FY 2024
CITY MANAGER’S PROPOSED BUDGET
**FY 2024 PROPOSED BUDGET**

**Highlights**

- Fourth consecutive property tax rate decrease
- Compensation package that accomplishes budget priority of meeting and maintaining market competitiveness
- Positions added throughout the organization to address increased demand for services
- Implementation of rolling tax note program as new vehicle replacement strategy

- Capital Funding allocated and set aside to complete remaining 2019 bond projects
- Benefit levels and premiums maintained for all City Employees. Employer contribution maintained
- Approximately $7.5 million in one-time initiatives included in the General Fund
- Fund Balance/reserve target maintained in the General Fund
TAX RATE
PROPOSED TAX RATE

FY 2024 Tax Rate Approach

- Provides funding in the General Fund to accomplish primary budget goals/objectives
- Rolls over unused increment rate (0.9 cents) from FY 2023
- Sufficient borrowing capacity to support:
  - 2023 Bond Program
  - Rolling tax note program for vehicle replacement

<table>
<thead>
<tr>
<th>20.00¢ Maintenance and Operations Portion (General Fund)</th>
<th>20.89¢ Interest and Sinking Portion (Debt Service)</th>
</tr>
</thead>
<tbody>
<tr>
<td>40.89¢ Approximate 0.5 cents LOWER than last year’s Tax Rate of 41.39¢</td>
<td></td>
</tr>
</tbody>
</table>
TAX RATE – LAST FIVE YEARS

- The FY 2024 Proposed Tax Rate is the fourth consecutive tax rate reduction for the City of New Braunfels.
  - Since FY 2020, the rate has been reduced by approximately 7.9 cents. The I&S rate remains flat in FY 2024 to support the 2023 bond program and rolling tax note program.

- The Proposed Rate is slightly below the Voter Approval Rate not including the unused increment rate. The actual VAR includes the unused increment from last year. Therefore, 41.89 cents is the highest rate that could have been proposed without triggering an automatic election.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>O&amp;M Rate</th>
<th>I&amp;S Rate</th>
<th>Total Property Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2020</td>
<td>$0.2737</td>
<td>$0.2145</td>
<td>$.4882</td>
</tr>
<tr>
<td>FY 2021</td>
<td>$0.2552</td>
<td>$0.2280</td>
<td>$.4832</td>
</tr>
<tr>
<td>FY 2022</td>
<td>$0.2474</td>
<td>$0.2280</td>
<td>$.4754</td>
</tr>
<tr>
<td>FY 2023</td>
<td>$0.2050</td>
<td>$0.2089</td>
<td>$.4139</td>
</tr>
<tr>
<td>FY 2024</td>
<td>$0.2000</td>
<td>$0.2089</td>
<td>$.4089</td>
</tr>
</tbody>
</table>

- Proposed Tax Rate: $0.4089
- Voter Approval Rate – not including unused increment rate: $0.4095
- Voter Approval Rate – including unused increment rate: $0.4189
TAX RATE COMPARISON

<table>
<thead>
<tr>
<th>City</th>
<th>FY 2023 Adopted Tax Rate</th>
<th>FY 2024 Proposed Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grapevine</td>
<td>$0.30</td>
<td>$0.32</td>
</tr>
<tr>
<td>Round Rock</td>
<td>$0.31</td>
<td>$0.32</td>
</tr>
<tr>
<td>Georgetown</td>
<td>$0.32</td>
<td>$0.32</td>
</tr>
<tr>
<td>Flower Mound</td>
<td>$0.32</td>
<td>$0.32</td>
</tr>
<tr>
<td>New Braunfels</td>
<td>$0.32</td>
<td>$0.32</td>
</tr>
<tr>
<td>League City</td>
<td>$0.32</td>
<td>$0.32</td>
</tr>
<tr>
<td>Conroe</td>
<td>$0.32</td>
<td>$0.32</td>
</tr>
<tr>
<td>Allen</td>
<td>$0.32</td>
<td>$0.32</td>
</tr>
<tr>
<td>Austin</td>
<td>$0.33</td>
<td>$0.32</td>
</tr>
<tr>
<td>Pflugerville</td>
<td>$0.33</td>
<td>$0.32</td>
</tr>
<tr>
<td>Schertz</td>
<td>$0.34</td>
<td>$0.32</td>
</tr>
<tr>
<td>College Station</td>
<td>$0.34</td>
<td>$0.32</td>
</tr>
<tr>
<td>Seguin</td>
<td>$0.35</td>
<td>$0.32</td>
</tr>
<tr>
<td>San Antonio</td>
<td>$0.35</td>
<td>$0.32</td>
</tr>
<tr>
<td>North Richland Hills</td>
<td>$0.36</td>
<td>$0.32</td>
</tr>
<tr>
<td>Denton</td>
<td>$0.36</td>
<td>$0.32</td>
</tr>
<tr>
<td>Richardson</td>
<td>$0.37</td>
<td>$0.32</td>
</tr>
<tr>
<td>Missouri City</td>
<td>$0.37</td>
<td>$0.32</td>
</tr>
<tr>
<td>San Marcos</td>
<td>$0.38</td>
<td>$0.32</td>
</tr>
<tr>
<td>Bryan</td>
<td>$0.39</td>
<td>$0.32</td>
</tr>
</tbody>
</table>
TOTAL CERTIFIED VALUES

2022 - Total Certified Values
- Comal County: $10,565,200,000
- Guadalupe County: $2,030,000,000
Total: $12,595,200,000

2023 - Total Certified Values
- Comal County: $11,804,700,000
- Guadalupe County: $2,356,700,000
Total: $14,161,400,000
TOTAL TAXABLE VALUES
Freeze/TIRZ Adjusted

2022 - Total Taxable Values
- Comal County: $8,904,000,000
- Guadalupe County: $1,933,200,000
Total: $10,837,200,000

2023 - Total Taxable Values
- Comal County: $9,870,600,000
- Guadalupe County: $2,250,400,000
Total: $12,121,000,000
INCREASE IN CITY TAXES
Homestead Properties – City of New Braunfels

- Figures provided are an average of all homestead properties.
- Approximately 75% of all single-family homes qualify for a homestead exemption
- 2022 Average Homestead Taxable Value - $240,182
- 2023 Average Homestead Taxable Value - $267,449

<table>
<thead>
<tr>
<th>FY 2023 Annual city taxes paid based on average taxable value of a homestead property</th>
<th>FY 2024 Annual city taxes paid based on average taxable value of a homestead property</th>
</tr>
</thead>
<tbody>
<tr>
<td>$994</td>
<td>$1,093</td>
</tr>
</tbody>
</table>

$99 annual increase (AVERAGE)
As the graph suggests, approximately, 22% of total property taxes are paid to the City of New Braunfels, with the remaining going to the school district and county.

City residents that live in Guadalupe County and/or COMAL ISD would have a slightly different proportion, however, the City portion would still be 20%-22%.

Therefore, the City of New Braunfels only impacts 20%-22% of our citizens total property tax bill. Subject to change with statewide property tax relief initiatives.
PROPERTY TAX RELIEF LEGISLATION
Approximately $18 Billion dedicated to property tax relief

Primary components of legislation:

- Homestead exemption increase from $40,000 to $100,000 for school property taxes
- Compression of the local school district Operation and Maintenance (O&M) rates of approximately 10.7 cents
- We are beginning the process of analyzing how this will impact the distribution of taxes paid in New Braunfels
PROPERTY TAX RELIEF LEGISLATION
Example of an average taxable homestead property in New Braunfels

- Homestead property taxable value can only increase by 10% annually
  - The example aligns with the average value of a homestead in tax year 2022 ($240,182), with the maximum 10% increase in value for tax year 2023

- The graph illustrates the relief generated in school property taxes through the increase in the homestead exemption ($40K to $100K) as well as the compression of the school rate (10.7 cents)
  - For this example, the overall property tax bill for 2023 is reduced by approximately $480 in comparison to the prior year

- School District taxes would shift from 64% of total bill to 57%
  - Assumes county rates remain flat, will change based on FY 2024 Proposed Rate
  - City of New Braunfels shifts from 21% to 25% of total bill
  - Figures would change slightly if located COMAL

<table>
<thead>
<tr>
<th>Average New Braunfels Homestead Property</th>
<th>2022 Taxes Paid</th>
<th>2023 Taxes Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total $3,730</td>
<td>NBISD</td>
<td>NBISD</td>
</tr>
<tr>
<td>City of New Braunfels</td>
<td>$400</td>
<td>$500</td>
</tr>
<tr>
<td>County</td>
<td>$3,330</td>
<td>$2,750</td>
</tr>
<tr>
<td>Total $3,250</td>
<td>NBISD</td>
<td>NBISD</td>
</tr>
<tr>
<td>City of New Braunfels</td>
<td>$3,330</td>
<td>$3,200</td>
</tr>
<tr>
<td>County</td>
<td>$0</td>
<td>$500</td>
</tr>
<tr>
<td>14</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PROPERTY TAX RELIEF LEGISLATION

Example of an average taxable non-homestead property in New Braunfels

- The example aligns with the average value of a homestead in 2022 ($240,182) for illustrative purposes
  - The example also assumes a 10% increase in taxable value

- The graph illustrates the relief generated in school property taxes through the increase the compression of the school rate (10.7 cents)
  - For this example, overall taxes go up approximately $130
  - However, without the school district rate compression, taxes would have gone up by $415.

- In this example School District taxes would shift from 63% of total bill to 61%
  - Assumes county rates remain flat, will change based on FY 2024 Proposed Rate
  - City of New Braunfels shifts from 22% to 23%
  - Figures would change slightly if located Comal ISD/Guadalupe County
Increase driven by multiple factors such as budget to budget growth in primary revenue sources and other sources such as interest earnings.
TOTAL GENERAL FUND REVENUES

Total - $97.6 million
GENERAL FUND REVENUE DETAIL
Primary Revenue Sources = 76.5% of total General Fund Revenue

![Chart showing General Fund - Primary Revenue Sources]

- Property Taxes
- Sales Taxes
- Franchise Taxes

- FY 2022 Actual
- FY 2023 Budget
- FY 2023 Estimate
- FY 2024 Budget
Property Taxes and Sales Taxes as a % of Total General Fund Revenues

- **FY 2020**: Sales Tax 30.7%, Property Tax 28.8%
- **FY 2021**: Sales Tax 31.3%, Property Tax 30.0%
- **FY 2022**: Sales Tax 31.4%, Property Tax 29.2%
- **FY 2023**: Sales Tax 34.6%, Property Tax 26.9%
- **FY 2024**: Sales Tax 34.7%, Property Tax 26.8%
GENERAL FUND REVENUE DETAIL
Sales Tax

<table>
<thead>
<tr>
<th>FY 2022 Actual</th>
<th>FY 2023 Budget</th>
<th>FY 2023 Estimate</th>
<th>FY 2024 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>$33,189,665</td>
<td>$31,519,912</td>
<td>$32,706,598</td>
<td>$33,844,748</td>
</tr>
</tbody>
</table>
GENERAL FUND REVENUE DETAIL

Other Sources = 23.5% of Total General Fund Revenue

General Fund - Other Revenue Sources

- Licenses and Permits
- Charges for Services
- Parks and Recreation
- Das Rec
- Fines and Forfeitures
- Interfund Transfers
- Other

FY 2022 Actual
FY 2023 Budget
FY 2023 Estimate
FY 2024 Budget
GENERAL FUND EXPENDITURES
Increase is driven by several factors such as: Continued one-time investments, additional positions to support current demands for services, planned compensation increases for all City Employees as well as full year funding for compensation increases and positions added in FY 2023.
FY 2024 GENERAL FUND
A Structurally Balanced Budget

FY 2024 General Fund
Recurring Revenues vs. Recurring Expenditures

- Revenues: $97,652,076
- Expenditures: $97,024,040

- Recurring Revenues
- Recurring Expenditures
- One Time Expenditures
FY 2024 GENERAL FUND
FY 2025 and Beyond

- As the graph on the previous slide illustrated, recurring revenues exceed recurring expenditures in FY 2024, which allowed for additional one-time investment.
- As a reminder, the General Fund five-year forecast shows a deficit position when considering future costs and commitments.
- This creates additional capacity in FY 2024, which will be invaluable in FY 2025 to support initiatives such as:
  - Operating costs associated with bond projects
    - Zipp Family Sports Complex
    - Southeast Library Branch
    - Mission Hill Park
  - Initiatives stemming from the Strategic Plan
  - ADA implementation
  - Transit funding
  - Recurring costs associated with the upgraded Finance/HR software system
OVERVIEW OF THE PROCESS

What is a Strategic Plan?

1. Defines WHAT, not HOW
   - What we want the City to become (vision)
   - What we are going to prioritize and focus on (goals) so we can achieve the vision
   - What we will measure (performance measures) so the City can evaluate progress

2. A LIVING DOCUMENT that guides the City’s decision-making about:
   - Budgets
   - Long-range capital investments
   - Economic and community development
   - City services

3. A tool for government transparency and accountability
   - Residents, taxpayers, and the general public know how the City is investing resources, why, and to achieve what results/benefits for the community

The Strategic Plan defines WHAT the City will prioritize and focus on.

HOW the City carries out its strategy to reach the vision, priorities, and goals is defined in an implementation plan.

This implementation plan is developed by staff AFTER the Strategic Plan is complete.

- Budget development
- City services
FY 2024 GENERAL FUND

One Time Investments

- $7.6 Million in one-time investments included in FY 2024 General Fund budget
- Funding prioritized for equipment, technology, and initiatives that increased efficiency, productivity and enhanced customer service
- Non-Departmental/Transfers include two specific initiatives
  - Transfer to Zipp Family Sports Complex project
  - One time transfer to Equipment Replacement Fund
GENERAL FUND EXPENDITURES
Total - $104.7 Million

General Fund- Total Budgeted Expenditures FY 2024

- Public Safety: 53.8%
- Infrastructure: 11.1%
- Growth and Development: 4.6%
- Contingencies: 0.3%
- Interfund Transfers: 3.2%
- Effective Mgmt & Non-Departmental: 13.5%
- Quality of Life: 13.5%
### YOUR TAX DOLLAR

In General Fund Services, Includes One-Time Investments for FY 2024

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure</td>
<td>$0.11</td>
</tr>
<tr>
<td>Public Safety</td>
<td>$0.54</td>
</tr>
<tr>
<td>Effective Management</td>
<td>$0.13</td>
</tr>
<tr>
<td>Quality of Life</td>
<td>$0.14</td>
</tr>
<tr>
<td>Growth &amp; Development</td>
<td>$0.05</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>$0.03</td>
</tr>
</tbody>
</table>
GENERAL FUND RESERVES
GENERAL FUND RESERVE LEVELS

- Fund Balance Policy – 25%
- City Council Target – 30% of recurring expenditures
- FY 2024 Proposed Budget – 30.02% of recurring expenditures

FY 2024 General Fund - Ending Fund Balance

- Fund Balance Target: $29,107,212
- Budgeted Fund Balance: $29,130,515
EMPLOYEE COMPENSATION

Our Employees Are Our Greatest Asset In Serving Our Citizens

**Full Time Separations and Turnover Rate**

<table>
<thead>
<tr>
<th>Year</th>
<th>Full Time Separations</th>
<th>Turnover Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2020</td>
<td>59</td>
<td></td>
</tr>
<tr>
<td>FY2021</td>
<td>84</td>
<td></td>
</tr>
<tr>
<td>FY2022</td>
<td>114</td>
<td>20.00%</td>
</tr>
<tr>
<td>FY2023 (Q1-Q3)</td>
<td>59</td>
<td>18.00%</td>
</tr>
</tbody>
</table>

**Voluntary Separation Reason**

- Advancement Opportunities/Compensation: 41%
- Retirement: 32%
- Personal/Family: 27%

*Note: The turnover rate is the percentage of employees who have separated from their roles in the given fiscal year.*
Recently completed engagement survey ranked pay as the lowest focus (construct) area, as illustrated on the slide.

This is typical for most organizations, especially in a high inflationary environment.

Results served as another piece of data to support compensation as the #1 priority of the FY 2024 Proposed Budget.
EMPLOYEE COMPENSATION
Aligning Pay Scales to Market Data

Compensation Study 2013-2023
Percent Behind Market

<table>
<thead>
<tr>
<th>Year</th>
<th>Police Department</th>
<th>Fire Department</th>
<th>Non-Uniform</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013 Study</td>
<td>17.6%</td>
<td>22.3%</td>
<td>14.8%</td>
</tr>
<tr>
<td>2016 Study</td>
<td>8.2%</td>
<td>6.5%</td>
<td>6.3%</td>
</tr>
<tr>
<td>2019 Study</td>
<td>7.8%</td>
<td>7.1%</td>
<td>5.7%</td>
</tr>
<tr>
<td>2021 Study</td>
<td>6.5%</td>
<td>4.5%</td>
<td>4.7%</td>
</tr>
<tr>
<td>2023 Study</td>
<td>2.6%</td>
<td>4.4%</td>
<td>3.5%</td>
</tr>
</tbody>
</table>
NON-UNIFORM COMPENSATION ADJUSTMENT HISTORY

- **October 2019:** 0%-2% Merit + 2% COLA, (COLA + Merit)
- **April 2021:** 0%-17% Market + 3% COLA, (COLA + Market)
- **January 2022:** 0%-2% Merit + 2% COLA, (COLA + Merit)
- **October 2022:** 7.5% COLA
*The average percentage of all positions with sufficient data is -3.51% behind the market.*
NON-UNIFORM FULL-TIME STARTING PAY HISTORY

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Full-Time Starting Rate</th>
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</thead>
<tbody>
<tr>
<td>FY2020</td>
<td>$11.83</td>
</tr>
<tr>
<td>FY2021</td>
<td>$12.80</td>
</tr>
<tr>
<td>FY2022</td>
<td>$13.05</td>
</tr>
<tr>
<td>FY2023</td>
<td>$14.01</td>
</tr>
<tr>
<td>FY2024</td>
<td>$15.16</td>
</tr>
</tbody>
</table>
UNIFORM COMPENSATION ADJUSTMENT HISTORY

Does not include step increases
FIRE DEPARTMENT VS. MARKET DATA
Weighted Average Across All Five Ranks

- Minimum:
  - FY2019: -4.20%
  - FY2021: -4.90%
  - FY2023: -3.86%

- Midpoint:
  - FY2019: -4.50%
  - FY2021: -4.43%
  - FY2023: -7.10%

- Maximum:
  - FY2019: -9.50%
  - FY2021: -5.30%
  - FY2023: 5.38%
POLICE DEPARTMENT VS. MARKET DATA
Weighted Average Across All Five Ranks
EMPLOYEE COMPENSATION
Our Employees Are Our Greatest Asset In Serving Our Citizens

- The Compensation investment included in the FY 2024 Proposed Budget incorporates the goals established and presented at the July 6th retreat:
  - Align step plans and non-uniform pay plans to current market data (2023)
  - Cost of living plan shift to meet or exceed current market data
  - Full-time minimum starting pay of $15.16 per hour
  - Implementation of shift differential pay for Police Patrol

FY 2024 General Fund Compensation Investment

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Uniform Team Members</td>
<td>$1,390,000</td>
</tr>
<tr>
<td>Uniform Team Members</td>
<td>$2,200,000</td>
</tr>
<tr>
<td>Police Patrol Shift Differential</td>
<td>$122,000</td>
</tr>
</tbody>
</table>
ADDITIONAL GENERAL FUND POSITIONS
Addressing current demands for services

- Over 70 positions requested by General Fund Departments
- Total of 27 positions added to the General Fund in the proposed budget
- 17 or 63% of the positions within public safety
### ADDITIONAL GENERAL FUND POSITIONS
Addressing current demands for services

- From FY 2015 to FY 2024, an average of 17.35 FTE have been added to the General Fund annually.
- The 27 positions in the General Fund equate to 25.25 FTE, essentially in line with last fiscal year.
  - Does not include two part time positions proposed to be converted to full time.
GENERAL FUND INITIATIVES – PUBLIC SAFETY
Police Department

- Five Additional Police Officers:
  - Four Patrol Officers
  - One Detective (Police Officer)
- Two Emergency Dispatchers
- Part Time Evidence Technician
- Additional recurring funding for in-car camera/license plate reader initiative
### GENERAL FUND INITIATIVES – PUBLIC SAFETY

#### Police Department Staffing

<table>
<thead>
<tr>
<th>Year</th>
<th>Uniform Positions - Civil Service</th>
<th>Civilian Positions</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2015</td>
<td>111</td>
<td>28</td>
</tr>
<tr>
<td>FY 2016</td>
<td>115</td>
<td>30</td>
</tr>
<tr>
<td>FY 2017</td>
<td>119</td>
<td>35</td>
</tr>
<tr>
<td>FY 2018</td>
<td>121</td>
<td>36</td>
</tr>
<tr>
<td>FY 2019</td>
<td>131</td>
<td>36</td>
</tr>
<tr>
<td>FY 2020</td>
<td>138</td>
<td>36</td>
</tr>
<tr>
<td>FY 2021</td>
<td>142</td>
<td>36</td>
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<tr>
<td>FY 2022</td>
<td>147</td>
<td>37</td>
</tr>
<tr>
<td>FY 2023</td>
<td>153</td>
<td>38.75</td>
</tr>
<tr>
<td>FY 2024</td>
<td>158</td>
<td>41.5</td>
</tr>
</tbody>
</table>

**NBPD - Authorized Full Time Equivalent**

60.5 full time equivalent added since FY 2015 (44% increase in staffing levels)
The Proposed Budget includes approximately $925,000 in one time equipment and initiatives:

- Vehicles and equipment for new Officers
- SWAT helmets (replacement)
- SWAT sniper rifles (replacement)
- Thermal Optics (SWAT)
- Drone (replacement)
- Spillman CAD2CAD module
- SWAT tactical camera system
- Dual purpose patrol/narcotics K9’s
- Radar Trailers
- SWAT communication devices (replacement)
- Ultimate Training Weapons (UTM) weapons training system
- Replacement trucks for river operations (Capital Funds)
GENERAL FUND INITIATIVES – PUBLIC SAFETY

Fire Department

- Nine Additional Firefighters to increase relief factor
  - Initiative is essentially cost neutral to budget
  - Fire Department team analyzed overtime costs and determined that an increased relief factor can be absorbed through existing overtime costs
- Preventative Maintenance Program for heavy apparatus
- Field Training Paramedic pay program
The Proposed Budget includes approximately $500,000 in one-time equipment and initiatives:

- Equipment/uniforms for nine new firefighters
- Additional swiftwater boat
- Mannequin for paramedic training
- Professional services for ISO rating
- Fire Station chair replacements
- Station gear lockers
- Statpack medical bags
- Medic unit remount (Capital Funds)
  - Funding also included in FY 2023 estimate for mid-year medic unit purchase ($470,000). This was previously approved by City Council. Department’s #1 budget request.
GENERAL FUND INITIATIVES – INFRASTRUCTURE
Public Works

- Maintenance Worker – traffic division. Will allow for recent equipment investments to be utilized at full capacity
- Municipal Building (424 S. Castell) Improvements – renovations to facility to improve working conditions for team members
- Roadside Sprayer Vehicle – increase efficiency in supporting ROW maintenance and drainage infrastructure
GENERAL FUND INITIATIVES – INFRASTRUCTURE
Public Works – Street Maintenance and Repair

Approximately $880,000 included in replacement or additional equipment to expand street maintenance and repair and increase efficiency and productivity:

- Non-compliant signage replacement (phased project)
- School zone alerting system
- Patch truck replacement
- Electronic message boards
- Portable traffic signal
- Pneumatic roller
- San Antonio Street bridge display
- Smooth drum roller
- Water Truck
GENERAL FUND INITIATIVES – INFRASTRUCTURE
Transportation and Capital Improvements

- Assistant Project Manager – supported through increased administrative services contract with the NBEDC
- Transit Support Coordinator – support direct recipient process and initiatives stemming from transit comprehensive plan
- ADA compliance and continued self evaluation – ADA transition plan is a requirement for compliance with federal grant opportunities
GENERAL FUND INITIATIVES – EFFECTIVE MANAGEMENT

Information Technology

- Reconfiguration/Replacement of the City’s Data Center– $1.3 million (deferred from FY 2023)
- Cyber Security staff augmentation services
- Fiber upgrades to City facilities
GENERAL FUND INITIATIVES – EFFECTIVE MANAGEMENT
Human Resources, Finance, Communications and Community Engagement, and Municipal Court

**Human Resources**
- Additional funding to support employee recognition efforts

**Finance**
- Budget Analyst to support expanded administrative responsibilities
- Digital vendor onboarding system with fraud protection

**Communications**
- Relocating FTE from Das Rec to Communications to centralize marketing, social media outreach and engagement efforts

**Municipal Court**
- Part time Deputy Court Clerk conversion to full time position to improve customer service and support increased case load
Economic and Community Development
- Conversion of Part Time Administrative Assistant to full time – supported through increased administrative services contract with NBEDC
- Parking Compliance Efforts – Downtown and other key areas
- Downtown maintenance and beautification

Non-Departmental/Transfers
- $1.5 million – Planned transfer to Zipp Family Sports Complex.
- $1.3 million – One time transfer to the Equipment Replacement Fund to support various initiatives such as the Finance/HR software system, land acquisition costs, etc.
GENERAL FUND INITIATIVES – QUALITY OF LIFE

Library Services

**Westside Community Center**
- Part time Program Specialist position
- Gym screen and projector replacement
- Classroom laptops

**Main Library**
- Library material management software replacement
- Additional security cameras
Recreation and Athletic Assistant Supervisors – creates leadership consistency across department

Recurring increases to Park Operations budget for contract landscape services and park improvement/repairs

– Allows for more timely and proactive improvements and repairs within the park system
GENERAL FUND INITIATIVES – QUALITY OF LIFE
Parks and Recreation

One time equipment/initiatives include:

- Equipment trailer
- Zero turn mower replacements
- CPR training equipment
- Ranger storage roof replacement
- Tables and chairs – Landa Recreation Center
- Trash can replacements – Landa Park
- Outdoor table replacements – Aquatic Complex
- Air conditioning replacement – Landa Haus
- Facility Assessment – Aquatic Complex
- Stair replacement for spring fed pool slide (Wet Willie)
GENERAL FUND INITIATIVES – QUALITY OF LIFE
Parks and Recreation – Das Rec

- Continued investment in exercise equipment replacement
- The Recreation Center Improvements and Fee-Assistance Fund includes funding to support several one-time initiatives
  - Bleachers and benches – Gym, pool, locker rooms, lifeguard stands
  - Lobby furniture
  - Design services – evaluate feasibility for additional bathroom
GENERAL FUND INITIATIVES – GROWTH AND DEVELOPMENT

- Animal Welfare and Rescue Officer
- Building Inspector
- Funding included to update the Comprehensive Plan
- Document scanning project – increase efficiency and reduce cost for outside document storage
TAKEAWAYS
FY 2024 PROPOSED BUDGET TAKEAWAYS

1. Fourth consecutive property tax rate decrease

2. Compensation increases effective in October. Accomplishes all four of the objectives established at the July 6 retreat

3. 27 General Fund positions (30 overall) added to address service demands

4. Continued one-time investments. Many of which will result in creating efficiencies, increasing productivity, or enhancing customer service

5. Begins to establish capacity for FY 2025 and beyond to support unfunded initiatives and resource demands
UPCOMING BUDGET WORKSHOPS

August 7
Budget Presentation

August 8
Tax Rate Detail, General Fund

August 10
Enterprise Funds & Debt Service Fund

August 14
Hotel Occupancy Tax Fund and Convention and Tourism Fund
QUESTIONS?