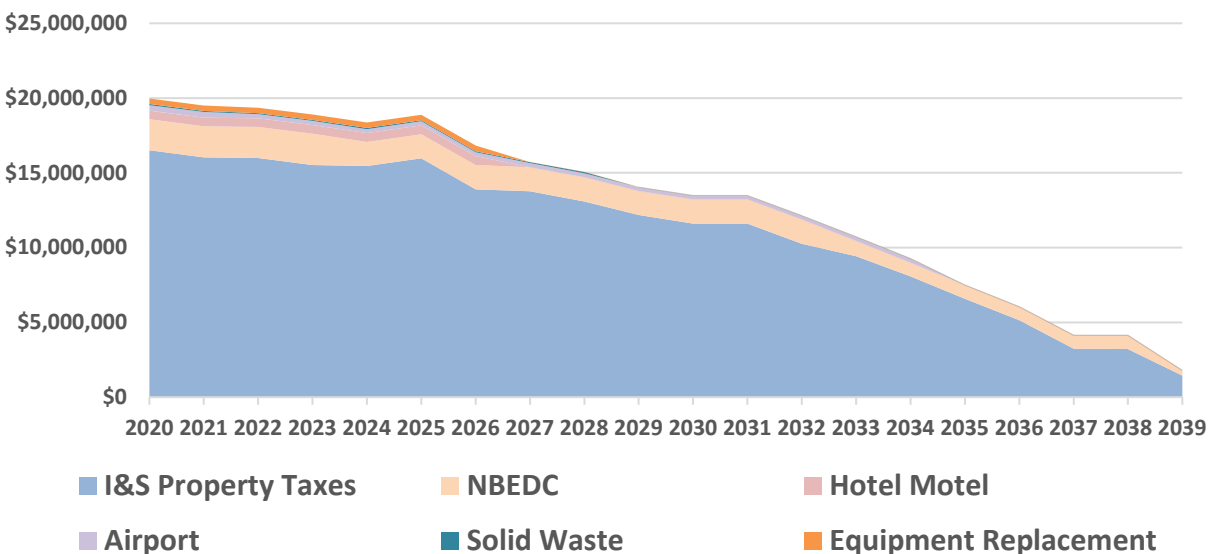
FY 2019-20 Total Budgeted Expenditures



Debt Service Requirement

This year's total principal and interest payments are \$19,916,818. The debt service requirement increases in FY 2019-20 as a result of two planned debt issuances. First, \$21,000,000 in general obligation bonds will be issued in September (\$2,509,500 for the 2013 bond program and \$18,490,500 for the 2019 bond program). These bonds will be supported by property taxes. Secondly, the planned issuance of \$5,000,000 in certificates of obligation for the New Braunfels Economic Development Corporation's (NBEDC) to support the first portion of their contribution to the sports complex project. The annual debt service payment from the Certificates of Obligation will be supported by the NBEDC. The graph below illustrates the debt service requirement by year and the funding sources utilized to support that annual commitment.

Outstanding Debt Service Obligation Schedule



Employee Compensation:

The third and final phase of the 2013 compensation study was implemented in the FY 2016-17 budget. During FY 2016-17, staff updated the compensation analysis. The results of the updated study showed that as a city, we were closing the gap between New Braunfels and the benchmark cities. The table below references the summary of the analysis. We were able to implement the market adjustments over a two year period – FY 2017-18 and FY 2018-19. To continue efforts to close the gap between our organization's pay scales and that of our benchmark cities, staff plans to update the market study every 2-3 years.

FY 2016-17 Updated Market Study

Employee Category	Average % Below Benchmark Market Midpoint
<i>Police – Uniform Employees</i>	8.2%
<i>Fire – Uniform Employees</i>	6.5%
<i>Non Uniform Employees – Those who were behind the market</i>	6.3%

FY 2018-19 Compensation Analysis - During this fiscal year, staff has initiated the next market compensation analysis. While the project will not be complete until mid FY 2019-20, the preliminary data reveals that Police and Fire are approximately 7 percent behind the market. Our analysis this fiscal year also included a benchmark comparison of education and certification pay for Police and Fire. When reviewing that information, it showed that our current certification and education pay was below the benchmark average as well.

The compensation analysis completed this fiscal year was useful in developing recommendations for FY 2019-20 compensation increases for employees. In FY 2019-20, funding is included to implement a three percent market shift to the Police and Fire Step Plans. Therefore, every uniform position will receive a three percent increase. Those who are not maxed out in their respective rank will also receive a “step” increase on their anniversary date (in that position). Step increases are either two percent or three percent. Funding is also included to increase Police and Fire certification and education pay in line with of our benchmark cities. For non-uniform employees, funding is included for a two percent market shift in the non-uniform pay plans as well as continuation of the merit based increase program that was reinstated this fiscal year (FY 2018-19). Therefore, all employees will receive a two percent market increase and be eligible for an additional merit based increase of 0%-2% based on their evaluation score. Departments are held accountable to the amount allocated to them for compensation increases. The table below reflects the funding included in the FY 2019-20 General Fund budget for compensation increases.

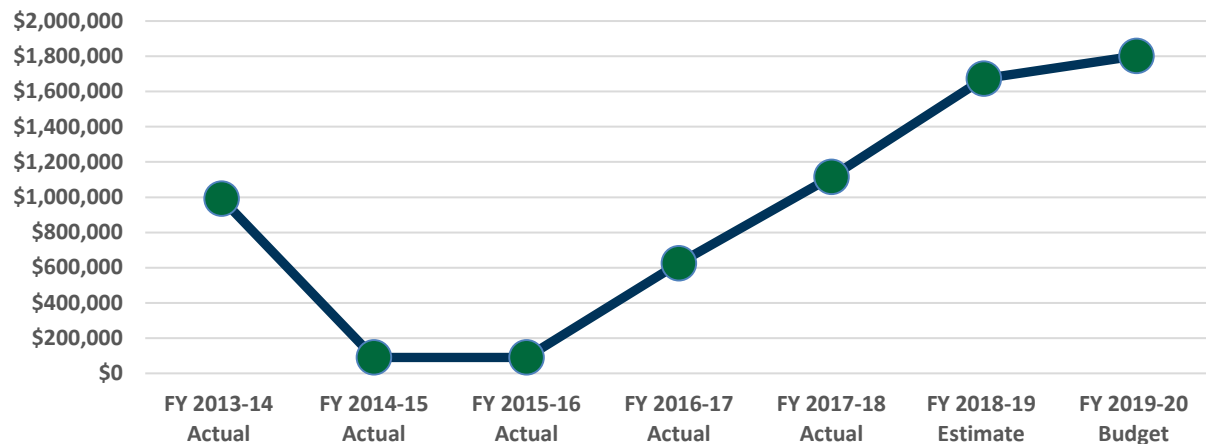
Employee Category	Funding allocated in General Fund
<i>Police and Fire – Market Shift and Step Increases</i>	\$936,700
<i>Police and Fire – Increases to Certification and Education Pay</i>	\$243,800
<i>Non Uniform Employees</i>	\$761,500
Total Compensation Increase Funding – General Fund	\$1,942,000

Self-Insurance Fund:

The rising cost of health care is a constant concern nationwide and for the City of New Braunfels. Over the last six years, many organizations have seen double-digit annual increases in costs in claims as well as in administrative service costs. 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 increased dramatically. The increase in costs lasted until mid FY 2016-17. Overall increased utilization, significant increases to the cost of prescription drugs and rising medical costs all contributed to this increase. To control costs, many plan design changes and premium increases were implemented. Beginning in February 2017, monthly claim costs began to normalize and fall within budget. Moreover, the fund's reserve levels are building at a much faster pace than anticipated. The following graph illustrates the impact to the Self Insurance Fund reserves.

Fund Balance - Self Insurance Fund



Fund Balance – staff continues to target a fund balance of approximately 120 days of claim expenditures, which was developed with the assistance of our benefits consultant, Holmes Murphy. This is a conservative figure; however, reserves at this level are becoming more commonplace amongst public sector agencies due to the volatility of health insurance expenditures. For the FY 2019-20 budget, 120 days of claim expenditures would total approximately \$1,935,000. The Self Insurance Fund is projected to hit the target fund balance in FY 2022-23.

Health Plan Administrator – In FY 2018-19, the City selected United Healthcare as its new plan administrator. In the first year, staff has been very pleased with United Healthcare, both from an administrative and end user perspective.

As mentioned earlier, increases to co-pays, deductibles and premiums as well as increasing the City contribution(s) to the fund were absolutely necessary to maintain solvency of the Self Insurance Fund. In preparation for the FY 2019-20 budget process, the City Manager's Office established several goals (listed below) with regard to fund performance and plan value, all of which have been accomplished.

FY 2019-20 - Self Insurance Fund Goals

Plan Value and Cost – Design plans and premiums to ensure that employee costs and value are equitable with FY 2018-19. No increases to employee premiums and city contributions are Adopted for FY 2019-20.

Strategic Plan Design – As an example, plan design elements that mitigate emergency room usage while incentivizing lower cost and better outcome alternatives.

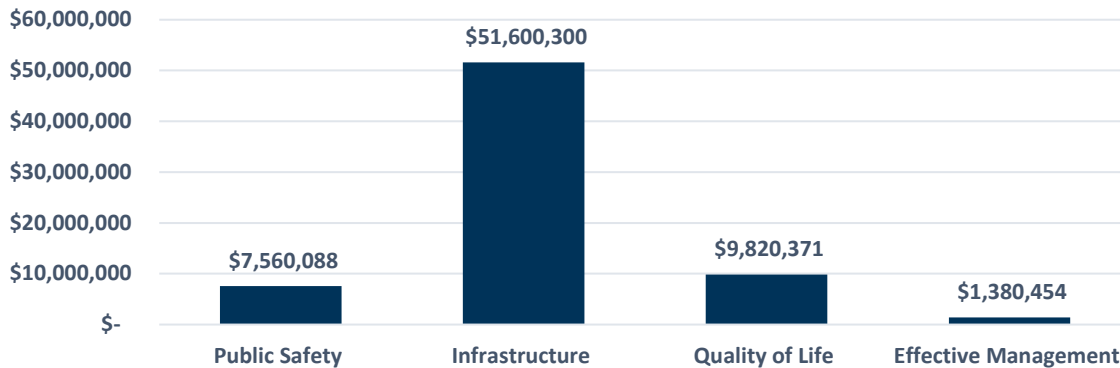
Pharmacy Costs – Continue to evaluate prescription tier levels and ensure that step therapy and pre-authorization requirements are built into the plan.

Fund Balance Target – Ensure that revenue (employee premiums and employer contributions) and total budgeted expenditures allow the Self Insurance Fund to maintain and/or grow the current fund balance/reserves.

CAPITAL FUNDS

After reconciling all the City’s capital funds as part of this budget process, the FY 2019-20 Adopted Budget allocates all encumbered (approved by council) and uncommitted funding available to be spent in FY 2019-20 and beyond. Given that all 2013 bond projects are either in progress or near completion, the FY 2019-20 Adopted Budget begins to leverage interest earnings from the 2013 bond program fund to support various capital/equipment needs. Those investments are discussed later in this message as well as the capital funds section of the document. The graph below illustrates the total allocation of capital funds included in the FY 2019-20 Adopted Budget. The funding that has been allocated for the 2019 bond projects align to the first year issuance and project schedule presented to City Council at the June 3rd retreat.

FY 2019-20 Capital Fund Allocation - Strategic Priority



GENERAL FUND

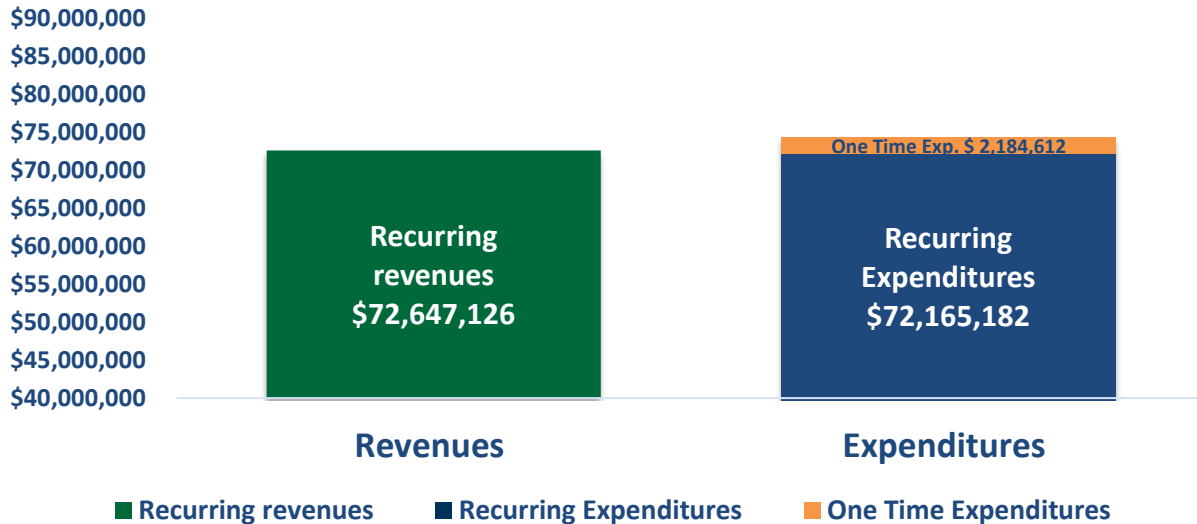
General Fund – Fund Balance

The City's fund balance policy requires that the General Fund maintain a fund balance of at least 25% or three months of operating costs. It has been the City Council's practice to maintain a fund balance of at least 30% of recurring expenditures.

The FY 2019-20 Budget includes an ending balance that exceeds the 25 percent requirement to protect the City’s debt rating and maintain financial stability. The FY 2019-20 fund balance represents 30 percent of recurring expenditures, the City Council’s current target for the General Fund. Best practices recommend that the allocation of fund balance should be only for one-time expenditures. In the FY 2019-20 Adopted Budget, there is a budgeted drawdown of approximately \$1,700,000, however all for one-

time expenditures. In fact, recurring revenues exceed recurring expenditures in FY 2019-20. Therefore, the Adopted Budget remains structurally balanced as illustrated in the graph below. As the forecast projected, excess fund balance rolling forward from FY 2018-19 is the primary reason there was funding available to make these one-time investments in FY 2019-20.

FY 2019-20 General Fund - Recurring Revenues vs. Expenditures



General Fund - Revenues

Total General Fund revenues for FY 2019-20 are projected to be \$72,647,126, an increase in comparison to the FY 2018-19 Adopted Budget. The increase is driven by various sources, such as property tax, sales tax, franchise fees and higher than anticipated Das Rec membership revenues. Additional detail on the General Fund revenues can be found on page 16. The graph below illustrates the proportion of every General Fund budget dollar.

General Fund Revenue Dollar



General Fund - Expenditures

The expenditures in the General Fund for FY 2019-20 are budgeted at \$74,349,794, an increase in comparison to last fiscal year. The increase is driven by various initiatives, which are described later in the message. Additional detail on the growth in General Fund Expenditures can be found on pages 17-18. The graph below illustrates how every General Fund expenditure dollar is allocated across the City Council’s strategic priorities.

General Fund Expenditure Dollar



Additional staff resources

The FY 2019-20 General Fund Adopted Budget includes a total of 11 full time additional positions, 4 part time positions and converts 3 existing part time positions (Das Rec) to full time. The positions included in the General Fund are illustrated below.

2 additional positions are included in the enterprise funds (Solid Waste). Nearly all new positions are funded for nine months in FY 2019-20.

General Fund - New Positions Included in FY 2019-20 Adopted Budget



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**Library**

Funding is included in the FY 2019-20 General Fund budget to provide a part-time Program Technician position (\$12,753) and an automated material handler (\$59,000). The Program Technician position will allow Library personnel to keep up with increased service demands and programming at the Westside Community Center. Attendance and Programming continues to increase at the Westside Community Center, which has made facility coverage an on-going issue. This position will provide the opportunity to adequately staff and ensure adequate coverage for the facility. The purchase of the Automated Material Handler allows for simplified check-in of materials, increasing efficiency. This investment is a continuation of the Library's efforts to increase efficiency in FY 2018-19 when the City purchased a self-check-in/out kiosk. The automated handler will eventually tie-in to that equipment.

Available capital funds of \$17,500 has been allocated to make repairs and provide resurfacing for the parking lot at the main library.

Parks and Recreation

the FY 2017-18 budget included an increase to the daily admission fee (weekends only) for the Landa Park Aquatic facility, to generate additional funds to support needed improvements and equipment replacements. \$32,500 is included in FY 2019-20 to support these efforts. Funding is included (\$25,200) for the addition of three part time Recreation Instructors for the Landa Recreation Center. With the opening of Das Rec, it was initially thought that participation at the Landa Recreation Center and associated special events would decrease. However, program participation has actually increased over the past year. These positions will be responsible for facilitating special events, programs/camps, sport leagues, and other administrative tasks. \$2,400 is included to support a work study program at Fischer Park. This partnership with Texas State University will allow for year-round staffing at a minimal cost, allowing for more programming from the Nature Center such as field trips, birthday parties, etc.

\$68,000 in capital funds have been allocated of to support two critical equipment and infrastructure replacements/upgrades within our parks system, which includes five gator vehicles replacements and the purchase of a mini excavator. The Excavator will increase efficiency of various park operations tasks. \$120,000 is allocated to replace the playground surfacing at Landa Park and make repairs to the surfaces at Fischer Park. The Landa Park surfaces are well beyond their useful life. By making repairs to the surfaces at Fischer Park, we can defer the need to replace the entire surface for several more years. \$250,000 is allocated to replace and upgrade the bathroom facility at Hinman Island Park. The current facility is becoming difficult to maintain and keep in operation. \$200,000 has been allocated to support the infrastructure and connection costs associated with the all abilities enhancements included in the 2019 bond program. By allocating these additional funds, it allows for the full \$500,000 included in the 2019 bond program to be leveraged for equipment and enhancements.

In the Hotel/Motel Tax Fund, \$350,000 has been allocated to initiate preliminary engineering for the Comal River Improvements. This represents a continuation of the conceptual work completed over the past two fiscal years.

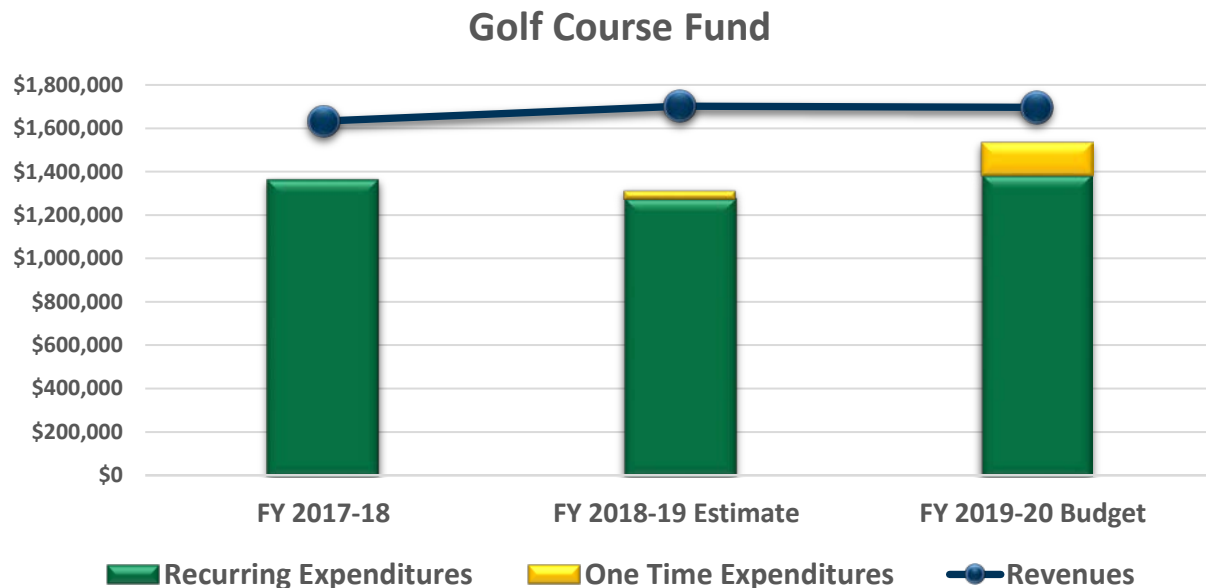
Das Rec

As mentioned, all throughout FY 2018-19 Das Rec has far exceeded expectations from a membership perspective. With nearly triple the total members than originally expected, the FY 2019-20 includes

funding for two initiatives specifically geared towards supporting the overall membership. First, \$82,800 is included to convert three part time positions to full time. This will allow for enhanced leadership coverage of the facility and ultimately better customer service. The staff will also provide opportunity to better support marketing efforts and expand programming. Secondly, funding of \$79,000 is included to install turf and shade in the back lawn area. By making these improvements to this area, the facility will have another useful space, specifically providing the opportunity to provide additional group exercise and add another area for kinder care to utilize. Kinder care and group exercise are two of the most commonly utilized services offered to members.

Golf Course

Beginning in FY 2017-18, we began working towards building the reserves within the Golf Course Fund to support future equipment replacements. The course has performed exceptionally well in FY 2017-18 and FY 2018-19 as the graph below illustrates. As a result of not only growth in revenue, but conservative budgeting and limiting of expenditures, funding totaling \$152,500 is included in the FY 2019-20 budget for several equipment initiatives and upgrades. The purchase of a Triplex Mower and Trim Mower will replace obsolete equipment and will allow for repair savings. The next two pieces of equipment, Utility Tractor and a Wessex Mower attachment, will allow for replacement of an old machine that has cost about \$3,100 in repairs in the recent years. The last funded resource is a Utility Gator to replace the current unit, which is beyond its useful life.



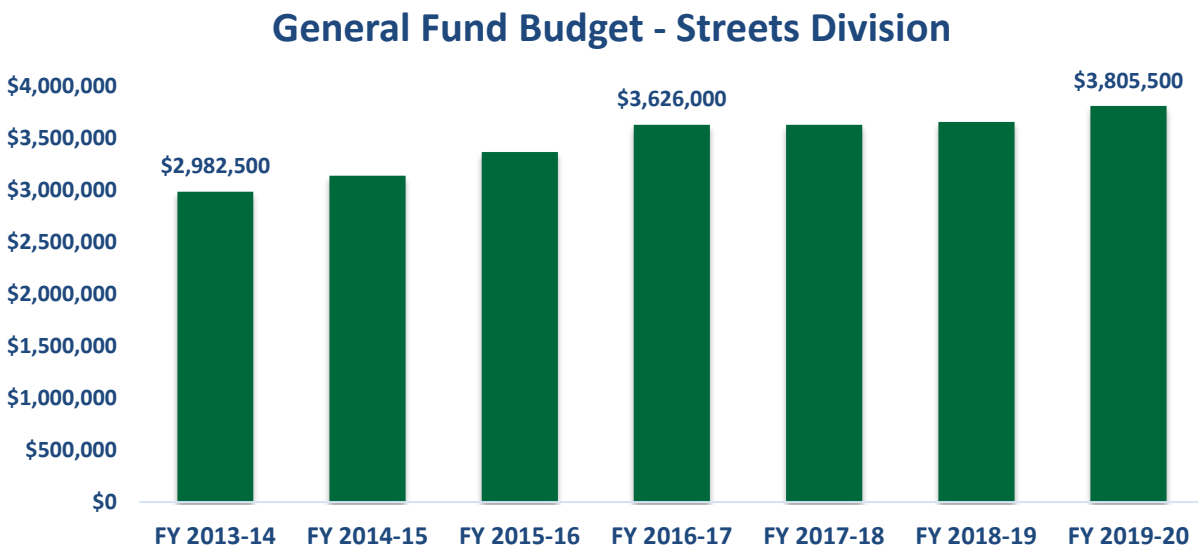
Solid Waste

Funding is included in the FY 2019-20 budget to allow for the addition of two Commercial Refuse Collectors (\$92,866) and a refrigerant machine (\$7,700). The Refuse Collectors will allow the Commercial division to better support growing demand. The additional staff is anticipated to improve scheduling for employees within the commercial division, potentially reducing overtime costs. The refrigerant machine allows Fleet Services to meet compliance with the Clean Air Act while increasing operational efficiency.

INFRASTRUCTURE

Public Works

Streets maintenance and repair - The FY 2019-20 budget includes \$5,700 for a new Graphtec Plotter. This plotter will replace obsolete equipment and will increase accuracy in sign creation projects. \$100,000 is also included to increase funding for streets maintenance materials. This funding will provide the opportunity to increase the amount of street repair and maintenance work performed by the internal street crews. The graph below illustrates how the streets division budget has grown over the past seven years. The total streets division budget (employee expenditures, operating expenditures, etc.) has increased by approximately \$823,000 or 28% from the FY 2013-14 budget to the FY 2019-20 Adopted Budget.



The Capital Funds also includes funding to purchase some additional equipment for the streets division. This equipment, when paired with the additional material funding added in the General Fund is projected to significantly increase the productivity of our two internal street maintenance and repair crews. Specifically, \$255,000 has been allocated to purchase an asphalt zipper. This piece of equipment provides the opportunity to do larger pavement repair tasks as well as increase overall efficiency. This equipment can operate year round as well, whereas our current equipment can only operate during the summer months. \$110,000 has been allocated to replace and upgrade one of our dump truck vehicles. The new unit will be able to carry additional materials more efficiently, again increasing the productivity of our internal crews. \$55,000 has also been allocated for purchase two vehicles for two inspector positions. These new positions had been authorized and left vacant (to generate savings) for the past two fiscal years. These positions have recently been filled and are currently sharing vehicles (not our current practice) with other departments/divisions.

Stormwater Development Fund - The City is responsible for operation and maintenance of four dams within the City limits. These dams include Landa Park Lake Dam, Fischer Park No. 1 Dam, Fischer Park No. 2 Dam, and the Tube Chute Dam. \$95,000 is allocated in FY 2019-20 to support the development of emergency action plans for the previously mentioned dams. The action plans are required to be completed by the Texas Commission on Environmental Quality (TCEQ) \$161,000 is also included in the Adopted Budget for (2) Slope mowers with a 16-foot mower trailer as well as a new excavator to increase efficiency and productivity with regard to drainage maintenance.

\$100,000 in is allocated in the Hotel/Motel Fund in FY 2018-19 for the first phase of the City’s wayfinding signs project which includes an update to the directional signing in the downtown area.

EFFECTIVE MANAGEMENT

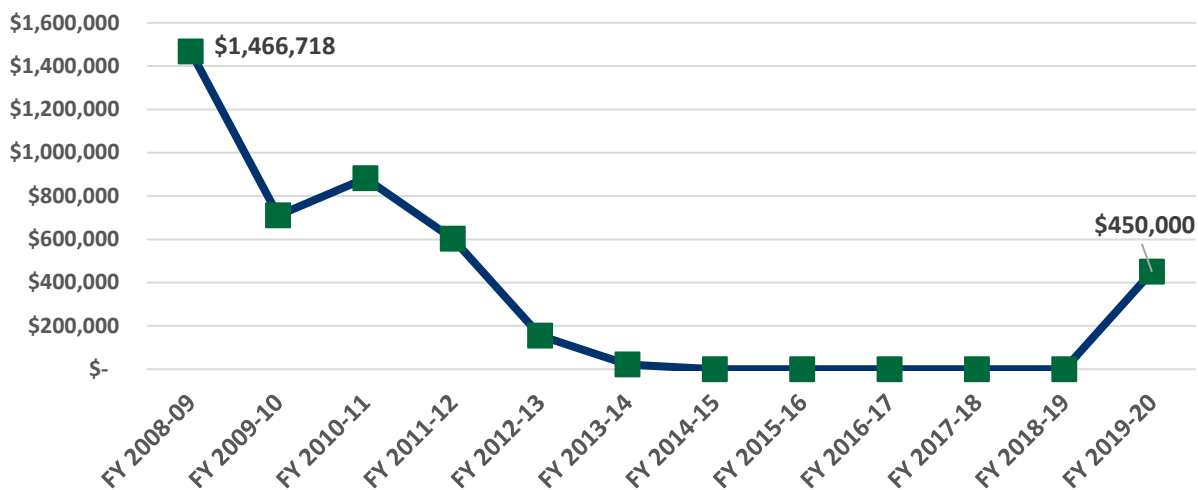
Equipment Replacement Fund

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. Beginning in FY 2014-15, the contribution was reinstated incrementally. In FY 2015-16 and FY 2016-17, the transfer was reallocated to the Self Insurance Fund to ensure that fund remained solvent during our recent spike in health care costs. In FY 2017-18, \$120,000 was transferred to the Equipment Replacement Fund. In FY 2018-19, \$570,000 is allocated was transferred to the Fund. In FY 2019-20, a recurring transfer of \$670,000 is budgeted, this aligns to the five year forecast to support minimum vehicle and technology replacements. However, there remains many vehicles that are beyond the established age and mileage criteria that could be replaced if the funding was available. Therefore, a \$450,000 one-time transfer has been included in FY 2019-20 to “catch up” on deferred replacements that have occurred over the past five years.

Facilities Maintenance Fund

A \$450,000 one-time transfer to the Facilities Maintenance Fund is also included in the FY 2019-20 Adopted Budget. The Facilities Maintenance Fund has been essentially dormant, with no funding for the past 5-6 years. However, this fund served as a critical contingency for the organization as it relates to facility repairs and more importantly, high water event damage. The Facilities Maintenance Fund had a balance of over \$1.5 million in FY 2008-09 but was nearly exhausted to fund the various repairs and damage to public facilities/infrastructure stemming from the June 2010 flood event. The transfer in FY 2019-20 would represent the first contribution to the fund since FY 2010-11. The Re-establishment of this contingency fund will improve our ability and fiscal agility as it relates to managing our aging facilities and response to emergencies impacting city infrastructure.

Available Funds - Facilities Maintenance Fund



City Administration – City Manager’s Office

One-time funding (\$25,000) has been added to support the update to the City’s strategic plan. The current strategic plan was last updated in 2009. While our long-term financial planning documents (Five-year Forecast and bond planning efforts) and regular council-staff retreats support our strategic planning efforts, as will the new Comprehensive Plan, these funds will support a process that allows the organization and leadership to formally update the strategic plan document.

Effective Management – Convention and Tourism Fund and Hotel/Motel Tax Administration

In FY 2018-19, the City partnered with the company LodgingRevs and has made great strides as it relates to identifying overnight and short term rental properties in New Braunfels. In addition, the City recently developed an enforcement plan and has now began filing misdemeanor charges against properties that have not filed and/or paid their taxes on a timely basis. However, Hotel/Motel (HOT) taxes have stagnated and declined in FY 2018-19. In FY 2019-20, staff will shift focus towards analysis and recovery efforts, such as the collection of back taxes and auditing. In addition, two positions are Adopted in the budget, that in part will be focused on the collection/recovery of HOT taxes (Staff Accountant) and short term rental compliance (Code Enforcement Officer). Those positions are described in greater detail later in this message.

The current contract with the chamber of commerce and city ordinance regarding the use of hotel/motel taxes was amended during FY 2017-18 to allow for the percentage of occupancy taxes to exceed 50 percent if approved by City Council. The FY 2018-19 estimate and FY 2019-20 budget for the Convention and Tourism Fund does exceed 50 percent of the corresponding estimated and budgeted total occupancy taxes. The Convention and Tourism Fund Budget in FY 2018-19 was \$2,118,656. My recommendation is that we allow the chamber to execute that budget for FY 2018-19 and hold it flat for FY 2019-20 so that the services provided by the convention and visitors bureau can be maintained. The FY 2018-19 and FY 2019-20 Convention and Tourism Budget(s) equal approximately 53% of the total budgeted Hotel/Motel tax revenue.

Information Technology

Funding is included in the FY 2019-20 budget for four equipment and software initiatives. The first resource is enhanced SQL Database licensing (\$31,608) This initiative will simplify database management while also increasing system security protection and compliance. The second resource is the increase of RAM for Data Center 2 (\$18,000). This initiative mirrors the FY 2018-19 Data Center 1 RAM increase and will allow for improved data access. The third resource is funding for the replacement of phased timeclocks (\$12,500). The current timeclocks are obsolete and require frequent troubleshooting and maintenance. The new clocks will be capable of increased performance and simplified use. The final resource is the increase of City Hall Bandwidth (\$4,800). As internet usage increases, City Hall must maintain a system that can support the usage.

Financial Services

Funding is included in the FY 2019-20 budget for the addition of a Staff Accountant position (\$75,182). This position’s duties will include a combination of new and existing responsibilities such as project administration/reconciliation, cash flow analysis, and fixed asset management. The Staff Accountant will provide the opportunity to align resources within the department and manage priority tasks. The primary focus for this position in FY 2019-20 and beyond will be to enhance our hotel/motel tax administration and recovery efforts which will include is not limited to HOT tax analysis, facilitation of property

registration, facilitation of auditing and collection of back taxes, assessing penalties and misdemeanor charges for non-filers and non-payers.

Human Resources & Risk Management

In FY 2019-20, \$66,223 is included to fund a new Human Resources Analyst position. This new position will enable the City to better support citywide initiatives such as employee retention and development, career progression analysis and development, compensation and benefit analysis, and other data/statistical tasks. \$12,000 is also included to fund the upgrade the city's applicant tracking software.

PUBLIC SAFETY

Fire

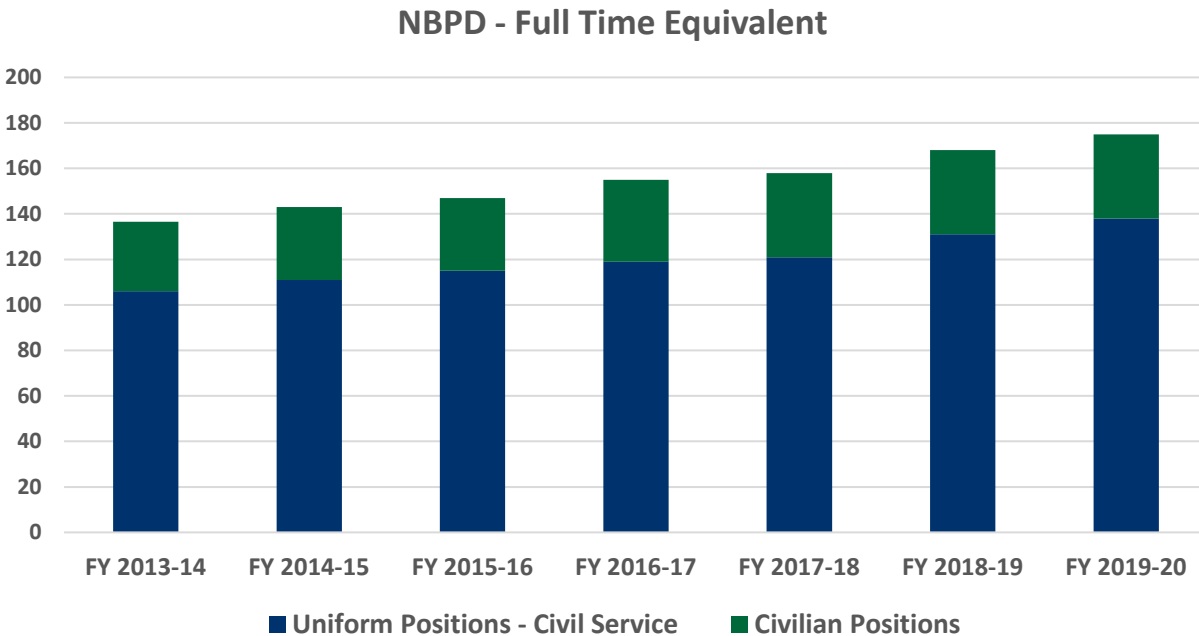
Included in the FY 2019-20 Adopted Budget are the purchase of staff AEDs (\$26,600). The current AEDs have exceeded their useful life and the new equipment will allow fire staff to administer enhanced health care services. Also included in the operating allocation is funding to support rope rescue training for newly assigned staff to Fire Station #5 (\$13,500). This technical training will expose new staff to skills that will support the excellent performance of the fire department. Funding to support the purchase of the Spillman Premises software module (\$5,000) is also included in the FY 2019-20 budget. This new software will serve as an information system for both fire and police and will provide critical details to both field units and dispatch.

Included in the Capital Funds is the purchase of an air cascade system (\$87,000). This equipment is what is utilized to refill and maintain the Fire Departments Self Contained Breathing Apparatus (SCBA). The department only has one cascade system in service. The current unit, which is located at central fire station is well beyond its useful life. The funding source for the new cascade system is the 2019 bond program. The projects budget(s) for Fire Station #2 and #3 both included the cost of a new cascade system. Therefore, this new unit will be housed at the central fire station and moved to one of the new stations once the project is completed.

Police

\$311,674 is included in the Adopted Budget to establish a Mental Health Unit, which includes two Police Officers and the associated vehicles and equipment. These officers will proactively respond to the increase in mental health calls as well as provide relief for the patrol division, who are currently responsible for transporting individuals to the appropriate facilities. The two officers are authorized and funded for nine months in FY 2019-20. This position is authorized and funded for nine months in FY 2019-20. \$623,347 is included to support the second year of implementing the additional/power shift to the patrol division as recommended by the CPSM study completed in FY 2017-18. This includes four Police Officers and the associated vehicles and equipment. These positions will be authorized and funded for nine months in FY 2019-20. \$155,837 is included to staff a full time (during business hours) Police Officer at City Hall. The funding includes a vehicle and all associated equipment. This position will provide general building security as well as support Municipal Court when the Bailiff is performing Court duties. The position will also be able to perform various administrative tasks that have been identified by the Police Department such as crime analysis and training/professional development coordination. The cost of adding new officers in FY 2019-20 is higher than it was in comparison to last fiscal year. This is entirely due to our ability to pay cash for these vehicles in FY 2019-20, whereas we utilized short term financing in FY 2018-19 to acquire vehicles.

The FY 2019-20 budget continues the long term initiative of increasing Police Officers in New Braunfels. The graph below illustrates the growth in NBPD authorized positions since FY 2013-14. Since FY 2013-14, the full-time equivalents of the Police Department has increased by 28 percent.



Funding for an additional Rimage DVD Burner (\$14,200) is included in the FY 2019-20 budget. This new equipment will increase efficiency in DVD burning for various criminal cases managed by NBPD and the Comal and Guadalupe County District Attorney's offices. \$6,000 is funded to support the recurring costs associated with two software modules to our current CAD/RMS system that will improve the efficiency with which NBFD and NBPD respond to calls for service.

Seizure Funds - In FY 2019-20, funds are allocated to support law enforcement equipment and technology. A portion of the funding is allocated to account for two traffic safety trailers (\$30,000). These trailers will address speeding complaints throughout the city while increasing efficiency of manpower and reducing the need for patrol officers to be dispatched to speed related complaints. The second portion of the funding will be for technology solutions that increase efficiency by automating or reducing manual efforts (\$70,000).

GROWTH AND DEVELOPMENT

Development Services Fund

The FY 2019-20 Adopted Budget supports the full cost of the Development Engineer, Development Coordinator, and Planning Coordinator. These positions were authorized by City Council during FY 2018-19 and help to provide continuous improvement to the development process.

The FY 2019-20 includes funding to maintain and expand the use of third party review and assistance where cost effective. Funding is also available to make additional investments in technology to continue to maintain and enhance the development review process. Staff has developed a five year pro-forma of

the Development Services Fund. Over the next five years, funding will be earmarked for several major investments such as the potential development of a unified development code.

Planning, Building and Environmental Services

Funding is included in the FY 2019-20 Adopted Budget to support several initiatives. First, \$200,000 is included to complete the ADA transition plan initiated in FY 2018-19. Secondly, \$23,000 is included to acquire hardware and software to enforce and process citations for downtown parking rules/regulations electronically. Code enforcement relies on manual processes currently. Next, \$67,517 is included for the addition of one full-time Code Enforcement Officer. This new position will allow for the division to better focus on short-term rental compliance, downtown parking enforcement and better coverage during the summer season. The Code Enforcement Officer will be funded for nine months in FY 2019-20. \$43,551 is included for a new Planning Technician dedicated to the Mainstreet division to effectively administer and expand our support of the downtown area, including but not limited to the programs and events the City facilitates in downtown. Finally, \$6,500 is included to facilitate a wood window preservation and training workshop, to be held at 1918 Fire Station Museum. The workshop would have a revenue offset of approximately \$5,000 while providing an opportunity for preservation of the wood windows. Therefore, the net cost of offering this new program should be approximately \$1,500 annually.

Final Thoughts

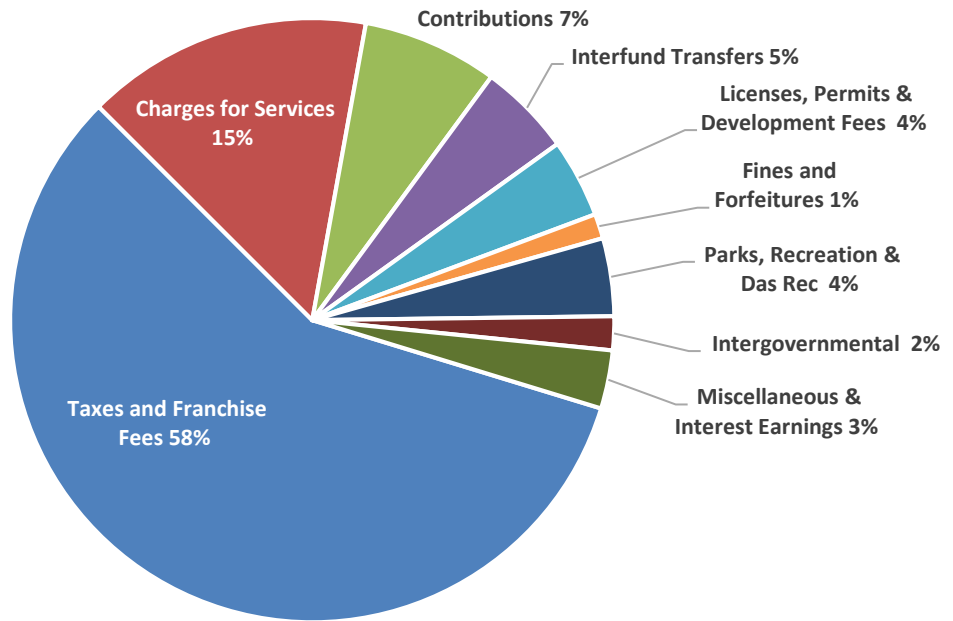
The FY 2019-20 Adopted Budget was carefully prepared to balance the priorities of City Council and the community with a sustainable and sound financial plan. The Adopted budget reflects the organization's core values of Integrity, Service, Visionary Leadership, Stewardship of Local Resources and Fiscal Responsibility. I would like to offer my sincerest appreciation to the City Executive Leadership Team, and the Finance Department for the hard work and tireless dedication they have shown throughout the development of the Adopted budget.

Respectfully submitted,

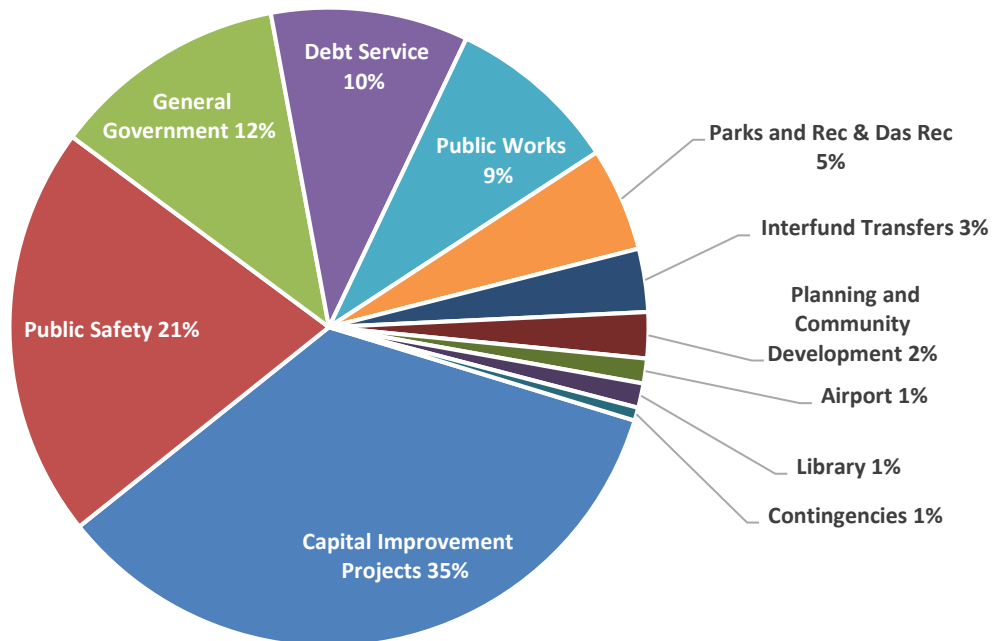


Robert Camareno
City Manager

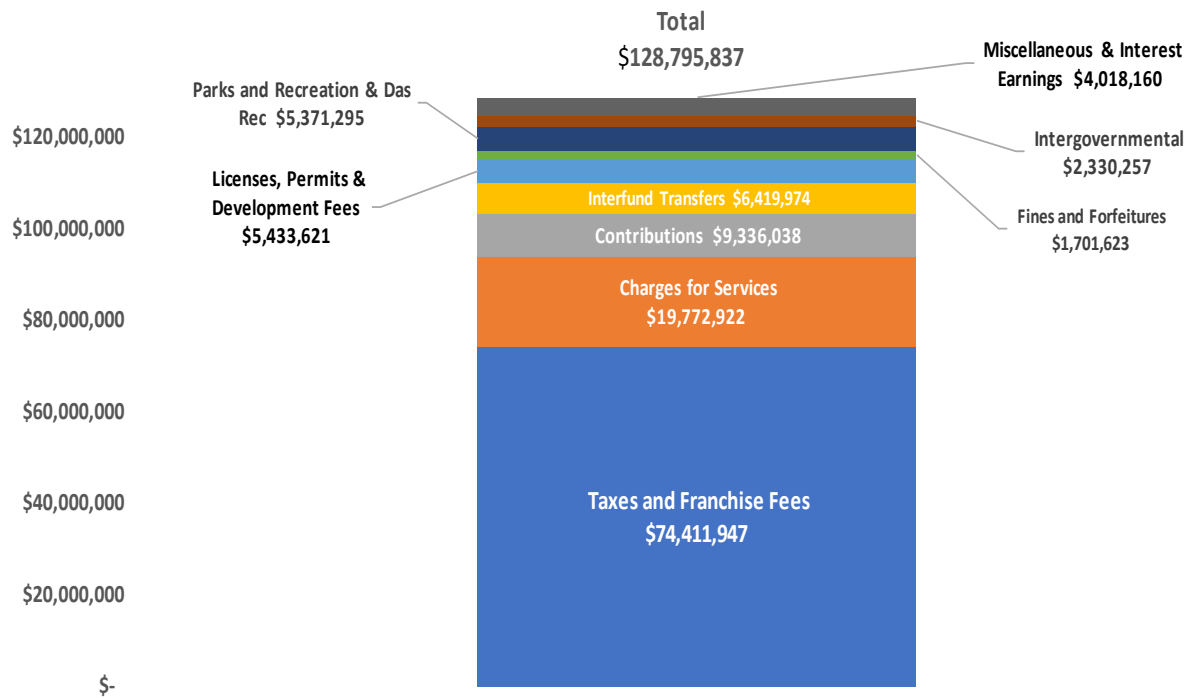
FY 2019-20 Total Budgeted Revenues by Percentage



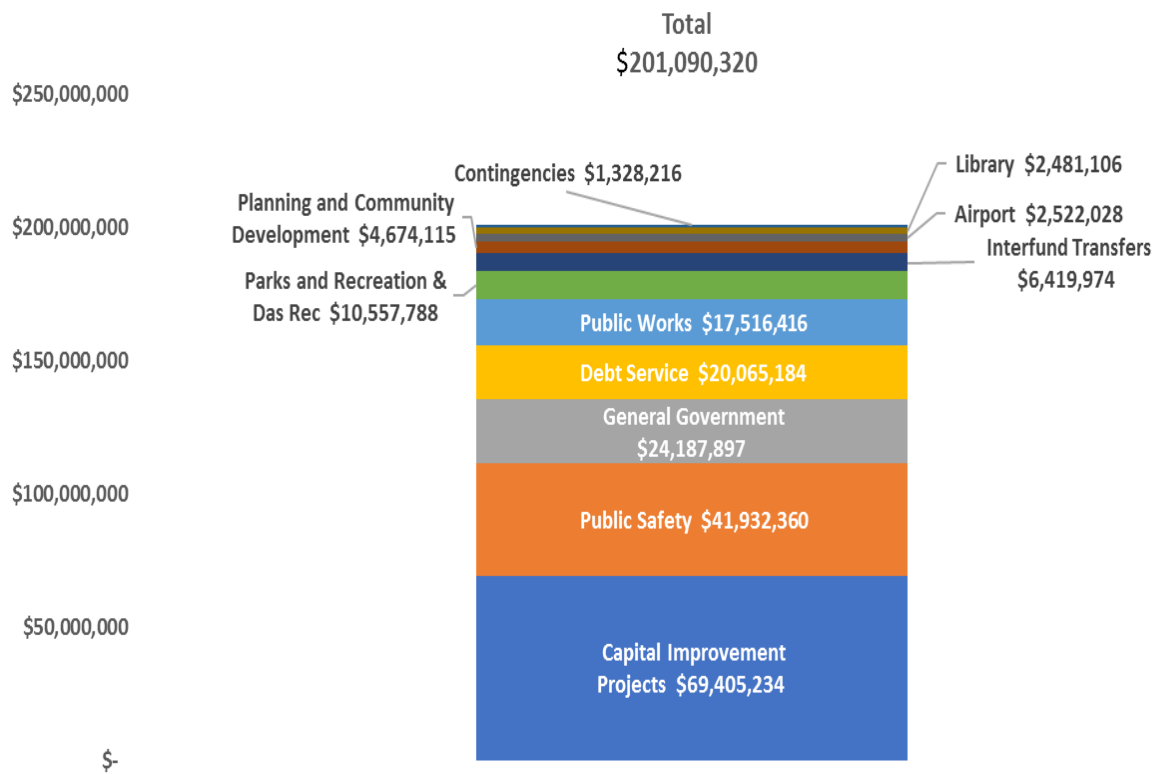
FY 2019-20 Total Budgeted Expenditures by Percentage



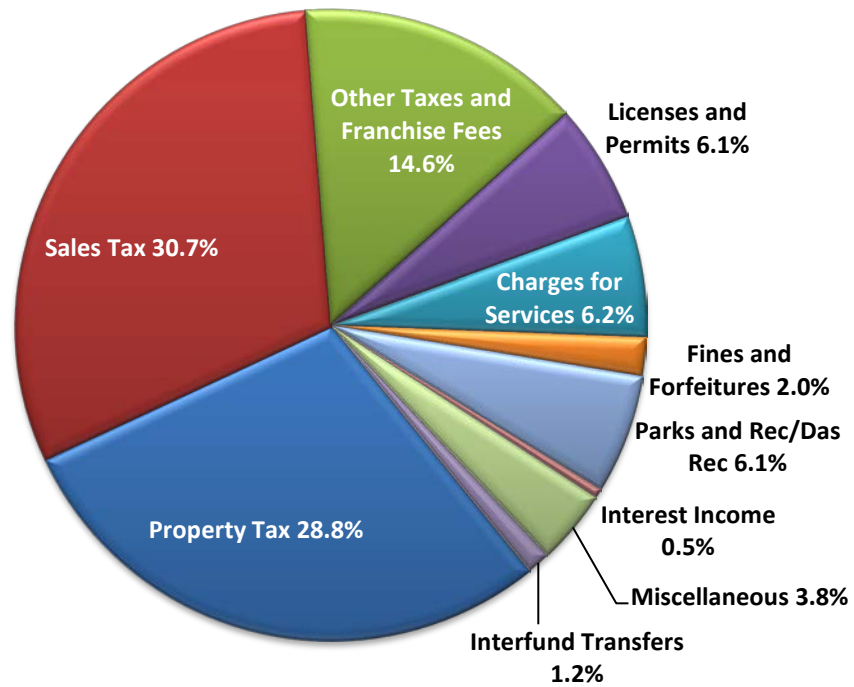
FY 2019-20 Total Budgeted Revenues



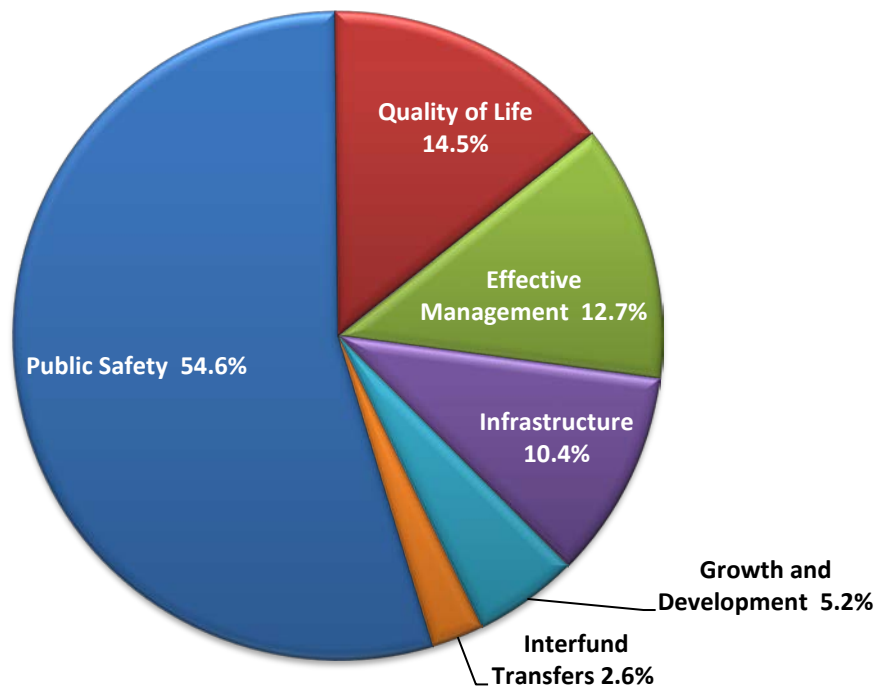
FY 2019-20 Total Budgeted Expenditures

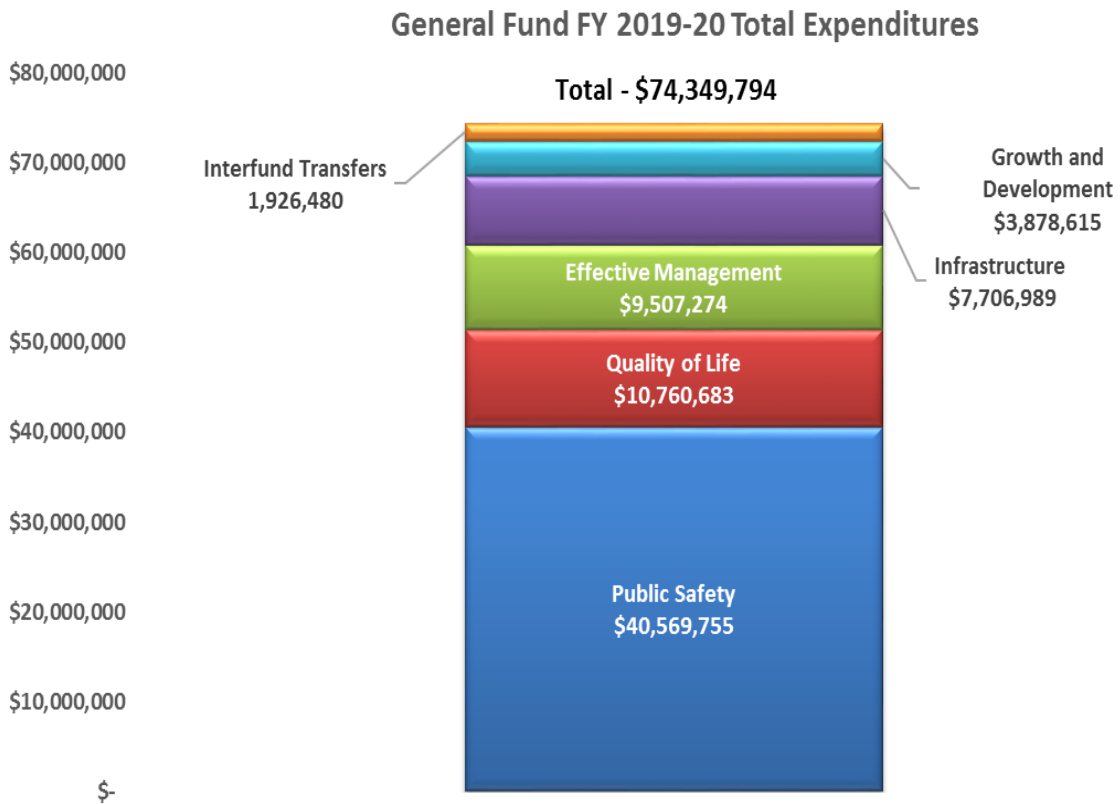
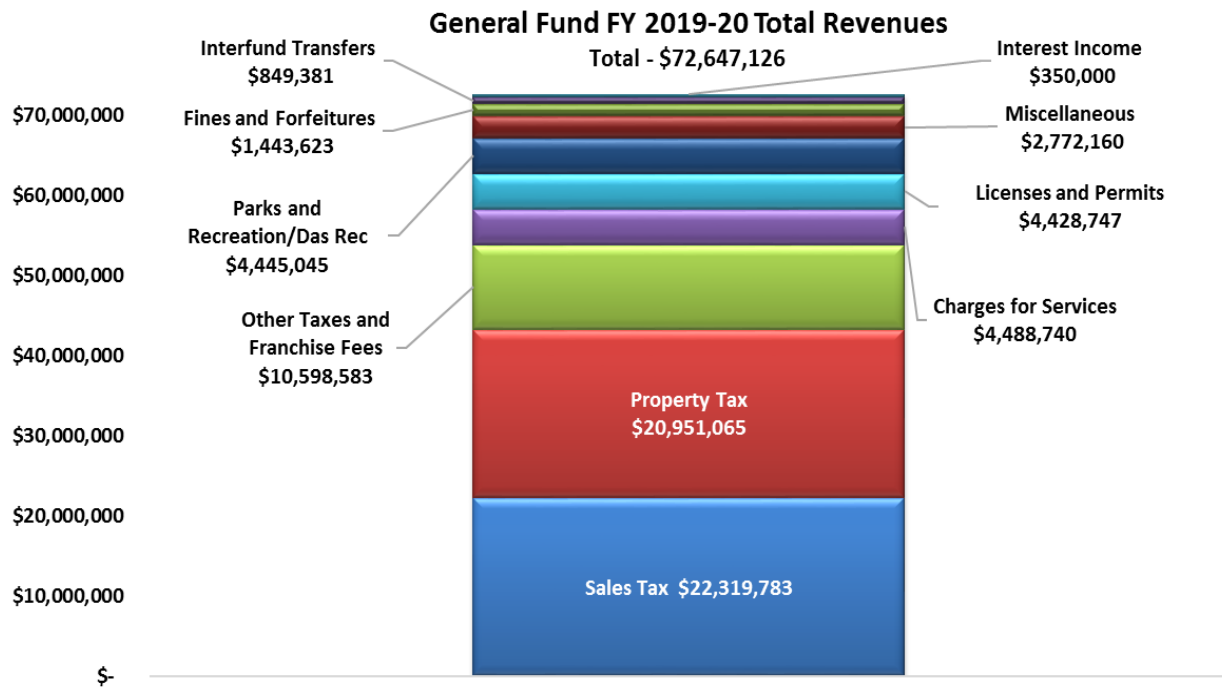


FY 2019-20 General Fund - Total Revenue by Percentage



FY 2019-20 General Fund - Total Expenditures by Percentage





OVERVIEW AND SCHEDULES

Fiscal Year 2019-20 Funded Resource Requests					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source
City Manager					
Contractual services to support website and engagement efforts	15,000	5,000		20,000	General Fund
NDC Contract- to augment Economic Development Analysis		60,000	(30,000)	30,000	General Fund
Total-City Manager	\$ 15,000	\$ 65,000	\$ (30,000)	\$ 50,000	
Human Resources					
HR Analyst-to increase data analysis and enhance recruitment/retention efforts	1,533	64,690		66,223	General Fund
Upgrade applicant tracking software	2,000	10,000		12,000	General Fund
Total-Human Resources	\$ 3,533	\$ 74,690	\$ -	\$ 78,223	
Municipal Court					
Court improvements - improve security and operational efficiency	13,701			13,701	Judicial Efficiency Fund
Total-Municipal Court	\$ 13,701	\$ -	\$ -	\$ 13,701	
Information Technology					
GEO Validation - upgrade to latest version and manage current technology	8,750			8,750	Seizure Funds
SQL Server Licensing - simplifies data and information management	31,608			31,608	General Fund
Data Center - RAM Increase	18,000			18,000	General Fund
Bandwidth Increase - City Hall		4,800		4,800	General Fund
Phased Timeclock Replacement	12,500			12,500	General Fund
Total-Information Technology	\$ 70,858	\$ 4,800	\$ -	\$ 75,658	
Finance					
Staff Accountant - increase financial reporting and analysis, enhance hotel occupancy tax collection efforts	5,990	69,192		75,182	General Fund
Total-Finance	\$ 5,990	\$ 69,192	\$ -	\$ 75,182	

OVERVIEW AND SCHEDULES

Fiscal Year 2019-20 Funded Resource Requests					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source
Fire					
Air Cascade System - Replacement of unit housed at Central Fire Station	87,000			87,000	Capital Funds
AED replacements	26,000	600		26,600	General Fund
Specialized rope tech training for staff at station #5	13,500			13,500	General Fund
Spillman Premises Module - tracks vital information to assist field units and dispatch	4,000	1,000		5,000	General Fund
Total-Fire	\$ 130,500	\$ 1,600	\$ -	\$ 132,100	
Library					
Part-time Program Technician-supports increased attendance and program participation at the Westside Community Center		12,753		12,753	General Fund
Automated material handler - increases efficiency of managing circulation materials	59,000			59,000	General Fund
Main Library parking lot repairs	17,500			17,500	Capital Funds
Total-Library	\$ 76,500	\$ 12,753	\$ -	\$ 89,253	
Public Works					
Two new vehicles assigned to Inspector positions	55,000			55,000	Capital Funds
Additional funding for street repair materials - increases productivity of second street crew		100,000		100,000	General Fund
Street Maintenance Equipment - Asphalt Zipper	255,000			255,000	Capital Funds
Street Maintenance Equipment - Dump truck replacement	110,000			110,000	Capital Funds
Street Maintenance Equipment - Graphtec plotter	5,700			5,700	General Fund
Drainage Equipment - Zero Turn Mower, trailer and excavator	161,000			161,000	Stormwater Connection Fund
Total-Public Works	\$ 586,700	\$ 100,000	\$ -	\$ 686,700	

OVERVIEW AND SCHEDULES

Fiscal Year 2019-20 Funded Resource Requests					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source
Planning and Community Development					
Planning Technician- dedicated to Mainstreet division and downtown efforts/programming	1,865	41,686		43,551	General Fund
Code Enforcement Officer- to enhance short term rental compliance, tourism related violations and downtown parking ordinance enforcement	25,066	42,517		67,583	General Fund
ADA Transition Plan completion	200,000			200,000	General Fund
Hardware/Software to enhance and automate downtown parking enforcement and citation processing	20,000	3,000		23,000	General Fund
Establish Wood Window Preservation Workshop to be held at the 1918 Fire Station Museum	6,500		(5,000)	1,500	General Fund
Total-Planning & Community Development	\$ 253,431	\$ 87,203	\$ (5,000)	\$ 335,634	
Police					
Continued Power Shift Implementation as recommended by the CPSM study. -Four Police Officers and associated equipment/vehicles	379,552	243,795		623,347	General Fund
Establish internal mental health unit - two Police Officers and associated equipment/vehicle	189,776	121,898		311,674	General Fund
Police Officer assigned to City Hall - increase security for City Hall/Municipal Court while providing administrative/training support for NBPD	94,888	60,949		155,837	General Fund
Additional DVD Burner- allows for more efficient video management	14,200			14,200	General Fund
Traffic safety trailers (2)	30,000			30,000	Seizure Funds
Spillman Crash Module-allows for data integration and minimizes manual review	31,000	5,000		36,000	General Fund & Seizure Fund
Spillman Staff Productivity Module- to track workload and to improve productivity	23,200	5,000		28,200	General Fund & Seizure Fund
Spillman Premises Module- to track vital information to assist field units and dispatch	4,000	1,000		5,000	General Fund & Seizure Fund
Total-Police	\$ 766,616	\$ 437,642	\$ -	\$ 1,204,258	

OVERVIEW AND SCHEDULES

Fiscal Year 2019-20 Funded Resource Requests					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source
Parks					
Landa Park Aquatic Complex facility repairs and enhancements	32,500			32,500	General Fund
Replacement of five gator vehicles and the purchase of a mini excavator that will improve operational efficiency	68,500			68,500	Capital Funds
Fischer Park Nature Center work study - cost effective means of increasing programming		2,400		2,400	General Fund
Playground resurfacing and repairs - Landa Park and Fischer Park	120,000			120,000	Capital Funds
Landa Recreation Center - three part time Recreation Instructor positions to support increased programming and special event participation		25,200		25,200	General Fund
Infrastructure/connection costs to support 2019 bond program all abilities park enhancements	200,000			200,000	Capital Funds
Hinman Island - Restroom replacement/upgrade	250,000			250,000	Capital Funds
Preliminary Engineering - Comal river improvements	350,000			350,000	Hotel/Motel Fund
Total-Parks and Recreation	\$ 1,021,000	\$ 27,600	\$ -	\$ 1,048,600	
Das Rec					
Convert three part time positions to full time to better support facility, programing and membership		82,200		82,200	General Fund
Turf back lawn and shade conversion - expands programming and available space for kinder care	79,000			79,000	General Fund
Eleven additional Fitness Instructors (5.5 FTE's)					General Fund
Total-Das Rec	\$ 79,000	\$ 82,200	\$ -	\$ 161,200	

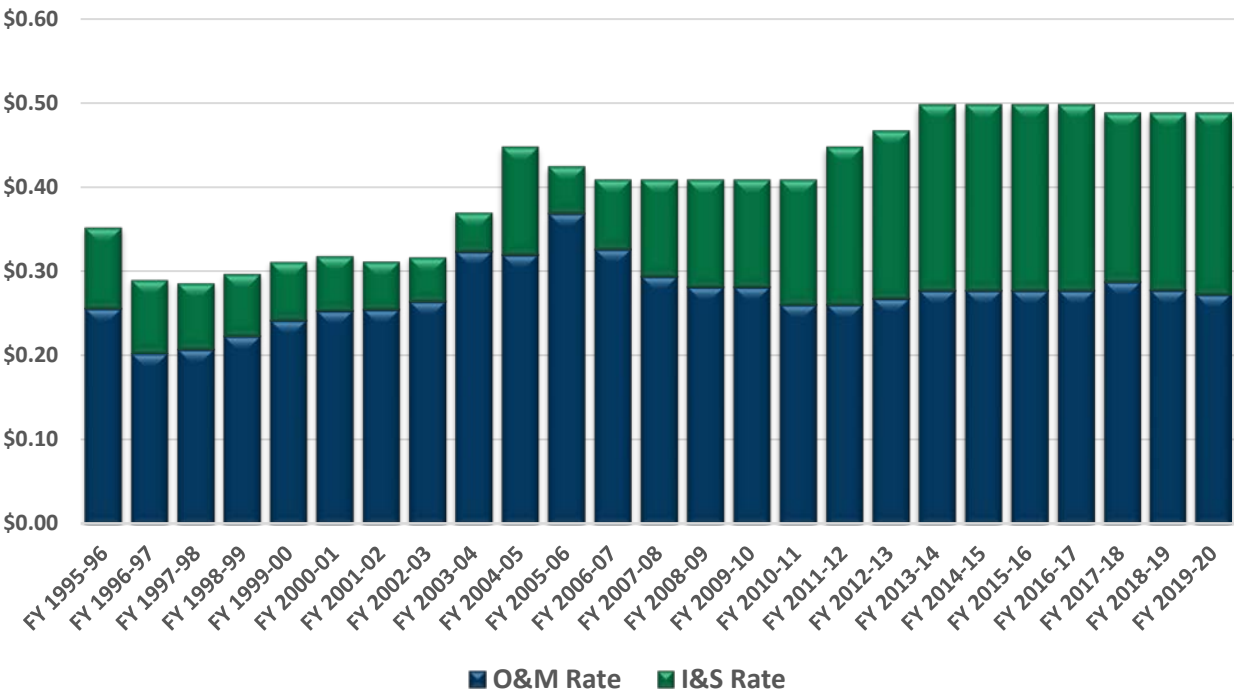
Fiscal Year 2019-20 Funded Resource Requests					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source
Non-Departmental					
Internship Program- Lower cost alternative to increasing productivity and providing opportunities to students		50,000	-	50,000	General Fund
City Hall Pooled Vehicles		45,000		45,000	General Fund
Total-Non-Departmental	\$ -	\$ 95,000	\$ -	\$ 95,000	
Civic Center					
Replacement of Tennant T500 Floor Scrubber	12,672	-	-	12,672	Hotel/Motel Fund
Increase Bandwidth- to meet growing demand in data usage	3,564	51,188		54,752	Hotel/Motel Fund
Total-Civic Center	\$ 16,236	\$ 51,188	\$ -	\$ 67,424	
Golf Course					
Triplex Mower- current unit beyond useful life	41,000			41,000	Golf Fund
Utility Tractor- current unit beyond useful life	37,500			37,500	Golf Fund
Wessex mower attachment - lowers replacement costs and upgrade equipment	29,500			29,500	Golf Fund
Trim mower- to lower repair costs and upgrade equipment	34,500			34,500	Golf Fund
Turf utility gator- current unit beyond useful life	10,000			10,000	Golf Fund
Total-Golf	\$ 152,500	\$ -	\$ -	\$ 152,500	

Fiscal Year 2019-20 Funded Resource Requests					
Description	One-Time Cost	Recurring Cost	Projected Revenue/Savings	Total Net Cost	Funding Source
Solid Waste					
Two Refuse Collector positions - increases efficiency in the Commercial division		92,866		92,866	Solid Waste Fund
Refrigerant machine- to meet environmental standards	7,700			7,700	Solid Waste Fund
Total-Solid Waste	\$ 7,700	\$ 92,866	\$ -	\$ 100,566	
River Activities Fund					
Tablet purchase/replacement - better support river management fee point of sale	4,500			4,500	River Activities Fund
Total-River Fund	\$ 4,500	\$ -	\$ -	\$ 4,500	
Total FY 2019-20 Resource Requests	\$ 3,203,765	\$ 1,201,734	\$ (35,000)	\$ 4,370,499	

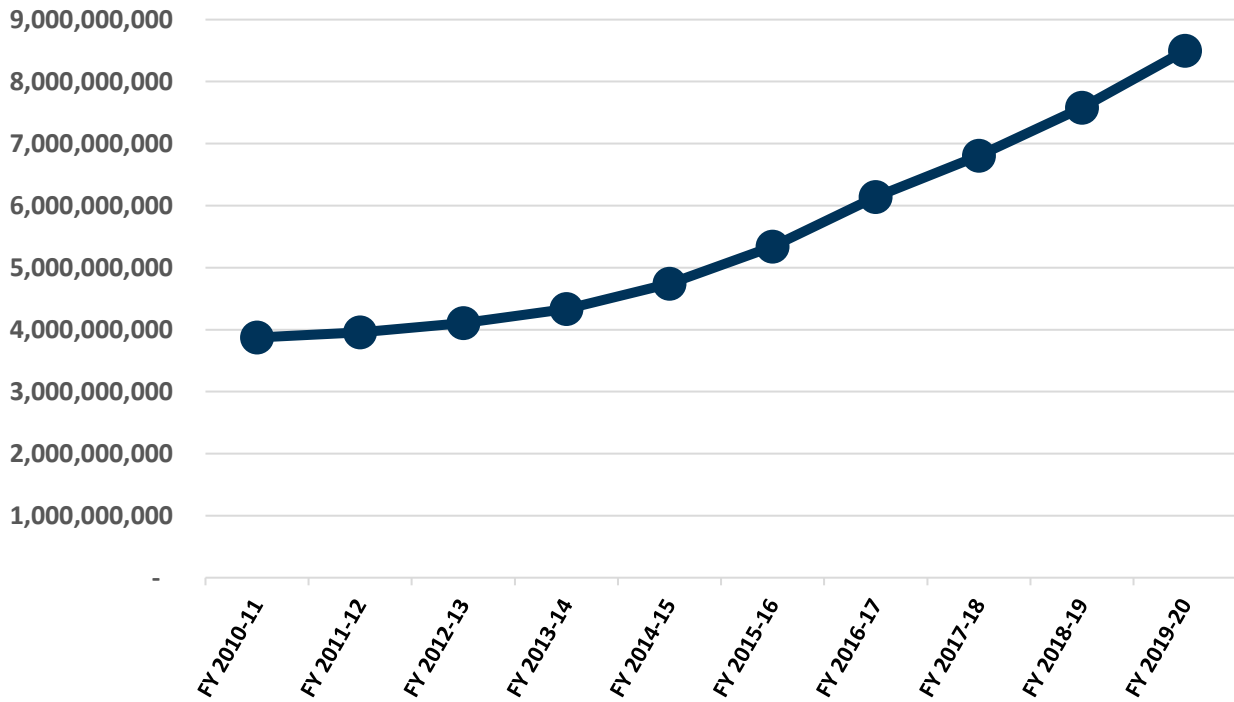
Total Resource Requests by Funding Source:

General Fund	1,183,178	1,057,680	(35,000)	2,205,858
Golf Fund	152,500	-	-	152,500
Solid Waste Fund	7,700	92,866	-	100,566
Judicial Efficiency Fund	13,701	-	-	13,701
Hotel/Motel Fund	366,236	51,188	-	417,424
Stormwater Connection Fund	161,000	-	-	161,000
Equipment Replacement Fund	55,000	-	-	55,000
River Activities Fund	4,500	-	-	4,500
Seizure Funds	96,950	-	-	96,950
Capital Funds	1,163,000	-	-	1,163,000
	\$ 3,203,765	\$ 1,201,734	\$ (35,000)	\$ 4,370,499

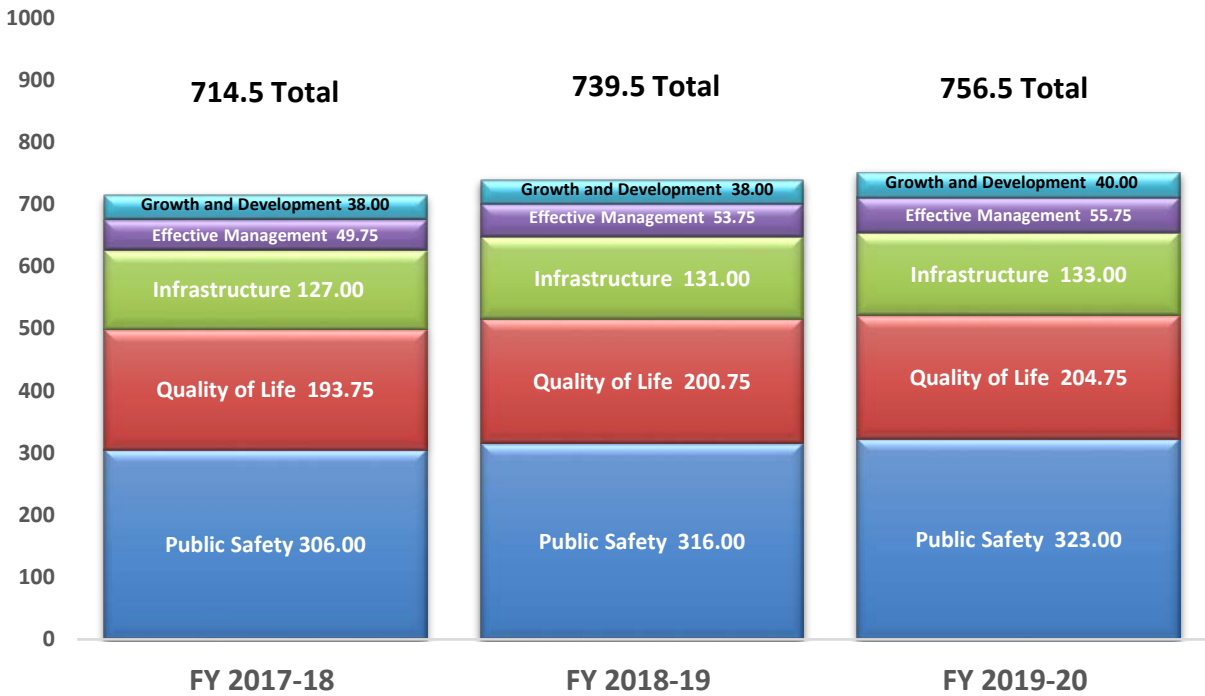
City of New Braunfels Tax Rate History



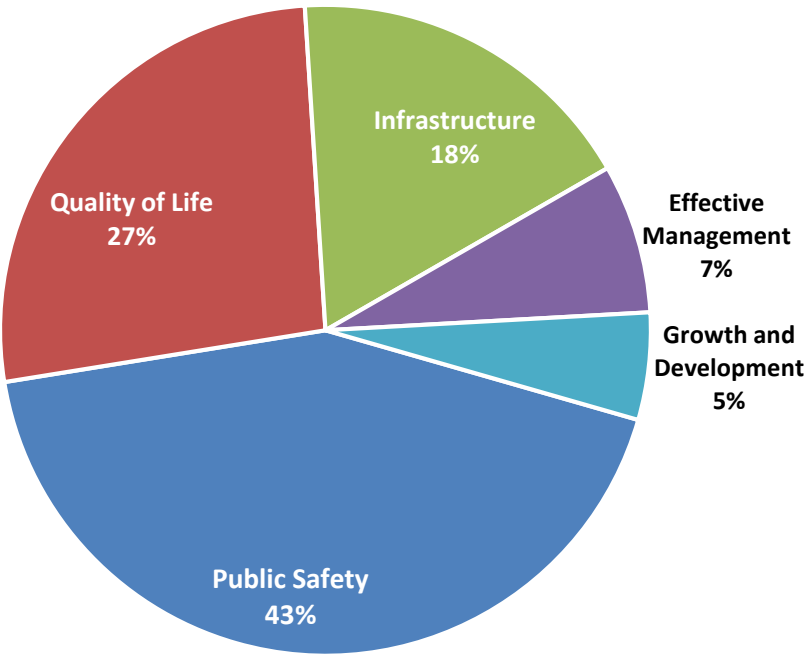
City of New Braunfels Total Appraised Values

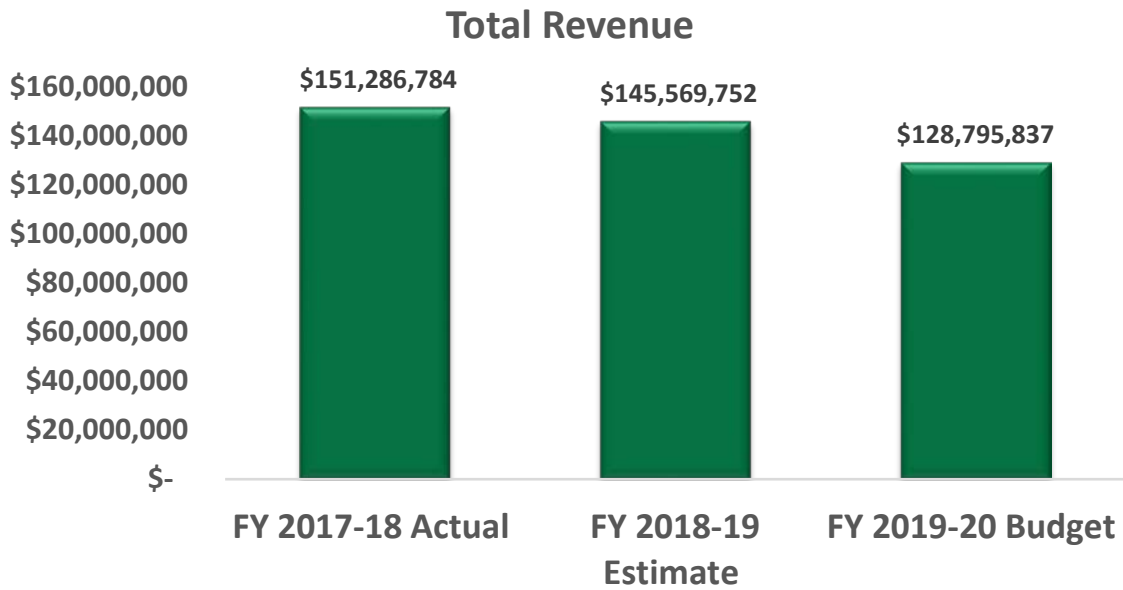


Total Full Time Equivalent by Strategic Priority



FY 2019-20 Full Time Equivalent by Strategic Priority



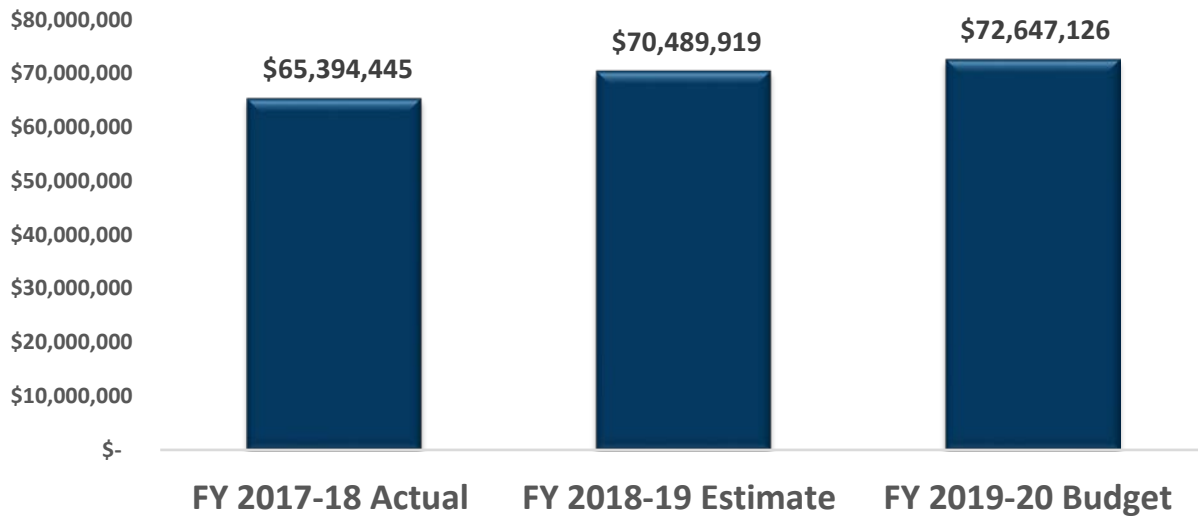


	FY 2017-18 Actual	FY 2018-19 Estimates	FY 2019-20 Budget
<i>General Fund</i>	\$65,394,445	\$70,489,919	\$72,647,126
<i>Enterprise Funds</i>	15,630,223	14,506,192	15,857,219
<i>Debt Service Fund</i>	14,891,343	17,503,322	19,917,365
<i>Special Revenue Funds</i>	11,287,454	11,239,618	12,472,861
<i>Capital Improvement Funds</i>	37,037,210	24,762,649	847,766
<i>Self Insurance Fund</i>	7,046,109	7,068,052	7,053,500
Total	\$151,286,784	\$145,569,752	\$128,795,837

Total Revenue – All funds

The FY 2019-20 Proposed Budget includes \$128,795,837 in total revenue which is significantly less in comparison to FY 2017-18 and FY 2018-19. The decrease is mainly driven by the fact that the planned second debt issuance associated with the 2019 Bond Program has not been built into the budget. When those funds are needed to progress the 2019 projects and the Council takes action on that issuance i.e. reimbursement resolution, those funds will be allocated to the budget and available to be spent. The second issuance is currently estimated at \$40,000,000-\$45,000,000. If these proceeds were added to the current FY 2019-20 proposed budget, revenue exceeds the FY 2017-18 actuals and FY 2018-19 estimates.

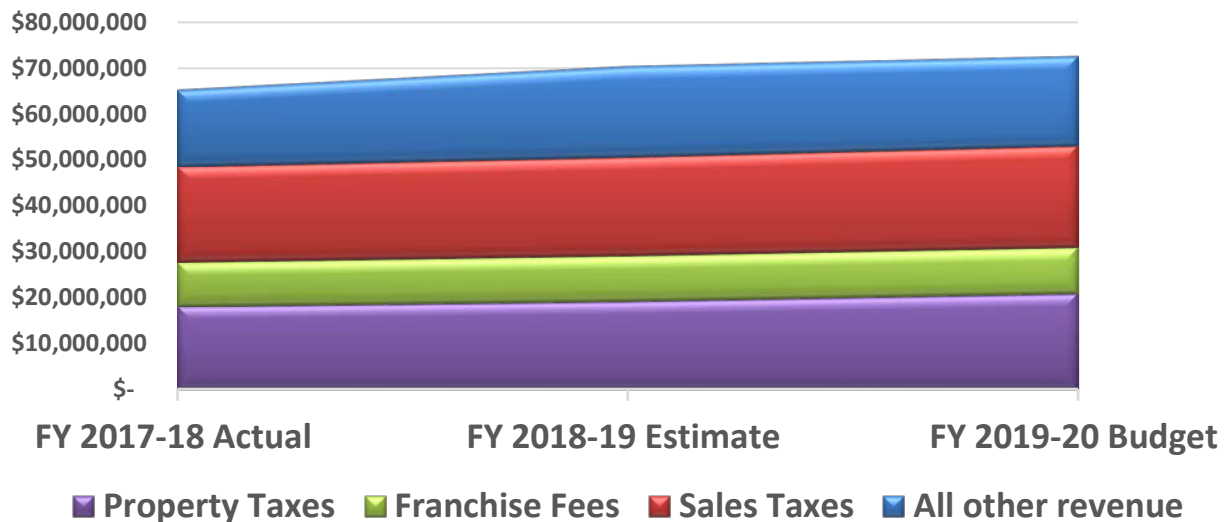
Total General Fund Revenue



Total General Fund Revenue

In comparison to the FY 2017-18 actuals and FY 2018-19 estimates, the FY 2019-20 Proposed Budget increases. When comparing the FY 2018-19 estimate to the FY 2019-20 budget, the increase is driven mainly by property taxes (\$1,658,000) and sales taxes (\$650,000). When comparing the increase to FY 2017-18, Das Rec revenues are a major contributor to the increase.

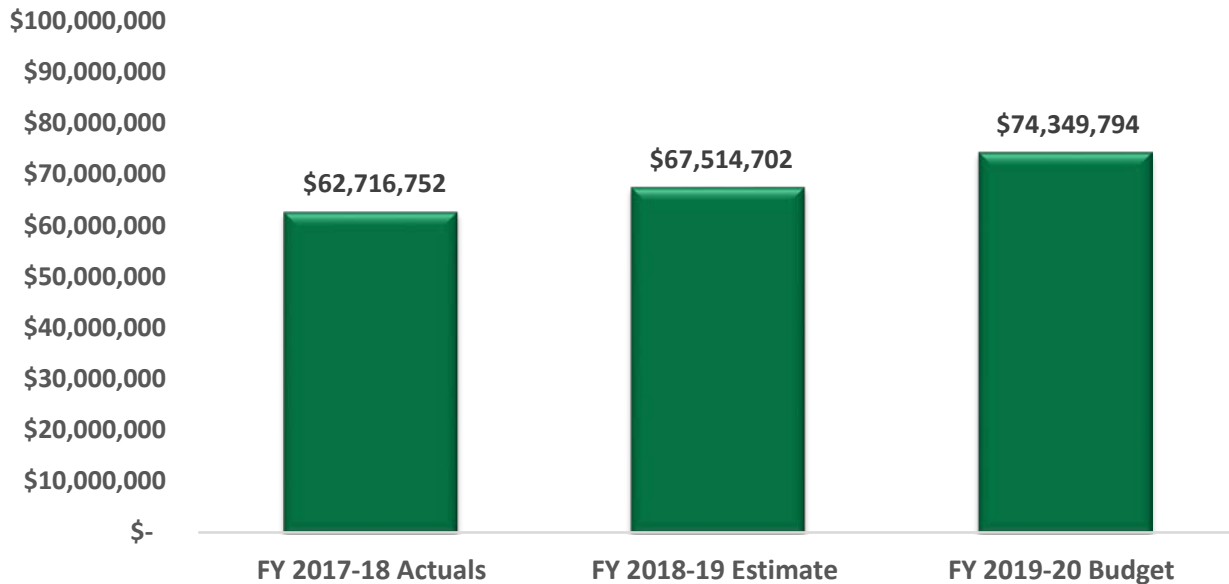
General Fund Revenue



General Fund Revenue Detail

The three largest revenue sources in the General Fund are as follows: Sales Taxes – 30.7 percent, Property Taxes - 28.8 percent and Franchise Fees – 13.7 percent. The remaining 26.8 percent of General Fund revenue is comprised of sources such as: licenses and permits, das rec membership dues, charges for services such as ambulance fees and Municipal Court fines and forfeitures.

Total General Fund Expenditures

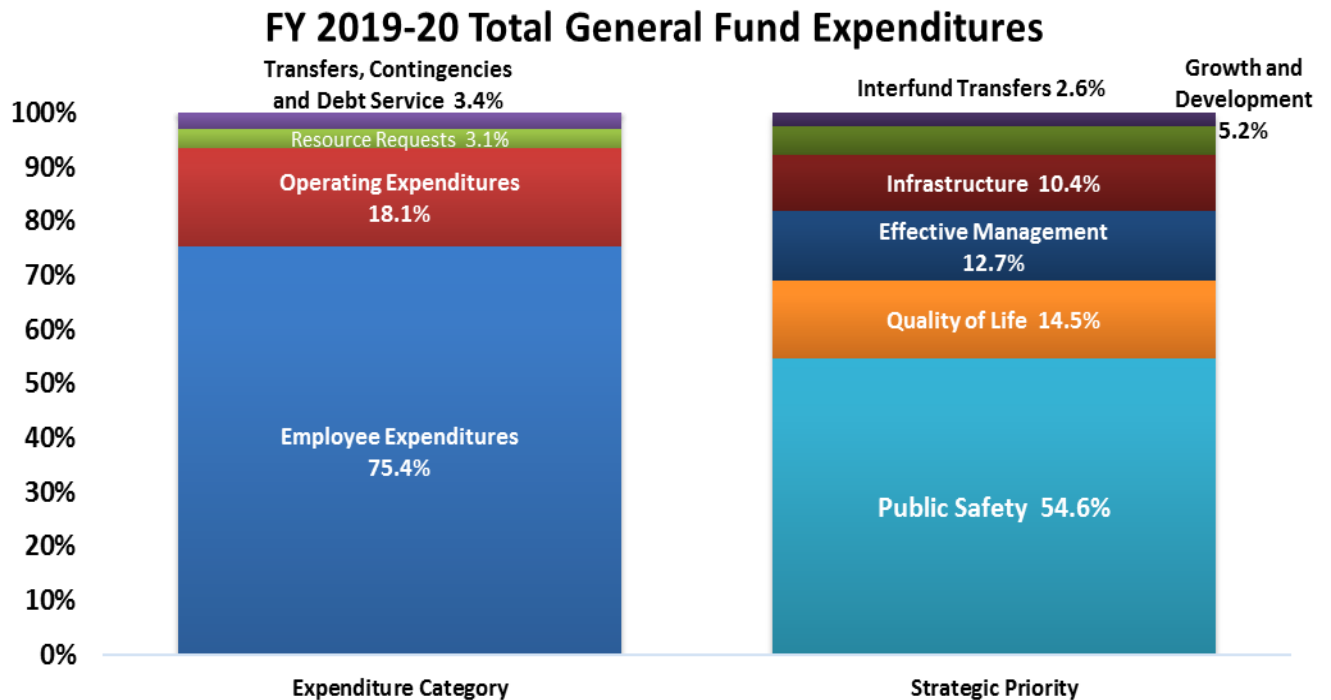
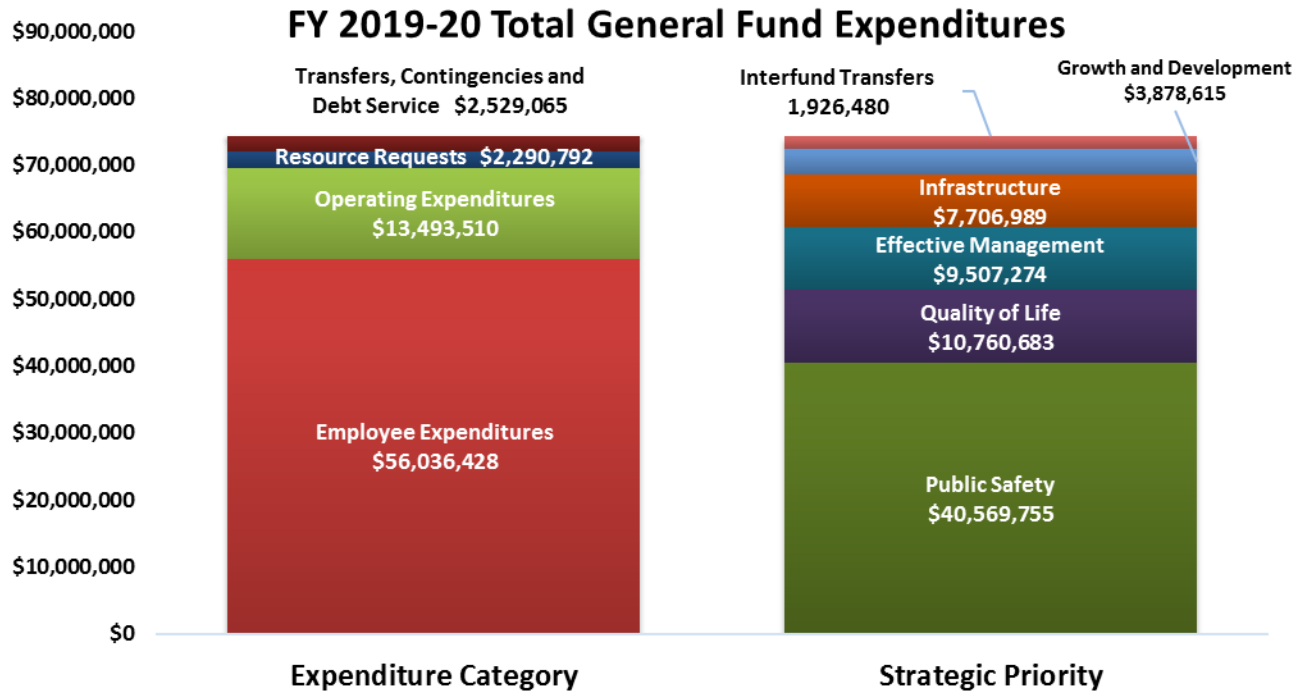


Total General Fund Expenditures

The budget increases from the FY 2016-17 actuals and FY 2018-19 estimates based on several factors. FY 2017-18 and FY 2018-19 both reflect the impact of vacancy savings while FY 2019-20 reflects full year funding for all authorized positions. FY 2019-20 includes funding for compensation increases for all employees - \$1,942,000 in total (\$1,180,500 is earmarked for uniform police and fire positions). The FY 2019-20 General Fund budget also includes approximately \$2.2 million in funded resource requests. This includes positions, equipment and other types of investments. Of the \$2.2 million, more than half will be utilized to purchase one-time equipment and initiatives. The FY 2019-20 also includes \$900,000 in transfers to the Facilities Maintenance Fund and Equipment Replacement Fund (\$450,000 each). The Facilities Maintenance Fund has served as a contingency to the organization in previous years. The Fund was utilized to make unbudgeted repairs to City facilities as well as repair city infrastructure (streets, drainage, parks) in response to emergencies i.e. high-water events. The Equipment Replacement Fund has been partially suspended for the past six years, this one-time infusion of funds will help replace several vehicles that have been deferred for several years.

General Fund Expenditure Detail

The graphs below reflect the total General Fund budget in two different ways, by expenditure category and strategic priority, both as a dollar amount budgeted as well as a percentage.



Economic Benchmarks and Outlook

The following section is an excerpt from the City's Five Year Financial Forecast. The following 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 fluctuation in the City's two primary sources of revenue (sales and property tax) is often correlated with broader economic trends. A forecast of the City's financial condition recognizes that the City's fiscal health is directly linked to success of the regional and national economies. 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

According to the Federal Reserve Board, Real Gross Domestic Product (GDP) grew approximately 3.0% in the calendar year 2018. In several months, the current economic expansion will have reached the longest on record. Unemployment is nearing the lowest level recorded in the past 50 years. Nationally, the labor market remains very tight. With that, hourly wages have increased consistently as employers compete for talent. On a national level, economic data over the last 1-2 years is impressive, however the first four months of 2019 have produced mixed economic results. While we are in the midst of the longest economic expansion of record, the data suggests that growth is definitely slowing in comparison to 2018. Inflation - Consumer Price Index (CPI) has been stagnant in recent months. The 35-day government shutdown certainly delayed the availability of economic data. The shutdown also delayed the issuance of tax refund checks. Tax refunds were ultimately impacted by the new tax laws implemented in 2017 as well. Together, this did impact consumer and business spending in early 2019. On a national level, home sales have rebounded in recent months, driven by an approximate 75 basis point drop in mortgage rates from a high in November 2018. The current overnight fed funds rate target is 2.25% to 2.50%. Over the next eight quarters, the rate is only projected to increase another 25 basis points. This data is entirely driven by the slowing of growth that we are seeing at the national level in 2019. In summation, the nation continues to trend in the right direction, however the 2019 data suggest that various components of our economy may have peaked.

Texas

The Dallas branch of the Federal Reserve reported strong and robust economic growth in 2018 for the state of Texas. Job growth in 2018 was 2.3% (in comparison to 2.1% for 2017). Job growth of 1.8% is currently projected for 2019. Signs of a slowdown in growth rates were actually seen in Texas slightly before they were noticed nationally, partially driven by lower energy prices. Moreover, from 2008-2018, unemployment in Texas has been noticeably lower than the national figures. However, the available 2019 data suggests that Texas unemployment is now equal the national figures – approximately 3.8%. As mentioned earlier, the current unemployment rate is hovering around a 50-year low.

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 continues to remain below the State and National averages. The March 2019 rate was 3.1% compared to Texas and the Nation's 3.8%. In the first quarter of 2019, jobs in the MSA grew at approximately 2.9%. Job growth in 2019 is relatively positive with the construction (10.8%), Leisure & Hospitality (8.5%) and Professional & Business Services (5.7%) sectors leading the way. In the last ten years, private sector wages have been somewhat volatile in the MSA, although still trending upward. The current private sector hourly wage average is approximately 8.7% behind the state average and 14.8% behind the national average.

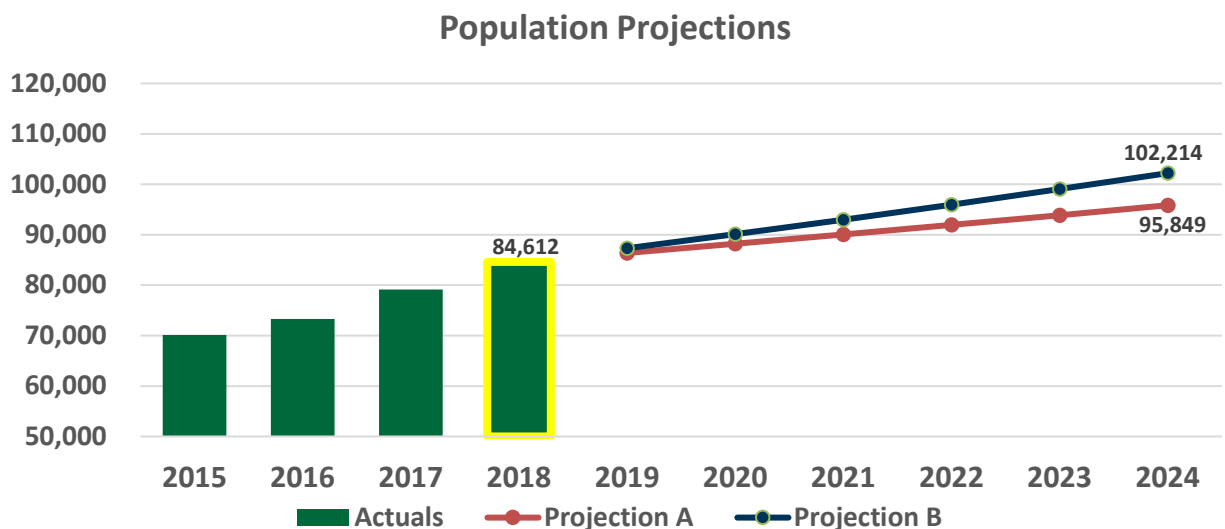
Of concern is the San Antonio-New Braunfels Metro areas inability to keep pace with the rest of the state's metro areas in terms of the general business-cycle index. The business-cycle index is a broad measure of economic activity, illustrating the expansion or recession of a certain area's economy. For example, Austin, Dallas, Fort Worth have been measuring business cycle index rate(s) of 4-6 % in 2019 in comparison to San Antonio currently measuring at 3.9%.

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. Median household income has risen 87% in New Braunfels since 2001, 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 1,191 new primary jobs each year between 2010 and 2018. Since 2008, growth in employment in New Braunfels has averaged 3.25% annually. This continued job growth should continue to drive new housing and commercial developments, along with moderate to strong growth in sales tax collections.

Population

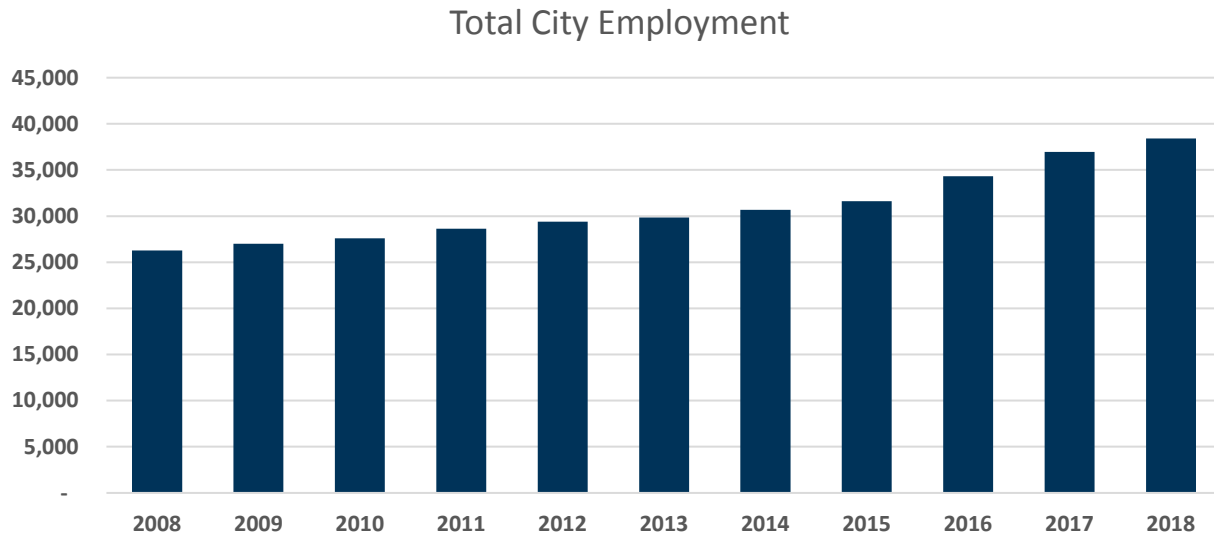
Like other communities in the San Antonio-New Braunfels MSA, the City of New Braunfels saw significant population growth over the last decade. Between the years 2011 and 2017, the City's population grew from 57,740 to 79,152, a 37% increase. Between 2016 and 2017 we saw an increase of 7.02%. In May 2019, the census released the 2018 estimates, with the New Braunfels coming in at a population of 84,612, a growth rate of 7.2% from the previous year.



The office of the State of Texas' official demographer provides population projections for the state, MSA area and counties. The graph above utilizes two of those projections for estimating the New Braunfels population during the forecast period. Projection A represents the San Antonio-New Braunfels MSA estimated annual growth rate of 2.1% while projection B represents the Comal County estimated annual growth rate.

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. Since 2004, New Braunfels has averaged 938 primary jobs added annually. Job growth in New Braunfels has been especially rapid since 2011 as depicted in the following chart:

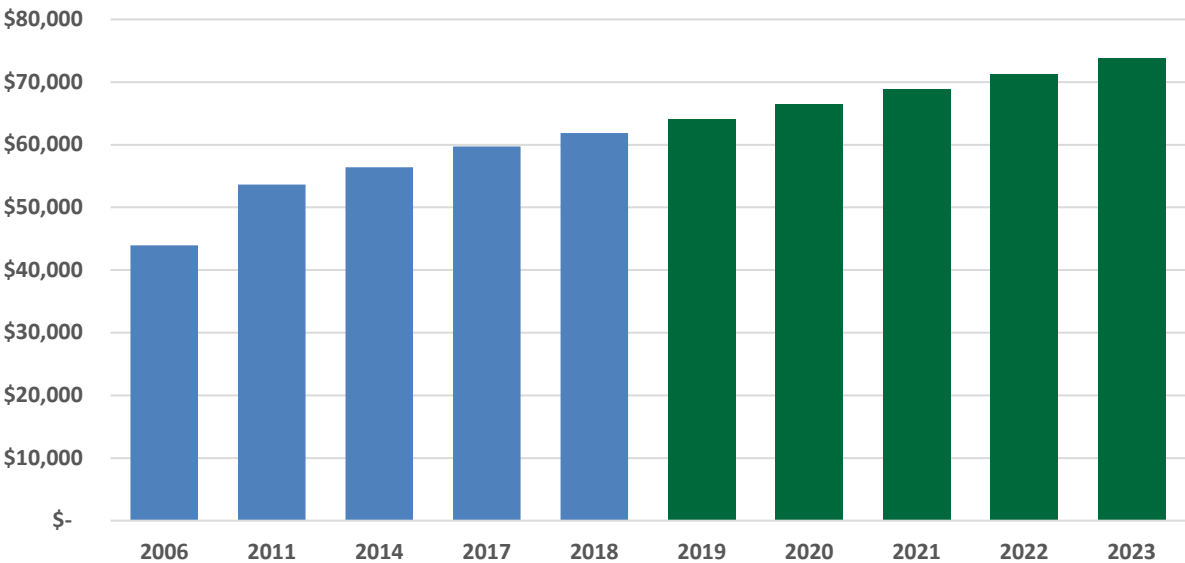


Source - New Braunfels Chamber of Commerce 2018 Economic Benchmarks Report

Household Income

New Braunfels saw significant growth in median household incomes from 2001 to 2010 (2.8% 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. There was a slight drop in median income between 2016 and 2017. Projections estimate, however, that income growth will pick up again between 2018 to 2023 with annual increases around 3.6%. This should translate most directly into steady sales tax collections through the forecast period.

Median Household Income

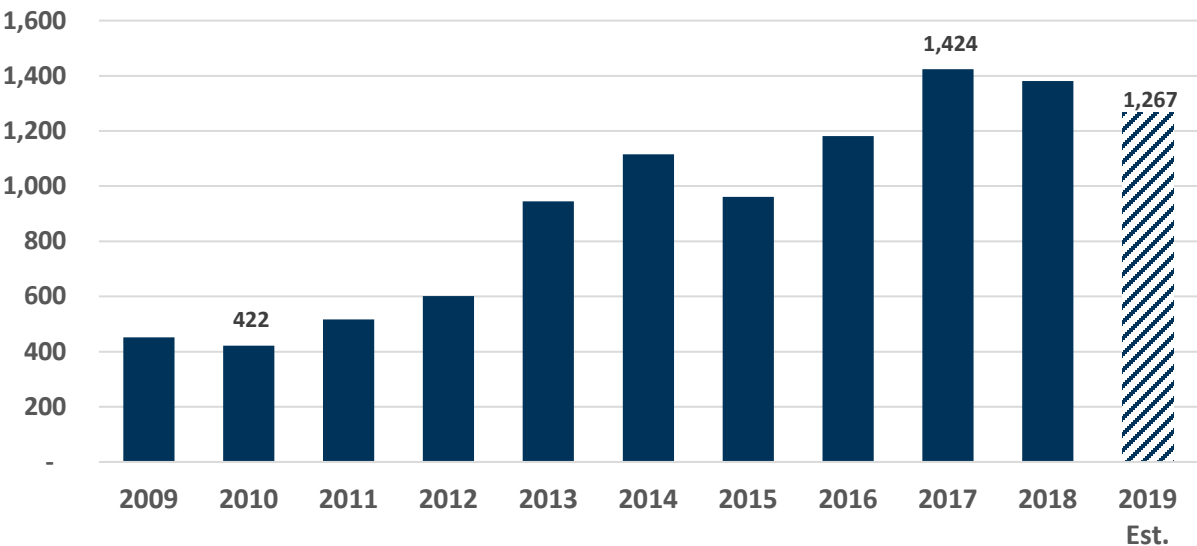


Source: ESRI, Chamber of Commerce

Building Activity

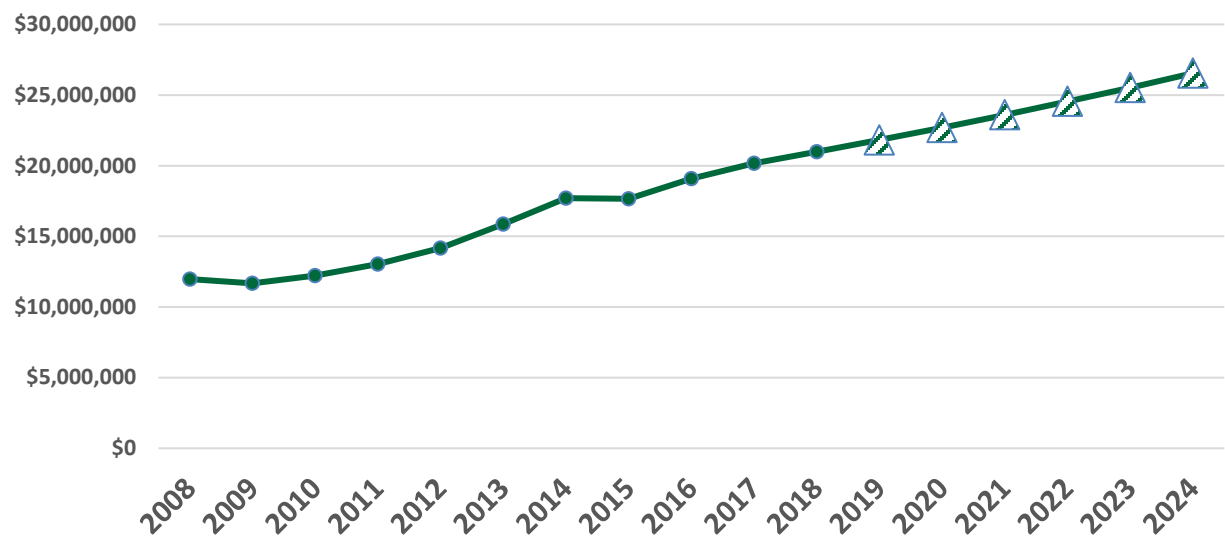
Housing and jobs are strongly connected. When the economy is expanding, job creation promotes household formation, which in turn increases demand for rental and owner-occupied housing. Other economic drivers of housing include population growth, the need to replace or improve existing housing stock and regional population changes. These 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 an average 1,168 new single-family homes constructed each year in 2013-2018 with a compounded annual growth rate of 7.8%.

New Residential Home Permits

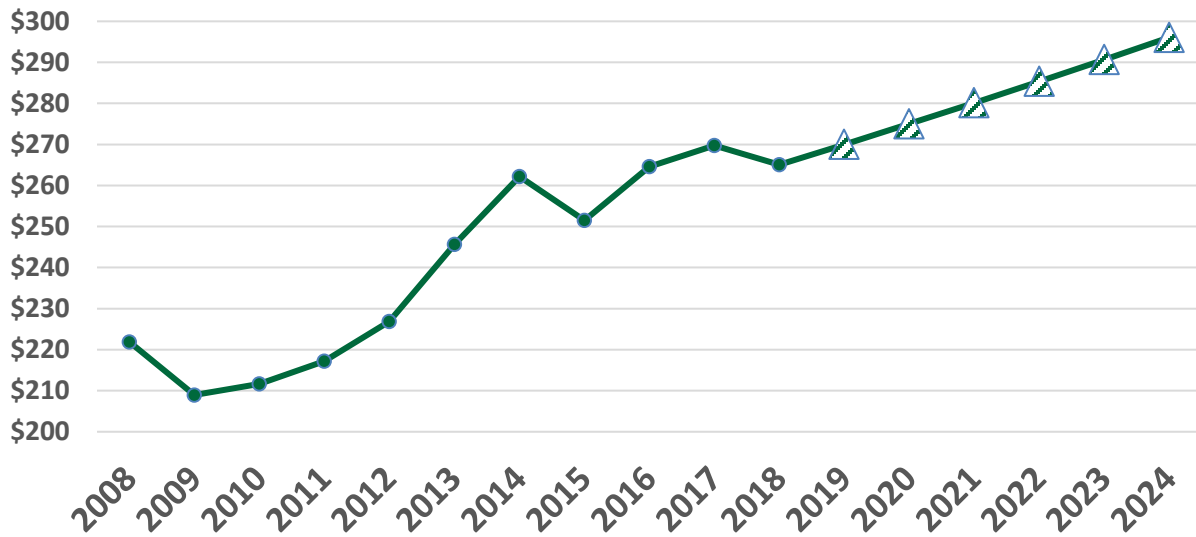


When reviewing undeveloped parcels (in the city limits), the City’s future land use plan, historical building permit data as well as feedback from New Braunfels Utilities, there are approximately 5,000 single-family lots projected over the next ten years. This figure is derived from a draft version of the City’s roadway impact fee study update. If this figure were to materialize, it would represent a decrease in comparison to recent history. However, when reviewing the same data as the draft roadway impact fee study, there are nearly 4,200 multi-family units projected over the next ten years, which represents a significant increase in comparison to the long-term trend for new multi-family inventory in New Braunfels. This data suggests that residential construction in New Braunfels over the next ten years could be shifting towards higher density. To confirm, a more in-depth analysis on this data would be necessary.

Net Sales Tax Collections - General Fund



General Fund Sales Tax - Per Capita



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, and the most recent studies indicate that New Braunfels has significantly reduced retail leakage in the last few years.

Summary

Over the five-year forecast period, many economic indicators evaluated show positive trends for New Braunfels with continued growth in population, property values, commercial/business activity and job growth. 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. While there has been and will continue to be growth in many indicators, there has been a noticeable leveling off. Double digit growth is no longer the norm.

STRATEGIC PLAN

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.
- Promote opportunities for citizens' education and workforce development.
- 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

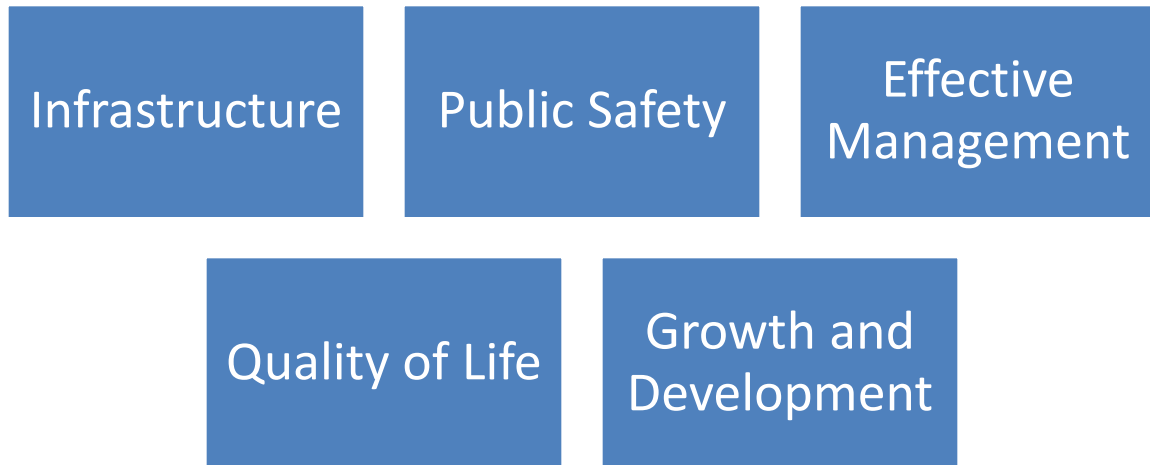
- *A-Level priorities:* Objectives that are both urgent and important. These are the most pressing objectives based on both strategic value and time-based urgency.
- *B-Level priorities:* Objectives that are important to initiate or continue that do not share the sense of urgency seen with A-Level priorities 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.

STRATEGIC ISSUES

The following section is an excerpt from the City's Five Year Financial Forecast



Strategic Issue: INFRASTRUCTURE

A. Streets and Traffic

Aging streets infrastructure, accompanied by significant growth in this community, presents challenges for the City. The maintenance and repair of the existing road infrastructure and expansion and construction of new transportation corridors is important to the continued flow of people, goods and services in the community. Traffic generated by new development places added demands on the existing road and transportation network, which results in deterioration of streets along with compounding challenges in how traffic flows efficiently throughout the City.

There are over 923 lane miles of streets currently maintained by the City. Street pavement surfaces typically have a life of 7 to 10 years. Many city streets and drainage facilities are much older, compounding the need for street restoration. The City has made significant increases in the annual funding committed to street repair and maintenance

A new 4-person street crew was added in the FY 2017-18 budget, allowing street maintenance to be performed in house at a lower cost. As a result, staff anticipates an increase in total paving output by approximately 15 percent.

The City of New Braunfels also maintains over 49 signalized intersections, 24 school and other warning flashers and 5 flashing intersections on City and State roadways within the City limits. The City has been awarded funds through Alamo Area Metropolitan Planning Organization to supplement the City's efforts to upgrade traffic communications systems.

Action Items completed/to be completed

- Develop an annual Street Maintenance Plan from allocated budget funding.
- Develop street design for new development as it pertains to soil type and traffic.

- Develop a traffic signal management system.
- Develop a prioritized thoroughfare plan with regional stakeholders to address congestion.

Reference to the 2012-2019 New Braunfels National Citizen Survey

Street Repair	Percent Rating Positively				Comparison to Benchmark Cities			
	2012	2014	2017	2019	2012	2014	2017	2019
	17%	25%	24%	30%	Much Lower	Lower	Lower	Lower

B. Stormwater Management

Successful stewardship of the natural environment to preserve and improve the City's resources for future generations while addressing the community's current and diverse needs requires a comprehensive approach to watershed management. The natural beauty of the City and its economic dependence upon river flows of the Comal and the Guadalupe Rivers presents a challenge in striking a balance between managing stormwater runoff and protecting property from flood damage. Therefore, implementing policy and procedures that ensure *environmental stewardship* of water resources as well managing *flood control* is a strategic issue.

1. Environmental Stewardship

The Edwards Aquifer is a significant groundwater resource for the City and south/central Texas, serving agricultural, industrial, recreational and domestic needs. Community growth and the demand for water in the region are projected to increase beyond the limits of the Edwards Aquifer. This increase in demand creates concern for the well-being of endangered species living in the Comal Springs system as well as the City's economy that depends upon spring flows from the aquifer. Growth and development must be managed in ways to ensure recharge water replenished to the aquifer is of high quality. It is imperative the City continue to be a partner in rational and sustainable management of the Edwards Aquifer and springs resources through the Edwards Aquifer Habitat Conservation Plan (EAHCP) program. The City will continue efforts to implement environmental and habitat restoration projects as part of the EAHCP to benefit federally-protected endangered species.

Watershed protection planning for the Dry Comal Creek and Comal River is imperative to reduce bacteria levels in both of these waterbodies. The Dry Comal Creek and the Comal River have been listed as impaired for bacteria on the state's 303(d) list, meaning that bacteria levels have exceeded state water quality standard. A Watershed Protection Plan (WPP) plan has been developed and approved by the U.S. Environmental Protection Agency (EPA) and the Texas Commission on Environmental Quality (TCEQ). Implementation of bacteria reduction strategies identified in the WPP is expected to reduce bacteria loading to the Dry Comal Creek and Comal River and hopefully improve bacteria concentrations. In 2018, the City applied for and was awarded an EPA/ TCEQ grant to implement bacteria reduction measures. The grant term is 2018-2021 and City will look to apply for additional grant funding for 2022 and beyond to continue implementation of bacteria management measures.

Under federal regulation, the City is required to address stormwater runoff that might affect water quality in its rivers and streams. These federally mandated Municipal Separate Storm Sewer System (MS4) regulations became effective for New Braunfels in December 2014 and are enforced by the EPA through the TCEQ. The TCEQ approved the stormwater management

program (SWMP), which was developed to identify specific control measures to regulate and address stormwater runoff. To meet the obligations of the MS4 regulations, the City is required to implement the SWMP which includes education/training programs for maintenance staff and inspectors, implementation of a public outreach program for community awareness, inspection program for regulatory compliance and development, tracking and reporting processes to document compliance with state and federal regulations. The City is also required to require the treatment of stormwater runoff from both new developments and the redevelopment of existing properties. Throughout the program, City resources will need to be dedicated to this effort to effectively implement the required activities of the permit.

Action Items completed/to be completed

- Sufficient allocation in the annual budget to comply with MS4 requirements.
- Implementation of a watershed protection plan for the Dry Comal Creek and the Comal River.
- Continued participation in the Edwards Aquifer Habitat Conservation Plan program, including annual implementation of restoration and habitat improvement projects in the Comal River system.

2. Flood Control

From the past flooding and other previous high-water events, issues related to drainage control continue to challenge the community. Currently the City is responsible for maintaining approximately nearly 570 acres of drainage ways and associated debris/trimmings. Mitigation measures to minimize flood damage include construction of detention/retention ponds, improved drainage facilities, property acquisition in flood prone areas and the promotion of on-site stormwater quality enhancement to address initial flows from a runoff event. Low impact development (LID) methods are also encouraged and are becoming an accepted option for new and redevelopment to effectively reduce stormwater runoff and enhance water quality. Incorporating LID methods into City projects and new development can be a cost-effective alternative to conventional design.

Within the community, private drainage facilities operate in conjunction with public facilities. Many current owners of private facilities are not adequately maintaining these drainage areas. Because private systems are within the jurisdiction of the City, it may be important to consider assuming management control for some of these private systems to address flood control and water quality issues. As the community grows, to effectively manage stormwater flows, the City could also consider assuming maintenance responsibility for stormwater facilities in new developments. Improvements to drainage facilities and construction of new drainage structures are also a critical issue for the City. Citizens have expressed that flood control and drainage improvements are a key issue for them. As with streets, the May 2013 general obligation bonds passed by the voters includes significant funding for drainage improvement - \$24.5 million for improvements at Alves Lane, Blieders Creek/German Creek Watershed, Panther Canyon, Live Oak/Katy Street and preliminary design at Wood/Landa Streets. The capital improvement plan includes an additional \$94 million in identified drainage improvements. The Watershed Advisory Committee will continue to work with the City Council and staff to plan for additional drainage improvements.

Action Items completed/to be completed

- Develop prioritized citywide Master Drainage Plan

Reference to the 2012-2019 New Braunfels National Citizen Survey

Storm Drainage Infrastructure	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
	45%	53%	53%	57%	Much Lower	Similar	Similar	Similar

Strategic Issue: PUBLIC SAFETY

A. Proactive Versus Reactive Policing

The goal of law enforcement is to effectively protect and serve everyone within its area of responsibility. Utilizing proactive strategies such as community policing to not only manage the criminal offenses currently taking place, but to also prevent additional crimes from ever happening, helps to successfully accomplish this goal. Currently, the New Braunfels Police Department (NBPD) is generally responding to calls for service and investigating crimes which have already occurred and has not had the opportunity to focus on crime prevention within the community. Evaluating and implementing proactive police strategies is a strategic issue.

To be more effective and proactive regarding crime prevention, we have implemented an online reporting system, saving time for both the victim of a minor crime, and the patrol officers. In 2017 the City contracted with the Center for Public Safety Management to conduct a staffing study. Based on call load and other data, it has been determined that the Patrol Division is short 16 Officers and 2 Sergeants. Once these additional personnel are hired and trained, NBPD will have adequate personnel to respond to incoming calls based on 2016 call load data. CPSM also recommended adding a Community Response Unit, which would be 8 additional sworn personnel. Additional uniform officers would have the largest impact as it will immediately provide more opportunities for random patrols and other proactive strategies. Additional officers could be used to meet the objectives described here of increased crime prevention activities to reduce the occurrence of crimes.

Reference to the 2012-2019 New Braunfels National Citizen Survey

Crime Prevention	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
	68%	71%	78%	73%	Similar	Similar	Similar	Similar

B. Police Work from a Programmatic Definition of Service Level

As the demand for New Braunfels Police Department (NBPD) services continues to grow, the approach to the provision of services and the resources needed to effectively provide those services should be looked at programmatically. Prioritizing the services that the NBPD currently provides as well as the expanded services they have identified as needed in the community followed by determining what resources would be required to provide those services is a strategic issue. There are several opportunities to enhance the service level of the New Braunfels Police Department. The following are potential programs and the estimated resources required to deliver them.

1. **School Resource Officer Program** – The NBPD has evaluated the resources needed to implement school resource officers in the New Braunfels Independent School District. The Police Department and NBISD are working on a proposal to place 14 officers in schools, one at each campus. Our first

4 officers started in the schools in the Fall of 2018. Placing officers in all the schools will improve rapport between the students, staff, faculty, and police. Additionally, the level of interaction between the aforementioned groups would grow exponentially, resulting in an increased level of trust. The end result would be a reduction in crime incidents, bullying, and reckless driving around the schools, all resulting in a safer learning environment and school experience.

Action Items completed/to be completed

- We will continue to work with NBISD and maximize safety in our schools. We would look to continue to add School Resource Officers at the request of NBISD if funding was available for both agencies.

2. **Family Violence Initiatives-** New Braunfels has a significant family violence problem. NBPd and the District Attorney have developed initiatives to reach out to victims while holding offenders accountable. A domestic violence investigator grant was funded in FY 2017-18. Also, in FY 2015-16 a Victim Advocate position was added, and in 2017-18 grant funding for a second position was obtained. Unfortunately, most of our serious assaults and homicides are family violence related. NBPd has added 2 Crime Scene Technicians in FY 2016-17 to enhance our evidence processing capabilities, increasing the likelihood of conviction. NBPd will continue to engineer ways to improve our process in solving this serious issue in our community.

Action Items completed/to be completed

- In FY 2019-20 NBPd will request the addition of 2 additional Crime Scene Technicians. Currently, there are several hours per day where a CSI must be called in on overtime to process crime scenes.

3. **Enhanced Gang and Narcotics Enforcement** – Gang activity continues to be a concern in New Braunfels. The Comal County Sheriff, District Attorney and NBPd have formed a partnership to both gather intelligence on local gang and narcotic sales activity and aggressively enforce the law to help to reduce this issue in our community.

Action Items completed/to be completed

- In FY 2015-16, a gang and narcotics task force were created. This partnership with the Sheriff's Office will continue and the possibility of supplementing the Gang Offender Narcotic Enforcement (GONE) Unit with additional staffing will be considered.
- In FY 2016-17 a Crime Analyst position was added to the NBPd list of unmet needs. This position remains unbudgeted.

4. **Mental Health Unit-** NBPd has been participating in a multidisciplinary committee, charged with analyzing mental health issues in Comal County and developing solutions. In 2017, NBPd responded to 707 mental health calls. Of these, 378 required transporting the patient to a facility. The facility is sometimes as far away as Kerrville. This places a burden on our Patrol Division, as these calls take several hours. The Multidisciplinary Team has recommended the forming of a

Mental Health Unit. This would be a multijurisdictional unit, consisting of NBPB Officers, Comal County Deputies, medical/EMS and social workers.

Action Items completed/to be completed

- In FY 2019-20, the City of New Braunfels contributed 2 full time police officers to a Countywide Mental Health Unit. The Comal County Sheriff's Office will do the same. In future years, additional staffing for this unit will be considered based on call load.

C. Police Recruitment and Retention Strategies

Over the last few years, the Police Department has seen a decline in the quantity and quality of applicants to fill vacancies. This challenge is not unique to New Braunfels and is felt across Texas. NBPB recruitment is also impacted by the demands on the police force during the summer season. One factor in this challenge could be the perception of policing as a career – whether individuals see it as a profession rather than a job.

After difficulty in finding enough qualified candidates with TCOLE certification, NBPB has decided to hire non-certified candidates and send them through the academy. Our first non-certified civil service exam was in March 2019.

The City continues to explore a variety of programs to improve recruitment, such as the \$3,000 signing bonus for new recruits. We also benchmark against our surrounding cities so that we can monitor successful programs, including pay rates so that we can maintain competitiveness. We have also started an Explorer program, which establishes relationships with high school students who are considering a career in law enforcement.

Action Items completed/to be completed

- An Explorer Troop was established in 2018-19 with the goal of building positive relationships with high school students who may be interested in a career in law enforcement.
- In March of 2019 NBPB initiated a pre-certified hiring process with the goal of expanding our pool of quality applicants. This requires that we hire a non-TCOLE certified candidate and send them to the academy. This will be more expensive and will take longer but will solve the issues of continuous vacancies among our ranks because of a lack of qualified candidates.

D. The Evolution of the Fire Department

The demand for the diversity of New Braunfels Fire Department's (NBFD) services continues to rise as our population increases. Those demands include responding to and mitigating incidents involving hazardous materials, swift water rescues, dive team responses, motor vehicle accidents with entrapments, technical rescues, fires in the Wildland-Urban Interface (WUI) environment, and the provision of enhanced medical services, to include community paramedicine. About 20 percent of the Fire Department's calls are for fire response; the remaining 80 percent are emergency medical service calls. Shaping the Fire Department's future service provision role and meeting service expectations is a strategic issue.

The Fire Department adopted a comprehensive five-year plan to address the resource needs to meet customer expectations and maintain our Public Protection Classification Class 1 Rating (ISO), which affects residential and commercial properties.

Reference to the 2012-2019 New Braunfels National Citizen Survey

	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
Ambulance/EMS	93%	90%	96%	92%	Higher	Similar	Similar	Similar
Fire Prevention	78%	79%	83%	82%	Similar	Similar	Similar	Similar
Emergency Preparedness	66%	71%	74%	73%	Similar	Similar	Similar	Similar

E. Planning for the Future Needs of the Fire Department

The Center for Public Safety Management study (CPSM) identified a strategy for NBFD that will guide the department in keeping up with the community growth over the next several years. One of the identified needs was the construction of Station 7 in the area of FM 306 and I-35, where the population is growing to meet the demand for service. The City Council adopted the CPSM study in 2017.

In 2016 the NBFD achieved an ISO 1 rating. This is a rare accomplishment for fire departments in Texas and the rating helps lower both residents' and businesses' insurance costs. However, in order to remain an ISO 1, the department will need to continuously invest in its apparatus, facilities, personnel and training.

The citizens of New Braunfels overwhelmingly approved the 2019 bond package, including the public safety proposition, which secured the funding to replace fire stations 2 and 3. A location for Station 7 and the training facility has been identified on property already owned by the City of New Braunfels and it has been included in the Creekside TIRZ, which will allow the TIRZ to fund those projects. Funding construction of fire department facilities and adequately staffing Station 7 is a strategic issue for the City Council.

The Fire Department's apparatus must be periodically and systematically replaced. Ambulances have an 8-10-year life expectancy, with a new ambulance costing about \$275,000. Fire engines and ladder trucks have a twelve to fifteen-year useful life and cost between \$750,000 and \$1,500,000. The department has developed a fire and ambulance replacement program that will permit the regular replacement of these apparatus utilizing non-general fund financing. Planning for these major acquisitions – structures and equipment – is a strategic issue for the City.

The successful delivery of enhanced emergency medical care to our community requires that we balance the needs of the community with expected regulatory and budgetary challenges. Those challenges include high operating costs, overburdened emergency departments, and the need to partner with local health care providers to reduce improper EMS utilization. Innovative programs that provide treatment-without-transport, transport to alternate locations, and Mobile Integrated Health / Community Paramedicine (MIH/CP) can help address community needs while managing regulatory and budgetary challenges. The deployment of on-shift EMS officers that can fulfill those requirements is a strategic issue for the City.

In order to adequately plan for the future, the Fire Department must forthrightly and critically evaluate past practices, analyze current data, and effectively assess the needs of those it serves. The Commission on Fire Accreditation International (CFAI) provides an accreditation model that provides the necessary framework to ensure those actions occur, which will lead to continuous improvement through data and community driven fire service planning. Engaging in a forthright and critical self-analysis of fire department operations and service needs analysis is a strategic issue for the City.

Action Items completed/to be completed

- Begin construction of Fire Station #2, #3 and #7 and the Fire Training Field. Hire additional firefighters in year two of the Station #7 construction project.
- Order apparatus for Fire Station #7 at least one year prior to the fire station opening.
- Reassign existing staff from across the department to Station #7.
- Reassign existing officers to permit the deployment of EMS officers while maintaining the benefits of all existing programs.
- Begin the 24 to 36-month CFAI Fire Accreditation process.
- Ongoing program of replacing FD Bunker Gear (PPE). Bunker gear has a NFPA mandated lifespan of 10 yrs.

F. Fire Prevention

The Fire Marshal's Office is responsible for fire prevention. The Fire Marshal's Office is meant to fight the fire before it starts. Fire prevention is directly tied to the reduction in the loss of life and property and therefore is a strategic issue. There are various methods that the NBFD can implement to enhance and maintain fire prevention efforts and outreach, all of which are summarized below.

Action Items completed/to be completed

- Most fire deaths occur in the home. Implementation of a voluntarily home inspection program will reduce deaths, injuries and property loss from fires.
- Continuation of and expansion of our smoke detector program will aid fire prevention efforts. Expansion of this program can be done by creating partnerships with local businesses, community organizations, and affected stakeholders.
- Community outreach and education to groups such as the elderly, low income and children will assist our efforts. Increased public service announcements as well as encouraging participation in the Citizen's Fire Academy and Citizens Fire Academy Alumni Association should be continued.

Strategic Issue: EFFECTIVE MANAGEMENT

A. Reacting to Advances in Technology

Technology continues to improve at a rapid pace and is a significant investment for municipalities. Moreover, opportunities exist for the City to implement technology enhancements that will increase efficiency and improve overall quality of service. The City will need to continue to acquire technology to respond to customer behavior and demand. Yet, how the organization adapts to new technology and effectively manages that investment is a strategic issue.

Managing employees and citizens expectations as to what technology should be made available to them is a large component of this issue. A second challenge is that it is easier to add new technology in layers rather than to reassess and replace existing system(s) or equipment. However, up-to-date and effective technology infrastructure plays a critical role in *promoting and encouraging a sustainable high-performing workforce and environment* as well as *maintaining an ongoing program to provide exemplary service*, which are both strategic priorities adopted by City Council.

A process needs to be in place which begins with the definition of the business problem requiring additional and/or replacement technology, followed by identification of the specific needs a potential technology enhancement would need to address and ending with an analysis of all available products. Implementation of this process will allow for consistency and a neutral approach to determining when

and how technology enhancements should be recommended and implemented. Without consistent application of this type of process for prioritization and selection of technology enhancements, the City bears some risk as to the standardization and success of initiatives.

Action Items completed/to be completed

- Upgraded/replaced network infrastructure throughout the organization increasing network connectivity in most locations by a factor of 10.
- Upgraded the city-wide phone system providing enhanced redundancy and additional functionality to support department's needs.
- In 2018, the decision was made to leave Accela and implement Cityworks software. The Cityworks software will provide a comprehensive electronic process for the development community and City Departments involved in the development process. This will include online permit/inspection requests and online payments, including electronic plan review and online payments.
- Developing a plan to implement electronic forms and workflow system to enhance staff efficiency and enhance electronic public forms submission.
- Completed data center refresh; added redundancy to all hardware and virtual servers, increased performance, and provided for future expansion.
- Research and evaluate opportunities to increase availability of city technology resources through implementing redundant services.

B. Securing and Protecting Citizen Information

The city collects and stores tens of thousands of pieces public information each year through our interactions with citizens and other customers. Almost every city department collects some form of Personally Identifiable Information (PII) through their day to day operations; name, address, social security number, driver's license numbers, credit card numbers. Some of this data by itself can pose a risk to individuals if accessed by the wrong person. Additionally, the exposure of multiple pieces of information can place individuals at a higher risk of identity theft and the city at higher risk of liability. In addition to the data we have within our systems, we must also be concerned with the third parties we work with. We must analyze the type of data we share with them, how we share it, and ensure they are doing everything possible to protect our citizens' personal information.

Properly securing data is an ongoing process. An information technology data governance process needs to be established that identifies the data we have, the value of the data stored and where the data is stored. From there, we can begin to design and prioritize a layered approach to securing the data in an appropriate, cost-effective manner.

There is not a single solution that will protect our data, rather we must evaluate and utilize a combination of hardware and software solutions along with appropriate policies and staff training. By managing the risks of data loss and developing a layered approach to securing our data, we can help maintain the fiscal stability of City operations and help promote positive growth, development, and quality of life by keeping the City out of the headlines.

Action Items Completed/to be completed

- Modernized firewalls at all city internet connections.

- Added employee security awareness training for all staff.
- Developed data security and classification policy.
- Deployed an email encryption service to protect employee and public data in transit.
- Developed and implemented end-user cyber security awareness training.
- Review and implement as appropriate the Center for Internet Security's (CIS) critical security controls.

C. Empowering a Mobile Workforce and Community

Empowering a mobile workforce is a strategic issue, not just from the logistics and security of IT, but from a staff productivity and job satisfaction perspective. Developing a strategy to evaluate the various groups of mobile workers and identifying the resources and systems they need in the field will help us effectively target where we can increase productivity which should directly impact our citizen satisfaction.

Additionally, our community is growing increasingly mobile and clamors to handle their interactions with the city through a mobile device or online with their personal computer; rarely does someone want to come to City Hall and conduct their business in person, but today we leave the public with little choice.

Providing solutions that allow the public to interact with the City systems online or through a mobile device will *ensure community connectivity and mobility, improve our customer service and encourage a high-performing workforce*, all of which are Council strategic priorities.

Action Items Completed/to be completed

- Will be enhancing the development process by allowing citizens to submit and pay for permits and inspection requests online and through mobile devices.
- Implemented online and mobile friendly system for registering for events and activities for Parks and Rec programming.
- Evaluate mobile application options to bring city services directly to the citizens.

D. Capital Improvement Plan Update and Debt Service Capacity

Prior to FY 2004-05, there had been minimal debt issuances and capital investment in the City's streets, drainage, parks and facilities infrastructure. In addition, the City had not completed a Capital Improvement Plan (CIP). Since that time, five/ten-year capital improvement plans were developed that identified the full gamut of projects needed to effectively service the community's needs. In FY 2004-05, the City began issuing certificates of obligation to address the wide array of needed capital improvements. During that time, over \$135 million has been invested in various capital projects. In addition, the 2013 bond program in the amount \$86 million continues to address projects identified in the CIP plan.

When combined with the 2013 bond program, the capital investment by the City of New Braunfels from 2004-2020 will total over \$220 million. With the recent approval of the 2019 bond program, this level of investment will continue over the next 5-6 years. However, there remains over \$500 million in identified projects that are currently unfunded.

The Debt Service Fund section of this document includes information on the timing of the bond issuances stemming from the 2019 bond program. Among other findings, the forecast projects that the next opportunity for a bond program or other major capital investment opportunities supported by property taxes does not occur until approximately 2025-2028. Therefore, alternative funding strategies and sources should be thoroughly evaluated to support any critical capital investments that may arise prior to the next bond program opportunity. Because the Capital investment needs have been so vast, the City has been able to utilize the 2012 Adopted CIP and various master plans, studies, etc. as the primary resources for selecting projects for the 2013 and 2019 bond programs. However, a formal CIP should be developed prior to the next bond program (2025-2028). This resource will provide elected and appointed officials with an official framework for prioritizing projects and creating bonding scenarios.

E. Increased Operating and Maintenance Costs Associated with Capital Projects

As capital improvement/bond projects are completed, the City needs to evaluate the service demands that are required to effectively operate and maintain the new and/or improved assets. Service and maintenance demands will have an impact on resource needs. How the City evaluates and provides service and maintenance resource requirements associated with capital improvement/bond projects is a strategic issue.

In some instances, such as street projects, the level of services and resources required to maintain the asset will initially decrease after a project is completed. Other projects include landscaping, and other amenities that require upkeep, maintenance and repair. Still others require staff to provide services to the citizens taking advantage of the new infrastructure. The City will need to evaluate and work to provide the resources needed to meet all these demands. Establishing the resource requirements associated with new capital assets will be important to developing an *ongoing program of infrastructure construction, operations and maintenance*, a strategic priority adopted by City Council. Resource and service requirements/needs should be prioritized and evaluated to determine, based on financial feasibility, what services and maintenance efforts will be incorporated into the operation of new capital infrastructure. Moreover, the City should evaluate alternative service delivery opportunities to ensure that efficiency is maximized, and service quality is maintained when adding resources. If adequate resources are not provided to maintain new infrastructure, the City runs the risk of the capital investment not meeting its useful life or the expectations of the citizens.

Action Items completed/to be completed

- The forecast recognizes the potential operating cost impact of all capital improvement projects that may impact the General Fund.

F. Adjusting User Fees to Market Rates

The City charges user fees for various services provided to the citizens. User fees are intended to generate sufficient revenue to offset the cost of providing the service. They are put in place in areas where it is appropriate for the user to pay for the service rather than using general tax revenue (such as sales tax or property tax) and may mitigate property tax as an alternate form of revenue.

Many of the City's current fees have been in place for an extended period of time and have remained at the same level for years. Evaluation of the existing user fees and looking for appropriate areas to initiate new user fees, is a strategic issue for the City. The City needs to continue to evaluate fees in all areas to ensure they are cost based and that they are in line with market factors. Fees also need to

take into consideration affordability for the citizens and their ability to access the services. User fees should be analyzed and opportunities for new fees, where appropriate, should be presented for City Council consideration.

The revenue cap legislation that is likely to be implemented in future years will force our organization, as well as all municipalities, counties, etc. to focus more efforts on the proper setting and establishment of user-based fees (at this time this document was finalized, the bills had not been put into law). Steady property tax growth from new and existing values is one of the main contributing factors to the service and program enhancements that we have been able to fund over the past several years. To continue those service and program enhancements as well as protect the base level services provided today, user fees will likely need to be evaluated on a more regular and intensive basis.

Action Items completed/to be completed

- In FY 2017-18, the City Council approved adjustments to development fees to be used to pay professional services as well as training costs, allowing staff to keep up with the growth. It is more efficient to use consultants to perform various services during our growth period, thus eliminating the need to reduce staff when the growth levels off.
- In FY 2017-18, the City Council approved adjustments to various parks and recreation fees to address maintenance issues throughout Landa Park and the Landa Park Aquatics Center.
- In FY 2017-18, the City Council approved an increase to parking fees at Prince Solms Park and established parking fees at Elizabeth Street to reduce the dependency on the General Fund.
- A comprehensive market analysis of all user-based fees should be completed FY 2019-20. Moreover, a council retreat should be dedicated to recommendations for fee increases and establishment as a means of mitigating future impact from the property tax revenue capping legislation.

G. Talent Attraction, Retention and Development – Remaining Competitive in the Market for Talent

With historically low unemployment rates, coupled with employment and job creation projections, the competition for talent will continue to intensify and strain employers of all types. This may be especially true for the City as we compete for talent against other industries and between two major metropolitan areas: Austin and San Antonio. Studies show that establishing competitive salaries and benefits are basic requirements of attracting and retaining talent. The consequences for those that fail to demonstrate employee value include increased turnover rates, increased training costs, and knowledge gaps, as well as degraded levels of customer service. The City's turnover rate for fiscal year 2018 was 6.54%, a 13% decrease since 2016. A review of the City's 2018 exit interview data showed that 55% of those employees leaving the organization left for "a better professional opportunity and/or compensation." As outlined by the mission statement, *to be responsive for those we serve*, investment in recruiting initiatives, competitive pay programs, leadership development, succession planning and career path programs are critical for the City to maintain and attract a talented workforce to serve internal and external customers. Therefore, how the City plans and implements these types of programs to attract, retain and develop our workforce is a strategic issue.

A comprehensive program for talent sourcing, career development and recognition, and skills training must be implemented to attract, retain and develop a highly qualified workforce. While there are several essential employee retention factors, the following are the most influential: a productive

relationship with direct supervisor/manager; skill development and advancement opportunities; flexible work arrangements; quality of work-life; recognition and rewards programs; and competitive market-level wages and health and wellness benefits. Therefore, our employee-focused program should take these factors into consideration. To remain competitive in the market for talent, the City will continue its focus on the following three areas:

1. Attracting/Sourcing Talent

Since 2014, the City has added three additional facilities (Fire Station #4, Fischer Park, and Das Rec) requiring us to implement progressive recruiting strategies to set ourselves apart from other municipalities to compete effectively for top talent. Recruiting for 98 FTE part-time day staff positions for Das Rec was a new challenge the organization had not previously experienced at this level, and demanded recruiting efforts tailored to meet the magnitude of hiring required. Human Resources and the Police Department partnered to begin hiring non-certified candidates for Police Officer, significantly increasing the number of entry-level testing applicants. Staff has engaged in focused discussions to explore creating an apprenticeship program for CDL positions such as Solid Waste Operator and Equipment Operator for Streets and Drainage. Sponsoring certifications for these positions demonstrate the City's investment in employee development, thereby creating longevity and buy-in for the employee to the organization.

As the City continues to grow and undertake multi-year organizational initiatives, we will continue to be challenged with specific recruiting requirements for various positions to support current and increased demands for City services. We have challenged ourselves with building a reputation for setting trends in the recruiting and retention spaces. These efforts have begun to payoff, as evidenced in our increasing ability to attract new talent and retain existing talent. However, the competition for talent will continue to be a challenge for employers across both the public and private sectors in the coming years. As we look to the future, we will mature our existing efforts and continue to think creatively and proactively to develop additional initiatives to successfully attract talent for the organization.

Action Items completed/to be completed

- Develop educational, outreach and partnership opportunities with local high schools, colleges/universities and associations to promote the various careers available in municipal government, as a means of expanding our sourcing channels and creating additional pipelines for talent.
- Position the City as an "Employer of Choice", i.e. *"The City of New Braunfels, a great place to serve"* by identifying initiatives or strategies to attract candidates of varying dimensions of diversity (i.e. minority ethnicities, mid-career professionals, persons differently abled, Millennials, etc.) to a career with the City of New Braunfels.
- Partner with the City's Webmaster to create employee branding and an engaging online presence, i.e. LinkedIn, Facebook, etc., to attract candidates.
- Funding is included in FY 2019-20 to update our Applicant Tracking Tool (ATS) to modernize the hiring experience.
- Create a 12-month new employee onboarding program to support new employee integration and retention.

2. Developing Talent at all Levels

As an organization, we will continue to focus on how we can better develop and challenge our workforce at all levels in the organization to maintain job satisfaction and engagement. Strategies implemented in the last few fiscal years are aiding in employee retention, with full-time employee turnover reduced from 7.55% in 2016 to 6.54% in 2017 and 2018. In 2018, the City began to formalize leadership development programming, aimed at developing talent at all levels, building a pipeline for succession. These initiatives are outlined below with the potential to expand.

Action Items completed/to be completed

- The New Braunfels Leadership Academy was initiated in 2018 and focuses on retaining and growing our next generation of talent from within the organization. This program is inclusive to employees at all levels in the organization, with or without supervisory responsibility, focusing on the concept that employees in all roles in the organization are leaders. This program will be held annually and expanded based on participant feedback and best practices in leadership development, i.e. 360 assessments, a formal mentoring program and individual development plans.
- New Braunfels Impact Committee (NBIC) was initiated in 2018. The goal of the NBIC is to encourage open communication, a positive work culture, and an engaged organization while also allowing employees to develop and contribute outside their normal scope of work. NBIC is tasked with matters of organizational significance from the City Manager's Office as well as soliciting topics and input from co-workers for discussion.
- Beginning in 2018, the City has committed to sending two employees annually to the University of Virginia's Weldon Cooper School for Public Service LEAD (Learning, Educating and Developing) program.
- Develop a talent review process and succession plan for key/critical leadership roles.

Career pathing and other strategies to grow and development employees throughout the City:

The City has begun to add organizational stratification to departments to allow for additional career pathing within divisions and job families. The first implementation of this strategy was in 2018 at the Library with the addition of Librarian I, II and III positions. These positions have requirements, that when met, bring the employee to the next level of the position within the same job family, giving the employee additional responsibilities and a corresponding pay increase. With this stratification strategy, the employee does not have to wait for a vacancy and the responsibility for growth is placed in the hands of the employee, thereby giving them more ownership over their careers. The future of this program would be to expand stratification to multiple positions across the City to create opportunities for a larger number of employees to grow into different roles. The program will also provide an avenue for departments to develop succession plans, pooling from their own internal pipelines. A formal reclassification process was also developed in 2019 for departments to request reclassifications prior to the formal budget process. This works to align positions across the organization appropriately to the pay scale, which also assists with department productivity and recruitment. Having a dedicated process for reclassifications gives it the focus and attention needed to assist in appropriately compensating our employees and setting career pathing across the organization.

Programming and initiatives to increase communication and teamwork throughout the organization will continue to be explored. These types of programs help to communicate to employees the major

issues and opportunities within the organization as well as create a connection for employees of the work we do to a higher purpose, which is also a factor of employee retention.

Action Items completed/to be completed

- Continue reclassification process annually
- Expand stratification to other job families throughout the City
- Develop a common Administrative Assistant job family and structure/stratification for use throughout the City
- Administer an employee engagement survey and use the results to inform other development and retention strategies

3. Paying Market Competitive Compensation

The City has invested and continues to invest in establishing pay ranges and step plans in line with our benchmark comparison municipalities. Our focus has included the incorporation of merit-based increases as well as ensuring that all certification, assignment, shift-differential, education pays, etc. are in line with market/best practices. In FY 2017-18 an analysis of all additional pays (certifications, assignment, specialty, etc.) was conducted. In FY 2018-19 merit increases (with a combination of COLAs) were implemented, based on a scale from the annual employee evaluation scores. To continue our investment in establishing competitive and equitable pay, we must continue to evaluate compensation in FY 2019-20 and beyond.

Action Items completed/to be completed

- An updated market study will be completed in the Fall of 2019, updating our last market study data from 2016. During this process, we will compare data to reclassify positions appropriately within our pay scales using the comparable data collected from our benchmark comparison cities. Additionally, we will create a plan to implement the increases associated with the appropriate pay scale shifts.
- An Employee Compensation Investment of \$1.94 Million will be implemented in FY 2019-20. A market shift of 2% along with merit funding of 1.5% is provided for all Non-Uniform employees. Projected increases will be based on a scale from the annual employee evaluation scores. Police and Fire personnel will receive a 3% market shift with annual step increases and market based increases to certification and education pay.

H. Benefits – Sustainability of the Self Insurance Fund

Competitive health and wellness benefit programs are essential employee attraction and retention factors. At the same time, effectively managing and reducing healthcare costs is a critical aspect of being fiscally responsible. City leadership has an ongoing challenge of striking the right balance of these objectives to maintain the sustainability of the self-insurance fund. To remain competitive in the market for talent while demonstrating sound stewardship the City will continue its focus on the follow two areas:

1. Providing Market Competitive Benefits

When looking at FY 2019-20 and beyond, the impact to employee attraction and retention should be considered when creating various types of new benefits, evaluating plan design and employee

premium increases. The City's healthcare consultant will continue assisting City staff in ensuring that our full suite of benefit offerings remain competitive and affordable.

2. Reducing Healthcare Costs

Although healthcare continues to rise along with the aggressively rising pharmaceutical cost, the City's expenditures to the Self Insurance Fund came in underbudget for the FY 2017-2018. We attribute the savings to favorable pharmacy contract negotiations along with innovative plan designs by our consultants. During the RFP process we will continue to negotiate pharmaceutical costs as it has proven to be effective and create plan benefit plan designs that encourage disease management and wellness. We continue to educate our employees on how to be better consumers of healthcare and recently began providing them with onsite access to our healthcare company account manager, onsite customer service by the HR Traveling Help Desk, and healthcare concierge services. In 2018 with the opening of Das Rec, employees were offered discounts on their memberships in order to promote activity and healthy habits, which is the beginning of a formal wellness program. Human Resources staff will continue to work with its health insurance consultants to develop innovative savings designs and cost controls (i.e. a Wellness Program) that will assist in ensuring the sustainability of the Self Insurance Fund while offering market competitive benefits to attract and retain talent.

I. Risk and Safety – Establishing a Safety Culture

In November 2018, the U.S. Bureau of Labor Statistic published the 2017 Survey of Occupational Injuries & Illnesses, specifically the nonfatal occupational injury and illnesses incident rates by case type and ownership. In this survey, incident rates are compared between the private industry, state government, and local government. The Total Recordable Case (TRC) rate of local governments was much higher at 5.0, as compared to the private industry at 2.8, and state government at 3.6. This data suggests a lack of safety culture and safety programs in the local government sector. During FY 2017-2018, Human Resources hired a Safety & Training Coordinator to develop and implement a City-Wide Safety Program. An effective occupational safety and health program will include the following main elements: Management commitment and employee involvement, worksite analysis, hazard prevention and control, safety and training, and program evaluation and improvement. These elements provide the City and employees with a sound, flexible framework for addressing safety and health issues in a growing workplace. Traditional approaches are often reactive - that is, problems are addressed only after a worker is injured, a new standard or regulation is published, or an outside inspection finds a problem that must be fixed. The City-wide Safety Program elements recognize that finding and fixing hazards before they cause injury or illness is a far more effective approach. An effective Safety Program also serves to help mitigate the risk of increased Worker's Compensation costs due to avoidable accidents as well as a decrease in potential liability to the City. To mature our safety culture and safety programs, HR and City leaders will continue to develop and implement industry best practices in safety.

Action Items completed/to be completed

- A City-wide Safety Committee was established in FY 2019-20 to implement recommendations from the Safety Program.
- Develop a uniform set of safety policies, procedures, and best practices.

A. Conservation of Natural Resources

As New Braunfels continues to grow, the city will need to focus on continuing to develop as a livable city through stewardship of land, water and natural resources. Protection of these resources makes the city more attractive to industry, tourists and homeowners. Parks and green spaces improve the health and economy of the city. Ensuring that conservation and preservation of natural resources is a component of growth-related decisions is a strategic issue.

New Braunfels is known for its natural beauty including clean rivers, abundant urban forest, and green spaces. The care and preservation of these environmental features is paramount to the quality of life and economy of the city. Parks and public lands serve an essential role in preserving natural resources and wildlife habitat, protecting clean water and clean air, and providing open space for current and future generations. In addition, *protecting and improving our open space*, and *community connectivity and mobility* (through trails) are strategic priorities adopted by City Council.

Conservation of natural resources requires a multifaceted approach. Parks staff will need to be trained to implement sustainable maintenance practices. A system-wide needs analysis and development of criteria for acquisition of new land and facilities was completed as a part of the 2017 Parks and Recreation Strategic Plan. Implementation of a devoted water source, even in time of drought, to irrigate parks will assist with sustainability of open space. Riparian zones should be established, where appropriate, for sediment filtration along waterways. As the city continues to grow and develop neighborhoods promoting connectivity between existing parks and neighborhoods through a trail system as well as the increased acquisition of parkland will be important.

Action Items completed/to be completed

- Parkland Dedication Ordinance updates were adopted in May of 2018 by Council.
- Parks, Recreation and Open Space Strategic Master Plan completed and approved by City Council January 2018. The plan identifies levels of service for the community as well as standard operating procedures for maintenance and operations.
- Riparian areas were established in Landa Park continue to be expanded through the Edwards Aquifer Authority Habitat Conservation Plan in FY 2018-19.
- Riparian areas were established on Landa Park Golf Course during course renovation.
- Market Plaza Master Plan completed in FY 2015-16. New Braunfels Parks Foundation currently raising funds for implementation with Phase one to be completed in 2019.
- Guadalupe River Properties Master Plan completed and approved by City Council March 2017.
- Landa Park Master Plan developed and adopted by City Council August 2017.
- Mission Hill Park Master Plan completed and approved by City Council August 2016.
- Joint effort with NBU to implement future Aquifer Storage Recovery (ASR) on airport property.
- Joint effort with NBU and Cemex to provide dedicated water for park irrigation year-round.

B. Improving Health and Wellness in the Community

As is the rest of the nation, New Braunfels is facing growing health and wellness challenges. The cost of sedentary lifestyles and related health issues can affect an entire community. The annual health care costs in the United States associated with obesity currently total \$190 billion. If trends do not change, the annual cost could increase to over \$250 billion by 2030. Parks and Recreation is uniquely situated to provide affordable programming to the community and has well trained and educated staff for

program delivery. However, developing a programming strategy targeted specifically at improving health and wellness is a strategic issue.

Inactive lifestyles result in obesity, poor nutrition, poor grades and chronic disease. These result in poor quality of life, reduced mental health, lack of productivity and risk of death. Public parks and recreation programs can contribute significantly to healthy communities and play a fundamental role in enhancing the physical environments. Through recreational facilities, outdoor settings, and programming services provided, they support good health for people of all abilities, ages, socio-economic backgrounds, and ethnicities.

Increased participation in active programs can be achieved by facilitating programs that are easy to find, register and afford. Developing partnerships with health institutions to align health and wellness strategies and school districts to promote youth/teen alternatives to varsity sports and fostering an appreciation of the outdoor environment are important programming initiatives. Programming at the Fischer Park Nature Center, Das Rec and Landa Recreation Center will contribute to this. The departmental registration software was updated to allow for online registrations. This on-line service greatly enhances the convenience for families. The recently formed Mayor's Fitness Council will be able to work with community partners to address health and wellness issues.

Action Items completed/to be completed

- Parks and Recreation staff sit on the Mayors Fitness Council and will participate in community-wide fitness initiatives.
- Cycloviva, an on-street event, was held in March 2019 with positive reviews. The event is slated to become an annual activity.
- The 2017 Parks and Recreation Strategic Master Plan sets a goal of 10 acres for every 1,000 population. To achieve this additional park land will need to be added to the system.
- Das Rec, New Braunfels Recreation Center opened in July 2018 providing abundant opportunities for improving health and fitness.
- The 2017 Parks and Recreation Strategic Master Plan sets a goal of 10 acres for every 1,000 population. To achieve this additional park land will need to be added to the system.
- A Sports Complex Feasibility Study and an Athletic Complex Master Plan was completed and adopted by City Council November 2016 and land for a future complex was purchased in 2017.
- New registration software was installed and went live April 2017.
- The Fischer Park Nature Center continues to implement additional grant funded programs for youth in FY 2017-18.
- Recreation staff will incorporate outdoor recreation programming into offerings due to the high demand in the Parks Strategic Master Plan and the Citizen Survey.

Reference to the 2012-2019 New Braunfels National Citizen Survey

	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
Health and Wellness	N/A	76%	81%	78%	N/A	Similar	Similar	Similar
Recreational Opportunities	74%	72%	80%	79%	Much Higher	Similar	Similar	Similar
Fitness Opportunities	N/A	64%	77%	72%	N/A	Similar	Similar	Similar

C. Parks Infrastructure

The parks system in New Braunfels is aging, much like other city facilities. 15 of the 31 parks in the city were developed prior to 1975. This equates to over 200 acres of parkland that is 40 years old or more. Facilities including Landa Haus are past or nearing life expectancies for their equipment and systems. The Landa Haus was last updated in 1998 and has various structural deficiencies. Meeting the public's expectation for the upkeep of existing parkland and infrastructure as well as maintaining safe facilities is a strategic issue.

The high use of parks and facilities makes the continued evaluation, repair and replacement of structures, equipment and mechanical systems a challenge. As facilities and other infrastructure age, preventative and on-going maintenance becomes critical to providing access to citizens and park visitors. If aging infrastructure is not inspected, maintained, and replaced in accordance with a recommended schedule, there are various safety and liability issues that arise.

The Parks and Recreation Department has over \$49 million in identified improvements to existing park infrastructure. The list of identified improvements needs to be updated and evaluated annually. Resources should be evaluated to determine if they are appropriate to provide ongoing maintenance and repair of existing infrastructure. This evaluation should take into consideration strategies such as contracting opportunities, existing staffing levels, as well as an analysis of the efficiency of maintenance equipment – i.e. hours of use, technology advances and repair costs.

Action Items completed/to be completed

- The Parks and Recreation Strategic Master Plan was adopted by City Council in January 2018 and includes recommendations for park operations and maintenance.
- In 2018 the City Council approved adjustments to certain park and pool user fees which will be utilized for maintenance for those park and pool facilities.
- Landa Park Master Plan developed and adopted by City Council August 2017 and includes an ADA inspection/recommendation and operations analysis.

Reference to the 2012-2019 New Braunfels National Citizen Survey

City Parks	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
	84%	83%	93%	89%	Much Higher	Similar	Higher	Similar

D. Library – Developing and Maintaining Partnerships

Library services are increasingly overlapping with other service areas including many that are not currently provided by the City. For example, a patron comes to the library to use the computer for job seeking, and in the process of assisting the patron, it becomes obvious that this person is in need of additional computer training, an email account, clothing for an interview, and possibly even food and shelter. The library is also experiencing an increase in the diversity of the service population as well as a decrease in the average age of library patrons needing services.

Library staff is not currently trained to assist with all the patrons' needs. The influx of younger patrons and families also challenges the existing staff to provide all the services needed, not just from a skills perspective but from adequate staffing levels. As a result, to effectively provide services, the Library is referring patrons to other programs that may charge a fee to provide services.

Over the five-year forecast period, the Library will explore various options and opportunities to meet these service challenges. Additional staff training has been facilitated by moving more staff from part time (30 hours per week) to full time, allowing for some additional hours for training. The addition of mobile services is helping to address the outstanding service needs. The bookmobile was deployed in July of 2016 and is currently serving seven senior facilities, five schools and six general population stops over a two-week period. Over 600 people are checking out over 1500 items each month. Most of the service is to underserved populations. In the longer term, additional library facilities will be needed to maintain/enhance service levels. Currently, a library project is under consideration in the 2019 city bond election – a 8,800 square foot new facility on the Westside Community Center site. This location will expand the ability of the library to serve the growing community.

E. Managing the Shift in Literacy

Lifelong learning – a key component of the library’s mission and service paradigm – used to be defined as the ability to read and access to books as physical units. Now, it is shifting to the ability to obtain and use information via a variety of formats and devices with technology a major driver. Online learning, especially secondary education opportunities, also creates additional library service demands. The pace of development of the formats and the complexity of the technology-based devices creates a need for additional staff competency and training. The number and complexity of the literacy components are difficult for staff to keep current on. Customer service suffers when only a small subset of library staff can assist a patron.

The library as an industry is also moving into other literacy areas in addition to traditional reading, printed materials and technology. Cultural, financial and health literacy are becoming a part of the services provided by libraries. Literacy education in these areas include but is not limited to: assisting individuals to utilize technology effectively, understanding what resources are available in a given community, bringing an awareness of the arts opportunities in the community, education about and hands on learning opportunities for fitness and nutrition, and empowering people to make educated lifestyle and financial decisions. As library services expand from the traditional role, the resources needed by the Library will change. Computers now compete with bookshelves and for library space. Program/activity areas are needed along with reading corners. Staff needs to be competent in different areas and arenas – for example computer technology and software and how to access community resources for various assistance programs. The changing resource requirements impact the Library in their planning for the next five years. The Library needs to evaluate their staffing requirements and the skills needed from staff as they work to meet the patrons’ service demands and implement the Library Master Plan recommendations.

Reference to the 2012-2019 New Braunfels National Citizen Survey

	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
Public Libraries	90%	88%	90%	89%	Much Higher	Similar	Similar	Similar
Adult Education	N/A	42%	54%	48%	N/A	Lower	Similar	Similar

F. Library Infrastructure Positioning and Development

Current library facilities are inadequate to serve the library needs of the community as it grows. The library system is now a zero-growth system, meaning that the maximum number of physical items that can be housed in existing facilities has been reached. The Library Master Plan addresses the short and long-term infrastructure needs to provide ongoing library services. The challenge is also to

predict the future usage patterns for the facilities and plan facilities that will be able to be repurposed easily and effectively as the types of library services asked for and provided changes. Stand-alone facilities are also no longer necessary. City services are increasingly overlapping, and library services can be provided from other City facilities for some economy of staffing, as has happened with the RIOmobile visiting other city locations and the new library kiosk located in the lobby of the city recreation center – Das Rec.

The trend in library infrastructure is away from large collections of physical volumes and toward electronic collections and collaborative working and meeting spaces. The total square footage needs remain constant, but the usage has and will continue to change over time. A key component of the library's mission is to "provide equal access to physical and virtual environment."

The Library Master Plan includes recommendations for new and expanded library facilities. The plan includes construction of new stand-alone facilities in 2 locations in strategic locations throughout the City over the next twenty years. The total financial impact is estimated at \$21 million. The plan also describes the need to expand the existing library facility at an estimated cost of \$16 million. The third opportunity to expand library facilities is to provide space for limited library services in future City non-library facilities. The cost would vary with the size of area provided and range of services offered. Mobile library services through a bookmobile are another cost-effective way to expand library "facilities."

Action Items completed/to be completed

- Expand partnerships with the Chamber of Commerce and other local non-profit organizations to serve the homeschooling and job seeking community members.
- Convert library circulation systems to RFID (Radio Frequency Identification) to enable effective self-check in and checkout for library customers and increase inventory management and shelf maintenance.
- Continue career path establishment for paraprofessional library work groups to increase employee retention. As library work becomes increasingly complex, there is an increased training and onboarding cost for each new staff member.
- Re-evaluate the Library Master Plan to account for faster than anticipated community growth and library environment changes.

Strategic Issue: GROWTH AND DEVELOPMENT

A. Sustainable and Efficient Tax Production

Since 2015 New Braunfels has averaged a 6.4% annual growth rate in population and has been in the top 10 fastest growing cities in the nation, with two of those years in the top 2. The job growth rate has kept pace with a continuous split of 1/3 of our residents working locally, and the remainder commuting to San Antonio, Austin and other surrounding communities. Permits for new homes have been on a steady increase over the same period with 961 in 2015 compared to 1,381 in 2018. This does not include new homes outside the city limits, in the extraterritorial jurisdiction (ETJ). Previous 5-year forecasts have noted this growth and adjusted accordingly. However, such growth is unlikely to continue into the long term due in part to the natural cyclical nature of growth, continuously changing trends in where people want to live, and limitations on annexation the state has and will likely continue to impose on Texas cities. The costs to the City associated with growth are driven by demands in services from infrastructure and code enforcement to police and fire.

Balanced growth requires recognizing the costs of growth and attempting to balance them with corresponding revenue generation. Commercial and industrial developments generate more revenue per acre than homesites. The City has recognized these differences and approaches development with a goal of managed growth. This is evidenced by the Comprehensive Plan's emphasis on maintaining quality of life for citizens and guidance regarding redevelopment and densification. And further evidenced by the Economic Development Strategic Plan's priority in encouraging office growth and partnering in quality of life projects. On the other side, changes to the land development codes including an increase in development-related fees, are an attempt to assess the true cost of increased development and ensure that development is paying for itself rather than being subsidized by the existing taxpayer.

The City needs a development and growth model that creates more value out of its places. Ultimately, the City should deploy an investment model that leverages the most private investment relative to the public's and considers the actual long-term costs of owning and maintaining the various infrastructure (physical and human) in its development process. The City should maintain this approach and continue to reevaluate priorities and practices with the cost of growth in mind.

B. Development Services

Population growth in the region is driving tremendous increases in commercial and residential development in the city and ETJ. Subdivision platting, rezoning requests, building and sign permitting, building inspections, health inspections, animal service calls, and code compliance have all experienced significant increases. Ensuring effective and efficient development services while continuously improving service delivery is a strategic issue.

As the second fastest growing city in the nation (U.S. Census Bureau estimate, 2018), New Braunfels has and expects to continue to experience multiple impacts from the growth. Additionally, development of Veramendi, the 2,400-acre master planned community in the ETJ, has begun and is bringing with its requirements for development services not typically conducted outside the city limits: land entitlements, building permitting, plan review, zoning review against the development agreement and special requirements of Veramendi's own development code, and street and building inspections.

Increased development submittals result in more dedicated staff review time, increased construction results in increased numbers of building inspection requests, and increased population is resulting in larger numbers code violation reports and increased pet/animal related issues. Additionally, two competing interest groups drive the conversation in development services: the building and development community expect continued rapid turn-around times and limits to regulation, while the citizens demand compliance with building, safety, drainage and zoning codes. Staff must balance these competing customer expectations while ensuring quality, consistency, safety and customer service excellence.

Continuous improvement is a goal of any quality organization and improving the development process is a multi-faceted endeavor. In addition to coordination of functions across multiple departments and divisions, resources and capacity ultimately dictate the ability to modify, and the timeline within which it can be accomplished.

C. Physical Contributors

Movement to the new City Hall in 2016 facilitated a new collaborative process with the various departments involved in development review: Building, Engineering, Planning, Fire, Health, Parks, etc. Staff are now able to assist customers together at a shared customer counter providing more transparency and rapid issue resolution. The environment has resulted in not only improved service delivery, but also an internal staff morale boost as there is better internal communication between departments and divisions that used to be “silo-ed” in the former City Hall.

Updating standard operating procedures is a continuous improvement effort providing for more streamlining and operation integration. Much can be gained from identifying inefficiencies in existing processes, or “kinks in the pipe”. Such inefficiencies might include duplication of services, and unnecessary steps and procedures that might have proven beneficial when New Braunfels was a smaller, slower growing community, but are often outdated by current standards. Comprehensive review and flow-charting of the processes is necessary to identify and eliminate inefficiencies. Participation and input from customers is key.

Action Items completed/to be completed

- In 2018-2019, hired Freese & Nichols to review the platting process in Engineering and Planning to assist in identifying inefficiencies.
- In 2017-2018, the Planning and Community Development Department implemented a new initiative to inform customers of process changes and improvements: the Customer Bulletin.
- In 2018-2019, the Planning and Community Development Department implemented a new initiative to ensure code interpretations are consistent, formal, informative to customers, and result in recommended ordinance edits to codify.

D. Implementing Development Process Improvements

The City conducted a benchmark study of development related fees in 2016. The study recommended increases in existing fees that were much lower than the comparable comparison cities. Such fees include those for zoning verification letters, re-inspections, and building permit applications, just to name a few. Some fees had not been increased even for inflation in over 20 years, nor had the building permit cost multiplier included in the International codes ever been updated.

City Council approved changes to the development related fees in 2018. Utilization of the new fees for process improvements through new staff, third-party consultant assistance, new equipment and enhanced technology is a strategic issue for the coming year and beyond. Continuous evaluation of efficiencies gained and the capacity to track those efficiencies is critical to the effort’s success.

Action Items completed/to be completed

- Implementation of new fees including development of new SOPs, contract services, process revisions, performance metrics and annual review.
- In FY 2018-2019 began training and implementation of the new permitting/plan review software CityWorks.
- Implement an online payment system as part of CityWorks.
- Implement digital plan submission, electronic plan review, and comments digitally “pushed” to applicants to eliminate paper, saving the taxpayers and customers time and money.
- Create more opportunities for citizens to access information on their own through enhancements to the online portal and public, self-service computers at the front counter.

E. Code Compliance

Code Enforcement in New Braunfels was initially established as a unit in the late 1990s to address nuisance code issues (junk cars, weedy lots, bandit signs, etc.). It began and continues to function mostly complaint-driven. However, increased population and the aging of the built environment is increasing calls for more code enforcement to ensure compliance with regulations and improved community appearance.

The City's adopted codes are intended to achieve overall public health and safety with a goal to work with property owners to come into compliance. When compliance is not achievable, or property owners do not cooperate, the City works within the court system. With adequate funding and authorization from the courts, the City can abate in some instances.

Four code enforcement officers respond to complaints, investigate, and address any confirmed violations accordingly. Increased reports of violations of the zoning ordinance, conditions in SUPs, building codes and summer river/tourism related violations, led City Council to approve the fourth code enforcement officer in FY 2017-2018 to expand staff capacity in these areas.

While there are citizens on both sides of the short-term rental issue, there are adopted standards in New Braunfels' Zoning Ordinance to address neighborhood concerns. Tracking the location of short-term rentals has proven difficult for all cities across the country due to the method of marketing, i.e. online platforms that do not include addresses. Two issues New Braunfels experiences with short-term rentals include remittance of hotel occupancy tax (HOT), and violations of the Zoning Ordinance. The City has contracted with a third-party consultant who assists with both components, as well as identifies short-term rentals via the scouring of the various marketing websites. This initiative will increase the workload of city staff as more violations are anticipated to be identified but will result in more compliance with adopted standards.

Action Items completed/to be completed

- Increased and continuous training and certification for all officers outside of their traditional focus on nuisance codes.
- Added education element for internal staff in other departments, including potential City-wide employee assistance with bandit sign abatement.
- Post informational documents and videos to the City website regarding bandit signs, short-term rentals and other FAQs.
- Create and initiate new programs for improved abatement and compliance in cooperation with neighborhoods.
- In 2018, following completion of Downtown sidewalk project, re-instituted Downtown 2-hour parking enforcement.
- In summer 2019, enhance pro-active enforcement of illegal commercial parking in the neighborhood between Common Street and Union Avenue.
- Identify needed amendments to local ordinances to better address issues of concern from our citizens.

F. Animal Control

The City contracts with the New Braunfels Humane Society for use of the animal shelter. The agreement includes monetary contributions to assist with building costs, administrative use, and payment for each animal delivered to the shelter by City Animal Control Officers, citizens and others. This partnership ensures efficient use of taxpayer dollars for a service needed in most, if not all communities.

The agreement with the Humane Society was amended in FY 2018-2019 to increase the amount paid per animal. The increases were intended to address rising costs in humane animal care as well as increased efforts by the Humane Society to control disease outbreak and improve safety. The Humane Society also has agreements with Comal County and the City of Marion.

The City sees the financial health of the Humane Society as critical and is committed to collaborating with the Humane Society to ensure the partnership's long-term success.

Action Items completed/to be completed

- Quarterly financial meetings with the Humane Society and Animal Shelter Director

G. Long Range Planning

The development of long term, community-wide planning is critical for all municipalities, especially those that are growing at the current pace of New Braunfels. Department or initiative specific planning and strategizing occurs within the organization. However, the development and periodic update – with active and robust community participation – of a long-range community vision for growth that specifically addresses the needs and desires of the citizens, which in-turn guides the direction of elected officials, is a strategic issue.

A broad, community-driven comprehensive plan is effective in assisting with: zoning case decision making; future public facility and park locations; capital improvement and bond project prioritization; establishment of policies for economic development, corridor redevelopment; housing strategies; annexation; mobility improvements; urban design; historic preservation; and improved community health. Using our updated comprehensive plan, Envision New Braunfels, staff in all departments can provide recommendations and elected and appointed officials can render decisions in the context of a cohesive, community-driven strategy that addresses all components of development.

Envision New Braunfels won the 2018 award for best comprehensive plan in the state of Texas. This was due in large part to the amount of community outreach and innovative methods used to gather that public input from a large cross-section of the community, including traditionally under-represented populations. That input resulted in almost 300 individual realistically achievable goals and actions over the plan's horizon. As Envision New Braunfels is a true *community* plan, entities outside of the City will be part of the implementation. Cross-department/agency/organization implementation tracking is a strategic issue for the community.

Action Items completed/to be completed

- Interactive annual report on Comprehensive Plan implementation published online by December 2019.
- Zoning, Platting and Sign ordinance amendments that were pending completion of Envision New Braunfels.

- Project outline for future sub-area and/or corridor plans to drill down to goals of specific areas.
- Annexation policies pending outcome of state legislation.

H. Response to new Legislation

Many bills filed and being considered during the 2019 Legislative Session will impact cities, the most impactful of which was SB2/HB2. For the FY 2020-21 Adopted Budget, the 2020 Rollback Tax Rate calculation cap will be lowered from 8% to 3.5%. In this atmosphere, cities must be nimble and prepared to address frequently changing authority, state mandates and diminishing resources.

Action Items completed/to be completed

- The City Council has tasked staff with holding a retreat in November (2019), specifically geared towards how the organization can respond to this new legislation and what strategies should be considered to ensure that we maintain core services.

I. Airport Infrastructure Improvements

The New Braunfels Regional Airport has experienced rapid growth and development. The Texas Department of Transportation (TxDOT) has partnered with the City of New Braunfels to complete major improvements such as a runway extension, runway overlay and weight capacity increase, as well as additional aprons and taxiways. With TxDOT, the City invests only \$1 for every \$9 contributed by TxDOT. The New Braunfels Economic Development Corporation has also worked with the City to invest in Airport business development and infrastructure improvements. The U.S. military is now actively using the Airport facilities and their presence and use is expected to grow. Managing the Airport's growth and associated need for new infrastructure and maintenance of existing infrastructure is a strategic priority.

Significant investment has been applied to the existing hangars and other buildings that compose the entire NB Aero leasehold. The Airport has completed renovation of these hangars to bring them to par with other Airport facilities that are available for lease. Maintained, safe, and aesthetically pleasing facilities are essential to marketing hangar space at the Airport. If the airport infrastructure is not maintained and held to a certain standard, liability and operational issues will arise, negatively impacting the financial position and solvency of the Airport.

The Airport is a significant resource and economic development opportunity for the City. Providing and maintaining infrastructure is key to continued Airport growth. Maintaining the City's current excellent relationship with TxDOT is an important component of that growth. Attracting and retaining businesses located at the Airport is another key factor as those tenants and users generate revenue. The objective for the Airport is to become completely self-supporting with revenue paying all operating costs as well as all debt service associated with Airport improvements. Growth is the key to meeting this objective.

Action Items completed/to be completed

- Runway 13-31 extension has been completed.
- The North Ramp hangars 1806, 1746, and 1654 have been renovated. Hangar 1746 renovations were completed fall 2018
- New apron space for future construction of hangars was completed.

- Construction of Hangar 2613 and 2281 was completed the end of 2016.
- Construction of Hangar 2337 was completed early 2016.
- Canyon Aviation completed construction of an additional two new 11,000 sf hangars bringing their complex to three.
- Taxi-lane extension is 95% complete. Expected opening April 2019.
- A new 7,000 sf hangar was completed March 2019 along the East Ramp near the National Flight hangar.
- Negotiations underway for projected construction of a new 12,000 sf hangar along new taxi-lane extension.
- Airport terminal and control tower post-Hurricane Harvey repairs were completed Fall 2018.
- NBU ASR project lease for property has been drafted and waiting for execution.
- New point of sale system installed at self-serve fuel farm 2018.

J. Workforce/Affordable Housing

A long term, community wide strategic plan for workforce/affordable housing is critical for all municipalities, especially those that are growing at the current pace of New Braunfels. The City Council has adopted strategic priorities that include fostering opportunities for workforce/affordable housing as a high priority under the long-term objective of quality of life. Defining and documenting a community vision and strategic plan for workforce/affordable housing will allow the City to increase the supply of workforce/affordable housing while directing the development of the community. Initiatives have been implemented to promote workforce/affordable housing expansion, but a consensus of a working plan with specific action items has yet to be completed.

Reference to the 2012-2019 New Braunfels National Citizen Survey

Housing Options	Percent Rating Positively				Comparison to Benchmark Cities			
	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>	<u>2012</u>	<u>2014</u>	<u>2017</u>	<u>2019</u>
Housing Options	58%	59%	60%	48%	Similar	Similar	Similar	Similar
Affordable Quality Housing	43%	45%	40%	37%	Higher	Similar	Similar	Similar

BUDGET PROCESS OVERVIEW

Charter Provisions:

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

Policy and Management Objectives:

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

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

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



Strategic Planning Process:

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

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 winter and spring, the Finance staff, working with the City Manager and all department heads, prepares a **five-year financial forecast** of the General Fund, Debt Service Fund, Self Insurance Fund, and Equipment Replacement Fund to provide the Council with projections. 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 Finance department and executive leadership team, prepares and submits a comprehensive **annual operating budget and plan of municipal services that includes capital improvement projects** in accordance with City Council policy direction and priorities for the operation of the City during the fiscal year. Staff works to implement components of the Council strategic plan and priorities, funding the resources needed to carry out those plans.
- City departments are held accountable for implementation and control of their budgets. Finance personnel provide fiscal information to Council on agenda items with financial implications. Finance staff also **monitors the budget** to ensure that functions and activities stay within the budget appropriations. If additional funding is required is prepared for Council consideration.
- Finance staff, under the direction of the City Manager, submits **monthly reports on the finances and activities** of the City in accordance with the City Charter.
- The Finance Department submits the comprehensive annual financial report (CAFR) as of the end of the fiscal year.

Budget Amendment Process:

The FY 2019-20 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are: Employee Expenses, Operations Expenses, Capital Expenses, Interfund Transfers, Debt Service and Contingencies. This means that, although funds are allocated into individual line items in each budget and those line item allocations are adopted as part of the FY 2019-20 Budget, departments have some flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more-line items in the group (for example health insurance) may exceed its budget allocation.

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

The budget may be changed through City Manager approval of a budget transfer or City Council approval of a budget amendment. Transfers move appropriations within a fund from one of the appropriation groups listed above to another of those groups, for example from operations 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. 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 – The City's business-type activities, such as the Airport, Solid Waste, Golf and Civic Center Funds, are classified as enterprise funds because their revenues are derived by collecting fees from only those citizens that benefit from the service provided. These fees are normally based on a cost of service study and are meant to only recover the cost to provide this service. All of these funds are classified as major funds.
 - Internal service funds – Report activities that provide supplies and services for the City's other programs and activities. 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 revenue and expenditures.

General Fund – The City's main fund and includes expenditures for general government, planning and community development, public safety, public works, parks and recreation, and the library. Interfund transfers and capital expenditures (mainly equipment) related to these activities are also accounted for in this fund.

Enterprise Funds – Used to account for governmental activities that are similar to those found in the private sector or business type. The City has four enterprise funds – the Airport Fund, the Civic/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 – Funded through ad valorem property tax and other sources and is used to pay principal and interest on all bonds, certificates of obligation, and tax notes issued by the City.

Capital Improvement Funds – All the funds used by the City to pay for capital improvement projects such as park land purchases and park improvements, streets and drainage improvements, fire station and police station construction and equipment, municipal facilities (land and building construction), Civic/Convention Center expansion and airport improvements. The City currently has 16 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, 2018 C of O's, 2018 Tax Notes, the 2019 Capital Improvement Projects Fund, 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 – Used to account for the City's cost of providing employees medical, dental and vision insurance, along with the City's wellness program.

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

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

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

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

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

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

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

Development Services Fund – Established in FY 2018-19 to better track the use of development related fees that directly support the expedition of the review process. Improving review time(s) is mainly accomplished through effective partnering with third party firms and dedicated staff resources.

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

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

Equipment Replacement Fund – Used to account for the replacement of all City-owned vehicles except for those assigned to the City's four enterprise funds, computer equipment, ambulances and Fire Department self-contained breathing apparatus. The City 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 – Used to set aside funds for unexpected repairs on the City's aging infrastructure. Funds are used to address major structural and system repairs in City buildings and parks.

Grant Fund – Accounts for revenues and expenditures related to any grants the City receives.

Hotel/Motel Tax Fund – Accounts for the City's seven percent hotel/motel tax revenue. Expenditures in the fund support the City's convention and visitor's bureau, arts and heritage organizations and the debt service and some operations expenses associated with the expansion of the Civic/Convention Center.

Judicial Efficiency Fund – Required by statute to be used to fund efforts that increase the Municipal Court's efficiency and effectiveness.

Juvenile Case Manager Fund – 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.

Recreation Center Operations and Fee Assistance Fund – Used to track donations to be utilized for expanded scholarship offerings and/or the management of a facility maintenance reserve.

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

Special Revenue Fund – Used to account for funds donated from various benefactors or “pass through” funding arrangements– mainly for the library and parks and recreation activities.

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

Federal Court Awards – Used to account for proceeds from federally seized assets. Funds are expended at the discretion of the Chief of Police.

Non-Federal Court Awards – Used to account for proceeds from non-federally seized assets. Funds are expended at the discretion of the Chief of Police.

Fire Apparatus Replacement and Maintenance Fund – Used to account for the replacement of all heavy fire apparatus and ambulance. This fund is supported by revenues generated from the department’s fire cost recovery program, the sale of surplus apparatus, and an annual contribution of \$80,000 from ESD 7 for vehicle maintenance that allows the department to reallocate an equal amount to this fund for vehicle replacement and repair.

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

New Braunfels Economic Development Corporation Fund – the New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. This fund receives 25 percent of the sales tax collected in the City to fund various programs and projects that benefit the citizens.

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

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

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 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 2019-20 Proposed 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.
- On-going repairs and general maintenance are not capitalized.

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

PAGE LEFT INTENTIONALLY BLANK

General Fund

GENERAL FUND

City of New Braunfels

Fund: 101

General Fund

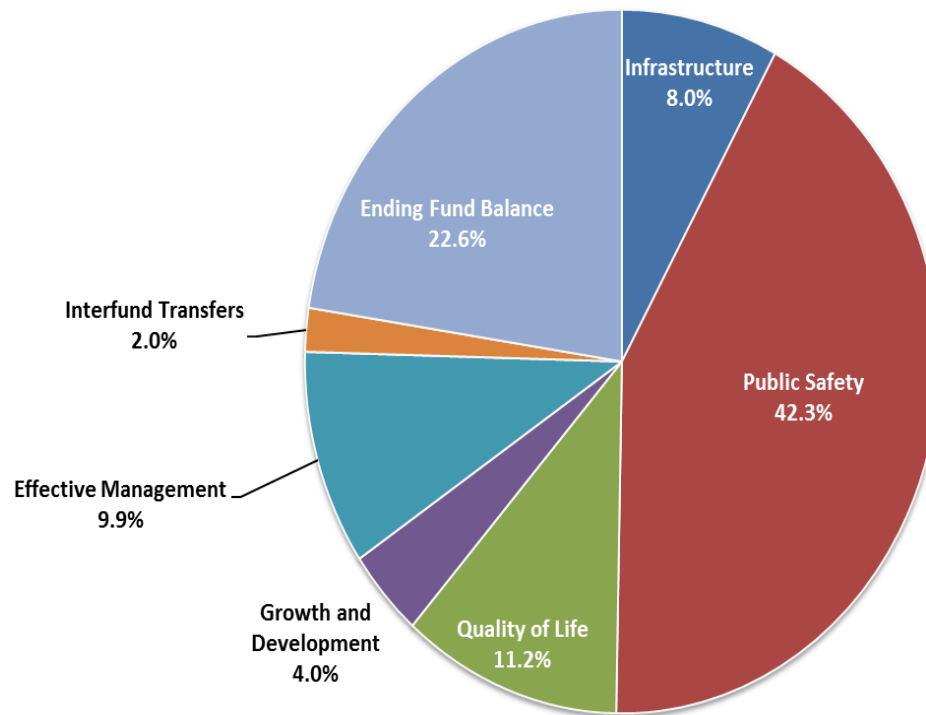
Fiscal Year Ending September 30, 2020

Available Funds	FY 2017-18 Actual	FY 2018-19 Adopted Budget	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Beginning Balance					
Undesignated Funds	\$ 17,699,999	\$ 20,864,820	\$ 20,864,820	\$ 20,377,692	\$ 23,352,910
Revenue					
Property Tax	\$ 18,143,478	\$ 19,415,645	\$ 19,415,645	\$ 19,293,899	\$ 20,951,065
Sales Tax	20,980,933	21,819,921	21,819,921	21,669,692	22,319,783
Other Taxes and Franchise Fees	10,164,258	9,775,907	9,775,907	10,461,389	10,598,583
Licenses and Permits	4,170,418	3,985,990	3,985,990	4,503,222	4,428,747
Charges for Services	4,049,640	4,148,100	4,148,100	4,513,740	4,488,740
Fines and Forfeitures	1,561,634	1,672,400	1,672,400	1,449,374	1,443,623
Parks and Recreation	1,442,326	1,519,020	1,519,020	1,455,168	1,455,000
Das Rec	656,220	2,082,356	2,082,356	2,986,773	2,990,045
Interest Income	202,609	200,000	200,000	550,000	350,000
Intergovernmental	47,532	50,000	50,000	50,000	50,000
Miscellaneous	3,100,310	2,622,511	2,622,511	2,690,152	2,722,160
Interfund Transfers	875,087	866,511	866,511	866,511	849,381
Total Revenue	\$ 65,394,445	\$ 68,158,361	\$ 68,158,361	\$ 70,489,919	\$ 72,647,126
TOTAL AVAILABLE FUNDS	\$ 83,094,444	\$ 89,023,181	\$ 89,023,181	\$ 90,867,612	\$ 96,000,036
APPROPRIATIONS					
General Government	\$ 7,569,917	\$ 8,648,414	\$ 8,593,414	\$ 8,104,693	\$ 9,507,274
Planning and Community Development	3,166,763	3,413,555	3,468,555	3,417,962	3,878,615
Public Safety					
Police	17,543,399	18,917,862	18,917,862	18,563,742	20,470,896
Fire	17,895,842	18,648,813	18,648,813	18,492,358	19,358,450
Municipal Courts	621,706	688,202	688,202	685,598	740,409
Public Works	6,994,209	7,383,687	7,383,687	7,165,278	7,706,989
Parks and Recreation	5,247,146	5,428,573	5,428,573	5,464,707	5,605,391
Das Rec	1,005,506	2,324,543	2,324,543	2,441,179	2,675,686
Library Services	2,165,963	2,370,984	2,370,984	2,293,061	2,479,606
Interfund Transfers	506,301	829,910	829,910	886,126	1,926,480
TOTAL OPERATING APPROPRIATIONS	\$ 62,716,752	\$ 68,654,545	\$ 68,654,545	\$ 67,514,702	\$ 74,349,794
Ending Fund Balance	\$ 20,377,692	\$ 20,368,636	\$ 20,368,636	\$ 23,352,910	\$ 21,650,242
TOTAL APPROPRIATIONS	\$ 83,094,444	\$ 89,023,181	\$ 89,023,181	\$ 90,867,612	\$ 96,000,036

GENERAL FUND

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Adopted Budget	Amended Budget	Estimate	Budget
Expenditures					
City Council	\$ 29,902	\$ 34,421	\$ 34,421	\$ 30,885	\$ 33,350
City Attorney	724,561	927,458	927,458	732,780	975,673
City Manager	976,826	1,132,148	1,132,148	983,068	1,272,713
City Secretary	310,814	315,671	315,671	317,053	332,217
Information Technology	1,954,888	2,018,394	2,018,394	1,972,580	2,189,219
Capital Programs	248,171	226,975	226,975	223,742	166,074
Total Administration	\$ 4,245,162	\$ 4,655,067	\$ 4,655,067	\$ 4,260,107	\$ 4,969,246
Human Resources	793,814	845,703	845,703	831,124	991,269
Finance	1,033,256	1,158,894	1,158,894	1,152,815	1,288,258
Information Technology	-	-	-	-	-
Total Finance and IT	1,033,256	1,158,894	1,158,894	1,152,815	1,288,258
Planning and Community Development					
Planning	856,092	857,364	857,364	876,699	1,227,964
Environmental Services	1,150,579	1,192,838	1,247,838	1,232,934	1,303,767
Building Inspection	1,006,263	1,189,023	1,189,023	1,129,150	1,121,377
Main Street	153,829	174,330	174,330	179,179	225,507
Total Planning and Community Dev.	\$ 3,166,763	\$ 3,413,555	\$ 3,468,555	\$ 3,417,962	\$ 3,878,615
Police					
Administration	2,247,016	2,063,737	2,063,737	2,055,886	2,060,073
Patrol	9,299,648	10,230,295	10,230,295	10,508,324	12,015,264
Criminal Investigations	3,603,812	4,208,175	4,208,175	3,618,477	4,043,772
Support Services	2,392,923	2,415,655	2,415,655	2,381,055	2,351,787
Total Police	\$ 17,543,399	\$ 18,917,862	\$ 18,917,862	\$ 18,563,742	\$ 20,470,896
Municipal Courts	\$ 621,706	\$ 688,202	\$ 688,202	\$ 685,598	\$ 740,409
Fire					
Operations	15,303,381	16,134,103	16,121,743	15,959,291	16,035,509
Support Services	2,480,392	2,382,072	2,394,432	2,405,797	3,192,745
Emergency Management	112,069	132,639	132,639	127,271	130,196
Total Fire	\$ 17,895,842	\$ 18,648,813	\$ 18,648,813	\$ 18,492,358	\$ 19,358,450
Public Works					
Engineering	1,834,713	1,926,141	1,926,141	1,822,895	2,088,363
Streets	3,634,438	3,653,020	3,653,020	3,616,789	3,805,488
Drainage	826,836	984,319	984,319	941,645	981,014
Facilities Maintenance	698,222	820,208	820,208	783,949	832,124
Capital Programs	-	-	-	-	-
Total Public Works	\$ 6,994,209	\$ 7,383,687	\$ 7,383,687	\$ 7,165,278	\$ 7,706,989
Parks					
Administration	865,874	932,240	932,240	963,221	1,061,616
Fischer Park	3,438	194,599	194,599	191,804	198,254
Recreation	594,436	373,889	373,889	341,049	405,375
Aquatics	709,871	808,669	808,669	807,244	718,427
Rangers	330,575	307,845	307,845	339,893	319,120
Maintenance	2,586,410	2,652,759	2,652,759	2,660,807	2,745,305
Athletics	156,542	158,572	158,572	160,689	157,293
Total Parks	\$ 5,247,146	\$ 5,428,573	\$ 5,428,573	\$ 5,464,707	\$ 5,605,391
Das Rec	1,005,506	2,324,543	2,324,543	2,441,179	2,675,686
Total Das Rec	\$ 1,005,506	\$ 2,324,543	\$ 2,324,543	\$ 2,441,179	\$ 2,675,686
Library Services					
Library	\$ 1,913,173	\$ 2,082,107	\$ 2,082,107	\$ 2,021,104	\$ 2,191,335
Westside Community Center	252,790	288,877	288,877	271,957	288,271
Total Library	\$ 2,165,963	\$ 2,370,984	\$ 2,370,984	\$ 2,293,061	\$ 2,479,606
Non-Departmental - General Government	\$ 1,497,685	\$ 1,738,750	\$ 1,738,750	\$ 1,860,646	\$ 2,008,500
Interfund Transfers	506,301	829,910	829,910	886,126	1,926,480
Contingencies	-	250,000	195,000	-	250,000
Total Non-Departmental	\$ 2,003,986	\$ 2,818,660	\$ 2,763,660	\$ 2,746,772	\$ 4,184,980
Total General Fund	\$ 62,716,752	\$ 68,654,545	\$ 68,654,545	\$ 67,514,702	\$ 74,349,794

Fund Balance



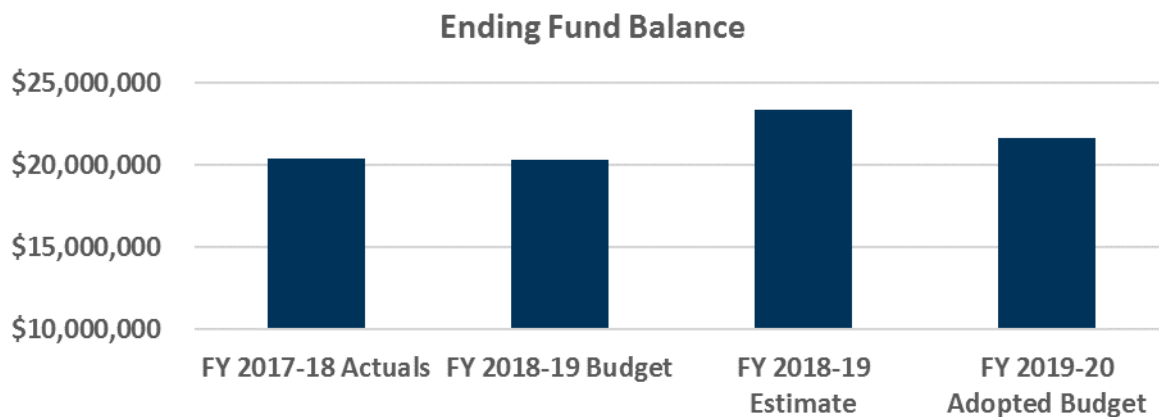
Strategic Priority	Allocation
Public Safety	\$40,569,755
Effective Management	9,507,272
Quality of Life	10,760,683
Growth and Development	3,878,615
Infrastructure	7,706,989
Interfund Transfers	1,926,480
Ending Fund Balance	21,650,242
Total	\$96,000,036

ENDING FUND BALANCE

Program Description:

The FY 2019-20 Budget includes \$21,650,242 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 was 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 2019-20.

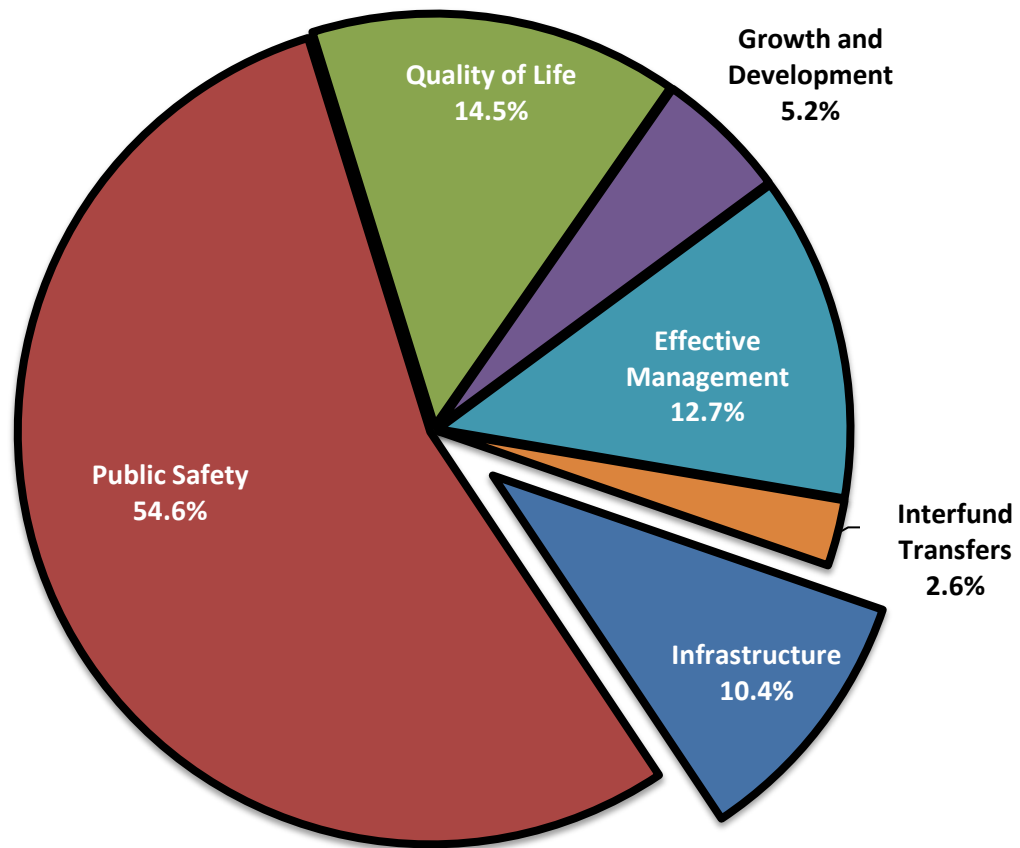
	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Ending Fund Balance	\$ 20,377,692	\$ 20,368,637	\$ 23,352,910	\$ 21,650,242



Program Justification and Fiscal Analysis:

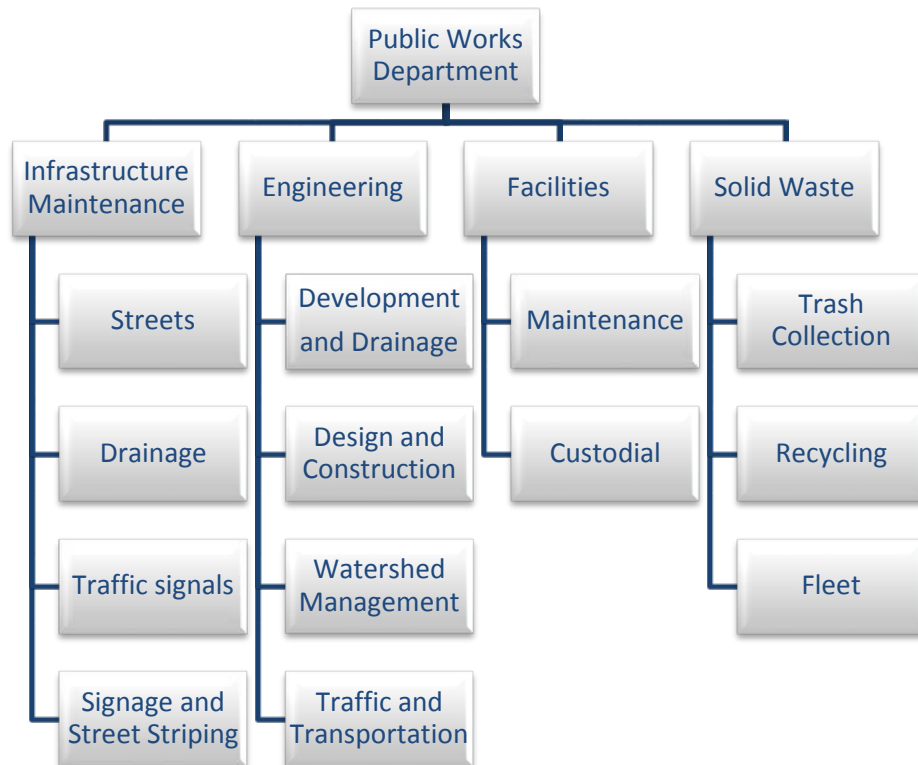
The \$21,650,242 fund balance represents 29.1 percent of **all** budgeted expenditures in the General Fund. The fund balance totals 30 percent of **recurring** expenditures. It is important to note that any fund balance drawdowns are one-time funding sources; they should not be used to fund recurring expenditures. In the FY 2019-20 Adopted Budget, there is a drawdown of approximately \$1,700,000, however all for one-time expenditures. Therefore, the Adopted Budget remains structurally balanced. The allocation of fund balance is a one-time expenditure. As the forecast projected, excess fund balance rolling forward from FY 2018-19 is the primary reason there was funding available to make these one-time investments in FY 2019-20. As a reminder, every recurring dollar added to the budget requires 30 cents in fund balance reserve.

Infrastructure



Strategic Priority	Allocation
Public Safety	\$40,569,755
Effective Management	9,507,272
Quality of Life	10,760,683
Growth and Development	3,878,615
Infrastructure	7,706,989
Interfund Transfers	1,926,480
Total	\$74,349,794

Public Works Department



Mission:

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

Vision:

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

Goals/Objectives:

1. Improve employee productivity and satisfaction through effective team development.
2. Enhance positive community perception through improved information access, friendly service and prompt professional response.
3. Provide cost effective services and management of all departmental and City resources.

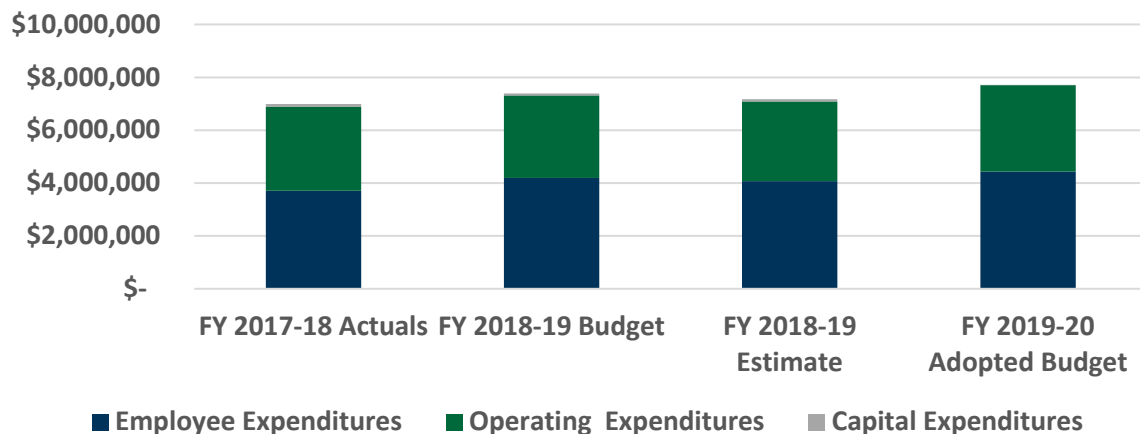
Performance Measures-Public Works				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Engineering				
Number of commercial and residential permits reviewed and completed	680	791	900	1098
Percentage of commercial and residential permit reviews completed within twenty business days	N/A	43%	85%	85%
Number of plat reviews completed	234	224	250	305
Percentage of plat reviews completed within ten business days	N/A	100%	100%	100%
Number of traffic service requests received	203	157	200	200
Percentage of traffic service requests processed within 20 business days	N/A	48%	90%	90%
Streets				
Street Rehabilitation (lane miles)	3.16	3.75	6.82	6.82
Mill and overlay lane miles	2.63	8.83	3.89	3.89
Level-up lane miles completed by City forces	3.56	2.4	2.63	2.63
Limited Overlay	3.89	5.13	5.71	5.71
Crack sealing lane miles completed by City forces	39	39.77	38	38
Pot hole repairs completed by City forces	4,708	4,910	4,900	4,900
Signs repaired or installed by City forces	1090	828	1,235	1,235
Percentage of regulatory sign and signal maintenance requests completed within 12 hours	98%	75%	98%	98%
Number of street service requests processed	532	531	532	532
Percentage of high priority street repair service requests completed within 10 business days	90%	89%	90%	90%
Percentage of uncomplicated lower priority street repair service requests completed within 30 business days	90%	0%	10%	10%

Performance Measures – Public Works				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Drainage				
Maintenance level projects (tree/brush removal, street drainage, structure repairs, herbicide applications, silt removal, ditch reshaping, etc.)	N/A	7,312	7,172	7,172
Easement and right-of-way acres maintained	188	188	220	220
Roadway drainage right-of-way acres maintained	165	165	165	165
New channel right-of-way acres maintained	N/A	143	0	75
Easement conversions to public maintenance acres maintained	N/A	16.0	0.0	0.0
Number of drainage service requests processed	212	170	130	130
Percentage high priority drainage services requests completed within 10 business days	N/A	98%	93%	90%
Facilities Maintenance				
Total of submitted service requests	623	730	750	800
Janitorial service square footage per FTE	64,906	59,706	43,229	46,725
Maintenance service square footage per FTE	94,520	83,320	108,920	135,920
Development and implementation of Preventive Maintenance Programs	6	9	8	10
Energy conservation projects completed	4	0	1	1
Watershed Management				
Construction Stormwater Inspections completed	N/A	778	850	850
Illicit Discharge Inspections completed	N/A	544	550	550
Stormwater BMPs Inspections completed	N/A	217	275	275
Facility Inspections completed	N/A	36	36	36
Public Education and Outreach Events	N/A	10	10	15

Public Works Department

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 3,708,724	\$ 4,187,147	\$ 4,070,085	\$ 4,435,388
Operating Expenditures	3,180,156	3,124,540	3,017,384	3,265,901
Capital Expenditures	105,329	72,000	77,809	5,700
Total Expenditures	\$ 6,994,209	\$ 7,383,687	\$ 7,165,278	\$ 7,706,989
As a percentage of total General Fund Expenditures	11.15%	10.75%	10.61%	10.37%
Total Full Time Equivalent	61.0	62.0	62.0	62.0

Expenditures by Category



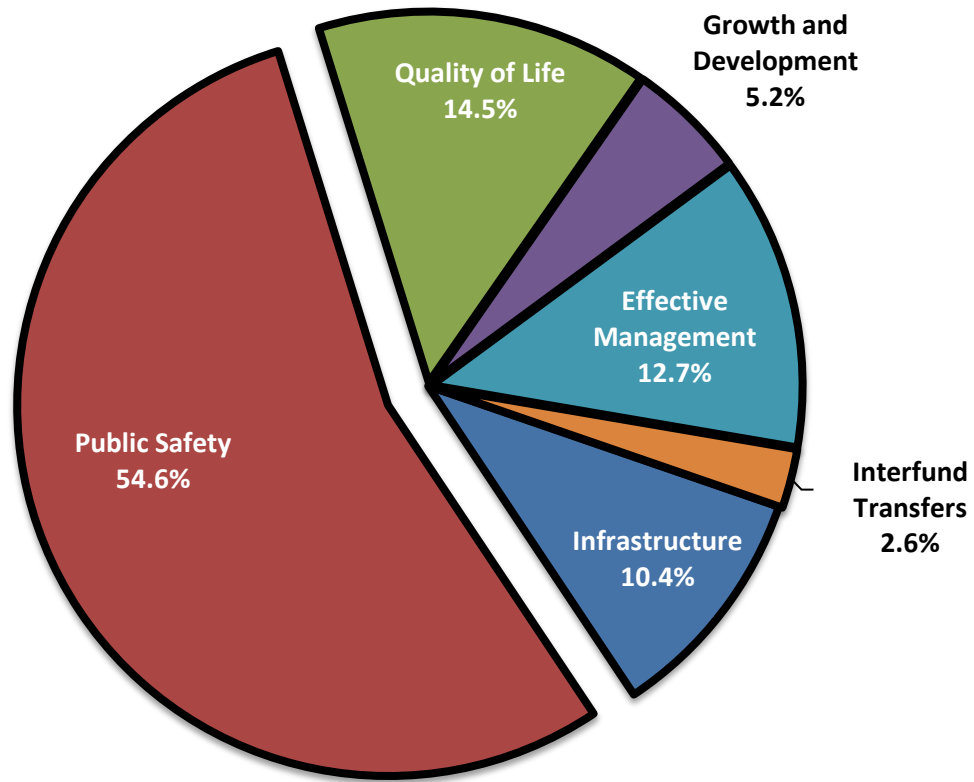
Program Justification and Fiscal Analysis

The FY 2019-20 Public Works Budget increases overall in comparison to the FY 2018-19 estimates. For employee expenditures, the FY 2019-20 Adopted Budget includes full-year funding for all authorized positions in Public Works, whereas there were vacancy savings realized in FY 2018-19. The FY 2019-20 Adopted Budget includes funding for all construction/capital programs inspectors. In FY 2018-19, a portion of these salaries were funded in the Capital Programs division. The FY 2019-20 Adopted Budget also includes funding for compensation increases.

Operating expenditures increase in FY 2019-20, mainly driven by the postponement of various streets/drainage/traffic related studies.

Resource Requests— The FY 2019-20 budget includes \$5,700 for a new Graphtec Plotter. This plotter will replace obsolete equipment and will increase accuracy in sign creation projects. A \$100,000 increase in funding for streets maintenance materials is also included. This funding will provide the opportunity to increase the amount of street repair and maintenance work performed by the street crews.

Public Safety



Strategic Priority	Allocation
Public Safety	\$40,569,755
Effective Management	9,507,272
Quality of Life	10,760,683
Growth and Development	3,878,615
Infrastructure	7,706,989
Interfund Transfers	1,926,480
Total	\$74,349,794

Fire Department



Mission:

Protection with integrity

Vision:

To promote organizational growth to match our community's diverse and growing needs.

Goals/Objectives:

1. Ensure responsive, proactive and fiscally responsible delivery of services while embracing new and emerging technologies to improve the efficiency and effectiveness of the department.
2. Evaluate service levels and promote relationships with our citizens and city, county, regional, state and federal emergency services partners to ensure we are providing the most effective and efficient services possible.
3. Ensure the delivery of company, multi-company, shift level fire and EMS training that meets required mandates, addresses specialized needs and is consistent with industry standards.
4. Ensure fire prevention education efforts are age appropriate, hazard specific and delivered in a proactive and timely manner, all unwanted fires are investigated, and adopted codes and ordinances are fairly, equitably and consistently enforced.
5. Ensure City staff is prepared to respond during any emergency/disaster and develop community resources and capacity to assist with City response and recovery efforts.
6. Use standardized strategies and tactics to reduce loss of life and property and reduce pain and suffering.

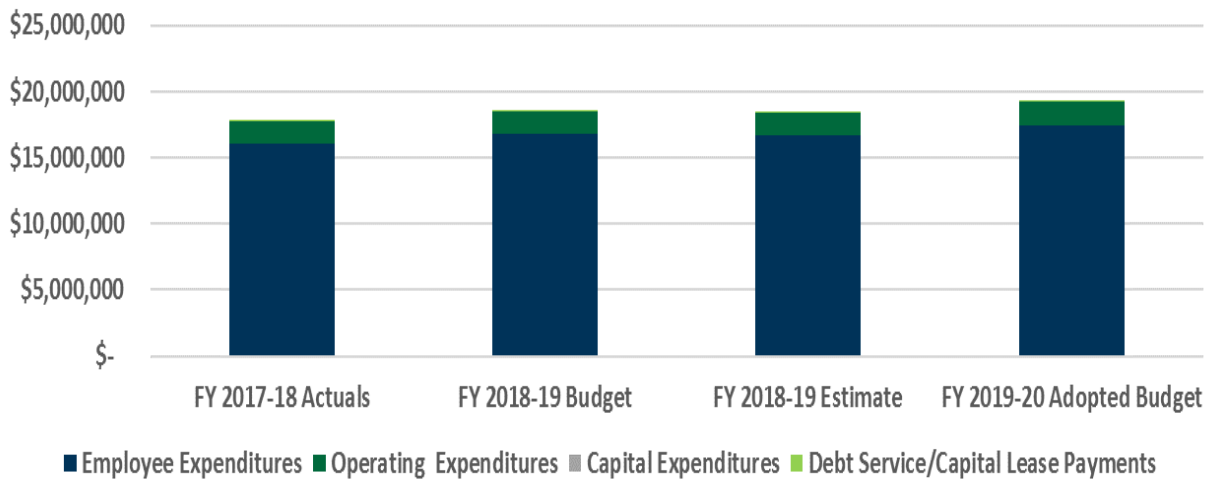
Performance Measures – Fire					
		FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Fire Services					
Damage caused by fire - City of New Braunfels		\$2,418,720	\$3,839,450	\$1,740,716	N/A
Damage caused by fire - ESD		\$166,300	\$1,261,000	\$60,689	N/A
Paramedics in the Fire Department as a percent of total uniform staff (not an average)		87%	81%	N/A	N/A
Turnout Time (90th Percentile)					
	Structure fire - City	3:22	N/A	2:05	1:30
	Structure fire - ESD 7	3:18	N/A	1:41	1:30
	EMS - City	N/A	N/A	2:00	1:30
	EMS - ESD 7	N/A	N/A	2:06	1:30
Total Response Time (90th Percentile)					
	Structure fire - City	15:08	N/A	9:55	9:30
	Structure fire - ESD 7	16:22	N/A	12:03	11:38
	EMS - City	N/A	N/A	9:27	9:22
	EMS - ESD 7	N/A	N/A	15:13	14:48
Response times (Avg.)					
	Structure fire - City	5:11	6:38	7:15	TBD
	Structure fire - ESD 7	9:18	8:28	9:58	TBD
	EMS - City	5:15	6:51	5:37	TBD
	EMS - ESD 7	8:48	10:18	9:04	TBD
Smoke detectors issued, inspected, or updated		451	450	518	550
Fire safety inspections for businesses and residents		3,689	1,780	1,831	2,000
Injury prevention programs held (CIS and Public Education)		22	N/A	N/A	N/A
Total number of staff training hours		16,847	40,598	46,084	N/A

<i>Performance Measures – Fire</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
<i>Emergency Management</i>				
Number of community education contact hours	N/A	3,200	3,500	3,850
Number of internal training contact hours	N/A	6,305	7,861	7,800
Community Emergency Response Team volunteers	128	107	125	125
Percentage of staff completing required Incident Command System trainings (not an average)	56%	60%	65%	65%
Tabletop exercises completed	11	5	6	5

Fire Department

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 16,078,550	\$ 16,794,172	\$ 16,651,104	\$ 17,458,885
Operating Expenditures	1,685,979	1,714,844	1,701,457	1,767,611
Capital Expenditures	-	7,843	7,843	-
Debt Service	131,313	131,954	131,954	131,954
Total Expenditures	\$ 17,895,842	\$ 18,648,813	\$ 18,492,358	\$ 19,358,450
As a percentage of total General Fund Expenditures	28.53%	27.16%	27.39%	26.04%
Total Full Time Equivalent	138.0	138.0	138.0	138.0

Expenditures by Category



Program Justification and Fiscal Analysis:

The FY 2019-20 Fire Department budget increases in comparison to the FY 2018-19 estimates. The increase in employee expenditures is driven by several factors. First, all authorized position in the fire department are fully funded whereas in FY 2018-19, the expenditures were affected by vacancies. However, most of the increase can be attributed to compensation increases. For the Police and Fire Department(s), compensation increases include the market shift in the step plans, as well as increases to certification and education pay – additional information on compensation increase funding can be found in the budget message at the beginning of the document.

Operating expenditures are flat when comparing the FY 2018-19 budget, estimates and FY 2019-20 Adopted Budget.

Debt Service expenditures remain flat across FY 2017-18 through FY 2019-20 Adopted Budget to support the continued capital lease payment(s) for a fire truck and ambulance.

Resource Request - Included in the FY 2019-20 Adopted Budget are the purchase of staff AEDs (\$26,600). The current AEDs have exceeded their useful life and the new equipment will allow fire staff to administer enhanced health care services. Also included in the operating allocation is funding to support rope rescue training for newly assigned staff to Fire Station #5 (\$13,500). This technical training will expose new staff to skills that will support the excelled performance of the fire department. Funding to support the purchase of the Spillman Premises software module (\$5,000) is also included in the FY 2019-20 budget. This new software will serve as an information system for both Fire and Police and will provide critical details to both field units and dispatch.

Police Department



Mission

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

Vision

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

Goals/Objectives

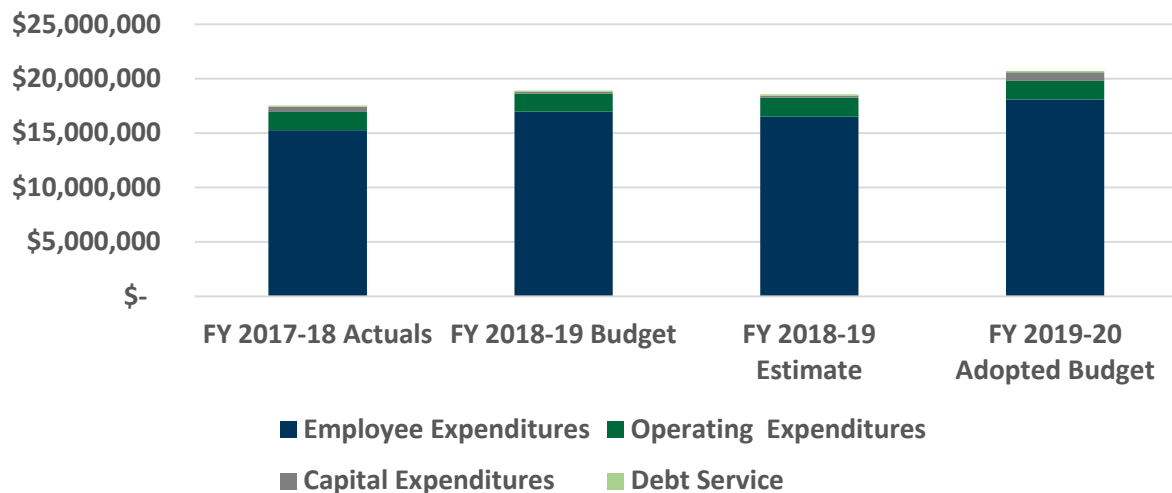
1. To provide citizens with the most cost effective, courteous and professional service available.
2. To establish communication and positive interaction with citizens through proactive, innovative programs.
3. To address citizens' concerns in a manner which encourages an investment in the community on the part of the citizens.
4. Continue to provide and execute effective law enforcement services with high visibility to maintain a valuable quality of life within the community.
5. Attract, employ and retain the finest quality of officers.
6. Utilize modern, cutting edge technology and innovative policing strategies to provide the best possible customer-oriented police services possible, and to provide this technology to all personnel to maximize the effectiveness of our services and resources.
7. Increase public awareness of current trends of criminal activity while keeping them informed as to the latest crime prevention techniques.
8. Identify and target criminal activity.
9. Enhance sex offender registration compliance.

Performance Measures- Police Department				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Administration				
Commendations- recognition letters from the public	12	56	60	65
Number of youth exposed outreach programs	1,000	1,835	1,900	2,200
Support				
Number of people reached per day through social media platforms	N/A	49,500	53,000	54,000
Number of processed reports	N/A	19,524	21,000	22,000
Response time for serious calls	6:42	7:27	7:45	7:50
Number of open records requests	N/A	4,071	4,700	5,000
Total number of 911 calls answered	N/A	39,562	41,000	43,000
Operations				
Number of cases assigned to Victim Liaisons	457	797	800	850
Number of DWI arrests	419	382	400	400
Dollar value of narcotics seized in the City	\$239,789	N/A	\$200,000	\$200,000
Calls for service-number of incident numbers generated	68,756	58,821	60,000	62,000
Calls for service-mental health	713	821	900	1,000

Police Department

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 15,264,840	\$ 16,973,551	\$ 16,540,515	\$ 18,087,812
Operating Expenditures	1,669,314	1,645,337	1,724,253	1,722,199
Capital Expenditures	485,840	175,500	175,500	780,651
Debt Service	123,405	123,474	123,474	123,474
Total Expenditures	\$ 17,543,399	\$ 18,917,862	\$ 18,563,742	\$ 20,714,136
As a percentage of total General Fund Expenditures	27.97%	27.56%	27.50%	27.86%
Total Full Time Equivalent	158.0	168.0	168.0	175.0

Expenditures by Category



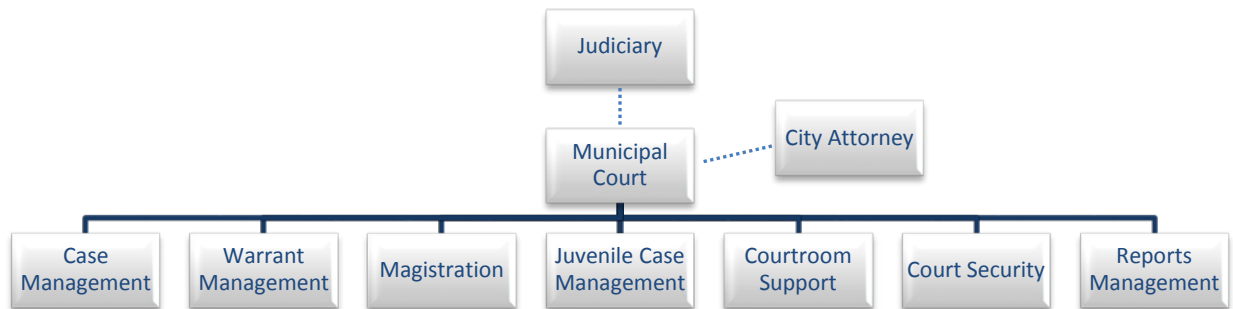
Program Justification and Fiscal Analysis:

The FY 2019-20 Police Department Budget shows a significant increase overall in comparison to the FY 2018-19 estimates. Funding to support new resource requests are the largest factor in the increase which are described in detail below. FY 2019-20 Employee expenditures increase for several reasons. First, funding is included for compensation increases. For the Police and Fire Department(s), compensation increases include the market shift in the step plans, as well as increases to certification and education pay – additional information on compensation increase funding can be found in the budget message section of the document. Secondly, all authorized positions in the Police Department are fully funded in FY 2018-19 which includes one position that had been partially supported by grant funds as well as all other positions that were added in FY 2018-19 that were only funded for nine/six months.

Operating expenditures decrease in FY 2019-20 mainly because of one-time expenditures allocated in FY 2018-19.

Resource Requests – The FY 2019-20 Adopted Budget includes \$1,111,058 to support staffing and equipment initiatives. \$311,674 is included in the Adopted Budget to establish a Mental Health Unit, which includes two Police Officers and the associated vehicles and equipment. These officers will proactively respond to the increase in mental health calls, as well as provide relief for the patrol division, who are currently transporting individuals to the appropriate facilities. The two officers are authorized and funded for nine months in FY 2019-20. \$155,837 is included to staff a full time (during business hours) Police Officer at City Hall. The funding includes a vehicle and all other associated equipment. This position will provide general building security as well as support Municipal Court when the Bailiff is in Court. The position will also be able to perform various administrative tasks that have been identified by the Police Department such as crime analysis and training/professional development support. This position is authorized and funded for nine months in FY 2019-20. \$623,347 is included to support the second year of implementing the additional/power shift to the patrol division as recommended by the CPSM study completed in FY 2017-18. This includes four Police Officers and the associated vehicles and equipment. These positions will be authorized and funded for nine months in FY 2019-20. Funding for an additional Rimage DVD Burner (\$14,200) is included in the FY 2019-20 budget. This new equipment will increase efficiency in DVD burning for various criminal cases managed by NBPD, Comal District Attorney's office, and the Guadalupe Country District Attorney's office. The remaining \$6,000 is to add two software modules to our current CAD/RMS system that will improve the efficiency with which NBFD and NBPD respond to calls for service.

Municipal Court



Mission

To provide courteous and professional service and facilitate efficient procedural justice.

Vision

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

Goals/Objectives

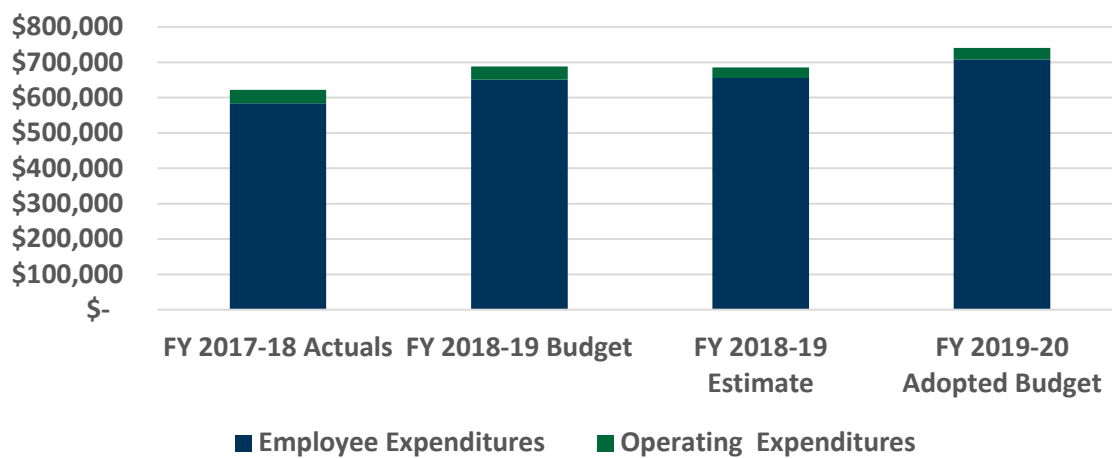
1. To provide outstanding customer service to all those interacting with Municipal Court.
2. To utilize technology to maximize the court's efficiency and communication.
3. To bring cases to resolution in a timely manner.

Performance Measures-Municipal Court				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Number of new cases filed	17,529	13,720	12,000	12,500
Cases Processed	20,309	N/A	N/A	N/A
Percentage of cases disposed in 30 days or less	6573	22%	25%	25%
Percentage of cases disposed in 180 days or less	11130	43%	40%	45%
Percentage of cases disposed in 180 or more	N/A	35%	35%	30%
Number of cases disposed	22,875	12,627	11,000	12,000
Number of warrants issued	3,362	3,573	3,100	3,200
Number of warrants cleared	3,014	3,465	3,400	3,500
Number of Juvenile Cases Filed	N/A	148	190	190
Juvenile Defendant Contact Hours - includes intakes, follow ups and court	N/A	185	250	250
Outreach Hours - Education Programs, Teen Academy, Mock Trial, Presentations, etc.	N/A	N/A	200	200

Municipal Court

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 584,378	\$ 651,152	\$ 655,248	\$ 707,959
Operating Expenditures	37,328	37,050	30,350	32,450
Total Expenditures	\$ 621,706	\$ 688,202	\$ 685,598	\$ 740,409
As a percentage of total General Fund Expenditures	0.99%	1.23%	1.02%	1.00%
Total Full Time Equivalent	9.0	9.0	9.0	9.0

Expenditures by Category

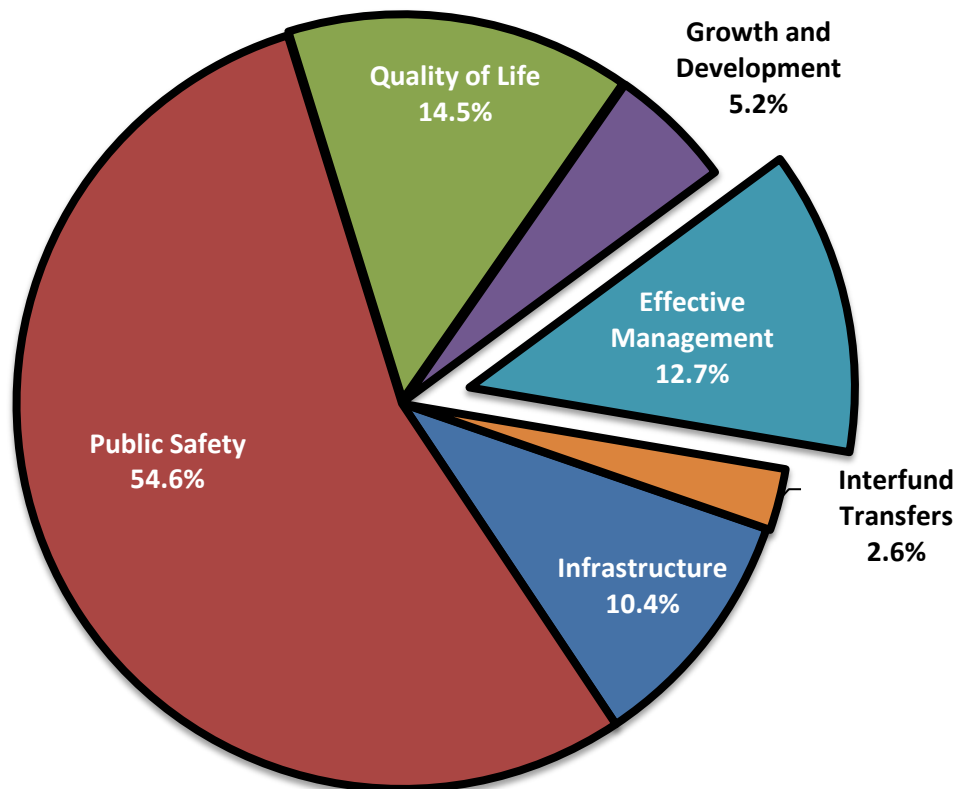


Program Justification and Fiscal Analysis:

In comparison to the FY 2018-19 estimates, the FY 2019-20 Budget for Municipal Court increases overall. This is driven mostly by employee expenditures. In FY 2019-20, all positions are fully funded, and additional funding has been included to support compensation increases.

Operating expenditures increase slightly in comparison to the FY 2018-19 estimates, reflecting the cost of inflation and other identified anticipated increases.

Effective Management



Strategic Priority	Allocation
Public Safety	\$40,569,755
Effective Management	9,507,272
Quality of Life	10,760,683
Growth and Development	3,878,615
Infrastructure	7,706,989
Interfund Transfers	1,926,480
Total	\$74,349,794

City Council

City Mission:

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

Core Values:

INTEGRITY

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

SERVICE

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

VISIONARY LEADERSHIP

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

STEWARDSHIP OF LOCAL RESOURCES

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

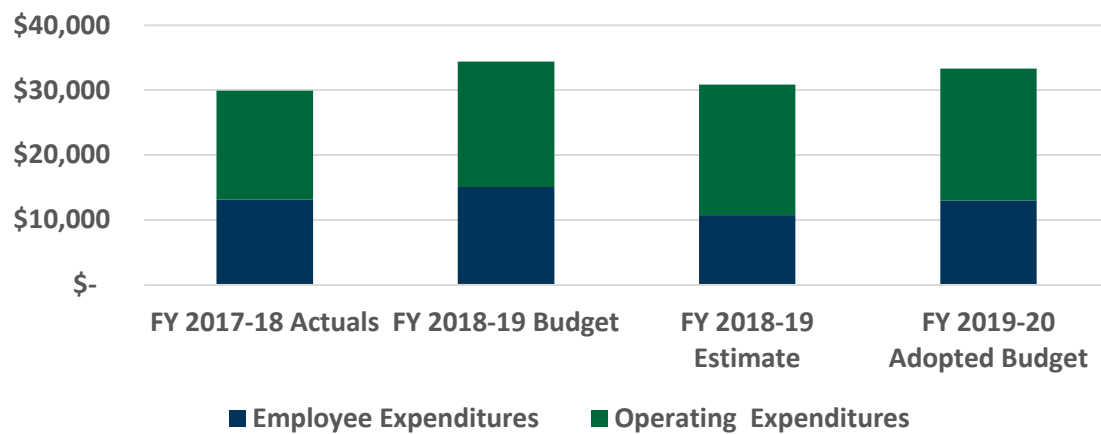
FISCAL RESPONSIBILITY

Our decisions reflect sound fiscal management and prudence.

City Council

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 13,153	\$ 15,071	\$ 10,765	\$ 13,000
Operating Expenditures	16,749	19,350	20,120	20,350
Total Expenditures	\$ 29,902	\$ 34,421	\$ 30,885	\$ 33,350
As a percentage of total General Fund Expenditures	0.05%	0.05%	0.05%	0.04%

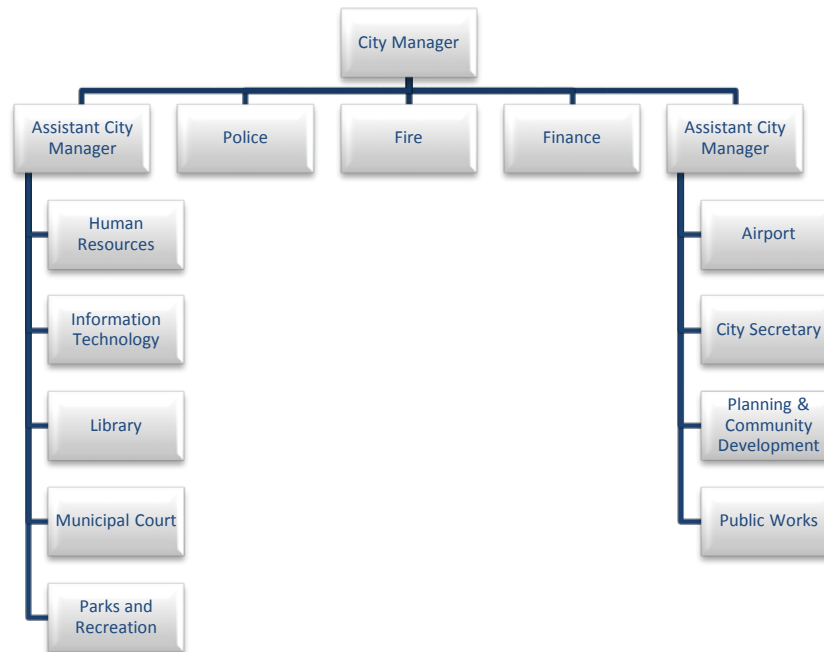
Expenditures by Category



Program Justification and Fiscal Analysis:

The FY 2019-20 Budget for City Council increases slightly in comparison to the FY 2018-19 estimates. The funding level(s) in FY 2019-20 allows for the increase of additional meetings/workshops should they occur.

City Administration



Mission:

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

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

Vision:

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

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

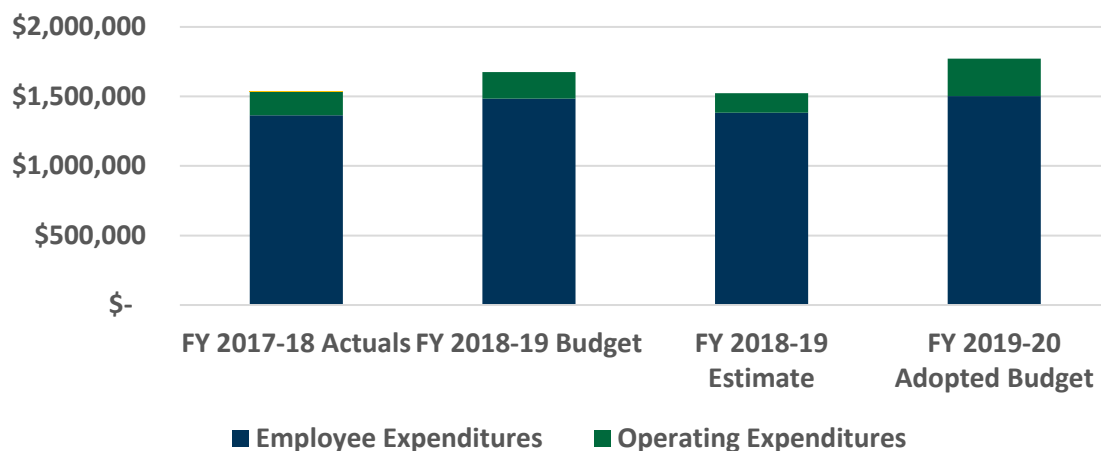
Performance Measures-City Manager				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Number of citizen outreach contacts events	166	189	189	190
Public service recognition awards	81	86	86	87
Number of employees recognized annually for outstanding contributions to the mission and values of the City	29	27	27	26
Percentage of time that information will be available on the City's government access channel and website	100%	100%	100%	100%
Collaboration event/opportunities with surrounding communities/entities	142	170	170	175
Maintenance of excellent bond rating:				
<i>Fitch</i>	AA	AA	AA	AA
<i>Standard and Poor's</i>	AA	AA	AA	AA
Public Information Officer				
Social media followers city-wide	81,531	95,500	98,000	100,000
Media releases distributed/posted	222	230	240	200
Media coverage documented	447	610	500	450
Joint or stand-alone public information initiatives	20	14	12	12
Main City website visits city-wide	1,005,931	920,000	940,000	950,000

<i>Performance Measures-City Secretary</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Open Record Requests processed	720	874	975	1,050
Average response time on open record requests (days)	8	8	8.3	8.7
Lobby customers served (daily)	9	9.5	9.8	10
Average phone calls received (daily)	17	18	19	20
Agendas posted	367	395	430	460
Parking Permits distributed	895	922	935	950
Road closures	70	64	75	75
Proclamations written	90	84	95	100
Alcohol permits issued	137	187	160	180

City Administration

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 1,364,445	\$ 1,484,190	\$ 1,384,094	\$ 1,501,689
Operating Expenditures	171,366	190,604	139,769	269,315
Total	\$ 1,535,811	\$ 1,674,794	\$ 1,523,863	\$ 1,771,004
As a percentage of total General Fund Expenditures	2.45%	2.44%	2.26%	2.38%
Total Full Time Equivalent	11.0	12.0	12.0	12.0

Expenditures by Category



Program Justification and Fiscal Analysis:

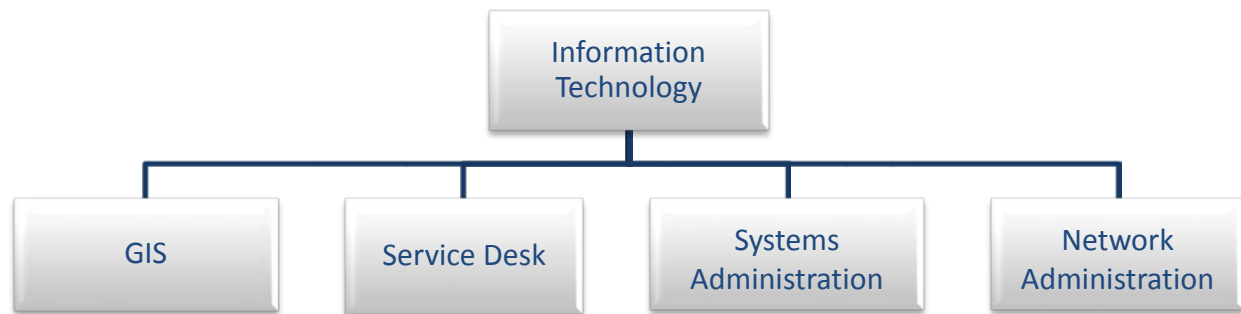
The combined FY 2019-20 City Manager's Office/City Secretary's Office/Capital Programs budget increases in comparison to FY 2018-19. The increase in employee expenditures is driven by several factors. Although there were vacancy savings incorporated into the FY 2018-19 estimates for the Assistant City Manager and Economic Development Manager as well as a partially funding the Webmaster position; all authorized positions are fully funded in FY 2019-20. Funding for compensation increases are also included in the FY 2019-20 Adopted budget. Employee expenditures in the Capital Programs division decrease in FY 2019-20. This is driven by the two factors. The decrease is mainly attributable to the strategy of shifting the inspectors to the Public Works Department. All Capital project and Construction Inspector positions are consolidated under Public Works to better allocate staff resources. Secondly, the General Fund will only account for 25 percent of the Capital Project Managers salary not covered by the 2013/2019 Bond Funds.

Operating expenditures increase in FY 2019-20 as well. This is mainly driven by one-time funding (\$25,000) to support the update to the City's strategic plan. The current strategic plan was last updated in 2009. While our long-term financial planning documents and regular council-staff retreats support our strategic planning efforts, these funds will support a process that allows the organization and leadership to formally update the strategic plan document.

Resource Requests- \$60,000 is included in the FY 2019-20 Adopted Budget to for the annual contract with the National Development Council to support our economic development/analysis efforts. The City intends to request the NBEDC to fund 50 percent of this cost; therefore, the net cost would be \$30,000. The remaining \$20,000 is included to support and improve our website and ability to utilize technology to increase engagement efforts. The City's new Webmaster will direct these enhancements over the next fiscal year.

*A description of the Capital Program Division can be found 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.

Information Technology



Mission

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

Vision

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

Goals/Objectives

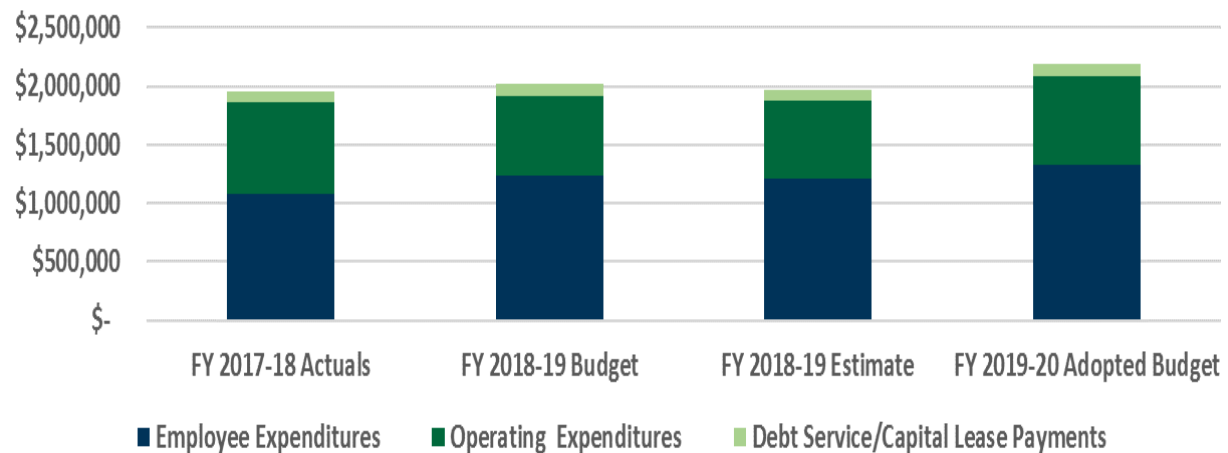
1. Improve CityWorks to provide online permit applications and payments.
2. Upgrade OneSolution and provide testing environment.
3. Upgrade Municipal Court hardware and software allowing them to move towards a paperless environment.
4. Replace and upgrade the Data Center hardware providing a fully redundant infrastructure.
5. Implement an expanded pilot program for traffic signal communications.
6. Enhance the public meeting broadcast system's capabilities.

<i>Performance Measures – Information Technology</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Network Infrastructure is available	99.00%	99.00%	99.00%	99.00%
Tier 1 and 2 applications are available	99.00%	99.00%	99.00%	99.00%
Communication systems are available	99%	99.00%	99.00%	99.00%
Number of Service Desk Requests Completed	5,115	5,200	5,300	5,400
Critical Priority - Completed within 4 hours	72.00%	62.00%	79.00%	90.00%
High Priority - Completed within 24 hours	65.00%	48.00%	60.00%	90.00%
Normal Priority - Completed within 72 hours	85.00%	78.00%	80.00%	90.00%
Projects completed on time and within budget	42.00%	20.00%	80.00%	100.00%
Mapping elements that meet or exceed accuracy standards	99.00%	98.25%	99.00%	95.00%
Edited mapping elements that are transferred into production environment within 3 days	100.00%	97.50%	100.00%	98.00%

Information Technology

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 1,076,102	\$ 1,234,889	\$ 1,204,038	\$ 1,323,056
Operating Expenditures	781,629	686,348	671,385	769,006
Debt Service	97,157	97,157	97,157	97,157
Total Expenditures	\$ 1,954,888	\$ 2,018,394	\$ 1,972,580	\$ 2,189,219
As a percentage of total General Fund Expenditures	3.12%	1.23%	2.92%	2.94%
Total Full Time Equivalent	12.0	14.0	14.0	14.0

Expenditures by Category

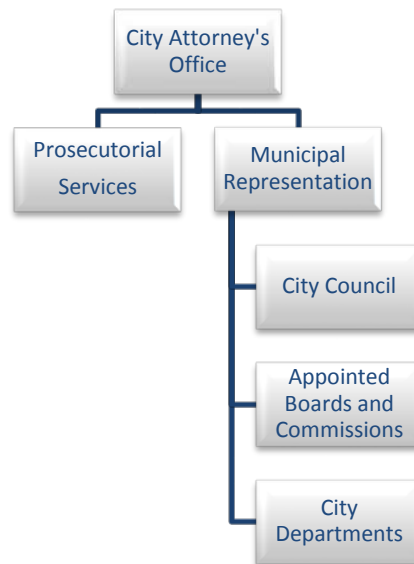


Program Justification and Fiscal Analysis:

The FY 2019-20 budget increases in comparison to FY 2018-19. Employee expenditures increase to support full year funding of all authorized positions. FY 2018-19 includes vacancy savings that were realized. In addition, FY 2018-19 included partial funding for two new positions which are now fully funded in FY 2019-20. Funding is also included to support compensation increases. Operating expenditures increase in FY 2019-20, driven mainly by contractual increases in annual software licensing costs.

Resource Requests – Funding is included in the FY 2019-20 budget for four equipment and software initiatives. The first resource is enhanced SQL Database licensing (\$31,608). This initiative will simplify database management while also increasing system security protection and compliance. The second resource is the increase of RAM for Data Center 2 (\$18,000). This initiative mirrors the FY 2018-19 Data Center 1 RAM increase and will allow for improved data access. The third resource is funding for the replacement of phased timeclocks (\$12,500). The current timeclocks are obsolete and require frequent troubleshooting and maintenance. The new clocks will be capable of increased performance and simplified use. The final resource is the increase of City Hall Bandwidth (\$4,800). As internet usage increases, City Hall must maintain a system that can support the usage.

City Attorney's Office



Mission

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

Vision

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

Goals/Objectives

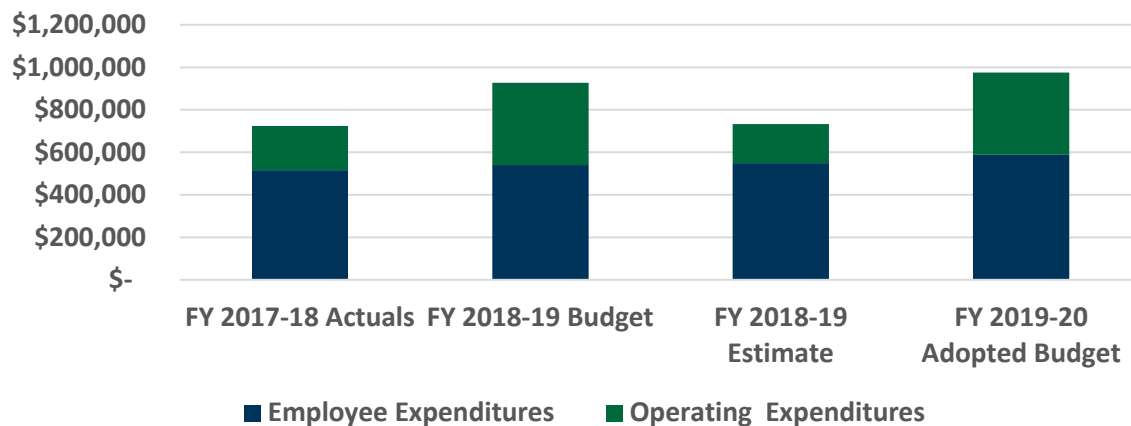
The City Attorney's Office aligns its goals and objectives with those of the City Council and aims to provide the best possible service.

<i>Performance Measures- City Attorney</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Response time on requests for legal services (days)	3.1	5.1	5.2	5.2
Litigation handled in-house (versus outsourced)	1:07	1:05	1:04	0:04
Legal documents, opinions, and meetings completed	492	702	699	699
Hearings held at Municipal Court	3,027	1,905	2,086	2,086

City Attorney's Office

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 516,237	\$ 540,058	\$ 549,899	\$ 588,073
Operating Expenditures	208,324	387,400	182,880	387,600
Total Expenditures	\$ 724,561	\$ 927,458	\$ 732,780	\$ 975,673
As a percentage of total General Fund Expenditures	1.16%	1.35%	1.09%	1.31%
Total Full Time Equivalent	4.0	4.0	4.0	4.0

Expenditures by Category



Program Justification and Fiscal Analysis:

In comparison to the FY 2018-19 estimates, the FY 2019-20 Budget increases. The increase is driven mainly by operating expenditures. In FY 2018-19, outside legal costs have been much lower than in previous years. These expenditures are unpredictable; as a result, the FY 2019-20 Budget is set at a level to support the need for additional outside counsel should they occur. The increase in employee expenditures is driven entirely by added funding for compensation increases.

Human Resources & Risk Management



Mission

The Human Resources & Risk Management department provides support and guidance to all employees in all areas of the employment life cycle, including: attraction and recruitment, benefits administration, compensation and rewards, training and organizational development, employee relations and civil service administration. We are dedicated to serving our employees, our most valuable asset. We serve as a business partner to City leadership in developing strategic solutions in talent management, and safety and risk management. We focus on serving and delivering quality customer service in all areas of HR & Risk Management operations with integrity, responsiveness and sensitivity to all employees, citizens and visitors. We are curious and embrace change and the opportunity it brings. We accomplish this through being collaborative, courageous, modeling leadership consistent with the City's Core values, maintaining ethical behavior, and constantly pursuing excellence.

Vision

The Human Resources & Risk Management Department provides excellence and leadership as a strategic partner in driving an inclusive and innovative culture by continuously growing and developing ourselves, supporting our people, and contributing to the employee work experience.

Goals/Objectives

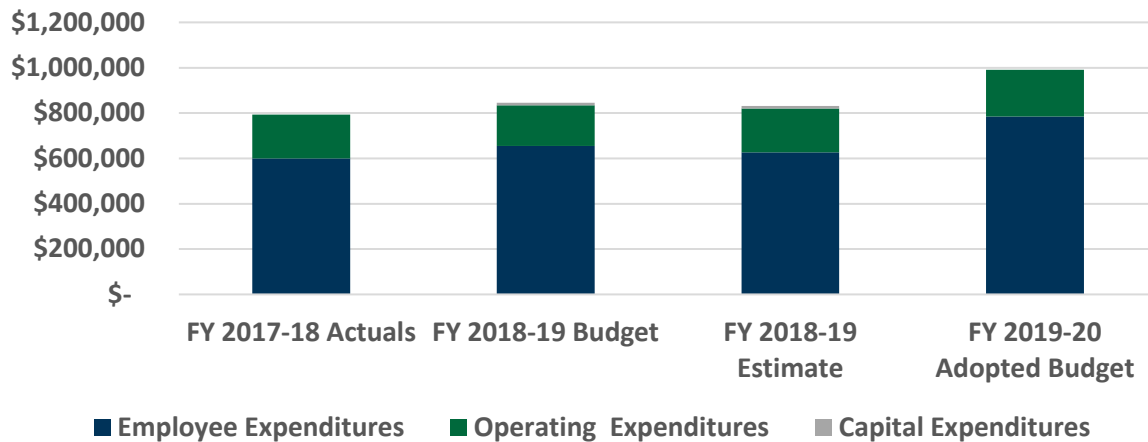
1. Maintain a compensation and benefits structure that provides equitable and competitive pay rates and benefit programs for employees while ensuring fiscal responsibility. Complete an updated compensation market study and continuously evaluate our employee benefit programs.
2. Develop additional candidate sourcing channels and mechanisms to successfully attract talent to the organization. In partnership with the City's Webmaster, create employee branding and an engaging online presence.
3. Enhance and expand leadership development programming; Expand stratification of various job families throughout the City to provide additional career pathing to grow and develop employees throughout the City.
4. Provide guidance and support to employees to maintain a positive employee work experience.
5. Mitigate and eliminate losses to the City through a Risk Management process that includes risk identification, analysis, control, financing and administration.

Performance Measures-Human Resources				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Maintain a turnover rate of less than 10% (Percentage based on industry standards) <i>(Full-Time)</i>	N/A	N/A	5.94%	10.00%
Maintain a turnover rate of less than 50% (Percentage based on industry standards) <i>(PT/PTR)</i>	N/A	N/A	48.50%	50.00%
Average-time-to-fill - 60 days or less (request to fill vacancy through offer acceptance) <i>(Full-Time)</i>	N/A	N/A	67.06	60
Average-time-to-fill - 60 days or less (request to fill vacancy through offer acceptance) <i>(PTR)</i>	N/A	N/A	55.09	60
# of Vehicle Accidents	36	39	55	TBD
# of Workers' Compensation Claims (#)	77	84	65	TBD
Workers' Compensation Average Claim Cost (\$)	\$1,797	\$4,943	\$3,396	TBD
Number of benefit outreach sessions offered	76	54	60	65
Total contact training hours	3,091	2,739	4,725	5,000

Human Resources & Risk Management

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 599,218	\$ 654,384	\$ 627,356	\$ 784,841
Operating Expenditures	194,596	179,642	192,091	206,428
Capital Expenditures	-	11,677	11,677	-
Total Expenditures	\$ 793,814	\$ 845,703	\$ 831,124	\$ 991,269
As a percentage of total General Fund Expenditures	1.27%	1.23%	1.23%	1.33%
Total Full Time Equivalent	8.0	8.0	8.0	9.0

Expenditures by Category



Program Justification and Fiscal Analysis:

The FY 2019-20 Adopted Budget increases in comparison to FY 2018-19. The increase is driven by increases in employee expenditures and new resource requests. The increase in employee expenditures is driven by two factors. First, all positions are fully funded in FY 2019-20. The Human Resources Director was vacant for a portion of FY 2017-18 and FY 2018-19. Secondly, funding has been added for compensation increases.

Operating expenditures are essentially flat when comparing FY 2017-18, FY 2018-19 and FY 2019-20.

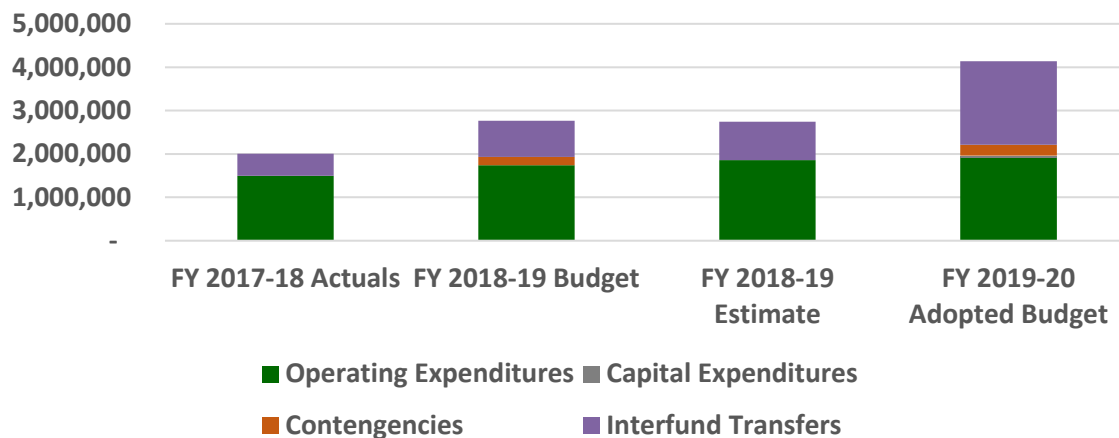
Resource Requests- In FY 2019-20, \$66,223 is included to fund a new Human Resources Analyst position. This new position will enable the City to better support citywide initiatives such as employee retention and development efforts, career progression analysis and development, compensation and benefit analysis, and other tasks that will improve our ability to make data driven decisions and policy recommendations. \$12,000 is included to fund the upgrade to the city's applicant tracking software.

Non-Departmental

The Non-Departmental budget is used to account for expenditures that benefit multiple departments and/or the City of New Braunfels organization. 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.

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ -	\$ -	\$ -	\$ 50,000
Operating Expenditures	1,497,685	1,738,750	1,860,646	1,913,500
Capital Expenditures	-	-	-	45,000
Contingencies	-	195,000	-	250,000
Interfund Transfers	506,301	829,910	886,126	1,926,480
Total Expenditures	\$ 2,003,986	\$ 2,763,660	\$ 2,746,772	\$ 4,184,980
As a percentage of total General Fund Expenditures	3.20%	4.03%	4.07%	5.63%
Total Full Time Equivalent	0.0	0.0	0.0	0.0

Expenditures by Category



Program Justification and Fiscal Analysis:

Tax Collection

The City of New Braunfels, along with all the other taxing entities served by the Comal Appraisal District (CAD) and the Guadalupe Appraisal District (GAD), supports the costs of those organizations. The State legislature required, effective with the City's FY 2007-08 budget, 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 2019-20, the City's portion of those costs is projected to total \$418,000. The City's cost is driven by the annual

budget(s) for the appraisal districts and the City's total share of appraised values across all organizations served by the districts.

Insurance Services

The City's budgeted cost of liability, property and unemployment insurance for General Fund functions for FY 2019-20 totals \$485,000. This amount is budgeted in Non-Departmental and includes insurance for vehicles, facilities and other City property as well as coverage in case of an injury caused by the actions of a City employee.

Services and Programs

The Non-Departmental Budget includes funding for various programs and initiatives. In FY 2019-20, a total of \$485,500 is included to support the following program and initiatives

- Merchant Service Fees (credit card payment acceptance related)
- Federal and State legislative support
- Miscellaneous advertising services
- Annual support for United Way to continue to address issues identified in the Comal County needs assessment
- Completion of the Comprehensive Annual Financial Report
- Professional Development efforts
- Funding to support various consultant studies and support
- Various organization dues

Demand Bus Service

For FY 2019-20, \$525,000 is included in the Non-Departmental budget to contribute towards the continuation of demand bus service for New Braunfels residents (estimate). The County pays a portion of the total cost (\$70,000) and is budgeted as contribution revenue to the General Fund. Therefore, the net cost to the City is \$455,000. The City has initiated a transit study that will continue to evaluate the concept of a hybrid fixed route/on demand transportation system for New Braunfels.

Contingencies

\$250,000 has been allocated to undesignated funds. These funds can be used only through City Council action to address unforeseen expenditures that may arise. Specifically, in FY 2019-20 the City is planning to utilize a portion of these contingencies to support direct and indirect contributions to the New Braunfels 175th anniversary activities and events.

Interfund Transfers

The FY 2019-20 Budget includes \$1,926,480 in interfund transfers.

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 was only partially reinstated. Beginning in FY 2014-15, the contribution was reinstated incrementally. In FY

2015-16 and FY 2016-17, the transfer was reallocated to the Self Insurance Fund to ensure that fund remained solvent while covering a spike in health care costs. In FY 2017-18, \$120,000 was transferred to the Equipment Replacement Fund. In FY 2018-19, \$570,000 was allocated and transferred to the Fund. In FY 2019-20, a recurring transfer of \$670,000 is budgeted, this aligns to the five year forecast to support minimum vehicle and technology replacements. However, there remains many vehicles that are beyond the established age and mileage criteria that could be replaced if the funding was available. Therefore, a \$450,000 one-time transfer has been included in FY 2019-20 in an attempt to “catch up” on the many deferred replacements that have occurred over the past five years.

A \$450,000 one-time transfer to the Facilities Maintenance Fund is also included in the FY 2019-20 Adopted Budget. The Facilities Maintenance Fund has been essentially dormant, with no funding for the past 5-6 years. However, this fund served as a critical contingency to the organization as it relates to facility repairs and more importantly, high water event damage. The Facilities Maintenance Fund had a balance of over \$1.5 million in FY 2008-09 but was nearly exhausted to fund the various repairs and damage to public facilities/infrastructure stemming from the June 2010 flood event. The transfer in FY 2019-20 would represent the first contribution to the fund since FY 2010-11. The re-establishment of this contingency will improve our ability and fiscal agility as it relates to managing our aging facilities and response to emergencies that could affect city infrastructure.

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 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; administrative costs that are not eligible for reimbursement (\$89,000) will be supported by the General Fund.

While the Airport fund is self-supporting, there are transfers from the General Fund budgeted to the Airport in FY 2019-20. This is to support an existing ground lease on two properties (\$99,910). The Central Texas Technology Center is utilizing one parcel while the other one is currently being utilized to store street removal spoils.

\$141,070 is allocated as a transfer to the River Activities Fund to fill the gap between direct river management revenues and expenditures.

The remaining \$26,500 in transfers is budgeted in FY 2019-20 to provide the cash match requirement for grants as they are awarded throughout the fiscal year.

Resource Requests- \$50,000 has been included to support a formal paid internship program that will provide additional support for staff projects and basic permitting while providing students with valuable career experience. The City has had great experience in the past with interns. The City Hall Pooled Vehicle program (\$45,000) will serve all departments as a form of transportation. Pooled vehicles decrease the risk of personal injury because they lower the use of personal transportation during work hours. Pooled vehicles will allow for enhanced tracking of vehicle usage including mileage, repairs, and fuel.

Financial Services



Mission

Develop, coordinate and monitor the City's Operating Budget and Plan of Municipal Services. Serve as the steward of all the City's financial resources, ensuring that investments, reports, payroll, cash collections and expenditures are completed in accordance with the City Charter, applicable statutes and generally accepted accounting principles. Analyze financial and operational data in an effort to forecast the financial position of the organization, identify potential opportunities/concerns and increase transparency. Serve as a business partner to the City Manager's Office in developing strategic solutions to financial and operational policy issues.

Vision

To add value and increase operational efficiency by serving as a business partner and support team to all City departments.

Goals/Objectives

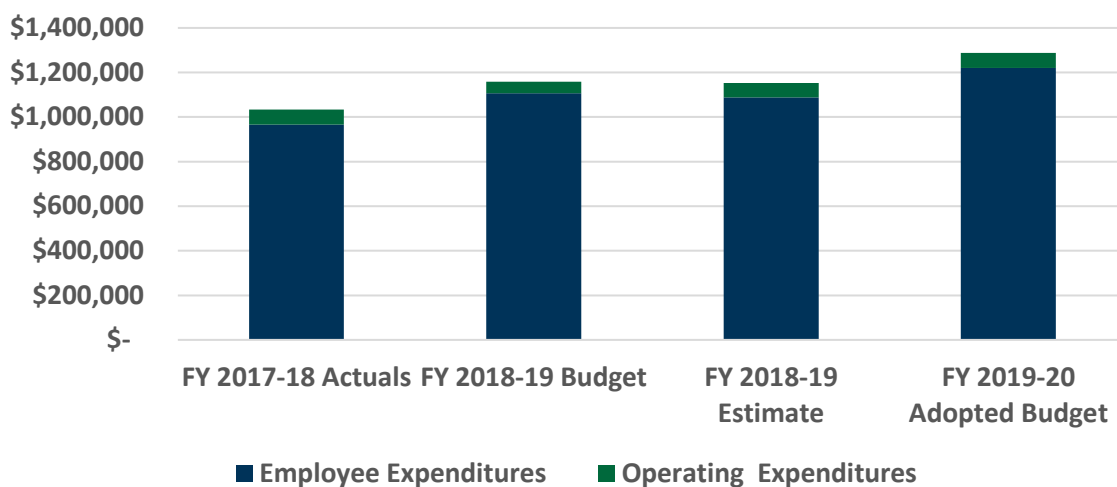
1. Provide our customers with excellent customer service, responding to their issues in a timely manner and with data and information in a user- friendly format.
2. Continue to strengthen the City's financial position.
3. Promote cost-effective use of City resources and accountability for the use of those resources.
4. Establish policies and procedures that maintain the integrity of the purchasing process, encourage competitiveness and show a cost savings on procurements.
5. Procure goods and services for departments of the requested quality and quantity from an appropriate source using the most efficient and economical means and at the best possible price to have them available when and where they are needed.
6. Improve delivery speed to departments by predetermining appropriate sources of supply before an actual need for an item or service becomes known, facilitating potential quantity and special discounts.
7. Balance the demands for additional services against the available revenues.
8. Budget the resources required for departments to serve the citizens.
9. Provide all the management information needed by elected officials and department heads.
10. Assist departments in acquiring grants that meet the City's high priority, unfunded requirements.
11. Ensure the City's compliance with all grant management and reporting requirements.

Performance Measures – Finance				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Finance, Management, Budget & Purchasing				
Accuracy of General Fund Revenue/Expenditure forecasting compared to year end actual	Revenue: 100.5% of actual	Revenue: 100.8% of actual	Revenue: 99.0% of actual	Revenue: 99.0% of actual
	Expenditures: 99.6% of actual	Expenditures: 99.5% of actual	Expenditures: 101.0% of actual	Expenditures: 101.0% of actual
Percent of purchase orders and contracts exceeding \$50,000 awarded within 50 days of City Council and/or City Manager Authorization	100%	100%	100%	100%
Dollar amount of expenditures completed with central purchasing office assistance	\$109,631,683	\$115,440,785	\$150,071,720	TBD
Funds generated from City auctions/surplus sales	\$163,591	\$7,786	\$150,000	\$70,000
Audit Journal Entries	68	18	8	8
Grants				
Number of grants submitted	17	18	19	20
Number of grants pending	10	4	6	5
Number of grants awarded	7	15	13	15
Dollar amount of grants awarded	\$460,851	\$1,025,169	\$1,129,793	\$1,933,276
Dollar amount of CDBG Funding	\$379,104	\$379,073	\$378,454	\$393,910

Financial Services

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 966,669	\$ 1,106,944	\$ 1,087,779	\$ 1,221,114
Operating Expenditures	66,587	51,950	65,035	67,144
Total Expenditures	\$ 1,033,256	\$ 1,158,894	\$ 1,152,815	\$ 1,288,258
As a percentage of total General Fund Expenditures	1.65%	1.69%	1.71%	1.73%
Total Full Time Equivalent	11.0	12.0	12.0	13.0

Expenditures by Category

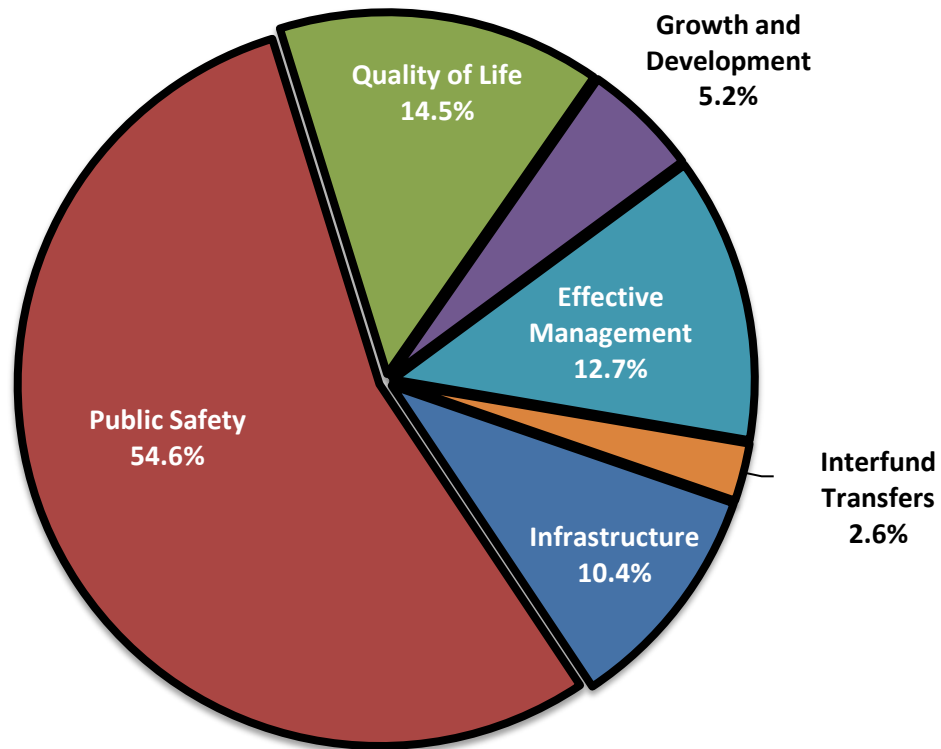


Program Justification and Fiscal Analysis:

The FY 2019-20 Adopted budget increases in comparison to FY 2018-19. The increase in employee expenditures can be attributed to two factors. First, all authorized positions are fully funded in FY 2019-20, while FY 2018-19 was affected by multiple vacancies that occurred throughout the year. Secondly, funding is included in FY 2018-19 to support compensation increases. Operating expenditures decrease in FY 2019-20, driven by the removal of one-time funding that occurred in FY 2018-19 that is not anticipated to carry over into the upcoming fiscal year.

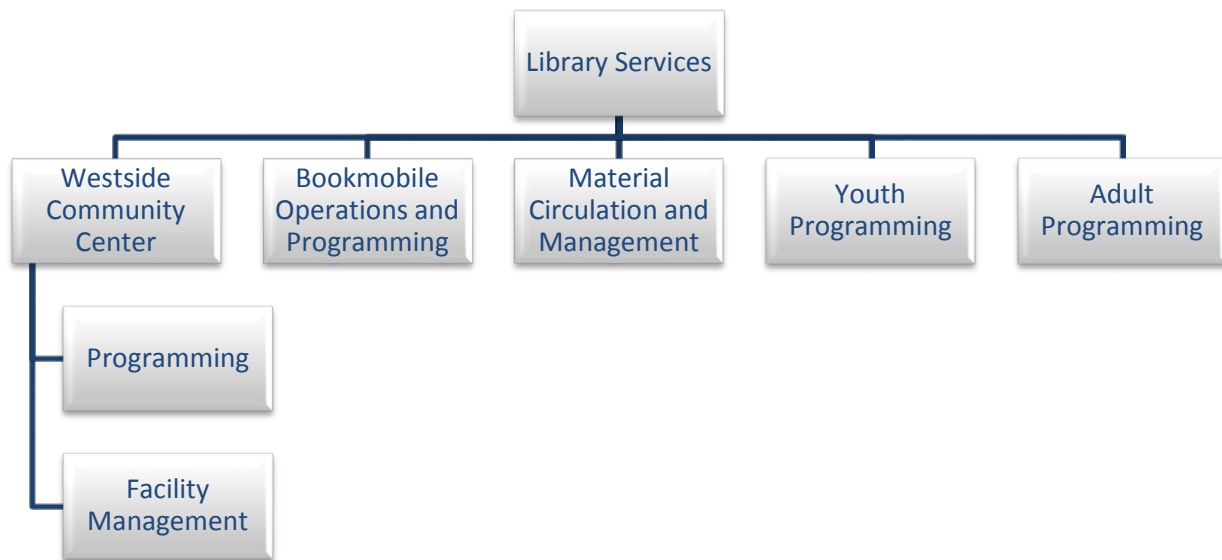
Resource Requests – Funding is included in the FY 2019-20 budget for the addition of a Staff Accountant position (\$75,182). This position's duties will include a combination of new and existing responsibilities such as project administration/reconciliation, cash flow analysis, and fixed asset management. The Staff Accountant will provide the opportunity to align resources within the department and manage priority tasks. The primary focus for this position in FY 2019-20 and beyond will be to enhance our Hotel Occupancy Tax (HOT) administration and recovery efforts which will include but is not limited to HOT tax analysis, facilitation of property registration, facilitation of auditing and collection of back taxes, as well as assessing penalties and filing misdemeanor charges for non-filers and non-payers.

Quality of Life



Strategic Priority	Allocation
Public Safety	\$40,569,755
Effective Management	9,507,272
Quality of Life	10,760,683
Growth and Development	3,878,615
Infrastructure	7,706,989
Interfund Transfers	1,926,480
Total	\$74,349,794

Library Services



Mission

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

Vision

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

Goals/Objectives

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

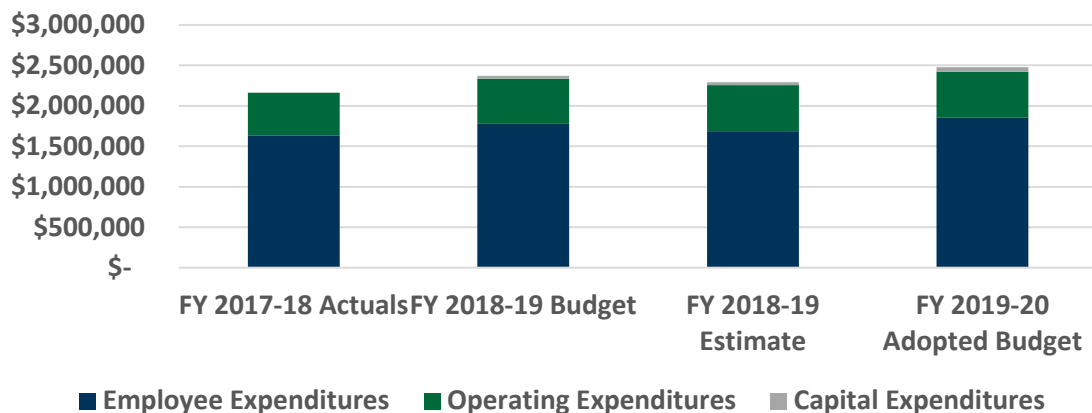
1. To ensure that community readers of all ages will have access to library materials in a variety of formats to satisfy their informational, educational, cultural and recreational needs.
2. To ensure that the current library facilities meet the needs of the population served.
3. To provide quality programs and services to satisfy public demand in a fiscally responsible manner.

Performance Measures – Library Services				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Visits to library facilities	287,439	293,146	300,000	315,000
Patrons accessing the Internet	97,923	85,619	92,000	100,000
Library visits per day	820	829	850	925
Total materials circulations	890,352	914,556	1,100,000	1,300,000
Circulations per day	2,566	2,674	2,950	3,100
Library items per capita (National average is 2.0)	2	1.9	1.6	1.4
Customer satisfaction (measured by NCS survey)	90%	N/A	89%	90%
E-Resource Usage	142,054	179,540	200,000	215,000
Library Programs	972	1,015	1,200	1,300
Library Partnership Programs	1,078	1,021	1,100	1,200
Non-Library Programs	199	186	250	275
Library Program Attendance	21,320	22,465	23,000	25,000
Library Partnership Program Attendance	30,902	25,416	36,000	40,000
Non-Library Program Attendance	3,219	3,060	4,000	4,200
RIOMobile visitors	4,656	6,911	6,900	7,500
RIOMobile circulation	12,885	14,109	17,000	20,000
Westside Community Center				
Library Attendance	10,877	9,552	9,500	10,000
Library Circulation	10,648	9,794	8,026	8,500
Program Attendance	26,560	28,380	30,000	32,000

Library Services

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 1,634,771	\$ 1,778,949	\$ 1,688,742	\$ 1,852,441
Operating Expenditures	525,712	557,032	569,319	568,165
Capital Expenditures	5,480	35,000	35,000	59,000
Total Expenditures	\$ 2,165,963	\$ 2,370,981	\$ 2,293,061	\$ 2,479,606
As a percentage of total General Fund Expenditures	3.45%	3.45%	3.40%	3.34%
Total Full Time Equivalent	27.00	27.00	27.00	27.50
Seasonal Positions	1.00	1.00	1.00	1.00

Expenditures by Category

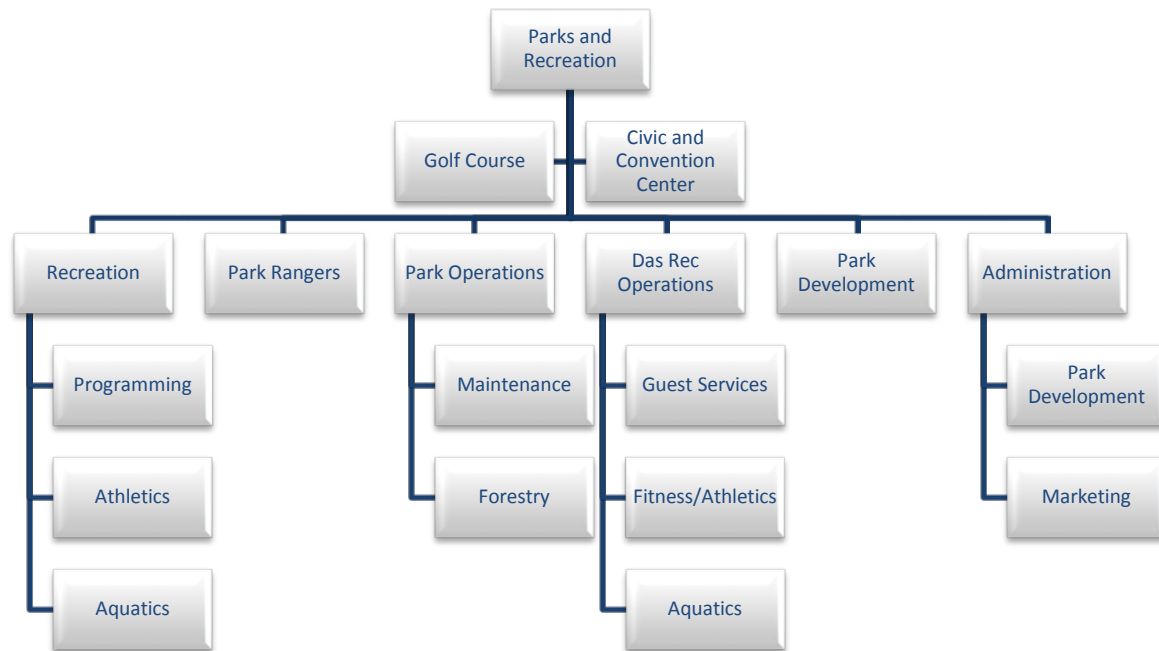


Program Justification and Fiscal Analysis:

In comparison to the FY 2018-19 estimates, the FY 2019-20 Library budget increases. Several factors drive the increase. FY 2018-19 employee expenditures are impacted by vacancies that have occurred throughout the year (savings). In FY 2019-20, all positions are fully funded, driving the increase from estimate to budget. Moreover, funding is also included for compensation increases. Operating expenditures are essentially flat when comparing FY 2018-19 estimates to the FY 2019-20 Adopted Budget.

Resource Requests- Funding is included in the FY 2019-20 budget to provide a Part-time Program Technician position (\$12,753) and an Automated Material Handler (\$59,000). The Program Technician position will allow Library personnel to keep up with increased service demands and programming at the Westside Community Center. Attendance and programming continue to increase at the Westside Community Center, which has made facility coverage an on-going issue. This position will provide the opportunity to adequately staff and provide coverage for the facility. The purchase of the Automated Material Handler allows for simplified check-in of materials, increasing efficiency. This investment is a continuation of the Library's efforts to increase efficiency. In FY 2018-19, the City purchased a self-check-in/out kiosk. The automated handler will tie-in to that equipment.

Parks and Recreation



Mission

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

Vision

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

Goals/Objectives

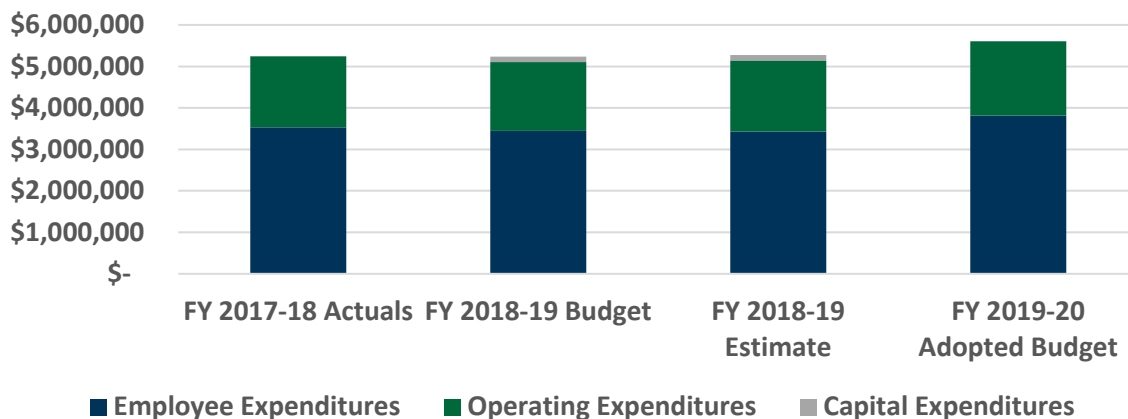
1. Provide excellent customer service.
2. Promote activities provided by the department and insure good media relations.
3. Develop visionary plans for future and current parks.
4. Provide quality, diverse recreation and leisure-time programs and activities at an affordable price.
5. Minimize crime, graffiti, speeding and other violations in the parks.
6. Increase the public's awareness of rules and ordinances.
7. Insure a well maintained and safe park system.

Performance Measures – Parks and Recreation				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Administration				
Customer social engagement	N/A	8,664	9,500	12,000
Recreation (Landa Recreation Center, Athletics, Nature Center)				
Customer satisfaction with programs and events	96%	94%	96%	96%
Program and event participants	7,549	7,433	8,363	8,475
League participants	221	247	260	300
Mini Golf Revenue	\$17,439	\$44,158	\$44,000	\$46,200
Paddle Boat Revenue	\$52,092	\$44,735	\$45,000	\$47,250
Aquatics				
Number of annual LPAC admissions	88,388	72,154	73,000	73,000
Swim Lesson Participants	N/A	159	137	105
Swim Lessons Offered vs. lessons conducted	N/A	98%	90%	92%
Annual Tube Chute admissions	N/A	10,370	10,500	10,500
Special Event Participants	N/A	290	475	475
Customer satisfaction rate - Programs	N/A	N/A	90%	95%
Customer satisfaction rate - Facility	N/A	N/A	80%	85%
Park Operations				
Number of lost days due to injury	0	0	1	0
Number of work orders completed	N/A	N/A	N/A	200
Graffiti/Vandalism Incidents	39	40	36	55
Number of Forestry community education contact hours	40	57	57	60
Number of trees planted	25	27	25	25
Rangers				
Number of calls for assistance to Police Department	50	34	35	35
Number of parking violations issued	870	946	1,500	1,500
Number of park patrol hours	19,857	27,746	25,000	25,000
Number of picnic permits issued	2,022	1,812	2,000	2,000

Parks and Recreation

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 3,532,968	\$ 3,445,142	\$ 3,429,170	\$ 3,815,618
Operating Expenditures	1,710,740	1,658,832	1,713,733	1,789,773
Capital Expenditures	-	130,000	130,000	-
Total Expenditures	\$ 5,243,708	\$ 5,233,974	\$ 5,272,903	\$ 5,605,391
As a percentage of total General Fund Expenditures	8.36%	7.62%	7.81%	7.54%
Total Full Time Equivalent	46.75	46.75	46.75	48.25
Seasonal Positions	113.00	120.00	120.00	123.00

Expenditures by Category



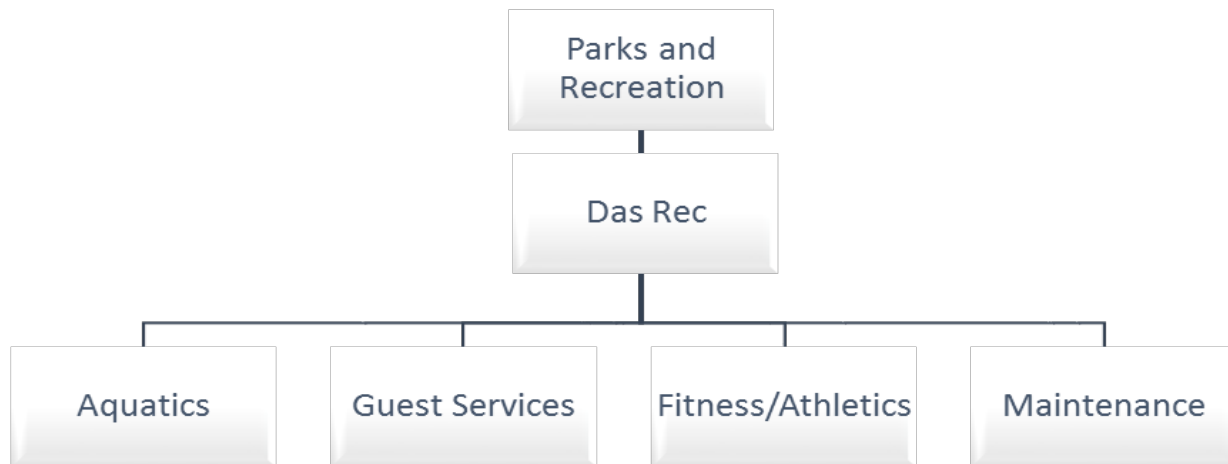
Program Justification and Fiscal Analysis:

The FY 2019-20 Parks and Recreation Budget increases compared to FY 2018-19 estimates. The increases in employee expenditures is driven by several factors. The FY 2019-20 Adopted Budget fully funds all positions whereas the FY 2018-19 was impacted by vacancies and partially funded new positions. The FY 2019-20 Adopted Budget also includes funding for compensation increases and recently approved reclassifications.

Operating expenditures increase slightly in FY 2019-20, driven mainly by inflationary pressures and increases in utility costs in City Parks.

Resource Request- The FY 2017-18 budget included an increase to the daily admission fee (weekends only) for the Landa Park Aquatic facility, to generate additional funds to support needed improvements and equipment replacements. \$32,500 is included in FY 2019-20 to support these efforts. Funding is also included (\$25,200) for the addition of three part time Recreation Instructors for the Landa Recreation Center. With the opening of Das Rec, it was initially thought that participation at the Landa Recreation Center and associated special events would decrease. However, program participation has actually increased over the past year. These positions will be responsible for facilitating special events, programs/camps, sport leagues, and other administrative tasks. Finally, \$2,400 is included to support a

work study program at Fischer Park. This partnership with Texas State University will allow for year-round staffing at a minimal cost, allowing for more programming from the Nature Center such as field trips, birthday parties, etc.

Das Rec**Mission**

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

Vision

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

Goals/Objectives

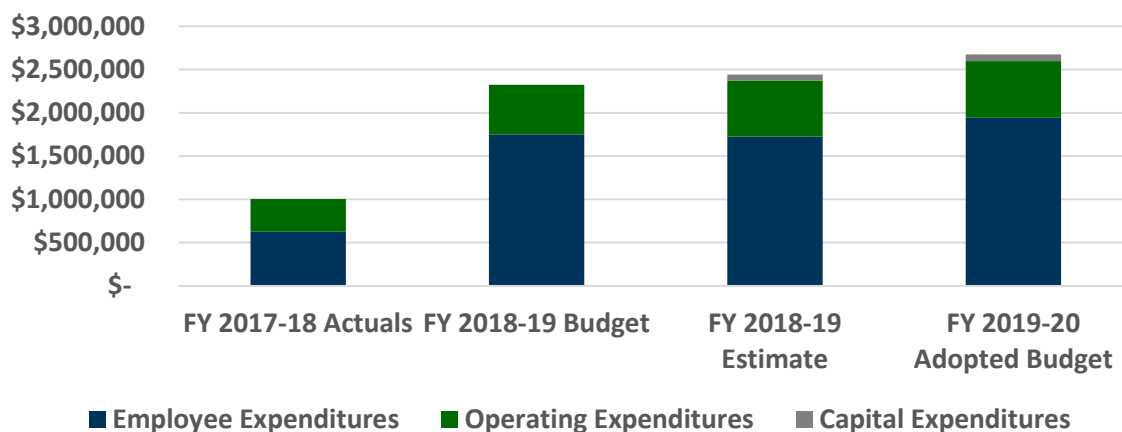
1. Provide opportunities for health and wellness improvements to members.
2. Provide youth and adult athletic and aquatic programs and events.
3. Provide exceptional customer service to our guests.
4. Insure a safe and clean facility.
5. Meet or exceed cost recovery goals set by City Council.

<i>Performance Measures – Das Rec</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Das Rec Memberships	N/A	4,900	6,200	6,000
Youth Sports League Participants	N/A	N/A	300	450
Swim Lesson Participants	N/A	N/A	600	600
Senior Programming Participants	N/A	N/A	150	200
Special Event Participants	N/A	N/A	1,200	1,200
Membership Scans	N/A	67,945	369,523	325,000
Group Fitness Attendance	N/A	7,557	52,000	45,000
Adult Sports League Teams	N/A	N/A	65	75

Das Rec

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 628,715	\$ 1,751,426	\$ 1,724,916	\$ 1,943,486
Operating Expenditures	376,791	573,117	648,450	653,200
Capital Expenditures	-	-	67,813	79,000
Total Expenditures	\$ 1,005,506	\$ 2,324,543	\$ 2,441,179	\$ 2,675,686
As a percentage of total General Fund Expenditures	1.60%	3.39%	3.62%	3.60%
Total Full Time Equivalent	93.50	99.00	99.00	101.00

Expenditures by Category



Program Justification and Fiscal Analysis:

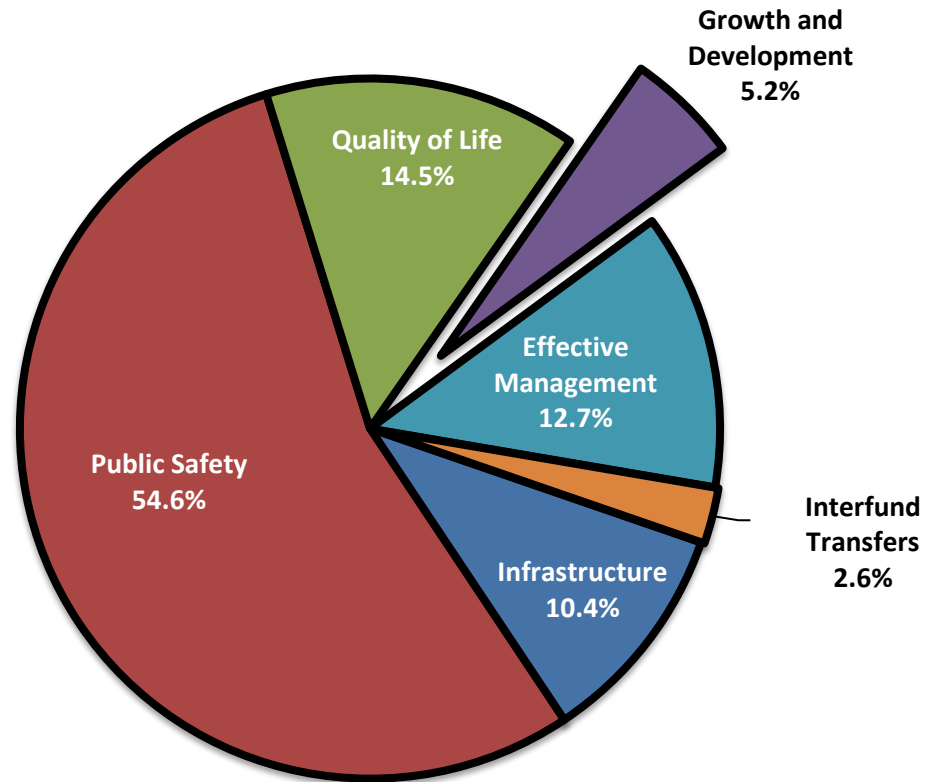
The FY 2019-20 Adopted Budget for Das Rec increases compared to FY 2018-19 estimates. Employee expenditures increase due to some vacancy savings that have been realized in FY 2018-19. In addition, the FY 2019-20 Adopted Budget includes increased funding for recently approved reclassifications. Those reclassifications were focused on improving retention and recruitment of various critical part time roles. The FY 2019-20 Budget includes funding for compensation increases as well.

Operating expenditures are flat when comparing FY 2018-19 to FY 2019-20. Das Rec is projected to exceed the budget overall in FY 2018-19 to support various equipment purchases that were needed. However, there was offsetting revenue generated from the increased membership levels that supported these additional costs.

Resource Requests- As mentioned throughout FY 2018-19, Das Rec has far exceeded expectations from a membership perspective. With nearly triple the total members than originally expected, the FY 2019-20 budget includes funding for two initiatives specifically geared towards supporting the overall membership. First, \$82,800 is included to convert three part time positions to full time. This will allow for enhanced leadership coverage of the facility and ultimately better customer service. The staff will also provide opportunity to better support marketing efforts and expand programming. Secondly, funding of \$79,000 is included to install turf and shade in the back-lawn area. By making these improvements to this area,

the facility will have another useful space, specifically providing the opportunity to provide additional group exercise and add another area for kinder care to utilize. Kinder care and group exercise are two of the most commonly utilized services offered to members. Finally, Parks and Recreation requested additional Fitness Instructor positions to provide a “deeper bench” of talent to ensure classes can be held on a consistent schedule. Das Rec is not planning on increasing the amount of group exercise classes per say. However, the additional authorized positions will ensure that there are multiple backups available, again to ensure that we can consistently maintain our class schedule(s). Therefore, the additional eleven positions (5.5 FTE) are not projected to have a direct fiscal impact.

Growth and Development



Strategic Priority	Allocation
Public Safety	\$40,569,755
Effective Management	9,507,272
Quality of Life	10,760,683
Growth and Development	3,878,615
Infrastructure	7,706,989
Interfund Transfers	1,926,480
Total	\$74,349,794

Planning and Community Development



Mission

Promote a safe and sustainable community and built environment in accordance with our comprehensive plan

Vision

A collaborative and innovative team that sets the standard for service delivery

Goals/Objectives

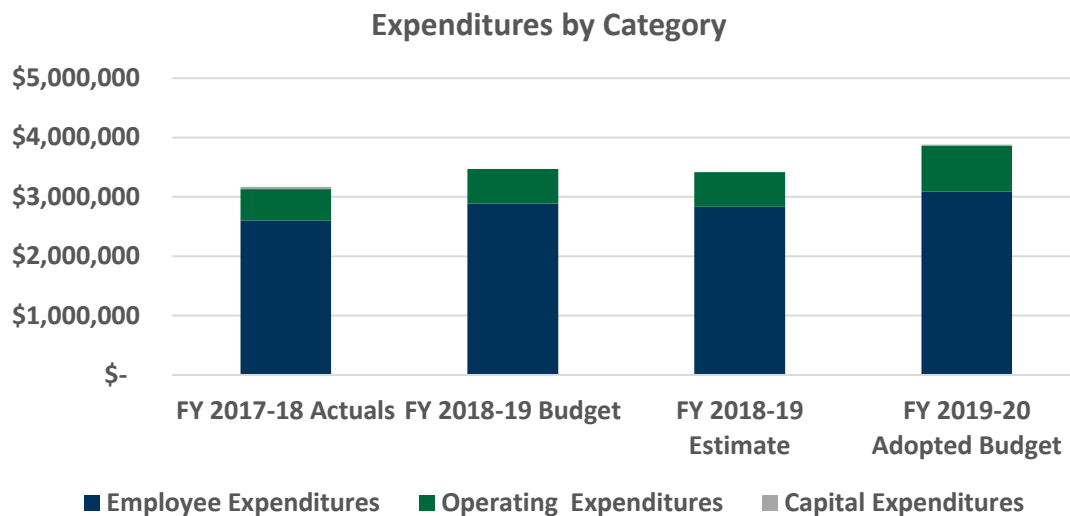
- Customer Service Excellence
 - Consistency
 - Quality
 - Reduced Turn-around Times
 - Positive Attitude
- Invest in our Team
- Innovation
- Accountability
- Transparency
- Continuous Improvement
- Plan for the Future

Performance Measures- Planning & Community Development				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Planning Activity				
Community engagement activities / outreach events	N/A	N/A	N/A	4
Comprehensive Plan related ordinances reviewed by City Council	N/A	N/A	N/A	10
% of Comprehensive Plan items in active implementation	N/A	N/A	N/A	5%
Downtown				
Number of outreach/educational events to Downtown businesses	N/A	N/A	N/A	4
Business community updates/contacts (newsletter)	N/A	N/A	N/A	12
Number of sidewalk use/café permits reviewed	N/A	N/A	N/A	25
Historic Preservation				
Community engagement activities / outreach events	N/A	N/A	N/A	5
Historical preservation consultations	N/A	N/A	N/A	5
Certificates of Alteration Reviewed	N/A	N/A	N/A	20
New historic landmark designations	2	0	2	2
Demolition Permits Reviewed	N/A	N/A	N/A	10
Code Enforcement				
Violation cases reviewed	3,448	3,471	3,600	4,000
Cases filed in court	96	102	135	140
Of filed cases, number of repeats	N/A	N/A	N/A	12
Health				
Special event food service operations permitted	1,097	815	850	800
Restaurant / food service inspections	2,605	2,232	2,400	2,600

Performance Measures- Planning & Community Development				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Animal Control				
Animal impoundments (impacts contractual payments to the Humane Society)	2,354	2,190	2,100	2,200
Total calls for service/animal assessments	7,672	6,762	7,000	7,100
Dead animals removed from roadways and other properties (including deer)	N/A	1,504	1,300	1,300
Development Activity				
Avg. processing time for residential permits (goal 10 days)	6.9	7.5	7	7
Avg. processing time for commercial permits (goal 20 days)	23.1	19.6	19.2	19
Number of permits for new homes	1486	1388	1250	1300
Number of permits for new commercial structures	100	73	125	130
Permits issued for other substantial residential work	1,311	1,482	1,750	1,800
Permits issued for other substantial commercial work	354	361	375	380
All other permits issued	8,799	9,001	10,500	11,000
Inspections conducted	27,902	26,237	30,500	32,000
% of inspections completed within 48-hour cycle time goal	N/A	N/A	N/A	97%
Plats processed	162	157	150	150
New residential lots	N/A	N/A	N/A	400
Acreage of non-residential lots	N/A	N/A	N/A	100
Rezoning requests processed	53	44	50	50
Variance requests processed	29	20	25	25
All other applications processed	N/A	N/A	N/A	100
Hours of third-party review	N/A	N/A	N/A	2000
Board/Commission meetings held	N/A	N/A	N/A	50
Customer Service				
Customers served at the front counter	N/A	N/A	N/A	2500
Customers served on the phone	N/A	N/A	N/A	2000

Planning and Community Development

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	\$ 2,602,584	\$ 2,885,727	\$ 2,834,809	\$ 3,086,949
Operating Expenditures	527,463	582,828	583,153	770,666
Capital Expenditures	36,716	-	-	21,000
Total Expenditures	\$ 3,166,763	\$ 3,468,555	\$ 3,417,962	\$ 3,878,615
As a percentage of total General Fund Expenditures	5.05%	5.05%	5.06%	5.22%
Total Full Time Equivalent	38.0	38.0	38.0	40.0



Program Justification and Fiscal Analysis:

The FY 2019-20 Planning and Community Development Budget increases in comparison to the FY 2018-19 estimates. Resource requests are the main reason for the increase, which are described in further detail below. In employee expenditures, funding for compensation increases are included in FY 2019-20. In FY 2019-20, all positions are fully funded, whereas FY 2018-19 was impacted by vacancy savings.

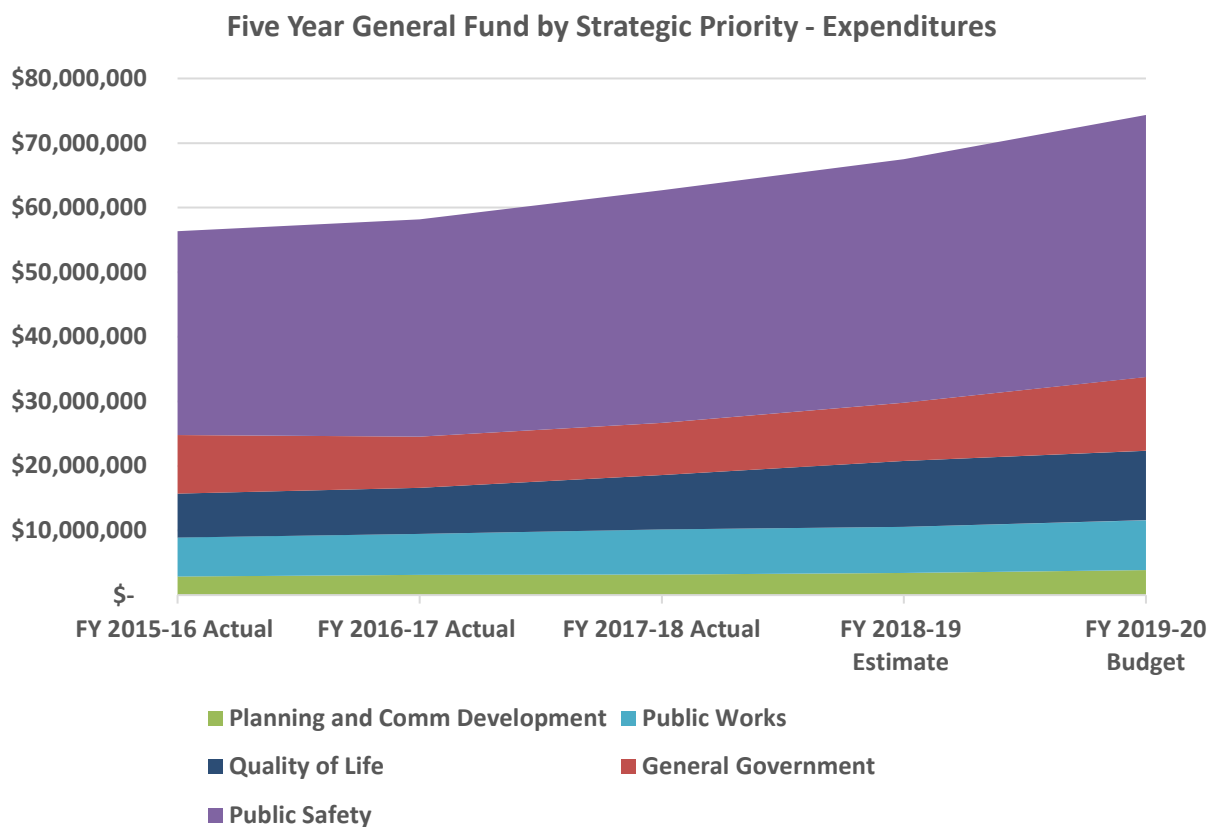
Operating expenditures decrease in FY 2018-19, driven mainly by the full removal of the funding allocated to initiate an ADA transition plan (\$50,000).

Resource Requests- Funding is included in the FY 2019-20 Adopted Budget to support several initiatives. First, \$200,000 is included to complete the ADA transition plan initiated in FY 2018-19. Secondly, \$23,000 is included to acquire hardware and software in an effort to enforce and process citations for downtown parking rules/regulations electronically. Code enforcement relies on manual processes currently. Next, \$67,517 is included for the addition of one full-time Code Enforcement Officer. This new position will allow for the division to better focus on short-term rental compliance, river-related tourism violations,

and downtown parking enforcement. The Code Enforcement Officer will be funded for nine months in FY 2019-20. \$43,551 is included for a new Planning Technician dedicated to the Mainstreet division to effectively administer and expand our support of the downtown area, including but not limited to the programs and events the City facilitates downtown. Finally, \$6,500 is included to facilitate a wood window preservation and training workshop, to be held at 1918 Fire Station Museum. The workshop would have a revenue offset of approximately \$5,000 while providing an opportunity for preservation of the wood windows. Therefore, the net cost of offering this new program should be approximately \$1,500 annually.

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 City of New Braunfels saw significant population growth over the last decade. Between the years 2011 and 2017, the City's population grew from 57,740 to 79,152, a 37% increase. Between 2016 and 2017 we saw an increase of 7.02%. In May 2019, the census released the 2018 estimates, with the New Braunfels coming in at a population of 84,612, a growth rate of 7.2% from the previous year. 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.



5 Year General Fund Expenditure Highlights

FY 2015-16

- Market Based Compensation Plan Update - 50% implementation.
- 15 New Positions - (Public Safety 6, Infrastructure 4, Growth and Development 2, Effective Management 3).
- Began update and development of the City's comprehensive plan.

FY 2016-17

- Market Based Compensation Plan Update - final 10% implementation.
- 16 New Positions - (Public Safety 5, Infrastructure 3, Quality of Life 3, Growth and Development 3, Effective Management 1).
- Increase of \$114,000 for Street maintenance and repair.

FY 2017-18

- Das Rec Community Recreation Center start-up cost incorporated into the budget (\$1.1 million).
- Second Street Crew Added to Public Works Department.
- Commitment to the City's permit review and inspection processing software (Accella - \$197,700).

FY 2018-19

- Das Rec Community Recreation Center budget established (90% cost recovery).
- Implemented market-based Police Department and Fire Department step plans.
- Established solvency and rebuilt reserves in the Self Insurance Fund.

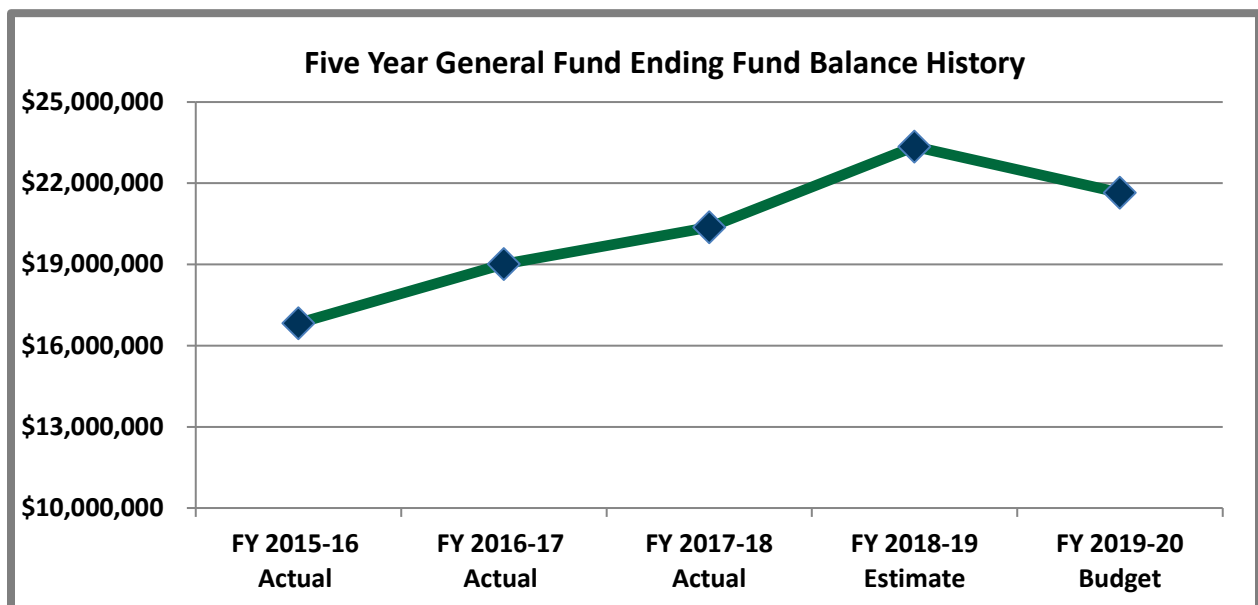
FY 2019-20

- One-time General Fund transfers to re-establish the Facilities Maintenance Fund and to fund vehicle replacements in the Equipment Replacement Fund.
- 11 new positions (Public Safety 7, Effective Management 2, Quality of Life 2).
- Increase in Street Maintenance funding (\$100,000) to maximize Second Street Crew output.

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 2018-19 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 2019-20 Budget includes \$21,650,242 in projected fund balance or 30.0 percent of recurring expenditures. As mentioned earlier, the Council has a goal of maintaining a reserve of at least 30 percent of the General Fund operating expenditures.



PAGE LEFT INTENTIONALLY BLANK

Enterprise Funds

ENTERPRISE FUNDS

City of New Braunfels
 Airport Fund
 Fiscal Year Ending September 30, 2020

Fund: 501

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 401,309	\$ 596,935	\$ 286,995	\$ 352,707
Total Beginning Balance	\$ 401,309	\$ 596,935	\$ 286,995	\$ 352,707

Revenue

Charges for Services	\$ 2,625,247	\$ 2,690,000	\$ 2,854,950	\$ 2,937,550
Intergovernmental Revenue	50,000	50,000	50,000	50,000
Interfund Transfer	162,091	99,910	99,910	99,910
Total Revenue	\$ 2,837,338	\$ 2,839,910	\$ 3,004,860	\$ 3,087,460

TOTAL AVAILABLE FUNDS	\$ 3,238,647	\$ 3,436,845	\$ 3,291,855	\$ 3,440,167
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Employee Expenses	\$ 536,703	\$ 600,467	\$ 611,234	\$ 634,305
Operation Expenses	1,742,689	1,595,392	1,810,053	1,887,723
Capital Expenses	194,619	19,478	19,478	-
Interfund Transfer	477,641	537,623	498,383	557,243

TOTAL OPERATING APPROPRIATIONS	\$ 2,951,652	\$ 2,752,960	\$ 2,939,149	\$ 3,079,270
---------------------------------------	---------------------	---------------------	---------------------	---------------------

Ending Fund Balance	\$ 286,995	\$ 683,885	\$ 352,707	\$ 360,896
---------------------	------------	------------	------------	------------

TOTAL APPROPRIATIONS	\$ 3,238,647	\$ 3,436,845	\$ 3,291,855	\$ 3,440,167
-----------------------------	---------------------	---------------------	---------------------	---------------------

Airport Fund



Mission

To provide a safe and efficient transportation portal into the national airspace system, while planning for future growth and the economic benefit of New Braunfels and the surrounding areas.

Vision

To promote general aviation and foster economic development by strategically planning, developing and operating an effective and efficient airport that meets current and future corporate business and general aviation needs of the City of New Braunfels, Comal and Guadalupe Counties, and portions of the San Antonio metropolitan area.

Goals/Objectives

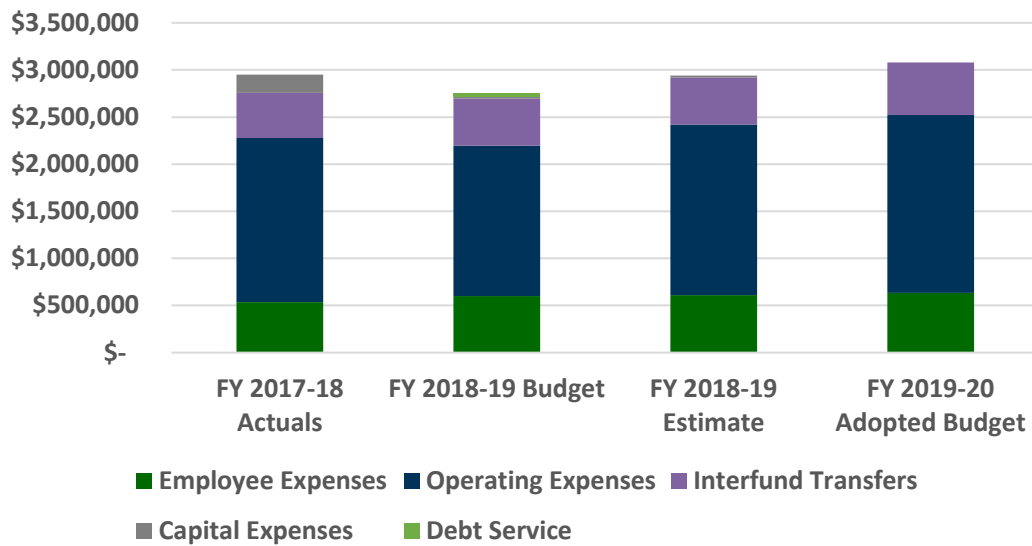
1. Efficiently maintain airport operating surfaces and airway facilities to the highest standards of quality.
2. Attract and retain high quality aviation service businesses.
3. Plan and develop airport infrastructure that meets current and future demands.
4. Advertise and promote the airport to attract new and diverse businesses to the community.
5. Establish ongoing programs for improving customer service.

<i>Performance Measures - Airport</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Gallons of fuel sold	500,000	518,667	548,053	575,456
Jet-A (Corporate Traffic Indicator)	400,000	437,359	450,480	473,004
% of Jet A Sold	80%	84%	82%	82%
Avgas (100LL)	N/A	81,311	97,573	102,452
Hangar Utilization	N/A	100%	100%	100%
Hail shed Utilization	N/A	69%	75%	75%
Safety Incidents	N/A	2	0	0

Airport Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenses	\$ 536,703	\$ 600,467	\$ 611,234	\$ 634,305
Operating Expenses	1,742,689	1,595,392	1,810,053	1,887,723
Capital Expenses	194,619	19,478	19,478	-
Debt Service		39,240	-	-
Interfund Transfers	477,641	498,383	498,383	557,243
Total Expenses	\$ 2,951,652	\$ 2,752,960	\$ 2,939,149	\$ 3,079,270
Total Full Time Equivalent	8.0	9.0	9.0	9.0

Expenses by Category



Program Justification and Analysis:

In comparison to the FY 2018-19 estimates, the FY 2019-20 Airport budget increases. The FY 2019-20 budget reflects full funding for all authorized positions as well as additional funding for compensation increases, creating the higher level of allocation in this category.

Operating expenses increase in FY 2019-20. This is mainly due to the budget for purchasing fuel for resale. In FY 2017-18 and FY 2018-19, the Airport budget was impacted by the lower cost of fuel. The FY 2019-20 budget allows capacity for the Airport to purchase fuel within their allocation should the cost of fuel increase.

Interfund Transfers total \$557,243 in FY 2019-20. The Airport use services provided by other City departments such as Human Resources, Information Technology, and Finance among others. In FY 2019-20, the Airport Fund will transfer \$71,424 to the General Fund for the use of those administrative services.

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 2019-20, \$76,000 in allocated for transfer payments for those two assets. The Airport Fund also contributes \$30,447 to the Enterprise Maintenance and Equipment Replacement Fund for scheduled vehicle replacements. The remaining \$379,372 in interfund transfers for debt service is associated with the purchase of and improvement to Airport facilities.

ENTERPRISE FUNDS

City of New Braunfels
Civic/Convention Center Fund
Fiscal Year Ending September 30, 2020

Fund: 541

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Current Budget	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 83,184	\$ 134,440	\$ 204,219	\$ 174,261
Total Beginning Balance	\$ 83,184	\$ 134,440	\$ 204,219	\$ 174,261

Revenue

Charges for Services	\$ 419,905	\$ 480,271	\$ 445,000	\$ 445,000
Miscellaneous	331	-	598	-
Interfund Transfers	348,240	257,572	221,491	445,127
Total Revenue	\$ 768,476	\$ 737,843	\$ 667,089	\$ 890,127

TOTAL AVAILABLE FUNDS	\$ 851,660	\$ 872,283	\$ 871,308	\$ 1,064,388
------------------------------	-------------------	-------------------	-------------------	---------------------

APPROPRIATIONS

Employee Expenses	\$ 395,543	\$ 460,536	\$ 435,903	\$ 511,211
Operation Expenses	218,422	221,013	227,066	287,080
Capital Expenses	-	-	-	12,672
Interfund Transfer	33,476	34,077	34,077	40,548

TOTAL OPERATING APPROPRIATIONS	\$ 647,441	\$ 715,627	\$ 697,046	\$ 851,511
Ending Fund Balance	\$ 204,219	\$ 156,656	\$ 174,261	\$ 212,878
TOTAL APPROPRIATIONS	\$ 851,660	\$ 872,283	\$ 871,308	\$ 1,064,388

Civic/Convention Center



Mission

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

Vision

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

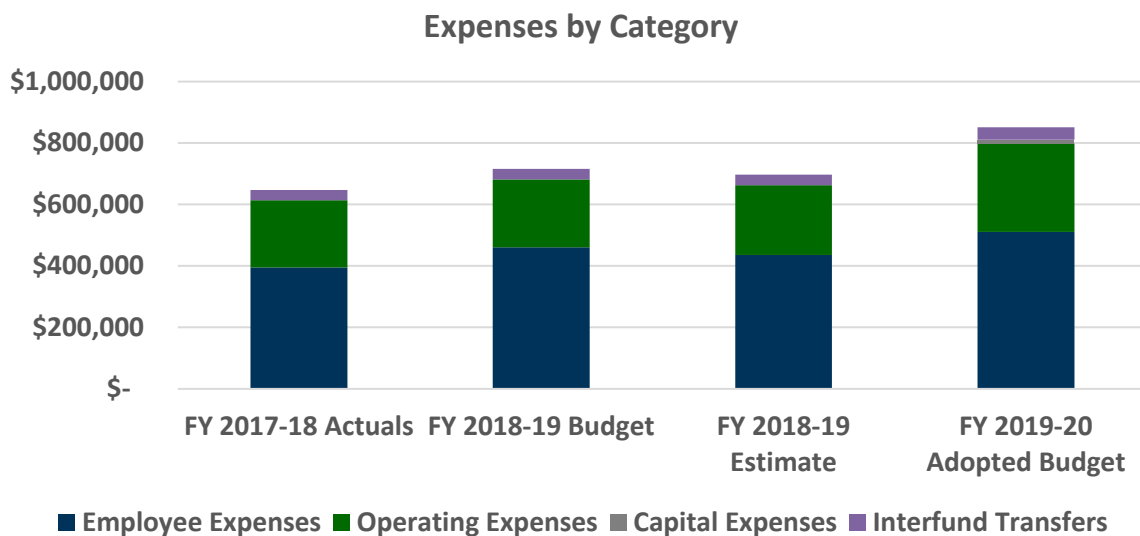
Goals/Objectives

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

<i>Performance Measures – Civic and Convention Center</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Room Rental Revenue	\$405,102	\$374,389	\$400,000	\$400,000
Non-Room Rental Revenue	\$44,779	\$45,516	\$45,000	\$45,000
Customer satisfaction (measured by survey)	94%	92%	93%	93%
Customer satisfaction - Faculty & Equipment	92%	90%	92%	92%
Customer satisfaction- Staff	97%	96%	94%	94%
Repeat customers as a percent of total business	76%	80%	70%	76%
Number of new events	70	45	59	55

Civic/Convention Center Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenses	\$ 395,543	\$ 460,536	\$ 435,903	\$ 511,211
Operating Expenses	218,422	221,013	227,066	287,080
Capital Expenses	-	-	-	12,672
Interfund Transfers	33,476	34,077	34,077	40,548
Total Expenses	\$ 647,441	\$ 715,626	\$ 697,046	\$ 851,511
Total Full Time Equivalent	8.5	8.5	9.0	9.0



Program Justification and Fiscal Analysis:

The FY 2019-20 Civic/Convention Center budget reflects an overall increase in comparison to the FY 2018-19 estimates. The increase is primarily driven by employee expenses. In FY 2019-20, all positions are fully funded. Funding is also included for employee compensation increases. In FY 2017-18 and FY 2018-19, vacancies have generated significant savings. Operating expenses are slightly increased, reflecting all projected operational and contractual costs.

The Civic/Convention Center makes use of services provided by other City departments such as Human Resources, Information Technology, Finance, and Facilities Maintenance. In FY 2019-20, The Civic/Convention Center Fund will contribute \$40,548 to the General fund for the use of those services.

Resource Requests- Two resource requests are included in the FY 2019-20 Adopted Budget to add a Floor Scrubber (\$12,672) and to increase to the facility's Bandwidth (\$54,752). The Floor Scrubber replaces a

ten-year-old piece of equipment that is at the end of its useful life. The increase in bandwidth includes various required network equipment that will increase internet speed, provide a stable internet connection, and will provide better network security.

ENTERPRISE FUNDS

City of New Braunfels

Golf Fund

Fiscal Year Ending September 30, 2020

Fund: 531

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Current Budget	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 2,260	\$ 229,040	\$ 271,294	\$ 656,193
Total Beginning Balance	\$ 2,260	\$ 229,040	\$ 271,294	\$ 656,193

Revenue

Charges for Services	\$ 1,577,633	\$ 1,556,277	\$ 1,663,297	\$ 1,661,632
Miscellaneous	55,601	32,288	38,625	35,000
Total Revenue	\$ 1,633,234	\$ 1,588,565	\$ 1,701,922	\$ 1,696,632

TOTAL AVAILABLE FUNDS	\$ 1,635,494	\$ 1,817,605	\$ 1,973,216	\$ 2,352,825
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Employee Expenses	\$ 749,963	\$ 836,650	\$ 766,631	\$ 822,993
Operation Expenses	407,819	423,559	509,757	484,200
Capital Expenses	21,035	-	40,635	152,500
Debt Service (Capital Lease)	185,383	-	-	
Interfund Transfer				75,025

TOTAL OPERATING APPROPRIATIONS	\$ 1,364,200	\$ 1,260,209	\$ 1,317,023	\$ 1,534,718
Ending Fund Balance	\$ 271,294	\$ 557,396	\$ 656,193	\$ 818,107
TOTAL APPROPRIATIONS	\$ 1,635,494	\$ 1,817,605	\$ 1,973,216	\$ 2,352,825

Golf Course Fund



Mission

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

Vision

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

Goals/Objectives

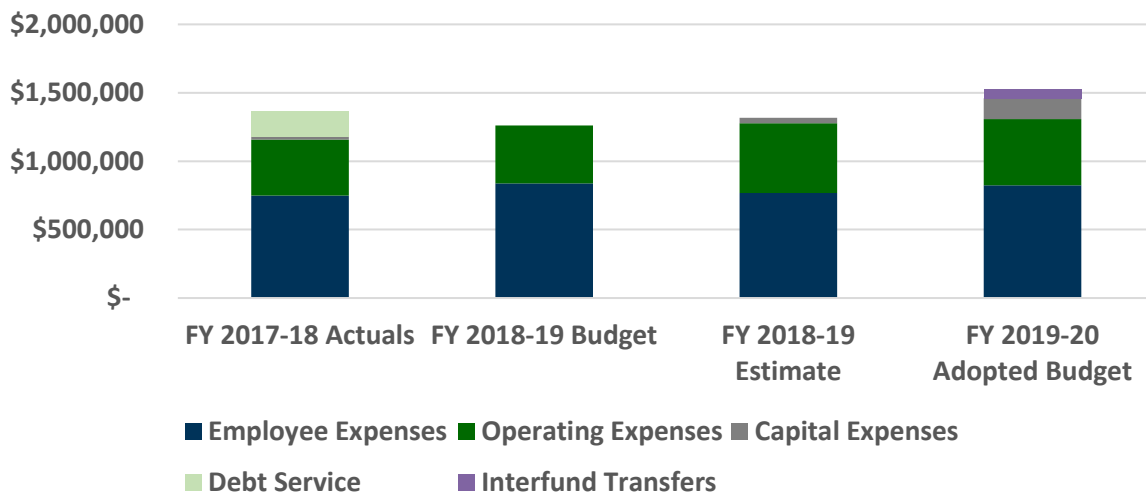
1. Provide exceptional customer service.
2. Provide a high-quality golf facility at an affordable price.
3. Remain financially self-sufficient.
4. Grow the game of golf.

<i>Performance Measures – Golf</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Golf course rounds played	38,742	39,673	40,500	41,000
Potential days open	362	362	361	361
Actual days open	317	301	310	310
Percentage Open	88%	83%	86%	86%
Total Website Visits	N/A	22,504	N/A	N/A
Customer Satisfaction (measured by survey)	97%	98%	97%	97%
Tournaments Held	N/A	110	122	120

Golf Course Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenses	\$ 749,963	\$ 836,650	\$ 766,631	\$ 822,993
Operating Expenses	407,819	423,559	509,757	484,200
Capital Expenses	21,035		40,635	152,500
Debt Service	185,383			
Interfund Transfers				75,025
Total Expenses	\$ 1,364,200	\$ 1,260,209	\$ 1,317,023	\$ 1,534,718
Total Full Time Equivalent	15.0	15.0	15.0	15.0
Seasonal Positions	2.0	2.0	2.0	2.0

Expenses by Category



Program Justification and Fiscal Analysis:

Overall, the FY 2019-20 Golf Course budget increases when compared to the FY 2018-19 estimates. This is driven by several factors. The increase is primarily driven by resource requests included in this budget, which are described in detail below.

The FY 2018-19 estimates are impacted by vacancies. Specifically, the Golf Course Marketing Coordinator position has been held vacant for the past two fiscal years. Staff has partnered with Golf Now, who has taken primary responsibility of our marketing and outreach efforts. Therefore, this position is not funded in FY 2019-20. The position remains authorized, which gives the organization the ability to allocate funding in the future should the environment change and the need for this position come back again. Removing the funding for this position is why the FY 2019-20 Budget is less than the FY 2018-19 Budget. Like all other

funds, the Golf Course Fund fully funds the remaining authorized positions as well as include funding for compensation increases.

Operating expenses decrease in comparison to the FY 2018-19 estimates, driven by various one-time expenses that occurred in FY 2018-19 that are not anticipated in FY 2019-20.

The Golf Course Fund will reinstate the \$75,025 transfer to the General Fund for administrative services in FY 2019-20 as sufficient reserves and fiscal capacity are available to do so.

Resource Requests – Funding totaling \$152,500 is included in the FY 2019-20 budget for several equipment initiatives and upgrades. Last fiscal year, staff developed a five year equipment replacement fund forecast. The following equipment represents the FY 2019-20 plan for that forecast. The purchase of a TriPlex Mower and Trim Mower will replace obsolete equipment and will allow for repair savings. The next two pieces of equipment, a utility tractor and a Wessex mower attachment, will allow for replacement of equipment that is beyond its useful life. The last funded resource is a utility gator vehicle to replace the current unit.

ENTERPRISE FUNDS

City of New Braunfels

Solid Waste Fund

Fiscal Year Ending September 30, 2020

Fund: 521

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 2,582,532	\$ 3,168,754	\$ 4,034,277	\$ 3,669,340
Total Beginning Balance	\$ 2,582,532	\$ 3,168,754	\$ 4,034,277	\$ 3,669,340

Revenue

Charges for Services	\$ 10,118,867	\$ 9,440,055	\$ 8,978,951	\$ 10,035,000
Interest Income	39,056	36,935	64,178	65,000
Miscellaneous	235,897	118,200	89,192	83,000
Interfund Transfers	-	-	-	-
Total Revenue	10,393,820	9,595,190	9,132,321	10,183,000

TOTAL AVAILABLE FUNDS	\$ 12,976,352	\$ 12,763,944	\$ 13,166,598	\$ 13,852,340
------------------------------	----------------------	----------------------	----------------------	----------------------

APPROPRIATIONS

Public Works

Employee Expenses	\$ 3,535,895	\$ 3,757,494	\$ 3,743,534	\$ 4,017,768
Operation Expenses	4,322,061	4,657,869	4,741,169	3,767,959
Capital Expenses	167,958	73,700	86,937	7,700
Interfund Transfers	916,161	925,618	925,618	2,107,441

TOTAL OPERATING APPROPRIATIONS	\$ 8,942,075	\$ 9,414,680	\$ 9,497,258	\$ 9,900,868
---------------------------------------	---------------------	---------------------	---------------------	---------------------

Ending Fund Balance	\$ 4,034,277	\$ 3,349,263	\$ 3,669,340	\$ 3,951,472
---------------------	--------------	--------------	--------------	--------------

TOTAL APPROPRIATIONS	\$ 12,976,352	\$ 12,763,944	\$ 13,166,598	\$ 13,852,340
-----------------------------	----------------------	----------------------	----------------------	----------------------

Solid Waste Fund



Mission

To be an innovative and responsive City division that aggressively provides comprehensive and cost-effective solid waste management in an environmentally sound manner while incorporating common sense methods and technology and educating the public on responsible waste management.

Vision

To have an efficient, safe, environmentally sound and cost-effective solid waste program created through an experienced team of hard-working employees who use their diverse skills to effectively manage and handle the community's solid waste needs.

Goals/Objectives

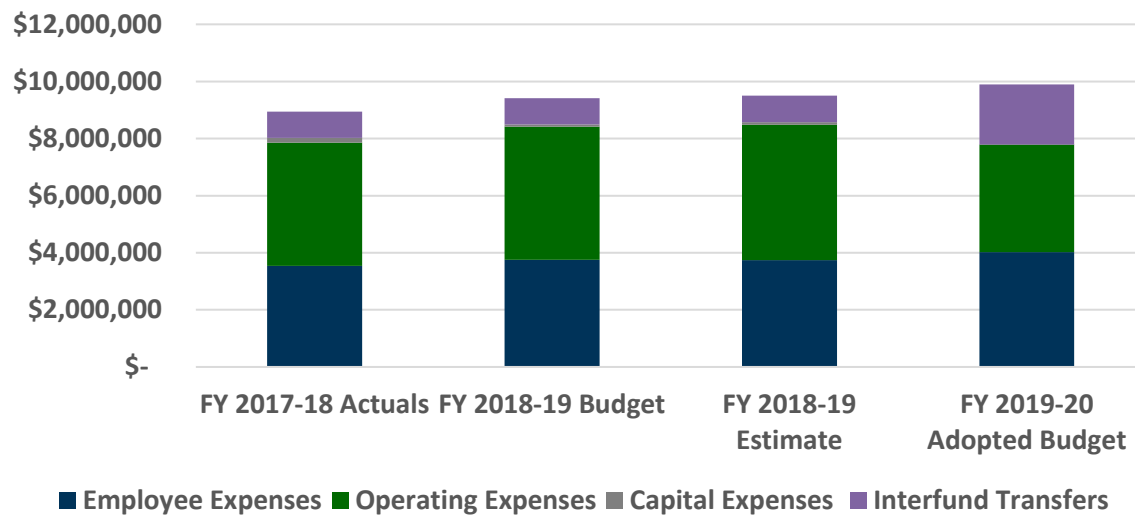
1. Accurately forecast the resources necessary to meet growing population demands.
2. Maintain a high level of customer satisfaction.
3. Reduce litter and other nuisances associated with collection.
4. Provide levels of service that will meet or exceed health and regulatory requirements.
5. Raise public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

Performance Measures-Solid Waste				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Residential				
Residential Customers	28,022	28,899	30,461	32,555
Container set out rate	N/A	N/A	N/A	90%
Tons Collected	34,159	35,417	35,059	36,500
Commercial				
Commercial Customers	2,140	2,190	2,233	2,269
Tons collected	33,614	33,224	33,293	34,000
Percent of collection that meets established schedule	100%	100%	100%	100%
Recycling				
Customer outreach contact hours	1,680	3,529	3,440	2,300
Tons diverted from landfill	10,452	10,463	11,617	11,800
Recycled materials as a percent of total tons collected	31%	30%	30%	30%
Container set out rate	N/A	59%	44%	45%
Fleet Service Center				
Work orders completed	4,118	4,055	3,392	3,500
Percentage of outsourced repair costs (46% in FY 2009-10)	18%	18%	25%	15%
Work orders completed within two days	98%	98.29%	98%	98%
Special Programs				
Household hazardous waste customers served	1,006	919	891	1,000
Bulky goods collection customers served	2,114	2,105	2,280	2,300
Green waste collection tonnage per year	4,065	3,684	3,824	4,000

Solid Waste Fund

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenses	\$ 3,535,895	\$ 3,757,494	\$ 3,743,534	\$ 4,017,768
Operating Expenses	4,322,061	4,657,869	4,741,169	3,767,959
Capital Expenses	167,958	73,700	86,937	7,700
Interfund Transfers	916,161	925,618	925,618	2,107,441
Total Expenses	\$ 8,942,075	\$ 9,414,681	\$ 9,497,258	\$ 9,900,868
Total Full Time Equivalent	55.0	57.0	57.0	59.0

Expenses by Category



Program Justification and Fiscal Analysis:

The FY 2019-20 Solid Waste Budget increases in comparison to the FY 2018-19 estimates. The increase is driven by various factors. In FY 2019-20 employee expenses are higher because of all authorized positions being fully funded as well as funding included for compensation increases. In addition, reclassifications were recently approved for all Solid Waste Operator positions. This initiative was geared specifically to improve recruitment and retention efforts, which has proven challenging for this role in the past several years. The costs for these reclassifications are included in the FY 2019-20 Adopted Budget.

Operating expenses decrease in FY 2019-20, driven by the full removal of one-time expenses and the comprehensive plan funding that had been allocated in the budget. However, the primary reason that operating expenses decrease is that the FY 2019-20 Budget has moved the contribution to the equipment replacement fund from the operating expenditure category to interfund transfers. This more accurately reflects the activity and allows for interfund transfer reconciliations to be completed more efficiently.

Interfund Transfers - The Solid Waste Fund supports the expenses associated with litter pickup in and along the Comal River. In FY 2019-20, these expenses continue to be funded through Solid Waste (\$138,000) 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 2019-20, this contribution totals \$364,327.

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. The annual payment due in FY 2019-20 is \$71,594.

As previously discussed, the Solid Waste Division will contribute to the Enterprise Maintenance and Equipment Fund for the future need of heavy apparatus replacements in the amount of \$1,233,520.

Resource Requests- Funding is included in the FY 2019-20 budget to allow for the addition of two Commercial Refuse Collectors (\$92,866) and a refrigerant machine (\$7,700). The Refuse Collectors will allow the Commercial division to better support growing demand. The additional staff is anticipated to improve scheduling for employees within the commercial division, potentially reducing overtime costs. The refrigerant machine allows Fleet Services to meet compliance with the Clean Air Act while increasing operational efficiency.

Special Revenue Funds

City of New Braunfels
Cemetery Improvements Fund
Fiscal Year Ending September 30, 2020

Fund: 781

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Current Budget	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 28,275	\$ 232,240	\$ 168,552	\$ 199,927
Total Beginning Balance	\$ 28,275	\$ 232,240	\$ 168,552	\$ 199,927

Revenue

Licenses and Permits	\$ 1,787	\$ -	\$ 500	\$ -
Parks and Recreation	8,485	9,000	-	5,000
Miscellaneous	131,000	-	38,875	-
Interest Income	-	-	-	-
Total Revenue	\$ 141,272	\$ 9,000	\$ 39,375	\$ 5,000

TOTAL AVAILABLE FUNDS	\$ 169,547	\$ 241,240	\$ 207,927	\$ 204,927
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operation Expenses	\$ 995	\$ 8,000	\$ 8,000	\$ 8,000
Capital Expenses	\$ -	210,000		190,000

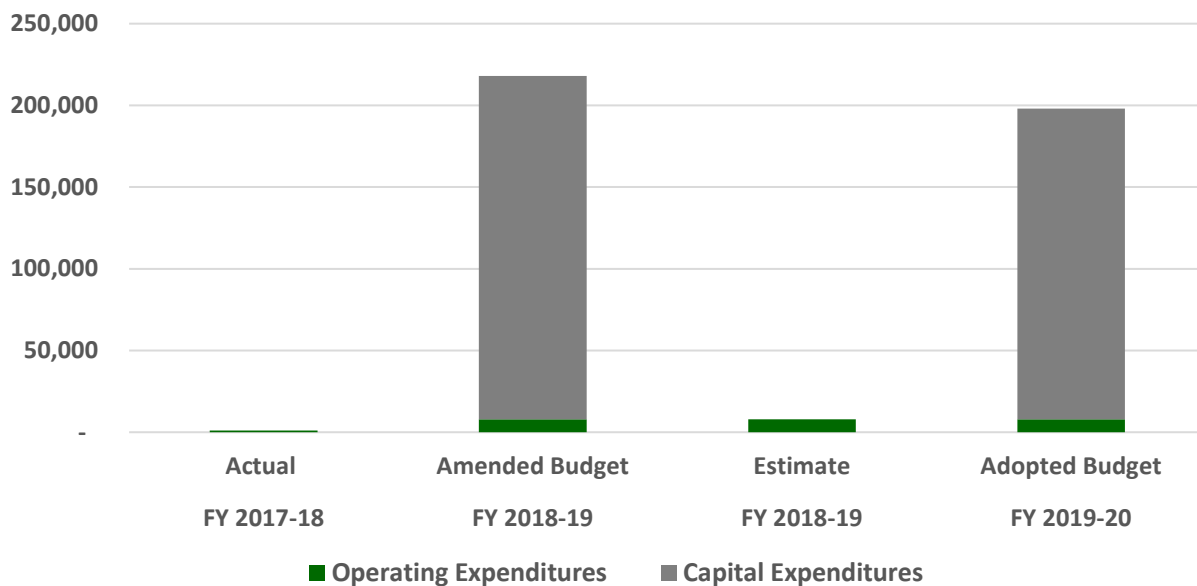
TOTAL OPERATING APPROPRIATIONS	\$ 995	\$ 218,000	\$ 8,000	\$ 198,000
Ending Fund Balance	\$ 168,552	\$ 23,240	\$ 199,927	\$ 6,927
TOTAL APPROPRIATIONS	\$ 169,547	\$ 241,240	\$ 207,927	\$ 204,927

CEMETERY IMPROVEMENTS FUND

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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	995	8,000	8,000	8,000
Capital Expenditures	-	210,000	-	190,000
Total Expenditures	\$ 995	\$ 218,000	\$ 8,000	\$ 198,000

Expenditures by Category



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 2019-20, \$198,000 is projected to be spent on a recommendation identified in the master plan and supported by the advisory committee to include replacement benches, signage, and design services for a columbarium.

SPECIAL REVENUE FUNDS

City of New Braunfels
Stormwater Development Fund
Fiscal Year Ending September 30, 2020

Fund: 232

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 138,905	\$ 154,606	\$ 314,710	\$ 279,710
Total Beginning Balance	\$ 138,905	\$ 154,606	\$ 314,710	\$ 279,710

Revenue

Development Fees	\$ 279,719	\$ 135,000	\$ 65,000	\$ 65,000
Interest Income	-	-	-	-
Total Revenue	\$ 279,719	\$ 135,000	\$ 65,000	\$ 65,000

TOTAL AVAILABLE FUNDS	\$ 418,624	\$ 289,606	\$ 379,710	\$ 344,710
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operation Expenses	-	-	-	125,000
Capital Expenses	103,914	250,000	100,000	191,000

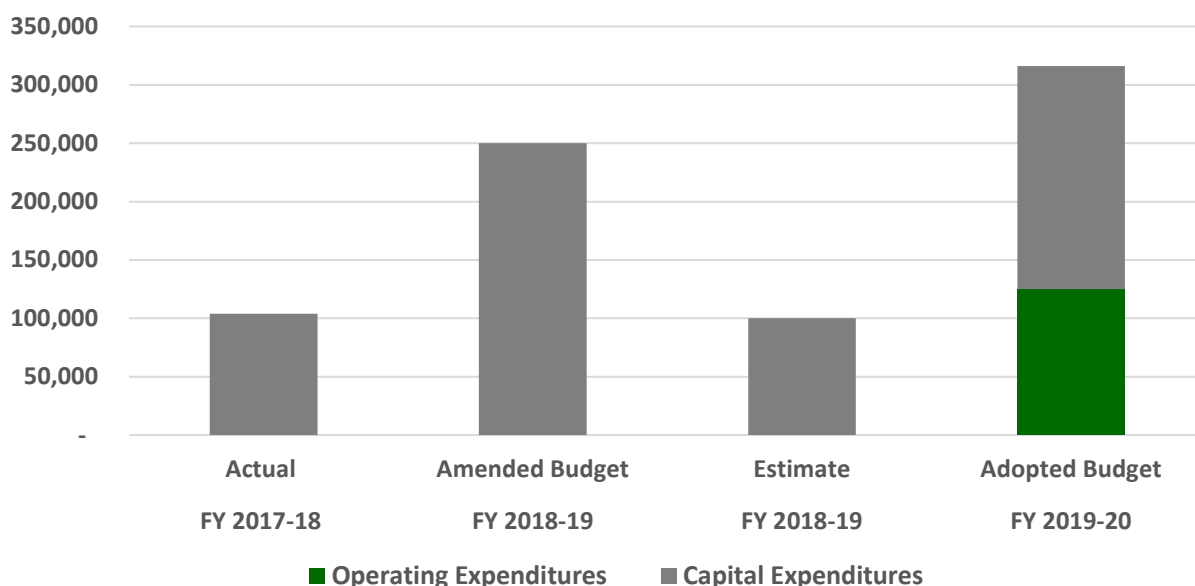
TOTAL OPERATING APPROPRIATIONS	\$ 103,914	\$ 250,000	\$ 100,000	\$ 316,000
Ending Fund Balance	\$ 314,710	\$ 39,606	\$ 279,710	\$ 28,710
TOTAL APPROPRIATIONS	\$ 418,624	\$ 289,606	\$ 379,710	\$ 344,710

STORMWATER DEVELOPMENT FUND

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

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	-	-	-	125,000
Capital Expenditures	103,914	250,000	100,000	191,000
Total Expenditures	\$ 103,914	\$ 250,000	\$ 100,000	\$ 316,000

Expenditures by Category



Program Justification and Fiscal Analysis

In FY 2019-20, funds are allocated to support critical drainage maintenance projects. The City is responsible for operation and maintenance of four dams within the City limits. These dams include Landa Park Lake Dam, Fischer Park No. 1 Dam, Fischer Park No. 2 Dam, and the Tube Chute Dam. \$95,000 is allocated in FY 2019-20 to support the development of emergency action plans for the previously mentioned dams. \$161,000 is also included in the Adopted Budget for two slope mowers with a trailer as well as a new excavator to increase efficiency and productivity with regard to drainage maintenance.

SPECIAL REVENUE FUNDS

City of New Braunfels
Development Services Fund
Fiscal Year Ending September 30, 2020

Fund: 233

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
--	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ -	\$ -	\$ -	\$ 580,499
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 580,499

Revenue

Development Fees	\$ -	\$ 902,500	\$ 980,499	\$ 931,474
Total Revenue	\$ -	\$ 902,500	\$ 980,499	\$ 931,474

TOTAL AVAILABLE FUNDS	\$ -	\$ 902,500	\$ 980,499	\$ 1,511,973
------------------------------	-------------	-------------------	-------------------	---------------------

APPROPRIATIONS

Employee Expenses	\$ -	\$ 50,000	\$ 40,000	\$ 260,000
Operating Expenses	-	852,500	360,000	535,500

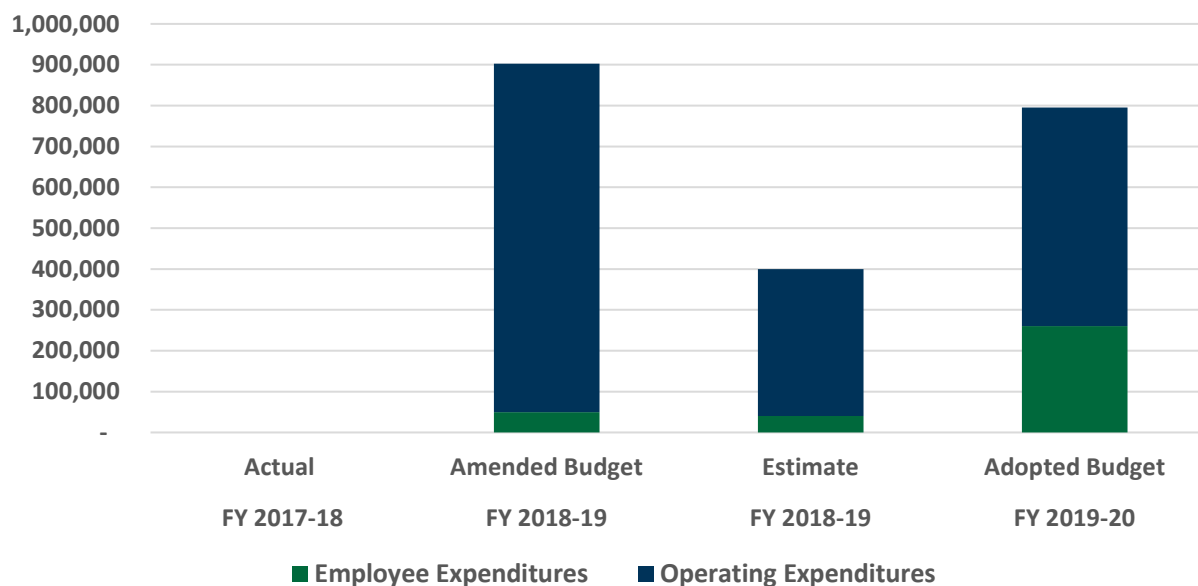
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 902,500	\$ 400,000	\$ 795,500
Ending Fund Balance	\$ -	\$ -	\$ 580,499	\$ 716,473
TOTAL APPROPRIATIONS	\$ -	\$ 902,500	\$ 980,499	\$ 1,511,973

DEVELOPMENT SERVICES FUND

The City of New Braunfels created the Development Services Fund in FY 2018-19. This fund is set up as a pass-through fund to account for any costs related to third party development review services. After eligible expenditures occur, revenue will be transferred into this fund from the revised development related fees that were approved by City Council in FY 2017-18.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	-	50,000	40,000	260,000
Operating Expenditures	-	852,500	360,000	535,500
Total Expenditures	\$ -	\$ 902,500	\$ 400,000	\$ 795,500
Total Full Time Equivalent	0.0	0.0	3.0	3.0

Expenditures by Category



Program Justification and Fiscal Analysis:

The FY 2019-20 includes funding to maintain and expand the use of third-party review and assistance where cost effective. Funding is also available to make additional investments in technology to continue to maintain and enhance the development review process. Staff has developed five-year pro-forma of the Development Services Fund. Over the next five years, funding will be earmarked for several major investments such as the potential development of a unified development code.

The FY 2019-20 Adopted Budget supports the full cost of the Development Engineer, Development Coordinator, and Planning Coordinator. These positions were authorized by City Council during FY 2018-19, responsible for providing continuous improvement & support to the development process.

SPECIAL REVENUE FUNDS

City of New Braunfels

Child Safety Fund

Fiscal Year Ending September 30, 2020

Fund: 230

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 162,232	\$ 123,972	\$ 113,307	\$ 72,411
Total Beginning Balance	\$ 162,232	\$ 123,972	\$ 113,307	\$ 72,411

Revenue

Fines and Forfeitures	\$ 10,666	\$ 12,500	\$ 10,840	\$ 9,500
Intergovernmental Revenue	127,781	130,000	128,000	128,000
Total Revenue	\$ 138,447	\$ 142,500	\$ 138,840	\$ 137,500

TOTAL AVAILABLE FUNDS	\$ 300,679	\$ 266,472	\$ 252,147	\$ 209,911
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operation Expenses	187,372	204,000	179,736	186,000
--------------------	---------	---------	---------	---------

TOTAL OPERATING APPROPRIATIONS	\$ 187,372	\$ 204,000	\$ 179,736	\$ 186,000
Ending Fund Balance	\$ 113,307	\$ 62,472	\$ 72,411	\$ 23,911
TOTAL APPROPRIATIONS	\$ 300,679	\$ 266,472	\$ 252,147	\$ 209,911

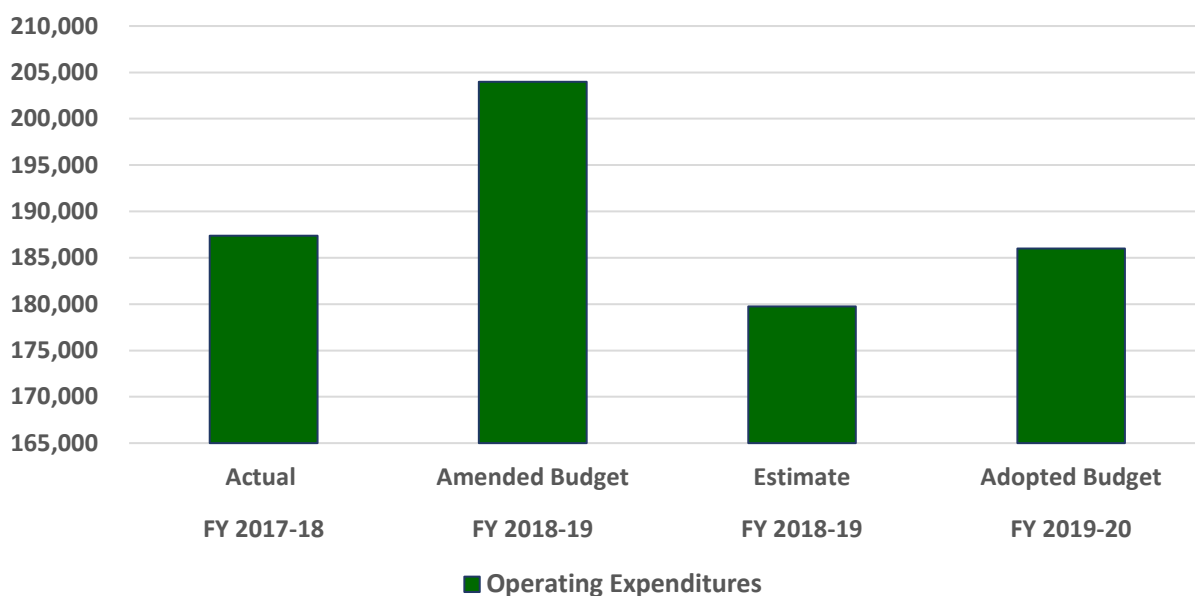
CHILD SAFETY FUND

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

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	187,372	204,000	179,736	186,000
Total Expenditures	\$ 187,372	\$ 204,000	\$ 179,736	\$ 186,000

Expenditures by Category



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. Beginning in FY 2015-16 the city transitioned this effort from an internal provision to a contractual service. In doing so, indirect resources and efforts 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. Since FY 2016-17, the budget includes the same contractual provision of school crossing guards as well as funding for the various annual programs offered to school age children by Municipal Court as well as the Police and Fire Departments.

SPECIAL REVENUE FUNDS

City of New Braunfels
Court Security Fund
Fiscal Year Ending September 30, 2020

Fund: 227

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
--	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 5,735	\$ -	\$ 1,551	\$ 1,551
Total Beginning Balance	\$ 5,735	\$ -	\$ 1,551	\$ 1,551

Revenue

Fines and Forfeitures	\$ 31,890	\$ 31,000	\$ 30,000	\$ 30,000
Total Revenue	\$ 31,890	\$ 31,000	\$ 30,000	\$ 30,000

TOTAL AVAILABLE FUNDS	\$ 37,625	\$ 31,000	\$ 31,551	\$ 31,551
------------------------------	------------------	------------------	------------------	------------------

APPROPRIATIONS

Employee Expenses	\$ 36,074	\$ 30,000	\$ 30,000	\$ 31,000
-------------------	-----------	-----------	-----------	-----------

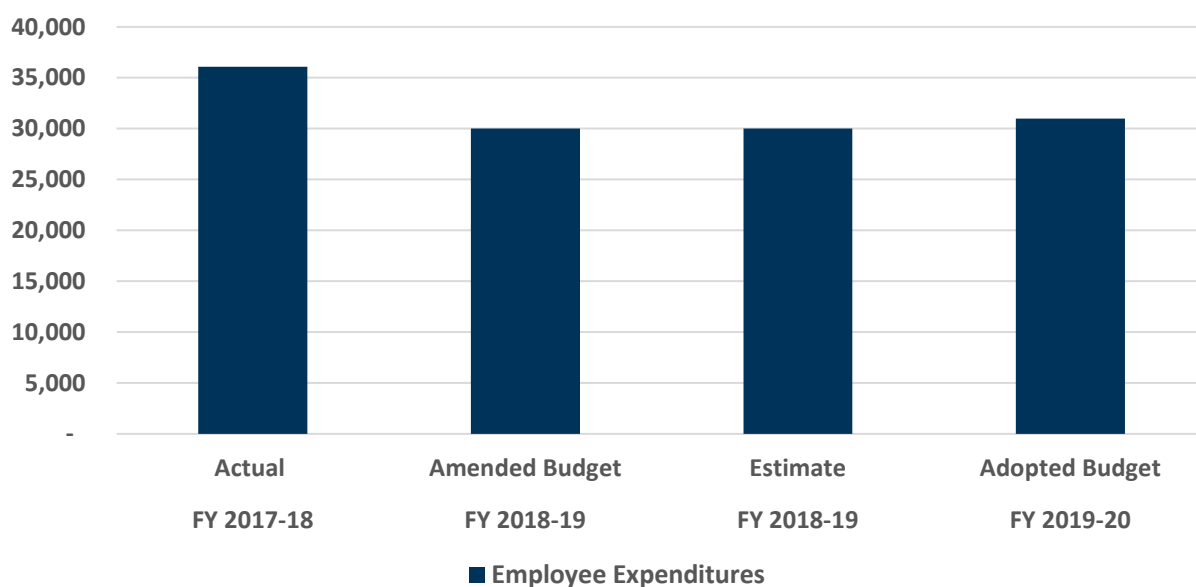
TOTAL OPERATING APPROPRIATIONS	\$ 36,074	\$ 30,000	\$ 30,000	\$ 31,000
Ending Fund Balance	\$ 1,551	\$ 1,000	\$ 1,551	\$ 551
TOTAL APPROPRIATIONS	\$ 37,625	\$ 31,000	\$ 31,551	\$ 31,551

COURT SECURITY FUND

The City collects \$3.00 from defendants convicted of a misdemeanor offense in the Municipal Court. 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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	36,074	30,000	30,000	31,000
Total Expenditures	\$ 36,074	\$ 30,000	\$ 30,000	\$ 31,000

Expenditures by Category



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 2019-20 Budget will support approximately 60 percent of the total cost of the Warrant Officer position.

SPECIAL REVENUE FUNDS

City of New Braunfels
Court Technology Fund
Fiscal Year Ending September 30, 2020

Fund: 229

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Current Budget	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 39,753	\$ 41,932	\$ 51,524	\$ 52,024
Total Beginning Balance	\$ 39,753	\$ 41,932	\$ 51,524	\$ 52,024

Revenue

Fines and Forfeitures	\$ 42,520	\$ 39,000	\$ 41,000	\$ 41,000
Total Revenue	\$ 42,520	\$ 39,000	\$ 41,000	\$ 41,000

TOTAL AVAILABLE FUNDS	\$ 82,273	\$ 80,932	\$ 92,524	\$ 93,024
------------------------------	------------------	------------------	------------------	------------------

APPROPRIATIONS

Operation Expenses	\$ 30,749	\$ 40,000	\$ 40,500	\$ 42,000
--------------------	-----------	-----------	-----------	-----------

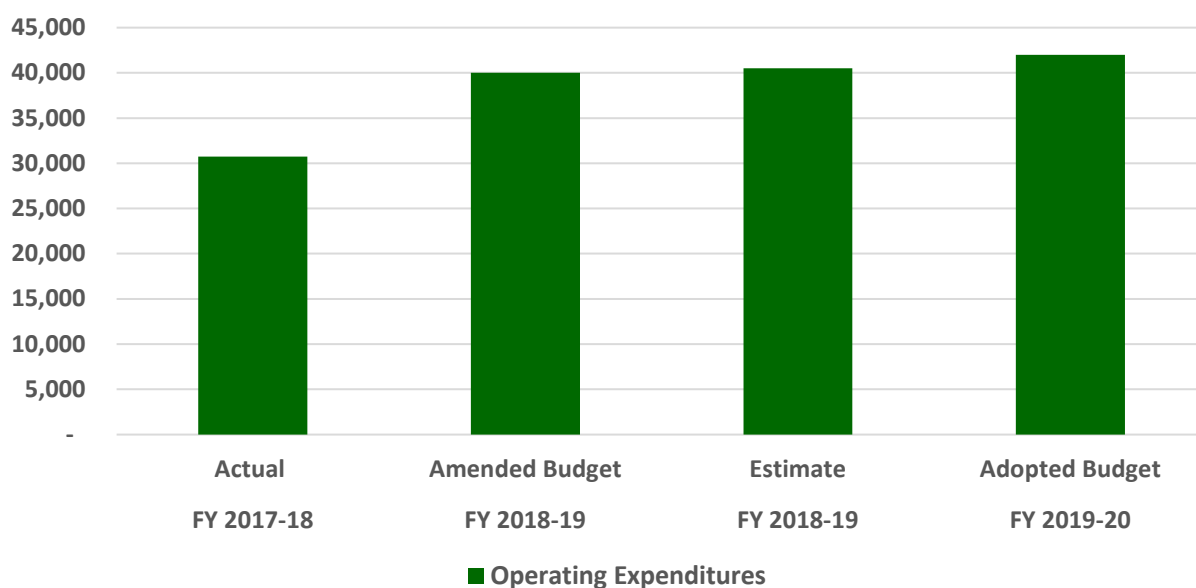
TOTAL OPERATING APPROPRIATIONS	\$ 30,749	\$ 40,000	\$ 40,500	\$ 42,000
Ending Fund Balance	\$ 51,524	\$ 40,932	\$ 52,024	\$ 51,024
TOTAL APPROPRIATIONS	\$ 82,273	\$ 80,932	\$ 92,524	\$ 93,024

COURT TECHNOLOGY FUND

The City collects \$4.00 from all defendants convicted of a misdemeanor offense in the Municipal Court. 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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	30,749	40,000	40,500	42,000
Total Expenditures	\$ 30,749	\$ 40,000	\$ 40,500	\$ 42,000

Expenditures by Category



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 2019-20, funds will be utilized for hardware and/or other technology enhancements that are necessary, while still supporting its recurring technology related expenditures.

SPECIAL REVENUE FUNDS

City of New Braunfels
Judicial Efficiency Fund
Fiscal Year Ending September 30, 2020

Fund: 228

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Available Funds				

Beginning Balance

Undesignated Funds	\$ 6,622	\$ 8,636	\$ 14,201	\$ 6,201
Total Beginning Balance	\$ 6,622	\$ 8,636	\$ 14,201	\$ 6,201

Revenue

Fines and Forfeitures	\$ 7,579	\$ 8,000	\$ 7,500	\$ 7,500
Total Revenue	\$ 7,579	\$ 8,000	\$ 7,500	\$ 7,500

TOTAL AVAILABLE FUNDS	\$ 14,201	\$ 16,636	\$ 21,701	\$ 13,701
------------------------------	------------------	------------------	------------------	------------------

APPROPRIATIONS

Operations Expenses	-	15,000	15,500	13,701
---------------------	---	--------	--------	--------

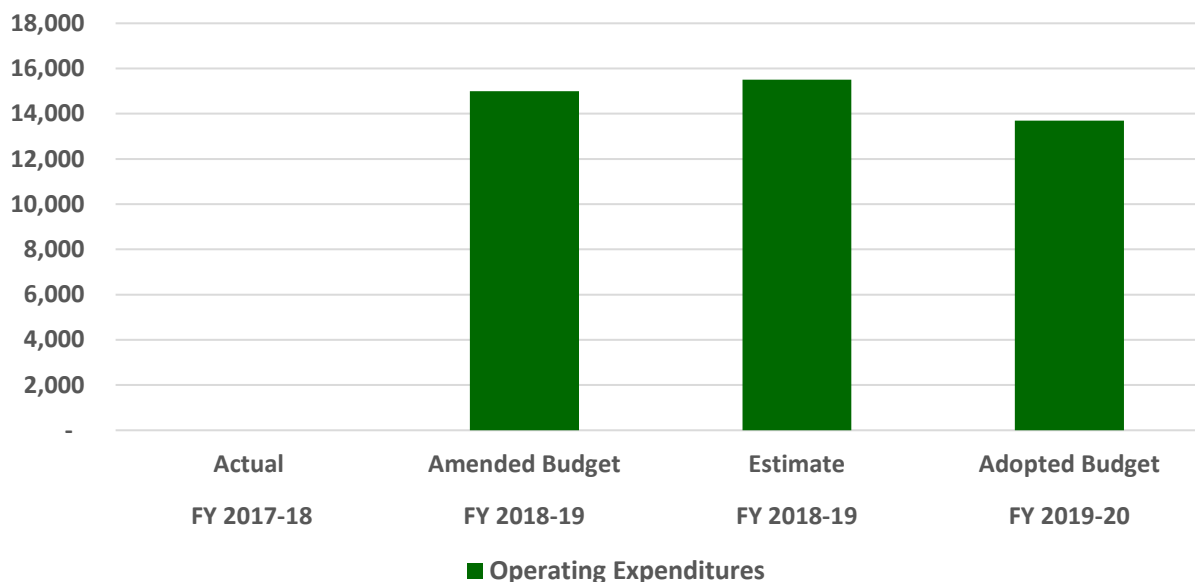
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 15,000	\$ 15,500	\$ 13,701
Ending Fund Balance	\$ 14,201	\$ 1,636	\$ 6,201	-
TOTAL APPROPRIATIONS	\$ 14,201	\$ 16,636	\$ 21,701	\$ 13,701

JUDICIAL EFFICIENCY FUND

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. 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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	-	15,000	15,500	13,701
Total Expenditures	\$ -	\$ 25,000	\$ 15,500	\$ 13,701

Expenditures by Category



Program Justification and Analysis

In FY 2019-20, \$13,701 is projected to be spent on numerous projects to allow for improved processes and increase safety for all court areas. Municipal Court workstations will be modified to facilitate a more productive and efficient workflow. Additional cameras will be installed to improve the safety for the Judge, municipal court staff, and the public along with additional improvements to the Municipal Court area.

SPECIAL REVENUE FUNDS

City of New Braunfels
Juvenile Case Manager Fund
Fiscal Year Ending September 30, 2020

Fund: 240

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 108,380	\$ 63,495	\$ 66,789	\$ 25,289
Total Beginning Balance	\$ 108,380	\$ 63,495	\$ 66,789	\$ 25,289

Revenue

Fines and Forfeitures	\$ 62,521	\$ 58,000	\$ 60,000	\$ 60,000
Interest Income	-	-	-	-
Total Revenue	\$ 62,521	\$ 58,000	\$ 60,000	\$ 60,000

TOTAL AVAILABLE FUNDS	\$ 170,901	\$ 121,495	\$ 126,789	\$ 85,289
------------------------------	-------------------	-------------------	-------------------	------------------

APPROPRIATIONS

Employee Expenses	\$ 90,504	\$ 93,000	\$ 91,500	\$ 69,750
Operating Expenses	13,608	15,000	10,000	10,000

TOTAL OPERATING APPROPRIATIONS	\$ 104,112	\$ 108,000	\$ 101,500	\$ 79,750
Ending Fund Balance	\$ 66,789	\$ 13,495	\$ 25,289	\$ 5,539
TOTAL APPROPRIATIONS	\$ 170,901	\$ 121,495	\$ 126,789	\$ 85,289

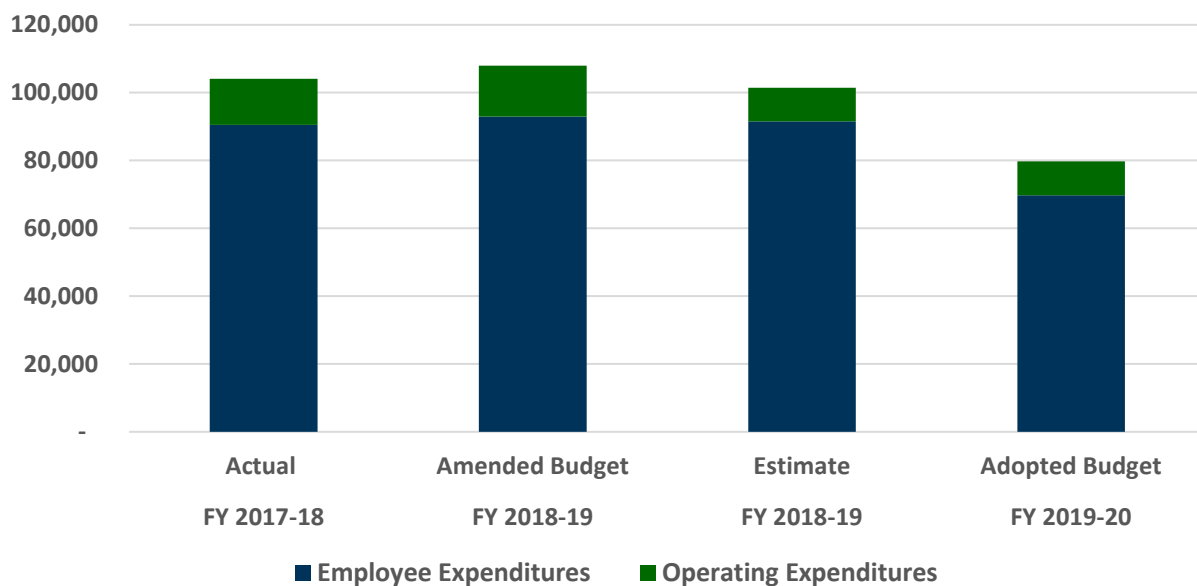
SPECIAL REVENUE FUNDS

JUVENILE CASE MANAGER FUND

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. The Juvenile Case Manager Fund can be used only to fund the salary, benefits, training, travel expenses, office supplies or other necessary expenditures of a juvenile case manager. This position provides services in cases involving juvenile 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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	90,504	93,000	91,500	69,750
Operating Expenditures	13,608	15,000	10,000	10,000
Total Expenditures	\$ 104,112	\$ 108,000	\$ 101,500	\$ 79,750
Total Full Time Equivalent	1.0	1.0	1.0	1.0

Expenditures by Category



Program Justification and Analysis

The FY 2019-20 Budget supports approximately 75 percent 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.

SPECIAL REVENUE FUNDS

City of New Braunfels
Federal Court Awards Fund
Fiscal Year Ending September 30, 2020

Fund: 772

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Current Budget	Estimate	Budget
Available Funds				

Beginning Balance

Undesignated Funds	\$ 164,690	\$ 164,689	\$ 170,316	\$ 120,316
Total Beginning Balance	\$ 164,690	\$ 164,689	\$ 170,316	\$ 120,316

Revenue

Federal Funds	\$ 37,859	\$ -	\$ -	\$ -
Interest Income	-	-	-	-
Interfund Transfer	-	-	-	-
Total Revenue	\$ 37,859	\$ -	\$ -	\$ -

TOTAL AVAILABLE FUNDS	\$ 202,549	\$ 164,689	\$ 170,316	\$ 120,316
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operation Expenses	32,233	149,000	50,000	100,000
--------------------	--------	---------	--------	---------

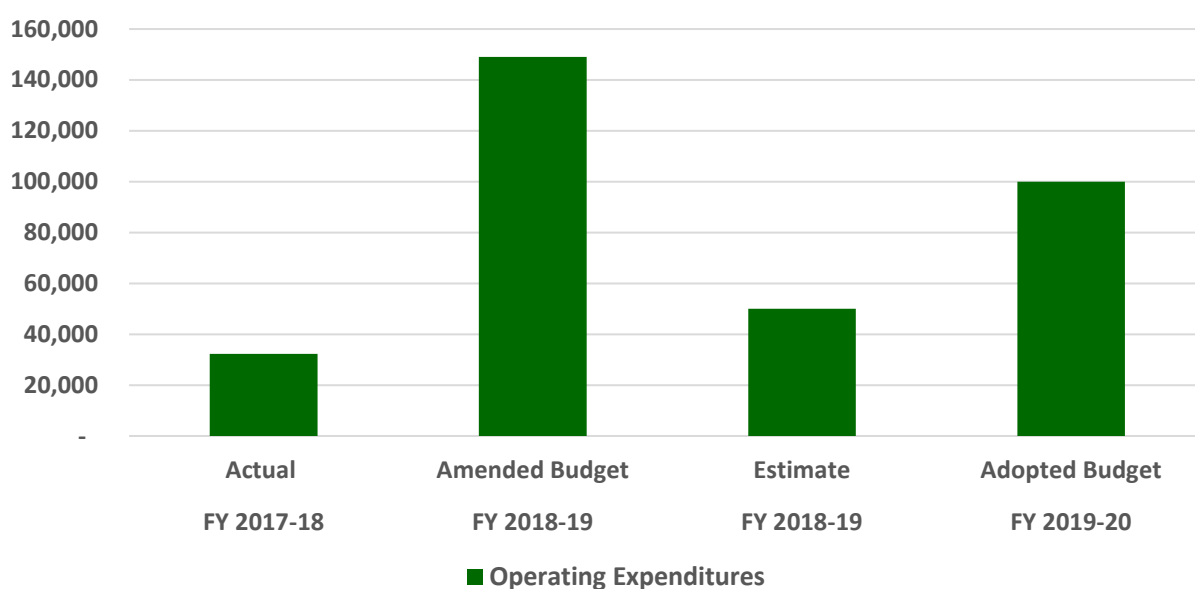
TOTAL OPERATING APPROPRIATIONS	\$ 32,233	\$ 149,000	\$ 50,000	\$ 100,000
Ending Fund Balance	\$ 170,316	\$ 15,689	\$ 120,316	\$ 20,316
TOTAL APPROPRIATIONS	\$ 202,549	\$ 164,689	\$ 170,316	\$ 120,316

Federal Court Awards Fund

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

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	32,233	149,000	50,000	100,000
Total Expenditures	\$ 32,233	\$ 149,000	\$ 50,000	\$ 100,000

Expenditures by Category



Program Justification and Analysis

In FY 2019-20, funds are allocated to support law enforcement equipment and technology. A portion of the funding is allocated to account for two traffic safety trailers (\$30,000). These trailers will address speeding complaints throughout the city while increasing efficiency of manpower and reducing the need for patrol officers to be dispatched to speed related complaints. The second portion of the funding will be for technology solutions that increase efficiency by automating or reducing manual efforts (\$70,000).

SPECIAL REVENUE FUNDS

City of New Braunfels
Non Federal Court Awards Fund
Fiscal Year Ending September 30, 2020

Fund: 773

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Budget	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 186,709	\$ 121,708	\$ 130,210	\$ 75,783
Total Beginning Balance	\$ 186,709	\$ 121,708	\$ 130,210	\$ 75,783

Revenue

Miscellaneous	\$ 11,497	\$ -	\$ 6,353	\$ -
Interest Income	-	-	-	-
Interfund Transfer	-	-	4,220	-
Total Revenue	\$ 11,497	\$ -	\$ 10,573	\$ -

TOTAL AVAILABLE FUNDS	\$ 198,206	\$ 121,708	\$ 140,783	\$ 75,783
------------------------------	-------------------	-------------------	-------------------	------------------

APPROPRIATIONS

Operation Expenses	67,996	110,000	65,000	68,000
--------------------	--------	---------	--------	--------

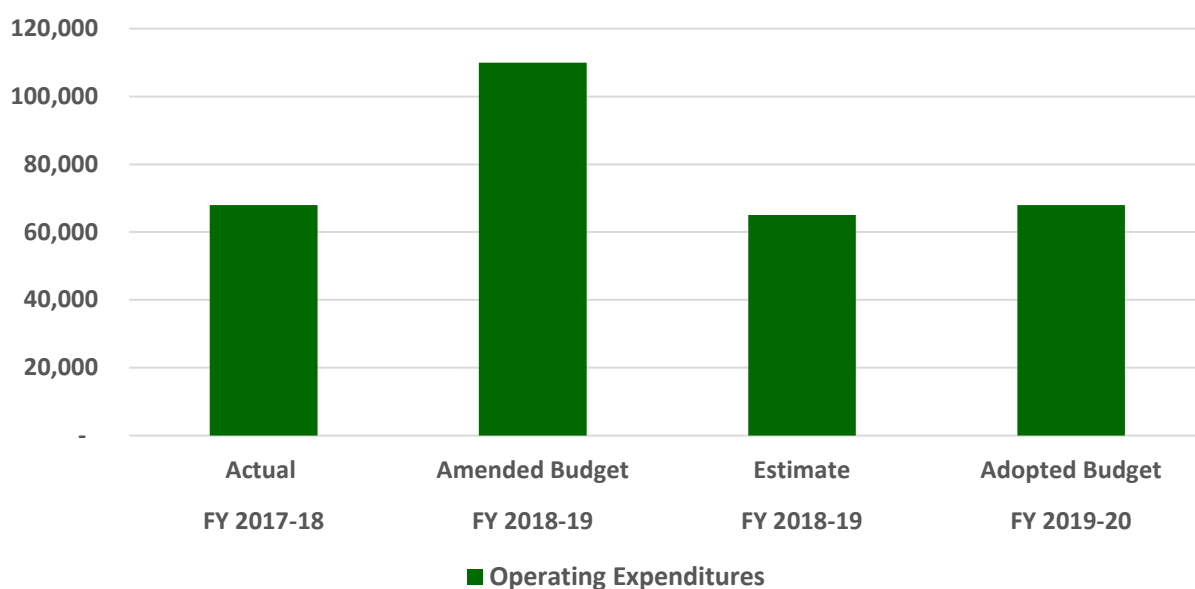
TOTAL OPERATING APPROPRIATIONS	\$ 67,996	\$ 110,000	\$ 65,000	\$ 68,000
Ending Fund Balance	\$ 130,210	\$ 11,708	\$ 75,783	\$ 7,783
TOTAL APPROPRIATIONS	\$ 198,206	\$ 121,708	\$ 140,783	\$ 75,783

Non-Federal (State) Court Awards Fund

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

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	67,996	110,000	65,000	68,000
Total Expenditures	\$ 67,996	\$ 110,000	\$ 65,000	\$ 68,000

Expenditures by Category



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.

SPECIAL REVENUE FUNDS

City of New Braunfels

Fund: 245

Cable Franchise (PEG) Fund

Fiscal Year Ending September 30, 2020

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Current Budget	Estimate	Budget
Available Funds				

Beginning Balance

Undesignated Funds	\$ 233,889	\$ 220,699	\$ 400,304	\$ 577,804
Total Beginning Balance	\$ 233,889	\$ 220,699	\$ 400,304	\$ 577,804

Revenue

Franchise Payments	\$ 168,282	\$ 167,000	\$ 177,500	\$ 177,500
Total Revenue	\$ 168,282	\$ 167,000	\$ 177,500	\$ 177,500

TOTAL AVAILABLE FUNDS	\$ 402,171	\$ 387,699	\$ 577,804	\$ 755,304
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operating Expenses	\$ 1,867	\$ 25,000	\$ -	\$ 25,000
Capital Expenses	-	325,000	-	325,000

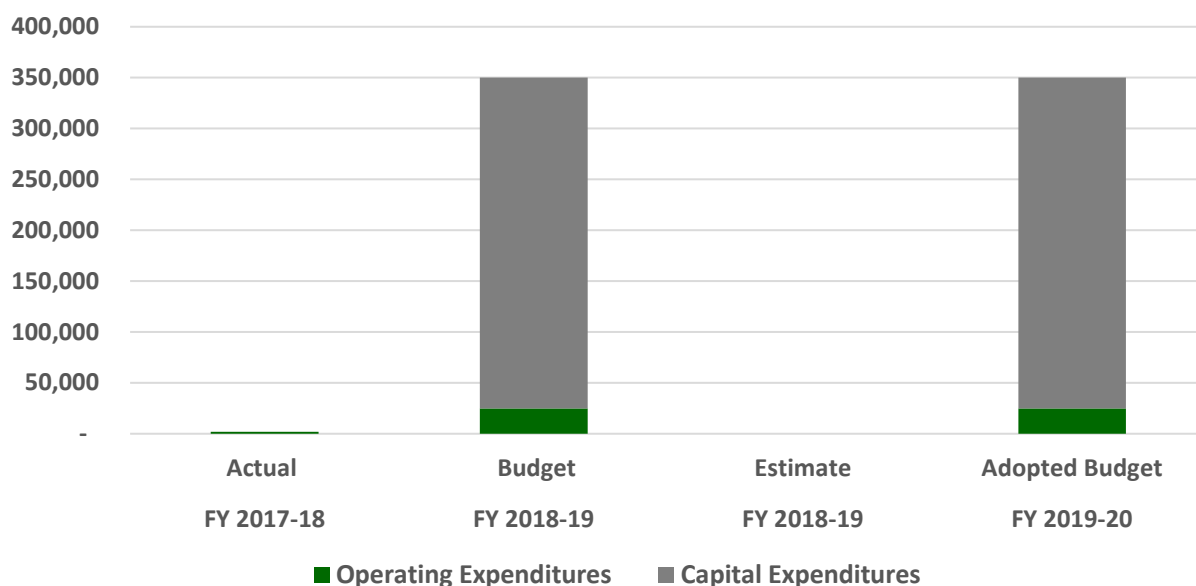
TOTAL OPERATING APPROPRIATIONS	\$ 1,867	\$ 350,000	\$ -	\$ 350,000
Ending Fund Balance	\$ 400,304	\$ 37,699	\$ 577,804	\$ 405,304
TOTAL APPROPRIATIONS	\$ 402,171	\$ 387,699	\$ 577,804	\$ 755,304

CABLE FRANCHISE (PEG) FUND

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.

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	1,867	25,000	-	25,000
Capital Expenditures	-	325,000	-	325,000
Total Expenditures	\$ 1,867	\$ 350,000	\$ -	\$ 350,000

Expenditures by Category



Program Justification and Analysis

\$325,000 in capital expenditures was allocated in FY 2019-20 for the replacement of Council Chambers Audio/Visual Broadcast System. In addition, \$25,000 is allocated for any additional equipment required and/or cost associated with the new broadcast system.

SPECIAL REVENUE FUNDS

City of New Braunfels
Equipment Replacement Fund
Fiscal Year Ending September 30, 2020

Fund: 260

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 1,367,650	\$ 1,356,404	\$ 551,352	\$ 993,586
Total Beginning Balance	\$ 1,367,650	\$ 1,356,404	\$ 551,352	\$ 993,586

Revenue

Interfund Transfers	\$ 120,000	\$ 570,000	\$ 570,000	\$ 1,120,000
Miscellaneous	11,802	75,000	122,600	20,000
Interest Income	27,839	26,348	45,000	30,000
Total Revenue	\$ 159,641	\$ 671,348	\$ 737,600	\$ 1,170,000

TOTAL AVAILABLE FUNDS	\$ 1,527,291	\$ 2,027,752	\$ 1,288,952	\$ 2,163,586
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Operating Expenditures	\$ 47,162	\$ 96,635	\$ 75,000	\$ 125,000
Capital Expenditures	780,411	75,000	75,000	866,000
Debt Service Expenditures (Capital Lease)	148,366	400,876	145,366	148,366
Interfund Transfer				364,621

TOTAL OPERATING APPROPRIATIONS	\$ 975,939	\$ 572,511	\$ 295,366	\$ 1,503,987
---------------------------------------	-------------------	-------------------	-------------------	---------------------

Ending Fund Balance	\$ 551,352	\$ 1,455,241	\$ 993,586	\$ 659,599
---------------------	------------	--------------	------------	------------

TOTAL APPROPRIATIONS	\$ 1,527,291	\$ 2,027,752	\$ 1,288,952	\$ 2,163,586
-----------------------------	---------------------	---------------------	---------------------	---------------------

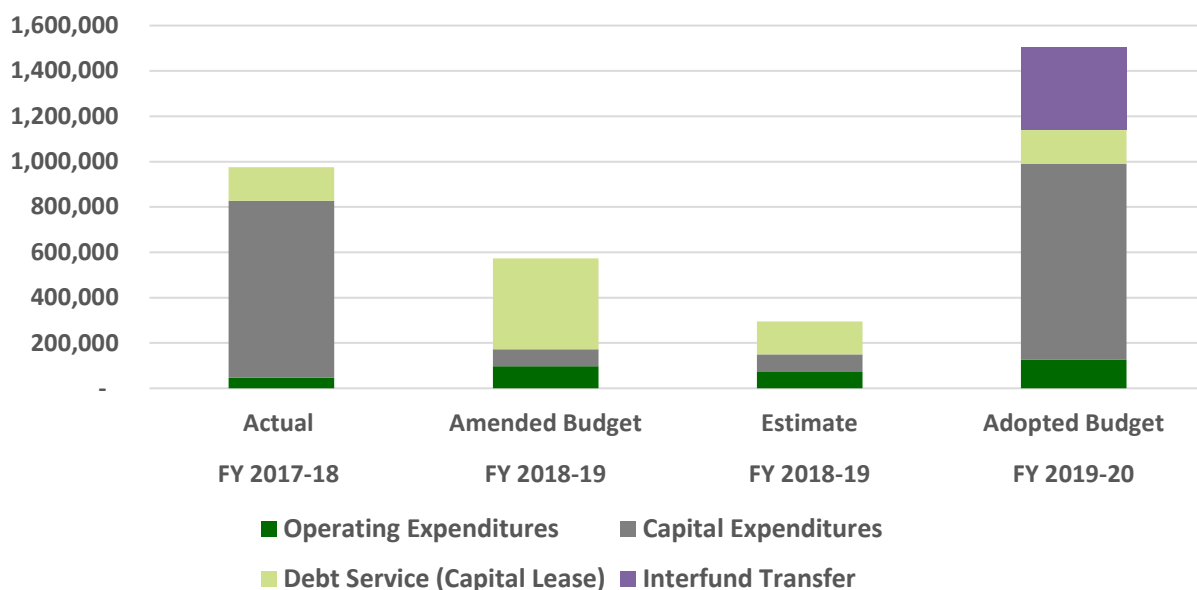
SPECIAL REVENUE FUNDS

EQUIPMENT REPLACEMENT FUND

This fund is used to account for the replacement of City-owned light vehicles and computer equipment. The fund also supports the replacement of the Fire Department's Self-Contained Breathing Apparatus (SCBA).

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	47,162	96,635	75,000	125,000
Capital Expenditures	780,411	75,000	75,000	866,000
Debt Service (Capital Lease)	148,366	400,876	145,366	148,366
Interfund Transfer				364,621
Total Expenditures	\$ 975,939	\$ 572,511	\$ 295,366	\$ 1,503,987

Expenditures by Category



Program Justification and Analysis:

In FY 2019-20, operating expenditures total \$125,000, the majority which will be utilized to fund technology replacements e.g. computer desktops and laptops as needed. Capital expenditures include \$866,000 for the FY 2019-20 scheduled vehicle replacements citywide.

Debt Service expenditures total \$148,366, which will continue funding the data center infrastructure upgrade/replacement lease payment. In FY 2019-20, \$364,621 in Interfund Transfers is allocated to the Debt Service Fund for the 2018 Tax Notes first year debt payment. All long-term debt is supported through the debt service fund, which is why this allocation is an interfund transfer as opposed to "debt service".

SPECIAL REVENUE FUNDS

City of New Braunfels
Enterprise Maintenance and Equipment Fund
Fiscal Year Ending September 30, 2020

Fund: 262

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 5,422,472	\$ 5,019,144	\$ 6,278,055	\$ 5,815,063
Total Beginning Balance	\$ 5,422,472	\$ 5,019,144	\$ 6,278,055	\$ 5,815,063

Revenue

Interfund Transfers	\$ 1,441,909	\$ 1,441,910	\$ 1,341,910	\$ 1,341,910
Sale of Property	-	-	-	-
Miscellaneous	16,663	17,000	19,500	19,500
Interest Income	72,701	69,000	111,000	90,000
Total Revenue	\$ 1,531,273	\$ 1,527,910	\$ 1,472,410	\$ 1,451,410

TOTAL AVAILABLE FUNDS	\$ 6,953,745	\$ 6,547,054	\$ 7,750,465	\$ 7,266,473
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Operating Expenditures	\$ 17,000	\$ 40,000	\$ -
Capital Expenditures	275,690	1,733,040	1,895,402

TOTAL OPERATING APPROPRIATIONS	\$ 275,690	\$ 1,750,040	\$ 1,935,402	\$ 1,700,000
Unrestricted Fund Balance	\$ 6,278,055	\$ 4,297,014	\$ 5,315,063	\$ 5,066,473
Civic/Convention Center Facility Reserve	400,000	500,000	500,000	500,000
TOTAL APPROPRIATIONS	\$ 6,953,745	\$ 6,547,054	\$ 7,750,465	\$ 7,266,473

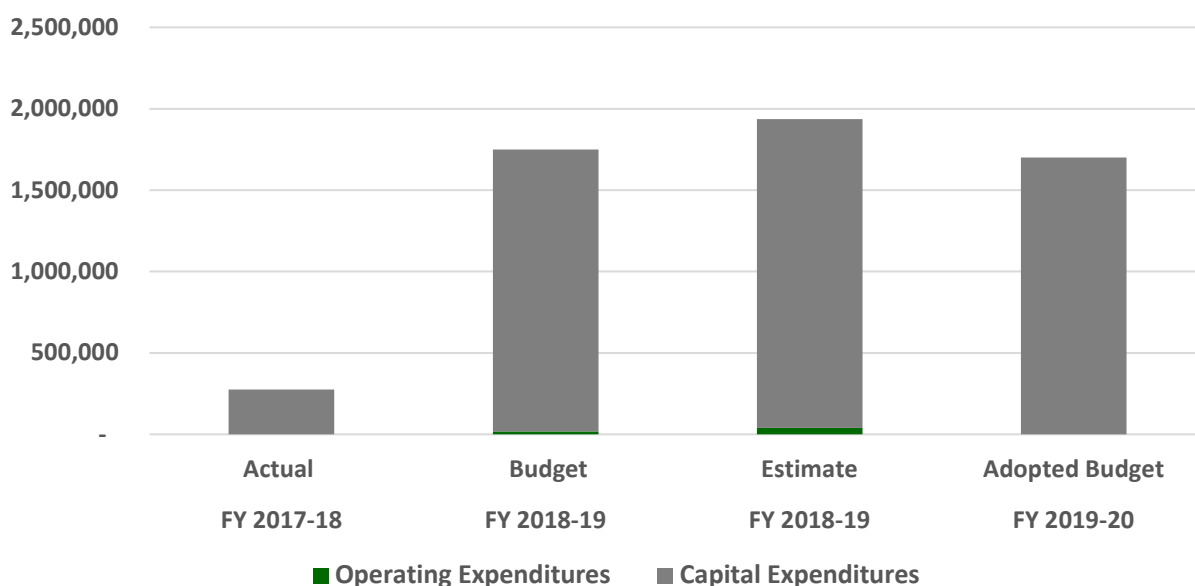
SPECIAL REVENUE FUNDS

Enterprise Maintenance and Equipment Replacement Fund

This fund is used to account for the replacement of all light vehicles that are assigned to the enterprise funds and for heavy equipment assigned to Solid Waste. The enterprise funds include the Airport, Golf, Civic/Convention Center and Solid Waste. In addition, facility improvements and repair funding for the Civic Center is a component of this fund. This fund also provides funding for improvements and major repairs to the Civic/Convention Center. These funds are transferred from the Hotel/Motel Tax Fund. Most of these funds will be held in reserve until a major repair necessitates the use.

	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	-	17,000	40,000	-
Capital Expenditures	275,690	1,733,040	1,895,402	1,700,000
Total Expenditures	\$ 275,690	\$ 1,750,040	\$ 1,935,402	\$ 1,700,000

Expenditures by Category



Program Justification and Analysis

In FY 2019-20, five pieces of Solid Waste heavy equipment have reached either their mileage or useful life threshold and are eligible for replacement (\$1,700,000).

SPECIAL REVENUE FUNDS

City of New Braunfels
Fire Apparatus Replacement and Maintenance Fund
Fiscal Year Ending September 30, 2020

Fund: 266

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Current Budget	Estimate	Budget
Available Funds				

Beginning Balance

Undesignated Funds		\$ -	\$ 229,697	\$ 370,994
Total Beginning Balance	\$ -	\$ -	\$ 229,697	\$ 370,994

Revenue

Intergovernmental Revenue	\$ 229,697	\$ 180,000	\$ 80,000	\$ 80,000
Contributions			\$ 200,000	\$ 200,000
Total Revenue	\$ 229,697	\$ 180,000	\$ 280,000	\$ 280,000

TOTAL AVAILABLE FUNDS	\$ 229,697	\$ 180,000	\$ 509,697	\$ 650,994
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operating Expenditures	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
Debt Service (Capital Lease)	-	58,703	58,703	58,703

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 138,703	\$ 138,703	\$ 138,703
Ending Fund Balance	\$ 229,697	\$ 41,297	\$ 370,994	\$ 512,291
TOTAL APPROPRIATIONS	\$ 229,697	\$ 180,000	\$ 509,697	\$ 650,994

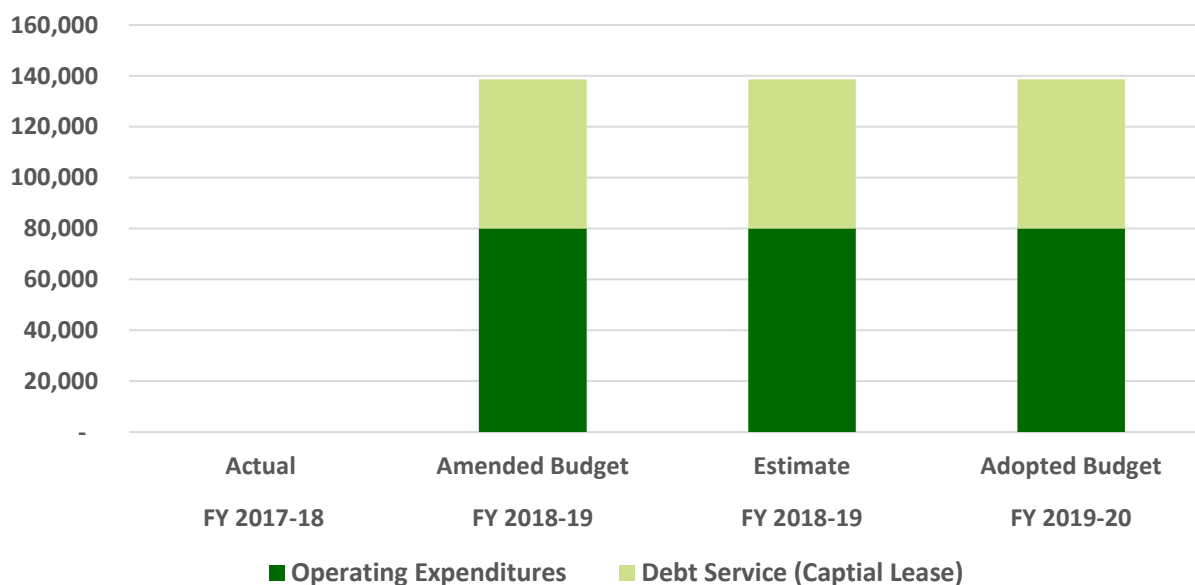
SPECIAL REVENUE FUNDS

Fire Apparatus Replacement and Maintenance Fund

This fund is used to account for the replacement of all heavy fire apparatus and ambulances. This fund is supported by revenues generated from the department's fire cost recovery program, the sale of surplus apparatus, and an annual contribution of \$80,000 from ESD 7 for vehicle maintenance that allows the department to reallocate an equal amount to this fund from vehicle replacement and repair.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	-	80,000	80,000	80,000
Debt Service (Capital Lease)	-	58,703	58,703	58,703
Total Expenditures	\$ -	\$ 138,703	\$ 138,703	\$ 138,703

Expenditures by Category



Program Justification and Analysis

In FY 2019-20, \$80,000 in operating expenditures is allocated for vehicle maintenance and repair. \$58,703 is included as an anticipated second year lease payment for a Fire Pumper Truck. Staff continues to build reserves so that they may be leveraged to either pay cash or take advantage of cost-effective financing opportunities to acquire new apparatus and ambulances.

SPECIAL REVENUE FUNDS

City of New Braunfels
Facilities Maintenance Fund
Fiscal Year Ending September 30, 2020

Fund: 261

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Current Budget	Estimate	Budget

Beginning Balance

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

Revenue

Interest Income	\$ -	\$ -	\$ -	\$ -
Interfund Transfers	-	-	-	\$ 450,000
Total Revenue	\$ -	\$ -	\$ -	\$ 450,000

TOTAL AVAILABLE FUNDS	\$ -	\$ -	\$ -	\$ 450,000
------------------------------	-------------	-------------	-------------	-------------------

APPROPRIATIONS

Capital Expenses	-	-	-	\$ 200,000
------------------	---	---	---	------------

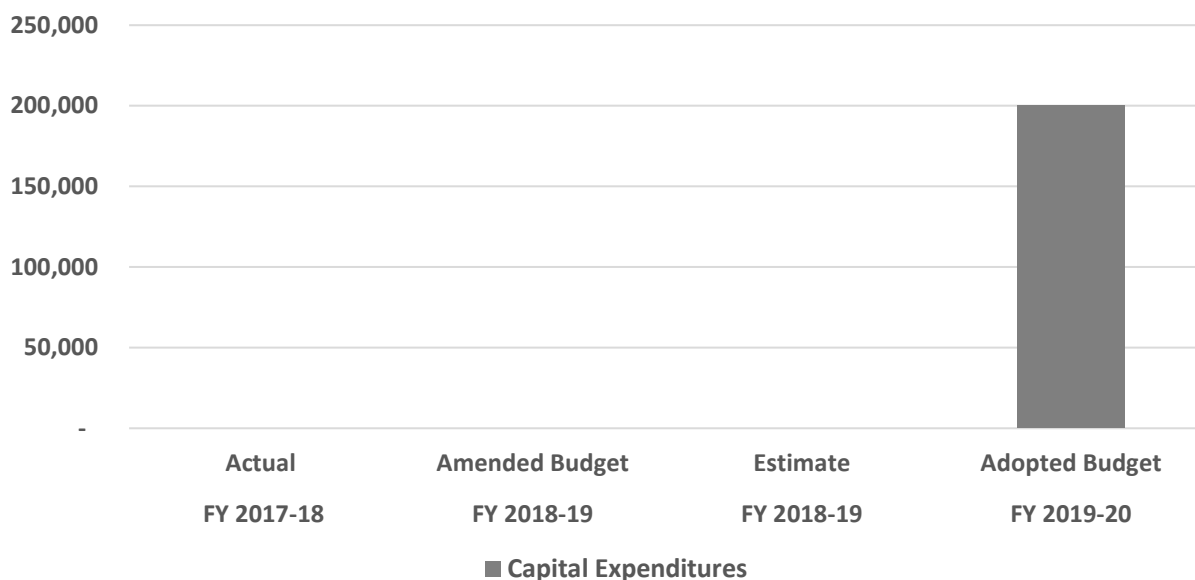
TOTAL OPERATING APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 200,000
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 250,000
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 450,000

FACILITIES MAINTENANCE FUND

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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Capital Expenditures	-	-	-	200,000
Total Expenditures	-	-	-	200,000

Expenditures by Category



Program Justification and Analysis

In FY 2019-20, \$200,000 is allocated to re-establish the Facilities Maintenance Fund. These funds have been earmarked as a reserve to address emergency repair issues for City facilities and infrastructure.

SPECIAL REVENUE FUNDS

City of New Braunfels
Grant Fund
Fiscal Year Ending September 30, 2020

Fund: 220

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 383,362	\$ -	\$ 278,570	\$ 154,248
Total Beginning Balance	\$ 383,362	\$ -	\$ 278,570	\$ 154,248

Revenue

Intergovernmental Revenue	\$ 967,100	\$ 624,944	\$ 501,668	\$ 501,591
Miscellaneous	2,000		-	-
Interfund Transfers	108,828	101,500	26,500	26,500
Total Revenue	\$ 1,077,928	\$ 726,444	\$ 528,168	\$ 528,091

TOTAL AVAILABLE FUNDS	\$ 1,461,290	\$ 726,444	\$ 806,738	\$ 682,339
------------------------------	---------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Employee Expenditures	\$ 179,862	\$ 325,000	\$ 320,033	\$ 112,940
Operating Expenditures	56,837	100,000	98,412	302,248
Capital Expenditures	933,397	301,444	234,045	267,151
Interfund Transfers	12,624			-

TOTAL OPERATING APPROPRIATIONS	\$ 1,182,720	\$ 726,444	\$ 652,490	\$ 682,339
Ending Fund Balance	\$ 278,570	\$ -	\$ 154,248	(0)
TOTAL APPROPRIATIONS	\$ 1,461,290	\$ 726,444	\$ 806,738	\$ 682,339

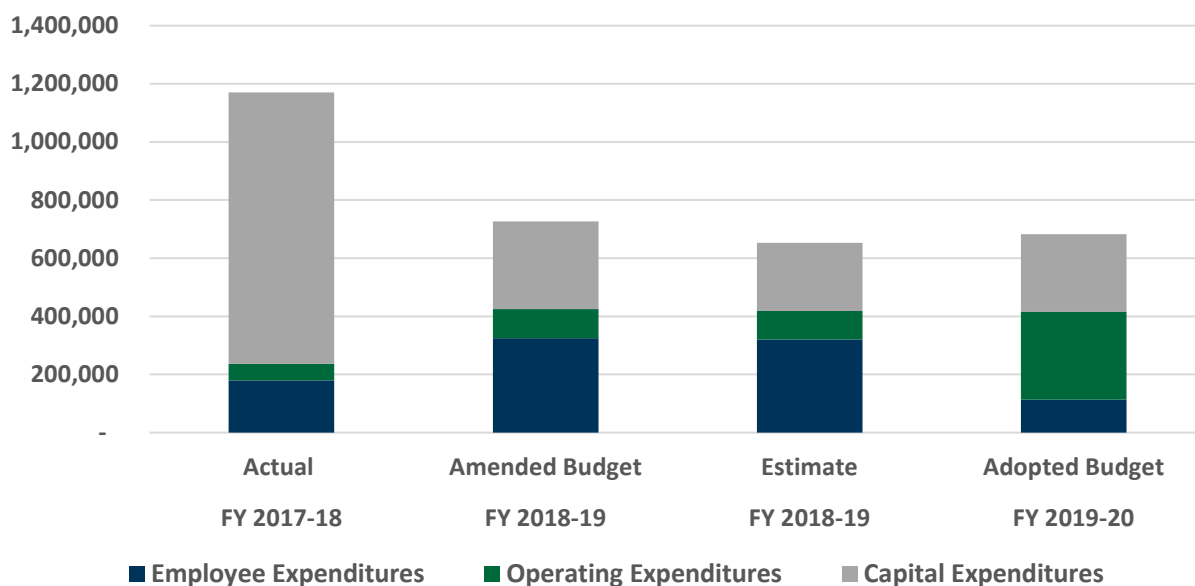
SPECIAL REVENUE FUNDS

GRANT FUND

The City of New Braunfels continually looks for opportunities to utilize grant funding for needed programs and projects to better serve the citizens. All grant revenue and expenditures are accounted for in this Grant Fund. Each grant is accounted for separately to ensure compliance with State and Federal grant-related requirements and reporting. The Grants Coordinator works to identify grant opportunities that further the City's goals and objectives as well as to improve the City's opportunities for grant awards. The efforts of staff over the last several years have significantly increased the City's grant funding for important functions and projects. As new grants are awarded, those appropriations are added to the Grant Fund budget. In addition, because of reporting requirements and better internal control practice, all grants are tracked individually as well in the City's financial software system.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	179,862	325,000	320,033	112,940
Operating Expenditures	56,837	100,000	98,412	302,248
Capital Expenditures	933,397	301,444	234,045	267,151
Interfund Transfers	12,624			
Total Expenditures	\$ 1,182,720	\$ 726,444	\$ 652,490	\$ 682,339

Expenditures by Category



Program Justification and Analysis:

The FY 2019-20 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).

SPECIAL REVENUE FUNDS

City of New Braunfels
Special Revenue Fund
Fiscal Year Ending September 30, 2020

Fund: 221

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 277,100	\$ 292,102	\$ 299,235	\$ 301,794
Total Beginning Balance	\$ 277,100	\$ 292,102	\$ 299,235	\$ 301,794

Revenue

Donations and Contributions	\$ 139,022	\$ 200,000	\$ 161,549	\$ 200,000
Miscellaneous	31,756		54,410	-
Reimbursements	1,290		1,600	-
Total Revenue	\$ 172,068	\$ 200,000	\$ 217,559	\$ 200,000

TOTAL AVAILABLE FUNDS	\$ 449,168	\$ 492,102	\$ 516,794	\$ 501,794
------------------------------	-------------------	-------------------	-------------------	-------------------

APPROPRIATIONS

Operating Expenditures	\$ 149,933	\$ 300,000	\$ 200,000	\$ 310,000
Capital Expenditures	-	147,000	15,000	145,000

TOTAL OPERATING APPROPRIATIONS	\$ 149,933	\$ 447,000	\$ 215,000	\$ 455,000
Ending Fund Balance	\$ 299,235	\$ 45,102	\$ 301,794	\$ 46,794
TOTAL APPROPRIATIONS	\$ 449,168	\$ 492,102	\$ 516,794	\$ 501,794

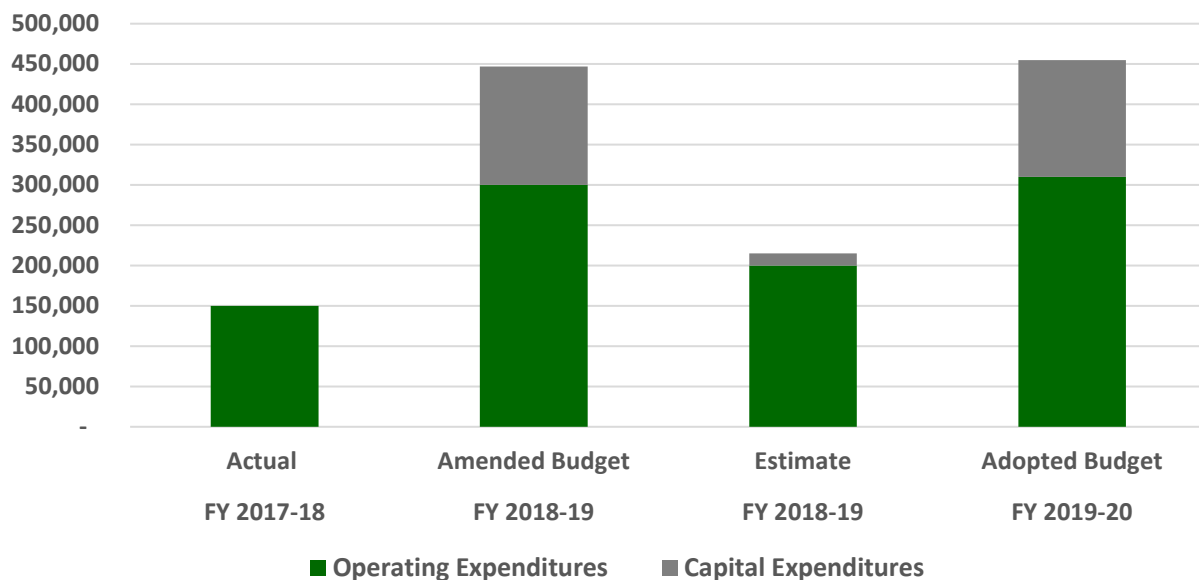
SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUND

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

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	149,933	300,000	200,000	310,000
Capital Expenditures	-	147,000	15,000	145,000
Total Expenditures	\$ 149,933	\$ 447,000	\$ 215,000	\$ 455,000

Expenditures by Category



Program Justification and Analysis

In FY 2019-20, the Special Revenue Fund will continue to be used for expenditures funded through outside pass-through funds and on a project-by-project basis. Therefore, the budget is simply an estimate of which allocations the expenditures will occur in FY 2019-20, as funding is received, the receipt and expenditure of those funds are tracked individually through project budgeting and accounting.

SPECIAL REVENUE FUNDS

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2020

Fund: 205

Appropriations:	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Beginning Balance			
Undesignated Funds	\$ 9,449	\$ 9,240	-
Total Beginning Balance	\$ 9,449	\$ 9,240	-
Revenue			
Intergovernmental - Federal grant	\$ 267,727	\$ 426,915	\$ 354,166
Interfund Transfer	-	-	-
Total Revenue	\$ 267,727	\$ 426,915	\$ 354,166
TOTAL AVAILABLE FUNDS	\$ 277,176	\$ 436,155	354,166

APPROPRIATIONS

Program Year 2016

CASA - Court Advocacy Program	-
Administration	-
Comal County Senior Citizens Foundation - Nutrition Program	-
Comal County Habitat for Humanity	2,400
Family Promise of Greater New Braunfels	-
Family Life Center of New Braunfels	-
San Antonio Food Bank	-
Crisis Center of New Braunfels	-
CASA - Office Remodel	-
Comal County Senior Center Facility Repairs	-
Solms Park Trail Replacement	-
Morningside Park	-
Haymarket Park	-
Jesse Garcia Park	-
Westside Comm Center	-

Program Year 2017

Administration	55,609	
San Antonio Food Bank	10,000	
Senior Center Nutrition Program	15,361	
CASA - Court Advocacy Program	16,500	
Family Life Center of New Braunfels	10,000	
STEPS	5,000	
Crisis Center of New Braunfels	42,304	42,696
Westside Comm Center	16,353	
Comal County Habitat for Humanity	8,500	
Solms Park Improvements	31,424	
Senior Center Home Repair	54,485	

SPECIAL REVENUE FUNDS

City of New Braunfels
CDBG Fund
Fiscal Year Ending September 30, 2020

Fund: 205

Appropriations:	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------	----------------------

Program Year 2018

CASA of Central Texas		18,000	
Comal County Senior Citizens Meals		20,651	
Salvation Army		10,117	
SA Food Bank		8,000	
Comal County Habitat for Humanity		8,500	
Comal County Senior Citizens Home Repairs		100,000	
Westside Community Center		152,500	
Administration		75,691	

Program Year 2019

CASA of Central Texas			13,333
Family Life Center & Counseling			10,318
River City Advocacy			5,000
SA Food Bank			12,500
Comal County Senior Meals on Wheels			17,935
Comal County Habitat for Humanity			8,500
Comal County Home Repair Program			65,798
Comal County Senior Minor Home Repair			80,000
WCC- Lighting Replacements and Additions			12,000
WCC- Roof Replacement			50,000
Administration			78,782

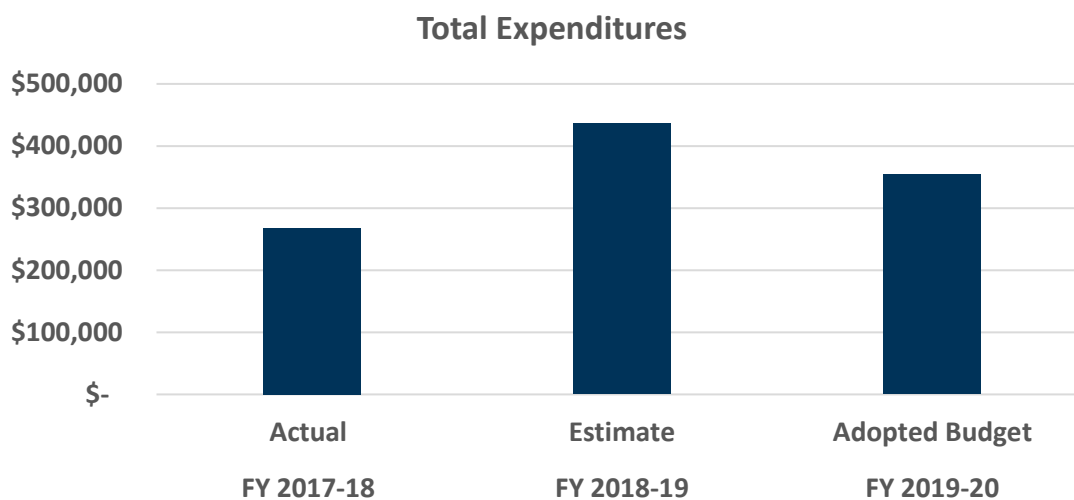
TOTAL OPERATING APPROPRIATIONS	\$	267,936	\$	436,155	\$	354,166
Ending Fund Balance	\$	9,240	\$	-	\$	-
TOTAL APPROPRIATIONS	\$	277,176	\$	436,155	\$	354,166

SPECIAL REVENUE FUNDS

CDBG FUND

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 homebuyer's program.

	FY 2017-18 Actual		FY 2018-19 Estimate		FY 2019-20 Adopted Budget	
Total Expenditures	\$	267,936	\$	436,155	\$	354,166



Program Justification and Fiscal Analysis

The City uses CDBG funding to support various programs in the community that assist low to moderate income citizens of all ages. This includes activities such as Big Brothers/Big Sisters, the San Antonio Food Bank, Comal County Senior Citizens Foundation, minor home repair programs, and Communities in Schools. For program year 2019 (FY 2019-20), \$354,166 in total project funding was authorized by CDBG.

SPECIAL REVENUE FUNDS

City of New Braunfels

River Activities Fund

Fiscal Year Ending September 30, 2020

Fund: 225

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 652	\$ -	\$ 1,725	\$ 0
Total Beginning Balance	\$ 652	\$ -	\$ 1,725	\$ 0

Revenue

Licenses and Permits	\$ 7,050	\$ 7,200	\$ 8,400	\$ 8,400
Fines and Forfeitures	82,593	45,000	110,000	110,000
Parks and Recreation - River Access Fee	501,920	611,000	500,000	500,000
Miscellaneous	180	-	-	-
Parking Revenue	448,463	525,000	425,000	425,000
Interfund Transfer - Solid Waste Fund	137,317	150,000	138,000	138,000
Interfund Transfer - General Fund	34,745	-	104,716	141,070
Total Revenue	\$ 1,212,268	\$ 1,338,200	\$ 1,286,116	\$ 1,322,470

TOTAL AVAILABLE FUNDS	\$ 1,212,920	\$ 1,338,200	\$ 1,287,840	\$ 1,322,470
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Public Safety	\$ 601,143	\$ 648,668	\$ 701,351	\$ 703,451
Parks and Recreation	610,053	666,885	586,489	619,018

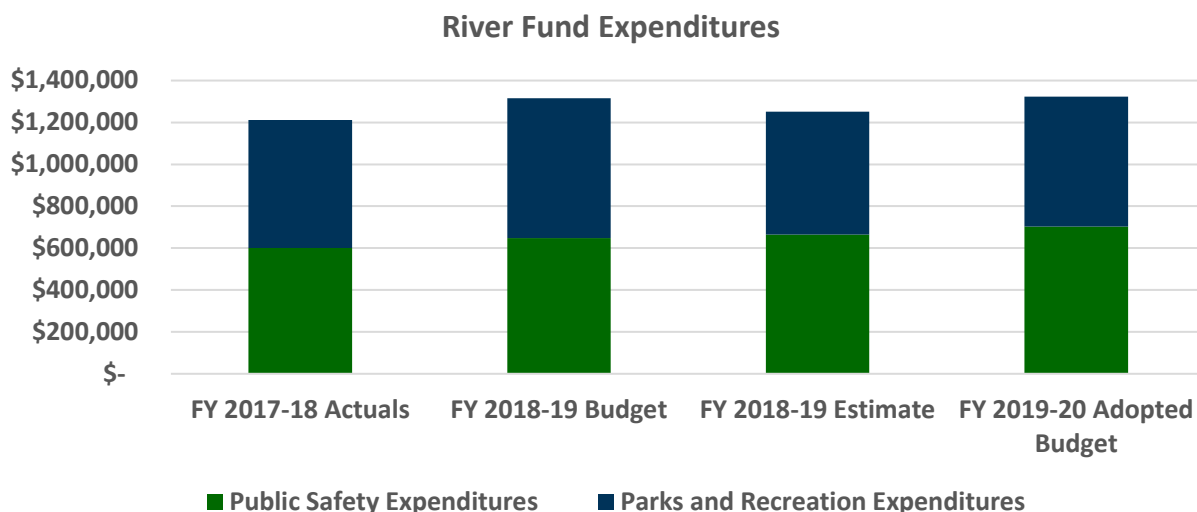
TOTAL OPERATING APPROPRIATIONS	\$ 1,211,196	\$ 1,315,553	\$ 1,287,840	\$ 1,322,470
Ending Fund Balance	\$ 1,725	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 1,212,921	\$ 1,315,553	\$ 1,287,840	\$ 1,322,470

SPECIAL REVENUE FUNDS

RIVER ACTIVITIES FUND

The Comal and Guadalupe Rivers represent significant assets for the City of New Braunfels, requiring protection of their natural and environmental features while offering activities to visitors. River activities staff work to maintain the sustainability of the rivers as a long-term renewable natural resource while ensuring that the citizens and tourists 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.

	FY 2017-18 Actuals	FY 2018-19 Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Public Safety Expenditures	\$ 601,143	\$ 648,668	\$ 665,196	\$ 703,451
Parks and Recreation Expenditures	610,053	666,885	586,489	619,018
Total Expenditures	\$ 1,211,196	\$ 1,315,553	\$ 1,251,685	\$ 1,322,469
Total Full Time Equivalent	2.0	3.0	3.0	3.0
Seasonal Positions	71.0	71.0	71.0	71.0



Program Justification and Fiscal Analysis

In comparison to FY 2018-19, Employee expenditures increase slightly in FY 2019-20 to account for projected river coverage and compensation increases for all employees. Operating expenditures increase slightly to support inflationary pressures and minor equipment upgrades/replacements.

Resource Request - \$4,500 is allocated in the FY 2019-20 to fund new iPads to the River booths. The new iPads will allow staff to accept credit card payments. Since both units need to be replaced, the option to use an iPad as a point of sale would be beneficial and remove the need to operate with two separate systems.

SPECIAL REVENUE FUNDS

City of New Braunfels

Fund: 263

Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2020

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Beginning Balance				
Undesignated Funds	\$ 19,381	\$ -	\$ (6,263)	\$ -
Total Beginning Balance	\$ 19,381	\$ -	\$ (6,263)	\$ -
Revenue				
Intergovernmental Revenue	\$ 446,063	\$ 1,236,730	\$ 592,279	1,166,500
Interest Income	\$ -	\$ -	\$ -	-
Interfund Transfer - General Fund	80,638	85,000	89,013	89,000
Total Revenue	\$ 526,701	\$ 1,321,730	\$ 681,292	\$ 1,255,500
TOTAL AVAILABLE FUNDS	\$ 546,082	\$ 1,321,730	\$ 675,029	\$ 1,255,500

APPROPRIATIONS

Employee Expenses	\$ 80,638	\$ 82,000	\$ 80,799	83,000
Operating Expenses	-	3,000	-	2,000
Watershed Protection Plan - Phase 2	26,532	-	-	-
Watershed Protection Plan - Phase 3	-	444,000	85,000	359,000
EARIP Projects: Year four				
LID/BMP Management	4,013	-	-	-
EARIP Projects: Year Five				
Old Channel Restoration	4,793	-	-	-
Flow Split Ongoing Maintenance	33,751	-	-	-
Aquatic Vegetation Restoration	4,850	-	-	-
Non-Native Animal Species Control	6,532	-	-	-
Decaying Vegetation removal and Dissolved Oxygen Removal	-	-	-	-
Riparian Improvements - Riffle Beetle	4,894	-	-	-
Gill Parasite Control	15,330	-	-	-
Restoration of Riparian Zones	22,652	-	-	-
Prohibition - Hazardous Route				
LID/BMP Management	-	-	-	-
Household Hazardous Waste	30,000	-	-	-
Litter Control/Floating Vegetation	4,641	-	-	-

SPECIAL REVENUE FUNDS

City of New Braunfels
Edwards Aquifer Habitat Conservation Plan/WPP Fund
Fiscal Year Ending September 30, 2020

Fund: 263

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
APPROPRIATIONS				

EARIP Projects: Year Six

Old Channel Restoration	98,135	1,865	1,865	-
Flow Split Ongoing Maintenance				-
Aquatic Vegetation Restoration	49,170	830	830	-
Non-Native Animal Species Control	45,658	9,341	9,341	-
Decaying Vegetation removal and Dissolved Oxygen Removal	13,314	1,686	1,686	-
Riparian Improvements - Riffle Beetle	3,436	61,564	61,564	-
Gill Parasite Control	29,755	245	245	-
Restoration of Riparian Zones	33,136	16,864	16,864	-
Prohibition - Hazardous Route				-
LID/BMP Management	23,979	7,471	7,471	-
Household Hazardous Waste		30,000	30,000	-
Litter Control/Floating Vegetation	17,136	12,864	12,864	-
Management of Public Recreation use				-
Golf Course Management Plan				-

EARIP Projects: Year Seven

Old Channel Restoration		50,000	35,000	15,000
Aquatic Vegetation Restoration		100,000	80,000	20,000
Decaying Vegetation removal and Dissolved Oxygen Removal		-	-	-
Non-Native Animal Species Control		55,000	47,500	7,500
Gill Parasite Control		10,000	5,000	5,000
Riparian Improvements - Riffle Beetle		25,000	10,000	15,000
Litter Control/Floating Vegetation		30,000	25,000	5,000
Restoration of Riparian Zones		100,000	64,000	36,000
Household Hazardous Waste		30,000	-	30,000
LID/BMP Management		250,000	100,000	150,000

SPECIAL REVENUE FUNDS

City of New Braunfels

Fund: 263

Edwards Aquifer Habitat Conservation Plan/WPP Fund

Fiscal Year Ending September 30, 2020

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
Available Funds				
APPROPRIATIONS				

EARIP Projects: Year Eight

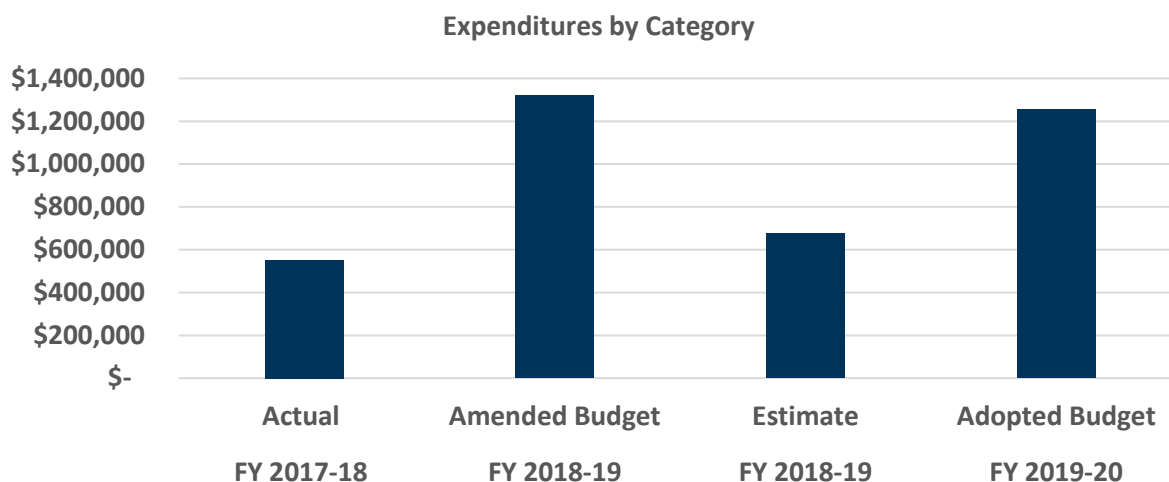
Old Channel Restoration	50,000
Aquatic Vegetation Restoration	100,000
Decaying Vegetation removal and Dissolved Oxygen Removal	15,000
Non-Native Animal Species Control	50,000
Gill Parasite Control	10,000
Riparian Improvements - Riffle Beetle	10,000
Litter Control/Floating Vegetation	30,000
Restoration of Riparian Zones	125,000
Household Hazardous Waste	38,000
LID/BMP Management	100,000

TOTAL OPERATING APPROPRIATIONS	\$ 552,345	\$ 1,321,730	\$ 675,029	\$ 1,255,500
Ending Fund Balance	\$ (6,263)	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 546,082	\$ 1,321,730	\$ 675,029	\$ 1,255,500

Edwards Aquifer Habitat Conservation Plan/Watershed Protection Plan Fund

The City of New Braunfels officially entered into the Edwards Aquifer Recovery Implementation Plan (EARIP) in 2011 and, at the same time, approved the Habitat Conservation Plan (HCP), the Funding Management Agreement (FMA) and the Implementing Agreement. The agreements are designed to protect the water supply and the endangered species living in and around the aquifer waters. The Edwards Aquifer Habitat Conservation Plan Fund allows the City of New Braunfels to track all revenues and expenditures related to this important program. Also included in this fund is the management of the expenditures and TCEQ reimbursements associated with the Watershed Protection Plan (WPP). In 2010 the Dry Comal Creek was identified through the conservation reserve program (CRP) as having bacteria impairment. Through CRP one area of potential concern is the wildlife in Landa Park and in the watershed draining to the lake and river areas. Staff has investigated a watershed management program to consider all available information and activities to establish a solid program for protecting our resources to the benefit of plant life, animals and humans alike.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Total Expenditures	\$ 552,345	\$ 1,321,730	\$ 675,029	\$ 1,255,500
Total Full Time Equivalent	1.0	1.0	1.0	1.0



Program Justification and Fiscal Analysis

In FY 2019-20, a total of \$283,500 is appropriated to complete the year seven and begin year eight EARIP projects (\$528,000). The EARIP allocates project funding by calendar year, which is why the City splits project funding into two fiscal years.

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 (\$83,000). In addition, the FY 2019-20 Budget includes funding for administrative expenditures (\$2,000), which is primarily utilized for outside assistance in developing project scopes of work for the EAHCP projects. The administrative and staff expenditures are paid by the City. These costs are funded through an interfund transfer from the General Fund. A total of \$359,000 is allocated for program expenditures associated with the Watershed Protection Plan (phase 3).

SPECIAL REVENUE FUNDS

City of New Braunfels

Faust Library Fund

Fiscal Year Ending September 30, 2020

Fund: 704

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
	Actual	Current Budget	Estimate	Budget
Available Funds				

Beginning Balance

Undesignated Funds	\$ 1,134	\$ 1,333	\$ 1,546	\$ 1,681
Total Beginning Balance	\$ 1,134	\$ 1,333	\$ 1,546	\$ 1,681

Revenue

Donations	\$ 412	\$ -	\$ 135	\$ -
Total Revenue	\$ 412	\$ -	\$ 135	\$ -

TOTAL AVAILABLE FUNDS	\$ 1,546	\$ 1,333	\$ 1,681	\$ 1,681
------------------------------	-----------------	-----------------	-----------------	-----------------

APPROPRIATIONS

Operation Expenses	\$ -	\$ 1,333	\$ -	\$ 1,500
--------------------	------	----------	------	----------

TOTAL OPERATING APPROPRIATIONS	\$ -	\$ 1,333	\$ -	\$ 1,500
Ending Fund Balance	\$ 1,546	\$ -	\$ 1,681	\$ 181
TOTAL APPROPRIATIONS	\$ 1,546	\$ 1,333	\$ 1,681	\$ 1,681

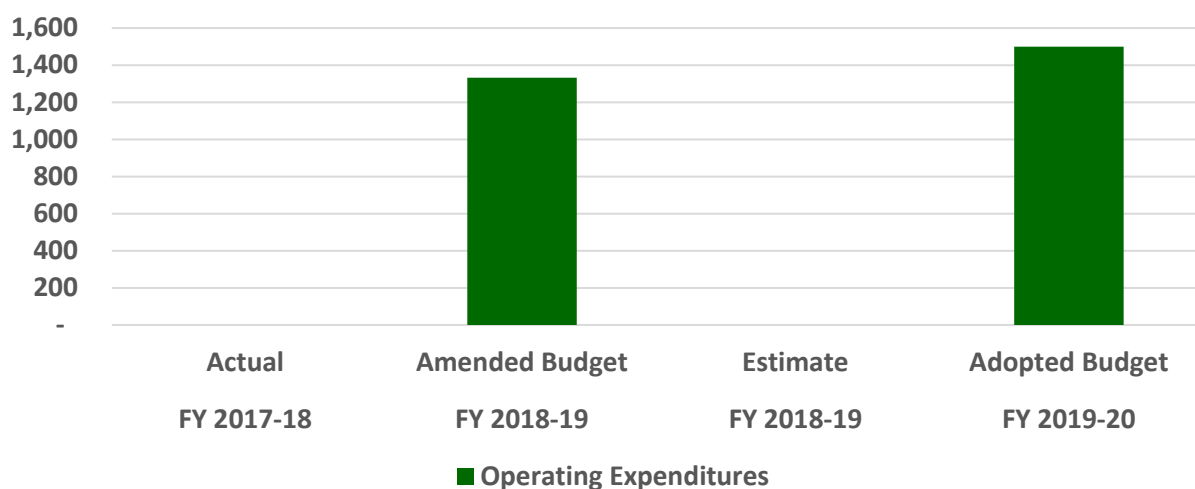
SPECIAL REVENUE FUNDS

Faust Library Fund

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. 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.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Operating Expenditures	-	1,333	-	1,500
Total Expenditures	\$ -	\$ 1,333	\$ -	\$ 1,500

Expenditures by Category



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 2019-20, \$1,500 is available for library program and/or building enhancements.

SPECIAL REVENUE FUNDS

City of New Braunfels
Recreation Center Improvements and Fee
Assistance Fund
Fiscal Year Ending September 30, 2020

Fund: 264

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
--	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds		\$	1,030,000	\$	1,092,742	\$	1,094,231	
Total Beginning Balance	\$	-	\$	1,030,000	\$	1,092,742	\$	1,094,231

Revenue

Intergovernmental Revenue	\$	1,092,742	\$	25,000	\$	1,489	\$	1,250
Total Revenue	\$	1,092,742	\$	25,000	\$	1,489	\$	1,250

TOTAL AVAILABLE FUNDS	\$	1,092,742	\$	1,055,000	\$	1,094,231	\$	1,095,481
------------------------------	-----------	------------------	-----------	------------------	-----------	------------------	-----------	------------------

APPROPRIATIONS

Interfund Transfer	\$	-	\$	75,000	\$	-	\$	-
--------------------	----	---	----	--------	----	---	----	---

TOTAL OPERATING APPROPRIATIONS	\$	-	\$	75,000	\$	-	\$	-
Ending Fund Balance	\$	1,092,742	\$	980,000	\$	1,094,231	\$	1,095,481
TOTAL APPROPRIATIONS	\$	1,092,742	\$	1,055,000	\$	1,094,231	\$	1,095,481

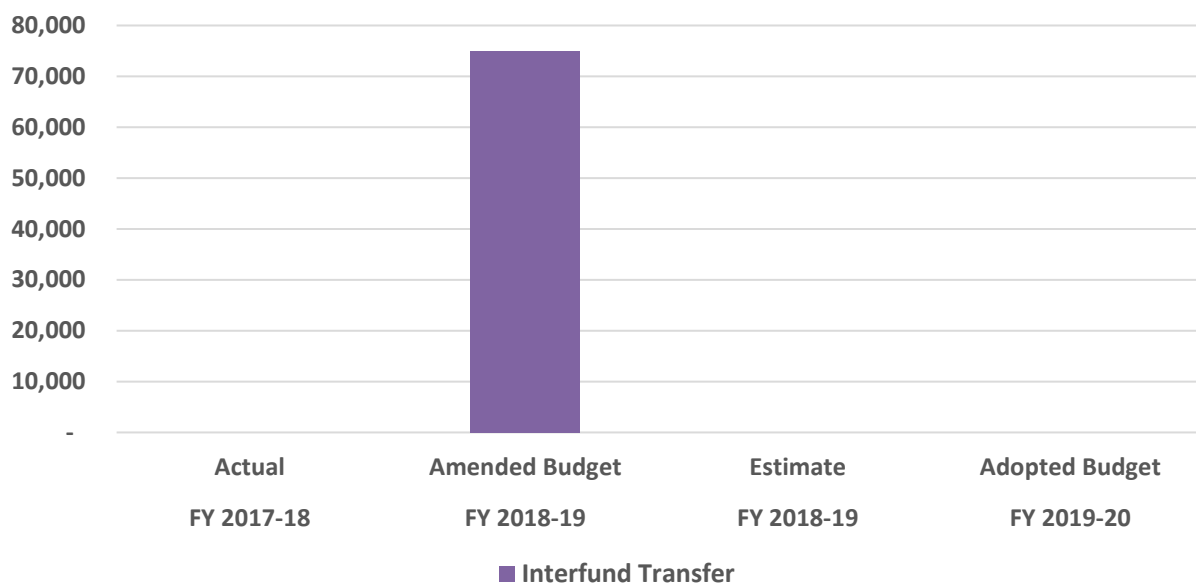
Recreation Center Improvements and Fee Assistance Fund

Established in FY 2017-18, this fund has been created to account for the portion of the contribution pledged by NBISD for the operating of the eight-lane pool within the new Community Recreation Center. In total, the school district pledged \$2.2 million dollars to support the construction of the eight-lane indoor pool of the recreation center. With that contribution, the district will receive certain usage and operating benefits of the aquatic center. City Administration recommended that \$1.2 million of that contribution go directly to construction costs, with the remaining \$1.0 million to support the operating costs of NBISD's usage of the facility. That funding and annual transfer to the General Fund will be accounted for in this new fund

This fund could also be used to account for donations for the center to support operating enhancements such as increased scholarships. Moreover, if the General Fund was able to support a replacement reserve for the center, those funds could be accounted for here as well.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Interfund Transfer	-	75,000	-	-
Total Expenditures	\$ -	\$ 75,000	\$ -	\$ -

Expenditures by Category



Program Justification and Analysis

Currently, the Recreation Center Operations and Fee Assistance Fund is designated to partially support the operating cost of the expanded natatorium facility while also providing for the fee assistance program. During FY 2018-19, Das Rec will not require support for those two purposes as a result of much higher than anticipated membership at the facility. In FY 2019-20, it is not anticipated Das rec will require a contribution from this fund to meet cost recovery goals. Therefore, there is no funding allocated. In the event these funds aren't needed to support the aquatic facility operating costs and scholarship program, these funds could be earmarked as facility and equipment reserves.

SPECIAL REVENUE FUNDS

City of New Braunfels

Hotel/Motel Tax Fund

Fiscal Year Ending September 30, 2020

Fund: 794

	FY 2017-18	FY 2018-19	FY 2018-19	FY 2019-20
Available Funds	Actual	Current Budget	Estimate	Budget

Beginning Balance

Undesignated Funds	\$ 2,237,261	\$ 2,053,995	\$ 1,162,666	\$ 1,382,528
Total Beginning Balance	\$ 2,237,261	\$ 2,053,995	\$ 1,162,666	\$ 1,382,528

Revenue

Hotel/Motel Tax	\$ 4,059,651	\$ 4,237,312	\$ 4,000,000	\$ 4,000,000
Interest Income	25,316	26,016	38,736	-
Miscellaneous	10,444	11,000	18,912	5,000
Total Revenue	\$ 4,095,411	\$ 4,274,328	\$ 4,057,648	\$ 4,005,000

TOTAL AVAILABLE FUNDS	\$ 6,332,672	\$ 6,328,323	\$ 5,220,314	\$ 5,387,528
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Employee Expenses	\$ 7,584	\$ 25,000	\$ -	\$ -
Operating Expenses	3,999,783	3,079,356	2,918,655	2,906,656
Capital Expenses	153,299	300,000	22,340	450,000
Interfund Transfer	1,009,340	932,872	896,791	1,020,852

TOTAL OPERATING APPROPRIATIONS	\$ 5,170,006	\$ 4,337,228	\$ 3,837,786	\$ 4,377,508
Ending Fund Balance	\$ 1,162,666	\$ 1,991,095	\$ 1,382,528	\$ 1,010,020
TOTAL APPROPRIATIONS	\$ 6,332,672	\$ 6,328,323	\$ 5,220,314	\$ 5,387,528

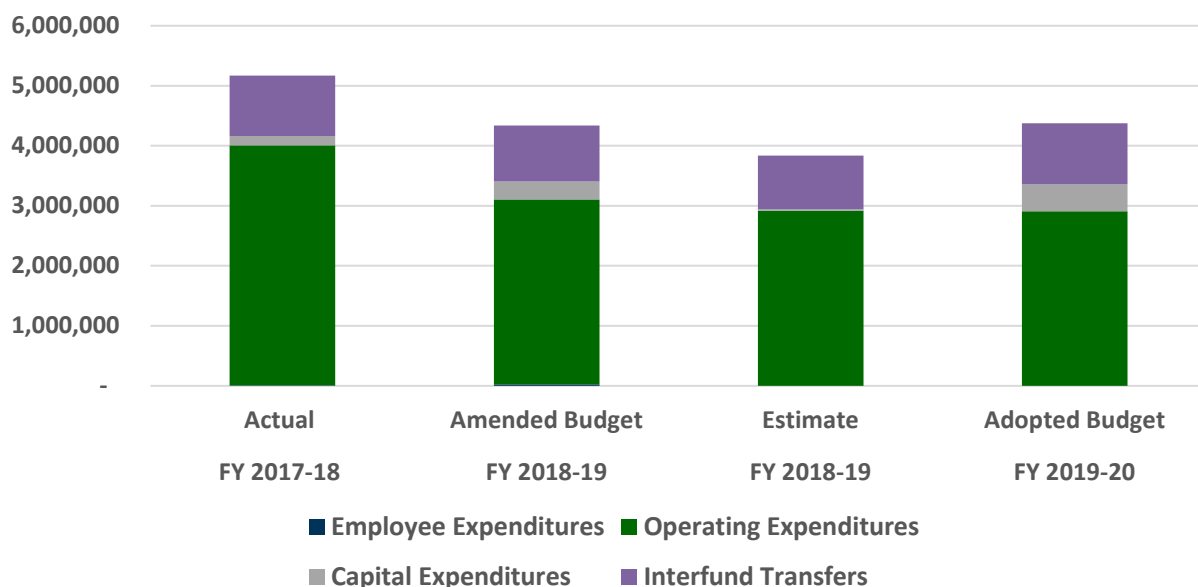
SPECIAL REVENUE FUNDS

HOTEL/MOTEL TAX FUND

The City of New Braunfels collects a 7 percent tax on all hotel and motel rooms rented in the City limits. The City Council has adopted the allocation of those funds as follows: 15 percent is currently split among various arts and heritage organizations. A minimum of 35 percent remains with the City of New Braunfels to support the Civic/Convention Center's debt service and operating costs. The remaining amount is allocated to the City and by contract to the Greater New Braunfels Chamber of Commerce (GNBCC). These funds go into the Convention and Tourism Fund (CTF) shown separately in this document under Other Funds.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	7,584	25,000	-	-
Operating Expenditures	3,999,783	3,079,356	2,918,655	2,906,656
Capital Expenditures	153,299	300,000	22,340	450,000
Interfund Transfers	1,009,340	932,872	896,791	1,020,852
Total Expenditures	\$ 5,170,006	\$ 4,337,228	\$ 3,837,786	\$ 4,377,508

Expenditures by Category



Program Justification and Analysis

In FY 2018-19, the City partnered with the company LodgingRevs and has made great strides as it relates to identifying overnight and short-term rental properties in New Braunfels. In addition, the City recently developed an enforcement plan and has now began filing misdemeanor charges against properties that have not filed and/or paid their taxes on a timely basis. However, Hotel/Motel (HOT) taxes have stagnated and declined in FY 2018-19. In FY 2019-20, staff will shift focus towards analysis and recovery efforts, such as the collection of back taxes and auditing. In addition, two positions are Adopted in the budget, that in part will be focused on the collection/recovery of HOT taxes (Staff Accountant) and short-term rental compliance (Code Enforcement Officer). Those positions are described in greater detail later in this message.

SPECIAL REVENUE FUNDS

The current contract with the chamber of commerce and city ordinance regarding the use of hotel/motel taxes was amended during FY 2017-18 to allow for the percentage of occupancy taxes to exceed 50 percent if approved by City Council. The FY 2018-19 estimate and FY 2019-20 budget for the Convention and Tourism Fund does exceed 50 percent of the corresponding estimated and budgeted total occupancy taxes. The Convention and Tourism Fund Budget in FY 2018-19 was \$2,118,656. The FY 2019-20 Adopted Budget assumes that we allow the chamber to execute that budget for FY 2018-19 and hold it flat for FY 2019-20 so that the services provided by the convention and visitors bureau can be maintained. The FY 2018-19 and FY 2019-20 Adopted Budget equal approximately 53% of the total budgeted Hotel/Motel tax revenue.

For FY 2019-20, the arts and heritage allocation is \$600,000 and the Convention and Tourism Fund amount totals \$2,118,656. Actual payments made for arts and heritage are based on 15 percent of the actual collected in the prior year. The Convention and Tourism Fund is paid out on the actual collection of Hotel/Motel taxes paid throughout the year.

The primary recurring use of the City's portion of the funds is retirement of debt issued to pay construction costs associated with the facility (\$575,725 in FY 2019-20). Funds are also used to support the increased operations and maintenance expenditures 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 2019-20, hotel/motel tax proceeds are available to be transferred into that fund (\$445,127). However, \$67,424 is included in that transfer to support the purchase of two one-time investments, a new floor scrubber and improvements to the network and bandwidth capacity of the facility. Additional information on those two initiatives can be found in the enterprise fund section of the document. \$100,000 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). Remaining funds are allocated to support administrative costs.

\$350,000 is also allocated to begin preliminary engineering for the Comal River Improvement projects identified in previous studies. Funding is also allocated for administrative/billing assistance as well as merchant service fees.

In addition, \$100,000 in capital expenditures is appropriated in the Hotel/Motel Fund in FY 2018-19 for the first phase of the City's wayfinding signs project which includes an update to the directional signing in the downtown area.

PAGE LEFT INTENTIONALLY BLANK

Debt Service and Internal Service Funds

PAGE LEFT INTENTIONALLY BLANK

DEBT SERVICE AND INTERNAL SERVICE FUNDS

City of New Braunfels

Debt Service Fund

Fiscal Year Ending September 30, 2020

Fund: 401

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
--	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 1,877,188	\$ 1,636,013	\$ 1,876,374	\$ 2,127,511
Total Beginning Balance	\$ 1,877,188	\$ 1,636,013	\$ 1,876,374	\$ 2,127,511

Revenue

Taxes	\$ 12,471,473	\$ 14,624,176	\$ 14,559,760	\$ 16,360,016
Interest Income	73,156	75,000	176,326	100,000
Contributions	1,384,116	1,790,188	1,790,188	2,066,038
Interfund Transfers	962,598	1,001,751	977,048	1,391,311
Total Revenue	\$ 14,891,343	\$ 17,491,115	\$ 17,503,322	\$ 19,917,365

TOTAL AVAILABLE FUNDS	\$ 16,768,531	\$ 19,127,128	\$ 19,379,696	\$ 22,044,876
------------------------------	----------------------	----------------------	----------------------	----------------------

APPROPRIATIONS

Debt Service	\$ 14,892,157	\$ 17,252,185	\$ 17,252,185	\$ 19,916,818
--------------	---------------	---------------	---------------	---------------

TOTAL OPERATING APPROPRIATIONS	\$ 14,892,157	\$ 17,252,185	\$ 17,252,185	\$ 19,916,818
Ending Fund Balance	\$ 1,876,374	\$ 1,874,943	\$ 2,127,511	\$ 2,128,058
TOTAL APPROPRIATIONS	\$ 16,768,531	\$ 19,127,128	\$ 19,379,696	\$ 22,044,876

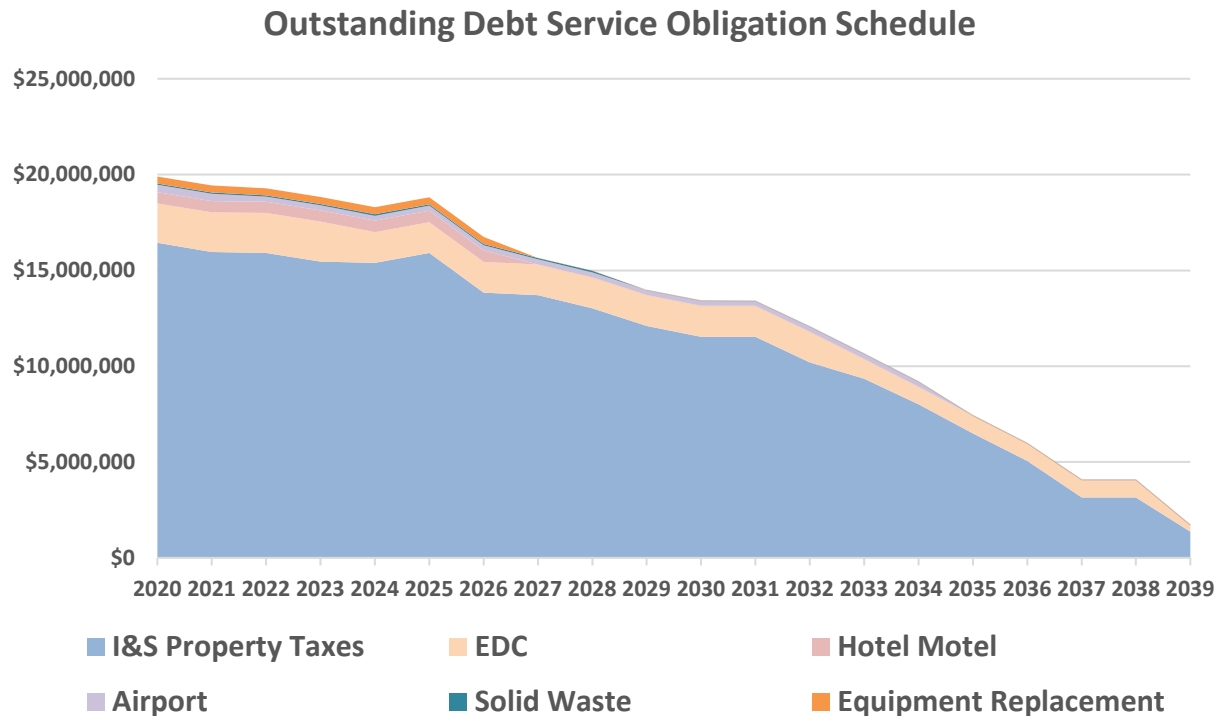
DEBT SERVICE AND INTERNAL SERVICE FUNDS

DEBT SERVICE FUND

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 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 charts and graphs on the next two pages illustrates the City's current outstanding debt obligations. This information is broken out by principal and interest, but also the funding sources currently pledged to support that obligation.



DEBT SERVICE AND INTERNAL SERVICE FUNDS

Outstanding Debt Obligations by Funding Source - Principal and Interest							
Fiscal Year Ending 09/30	I&S Property Taxes	EDC	Hotel Motel	Airport	Solid Waste	Equipment Replacement	Grand Total
2020	16,439,469	\$ 2,066,038	575,725	379,371	71,594	364,621	19,896,818
2021	15,957,543	\$ 2,075,338	582,675	384,834	64,894	364,979	19,430,262
2022	15,914,443	\$ 2,085,438	584,375	264,044	68,194	362,019	19,278,512
2023	15,453,512	\$ 2,089,338	590,375	264,169	75,444	363,619	18,836,456
2024	15,388,054	\$ 1,611,163	590,000	264,144	72,444	364,693	18,290,497
2025	15,903,130	\$ 1,610,338	598,125	263,750	74,319	365,222	18,814,884
2026	13,832,831	\$ 1,612,963	599,625	262,869	71,069	365,171	16,744,528
2027	13,702,001	\$ 1,608,463	-	261,478	73,394	-	15,645,336
2028	13,021,135	\$ 1,611,713	-	259,563	76,172	-	14,968,582
2029	12,103,270	\$ 1,611,569	-	262,000	-	-	13,976,839
2030	11,538,830	\$ 1,614,050	-	262,750	-	-	13,415,630
2031	11,539,861	\$ 1,610,078	-	262,000	-	-	13,411,939
2032	10,195,945	\$ 1,612,763	-	260,750	-	-	12,069,458
2033	9,342,995	\$ 1,042,775	-	263,875	-	-	10,649,645
2034	8,012,782	\$ 918,932	-	261,375	-	-	9,193,089
2035	6,498,045	\$ 921,432	-	-	-	-	7,419,476
2036	5,062,292	\$ 918,319	-	-	-	-	5,980,611
2037	3,157,639	\$ 919,253	-	-	-	-	4,076,892
2038	3,152,351	\$ 919,135	-	-	-	-	4,071,486
2039	1,371,726	\$ 343,894	-	-	-	-	1,715,620
Totals	\$ 217,587,853	\$ 28,802,990	\$ 4,120,900	\$ 4,176,971	\$ 647,522	\$ 2,550,324	257,886,559

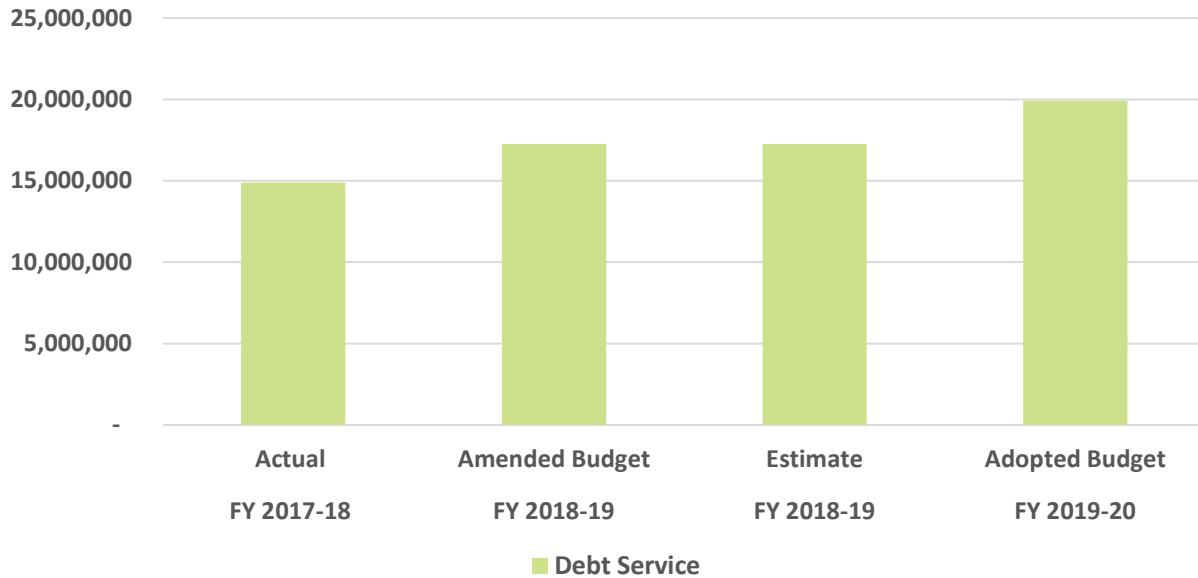
Outstanding Principal and Interest - as of September 30th, 2019

Issue	Principal	Interest	Total
Combination Tax and Airport System Revenue Certificates of Obligation, Series 2006A	300,000	19,493	319,493
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2011	12,725,000	3,340,339	16,065,339
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2012	14,100,000	4,341,769	18,441,769
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2013	15,210,000	5,217,259	20,427,259
General Obligation Refunding Bonds, Series 2013A	1,480,000	29,600	1,509,600
General Obligation Refunding Bonds, Series 2013	1,740,000	131,475	1,871,475
General Obligation Bonds, Series 2014	11,365,000	3,982,794	15,347,794
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014A	5,540,000	1,740,238	7,280,238
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014B (AMT)	2,810,000	1,047,478	3,857,478
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015	4,615,000	1,515,694	6,130,694
General Obligation and Refunding Bonds, Series 2015	26,555,000	7,346,094	33,901,094
Tax Notes, Series 2015	565,000	13,896	578,896
General Obligation and Refunding Bonds, Series 2016	33,860,000	10,759,125	44,619,125
General Obligation Refunding Bonds, Series 2017	5,135,000	506,675	5,641,675
Tax Notes, Series 2018	2,595,000	221,914	2,816,914
General Obligation Bonds, Series 2018	21,435,000	9,822,166	31,257,166
Certificates of Obligation, Series 2018	7,825,000	3,132,828	10,957,828
Tax Note, Series 2018A	2,300,000	250,324	2,550,324
General Obligation Bonds, Series 2019 - <i>principal and interest are estimates</i>	21,000,000	6,434,520	27,434,520
Certificates of Obligation, Series 2019 - <i>principal and interest are estimates</i>	5,000,000	1,877,880	6,877,880
Total	196,155,000	61,731,560	257,886,560

DEBT SERVICE AND INTERNAL SERVICE FUNDS

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Debt Service	14,892,157	17,252,185	17,252,185	19,916,818
Total Expenditures	\$ 14,892,157	\$ 17,252,185	\$ 17,252,185	\$ 19,916,818

Expenditures by Category



Program Justification and Fiscal Analysis

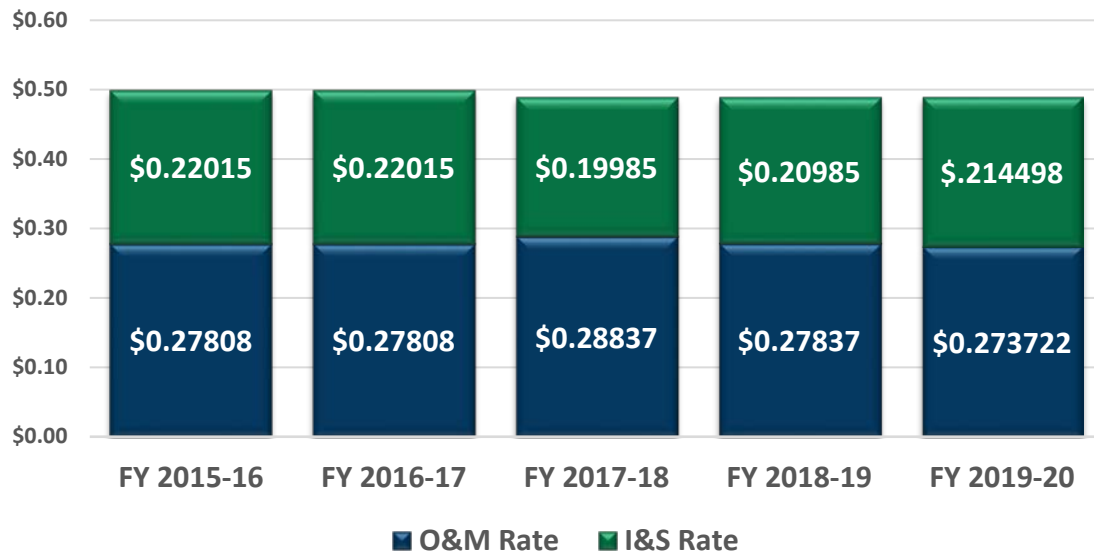
The FY 2019-20 Budget appropriates total debt service fund expenditures of \$19,916,818. This includes fiscal agent fees of \$20,000. The increase is driven by projected additional debt service payments stemming from two separate issuances that are scheduled to occur in September 2019. First, \$2,509,500 in General Obligation Bonds to support the 2013 bond program projects, \$18,490,500 to support the 2019 bond program projects (\$21,000,000 in total). Secondly, \$5,000,000 in Certificates of Obligation to support the first contribution by the NBEDC for the sports complex. The annual debt service for the Certificates of Obligation will be fully supported by the NBEDC.

Tax rate Detail

The I&S rate decreased in FY 2017-18 to 19.985 cents because of deferring a 2013 bond issuance that fiscal year. In FY 2018-19, the I&S rate has been increased to support the increased debt service stemming from the issuances approved and issued last fiscal year. While the I&S portion of the rate increased by approximately 1 cent, the O&M portion (General Fund) decreased by an equal amount; therefore, the total tax rate remained the same. In FY 2019-20, the total tax rate remains unchanged. However, as a result of increases in existing values, the I&S rate has been increased by .46 cents (20.985 to 21.4498) to expedite the 2019 bond projects. Consequently, the O&M rate has been decreased by an equal amount.

DEBT SERVICE AND INTERNAL SERVICE FUNDS

Total Property Tax Rate - Recent History



DEBT SERVICE AND INTERNAL SERVICE FUNDS

City of New Braunfels

Self Insurance Fund

Fiscal Year Ending September 30, 2020

Fund: 601

Available Funds	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 675,040	\$ 1,361,100	\$ 1,115,645	\$ 1,673,656
Total Beginning Balance	\$ 675,040	\$ 1,361,100	\$ 1,115,645	\$ 1,673,656

Revenue

Premiums - Employer and Employee	\$ 6,859,283	\$ 6,750,000	\$ 6,900,000	\$ 6,900,000
Premiums - Retiree and Cobra	177,050	150,000	163,000	150,000
Miscellaneous	9,776	3,500	11	3,500
Total Revenue	\$ 7,046,109	\$ 6,903,500	\$ 7,063,011	\$ 7,053,500

TOTAL AVAILABLE FUNDS	\$ 7,721,149	\$ 8,264,600	\$ 8,178,656	\$ 8,727,156
------------------------------	---------------------	---------------------	---------------------	---------------------

APPROPRIATIONS

Employee Expenditures	\$ 6,602,932	\$ 6,500,000	\$ 6,500,000	\$ 6,900,000
Operating Expenditures	2,572	50,000	5,000	25,000

TOTAL OPERATING APPROPRIATIONS	\$ 6,605,504	\$ 6,550,000	\$ 6,505,000	\$ 6,925,000
Ending Fund Balance	\$ 1,115,645	\$ 1,714,600	\$ 1,673,656	\$ 1,802,156
TOTAL APPROPRIATIONS	\$ 7,721,149	\$ 8,264,600	\$ 8,178,656	\$ 8,727,156

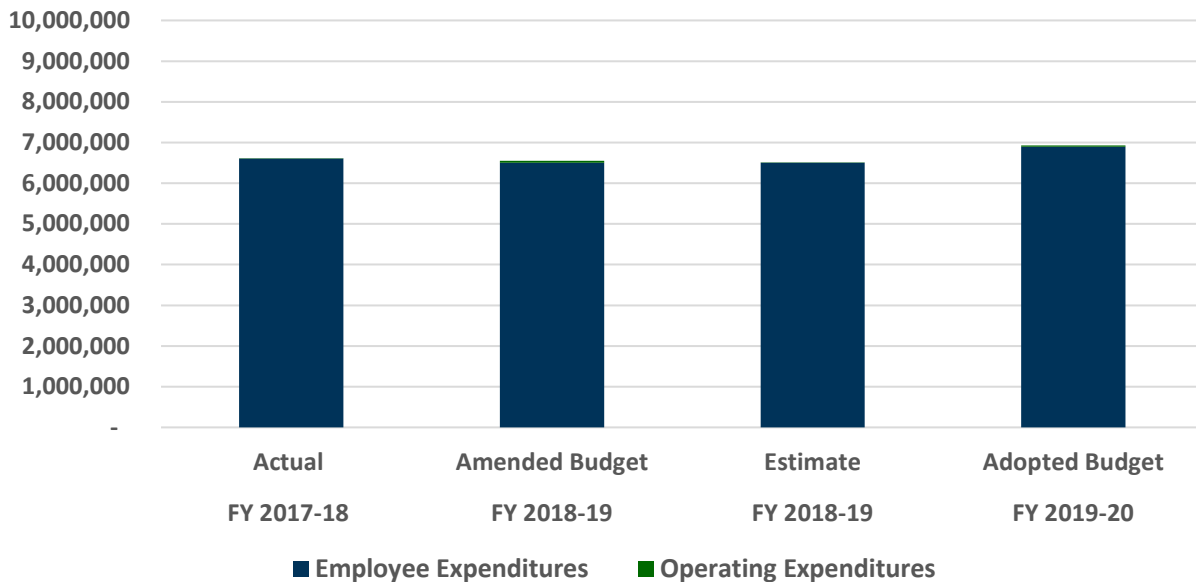
DEBT SERVICE AND INTERNAL SERVICE FUNDS

Self Insurance Fund

The City is self-insured for medical insurance provided to employees. The Self Insurance Fund is used to account for both revenue and expenses associated with medical insurance. Revenue into the fund comes from insurance premiums paid by the City, employees and retirees. Expenses to the fund include: third-party administration fees; the cost of stop loss insurance; actual claim expenses paid for medical services. Stop loss provides the City outside insurance for large claims. Once a claim reaches the stop loss level, currently \$150,000, the City's Self Insurance Fund no longer pays the claim costs. This has proven a cost-effective means for the City to control medical insurance expenses.

	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimate	FY 2019-20 Adopted Budget
Employee Expenditures	6,602,932	6,500,000	6,500,000	6,900,000
Operating Expenditures	2,572	50,000	5,000	25,000
Total Expenditures	\$ 6,605,504	\$ 6,550,000	\$ 6,505,000	\$ 6,925,000

Expenditures by Category

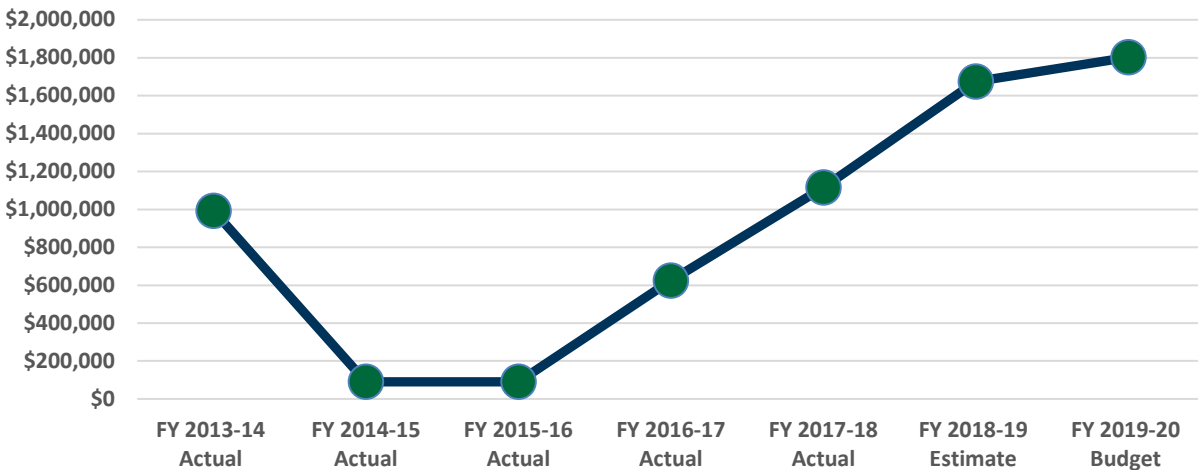


Program Justification and Fiscal Analysis

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 increased dramatically. The increase in costs lasted until mid FY 2016-17. Overall increased utilization, significant increases to the cost of prescription claims and rising medical costs also contributed to this increase. To control costs, many plan design changes and premium increases were implemented. Beginning in February 2017, monthly claim costs began to normalize and fall within budget. Moreover, the fund's reserve levels are building at a much faster pace than anticipated. The following graph illustrates the impact to the Self Insurance Fund reserves.

DEBT SERVICE AND INTERNAL SERVICE FUNDS

Fund Balance - Self Insurance Fund



Fund Balance – staff continues to target a fund balance of approximately 120 days of claim expenditures. This target was developed with the assistance of our benefits consultant, Holmes Murphy. This is a conservative figure; however, this level is becoming more commonplace amongst public sector clients due to the volatility of health insurance expenditures. For the FY 2019-20 budget, 120 days of claim expenditures would total approximately \$1,935,000. The Self Insurance Fund is projected to hit the target fund balance no later than FY 2022-23.

Health Plan Administrator – In FY 2018-19, the City selected United Healthcare as its new plan administrator. In the first year, staff has been very pleased with United Healthcare, both from an administrative and end user perspective.

As mentioned earlier, increases to co-pays, deductibles and premiums as well as increasing the City contribution(s) to the fund were necessary to maintain solvency of the Self Insurance Fund. In preparation for the FY 2019-20 budget process, the City Manager’s Office established several goals (listed below) about fund performance and plan value, all of which have been accomplished.

FY 2019-20 - Self Insurance Fund Goals

Plan Value and Cost – Design plans and premiums to ensure that employee costs and value are equitable with FY 2018-19.

Strategic Plan Design – As an example, plan design elements that mitigate emergency room usage while incentivizing lower cost and better outcome alternatives.

Pharmacy Costs – Continuing to evaluate prescription tier levels and ensure that step therapy and pre-authorization requirements are built into the plan.

Fund Balance Target – Ensure that revenue (employee premiums and employer contributions) and total budgeted expenditures allow the Self Insurance Fund to maintain and/or grow the current fund balance/reserves.

Capital Improvement Funds

PAGE LEFT INTENTIONALLY BLANK

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.

<i>Performance Measures-Capital Programs</i>				
	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Percentage of capital project construction completed on budget	100%	97%	100%	100%
Percentage of capital project construction completed on time	100%	100%	100%	90%
Number of Capital projects managed	37	64	52	40
Dollar amount of capital projects managed	\$18,223,623	\$23,159,131	\$11,122,502	\$25,000,000
Number of citizen contact related to capital projects including public/individual meetings, phone calls, emails	3,675	2,437	2,578	2,000

Program Justification and Fiscal Analysis

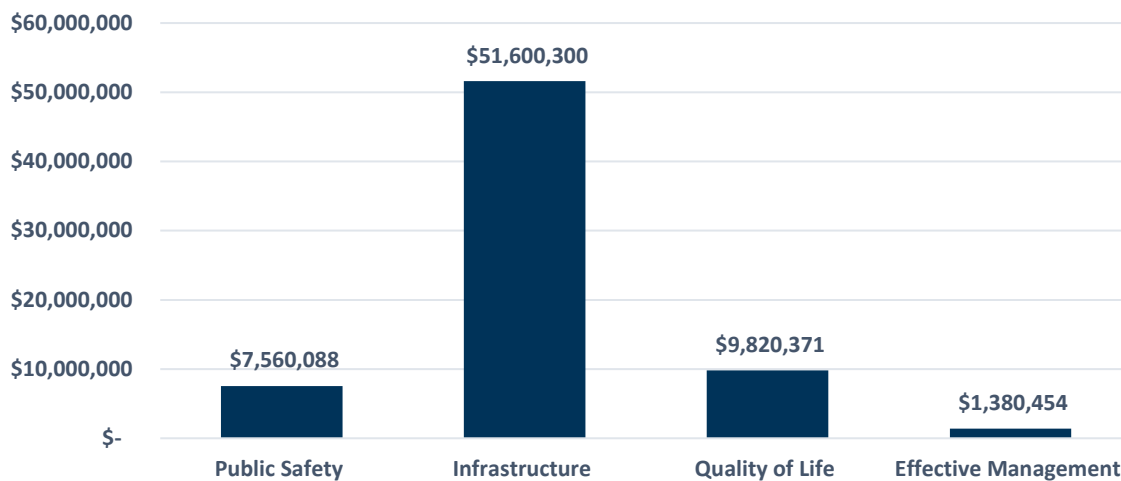
In FY 2012-13, the Capital Programs Division was created to serve as a central hub for the development, implementation and oversight of the City's capital improvement projects. The City has a significant obligation to deliver the authorized and funded capital projects. This commitment is what led to 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 portion of the salary and benefit costs associated with the staff is funded from available capital funds.

Total Full Time Equivalent	5.0	5.0	5.0	5.0
-----------------------------------	-----	-----	-----	-----

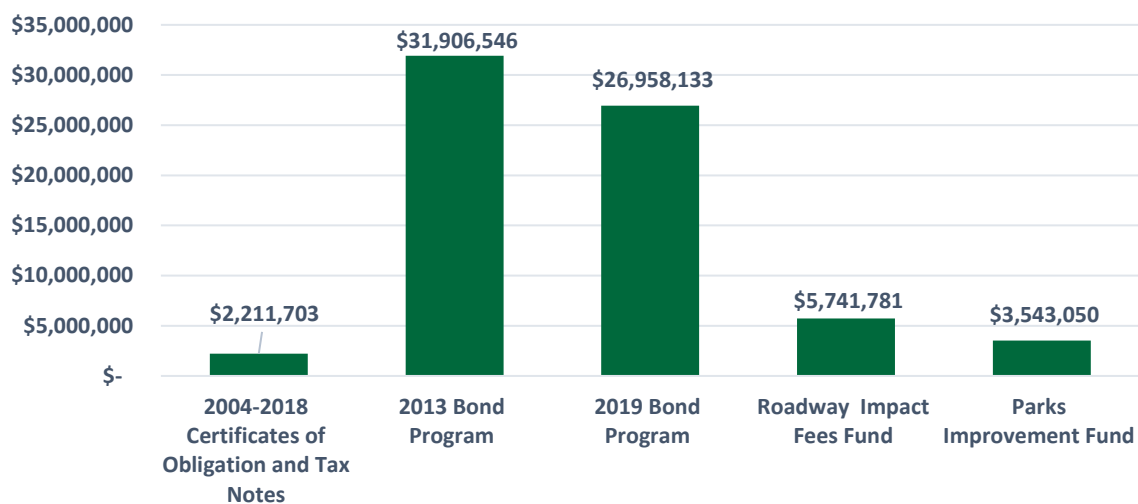
FY 2019-20 Capital Fund Allocation

The FY 2019-20 Capital Fund Allocation includes all encumbered and available funds within each capital project and fund. The total allocation includes contingency funds that are uncommitted to specific capital projects and are available to support project overages or unbudgeted capital purchases throughout the year should they arise.

FY 2019-20 Capital Fund Allocation - Strategic Priority



FY 2019-20 Capital Fund Allocation



CIP/Bond Operational Impacts by Projects

The following section is an excerpt from the City's Five Year Financial Forecast.

Operating Impact from CIP/Bond projects

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY2023-24
Fire Station #7		\$ 300,000	\$ 325,000		
Sports Complex				\$ 500,000	\$ 500,000
Westside Community Center Branch Library				\$ 250,000	\$ 250,000
Police Department Headquarters				\$ 100,000	\$ 100,000

Fire Station 7 - Funding is recognized in the forecast schedule to staff and operate Fire Station #7. The study by CPSM has recommended multiple funding and deployment options for this new station. The forecast schedule builds in a conservatively staffed station with the addition of 4 firefighters in FY 2020-21 (\$300,000). This staffing plan represents the minimum number of employees needed to open the station. Staff continues to evaluate staffing options for the new station. It is possible that it may require more than 4 firefighters to open station #7. The timing of hiring these firefighters is dependent upon the actual construction schedules. Once completed, the non-personnel related operating costs are projected to total \$25,000.

Sports Complex – Staff is working with the current engineer to partner with a company to complete a comprehensive business plan. However, we have reached out to various industry experts who felt that an estimate \$500,000 in net operating costs would be appropriate at this point in the process. After the business plan is completed, the forecast will be updated accordingly. Operation of the sports complex is a policy decision for the City Council to consider. While the City has the capability and expertise of maintaining and operating the sports complex, there are many cities that contract this function to a third party. An analysis should be completed that compares the quantitative and qualitative differences between internal and external provision of the future sports complex.

Police Department Headquarters - \$100,000 in annual operating expenditures has been included as a preliminary estimate. As the project begins construction, staff will develop more refined cost projections for net new costs. This could include but is not limited to increased and/or new: janitorial services, utilities, landscape services, security costs, telecommunication costs, etc.

Westside Community Center Branch Library – \$250,000 in annual operating expenditures associated with the new facility. This is a high-level estimate based on projected net new staffing needs, materials, electronic subscriptions, utilities and other annual operating costs.

2013 General Obligation Bond Fund

The FY 2019-20 Budget includes the five 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, \$28.1 million in FY 2015-16, \$23.0 million in FY 2017-18 and \$2.509 million in FY 2018-19. Available bond funds will be utilized to continue progress on various projects in all four propositions.

2013 BOND PROGRAM

PROJECTS	FY 2019-20		Estimated	
	Total Project Budget	Current Project Budget	Activity to Date @ 9/30/18	FY 2019-20 Encumbered & Available Funds
Completed				
Traffic Signal Equipment	\$ 54,479	\$ 54,479	\$ 54,479	\$ -
Bleiders Creek Drainage Imp	611,387	611,387	611,387	-
Morningside Park Development	999,966	999,966	999,966	-
Sports Complex Land Purchase	2,500,000	2,500,000	2,500,000	-
CTTC Expansion	4,751,676	4,751,676	4,751,676	-
Total Recently Completed	\$ 8,917,508	\$ 8,917,508	\$ 8,917,508	\$ -
In Progress				
Proposition 1 - Streets				
Citywide Street Improvements	\$ 10,000,000	\$ 10,000,000	\$ 7,103,912	\$ 2,896,088
Klein Road Reconst.	10,531,000	10,531,000	4,648,230	5,882,770
Prop 1 Staff - Available Funds	1,574,655	1,574,655	971,760	602,895
Rueckle Road	2,768,000	2,768,000	690,889	2,077,111
Solms-Morningside Rd. Recon	13,596,000	13,596,000	6,071,435	7,524,565
Proposition 2 - Drainage				
Alves Ln. Drainage Impr.	12,486,236	12,486,236	9,037,782	3,448,454
Fischer Park & Landa Lake Dam	330,000	330,000	-	330,000
Live Oak/Katy St. Drainage Improvement	5,894,110	5,894,110	1,992,498	3,901,612
Panther Canyon Drainage Improvement	424,000	424,000	116,065	307,935
Prop 2 Staff - Available Funds	900,000	900,000	677,891	222,109
Wood-Landa Drainage Imp	2,111,341	2,111,341	845,618	1,265,723
Proposition 3 - Parks				
Prop 3 Staff - Available Funds	405,034	405,034	312,893	92,141
Rec Center Development	22,857,164	22,857,164	22,826,601	30,563
Contingencies/Interest Earnings				
All Abilities Park Enhancements & Connection Costs	200,000	200,000	-	200,000
Contingencies - 2013 Bond Program	719,081	719,081	-	719,081
Hinman Island Restroom Replacement	250,000	250,000	-	250,000
MPO/TXDOT Partnership Improvements	1,720,000	1,720,000	173,000	1,547,000
Park Operations Equipment	68,500	68,500	-	68,500
Playground Resurfacing & Repair	120,000	120,000	-	120,000
Street Equipment	420,000	420,000	-	420,000
Total In Progress	\$ 87,375,121	\$ 87,375,121	\$ 55,468,574	\$ 31,906,547

2019 Capital Improvements and Bond Program Fund

All costs associated with potential and final 2019 bond projects will be accounted for within this fund. In FY 2017-18, \$3 million dollars in tax notes were issued to support the preliminary engineering and cost estimating services for all projects under consideration. The FY 2019-20 budget includes the first issuance of the 2019 bonds, which total \$18.49 million and are scheduled to be issued during September 2019.

2019 BOND PROGRAM

PROJECTS	FY 2019-20			
	Total Project Budget	Current Project Budget	Estimated Activity to Date @ 9/30/18	FY 2019-20 Encumbered & Available Funds
<u>PROJECTS</u>				
<u>In Progress</u>				
<u>Proposition 1 - Transportation & Infrastructure</u>				
Citywide Streets Improvements	\$ 15,000,000	\$ 3,000,000	\$ 50,000	\$ 2,950,000
FM306 & Business 81 Expansion	3,114,540	600,000	600,000	-
Goodwin Conrads Lane	21,397,150	3,500,000	-	3,500,000
Klein Road Reconstruction	13,000,800	3,500,000	450,000	3,050,000
<u>Proposition 2 - Parks & Recreation</u>				
All Abilities Park Enhancements & Connection Costs	500,000	500,000	300,000	200,000
Cemetery Wall Stabilization	5,262,500	4,305,081	50,000	4,255,081
Sports Field Complex Const	25,784,920	5,000,000	219,000	4,781,000
<u>Proposition 3 - Public Safety</u>				
Fire Station 2 Replacement	7,367,500	1,297,460	100,000	1,197,460
Fire Station 3 Replacement	6,736,000	1,297,459	100,000	1,197,459
Police Department Facility	36,311,250	6,990,500	1,875,331	5,115,169
<u>Proposition 3 - Library Facilities</u>				
Westside Library Expansion	5,525,340	500,000	-	500,000
<u>Contingencies/Others</u>				
Preliminary Engineering - 2019 Bond	2,750,000	2,750,000	2,653,972	96,028
Contingencies/Project Staff - 2019 Bond	224,000	224,000	93,063	130,937
Total In Progress	\$ 142,974,000	\$ 33,464,500	\$ 6,491,366	\$ 26,973,134

CAPITAL IMPROVEMENT FUNDS

PUBLIC SAFETY



PROJECTS

Recently Completed

Police Department Facility Improvements	\$	249,621	\$	249,621	\$	249,621	\$	-
Fire Station 1		633,943	\$	633,943		633,943	\$	-
Total Recently Completed	\$	883,564	\$	883,564	\$	883,564	\$	-

In Progress

Fire Station 2 Replacement	2019 Bond Project	\$	7,367,500	\$	1,297,460	\$	100,000	\$	1,197,460
Fire Station 3 Replacement	2019 Bond Project		6,736,000		1,297,459		100,000		1,197,459
Police Department Facility	2019 Bond Project		36,311,250		6,990,500		1,875,331		5,115,169
Vehicle Replacements			2,255,000		2,255,000		2,205,000		50,000
Total In Progress		\$	52,669,750	\$	11,840,419	\$	4,280,331	\$	7,560,088

FUNDING SOURCES

2019 Bond Program	\$	9,585,419	\$	2,075,331	\$	7,510,088
2018 Tax Notes		2,255,000		2,205,000		50,000
Total Funding Sources	\$	11,840,419	\$	4,280,331	\$	7,560,088

PUBLIC SAFETY PROJECT DESCRIPTIONS***Fire Station #2 – 2019 Bond Program***

Construction of a new fire station on an existing City-owned property located on Water Lane. This will replace the current Fire Station #2. The station will be a two-story design with four apparatus bays.

Fire Station #3 – 2019 Bond Program

Construction of a new fire station on an existing City-owned property located on Hanz Drive. This will replace the current Fire Station #3 located at the same location. The station will be a two-story design with three apparatus bays.

Police Department – 2019 Bond Program

Construction of a new police station to replace the existing facility. The new structure will include office and public space, vehicle maintenance bays, gym, evidence storage, etc. It will be located on San Antonio Street across from the Comal County Sheriff's office. The new station will also include a Veteran's Memorial.

Vehicle Replacements

This represents new and replacement vehicles purchased in FY 2018-19, the majority of which are assigned to the New Braunfels Police Department and the New Braunfels Fire Department.

INFRASTRUCTURE



		Total Project Budget	FY 2019-20 Current Project Budget	Estimated Activity to Date @ 9/30/18	FY 2019-20 Encumbered & Available Funds
PROJECTS					
Recently Completed					
Chip Spreader		\$ 146,745	\$ 146,745	\$ 146,745	\$ -
Street Crew - Truck		42,837	42,837	42,837	-
Street Equipment (traffic printer, dump truck, etc.)		439,907	439,907	439,907	-
Bleiders Creek Drainage Imp	2013 Bond Project	611,387	611,387	611,387	-
Traffic Signal Equipment		54,479	54,479	54,479	-
Total Recently Completed		\$ 629,489	\$ 629,489	\$ 629,489	\$ -
In Progress					
Alves Ln. Drainage Impr.	2013 Bond Project	\$ 12,486,236	\$ 12,486,236	\$ 9,037,782	\$ 3,448,454
Prop 2 Staff - Available Funds	2013 Bond Project	900,000	900,000	677,891	222,109
Wood-Landa Drainage Imp	2013 Bond Project	2,111,341	2,111,341	845,618	1,265,723
Fischer Dam Report Inspection		73,726	73,726	64,049	9,677
North Tributary Flood Control		7,747,090	7,747,090	6,630,191	1,116,899
Live Oak/Katy St. Drainage Improvement	2013 Bond Project	5,894,110	5,894,110	1,992,498	3,901,612
Citywide Street Improvements	2013 Bond Project	10,000,000	10,000,000	7,103,912	2,896,088
Klein Road Reconstr.	2013 Bond Project	10,531,000	10,531,000	4,648,230	5,882,770
Solms-Morningside Rd. Recon	2013 Bond Project	13,596,000	13,596,000	6,071,435	7,524,565
Prop 1 Staff - Available Funds	2013 Bond Project	1,574,655	1,574,655	971,760	602,895
Trans Enhancement Westside Ped		1,540,023	1,540,023	1,521,698	18,325
MPO/TXDOT Partnership Improvements	2013 Bond Project	1,720,000	1,720,000	173,000	1,547,000
Rueckle Road	2013 Bond Project	2,768,000	2,768,000	690,889	2,077,111
Panther Canyon Drainage Improvement	2013 Bond Project	424,000	424,000	116,065	307,935
Fischer Park & Landa Lake Dam	2013 Bond Project	330,000	330,000	-	330,000

CAPITAL IMPROVEMENT FUNDS

INFRASTRUCTURE (Cont'd)



PROJECTS-CONTINUED

In Progress

		Total Project Budget	FY 2019-20 Current Project Budget	Estimated Activity to Date @ 9/30/18	FY 2019-20 Encumbered & Available Funds
Street Equipment		420,000	420,000	-	420,000
Citywide Streets Improvements	2019 Bond Project	15,000,000	3,000,000	50,000	2,950,000
FM306 & Business 81 Expansion	2019 Bond Project	3,114,540	600,000	600,000	-
Goodwin Conrads Lane	2019 Bond Project	21,397,150	3,500,000	-	3,500,000
Klein Road Reconstruction	2019 Bond Project	13,000,800	3,500,000	450,000	3,050,000
Cemetery Wall Stabilization	2019 Bond Project	5,262,500	4,305,081	50,000	4,255,081
Upgrades to Downtown Restroom		50,000	50,000	-	50,000
Airport Improvements		3,277,210	3,277,210	3,198,010	79,200
Airport Land Acquisition		1,679,299	1,679,299	1,603,990	75,309
Interfund Transfer - 2004 Certificates of Obligation		10,438	10,438	-	10,438
Interfund Transfer - 2008 Certificates of Obligation		312,537	312,537	-	312,537
Interfund Transfer - 2009 Certificates of Obligation		5,410	4,791	-	4,791
Total In Progress		\$ 135,226,065	\$ 92,355,537	\$ 46,497,018	\$ 45,858,519

FUNDING SOURCES

2004 Certificates of Obligation	\$	837,695	\$	777,052	\$	60,643
2007 Certificates of Obligation		6,348		6,348		-
2008 Certificates of Obligation		907,375		259,119		648,256
2009 Certificates of Obligation		4,791		-		4,791
2011 Certificates of Obligation		8,111,330		7,255,046		856,284
2012 Certificates of Obligation		132,342		132,342		-
2013 Certificates of Obligation		1,261,743		1,233,740		28,003
2013 Bond Program		62,721,282		32,295,021		30,426,261
2014 Certificates of Obligation		3,277,210		3,198,010		79,200
2015 Tax Notes		190,340		190,340		-
2019 Bond Program		14,905,081		1,150,000		13,755,081
	\$	92,355,537	\$	46,497,018	\$	45,858,519

INFRASTRUCTURE PROJECT DESCRIPTIONS

Alves Lane Improvements– 2013 Bond Program

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 was ranked as a high priority in the 2003 Drainage Master Plan and by the Watershed Advisory Committee.

Blieders Creek Watershed Improvements– 2013 Bond Program

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.

Proposition 1 & 2 Staff – Available Funds

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

Wood/Landa St. Preliminary Design – 2013 Bond Program

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.

Fischer Park Dam and Landa Lake Dams

This plan is mandated by Federal, State, and Homeland Security regulations. The purpose of the plan is to ensure dam safety, establish Emergency Action Plans, and reduce the risk to life and property from dam failure.

North Tributary Flood Control Project

The North Tributary Flood Control Project is a regional flood control project that will reduce the threat of potential flooding. The current project consists of three large regional detention ponds, one on either side of Walnut Avenue and one between Walnut Avenue and Old McQueeney Road, and channel improvements from Walnut Avenue to Old McQueeney Road. The project is nearly complete; however, potential repairs could be required. Those repairs and costs will be determined at the close of ongoing legal proceedings.

Live Oak Avenue/Katy Street Improvements – 2013 Bond Program

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.

INFRASTRUCTURE PROJECT DESCRIPTIONS

Street Equipment

This includes funding to purchase some additional equipment for the Streets Division. This equipment, when paired with the additional material funding added in the General Fund is projected to significantly increase the productivity of our two internal street maintenance and repair crews. Specifically, \$255,000 has been allocated to purchase an asphalt zipper. This piece of equipment provides the opportunity to do larger pavement repair tasks as well as increase overall efficiency. This equipment can operate year-round as well, whereas our current equipment can only operate during the summer months. \$110,000 has been allocated to replace and upgrade one of our dump truck vehicles. The new unit will be able to carry additional materials more efficiently, again increasing the productivity of our internal crews. \$55,000 has also been allocated for purchase two vehicles for two inspector positions.

Citywide Street Improvements – 2013 Bond Program

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.

Klein Road Reconstruction (Phase I)– 2013 Bond Program

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.

Solms/Morningside Reconstruction– 2013 Bond Program

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.

Transpiration Enhancement 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 is focused in the residential area surrounding Lone Star Elementary. The Grant will pay for 80 percent of the construction costs.

INFRASTRUCTURE PROJECT DESCRIPTIONS

MPO/TXDOT Partnership Improvements

This project includes the development, design and construction of pedestrian improvements including sidewalks, ramps, crosswalks and signage in four project locations (McQueeney Road, Seele Elementary, W. San Antonio Street and South Walnut Avenue). Design, environmental and all other soft costs have been funded by the NBEDC. The City is responsible for 20 percent of the estimated construction costs.

Traffic Signal Equipment

This project includes the purchase of Advanced Traffic Management System (ATMS) software for traffic signals in the City. This project is one of three projects with the two additional projects covering the installation of advanced traffic signal controllers, networking equipment and other signal hardware traffic signals on and off the state highway system within the City.

Rueckle Road Reconstruction– 2013 Bond Program

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.

Panther Canyon– 2013 Bond Program

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.

Street Maintenance Equipment - Street Sweeper, Dump Truck, Chip spreader and Traffic Edition Printer

An existing street sweeper and dump truck has already been replaced. Both units were undersized and beyond their useful life. In FY 2018-19, funding was added to this project to purchase a chip spreader and a traffic edition printer. The Chip spreader provides the opportunity for the recently added street crew to be more productive and efficient while the traffic sign printer will provide the opportunity to better meet the workload demands of our traffic division, especially the sign shop.

Citywide Streets & Sidewalks – 2019 Bond Program

These projects include the seed funding to develop plans for improvements such as mill & overlays, spot base repairs, sidewalks, curb and utility adjustments to the following areas: Kerlick Lane, California Blvd., Oak Run Sidewalks (Oakglen and Timber Hollow) and San Antonio St. (Krueger to Spur).

INFRASTRUCTURE PROJECT DESCRIPTIONS

FM 306 & Business 81 Extensions – 2019 Bond Program

This project allows for partial allocation of funds for ROW acquisition, and the following improvements: roadway expansion from FM1101 to just past Alves Lane, four lane roadway with a raised median and sidewalks.

Goodwin/Conrads Lane Improvements- 2019 Bond Program

Reconstruction of Goodwin Lane to a minor arterial and Conrad Lane to a major collector section with 90' ROW to include 3-4 lane roadway with bike lanes and sidewalks from FM 306 to Conrads Lane.

Klein Road Reconstruction (Phase II)- 2019 Bond Program

Roadway improvements along Klein Road from Walnut Avenue to FM 725 including but not limited to four lane road section, improvement of low water crossings, FM 725 intersection improvements, 8'-10' shared use path and 6' sidewalk.

Cemetery Wall Stabilization- 2019 Bond Program

Mechanical stabilization of 50' plus wall along the bank of the Guadalupe River at the Comal Cemetery. This project will prevent catastrophic erosion of bluff wall, address some drainage issues and prevent disturbance of graves.

Upgrades to Downtown Restroom

The Mainstreet partners and the City are partnering to complete several upgrades and repairs such as painting, roof dealing and removing vegetation from the exterior walls of the downtown restroom.

Airport Improvements

This project will make structural repairs and overall enhancements to all airport facilities. These facilities will be utilized as rental space to New Braunfels Regional Airport customers. The remaining funds are earmarked to provide a match for a TxDOT grant that will improve drainage at the airport.

Airport Land Acquisition

The purchasing of land to protect the runway protection zones of several existing runways at the New Braunfels Regional Airport with additional funding through TxDOT Aviation Capital Improvement Program grants.

CAPITAL IMPROVEMENT FUNDS

EFFECTIVE MANAGEMENT



PROJECTS

Recently Completed

Mobile Device Mgmt.

Total Recently Completed

Total Project Budget	FY 2019-20 Current Project Budget	Estimated Activity to Date @ 9/30/18	FY 2019-20 Encumbered & Available Funds
\$ 6,400	\$ 6,400	\$ 6,400	\$ -
\$ 6,400	\$ 6,400	\$ 6,400	\$ -

In Progress

Preliminary Engineering - 2019 Bond

Contingencies/Project Staff - 2019 Bond

OneSolution Upgrade

Contingencies - 2015 Tax Notes

Contingencies - 2018 CO's

Contingencies - 2013 Bond Program

Contingencies - 2015 CO's

Contingencies - 2009 CO's

Contingencies - 2011 CO's

Total In Progress

\$ 2,953,069	\$ 2,953,069	\$ 2,824,893	\$ 128,176
224,000	224,000	93,063	130,937
59,060	59,060	15,935	43,125
21,901	21,901	-	21,901
275,635	275,635	-	275,635
719,081	719,081	-	719,081
216	216	-	216
4,153	4,153	-	4,153
57,230	57,230	-	57,230
\$ 4,314,345	\$ 4,314,345	\$ 2,933,891	\$ 1,380,454

FUNDING SOURCES

2008 Certificates of Obligation

2009 Certificates of Obligation

2011 Certificates of Obligation

2013 Bond Program

2015 Tax Notes

2015 Certificates of Obligation

2018 Certificates of Obligation

2019 Bond Program

\$ 203,069	\$ 155,920	\$ 47,149
29,702	-	29,702
57,230	-	57,230
719,081	-	719,081
55,412	15,935	39,477
216	-	216
275,635	-	275,635
2,974,000	2,762,036	211,964
\$ 4,314,345	\$ 2,933,891	\$ 1,380,454

EFFECTIVE MANAGEMENT PROJECTS

Preliminary Engineering and Cost Estimating Services – Potential 2019 Bond Projects

The FY 2018-19 budget included \$3.0 million in tax notes to support preliminary engineering and cost estimating services for all potential 2019 bond program projects. These funds are accounted for in the newly established 2019 Capital Improvements and Bond Program Fund.

One Solution Upgrade

One Solution is the city's Human Resources and Finance software. The latest release of One Solution will enable us to increase efficiencies by enabling/launching the employee online portal, enhance purchasing workflows, and improve data import capabilities.

Contingencies

Contingency funds are uncommitted to specific capital projects yet are available to support project overages or unbudgeted capital purchases throughout the year should they arise (through a budget amendment). These funds could also be utilized during next year's budget process to support eligible resource requests or augment current project budgets if needed.

CAPITAL IMPROVEMENT FUNDS

QUALITY OF LIFE



		Total Project Budget	FY 2019-20 Current Project Budget	Estimated Activity to Date @ 9/30/18	FY 2019-20 Encumbered & Available Funds
PROJECTS					
Recently Completed					
Downtown Restrooms		\$ 459,497	\$ 459,497	\$ 459,497	\$ -
Landa Park Aquatic Complex Facility Equipment		29,458	\$ 29,458	29,458	\$ -
NB Middle School Sports Field		2,229,471	\$ 2,229,471	2,229,471	\$ -
Morningside Park Development	2013 Bond Project	999,966	999,966	999,966	\$ -
Sports Complex Land Purchase	2013 Bond Project	2,500,000	2,500,000	2,500,000	\$ -
CTTC Expansion	2013 Bond Project	4,751,676	4,751,676	4,751,676	\$ -
Total Recently Completed		\$ 10,970,068	\$ 10,970,068	\$ 10,970,068	\$ -
In Progress					
Westside Library Expansion	2019 Bond Project	\$ 5,525,340	\$ 500,000	\$ -	\$ 500,000
Golf Course Improvements		7,770,640	7,770,640	7,770,640	-
Prop 3 Staff - Available Funds	2013 Bond Project	405,034	405,034	312,893	92,141
Main Library Parking Lot		16,500	16,500	-	16,500
Rec Center Development	2013 Bond Project	22,857,164	22,857,164	22,826,601	30,563
Downtown Improvements		2,158,920	2,158,920	2,140,303	18,617
Park Operations Equipment	2013 Bond Project	68,500	68,500	-	68,500
Playground Resurfacing & Repair	2013 Bond Project	120,000	120,000	-	120,000
Hinman Island Restroom Replacement	2013 Bond Project	250,000	250,000	-	250,000
All Abilities Park Enhancements & Connection Costs	2019 Bond Project	700,000	700,000	300,000	400,000
Sports Field Complex Const	2019 Bond Project	25,784,920	5,000,000	219,000	4,781,000
Total In Progress		\$ 65,657,018	\$ 39,846,758	\$ 33,569,437	\$ 6,277,321
FUNDING SOURCES					
2007 Certificates of Obligation		\$ 856,441	\$ 856,441	\$ -	
2012 Certificates of Obligation		2,158,920	2,140,303	18,617	
2014 Certificates of Obligation		6,914,199	6,914,199	-	
2013 General Obligation Bonds		23,900,698	23,139,494	761,204	
2015 Tax Notes		16,500	-	16,500	
2019 Bond Program		6,000,000	519,000	5,481,000	
		\$ 39,846,758	\$ 33,569,437	\$ 6,277,321	

QUALITY OF LIFE PROJECT DESCRIPTIONS***Westside Community Library Expansion- 2019 Bond Program***

This project includes demolition of the existing building beside the Westside Community Center and construction of a new building that will include program/multipurpose spaces, expansion of the collection to 20,000, study rooms, computer work spaces, a new parking lot, and a drive-up book drop.

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

Proposition 3 Staff – Available Funds

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

Main Library Parking Lot

This project provides preventative maintenance to the 20-year-old Main Library parking lot. The parking lot has not had repairs or a protective coating in over 10 years. This preventative maintenance will extend the time before a total parking lot replacement is needed.

Community Recreation Center – 2013 Bond Program

The completed multi-generational community recreation center (Das Rec) offers a wide array of outreach opportunities and services for the entire community. The center's amenities include: a double gymnasium, classrooms, fitness area, indoor walking track, and locker/shower areas. The water recreation side includes lap lanes, a resistance/current channel, preschool play features, play slides, and spray features. Das Rec is located on Landa Street, a piece of property that was already owned by the City. Operating costs for the facility have been incorporated in to the General Fund.

Downtown Improvements- Phase I

The City completed a downtown implementation plan that included many recommendations for infrastructure improvements in the area. The project was broken into several phases. This first phase of the project enhanced the sidewalk infrastructure for the downtown area to make it more accessible, and to increase pedestrian safety in the area while also increasing the pedestrian traffic to the area. Other phases will continue these improvement efforts.

Park Operations Equipment

This includes the replacement of five Gators purchased in 2008, along with the purchase of a compact excavator for Parks Operations.

Playground Resurfacing & Repair

All three Landa Park playground surfaces need replacement and the Fischer Park playgrounds need a top seal coat to prolong their useful life. These replacements and repairs are needed in order to pass safety inspections in the future and keep all the playgrounds in compliance.

QUALITY OF LIFE PROJECT DESCRIPTIONS***Hinman Island Restroom Replacement***

This project will place a prefabricated restroom at Hinman Island to replace the outdated and insufficient restrooms currently in place. The building will include two toilets on each side.

All Abilities Park Enhancements – 2019 Bond Program

This project provides funding for all abilities improvements and enhancements to multiple City Parks. The FY 2019-20 Proposed Budget leverages an additional \$200,000 in interest earning from the 2013 bond program fund to support the various connection and infrastructure costs that will be necessary to complete this project. This allows the 2019 funds to support direct play features and amenities.

Sports Complex Phase 1 – 2019 Bond Program

This complex will be located at the intersection of Klein Rd. and FM 10444 and will span over 150 acres. It will include construction of four soccer fields, four baseball fields, four softball fields, concessions, restrooms, shade structures, and parking.

CAPITAL IMPROVEMENT FUNDS

PARKS IMPROVEMENT FUND

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 \$3,543,050 appropriated by quadrant to support future neighborhood park development efforts. Funds must be spent in the quadrant in which they were generated. Not all funds are available for use many developers pay the fee(s) at the beginning of a development project and are reimbursed once the subdivision park improvements are completed. The Parks and Recreation Department monitors and tracks the funds that are encumbered and eligible for reimbursement once the park is complete. Therefore, not all funds reflected on the previous page are available for neighborhood park projects.

City of New Braunfels
Parks Improvements Fund
Fiscal Year Ending September 30, 2020

Fund: 314

	Total Collections as of 07/03/2019	Expenditures to date as of 07/03/2019	Total Funds - Encumbered and Available
Appropriations:			
Revenue			
Development Fees	\$ 3,724,633	\$ 216,953	\$ 3,507,680
Interest Income	35,370		35,370
Interfund Transfer	-		-
TOTAL AVAILABLE FUNDS	\$ 3,760,003	\$ 216,953	\$ 3,543,050

APPROPRIATIONS

Projects			
Quadrant 1	\$ 1,027,341	\$ 52,180	\$ 975,161
Quadrant 2	1,300,962	-	1,300,962
Quadrant 3	982,194	106,273	875,921
Quadrant 4	449,506	58,500	391,006
TOTAL APPROPRIATIONS	\$ 3,760,003	\$ 216,953	\$ 3,543,050

CAPITAL IMPROVEMENT FUNDS

ROADWAY DEVELOPMENT IMPACT FEES FUND

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 \$5,741,781 available that can be used to fund roadway improvements identified in the impact fee study. In FY 2018-19, \$7 million was transferred to the 2019 bond program fund to support two of the proposition 1 (streets and mobility) projects. Funds are appropriated by roadway district as the money must be expended in the district it was generated.

City of New Braunfels

Roadway Development Impact Fees Fund

Fiscal Year Ending September 30, 2020

Fund: 336

	Total Collections as of 07/03/2019	Expenditures to date as of 07/03/2019	Total Funds - Encumbered and Available
Appropriations:			
Revenue			
Development Fees	\$ 16,308,181	\$ 11,056,937	\$ 5,251,245
Interest Income	319,131	-	319,131
Contributions	300,000	300,000	-
Interfund Transfer	171,405		171,405
TOTAL AVAILABLE FUNDS	\$ 17,098,717	\$ 11,356,937	\$ 5,741,781

APPROPRIATIONS

Projects

Service Area 1	2,050,174	1,405,404	644,770
Service Area 2	229,469	70,981	158,488
Service Area 3	4,490,246	4,016,176	474,070
Service Area 4	979,697	17,828	961,869
Service Area 5	6,221,067	5,020,446	1,200,621
Service Area 6	3,093,212	826,102	2,267,110
Veramendi Traffic Impact Fees	34,852	-	34,852
TOTAL Appropriations	\$ 17,098,717	\$ 11,356,937	\$ 5,741,781

Other Funds

The FY 2019-20 Budget for the Convention and Tourism Fund, New Braunfels Economic 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 in appendices section of this document.

PAGE LEFT INTENTIONALLY BLANK

OTHER FUNDS

New Braunfels Convention and Visitors Bureau Fiscal Year Ending September 30, 2020

	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
Beginning Fund Balance:	\$ -	\$ 797,700	\$ 700,000
Revenues			
Hotel/Motel Tax	\$ 2,199,360	\$ 2,020,956	\$ 2,118,656
Hotel/Motel Tax- Additional Svs	97,699	-	-
Fund Balance True up	700,000	-	-
Total Revenues	\$ 2,997,059	\$ 2,020,956	\$ 2,118,656
Total Available Funds	\$ 2,997,059	\$ 2,818,656	\$ 2,818,656
Expenditures:			
Administration	\$ 530,103	\$ 534,664	\$ 534,664
Convention Services	27,733	35,000	35,000
Brochure and Graphics/Creative	72,177	80,000	80,000
Cultural Heritage	19,863	30,000	30,000
Telephone		500	500
Postage	5,384	8,000	8,000
Advertising	981,340	880,492	880,492
Operations	136,847	165,000	165,000
Travel Trade	67,692	70,000	70,000
Market Research	22,628	20,000	20,000
Public Relations/Fam	96,574	115,000	115,000
Miscellaneous/Training	19,629	25,000	25,000
Contingency/Coop	5,656	25,000	25,000
Technology and Emerging Opportunities	145,097	105,000	110,000
Convention/Sports Incentives	6,546	25,000	20,000
Environmental Stewardship Campaign	62,090	-	-
Total Expenditures	\$ 2,199,359	\$ 2,118,656	\$ 2,118,656
Ending Fund Balance/Reserves	\$ 797,700	\$ 700,000	\$ 700,000

CONVENTION AND TOURISM FUND

The City of New Braunfels collects a 7 percent tax on all hotel and motel rooms rented in the City limits. The City Council has adopted the allocation of those funds including payments to the New Braunfels Chamber of Commerce under a contract for the promotion of tourism, marketing and other professional services. The Convention and Tourism Fund (CTF) (managed by the Chamber of Commerce Convention and Visitors Bureau) receives 50 percent of the total hotel/motel tax generated.

The Convention and Visitors Bureau represents New Braunfels in their efforts to generate overnight stays. They act as the community's destination marketing organization, promoting growth in tax revenue from hotel/motel stays. They use various trade shows, print media, social network forums, and other technology based outlets to promote conventions and other tourist activities in New Braunfels.

Program Justification and Fiscal Analysis

The FY 2019-20 Budget remains flat in comparison to the FY 2018-19 estimate. This fund is only able to increase outreach and promotional efforts if hotel/motel tax collections continue to increase.

OTHER FUNDS

City of New Braunfels
New Braunfels Economic Development Corporation
Fiscal Year Ending September 30, 2020

Fund: 212

Available Funds	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
-----------------	----------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 13,762,173	\$ 15,396,427	\$ 12,622,090
Total Beginning Balance	\$ 13,762,173	\$ 15,396,427	\$ 12,622,090

Revenue

Sales Taxes	\$ 6,452,481	\$ 6,397,719	\$ 6,589,650
Interest Income	180,189	330,000	300,000
Loans, Contributions and Reimbursements	160,053	320,500	154,248
Total Revenue	\$ 6,792,723	\$ 7,048,219	\$ 7,043,898

TOTAL AVAILABLE FUNDS	\$ 20,554,896	\$ 22,444,646	\$ 19,665,988
------------------------------	----------------------	----------------------	----------------------

APPROPRIATIONS

Administrative and Promotional Expenditures	\$ 511,005	\$ 576,500	\$ 610,625
Airport	933,947	1,321,955	-
Quality of Life	947,002	386,083	48,331
Incentives/Business Development/Strategic Plans	378,710	5,400,348	562,000
Public Infrastructure tied to Economic Development	1,003,689	436,311	-
Annual Debt Service	1,384,116	1,701,359	2,066,038

TOTAL OPERATING APPROPRIATIONS	\$ 5,158,469	\$ 9,822,556	\$ 3,286,994
Ending Fund Balance	\$ 15,396,427	\$ 12,622,090	\$ 16,378,993
TOTAL APPROPRIATIONS	\$ 20,554,896	\$ 22,444,646	\$ 19,665,988

NEW BRAUNFELS ECONOMIC DEVELOPMENT CORPORATION FUND

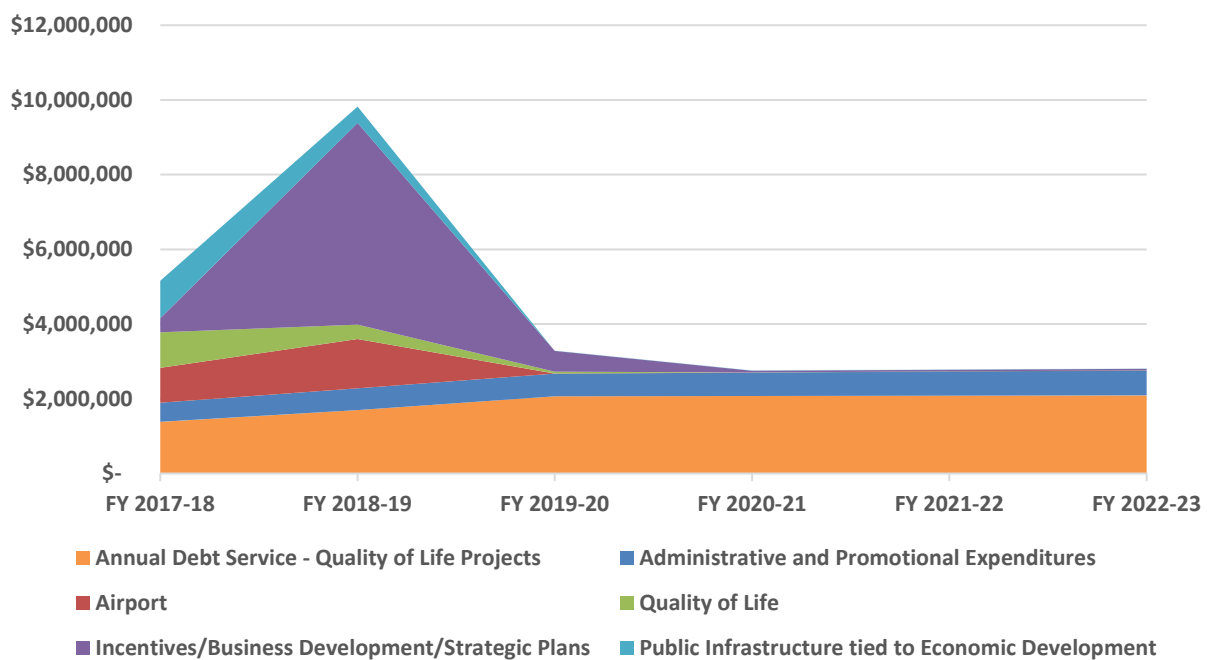
The New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. They receive a portion (25 percent) of the sales tax collected in the City to fund various programs and projects that benefit the citizens. These projects include park improvements, construction of a new airport tower and other airport improvements, loans to businesses relocating and/or expanding in the area (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 focus of the NBEDC is to encourage economic development that brings quality jobs to the community.

As new projects are brought before the board for consideration and approval by both the board and the City Council, the budget is revised during the year.

Program Justification and Fiscal Analysis

The FY 2019-20 Budget for the New Braunfels Economic Development Corporation (NBEDC) totals \$3,286,994. This includes funding for annual administrative and other recurring commitments as well as funds for earmarked projects already approved by the board and the City Council. The NBEDC budget is a dynamic document that is modified throughout the year as commitments are made. Therefore, while the budget is approximately \$3.3 million dollars currently, it will end the fiscal year at a higher level as additional commitments and incentives are authorized. Staff maintains a five year pro-forma, which is updated and presented to the NBEDC monthly. The graph below reflects commitments over the next five years. Again, as additional expenditures are approved, they are recognized in the budget and in the monthly pro forma.

Current Commitment Projections - FY 2017-18 to FY 2022-23



OTHER FUNDS

City of New Braunfels

Creekside TIRZ Funds

Fiscal Year Ending September 30, 2020

Fund: 210/211

	FY 2017-18 Actual	FY 2018-19 Current Budget	FY 2018-19 Estimate	FY 2019-20 Budget
--	----------------------	------------------------------	------------------------	----------------------

Beginning Balance

Undesignated Funds	\$ 3,408,133	\$ 4,823,268	\$ 3,915,559	\$ 6,121,998
Debt Service Reserve	1,202,259	1,200,000	1,202,259	1,200,000
Total Beginning Balance	\$ 4,610,392	\$ 6,023,268	\$ 5,117,818	\$ 7,321,998

Revenue

Property Tax	1,579,977	2,500,000	3,400,000	2,645,636
Municipal Sales Tax	1,016,049	983,650	1,175,000	1,198,500
Interest Income	36,110	-	55,179	40,000
Total Revenue	\$ 2,632,136	\$ 3,483,650	\$ 4,630,179	\$ 3,884,136

TOTAL AVAILABLE FUNDS	\$ 7,242,528	\$ 9,506,918	\$ 9,747,997	\$ 11,206,134
------------------------------	---------------------	---------------------	---------------------	----------------------

APPROPRIATIONS

Operating Expenditures	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Debt Service Expenditures	2,094,710	2,095,999	2,095,999	2,096,545
Capital Expenditures			300,000	2,928,000

TOTAL OPERATING APPROPRIATIONS	\$ 2,124,710	\$ 2,125,999	\$ 2,425,999	\$ 5,054,545
Unrestricted Ending Fund Balance	\$ 3,915,559	\$ 6,180,919	\$ 6,121,998	\$ 4,951,589
Debt Service Reserve	\$ 1,202,259	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
TOTAL APPROPRIATIONS	\$ 7,242,528	\$ 9,506,918	\$ 9,747,997	\$ 11,206,134

CREEKSIDE TIRZ

The City of New Braunfels created the Creekside Tax Increment Reinvestment Zone (TIRZ) to support a major new mixed-use development in the City limits that includes retail stores, a hospital complex and, eventually, residential areas. The developer completed and initially funded public improvements that 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 2019-20 Budget for the Creekside TIRZ totals \$5,054,545 and will provide sufficient funding for all expenses. \$2,096,545 is allocated for annual debt service payments while the remaining funds are budgeted for design and acquisition of apparatus for fire station #7.

Appendices

PAGE LEFT INTENTIONALLY BLANK

FY 2019-20 Budget Development Calendar

Dates	Requirements
3/28/19	Finance Meeting with CMO
4/8/2019	Budget Kickoff Meeting
4/9/19 - 4/12/19	Finance available for meetings if needed or requested
5/10/2019	Base Budget submissions due to Finance
5/17/2019	Performance Measures & Highlights due to Finance
	Resource Requests and IT requests due to Finance
5/27/19 - 5/31/19	Budget Meetings with Finance
Week of 6/3/19	Finance meet with CMO prior to Departmental/CMO meetings
6/17/19 - 6/21/19	Departmental Budget meetings with CMO and Finance
June - July	Budget Development
Week of 7/29/19	Draft Base Budgets provided to Departments
8/5/2019	FY 2019-20 Proposed Budget placed in City Hall mailboxes
8/11/2019	Notice of Public Hearings on the FY 2019-20 Proposed Budget & Tax Rate
8/12/2019	Submission to Council of Effective & Rollback Tax Rates, Statements & Schedules
	Presentation of FY 2019-20 Proposed Budget to Council
	Council sets time & date of public hearings on the FY 2019-20 Proposed Budget & 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), recorded vote is taken
8/13/2019	Council Workshop on FY 2019-20 Proposed Budget
8/14/2019	Council Workshop on FY 2019-20 Proposed Budget
8/19/2019	Council Workshop on FY 2019-20 Proposed Budget
8/20/2019	Council Workshop on FY 2019-20 Proposed Budget
8/19/2019	Notice of 2019 Tax Year Proposed Property Tax Rate, must be published by Sept. 1, 2019; 2nd quarter-page notice; television & website
8/22/2019	First Public Hearing on the Proposed Tax Rate; schedule & announce meeting to adopt tax rate
	Public Hearing on the FY 2019-20 Proposed Budget
9/3/2019	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 & tax rate
9/9/2019	Council adopts FY 2019-20 Proposed Budget; 2nd reading of budget ordinance; ratifies property tax revenue increase reflected in the budget (if needed)
	Meeting to Adopt Tax Rate; 2nd reading of tax ordinance (must be between 3 & 14 days after Second Public Hearing)

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF NEW BRAUNFELS

A tax rate of \$0.488220 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	\$0.488220 per \$100
PRECEDING YEAR'S TAX RATE	\$0.488220 per \$100
EFFECTIVE TAX RATE	\$0.452925 per \$100
ROLLBACK TAX RATE	\$0.488220 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 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that CITY OF NEW BRAUNFELS may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Cathy C. Talcott, CTOP, PCC, PCAC
Comal County Tax Assessor-Collector
205 N Seguin Ave
New Braunfels, TX 78130
talcoc@co.comal.tx.us
www.comaltaxoffice.net

You are urged to attend and express your views at the following public hearings on proposed tax rate:

First Hearing: 08/22/2019 6:00PM at City Hall, 550 Landa Street, New Braunfels, TX 78130.

Second Hearing: 09/03/2019 6:00PM at City Hall, 550 Landa Street, New Braunfels, TX 78130.

ORDINANCE NO. 2019- 62**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, 2019 THROUGH SEPTEMBER 30, 2020

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 2019-20, the sum of \$0.273722 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 2019-20, the sum of \$0.214498 on each One Hundred Dollars (\$100.00) of the assessed valuation of taxable property, real, personal and mixed, of said City of New Braunfels, which taxes, when collected, shall be paid into the City's Debt Service Fund.

SECTION 3. That the governing body of the City of New Braunfels proposes to use the revenue attributable to the tax rate increase for the purpose of funding increases to support increased General Fund service demands, meet the city's debt service commitments as well as other increased expenses related to the growth of the community.

SECTION 4. That for the use and support of the Fiscal Year 2019-20 Budget, the total tax levy of \$0.48822 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, 2019, and become and be considered delinquent if not paid by January 31st, 2020. 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 7.8 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$35.30

After January 31, 2020, 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, 2020, an additional Tax Attorney Fee in the amount of fifteen percent (15%) shall be added to penalty and interest as set forth herein on all delinquent taxes forwarded to the designated Delinquent Tax Attorney for collection of said delinquent taxes.

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

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

		1 st Reading	2 nd Reading
District One	Councilmember Shane Hines	Aye	Aye
District Two	Councilmember Justin Meadows	Aye	Aye
District Three	Councilmember Harry Bowers	Aye	Aye
District Four	Council Member Matthew Hoyt	Aye	Aye
District Five	Mayor Pro Tom 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 3rd day of September, 2019.

PASSED AND APPROVED: Second reading this the 9th day of September, 2019.

CITY OF NEW BRAUNFELS, TEXAS

BY: _____

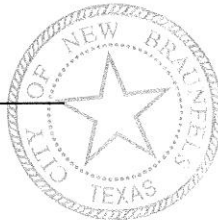
Barron Casteel, Mayor

ATTEST: _____

PATRICK ATEN, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo
VALERIA ACEVEDO, City Attorney



Budget Order

City of New Braunfels FY 2019-20 Budget

For the period October 1, 2019 through September 30, 2020

Approval of the FY 2019-20 Budget

City Council approves the FY 2019-20 Budget as filed with the City Secretary.

Authorized Positions and Salaries

The positions listed in the FY 2019-20 Budget document under each department or division are the authorized positions for FY 2019-20. These lists include seasonal, part time regular and part time positions but not temporary positions. Temporary positions are approved during the year at the City Manager's discretion and depend on available budgeted funds. Any increase in the authorized number of positions requires City Council approval.

Salary increases authorized for FY 2019-20 include market adjustments (Uniform Employees), increases to certification and education pay (Uniform employees) and a combination of merit based and cost of living adjustment for non-uniform employees. Uniform employees are also eligible for step pay plan adjustments. Step pay plan increases are effective on the employee's anniversary in their current position. Unless otherwise directed by the City Manager, these pay raises will be effective on October 5th, 2019.

Final non-uniform and uniform employee step/pay plans will be incorporated in the FY 2019-20 Adopted Budget Document.

The FY 2019-20 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 2019-20 Budget, departments have flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more line items in the group (for example certification pay) may exceed its budget allocation. Operating (recurring) and Equipment and Initiatives (one-time),

shown separately in the budget appropriations, are considered part of one appropriation - Operations Expenses - for budget control purposes. In the proposed budget document, funding for resource requests are separated from the other expenditure categories. This funding will be incorporated into the adopted budget document in the appropriate expenditure category i.e. employee, operating, capital expenditures.

In the CDBG, Special Revenue, Grants Funds, EARIP/HCP Fund and New Braunfels Economic Development Corporation (NBEDC) Budget, appropriations are controlled at the project level. As the Council accepts federal entitlements and grants, as donations are received from outside sources, and as projects are approved, those proceeds are appropriated and available to departments and to NBEDC to expend for identified City purposes and needs. As projects are completed, appropriations are reconciled to match the actual expenditure, to ensure that funds aren't expended up and above the intent of the specific allocation.

Capital Improvement Funds (as listed in the designated section of the FY 2019-20 Budget document)

Capital improvement funds are controlled at the project level. Expenditures within the individual projects may span fiscal years. However, budgetary control is not exercised by fiscal year; it is by the total project cost and total project expenditures. This provides a more realistic approach to budgetary control for these types of activities.

Budget Amendment Process

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

Authority of the City Manager

The City Manager and his authorized and designated employees, at his direction, are authorized to sign or release easements, airport leases, permits, and licenses; to authorize change orders 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 direction, of any City employee when in his discretion an adjustment needs to be made to hire or retain qualified personnel. The City Manager is authorized to hire temporary employees when needed and if sufficient funds are available within the adopted budget. The intent of this section is to provide the ability to

conduct daily affairs of the City, which involves numerous decisions of a routine nature, and to hire and retain qualified personnel

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.

ATTACHMENT 1

TO: City Council

From: Jared Werner, Chief Financial Officer

Date: September 3rd, 2019

Subject: Recommended Changes to FY 2019-20 Proposed Budget

I. Increased Fitness Instructor positions for the Das Rec facility. Parks and Recreation requested additional Fitness Instructor positions to provide a “deeper bench” of talent to ensure classes can be held on a consistent schedule. Das Rec is not planning on increasing the amount of group exercise classes per say. However, the additional authorized positions will ensure that there are multiple backups available, again to ensure that we can consistently maintain our class schedule(s). Therefore, the additional eleven positions (5.5 FTE) are not projected to have a direct fiscal impact. Upon further discussion, City Management supports the additional authorized positions for inclusion in the FY 2019-20 Budget. The table below references the corrected number of Fitness Instructor positions.

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
Fitness Instructors (32 @ 19 hours)	10.5	10.5	16.0

ORDINANCE NO. 2019- 61

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2019-20; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; 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 2019-20 Proposed Budget and Plan of Municipal Services - by reference and made a part hereof; and the attached Budget Order (including attachments) are hereby ratified and adopted as the budget for Fiscal Year 2019-20.
- SECTION 2. The amounts documented in the City of New Braunfels FY 2019-20 Proposed Budget and Plan of Municipal Services are hereby appropriated subject as hereinafter set forth in this ordinance for use in maintenance and support of the departments and divisions of the City's government and for the purposes hereinafter mentioned for the fiscal year beginning October 1, 2019 and ending September 30, 2020.
- SECTION 3. That revenues included in the City of New Braunfels FY 2019-20 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2019-20. The amount of revenue raised by taxation shall constitute a determination of the amount of levy for the City's purposes in the corresponding tax year.
- SECTION 4. That expenditures of funds for the City of New Braunfels shall hereafter be made in conformance with this budget as adopted; and as set forth in the Charter and ordinances of the City of New Braunfels, Texas.
- SECTION 5. This ordinance shall become effective immediately upon its passage as provided by the Charter.

PASSED AND APPROVED: First reading this the 3rd day of September, 2019.

PASSED AND APPROVED: Second reading this the 9th day of September, 2019.

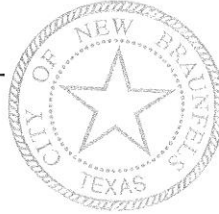
CITY OF NEW BRAUNFELS, TEXAS

BY: 
Barron Casteel, Mayor

ATTEST: 
PATRICK ATEN, City Secretary

APPROVED AS TO FORM:


VALERIA ACEVEDO, City Attorney



FY 2019-20 Interfund Transfer Reconciliation			
Fund Detail - Revenue	Revenue	Expenditure	Fund Detail - Expenditure
General Fund	\$ 849,381	\$ 71,424 \$ 40,548 \$ 664,327 \$ 73,082 \$ 849,381	Airport Fund - Admin Svs Civic/Convention Center - Admin Svs Solid Waste - Admin Svs & Street Impact Golf Course - Admin Svs
Grant Fund	\$ 26,500	\$ 26,500 \$ 26,500	General Fund - Cash Match for Grant Projects
River Activities Fund	\$ 279,070	\$ 138,000 \$ 141,070 \$ 279,070	Solid Waste Fund -river litter pick up General Fund - cost recovery gap
Facilities Maintenance Fund	\$ 450,000	\$ 450,000	General Fund - Reestablish Facilities Maintenance Fund
Equipment Replacement Fund	\$ 1,120,000	\$ 1,120,000	General Fund - Equipment Replacement Fund
Enterprise Maintenance and Equipment Replacement Fund	\$ 1,341,910	\$ 106,447 \$ 1,943 \$ 1,233,520 \$ 1,341,910	Airport Fund Golf Course Fund Solid Waste Fund
Edwards Aquifer Habitat Conservation Plan Fund	\$ 89,000	\$ 89,000	General Fund - Admin Support for EAHCP program
Debt Service Fund	\$ 1,391,311	\$ 379,372 \$ 71,594 \$ 364,621 \$ 575,725 \$ 1,391,312	Airport - Debt Service Solid Waste - Debt Service Equipment Replacement - Debt Service Hotel/Motel Tax Fund - Civic/Convention Center Fund
Airport Fund	\$ 99,910	\$ 99,910	General Fund - Land Lease for CTTC building(s)
Civic/Convention Center Fund	\$ 445,127	\$ 445,127	Hotel Motel Tax Fund - Gap Funding for operating expenditures and one time investments
2007 Certificates of Obligation	\$ 10,171	\$ 10,438	2004 Certificates of Obligation - Recon and close out
2012 Certificates of Obligation	\$ 67,171	\$ 312,537	2008 Certificates of Obligation - Recon and close out
2013 Certificates of Obligation	\$ 250,425	\$ 4,791	2009 Certificates of Obligation - Recon and close out
	\$ 327,767	\$ 327,766	
Total	\$ 6,419,976	\$ 6,419,976	

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
CAPITAL PROGRAMS*			
Capital Programs Manager	1	1	1
Assistant Project Manager	1	1	1
Capital Project Manager	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL	5	5	5
CITY ADMINISTRATION			
City Manager	1	1	1
Assistant City Manager	2	2	2
Economic Development Manager	1	0	0
Economic Development Coordinator	0	1	1
Management Assistant	1	1	1
Public Information Officer	1	1	1
Webmaster/Digital Content Specialist	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL	6	7	7
CITY ATTORNEY			
City Attorney	1	1	1
Assistant City Attorney	1	1	1
First Assistant City Attorney	1	1	1
Paralegal	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	4	4	4
CITY SECRETARY			
City Secretary	1	1	1
Assistant City Secretary	1	1	1
Administrative Secretary	<u>1</u>	<u>1</u>	<u>1</u>
Total Full Time	3	3	3
Administrative Secretary	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total Part Time	0.75	0.75	0.75
TOTAL	3.75	3.75	3.75

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
FINANCE			
Chief Financial Officer	0	1	1
Director of Finance	1	0	0
Accounting Technician I/II	2	2	2
Accounting Coordinator	1	1	1
Accounting Manager	1	1	1
Assistant Director of Finance	1	1	1
Buyer	1	1	1
Financial Analyst	1	1	1
Grants Coordinator	1	1	1
Purchasing Manager	1	1	1
Purchasing Specialist	0	1	1
Senior Accountant	1	1	1
Staff Accountant	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL	11	12	13
FIRE			
<i>Support Services</i>			
Fire Chief	1	1	1
Administrative Assistant	2	2	2
Assistant Fire Chief	1	1	1
Battalion Chief	2	2	2
Fire Captain	2	3	3
Fire Engineer	2	1	1
Fire Lieutenant	<u>4</u>	<u>4</u>	<u>4</u>
Total-Support Services	14	14	14
<i>Emergency Management</i>			
Emergency Management Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
Total-Emergency Management	1	1	1
<i>Operations</i>			
Battalion Chief	3	3	3
Fire Captain	3	6	6
Fire Engineer	39	39	39
Fire Lieutenant	21	18	18
Firefighter	<u>57</u>	<u>57</u>	<u>57</u>
Total-Operations	123	123	123
TOTAL-Fire	138	138	138

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
HUMAN RESOURCES			
Customer Service Ambassador	1	1	1
Director of Human Resources	1	1	1
Customer Service Specialist	1	1	1
Human Resources Associate	2	0	0
Human Resources Generalist	0	2	2
Human Resources Manager	1	1	1
Risk and Benefits Manager	1	1	1
Safety and Training Coordinator	1	1	1
Human Resources Analyst	0	0	1
TOTAL	8	8	9
INFORMATION TECHNOLOGY			
Business Analyst	1	1	1
Information Technology Director	1	1	1
Information Technology Systems Manager	1	1	1
GIS Analyst	1	1	1
Network Administrator	1	2	2
Systems Administrator	3	3	3
Technical Support Analyst	1	1	1
Service Desk Technician	2	3	3
GIS Manager	1	1	1
TOTAL	12	14	14
LIBRARY			
Library Director	1	1	1
Administrative Assistant	1	1	1
Assistant Director - Library	1	1	1
Children's Library Technician	2	0	0
Youth Services Technician	0	2	2
Customer Experience Manager	1	1	1
Library Technical Services Specialist	1	1	1
Librarian I	8	2	2
Librarian II	0	4	4
Librarian III	0	1	1
Library Clerk	4	4	4
Total Full Time	19	18	18
Library Aide (2 @ 20 hrs/wk) (1@ 19hrs/wk)	1.5	1.5	1.5
Library Clerk (4 @ 29.5 hrs/wk)	3	3	3
Library Clerk (2 @ 19 hrs/wk)	1	1	1
Total Part Time	5.5	5.5	5.5
Total-Library	24.5	23.5	23.5

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
Westside Community Center			
Outreach Coordinator	1	1	1
Librarian II	0	1	1
Facility Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total Full Time	2	3	3
Facility Specialist	0.5	0.5	0.5
Program Technician	<u>0</u>	<u>0</u>	<u>0.5</u>
Total Part Time	0.5	0.5	1
Total- Westside Community Center	2.5	3.5	4
TOTAL-Library Services	27	27	27.5
Seasonal Positions			
Library Clerk	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL-Seasonal	1	1	1
MUNICIPAL COURT			
Municipal Court Administrator	1	1	1
Municipal Court Judge	1	1	1
Deputy Court Clerk	5	4	4
Senior Deputy Court Clerk	1	2	2
Warrant Officer*	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	9	9	9
PARKS AND RECREATION			
Administration			
Parks and Recreation Director	1	1	1
Administrative Assistant	1	1	1
Administrative Secretary	0	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
Support Services Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total-Administration	7	8	8

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
Recreation - Fischer Park			
Recreation Programs Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
Total Full Time	1	1	1
Recreation Specialist (1 @ 29.5 hours)	0.75	0.75	0.75
Recreation Instructor (3 @ 20 hours)	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Part Time	2.25	2.25	2.25
Total-Recreation - Fischer Park	3.25	3.25	3.25
Recreation - Landa			
Recreation Programs Supervisor	1	1	1
Recreation Coordinator	<u>1</u>	<u>0</u>	<u>0</u>
Total Full Time	2	1	1
Recreation Instructor (9 @ 20 hours)	<u>3</u>	<u>3</u>	<u>4.5</u>
Total Part Time	3	3	4.5
Total-Recreation	5	4	5.5
Athletics			
Athletic Programs Supervisor	0	1	1
Athletic Coordinator	<u>1</u>	<u>0</u>	<u>0</u>
Total-Athletics	1	1	1
Aquatics			
Aquatics Programs Supervisor	1	1	1
Aquatics Specialist	<u>1</u>	<u>1</u>	<u>1</u>
Total-Aquatics	2	2	2
Rangers			
Park Ranger Superintendent*	<u>1</u>	<u>1</u>	<u>1</u>
Total Full Time	1	1	1
Park Ranger (3 @ 20 hours)	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Total Part Time	1.5	1.5	1.5
Total-Rangers	2.5	2.5	2.5
Operations			
Equipment Operator I	4	4	4
Field Technician	2	2	2
Foreman	3	3	3
Maintenance Worker	13	13	13
Parks Superintendent	1	1	1
Administrative Secretary	1	1	1
Senior Park Foreman	1	1	1
Urban Forester	<u>1</u>	<u>1</u>	<u>1</u>
Total-Operations	26	26	26

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
Das Rec			
Athletics and Fitness Supervisor	1	1	1
Assistant Manager	1	1	1
Guest Services & Marketing Supervisor	1	1	1
Aquatics Supervisor	1	1	1
Building Maintenance Supervisor	1	1	1
Aquatics Maintenance Technician	1	1	1
Facility Maintenance Specialist	2	0	0
Custodian	0	2	2
Recreation Center Manager	1	1	1
Guest Services Specialist	0	0	1
Fitness and Athletics Specialist	0	0	1
Aquatics Specialist	0	0	1
Total Full Time	9	9	12
Guest Services Specialist (1 @ 29.5 hours)	0.75	0.75	0
Fitness and Athletics Specialist (1 @ 29.5 hours)	0.75	1.5	0.75
Aquatics Specialist (1 @ 29.5 hours)	0.75	0.75	0
Guest Services Representatives (21 @ 19 hours)	10.5	10.5	10.5
Guest Services Leads (8 @ 19 hours)	4	4	4
Pool Managers (8 @ 19 hours)	4	4	4
Lifeguard/Water Safety Instructor (44 @ 19 hours)	24.5	22	22
Water Safety Instructor (5 @ 19 hours)	0	2.5	2.5
Slide/Party Attendant (15 @ 19 hours)	7.5	7.5	7.5
Fitness/Gym Attendant (13 @ 19 hours)	6.5	6.5	6.5
Kinder Care Lead (6 @ 19 hours)	0	3	3
Kinder Care Attendant (12 @ 19 hours)	4.5	6	6
Fitness Instructors (32 @ 19 hours)	10.5	10.5	16.0
Recreation/Program Instructors (5 @ 19 hours)	6	2.5	2.5
Recreation/Program Instructors (5 @ 29.5 hours)	0	3.75	3.75
Head Coach - Swim Team (1 @ 29.5 hours)	0.75	0.75	0
Assistant Head Coach - Swim Team (1 @ 19 hours)	0.5	0.5	0
Assistant Coach - Swim Team (6 @ 19 hours)	3	3	0
Total Part Time	84.5	90	89
Total-Das Rec	93.5	99.0	101
Total- Parks and Recreation Full Time	49	49	52
Total- Parks and Recreation Part Time	91.25	96.75	97.25
TOTAL-Parks and Recreation	140.25	145.75	149.25

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
Seasonal Positions			
Administration			
Administrative Specialist	1	1	1
Recreation - Landa			
Assistant Camp Coordinator	1	1	1
Camp Coordinator	1	1	1
Camp Counselor	10	10	10
Recreation Attendant	4	4	0
Recreation Instructor	3	3	1
Recreation - Fischer Park			
Recreation Attendant	0	0	4
Recreation Instructor	0	0	2
Athletics			
Cashier	4	6	9
Lead Cashier	1	1	1
Recreation Facilities Coordinator	1	1	1
Aquatics			
Aquatics Coordinator	2	2	2
Assistant Aquatics Coordinator	5	5	5
Cashier	12	12	12
Lifeguard	55	60	60
Rangers			
Park Ranger	<u>13</u>	<u>13</u>	<u>13</u>
TOTAL-Seasonal	113	120	123

PLANNING AND COMMUNITY DEVELOPMENT

Building Inspections

Administrative Assistant	1	1	1
Building Inspector	6	6	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	<u>1</u>	<u>1</u>	<u>1</u>
Total-Building Inspections	15	15	15

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
<i>Environmental Services</i>			
Administrative Assistant	1	1	1
Animal Control Officer	3	3	3
Senior Animal Control Officer	1	1	1
Code Enforcement Officer	2	2	3
Environmental Services Manager	1	1	1
Sanitarian I	2	2	2
Senior Sanitarian	1	1	1
Senior Code Enforcement Officer	2	0	0
Code Enforcement Officer II	0	2	2
Total-Environmental Services	13	13	14
<i>Planning</i>			
Planning and Community Development Assistant Director	1	1	1
Planning and Community Development Director	1	1	1
Administrative Assistant	1	1	1
Downtown Development Coordinator/Historic Preservation Office	1	1	1
Neighborhood Senior Planner	1	1	1
Planner	3	3	2
Planning Technician	1	1	3
Senior Planner	1	1	1
Total-Planning	10	10	11
TOTAL-Planning and Community Development	38	38	40
POLICE			
<i>Administration</i>			
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	2
Police Officer	3	2	3
Police Detective	0	1	1
Police Sergeant	1	1	1
Total-Administration	12	12	14

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
Support Services			
Emergency Dispatcher	12	12	12
Evidence and Property Technician	2	2	2
Police 911 Supervisor	1	1	1
Police Lieutenant	1	1	0
Police Records Clerk	8	8	8
Records Supervisor	1	1	1
Senior Emergency Dispatcher	<u>4</u>	<u>4</u>	<u>4</u>
Total Full Time	29	29	28
Assistant Evidence and Property Technician (1 @ 20 hrs/wk)	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Part Time	0.5	0.5	0.5
Total-Support Services	29.5	29.5	28.5
Patrol			
Police Corporal	7	0	0
Police Lieutenant	2	2	2
Police Officer	67	77	83
Police Sergeant	<u>7</u>	<u>14</u>	<u>14</u>
Total-Patrol	83	93	99
Criminal Investigation			
Crime Scene Technician	2	2	2
Crime Victim's Liaison	2	2	2
Police Corporal	15	0	0
Police Detective	0	15	15
Police Lieutenant	1	1	1
Police Officer	10	10	10
Police Sergeant	<u>3</u>	<u>3</u>	<u>3</u>
Total Full Time	33	33	33
Information Technology Specialist	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Part Time	0.5	0.5	0.5
Total-CID	33.5	33.5	33.5
TOTAL-Police	158	168	175

PUBLIC WORKS**Engineering**

Public Works Director*	1	1	1
Assistant City Engineer	2	2	2
Administrative Assistant	1	1	1
Administrative Secretary	1	1	1
Assistant Public Works Director	0	1	1
City Engineer	1	0	0
Engineer	1	1	1
Engineering Technician	2	2	2
Graduate Engineer	1	2	2
Pavement Engineer	1	0	0
Permit Technician	0	1	1
Chief Construction Inspector	1	0	0
Senior Construction Inspector	2	2	2
Construction Inspector	<u>5</u>	<u>6</u>	<u>6</u>
Total-Engineering	19	20	20

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Proposed Budget
<i>Streets</i>			
Administrative Secretary	1	1	1
Crew Leader	3	3	3
Equipment Operator I	5	6	6
Equipment Operator II	6	6	6
Foreman	2	2	2
Maintenance Worker	1	1	1
Sign Shop Technician	1	0	0
Streets and Drainage Manager	1	1	1
Traffic Signal Technician I	1	1	1
Traffic Signal Foreman	<u>1</u>	<u>1</u>	<u>1</u>
Total-Streets	22	22	22
<i>Drainage</i>			
Crew Leader	1	2	2
Equipment Operator I	6	5	5
Foreman	1	1	1
Maintenance Worker	2	2	2
Watershed Coordinator	1	1	1
Watershed Inspector	<u>1</u>	<u>1</u>	<u>1</u>
Total-Drainage	12	12	12
<i>Facilities Maintenance</i>			
Custodian	2	2	2
Facilities Operations Supervisor	1	1	1
Facilities and Real Estate Manager	1	1	1
Lead Custodian	1	1	1
Lead Facilities Maintenance Technician	1	1	1
Maintenance Worker	<u>2</u>	<u>2</u>	<u>2</u>
Total-CID	8	8	8
TOTAL-Public Works	61	62	62
Total General Fund Full Time	522	537	551
Total General Fund Part Time	<u>99</u>	<u>104.5</u>	<u>105.5</u>
Total General Fund Full Time Equivalent	621	641.5	656.5
Total General Fund Seasonal	114	121	124

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
AIRPORT FUND			
Airport Director	1	1	1
Administrative Assistant	1	1	1
Airport Maintenance Technician	5	5	5
Operations Supervisor	1	1	1
Maintenance Worker	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL	8	9	9
CIVIC/CONVENTION CENTER			
Civic/Convention Center Manager	1	1	1
Custodian	0	1	1
Customer Service Specialist	1	1	1
Event Coordinator	1	1	1
Facility Specialist	2	2	2
Operations Supervisor	<u>1</u>	<u>1</u>	<u>1</u>
Total Full Time	6	7	7
Facility Maintenance Specialist - Part-Time	1	0	0
Custodian - Part-Time	0	0.5	0.5
Event Attendant - Part-Time	1	1	1
Lead Event Attendant	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Total Part Time	2.5	2	2
TOTAL	8.5	9	9
GOLF FUND			
Assistant Golf Professional	2	2	2
Equipment Operator I	1	1	1
Equipment Technician	1	1	1
Golf Course Field Technician	1	0	0
Golf Course Field Supervisor	0	1	1
Golf Course Superintendent	1	1	1
Golf Manager	1	1	1
Golf Marketing Coordinator*	1	1	1
Maintenance Worker	<u>4</u>	<u>4</u>	<u>4</u>
Total Full Time	12	12	12
Golf Assistant - Part-Time	1	1	1
Golf Cart Porter - Part-Time	<u>2</u>	<u>2</u>	<u>2</u>
Total Part Time	3	3	3
TOTAL - Full Time Equivalent	15	15	15
Seasonal Positions			
Maintenance Worker	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL-Seasonal	2	2	2

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Adopted Budget
SOLID WASTE FUND			
<i>Support Services</i>			
Administrative Assistant	1	1	1
Clerical Assistant	1	1	1
Clerical Specialist	1	1	1
Container Coordinator	1	1	1
Container Maintenance Worker	1	2	2
Recycling Coordinator	1	1	1
Solid Waste Manager	<u>1</u>	<u>1</u>	<u>1</u>
Total-Support Services	7	8	8
<i>Residential Collection</i>			
Foreman	1	1	1
Refuse Collector	2	2	2
Solid Waste Operator	<u>9</u>	<u>9</u>	<u>9</u>
Total-Residential Collection	12	12	12
<i>Commercial Collection</i>			
Foreman	1	1	1
Refuse Collector	2	2	4
Solid Waste Operator	<u>10</u>	<u>10</u>	<u>10</u>
Total-Commercial Collection	13	13	15
<i>Recycling Collection</i>			
Recycle Center Foreman	1	1	1
Refuse Collector	6	6	6
Solid Waste Operator	<u>8</u>	<u>8</u>	<u>8</u>
Total-Recycling Collection	15	15	15
<i>Fleet Services</i>			
Equipment Technician	1	1	1
Fleet Manager	1	1	1
Fleet Technician I	1	1	1
Fleet Technician II	2	3	3
Fleet Technician III*	2	2	2
Parts Technician	<u>1</u>	<u>1</u>	<u>1</u>
Total-Fleet Services	8	9	9
TOTAL-Solid Waste	55	57	59
JUVENILE CASE MANAGER FUND			
Juvenile Case Manager*	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	1	1	1

Full Time Equivalent by Department

	FY 2017-18 Actual	FY 2018-19 Actuals	FY 2019-20 Proposed Budget
RIVER ACTIVITIES FUND			
Assistant Park Ranger Superintendent	1	1	1
River Operations Manager	1	1	1
River Activities Coordinator	<u>0</u>	<u>1</u>	<u>1</u>
Total Full Time	2	3	3
Seasonal Positions			
Rangers	55	55	55
Lead Rangers	4	4	4
Cashiers	<u>12</u>	<u>12</u>	<u>12</u>
Total Seasonals	71	71	71
TOTAL - River	73	74	74
EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WPP FUND			
Watershed Program Manager*	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	1	1	1
DEVELOPMENT SERVICES FUND			
Development Engineer	1	1	1
Development Coordinator	1	1	1
Planning Coordinator	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL	3	3	3

Notes-*Funding Sources:**

Park Ranger Assistant Supervisor - 50% General Fund (Parks); 50% River Fund
 Public Works Director - 50% General Fund (Public Works); 50% Solid Waste Fund
 Warrant Officer - 70% General Fund (Municipal Court); 30% Court Security Fund
 Fleet Tech III (Solid Waste) - 100% General Fund (Police Department)
 Watershed Program Manager - 85% HCP Fund; 15% River Fund
 Juvenile Case Manager 25% General Fund (Municipal Court) 75% JCM Fund
 Capital Programs- Salaries are expensed to different capital funds depending on the assigned project. Time spent on projects not supported by the capital funds are allocated to the General Fund by default.

Misc:

Golf Marketing Coordinator - Position authorized but not funded

Unmet Needs Submitted by Department

Description	One-Time Cost	Recurring Cost	Projected		Total Net Cost
			Revenue/Savings		
Municipal Court					
PT Security Officer		31,065			\$ 31,065
Promotional items for public presentation activities		2,000			\$ 2,000
Security Wand	2,000				\$ 2,000
Paper-Lite Launch & Maintenance	62,428	8,518			\$ 70,946
Transaction Intercom	4,800				\$ 4,800
X-Ray inspection system	21,000	350			\$ 21,350
Total-Municipal Court	\$ 90,228	\$ 41,933	\$ -		\$ 132,161
Information Technology					
IDS-IPO	8,276	6,588			\$ 14,864
Business Analyst - Cartegraph	3,723	85,710			\$ 89,433
Pool Vehicle	30,000	1,600			\$ 31,600
PD Outdoor WAP	1,754				\$ 1,754
Nessus		2,000			\$ 2,000
PD Video Server Refresh	22,337				\$ 22,337
Fire Station WAPs (6)	10,758				\$ 10,758
PD Video SAN	347,899				\$ 347,899
Total-IT	\$ 424,747	\$ 95,898	\$ -		\$ 520,645
Fire					
Heads-Up TICs	31,200				\$ 31,200
Halmatro Cutter & Spreader	13,916				\$ 13,916
Zodiac 420	27,500				\$ 27,500
Ballistic Vest	28,700				\$ 28,700
ParaTech Airbags	14,218				\$ 14,218
Res-Q-Jack Struts	35,000				\$ 35,000
Dive-HazMat Boat Equipment	15,250				\$ 15,250
Total-Fire	\$ 165,784	\$ -	\$ -		\$ 165,784

Unmet Needs Submitted by Department					
Description	One-Time Cost	Recurring Cost	Projected		
			Revenue/Savings	Total Net Cost	
Police					
2 School Resource Officers	191,776	198,232			390,008
6 Uniformed Patrol Officers -	569,328	487,590			1,056,918
Crime Analyst	5,900	64,689			70,589
Evidence Manager	3,000	60,519			63,519
Administrative Assistant to the					
Training Coordinator	3,250	76,185			79,435
2 Crime Scene Technicians	100,430	126,134			226,564
Police Record's Clerk	2,500	46,783			49,283
Emergency Dispatcher		54,866			54,866
Administrative Training Officer	88,118	81,265			169,383
Replacement stand alone					
ballistic vest rifle plates	25,000				25,000
IA Pro Professional Standards					
Software	21,400				21,400
2 Traffic Safety Trailers	60,000				60,000
2020 Toyota Tundra (Double					
Cab)	42,000				42,000
Replacement of Obsolete Total					
Station System	75,000	1,500			76,500
Advanced Target Pointer					
Illuminator Aiming Lasers	23,000				23,000
Body Worn Cameras (Watch					
Guard brand)	23,000				23,000
15 Ticket Writers and Printers	44,250				44,250
Electronic Printing Station	10,000				10,000
13 Portable Defibrillators					
(AEDs)	19,500				19,500
Laptop Computer	1,500				1,500
Total-Police	\$ 1,308,952	\$ 1,197,763	\$ -		\$ 2,506,715
Library					
Ford Transit Van with Loading					
Ramp	32,500	2,500		\$	35,000
Scan Station With Translation					
Service and Image	4,270			\$	4,270
Enhancement					
Recarpeting the WCC upstairs					
library	5,000			\$	5,000
Total-Library	\$ 41,770	\$ 2,500	\$ -	\$	44,270

Unmet Needs Submitted by Department				
Description	One-Time Cost	Recurring Cost	Projected	Total Net Cost
			Revenue/Savings	
Parks				
Camp Staff Pay Increase-Coord		1,678		\$ 1,678
Camp Staff Pay Increase-Counselor		12,622	9,842	\$ 2,780
Rangers Polaris (2)	24,000	2,000		\$ 26,000
LRC Second Camp Site	2,734	47,620	63,480	\$ (13,126)
Ops Mowers (3)	35,250			\$ 35,250
Holiday Décor	14,000			\$ 14,000
Admin Carpet Replacement	13,000			\$ 13,000
Fischer FT Specialist		54,865	45,000	\$ 9,865
Ranger Vehicles	43,190	2,700		\$ 45,890
Ranger Radios (5)	12,500	1,700		\$ 14,200
Admin Secretary PTR	24,236		12,500	\$ 11,736
Ops Landscape Contract Increase		82,390		\$ 82,390
Ops Chemical Increase		4,700		\$ 4,700
Admin HVAC replacement	11,200			\$ 11,200
Aquatics Picnic Tables (12)	13,500			\$ 13,500
Athletics Specialist FT		45,645		\$ 45,645
Recreation Specialist FT		45,645		\$ 45,645
Lifeguard Stands (10)	12,000			\$ 12,000
Eikel Park Fence	9,350			\$ 9,350
Splash pad resurfacing	12,870			\$ 12,870
TX State Marketing	5,000			\$ 5,000
Tube Chute planks	18,000			\$ 18,000
FT Ranger	42,952	250		\$ 43,202
Main Plaza Brick work	21,000			\$ 21,000
Man Lift	42,500			\$ 42,500
Cypress Bend Restroom	235,000			\$ 235,000
Cypress Bend Parking Lot	162,624			\$ 162,624
Hinman Island Sidewalk	77,550			\$ 77,550
Landa Sidewalk	37,950			\$ 37,950
LPAC Parking Lot	104,060			\$ 104,060
Cypress Bend Master Plan	69,500			\$ 69,500
Trail Master Plan	80,000			\$ 80,000
Dog Park Restroom	100,000			\$ 100,000
Alligator Creek Trail Plan	100,000			\$ 100,000
Bandstand Painting	16,000			\$ 16,000.00
Eikel Door Auto	9,200	125		\$ 9,325.00
Hazard Bars	5,100			\$ 5,100.00
Total-PARD	\$ 1,354,266	\$ 301,940	\$ 130,822	\$ 1,525,384

Unmet Needs Submitted by Department					
Description	One-Time Cost	Recurring Cost	Projected		Total Net Cost
			Revenue/Savings		
Planning and Community Development					
Professional development for staff and board/commission members		10,000		\$	10,000
Maintenance for Downtown lamp pole planter baskets.		8,400		\$	8,400
Code Enforcement Supervisor	4,066	73,569		\$	77,635
Vehicle for the Building Official or 2nd Pool Vehicle	26,000			\$	26,000
Laptop for Building Official	2,200			\$	2,200
Paid internship program		17,501		\$	17,501
Replace 24 Downtown waste receptacles	14,000			\$	14,000
Cashier	1,635	47,610		\$	49,245
New Animal Control Officer	6,580	54,901		\$	61,481
Total-Planning & Community Development	\$ 54,481	\$ 211,981	\$ -	\$	266,462
Public Works					
F-150 Truck (1 Engineering) (1 Facilities)	52,265			\$	52,265
Sign Technician/Maintenance Worker (Streets)	855	50,877		\$	51,732
Traffic Sign Technician	855	61,840		\$	62,695
Ped. Push Button System	36,590			\$	36,590
Tailgate Lift (Facilities)	3,075			\$	3,075
Backhoe Loader (Streets)	109,158			\$	109,158
New Roof for New Braunfels Public Library	216,695			\$	216,695
Station 1 Roof Repair	67,000			\$	67,000
Total-Public Works	\$ 486,493	\$ 112,717	\$ -	\$	599,210
Das Rec					
DAS Fitness Instructor		-		\$	-
Guest Service Lead to PTR		108,611		\$	108,611
Rec Prog Inst Lead to PTR		52,874		\$	52,874
Maintenance Building	24,363			\$	24,363
Pool Manager to PTR		108,611		\$	108,611
Das Vehicle	20,200	500		\$	20,700
Total-Das Rec	\$ 44,563	\$ 270,596	\$ -	\$	315,159

Unmet Needs Submitted by Department								
Description	One-Time Cost		Recurring Cost		Projected			
					Revenue/Savings	Total Net Cost		
Airport								
Detention Pond Construction	136,000				\$	136,000		
Airport pavement rehabilitation and maintenance plan			75,000		\$	75,000		
FT Airport Maintenance Technician			48,289		\$	48,289		
Airport game proof perimeter fencing	7,500				\$	7,500		
Airport terminal vehicle parking striping	3,000				\$	3,000		
Total-Airport	\$	146,500	\$	123,289	\$	-	\$	269,789
Civic Center								
Room Rental Increase								
Replace the Audio Digital Signal Processors (DSPs), Expanders and Programming to maintain audio quality and functionality.	90,000		-		-	\$	90,000	
33 Security Cameras and associated equipment, including installation, inside and outside facility to monitor safety and security.	56,000				-	\$	56,000	
46 Security Cameras and associated equipment, including installation, inside and outside facility to monitor safety and security.	61,000		500		-	\$	61,500	
120 White Folding Chairs for outdoor or indoor ceremonies.	7,500		-		-	\$	7,500	
13' x 13' White Canvas Canopy Tent								
Exterior Holiday Décor (winter, fall, summer)	14,000		-		-	\$	14,000	
Total-Civic Center	\$	228,500	\$	500	\$	-	\$	229,000
Golf Course								
Repair/Replace back deck	42,800					\$	42,800	
Golf Genius Tournament Software	400		2,700			\$	3,100	
Artificial Turf Tees	24,990					\$	24,990	
Cart Stage-Covered Pavilion	90,000					\$	90,000	
Total-Golf	\$	158,190	\$	2,700	\$	-	\$	160,890

Unmet Needs Submitted by Department					
Description	Projected				
	One-Time Cost	Recurring Cost	Revenue/Savings	Total Net Cost	
Solid Waste					
Program Compliance Technician	27,432	74,002		\$	101,434
Refuse Collector-Recycling		46,433		\$	46,433
Communication Specialist	3,932	55,753		\$	59,685
Waste Characterization Study	85,000			\$	85,000
Total-Solid Waste	\$ 116,364	\$ 176,188	\$ -	\$	292,552
River Fund					
Merchandise Booth	2,600	28,998		\$	31,598
PD Boat Motors	5,000			\$	5,000
Kiosk	23,665	2,304		\$	25,969
River Ops Coord.	3,796	56,688		\$	60,484
Parking Lot Maintenance	46,355			\$	46,355
Ranger Polaris	12,000	1,000		\$	13,000
Point of Sale		3,204		\$	3,204
Lead Cashier		8,720		\$	8,720
PD Trailer	12,500			\$	12,500
Ranger Radios	12,500	1,700		\$	14,200
Total-River Fund	\$ 118,416	\$ 102,614	\$ -	\$	221,030
Total Unmet Needs	\$ 5,063,877	\$ 3,095,673	\$ 130,822	\$	8,024,728

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2018

	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
<u>All Funds Summary</u>			
Beginning Balance	\$ 73,852,672	\$ 84,373,886	\$ 113,625,668
Total Revenue	\$ 151,030,457	\$ 169,751,852	\$ 128,795,837
Total Available Funds	\$ 224,883,129	\$ 254,125,738	\$ 242,421,505
Total Expenditures	\$ 140,109,244	\$ 141,250,071	\$ 201,090,317
Ending Fund Balance	\$ 84,773,885	\$ 112,875,668	\$ 41,331,188
<u>General Fund</u>			
Beginning Balance	\$ 17,699,999	\$ 20,377,692	\$ 23,352,910
Total Revenue	\$ 65,394,445	\$ 70,489,919	\$ 72,647,126
Total Available Funds	\$ 83,094,444	\$ 90,867,612	\$ 96,000,036
Total Expenditures	\$ 62,716,752	\$ 67,514,702	\$ 74,349,794
Ending Fund Balance	\$ 20,377,692	\$ 23,352,910	\$ 21,650,242
<u>Special Revenue Funds</u>			
Beginning Balance	\$ 10,793,651	\$ 11,330,029	\$ 12,105,640
Total Revenue	\$ 11,287,454	\$ 11,239,618	\$ 12,472,861
Total Available Funds	\$ 22,081,105	\$ 22,569,647	\$ 24,578,501
Total Expenditures	\$ 10,351,077	\$ 11,214,007	\$ 14,171,123
Ending Fund Balance	\$ 11,730,028	\$ 11,355,640	\$ 10,407,378
<u>Capital Improvement Project Funds</u>			
Beginning Balance	\$ 39,737,509	\$ 44,877,360	\$ 69,513,450
Total Revenue	\$ 36,778,238	\$ 48,949,790	\$ 847,766
Total Available Funds	\$ 76,515,747	\$ 93,827,150	\$ 70,361,216
Total Expenditures	\$ 31,638,387	\$ 24,313,700	\$ 70,361,216
Ending Fund Balance	\$ 44,877,360	\$ 69,513,450	\$ -
<u>Debt Service Fund</u>			
Beginning Balance	\$ 1,877,188	\$ 1,876,374	\$ 2,127,511
Total Revenue	\$ 14,891,343	\$ 17,503,322	\$ 19,917,365
Total Available Funds	\$ 16,768,531	\$ 19,379,696	\$ 22,044,876
Total Expenditures	\$ 14,892,157	\$ 17,252,185	\$ 19,916,818
Ending Fund Balance	\$ 1,876,374	\$ 2,127,511	\$ 2,128,058

City of New Braunfels
Fund Balance Summaries
Fiscal Year Ending September 30, 2018

	FY 2017-18 Actual	FY 2018-19 Estimate	FY 2019-20 Budget
<u>Airport Fund</u>			
Beginning Balance	\$ 401,309	\$ 286,995	\$ 352,707
Total Revenue	\$ 2,837,338	\$ 3,004,860	\$ 3,087,460
Total Available Funds	\$ 3,238,647	\$ 3,291,855	\$ 3,440,167
Total Expenditures	\$ 2,951,652	\$ 2,939,149	\$ 3,079,270
Ending Fund Balance	\$ 286,995	\$ 352,707	\$ 360,896
<u>Civic Center Fund</u>			
Beginning Balance	\$ 83,184	\$ 204,219	\$ 174,261
Total Revenue	\$ 768,476	\$ 667,089	\$ 890,127
Total Available Funds	\$ 851,660	\$ 871,308	\$ 1,064,388
Total Expenditures	\$ 647,441	\$ 697,046	\$ 851,511
Ending Fund Balance	\$ 204,219	\$ 174,261	\$ 212,878
<u>Golf Fund</u>			
Beginning Balance	\$ 2,260	\$ 271,294	\$ 656,193
Total Revenue	\$ 1,633,234	\$ 1,701,922	\$ 1,696,632
Total Available Funds	\$ 1,635,494	\$ 1,973,216	\$ 2,352,825
Total Expenditures	\$ 1,364,200	\$ 1,317,023	\$ 1,534,718
Ending Fund Balance	\$ 271,294	\$ 656,193	\$ 818,107
<u>Solid Waste Fund</u>			
Beginning Balance	\$ 2,582,532	\$ 4,034,277	\$ 3,669,340
Total Revenue	\$ 10,393,820	\$ 9,132,321	\$ 10,183,000
Total Available Funds	\$ 12,976,352	\$ 13,166,598	\$ 13,852,340
Total Expenditures	\$ 8,942,075	\$ 9,497,258	\$ 9,900,868
Ending Fund Balance	\$ 4,034,277	\$ 3,669,340	\$ 3,951,472
<u>Self Insurance Fund</u>			
Beginning Balance	\$ 675,040	\$ 1,115,645	\$ 1,673,656
Total Revenue	\$ 7,046,109	\$ 7,063,011	\$ 7,053,500
Total Available Funds	\$ 7,721,149	\$ 8,178,656	\$ 8,727,156
Total Expenditures	\$ 6,605,504	\$ 6,505,000	\$ 6,925,000
Ending Fund Balance	\$ 1,115,645	\$ 1,673,656	\$ 1,802,156

All Funds Summary Fiscal Year Ending September 30, 2020
--

Available Funds	FY 2019-20 All Funds	FY 2019-20 General Fund
Beginning Balance		
Undesignated Funds	\$ 44,112,218	\$ 23,352,910
Reserve for Projects	69,513,449	
Total Beginning Balance	\$ 113,625,667	\$ 23,352,910
Revenue		
Taxes and Franchise Fees	\$ 74,411,947	\$ 53,869,431
Licenses and Permits	4,437,147	4,428,747
Charges for Services	19,772,922	4,488,740
Fines and Forfeitures	1,701,623	1,443,623
Parks and Recreation	2,381,250	1,455,000
Das Rec	2,990,045	2,990,045
Interest Income	1,138,500	350,000
Development Fees	996,474	
Intergovernmental	2,330,257	50,000
Contributions	9,336,038	
Proceeds from Debt Issuance	-	
Miscellaneous	2,879,660	2,722,160
Interfund Transfers	6,419,974	849,381
Total Revenue	\$ 128,795,837	\$ 72,647,126
TOTAL AVAILABLE FUNDS	\$ 242,421,504	\$ 96,000,036
APPROPRIATIONS		
General Government	\$ 24,187,897	\$ 9,257,274
Planning and Community Development	4,674,115	3,878,615
Public Safety	41,932,360	40,569,755
Public Works	17,516,416	7,706,989
Parks and Recreation	7,882,102	5,605,391
Das Rec	2,675,686	2,675,686
Library	2,481,106	2,479,606
Airport	2,522,028	
Capital Improvement Projects	69,405,234	
Interfund Transfers	6,419,974	1,926,480
Debt Service	20,065,184	
Contingencies	1,328,216	250,000
TOTAL EXPENDITURES	\$ 201,090,320	\$ 74,349,794
Ending Fund Balance	\$ 41,331,184	\$ 21,650,242
TOTAL APPROPRIATIONS	\$ 242,421,504	\$ 96,000,036

All Funds Summary Fiscal Year Ending September 30, 2020		Enterprise Funds			
Available Funds	FY 2019-20 Airport	FY 2019-20 Solid Waste	FY 2019-20 Golf	FY 2019-20 Civic Center	
Beginning Balance					
Undesignated Funds	\$ 352,707	\$ 3,669,340	\$ 656,193	\$ 174,261	
Reserve for Projects					
Total Beginning Balance	\$ 352,707	\$ 3,669,340	\$ 656,193	\$ 174,261	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services	2,937,550	10,035,000	1,661,632	445,000	
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		65,000	-		
Development Fees					
Intergovernmental	50,000				
Contributions			-		
Proceeds from Debt Issuance					
Miscellaneous		83,000	35,000	-	
Interfund Transfers	99,910		-	445,127	
Total Revenue	\$ 3,087,460	\$ 10,183,000	\$ 1,696,632	\$ 890,127	
TOTAL AVAILABLE FUNDS	\$ 3,440,167	\$ 13,852,340	\$ 2,352,825	\$ 1,064,388	
APPROPRIATIONS					
General Government				\$ 810,963	
Planning and Community Development					
Public Safety					
Public Works		7,793,427			
Parks and Recreation			1,459,693		
Das Rec					
Library					
Airport	2,522,028				
Capital Improvement Projects					
Interfund Transfers	557,243	2,107,441	75,025	40,548	
Debt Service					
Contingencies	-				
TOTAL EXPENDITURES	\$ 3,079,270	\$ 9,900,868	\$ 1,534,718	\$ 851,511	
Ending Fund Balance	\$ 360,896	\$ 3,951,472	\$ 818,107	\$ 212,878	
TOTAL APPROPRIATIONS	\$ 3,440,167	\$ 13,852,340	\$ 2,352,825	\$ 1,064,388	

APPENDICES

All Funds Summary Fiscal Year Ending September 30, 2020		Special Revenue Funds			
Available Funds	FY 2019-20 CDBG	FY 2019-20 Grant	FY 2019-20 Special Revenue	FY 2019-20 River	
Beginning Balance					
Undesignated Funds	\$ -	\$ 154,248	\$ 301,794	\$ 0	
Reserve for Projects					
Total Beginning Balance	\$ -	\$ 154,248	\$ 301,794	\$ 0	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits				8,400	
Charges for Services					
Fines and Forfeitures				110,000	
Parks and Recreation				925,000	
Das Rec					
Interest Income					
Development Fees					
Intergovernmental	354,166	501,591			
Contributions			200,000		
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers	-	26,500			279,070
Total Revenue	\$ 354,166	\$ 528,091	\$ 200,000	\$ 1,322,470	
TOTAL AVAILABLE FUNDS	\$ 354,166	\$ 682,339	\$ 501,794	\$ 1,322,470	
APPROPRIATIONS					
General Government	\$ 354,166	\$ 682,339	\$ 455,000		
Planning and Community Development					
Public Safety				703,451	
Public Works					
Parks and Recreation				619,018	
Das Rec					
Library					
Airport					
Capital Improvement Projects					
Interfund Transfers		-			
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 354,166	\$ 682,339	\$ 455,000	\$ 1,322,470	
Ending Fund Balance	\$ -	\$ (0)	\$ 46,794	\$ -	
TOTAL APPROPRIATIONS	\$ 354,166	\$ 682,339	\$ 501,794	\$ 1,322,470	

APPENDICES

All Funds Summary Fiscal Year Ending September 30, 2020		Special Revenue Funds			
Available Funds	FY 2019-20 EARIP/HCP	FY 2019-20 Court Security	FY 2019-20 Judicial Efficiency	FY 2019-20 Court Technology	
Beginning Balance					
Undesignated Funds	\$ -	\$ 1,551	\$ 6,201	\$ 52,024	
Reserve for Projects					
Total Beginning Balance	\$ -	\$ 1,551	\$ 6,201	\$ 52,024	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures		30,000	7,500	41,000	
Parks and Recreation					
Das Rec					
Interest Income					
Development Fees					
Intergovernmental	1,166,500				
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers	89,000				
Total Revenue	\$ 1,255,500	\$ 30,000	\$ 7,500	\$ 41,000	
TOTAL AVAILABLE FUNDS	\$ 1,255,500	\$ 31,551	\$ 13,701	\$ 93,024	
APPROPRIATIONS					
General Government	\$ 1,255,500				
Planning and Community Development					
Public Safety		31,000	13,701	42,000	
Public Works					
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects			-		
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 1,255,500	\$ 31,000	\$ 13,701	\$ 42,000	
Ending Fund Balance	\$ -	\$ 551	\$ -	\$ 51,024	
TOTAL APPROPRIATIONS	\$ 1,255,500	\$ 31,551	\$ 13,701	\$ 93,024	

APPENDICES

All Funds Summary Fiscal Year Ending September 30, 2020		Special Revenue Funds			
Available Funds	FY 2019-20 Child Safety	FY 2019-20 Stormwater	FY 2019-20 Juvenile Case Mgr	FY 2019-20 PEG Cable Fund	
Beginning Balance					
Undesignated Funds	\$ 72,411	\$ 279,710	\$ 25,289	\$ 577,804	
Reserve for Projects					
Total Beginning Balance	\$ 72,411	\$ 279,710	\$ 25,289	\$ 577,804	
Revenue					
Taxes and Franchise Fees				177,500	
Licenses and Permits					
Charges for Services					
Fines and Forfeitures	9,500		60,000		
Parks and Recreation					
Das Rec					
Interest Income					
Development Fees		65,000			
Intergovernmental Contributions	128,000				
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Total Revenue	\$ 137,500	\$ 65,000	\$ 60,000	\$ 177,500	
TOTAL AVAILABLE FUNDS	\$ 209,911	\$ 344,710	\$ 85,289	\$ 755,304	
APPROPRIATIONS					
General Government				\$ 350,000	
Planning and Community Development					
Public Safety	186,000		79,750		
Public Works		316,000			
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects					
Interfund Transfers					
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 186,000	\$ 316,000	\$ 79,750	\$ 350,000	
Ending Fund Balance	\$ 23,911	\$ 28,710	\$ 5,539	\$ 405,304	
TOTAL APPROPRIATIONS	\$ 209,911	\$ 344,710	\$ 85,289	\$ 755,304	

All Funds Summary Fiscal Year Ending September 30, 2020		Special Revenue Funds			
Available Funds	FY 2019-20 Equipment Repl	FY 2019-20 Ent Equipment Repl	FY 2019-20 Faust	FY 2019-20 Hotel-Motel	
Beginning Balance					
Undesignated Funds	\$ 993,586	\$ 5,815,063	\$ 1,681	\$ 1,382,528	
Reserve for Projects					
Total Beginning Balance	\$ 993,586	\$ 5,815,063	\$ 1,681	\$ 1,382,528	
Revenue					
Taxes and Franchise Fees					4,005,000
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income	30,000	90,000			-
Development Fees					
Intergovernmental Contributions					
Proceeds from Debt Issuance					
Miscellaneous	20,000	19,500			
Interfund Transfers	1,120,000	1,341,910			
Total Revenue	\$ 1,170,000	\$ 1,451,410	\$ -	\$ 4,005,000	
TOTAL AVAILABLE FUNDS	\$ 2,163,586	\$ 7,266,473	\$ 1,681	\$ 5,387,528	
APPROPRIATIONS					
General Government	\$ 991,000	\$ -		\$ 2,906,656	
Planning and Community Development					
Public Safety					
Public Works		1,700,000			
Parks and Recreation					
Das Rec					
Library			1,500		
Airport					
Capital Improvement Projects					450,000
Interfund Transfers	364,621				1,020,852
Debt Service	148,366				
Contingencies					
TOTAL EXPENDITURES	\$ 1,503,987	\$ 1,700,000	\$ 1,500	\$ 4,377,508	
Ending Fund Balance	\$ 659,599	\$ 5,566,473	\$ 181	\$ 1,010,020	
TOTAL APPROPRIATIONS	\$ 2,163,586	\$ 7,266,473	\$ 1,681	\$ 5,387,528	

APPENDICES

All Funds Summary Fiscal Year Ending September 30, 2020		Special Revenue Funds			
Available Funds	FY 2019-20 Cemetery	FY 2019-20 Fed Court Award	FY 2019-20 Non-Fed Award	FY 2019-20 Rec. Center Imp	
Beginning Balance					
Undesignated Funds	\$ 199,927	\$ 120,316	\$ 75,783	\$ 1,094,231	
Reserve for Projects					
Total Beginning Balance	\$ 199,927	\$ 120,316	\$ 75,783	\$ 1,094,231	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits	-				
Charges for Services	5,000				
Fines and Forfeitures					
Parks and Recreation				1,250	
Das Rec					
Interest Income					
Development Fees					
Intergovernmental		-	-		
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Total Revenue	\$ 5,000	\$ -	\$ -	\$ 1,250	
TOTAL AVAILABLE FUNDS	\$ 204,927	\$ 120,316	\$ 75,783	\$ 1,095,481	
APPROPRIATIONS					
General Government					
Planning and Community Development					
Public Safety		100,000	68,000	-	
Public Works					
Parks and Recreation	198,000				
Das Rec					
Library					
Airport					
Capital Improvement Projects					
Interfund Transfers				-	
Debt Service					
Contingencies					
TOTAL EXPENDITURES	\$ 198,000	\$ 100,000	\$ 68,000	\$ -	
Ending Fund Balance	\$ 6,927	\$ 20,316	\$ 7,783	\$ 1,095,481	
TOTAL APPROPRIATIONS	\$ 204,927	\$ 120,316	\$ 75,783	\$ 1,095,481	

All Funds Summary Fiscal Year Ending September 30, 2020		Special Revenue Funds		
Available Funds	FY 2019-20 FD App/Maint	FY 2019-20 Dev. Services	FY 2019-20 Fac. Maint Fund	
Beginning Balance				
Undesignated Funds	\$ 370,994	\$ 580,499	\$ -	
Reserve for Projects				
Total Beginning Balance	\$ 370,994	\$ 580,499	\$ -	
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	200,000			
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees		931,474	-	
Intergovernmental	80,000	-	-	
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers			450,000	
Total Revenue	\$ 280,000	\$ 931,474	\$ 450,000	
TOTAL AVAILABLE FUNDS	\$ 650,994	\$ 1,511,973	\$ 450,000	
APPROPRIATIONS				
General Government			200,000	
Planning and Community Development		795,500	-	
Public Safety	138,703			
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects				
Interfund Transfers		-	-	
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 138,703	\$ 795,500	\$ 200,000	
Ending Fund Balance	\$ 512,291	\$ 716,473	\$ 250,000	
TOTAL APPROPRIATIONS	\$ 650,994	\$ 1,511,973	\$ 450,000	

All Funds Summary Fiscal Year Ending September 30, 2020		Debt Service Fund	Internal Service Fund
Available Funds		FY 2019-20 Debt Service	FY 2019-20 Self Insurance
Beginning Balance			
Undesignated Funds	\$	2,127,511	\$ 1,673,656
Reserve for Projects			
Total Beginning Balance	\$	2,127,511	\$ 1,673,656
Revenue			
Taxes and Franchise Fees		16,360,016	
Licenses and Permits			
Charges for Services			
Fines and Forfeitures			
Parks and Recreation			
Das Rec			
Interest Income		100,000	3,500
Development Fees			
Intergovernmental			
Contributions		2,066,038	7,050,000
Proceeds from Debt Issuance			
Miscellaneous			
Interfund Transfers		1,391,311	
Total Revenue	\$	19,917,365	\$ 7,053,500
TOTAL AVAILABLE FUNDS	\$	22,044,876	\$ 8,727,156
APPROPRIATIONS			
General Government			\$ 6,925,000
Planning and Community Development			
Public Safety			
Public Works			
Parks and Recreation			
Das Rec			
Library			
Airport			
Capital Improvement Projects			
Interfund Transfers			
Debt Service		19,916,818	
Contingencies			
TOTAL EXPENDITURES	\$	19,916,818	\$ 6,925,000
Ending Fund Balance	\$	2,128,058	\$ 1,802,156
TOTAL APPROPRIATIONS	\$	22,044,876	\$ 8,727,156

All Funds Summary
Fiscal Year Ending September 30, 2020
Capital Improvement Funds

Available Funds	FY 2019-20 Parks CIP	FY 2019-20 2004 C of O's	FY 2019-20 2007 C of O's	FY 2019-20 2008 C of O's
Beginning Balance				
Undesignated Funds				
Reserve for Projects	3,543,050	60,643	(10,170)	695,405
Total Beginning Balance	\$ 3,543,050	\$ 60,643	\$ (10,170)	\$ 695,405
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	-			
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers			10,170	
Total Revenue	\$ -	\$ -	\$ 10,170	\$ -
TOTAL AVAILABLE FUNDS	\$ 3,543,050	\$ 60,643	\$ -	\$ 695,405
APPROPRIATIONS				
General Government				
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects	3,543,050	50,205		382,868
Interfund Transfers		10,438		312,537
Debt Service				
Contingencies				
TOTAL EXPENDITURES	\$ 3,543,050	\$ 60,643	\$ -	\$ 695,405
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 3,543,050	\$ 60,643	\$ -	\$ 695,405

All Funds Summary Fiscal Year Ending September 30, 2020		Capital Improvement Funds			
Available Funds	FY 2019-20 2009 C of O's	FY 2019-20 2011 C of O's	FY 2019-20 2012 C of O's	FY 2019-20 2013 C of O's	
Beginning Balance					
Undesignated Funds					
Reserve for Projects	34,493	893,513	\$ (48,554)		(222,419)
Total Beginning Balance	\$ 34,493	\$ 893,513	\$ (48,554)	\$	(222,419)
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income					
Development Fees					
Intergovernmental					
Contributions		20,000			
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers			67,171		250,425
Total Revenue	\$ -	\$ 20,000	\$ 67,171	\$	250,425
TOTAL AVAILABLE FUNDS	\$ 34,493	\$ 913,513	\$ 18,617	\$	28,007
APPROPRIATIONS					
General Government					
Planning and Community Development					
Public Safety					
Public Works					
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects	25,549	856,283	18,617		28,007
Interfund Transfers	4,791				
Debt Service					
Contingencies	4,153	57,230			
TOTAL EXPENDITURES	\$ 34,493	\$ 913,513	\$ 18,617	\$	28,007
Ending Fund Balance	\$ -	\$ -	\$ -	\$	-
TOTAL APPROPRIATIONS	\$ 34,493	\$ 913,513	\$ 18,617	\$	28,007

All Funds Summary Fiscal Year Ending September 30, 2020		Capital Improvement Funds			
Available Funds	FY 2019-20 2014 C of O's	FY 2019-20 2013 Bond Fund	FY 2019-20 2015 C of O's	FY 2019-20 2015 Tax Notes	
Beginning Balance					
Undesignated Funds					
Reserve for Projects	79,201	31,406,545	216	55,977	
Total Beginning Balance	\$ 79,201	\$ 31,406,545	\$ 216	\$ 55,977	
Revenue					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services					
Fines and Forfeitures					
Parks and Recreation					
Das Rec					
Interest Income		500,000			
Development Fees					
Intergovernmental					
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers					
Total Revenue	\$ -	\$ 500,000	\$ -	\$ -	
TOTAL AVAILABLE FUNDS	\$ 79,201	\$ 31,906,545	\$ 216	\$ 55,977	
APPROPRIATIONS					
General Government					
Planning and Community Development					
Public Safety					
Public Works					
Parks and Recreation					
Das Rec					
Library					
Airport					
Capital Improvement Projects	79,201	31,187,464		34,076	
Interfund Transfers					
Debt Service					
Contingencies		719,081	216	21,901	
TOTAL EXPENDITURES	\$ 79,201	\$ 31,906,545	\$ 216	\$ 55,977	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 79,201	\$ 31,906,545	\$ 216	\$ 55,977	

All Funds Summary Fiscal Year Ending September 30, 2020
--

Capital Improvement Funds

Available Funds	FY 2019-20 2018 CO's	FY 2019-20 2018 Tax Notes	FY 2019-20 2019 Cap Imp/Bond Fund	FY 2019-20 Rdway Impact Fee
Beginning Balance				
Undesignated Funds				
Reserve for Projects	275,635	50,000	26,958,134	5,741,781
Total Beginning Balance	\$ 275,635	\$ 50,000	\$ 26,958,134	\$ 5,741,781
Revenue				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ -	\$ -	\$ -	\$ -
TOTAL AVAILABLE FUNDS	\$ 275,635	\$ 50,000	\$ 26,958,134	\$ 5,741,781

APPROPRIATIONS

General Government				
Planning and Community Development				
Public Safety				
Public Works				
Parks and Recreation				
Das Rec				
Library				
Airport				
Capital Improvement Projects		50,000	26,958,134	5,741,781
Interfund Transfers				
Debt Service				
Contingencies	275,635			

TOTAL EXPENDITURES	\$ 275,635	\$ 50,000	\$ 26,958,134	\$ 5,741,781
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
TOTAL APPROPRIATIONS	\$ 275,635	\$ 50,000	\$ 26,958,134	\$ 5,741,781

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
101 General Fund				
Taxes				
<u>Property Taxes</u>				
311.01-00 Ad Valorem Tax - Current	\$ 17,867,917	\$ 19,140,645	\$ 19,023,899	\$ 20,681,065
311.02-00 Ad Valorem Tax - Delinquent	153,835	175,000	150,000	150,000
311.11-00 Penalties and Interest	121,726	100,000	120,000	120,000
Other				
Subtotal - Property Taxes	\$ 18,143,478	\$ 19,415,645	\$ 19,293,899	\$ 20,951,065
<u>Sales Tax</u>				
313.01-00 Municipal Sales Tax	20,980,933	21,819,921	21,669,692	22,319,783
Subtotal - Sales Tax	\$ 20,980,933	\$ 21,819,921	\$ 21,669,692	\$ 22,319,783
314.01-00 <u>Mixed Beverage Tax</u>	\$ 583,890	\$ 580,960	\$ 616,000	\$ 628,000
<u>Franchise Taxes</u>				
316.01-00 GVEC	176,704	192,948	175,000	175,000
316.02-00 Phone Lines	463,331	500,000	450,000	450,000
316.03-00 Centerpoint/Entex Gas	416,179	354,000	425,000	425,000
316.04-00 Cable	614,839	450,000	647,000	647,000
316.05-00 New Braunfels Utilities	7,909,315	7,698,000	8,148,389	8,273,583
06-00 PG&E				
Subtotal - Franchise Taxes	\$ 9,580,368	\$ 9,194,948	\$ 9,845,389	\$ 9,970,583
TOTAL TAXES & FRANCHISE FEES	\$ 49,288,669	\$ 51,011,474	\$ 51,424,979	\$ 53,869,431
Licenses and Permits				
321.01-00 Vehicular Permits				
321.02-00 Vehicle Permits	400	500	400	400
321.03-00 Alarm Permits	138,689	150,000	135,000	135,000
321.05-00 Parking Permits	808	1,200	750	750
321.11-00 Alcohol License	42,360	48,490	48,000	48,000
321.31-00 Animal Licenses	1,128	950	1,500	1,500
322.01-00 Food Establishment License	273,870	268,850	275,000	275,000
322.04-00 Health Certificates	3,670	2,500	3,500	3,500
322.05-00 Miscellaneous Licenses and Permits	59,802	60,000	55,000	55,000
323.01-00 Fire Inspection Permit	39,633	38,500	62,000	62,000
323.01-01 Fire Development Fees	625		4,123	4,123
323.02-00 Plan Review Fees	5,979		450	-
323.02-01 Planning Development Fees	497,277	400,000	650,000	617,500
323.03-00 Zoning/Variance Application	8,360	10,000	10,000	10,000
323.04-00 Plat Filing Fees	119,139	80,000	160,000	160,000
323.08-00 Engineering Plan Review	42,749	-	190,000	180,500
323.08-01 Engineering Drainage Fee	14,250	-	80,000	76,000
323.04-02 Traffic Fee	3,550	-	12,500	11,875
323.07-00 Commercial Plan Check Fee		-	-	-
323.09-00 Miscellaneous Permits	77,990	55,000	100,000	75,000
323.09-01 Technology Development Fee	29,792		48,000	45,600
325.01-00 Skilled Trade Licenses	167,925	170,000	167,000	167,000
326.04-00 Building Permits	2,642,422	2,700,000	2,500,000	2,500,000
TOTAL LICENSES AND PERMITS	\$ 4,170,418	\$ 3,985,990	\$ 4,503,222	\$ 4,428,747

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
Intergovernmental Revenue				
331.11-01 Federal	47,532	50,000	50,000	50,000
<i>Subtotal - Intergovernmental</i>	\$ 47,532	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL INTERGOVERNMENTAL REVENUE	\$ 47,532	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services				
341.41-00 Reproductions and Miscellaneous	10,588	10,000	10,000	10,000
342.51-01 Ambulance Service	2,510,819	2,720,000	3,009,000	3,009,000
342.51-02 Emergency Services District Services	1,298,115	1,298,100	1,434,740	1,434,740
342.51-03 Emergency Service Cost Recovery	142,294	35,000	-	-
346.01-00 Library Fines	87,824	85,000	60,000	35,000
TOTAL CHARGES FOR SERVICES	\$ 4,049,640	\$ 4,148,100	\$ 4,513,740	\$ 4,488,740
Fines and Forfeitures				
351.03-00 Animal Control Fees and Fines	9,605	11,000	6,500	6,500
352.01-00 Traffic Violations	760,733	783,000	655,751	650,000
352.02-00 Arrest Fees	51,717	50,400	50,400	50,400
352.03-00 Other Misdemeanors	617,648	695,000	638,723	638,723
353.01-00 Court Costs	69,025	80,000	40,000	40,000
354.01-00 Warrant Service Fees	52,906	53,000	58,000	58,000
TOTAL FINES AND FORFEITURES	\$ 1,561,634	\$ 1,672,400	\$ 1,449,374	\$ 1,443,623
Interest Income (361.01-00)	\$ 202,609	\$ 200,000	\$ 550,000	\$ 350,000
Change In Market Value (361.03-00)				
Parks and Recreation				
372.01-00 Pool	584,825	661,020	595,000	595,000
372.04-00 Tube Chute	86,154	95,000	86,000	86,000
373.01-00 Recreation	371,872	350,000	409,168	409,000
373.05-00 Paddle Boats	44,736	50,000	50,000	50,000
373.06-00 Miniature Golf	44,159	38,000	40,000	40,000
374.01-00 Park Rentals	257,666	275,000	225,000	225,000
375.02-00 Miniature Train Revenue	52,914	50,000	50,000	50,000
TOTAL PARKS AND RECREATION	\$ 1,442,326	\$ 1,519,020	\$ 1,455,168	\$ 1,455,000
373.20-00 Das Rec Memberships	564,925	1,539,059	2,696,728	2,700,000
373.30-00 Das Rec Merchandise	6,062	18,497	11,000	11,000
373.40-00 Das Rec Programs	55,840	187,840	168,510	168,510
373.50-00 Das Rec Aquatic Programs	27,243	288,560	100,178	100,178
373.60-00 Das Rec Rentals	2,150	11,700	8,357	8,357
373.70-00 Das Rec Aquatic Rentals		11,700	2,000	2,000
373.80-00 Das Rec Interfund Transfer Fee Asst		25,000	-	-
TOTAL Das Rec	\$ 656,220	\$ 2,082,356	\$ 2,986,773	\$ 2,990,045

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
Miscellaneous				
332.01-00 Contributions	160,000	577,247	551,160	666,160
381.01-00 Contracts - Industrial District	\$ 1,534,737	\$ 1,615,320	\$ 1,650,000	\$ 1,650,000
386.01-00 Leases	38,402	36,002	36,000	36,000
387.01-00 Sale of Equipment/Property	1,786	-	-	-
388.01-00 Donations	4,055	5,000	-	-
389.01-00 Miscellaneous	668,346	50,000	100,000	50,000
389.03-00 Reimbursements	631,511	323,942	300,000	305,000
389.07-00 TML Equity Return	22,200		42,434	
389.09-30 Misc - Abandoned, Found, Unclaimed	22,703		1,558	
389.12-00 Misc - Subject to Sales Tax	17,464	15,000	15,000	15,000
389.99-00 Over/Short	(894)		(6,000)	
TOTAL MISCELLANEOUS	\$ 3,100,310	\$ 2,622,511	\$ 2,690,152	\$ 2,722,160
Interfund Transfers (391.01-00)	\$ 875,087	\$ 866,511	\$ 866,511	\$ 849,381
TOTAL - GENERAL FUND	\$ 65,394,445	\$ 68,158,361	\$ 70,489,919	\$ 72,647,126
205 CDBG Fund				
331.11-01 Federal Funds	267,727	354,166	426,915	354,166
391.01-00 Interfund Transfers				
Total - CDBG Fund	\$ 267,727	\$ 354,166	\$ 426,915	\$ 354,166
220 Grant Fund				
331.11-01 Grant Revenue	993,169	624,944	501,668	501,591
335.11-01 State Grant Revenue	(26,069)			
389.01-00 Miscellaneous	2,000			
391.01-00 Interfund Transfers	108,828	101,500	26,500	26,500
Total - Grant Fund	\$ 1,077,928	\$ 726,444	\$ 528,168	\$ 528,091
221 Special Revenue Fund				
335.11-01 State Government	10,395		8,965	
353.01-00 Court Costs	510		445	
388.01-00 Donations	122,448		119,188	
332.01-00 Contributions	16,574	200,000	42,361	200,000
389.03-00 Reimbursements	1,290		1,600	
389.07-00 Proceeds from Insurance	20,851		45,000	
Total - Special Revenue Fund	\$ 172,068	\$ 200,000	\$ 217,559	\$ 200,000
225 River Activities Fund				
321.02-00 Vehicle Permits	7,050	7,200	8,400	8,400
352.03-00 Other Misdemeanors	82,593	45,000	110,000	110,000
375.01-00 Parking	448,463	525,000	425,000	425,000
375.06-00 River Activities Fee	501,920	611,000	500,000	500,000
389.02-00 Reimbursements/Current Year				
389.99-00 Over/Short	180			
391.01-00 Interfund Transfers - Solid Waste Fund	137,317	150,000	138,000	138,000
391.01-00 Interfund Transfers - General Fund	34,745		104,716	141,070
Total - River Fund	\$ 1,212,268	\$ 1,338,200	\$ 1,286,116	\$ 1,322,470

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
227 Court Security Fund				
353.03-00 Court Fees	31,890	31,000	30,000	30,000
Total - Court Security Fund	\$ 31,890	\$ 31,000	\$ 30,000	\$ 30,000
228 Judicial Efficiency Fund				
353.04-00 Judicial Efficiency Fee	7,579	8,000	7,500	7,500
Total - Judicial Efficiency Fund	\$ 7,579	\$ 8,000	\$ 7,500	\$ 7,500
229 Court Technology Fund				
353.05-00 Court Technology	42,520	39,000	41,000	41,000
Total - Court Technology Fund	\$ 42,520	\$ 39,000	\$ 41,000	\$ 41,000
230 Child Safety Fund				
338.03-00 County Government	127,781	130,000	128,000	128,000
352.07-00 Child Safety Seats & Belts			1,340	
Total - Child Safety Fund	\$ 138,447	\$ 142,500	\$ 138,840	\$ 137,500
232 Stormwater Development Fund				
344.30-00 Stormwater Dev Fee	279,719	135,000	65,000	65,000
Total - Stormwater Development Fund	\$ 279,719	\$ 135,000	\$ 65,000	\$ 65,000
233 Development Services Review Fund				
323.02-01 Planning Development Fees		500,000	650,000	617,500
323.08-00 Engineering Plan Review		100,000	190,000	180,500
323.08-01 Engineering Drainage Fee		250,000	80,000	76,000
323.04-02 Traffic Fee		2,500	12,500	11,875
323.09-01 Technology Development Fee		50,000	48,000	45,600
Total - Development Services Review Fund	\$ -	\$ 902,500	\$ 980,499	\$ 931,474
240 Juvenile Case Manager Fund				
353.03-00 Court Fees	62,521	58,000	60,000	60,000
Total - Juvenile Case Manager Fund	\$ 62,521	\$ 58,000	\$ 60,000	\$ 60,000
245 PEG Cable Franchise Fund				
316.02-00 Franchise Payments	168,282	167,000	46,500	46,500
316.04-00 Charter Communications			131,000	131,000
Total - PEG Cable Franchise Fund	\$ 168,282	\$ 167,000	\$ 177,500	\$ 177,500
260 Equipment Replacement Fund				
361.01-00 Interest Income	27,839	26,348	45,000	30,000
387.01-00 Sale of Property	6,000	75,000	100,000	20,000
389.03-00 Reimbursements			22,600	
389.07-00 Proceeds from Insurance	5,802	-		
391.01-00 Interfund Transfers	120,000	570,000	570,000	1,120,000
Total - Equipment Replacement Fund	\$ 159,641	\$ 671,348	\$ 737,600	\$ 1,170,000

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Amended Budget	FY 2018-19 Estimates	FY 2019-20 Adopted Budget
262 Enterprise Maintenance and Equipment Fund				
347.03-00 Civic Center Rental - F/B Fee	16,663	17,000	19,500	19,500
361.01-00 Interest Income	72,701	69,000	111,000	90,000
387.01-00 Sale of Property				
391.01-00 Interfund Transfers	\$ 1,441,909	\$ 1,441,910	\$ 1,341,910	\$ 1,341,910
Total - Enterprise Replacement Fund	\$ 1,531,273	\$ 1,527,910	\$ 1,472,410	\$ 1,451,410
263 Edwards Aquifer Habitat Conservation Plan Fund				
389.03-00 Reimbursements	446,063	1,236,730	592,279	1,166,500
391.01-00 Interfund Transfers - General Fund	80,638	85,000	89,013	89,000
Total - Facilities Maintenance Fund	\$ 526,701	\$ 1,321,730	\$ 681,292	\$ 1,255,500
261 Facilities Maintenance Fund				
391.01-00 Interfund Transfers				450,000
Total - Facilities Maintenance Fund	\$ -	\$ -	\$ -	\$ 450,000
264 Recreation Center Operations and Fee Assistance Fund				
331.11-01 Intergovernmental Revenue	\$ 1,092,742	\$ 25,000	\$ -	-
373.80-00 Interfund Trans Das Rec Fee Asst			1,369	1,250
388.01-00 Donations			120	-
Total - Rec Center Ops Fund	\$ 1,092,742	\$ 25,000	\$ 1,489	\$ 1,250
266 Fire Apparatus Replacement and Maintenance Fund				
331.11-01 Intergovernmental Revenue	\$ 229,697	\$ 180,000	\$ 80,000	\$ 80,000
342.51-03 Emergency Service Cost Recovery			200,000	200,000
Total - Fire App Replacement and Maint Fund	\$ 229,697	\$ 180,000	\$ 280,000	\$ 280,000
307 2007 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	970		1,500	
391.01-00 Interfund Transfers				10,170
Total - 2007 C of O Fund	\$ 970	\$ -	\$ 1,500	\$ 10,170
308 2008 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	7,940		12,000	
Total - 2008 C of O Fund	\$ 7,940	\$ -	\$ 12,000	-
351 2011 Certificates of Obligation Capital Improvement Fund				
335.11-01 State Funds (Grants & Contr)			63,000	
332.01-00 Contributions				20,000
Total - 2011 C of O Fund	\$ -	\$ -	\$ 63,000	\$ 20,000
352 2012 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	19,116		29,000	
391.01-00 Interfund Transfers				67,171
Total - 2012 C of O Fund	\$ 26,131	\$ -	\$ 29,000	\$ 67,171

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
353 2013 Certificates of Obligation Capital Improvement Fund				
361.01-00 Interest Income	69		100	-
391.01-00 Interfund Transfers				250,425
331.11-01 Intergovernmental Revenue	790,926			
Total - 2013 C of O Fund	\$ 790,995	\$ -	\$ 100	\$ 250,425
354 2014 Capital Improvement Projects Fund				
361.01-00 Interest Income	23		30	-
Total - 2014 CIP Fund	\$ 23	\$ -	\$ 30	\$ -
350 2013 General Obligation Bond Fund				
361.01-00 Interest Income	400,121		1,127,657	500,000
389.01-00 Debt Proceeds	23,208,724	5,060,000	2,509,500	-
Total - 2013 GO Bond Fund	\$ 30,608,845	\$ 5,060,000	\$ 3,637,157	\$ 500,000
355 2015 Certificates of Obligation Bond Fund				
361.01-00 Interest Income	97		151	-
Total - 2015 C of O Fund	\$ 97	\$ -	\$ 151	\$ -
359 2019 Capital Improvement and Bond Program Fund				
389.01-00 Debt Proceeds	3,000,000	\$ -	\$ 18,490,500	
Total - 2013 GO Bond Fund	\$ 3,000,000	\$ -	\$ 18,490,500	\$ -
314 Parks Improvements Capital Improvement Fund				
362.01-00 Parks Development Fee	179,575		1,007,608	
Total - Parks Improvements CIP Fund	\$ 179,575	\$ -	\$ 1,007,608	\$ -
336 Road Development Impact Fees Fund				
323.08-02 Traffic Fees			32,172	
363.01-00 Roadway Impact Fees	2,298,597		1,353,949	
361.01-00 Interest Income	124,037		135,482	
Total - Road Development Impact Fees Fund	\$ 2,422,634	\$ -	\$ 1,521,603	\$ -
401 Debt Service Fund				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	12,273,874	14,429,176	14,379,760	16,180,016
311.02-00 Ad Valorem Tax - Delinquent	113,246	115,000	100,000	100,000
311.11-00 Ad Valorem Tax - Penalties and Interest	84,353	80,000	80,000	80,000
332.01-00 Contributions	1,384,116	1,790,188	1,790,188	2,066,038
361.01-00 Interest Income	73,156	75,000	176,326	100,000
391.01-00 Interfund Transfers - Airport	330,482	332,782	332,780	379,371
391.01-01 Interfund Transfers - Solid Waste	71,016	68,969	68,968	71,594
391.01-02 Interfund Transfers - Equipment Replacement				364,621
391.01-00 Interfund Transfers - Hotel/Motel	561,100	600,000	575,300	575,725
Total - Debt Service Fund	\$ 14,891,343	\$ 17,491,115	\$ 17,503,322	\$ 19,917,365

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
501 Airport Fund				
Charges for Services				
319.01-00 Commercial Activities Fee	42,564	25,000	63,750	63,000
386.01-00 Leases and Rents	690,908	665,000	676,750	676,750
389.01-00 Miscellaneous	5,652		100	
389.03-00 Reimbursements	25,599		1,250	
389.50-12 Fuel and Oil	1,860,342	2,000,000	2,073,600	2,160,000
389.50-13 Oil Sales			1,700	
389.50-20 Airport Ancillary Fees			37,800	37,800
389.99-00 Over/Short	182			
Total Charges for Services	\$ 2,625,247	\$ 2,690,000	\$ 2,854,950	\$ 2,937,550
391.01-00 Interfund Transfers	162,091	99,910	99,910	99,910
Total - Airport Fund	\$ 2,837,338	\$ 2,839,910	\$ 3,004,860	\$ 3,087,460
521 Solid Waste Fund				
Charges for Services				
322.05-00 Misc. Licenses & Permits			22,000	
344.01-00 Garbage Collection	8,556,223	7,987,763	7,573,837	8,496,000
344.03-00 Recycling Collection	1,417,527	1,322,291	1,247,669	1,404,000
344.11-00 Brush/Special Pick ups	36,089	35,000	40,000	40,000
344.31-00 Garbage Penalties	109,028	95,000	95,000	95,000
344.51-00 Garbage Stickers			445	
Total Charges for Services	\$ 10,118,867	\$ 9,440,055	\$ 8,978,951	\$ 10,035,000
361.01-00 Interest Income	39,056	36,935	64,178	65,000
Miscellaneous				
389.12-00 Misc - Subject to Sales Tax	64,910	68,200	56,691	55,000
389.01-00 Miscellaneous	54,785	50,000	28,151	28,000
389.03-00 Reimbursements	116,202		4,350	
Total Miscellaneous	\$ 235,897	\$ 118,200	\$ 89,192	\$ 83,000
Total - Solid Waste Fund	\$ 10,393,820	\$ 9,595,190	\$ 9,132,321	\$ 10,183,000
531 Golf Fund				
Charges for Services				
371.01-00 Green Fees	956,644	957,305	1,016,102	1,016,102
371.02-00 Annual Fees	104,979	105,000	107,211	107,211
371.04-00 Cart Rental	309,321	302,922	305,319	305,319
371.08-00 Proshop Sales	180,221	166,050	210,000	210,000
371.11-00 Golf Lessons	26,468	25,000	23,000	23,000
Total Charges for Services	\$ 1,577,633	\$ 1,556,277	\$ 1,663,297	\$ 1,661,632
361.01-00 Interest Income				
Miscellaneous				
386.01-00 Leases	34,348	32,288	35,000	35,000
389.01-00 Miscellaneous	(1,944)		3,070	
389.03-00 Reimbursements	1,573		564	
389.07-00 Proceeds from Insurance	19,000			
389.99-00 Over/Short	(21)		(9)	
Total Miscellaneous	\$ 52,956	\$ 32,288	\$ 38,625	\$ 35,000
Total - Golf Fund	\$ 1,630,589	\$ 1,588,565	\$ 1,701,922	\$ 1,696,632

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
541 Civic/Convention Center Fund				
Charges for Services				
347.01-00 Civic Center Rental	374,389	480,271	400,000	400,000
347.01-01 Civic Center Equipment Rental	45,516		45,000	45,000
Total Charges for Services	\$ 419,905	\$ 480,271	\$ 445,000	\$ 445,000
Miscellaneous				
389.01-00 Miscellaneous	333		598	
389.99-00 Over/Short	(2)			
Total Miscellaneous	331	-	598	-
Interfund Transfers				
391.01-00 Interfund Transfers	348,240	257,572	221,491	445,127
Total - Civic/Convention Center Fund	\$ 768,476	\$ 737,843	\$ 667,089	\$ 890,127
601 Self Insurance Fund				
345.01-00 Premiums	6,859,283	6,750,000	6,900,000	6,900,000
345.02-00 Retiree and Cobra	177,050	150,000	163,000	150,000
361.01-00 Interest Income	7	3,500	11	3,500
389.01-00 Miscellaneous	9,769			
389.03-00 Reimbursements			5,041	-
Total - Insurance Fund	\$ 7,046,109	\$ 6,903,500	\$ 7,068,052	\$ 7,053,500
704 Faust Library Fund				
388.01-00 Donations	412		135	
Total - Faust Library Fund	\$ 412	\$ -	\$ 135	-
772 Federal Courts Awards Fund				
331.11-01 Federal Funds	37,859			
Total - Federal Court Awards Fund	\$ 37,859	\$ -	\$ -	-
773 Non-Federal Court Awards Fund				
389.01-00 Miscellaneous	11,497		6,353	
391.01-00 Interfund Transfer			4,220	
Total - Non-Federal Court Awards Fund	\$ 11,497	\$ -	\$ 10,573	-
781 Cemetery Improvements Fund				
326.06-00 Special Permits	1,787	-	500	
373.01-00 Recreation	8,485	9,000	-	5,000
387.01-00 Sale of Property/Equipment	131,000		38,875	
Total - Cemetery Perpetual Care	\$ 141,272	\$ 9,000	\$ 39,375	5,000

APPENDICES

REVENUES	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Estimates	FY 2019-20 Proposed Budget
794 Hotel/Motel Tax Fund				
315.01-00 Hotel Occupancy Tax	4,059,651	4,237,312	4,000,000	4,000,000
315.02-00 Penalty	10,444	11,000	5,000	5,000
361.01-00 Interest Income	25,316	26,016	38,736	
389.01-00 Miscellaneous			35	
389.03-00 Reimbursements			13,877	
Total - Hotel/Motel Tax Fund	\$ 4,095,411	\$ 4,274,328	\$ 4,057,648	\$ 4,005,000
Component Units				
210 Creekside Town Center TIRZ Fund				
311.01-00 Ad Valorem Tax	1,579,977	2,500,000	3,400,000	2,645,636
311.11-00 Ad Valorem Tax - Penalties and Interest				
313.01-00 Municipal Sales Tax	1,016,049	983,650	1,175,000	1,198,500
361.01-00 Interest Income	36,110		55,179	40,000
Total - Creekside Town Center TIRZ Fund	\$ 2,632,136	\$ 3,483,650	\$ 4,630,179	\$ 3,884,136
212 Industrial Development Board Fund				
313.01-00 Municipal Sales Tax	6,452,481	6,707,493	6,397,719	6,589,650
389.15-00 Loan Payment	120,053	120,052		-
389.01.00 Contributions	10,000		10,000	-
389.01.00 Reimbursements	30,000		310,500	154,248
361.01-00 Interest Income	180,189	170,000	330,000	300,000
389.01-00 Debt Proceeds		8,300,000	-	-
Total - Industrial Development Board Fund	\$ 6,792,723	\$ 15,297,545	\$ 7,048,219	\$ 7,043,898



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.

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.

ACCOUNTING, AUDITING AND FINANCIAL PLANNING

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

BUDGETING

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

- c. Annually, the budget will be developed for each department at the division level to better represent their organization structures. However, the budget approved by City Council will appropriate funds at the department level and fiscal control shall occur at this level.
 - d. Appropriations in the Capital Project Funds are made on a project basis across multiple fiscal years rather than on a single fiscal year basis and are carried forward until the projects are completed.
 - e. Appropriations in the grants and donations funds (including CDBG, HOME, the Grant Fund, EARIP/HCP and the Special Revenue Fund) are made on a program year basis and/or by project rather than on a City fiscal year basis.
7. Except for capital projects, grants and federal entitlement programs (CDBG), unused appropriations, including any encumbrances lapse at the end of each fiscal year.
8. Departments are accountable for not exceeding their annual budgetary appropriations.
9. Budget Transfer and Amendment Process
- a. In the Adopted Budget document, appropriations are approved by City Council at the Department and/or fund level within a certain expenditure category.
 - b. Throughout the fiscal year, departments and or funds may have a business need to transfer allocation from one category to the other. The City Manager has the discretion to approve budget transfers between expenditure allocation(s), as long as the departmental budget or Fund budget does not increase/decrease.
 - c. Budget transfer forms will be made available to departments that will circulate through the Chief Financial Officer prior to being submitted to the City Manager for consideration and approval.
 - d. If the departmental and/or fund budget(s) need to be increased/decreased (amended), City Council approval will be required.

LONG TERM FINANCIAL PLANNING

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

RESERVES

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

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

PERSONNEL

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

PURCHASING, CONTRACTING AND FIXED ASSETS

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

2. All purchases of fixed assets with a value of \$5,000 or more will be placed on the City inventory.
3. The City will maintain these assets at a level adequate to protect the City's capital investments and to minimize future maintenance and replacement costs by
 - a. Developing and maintaining strategies for the identification and financing of capital improvement projects; and
 - b. Providing for adequate maintenance of capital plant and equipment replacement in the annual operating budget.
 - c. The City shall strive to maintain reserves for vehicle replacement, computer replacement, facilities maintenance and parks maintenance.
4. Where possible, items in good, safe, useable condition will be placed in surplus to be used to supplement expenditures for new budgeted capital purchases or to supply needed unbudgeted new and replacement equipment.
5. The City Manager has the authority to declare items with a value of no greater than \$5,000 as surplus and/or salvage for auctioning purposes.
6. Information Technology staff will review and approve all purchases of information and communication technology to ensure compatibility with the City's existing voice and data infrastructure and to protect that infrastructure from viruses and other threats.
7. 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.
8. The City Manager and his designee(s), at his direction, are authorized to sign or release easements, permits, licenses and change orders; to sign interlocal agreements of less than \$25,000; to sign documents authorizing the payment of funds, and to expend public funds as authorized by state law unless otherwise authorized by the City Council; to settle paving assessment, weed mowing, demolition, and other disputes based on legal questions of whether the assessments are enforceable or other extenuating factual circumstances. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature.

DEBT MANAGEMENT

1. The City will not use long term debt for current operations.
2. The City will adhere to the following when it finds it necessary to issue debt instruments:
 - a. Average weighted general obligation bond maturities will not exceed twenty (20) years.
 - b. The term of any debt issuance will not exceed the useful life of the capital project, facility or equipment for which the borrowing is intended.

- c. Debt service for all funds in any year will not exceed twenty-five (25) percent of the total annual operating budgets across all other funds;
 - d. The City will maintain a balance in the debt service fund equal to not less than ten (10) percent (approximately) of the principal and interest payments on outstanding debt for each fiscal year for all debt not requiring an earnings coverage, unless approved by City Council;
 - e. Interest earnings on debt service fund balances will be used to make debt service payments or support reserve requirements;
3. The City maintains written procedures to ensure compliance with federal tax covenants regarding arbitrage, private business use, record retention, etc. They are attached to this policy as Appendix A.
4. The City does not have a debt limit from the perspective of the total amount that can be issued under current Texas law. However, Article XI, Section 5 of the Texas Constitution, applicable to cities of more than 5,000 in population limits the City's total tax rate to \$2.50 per \$100 assessed valuation. The Texas Attorney General has further adopted an administrative policy that generally prohibits the issuance of debt by a municipality, such as the City, if its issuance produces debt service requirements exceeding that which can be paid from a \$1.50 maximum tax rate calculated at 90 percent collection. This \$1.50 is part of the overall \$2.50 limit.
5. The City will consider opportunities to refund existing debt issuances if the savings on the current principal and interest payments over the remaining life of the debt.

INVESTMENTS

1. In accordance with the Public Funds Investment Act, the City maintains a written Investment Policy adopted by City Council and reviewed annually.
2. The City's investment portfolio shall be managed in accordance with the Public Funds Investment Act and the City's Investment Policy.

PROMPT PAYMENT

1. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with the provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.
2. The Chief Financial Officer shall establish and maintain procedures, which will enable the City to take advantage of all purchase discounts, when possible, except in the instance where payments can be reasonably and legally delayed to maximize the City's investable cash.

CASH MANAGEMENT AND INTERNAL CONTROLS

1. Written guidelines on cash handling, segregation of duties, and other financial matters shall be maintained.
 - a. The City shall maintain a Financial Internal Controls matrix document that illustrates an effective, ongoing separation of duties which, in combination with periodic self-assessments, ensure the City's financial policies and procedures are in

- compliance with local, state, and federal statutes, such as all 2 CFR Part 200 requirements, regulations, and the terms and conditions of Federal awards.
- b. The City shall conduct periodic self-assessments of all internal control and cash handling procedures including, but not limited to, the following activities. In addition to ongoing operational self-assessments, the City's segregation of duties is examined by the City's third-party external audit firm during the City's annual audit to ensure compliance with local, state, and federal laws.
 - i. Cash and Investments
 - ii. Compensation and Benefits
 - iii. Long-Term Debt
 - iv. Capital Expenditures
 - v. General Disbursements and Accounts Payable
 - vi. Revenue, Accounts Receivable, and Cash Receipts
 - vii. Nonexchange Revenue, Accounts Receivable, and Cash Receipts
 - viii. Financial Close and Reporting
 - c. All City Finance staff shall conduct periodic self-assessments of the City's internal control system through ongoing monitoring incorporated into the department's normal course of operations (as detailed in the financial internal control matrix document), performed continually, and responsive to change. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions such as safeguarding protected personally identifiable information and any other information deemed to be sensitive by federal or non-federal entities. Separate evaluations are used periodically and may provide feedback on the effectiveness of ongoing monitoring.
 - d. The scope and frequency of separate evaluations depend primarily on the assessment of risks, effectiveness of ongoing monitoring, and rate of change within the City and its environment. Separate evaluations include external audits and other evaluations that may be performed by City Finance staff, external auditors, and other reviewers as applicable.
 - e. All City Finance staff shall evaluate the results of ongoing monitoring and separate evaluations to identify internal control issues and to determine the effectiveness of the internal control system. An internal control deficiency may be in the design, implementation, or operating effectiveness of the internal control and its related process. Staff determines appropriate corrective actions on a timely basis for any internal control deficiencies identified through monitoring activities, separate evaluations, or reported by personnel. Corrective actions may include the improvement and/or resolution of identified deficiencies by the appropriate staff personnel.
2. Each department director shall ensure that departmental procedures are adequate to safeguard City funds. Federal Award programs such as the Community Development Block Program (CDBG) shall be administered in accordance with all 2 CFR Part 200 requirements as assured by the City's Grants Coordinator and supporting staff via an internal CDBG contract requirements review checklist during the initiation of the contract and during subsequent onsite monitoring visit(s). Specifically, the City's Grants Coordinator and supporting staff shall conduct an onsite monitoring visit with each Subrecipient at least

annually to ensure that any subrecipients of federal award dollars have financial systems in place for proper tracking of funds.

- a. Subrecipients are required to have accounting records that adequately identify the source and application of CDBG funds provided to them. To meet this requirement, a Subrecipient's accounting system must include a Chart of Accounts that is a list of names and the numbering system for the individual accounts that contains the basic information about particular classifications of financial transactions for the organization. A typical chart of accounts might have, for example, separate account categories for describing assets (cash in a checking account, accounts receivable, pre-paid insurance, etc.); liabilities (loans, accounts payable, obligated funds, etc.); revenue (reimbursement from CDBG awards, cash contributions, proceeds from sales, other program income, etc.); and expenses (rent, wages, utilities, phones, etc.).
- b. The agreement with the City may be subject to a 2 CFR part 200 Audit, a CPA Audited Financial Statement or a Certified Financial Statement (CFA), depending on expenditures. Determination and review will be performed by the Grants Coordinator and supporting staff.
 - i. The Office of Management and Budget requires that grant recipients who expend \$750,000 or more in federal funds in one fiscal year conduct a Single Audit per 2 CFR part 200.
 - ii. Any agency that expends between \$200,000 and \$749,999 in federal funds will be required to have a CPA Audited Financial Statement. The funds expended may be from one or multiple federal sources.
 - iii. Subrecipients who do not qualify for 2 CFR part 200 **or** Audited Financial Statement must submit a Certified Annual Financial Statement (CFA), a certifying statement signed by the Treasurer and the Board President, which will only be accepted from those non-profits who can document that they did not qualify for 2 CFR Part 200 or a CPA audited financial statement.
- c. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure through periodic monitoring activities of Subrecipient financial records that their accounting records contain reliable and up-to-date information about the sources and uses of funds, including:
 - i. Federal grant awards received by the organization;
 - ii. Current authorizations and obligations of CDBG funds;
 - iii. Unobligated balances (funds remaining available for distribution);
 - iv. Assets and liabilities;
 - v. Program income; and
 - vi. Actual outlays or expenditures
- d. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure that Subrecipients keep separate records pertaining to CDBG activities, thereby maintaining control over all grant funds, property/equipment, and other assets purchased with CDBG funds. A separate fund should be kept for all grant income and expenses. The following financial information and records that must be maintained by the agency are:
 - i. A computer accounting system that records the source of income and categorizes expenses for grant activities;

- ii. Written accounting procedures, chart of accounts, written internal controls, administrative controls, accounting journals and ledgers;
 - iii. Payment requests and source documentation (bills, receipts, copies or cancelled checks, etc.);
 - iv. Comparison of actual checks written with budgeted amounts for each grant;
 - v. Written financial policies and procedures in compliance with 2 CFR part 200;
 - vi. Procurement files (bids, contracts, etc.) and real property inventory;
 - vii. Bank account and payroll records; and
 - viii. Financial statements, correspondence and audit files.
 - e. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure Subrecipients have accounting records that adequately identify the source and application of CDBG funds provided to them. To meet this requirement, a Subrecipient's accounting system should include the following elements:
 - i. Chart of Accounts;
 - ii. Cash Receipts Journal;
 - iii. Cash Disbursements Journal;
 - iv. Payroll Journal;
 - v. General Ledger;
 - vi. Payroll Records, including time and activity reports for CDBG-funded staff;
 - vii. Annually-updated Property Register.
 - f. At the initiation of the awarded contract, and with all subsequent reimbursement requests, City's Grants Coordinator and supporting staff ensure subrecipients have accounting records that adequately identify the source and application of CDBG funds provided to them. To meet this requirement, a Subrecipient's accounting system must include a Chart of Accounts that is a list of names and the numbering system for the individual accounts that contains the basic information about particular classifications of financial transactions for the organization. A typical chart of accounts might have, for example, separate account categories for describing assets (cash in a checking account, accounts receivable, pre-paid insurance, etc.); liabilities (loans, accounts payable, obligated funds, etc.); revenue (reimbursement from CDBG awards, cash contributions, proceeds from sales, other program income, etc.); and expenses (rent, wages, utilities, phones, etc.).
 - g. CDBG funds are paid to Subrecipients on a reimbursement basis. Upon receipt, City's Grants Coordinator and supporting staff shall compare each reimbursement request submitted by Subrecipient to their budgeted amount for their CDBG award. Each reimbursement request must include all eligible budgeted costs and associated documentation. Payment is issued to Subrecipient within 30 days of City-approved reimbursement request.
 - h. City's Grants Coordinator and supporting staff determine allowable costs at the initiation of the awarded contract, and with all subsequent reimbursement requests, in accordance with 2 CFR Part 200 regulations. Staff verifies that each expenditure is necessary, reasonable, and directly related to the grant.
3. Staffing and training shall be reviewed periodically to ensure adequacy.
 4. Daily deposits shall be performed unless amounts collected warrant less frequent deposits.

Appendix A: WRITTEN PROCEDURES RELATING TO CONTINUING COMPLIANCE WITH FEDERAL TAX COVENANTS

A. Arbitrage. With respect to the investment and expenditure of the proceeds of the Bonds, Notes, Certificates, Leases or other Obligations now or hereafter outstanding as having the interest on such debt exempt from Federal income taxes of the debt holder (the "Obligations") the Issuer's _____ (the "Responsible Person") will, as applicable to each issuance of Obligations: instruct the appropriate person or persons that the construction, renovation or acquisition of the facilities must proceed with due diligence and that binding contracts for the expenditure of at least 5% of the proceeds of the Obligations will be entered into within 6 months of the Issue Date; monitor that at least 85% of the proceeds of the Obligations to be used for the construction, renovation or acquisition of any facilities are expended within 3 years of the date of delivery of the Obligations ("Issue Date"); restrict the yield of the investments to the yield on the Obligations after 3 years of the Issue Date; monitor all amounts deposited into a sinking fund or funds, e.g., the Debt Service Fund/Bond Fund/Interest and Sinking Fund, to assure that the maximum amount invested at a yield higher than the yield on the Obligations does not exceed an amount equal to the debt service on the Obligations in the succeeding 12-month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Obligations for the immediately preceding 12-month period; ensure that no more than 50% of the proceeds of the Obligations are invested in an investment with a guaranteed yield for 4 years or more; assure that the maximum amount of any reserve fund for any Obligations invested at a yield higher than the yield on the Obligations will not exceed the lesser of (1) 10% of the principal amount of the Obligations, (2) 125% of the average annual debt service on the Obligations measured as of the Issue Date, or (3) 100% of the maximum annual debt service on the Obligations as of the Issue Date; monitor the actions of the escrow agent (to the extent an escrow is funded with proceeds) to ensure compliance with the applicable provisions of the escrow agreement, including with respect to reinvestment of cash balances; maintain any official action of the Issuer (such as a reimbursement resolution) stating its intent to reimburse with the proceeds of the Obligations any amount expended prior to the Issue Date for the acquisition, renovation or construction of the facilities; ensure that the applicable information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS; assure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (i) at least every 5 years after the Issue Date and (ii) within 30 days after the date the Obligations are retired.

B. Private Business Use. With respect to the use of the facilities financed or refinanced with the proceeds of the Bonds the Responsible Person will: monitor the date on which the facilities are substantially complete and available to be used for the purpose intended; monitor whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;

monitor whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the output of the facilities (e.g., water, gas, electricity);

monitor whether, at any time the Obligations are outstanding, any person, other than the Issuer, the employees of the Issuer, the agents of the Issuer or members of the general public has a right to use the facilities to conduct or to direct the conduct of research;

determine whether, at any time the Obligations are outstanding, any person, other than the Issuer, has a naming right for the facilities or any other contractual right granting an intangible benefit;

determine whether, at any time the Obligations are outstanding, the facilities are sold or otherwise disposed of; and

take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Order related to the public use of the facilities.

C. **Record Retention.** The Responsible Persons will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Obligations and the use of the facilities financed or refinanced thereby for a period ending three (3) years after the complete extinguishment of the Obligations. If any portion of the Obligations is refunded with the proceeds of another series of tax-exempt obligations, such records shall be maintained until the three (3) years after the refunding obligations are completely extinguished. Such records can be maintained in paper or electronic format.

D. **Responsible Persons.** Each Responsible Person shall receive appropriate training regarding the Issuer's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the facilities financed with the proceeds of the Obligations. The foregoing notwithstanding, the Responsible Persons are authorized and instructed to retain such experienced advisors and agents as may be necessary to carry out the purposes of these instructions.

INVESTMENT POLICY

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.

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.

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:

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.

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.

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.

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.

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:

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 ladder maturity structure permitting some extension for yield enhancement.

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.

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.

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.

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.

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.

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.

AUTHORIZED INVESTMENTS

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

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

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;

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;

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.

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.

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

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

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.

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.

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.

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:

The agreement shall be in writing;

The agreement shall be executed by the Depository and the City contemporaneously with the acquisition of the asset;

The agreement will include no listing of pledged collateral.

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.

<u>Investment Type</u>	<u>% of Portfolio</u>
U.S. Treasury Notes/Bonds/Bills	90%
U.S. Government Agencies	80%
Certificates of Deposit	50%
Limit per financial institution	10%
Repurchase Agreements	20%

Flex repurchase agreements by bond issue	100%
Money Market Mutual Funds	25%
Local Government Investment Pools	100%
Commercial Paper	20%
Limit per issuer	5%

13.0 MAXIMUM MATURITIES

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, 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:

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

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

16.0 INVESTMENT POLICY ADOPTION

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

APPENDIX A:

CITY OF NEW BRAUNFELS

INVESTMENT POLICY CERTIFICATION

Firm: _____
Account Representative: _____
Date of Completion: _____

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

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

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

Firm Name: _____

Address: _____

Representative's Telephone () _____

Representative's FAX () _____

Representative's Email: _____

Signature _____

Printed Name _____

APPENDIX B:

AUTHORIZED BROKER/DEALERS AND COUNTERPARTIES

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

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

The authorized list of counterparties is:

Bank of America Merrill Lynch

BOK Financial

Cantor Fitzgerald & Co**Citigroup Global Markets**

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).*

Texpool Local Government Pool

TexStar Local Government Pool

Texas CLASS Local Government Investment Pool

JPMorgan Chase Money Market Mutual Fund – Government and Agency

Invesco Government Money Market Funds

- Invesco Treasury Portfolio
- Invesco Government & Agency Portfolio
- Invesco Treasury Obligations Portfolio



FY 2019-20 Pay Plans

Grades	Employee Type	Existing GRADE	Minimum	Midpoint	Maximum	FLSA
A			9.35	11.22	13.09	
Golf Cart Porter - 13316	PT	PART/A1N	9.35	11.22	13.09	Non-Exempt
Slide/Party Attendants (Das Rec) - 13145	PT	PART/A1N	9.35	11.22	13.09	Non-Exempt
Attendant - 13126 (Recreation-Landa)	SLEX	SEAS/A1X	9.35	11.22	13.09	Exempt
Attendant - 13122 (Recreation-Fischer)	SLEX	SEAS/A1X	9.35	11.22	13.09	Exempt
Cashier - 13505 (Aquatics); 13506 (Athletics); 13507 (Athletics - Temp)	SLEX/TEMP	SEAS/A1X TEMP/A1X	9.35	11.22	13.09	Exempt
B			9.72	11.67	13.61	
Lifeguard - 13125	SLEX	SEAS/B1X	9.72	11.67	13.61	Exempt
Lifeguard/WSI - 13099	SLEX	SEAS/B1X	9.72	11.67	13.61	Exempt
Water Safety Instructor (WSI) (Das Rec) - 13154	PT	PART/B1N	9.72	11.67	13.61	Non-Exempt
Lifeguard/WSI (Das Rec) - 13153	PT	PART/B1N	9.72	11.67	13.61	Non-Exempt
Lifeguard (Das Rec) - 13141	PT	PART/B1N	9.72	11.67	13.61	Non-Exempt
Guest Services Representative (Das Rec) - 13014	PT	PART/B1N	9.72	11.67	13.61	Non-Exempt
Fitness/Gym Attendant (Das Rec) - 13146	PT	PART/B1N	9.72	11.67	13.61	Non-Exempt
Assistant Swim Coach (Das Rec) - 13152	PT	PART/B1N	9.72	11.67	13.61	Non-Exempt
Camp Counselor - 13111	SLEX	SEAS/B1X	9.72	11.67	13.61	Exempt
C			10.11	12.14	14.16	
D			10.52	12.62	14.72	
Guest Services Lead (Das Rec) - 13015	PT	PART/D1N	10.52	12.62	14.73	Non-Exempt
Kinder Care Attendant (Das Rec) - 13150	PT	PART/D1N	10.52	12.62	14.73	Non-Exempt
E			10.93	13.13	15.31	
F			11.38	13.65	15.93	
Recreation Instructor - 13112 (Landa); 13156 (Fischer); 13113 (Seas-Landa); 13118 (Seas-Fischer)	PTR/SLEX	PART/F1N SEAS/F1X	11.38	13.65	15.93	Non-Exempt/ Exempt
Recreation/Program Instructor (Das Rec-PT) - 13149; (Das Rec-PTR) - 13158	PT/PTR	PART/F1N	11.38	13.65	15.93	Non-Exempt/ Exempt
Assistant Camp Coordinator - 13109	SLEX	SEAS/F1X	11.38	13.65	15.93	Exempt
Assistant Aquatics Coordinator - 13124	SLEX	SEAS/F1X	11.38	13.65	15.93	Exempt
Pool Manager (Das Rec) - 13142	PT	PART/F1N	11.38	13.65	15.93	Non-Exempt
Lead Cashier - 13128	SLEX	SEAS/F1X	11.38	13.65	15.93	Exempt
Kinder Care Lead (Das Rec) - 13155	PT	PART/F1N	11.38	13.65	15.93	Non-Exempt
G			11.83	14.20	16.56	
Library Aide - 14107 (PTR/PT)	PTR/PT	PART/G1N	11.83	14.20	16.56	Non-Exempt
Clerical Assistant - 11007	FT	REGU/G1N	11.83	14.20	16.56	Non-Exempt
H			12.30	14.77	17.23	
Ranger - 13136 (SEAS), 13134 (PTR)	SLEX/PTR	SEAS/H1X, PART/H1N	12.30	14.77	17.23	Non-Exempt/ Exempt
Event Attendant - 11520	PT	PART/H1N	12.30	14.77	17.23	Non-Exempt
Custodian - 15406 (FT)	PTR/FT	PART/H1N, REGU/H1N	12.30	14.77	17.23	Non-Exempt
Custodian (Civic Center) - 15408 (PTR)	PTR	PART/H1N	12.30	14.77	17.23	Non-Exempt
Facility Specialist - 11529 (PT)	PTR	PART/H1N	12.30	14.77	17.23	Non-Exempt
Custodian (Das Rec) - 13420 (FT)	FT	REGU/H1N	12.30	14.77	17.23	Non-Exempt
Aquatics Coordinator - 13123	SLEX	SEAS/H1X	12.30	14.77	17.23	Exempt
Camp Coordinator - 13110	SLEX	SEAS/H1X	12.30	14.77	17.23	Exempt
Recreation Facilities Coordinator - 13108	SLEX	SEAS/H1X	12.30	14.77	17.23	Exempt
River Activities Coordinator - 13502	SLEX	SEAS/H1X	12.30	14.77	17.23	Exempt
I			12.80	15.35	17.91	
Golf Assistant - 13315 (PT); 13310 (Temp)	PTR	PART/I1N	12.80	15.35	17.91	Non-Exempt
Library Clerk - 14106 (PTR/PT), 14113 (FT), 14109 (Seas)	PTR/PT/FT/ SLEX	PART/I1N, REGU/I1N, SEAS/I1X	12.80	15.35	17.91	Non-Exempt/ Exempt
Lead Ranger - 13133	SLEX	SEAS/I1X	12.80	15.35	17.91	Exempt
Administrative Specialist - 13008	SLEX	SEAS/I1X	12.80	15.35	17.91	Exempt



FY 2019-20 Pay Plans

Grades	Employee Type	Existing GRADE	Minimum	Midpoint	Maximum	FLSA
J			13.31	15.97	18.63	
Lead Custodian - 15405	FT	REGU/J1N	13.31	15.97	18.63	Non-Exempt
Facility Specialist - 11528 (Civic Center/Library)	FT	REGU/J1N	13.31	15.97	18.63	Non-Exempt
Maintenance Worker - 13214 (Parks-FT), 13216 (Seas), 13127 (PT-Inactive), 15300 (Facilities), 15307 (STR/STMWTR), 15208 (Airport)	FT/SLEX	REGU/J1N, PART/J1N, SEAS/J1X	13.31	15.97	18.63	Non-Exempt/Exempt
Refuse Collector - 15507 (SW RES CMRCL), 15511 (Recycling)	FT	REGU/J1N	13.31	15.97	18.63	Non-Exempt
Assistant Evidence and Property Technician (PT) - 16607	PT	PART/J1N	13.31	15.97	18.63	Non-Exempt
Clerical Specialist - 11005	FT	REGU/J1N	13.31	15.97	18.63	Non-Exempt
Container Maintenance Worker - 15312	FT	REGU/J1N	13.31	15.97	18.63	Non-Exempt
Customer Service Specialist - 11607	FT	REGU/J1N	13.31	15.97	18.63	Non-Exempt
Lead Event Attendant - 11522	PTR	PART/J1N	13.31	15.97	18.63	Non-Exempt
K			13.84	16.61	19.38	
Lead Facilities Maintenance Technician - 15318	FT	REGU/K1N	13.84	16.61	19.38	Non-Exempt
Guest Services Specialist (Das Rec) - 13016	PTR	PART/K1N	13.84	16.61	19.38	Non-Exempt
Aquatics Specialist (Rec Center) - 13143	PTR	PART/K1N	13.84	16.61	19.38	Non-Exempt
Athletics/Fitness Specialist (Das Rec) - 13144	PTR	PART/K1N	13.84	16.61	19.38	Non-Exempt
Recreation Specialist - 13114	PTR	PART/K1N	13.84	16.61	19.38	Non-Exempt
L			14.39	17.27	20.16	
Parts Technician - 15608	FT	REGU/L1N	14.39	17.27	20.16	Non-Exempt
Permit Technician - 12106 (Building), 12109 (Engineering)	FT	REGU/L1N	14.39	17.27	20.16	Non-Exempt
Library Technical Services Specialist - 14103	FT	REGU/L1N	14.39	17.27	20.16	Non-Exempt
M			14.97	17.96	20.96	
Youth Services Technician - 14102	FT	REGU/M1N	14.97	17.96	20.96	Non-Exempt
Administrative Secretary - 11003 (1230, 2440, 5010, 5021, 5050, 6050, 6030)/ 11009 (City Sec-PT)	FT/PTR	REGU/M1N, PART/M1N	14.97	17.96	20.96	Non-Exempt
Airport Maintenance Technician - 15205	FT	REGU/M1N	14.97	17.96	20.96	Non-Exempt
Aquatics Specialist - 13020 (FT)	FT	REGU/M1N	14.97	17.96	20.96	Non-Exempt
Fleet Technician I - 15603	FT	REGU/M1N	14.97	17.96	20.96	Non-Exempt
Police Records Clerk - 16606	FT	REGU/M1N	14.97	17.96	20.96	Non-Exempt
N			15.57	18.68	21.80	
Equipment Technician (Public Works 5050) - 15602	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Field Technician - 13414	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Golf Course Field Technician - 13414	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Animal Control Officer - 12206	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Equipment Operator I - 13213(PARKS), 13413(Golf), 15306(STR/STMWTR)	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Equipment Technician (Parks 6040) - 15602	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Aquatic Maintenance Technician (Das Rec) - 13418	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
Sign Shop Technician - 15309	FT	REGU/N1N	15.57	18.68	21.80	Non-Exempt
O			16.19	19.43	22.66	
Head Swim Coach (Das Rec) - 13151	PTR	PART/O1N	16.19	19.43	22.66	Non-Exempt
Deputy Court Clerk - 11806	FT	REGU/O1N	16.19	19.43	22.66	Non-Exempt
Evidence and Property Technician - 16611	FT	REGU/O1N	16.19	19.43	22.66	Non-Exempt
P			16.84	20.21	23.57	
Traffic Signal Technician I - 15315	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt
Administrative Assistant - 11002 (7010), 2410, 2430, 3031, 4010, 5010, 6050, 0210)	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt
Accounting Technician - 11105	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt
Equipment Operator II -15305	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt
Customer Service Ambassador - 11613	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt
Purchasing Specialist - 11210	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt
Solid Waste Operator - 15505(RESDTL), 15506(CMCRL), 15508(CONTAINER), 15509(RCYCLING)	FT	REGU/P1N	16.84	20.21	23.57	Non-Exempt

Grades	Employee Type	Existing GRADE	Minimum	Midpoint	Maximum	FLSA
Q			17.51	21.01	24.52	
Senior Deputy Court Clerk - 11805	FT	REGU/Q1N	17.51	21.01	24.52	Non-Exempt
Emergency Dispatcher - 16604	FT	REGU/Q1N	17.51	21.01	24.52	Non-Exempt
Event Coordinator - 11521	FT	REGU/Q1N	17.51	21.01	24.52	Non-Exempt
Fleet Technician II - 15604	FT	REGU/Q1N	17.51	21.01	24.52	Non-Exempt
Senior Animal Control Officer - 12207	FT	REGU/Q1N	17.51	21.01	24.52	Non-Exempt
Planning Technician - 12007	FTEX	REGU/Q1X	36,421	43,711	50,996	Exempt
Assistant Golf Professional - 13313	FTEX	REGU/Q1X	36,421	43,711	50,996	Exempt
R			18.22	21.86	25.50	
Code Enforcement Officer - 12204	FT	REGU/R1N	18.22	21.86	25.50	Non-Exempt
Accounting Technician II - 11109	FT	REGU/R1N	18.22	21.86	25.50	Non-Exempt
Assistant Superintendent, Park Ranger - 13138	FTEX	REGU/R1X	37,898	45,466	53,040	Exempt
S			18.94	22.73	26.52	
Crew Leader - 15311	FT	REGU/S1N	18.94	22.73	26.52	Non-Exempt
Fleet Technician III - 15610	FT	REGU/S1N	18.94	22.73	26.52	Non-Exempt
Human Resources Generalist - 11615	FT	REGU/S1N	18.94	22.73	26.52	Non-Exempt
Construction Inspector - 15304	FT	REGU/S1N	18.94	22.73	26.52	Non-Exempt
Watershed Inspector - 15329	FT	REGU/S1N	18.94	22.73	26.52	Non-Exempt
T			19.70	23.64	27.58	
Warrant Officer - 11811	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Paralegal - 11407	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Service Desk Technician - 16617	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Traffic Signal Technician II - 15314	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Senior Emergency Dispatcher - 16508	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Crime Scene Technician - 16614	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Building Inspector - 12105	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Senior Code Enforcement Officer - 12209	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Plans Examiner - 12103	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Operations Supervisor (Civic/Convention Center) - 11526	FT	REGU/T1N	19.70	23.64	27.58	Non-Exempt
Customer Experience Manager - 14100	FTEX	REGU/T1X	40,974	49,169	57,364	Exempt
Engineering Technician - 15105	FTEX	REGU/T1X	40,974	49,169	57,364	Exempt
Recycling Coordinator - 15502	FTEX	REGU/T1X	40,974	49,169	57,364	Exempt
Management Assistant - 11004	FTEX	REGU/T1X	40,974	49,169	57,364	Exempt
Support Services Specialist - 13017	FTEX	REGU/T1X	40,974	49,169	57,364	Exempt
U			20.49	24.58	28.68	
Crime Victim Liaison - 16615	FT	REGU/U1N	20.49	24.58	28.68	Non-Exempt
Foreman (incl. Traffic Signal) - 13212(PARKS), 13503(RECYCLE CENTER), 13504(SOLID WASTE), 15513 (CONTAINER), 15302(STR/STMWTR), 15316(TRAFFIC SIGNAL), 15401 (FACILITIES) - Inactive	FT	REGU/U1N	20.49	24.58	28.68	Non-Exempt
Golf Course Field Supervisor - 13421	FT	REGU/U1N	20.49	24.58	28.68	Non-Exempt
Sanitarian I - 12203	FT	REGU/U1N	20.49	24.58	28.68	Non-Exempt
V			44,299	53,167	62,036	
Senior Park Foreman - 13209	FT	REGU/V1N	21.30	25.56	29.82	Non-Exempt
Records Supervisor - 16612	FT	REGU/V1N	21.30	25.56	29.82	Non-Exempt
Facility Maintenance Supervisor (Rec Center) - 13419	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Assistant City Secretary - 11303	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Communications Coordinator - 11512	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Recreation Programs Coordinator - 13106	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Athletic Programs Coordinator - 13107	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Watershed Coordinator - 15330	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Buyer - 11206	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Librarian I - 14003	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Accounting Coordinator - 11104	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt
Planning Coordinator - 12013	FTEX	REGU/V1X	44,299	53,167	62,036	Exempt

Grades	Employee Type	Existing GRADE	Minimum	Midpoint	Maximum	FLSA
W			46,081	55,289	64,518	
911 Center Supervisor - 16600	FT	REGU/W1N	22.15	26.58	31.02	Non-Exempt
Facilities Operations Supervisor - 15403	FTEX	REGU/W1X	46,081	55,289	64,518	Exempt
Juvenile Case Manager - 11808	FTEX	REGU/W1X	46,081	55,289	64,518	Exempt
Marketing Coordinator - 13005	FTEX	REGU/W1X	46,081	55,289	64,518	Exempt
Paralegal - 11407	FTEX	REGU/W1X	46,081	55,289	64,518	Exempt
X			47,927	57,517	67,106	
Technical Support Analyst - 16616	FT	REGU/X1N	23.04	27.65	32.26	Non-Exempt
GIS Analyst - 11707	FT	REGU/X1N	23.04	27.65	32.26	Non-Exempt
Senior Construction Inspector - 15313	FT	REGU/X1N	23.04	27.65	32.26	Non-Exempt
Lead Building Inspector - 12102	FT	REGU/X1N	23.04	27.65	32.26	Non-Exempt
IT Specialist - 16608 (PT)	PT	PART/X1N	23.04	27.65	32.26	Non-Exempt
Business Analyst - 16618	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Outreach Coordinator - 14007	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Planner - 12006	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Recreation Program Supervisor - 13103	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Aquatics Program Supervisor - 13104	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Athletics Program Supervisor - 13105	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Athletic/Fitness Supervisor (Das Rec) - 13139	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Aquatics Supervisor (Das Rec) - 13140	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Airport Operations Supervisor - 15203	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Webmaster/Digital Content Specialist - 16619	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Guest Services & Marketing Supervisor (Das Rec) - 13012	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Staff Accountant - 11211	FTEX	REGU/X1X	47,927	57,517	67,106	Exempt
Y			49,851	59,821	69,791	
Grants Coordinator - 11110	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Librarian II - 14006	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Senior Sanitarian - 12208	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Urban Forester - 13006	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Safety and Training Coordinator - 11614	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Financial Analyst - 11209	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Senior Plans Examiner - 12104	FTEX	REGU/Y1X	49,851	59,821	69,791	Exempt
Z			51,846	62,214	72,583	
Fitness Instructor (Das Rec) - 13148; 13157 (Temp)	PT/TEMP	PART/Z1N	24.93	29.91	34.90	
Historic Preservation and Neighborhood Planner - 12005	FTEX	REGU/Z1X	51,846	62,214	72,583	Exempt
AA			53,919	64,703	75,486	
Park Ranger Superintendent - 13130	FTEX	REGU/AAx	53,919	64,703	75,486	Exempt
Golf Course Superintendent - 13411	FTEX	REGU/AAx	53,919	64,703	75,486	Exempt
Senior Accountant - 11100	FTEX	REGU/AAx	53,919	64,703	75,486	Exempt
Assistant Project Manager - 11108	FTEX	REGU/AAx	53,919	64,703	75,486	Exempt
Chief Construction Inspector - 15317	FTEX	REGU/AAx	53,919	64,703	75,486	Exempt
BB			56,076	67,290	78,506	
Graduate Engineer - 15107	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
Librarian III - 14009	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
Senior Planner (including Neighborhood) - 12011	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
Senior Planner - 12012	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
Network Administrator - 11700	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
Systems Administrator (IT) - 11714	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
System Administrator (Police) - 11709	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt
Development Coordinator - 15333	FTEX	REGU/BBx	56,076	67,290	78,506	Exempt



FY 2019-20 Pay Plans

Grades	Employee Type	Existing GRADE	Minimum	Midpoint	Maximum	FLSA
CC			58,319	69,982	81,646	
Parks Development Manager - 13002	FTEX	REGU/CCX	58,319	69,982	81,646	Exempt
Fleet Manager - 15600	FTEX	REGU/CCX	58,319	69,982	81,646	Exempt
Capital Projects Manager - 15108	FTEX	REGU/CCX	58,319	69,982	81,646	Exempt
Golf Manager - 13311	FTEX	REGU/CCX	58,319	69,982	81,646	Exempt
Parks Superintendent - 13211	FTEX	REGU/CCX	58,319	69,982	81,646	Exempt
Assistant Recreation Center Manager (Das Rec) - 13100	FTEX	REGU/CCX	58,319	69,982	81,646	Exempt
DD			60,651	72,782	84,912	
Emergency Management Coordinator - 11606	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
Economic Development Coordinator - 11513	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
Recreation Manager - 13101	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
Civic/Convention Center Manager - 11511	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
GIS Manager - 11711	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
Human Resources Manager - 11604	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
Risk and Benefit Manager - 11609	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
River Operations Manager - 13501	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
Watershed Program Manager - 15050	FTEX	REGU/DDX	60,651	72,782	84,912	Exempt
EE			63,078	75,693	88,309	
Accounting Manager - 11102	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
Purchasing Manager - 11205	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
Public Information Officer - 11510	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
Streets and Drainage Manager - 15301	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
Environmental Services Manager - 12200	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
IT Systems Manager - 11716	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
Recreation Center Manager - 13102	FTEX	REGU/EEEX	63,078	75,693	88,309	Exempt
FF			65,600	78,721	91,841	
Real Estate and Facilities Manager - 15005	FTEX	REGU/FFX	65,600	78,721	91,841	Exempt
Municipal Court Administrator - 11802	FTEX	REGU/FFX	65,600	78,721	91,841	Exempt
Assistant City Attorney - 11405	FTEX	REGU/FFX	65,600	78,721	91,841	Exempt
GG			68,225	81,869	95,515	
Assistant Director - Library - 14005	FTEX	REGU/GGX	68,225	81,869	95,515	Exempt
Solid Waste Manager - 15501	FTEX	REGU/GGX	68,225	81,869	95,515	Exempt
HH			68,116	85,145	102,173	
Building Official - 12101	FTEX	REGU/HHX	68,116	85,145	102,173	Exempt
Engineer - 15100	FTEX	REGU/HHX	68,116	85,145	102,173	Exempt
City Secretary - 11301	FTEX	REGU/HHX	68,116	85,145	102,173	Exempt
II			70,840	88,550	106,260	
JJ			73,674	92,093	110,511	
Capital Programs Manager - 15109	FTEX	REGU/JJX	73,674	92,093	110,511	Exempt
Assistant City Engineer - 15102	FTEX	REGU/JJX	73,674	92,093	110,511	Exempt
Development Engineer - 15332	FTEX	REGU/JJX	73,674	92,093	110,511	Exempt
Assistant Director - Planning & Community Development - 12002	FTEX	REGU/JJX	73,674	92,093	110,511	Exempt
Assistant Director - Parks and Recreation - 13011	FTEX	REGU/JJX	73,674	92,093	110,511	Exempt
KK			76,621	95,776	114,931	
Assistant Director - Finance - 11208	FTEX	REGU/KKX	76,621	95,776	114,931	Exempt



FY 2019-20 Pay Plans

Grades	Employee Type	Existing GRADE	Minimum	Midpoint	Maximum	FLSA
LL			79,686	99,607	119,528	
MM			82,873	103,591	124,309	
NN			89,779	107,734	125,691	
OO			93,370	112,044	130,718	
Assistant Public Works Director/City Engineer - 15003	FTEX	REGU/OOX	93,370	112,044	130,718	Exempt
First Assistant City Attorney - 11404	FTEX	REGU/OOX	93,370	112,044	130,718	Exempt
Assistant Fire Chief - 16104	FTEX	REGU/OOX	93,370	112,044	130,718	Exempt
Assistant Police Chief - 16502	FTEX	REGU/OOX	93,370	112,044	130,718	Exempt
PP			97,105	116,526	135,947	
QQ			93,221	121,187	149,153	
Police Chief - 16501	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Fire Chief - 16101	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Information Technology - 11712	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Library - 14001	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Airport - 15201	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Parks and Recreation - 13001	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Public Works - 15001	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Planning and Community Development - 12001	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Director - Human Resources/Risk Management - 11601	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
Chief Financial Officer (CFO) - 11200	FTEX	REGU/QQX	93,221	121,187	149,153	Exempt
RR			105,028	126,034	147,040	
SS			109,230	131,076	152,922	
TT			113,599	136,319	159,038	
UU			108,136	140,577	173,018	
Assistant City Manager - 11503	FTEX	REGU/UUX	108,136	140,577	173,018	Exempt
VV			111,381	144,795	178,209	



FY 2019-20 Police Department Step Plan



	Step 1	Step 2	Step 3	Step 4	Step 5
Police Captain	\$ 103,794	\$ 106,908	\$ 110,115	\$ 113,418	\$ 116,822

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Police Lieutenant	\$ 91,271	\$ 93,097	\$ 94,959	\$ 96,858	\$ 98,796	\$ 100,771

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Police Sergeant	\$ 81,849	\$ 83,486	\$ 85,155	\$ 86,859	\$ 88,595	\$ 90,368

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Police Detective	\$ 73,399	\$ 74,867	\$ 76,364	\$ 77,892	\$ 79,449	\$ 81,038

	Step 1*	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
Police Officer	\$ 54,075	\$ 55,697	\$ 57,368	\$ 59,089	\$ 60,862	\$ 62,688	\$ 64,569	\$ 66,505	\$ 68,500	\$ 70,556	\$ 72,673

	Step 1**
Police Cadet	\$ 43,260



FY 2019-20 Fire Department Step Plan



	Step 1	Step 2	Step 3	Step 4
Battalion Chief	\$ 97,683	\$ 100,615	\$ 103,632	\$ 106,741

	Step 1	Step 2	Step 3	Step 4	Step 5
Fire Captain	\$ 85,931	\$ 88,509	\$ 91,164	\$ 93,899	\$ 96,716

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Fire Lieutenant	\$ 77,060	\$ 78,601	\$ 80,173	\$ 81,777	\$ 83,412	\$ 85,080

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Fire Engineer	\$ 67,749	\$ 69,105	\$ 70,487	\$ 71,896	\$ 73,334	\$ 74,801	\$ 76,297

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Firefighter	\$ 51,884	\$ 53,441	\$ 55,044	\$ 56,695	\$ 58,396	\$ 59,564	\$ 60,756	\$ 61,970	\$ 63,210	\$ 64,474	\$ 65,763	\$ 67,079

INVESTMENT POLICY GLOSSARY OF TERMS

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

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

Agency – See Federal Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

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 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, 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.

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.
 $(\text{Price Appreciation}) + (\text{Dividends paid}) + (\text{Capital gains}) = \text{Total Return}$

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.

BUDGET DOCUMENT GLOSSARY OF TERMS

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

Accrual: Accounts on a balance sheet that represents liabilities, a non cash-based asset used in accrual-based accounting.

Activity: A specific unit of work or service.

Appropriation: An authorization adopted by the City Council which allows staff to incur obligations and make expenditures of governmental resources.

Assessed Valuation: An estimated value placed upon real and personal property by the appraisal district as the basis for levying property taxes.

Assets: An economic resource. Tangible or intangible property owned by the City for which a monetary value has been set either through the purchase of the item, the assets have a set monetary value, such as cash, can be converted into cash or through a market assessment study.

Audit: A systematic examination of resource utilization. The audit is a test of management's internal accounting controls and is intended to verify financial positions and the legality of transactions; to identify improvements in accounting systems and accuracy and consistency of transactions; and to certify the stewardship of officials responsible for governmental funds.

Authorized Positions: All positions authorized by City Council for each office and department. This includes full time, part time and seasonal positions. The numbers shown under authorized positions represent the full time equivalents (FTE) except seasonal positions. Seasonal positions are counted as 1 FTE regardless of hours worked.

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.

Governmental Accounting Standards Board – GASB: The current source of generally accepted accounting principles used by state and local governments in the United States. GASB is a private, non-governmental organization.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government which may be used for any lawful purpose. General Fund revenues include property taxes, sales tax, franchise fees, court costs and fines, licenses and permits, charges for services, parks and recreation fees and other types of revenue. The General Fund usually includes most of the basic operating services, such as Police, Fire, Parks and Recreation, Library, Public Works, Planning and Community Development, Municipal Court and internal service functions.

General Obligation Bond: General Obligation Bonds must be authorized by public referendum. Bonds become General Obligation Bonds when the City pledges its full faith and credit to the repayment of the issued bonds.

Governmental Fund: Funds used to account for all or most of the City of New Braunfels general activities and services.

Interfund Transfers: The expenditure group used to account for transfers between funds.

Intergovernmental Revenue: Revenue received from another government for a specified purpose.

Internal Service Fund: Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government. The Self Insurance Fund is the City of New Braunfels only internal service fund.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments received.

Liability: Debt or other legal obligations arising out of transactions for goods and services received in the past which must be liquidated, renewed, or refunded at some future date. A liability does not include encumbrances.

Long-Term Debt: Debt amount with maturity of more than one year.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Major Fund: Any fund that the governmental unit believes to be of particular importance to the users of the statements either because of the nature of the fund or because it meets the “size” criteria set by GASB. The General Fund, by definition, is reported as and/or considered a major fund. If any fund meets the “size” criteria it should be designated as a major fund. It states:

- 1) Ten percent criterion: An individual fund that reports at least 10 percent of **any** of the following
 - a. Total government fund assets
 - b. Total government fund liabilities
 - c. Total government fund revenues
 - d. Total government fund expenditures

- 2) Five percent criterion: An individual governmental fund reports at least 5 percent of the aggregate total for both governmental funds and enterprise funds of any one of the items for which it met the 10 percent criteria

OPEB: Other Post-Employment Benefits which are accounting and financial reporting provisions requiring government employers (under GASB) to measure and report the liabilities associated with other (than pension) post-employment benefits. A major category of OPEB is retiree medical insurance benefits.

Operating Funds: Resources derived from recurring revenue sources used to finance ongoing operating expenditures and "pay-as-you-go" capital projects.

Operations Expenses: The expenditure group that includes all payments for services. Examples of expenses included in this group are: postage, utilities, professional services, supplies, parts, vehicle and radio repair and maintenance and contributions to other agencies.

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

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

Reconciliation: A detailed summary of increases and decreases in departmental expenditures from one budget year to another.

Reserve: An account used to indicate that part of a fund's assets is legally reserved for a specific purpose.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Revenue: The funds collected by a government.

Revenue Bonds: Government-issued bonds which do not pledge the full faith and credit of the jurisdiction and must therefore rely on operating revenues other than property taxes to repay the bonded indebtedness. These bonds are used by enterprise funds.

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