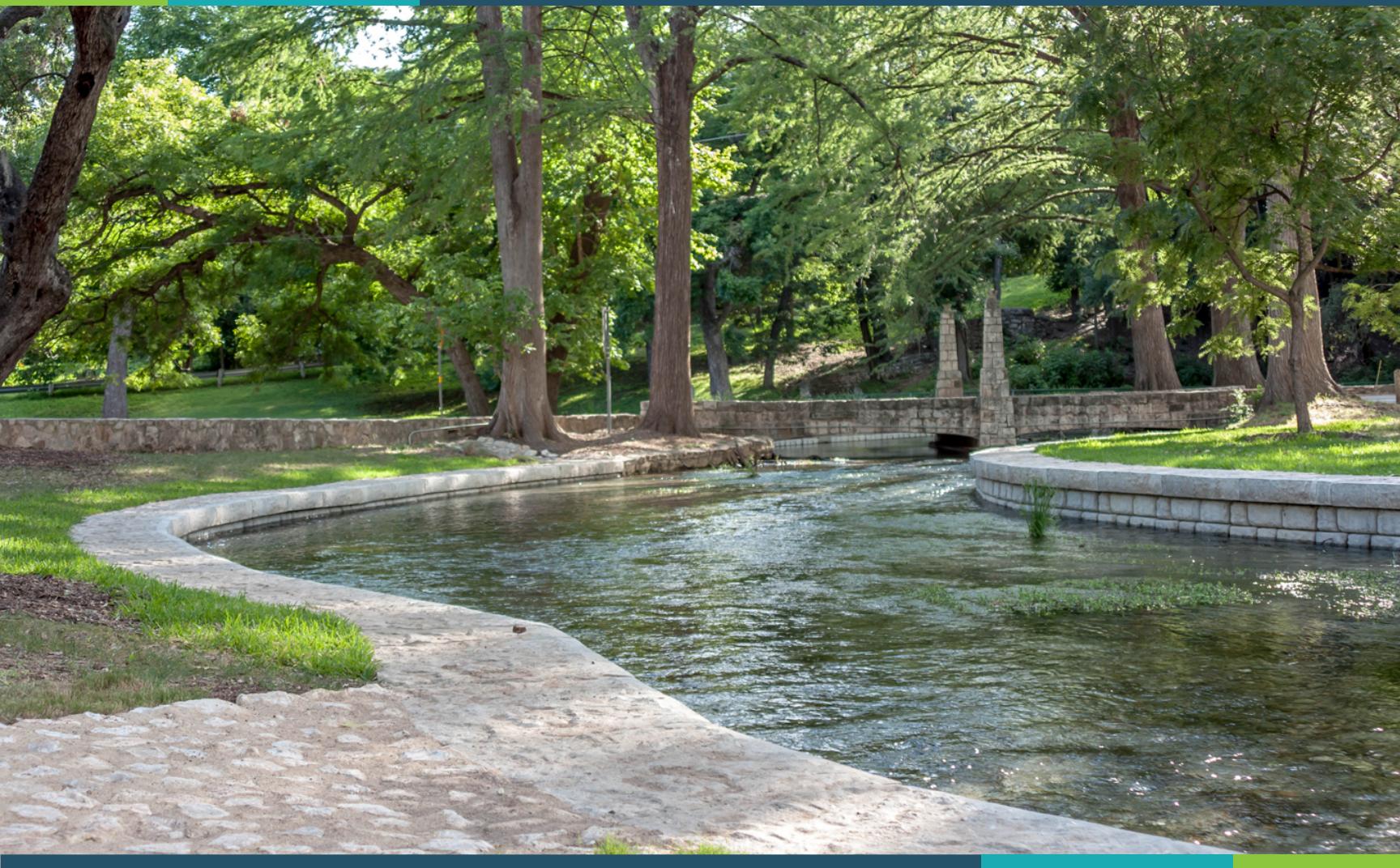




CITY OF NEW BRAUNFELS

# FY2025



ADOPTED BUDGET & PLAN  
OF MUNICIPAL SERVICES



# **City of New Braunfels Adopted Budget**

**For the Fiscal Year**

**October 1, 2024 – September 30, 2025**

**This budget will raise more total property taxes than last year's budget by \$3,136,842 or 6.4 percent, and of that amount, \$1,829,206 is tax revenue to be raised from new property added to the roll this year.**

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

<b>Tax Rate</b>	<b>Adopted FY 2025</b>	<b>Adopted FY 2024</b>
Property Tax Rate	.408936	.408936
No New Revenue Tax Rate	.398163	.376441
No New Revenue M&O Rate*	.197831	.190768
Voter Approval Tax Rate	.418132	.418877
Debt Rate	.203928	.208936

**\*Unadjusted for additional Sales Tax**

The above information is presented on the cover page of the City's FY 2025 Adopted Budget to comply with the requirements of Section 102.005 of the Texas Local Government Code.

Per, Sec. 140.0045 of the Texas Local Government Code as amended by HB 1495 – Itemization of Certain Expenditures Required in Certain Political Subdivisions Budgets – expense line items for public notices and lobbying efforts are provided below:

<b>Description</b>	<b>Adopted FY 2025</b>	<b>Estimate FY 2024</b>
Public notices required by law	\$80,000	\$65,000
Lobbying Services	\$20,000	\$0

# 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 made 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, popular in German scholarship of the nineteenth century, set New Braunfels apart from other Texas towns and is still evident today.





# MISSION STATEMENT

The City of New Braunfels serves the community by planning for the future, responding to community needs, and preserving our natural beauty and unique heritage.

# VISION STATEMENT

The City of New Braunfels is a vibrant and inviting place where people enjoy meaningful community connections, unique cultural opportunities, and an exceptional quality of life surrounded by world class natural resources.

## CORE VALUES

### INTEGRITY

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

### SERVICE

We engage with our community in an intentional and helpful manner to find solutions for the people we serve.

### VISIONARY LEADERSHIP

We embrace new and innovative approaches, courageous decision-making, and implement solutions that are in the best long-term interest of the community

### STEWARDSHIP OF RESOURCES

We make decisions that promote long-term viability of our financial and natural resources and are prudent and responsible so that our community is sustained into the future.

### CULTURAL HERITAGE

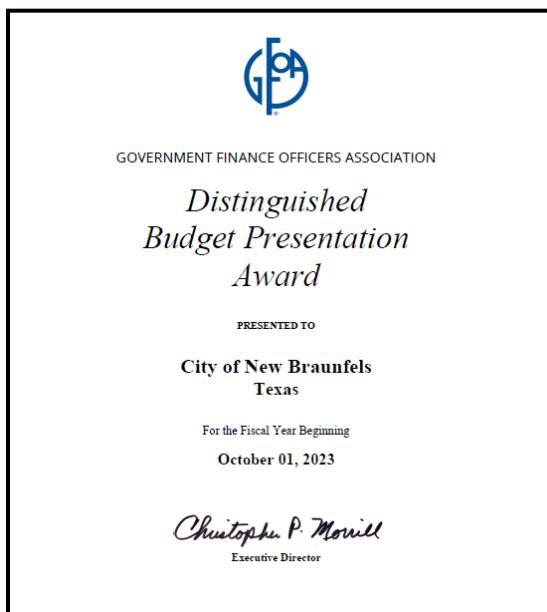
We celebrate our unique and diverse cultural heritage, community spirit, and work to promote a sense of belonging for all people in New Braunfels.

# GFOA Distinguished Budget Award

The City of New Braunfels was awarded the Distinguished Budget Award by the Government Finance Officers Association (GFOA) for the FY 2024 Adopted Budget Document. The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. To receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget document serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

This award is valid for one year only. We believe our current budget continues to meet the GFOA criteria of a distinguished budget document. The City will be submitting an application for review of the FY 2025 Adopted Budget following the adoption of the budget and tax rate.



The FY 2025 Adopted Budget Document was prepared by the City's Finance Department in collaboration with all City departments. Thank you to the City Finance Staff that contributed to the completion of this document.

Sandy Paulos	Yvette Alvarado
Angie Harris	Carren Ridge
Karrie Cook	Kim Farmer
Christopher Greenwell	Michelle Bass
Zach Boytos	Cheryl Kennedy
Barbara Coleman	Vickie Hernandez
Julie Gohlke	Lisa Cole
Greg Gutierrez	Tasha McGee
Jennifer Gates	



# NEW BRAUNFELS CITY COUNCIL



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Neal Linnartz  
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**District One & Mayor Pro Tem**  
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**District Two**  
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**District Three**  
D. Lee Edwards  
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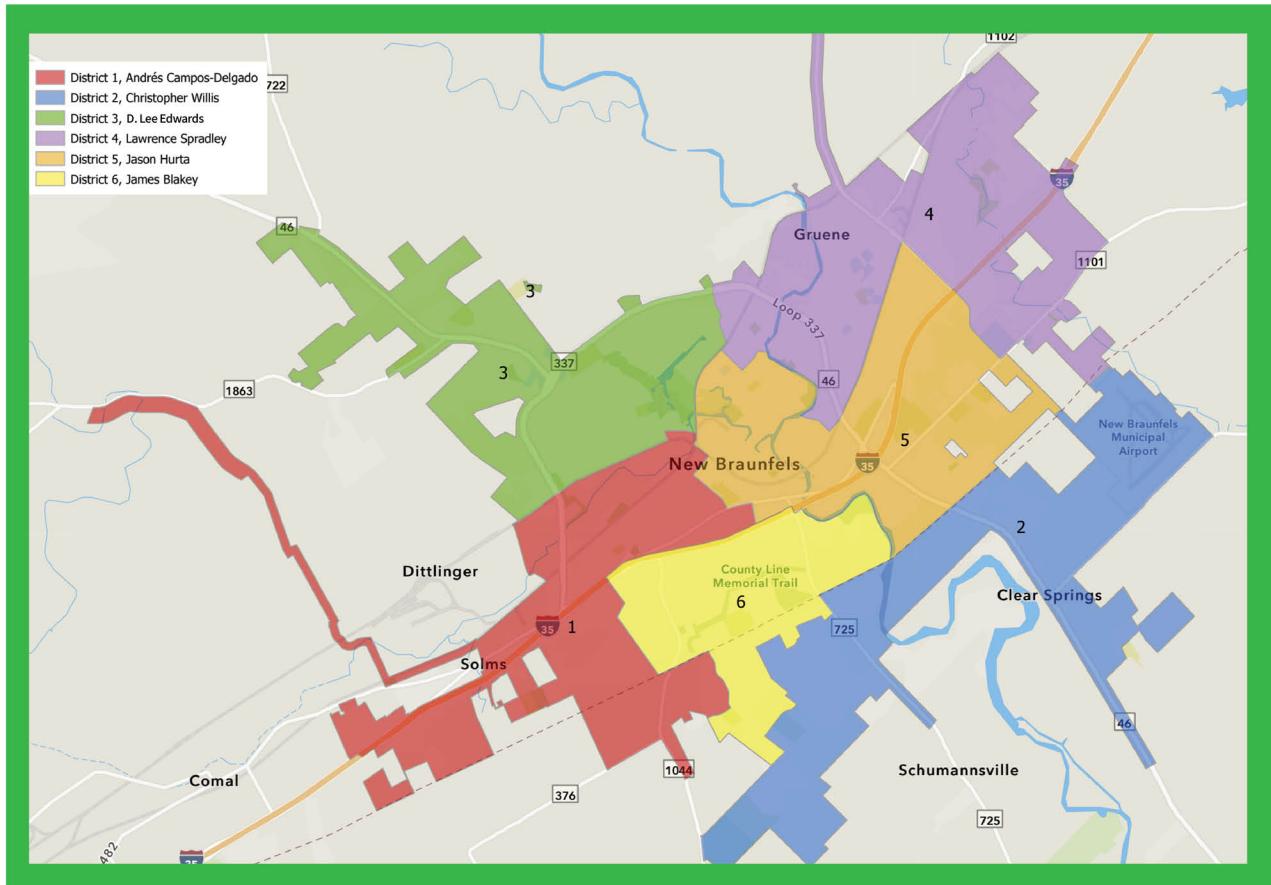
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**District Six**  
April Ryan  
[april.ryan@newbraunfels.gov](mailto:april.ryan@newbraunfels.gov)



# ORGANIZATIONAL STRUCTURE



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# INDEX

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# Budget Message



## OFFICE OF THE CITY MANAGER

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

I am pleased to submit the FY 2025 City Manager's Adopted Budget and Plan of Municipal Services for the City Council's consideration. The FY 2025 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. The City continued the process of holding a City Council retreat in FY 2024, as they have in the past. These retreats prove invaluable as it relates to the development of budget priorities and goals. The retreats also serve as an opportunity to develop policy as it relates to fiscal challenges and opportunities.

As you remember, the City Council adopted a new strategic plan in 2024. This has been a great resource in developing the FY 2025 Adopted Budget. The budget message will provide additional detail to illustrate the resources allocated to objectives and performance measures identified within the strategic plan.

As it has been widely discussed, the City of New Braunfels has been one of the fastest-growing cities in the country. With that, all City departments are experiencing increased demands for services. Every budget cycle, many position requests remained unfunded. The General Fund departments requested over 60 positions to meet current service demands. The FY 2025 Adopted Budget Includes an additional 24 positions, 21 of which are within the General Fund.

In addition to the strategic plan and resource requests from departments, our budget process considers a variety of other data sources such as the national citizens survey, employee engagement survey, and comprehensive plans. I feel the FY 2025 Adopted Budget represents a fiscally balanced set of initiatives that align with the priorities and areas of concern of the citizens, City Council, and employees.

# Budget Message

## ***FY 2025 Budget Goals and Priorities***

At the July 11<sup>th</sup> City Council retreat, the City Council and Executive Leadership Team established the following budget goals and priorities:

Prioritize capacity towards initiatives that support the strategic plan.	Continue to prioritize investments in compensation and benefits structures that are focused on retaining and recruiting top talent.	Continued investment in technology and equipment that increase efficiency and productivity.
Continue to identify opportunities for generating additional non-primary revenue in the General Fund.	Focus on transparent, timely, and efficient management of the FY 2023 Bond program.	Ensure operating costs are allocated to support capital projects coming online.
Continue to utilize alternative funding sources and identify partnerships to extend City tax dollars.		Maintain the strength of our financial reserves, ensuring long-term fiscal security and stability.

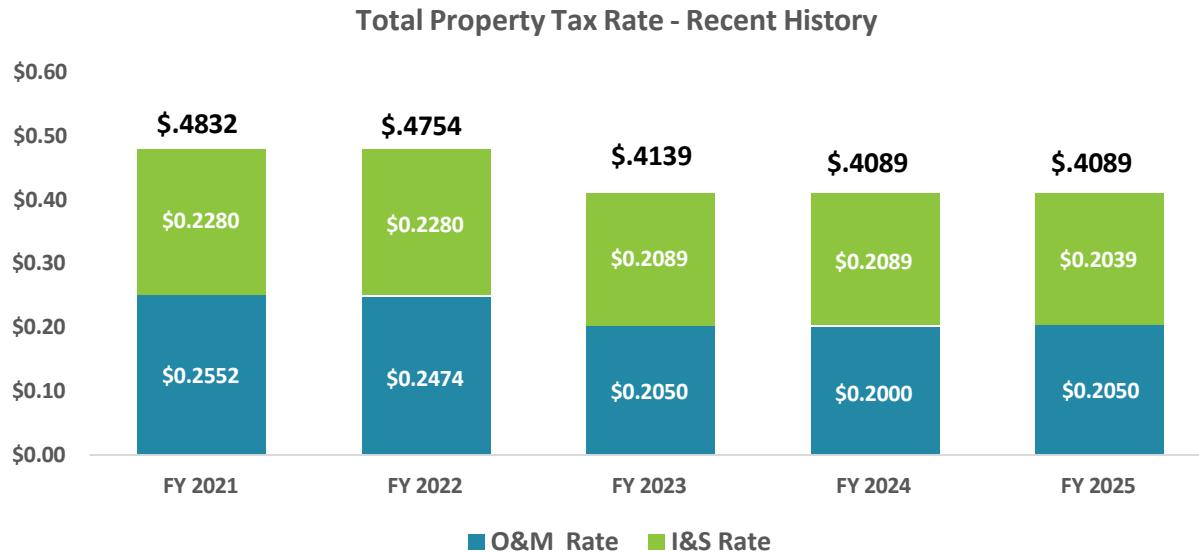
## ***FY 2025 Adopted Tax Rate***

The Adopted tax rate for FY 2025 remains at the same level as FY 2024. The Voter Approval Rate (VAR) is .4181 cents, which includes the unused increment rate, is the highest rate that can be Adopted without triggering an automatic election.

<b>Adopted Tax Rate</b>	<b>\$0.4089</b>
<b>Voter Approval Rate</b>	<b>\$0.4181</b>

While the overall tax rate remains the same, the two components have slightly shifted. The I&S (Debt Service) portion has been reduced by approximately ½ cent (20.39 cents) while the operations and maintenance portion (General Fund) has been increased by ½ cent (.2050). We have worked with our financial advisory team and feel confident that the Adopted debt service portion of the rate is sufficient to support the remaining 2023 bond issuances and rolling tax note program to support the projects and equipment replacement(s). The following graph illustrates how the tax rate has changed over the last five years. Since FY 2020, the tax rate has been reduced by approximately 7.9 cents.

# Budget Message



## ***Property Tax Relief – 88<sup>th</sup> legislative session***

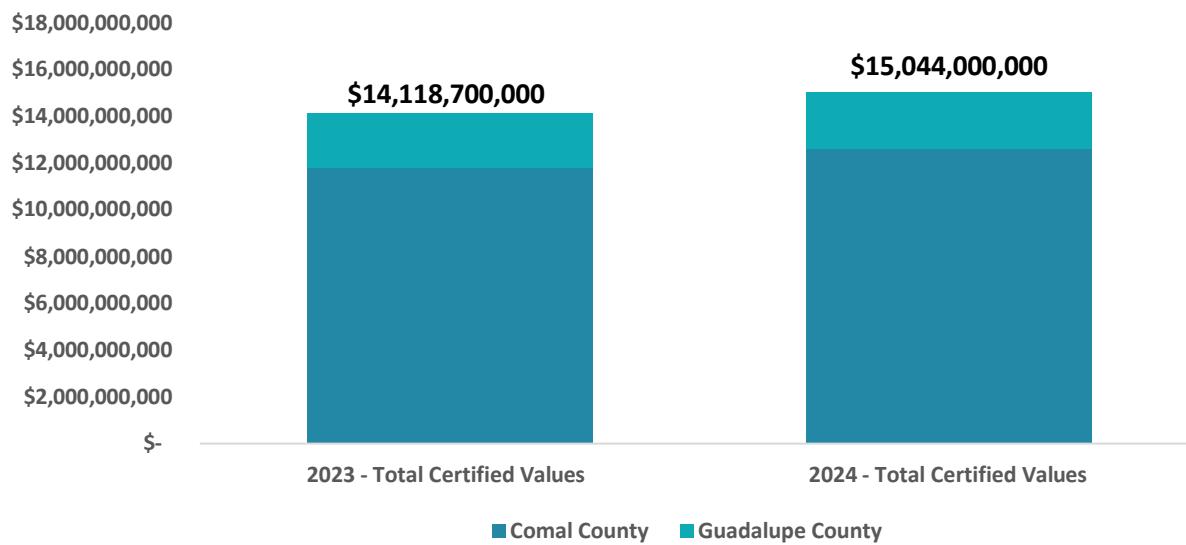
To recap the 88<sup>th</sup> legislative session, one of the outcomes was several bills providing property tax relief to homeowners and business owners. The financial impact of this legislation was approximately \$18 billion of relief statewide. Property owners experienced relief in two ways: first, funding was being provided to school districts to “compress” property tax rates by approximately 10.7 cents; Secondly, Texans passed a resolution in November 2023 to increase the homestead exemption for school district taxes from \$40,000 to \$100,000. This relief is targeted specifically for property owners who qualify for a homestead exemption. As a reminder, school district taxes currently represent approximately 63% of property tax bills for local taxpayers.

# Budget Message

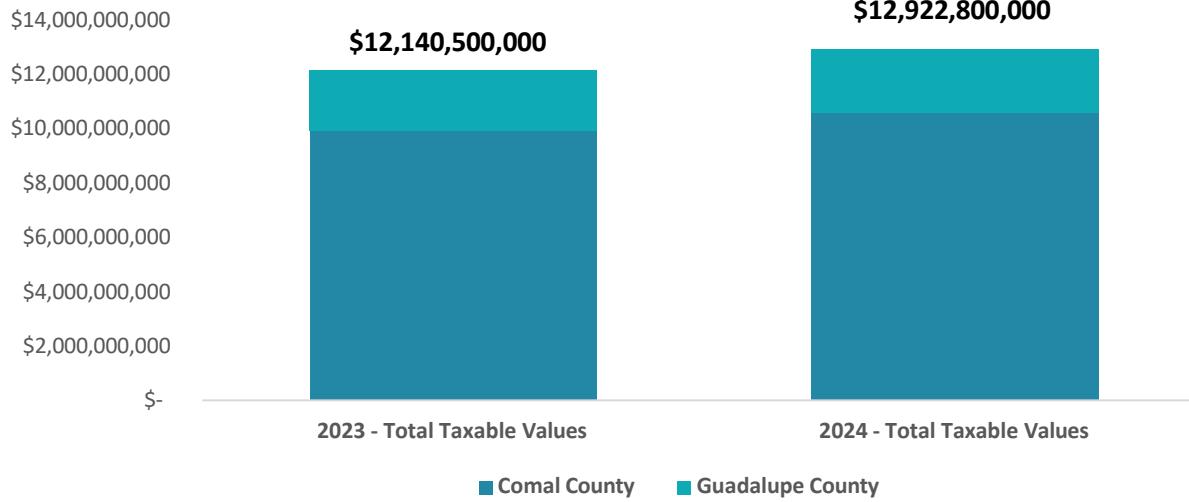
## **Taxable Assessed Valuation – FY 2025**

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 6.3%. This figure includes both values that are frozen (above 65 exemption) as well as TIRZ values. Once those values are removed, taxable values also increase by the same amount, 6.3%. The graphs below provide additional detail on the 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.

### **Total Certified Values Certified and Under Protest**



### **Taxable Values Freeze/TIRZ Adjusted**

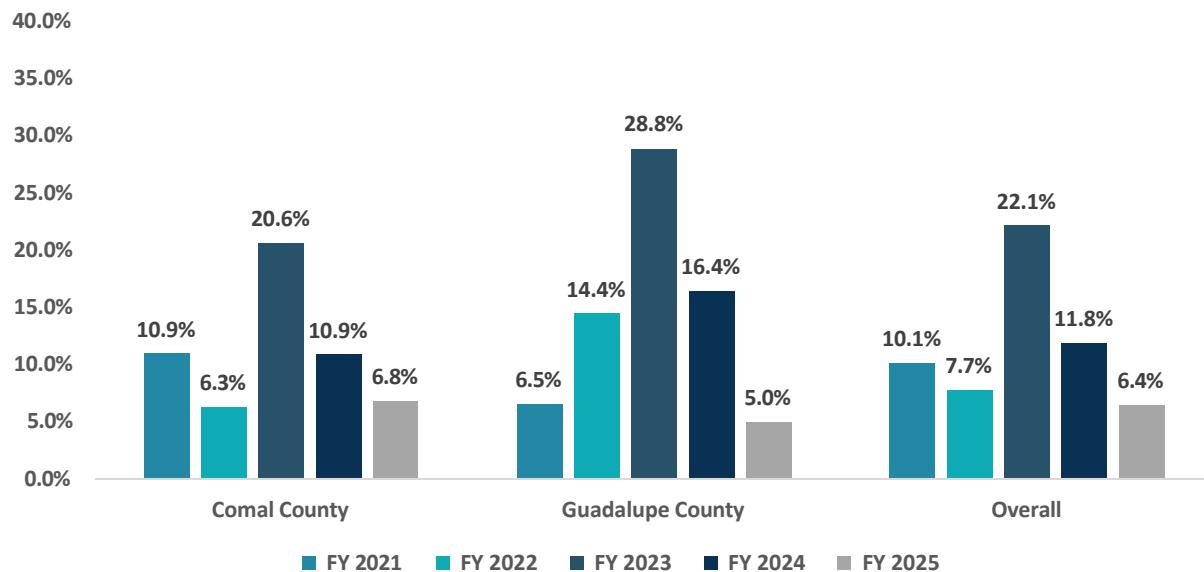


# Budget Message

## Property Values – FY 2026 and beyond

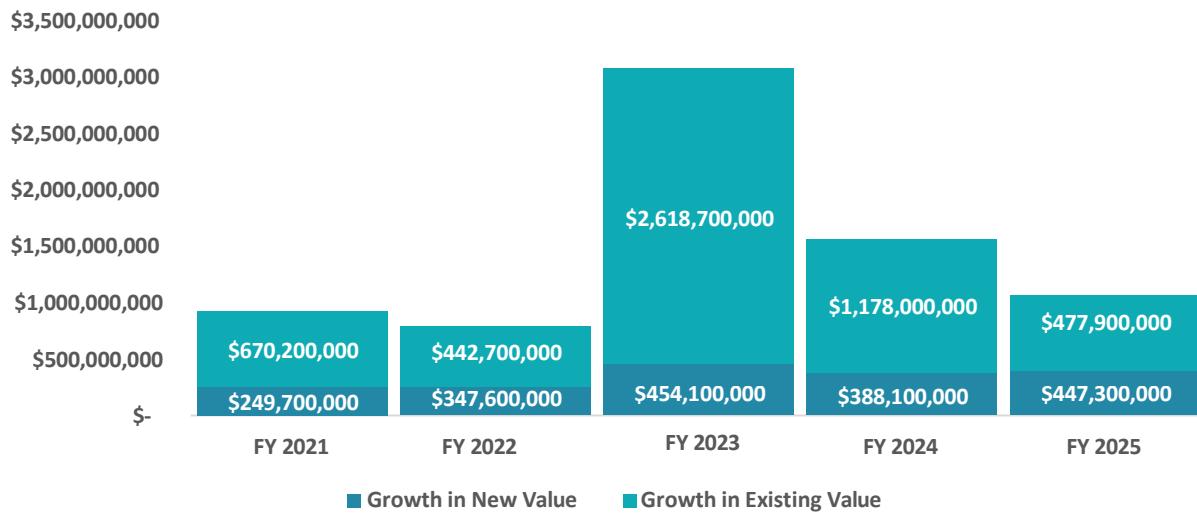
New Braunfels has been one of the fastest-growing cities in the country. However, over the past several budget cycles, City Staff have been projecting a leveling period of growth in property values. As the graph below illustrates, the FY 2025 values appear to substantiate that assumption, with the lowest level of growth observed over the past five years.

Growth in Taxable Values



In looking at the breakdown of growth in property values between new and existing properties, a key takeaway is that in FY 2025, growth in new values exceeds growth in existing values. This is the first time this has occurred since FY 2019. In addition, the growth in existing values is approximately 3.4%, the lowest level of annual growth since FY 2013.

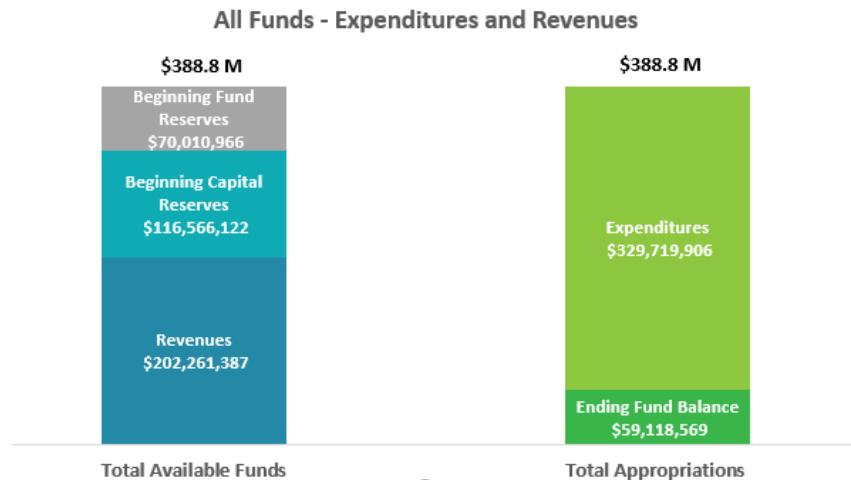
Total Growth in Certified Values  
New vs. Existing



# Budget Message

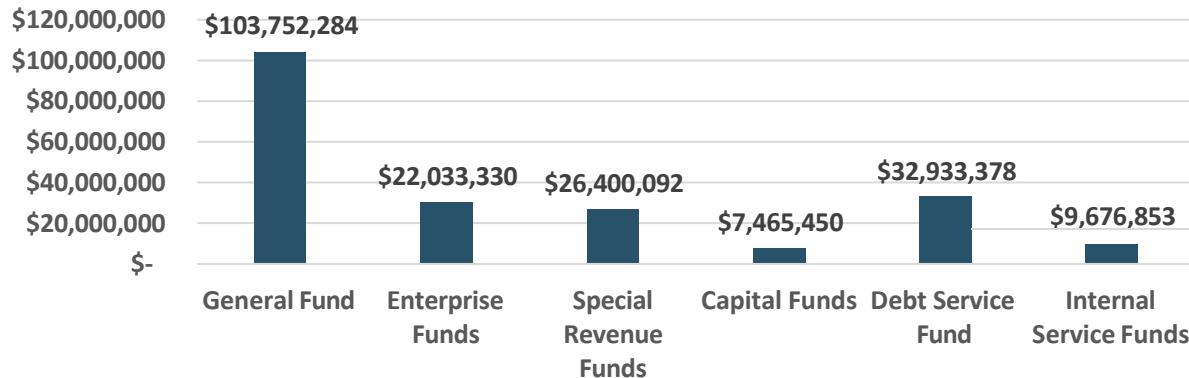
## FY 2025 Budget Overview

The FY 2025 Adopted Budget totals **\$388.8 million** across all funds, which is a **decrease of approximately \$31.5 million** from the FY 2024 Budget. The total budget allocates all funds, including projected reserves at the end of the fiscal year. The majority of the decrease is attributed to a decrease in planned spending for the 2019 Bond Fund as projects are completed and a change in budgeting methodology for the Grant Fund. Historically, the Grant Fund budget has been set based on awarded and anticipated grants. During the fiscal year, this methodology was changed to budget solely for awarded grants at the time of budget development.

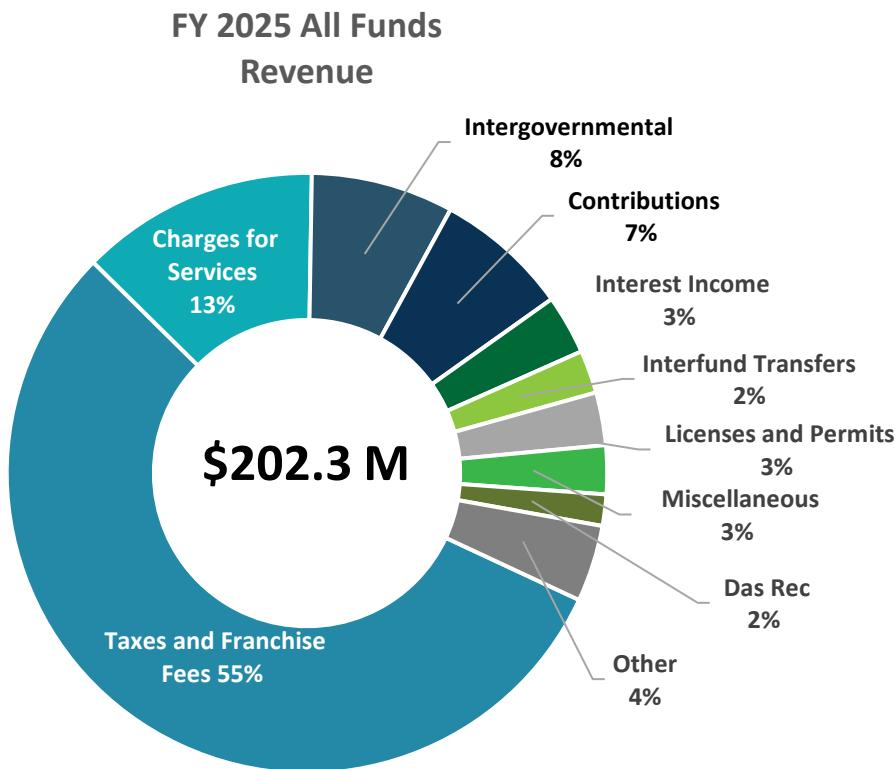


The FY 2025 Adopted Budget includes **\$202.3 million** in total revenue, an **increase of approximately \$3.7 million compared to last fiscal year**. The increase is driven by several factors such as increased General Fund sales tax revenue (budget to budget), increased interest earnings across all funds, increased property tax revenue to support General Fund initiatives, and additional debt service requirements.

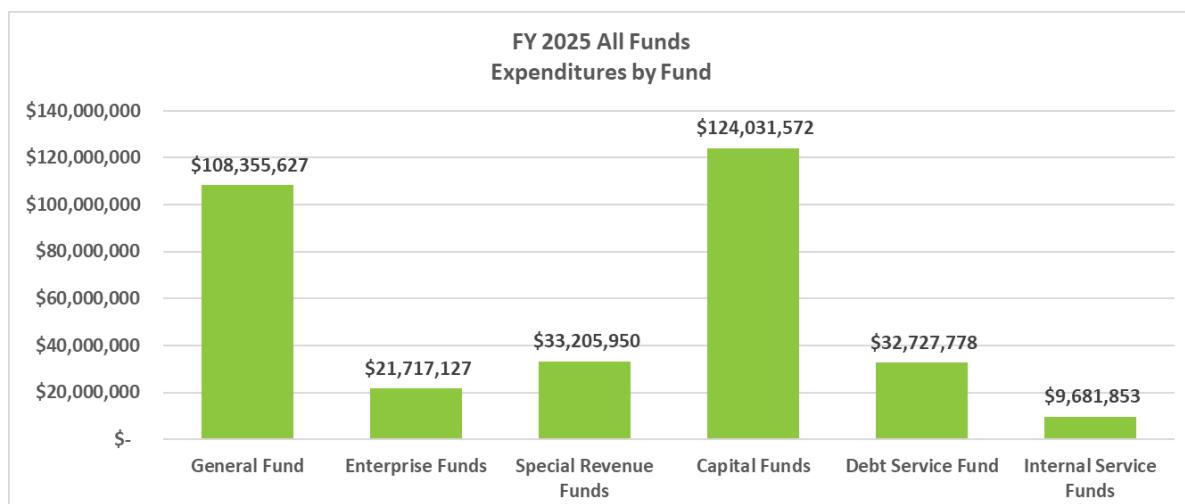
### FY 2025 All Funds Revenue by Fund



# Budget Message

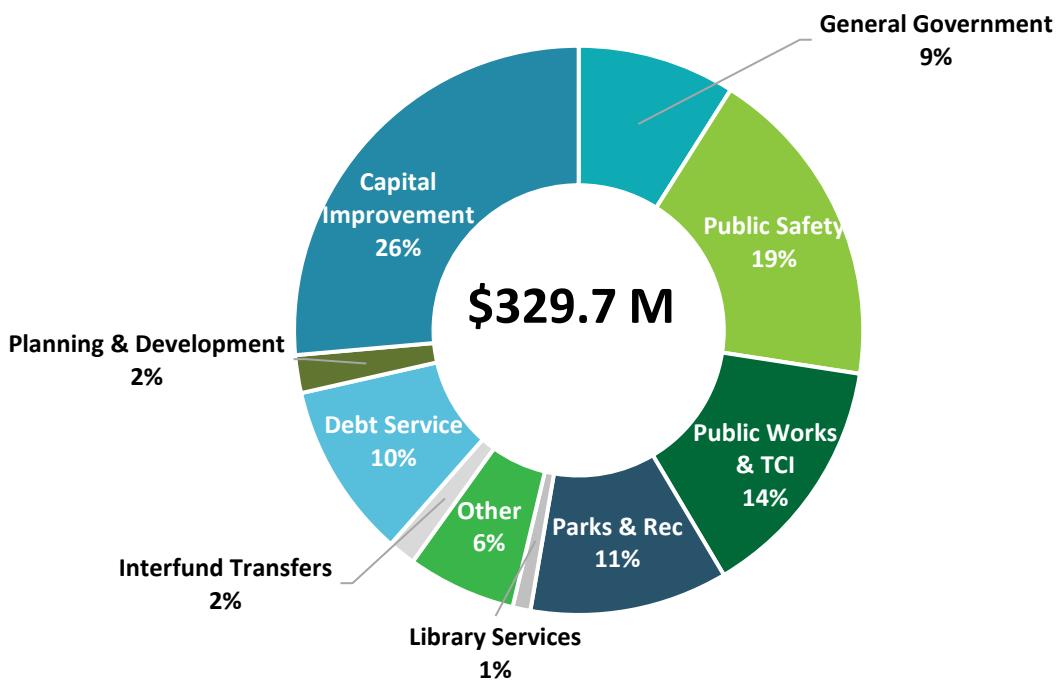


Expenditures in FY 2025 for all funds total **\$329.7 million**, a **decrease of approximately \$36.1 million compared to last fiscal year**. This decrease is driven by several factors such as one-time funding in the General Fund, the previous full allocation of all awarded and anticipated grants, and the decreased projected spending in the 2019 Bond fund due to projects being completed. However, the budget allocates all available capital funds, a large portion of which will not be spent on projects for 2-3 years. The graph below illustrates the FY 2025 total budget expenditures by fund type.



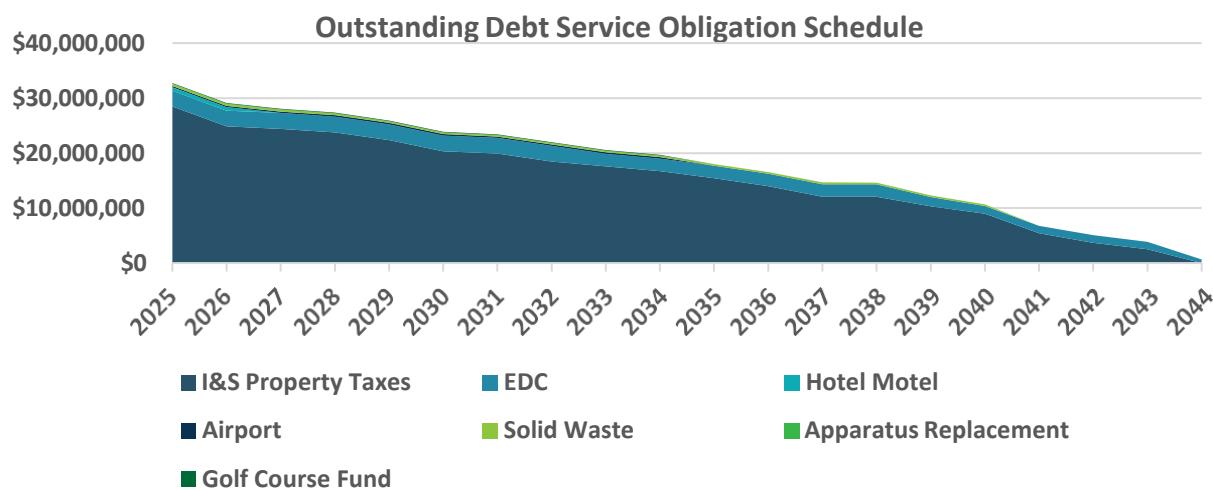
# Budget Message

## FY 2025 All Funds Expenditures by Type



### Debt Service Requirement

This year's total principal and interest payments (including fees) are **\$32.7 million**. The debt service requirement increases in FY 2025 per the financing strategy presented at the Summer 2024 retreat. This increase is a result of the addition of an \$8 million Certificate of Obligation for Northwest Parkland acquisition, which is supported entirely by the New Braunfels Economic Development Corporation, and a \$3 million tax note to support vehicle replacement and a fire engine replacement.



# Budget Message

## **Strategic Plan**

During FY 2024, the organization completed and adopted a new strategic plan. This document was informed by citizen engagement, demographic/economic data, and existing City plans. While typical plans may focus on instructing “how” to accomplish goals, the Strategic Plan provides a foundation and outline for accomplishing the City’s vision. The plan includes 39 objectives and 62 performance measures that tie back to five strategic priorities. The Strategic Plan will serve as guide to the City’s decision-making regarding the allocation of resources, long-range capital improvements, economic and community development, and City services.

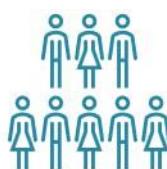
The Strategic Plan identifies five strategic priorities, illustrated below. The following section describes the initiatives and additional funding incorporated into the FY 2025 Adopted Budget that align with these priorities. For more information on the City’s Strategic Plan, please visit [www.newbraunfels.gov/strategicplan](http://www.newbraunfels.gov/strategicplan). For additional cost details on all the initiatives above, please refer to the funded resource request list in the Appendices.



Economic Mobility



Enhanced Connectivity



Community Identity



Organizational Excellence



Community Well-Being

Across the five strategic priorities, the FY 2025 Adopted Budget includes \$4,387,394 in recurring funding as well as \$15,059,780 in one-time funding to support initiatives that tie back to 44 objectives and performance measures in the strategic plan. This does not include current the 2019 or 2023 bond projects, many of which support the strategic plan as well.

Recurring Funding  
\$4,387,394

One Time Funding  
\$15,059,780

Objectives/Performance  
Measures Supported  
44

**Economic Mobility-** Create an economic ecosystem where all people have access to housing and meaningful work to live self-reliantly within the community.

Recurring Funding  
\$88,056

One Time Funding  
\$64,200

Objectives/Performance  
Measures Supported  
12

Economic Mobility FY 2025 Adopted Budget Initiatives:

- *Authorize and Fund one Economic Community Development Coordinator* -This position will provide capacity for the Economic and Community Development team to begin working on various policies and efforts incorporated within the strategic plan including but not limited to housing affordability and accessibility, expanding entrepreneurial opportunities, and primary job development.

# Budget Message

- *Form-Based Code Outreach Funding* – Downtown business owners, residents, and stakeholders have expressed a desire for the Land Development Ordinance (LDO) to include form-based code elements for the new downtown zoning district. To accomplish this will require a much more robust and enhanced public engagement process. Funding to support that outreach is included in the FY 2025 Adopted Budget.

**Enhanced Connectivity**- Coordinate land use with strategic investments in multimodal transportation so residents and visitors can travel safely and easily throughout the city.

Recurring Funding  
\$400,000

One Time Funding  
\$3,316,500

Objectives/Performance  
Measures Supported  
10

Enhanced Connectivity FY 2025 Adopted Budget Initiatives:

- *Traffic Calming Implementation* – Our team is aware that improvements to traffic congestion and the overall transportation network remain a top priority for residents of New Braunfels. As recently presented at City Council, there are a variety of solutions to address traffic calming beyond just speed humps. To support a more comprehensive traffic calming program, the FY 2025 budget significantly increases the annual funding for these efforts from \$30,000 to \$130,000. This initiative also supports the strategic priority of Community Identity.
- *Increased Street Maintenance Funding* – There has been a significant emphasis on street improvements, repairs, and rehabilitation through the City's recent capital investment program, including three consecutive bond programs, most recently with a \$99 million proposition dedicated to transportation. However, based on the strategic plan and the National Citizen survey, we should continually be looking for ways to increase the level of investment in our transportation network. To expand the capacity in the General Fund for street maintenance and repairs, the Adopted Budget includes an additional \$355,000 for annual street maintenance.
- *Street Equipment* – The FY 2025 Adopted Budget includes three additional pieces of critical equipment: an additional striping machine, a sign printer replacement, and an oil distribution truck.
- *AAMPO Signal Timing Match* – This is an additional initiative associated with alleviating traffic congestion. This project, in coordination with TXDOT, will support the complete re-timing of all 60+ traffic signals inside the city limits.
- *Pedestrian and Bike Network Plan* – The strategic plan identified several objectives and performance measures that prioritize investments in transportation from a multi-modal perspective. The pedestrian and bicycle network plan will continue the efforts of the street safety action plan by collecting data on traffic counts, crashes, and other street conditions, and mapping and tracking the inventory of existing facilities. Facility assessments may include trails, bicycle lanes, and bike parking, identifying gaps in the ped and bicycle transportation network, working with City officials to recommend opportunities for on-road bicycling facilities and multi-use trails,

# Budget Message

collecting public input and creating a prioritized project list that aligns with potential funding sources.

- *Capital fund reallocation* – Street Repairs and Improvements – With the 2013 and 2019 projects either finalized, under construction or soon to begin construction, remaining contingencies within the 2013 Bond Fund have been reallocated within the FY 2025 Adopted Budget (\$2,000,000) to address mid-level street improvement projects. These funds will serve as a one-time injection into the annual street maintenance plan.
- *ADA Transition Plan* – Completion of a comprehensive Americans with Disabilities Act (ADA) Transition Act is a state and federal statutory requirement. The plan, which will identify action steps and priorities to address all discrepancies and grievances, is estimated to cost approximately \$875,000. The FY 2025 Budget provides \$500,000 to support the next phase of the project. The remaining funding will be allocated in FY 2026.

**Community Identity-** Foster a sense of community for all city residents, preserve the City's key historical and cultural assets, expand cultural programming, and take advantage of development opportunities that complement the city's unique heritage.

Recurring Funding  
\$79,575

One Time Funding  
\$660,000

Objectives/Performance  
Measures Supported  
6

FY 2025 Adopted Budget Initiatives:

- *Brand Identity Development* – Identified as a need in the strategic plan, this project will potentially be split into two phases. The first phase, which includes a current brand evaluation and messaging, is funded in FY 2025. Like most other initiatives, this effort will consist of public input and direct engagement with key internal and external stakeholders.
- *Beautification and Right-of-Way Maintenance Team* – Right-of-way maintenance and landscaping, whether it be along TXDOT roadways, drainage channels, medians, sidewalks, or intersections, continues to be one of the top complaints received by our organization and City Council members. To address community-wide beautification, the FY 2025 Adopted Budget includes a new crew (6 team members) to address these concerns. A cross-departmental team is already working on developing the priorities and work plan for this team. Once the crew and work plans have been established, a presentation will be made to the City Council to illustrate the impact that this new crew will have in supporting community-wide beautification and enhanced right-of-way maintenance. This crew is also likely to result in internalizing certain services that have been traditionally contracted out to a third party. That evaluation is underway as well.
- *Special Events Funding* – The feedback received during the strategic plan process called for increased community events, specifically those that highlight our greatest assets, such as downtown and Landa Park. The Adopted budget centralizes special event funding within the Communications and Community Engagement department and adds additional funding to support new events that will be offered to the community.

# Budget Message

- *Arts and Culture Master Plan* – Called out specifically in the Strategic Plan as a goal, the Arts and Culture Master Plan will provide a roadmap for coordinated action and investment. It may identify existing assets (museums, theaters, galleries, performance spaces, etc.) and outline strategies to support and enhance these resources. This project will include citizen and stakeholder involvement to understand holistic needs, preferences, and aspirations regarding cultural arts. The plan will also identify placemaking strategies that celebrate the city's heritage, foster social interaction, and create memorable public spaces.

**Organizational Excellence-** Use data-driven decision-making to provide efficient, effective, and high-quality services.

Recurring Funding  
\$3,495,225

One Time Funding  
\$3,065,000

Objectives/Performance  
Measures Supported  
11

## FY 2025 Adopted Budget Initiatives:

- *Compensation Increases for City Team Members* – The strategic plan specifically refers to reducing the number of team members who leave for reasons associated with advancement and/or compensation. A combination of cost of living and merit-based increases are included for all team members, which is described in additional detail later in the budget message.
- *Zipp Family Sports Complex Operating Costs* – As discussed during the City Council retreat, the General Fund impact from the opening of the Zipp Family Sports Complex isn't fully anticipated until FY 2026. However, we will likely have partial operating oversight of the facility as well as a need to begin preparing for fall (2025) programming. To support those efforts, the FY 2025 Adopted budget includes positions and operating costs, funded for approximately two months of the fiscal year. The positions include three Maintenance Workers and two PTR Recreation Instructors.
- *Police Department Non-Uniform Reclassifications and Stratification* – The Strategic Plan includes several objectives and performance measures focused on the reduction of employee turnover, succession planning, and recruitment. The FY 2025 Adopted Budget includes the implementation of reclassifications for Emergency Dispatchers, Police Records Clerks, and Evidence and Property Technicians to create a stratification system and enhance recruitment for these critical positions.
- *Capital Project Management Dashboard/Reporting Development* – To augment the quarterly capital project updates and the recently released NBstat initiative, the FY 2025 Adopted Budget includes funding to support the development of a capital project reporting tool. This tool will provide efficiencies internally and the ability to aggregate financial and project updates into dashboard-level reports accessible to city leadership, city council, and citizens.

# Budget Message

- *Fee Modifications* – Many of the organization's fees have not been adjusted in years, in some instances, decades. The Finance team began a fee evaluation process at the beginning of FY 2023, that process has yielded a first phase of fee modifications that have been brought forward for approval over the past year. During that process, the City Council memorialized a regular evaluation of fees in the strategic plan. Moving forward, fee evaluation will be incorporated into the budget process. During one of the FY 2025 Adopted Budget workshops, staff will present the next phase of fees that are recommended to be adjusted.
- *2024 Tax Note Issuance* – In FY 2024, the City Council dedicated a portion of the I&S tax rate to support light vehicle replacements across the organization. In addition, the rolling tax note program has the potential to support heavy equipment replacement such as fire trucks, ambulances, dump trucks, etc. In FY 2025, the Adopted Budget includes a \$3 million tax note to replace 26 vehicles and a fire engine.

**Community Well-Being**- Implement services that enhance health and well-being to improve the overall quality of life for residents.

Recurring Funding  
\$324,538

One Time Funding  
\$7,954,080

Objectives/Performance  
Measures Supported  
5

## FY 2025 Adopted Budget Initiatives:

- *Additional Police Officers* – The FY 2025 Adopted Budget includes a total of eight additional Police Officers. Three of these officers will serve as School Resource Officers for NBISD. As a reminder, NBISD pays for 75% of the salary and benefits, and 100% of the equipment, vehicles, and overtime for these positions. Two officers will be assigned to the Street Crimes Unit and are funded 100% through a recently awarded grant. The remaining three officers will be assigned to patrol; however, once the analysis from Matrix Consulting is completed, there will be an opportunity to reassign these positions based on the results and priorities.
- *Police Department Reclassifications* – Our organization has been focused heavily on adding additional police officers. In fact, since FY 2016, an additional 53 uniform positions have been added to the Police Department. The focus has been primarily on adding officers to patrol. However, the Police Department has indicated a need for a larger team of supervisors for the patrol division. The FY 2025 Adopted Budget provides funding to meet this need creatively through the reclassification of five positions, most of which will come from existing vacancies, to create four additional Corporals and one Sergeant.
- *Capital Fund Reallocation – Park Facility Repairs/Enhancement and Trail Improvements* –The FY 2025 Adopted Budget allocates \$3,000,000 in remaining contingencies in the 2013 Bond Fund to support improvements/enhancements to Parks and Recreation Facilities as well as trail improvements.

# Budget Message

- *Parkland Dedication & Development Fee Initiatives* – As discussed during the recent City Council retreat, the Parks and Recreation leadership team has developed an investment plan to utilize approximately \$4.125 million of parkland dedication and development fees to support a variety of park preservation and improvement initiatives, which include an increase of \$2.5 million to the current East Alligator Creek trail project.

## **Employee Compensation**

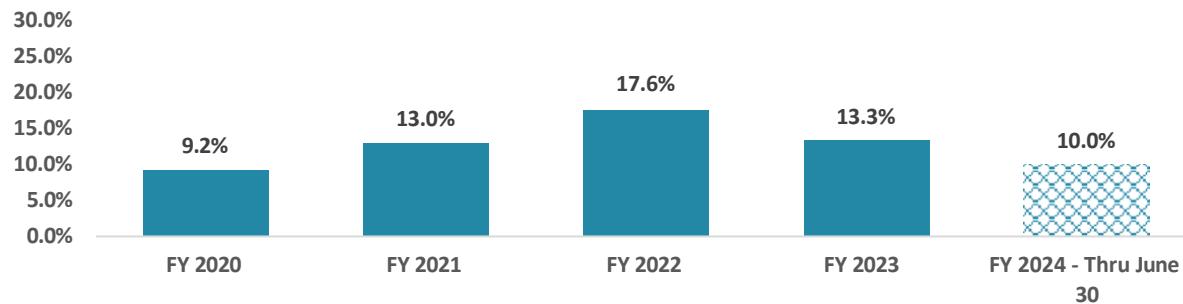
As discussed during the Summer 2024 retreat, City staff are the key to meeting the demand for City services. Recruiting and retaining talent continues to be one of our highest budget priorities.

The employee engagement survey indicated that compensation was one of the key areas of concern amongst City team members. While this is typical of most organizations, the strategic plan included two performance measures that are focused on reducing turnover and reducing the percentage of employees that voluntarily separate from the organization specifically for reasons associated with compensation and/or advancement opportunities.

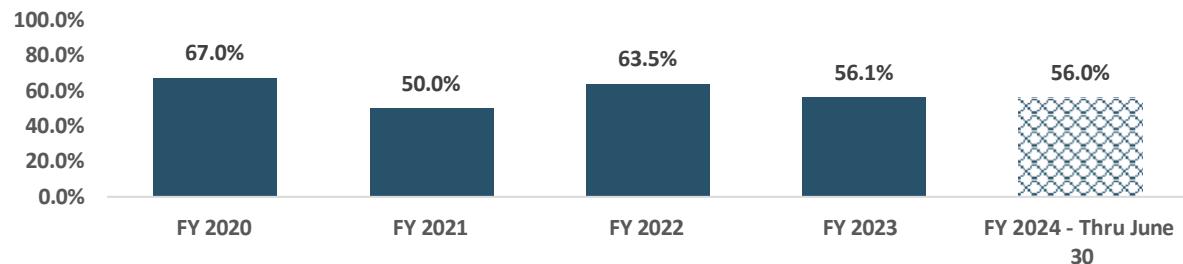
As it relates to turnover rate, the strategic plan includes a performance measure to maintain a full-time turnover rate of 15% or lower. As the graph below illustrates, that target was met in FY 2023 and is projected to be met in FY 2024.

Regarding the reason for separation, the strategic plan includes a performance measure that focuses on continual reduction in the percentage of voluntary separations associated with Compensation/Advancement opportunities. Again, as the graph illustrates, this metric trended down from FY 2022 to FY 2023 and is currently flat for FY 2024.

**Full-Time Employee Turnover Rate**



**Percentage of Voluntary Separations Associated with Compensation/Advancement Opportunities**



# Budget Message

*FY 2025 Adopted Compensation Strategy* – Early in the budget process, the leadership team developed specific goals for FY 2025 related to compensation initiatives. The FY 2025 Adopted Budget accomplishes all four of these goals.

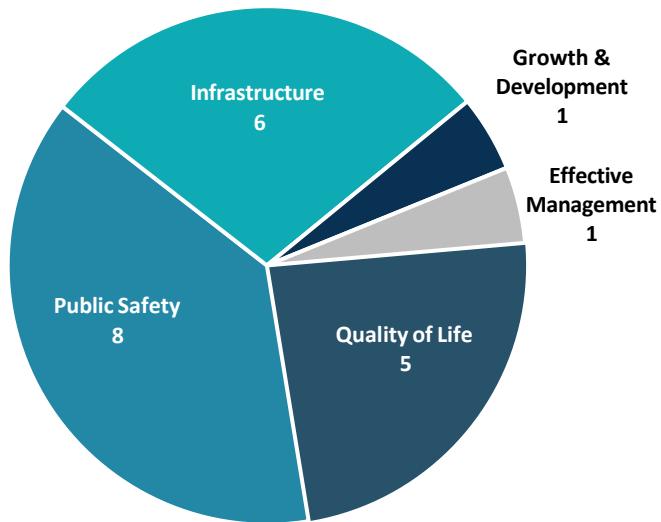
1. *Complete market increases yet to be implemented from the 2023 study – market adjustments included in last year's budget were limited to 10% (impacts a minimal number of team members).*
2. *3% Cost of living adjustments for all team members.*
3. *Annual Step Increases for all uniform team members.*
4. *Merit-based increases for non-uniform team members (effective January 1, 2025).*

The total cost to the General Fund for these initiatives is approximately \$3.1 million.

## **New Positions Added**

There are always more positions requested by City departments compared to the funding available. This is why prioritizing equipment and technology that increase efficiencies has been a budget goal for several years. Over 64 positions were requested from the General Fund departments in FY 2025. The Adopted budget includes a total of 24 (23.5 FTE) additional positions. 21 of the new positions are authorized within General Fund departments with the remaining three positions authorized in the Fleet Services Fund, Airport Fund, and Golf Course Fund. The graph below illustrates the distribution of the additional General Fund positions (21) by expenditure category.

FY 2025 General Fund  
New Positions Added by Program Area



# Budget Message

## ***Other Initiatives***

The FY 2025 Adopted Budget includes several additional initiatives requested by departments, which are listed below. Additional information on the cost of these initiatives and the funding source(s) is available in the Appendices.

## ***Public Safety***

- Reclassification of Municipal Court part-time regular (PTR) Warrant Officer/Bailiff to full-time (FT).
- Additional Rescue Combination tools for each fire engine.
- Foam pump system for an existing fire engine for consistency across the fleet.
- Additional truck for the Fire Department for towing, deployment, and other operational uses.
- Bariatric Ambulance Replacement for the Fire Department.
- Replacement and enhancement of the digital forensic package, which will create efficiencies for collecting and extracting necessary digital evidence.
- Night vision monocular devices for existing K-9 units.
- Replacement drone with enhanced range, flight time, and digital capabilities.
- Annual comprehensive physicals for all uniform Police team members (comparable to services provided to uniform fire department team members).

## ***Effective Management***

- Staff Augmentation services for the Information Technology (IT) department to support project management, software implementation, integrations, etc.
- Implementation of enhanced cybersecurity software for password management
- One-time funding for repairs and remediation of recently acquired land and buildings adjacent to the Westside library and center campus (TIPHER property).
- Wide format printer replacement (IT).

## ***Growth & Development***

- Health Specialist position to maintain and enhance inspection amongst permitted food establishments.

## ***Infrastructure***

- Community-wide deer survey.
- Cradle point renewals for traffic intersections.
- Additional Parts Technician to support growing fleet of vehicles and equipment.
- Zero Turn mower replacements and mowing head attachment to enhance drainage maintenance services.
- Roadway Impact Fee Update.

# Budget Message

## Quality of Life

- Reclassification of Westside Community Center Part-Time (PT) Facility Specialist to Part-Time Regular (PTR).
- Various facility improvements at the Main Library which include barcode scanners, an enclosure for the boiler system, and additional badge access locations to increase security within the building.
- Replacement of the main library meeting room chairs.
- Westside Community Center Audio/Visual system improvements.
- Landa Recreation Center Facility enhancements.
- Das Rec Sound system repairs/replacement
- Das Rec outdoor turf replacement and shade installation
- Das Rec kinder care flooring replacement
- Das Rec slide stairs resurfacing and repainting.
- Park Operations equipment replacement.

## Enterprise Funds

### New Braunfels National Airport

- Maintenance Technician to provide additional coverage, increased maintenance of facilities, and enhanced customer service.
- Drainage Master Plan.
- Matching Funds for engineering and design services for the new parallel taxiway and terminal apron.
- Vehicle for Airport operations.

### Landa Park Golf Course

- Golf Course attendant to provide broader coverage and enhanced customer service.
- Golf Course green covers to protect these area(s) during freezing conditions.
- Aerifier for tee, green, collars, and approach maintenance.
- Golf Course bridge assessment and evaluation.

### Civic/Convention Center

- Additional security cameras for the facility
- Network upgrades
- Lobby screen replacement
- Facility Master Plan to evaluate opportunities for improvement, expansions, and overall growth plan for the civic/convention center.

### Solid Waste Fund

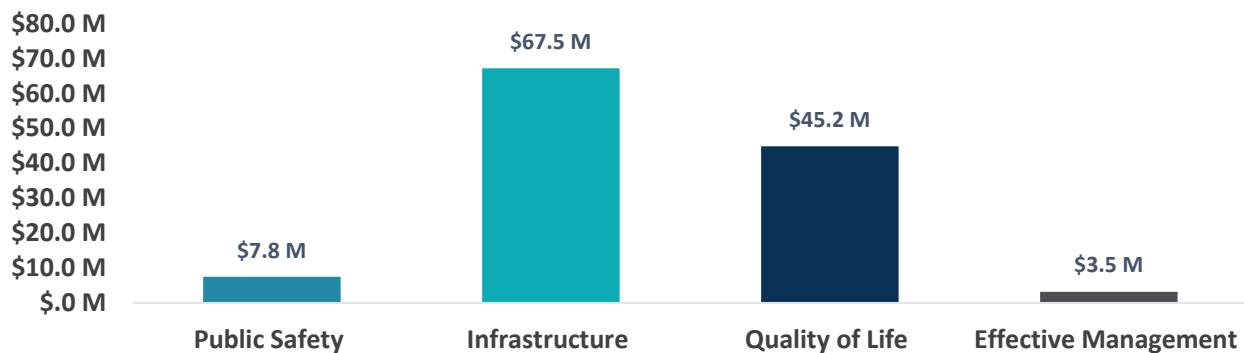
- Additional dumpsters and roll-off containers.
- Hydraulic spill kits.

# Budget Message

## ***Capital Funds***

The FY 2025 Adopted Budget allocates all encumbered and uncommitted funding available to be spent in FY 2025 and beyond. The graph below illustrates the total allocation of capital funds included in the FY 2025 Adopted Budget (does not include the Roadway Impact Fee fund or Parkland Development and Dedication Fund). Effective Management capital allocations are primarily contingencies within the 2019 and 2023 bond funds that will be allocated to projects as needed.

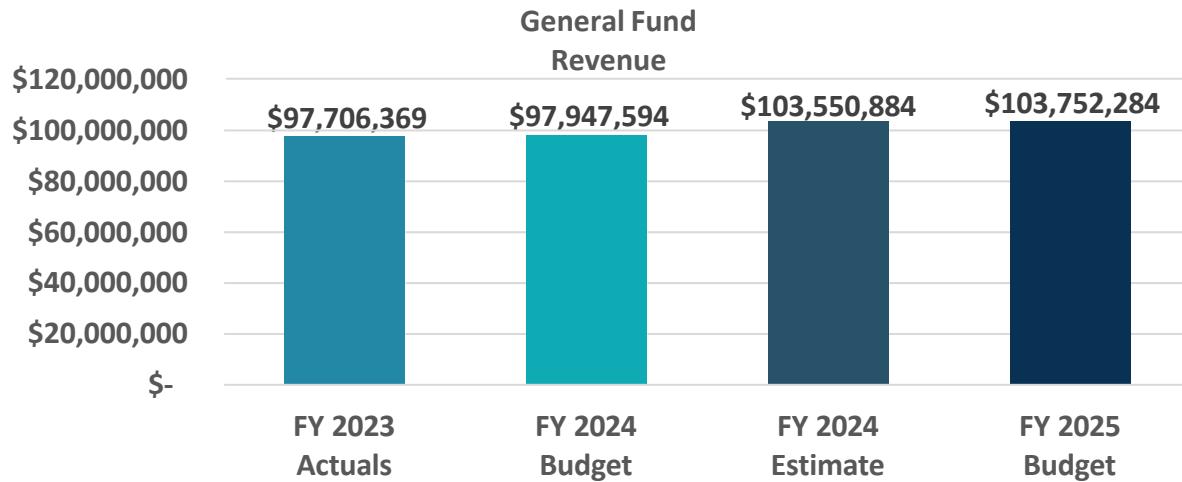
### **FY 2025 Capital Fund Allocation by Program Area**



## ***General Fund***

### ***General Fund – Revenues***

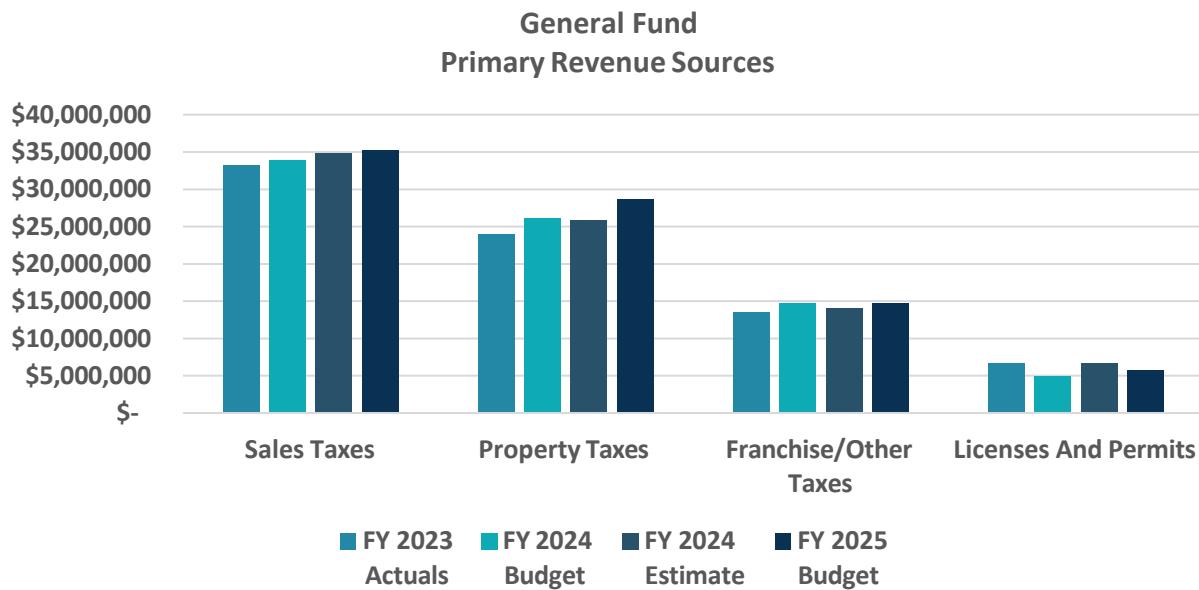
Total General Fund revenues for FY 2025 are projected to be **\$103,752,284**. As the graph below illustrates, revenues for the FY 2025 Adopted Budget are higher than the FY 2024 Budget. However, there is minimal growth when comparing the FY 2024 Estimate to the FY 2025 figures. Major factors that impacted the FY 2025 Adopted Revenue Budget are one-time revenue received in FY 2024 and conservative revenue projections in FY 2025 for volatile revenue sources such as interest earnings and licenses and permits.



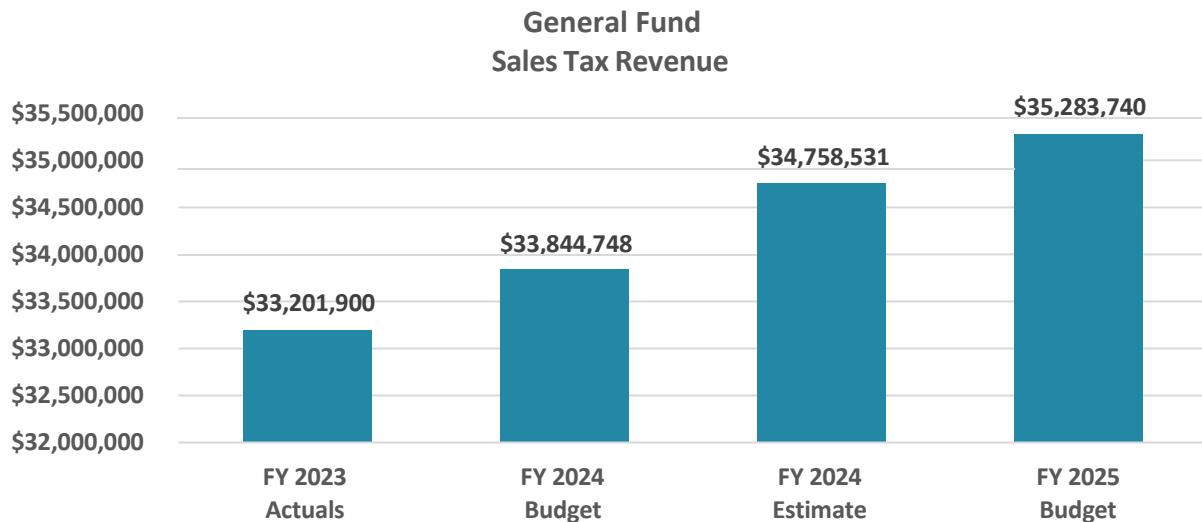
# Budget Message

## Primary Revenue Sources

Sales taxes (34%), Property Taxes (28%), and Other Taxes and Franchise Fees (14%) make up approximately 76% of all General Fund revenue sources.

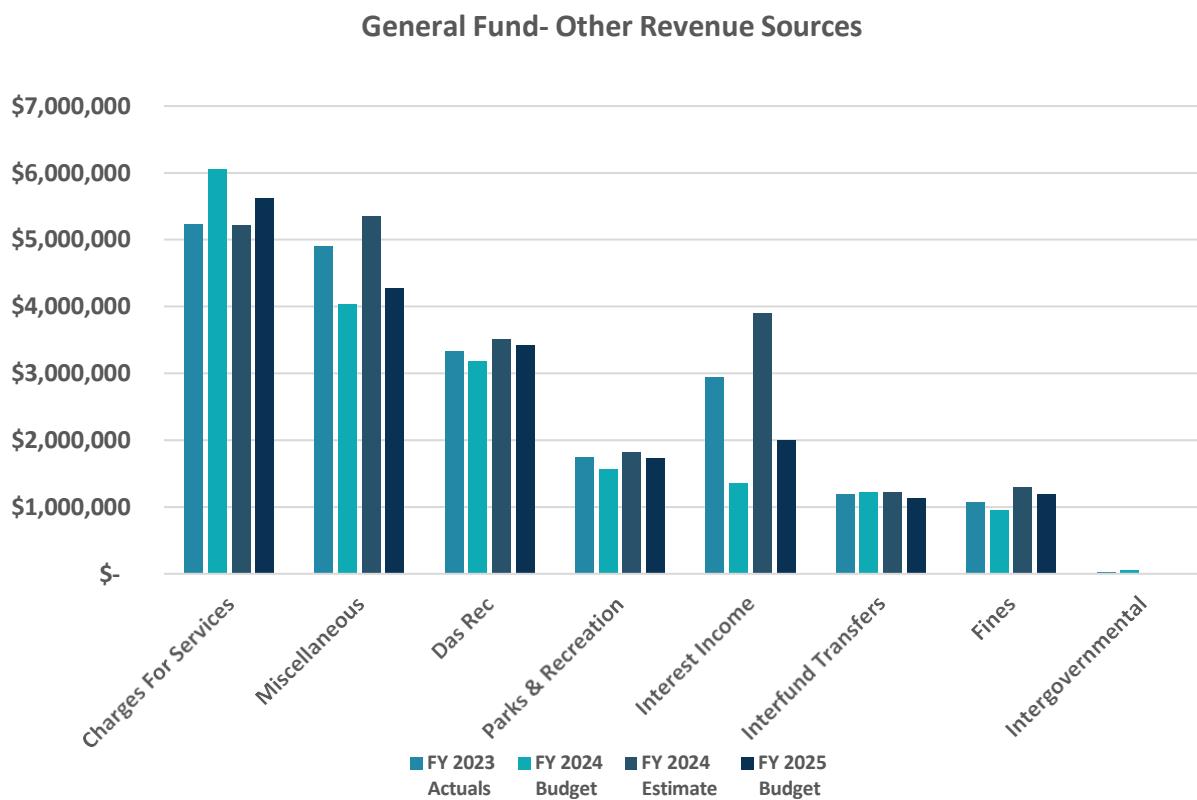


**Sales Taxes** – Over the past several years, the City has seen consistent growth in Sales Tax revenue. The estimated total collections for FY 2024 are 4.7% greater than collections in FY 2023. Because Sales Tax has the potential to be a volatile source of revenue, City staff monitors collections monthly and establishes a conservative methodology to project growth for the upcoming fiscal year. As a result, the FY 2025 Budget is greater than the projected FY 2024 collections by only 1.5%.



# Budget Message

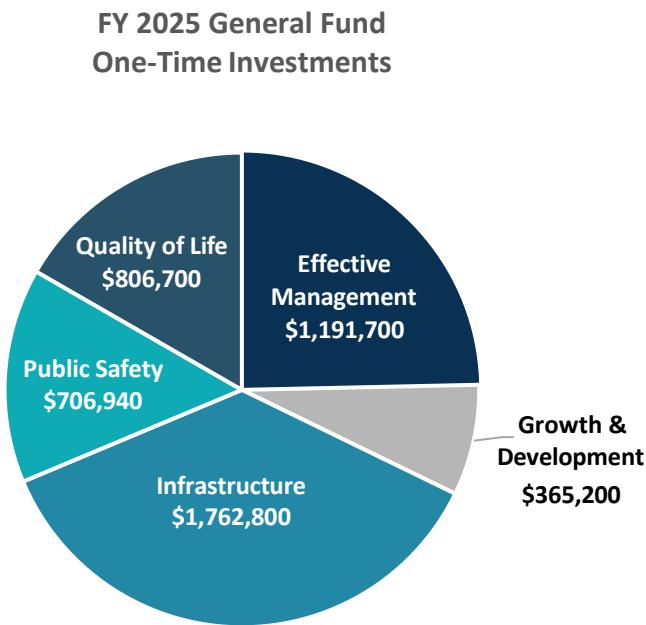
The remaining 24% of General Fund revenue is comprised of the revenue sources in the graph below. As the graph illustrates, the FY 2025 Budget for Charges and Services increases compared to the FY 2024 Estimated collections due to fee modifications that were implemented during the fiscal year. Staff continues to establish a conservative budget for Interest Income and Miscellaneous collections due to their inconsistent and unpredictable nature. Das Rec revenue has continued a steady increase throughout the past fiscal years, however, the FY 2025 Budget decreases compared to the FY 2024 estimate due to a conservative estimate for membership collections in the upcoming fiscal year.



# Budget Message

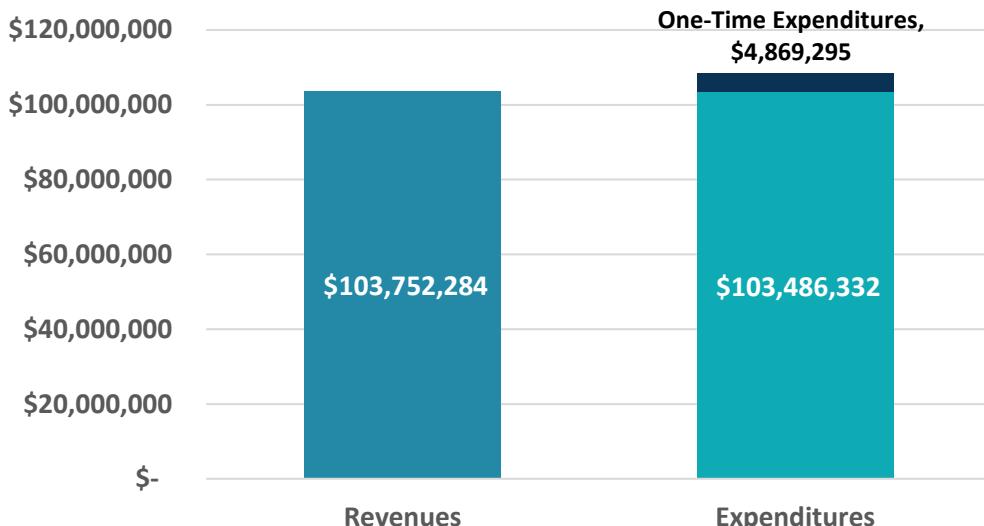
## General Fund - Expenditures

The expenditures in the General Fund for FY 2025 total **\$108,355,627, an increase from the previous fiscal year's budget of 3.05%**. The General Fund surplus allowed the FY 2025 Adopted Budget to include approximately \$4.8 million of one-time initiatives. This includes approximately \$677k of costs included in FY 2024 that will roll over into FY 2025 due to the estimated delivery date of the equipment/commodity. The graph below illustrates those investments by program area.



**Structural Balance** – Due to the continued investment of one-time expenditures included in the FY 2025 Adopted Budget, total expenditures exceed total revenues. However, the FY 2025 Adopted Budget is structurally balanced, meaning recurring revenues exceed recurring expenditures.

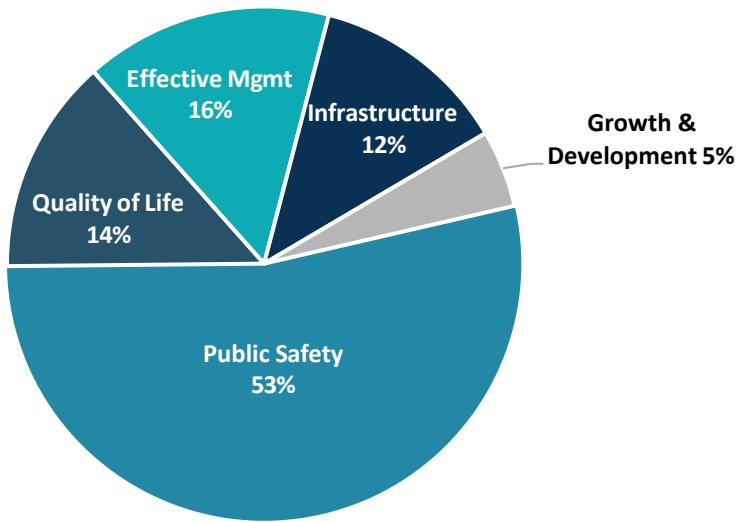
## FY 2025 General Fund Recurring Revenues vs. Recurring Expenditures



# Budget Message

The following graph breaks down the entire General Fund Budget by program area. The effective management program area includes payments to other governmental entities for services, audit services, and insurance premiums (liability and property).

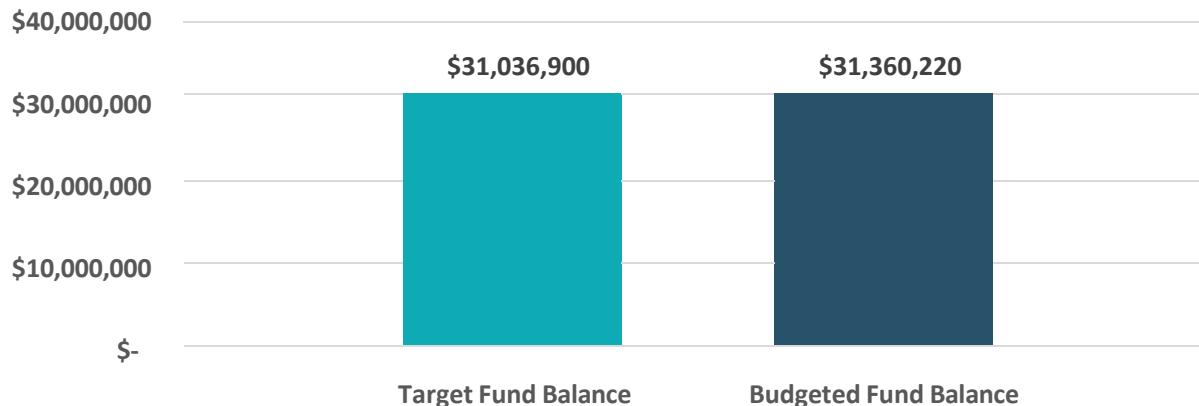
FY 2025 General Fund Expenditures  
by Program Area



## 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. However, it has been the City Council's practice to possess a fund balance of at least 30% of recurring expenditures to maintain the City's bond rating and to remain prepared for potential emergency responses. The FY 2025 Budget includes an ending balance that exceeds the 25% requirement to protect the City's debt rating and maintain financial stability. The FY 2025 fund balance represents 30.31% of recurring expenditures, exceeding the City Council's current target for the General Fund.

FY 2025 General Fund  
Ending Fund Balance



# Budget Message

## *Final Thoughts*

The FY 2025 Adopted Budget was carefully prepared to balance the priorities of the City Council, citizens, and dedicated public servants of this organization. This budget will deliver a significant investment directly to the objectives and performance measures identified in the strategic plan, which is one of the highest priorities of this year's process. I would like to extend my gratitude to the Finance and Executive Leadership teams for their hard work and dedication displayed throughout the entire budget development process.

For more information on the City of New Braunfels, please visit our website at [www.newbraunfels.gov](http://www.newbraunfels.gov).

Respectfully submitted,



Robert Camareno  
City Manager

# Budget Message

## 2025-2029 FINANCIAL FORECAST

The forecast is an assessment of the General Fund and Debt Service Fund's financial position should the assumptions used in creating projections materialize. The forecast also includes a section on our economic outlook and considerations. ***A forecast is not a prediction.*** A forecast is a result based on assumptions; if the assumptions change, the financial position and projections change as well. Moreover, the projections for FY 2025 are not representative of the budget or a recommendation. However, the results of the five-year forecast assist in developing budget policy.

The forecast helps to illustrate the financial viability of various recurring and one-time investments. The forecast also serves as a resource in evaluating and developing multi-year budget initiatives. By looking over five years, this document allows for improved and more thorough vetting as it relates to developing budgetary policy. The forecasts are developed within the framework of City Council goals, fiscal responsibility, and most importantly consider the impact of New Braunfels' tremendous growth on service delivery.

As this document illustrates, there continues to be a gap between identified resource needs and General Fund capacity throughout the forecast period. This is typical for most, if not all cities. While the five-year forecast will assist the City Council in determining how best to strike a balance between capacity and funding of new resources during the budget process, creating additional capacity is an objective from our recently adopted strategic plan. Staff intends to present several opportunities for creating additional capacity at City Council workshop in July.

The completion of the Five-Year Financial Forecast is a charter requirement. The Five-Year Financial Forecast is a planning tool to aid the City Council and Executive Leadership Team in maintaining consistent service delivery to the community within available resources. The financial forecasts presented in this document represent one of many tools developed by staff to support the delivery of services in the community and value to our citizens through sound management of the City's financial resources.

# Budget Message

## **General Fund -Baseline Expenditures and Resource Demands Forecast**

The General Fund is the City's main operating fund. All revenues and expenditures associated with the City's major services are accounted for in the General Fund. The major sources of revenues for the General Fund include Sales Tax, Property Tax, Franchise Fees (including payments from New Braunfels Utilities), Licenses and Building Permits, Charges for Ambulance Services, Fines and Forfeitures, and Parks and Recreation Revenue among other sources.

Departments and services funded within the General Fund include City Administration, City Attorney's Office, Communications and Community Engagement, Economic and Community Development, Finance, Fire, Human Resources, Library Services, Police, Parks and Recreation, Planning and Development Services, Transportation and Capital Improvement and Public Works.

The General Fund forecast section includes two schedules that reflect projected revenues, expenditures, and fund balances (reserves) over the next five years. The revenue projections are the same for both schedules, only the expenditures change. The first schedule, referred to as "Baseline Expenditures Forecast" looks at the financial position of the General Fund and considers opportunities and projections for revenue growth throughout the period while expenses increase only to reflect inflationary pressures as well as anticipated or previously approved expenditure adjustments.

The second schedule is referred to as the "Resource Demands Forecast" and shows the impact on the General Fund associated with identified resource needs, program enhancements, and compensation adjustments. These projections are the result of the assumptions used to build the General Fund forecast. If the assumptions change, the forecast results change as well.

# Budget Message

## General Fund - Baseline Expenditures

Beginning Fund Balance	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection
	\$ 35,022,849	\$ 38,384,827	\$ 43,468,059	\$ 50,921,640	\$ 60,195,862
<b>Revenue</b>					
Property Taxes	\$ 27,560,000	\$ 28,938,000	\$ 29,950,830	\$ 30,999,109	\$ 32,084,078
Sales Taxes	35,457,224	36,343,655	37,252,246	38,183,553	39,138,141
Other Taxes and Franchise Fees	14,760,561	15,839,632	17,334,845	18,477,222	19,718,786
Licenses and Permits	5,700,000	5,550,000	5,400,000	5,250,000	5,100,000
Charges for Services	6,000,000	6,120,000	6,242,400	6,367,248	6,494,593
Fines and Forfeitures	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Parks and Recreation	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Das Rec	3,400,000	3,400,000	3,400,000	3,400,000	3,400,000
Interest Income	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Miscellaneous	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Interfund Transfers	1,261,173	1,299,008	1,337,979	1,378,118	1,419,462
<b>Total Recurring Revenue</b>	<b>\$ 103,788,959</b>	<b>\$ 106,140,296</b>	<b>\$ 109,568,300</b>	<b>\$ 112,705,249</b>	<b>\$ 116,005,060</b>
 <b>Total Revenue</b>	 <b>\$ 103,788,959</b>	 <b>\$ 106,140,296</b>	 <b>\$ 109,568,300</b>	 <b>\$ 112,705,249</b>	 <b>\$ 116,005,060</b>
<b>Expenditures</b>					
General Government	\$ 10,996,102	\$ 11,073,505	\$ 11,126,655	\$ 11,180,868	\$ 11,236,165
Planning and Development Svcs	4,839,208	4,858,733	4,872,140	4,885,815	4,899,764
Police	28,457,467	28,555,697	28,623,149	28,691,949	28,762,125
Fire	26,904,292	26,981,952	27,910,279	28,339,672	28,395,152
Municipal Courts	1,088,999	1,091,394	1,093,039	1,094,716	1,096,427
Public Works	8,418,406	8,521,109	8,591,631	8,663,565	8,736,936
Transportation and Capital Programs	2,187,465	2,211,534	2,228,061	2,244,918	2,262,113
Parks and Recreation	7,456,632	7,544,059	7,604,091	7,665,325	7,727,783
Das Rec	3,276,878	3,304,638	3,323,701	3,343,144	3,362,976
Library Services	3,133,081	3,157,797	3,174,768	3,192,079	3,209,736
Interfund Transfers	752,733	768,269	778,937	789,819	800,918
Non-Departmental	2,640,718	2,713,377	2,513,269	2,564,159	2,616,067
Contingencies	275,000	275,000	275,000	275,000	275,000
NBU Facility Partnership				500,000	500,000
<b>Total Recurring Expenditures</b>	<b>\$ 100,426,981</b>	<b>\$ 101,057,063</b>	<b>\$ 102,114,719</b>	<b>\$ 103,431,028</b>	<b>\$ 103,881,164</b>
 <b>Ending Fund Balance</b>	 <b>\$ 38,384,827</b>	 <b>\$ 43,468,059</b>	 <b>\$ 50,921,640</b>	 <b>\$ 60,195,862</b>	 <b>\$ 72,319,758</b>
<b>Fund balance Percentage</b>	<b>38.2%</b>	<b>43.0%</b>	<b>49.9%</b>	<b>58.2%</b>	<b>69.6%</b>
<b>Fund Balance Surplus</b>	<b>\$ 8,256,732</b>	<b>\$ 13,150,941</b>	<b>\$ 20,287,225</b>	<b>\$ 29,166,553</b>	<b>\$ 41,155,409</b>
<b>Recurring Revenue/Rec Exp</b>	<b>\$ 4,311,978</b>	<b>\$ 5,333,233</b>	<b>\$ 7,453,581</b>	<b>\$ 9,274,221</b>	<b>\$ 12,123,896</b>

FY 2025 Recurring Revenue/Rec Expenditures – This figure has been adjusted to account for any one-time costs that are included in the FY 2025 base budget.

# Budget Message

## Baseline Expenditures Forecast- Discussion and Analysis

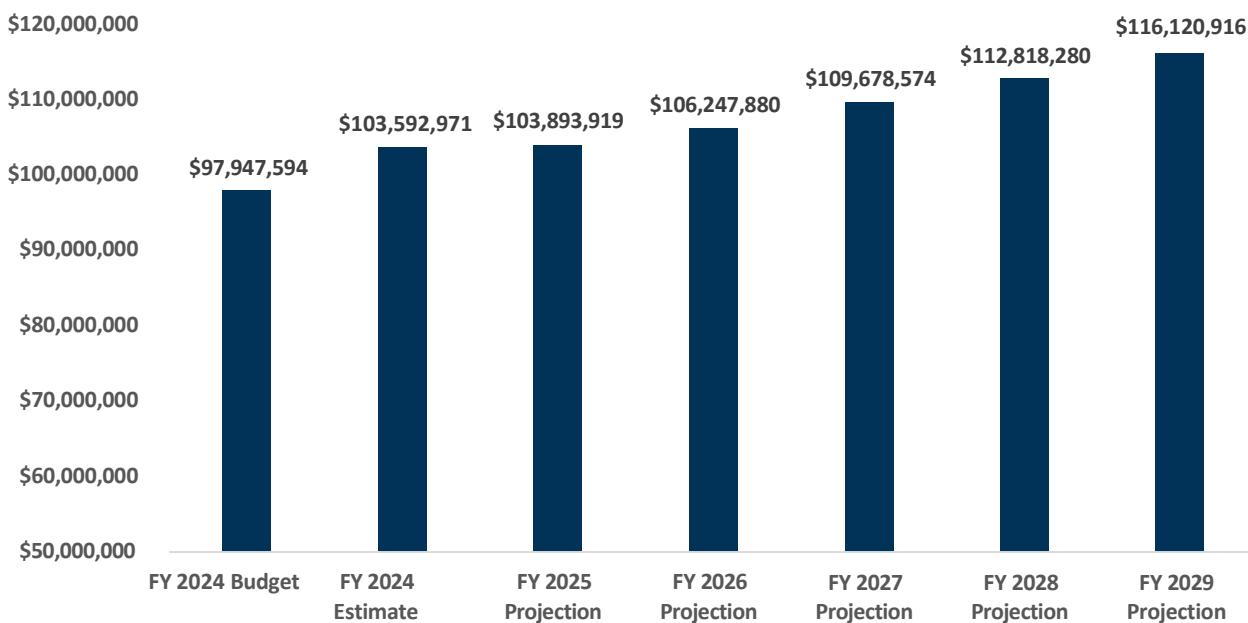
### General Fund- Revenue Projections (Recurring)

The average annual growth in General Fund revenues during the forecast period is 2.3 %. The table below reflects the projected annual growth in total General Fund revenues for each year during the forecast period.

Projected Total General Fund Growth Rates (Recurring)					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Growth Rate	0.3%	2.3%	3.2%	2.9%	2.9%

As the graph illustrates, FY 2024 revenues are estimated to exceed budget. This is driven primarily by higher than anticipated growth in the following categories: interest earnings, sales taxes, licenses and permits and charges for services. The following section provides categorical detail on revenue projections during the forecast period.

### Total General Fund Revenue

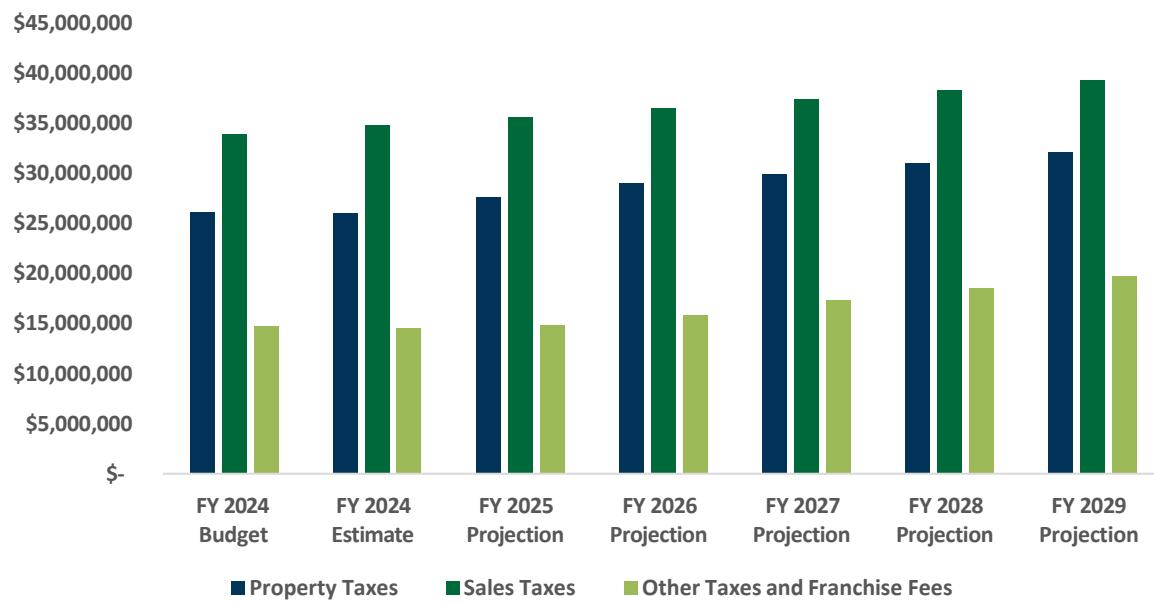


# Budget Message

## *Primary Revenue Sources*

Throughout the forecast period, the General Fund's three largest revenue sources (Sales Taxes, Property Taxes, and Franchise Fees) make up approximately 78% of total revenues. The growth rates for total General Fund revenue are driven primarily by projected fluctuations among these three sources.

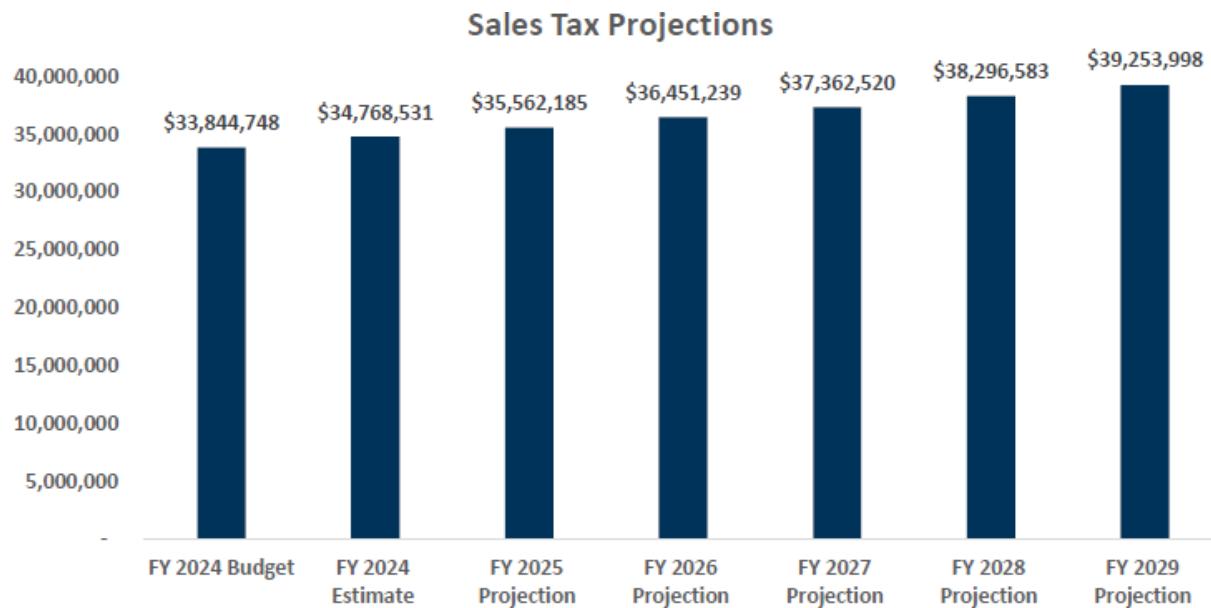
## General Fund Revenue Projections



*Property Tax Revenue* – Due to statutory limitations and a diminishing amount of developable land available to add new value to the tax rolls, property tax revenue projections for the General Fund forecast range from 6% to 3.5% annually.

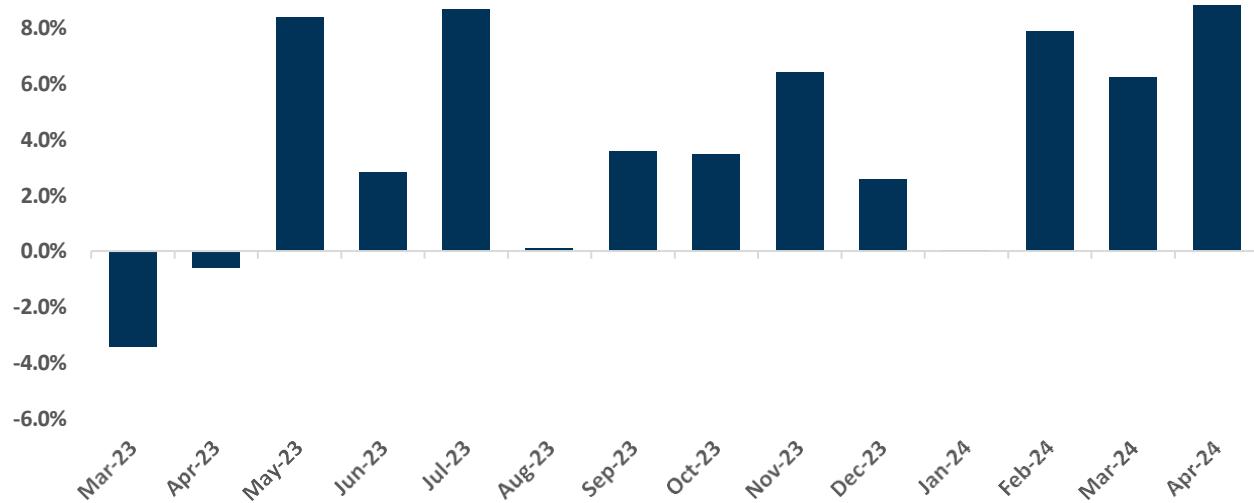
*Sales Tax Revenue* – The General Fund's largest source of revenue has experienced relatively consistent growth over the past several years. In addition, New Braunfels sales taxes are currently growing at a faster pace when compared to the collective average across all Texas cities.

# Budget Message



The forecast assumes approximately 2.5% in annual growth in sales tax revenue from FY 2025- FY 2028. When looking at the average net growth in sales taxes (3.9%) over the last 14 months, this projection may seem conservative; however, as the graph illustrates below, sales taxes can be volatile.

### Net Sales Tax Variance In Comparison to Prior Year

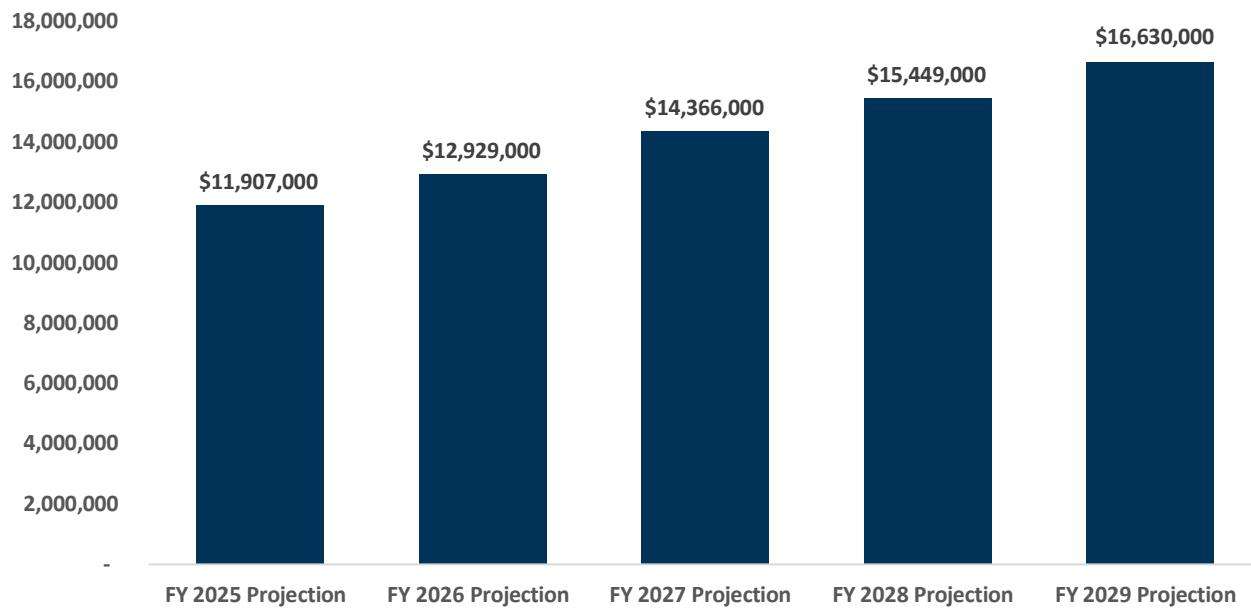


# Budget Message

## *Franchise Fees*

The majority of Franchise tax revenue comes from New Braunfels Utilities (NBU). NBU's current payment to the City is based on a rolling 3-year average of gross revenue collections. The graph below reflects the projected NBU franchise payment over the forecast period. As the graph illustrates, this revenue source is projected to experience considerable growth over the forecast period. The growth is driven by multiple factors, such as the overall growth in customer accounts and the rate adjustments approved recently. The remaining franchise payments (gas, cable, telecommunications, etc.) have fluctuated in recent years, but continue to grow slightly. Conservatively, they are projected to grow 2% annually.

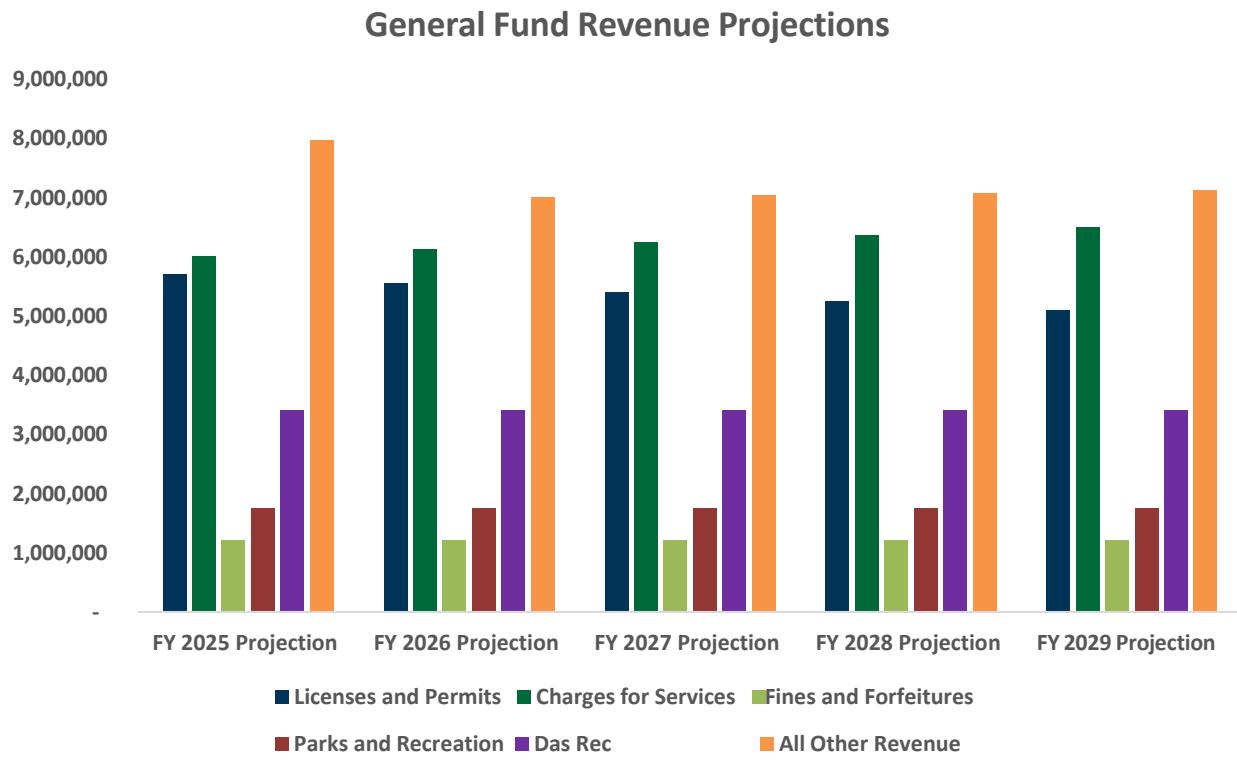
**NBU Franchise Payment Projections**



## All other General Fund Revenues

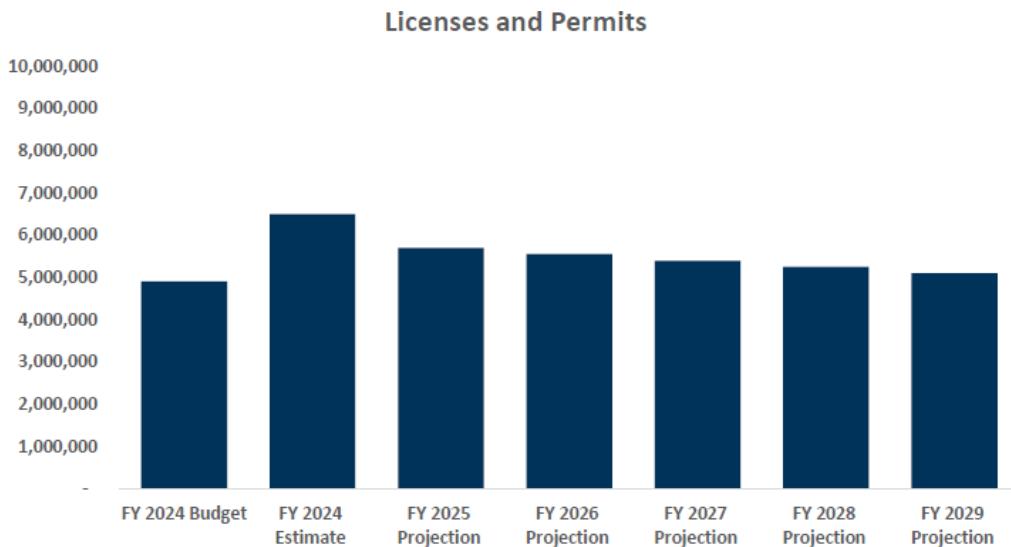
The graph below reflects growth rates for all remaining General Fund revenue categories.

# Budget Message



*Licenses and Permits* – As the community approaches buildout, this revenue category has been expected to level out, which is what the forecast assumes. However, because of our development agreements with both Veramendi and Mayfair, likely, the leveling-out period may not be as sudden as originally thought. Therefore, staff is confident that this revenue source will be able to remain at or near current levels for longer than originally anticipated.

# Budget Message



*Charges for services* – this revenue source is driven primarily by ambulance-related collections and the contractual payment from Emergency Services District #7. A portion of that revenue includes the payment from the state for ambulance services provided to the uninsured and those on Medicaid. This revenue source is conservatively projected to grow 2% annually during the forecast period.

*Fines and Forfeitures* – This revenue source has experienced sustained stagnation over the past several years. The forecast assumes that current collections remain flat throughout the forecast period.

*Parks and Recreation*– While the forecast assumes that this revenue source is held flat, the organization has begun to adjust fees for programs and facilities that could achieve better cost recovery for various programs and facilities. Many of the fees that have been approved have not been adjusted for years, in some instances, decades.

*Das Rec* – The recreation center currently has membership levels at an all-time high of over 19,000 members. The facility is likely nearing capacity from a membership perspective. As a result, Das Rec membership is held flat throughout the forecast.

*All Other Revenue* – this category of revenue is driven primarily by industrial district payments made by corporations such as CEMEX, Wal-Mart Distribution Center, Lhoist, etc. that are receiving services from the City of New Braunfels but are not within the incorporated city limits of New Braunfels. This category also includes interest earnings, which can fluctuate significantly based on economic factors and is forecasted to decline somewhat to conservatively project the interest rate environment over the next several years. These revenues are either held flat due to unpredictability or include minimal growth throughout the forecast period.

# Budget Message

## General Fund- Expenditure Projections

### *Employee Expenditures - Current Service Levels*

In the Baseline Expenditures forecast, no change in service levels, staffing, compensation, or operating expenditure levels are included. To further clarify, no cost of living, merit or market adjustment compensation changes are included in the Baseline Expenditures as well. However, full year funding for positions that were added in the most recent budget but were not funded for the full year is included in FY 2025 given that most of those positions were only funded for six or nine months in FY 2024.

**SAFER Grant** – In FY 2024, the City of New Braunfels was awarded the Staffing for Adequate Fire and Emergency Response (SAFER) grant. This injection of funding allowed our organization to add ten additional firefighters to improve emergency response and staffing levels on heavy fire apparatus. The grant provides all salary and benefit costs for the additional ten positions for approximately three fiscal years; however, in FY 2027, the General Fund will need to begin absorbing the costs of these positions. The net effect of absorbing the costs of these positions is \$875,000 in FY 2027 and \$1.25 million in FY 2028.

### *Operating Expenditures – Current Service Levels*

Operating expenditures include costs such as utilities, office supplies, professional services, software licenses, fuel, landscaping services, automotive repair, janitorial supplies, etc. Operating expenditures are also adjusted for any one-time costs included in the current budget or other modifications to current commitments, such as the beginning and/or ending of capital leases (Police, Fire, and Information Technology).

Over the past couple of years, inflationary pressures have been more impactful than they have been over the last 40 years. The FY 2023 and FY 2024 Budgets included strategic allocations to operating budgets to address inflationary pressures at the commodity/service level. The baseline forecast includes the following assumptions for inflationary adjustments.

Inflationary Adjustments to Operating Budgets					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Growth Rate	3%	3%	3%	2%	2%

# Budget Message

## Equipment Replacement Program

During the FY 2024 budget process, the strategy for vehicle replacement was shifted to a rolling tax note program, supported entirely by the existing I&S portion of the tax rate. However, the Equipment Replacement Fund will still require a transfer to support technology replacements. The forecast assumes an annual transfer of \$250,000 to support that effort. The remaining interfund transfer funding covers initiatives such as administrative costs associated with the EAHC/WPP program(s) and cash match for grants.

## Facility Partnership (NBU)

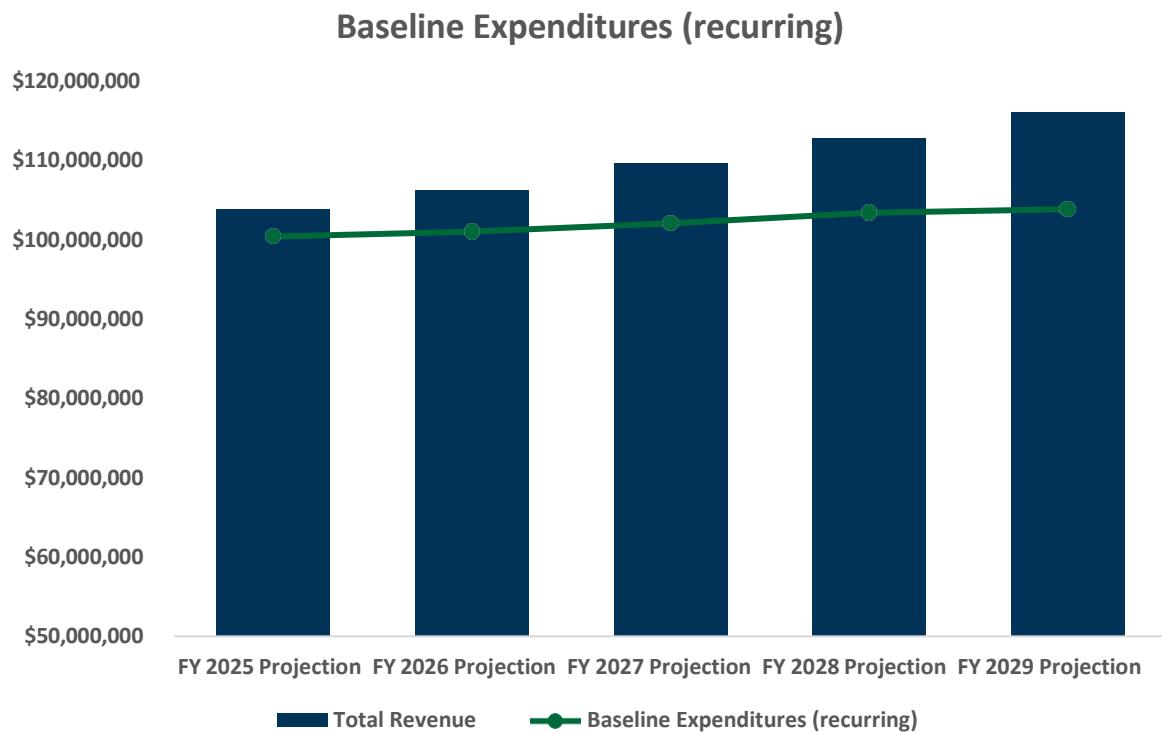
In 2020, City Council approved a facility and land transfer agreement that allows for the City of New Braunfels to retain operational oversight of the current NBU operations facility on FM 306. This partnership will eventually allow for all current City services operating out of the property on Castell Avenue to relocate to the FM 306 facility. The facilities on FM 306 have the capacity for some additional city services to be relocated as well.

The funding strategy to support the transfer involved approximately 50% of the payment upfront, with the remainder paid over a ten-year period, originally beginning in FY 2023 (\$500,000 annually for ten years). However, the subsequently approved real estate transfer agreement for the previously occupied Police Department building incorporated a credit against these payments, therefore the first payment will not be due to New Braunfels Utilities until FY 2028, which is included in the forecast.

## Baseline Expenditures Summary and Policy Considerations

The baseline forecast demonstrates the City's ability to fund current resources at the current service levels. It also shows that the city has recurring funding available to address some of the resource demands needed to meet the current and increasing demand for municipal services.

# Budget Message



The figures in the graph represent the funds available throughout the forecast period each year after annual expenditures are subtracted from annual revenues. It is imperative to recognize that if additional recurring expenditures such as new positions or compensation increases are added, it reduces the available funding by that amount in the year that it was appropriated as well as every year thereafter.

Available Funding for Recurring Resources					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Compounded Annual Surplus	\$4,417,000	\$5,441,000	\$7,564,000	\$9,387,000	\$12,240,000

**Reserve Requirement:** The financial policies currently adopted by City Council require a minimum of 25 percent as the fund balance requirement in the General Fund. However, the City Council currently has a fund balance target of 30 percent of recurring expenditures to protect both the City's financial stability and bond ratings (which determine the City's interest rate opportunities for debt issued).

# Budget Message

## Policy Considerations

### Fund Balance Surplus

The Baseline Expenditures Forecast shows a surplus in fund balance throughout the forecast period. ***It is important to remember that any commitment of funds made in FY 2025 will reduce the fund balance and surplus throughout the remainder of the forecast period.***

The forecast that includes funding for all current resource demands (Resource Demands Forecast) shows a different result. ***The resource demands forecast shows a fund balance deficit of \$26.6 million by the end of the 5-year forecast period.***

# Budget Message

## Resource Demands Forecast- Discussion and Analysis

The “Resource Demands Forecast” shows the impact of adding costs associated with new positions, compensation adjustments and other expenditures. It is important to note that these programs/resources/compensation adjustments have not been approved by City Council or recommended by City Management. The purpose of this schedule is to forecast the impact to the General Fund should these programs move forward at some point during the forecast period. However, the programs included in the forecast schedule are those where the City Council has provided some direction and/or indicated an interest in the initiative moving forward, should funding become available.

During the forecast period, additional needs will be identified as service demands increase. Once those needs are identified, they will be recognized in the forecast and budget development process. This forecast is designed to demonstrate the fiscal impact associated with current unmet needs, City Council/voter-approved capital projects, and other priorities/issues previously recognized by City Council. The forecast below is based on the following assumptions:

*Revenue Projections* - The revenue projections in this schedule are the same as those used in the Baseline Expenditures forecast.

*Projected Expenditures* - The Resource Demands forecast recognizes the baseline expenditures included in that forecast and schedule. In addition, expenditures associated with various additional resource needs are estimated and added to the forecast to assess the impact these activities could have on the General Fund’s financial position. Following the forecast schedule, each of these initiatives is described in greater detail.

- Cost of Living Adjustments/maintaining market competitiveness
- Additional Patrol Officers
- Resources to staff and operate completed capital improvement projects
- All other departments staffing – current identified unmet needs
- Re-establishment of the Facilities Maintenance Fund
- One Time Initiatives/Equipment – current identified unmet needs

*Fund Balance* – The resource demands forecast shows a deficit in fund balance beginning in FY 2027. In fact, the resource demands forecast is no longer structurally balanced immediately in FY 2025 – meaning recurring revenues are less than recurring expenditures. This deficit is driven entirely by the additional expenditures projected for staffing, salary adjustments, equipment, and other capital expenditures.

# Budget Message

## General Fund Forecast - Resource Demands

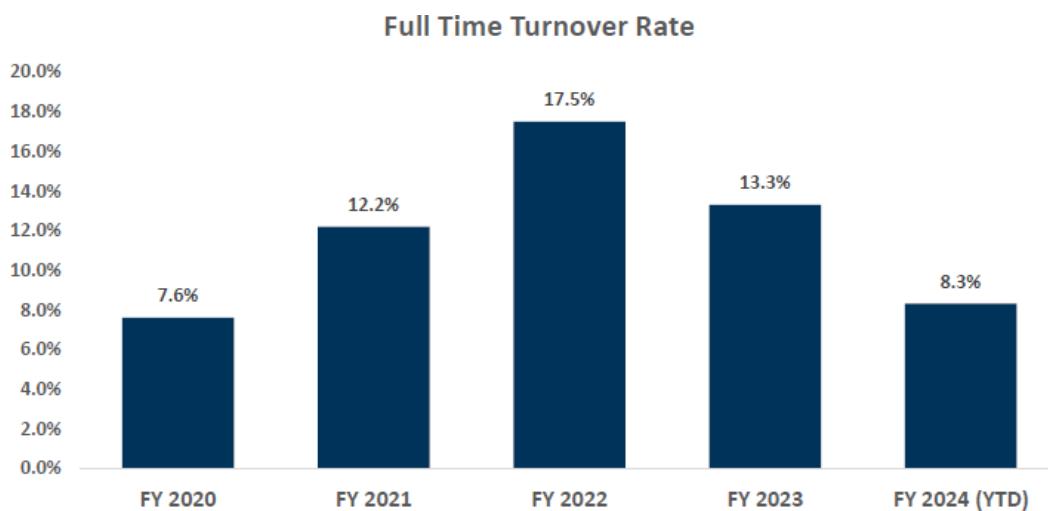
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
<b>Beginning Fund Balance (adjusted)</b>	\$ 35,022,849	\$ 33,149,413	\$ 28,811,305	\$ 22,602,458	\$ 13,872,819
Total General Fund Revenue	\$ 103,788,959	\$ 106,140,296	\$ 109,568,300	\$ 112,705,249	\$ 116,005,060
<b>Total Available Funds (adjusted)</b>	\$ 138,811,808	\$ 139,289,709	\$ 138,379,605	\$ 135,307,707	\$ 129,877,879
<b>Adjusted Baseline Expenditures - Includes impact from <u>recurring resource demands</u></b>	\$ 100,426,981	\$ 105,030,841	\$ 110,236,575	\$ 115,767,982	\$ 120,533,040
<b>Current Resource Demands</b>					
Uniformed Personnel - Step Plan/COLA/Market Based Compensation Increases	\$ 1,784,139	\$ 1,829,179	\$ 1,875,356	\$ 1,922,699	\$ 1,971,237
Non-Uniform Personnel - Merit/COLA/Market Based Compensation Increases	\$ 1,042,807	\$ 1,058,194	\$ 1,073,808	\$ 1,089,652	\$ 1,105,730
<b>Patrol Officers</b>					
Recurring Costs - 3 Officers Annually	\$ 295,711	\$ 307,539	\$ 319,841	\$ 332,634	\$ 345,940
One Time Costs - Vehicles and equipment	\$ 252,049	\$ 259,610	\$ 264,803	\$ 270,099	\$ 275,501
<b>Operating Expenditures from CIP/Bond Projects</b>					
Zipp Family Sports Park (net)	\$ 100,000	\$ 230,000			
Southeast Library Branch		\$ 350,000	\$ 350,000		
Mission Hill Park	\$ 150,000				
Address current unmet needs - positions	\$ 551,122	\$ 573,166	\$ 596,093	\$ 619,937	\$ 644,734
Re-Establish Facilities Maintenance Fund	\$ 200,000				
Address current unmet needs - one time capital and initiatives	\$ 1,009,586	\$ 1,039,874	\$ 1,060,671	\$ 1,081,885	\$ 1,103,523
<b>Total - Additional Annual Resource Demands</b>	\$ 5,235,413	\$ 5,447,563	\$ 5,540,572	\$ 5,666,906	\$ 5,446,665
<b>Total Expenditures (adjusted)</b>	\$ 105,662,394	\$ 110,478,404	\$ 115,777,147	\$ 121,434,888	\$ 125,979,705
<b>Ending Fund Balance</b>	\$ 33,149,413	\$ 28,811,305	\$ 22,602,458	\$ 13,872,819	\$ 3,898,174
<b>Target Fund Balance - 30% of Recurring Expenditures</b>	\$ 26,100,190	\$ 27,294,730	\$ 28,612,918	\$ 30,020,726	\$ 31,150,170
<b>Fund Balance Surplus/(Deficit)</b>	\$ 7,049,223	\$ 1,516,575	\$ (6,010,461)	\$ (16,147,907)	\$ (27,251,996)

# Budget Message

## Compensation Adjustments

Recruitment and retention of public sector talent continues to be a strategic challenge for the organization. The strategic plan included several objectives that focus on employee retention such as the development of formal succession plans at the department level and tracking the percentage of full-time resignations associated with compensation and/or better opportunities.

The graph below illustrates the City's current turnover rate trend. As the graph illustrates, the trend for FY 2024 (October-June) has continued to shift in a positive direction; however, the end-of-year trend for the current fiscal year will likely align to FY 2023 levels or slightly lower.



FY 2025 Market Compensation Study – The City conducts market compensation studies every two years. The organization has made great progress toward aligning our compensation plans to current market levels. As a point of reference, the city began performing regular compensation studies in 2015. At that time, the organization's pay scales were approximately 15%-22% behind market levels.

The Human Resources Department is scheduled to update the market compensation study in FY 2025. The 2023 market compensation study was able to be implemented in FY 2024 in addition to a 2.5% cost of living adjustment. For our organization to continue to keep pace with market compensation scales, single-year implementations will be necessary. For this reason, compensation continues to be the organization's number one budget priority.

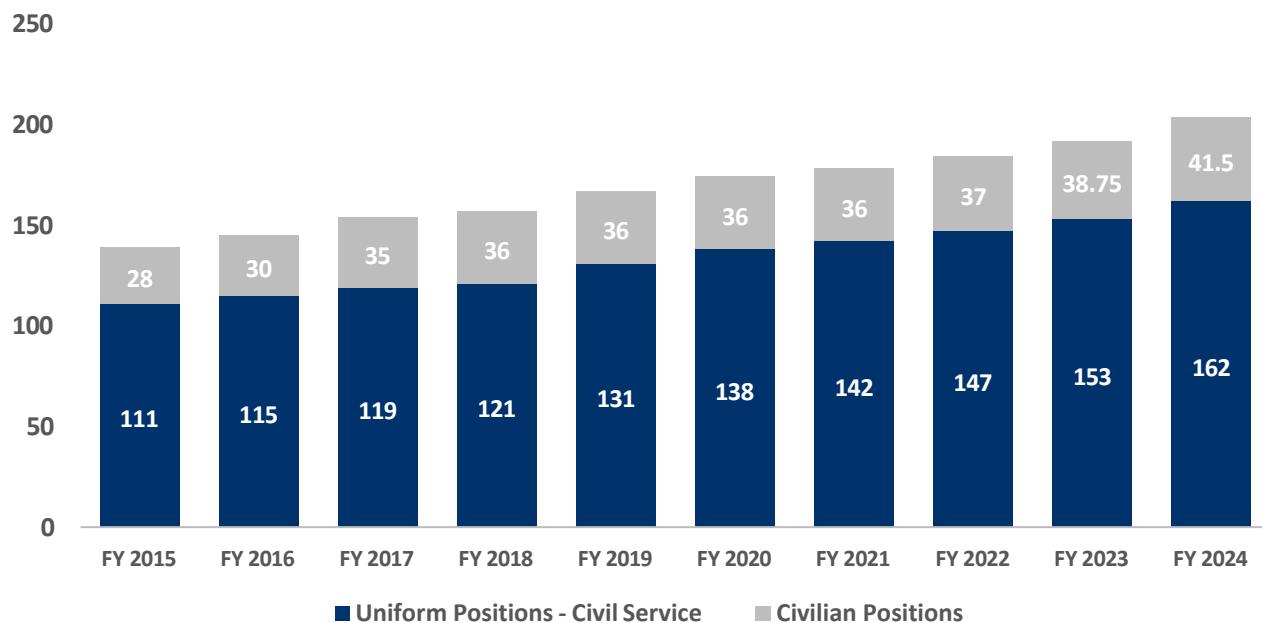
# Budget Message

## Additional Patrol Officers

Additional patrol officers continue to remain a strategic priority for the City of New Braunfels. The city has engaged a new consultant to evaluate patrol staffing levels. The results of that analysis are expected to be available either at the end of FY 2024 or the beginning of FY 2025. The forecast assumes that the organization adds 3 additional Police Officers annually (15 in total). The Police Department has requested 23 positions for consideration in the FY 2025 Budget.

As a point of reference, 64.5 full-time equivalents have been added to the department since FY 2014, a 46% increase in staffing levels in 10 fiscal years.

## NBPD - AUTHORIZED FULL-TIME EQUIVALENTS



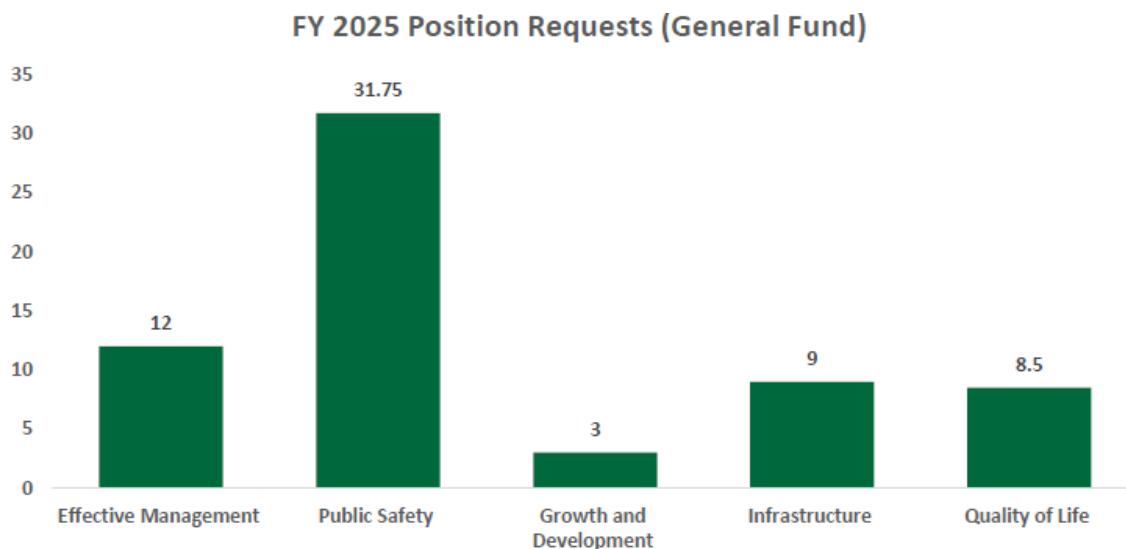
## Operating expenditures stemming from CIP/Bond Projects

The FY 2025-29 Five Year Forecast recognizes net annual operating costs associated with the Zipp Family Sports Park (\$330,000 annually), Southeast Library Branch (\$700,000 annually), and Mission Hill Park (\$250,000 annually). The staff has analyzed the net operating costs for the Zipp sports complex. The figures incorporated into the five-year forecast assume that these additional costs will be incorporated into the FY 2025 and FY 2026 General Fund budget(s) as the maintenance and programming begins. The figures for the Southeast Library Branch and Mission Hill Park should be considered as placeholders. Once these facilities are fully designed, staff can begin determining operating costs and revenue projections to determine the net impact on the General Fund.

# Budget Message

## Other Departments Staffing – Current Identified Unmet Needs

As staff prepares the FY 2025 Budget and Plan of Municipal Services, nearly every department has requested positions to meet the increased demand for services. In fact, over 64 positions (General Fund Departments) have been requested for consideration in the FY 2025 Budget. At the end of the FY 2024 budget process, 35 positions were not funded, as a placeholder to reflect continued staffing needs, the forecast assumes these positions are added over a five-year period, which equates to approximately 7 FTE added annually.



## Re-establish Facilities Maintenance Fund

Prior to the economic recession, the City had established a Facilities Maintenance Fund. This fund primarily serves as an emergency reserve in the event of major facility damage or repairs. This Fund was utilized to make critical repairs to infrastructure after floods, as well as to address unbudgeted facility repairs. The fund is currently inactive.

Currently, the sole funding source our organization has available in the event of an emergency impacting our infrastructure/facilities is the General Fund reserves as well as our budgeted contingencies, which is typically around \$200,000 annually. As our inventory of facilities increases, re-establishment of the facilities maintenance fund should be a consideration of City Council. To recognize this, the forecast includes a \$200,000 recurring transfer beginning in FY 2025.

A one-time transfer of \$1.5 million was included in FY 2022 to re-establish the Fund, however, these funds were reallocated to the Zipp Family Sports Park project.

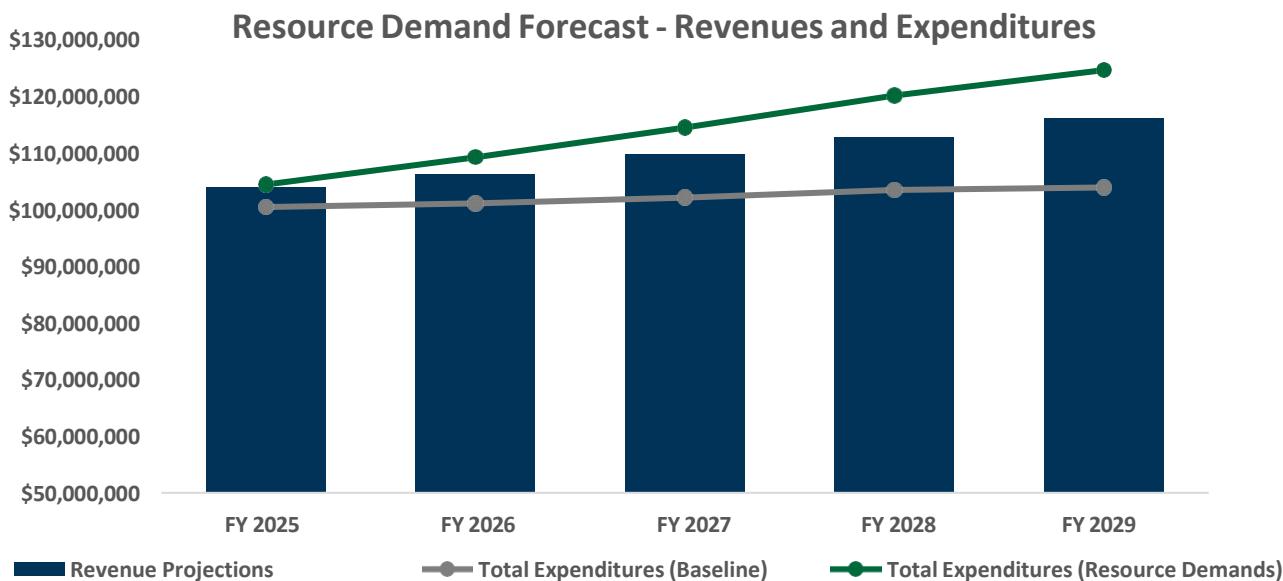
# Budget Message

## One-time Costs – Current Identified Unmet Needs

Various non-personnel initiatives were identified by General Fund departments during the FY 2024 budget process. The amount incorporated into the resource demands forecast represents allocating those costs over a five-year period. Again, as a reminder, these costs are only those associated with current needs. Increased service demands, and new programs will impact one-time equipment and initiative needs.

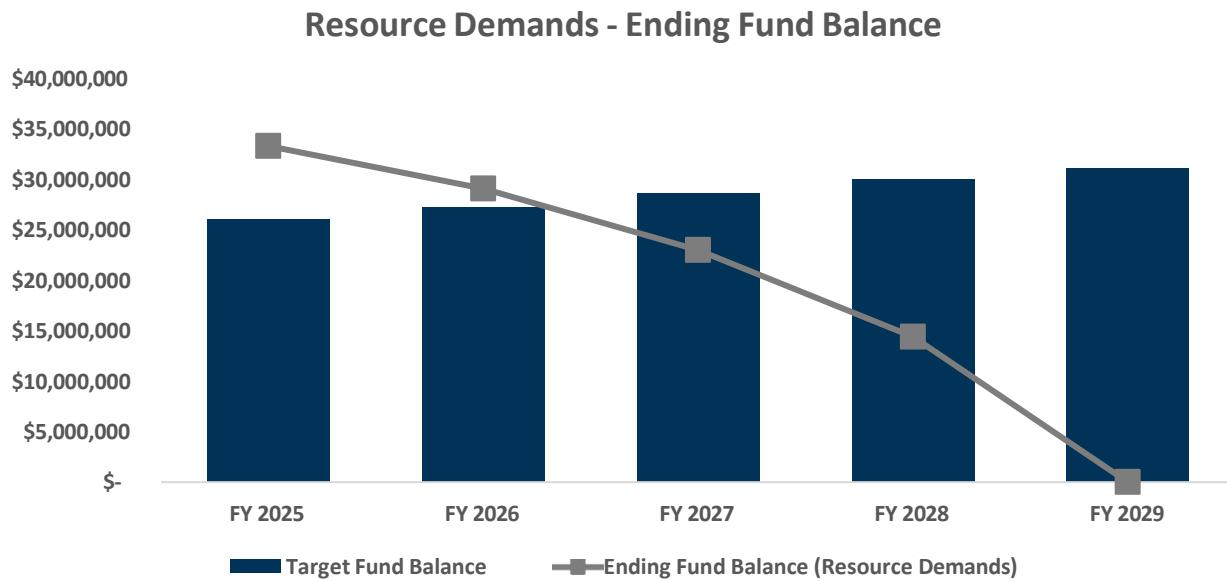
## General Fund –Baseline and Resource Demands Forecast Projections

The following graph compares the General Fund forecast (baseline vs. resource demands). When one-time expenditures are removed from the resource demands forecast, funding is projected to be available to pay for some, ***but not all***, of the currently identified needs i.e. personnel, compensation adjustments, costs associated with CIP/Bond projects, and capital/equipment.



The following graph shows the resulting fund balance from the projected revenue levels and resource demands compared to the targeted 30% fund balance. The graph shows that our baseline revenues are not sufficient to cover our resource demands. If all the resource demands were allocated as previously described, it would result in an unstructured budget and fund balance deficit, as illustrated in the following graph:

# Budget Message



## ***Policy Considerations***

The City has been preparing five-year financial forecasts for approximately ten years. While the methodology and assumptions have changed over the years, the results have been relatively consistent, which is that the General Fund cannot support the current identified needs across the organization over the next five years.

The budget process will continue to be where the organization attempts to strategically utilize every available dollar to address as many needs as possible while remaining fiscally conservative. Over the past several years, the organization has been able to add several resources to better meet demands for service, while at the same time, prioritizing investments in compensation for city employees.

As the graph suggests, the organization has added positions consistently over the past several years. In fact, since FY 2022, an additional 84 full-time equivalent positions have been added to General Fund departments.

However, as suggested earlier, making stronger progress toward the allocation of current and future resources needed to meet the demand for services, additional General Fund capacity up and above what the budget process projects will be needed.

# Budget Message

## FY 2022-FY 2024 Positions Added (General Fund)



The strategic plan includes action items that are focused on generating additional General Fund capacity such as reducing the reliance on primary revenue sources (Property Taxes, Sales Taxes, and Franchise Taxes) as well as conducting an annual fee evaluation to ensure that our charges for services are aligned to market and achieving the appropriate level of cost recovery.

During the July City Council retreat, city staff presented several opportunities that could generate additional capacity in the General Fund to expedite the allocation of resource needs that have been and will continue to be identified.

# Budget Message

## Debt Service Fund Assumptions

The Debt Service Fund is used to account for expenditures related to the principal and interest payments for the City's outstanding debt – Tax Notes, Certificates of Obligation (CO), and General Obligation Bonds (GO).

The Debt Service Fund forecast reflects the projected fiscal impact of the City's existing annual debt service expenditures (principal and interest on all outstanding debt) based on the following assumptions:

- The Interest and Sinking (I&S) portion of the tax rate remains at the current debt rate of 20.89 cents per \$100 of valuation.
- Property tax values grow at 6 percent in the first year of the forecast and 4 percent thereafter.
- Other funds' support of debt service (Solid Waste, Airport, Hotel/Motel Tax, and New Braunfels Economic Development Corporation) remains at their current levels.
- No debt refunding/refinancing has been included in the forecast.
- Vehicle/Equipment Tax Notes are projected to be issued per the following schedule:
  - FY 2024 – currently no planned issuance
  - FY 2025 - \$4,000,000
  - FY 2026 – no planned issuance
  - FY 2027 - \$6,000,000
  - FY 2028 – no planned issuance
  - FY 2029 - \$8,000,000
- 2023 General Obligation Bonds are projected to be issued per the following schedule:
  - FY 2024 – no planned issuance
  - FY 2025 – \$40,000,000
  - FY 2026 – no planned issuance
  - FY 2027 – \$40,000,000
  - FY 2028 - \$25,000,000

# Budget Message

## Debt Service Fund Forecast - Baseline Expenditures

	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection
<b>Beginning Fund Balance</b>	\$ 3,474,710	\$ 6,525,827	\$ 8,099,403	\$ 9,817,771	\$ 11,682,768
<b>Revenue</b>					
Taxes	\$ 29,057,945	\$ 30,220,263	\$ 31,429,074	\$ 32,686,237	\$ 33,993,686
Interest Income	\$ 125,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Contributions	\$ 2,824,485	\$ 2,824,275	\$ 2,824,000	\$ 2,824,400	\$ 2,821,375
Interfund Transfers	\$ 1,239,919	\$ 1,238,788	\$ 641,097	\$ 642,460	\$ 568,725
<b>Total Revenue</b>	<b>\$ 33,247,349</b>	<b>\$ 34,383,326</b>	<b>\$ 34,994,171</b>	<b>\$ 36,253,097</b>	<b>\$ 37,483,786</b>
<b>Expenditures</b>					
Debt Service	\$ 30,196,232	\$ 32,809,751	\$ 33,275,802	\$ 34,388,100	\$ 34,819,184
<b>Total Expenditures</b>	<b>\$ 30,196,232</b>	<b>\$ 32,809,751</b>	<b>\$ 33,275,802</b>	<b>\$ 34,388,100</b>	<b>\$ 34,819,184</b>
<b>Ending Fund Balance</b>	<b>\$ 6,525,827</b>	<b>\$ 8,099,403</b>	<b>\$ 9,817,771</b>	<b>\$ 11,682,768</b>	<b>\$ 14,347,370</b>

### Forecast Analysis

The forecast above incorporates the debt service commitments associated with the 2023 bond and rolling tax note equipment program. The following section provides additional detail on capacity as well as other policy considerations as it relates to capital financing strategies and goals.

### Growth in Property Values

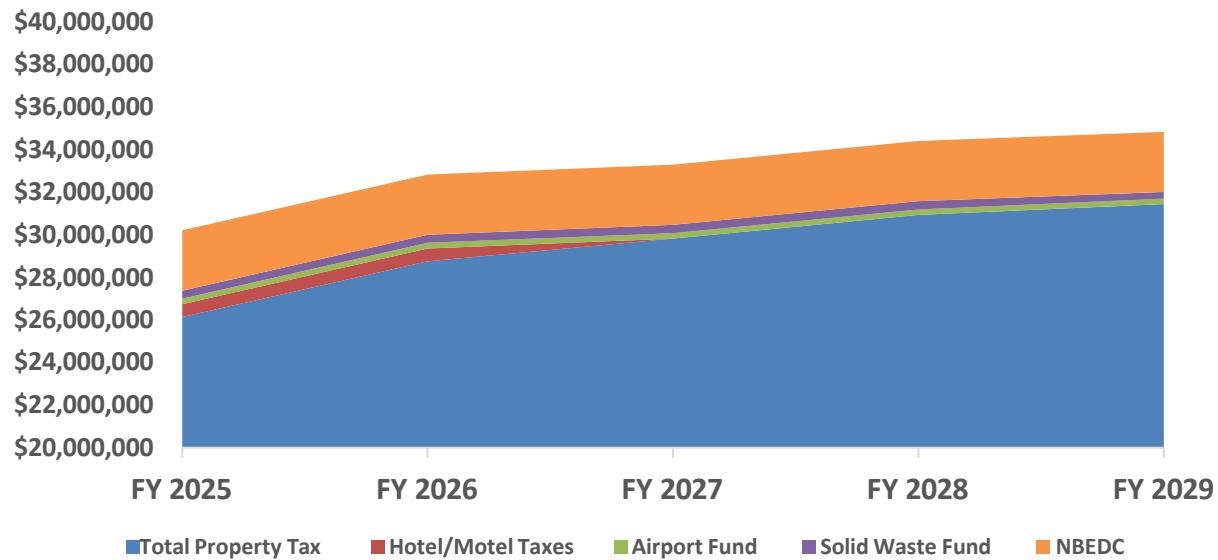
As mentioned earlier, the projection for growth in values in FY 2024 is 6% higher than the projections incorporated into the 2023 bond program. Growth in preliminary values for FY 2025 are approximately 11%. It's expected that a portion of that growth will be reduced through the protest process. The forecast assumes 4% growth annually from FY 2026 to FY 2029. While this is conservative, it provides great flexibility to ensure that the 2023 bonds and equipment tax notes are issued without an impact on the I&S portion of the tax rate. Higher levels of growth and potentially lower interest rates will increase capacity and provide more flexibility to structure the debt service for the issuances more strategically.

### Projected Debt Service Commitments

Much of the annual debt service commitment is supported by property taxes. However, other sources have been committed to support debt service where statutorily allowable. The graph below illustrates the annual debt service commitment by funding source.

# Budget Message

## Debt Service by Funding Source



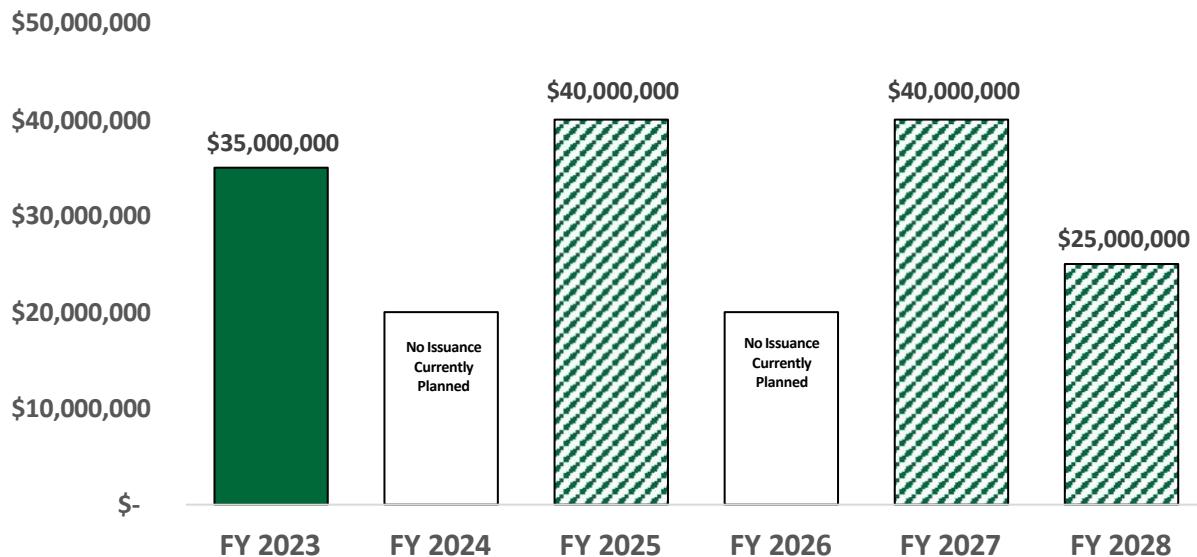
During the forecast period, approximately 90% of the annual debt service commitment is supported by property taxes. 8% is supported by the New Braunfels Economic Development Corporation (NBEDC), with the remaining 2% supported collectively by the Enterprise Funds and Hotel Occupancy Tax Fund.

## 2023 Bond Program

The following graph illustrates the issuance schedule associated with the 2023 bond program. As suggested earlier, this schedule will likely change based on actual growth in values, project funding needs, etc.

# Budget Message

## Financing Timeline - 2023 Bond Program



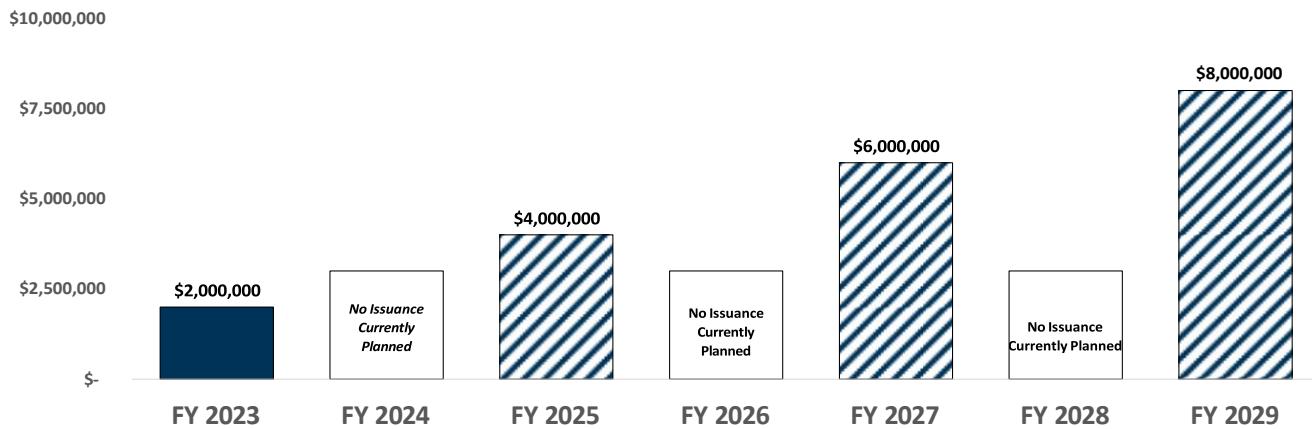
## Rolling Tax Note Program

A long-term strategic challenge had been securing a recurring funding source for light vehicle replacements as well as the Fire Department's SCBA equipment. The City once had a well-established vehicle replacement fund and program, but annual contributions were suspended as a budget-balancing strategy and never restored due to the necessary prioritization of recurring funding for compensation and new positions.

In FY 2024, City Council authorized a creative split to the City's I&S rate, that dedicates a portion of the rate to rolling tax notes that can be leveraged to meet vehicle replacement needs. In addition, this program can be utilized to support certain critical heavy equipment needs that also do not have a dedicated funding source. The initial projection for tax note issuance(s) is illustrated in the following graph.

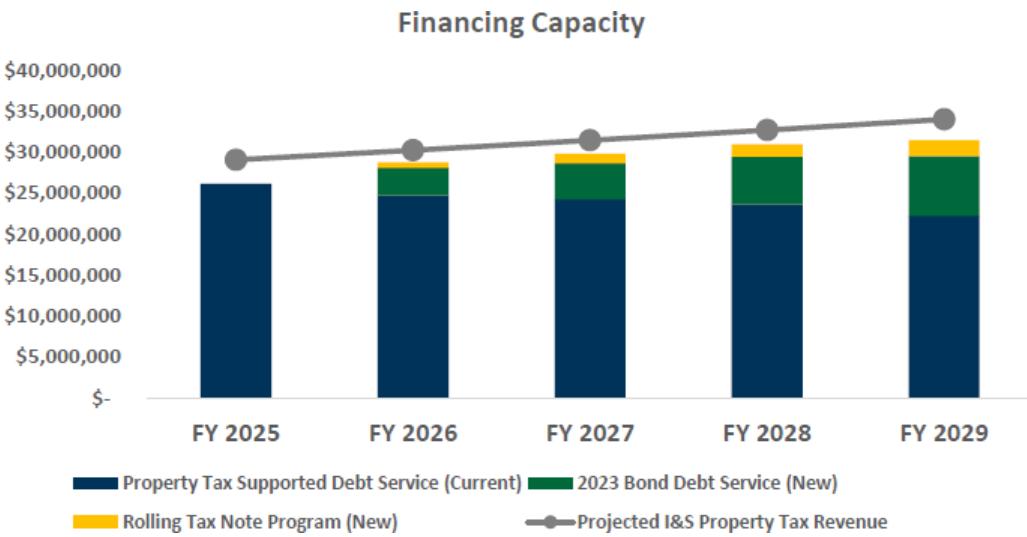
# Budget Message

## Financing Timeline - Rolling Tax Note



## FY 2024 Financing Strategy

Based on the previous financing timeline(s) of both the 2023 bond program and the new rolling tax note program, while evaluating the current revenue projections for the Debt Service Fund, there will be capacity available in FY 2025 at the current I&S rate.



As part of the annual budget process, vehicle replacement needs are evaluated. There are currently 26 vehicles that currently meet the requirement for replacement, which totals approximately \$2 million. In addition, several other critical pieces of equipment have been requested for replacement. To meet these needs, it is recommended that a tax note be issued in 2025 to support those costs as well as ensure the I&S rate remains at the current level. A reduction to the I&S rate would impact the flexibility and capacity to issue the remaining 2023 bonds and tax notes with the previously referenced schedules/graphs.

# Budget Message

## Economic Benchmarks and Outlook

The national economy influences the New Braunfels and the larger San Antonio economy in a variety of ways. Interest rates affect individual and business purchasing and construction. Federal government spending affects the local economy through spending and employment at federal agencies, including military bases in the San Antonio region. Inflation, a noted concern for the 2022-2023 fiscal year, affects prices of local purchases and wages. An assessment of New Braunfels' economic performance and forecasting begins with the widely documented and understood reality that New Braunfels has consistently been amongst the fastest-growing cities in the United States. An examination of trends around New Braunfels' population growth suggests the city's attractiveness as a place to relocate has accelerated in recent decades.

Since 2010, New Braunfels' population growth (92%) has more than tripled that of the San Antonio-New Braunfels MSA (24%) and nearly doubled that of the Austin MSA (41%):

<b>Table 1: Population Growth (2010-2023)</b>				
	2010	2023	Net Change	% Change
<b>New Braunfels</b>	57,740	110,958	53,218	92%
<b>San Antonio MSA</b>	2,142,508	2,655,342	512,834	24%
<b>Austin MSA</b>	1,716,289	2,421,115	704,826	41%
<b>Texas</b>	25,145,561	30,503,301	5,357,740	21%

Source: U.S. Census

## **Employment and Wages**

San Antonio's unemployment rate declined to 3.6% from 4.0% from this time last year. San Antonio payroll cost increased an annualized 2.3%. Other services, construction, and mining industries drove most of the job growth. Year to date total non-farm employment in San Antonio grew slower than in Texas and the rest of the United States.

Table 2: San Antonio Employment and Wage Data

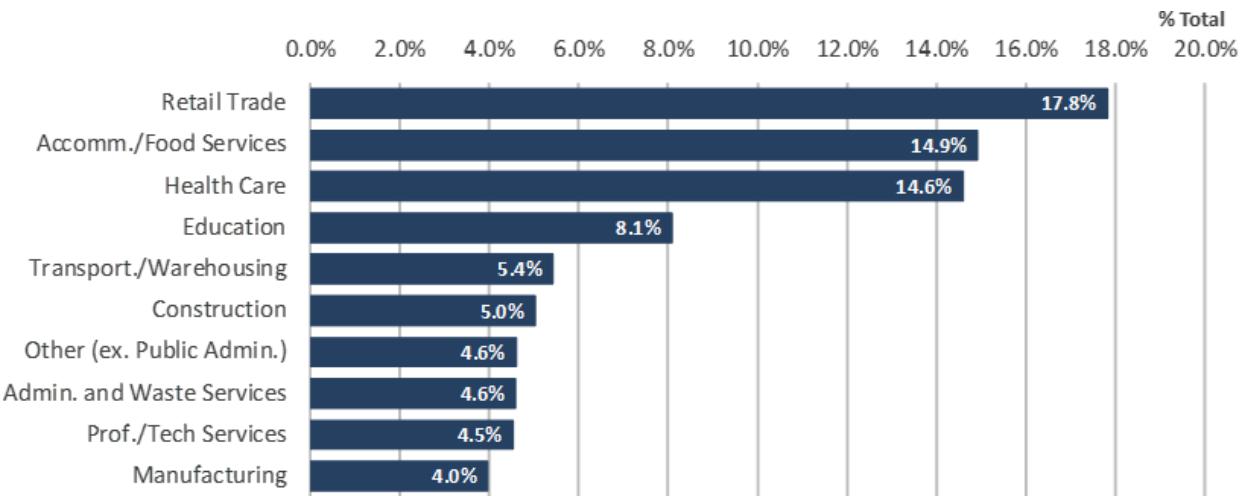
San Antonio economy dashboard (May 2024)			
Job growth (annualized) Feb.-May '24	Unemployment rate	Avg. hourly earnings	Avg. hourly earnings growth y/y
1.7%	3.6%	\$29.00	4.0%

Wages in the region increased an annualized 4% in May to a three-month moving average hourly wage of \$29.00. New Braunfels continues to see employment growth, with approximately 1,000 jobs being added between May 2023 and May 2024:

<b>Table 3: New Braunfels Employment Figures- May 2020-2023</b>				
Year	Employment	Civilian Labor Force	Unemployment	Unemployment Rate
<b>2020</b>	40,557	45,456	4,899	10.8
<b>2021</b>	45,439	47,429	1,990	4.2
<b>2022</b>	47,582	49,118	1,536	3.1
<b>2023</b>	48,898	50,652	1,754	3.5
<b>2024</b>	49,857	51,518	1,661	3.2

# Budget Message

The largest industry was Retail Trade with 8,187 jobs (17.8% of total employment). The second largest industry was Accommodation and Food Services with 6,856 jobs (14.9 % of total employment).



Source: JobsEQ; Economic & Planning Systems

Payroll expansions in New Braunfels have continued to see an increase in measurements and projections of household income as shown below:

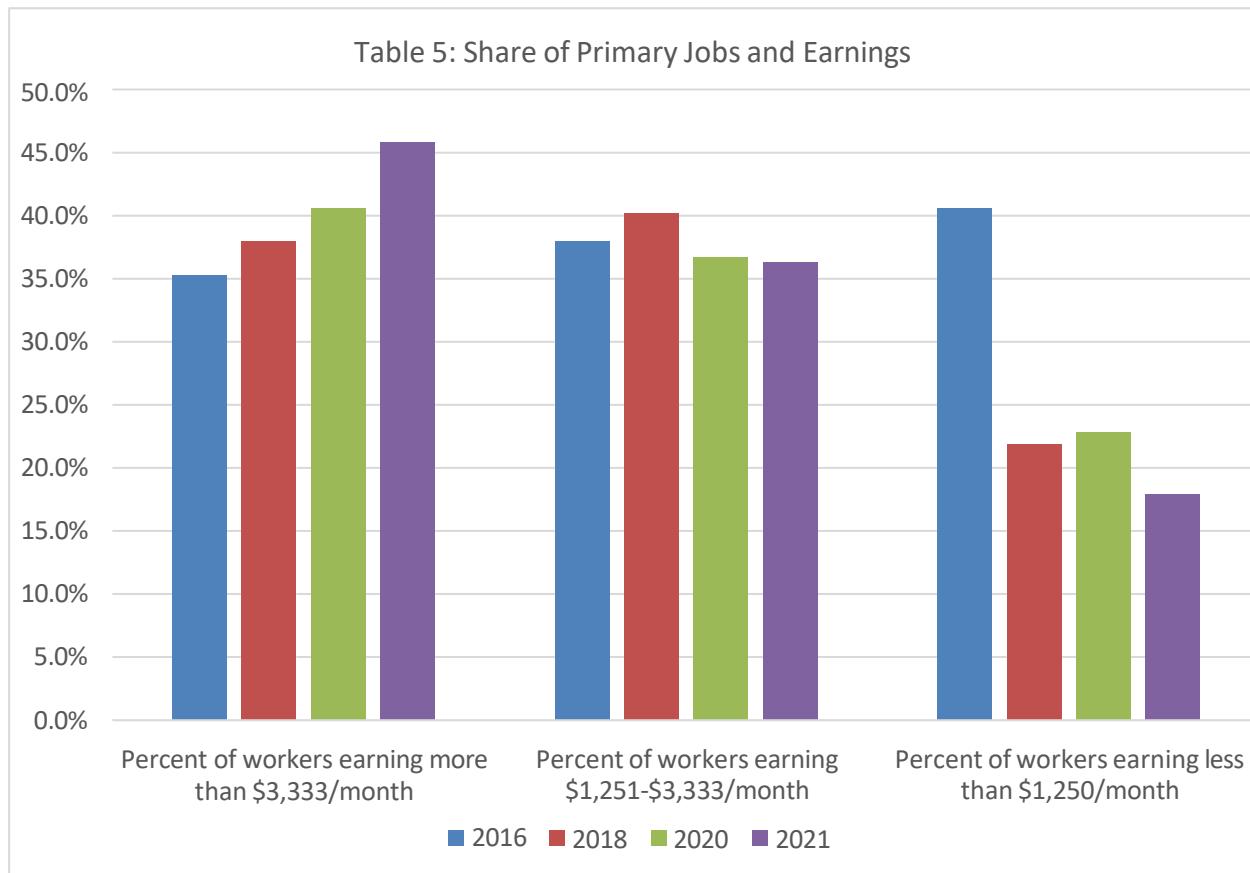
**Table 4: New Braunfels Household Income**

Income	2023	2028	% Change
<b>Median Household Income</b>	\$ 81,675	\$ 89,253	9.3%
<b>Average Household income</b>	\$ 109,187	\$ 123,852	13.4%
<b>Per Capita Income</b>	\$ 41,570	\$ 47,163	13.5%

Source: ESRI Business Analyst

More specifically, New Braunfels has continued to see a larger share of its workforce earn higher average wages. In 2017, only 35.3% of workers earned more than \$3,333 per month. By 2023, this figure had increased to more than 45% of workers.

# Budget Message



Source: US Census, OnTheMap

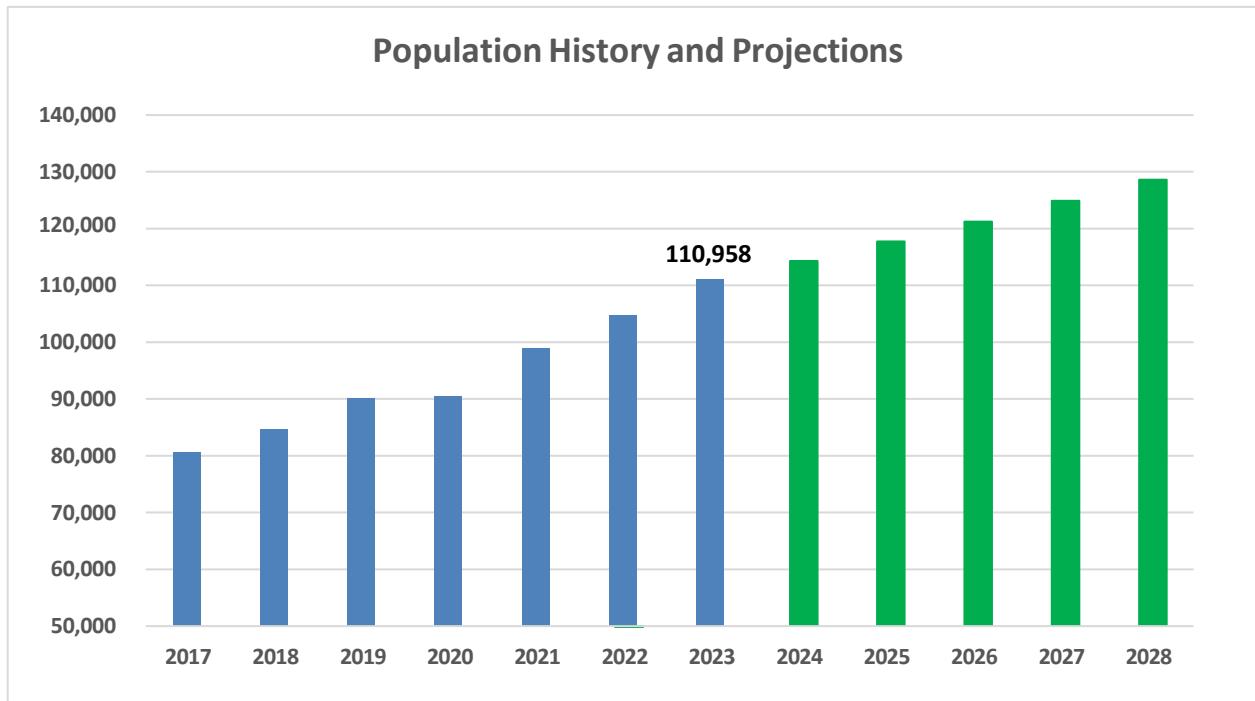
These data points reflect what other data points have shown in periodic economic benchmarking. The significant increase in the percentage of New Braunfels residents with a college degree or greater is reflected in the higher share of workers in primary industries earning more than \$40,000 annually.

## Population Projections

The latest official census information for New Braunfels provides a July 2023 population estimate of 110,958. This represents a compounded annual growth rate (CAGR) of 4.4% since the 2010 census estimate of 57,740. While applying the 4.4% CAGR projection through the forecast period would make intuitive sense, there is a practical limitation to the number of people that can locate within City limits during each period. This growth rate of 4.4% means that, on average, approximately 3,900 people have relocated into the City every year since 2010. In some years this number was higher and in other years it was lower. The availability of developable property and other variables such as the construction of new water and wastewater infrastructure suggest that the 3,900 figure likely represents the upper bounds of annual population growth. When a 4.4% CAGR is applied from the 2023 figures through the forecast period, this means that approximately 5,900 people are added annually for an estimated total population of approximately 130,000 by 2028.

# Budget Message

Table 6: Population History and Projections



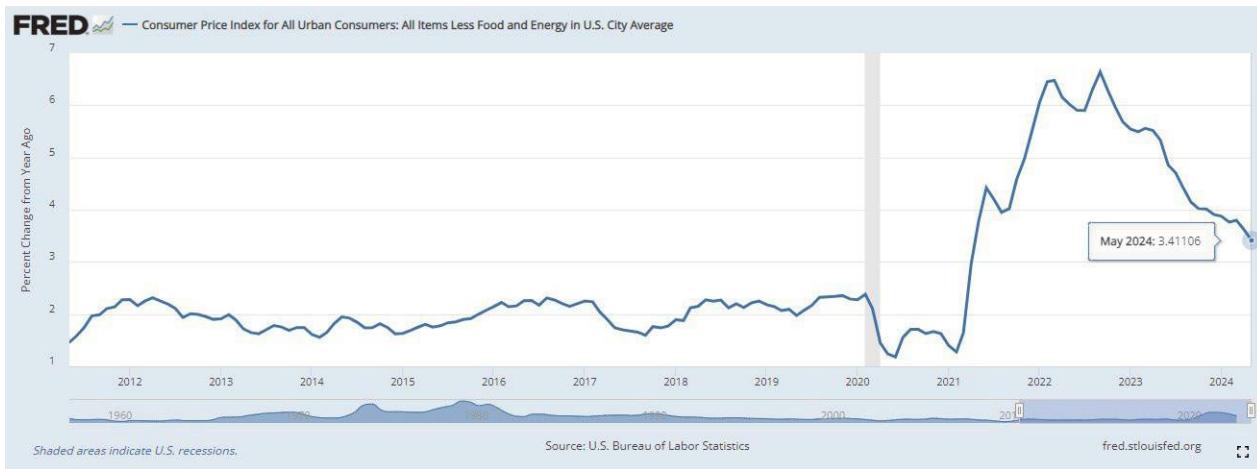
Source: US Census, projections assume a 3% annual population growth rate

## Housing and Construction Activity

Inflation and the corresponding increase in interest rates have been a dominant economic trend since 2022 when the Federal Reserve began increasing the benchmark federal funds rate. In June 2023, the Federal Reserve decided to pause the increase in rates to further assess how rate increases are affecting the economy. After hovering near zero percent (0%) to respond to the pandemic-induced recession, the increase in rates was intended to curtail spending and put less upward pressure on consumer prices (inflation). The “Sticky” Consumer Price Index- a measure of inflation that removes food and energy costs (which are typically more volatile) – shows that while declining since its peak in late 2022, this core measure is still outside the Federal Reserve’s objectives of around two percent (2%).

# Budget Message

Table 7: Year over Year Percent Change in Inflation

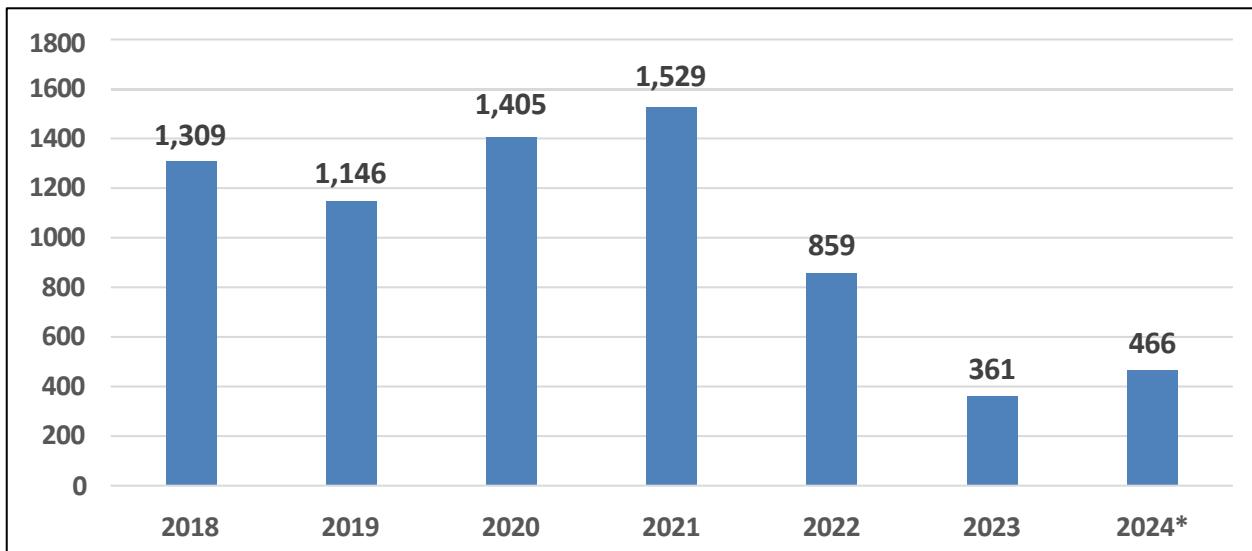


Another year of unchanged interest rates appears to be having the effect intended, as the year-over-year change in inflation measures continues to decline. Interest rate increases make borrowing more expensive and have rippling effects through the economy for businesses and consumers. Higher interest rates for mortgages, vehicles, and small business lending tend to constrain economic activity. Cities such as New Braunfels can expect these increases to impact its local economy as well. In last year's forecast, staff anticipated that housing construction activity in New Braunfels would expect some headwinds from these monetary policy adjustments. Interest rates, coupled with the declining availability of developable property within city limits as discussed in previous forecasts appear likely to impact housing construction values and permit figures moving forward.

Housing is a significant part of the U.S. economy. With housing investment and construction and housing-related services constituting approximately 15-18% of the Gross Domestic Product, a dip in this key economic activity will impact national, regional, and local economies. Higher interest rates in 2023 had the intended effect of slowing housing activity and this is evident in New Braunfels and the larger San Antonio Metropolitan Statistical Area (MSA). By May 2023, sales volume for single-unit residential housing had decreased 10.3% year over year in the New Braunfels market area and median prices were down approximately 4% from May 2022. With another year of data, sales volume has decreased another half percent, and median prices are down another 11.5% compared to May 2023. These reduced figures represent a significant departure from previous trends around single- and two-family permitting figures.

# Budget Message

Table 8: New Braunfels Residential Single- and Two-Family Permits



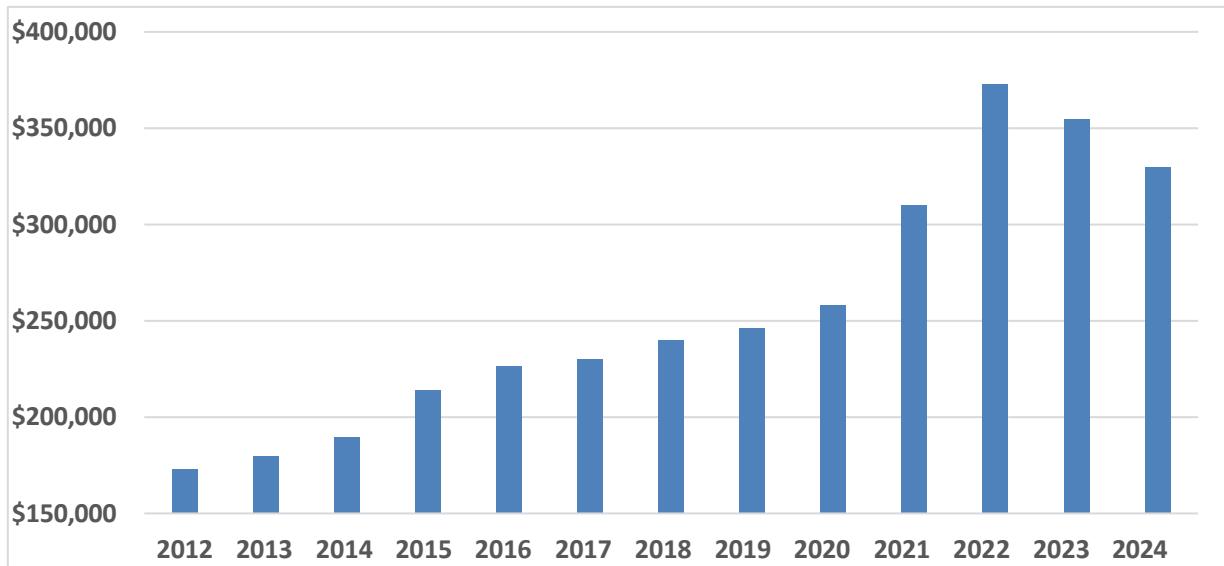
Source: City of New Braunfels Permitting data, \*through May 2024

In previous forecasts, staff asserted the housing market had begun a slight correction in early 2022 and that interest rate increases by the Federal Reserve would have the effect of reducing the mortgages originated and depressing demand for housing. Since 2021, single and two-family permits issued have seen a marked decline. The reasons for this are primarily twofold: overall depressed demand for housing as well as a declining availability of developable property within the corporate limits of New Braunfels.

It was unclear at the time whether the decreased demand would slow appreciation in existing home prices and overall taxable values. The housing market may be adjusting to a new normal that is characterized by an average 30-year fixed mortgage rate above six percent (6%). Despite the persistence of higher mortgage interest rates, Texas' residential mortgage activity is steadily improving. However, with more data to analyze and a sustained campaign to increase interest rates, it is affecting softening demand and reducing prices. While median housing prices saw decreases from their 2021 highs, there are indications that prices are stabilizing.

# Budget Message

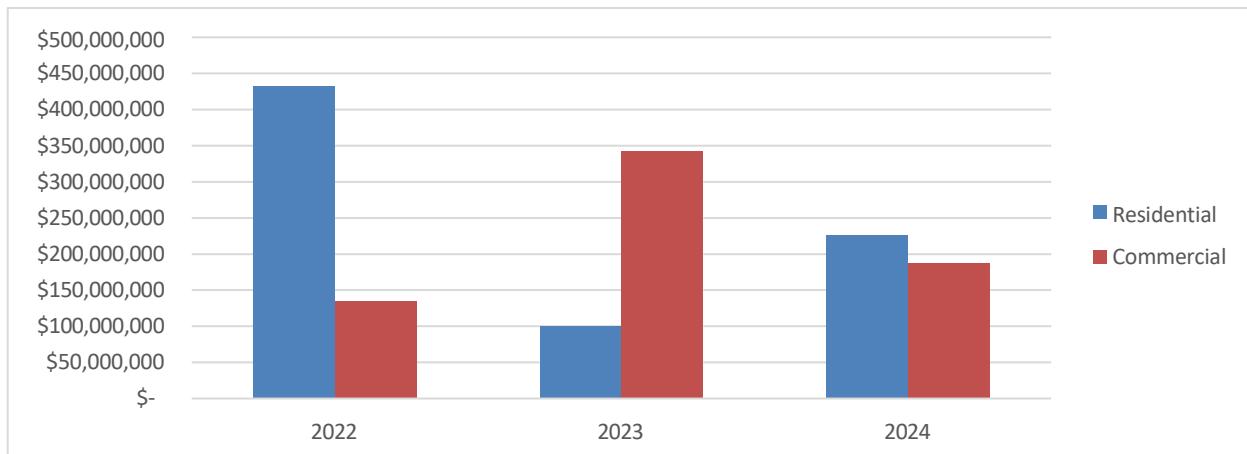
Table 10: New Braunfels Median Home Price



Source: Texas A&M Real Estate Center and Four Rivers Association of Realtors

Higher rates effect permitting of residential and commercial uses. The period from June 2023 through May 2024 saw decreased values for commercial permits issued during that period as well:

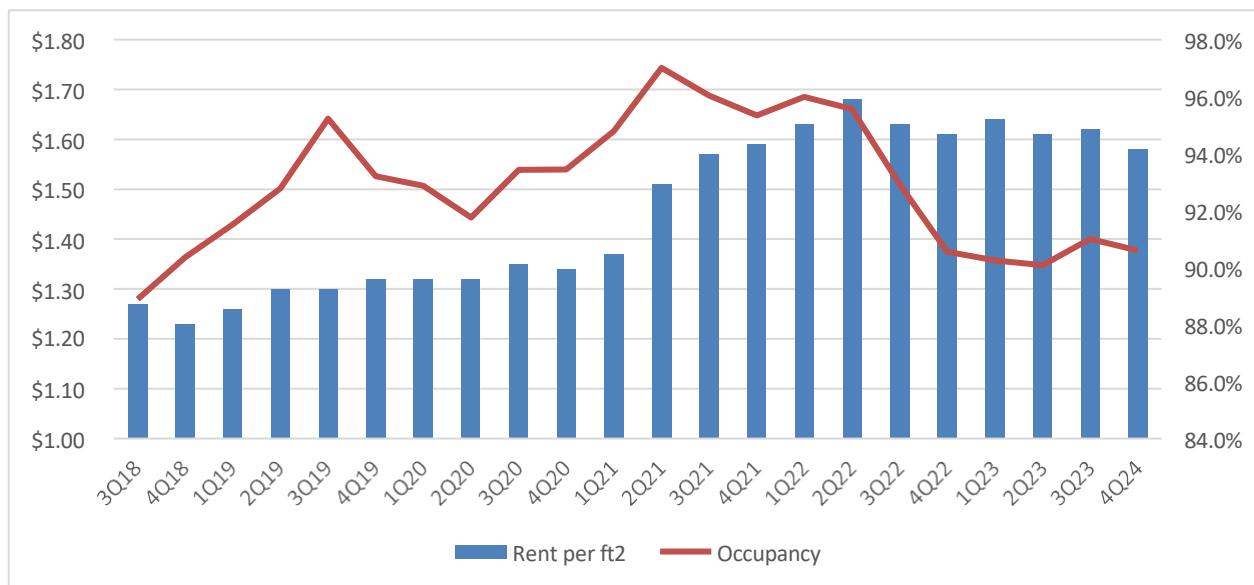
Table 11: Valuation of Permitted Residential and Commercial Construction



Multifamily developments in New Braunfels saw increased vacancy rates through 2022 and part of 2023, although it appears vacancy rates have stabilized at around 9%. This led to some downward (or slowing upward pressure) on rent prices:

# Budget Message

Table 12: New Braunfels Multifamily Rents Per Square Foot and Occupancy



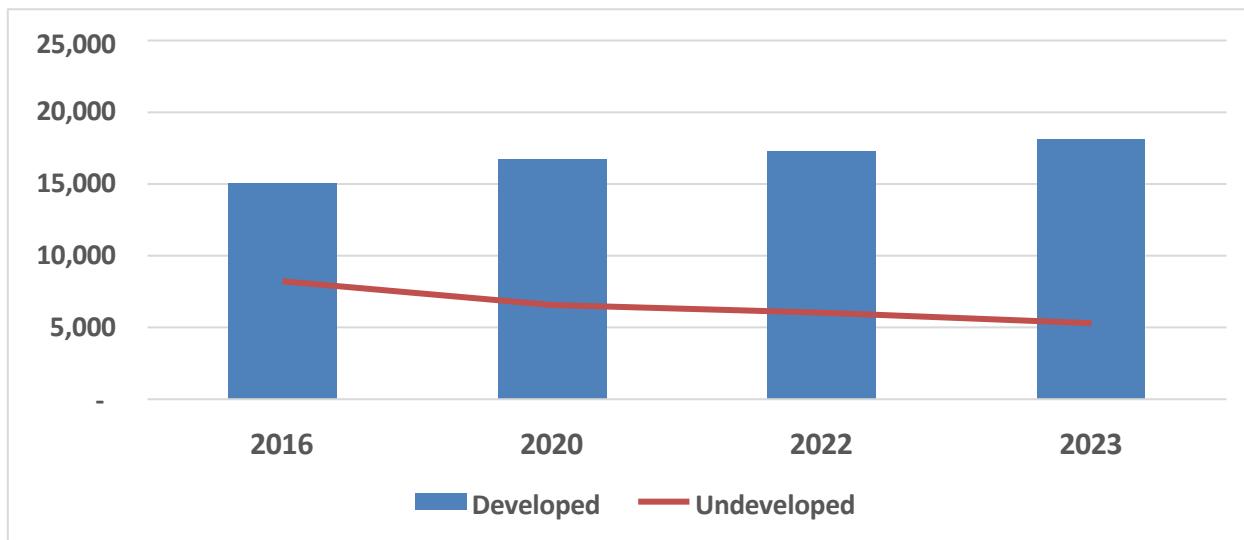
# Budget Message

Apartment deliveries in 2023 were approximately 302 units, which is less than half of the 650 units in 2022. While several projects are under construction in the New Braunfels submarket, the city can expect a softening supply delivery with vacancies at current levels and slowing rent increases.

## Developable Land Supply and Consumption

The reality of declining land availability is forcing residential and commercial construction activity into the City's extraterritorial jurisdiction where it, the City, does not receive permitting revenues or property tax. In the three years between 2020 and 2023, the City saw another 1,274 acres of land be platted with the intent to construct a structure. This represents a decline of around 5% of the total available land in the City or approximately 10% of the net developable acreage remaining.

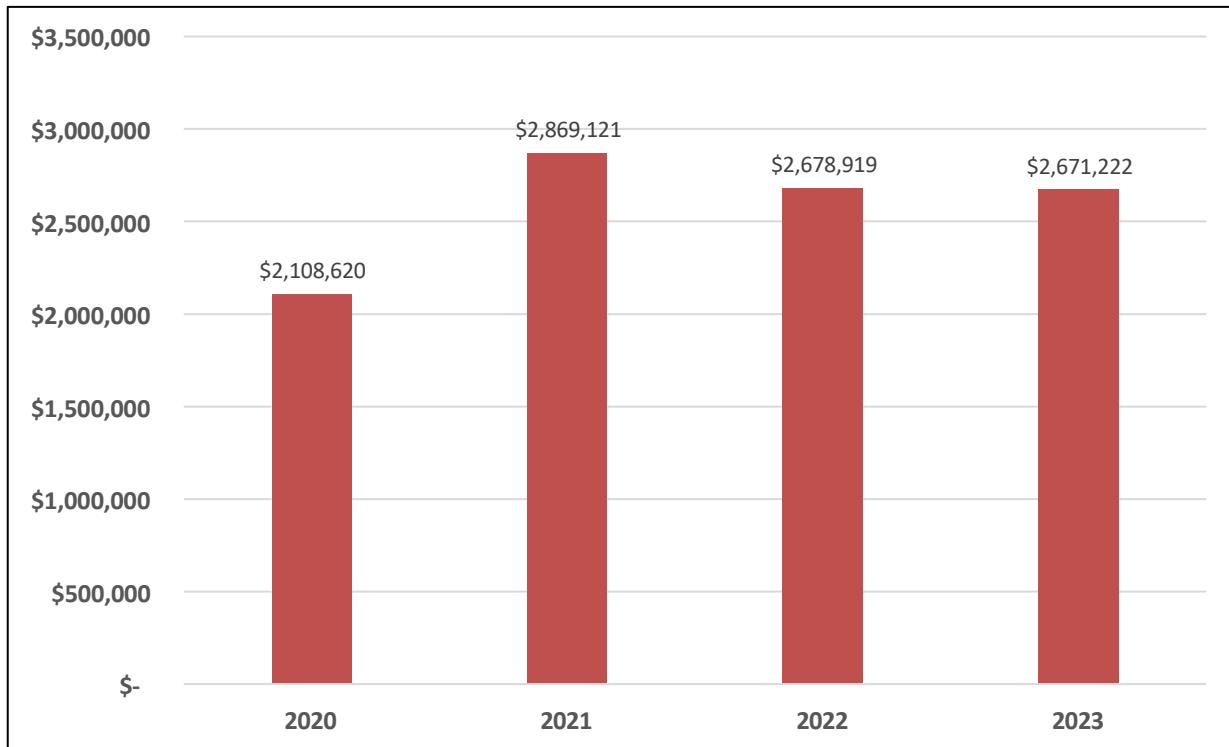
Table 13: Developed Land and Remaining Undeveloped Property Estimates by Acre



Source: Comal and Guadalupe County Appraisal data, 2016-2023

# Budget Message

Table 14: Building and Development Permit Revenue



Source: City of New Braunfels Permitting data

As the supply of land declines and development projects in the city become more focused on infill and redevelopment, the city can expect to see a stagnant or declining collection of revenue from building permits as shown in the above table that shows collections from 2020 through 2023.

## Conclusion

New Braunfels' economic performance and overall growth is somewhat linked to the broader San Antonio region. While employment growth in the region is slower than the state, the region continues to see low unemployment and wage growth. New Braunfels' attraction to college-educated adults is leading to higher shares of the population having completed a bachelor's degree or greater. This is likely to lead to continued household income growth overall. A recent market analysis of all major commercial real estate classes – office, retail, industrial, and hospitality- showed that New Braunfels occupancy rates and rent growth is among the strongest in the region. As such, the City can expect to see the private sector move to meet the demand for these uses in the area. The question of whether those potential projects can be accommodated within the City limits, however, is a question of the availability of a clear path towards redevelopment and infill of parcels.

# Budget Message

## 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 an Adopted 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 Adopted 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 below displays 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.

### Financial Planning and Management Process



# Budget Message

## Strategic Planning Process:

The strategic planning process results in the establishment of broad City Council policy direction through adopted mission and vision statements as well as strategic goals and objectives. City Council also then clarifies policy statements, sets priorities, and gives direction to staff regarding the 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 that addresses the policy and management objectives outlined above includes the following development steps:

- The City of New Braunfels has produced a five-year financial forecast. This document includes a comprehensive identification of strategic issues and a five-year outlook for the General Fund, Debt Service Fund, Equipment Replacement Fund, and the Self Insurance Fund.
- The 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's 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 City 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 needed, a budget amendment is required and 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 Annual Comprehensive Financial Report (ACFR) as of the end of the fiscal year.

## Budget Amendment Process:

The FY 2025 Budget, as adopted by the City Council, controls expenditures by fund, department, and at the group level for all funds in these categories. These groups are Employee Expenditures, Operations Expenditures, Capital Expenditures, 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 2025 Budget, departments have some flexibility in expensing these funds within the category. As long as the total appropriation for a group (for example employee expenditures) is not exceeded, one or more-line items in the group (for example health insurance) may exceed its budget allocation.

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 categories listed above to another of those groups, for example from operations expenditures to capital expenditures. 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. City staff prepares an agenda item for Council consideration that describes the Adopted budget amendment. A vote by the majority of the Council is required for approval of changes to the budget.

# Budget Message

## 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 to measure a specific activity. Additionally, these funds are further separated into either major funds or non-major funds based on a criterion that compares the number 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/Convention 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 of providing 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.

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 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/Convention 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 National Airport. Revenue comes from leases, fuel sales, and commercial activity fees. Expenses relate to personnel, the cost of fuel sold, and other operating expenses.

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

# Budget Message

*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. Expenses 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. Expenses relate to personnel, refuse collection vehicles, landfill charges, fleet services, and other operating expenses.

*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 parkland 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. Most of these funds' revenues come from the proceeds of debt issuances, interest income, interfund transfers, development fees (Park Development Fund) and roadway impact fees (Roadway Impact Fee Fund).

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

*Fleet Services Fund* – Established to account for the expenses associated with procuring, disposing, and maintaining heavy equipment and light/emergency vehicles.

*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.

# Budget Message

*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 2019 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 2016, 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/Convention Center is a component of this fund. This fund has been closed as of FY 2024.

*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 makes annual contributions to this 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.

*Federal Court Awards* – Used to account for proceeds from 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.

*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.

# Budget Message

*Local Youth Diversion Fund* – Required by statute to be used to fund operations dedicated to truancy prevention efforts.

*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.

*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 cleanup.

*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.

*Urban Transit District Fund* – In March 2023, the City of New Braunfels was informed that it had been identified by the Federal Transit Administration as a small urbanized area (UZA). Therefore, the Transit Fund was created to track the receipt of Federal Transit Funds as well as Transit-related expenses.

*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.

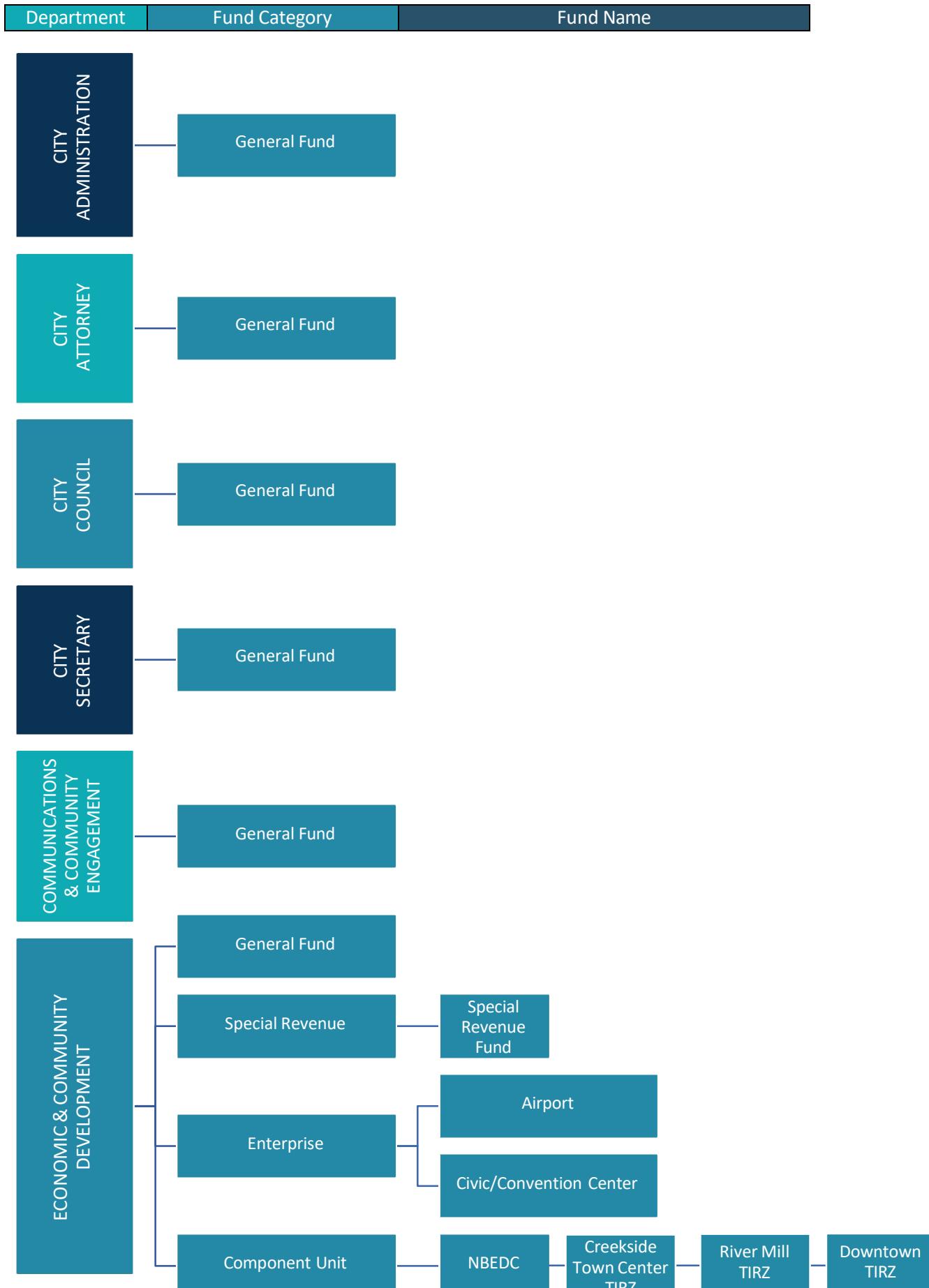
*Creekside Tax Increment Reinvestment Zone (TIRZ) Fund* – is used to account for sales tax and property tax revenue generated by the City's TIRZ. The proceeds pay for administrative expenses as well as debt service for debt issued to repay the developer for public improvements.

*Downtown Tax Increment Reinvestment Zone (TIRZ) Fund* – is used to account for sales tax and property tax revenue generated by the City's TIRZ.

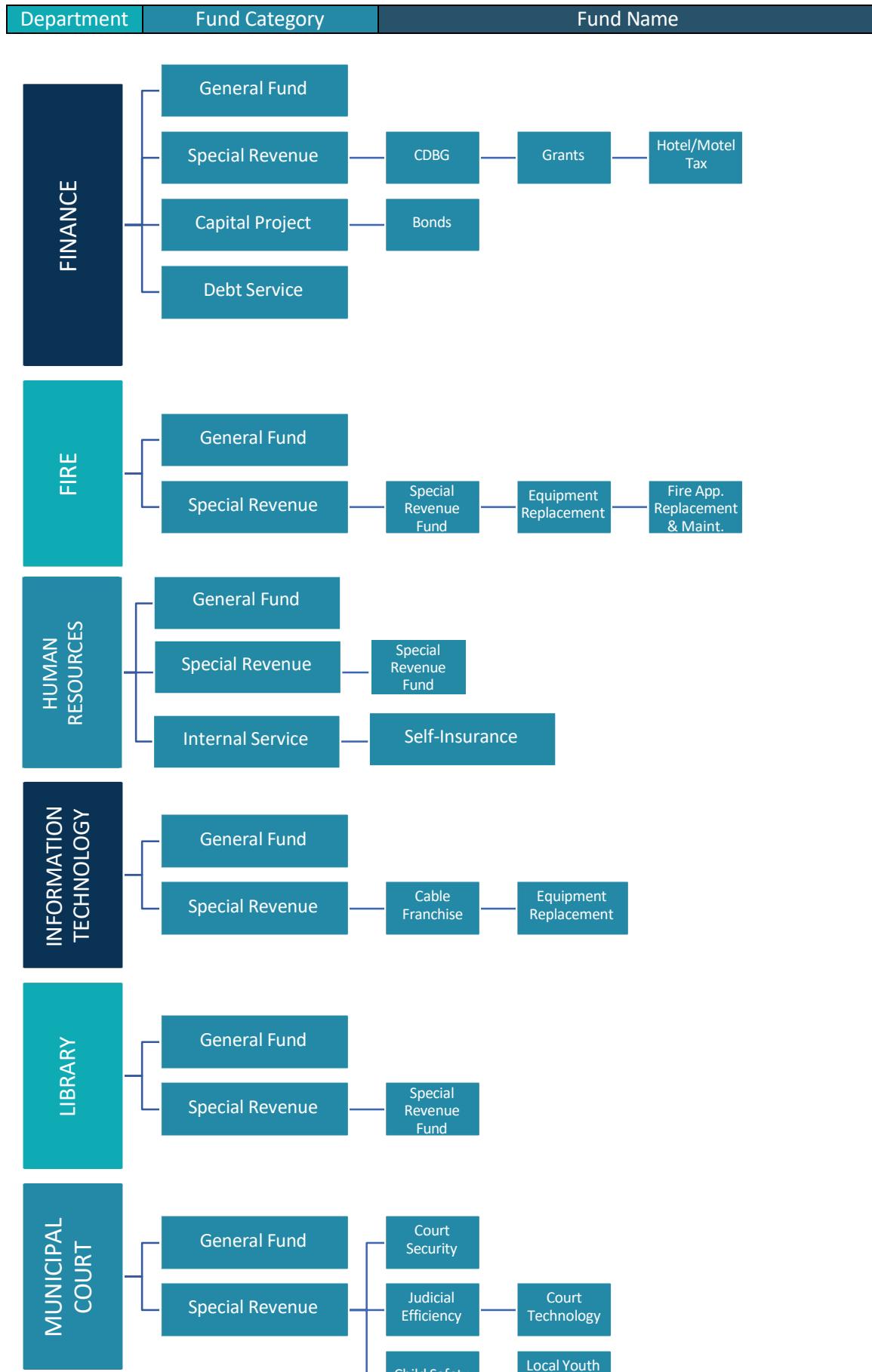
*River Mill Tax Increment Reinvestment Zone (TIRZ) Fund* – is used to account for sales tax and property tax revenue generated by the City's TIRZ.

*Convention and Tourism Fund* – is used to account for the funds allocated by City 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.

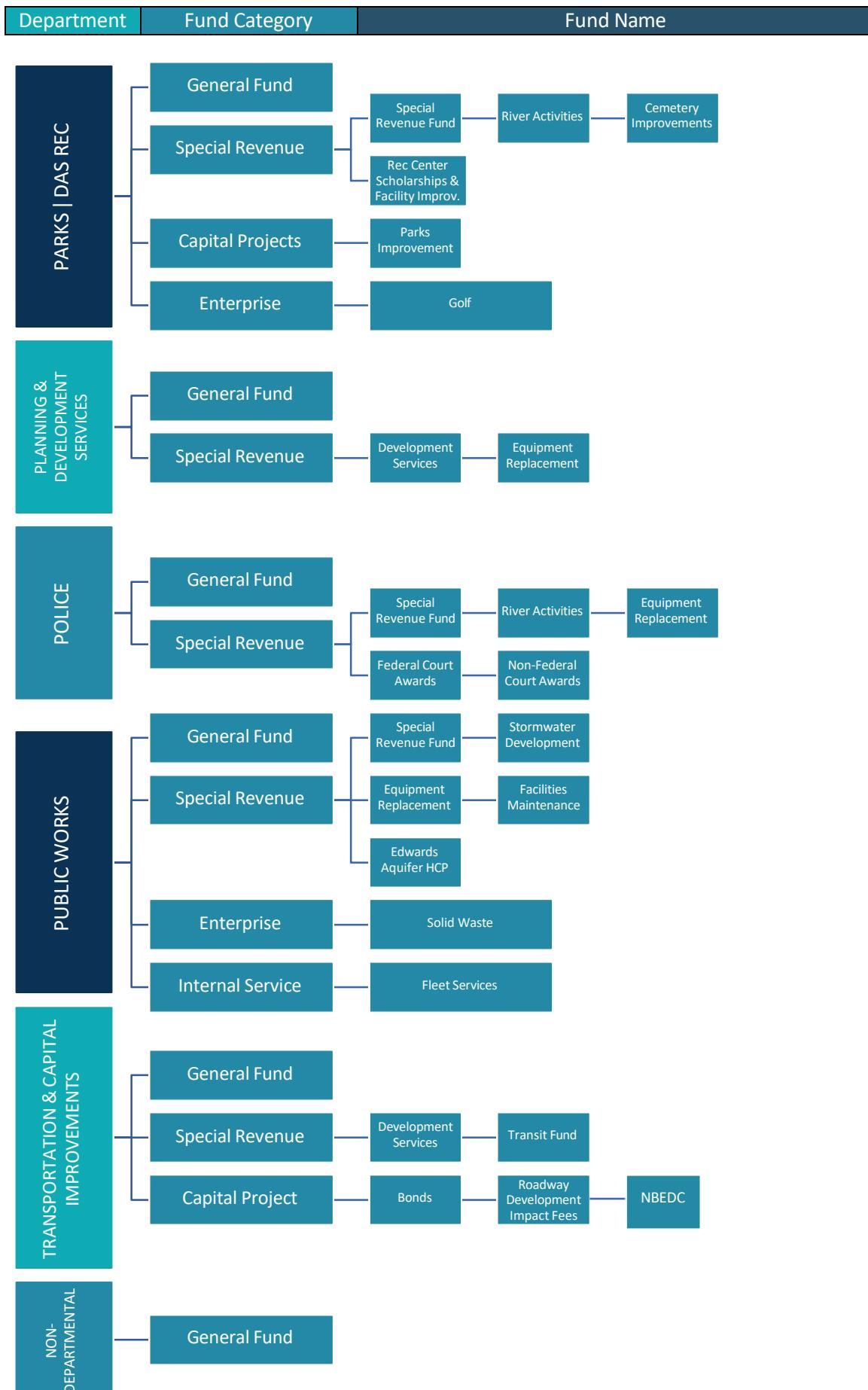
# Budget Message



# Budget Message



# Budget Message



# Budget Message

## 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 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 they can be used in the event of extraordinary, unexpected occurrences. The 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 annually 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 2025 Adopted Budget appropriates funds using the following expenditure groups.

- Employee Expenditures
- Operations Expenditures
- Capital Expenditures
- 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. (See the Glossary section for category definitions) This presentation of budget data is designed to provide departments greater flexibility in the management and control of their budgets.

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# GENERAL FUND

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# General Fund

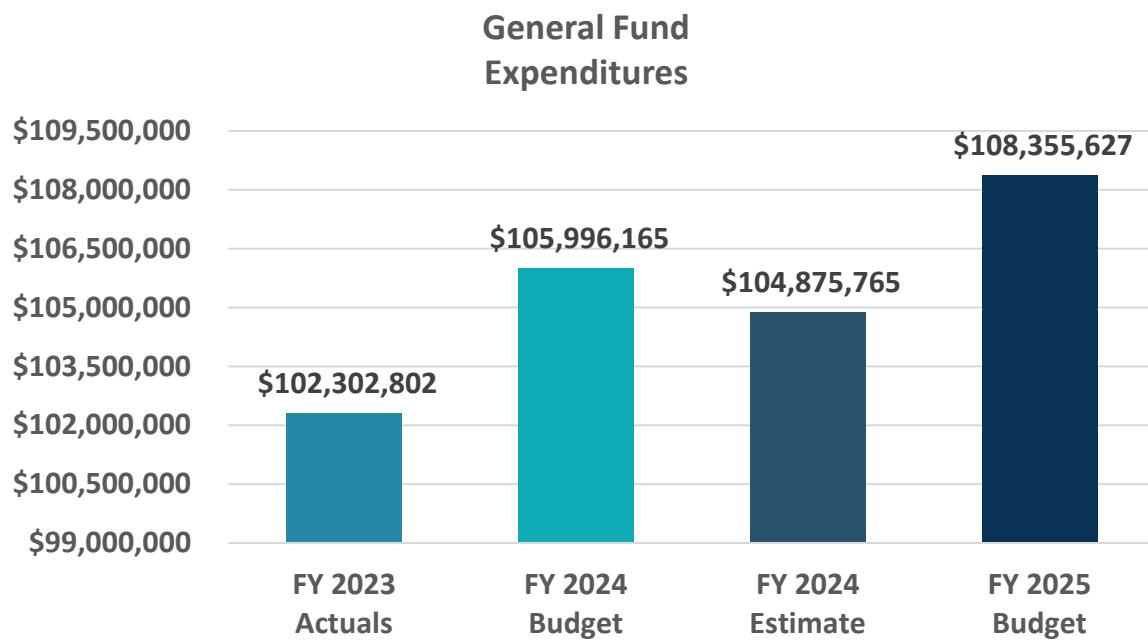
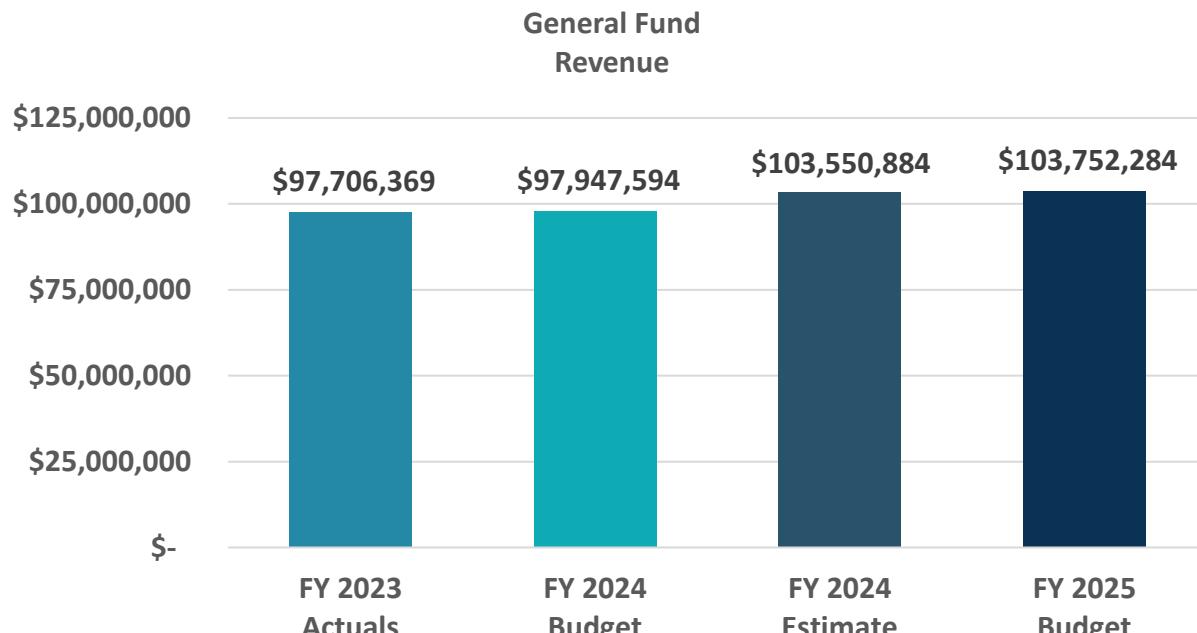
**City of New Braunfels**  
**General Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 101**

Available Funds	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Amended Budget	Estimate	Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 41,884,877	\$ 40,560,462	\$ 37,288,444	\$ 35,963,563
<b>Revenue</b>				
Property Tax	\$ 23,908,473	\$ 26,133,304	\$ 25,834,050	\$ 28,707,797
Sales Tax	33,201,900	33,844,748	34,758,531	35,283,740
Other Taxes and Franchise Fees	13,493,882	14,664,609	13,974,803	14,657,519
Licenses and Permits	6,673,441	4,903,000	6,649,270	5,743,650
Charges for Services	5,234,035	6,057,475	5,210,369	5,618,500
Fines and Forfeitures	1,072,529	947,200	1,293,000	1,185,000
Parks and Recreation	1,750,666	1,565,000	1,820,167	1,731,600
Das Rec	3,326,602	3,178,900	3,511,250	3,412,500
Interest Income	2,937,657	1,350,000	3,900,000	2,000,000
Intergovernmental	19,922	50,000	10,000	10,000
Miscellaneous	4,896,178	4,028,918	5,365,004	4,276,751
Interfund Transfers	1,191,083	1,224,440	1,224,440	1,125,227
Total Revenue	\$ 97,706,369	\$ 97,947,594	\$ 103,550,883	\$ 103,752,284
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 139,591,246</b>	<b>\$ 138,508,056</b>	<b>\$ 140,839,328</b>	<b>\$ 139,715,847</b>
<b>APPROPRIATIONS</b>				
City Council	\$ 51,923	\$ 65,575	\$ 66,131	\$ 76,225
City Secretary	547,051	576,926	578,623	620,230
City Attorney	1,142,995	1,151,930	1,140,637	1,251,677
City Administration	1,075,349	1,128,599	1,143,893	1,221,792
Human Resources	1,305,706	1,360,367	1,336,210	1,485,958
Communications	701,282	863,385	847,327	989,381
Finance	1,619,218	1,870,880	1,787,700	2,033,223
Information Technology	3,151,746	3,958,533	3,708,862	3,350,201
Economic Development	694,690	755,513	722,051	863,999
Planning and Development Services	4,139,288	4,995,811	4,657,313	5,312,674
Police	27,107,961	29,000,419	29,435,352	29,246,374
Municipal Court	954,588	1,047,591	987,366	1,018,594
Fire	25,200,068	27,361,092	27,762,203	27,758,667
Public Works	9,463,339	9,272,041	8,890,275	10,140,641
Transportation and Capital Imp	2,107,000	2,377,418	2,207,879	3,390,823
Parks and Recreation	6,946,979	7,770,666	7,242,007	7,744,464
Das Rec	3,154,258	3,263,412	3,176,014	3,694,003
Library Services	3,018,486	3,118,857	3,094,909	3,351,704
Non-Departmental	2,561,817	2,391,416	2,538,280	2,891,115
Interfund Transfers	7,359,059	3,552,733	3,552,733	1,638,883
Contingencies	-	113,000	-	275,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 102,302,802</b>	<b>\$ 105,996,165</b>	<b>\$ 104,875,765</b>	<b>\$ 108,355,627</b>
Ending Fund Balance	\$ 37,288,444	\$ 32,511,891	\$ 35,963,563	\$ 31,360,219
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 139,591,246</b>	<b>\$ 138,508,056</b>	<b>\$ 140,839,328</b>	<b>\$ 139,715,847</b>

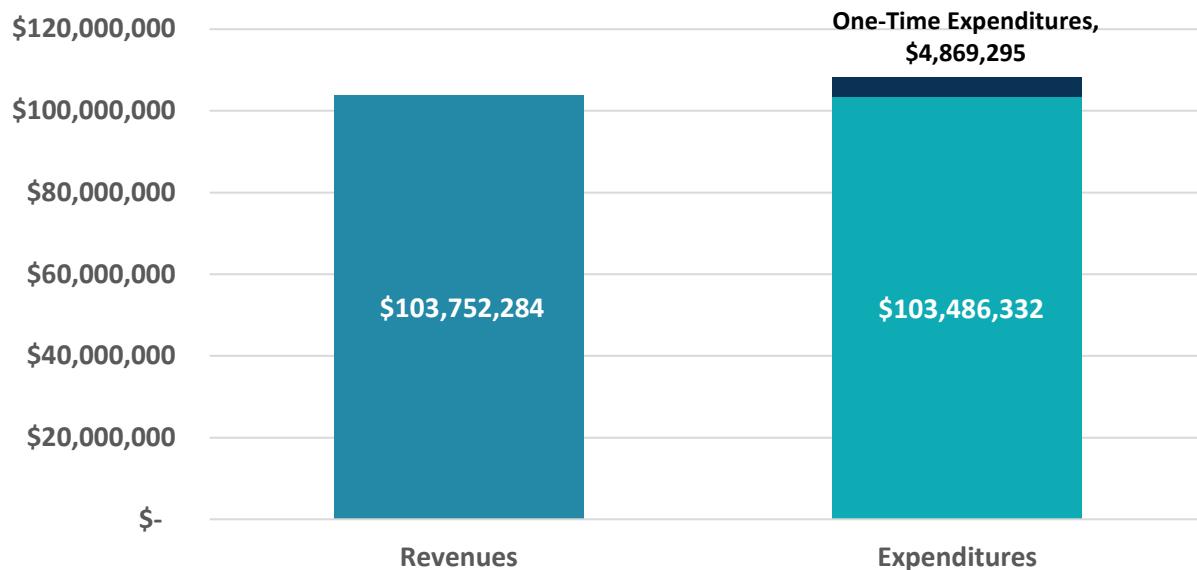
*\*totals may not be exact due to rounding*

# General Fund

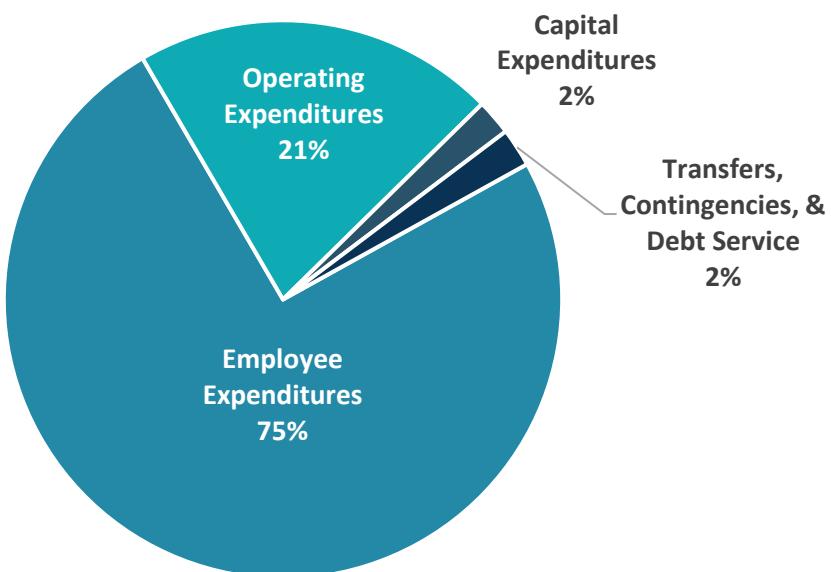


# General Fund

## FY 2025 General Fund Recurring Revenues vs. Recurring Expenditures



## FY 2025 General Fund Expenditures by Category



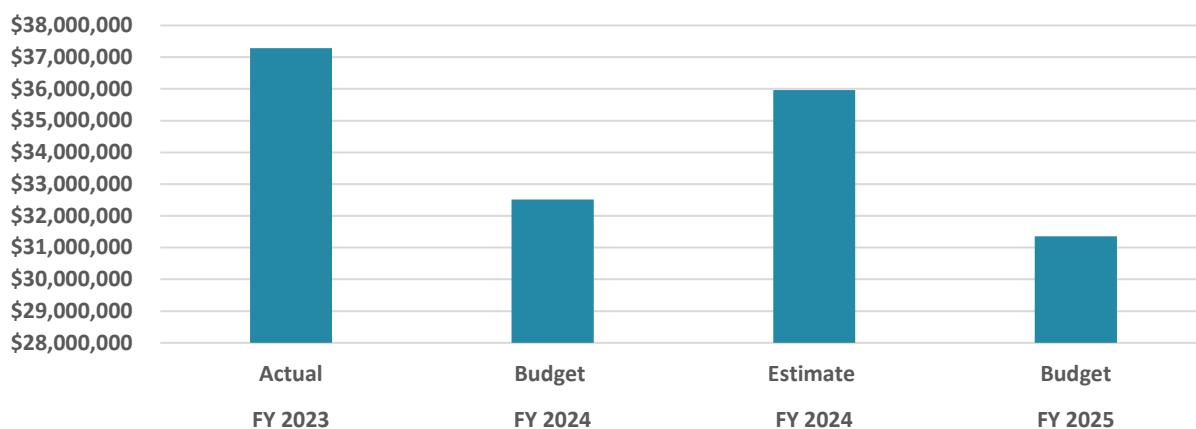
## Ending Fund Balance

### **Program Description:**

The FY 2025 Budget includes **\$31,360,219** as an ending fund balance for the General Fund. This amount will be held as an operating reserve. However, since these funds are not appropriate for a specific purpose, they are available if some extraordinary event would require their use. Due to the City's reliance on tourism and related revenue, financial policy requires the City to maintain an operating reserve of at least 25% of the General Fund's budgeted expenditures for a fiscal year. Since FY 2013, the City has maintained a 30% fund balance reserve target. In FY 2016, the target was slightly modified to reflect recurring expenditures and transfers rather than total expenditures and transfers. That target of 30% of recurring expenditures and transfers remains the same for FY 2025.

	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Ending Fund Balance</b>	\$ 37,288,444	\$ 32,511,891	\$ 35,963,563	\$ 31,360,219

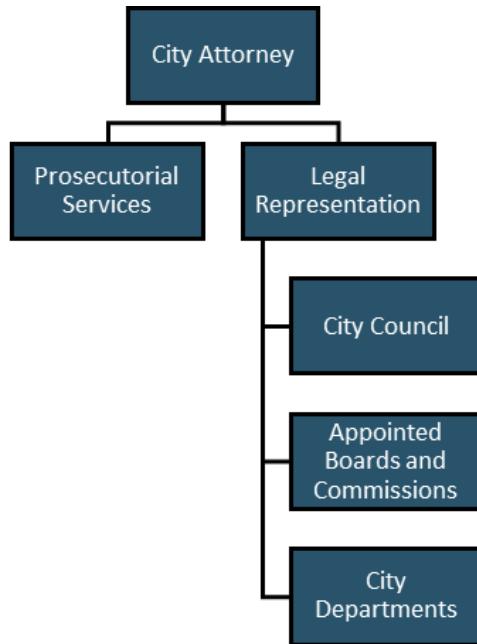
### **Ending Fund Balance**



### **FY 2025 Initiatives:**

The \$31,360,219 fund balance represents 28.94% of **all** budgeted expenditures in the General Fund. The fund balance totals 30.31 % of **recurring** expenditures.

## 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.



# General Fund

## Goals/Objectives:

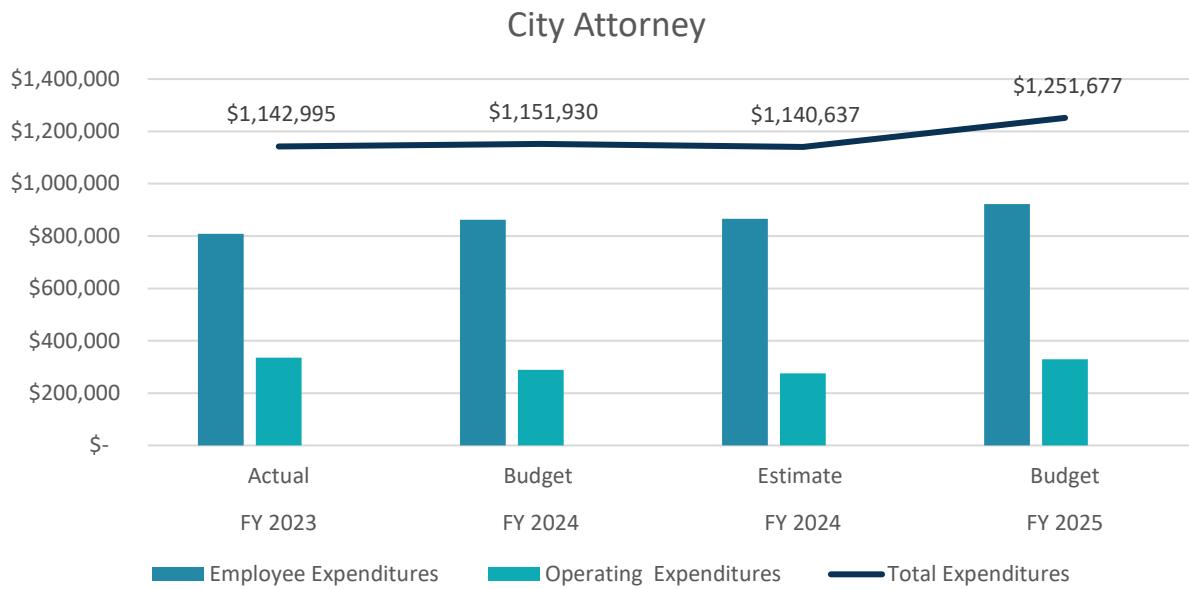
Department	Goal Description	Strategic Priority
City Attorney	Provide exemplary legal services for clients	Organizational Excellence
City Attorney	Protect the interests and well-being of the City as an entity.	Community Well-Being

## Performance Measures- City Attorney

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Response time on requests for legal services (days)	6.8	6.9	5.9	5.9
Meetings and Legal Consultations	1,641	1,500	1,598	1,598
Total requests for legal services	339	348	276	276
Hearings held by Prosecutor	1,967	1,980	2,444	2,444

## City Attorney

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 808,207	\$ 862,730	\$ 865,693	\$ 922,477
<b>Operating Expenditures</b>	\$ 334,787	\$ 289,200	\$ 274,945	\$ 329,200
<b>Total Expenditures</b>	<b>\$ 1,142,995</b>	<b>\$ 1,151,930</b>	<b>\$ 1,140,637</b>	<b>\$ 1,251,677</b>
<b>Total Full Time Equivalent</b>	5.00	5.00	5.00	5.00



## FY 2025 Initiatives

The FY 2025 Budget increases compared to FY 2024 by 8.66% due to compensation adjustments planned for FY 2025, in addition to \$40,000 in one-time costs for additional legal support services.

## 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:**

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#### **INTEGRITY**

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

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#### **SERVICE**

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

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#### **VISIONARY LEADERSHIP**

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

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#### **STEWARDSHIP OF LOCAL RESOURCES**

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

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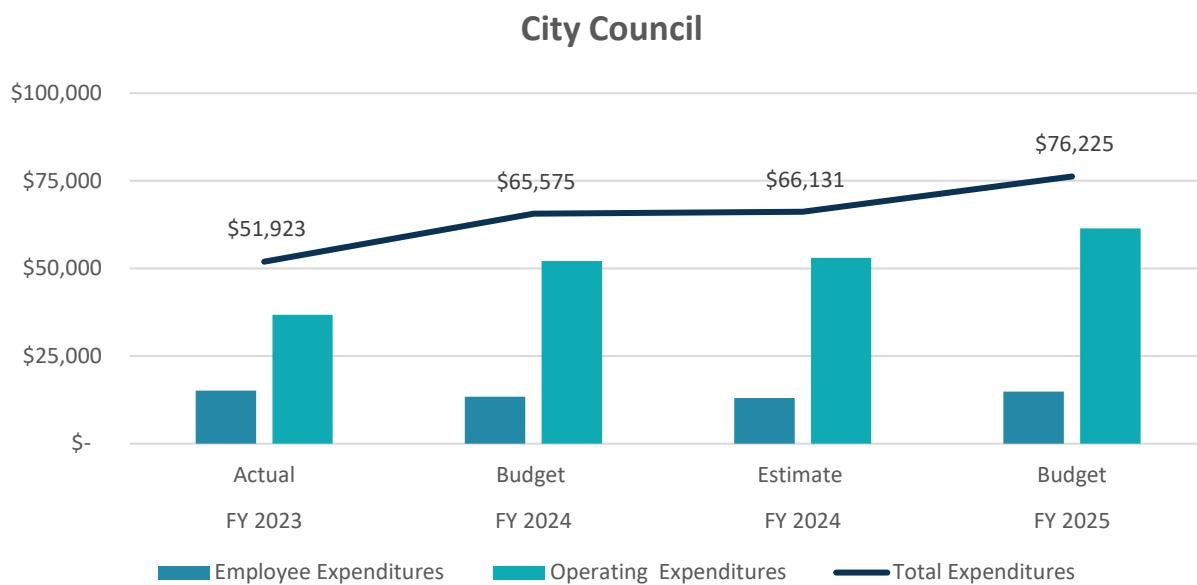
#### **FISCAL RESPONSIBILITY**

---

Our decisions reflect sound fiscal management and prudence.

## City Council

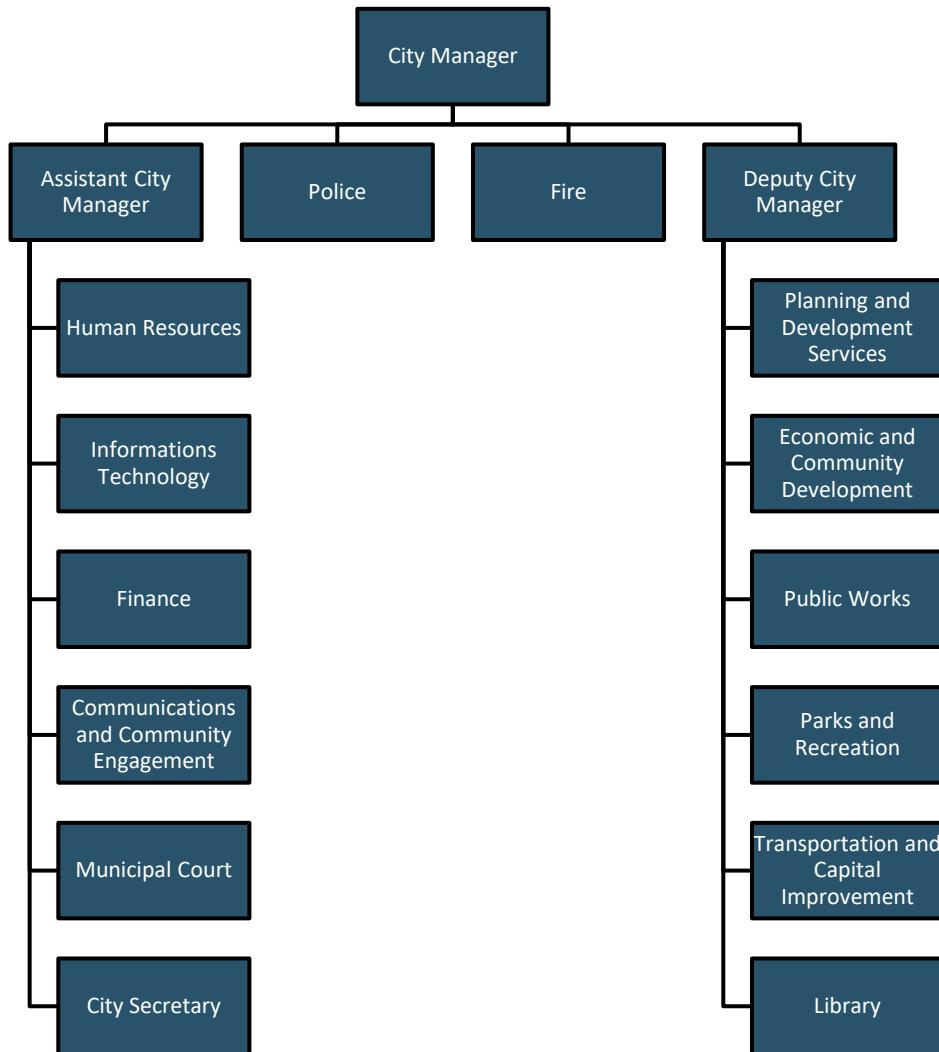
	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 15,159	\$ 13,425	\$ 13,068	\$ 14,825
Operating Expenditures	\$ 36,764	\$ 52,150	\$ 53,063	\$ 61,400
<b>Total Expenditures</b>	<b>\$ 51,923</b>	<b>\$ 65,575</b>	<b>\$ 66,131</b>	<b>\$ 76,225</b>
<b>Total Full Time Equivalent</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



## FY 2025 Initiatives

The FY 2025 Budget increases 16.24% compared to the FY 2024 Budget. The increase is primarily due to operating expenditures such as professional development.

## City Manager's Office



### **Mission:**

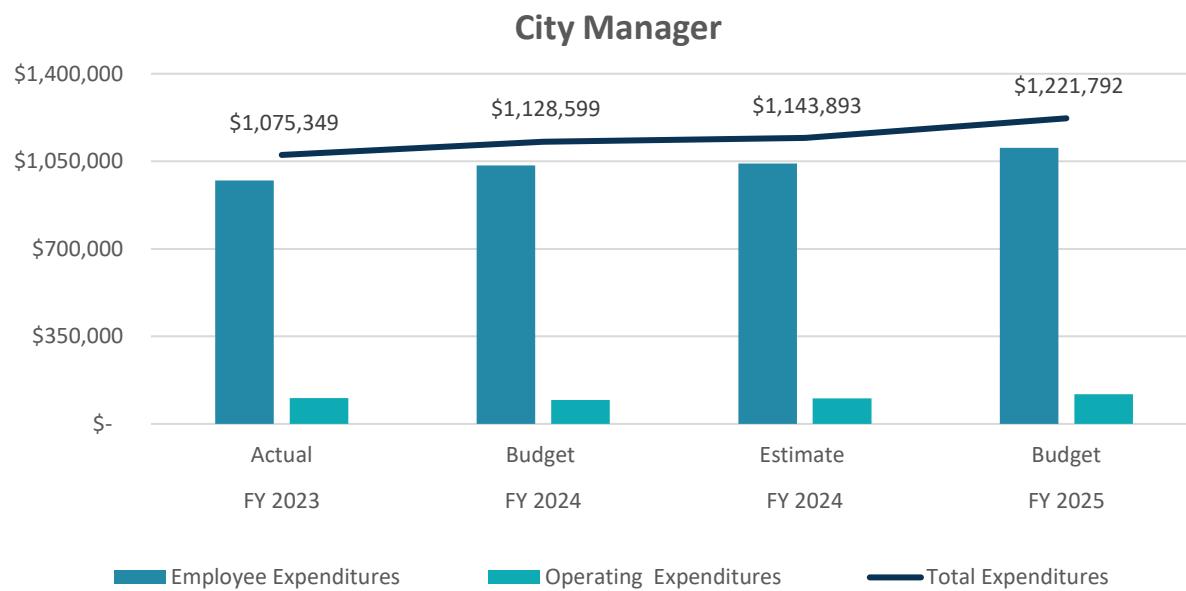
To provide the best possible working relationship with the City Council, City department directors, City staff and the citizens of New Braunfels.

### **Vision:**

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 Manager's Office

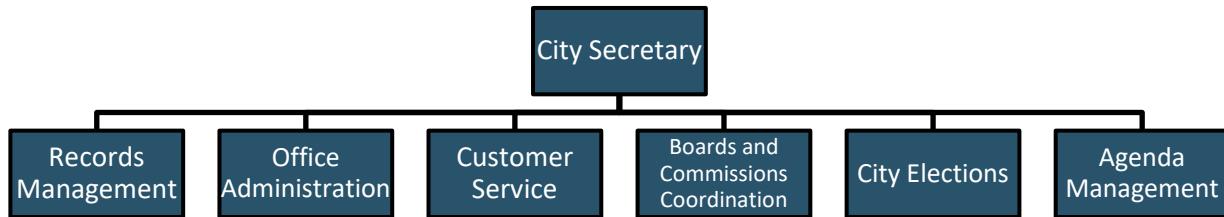
	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 972,731	\$ 1,032,904	\$ 1,041,537	\$ 1,103,622
<b>Operating Expenditures</b>	\$ 102,618	\$ 95,695	\$ 102,356	\$ 118,170
<b>Total Expenditures</b>	\$ 1,075,349	\$ 1,128,599	\$ 1,143,893	\$ 1,221,792
<b>Total Full Time Equivalent</b>	4.00	4.00	4.00	4.00



## FY 2025 Initiatives

The FY 2025 Budget increases compared to FY 2024 by 8.26% due to compensation adjustments. Additionally, the operating category was increased to allow for additional professional development opportunities.

## City Secretary



### **Mission:**

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:**

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.



# General Fund

## Goals/Objectives

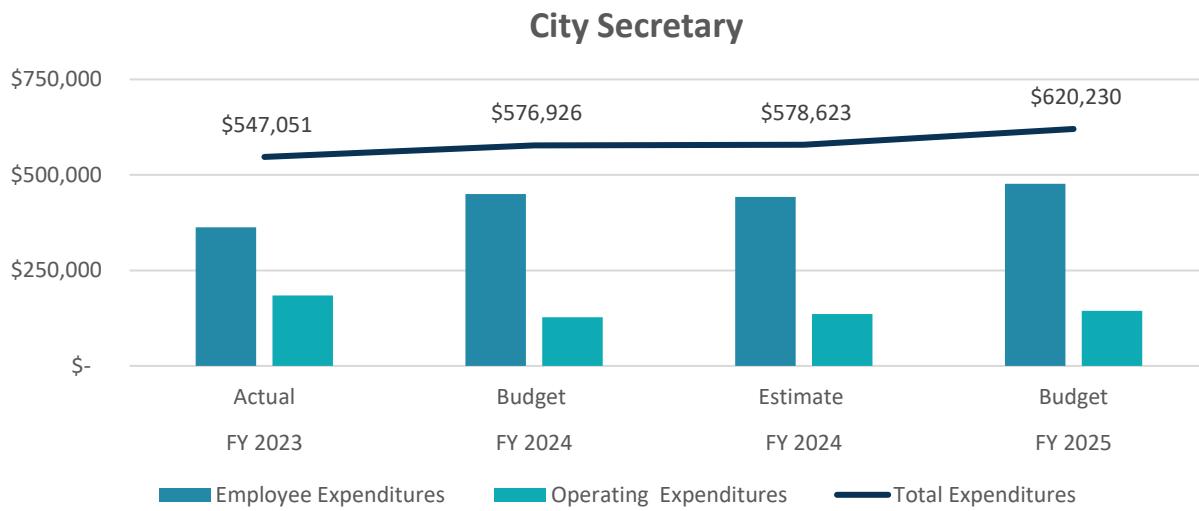
Department	Goal Description	Strategic Priority
City Secretary	Have over 75% of Boards & Commissions using Legistar for minutes by the end of the fiscal year.	Organizational Excellence
City Secretary	Reduce CSO SafeSite inventory to zero by December 2025.	Organizational Excellence
City Secretary	Ensure at least 95% compliance with city-issued alcohol permits by the end of FY 2025.	Organizational Excellence
City Secretary	Adopt and fully integrate a cemetery software in a partnership with Parks & Recreation Dept. with an estimated completion date that is to be determined.	Community Identity

## Performance Measures-City Secretary

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Open record requests processed	1,049	1,050	1,000	1,050
Average response time on open record requests (days)	7	6	6	6
Applications - Boards & Commissions	234	300	200	200
Boxes stored offsite	2,149	1,900	2,050	1,900
Alcohol permits issued	111	130	118	120
Agendas City Council	65	75	68	70
Agendas Boards & Commissions	201	198	200	200

## City Secretary

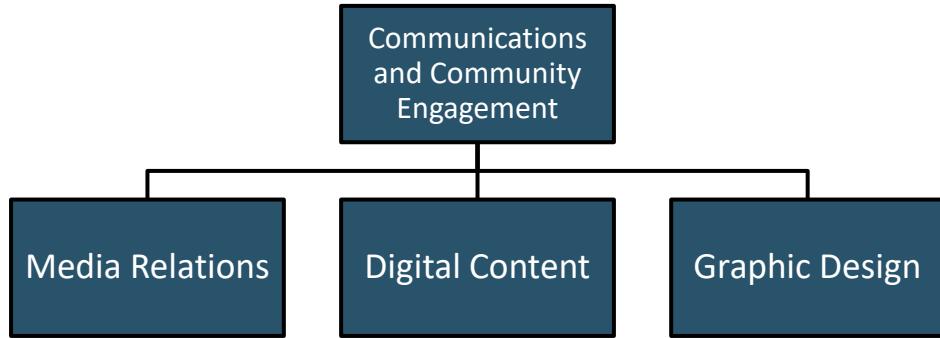
	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Employee Expenditures</b>	\$ 362,683	\$ 449,543	\$ 442,785	\$ 476,430
<b>Operating Expenditures</b>	\$ 184,368	\$ 127,383	\$ 135,838	\$ 143,800
<b>Total Expenditures</b>	\$ 547,051	\$ 576,926	\$ 578,623	\$ 620,230
<b>Total Full Time Equivalent</b>	4.00	5.00	5.00	5.00



## FY 2025 Initiatives

The FY 2025 budget increases by 7.51% from FY 2024 partially due to planned compensation adjustments. In addition, the operating category has been increased to account for document storage and professional development opportunities.

## Communications and Community Engagement



### **Mission:**

Be a valuable resource for all City departments and help each department achieve its goals through communication and engagement. Provide accurate, relevant, and valuable information to all stakeholders and target audiences promptly and through strategic and deliberate methods.

### **Vision:**

To tell the City story in a meaningful way to both internal and external audiences.



**Organizational Excellence**



**Enhanced Connectivity**



**Community Identity**

# General Fund

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Communications & Community Engagement	Support TCI's transit program through developing, launching, and promoting the brand and its services.	Enhanced Connectivity
Communications & Community Engagement	Inform residents and visitors of transportation options on the City's website and social media platforms, including transit services, sidewalks, trails, and bikeways.	Enhanced Connectivity
Communications & Community Engagement	Support P&DS update to Envision NB by promoting the effort and encouraging community feedback through promotion and/or events.	Organizational Excellence
Communications & Community Engagement	Work with a consultant to develop a comprehensive brand identity.	Community Identity
Communications & Community Engagement	Support HR in the implementation of their comprehensive recruitment strategy through the website, social media, and events.	Organizational Excellence

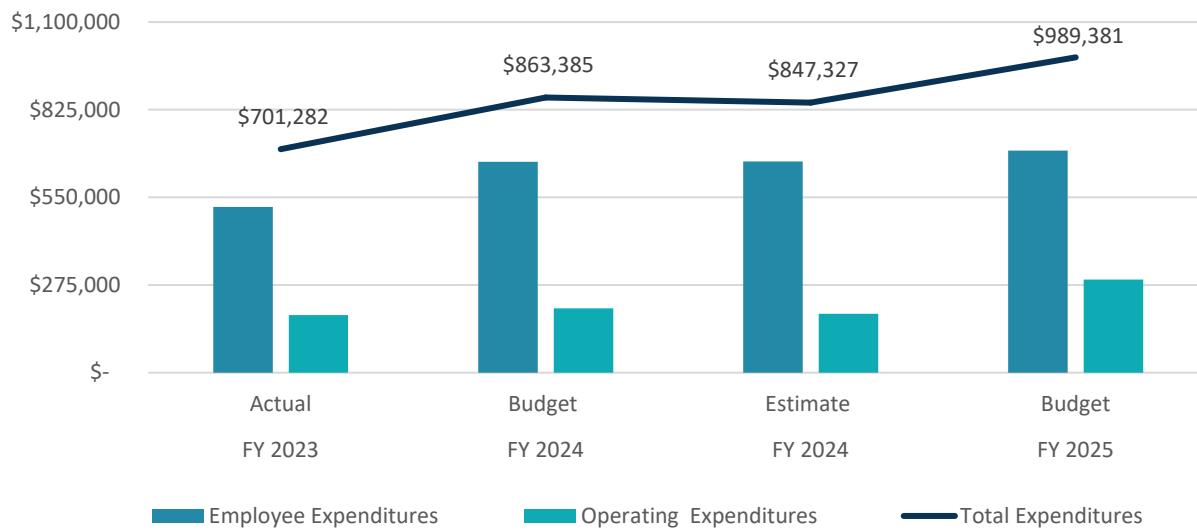
## Performance Measures-Communications & Community Engagement

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Communications requests received (internal)	676	600	2,200	2,200
Annual CoNB social media reach/impressions	16,083,717	9,800,000 - 9,900,000	10,000,000	11,000,000
Media releases issued	85	72	86	85
Media inquiries completed	375	350	360	375
Design projects completed	259	300	300	300
External website sessions	1,441,354	1,950,000	1,700,000	1,900,000
Special Event Sponsorships	\$25,659	\$25,000	\$30,000	\$35,000
# of Special Events	23	30	32	35

## Communications and Community Engagement

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 519,983	\$ 661,492	\$ 662,330	\$ 697,012
Operating Expenditures	\$ 181,299	\$ 201,893	\$ 184,998	\$ 292,369
<b>Total Expenditures</b>	<b>\$ 701,282</b>	<b>\$ 863,385</b>	<b>\$ 847,327</b>	<b>\$ 989,381</b>
<b>Total Full Time Equivalent</b>		5.00	6.00	6.00
				6.00

### Communications & Community Engagement

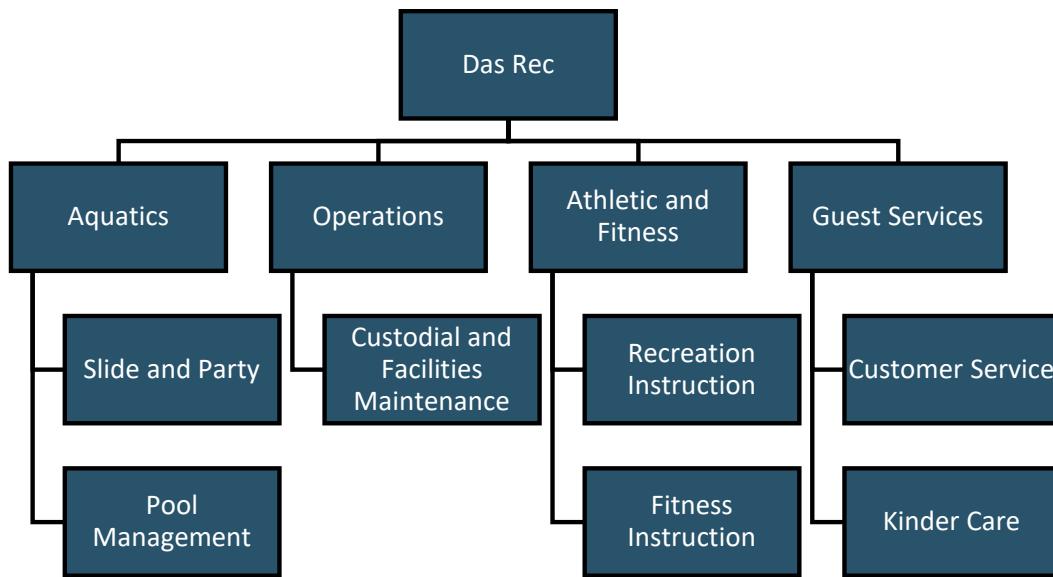


### FY 2025 Initiatives

The FY 2025 budget increases compared to the FY 2024 by 14.59% due to planned compensation adjustments, and increases in funding for special events. New initiatives include \$44,800 for new events and \$25,000 for City brand enhancements.

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Budget Increase for New Events	\$ 44,800	\$ -	Community Identity
Brand Identity Development	\$ -	\$ 25,000	
<b>Resource Request Total</b>	<b>\$69,800</b>		

## 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 well-being of our community through laughter, play, conservation, and discovery.



# General Fund

## Goals/Objectives:

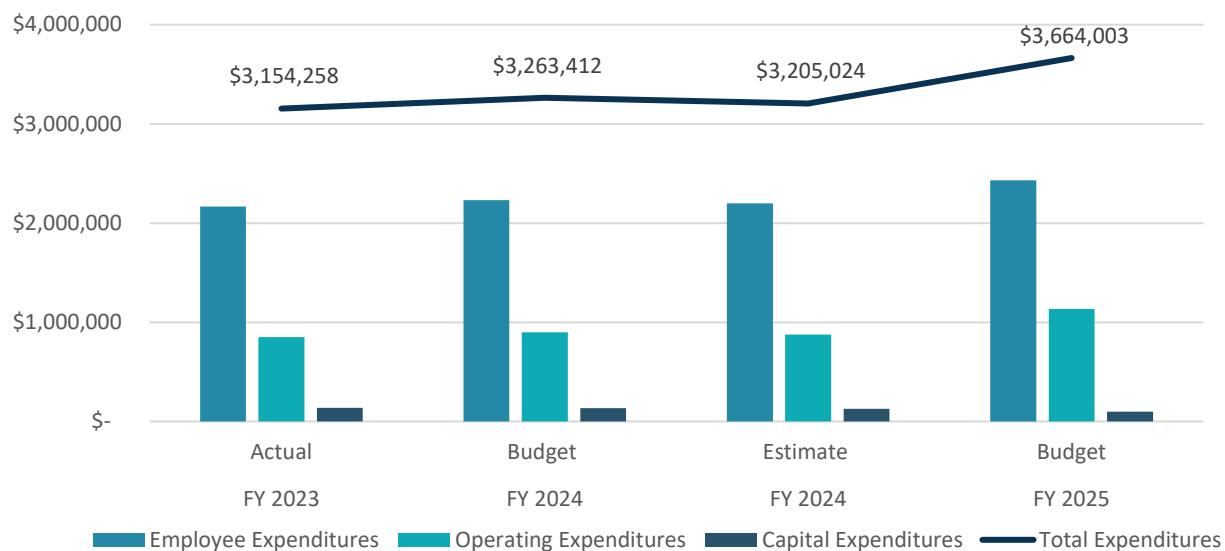
Department	Goal Description	Strategic Priority
Das Rec	Maintain cost recovery above 100%.	Organizational Excellence
Das Rec	Provide a more robust coaches training for volunteer coaches and programming enhancement.	Organizational Excellence
Das Rec	Increase awareness of the scholarship program, allowing more students to apply and increasing the donation collections through membership add-ons.	Community Well-Being
Das Rec	Maintain member count above 17,000.	Organizational Excellence

Performance Measures-Das Rec		FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Das Rec memberships	9,047	8,500	9,500	9,000	
Youth Sports League participants	704	750	750	750	
Swim lesson participants	1,137	1,000	1,000	1,000	
Membership scans	427,000	400,000	410,000	410,000	
Group fitness attendance	45,865	45,000	45,000	45,000	
Adult Sports League teams	100	110	50	50	
Member retention rate	99%	95%	95%	95%	

## Das Rec

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 2,166,443	\$ 2,230,017	\$ 2,198,724	\$ 2,431,152
<b>Operating Expenditures</b>	\$ 850,013	\$ 898,395	\$ 877,292	\$ 1,132,851
<b>Capital Expenditures</b>	\$ 137,801	\$ 135,000	\$ 129,008	\$ 100,000
<b>Total Expenditures</b>	\$ 3,154,258	\$ 3,263,412	\$ 3,205,024	\$ 3,664,003
<b>Total Full Time Equivalent</b>	99.25	98.25	98.25	98.25

## Das Rec



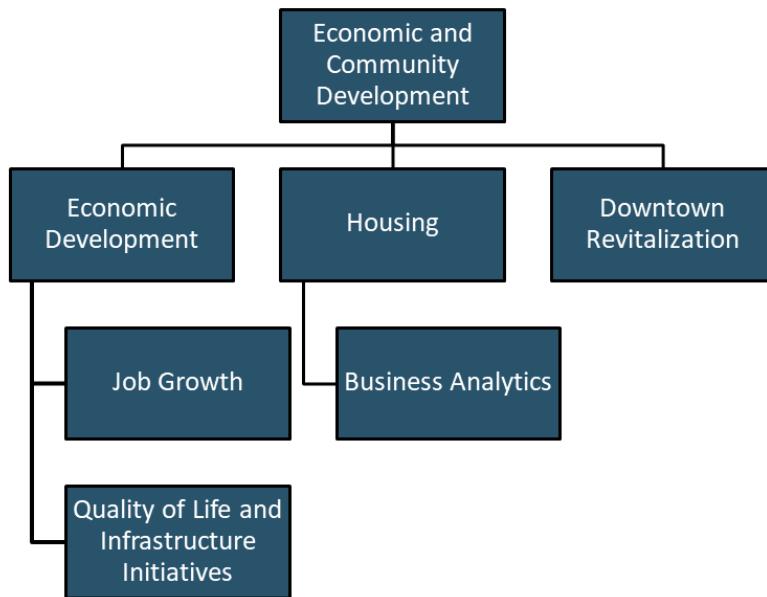
## FY 2025 Initiatives:

Compared to the FY 2024 Budget, the FY 2025 Budget increases by 12.27%. This increase is due to planned compensation increases and operating adjustments to cover increased property insurance and janitorial supplies. Some of the notable resource requests included in the FY 2025 budget include repair and improvements to the outdoor turf and a repair to the sound system.

## Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Kinder Care Flooring Replacement	\$ -	\$ 5,000	N/A
Repaint Slide Stairs	\$ -	\$ 32,500	
Sound System Repair	\$ -	\$ 50,000	
Turf Repair	\$ -	\$ 57,500	
Install Turf Shade	\$ -	\$ 35,000	
<b>Resource Request Total</b>	<b>\$180,000</b>		

## Economic and Community Development



### **Mission:**

To grow a livable, vibrant, and safely built city for everyone.

### **Vision:**

A community where all people can enjoy a high quality of life and have an opportunity to grow up, live, and age in a neighborhood that provides the basic systems to realize their potential.



**Economic Mobility**



**Community Identity**



**Organizational Excellence**

# General Fund

## Goals/Objectives:

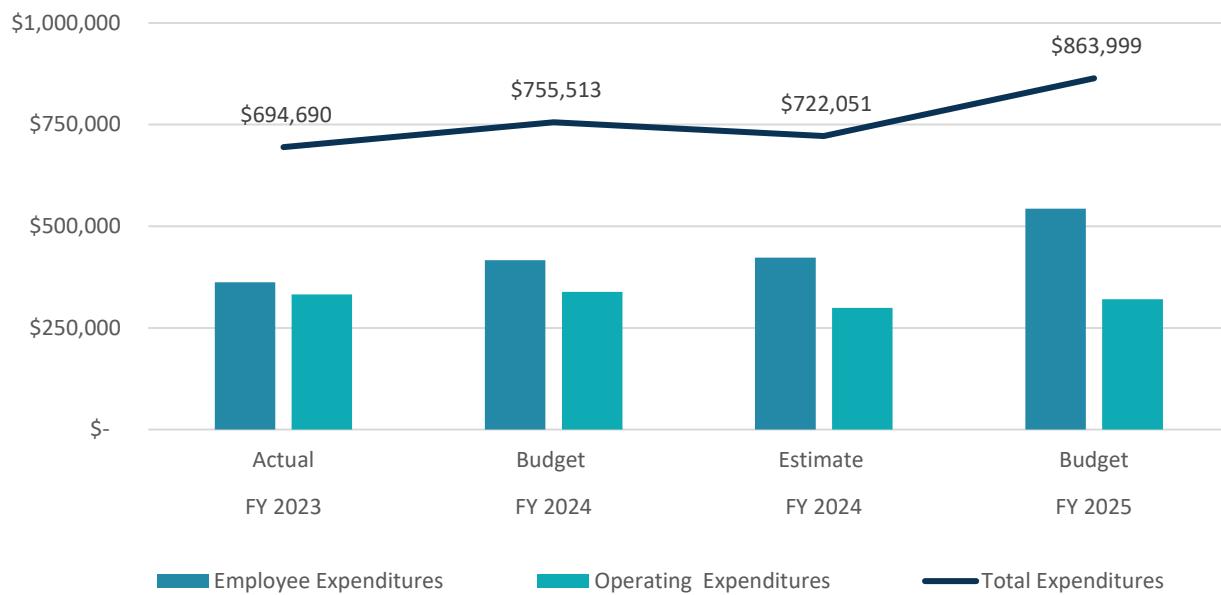
Department	Goal Description	Strategic Priority
Economic Development	Begin the West End Phase 2/Pattern Book project.	Economic Mobility
Economic Development	Create and adopt policy around tax exemptions and other recommended policies for workforce housing developments.	Economic Mobility
Economic Development	Obtain full compliance with TX MSP and have a title of "Accredited".	Community Identity
Economic Development	Complete branding and promotions for Down Town New Braunfels, and develop measurable engagements associated with these efforts.	Community Identity
Economic Development	Complete the Arts/Culture Master Plan and identify the role the City of New Braunfels will play in support of arts and culture initiatives.	Community Identity
Economic Development	Implement parking reforms by January 2025 and transition to consolidated oversight.	Enhanced Connectivity
Economic Development	Contract and solicit the developer for the Gruene 16 EDC.	Economic Mobility
Economic Development	Continue efforts associated with entrepreneurial asset mapping with SPARK and the Chamber of Commerce.	Economic Mobility
Economic Development	Complete the development and adoption of incentives for early childhood education.	Economic Mobility
Economic Development	Establish and adopt the TIRZ 2 board and the associated project and/finance plan.	Economic Mobility
Economic Development	Rewrite the special events ordinance and combine road closure and private events procedures into one application process	Organizational Excellence
Economic Development	Update the sidewalk permit ordinance and its associated processes and fines.	Organizational Excellence

Performance Measures-Economic & Community Development				
	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Percent of companies with agreements audited	100%	100%	100%	100%
Percent of population with cost-burdened housing	26.1%	8.0%	24.9%	24.5%
Tax revenue per acre (property and sales)	\$2,800	\$3,250	\$2,800	\$3,006
Appraised value per resident	\$120,637	\$125,000	\$103,771	\$128,147
Value of public and private investments in Downtown	\$1,769,220	\$3,500,000	\$3,200,000	\$5,600,000
Capital investment per dollar of incentives	\$33	\$17	\$31	\$33

## Economic and Community Development

	FY 2023	FY 2024		FY 2024	FY 2025
	Actual	Budget	Estimate	Budget	
<b>Employee Expenditures</b>	\$ 362,291	\$ 416,689	\$ 422,852	\$ 543,075	
<b>Operating Expenditures</b>	\$ 332,399	\$ 338,824	\$ 299,199	\$ 320,924	
<b>Total Expenditures</b>	\$ 694,690	\$ 755,513	\$ 722,051	\$ 863,999	
<b>Total Full Time Equivalent</b>	2.75	3.00	3.00	4.00	

## Economic Development

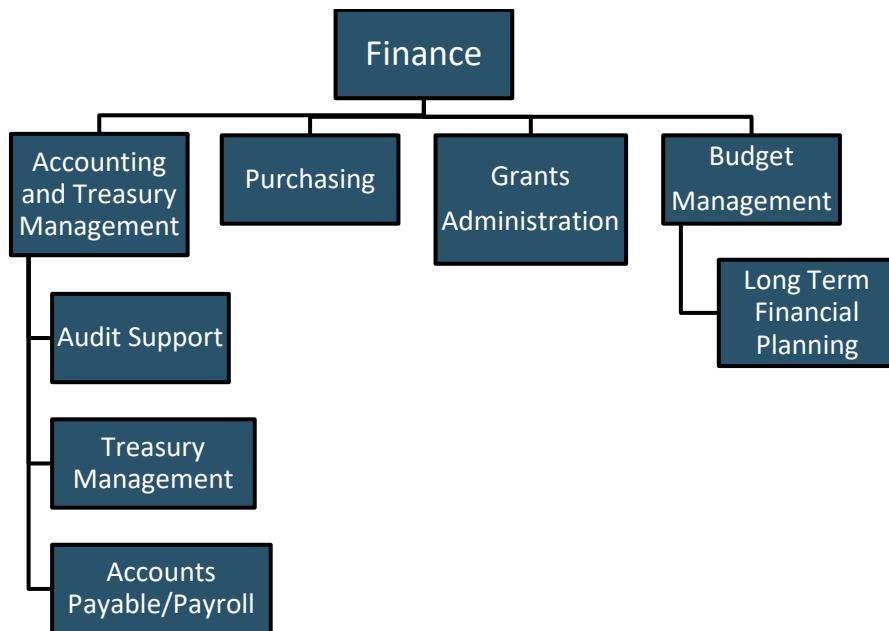


## FY 2025 Initiatives

The Economic and Community Development FY 2025 Budget reflects a 14.35% increase compared to the FY 2024 Budget. This increase accommodates compensation adjustments scheduled for implementation in FY 2025. Additionally, FY 2025 has \$88,056 in recurring funds to introduce a new Economic and Community Development Coordinator position and \$85,000 in one-time funds to identify cultural opportunities to stimulate local economic activity.

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Economic and Development Coordinator	\$ 88,056	\$ 4,200	Economic Mobility
Arts & Culture Master Plan		\$ 85,000	Community Identity
<b>Resource Request Total</b>	<b>\$177,256</b>		

## Finance



### **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 to forecast the financial position of the organization, and 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.



# General Fund

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Finance	Successfully complete Workday (ERP) implementation to increase departmental process efficiencies	Organizational Excellence
Finance	Progress file transfer from paper files to electronic records (including archived records at Safesite) to over 50% completion	Organizational Excellence
Finance	Achieve & maintain all 6 stars for the Texas State Comptroller's Transparency Stars program	Organizational Excellence

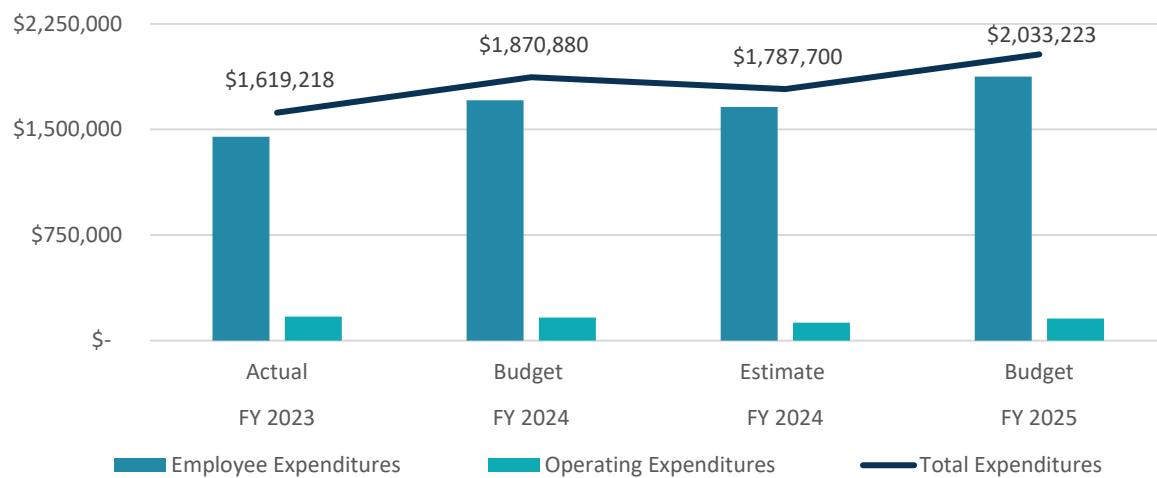
<b>Performance Measures-Finance</b>				
	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Finance, Management, Budget &amp; Purchasing</b>				
Awarded GFOA Triple Crown Award/number of GFOA awards earned towards Triple Crown (Budget, ACFR, PAFR)	Yes/3	Yes/3	Yes/3	Yes/3
Texas State Comptroller's Transparency Stars Earned	3	5	5	6
Dollar amount of expenditures supported with central purchasing assistance	\$152,583,009	\$167,841,309	\$168,000,000	\$170,000,000
City rebates	\$79,377	\$87,315	\$90,000	\$90,000
Value of contracts managed	\$99,288,103	\$35,665,171	\$45,500,000	\$45,500,000
City Received a clean audit opinion	Yes	Yes	Yes	Yes
Maintenance of excellent bond rating:				
<i>Fitch</i>	AA	AA	AA	AA
<i>Standard and Poor's</i>	AA	AA	AA	AA
<i>Moody's</i>	Aa2	Aa2	Aa2	Aa2
Number of days elapsed between budget adoption and the completion of the adopted budget document	91 days	N/A	64 days	64 days
<b>Grants</b>				
Number of grants submitted	18	12	20	14
Number of grants awarded	15	10	16	12
Dollar amount of grants awarded	\$10,443,668*	\$6,079,695	\$7,524,311	\$16,111,166
Dollar amount of CDBG funding	\$438,259	\$458,880	\$458,880	\$495,919

\*Includes CARES/ARPA Allocations and Disaster Claims

## Finance

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 1,449,060	\$ 1,707,946	\$ 1,659,555	\$ 1,876,089
<b>Operating Expenditures</b>	\$ 170,158	\$ 162,934	\$ 128,145	\$ 157,134
<b>Total Expenditures</b>	<b>\$ 1,619,218</b>	<b>\$ 1,870,880</b>	<b>\$ 1,787,700</b>	<b>\$ 2,033,223</b>
<b>Total Full Time Equivalent</b>	15.50	16.50	16.50	16.50

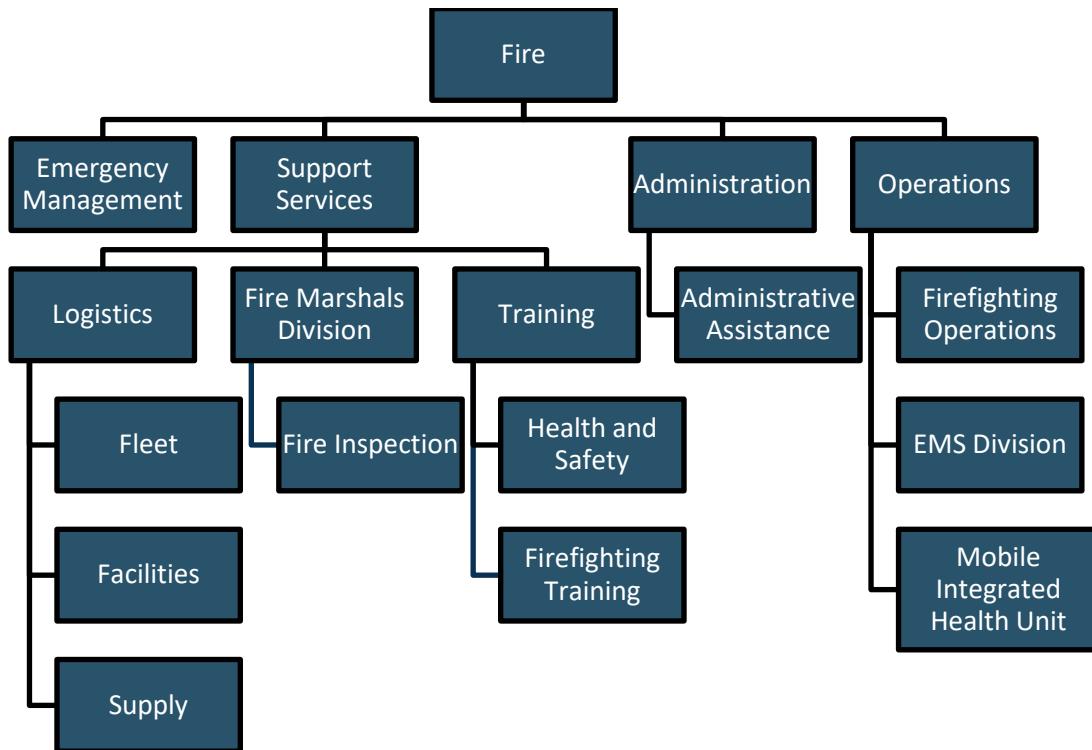
## Finance



## FY 2025 Initiatives

The Finance FY 2025 Budget increases from the FY 2024 Budget by 8.68% primarily due to compensation increases.

## Fire Department



### **Mission:**

Protection with integrity

### **Vision:**

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



# General Fund

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Fire Department	Work towards achieving accreditation, creating a timeline and establishing work groups for each performance indicator. *	Organizational Excellence
Fire Department	Secure funding and complete the fire training field.	Organizational Excellence
Fire Department	Meet occupancy inspection goals as established in the IFC.	Community Well-Being
Fire Department	Increase efficiency in the departments deployment model to lower response times while responding to continued growth.	Community Well-Being
Fire Department	Enhance the departments public education and community safety programs to constantly evaluate community risk reduction (CRR).	Community Well-Being
Fire Department	Evaluate recruiting strategies and hiring practices to increase diversity in the department.	Community Identity

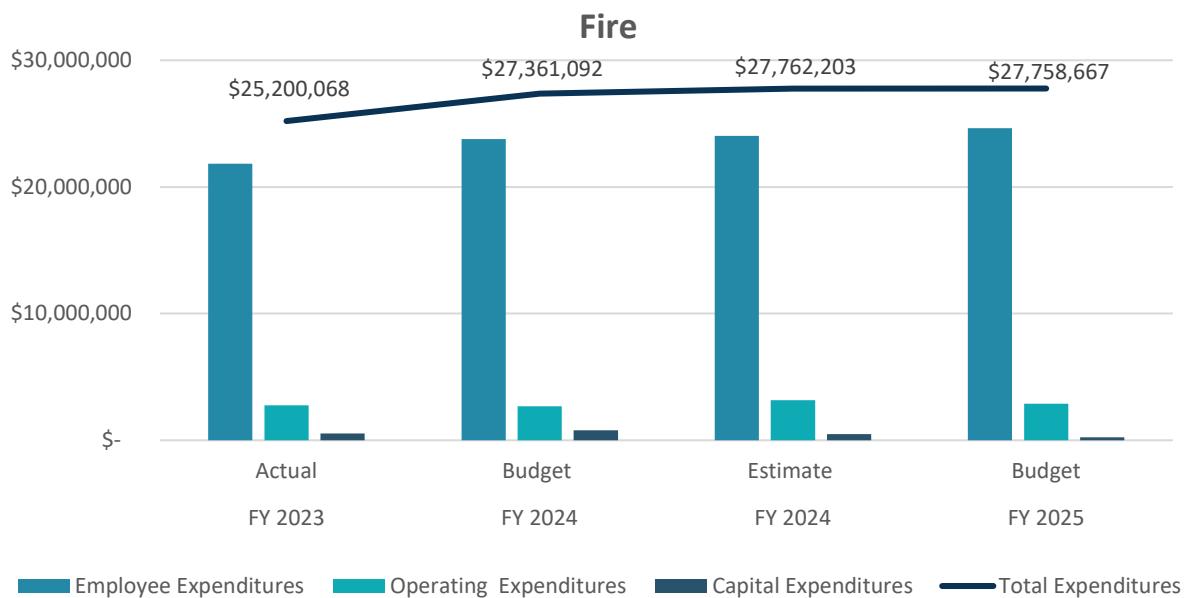
\*Requires admin position for accreditation manager

Performance Measures- Fire		FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Fire Services</b>					
Paramedics in the Fire Department as a percent of total uniform staff (not an average)		76%	85%	76%	75%
<b>Response times (Avg.) Dispatch to Onscene</b>					
Structure fire - City	Structure fire - City	6:27	3:30	4:30	4:45
Structure fire - ESD 7*	Structure fire - ESD 7*	7:19	4:45	11:00	11:00
EMS - City	EMS - City	5:55	5:30	5:45	5:45
EMS - ESD 7*	EMS - ESD 7*	9:35	9:30	9:15	9:15
Households in smoke detectors program		692	782	720	740
FMO New Inspections		1,670	NA	2,056	2,420
FMO Existing Business Inspections		372*	1,440	1,336	1,400
MIH Visits		NA	NA	180	300
Return of Spontaneous Circulation rate vs. National Average		26%	30%	28%	30%
Whole Blood Recovery Rate		78%	35%	75%	75%
Total number of staff training hours		34,714	27,000	44,872	39,672
<b>Emergency Management</b>					
Number of community education contact hours		8,500	17,000	11,000	12,000
Number of internal training contact hours		7,198	3,500	3,750	4,500
Community Emergency Response Team volunteers		135	125	130	135
Percentage of staff completing required Incident Command System trainings (not an average)		60%	65%	60%	75%
Tabletop exercises completed		7	6	4	5

\*Low Data Set

## Fire Department

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 21,828,968	\$ 23,787,077	\$ 24,022,419	\$ 24,630,973
Operating Expenditures	\$ 2,753,256	\$ 2,693,968	\$ 3,155,477	\$ 2,890,151
Capital Expenditures	\$ 546,086	\$ 794,943	\$ 499,203	\$ 237,543
Debt Service	\$ 71,757	\$ 85,103	\$ 85,103	\$ -
<b>Total Expenditures</b>	<b>\$ 25,200,068</b>	<b>\$ 27,361,092</b>	<b>\$ 27,762,203</b>	<b>\$ 27,758,667</b>
<b>Total Full Time Equivalent</b>	<b>151</b>	<b>160</b>	<b>171</b>	<b>171</b>



### FY 2025 Initiatives:

The FY 2025 Fire Department budget increases by 1.45% compared to FY 2024. This increase is primarily due to planned compensation increases, additional operating funds for Fire Station #7, and increased funding for medical supplies. The Capital category sees a notable decrease due to heavy equipment that was funded and purchased in FY 2024.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Holmatro Rescue Tool		\$ 79,000	N/A
Engine 3 Foam Pump		\$ 39,000	
<b>Resource Request Total</b>	<b>\$118,000</b>		

## Human Resources and Risk Management



### **Mission:**

The Human Resources & Risk Management Department provides support and guidance to all employees in all areas of the employment life cycle. We accomplish this through being collaborative, and courageous, modeling leadership consistent with the City's core values, demonstrating 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.



# General Fund

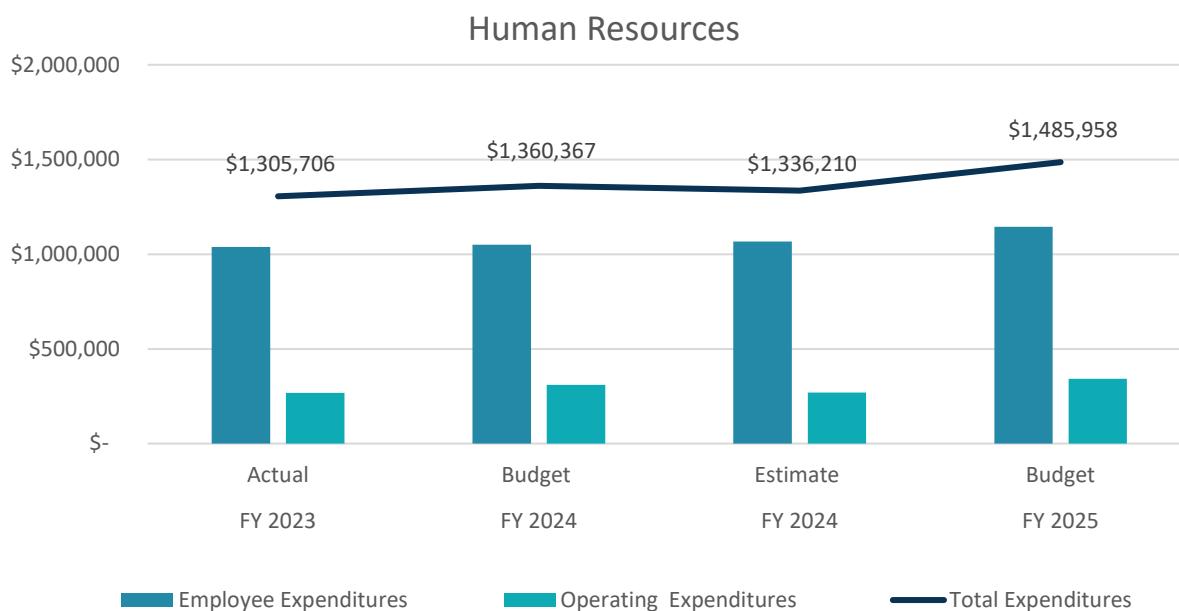
## Goals/Objectives:

Department	Goal Description	Strategic Priority
Human Resources	Decrease separation reason "Advancement Opportunities/Compensation" by 5% per FY.	Organizational Excellence
Human Resources	Successfully complete Workday (ERP) implementation to increase departmental process efficiencies.	Organizational Excellence
Human Resources	Process file transfer from paper files to electronic records (including archived records at Safesite) to over 50% completion.	Organizational Excellence
Human Resources	Continue to expand safety programming to lower Workers Compensation, Property and Casualty claim costs by 10%.	Organizational Excellence

Performance Measures - Human Resources	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Talent Attraction, Retention, &amp; Development - Remaining Competitive in the Market for Talent</b>				
Full -Time turnover rate	13%	14%	14%	13%
Number of promotions	103	90	95	100
Number of hired full-time employees	111	140	150	150
Average staffing level	95%	92%	92%	93%
Aggregate average percent below/above market compensation mid-point	3%	3%	3%	2%
Total number of HR hosted training classes	43	N/A	45	50
<b>Benefits - Sustainability of Self-Insurance Fund</b>				
Participation in Deferred Compensation Plan	33%	35%	35%	38%
Medical plan participation	89%	90%	90%	90%
Employee Assistance Program participation	18%	18%	18%	20%
Volunteer Time Off hours utilized	353	130	342	400
Number of employees utilizing Tuition Assistance	15	N/A	12	15
<b>Risk &amp; Safety - Establishing a Safety Culture</b>				
# of vehicle accidents	81	70	75	70
# of Workers' Compensation claims	121	160	170	150
Workers' Compensation average claim cost	\$1,772	\$1,200	\$1,200	\$1,080

## Human Resources and Risk Management

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 1,037,421	\$ 1,050,615	\$ 1,067,148	\$ 1,144,086
<b>Operating Expenditures</b>	\$ 268,285	\$ 309,752	\$ 269,062	\$ 341,872
<b>Total Expenditures</b>	\$ 1,305,706	\$ 1,360,367	\$ 1,336,210	\$ 1,485,958
<b>Total Full Time Equivalent</b>	10.75	9.75	8.75	9.75



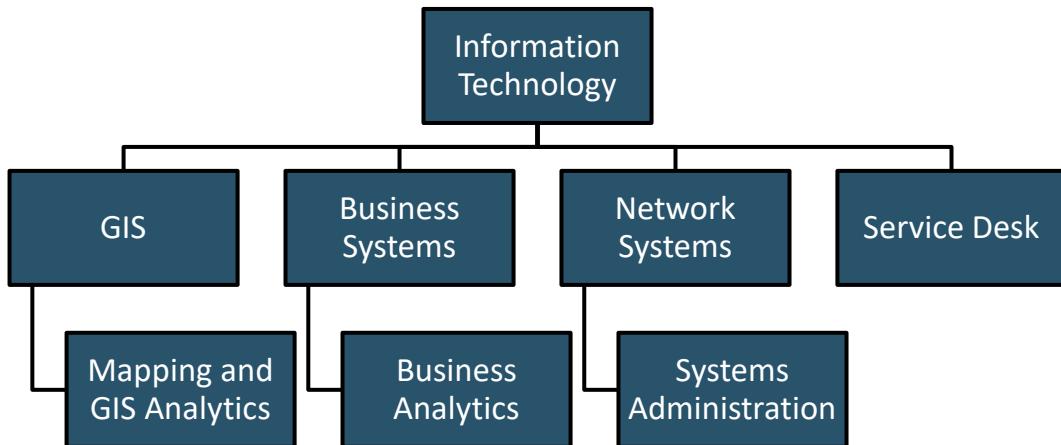
## FY 2025 Initiatives

The FY 2025 Budget increases by 9.23% compared to FY 2024 primarily due to planned employee compensation adjustments. Additionally, \$23,000 is allocated in the FY 2025 Budget for cross-departmental training, professional development, and increasing employee recognition opportunities.

### Resource Request:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Increased Budget for Training	\$ 8,490	\$ -	N/A
Increased Budget for Employee AwardCo	\$ 10,800	\$ -	
Funding for Temp Help	\$ -	\$ 3,710	
<b>Resource Request Total</b>	<b>\$23,000</b>		

## 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.



# General Fund

## Goals/Objectives:

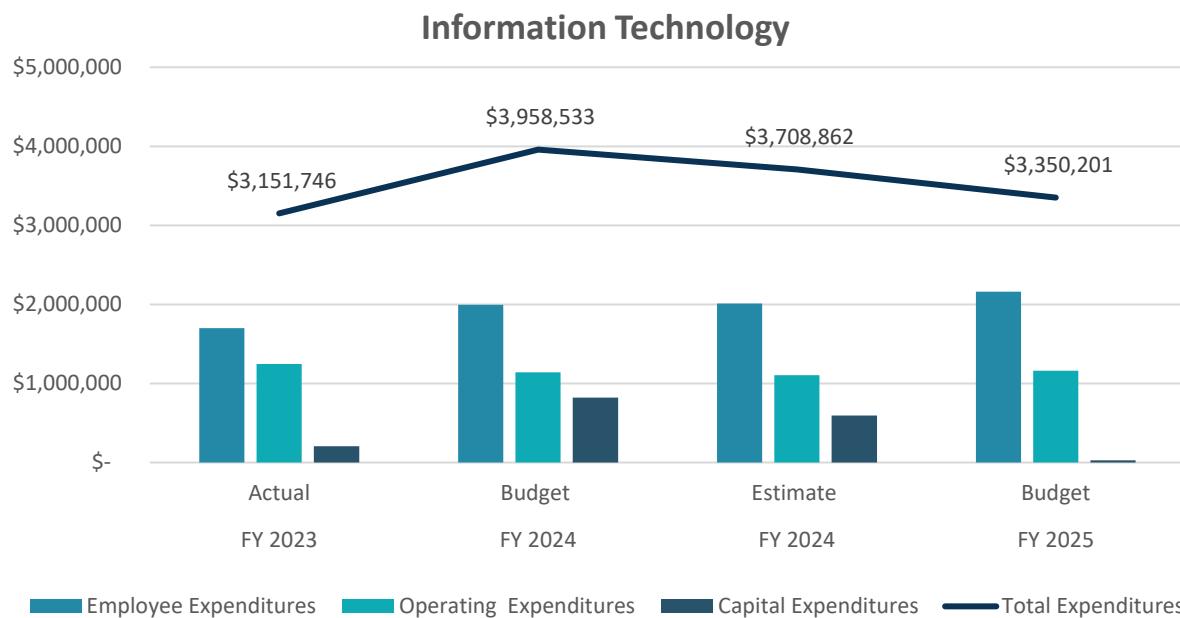
Department	Goal Description	Strategic Priority
Information Technology	Complete Quickbase Migration	Organizational Excellence
Information Technology	Successfully go-live with new Finance ERP.	Organizational Excellence
Information Technology	Assess Asset Management solutions and determine a consolidation path (may include Pavement Management).	Organizational Excellence
Information Technology	Develop a plan for future City network replacements.	Organizational Excellence

## Performance Measures-IT & GIS

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Network Infrastructure Unplanned Downtime	16 Hours	<40 Hours	< 8 Hours	<40 Hours
Tier 1 and 2 Application Unplanned Downtime	4 Hours	<40 Hours	< 8 Hours	<40 Hours
Communication Systems Unplanned Downtime	40 hours	<40 Hours	< 4 Hours	<40 Hours
Number of Service Desk Requests Completed	6,867	7,000	7,250	7,500
% of Tickets Closed On-time	87%	85%	87%	85%
# of Months City Phish-Prone % is under industry average	3	6	7	9
Projects completed on time and within budget	75%	80%	80%	80%
Number of Plat Reviews	94	85	40	50
Web Map Application Traffic (page hits)	331,879	360,251	350,000	375,000

## Information Technology

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 1,698,966	\$ 1,994,519	\$ 2,009,830	\$ 2,162,017
<b>Operating Expenditures</b>	\$ 1,248,194	\$ 1,142,814	\$ 1,105,744	\$ 1,162,184
<b>Capital Expenditures</b>	\$ 204,586	\$ 821,200	\$ 593,287	\$ 26,000
<b>Total Expenditures</b>	\$ 3,151,746	\$ 3,958,533	\$ 3,708,862	\$ 3,350,201
<b>Total Full Time Equivalent</b>	18.00	18.75	18.75	18.75



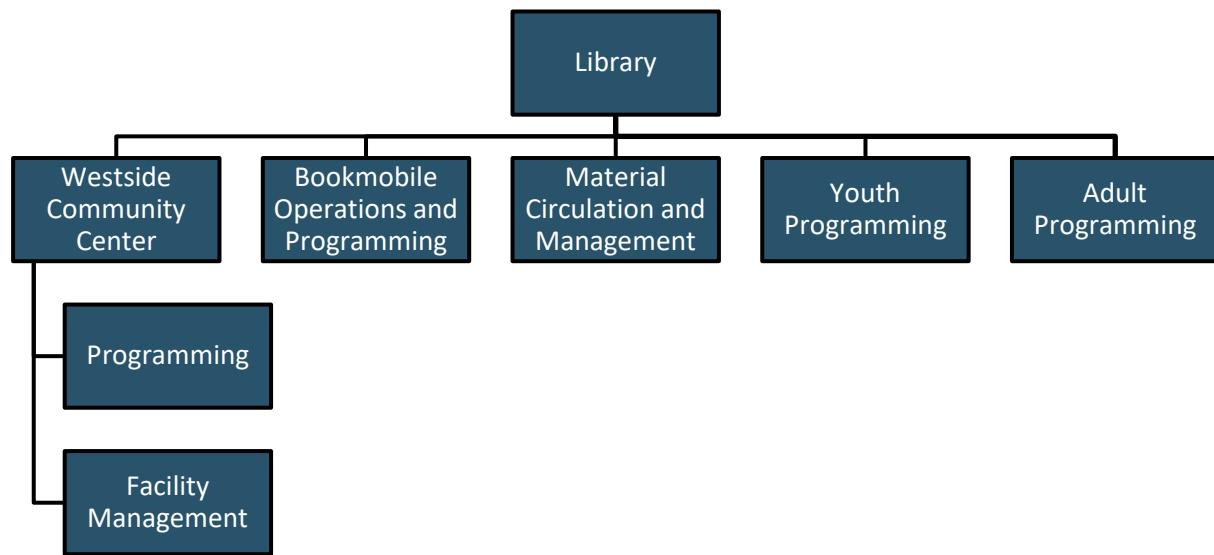
## FY 2025 Initiatives

The FY 2025 Budget decreased by (15.37%) compared to FY 2024, primarily caused by significant capital purchases funded in FY 2024. The FY 2025 Budget includes funding for planned compensation increases and the items listed in the table below. Moreover, it includes recurring funding to augment positions within the department.

### Resource Request:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Staff Augmentation	\$ 18,000		N/A
SpecOPS Policy Software	\$ 18,300		
Wide Format Printer		\$ 26,000	
Cradle Point Renewals		\$ 16,500	
<b>Resource Request Total</b>	<b>\$78,800</b>		

## 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.



# General Fund

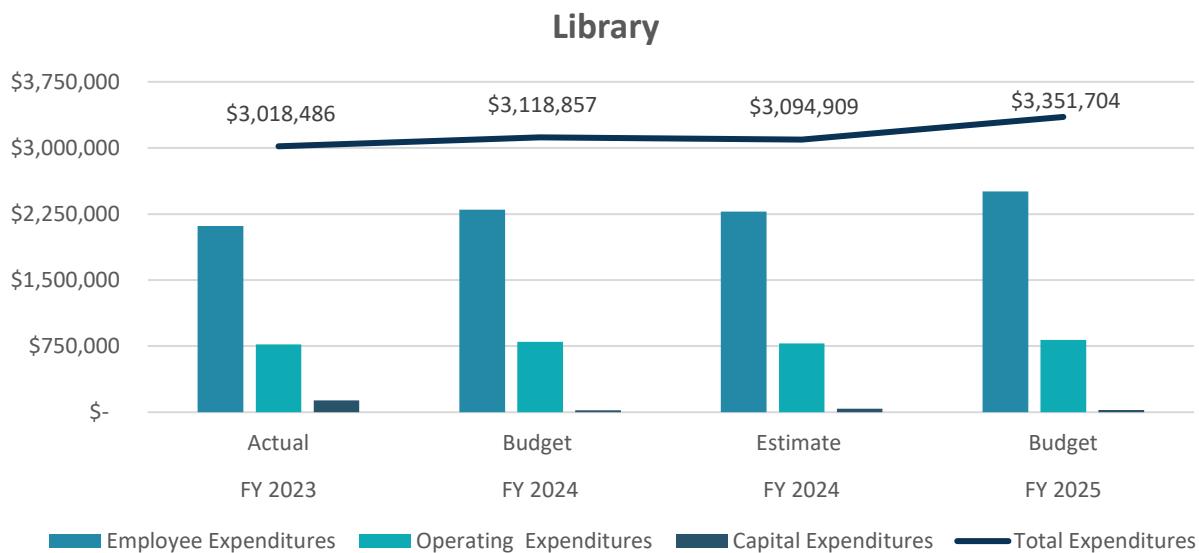
## Goals/Objectives:

Department	Goal Description	Strategic Priority
Library - Westside Campus	Increase programming for adults by 10% over the next fiscal year.	Community Well-Being
Library - Main Library	Increase the flexibility of open spaces and the meeting room by adding furniture that is user friendly.	Community Well-Being
Library - Both Campuses	Increase the garden/outdoor programming by 10%.	Community Well-Being
Library - All Locations	Complete security survey of all locations and draft budget for safety/security improvements by March 2025.	Community Well-Being

Performance Measures-Library		FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Main Library</b>					
Visits to library facilities	209,089	400,000	275,000	325,000	
Patrons accessing the Internet	108,040	200,000	200,000	225,000	
Library visits per day	604	1,200	784	850	
Total materials circulations	809,678	1,250,000	1,000,000	1,250,000	
Circulations per day	2,249	3,800	2,875	3,000	
Library items per capita (National average is 2.0)	1.09	1.30	1.10	1.10	
E-Resource Usage	305,931	300,000	325,000	350,000	
Library programs	2,380	1,500	1,077	1,500	
Library Partnership Programs	484	2,000	64	75	
Non-Library programs	483	700	231	300	
Library program attendance	47,062	35,000	20,162	25,000	
Library Partnership Program attendance	13,462	35,000	876	1,000	
Non-Library program attendance	9,681	15,000	5,122	6,000	
RIOmobile visitors	9,176	8,000	10,000	11,000	
RIOmobile circulation	11,422	15,000	12,000	13,000	
ROVER stops	685	1,200	800	950	
ROVER circulation	5,891	6,000	6,000	7,000	
<b>Westside Library Branch</b>					
Library attendance	6,033	165,000	60,000	70,000	
Library circulation	1,547	75,000	25,000	30,000	
<b>Westside Community Center</b>					
Number of WCC programs	1,892	800	2,000	2,200	
WCC Program attendance	26,504	14,000	29,000	32,000	
Number of outreach programs	323	450	400	450	
Outreach Program attendance	4,336	15,000	9,000	15,000	
Number of Nonprofit Usage (sessions)	173	225	225	275	
Nonprofit attendance	3,054	5,000	5,000	5,500	
Number of rentals	155	125	100	100	
Rental attendance	2,671	2,800	1,500	1,500	

## Library Services

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 2,115,258	\$ 2,297,899	\$ 2,275,451	\$ 2,519,706
<b>Operating Expenditures</b>	\$ 769,594	\$ 799,858	\$ 778,960	\$ 806,499
<b>Capital Expenditures</b>	\$ 133,634	\$ 21,100	\$ 40,498	\$ 25,500
<b>Total Expenditures</b>	\$ 3,018,486	\$ 3,118,857	\$ 3,094,909	\$ 3,351,704
<b>Total Full Time Equivalent</b>	32.00	32.75	32.75	32.75
<b>Seasonal Positions</b>	1.00	1.00	1.00	1.00



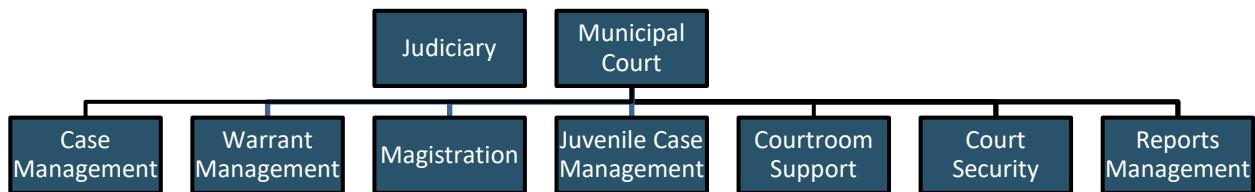
## FY 2025 Initiatives

Compared to the FY 2024 Budget, the FY 2025 Budget increases by 2.92%. The new budget incorporates planned compensation increases, additional funding to facilitate the retirement of a long-serving employee, and funding for general improvements to the library aimed to enhance the visitor experience and improve overall customer satisfaction.

### Resource Request:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Reclass Facility Specialist PT to PTR	\$ 24,504		N/A
Barcode Scanners		\$ 6,200	
Boiler Enclosure		\$ 5,100	
Door Badge Access		\$ 9,400	
Meeting Room Chairs		\$ 16,000	
Community Center Logo Update		\$ 4,200	
Audio/Visual Repair WCC		\$ 11,000	
<b>Resource Request Total</b>	<b>\$76,404</b>		

## 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.



# General Fund

## Goals/Objectives:

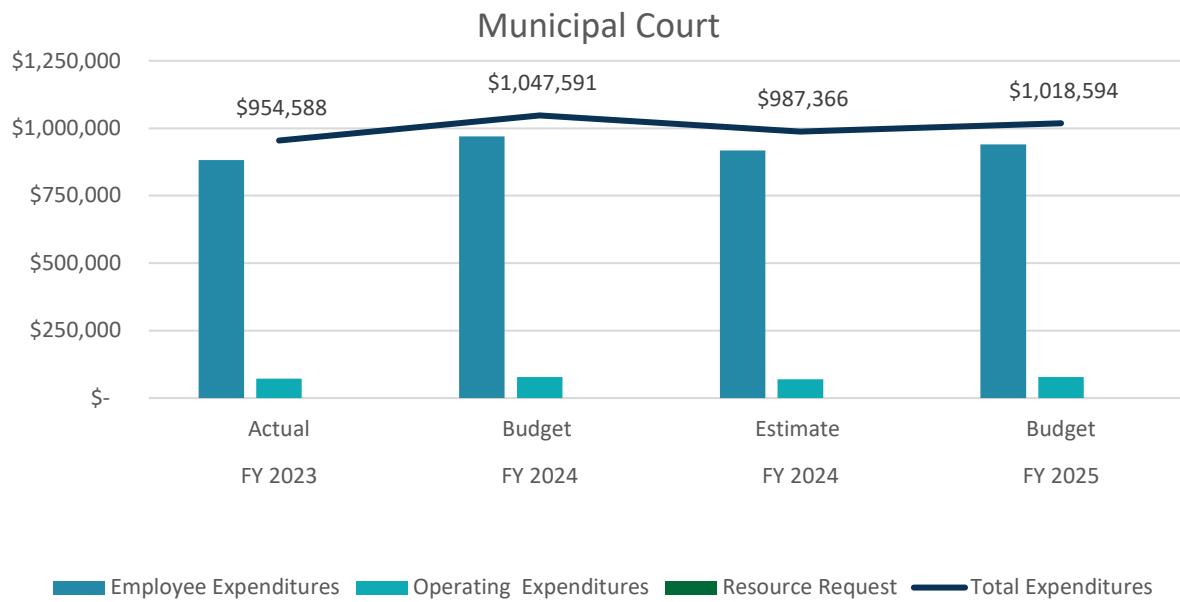
Department	Goal Description	Strategic Priority
Municipal Court	Mitigate security & safety issues in the court suite.	Community Well-Being
Municipal Court	Deploy and maintain technological enhancements to improve internal processes and afford convenience and accessibility to conduct court business, as appropriate, and for the court to communicate in a timely manner.	Organizational Excellence

## Performance Measures-Municipal Court

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Number of new cases filed	13,825	14,300	13,000	13,500
Number of cases disposed	11,417	12,500	14,000	14,000
Number of warrants issued	1,684	1,800	3,000	3,000
Number of warrants cleared	1,262	3,000	3,500	3,500
Number of juvenile cases filed	163	135	164	164
Juvenile defendant contact hours - includes intakes, follow ups and court	293.5	236	258	258
Outreach Hours - # of education programs, Teen Academy, Mock Trial, presentations, etc.	16	16	20	20

## Municipal Court

	FY 2023	FY 2024		FY 2024	FY 2025
	Actual	Budget	Estimate	Budget	
<b>Employee Expenditures</b>	\$ 882,706	\$ 970,079	\$ 918,139	\$ 940,502	
<b>Operating Expenditures</b>	\$ 71,881	\$ 77,512	\$ 69,227	\$ 78,092	
<b>Total Expenditures</b>	\$ 954,588	\$ 1,047,591	\$ 987,366	\$ 1,018,594	
<b>Total Full Time Equivalent</b>	10.50	10.00	10.00	10.00	



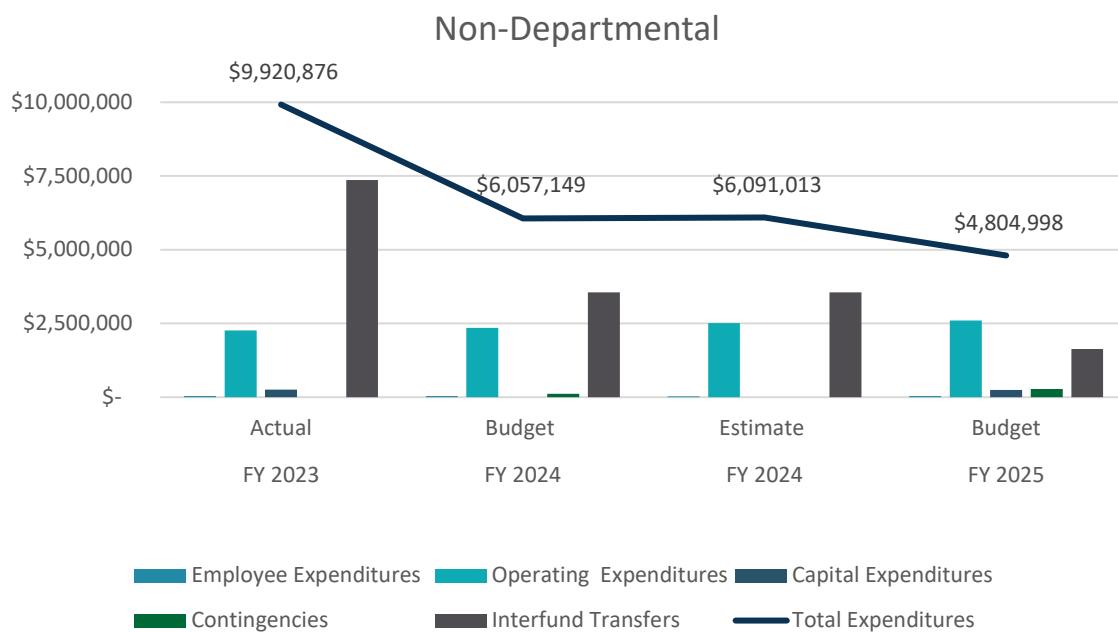
### FY 2025 Initiatives:

From FY 2024 to FY 2025, the overall Budget has decreased by (2.77%). This is primarily due to the reallocation of the budget for staff that are funded by the Court Security Fund and Local Youth Diversion Fund.

## Non-Departmental

The Non-Departmental Budget accounts for expenditures that benefit multiple departments and/or the City of New Braunfels organization. The Non-Departmental budget 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.

	FY 2023	FY 2024		FY 2024	FY 2025
	Actual	Budget	Estimate	Budget	
<b>Employee Expenditures</b>	\$ 37,338	\$ 40,000	\$ 29,839	\$ 40,000	
<b>Operating Expenditures</b>	\$ 2,266,129	\$ 2,351,416	\$ 2,508,441	\$ 2,601,115	
<b>Capital Expenditures</b>	\$ 258,350	\$ -	\$ -	\$ 250,000	
<b>Contingencies</b>	\$ -	\$ 113,000	\$ -	\$ 275,000	
<b>Interfund Transfers</b>	\$ 7,359,059	\$ 3,552,733	\$ 3,552,733	\$ 1,638,883	
<b>Total Expenditures</b>	\$ 9,920,876	\$ 6,057,149	\$ 6,091,013	\$ 4,804,998	



## FY 2025 Initiatives

### 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 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 2025, the City's portion of those costs are projected to total \$662,260. 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 2025 totals \$929,301. 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.

### Internship Program

FY 2025 includes \$40,000 to continue a formal paid internship program that would provide additional support for staff projects while providing students with valuable career experience.

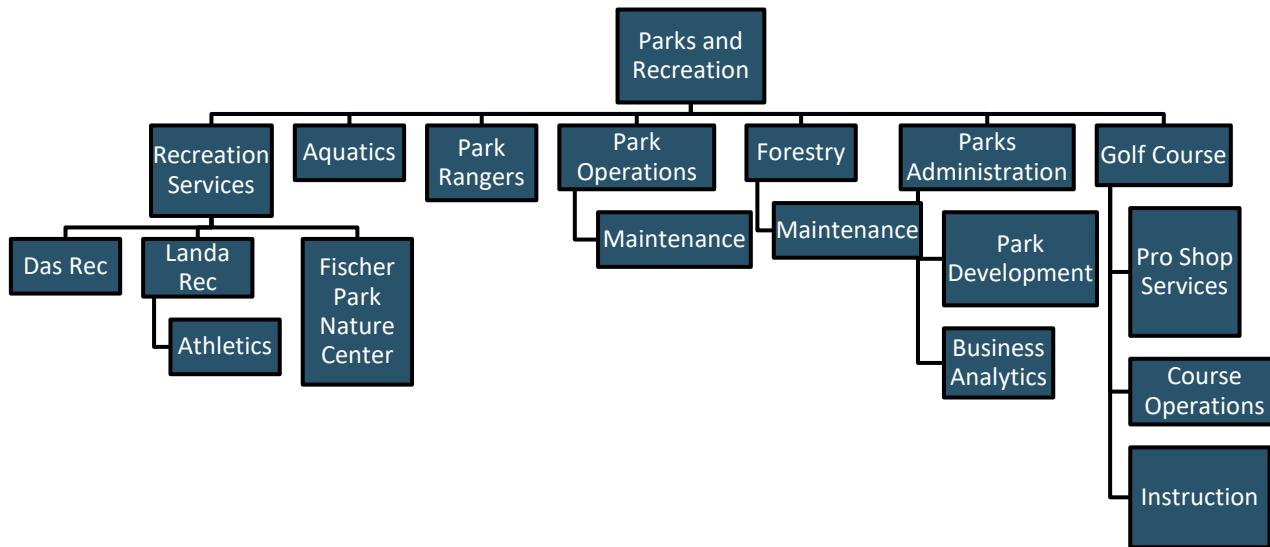
### Contingencies

\$275,000 has been allocated to undesignated funds. These funds can be used only through City Council action to address unforeseen expenditures that may arise.

### Interfund Transfers

The FY 2025 Adopted Budget includes \$1,888,883 in interfund transfers. See Interfund Transfer Reconciliation in the Appendices.

## 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 well-being of our community through laughter, play, conservation, and discovery.

### **Goals/Objectives:**

Department	Goal Description	Strategic Priority
PARD	Open the Zipp Family Sports Park	Community Well-Being
PARD	Open the Mission Hill Park Phase 2	Community Well-Being
PARD	Complete the Parks Master Plan	Community Well-Being
PARD	Master Plan for Northwest Park	Community Well-Being
PARD	Establish a Park Development Fee Strategy	Organizational Excellence



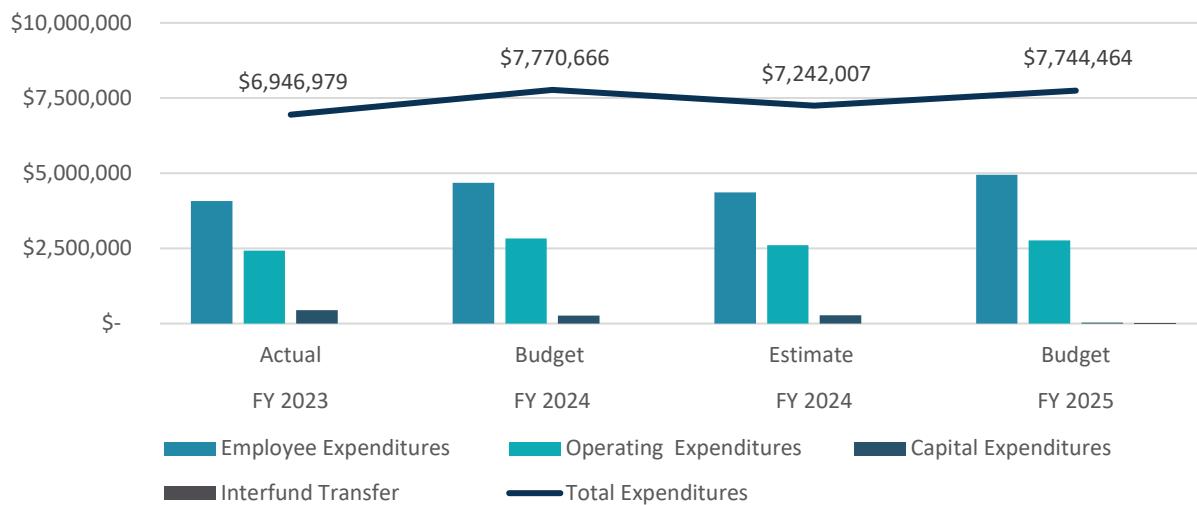
<b>Performance Measures-Parks &amp; Recreation</b>				
	<b>FY 2023 Actuals</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Budget</b>
<b>Administration</b>				
Park Reservations (Count)	2,270	N/A	2,400	2,400
Park Reservations (% Resident)	76%	N/A	75%	75%
Swiftwater bookings	82	90	98	90
Resident river passes issued	2,881	2,500	2,500	2,500
Resident river parking passes issued	4,063	4,500	5,500	4,500
<b>Landa Recreation Center</b>				
Customer satisfaction with programs and events	92%	N/A	90%	90%
Program and event participants	2,453	N/A	2,215	2,500
Number of Outreach Events	NA	N/A	12	12
<b>Fischer Park Nature Center</b>				
Customer satisfaction with programs and events	99%	N/A	90%	90%
Program and event participants	2,400	N/A	4,362	4,000
Number of Outreach Events	N/A	N/A	8	8
Field trip participants	597	950	775	750
<b>Athletics</b>				
Adult League Teams	223	230	228	236
Youth sports association participants	5,060	4,850	5,567	5,845
Field Reservations (Count)	1,780	N/A	2,000	3,425
<b>Aquatics</b>				
Number of annual LPAC admissions	73,774	65,000*	70,000	70,000
Swim lesson participants	598	695	575	575
Annual Tube Chute admissions	14,610	16,000	15,000	15,000
Special event participants	484	375	450	450
Customer satisfaction rate - Programs	95%	99%	90%	90%
<b>Park Operations</b>				
Number of lost days due to an injury	0	0	6	0
Number of work orders completed	377	300	250	300
Graffiti/Vandalism incidents	151	160	150	150
Number of Forestry community education contact hours	5	10	10	5
Number of trees planted	162	100	150	100
<b>Rangers</b>				
Number of calls to Police Department for assistance	13	25	20	20
Number of parking violations issued	3,915	4,500	4,300	4,300
Number of park patrol hours	15,603	23,000	19,000	19,000
Number of picnic permits issued	2,407	2,200	2,400	2,400
Resident picnic permits issued	405	550	465	465
Non-Resident picnic permits issued	2,002	1,650	1,935	1,935

\*amended

## Parks and Recreation

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 4,073,492	\$ 4,681,129	\$ 4,359,000	\$ 4,942,431
Operating Expenditures	\$ 2,428,511	\$ 2,829,337	\$ 2,603,006	\$ 2,766,032
Capital Expenditures	\$ 444,976	\$ 260,200	\$ 280,001	\$ 31,000
Interfund Transfer	\$ -	\$ -	\$ -	\$ 5,000
<b>Total Expenditures</b>	<b>\$ 6,946,979</b>	<b>\$ 7,770,666</b>	<b>\$ 7,242,007</b>	<b>\$ 7,744,464</b>
<b>Total Full Time Equivalent Seasonal Positions</b>	<b>50.25</b>	<b>52.25</b>	<b>53.75</b>	<b>60.50</b>
	139	139	139	128

## Parks and Recreation Summary



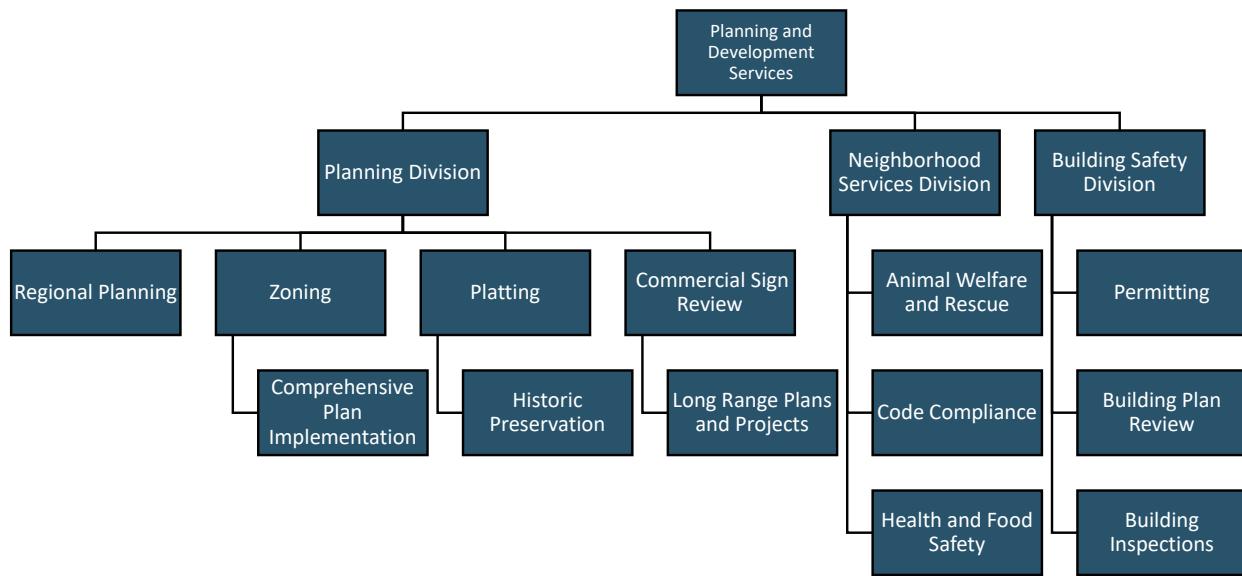
## FY 2025 Initiatives

The FY 2025 Budget is consistent with the FY 2024 Budget. Included in the FY 2025 Budget are compensation adjustments and a decrease in capital expenditures. Additionally, funding has been added for positions in preparation of The Zipp Sports Complex.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
3 Maintenance Worker Positions - Zipp	\$ 21,667		Organizational Excellence
2 PTR Recreation Instructors - Zipp	\$ 4,333		
Operational Increase for Zipp Sports Complex	\$ 57,500		
Landa Rec Center Improvements and Repairs		\$ 20,000	N/A
<b>Resource Request Total</b>	<b>\$103,500</b>		

## Planning and Development Services



### **Mission:**

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

### **Vision:**

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



# General Fund

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Planning & Dev. Services	Update the Comprehensive Plan using a land use fiscal assessment to inform the future land use map and other elements.	Community Identity
Planning & Dev. Services	Initiate adoption of the LDO: Form-based code for Downtown, updated Historic Preservation ordinance, rewritten sign ordinance, enhanced development standards, and new zoning districts to achieve the goals of the Comprehensive Plan and the Strategic Plan.	Community Identity
Planning & Dev. Services	Transition to third party for Downtown Parking enforcement at different/expanded hours	Enhanced Connectivity
Planning & Dev. Services	Implement Inspector Appointment Scheduling (Morning or Afternoon).	Organizational Excellence
Planning & Dev. Services	Use metrics tracked by Project Dox for performance measurement.	Organizational Excellence
Planning & Dev. Services	Update the Health/Food code including streamlining processes for food trucks/food courts.	Community Well-Being
Planning & Dev. Services	Create a 3rd tier of plan review turnaround: 5 days for the easiest of permit types (fences, decks, water heater installs, etc.) - This one may be a two-year goal depending on staffing capacity.	Organizational Excellence

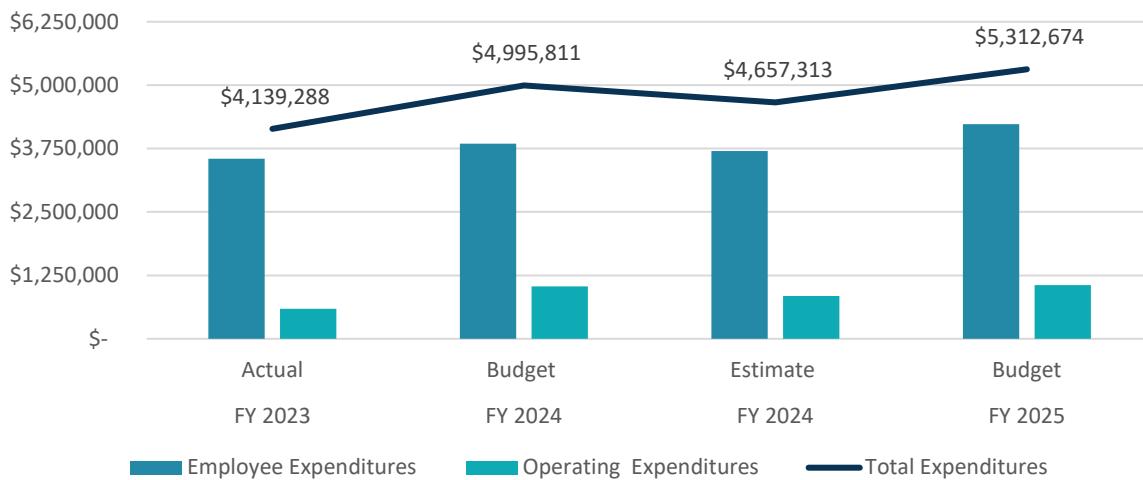
Performance Measures- Planning & Development Services				
	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Code Compliance</b>				
Violation cases reviewed	2,181	1,250	2,500	2,600
Cases filed in court	169	100	130	130
Number of repeat cases filed in court	38	20	40	35
Code Compliance complaints received	811	800	850	800
Code Compliance complaints unfounded	140	30	130	80
Bandit signs removed	3,033	2,700	3,500	3,600
<b>Health/Food Safety</b>				
Special event food service operations permitted & inspected	744	940	750	750
Restaurant / food service inspections	484	750	800	800
Permitted Food Establishments	964	925	960	965
<b>Animal Welfare &amp; Rescue</b>				
Total calls for service/animal assessments	9,109	8,500	8,900	9,000
Total dead animals removed from roadways and other properties	933	1,100	930	900
<b>Development Activity</b>				
Number of permits issued - New Residential structures	528	600	1,100	1,100
Number of permits issued - New Commercial structures	105	125	65	70
Number of permits issued - Other Residential (no trades)	2,510	6,000	2,500	3,000
Number of permits issued - Other Commercial (no trades)	451	400	400	400
All trade permits issued	5,482	6,500	6,700	7,000
Inspections conducted	33,604	30,000	30,000	32,000
% of inspections completed within 48-hour cycle time goal	100%	100%	100%	100%
Plats recorded inside city limits	56	27	14	24
Plats recorded in the ETJ	44	26	12	12
New residential lots recorded inside city limits*	1,435	150	444	125
New residential lots recorded in the ETJ *	2,570	1,500	390	250
Rezoning requests processed	20	53	80	36
Board of Adjustment requests processed	22	10	26	15
Misc. applications processed (special events, zoning verification letters, etc.)	177	200	138	200
<b>Planning Activity</b>				
Community engagement activities / outreach events	28	10	23	20
% of Comprehensive Plan items in active implementation	77%	78%	78%	79%

\*Does not include apartments or condos (multi-family residential)

## Planning and Development Services

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 3,549,934	\$ 3,847,212	\$ 3,704,276	\$ 4,229,979
<b>Operating Expenditures</b>	\$ 589,354	\$ 1,034,570	\$ 845,451	\$ 1,055,454
<b>Total Expenditures</b>	\$ 4,139,288	\$ 4,995,811	\$ 4,657,313	\$ 5,312,674
<b>Total Full Time Equivalent</b>	40.75	42.75	42.75	43.75

## Planning & Development Services



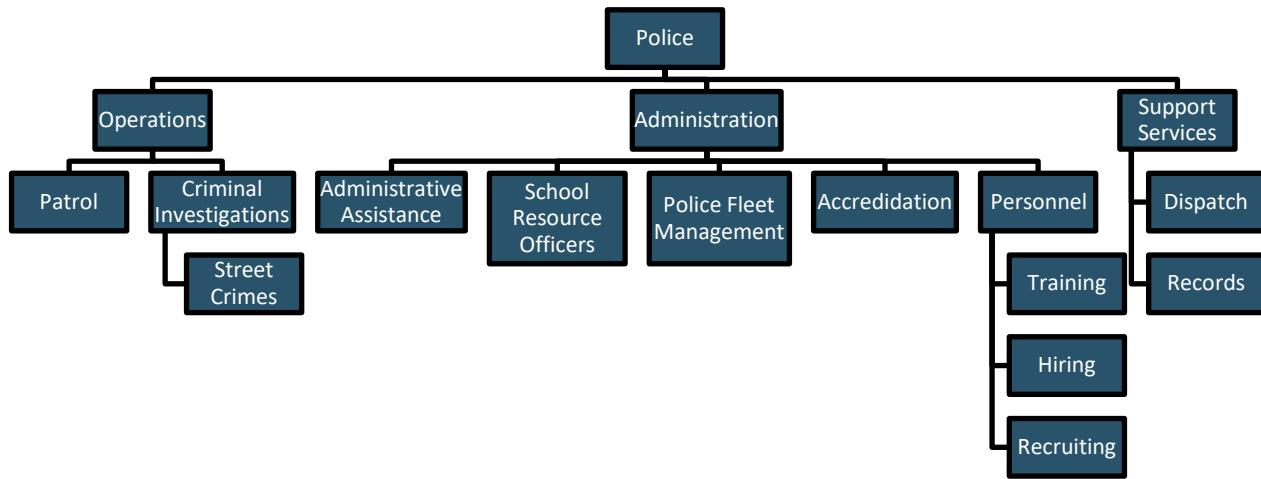
## FY 2025 Initiatives

In comparison to the FY 2024 Budget, the new FY 2025 Budget is increasing by 9.34% due to recurring and one-time funds for an additional full-time Health Specialist and compensation adjustments scheduled to be implemented in early FY 2025.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Health Specialist	\$ 60,389	\$ 32,760	Community Well-Being
Reclass Development Manager		\$ 10,000	N/A
Form based code outreach		\$ 60,000	Economic Mobility
<b>Resource Request Total</b>	<b>\$163,149</b>		

## 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.



# General Fund

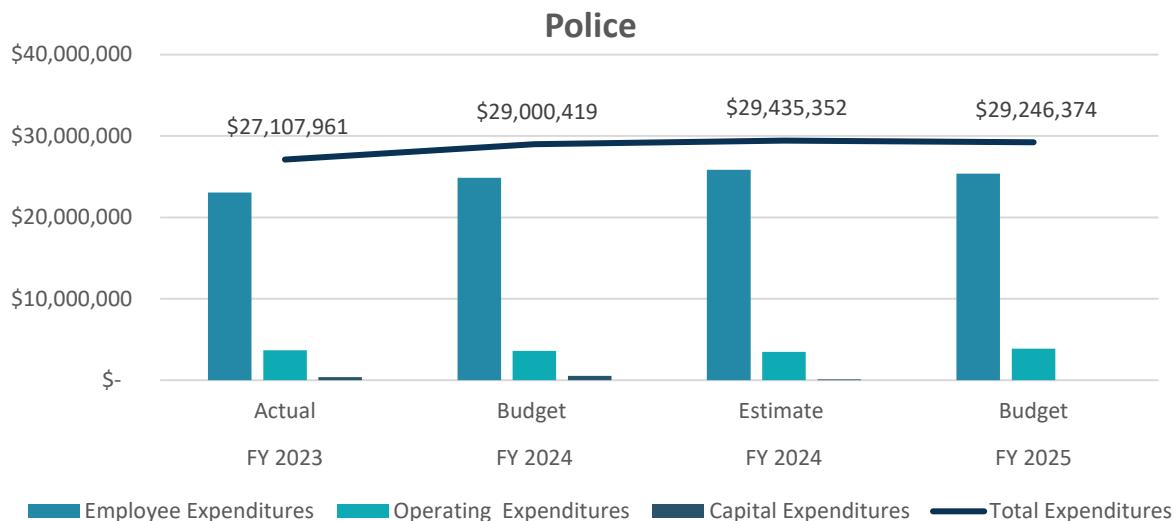
## Goals/Objectives:

Department	Goal Description	Strategic Priority
Police Department	Develop and implement proactive enforcement strategies to prevent crime before it occurs, creating a safer community and enhancing public trust in Law Enforcement.	Community Well-Being
Police Department	Develop and implement outreach programs which build strong relationships and partnerships with our community.	Community Well-Being
Police Department	Complete implementation of our department physical fitness program for officers, ensuring they maintain good health and fitness levels.	Organizational Excellence
Police Department	Implement regular health screening for officers to help identify and address potential health risks, promoting overall well-being and resilience.	Organizational Excellence
Police Department	Continue to work towards achieving accreditation for our agency which would demonstrate our commitment to meeting the highest professional standards in policing.	Organizational Excellence
Police Department	Develop additional strategies to attract and retain individuals who possess the highest level of skills, integrity, and dedication to serving our community.	Organizational Excellence
Police Department	Continue to work towards being 100% fully staffed in civilian and sworn staff.	Organizational Excellence

Performance Measures-Police		FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Administration</b>					
Internal Training Hours	15,706	9,000	16,500	16,900	
External Training Hours	5,464	7,500	6,000	6,000	
Reports Generated by Local Schools (NBISD)	215	1,000	260	300	
Youth Outreached Program participants	3,800	2,300	3,500	3,500	
<b>Support</b>					
Number of processed reports	23,810	25,000	26,000	28,000	
Response time for Priority 1 calls	7:57	8:02	8:08	8:12	
Number of open records requests	4,551	6,500	3,500	4,000	
Calls for Service - incident numbers generated	60,600	66,000	68,200	70,600	
Number of 911 calls answered (PD and FD)	45,508	46,000	48,000	51,000	
<b>Operations</b>					
Number of Cases assigned to Victim Liaisons	668	1,200	800	950	
Number of DWI arrests	451	900	650	800	
Dollar value of narcotics seized in the City	\$865,000	\$800,000	\$1,000,000	\$1,200,000	
Number of criminal cases assigned	1,974	2,000	2,100	2,400	
Number of traffic accidents	4,308	4,900	4,500	4,800	
Number of traffic fatalities	6	N/A	2	N/A	
Number of traffic stops	14,997	11,000	15,000	15,000	
Calls for Service - Mental Health	766	800	875	950	

## Police Department

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 23,042,929	\$ 24,869,374	\$ 25,858,144	\$ 25,377,137
<b>Operating Expenditures</b>	\$ 3,674,582	\$ 3,582,345	\$ 3,462,249	\$ 3,869,237
<b>Capital Expenditures</b>	\$ 390,450	\$ 548,700	\$ 114,959	\$ -
<b>Total Expenditures</b>	\$ 27,107,961	\$ 29,000,419	\$ 29,435,352	\$ 29,246,374
<b>Total Full Time Equivalent</b>	191.75	202.5	202.5	211.50



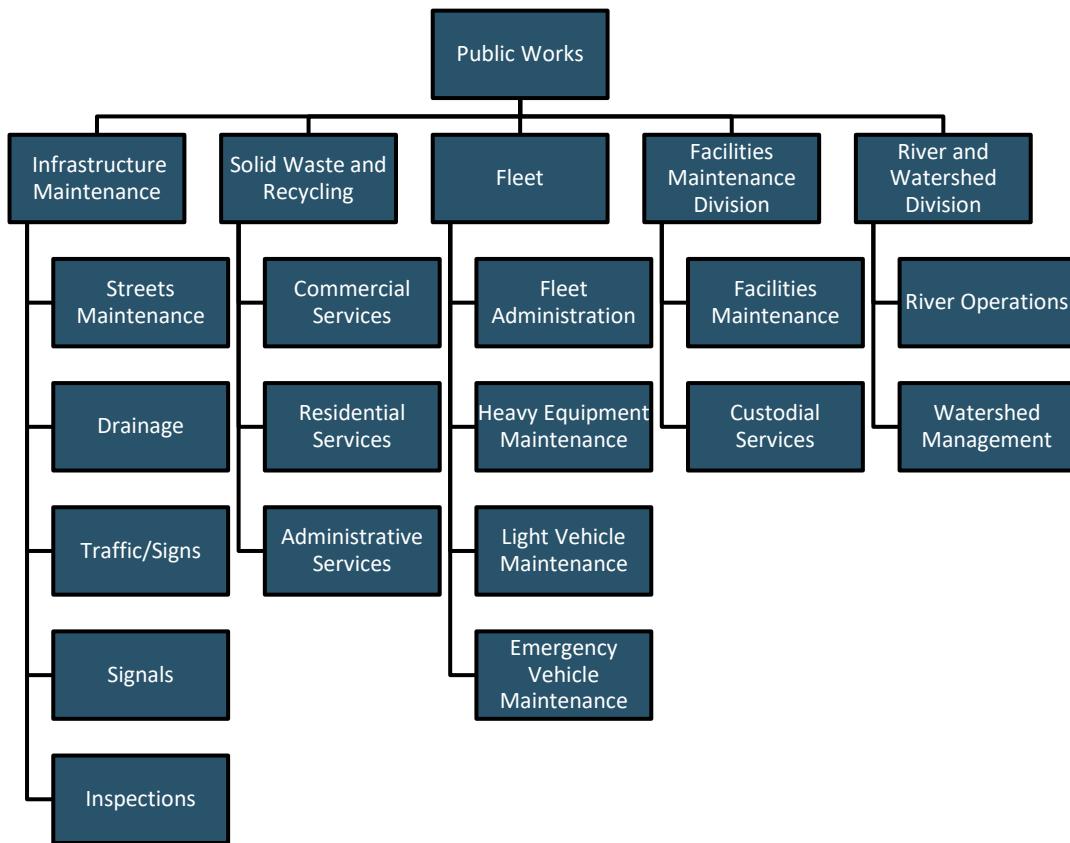
### FY 2025 Initiatives:

The FY 2025 Police Budget reflects a .85% increase from the FY 2024 Budget. The increase accommodates planned compensation increases, recurring funding for officer health screenings, 3 full-time officers, reclassifies several vacant positions, and implements position stratification. This budget also includes funding for specialized technical equipment such as drones and digital forensics software.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Position Stratifications	\$ 55,152		Organizational Excellence
Reclass 5 Vacant Officers to 4 Corporals and 1 Sergeant	\$ 85,000		Community Well-Being
3 New Officers (9 month funding)	\$ 233,084	\$ 184,540	
Officer Health Screenings	\$ 98,400		N/A
Digital Forensic Package	\$ 5,000	\$ 50,000	
Night Vision Monoculars	\$ -	\$ 19,800	
Specialized SWAT Training	\$ -	\$ 50,000	
Replacement Matrice Drone	\$ -	\$ 19,000	
<b>Resource Request Total</b>		<b>\$799,976</b>	

## Public Works



### **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 City's unique heritage and balancing the challenges of 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.



# General Fund

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Public Works	Improve employee productivity and satisfaction through effective team development.	Organizational Excellence
Public Works	Provide cost-effective services and management of all departmental and City resources.	Organizational Excellence
Public Works	Enhance positive community perception through improved information access, friendly service, and prompt, professional response.	Community Well-Being

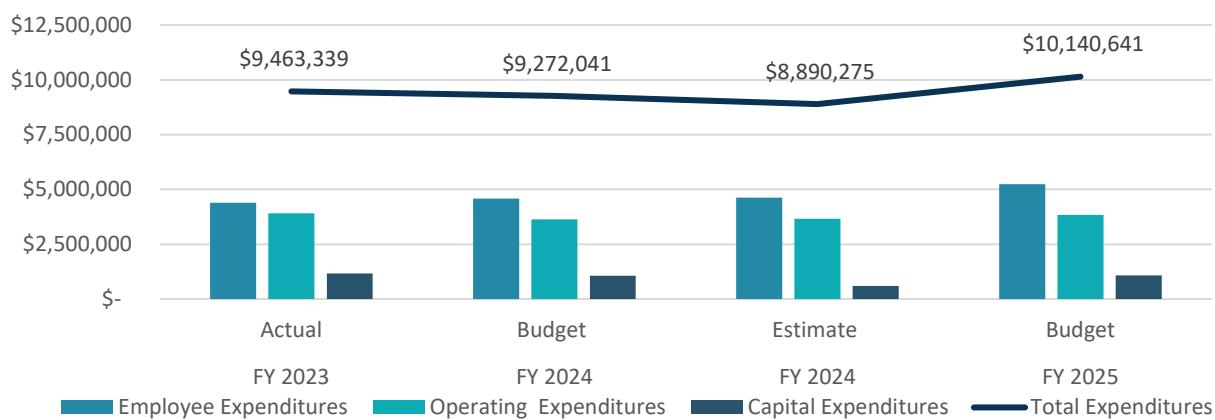
## Performance Measures-Public Works

	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Streets</b>				
Total lane miles completed	35.39	40.00	40.25	50.00
Street Rehabilitation (lane miles)	6.98	7.00	8.07	9.00
Mill and overlay lane miles	2.02	12.00	12.00	13.00
Level-up lane miles completed by City Employees	7.32	8.00	6.00	8.00
Limited overlays (lane miles)	2.14	6.00	1.00	6.00
Micro-Surfacing lane miles (new for 23)	3.28	4.50	5.13	5.13
Crack sealing lane miles completed by City forces	13.65	30.00	8.05	30.00
Pot hole repairs completed by City forces	3,910	5,000	5,000	5,000
Signs repaired or installed by City forces	765	950	1,300	1,500
Signs repaired or installed by contract	173	200	350	350
Number of street service requests processed	555	450	585	475
Percentage of high priority street repair service	80%	85%	78%	85%
<b>Drainage</b>				
Maintenance level tasks (tree/brush removal, street)	9,285	9,300	10,284	10,000
Easement and right-of-way acres maintained	N/A	N/A	1,095	975
Roadway drainage right-of-way acres maintained	274	274	1,801	1,500
Number of drainage service requests processed	250	225	230	225
Percentage high priority drainage services requests	90%	85%	88%	90%
<b>Watershed Management</b>				
Construction Stormwater Inspections completed	1,165	550	1,200	1,200
Illicit discharge inspections completed	20	15	16	15
Stormwater BMPs inspections completed	305	300	310	320
City-Owned facility inspections completed	48	44	48	52
Public Education and outreach events	9	8	15	15
City Dams maintained and inspected by the City	4	4	4	4
<b>Facilities Maintenance</b>				
Total of submitted service requests	1,050	1,100	1,150	1,200
Janitorial service square footage per FTE	32,077	32,077	32,077	32,077
Maintenance service square footage per FTE	122,429	122,429	129,312	129,312
Total square footage of City buildings	437,500	437,500	452,595	452,595
Energy conservation projects completed	1	1	2	2

## Public Works

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 4,384,184	\$ 4,584,405	\$ 4,630,030	\$ 5,230,567
<b>Operating Expenditures</b>	\$ 3,906,641	\$ 3,626,117	\$ 3,657,686	\$ 3,832,274
<b>Capital Expenditures</b>	\$ 1,172,514	\$ 1,061,519	\$ 602,559	\$ 1,077,800
<b>Total Expenditures</b>	\$ 9,463,339	\$ 9,272,041	\$ 8,890,275	\$ 10,140,641
<b>Total Full Time Equivalent</b>	56.00	56.00	56.00	62.00

## Public Works



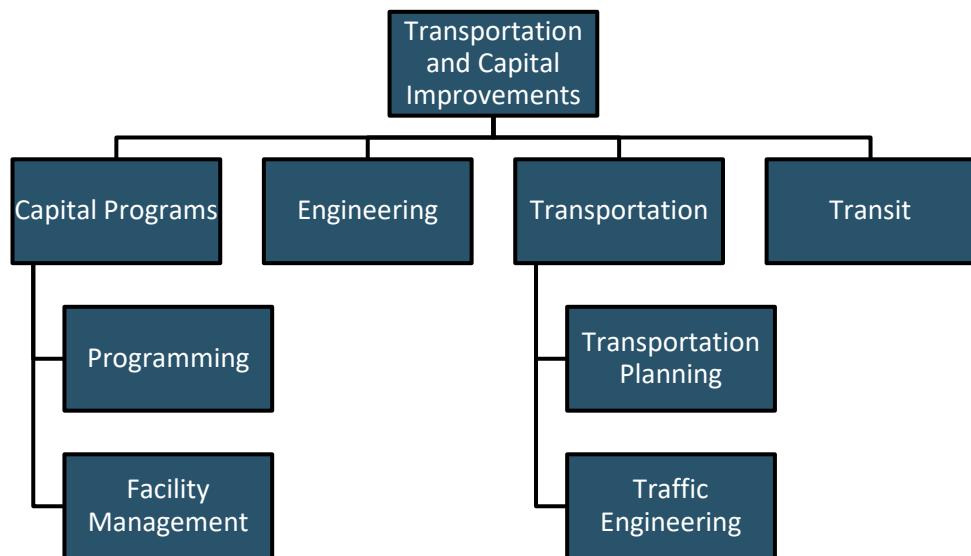
## FY 2025 Initiatives

Compared to the FY 2024 Budget, the FY 2025 Budget reflects an increase of 9.37%. This increase is due to \$355,000 designated for additional street maintenance, the one-time purchase of several heavy equipment items, and compensation adjustments scheduled for implementation early in the 2025 fiscal year.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
6 Maintenance Workers (ROW Beautification Crew)	\$ 343,549	\$ -	Community Identity
Increased Street Maintenance Funding	\$ 355,000	\$ -	Enhanced Connectivity
Roadpak Striping Machine	\$ -	\$ 111,000	N/A
Roll to Roll Printer	\$ -	\$ 29,500	
Oil Distributor Truck	\$ -	\$ 291,000	
Deer Survey	\$ -	\$ 10,000	
Tipper Property Improvements	\$ -	\$ 200,000	
<b>Resource Request Total</b>	\$1,340,049		

## Transportation and Capital Improvements



### **Mission:**

To plan, review, and deliver a safe and efficient multimodal transportation network, municipal capital improvement projects, development of public infrastructure, and drainage facilities.

### **Vision:**

To be a responsive and progressive team dedicated to excellence in transportation, city facilities, public infrastructure, and drainage planning, design, project management, and delivery.



## Goals/Objectives:

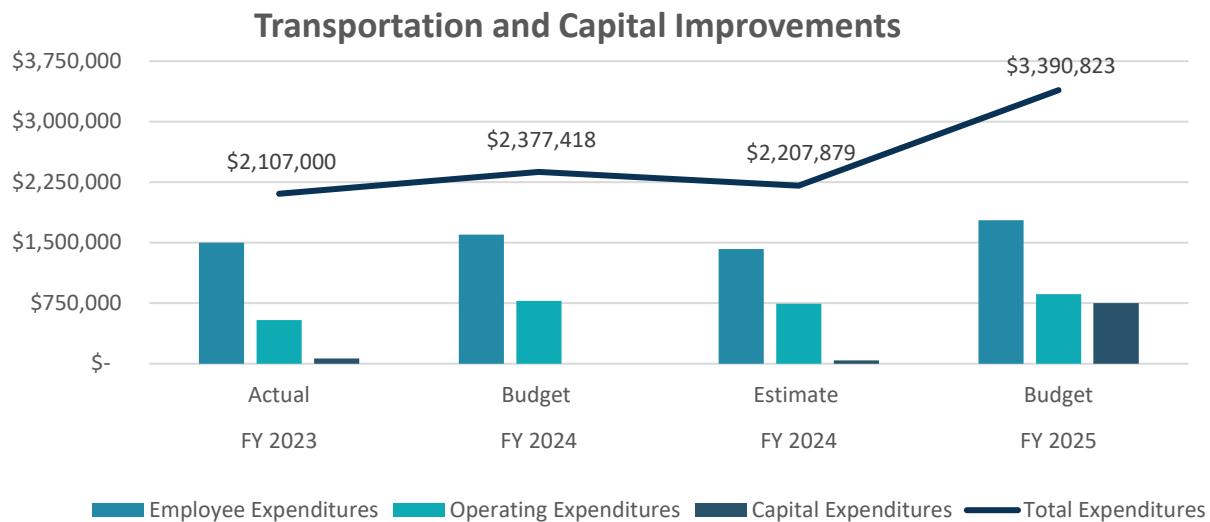
Department	Goal Description	Strategic Priority
TCI	Launch a citywide micro transit system.	Enhanced Connectivity
TCI	Plan and provide multimodal transportation infrastructure and programs to improve the community's safety, mobility, health, and quality of life.	Enhanced Connectivity
TCI	Collaborate with the community, city departments, and local agencies to plan and develop capital improvement projects.	Enhanced Connectivity
TCI	Deliver quality city facilities and public infrastructure projects on time and within budget.	Organizational Excellence
TCI	Prepare and maintain an interdepartmental five-year capital improvement plan.	Organizational Excellence
TCI	Provide a high level of customer service in the development of public infrastructure review and permitting.	Organizational Excellence
TCI	Provide design criteria and a comprehensive drainage plan that provides information on flood impacts, management strategies, and mitigation projects to reduce flood risks to life and property.	Community Well-Being
TCI	Enhance information access, courteous service, and prompt responses.	Community Well-Being

<b>Performance Measures-Transportation &amp; Capital Improvements</b>				
	<b>FY 2023 Actuals</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Budget</b>
<b>Capital Programs</b>				
Percentage of capital project construction completed on budget	100%	100%	100%	100%
Percentage of capital project construction completed on time*	100%	100%	64%	100%
Number of capital projects managed	51	51	52	43
Dollar amount of capital projects managed	\$23,821,821	\$66,609,891	\$58,997,140	\$73,911,139
<b>Engineering</b>				
Number of public infrastructure permits reviewed and completed	296	265	216	200
Percentage of public infrastructure permits completed within 20 business days	42%	75%	67%	75%
Average number of days to complete review for public infrastructure permits	19	18	18	18
Number of floodplain permits reviewed and completed	94	100	78	75
Percentage of floodplain permits completed within 20 business days	69%	75%	85%	85%
Average number of days to complete review for floodplain permits	18	18	15	15
Number of commercial & residential permits reviewed and completed routed to Engineering	320	256	306	300
Percentage of commercial & residential permit reviews completed by Engineering within 20 business days	64%	75%	79%	80%
Average number of days to complete review for residential and commercial permits	19	18	18	18
Number of traffic service requests received	175	200	165	180
Percentage of traffic service requests processed within 60 business days	90%	85%	90%	92%
Number of LOC (Letter of Certification)	93	134	58	50
Percentage of LOC (Letters of Certification) reviews completed within 10 business days	50%	80%	50%	80%
Total centerline miles accepted in City limits	6	5	5	5
Monthly average number of active subdivision construction permits (precon, construction, close-out, etc.)	150	156	145	150

\*Westside Library, Fire Station 7, Fire Training Facility, Wayfinding, South/Central

## Transportation and Capital Improvements

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 1,500,118	\$ 1,598,497	\$ 1,423,314	\$ 1,776,862
Operating Expenditures	\$ 539,516	\$ 778,921	\$ 742,496	\$ 863,960
Capital Expenditures	\$ 67,366	\$ -	\$ 42,069	\$ 750,000
<b>Total Expenditures</b>	<b>\$ 2,107,000</b>	<b>\$ 2,377,418</b>	<b>\$ 2,207,879</b>	<b>\$ 3,390,823</b>
<b>Total Full Time Equivalent</b>		15.75	17.75	17.75



## FY 2025 Initiatives

The FY 2025 Budget increases compared to FY 2024 by 42.63% due to \$500,000 for one-time expenditures related to the City's ADA implementation plan and an additional \$250,000 for the Pedestrian and Bike Network Plan. The FY 2025 also includes provisions for planned compensation increases scheduled to take effect in FY 2025.

### Resource Request:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
QuickBase Project Manager Services		\$ 65,000	Organizational Excellence
Asst. City Engineer Reclass	\$ 10,000	\$ -	N/A
Traffic Calming Implementation	\$ 100,000	\$ -	
ADA Implementation	\$ -	\$ 500,000	
AAMPO Signal Timing Match	\$ -	\$ 135,000	
Pedestrian and Bike Network Plan	\$ -	\$ 250,000	
<b>Resource Request Total</b>		<b>\$1,060,000</b>	

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# ENTERPRISE FUNDS

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# Enterprise Funds

**City of New Braunfels**  
**Airport Fund**  
**Fiscal Year Ending September 30, 2025**

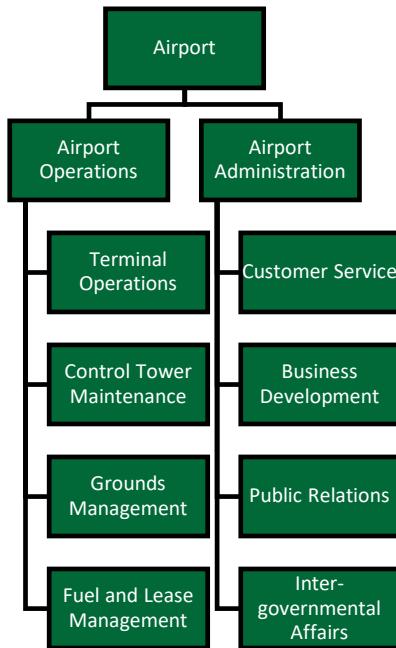
Fund: 501

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 816,001	\$ 847,487	\$ 944,467	\$ 1,444,735
Total Beginning Balance	\$ 816,001	\$ 847,487	\$ 944,467	\$ 1,444,735
<b>Revenue</b>				
Charges for Services	\$ 4,506,475	\$ 4,654,529	\$ 4,081,334	\$ 4,192,000
Intergovernmental Revenue	50,000	50,000	1,037,000	1,100,000
Interfund Transfer	132,408	99,910	823,885	99,910
Interest Income	39,594	-	17,476	-
Total Revenue	\$ 4,728,477	\$ 4,804,439	\$ 5,959,695	\$ 5,391,910
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 5,544,478</b>	<b>\$ 5,651,926</b>	<b>\$ 6,904,162</b>	<b>\$ 6,836,645</b>
<b>APPROPRIATIONS</b>				
Employee Expenses	\$ 806,703	\$ 917,827	\$ 982,856	\$ 1,024,673
Operation Expenses	2,998,854	3,259,286	2,792,712	3,186,661
Capital Expenses	245,710	1,149,948	1,149,048	1,471,100
Interfund Transfer	419,790	405,857	405,857	405,463
Loan payment - NBEDC	128,954	128,954	128,954	128,954
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 4,600,011</b>	<b>\$ 5,861,872</b>	<b>\$ 5,459,427</b>	<b>\$ 6,216,850</b>
Ending Fund Balance	\$ 944,467	\$ (209,946)	\$ 1,444,735	\$ 619,794
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 5,544,478</b>	<b>\$ 5,651,926</b>	<b>\$ 6,904,162</b>	<b>\$ 6,836,646</b>

\*totals may not be exact due to rounding

# Enterprise Funds

## 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.



# Enterprise Funds

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Airport	Obtain funding for final design & construction of Air Traffic Control Tower.	Organizational Excellence
Airport	Staffing levels to support current operating tempo.	Organizational Excellence
Airport	Bring critical infrastructure up to FAA standards.	Organizational Excellence

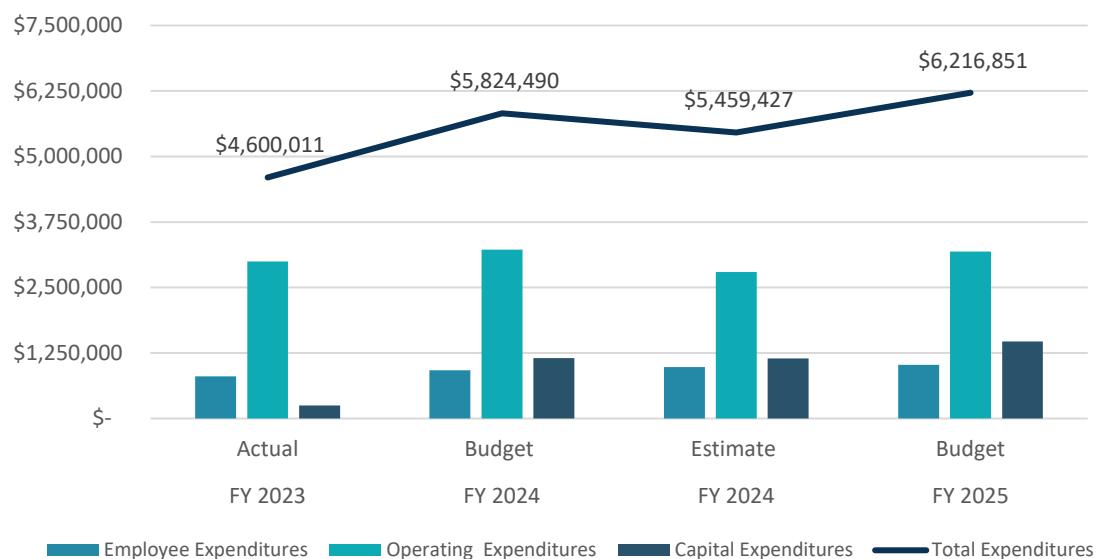
Performance Measures-Airport		FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Gallons of fuel sold	725,524	800,000	719,057	800,000	
Jet-A (Corporate Traffic Indicator)	625,430	685,000	461,577	700,000	
Avgas (100LL)	100,095	115,000	53,419	100,000	
Hangar Utilization	100%	100%	100%	100%	
Hail shed Utilization	100%	100%	100%	100%	
Safety Incidents	1	0	0	0	
Hangar Waiting List	40	40	40+	40+	

# Enterprise Funds

## Airport Fund

	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Employee Expenditures</b>	\$ 806,703	\$ 917,827	\$ 982,856	\$ 1,024,673
<b>Operating Expenditures</b>	\$ 2,998,854	\$ 3,221,904	\$ 2,792,712	\$ 3,186,661
<b>Capital Expenditures</b>	\$ 245,710	\$ 1,149,948	\$ 1,149,048	\$ 1,471,100
<b>Debt Service/Interfund Transfers</b>	\$ 548,744	\$ 534,811	\$ 534,811	\$ 534,417
<b>Total Expenditures</b>	\$ 4,600,011	\$ 5,824,490	\$ 5,459,427	\$ 6,216,851
<b>Total Full Time Equivalent</b>	11.00	12.00	12.00	13.00

### Airport



## FY 2025 Initiatives

The FY 2025 Budget increases by 6.74% compared to the FY 2024 Budget mainly due to newly funded resource requests highlighted below. The most significant of the resource requests is the creation of a drainage area master plan that will assist the airport with future site developments.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Airport Maintenance Technician	\$ 56,651	\$ -	
Drainage Master Plan	\$ -	\$ 491,500	
10% match to fund Engineering and Design for parallel taxiway and terminal apron	\$ -	\$ 176,000	N/A
Pickup Truck	\$ -	\$ 40,000	
<b>Resource Request Total</b>		<b>\$764,151</b>	

# Enterprise Funds

**City of New Braunfels**  
**Civic/Convention Center Fund**  
**Fiscal Year Ending September 30, 2025**

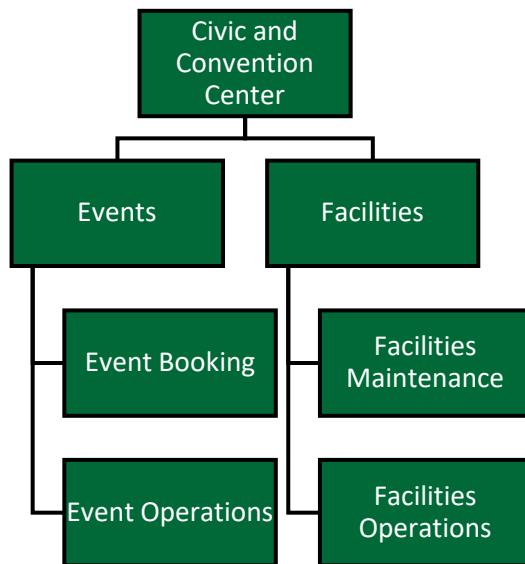
**Fund: 541**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 53,644	\$ -	\$ 87,077	\$ 266,067
Total Beginning Balance	\$ 53,644	\$ -	\$ 87,077	\$ 266,067
<b>Revenue</b>				
Charges for Services	\$ 576,722	\$ 525,000	\$ 610,400	\$ 612,000
Miscellaneous	\$ 9,504	\$ -	\$ 626	\$ -
Interfund Transfers	\$ 355,800	\$ 1,118,116	\$ 1,061,046	\$ 583,082
Total Revenue	\$ 942,026	\$ 1,643,116	\$ 1,672,073	\$ 1,195,082
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 995,670</b>	<b>\$ 1,643,116</b>	<b>\$ 1,759,149</b>	<b>\$ 1,461,149</b>
<b>APPROPRIATIONS</b>				
Employee Expenses	\$ 453,812	\$ 618,159	\$ 505,109	\$ 622,530
Operation Expenses	\$ 411,511	\$ 368,712	\$ 374,729	\$ 419,307
Capital Expenses	\$ -	\$ 578,000	\$ 535,000	\$ 75,000
Interfund Transfer	\$ 43,270	\$ 78,244	\$ 78,244	\$ 78,244
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 908,593</b>	<b>\$ 1,643,115</b>	<b>\$ 1,493,082</b>	<b>\$ 1,195,081</b>
Ending Fund Balance	\$ 87,077	\$ -	\$ (0)	\$ (0)
Designated Fund Balance	\$ -	\$ -	\$ 266,067	\$ 266,067
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 995,670</b>	<b>\$ 1,643,115</b>	<b>\$ 1,759,149</b>	<b>\$ 1,461,148</b>

*\*totals may not be exact due to rounding*

# Enterprise Funds

## Civic/Convention Center Fund



### **Mission:**

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

### **Vision:**

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



# Enterprise Funds

## Goals/Objectives:

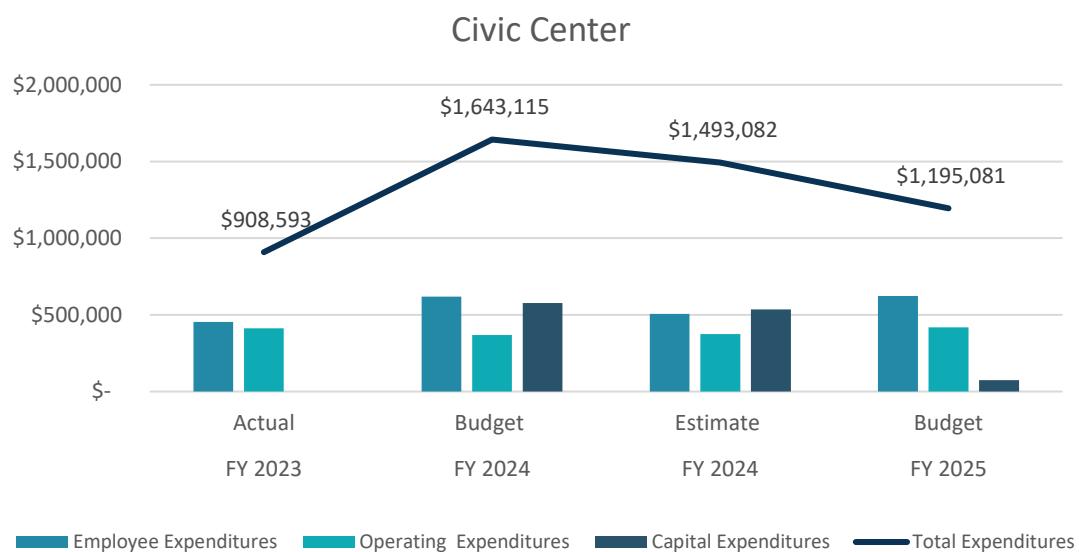
Department	Goal Description	Strategic Priority
Civic & Convention Center	Improve client communication process by implementing a Civic Center Policy Manual and adding additional resources to the website.	Organizational Excellence
Civic & Convention Center	Implement new practices to ensure accuracy and communication with clients regarding policy and rate changes that took effect May 1st, 2024.	Organizational Excellence
Civic & Convention Center	Identify and establish a road map for long-term objectives.	Organizational Excellence
Civic & Convention Center	Partner with legal to review contract terms and agreements to ensure they are encompassing and enforceable.	Organizational Excellence
Civic & Convention Center	Restructure internal staffing to encourage team development opportunities.	Organizational Excellence
Civic & Convention Center	Establish a process for reevaluating rental fee schedule.	Organizational Excellence
Civic & Convention Center	Partner with NBPD to update Civic Center's security policy and establish a level baseline for all events.	Community Well-Being
Civic & Convention Center	Implement an annual maintenance plan to ensure all vital parts of the facility are reviewed and maintained on a routine schedule.	Organizational Excellence
Civic & Convention Center	Develop and implement new rental packages in an effort to streamline communication and improve services offered to clients.	Organizational Excellence
Civic & Convention Center	Continually work towards building a strong relationship with NB Convention & Visitors Bureau.	Community Identity

Performance Measures-Civic Center	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Facility Attendance	126,126	152,000	75,981	150,000
Number of new events/clients	79	70	70	70
Repeat customers as a percent of total business	68%	73%	62%	60%
Number of "Dark Days"	38	15	48	40
Number of "Facility reset days"	N/A	23	25	30
Number of Facility Maintenance Dates	0	N/A	4	8

# Enterprise Funds

## Civic/Convention Center Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
Employee Expenditures	\$ 453,812	\$ 618,159	\$ 505,109	\$ 622,530
Operating Expenditures	\$ 411,511	\$ 368,712	\$ 374,729	\$ 419,307
Capital Expenditures	\$ -	\$ 578,000	\$ 535,000	\$ 75,000
Interfund Transfers	\$ 43,270	\$ 78,244	\$ 78,244	\$ 78,244
<b>Total Expenditures</b>	<b>\$ 908,593</b>	<b>\$ 1,643,115</b>	<b>\$ 1,493,082</b>	<b>\$ 1,195,081</b>
<b>Total Full Time Equivalent</b>	<b>9.25</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>



## FY 2025 Initiatives

Compared to the FY 2024 Budget the FY 2025 Budget decreased by 27.27% due to significant capital equipment purchases made in FY 2024. Newly funded resource requests include funded initiatives that support technology and security improvements. The most significant resource request for FY 2025 includes a facilities master plan that will identify maintenance needs for the future.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Network Upgrades	\$ -	\$ 22,500	N/A
Additional Security Cameras	\$ -	\$ 11,000	
Lobby Screen Replacement	\$ -	\$ 8,000	
Facility Master Plan	\$ -	\$ 75,000	
<b>Resource Request Total</b>	<b>\$116,500</b>		

# Enterprise Funds

**City of New Braunfels**  
**Golf Fund**  
**Fiscal Year Ending September 30, 2025**

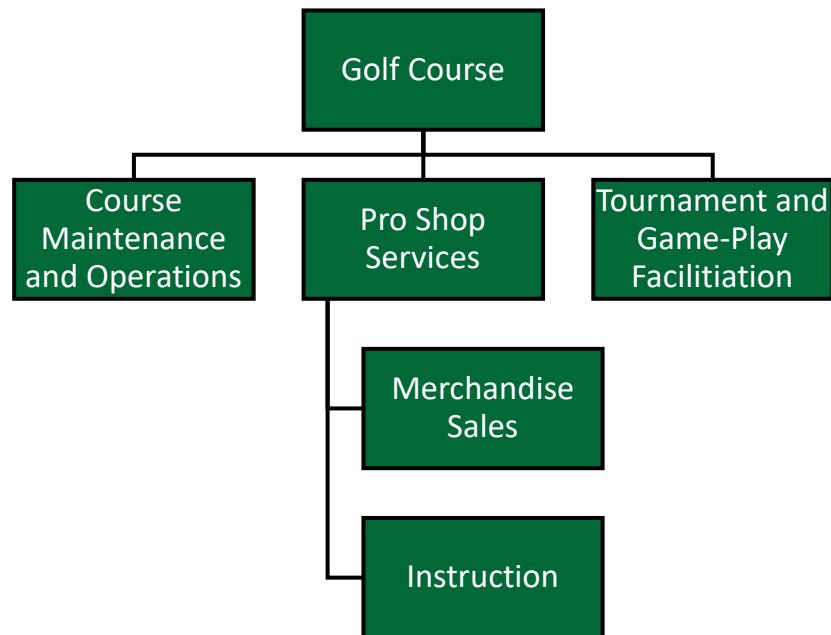
**Fund: 531**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 1,412,249	\$ 1,382,219	\$ 1,722,101	\$ 1,711,282
Total Beginning Balance	\$ 1,412,249	\$ 1,382,219	\$ 1,722,101	\$ 1,711,282
<b>Revenue</b>				
Charges for Services	\$ 2,274,543	\$ 2,130,000	\$ 2,258,609	\$ 2,385,090
Interest Income	\$ 15,304	\$ -	\$ 15,658	\$ -
Miscellaneous	\$ 80,301	\$ 40,000	\$ 83,459	\$ 45,000
Interfund Transfer			\$ 123,108	\$ -
Total Revenue	\$ 2,370,148	\$ 2,170,000	\$ 2,480,834	\$ 2,430,090
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 3,782,397</b>	<b>\$ 3,552,219</b>	<b>\$ 4,202,935</b>	<b>\$ 4,141,372</b>
<b>APPROPRIATIONS</b>				
Employee Expenses	\$ 987,329	\$ 1,173,462	\$ 1,088,082	\$ 1,297,199
Operation Expenses	\$ 651,072	\$ 652,420	\$ 717,427	\$ 886,890
Capital Expenses	\$ 233,679	\$ 558,400	\$ 466,933	\$ 106,825
Interfund Transfer	\$ 188,216	\$ 219,211	\$ 219,211	\$ 190,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 2,060,296</b>	<b>\$ 2,603,493</b>	<b>\$ 2,491,653</b>	<b>\$ 2,480,914</b>
Ending Fund Balance	\$ 1,722,101	\$ 948,726	\$ 1,588,174	\$ 1,537,350
Designated Fund Balance	\$ -	\$ -	\$ 123,108	\$ 123,108
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 3,782,397</b>	<b>\$ 3,552,219</b>	<b>\$ 4,202,935</b>	<b>\$ 4,141,372</b>

*\*totals may not be exact due to rounding*

# Enterprise Funds

## Golf 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.



# Enterprise Funds

## Goals/Objectives:

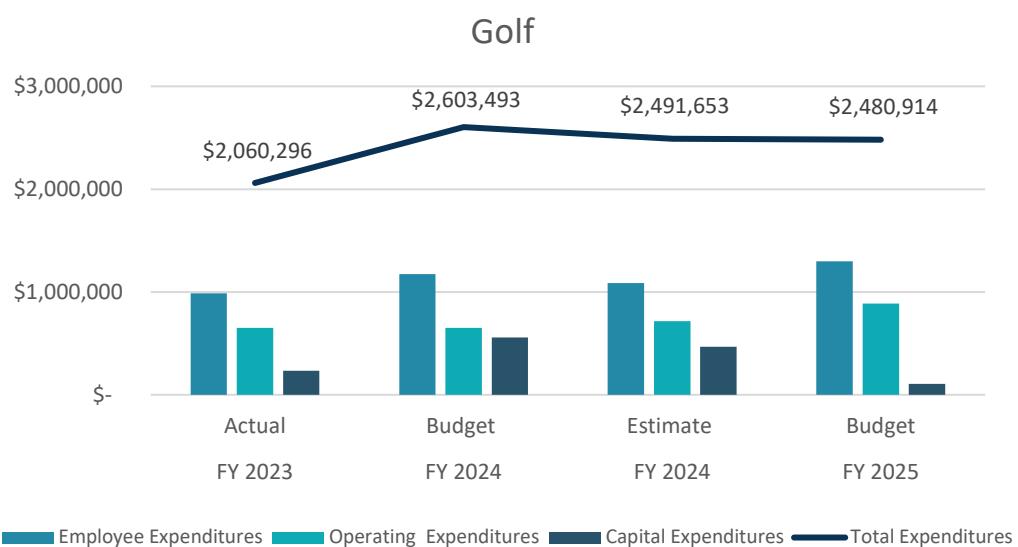
Department	Goal Description	Strategic Priority
Golf Course	Maintain a total round time at a consistent 4 - 4 1/2 hours.	Organizational Excellence
Golf Course	Increase the playability of bunkers through improved maintenance.	Organizational Excellence
Golf Course	Maintain a healthier spring turf (improve green quality).	Community Identity

<i>Performance Measures-Golf</i>		FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Golf course rounds played	59,049	54,000	59,000	57,000	
Potential days open	357	357	353	353	
Actual days open	351	320	345	345	
Percentage open	98%	90%	98%	98%	
Customer Satisfaction (1 out of 5 scale)	4.50	4.50	4.50	4.50	
Tournaments Held	105	118	120	110	

# Enterprise Funds

## Golf Fund

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual	Budget	Budget	Estimate	Budget	Budget	Budget	Budget
<b>Employee Expenditures</b>	\$ 987,329	\$ 1,173,462	\$ 1,088,082	\$ 1,297,199				
<b>Operating Expenditures</b>	\$ 678,172	\$ 652,420	\$ 717,427	\$ 886,890				
<b>Capital Expenditures</b>	\$ -	\$ 558,400	\$ 466,933	\$ 106,825				
<b>Debt Service/Transfers</b>	\$ 188,216	\$ 219,211	\$ 219,211	\$ 190,000				
<b>Total Expenditures</b>	\$ 1,853,717	\$ 2,603,493	\$ 2,491,652	\$ 2,480,914				
<b>Total Full Time Equivalent</b>		19.00	19.00	19.00			21.00	



## FY 2025 Initiatives

Golf's FY 2025 Budget decreased 4.71% compared to the FY 2024 Budget due to significant capital investments made in FY 2024. The newly funded resource requests for FY 2025 include the addition of a full-time Golf Course Attendant. New initiatives funded in the FY 2025 Budget are included in the following table.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Golf Course Attendant	\$ 59,282	\$ 100	N/A
Greens Covers	\$ -	\$ 38,500	
648 Aerifier	\$ -	\$ 41,500	
Bridge Assessment	\$ -	\$ 100,000	
<b>Resource Request Total</b>	\$239,382		

# Enterprise Funds

**City of New Braunfels**  
**Solid Waste Fund**  
**Fiscal Year Ending September 30, 2025**

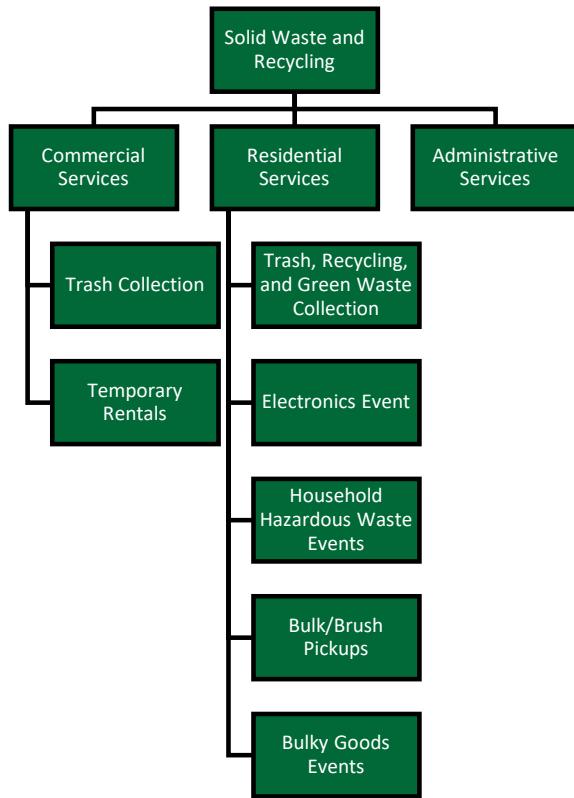
**Fund: 521**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 6,883,145	\$ 6,924,369	\$ 5,021,132	\$ 7,077,357
Total Beginning Balance	\$ 6,883,145	\$ 6,924,369	\$ 5,021,132	\$ 7,077,357
<b>Revenue</b>				
Charges for Services	\$ 11,005,159	\$ 11,186,073	\$ 11,323,794	\$ 12,858,248
Interest Income	147,565	85,000	187,400	100,000
Miscellaneous	182,810	48,000	200,214	58,000
Interfund Transfers	-	-	2,331,957	-
Total Revenue	11,335,534	11,319,073	14,043,365	13,016,248
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 18,218,679</b>	<b>\$ 18,243,442</b>	<b>\$ 19,064,497</b>	<b>\$ 20,093,605</b>
<b>APPROPRIATIONS</b>				
Employee Expenses	\$ 4,705,264	\$ 4,264,000	\$ 4,434,526	\$ 4,425,399
Operation Expenses	5,453,285	5,769,392	5,916,274	5,915,568
Capital Expenses	956,283	292,000	291,776	140,000
Interfund Transfers	2,082,715	1,344,564	1,344,564	1,343,314
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 13,197,547</b>	<b>\$ 11,669,956</b>	<b>\$ 11,987,140</b>	<b>\$ 11,824,281</b>
Ending Fund Balance	\$ 5,021,132	\$ 6,573,486	\$ 4,745,400	\$ 5,937,367
Designated Fund Balance	\$ -	\$ -	\$ 2,331,957	\$ 2,331,957
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 18,218,679</b>	<b>\$ 18,243,442</b>	<b>\$ 19,064,497</b>	<b>\$ 20,093,605</b>

*\*totals may not be exact due to rounding*

# Enterprise Funds

## Solid Waste Fund



### **Mission:**

To be an innovative and responsive division that aggressively provides comprehensive and cost-effective solid waste management in an environmentally sound manner while incorporating common sense methods, technology, and education for 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 who use their diverse skills to effectively manage and handle the community's solid waste needs.



# Enterprise Funds

## Goals/Objectives

Department	Goal Description	Strategic Priority
Solid Waste	Accurately forecast the resources necessary to meet growing population demands.	Organizational Excellence
Solid Waste	Maintain a high level of customer satisfaction.	Organizational Excellence
Solid Waste	Raise public awareness of the City's solid waste and recycling programs.	Organizational Excellence
Solid Waste	Provide quality services at the best possible value.	Organizational Excellence
Solid Waste	Provide levels of service that will meet or exceed health and regulatory requirements.	Community Well-Being

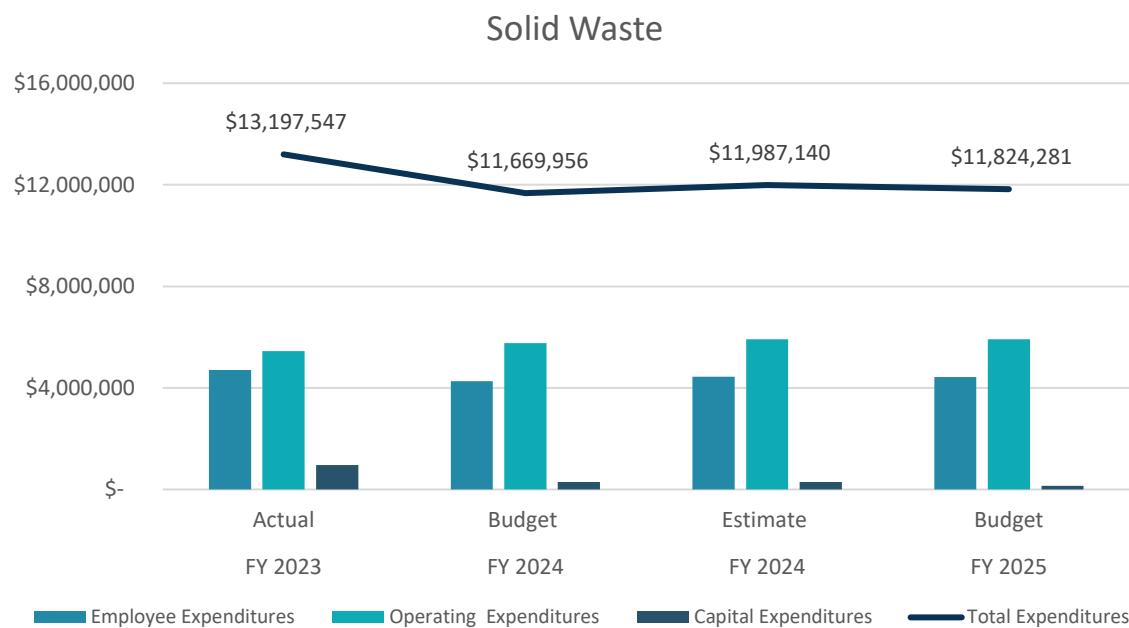
<b>Performance Measures-Solid Waste</b>				
	<b>FY 2023 Actuals</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Budget</b>
<b>Residential</b>				
Tons Collected	40,196	40,000	41,500	42,300
Container set out rate	99%	98%	98%	98%
Residential Customers	32,482	33,000	32,609	33,260
<b>Commercial</b>				
Commercial Customers	2,367	2,370	2,373	2,300
Tons collected	38,405	36,800	39,000	40,000
<b>Recycling</b>				
Customer outreach contact hours	4,810*	6,000	11,841	11,000
Tons diverted from landfill	10,467	10,000	10,655	11,000
Recycled materials as a percent of total tons collected	26%	30%	26%	30%
Contamination Percentage	32%	30%	32%	31%
Container set out rate	57%	60%	55%	60%
<b>Special Programs</b>				
Household hazardous waste customers served	951	1,000	1,017	1,000
Bulky goods collection customers served	1,615	1,950	2,000	2,000
Green waste collection tonnage per year	3,188	3,200	3,090	3,200
<b>Administration</b>				
Average Monthly customer service calls received	5,018	5,400	5,492	5,500
Annual number of website impressions	45,795	100,000	59,700	59,000

\*Data includes Q3 and Q4 only

# Enterprise Funds

## Solid Waste Fund

	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Employee Expenditures	\$ 4,705,264	\$ 4,264,000	\$ 4,434,526	\$ 4,425,399
Operating Expenditures	\$ 5,453,285	\$ 5,769,392	\$ 5,916,274	\$ 5,915,568
Capital Expenditures	\$ 956,283	\$ 292,000	\$ 291,776	\$ 140,000
Interfund Transfers	\$ 2,082,715	\$ 1,344,564	\$ 1,344,564	\$ 1,343,314
<b>Total Expenditures</b>	<b>\$ 13,197,547</b>	<b>\$ 11,669,956</b>	<b>\$ 11,987,140</b>	<b>\$ 11,824,281</b>
<b>Total Full Time Equivalent</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>



## FY 2025 Initiatives

The FY 2025 Budget increases slightly compared to the FY 2024 Budget primarily due to the newly funded resource requests highlighted in the following table. The most significant of these funded resource requests include additional dumpsters, roll-off containers, and hydraulic spill kits.

### Resource Requests:

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Dumpsters and Roll-Off Containers	\$ -	\$ 140,000	N/A
Hydraulic Spill Kits	\$ -	\$ 3,950	
<b>Resource Request Total</b>	<b>\$143,950</b>		

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# **SPECIAL REVENUE FUNDS**

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# Special Revenue Funds

**City of New Braunfels**  
**Cable Franchise (PEG) Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 245**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 545,190	\$ 685,190	\$ 703,930	\$ 837,074
Total Beginning Balance	\$ 545,190	\$ 685,190	\$ 703,930	\$ 837,074

## Revenue

Franchise Payments	\$ 25,329	\$ -	\$ 15,000	\$ 10,000
Charter Communications	\$ 133,411	\$ 160,000	\$ 118,144	\$ 100,000
Total Revenue	\$ 158,740	\$ 160,000	\$ 133,144	\$ 110,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 703,930</b>	<b>\$ 845,190</b>	<b>\$ 837,074</b>	<b>\$ 947,074</b>

## APPROPRIATIONS

Operating Expenditures	\$ -	\$ 50,000	\$ -	\$ 50,000
Capital Expenditures	\$ -	\$ 450,000	\$ -	\$ 500,000

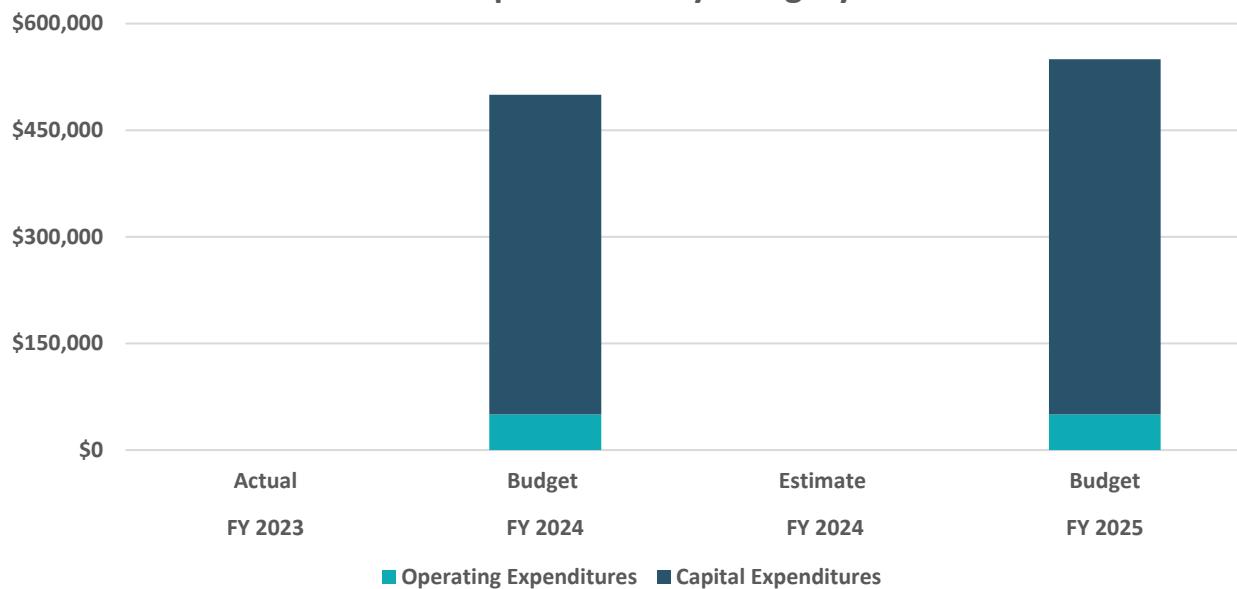
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 550,000</b>
Ending Fund Balance	\$ 703,930	\$ 345,190	\$ 837,074	\$ 397,074
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 703,930</b>	<b>\$ 845,190</b>	<b>\$ 837,074</b>	<b>\$ 947,074</b>

## Cable Franchise (PEG) Fund

The Cable Franchise PEG Fund was established to account for the 1% payment the City receives in franchise payments from cable service providers. Revenue collected is used specifically to purchase video and broadcast equipment to support the City's cable public television broadcast capabilities and services.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
<b>Operating Expenditures</b>	\$	-	\$	50,000	\$	-	\$	50,000
<b>Capital Expenditures</b>	\$	-	\$	450,000	\$	-	\$	500,000
<b>Total Expenditures</b>	\$	-	\$	500,000	\$	-	\$	550,000

### Expenditures by Category



### FY 2025 Initiatives

Funding is allocated to address any equipment repairs or enhancements that support the City's broadcasting efforts.

# Special Revenue Funds

City of New Braunfels  
CDBG Fund  
Fiscal Year Ending September 30, 2025

Fund: 205

Available Funds	FY 2023 Actuals	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 77,105	\$ 77,105	\$ -
Total Beginning Balance	\$ 77,105	\$ 77,105	\$ -

## Revenue

Intergovernmental - Federal grants	\$ 481,884	\$ 536,232	\$ 781,132
Total Revenue	\$ 481,884	\$ 536,232	\$ 781,132
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 558,989</b>	<b>\$ 613,337</b>	<b>\$ 781,132</b>

## APPROPRIATIONS

Operating Expenditures	481,884	\$ 613,337	\$ 781,132
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 481,884</b>	<b>\$ 613,337</b>	<b>\$ 781,132</b>
Ending Fund Balance	\$ 77,105	\$ -	\$ 0
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 558,989</b>	<b>\$ 613,337</b>	<b>\$ 781,132</b>

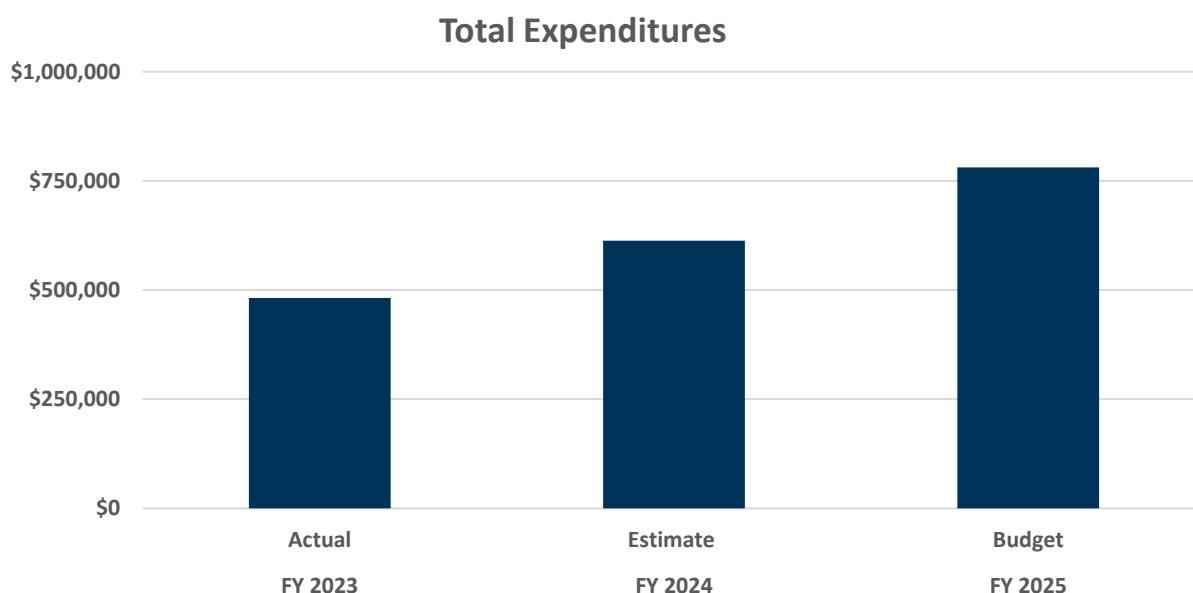
# Special Revenue Funds

CBDG Projects						
Program Year	Description	Total Project Budget	Inception to Date Actuals (prior to FY 2024)		FY 2024 Estimate	FY 2025 Projected Spend
2019	River City Advocacy	\$ 70,386	\$ -	\$ 2,000	\$ 68,386	
2022	WCC - Parking Lot	130,000	33,680	96,320		-
2023	CASA - Public Facility	51,562	-	51,562		-
	Crisis Center Public Facility	125,000	-	125,000		-
	Connections	100,000	-	100,000		-
	Family Life Center	7,500	-	7,500		-
	River City Advocacy	8,000	-	8,000		-
	Salvation Army	6,000	-	6,000		-
	CASA - Public Services	12,332	-	12,332		-
	San Antonio Food Bank	9,000	-	9,000		-
	NB Housing Partners	6,000	-	6,000		-
	Crisis Center Public Service	10,000	-	10,000		-
	Big Brothers Big Sisters of SA	10,000	-	10,000		-
	CDBG Administration	91,777	-	50,807		-
	Habitat for Humanity	21,710	-	21,710		-
	Minor Home Repair Program	109,900	-	19,900		90,000
2024	Big Brothers Big Sisters	13,000	-	-		13,000
	CASA	9,855	-	-		9,855
	Crisis Center of Comal County - Public Services	10,000	-	-		10,000
	Family Life Center	15,000	-	-		15,000
	National Church Residences Foundation	10,000	-	-		10,000
	San Antonio Food Bank	14,533	-	-		14,533
	Salvation Army - Public Services	2,000	-	-		2,000
	Minor Home Repair Program	90,800	-	-		90,800
	Habitat for Humanity - Home Repair Program	20,000	-	-		20,000
	Crisis Center of Comal County - Public Facilities	125,000	-	-		125,000
	NB Housing Partners	73,756	-	-		73,756
	New Braunfels Youth Collaborative	60,000	-	-		60,000
	Salvation Army - Public Facilities	79,619	-	-		79,619
	CDBG Administration	99,184	-	-		99,184
<i>Total</i>		\$ 1,533,904	\$ 33,680	\$ 536,131	\$ 781,132	

## Community Development Block Grant (CDBG) Fund

CDBG funding is utilized for a variety of projects that benefit low/moderate-income citizens of the City of New Braunfels. Funded projects have included 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 2023	FY 2024	FY 2025
	Actual	Estimate	Budget
<b>Total Expenditures</b>	\$ 481,884	\$ 613,337	\$ 781,132



### FY 2025 Initiatives

The City uses CDBG funding to support various programs in the community that assist low to moderate-income citizens of all ages. Programs include Big Brothers/Big Sisters, San Antonio Food Bank, Salvation Army, Comal County Habitat for Humanity, minor home repair programs, and NB Housing Partners. For the program year 2024, \$781,132 in total project funding was authorized by CDBG.

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# Special Revenue Funds

**City of New Braunfels**  
**Cemetery Improvements Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 781**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 242,786	\$ 241,029	\$ 255,708	\$ 237,099
Total Beginning Balance	\$ 242,786	\$ 241,029	\$ 255,708	\$ 237,099

## Revenue

Parks and Recreation	\$ 16,183	\$ 3,250	\$ 3,250	\$ 3,250
Total Revenue	\$ 16,183	\$ 3,250	\$ 3,250	\$ 3,250

**TOTAL AVAILABLE FUNDS** \$ 258,969 \$ 244,279 \$ 258,958 \$ 240,349

## APPROPRIATIONS

Operating Expenditures	\$ 3,261	\$ 8,000	\$ 15,922	\$ 12,000
Capital Expenditures	-	210,000	5,937	170,000

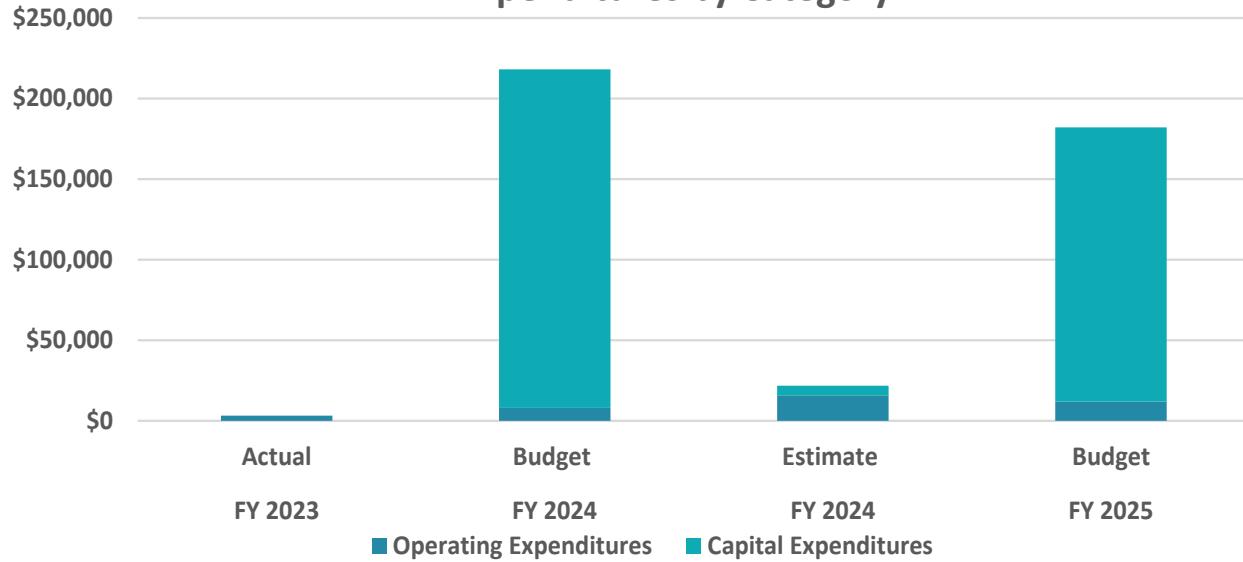
<b>TOTAL OPERATING APPROPRIATIONS</b>	\$ 3,261	\$ 218,000	\$ 21,859	\$ 182,000
Ending Fund Balance	\$ 255,708	\$ 26,279	\$ 237,099	\$ 58,349
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 258,969</b>	<b>\$ 244,279</b>	<b>\$ 258,958</b>	<b>\$ 240,349</b>

## Cemetery Improvements Fund

The City of New Braunfels owns and maintains a cemetery on Peace Avenue. The City's Parks and Recreation Department manages the contractor who provides maintenance and operation services for the site. The contractor ensures that appropriate standards are met, maintains the grounds and landscaping, and facilitates the sale of lots in the facility. In the past, the Cemetery Improvement Fund was named the Cemetery Perpetual Care Fund. However, the grounds' upkeep costs are now paid from the City's General Fund Parks and Recreation Department budget. The Cemetery Improvement Fund supports improvements that are identified in the master planning process and other non-routine improvements as needs arise.

	FY 2023	FY 2024		FY 2024	FY 2025
	Actual	Budget	Estimate	Budget	
<b>Operating Expenditures</b>	\$ 3,261	\$ 8,000	\$ 15,922	\$ 12,000	
<b>Capital Expenditures</b>	\$ -	\$ 210,000	\$ 5,937	\$ 170,000	
<b>Total Expenditures</b>	\$ 3,261	\$ 218,000	\$ 21,859	\$ 182,000	

### Expenditures by Category



## FY 2025 Initiatives

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 2025, \$170,000 is projected to be spent on constructing a columbarium, a priority project identified in the master plan and recommended by the Cemetery Advisory Committee.

# Special Revenue Funds

**City of New Braunfels**  
**Child Safety Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 230**

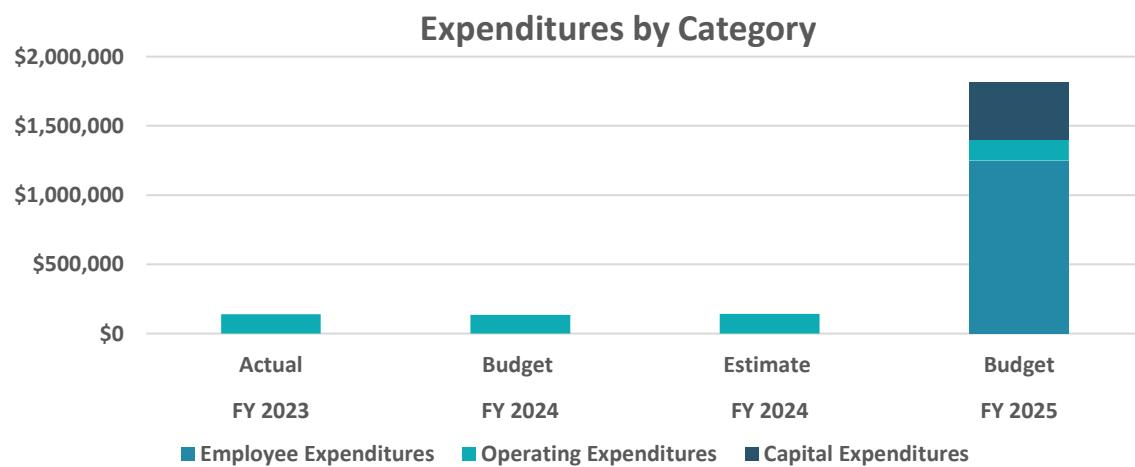
Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 26,737	\$ 18,350	\$ 23,253	\$ 31,753
Total Beginning Balance	\$ 26,737	\$ 18,350	\$ 23,253	\$ 31,753
<b>Revenue</b>				
Fines and Forfeitures	\$ 1,318	\$ 1,000	\$ 3,500	\$ 2,500
Contributions	-	-	-	1,371,002
Intergovernmental Revenue	135,175	132,500	148,000	145,000
Interfund Transfer	-	-	-	313,883
Total Revenue	\$ 136,493	\$ 133,500	\$ 151,500	\$ 1,832,385
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 163,230</b>	<b>\$ 151,850</b>	<b>\$ 174,753</b>	<b>\$ 1,864,138</b>
<b>APPROPRIATIONS</b>				
Employee Expenditures	\$ -	\$ -	\$ -	\$ 1,248,617
Operating Expenditures	139,977	135,000	143,000	149,500
Capital Expenses	-	-	-	414,540
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 139,977</b>	<b>\$ 135,000</b>	<b>\$ 143,000</b>	<b>\$ 1,812,657</b>
Ending Fund Balance	\$ 23,253	\$ 16,850	\$ 31,753	\$ 51,481
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 163,230</b>	<b>\$ 151,850</b>	<b>\$ 174,753</b>	<b>\$ 1,864,138</b>

## Child Safety Fund

The Child Safety Fund revenues are required by Texas statute to be used to fund programs designed to enhance child safety, health, or nutrition including child abuse prevention and intervention, drug and alcohol abuse prevention, or 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 court costs assessed for passing a school bus, loading and unloading children, and other traffic offenses in a school crossing zone. The fund also receives revenue from a \$20 fee assessed for juveniles cited for failure to attend school and parental contribution to non-attendance. In FY 2025, the budget for the City's School Resource Officers and accompanying reimbursement revenue from NBISD and the General Fund will be accounted for in this fund.

	FY 2023	FY 2024		FY 2024		FY 2025	
	Actual	Budget	Estimate	Budget			
<b>Employee Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,248,617		
<b>Operating Expenditures</b>	\$ 139,977	\$ 135,000	\$ 143,000	\$ 149,500			
<b>Capital Expenditures</b>					\$ 414,540		
<b>Total Expenditures</b>	\$ 139,977	\$ 135,000	\$ 143,000	\$ 149,500			\$ 1,812,657



## FY 2025 Initiatives

The Child Safety Fund primarily pays the cost of School Resource Officers and Crossing Guards. In FY 2025, the Child Safety Fund now includes the budget for School Resource Officers and the reimbursement received from both NBISD and the General Fund to pay salaries, equipment, and vehicle costs. The City contributes \$125,000 annually to NBISD to provide a school crossing guard service. The budget also includes funding for equipment and supplies to provide child safety programs for schools.

# Special Revenue Funds

City of New Braunfels  
 Court Security Fund  
 Fiscal Year Ending September 30, 2025

Fund: 227

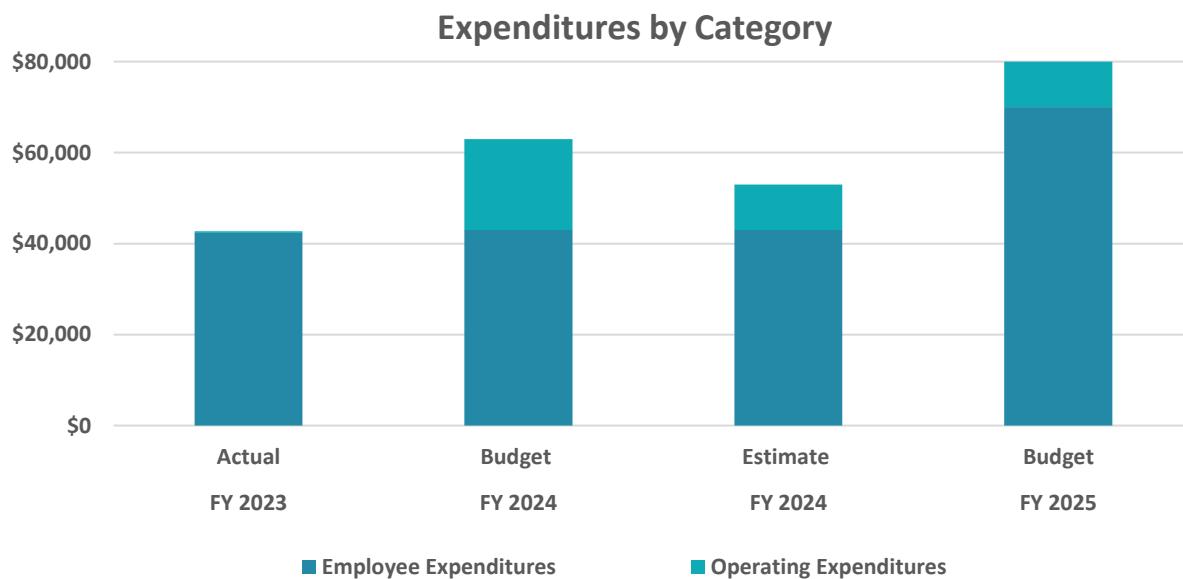
Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 36,988	\$ 40,723	\$ 43,044	\$ 42,544
Total Beginning Balance	\$ 36,988	\$ 40,723	\$ 43,044	\$ 42,544
<b>Revenue</b>				
Fines and Forfeitures	\$ 48,766	\$ 40,000	\$ 52,500	\$ 50,000
Total Revenue	\$ 48,766	\$ 40,000	\$ 52,500	\$ 50,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 85,754</b>	<b>\$ 80,723</b>	<b>\$ 95,544</b>	<b>\$ 92,544</b>
<b>APPROPRIATIONS</b>				
Employee Expenditures	\$ 42,322	\$ 43,000	\$ 43,000	\$ 70,000
Operating Expenses	388	20,000	10,000	10,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 42,710</b>	<b>\$ 63,000</b>	<b>\$ 53,000</b>	<b>\$ 80,000</b>
Ending Fund Balance	\$ 43,044	\$ 17,723	\$ 42,544	\$ 12,544
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 85,754</b>	<b>\$ 80,723</b>	<b>\$ 95,544</b>	<b>\$ 92,544</b>

*\*totals may not be exact due to rounding*

## Court Security Fund

The City collects \$4.90 from each defendant convicted of a misdemeanor offense in the Municipal Court. Money deposited in the Court Security Fund is used for personnel, services, items related to buildings that house the operations of municipal courts, warrant officers, and related equipment.

	FY 2023	FY 2024		FY 2024		FY 2025
	Actual	Budget	Estimate	Budget		
<b>Employee Expenditures</b>	\$ 42,322	\$ 43,000	\$ 43,000	\$ 70,000		
<b>Operating Expenditures</b>	\$ 388	\$ 20,000	\$ 10,000	\$ 10,000		
<b>Total Expenditures</b>	\$ 42,710	\$ 63,000	\$ 53,000	\$ 80,000		
<b>Total Full Time Equivalent</b>		1.0	0.75	0.75		1.0



## FY 2025 Initiatives

In FY 2025, the Court Security Fund includes funding to reclass the Bailiff from part-time regular to full-time to increase security coverage at the Municipal Court. Additionally, this fund will be used to fund any expense related to the security of the Municipal Court.

# Special Revenue Funds

**City of New Braunfels**  
**Court Technology Fund**  
**Fiscal Year Ending September 30, 2025**

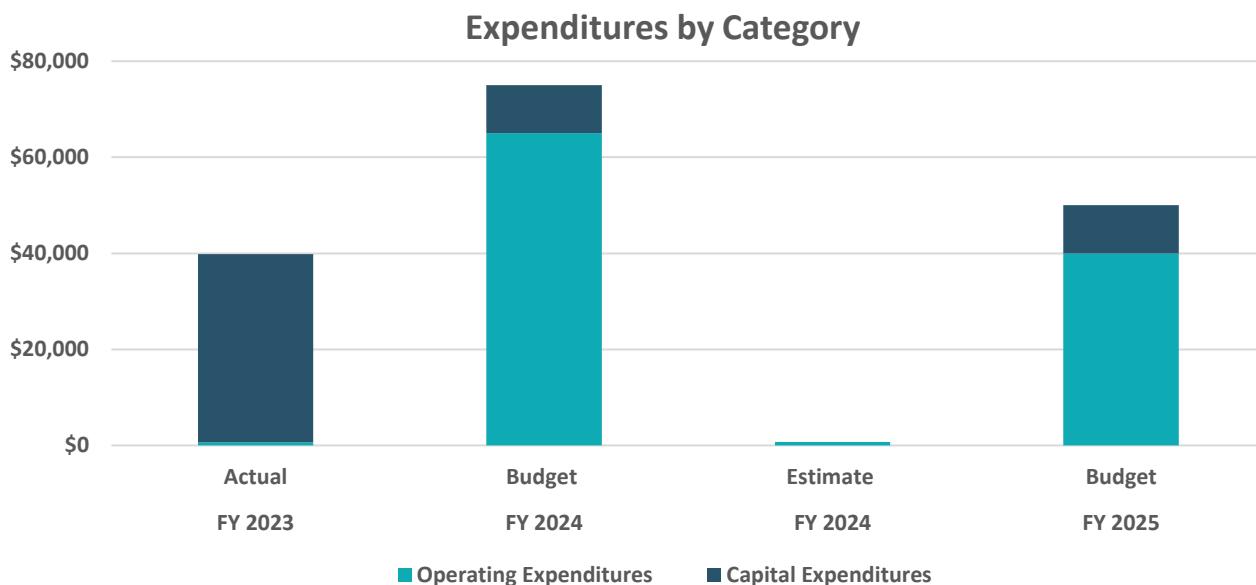
**Fund: 229**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 64,689	\$ 52,955	\$ 65,253	\$ 108,003
Total Beginning Balance	\$ 64,689	\$ 52,955	\$ 65,253	\$ 108,003
<b>Revenue</b>				
Fines and Forfeitures	\$ 40,386	\$ 38,000	\$ 43,500	\$ 40,750
Total Revenue	\$ 40,386	\$ 38,000	\$ 43,500	\$ 40,750
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 105,075</b>	<b>\$ 90,955</b>	<b>\$ 108,753</b>	<b>\$ 148,753</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ 627	\$ 65,000	\$ 750	\$ 40,000
Capital Expenditures	39,195	10,000	-	10,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 39,822</b>	<b>\$ 75,000</b>	<b>\$ 750</b>	<b>\$ 50,000</b>
Ending Fund Balance	\$ 65,253	\$ 15,955	\$ 108,003	\$ 98,753
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 105,075</b>	<b>\$ 90,955</b>	<b>\$ 108,753</b>	<b>\$ 148,753</b>

## Court Technology Fund

The City collects \$4.00 from each defendant convicted of a misdemeanor offense in the Municipal Court. This fund may only be used to finance the purchase or maintenance of technological enhancements for a municipal court or municipal court of record, including computer systems, imaging systems, electronic kiosks, electronic ticket writers, and docket management systems.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
<b>Operating Expenditures</b>	\$ 627		\$ 65,000		\$ 750		\$ 40,000	
<b>Capital Expenditures</b>	\$ 39,195		\$ 10,000		\$ -		\$ 10,000	
<b>Total Expenditures</b>	\$ 39,822		\$ 75,000		\$ 750		\$ 50,000	



## FY 2025 Initiatives

The FY 2025 Budget includes funding to upgrade the current software, which was originally implemented in 2011, to Municipal Justice Suite 10. Of the \$40,000 appropriated for FY 2025, \$25,340 (one-time cost) is for the license upgrade and data import, while \$4,875 (recurring) is to be used for the annual license and system maintenance.

# Special Revenue Funds

**City of New Braunfels**  
**Development Services Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 233**

Available Funds	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 1,227,120	\$ 756,326	\$ 402,520	\$ 529,346
Total Beginning Balance	\$ 1,227,120	\$ 756,326	\$ 402,520	\$ 529,346

## Revenue

Development Fees	\$ 1,362,579	\$ 1,205,000	\$ 1,726,750	\$ 1,453,500
Total Revenue	\$ 1,362,579	\$ 1,205,000	\$ 1,726,750	\$ 1,453,500

**TOTAL AVAILABLE FUNDS** \$ 2,589,699 \$ 1,961,326 \$ 2,129,270 \$ 1,982,846

## APPROPRIATIONS

Employee Expenditures	\$ 333,812	\$ 469,456	\$ 364,994	\$ 493,097
Operating Expenditures	1,853,367	1,310,000	1,234,930	1,222,607
Capital Expenditures	-	-	-	60,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 2,187,179</b>	<b>\$ 1,779,456</b>	<b>\$ 1,599,924</b>	<b>\$ 1,775,704</b>
Ending Fund Balance	\$ 402,520	\$ 181,870	\$ 529,346	\$ 207,142
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,589,699</b>	<b>\$ 1,961,326</b>	<b>\$ 2,129,270</b>	<b>\$ 1,982,846</b>

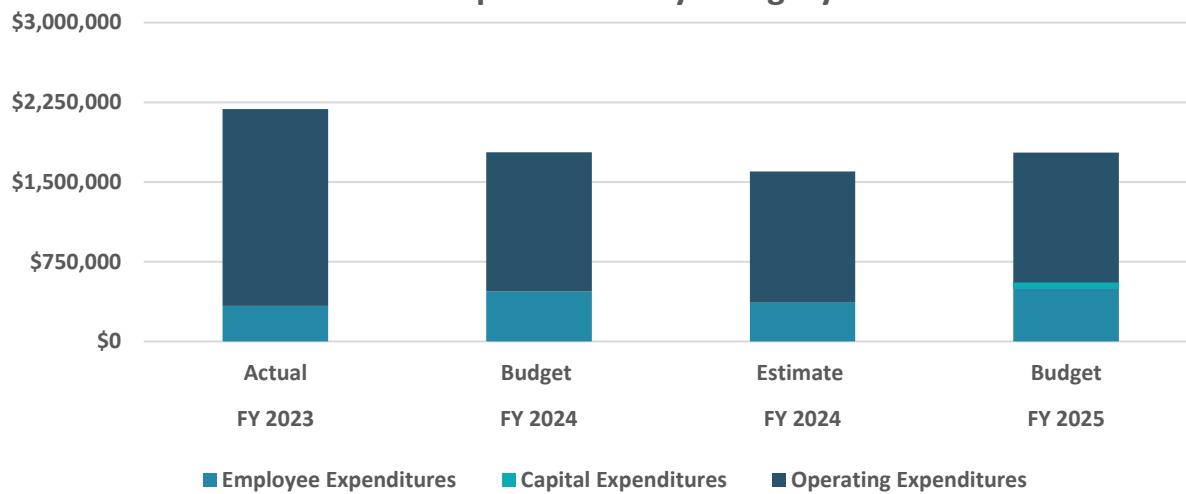
# Special Revenue Funds

## Development Services Fund

Established in 2019, 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 approved by the City Council in FY 2018.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
Employee Expenditures	\$ 333,812		\$ 469,456		\$ 364,994		\$ 493,097	
Operating Expenditures	\$ 1,853,367		\$ 1,310,000		\$ 1,234,930		\$ 1,222,607	
Capital Expenditures	\$ -		\$ -		\$ -		\$ 60,000	
<b>Total Expenditures</b>	<b>\$ 2,187,179</b>		<b>\$ 1,779,456</b>		<b>\$ 1,599,924</b>		<b>\$ 1,775,704</b>	
<b>Total Full Time Equivalent</b>		4.0		5.0		5.0		5.0

### Expenditures by Category



### FY 2025 Initiatives

The FY 2025 Budget includes funding to support third-party review for assistance in the development review process and the total cost of the Assistant City Engineer, Development Coordinator, Assistant Planner, Plans Examiner (Residential), and Permit Technician positions. City Council authorized these positions and is responsible for providing continuous improvement and support to the development process. The FY 2025 Budget supports implementing and developing the Unified Development Code initiated in FY 2021. Funding is also included for the continued efforts toward an electronic plan review software.

# Special Revenue Funds

**City of New Braunfels**  
**Edwards Aquifer Habitat Conservation Plan/WPP Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 263**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 86,326	\$ -	\$ 25,196	\$ (0)
Total Beginning Balance	\$ 86,326	\$ -	\$ 25,196	\$ (0)
<b>Revenue</b>				
Intergovernmental Revenue	\$ 925,176	\$ 1,339,119	\$ 1,067,879	\$ 1,165,969
Interfund Transfer - General Fund	59,059	92,733	92,733	105,000
Total Revenue	\$ 984,235	\$ 1,431,852	\$ 1,160,612	\$ 1,270,969
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,070,561</b>	<b>\$ 1,431,852</b>	<b>\$ 1,185,808</b>	<b>\$ 1,270,970</b>
<b>APPROPRIATIONS</b>				
Employee Expenditures	\$ 59,059	\$ 92,733	\$ 81,425	\$ 105,000
Operating Expenditures	-	2,700	-	-
<b>Watershed Protection Plan - Phase 3</b>	<b>57,278</b>	<b>-</b>	<b>231,310</b>	<b>240,000</b>
<b>Watershed Protection Plan - Phase 4</b>	<b>129,557</b>	<b>76,400</b>	<b>325,000</b>	<b>200,000</b>
<b>Watershed Protection Plan - Phase 5</b>	<b>-</b>	<b>383,960</b>	<b>-</b>	<b>-</b>
<b>EARIP Projects: Year Eleven</b>				
Old Channel Restoration	8,911	43,340	43,340	-
Aquatic Vegetation Restoration	45,803	63,000	33,977	-
Decaying Vegetation Removal and Dissolved Oxygen Removal	5,204	15,000	9,720	-
Non-Native Animal Species Control	22,511	22,000	17,489	-
Gill Parasite Control	3,066	10,000	6,921	-
Riparian Improvements - Riffle Beetle	3,315	7,349	6,659	-
Litter Control/Floating Vegetation	33,041	20,000	6,959	-
Restoration of Riparian Zones	49,922	30,600	16,513	-
Household Hazardous Waste	-	40,385	40,385	-
LID/BMP Management	499,155	159,000	-	-
<b>EARIP Projects: Year Twelve</b>				
Old Channel Restoration	-	100,000	52,000	48,000
Aquatic Vegetation Restoration	-	50,000	61,225	-
Decaying Vegetation Removal and Dissolved Oxygen Removal	-	15,000	15,000	-
Non-Native Animal Species Control	-	40,000	37,286	12,800
Gill Parasite Control	-	10,000	10,000	-
Riparian Improvements - Riffle Beetle	-	10,000	8,000	2,000
Litter Control/Floating Vegetation	-	40,000	27,600	12,400
Restoration of Riparian Zones	-	50,000	45,000	5,000
Household Hazardous Waste	-	40,385	-	40,385
LID/BMP Management	-	110,000	110,000	-
<b>EARIP Projects: Year Thirteen</b>				
Old Channel Restoration	-	-	-	50,000
Aquatic Vegetation Restoration	-	-	-	100,000
Decaying Vegetation Removal and Dissolved Oxygen Removal	-	-	-	15,000
Non-Native Animal Species Control	-	-	-	40,000
Gill Parasite Control	-	-	-	10,000
Riparian Improvements - Riffle Beetle	-	-	-	10,000
Litter Control/Floating Vegetation	-	-	-	40,000
Restoration of Riparian Zones	-	-	-	50,000
Household Hazardous Waste	-	-	-	40,385
LID/BMP Management	-	-	-	250,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 1,045,365</b>	<b>\$ 1,431,852</b>	<b>\$ 1,185,808</b>	<b>\$ 1,270,970</b>
Ending Fund Balance	\$ 25,196	\$ -	\$ (0)	\$ (0)
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,070,561</b>	<b>\$ 1,431,852</b>	<b>\$ 1,185,808</b>	<b>\$ 1,270,970</b>

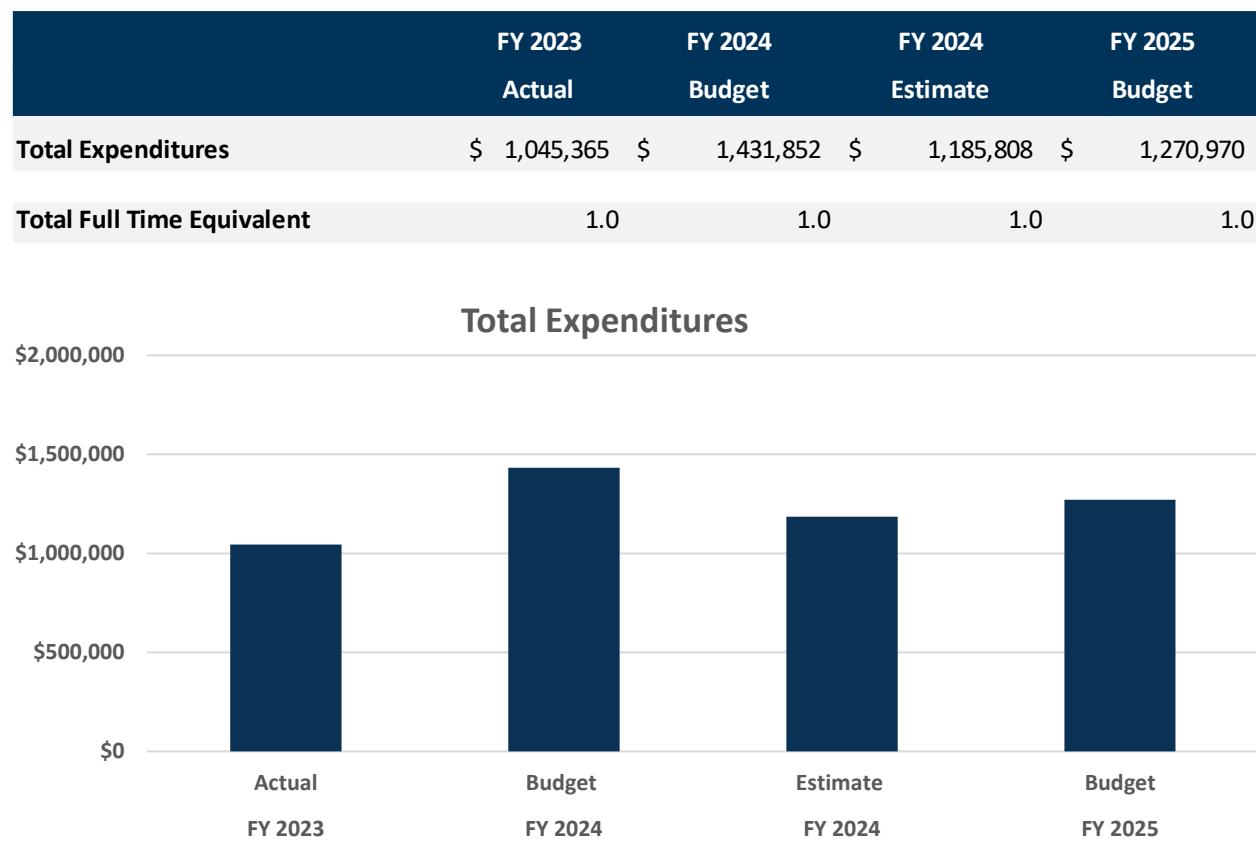
\*totals may not be exact due to rounding

# Special Revenue Funds

## Edwards Aquifer Habitat Conservation Plan/Watershed Protection Fund

The City of New Braunfels is a partner on the Edwards Aquifer Habitat Conservation Plan (EAHCP) which is designed to comply with the Federal Endangered Species Act and to protect spring flow and habitat in the Comal River systems needed to maintain populations of several federally listed endangered species. Annually, the City requests funding through the EAHCP program for the implementation of specific restoration projects and is reimbursed in full monthly.

The fund also includes the management of grant funding from the Texas Commission on Environmental Quality (TCEQ) to support the implementation of the Dry Comal Creek and Comal River Watershed Protection Plan (WPP). Project priorities in the WPP include wildlife management, stormwater management, pet waste management, and education/outreach.



## FY 2025 Initiatives

A total of \$120,585 is appropriated to complete year 12 projects and \$605,385 is allocated to begin year 13 projects. A total of \$440,000 is allocated for program expenditures associated with the Watershed Protection Plan. The General Fund provides a transfer in to cover 100% of the Watershed Supervisor's payroll costs (\$105,000) as well as any required equipment or administrative costs.

# Special Revenue Funds

City of New Braunfels

Fund: 262

Enterprise Maintenance and Equipment Replacement Fund  
Fiscal Year Ending September 30, 2025

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 5,944,247	\$ 4,330,272	\$ 4,372,742	\$ -
Total Beginning Balance	\$ 5,944,247	\$ 4,330,272	\$ 4,372,742	\$ -

## Revenue

Interfund Transfers	\$ 773,957	\$ -	\$ -	\$ -
Sale of Property	220,210	-	5,600	-
Miscellaneous	268,500	-	-	-
Interest Income	230,246	100,000	125,449	-
Total Revenue	\$ 1,492,913	\$ 100,000	\$ 131,049	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 7,437,160</b>	<b>\$ 4,430,272</b>	<b>\$ 4,503,791</b>	<b>\$ -</b>

## APPROPRIATIONS

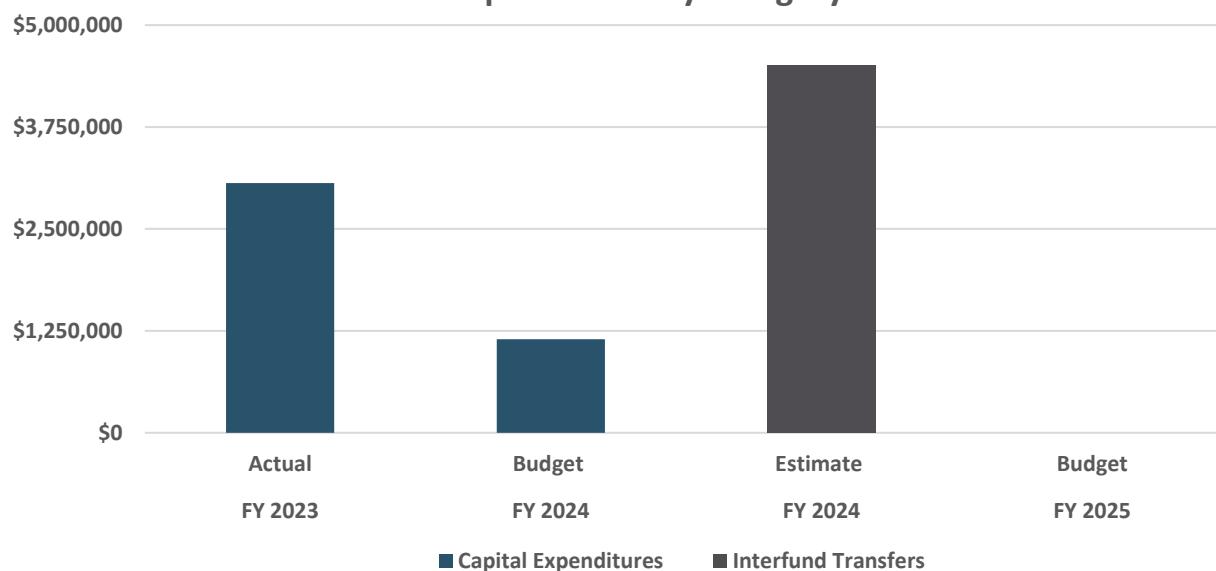
Capital Expenditures	3,064,418	1,149,370	-	-
Interfund Transfers	-	-	4,503,791	-
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 3,064,418</b>	<b>\$ 1,149,370</b>	<b>\$ 4,503,791</b>	<b>\$ -</b>
Unrestricted Fund Balance	\$ 4,372,742	\$ 3,280,902	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,437,160</b>	<b>\$ 4,430,272</b>	<b>\$ 4,503,791</b>	<b>\$ -</b>

## Enterprise Maintenance and Equipment Replacement Fund

Previously, this fund was used to account for replacing all light vehicles and heavy equipment assigned to the enterprise funds: Airport, Golf, Civic/Convention Center, and Solid Waste. During FY 2024, City staff closed this fund and distributed its balance to the enterprise funds based on historical contributions. Enterprise funds will now fund replacements of vehicles and heavy equipment directly within their funds. Funds designated for vehicle and equipment replacements will be deemed as “designated fund balance” within a particular enterprise fund.

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Capital Expenditures</b>	\$ 3,064,418	\$ 1,149,370	\$ -	\$ -
<b>Interfund Transfers</b>	\$ -	\$ -	\$ 4,503,791	\$ -
<b>Total Expenditures</b>	<b>\$ 3,064,418</b>	<b>\$ 1,149,370</b>	<b>\$ 4,503,791</b>	<b>\$ -</b>

### Expenditures by Category



### FY 2025 Initiatives

As mentioned above, this fund was closed in FY 2024. There are no budgeted expenditures in FY 2025.

# Special Revenue Funds

**City of New Braunfels**  
**Equipment Replacement Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 260**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 3,088,683	\$ 3,909,097	\$ 4,152,144	\$ 2,215,122
Total Beginning Balance	\$ 3,088,683	\$ 3,909,097	\$ 4,152,144	\$ 2,215,122
<b>Revenue</b>				
Interfund Transfers	\$ 3,500,000	\$ 1,550,000	\$ 1,550,000	\$ 250,000
Miscellaneous	269,311	-	310,000	50,000
Interest Income	74,349	12,000	75,000	15,000
Total Revenue	\$ 3,843,659	\$ 1,562,000	\$ 1,935,000	\$ 315,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 6,932,342</b>	<b>\$ 5,471,097</b>	<b>\$ 6,087,144</b>	<b>\$ 2,530,122</b>
<b>APPROPRIATIONS</b>				
Employee Expenditures	\$ -	\$ -	\$ -	\$ 50,000
Operating Expenditures	444,192	675,000	675,000	275,000
Capital Expenditures	2,336,007	3,197,022	3,197,022	1,844,648
Contingencies	-	-	-	140,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 2,780,198</b>	<b>\$ 3,872,022</b>	<b>\$ 3,872,022</b>	<b>\$ 2,309,648</b>
Ending Fund Balance	\$ 4,152,145	\$ 1,599,075	\$ 2,215,122	\$ 220,474
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,932,342</b>	<b>\$ 5,471,097</b>	<b>\$ 6,087,144</b>	<b>\$ 2,530,122</b>

*\*totals may not be exact due to rounding*

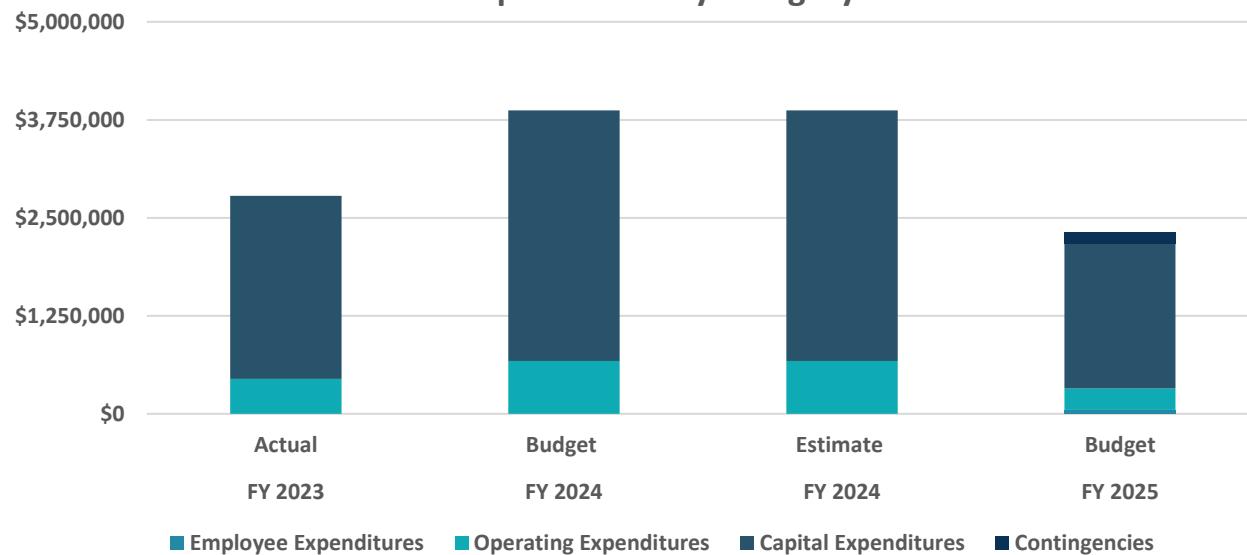
# Special Revenue Funds

## Equipment Replacement Fund

This fund encompasses the replacement of General Fund equipment such as light vehicles, computer equipment, software replacement, and other capital needs.

	FY 2023	FY 2024		FY 2024		FY 2025	
	Actual	Budget	Estimate	Budget			
<b>Employee Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
<b>Operating Expenditures</b>	\$ 444,192	\$ 675,000	\$ 675,000	\$ 275,000			
<b>Capital Expenditures</b>	\$ 2,336,007	\$ 3,197,022	\$ 3,197,022	\$ 1,844,648			
<b>Contingencies</b>	\$ -	\$ -	\$ -	\$ 140,000			
<b>Total Expenditures</b>	\$ 2,780,199	\$ 3,872,022	\$ 3,872,022	\$ 2,309,648			

### Expenditures by Category



### FY 2025 Initiatives

The FY 2025 budget includes payments related to the City's new enterprise resource planning (ERP) system that was funded in FY 2024, the replacement of City computers that have reached their usage span, and coverage for any potential light vehicle repairs throughout the fiscal year.

# Special Revenue Funds

City of New Braunfels  
 Facilities Maintenance Fund  
 Fiscal Year Ending September 30, 2025

Fund: 261

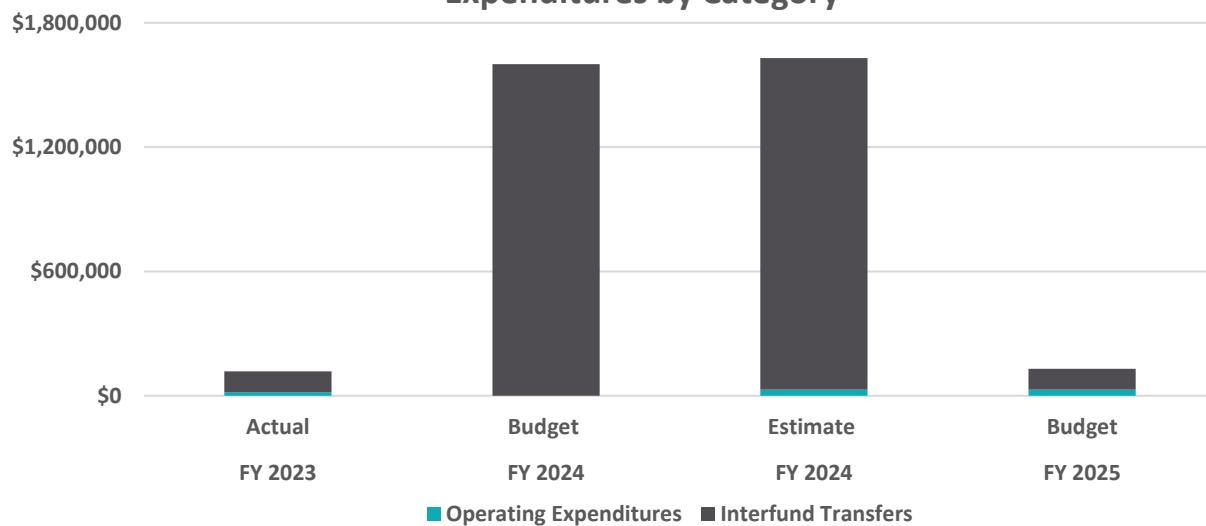
Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 1,500,000	\$ 1,515,754	\$ 1,553,050	\$ 73,666
Total Beginning Balance	\$ 1,500,000	\$ 1,515,754	\$ 1,553,050	\$ 73,666
<b>Revenue</b>				
Leases	\$ 170,573	\$ 149,816	\$ 149,476	\$ 149,400
Interfund Transfers		-		550,000
Interest Income			1,050	500
Total Revenue	\$ 170,573	\$ 149,816	\$ 150,526	\$ 699,900
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,670,573</b>	<b>\$ 1,665,570</b>	<b>\$ 1,703,576</b>	<b>\$ 773,566</b>
<b>APPROPRIATIONS</b>				
Employee Expenses	\$ -	\$ -	\$ -	\$ -
Operating Expenses	17,613	-	30,000	30,000
Capital Expenditures	-	-	-	550,000
Interfund Transfers	99,910	1,599,910	1,599,910	99,910
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 117,523</b>	<b>\$ 1,599,910</b>	<b>\$ 1,629,910</b>	<b>\$ 679,910</b>
Ending Fund Balance	\$ 1,553,050	\$ 65,660	\$ 73,666	\$ 93,656
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,670,573</b>	<b>\$ 1,665,570</b>	<b>\$ 1,703,576</b>	<b>\$ 773,566</b>

## Facilities Maintenance Fund

The Facilities Maintenance Fund was established to repair and maintain the City's aging infrastructure. Funds have been utilized to address major structural and system maintenance to City-owned facilities. Additionally, this fund accommodates park maintenance in the event of floods, other natural disasters, or extraordinary occurrences. This proactive funding approach permits the City to complete maintenance and repairs on time, thus avoiding potential additional damage from delays and the need to redirect funds from other priorities when problems occur.

	FY 2023	FY 2024		FY 2024		FY 2025
	Actual	Budget	Estimate	Budget		
<b>Operating Expenditures</b>	\$ 17,613	\$ -	\$ 30,000	\$ 30,000		
<b>Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 550,000	
<b>Interfund Transfers</b>	\$ 99,910	\$ 1,599,910	\$ 1,599,910	\$ 1,599,910	\$ 99,910	
<b>Total Expenditures</b>	\$ 117,523	\$ 1,599,910	\$ 1,629,910	\$ 1,629,910	\$ 679,910	

### Expenditures by Category



### FY 2025 Initiatives

The FY 2025 budget includes \$99,910 for the payment of the Airport ground lease. \$30,000 is included for any facility repair needs throughout the fiscal year. Additionally, \$550,000 has been added as a one-time for capital expenditures.

# Special Revenue Funds

**City of New Braunfels**  
**Federal Court Awards Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 772**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 117,339	\$ 64,552	\$ 100,536	\$ 89,396
Total Beginning Balance	\$ 117,339	\$ 64,552	\$ 100,536	\$ 89,396

## Revenue

Federal Funds	\$ 4,899	\$ -	\$ 2,760	\$ -
Miscellaneous	\$ 59,297	\$ -	\$ 8,100	\$ -
Total Revenue	\$ 64,196	\$ -	\$ 10,860	\$ -

**TOTAL AVAILABLE FUNDS** \$ 181,535 \$ 64,552 \$ 111,396 \$ 89,396

## APPROPRIATIONS

Operation Expenditures	\$ 80,998	\$ 55,000	\$ 22,000	\$ 55,000
------------------------	-----------	-----------	-----------	-----------

**TOTAL OPERATING APPROPRIATIONS** \$ 80,998 \$ 55,000 \$ 22,000 \$ 55,000

Ending Fund Balance \$ 100,536 \$ 9,552 \$ 89,396 \$ 34,396

**TOTAL APPROPRIATIONS** \$ 181,535 \$ 64,552 \$ 111,396 \$ 89,396

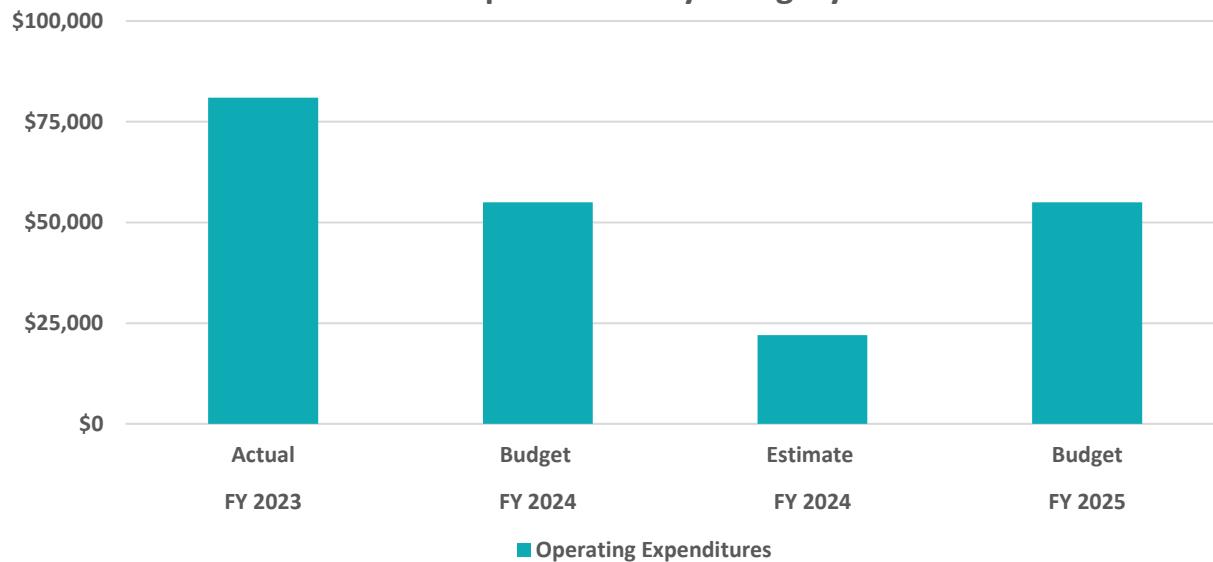
*\*totals may not be exact due to rounding*

## Federal Court Awards Fund

The Federal Court Awards Fund is used for property and revenues seized by Federal Authorities while working alongside with the New Braunfels Police Department. The law prohibits the funds to be utilized for anything other than specifically defined law enforcement purposes.

	FY 2023	FY 2024		FY 2024		FY 2025
	Actual	Budget	Estimate	Budget		
<b>Operating Expenditures</b>	\$ 80,998	\$ 55,000	\$ 22,000	\$ 55,000		
<b>Total Expenditures</b>	\$ 80,998	\$ 55,000	\$ 22,000	\$ 55,000		

### Expenditures by Category



## FY 2025 Initiatives

In FY 2025, funds are allocated to support equipment, technology, or other public safety initiatives at the Police Chief's discretion.

# Special Revenue Funds

**City of New Braunfels**  
**Fire Apparatus Replacement and Maintenance Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 266**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 71,195	\$ 145,077	\$ 103,726	\$ 14,447
Total Beginning Balance	\$ 71,195	\$ 145,077	\$ 103,726	\$ 14,447
<b>Revenue</b>				
Intergovernmental Revenue	\$ 121,703	\$ 80,000	\$ 80,000	\$ 80,000
Contributions	106,670	100,000	82,000	335,000
Proceeds from Insurance	59,983	-	-	-
Sale of Property/Equipment	35,367	-	23,000	-
Total Revenue	323,723	180,000	185,000	415,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 394,918</b>	<b>\$ 325,077</b>	<b>\$ 288,726</b>	<b>\$ 429,447</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ 138,511	\$ 100,000	\$ 100,000	\$ 100,000
Debt Service (Capital Lease)	58,680	58,702	58,679	58,703
Capital Expenses	-	-	-	-
Interfund Transfers	94,001	115,600	115,600	
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 291,192</b>	<b>\$ 274,302</b>	<b>\$ 274,279</b>	<b>\$ 158,703</b>
Ending Fund Balance	\$ 103,726	\$ 50,775	\$ 14,447	\$ 270,744
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 394,918</b>	<b>\$ 325,077</b>	<b>\$ 288,726</b>	<b>\$ 429,447</b>

*\*totals may not be exact due to rounding*

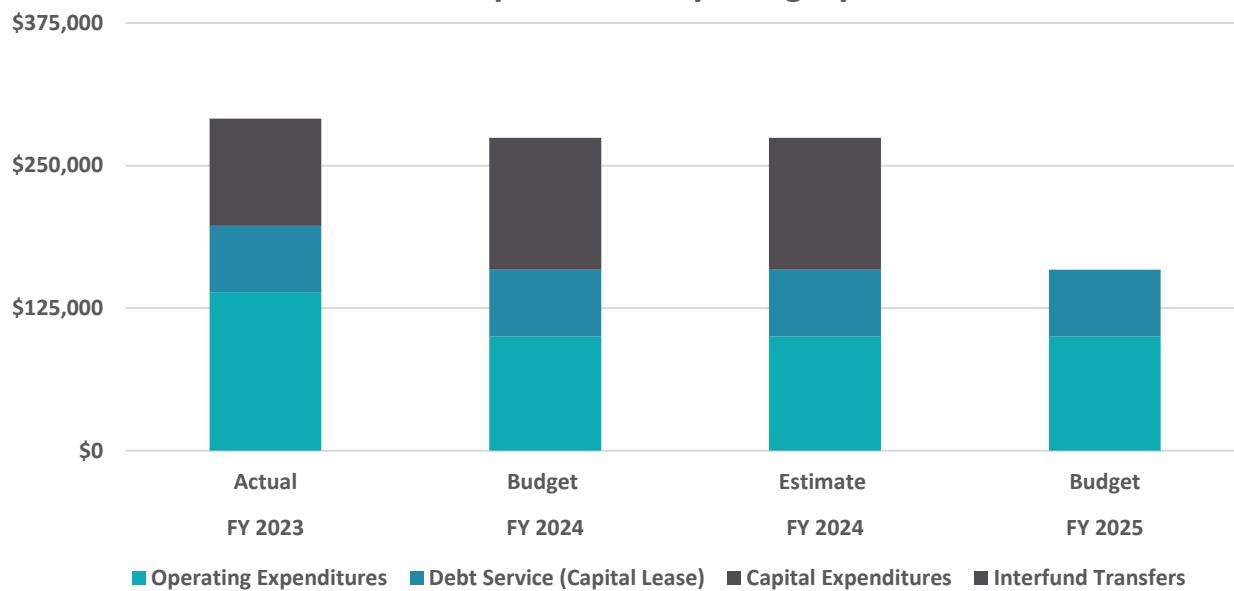
# Special Revenue Funds

## Fire Apparatus Replacement and Maintenance Fund

This fund is used to account for the replacement of all heavy fire apparatuses 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 2023	FY 2024		FY 2024		FY 2025	
	Actual	Budget	Estimate	Budget			
<b>Operating Expenditures</b>	\$ 138,511	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
<b>Debt Service (Capital Lease)</b>	\$ 58,680	\$ 58,702	\$ 58,679	\$ 58,703			
<b>Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Interfund Transfers</b>	\$ 94,001	\$ 115,600	\$ 115,600	\$ 115,600	\$ 115,600	\$ 115,600	
<b>Total Expenditures</b>	\$ 291,192	\$ 274,302	\$ 274,279	\$ 158,703			

### Expenditures by Category



### FY 2025 Initiatives

In FY 2025, \$100,000 in operating expenditures is allocated for vehicle maintenance and repair. \$58,702 is included in the annual lease-purchase payment for a fire pumper truck.

# Special Revenue Funds

City of New Braunfels  
Grant Fund  
Fiscal Year Ending September 30, 2025

Fund: 220

Available Funds	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>			
Undesignated Funds	\$ 42,110	\$ 198,168	\$ 121,855
Total Beginning Balance	\$ 42,110	\$ 198,168	\$ 121,855
<b>Revenue</b>			
Intergovernmental Revenue	\$ 2,464,843	\$ 2,500,000	\$ 10,446,009
Miscellaneous	43,916	505,943	200,000
Interfund Transfers	104,169	160,000	160,000
Total Revenue	\$ 2,612,928	\$ 3,165,943	\$ 10,806,009
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,655,038</b>	<b>\$ 3,364,110</b>	<b>\$ 10,927,864</b>
<b>APPROPRIATIONS</b>			
Employee Expenditures	\$ 66,578	\$ 897,799	\$ 1,243,466
Operating Expenditures	2,337,982	2,344,457	9,202,543
Capital Expenditures	52,311	-	-
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 2,456,870</b>	<b>\$ 3,242,256</b>	<b>\$ 10,446,009</b>
Ending Fund Balance	\$ 198,168	\$ 121,855	\$ 481,855
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,655,038</b>	<b>\$ 3,364,110</b>	<b>\$ 10,927,864</b>

*\*totals may not be exact due to rounding*

# Special Revenue Funds

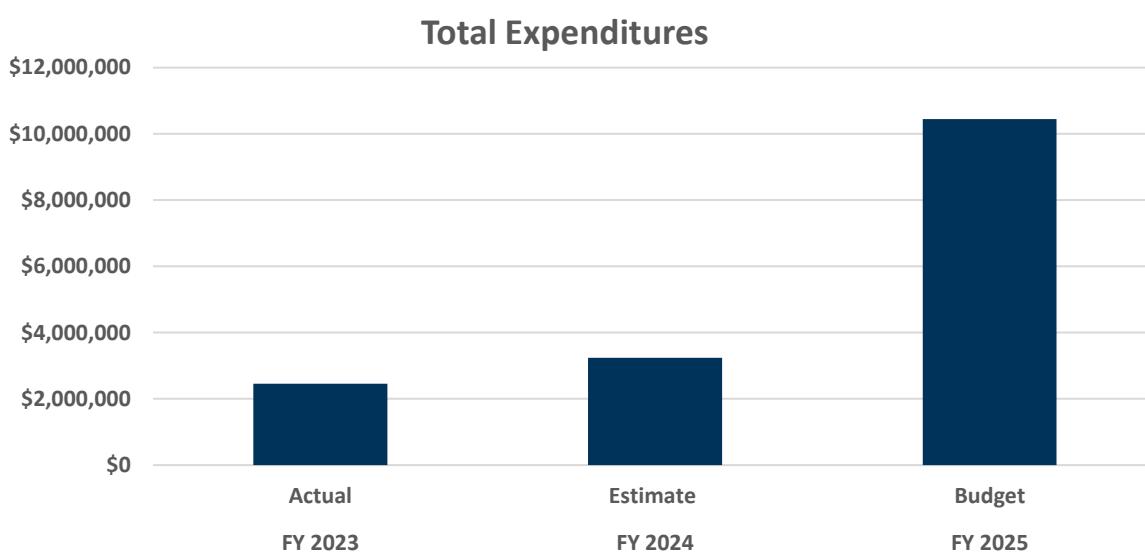
Grant Fund Projects						
Program Year	Project Number	Description	Total Project Budget	Inception to Date Actuals (prior to FY 2024)	FY 2024 Estimate	FY 2025 Projected Spend
2021	GR2101	STEP-COMP Grant 2021	\$ 11,988	\$ 11,988	\$ -	\$ -
	GR2102	STEP-CMV Grant 2021	56,661	1,761	-	-
	GR2104	Trimble Forensics GNSS Solutions	14,171	14,171	-	-
	GR2105	Bulletproof Vests 2021	61,204	61,204	-	-
	GR2109	American Rescue Plan Act (ARPA)	10,995,314	1,756,393	570,139	5,495,314
2022	GR2201	STEP-COMP Grant 2022	59,830	59,805	-	-
	GR2202	STEP-CMV Grant 2022	49,747	21,155	-	-
	GR2203	Perk your Park	90,000	26,212	-	-
	GR2204	OOG-HSG FY21	41,164	41,164	-	-
	GR2205	Bulletproof Vests 2022	28,207	28,207	-	-
2023	GR2300	Drainage Area Master Plan	1,121,939	407,463	386,884	300,000
	GR2301	OOG-HSG-FY22	75,000	-	-	75,000
	GR2302	Bulletproof Vests 2023	36,600	36,600	-	-
	GR2303	STEP-Comp Grant 2023	52,237	36,757	-	-
	GR2304	STEP- CMV Grant 2023	44,004	14,075	751	-
	GR2305	STEP-IDM Grant 2023	18,938	5,979	221	-
	GR2306	OOG-CID FY23 Ballistic Shields	37,600	37,600	-	-
	GR2307	AACOG-JAG FY23 Ballistic Shields	65,800	65,800	-	-
	GR2308	Control Tower Grant	936,833	71,993	321,632	547,607
	GR2309	Family Place Grant	6,243	5,993	-	-
2024	GR2310	2021 FEMA FP&S	40,500	17,771	7,000	15,729
	GR2400	Bulletproof Vests 2024	44,040	-	44,150	-
	GR2401	STEP-COMP Grant 2024	58,373	-	16,079	-
	GR2402	STEP-CMV Grant 2024	48,904	-	11,015	-
	GR2403	OOG-CJD 2024 forensic equip	35,440	-	34,750	-
	GR2404	2024 STEP-IDM	25,294	-	5,888	-
	GR2405	OOG-HSGP 2024 Comm Equip	44,000	-	44,000	-
	GR2406	FY 2022 SAFER Grant	3,423,384	-	855,846	1,141,128
	GR2407	FY25 awarded grant- Airport Land Purchase	247,700	-	48,048	-
	GR2408	MVCPA- CID grant	913,399	-	8,000	905,399
2025	GR2410	THC-CLG 2024 travel stipend	3,264	-	3,264	-
	GR2411	JAG-Local FY23 SWAT equipment	28,942	-	28,942	-
	PW2100	Dump Truck/ VW Grant	467,310	454,864	-	-
	GR2308	Airport: Air Traffic Control Tower project (TxDOT)	686,883	-	-	686,883
	TBD	Facilities: boiler replacement projects (DOE)	143,530	-	143,530	-
	TBD	Fire: Mobile Integrated Health program (McKenna)	-	-	-	-
	TBD	Fire: FY25 Homeland Security - Regular Project Grant (AACOG)	61,500	-	-	61,500
	TBD	Parks: Sports Complex project (TPWD - Local)	750,000	-	400,000	350,000
	TBD	Parks: West Alligator Creek Trail project (TPWD - Recreational Trails)	372,800	-	75,000	297,800
	TBD	Planning: travel stipend for conference (THC)	2,176	-	2,176	-
2026	TBD	Police: FY25 STEP-COMP traffic enforcement (TxDOT)	52,359	-	-	52,359
	TBD	Police: FY25 STEP-CMV traffic enforcement (TxDOT)	30,543	-	-	30,543
	TBD	Police: SWAT equipment (JAG - Local)	28,942	-	28,942	-
	GR2408	Police: costs for Officers and equipment (DMV)	913,399	-	200,000	486,748
	TBD	Public Works: recycling educational materials (AACOG)	6,000	-	6,000	-
<b>Total</b>			<b>\$ 22,232,160</b>	<b>\$ 3,176,956</b>	<b>\$ 3,242,256</b>	<b>\$ 10,446,009</b>

# Special Revenue Funds

## Grant Fund

The City of New Braunfels continues to pursue opportunities to utilize grant funding for City initiatives. Each grant is accounted for separately to ensure compliance with State and Federal grant-related requirements and reporting. As new grants are awarded, those appropriations will be added to the Grant Fund through a City Council-approved budget amendment.

	FY 2023	FY 2024	FY 2025
	Actual	Estimate	Budget
<b>Total Expenditures</b>	\$ 2,456,870	\$ 3,242,256	\$ 10,446,009



## FY 2025 Initiatives

FY 2025 budget represents confirmed grant expenditures for the upcoming fiscal year. The FY 2025 budget is significantly impacted by the American Rescue Plan Act (ARPA) funding (\$5,495,314).

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# Special Revenue Funds

City of New Braunfels  
 Hotel/Motel Tax Fund  
 Fiscal Year Ending September 30, 2025

Fund: 794

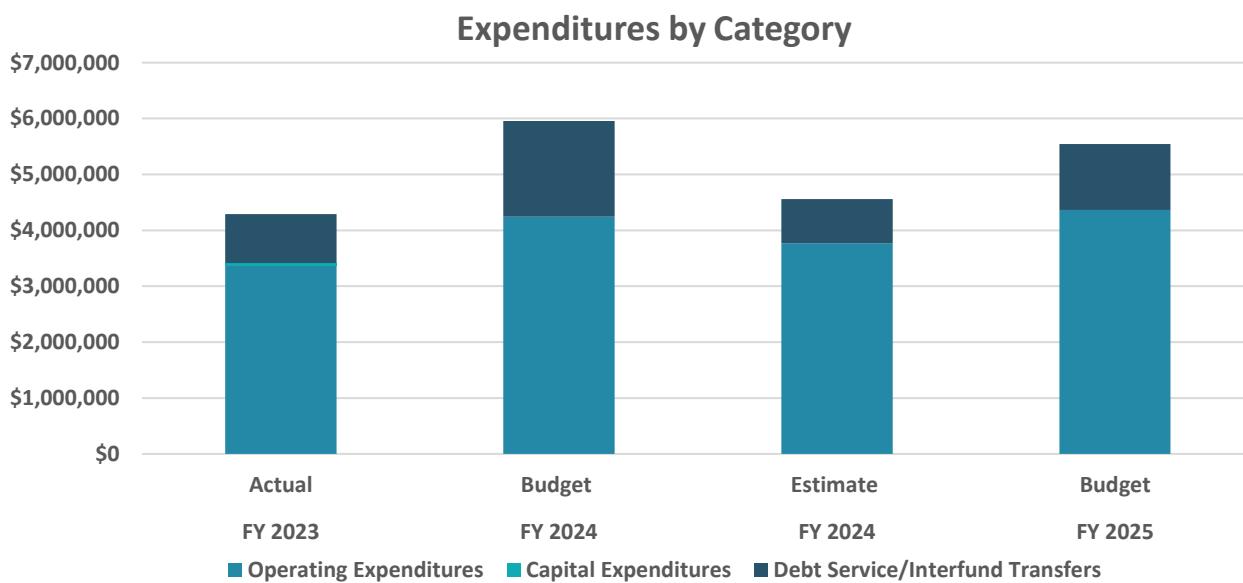
Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 3,887,182	\$ 4,384,779	\$ 4,554,860	\$ 4,846,428
Total Beginning Balance	\$ 3,887,182	\$ 4,384,779	\$ 4,554,860	\$ 4,846,428
<b>Revenue</b>				
Hotel/Motel Tax	\$ 4,875,792	\$ 5,241,976	\$ 4,773,413	\$ 4,821,147
Interest Income	41,762	15,000	35,000	15,000
Penalties	41,762	15,000	45,000	15,000
Total Revenue	\$ 4,959,315	\$ 5,271,976	\$ 4,853,413	\$ 4,851,147
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 8,846,497</b>	<b>\$ 9,656,755</b>	<b>\$ 9,408,273</b>	<b>\$ 9,697,576</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ 3,363,861	\$ 4,247,130	\$ 3,766,866	\$ 4,363,076
Capital Expenditures	48,402	-	-	-
Interfund Transfer	879,375	1,708,116	794,979	1,181,207
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 4,291,638</b>	<b>\$ 5,955,246</b>	<b>\$ 4,561,845</b>	<b>\$ 5,544,283</b>
Ending Fund Balance	\$ 4,554,860	\$ 3,701,510	\$ 4,846,428	\$ 4,153,293
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 8,846,497</b>	<b>\$ 9,656,756</b>	<b>\$ 9,408,273</b>	<b>\$ 9,697,576</b>

*\*totals may not be exact due to rounding*

## Hotel/Motel Tax Fund

The City of New Braunfels collects a 7% tax on all rooms rented in the City limits. Hotel Occupancy Tax (HOT) is distributed annually as follows: 15% to arts and heritage organizations, 50% of HOT is remitted to the Greater New Braunfels Chamber of Commerce (GNBCC) to be used in City marketing and tourism advertising. A minimum of 35% remains with the City of New Braunfels to support the Civic/Convention Center's debt service and operating costs.

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Operating Expenditures</b>	\$ 3,363,861	\$ 4,247,130	\$ 3,766,866	\$ 4,363,076
<b>Capital Expenditures</b>	\$ 48,402	\$ -	\$ -	\$ -
<b>Debt Service/Interfund Transfers</b>	\$ 879,375	\$ 1,708,116	\$ 794,979	\$ 1,181,207
<b>Total Expenditures</b>	\$ 4,291,638	\$ 5,955,246	\$ 4,561,845	\$ 5,544,283



## FY 2025 Initiatives

The current contract in the Chamber of Commerce and City ordinance regarding the use of hotel/motel taxes was amended during FY 2018 to allow for the percentage of occupancy taxes to exceed 50 percent of the total tax collected if approved by the City Council. The FY 2025 Proposed Budget for the Convention and Tourism Fund has been adjusted to 50 percent of the budgeted occupancy taxes (\$2,451,959). An additional \$671,742 is budgeted to true-up the Chamber's portion of HOT revenue collected during FY 2023.

For FY 2025, the Arts and Heritage allocation is \$723,172. Actual payments made for Arts and Heritage are based on 15% of the actual collected in the prior fiscal year. The primary recurring use of the City's portion of the funds consists of payments for debt issued to pay construction and operation costs associated with the Civic Center facility (\$598,125).

# Special Revenue Funds

**City of New Braunfels**  
**Judicial Efficiency Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 228**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 19,006	\$ 16,990	\$ 17,770	\$ 20,770
Total Beginning Balance	\$ 19,006	\$ 16,990	\$ 17,770	\$ 20,770
<b>Revenue</b>				
Fines and Forfeitures	\$ 7,349	\$ 7,000	\$ 8,000	\$ 7,250
Total Revenue	\$ 7,349	\$ 7,000	\$ 8,000	\$ 7,250
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 26,355</b>	<b>\$ 23,990</b>	<b>\$ 25,770</b>	<b>\$ 28,020</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ 8,585	\$ 20,000	\$ 5,000	\$ 20,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 8,585</b>	<b>\$ 20,000</b>	<b>\$ 5,000</b>	<b>\$ 20,000</b>
Ending Fund Balance	\$ 17,770	\$ 3,990	\$ 20,770	\$ 8,020
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 26,355</b>	<b>\$ 23,990</b>	<b>\$ 25,770</b>	<b>\$ 28,020</b>

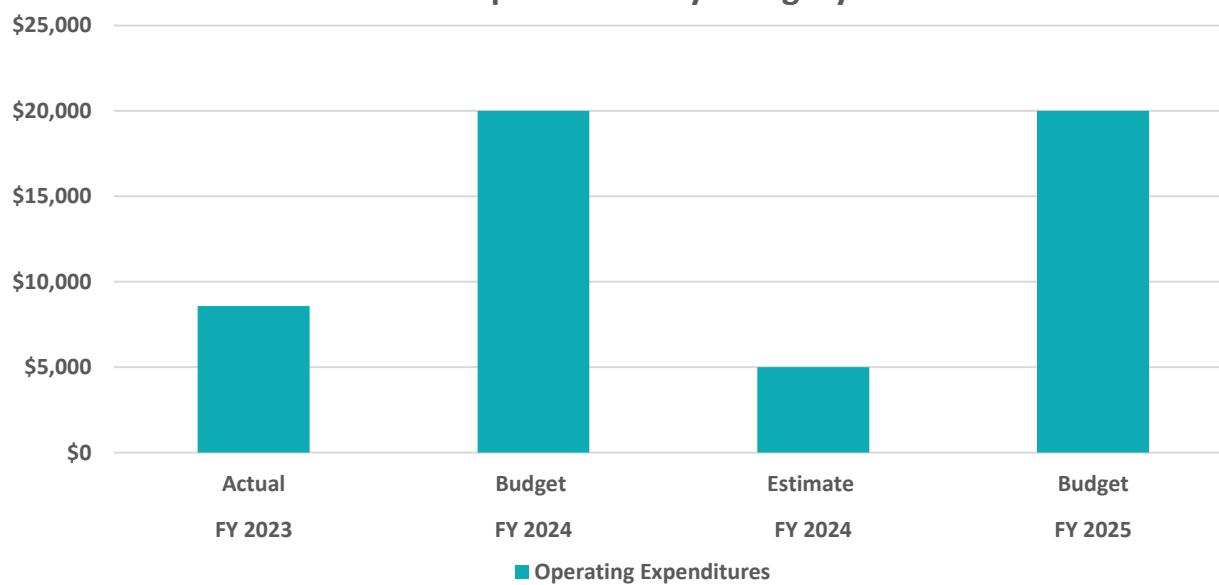
# Special Revenue Funds

## Judicial Efficiency Fund

Court fees collected for this fund are to be used to improve the collection of outstanding court costs, fines, reimbursement fees, and restitution, or to improve the efficiency of administration of justice.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
<b>Operating Expenditures</b>	\$ 8,585		\$ 20,000		\$ 5,000		\$ 20,000	
<b>Total Expenditures</b>	\$ 8,585		\$ 20,000		\$ 5,000		\$ 20,000	

### Expenditures by Category



### FY 2025 Initiatives

Per Texas law, the FY 2025 budget will be utilized for expenditures that increase the operational efficiency of the Municipal Court.

# Special Revenue Funds

**City of New Braunfels**  
**Local Youth Diversion Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 240**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 10,331	\$ 14,331	\$ 25,099	\$ 26,533
Total Beginning Balance	\$ 10,331	\$ 14,331	\$ 25,099	\$ 26,533
<b>Revenue</b>				
Fines and Forfeitures	\$ 50,970	\$ 40,000	\$ 54,500	\$ 45,000
Total Revenue	\$ 50,970	\$ 40,000	\$ 54,500	\$ 45,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 61,301</b>	<b>\$ 54,331</b>	<b>\$ 79,599</b>	<b>\$ 71,533</b>
<b>APPROPRIATIONS</b>				
Employee Expenditures	\$ 33,000	\$ 44,000	\$ 49,066	\$ 53,000
Operating Expenditures	3,203	4,500	4,000	4,500
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 36,203</b>	<b>\$ 48,500</b>	<b>\$ 53,066</b>	<b>\$ 57,500</b>
Ending Fund Balance	\$ 25,099	\$ 5,831	\$ 26,533	\$ 14,033
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 61,301</b>	<b>\$ 54,331</b>	<b>\$ 79,599</b>	<b>\$ 71,533</b>

*\*totals may not be exact due to rounding*

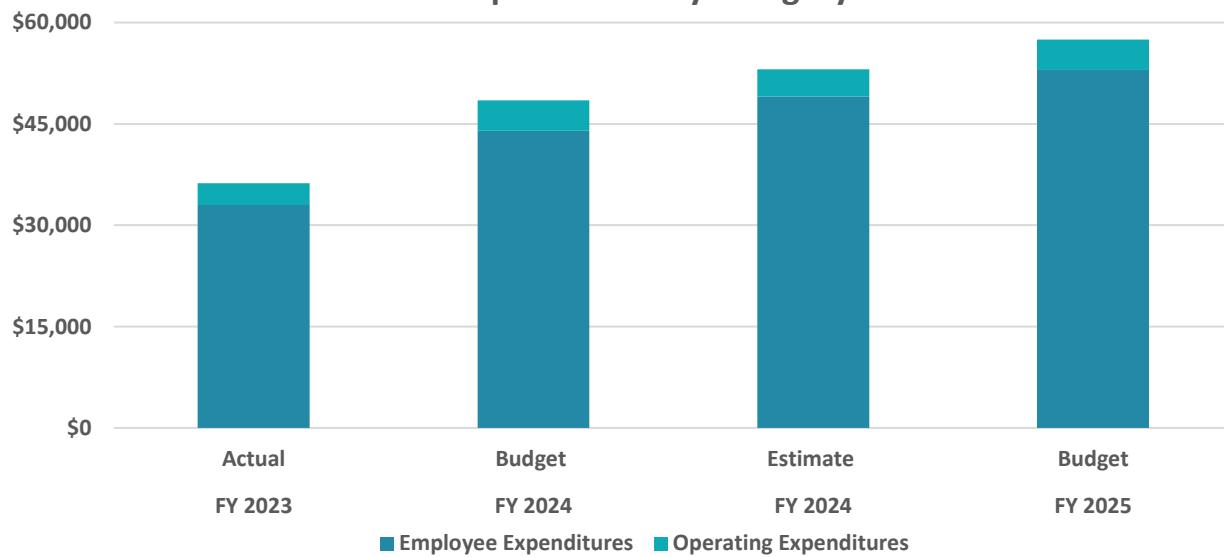
# Special Revenue Funds

## Local Youth Diversion Fund

Per Texas law, funds received by the Local Youth Diversion Fund can be used to support the salaries for a Juvenile Case Manager and to implement programs related to juvenile outreach, court education, leadership programs, and other projects designed to prevent or reduce the number of juvenile referrals to the Court.

	FY 2023	FY 2024		FY 2024		FY 2025
	Actual	Budget	Estimate	Budget		
<b>Employee Expenditures</b>	\$ 33,000	\$ 44,000	\$ 49,066	\$ 53,000		
<b>Operating Expenditures</b>	\$ 3,203	\$ 4,500	\$ 4,000	\$ 4,500		
<b>Total Expenditures</b>	\$ 36,203	\$ 48,500	\$ 53,066	\$ 57,500		
<b>Total Full Time Equivalent</b>		1.0	1.0	1.0	1.0	

### Expenditures by Category



## FY 2025 Initiatives

The FY 2025 Budget supports a portion of the Juvenile Case Manager's employee expenditures and various operating costs associated with juvenile case management. Additionally, funds are budgeted for the Court to pursue opportunities to increase services and programming related to juvenile case management.

# Special Revenue Funds

**City of New Braunfels**  
**Non Federal Court Awards Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 773**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 116,680	\$ 143,952	\$ 148,254	\$ 188,254
Total Beginning Balance	\$ 116,680	\$ 143,952	\$ 148,254	\$ 188,254
<b>Revenue</b>				
Miscellaneous	\$ 44,816	\$ -	\$ 40,000	\$ -
Sale of Property/Equipment	\$ 15,185	\$ -	\$ -	\$ -
Total Revenue	\$ 60,001	\$ -	\$ 40,000	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 176,681</b>	<b>\$ 143,952</b>	<b>\$ 188,254</b>	<b>\$ 188,254</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ 28,427	\$ 25,000	\$ -	\$ 25,000
Capital Expenses	\$ -	\$ 75,000	\$ -	\$ 75,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 28,427</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>
Ending Fund Balance	\$ 148,254	\$ 43,952	\$ 188,254	\$ 88,254
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 176,681</b>	<b>\$ 143,952</b>	<b>\$ 188,254</b>	<b>\$ 188,254</b>

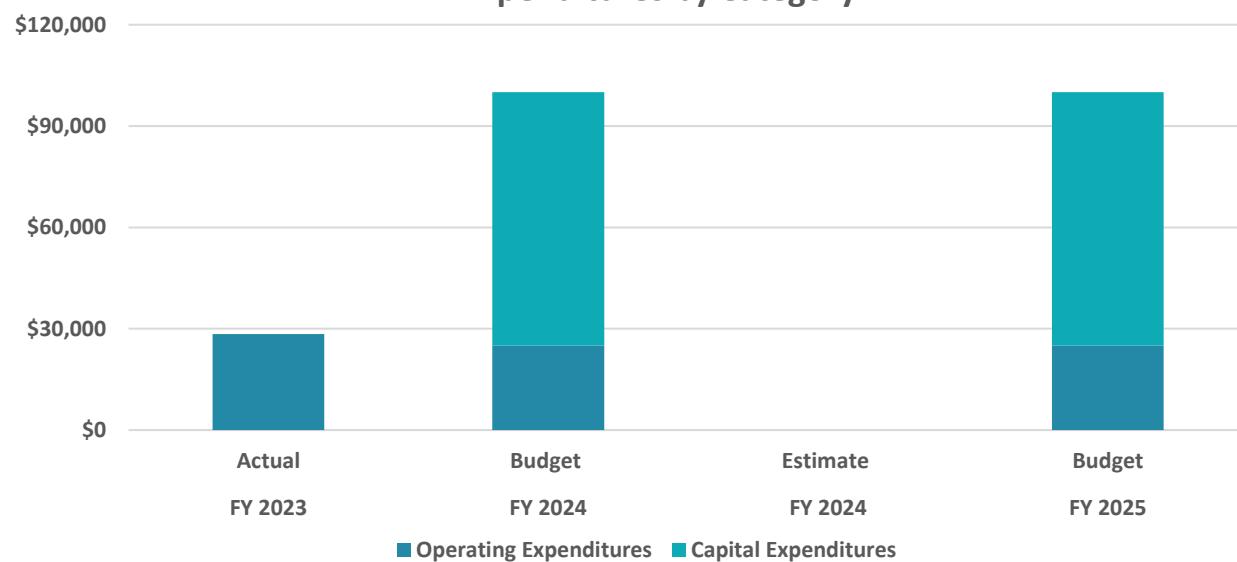
# Special Revenue Funds

## Non-Federal Court Awards Fund

The Non-Federal Court Awards Fund accounts for property seized by the New Braunfels Police Department. Specifically, the revenues deposited into this fund stem from non-federal related cases. Texas Law prohibits the funds from being utilized for anything other than specifically defined law enforcement purposes.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
<b>Operating Expenditures</b>	\$ 28,427		\$ 25,000		\$ -		\$ 25,000	
<b>Capital Expenditures</b>	\$ -		\$ 75,000		\$ -		\$ 75,000	
<b>Total Expenditures</b>	\$ 28,427		\$ 100,000		\$ -		\$ 100,000	

### Expenditures by Category



### FY 2025 Initiatives

As mentioned above, the law requires these funds to be used explicitly for law enforcement purposes. The Police Chief can allocate funds for operating or capital needs throughout the year.

# Special Revenue Funds

**City of New Braunfels**  
**Recreation Center Improvements and Fee**  
**Assistance Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 264**

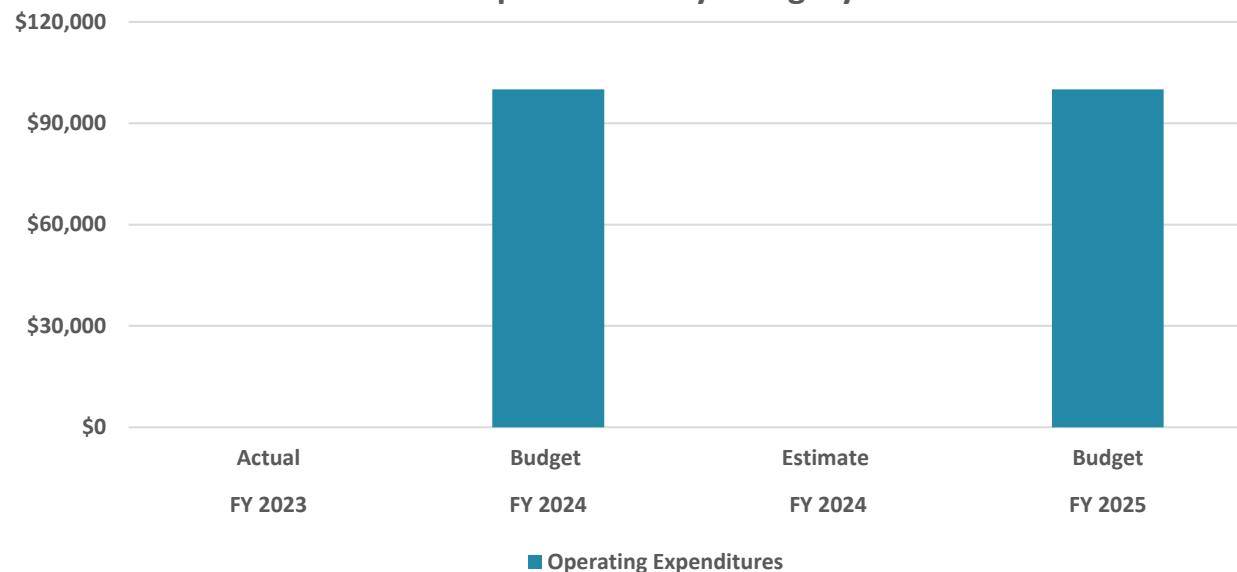
Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 918,664	\$ 1,044,407	\$ 1,047,429	\$ 1,047,929
Total Beginning Balance	\$ 918,664	\$ 1,044,407	\$ 1,047,429	\$ 1,047,929
<b>Revenue</b>				
Interfund Transfer	\$ 125,000	\$ -	\$ -	\$ -
Contributions	\$ 3,765	\$ -	\$ 500	\$ -
Total Revenue	\$ 128,765	\$ -	\$ 500	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,047,429</b>	<b>\$ 1,044,407</b>	<b>\$ 1,047,929</b>	<b>\$ 1,047,929</b>
<b>APPROPRIATIONS</b>				
Operating Expenses	\$ -	\$ 100,000	\$ -	\$ 100,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>
Ending Fund Balance	\$ 1,047,429	\$ 944,407	\$ 1,047,929	\$ 847,929
Designated Fund Balance	\$ -	\$ -	\$ -	\$ 100,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,047,429</b>	<b>\$ 1,044,407</b>	<b>\$ 1,047,929</b>	<b>\$ 1,047,929</b>

## Recreation Center Improvements & Fee Assistance Fund

This fund manages the donations collected to support the Das Rec Scholarship program and funds for potential facility and equipment needs. As of FY 2025, donations for the Scholarship program will be held in a “Designated Fund Balance” to ensure the proper management of the funds.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
<b>Operating Expenditures</b>	\$	-	\$	100,000	\$	-	\$	100,000
<b>Total Expenditures</b>	\$	-	\$	100,000	\$	-	\$	100,000

### Expenditures by Category



### FY 2025 Initiatives

The FY 2025 Budget includes funding for equipment and facility improvements at Das Rec that may be needed throughout the fiscal year.

# Special Revenue Funds

City of New Braunfels  
 River Activities Fund  
 Fiscal Year Ending September 30, 2025

Fund: 225

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 308,134	\$ 304,865	\$ 565,937	\$ 465,197
Total Beginning Balance	\$ 308,134	\$ 304,865	\$ 565,937	\$ 465,197
<b>Revenue</b>				
Licenses and Permits	\$ 6,782	\$ 6,800	\$ 7,070	\$ 6,800
Fines and Forfeitures	221,256	125,000	200,000	125,000
Parking Revenue	601,475	525,000	525,000	525,000
Parks and Recreation - River Access Fee	503,836	500,000	450,000	500,000
Interfund Transfer - Solid Waste Fund	127,770	150,000	150,000	150,000
Miscellaneous	135	-	4	-
Total Revenue	\$ 1,461,254	\$ 1,306,800	\$ 1,332,074	\$ 1,306,800
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,769,388</b>	<b>\$ 1,611,665</b>	<b>\$ 1,898,011</b>	<b>\$ 1,771,997</b>
<b>APPROPRIATIONS</b>				
Public Safety	\$ 485,622	\$ 655,548	\$ 541,422	\$ 602,200
River Operations	717,828	827,743	891,393	805,934
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 1,203,450</b>	<b>\$ 1,483,291</b>	<b>\$ 1,432,815</b>	<b>\$ 1,408,134</b>
Ending Fund Balance	<b>\$ 565,938</b>	<b>\$ 128,374</b>	<b>\$ 465,197</b>	<b>\$ 363,864</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,769,388</b>	<b>\$ 1,611,665</b>	<b>\$ 1,898,011</b>	<b>\$ 1,771,997</b>

*\*totals may not be exact due to rounding*

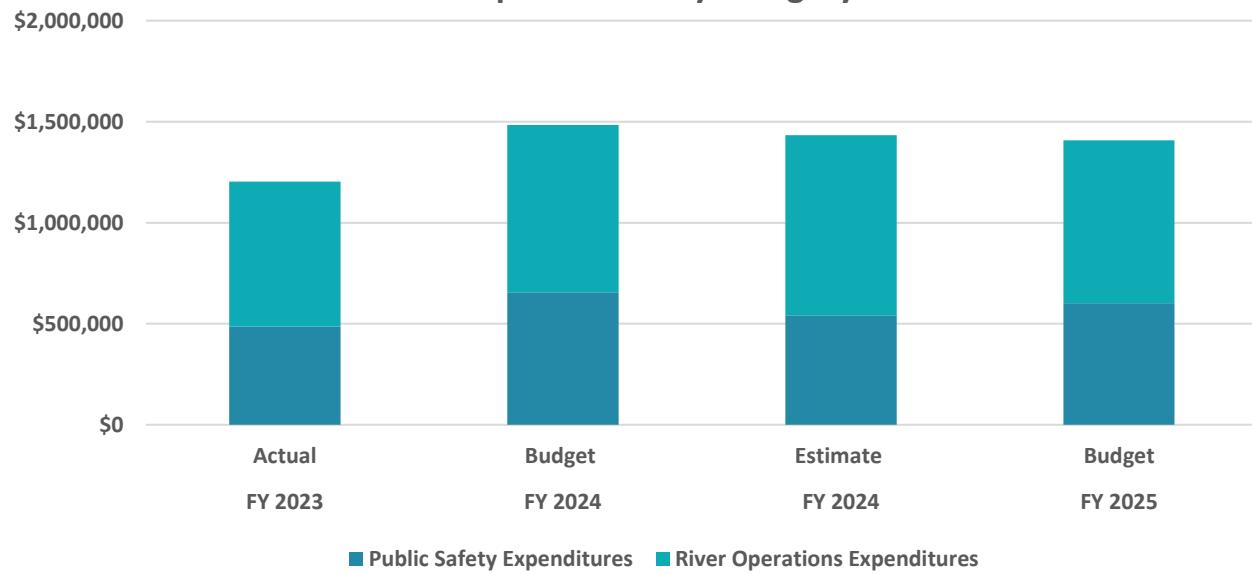
# Special Revenue Funds

## River Activities Fund

The Comal and Guadalupe Rivers are valuable assets for the City of New Braunfels, requiring protection of their natural and environmental characteristics while offering recreation for visitors. River activities staff play a critical role in ensuring the sustainability of these natural resources. They are responsible for environmental planning, endangered species concerns, and regional initiatives to safeguard the water supply. Additionally, this team manages the Comal and Guadalupe Rivers to foster a safe and enjoyable environment for both residents and visitors.

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Public Safety Expenditures</b>	\$ 485,622	\$ 655,548	\$ 541,422	\$ 602,200
<b>River Operations Expenditures</b>	\$ 717,828	\$ 827,743	\$ 891,393	\$ 805,934
<b>Total Expenditures</b>	\$ 1,203,450	\$ 1,483,291	\$ 1,432,815	\$ 1,408,134
<b>Total Full Time Equivalent</b>	2.75	2.00	2.00	2.00
<b>Seasonal Positions</b>	71.0	71.0	71.0	71.0

### Expenditures by Category



## FY 2025 Initiatives

The FY 2025 Budget is decreasing compared to FY 2024 due to significant capital project investments that were made during the last fiscal year. Currently, there are no new budget initiatives included in the River Fund. At the conclusion of the River season, City staff will coordinate with City Council and the River Advisory Committee to determine a potential allocation of funds.

# Special Revenue Funds

City of New Braunfels  
Special Revenue Fund  
Fiscal Year Ending September 30, 2025

Fund: 221

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 816,911	\$ 884,888	\$ 774,261	\$ 960,017
Total Beginning Balance	\$ 816,911	\$ 884,888	\$ 774,261	\$ 960,017
<b>Revenue</b>				
Federal Funds	\$ -	\$ -	\$ 3,480	\$ -
State Government	\$ 104,223	\$ -	\$ 137,480	\$ -
Donations and Contributions	\$ 194,155	\$ 200,000	\$ 453,894	\$ 350,000
Miscellaneous	\$ 127,911	\$ -	\$ (285)	\$ -
Reimbursements	\$ 25,445	\$ -	\$ 263,796	\$ -
Interfund Transfers	\$ 15,000	\$ -	\$ -	\$ -
Proceeds from Insurance	\$ 316,644	\$ -	\$ 40,247	\$ -
Total Revenue	\$ 783,377	\$ 200,000	\$ 898,611	\$ 350,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,600,288</b>	<b>\$ 1,084,888</b>	<b>\$ 1,672,872</b>	<b>\$ 1,310,017</b>
<b>APPROPRIATIONS</b>				
Employee Expenses	\$ 763	\$ -	\$ -	\$ -
Operating Expenditures	\$ 692,582	\$ 400,000	\$ 334,034	\$ 400,000
Capital Expenditures	\$ 76,852	\$ 400,000	\$ 367,364	\$ 400,000
Interfund Transfer	\$ 55,831	\$ -	\$ 11,457	\$ -
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 826,028</b>	<b>\$ 800,000</b>	<b>\$ 712,855</b>	<b>\$ 800,000</b>
Ending Fund Balance	\$ 774,261	\$ 284,888	\$ 960,017	\$ 510,017
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,600,288</b>	<b>\$ 1,084,888</b>	<b>\$ 1,672,872</b>	<b>\$ 1,310,017</b>

*\*Totals may not be exact due to rounding*

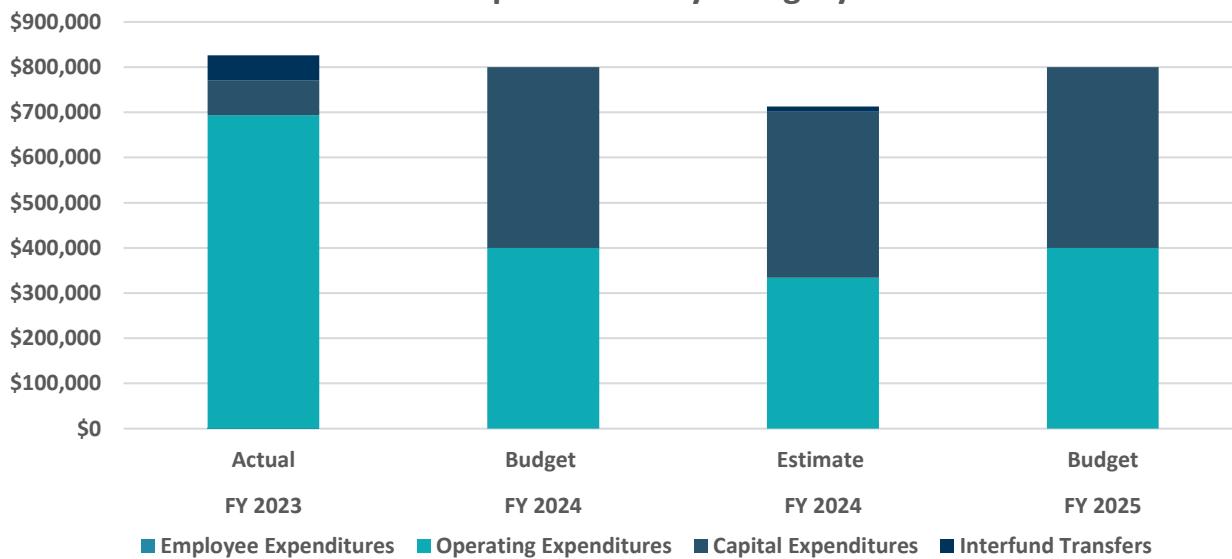
# Special Revenue Funds

## Special Revenue Fund

The Special Revenue Fund is used exclusively to account for projects associated with donated funds and reimbursements. Each project is accounted for individually within the fund, ensuring efficient monitoring of the revenues and expenditures for a specific initiative. Donations received mainly pertain to Police, Fire, Parks and Recreation, and Library activities.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
Employee Expenditures	\$ 763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures	\$ 692,582	\$ 400,000	\$ 334,034	\$ 400,000	\$ 367,364	\$ 400,000	\$ 367,364	\$ 400,000
Capital Expenditures	\$ 76,852	\$ 400,000	\$ 367,364	\$ 400,000	\$ 367,364	\$ 400,000	\$ 367,364	\$ 400,000
Interfund Transfers	\$ 55,831	\$ -	\$ 11,457	\$ -	\$ 11,457	\$ -	\$ 11,457	\$ -
<b>Total Expenditures</b>	<b>\$ 826,028</b>	<b>\$ 800,000</b>	<b>\$ 712,855</b>	<b>\$ 800,000</b>	<b>\$ 712,855</b>	<b>\$ 800,000</b>	<b>\$ 712,855</b>	<b>\$ 800,000</b>

### Expenditures by Category



## FY 2025 Initiatives

In FY 2025, the Special Revenue Fund will continue to be used for expenditures funded through outside pass-through funds and on a project-by-project basis. 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  
 Stormwater Development Fund  
 Fiscal Year Ending September 30, 2025

Fund: 232

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 698,329	\$ 873,329	\$ 842,434	\$ 837,100
Total Beginning Balance	\$ 698,329	\$ 873,329	\$ 842,434	\$ 837,100

## Revenue

Development Fees	\$ 235,977	\$ 80,000	\$ 235,124	\$ 100,000
Interest Income	8,128	-	9,542	-
Total Revenue	\$ 244,105	\$ 80,000	\$ 244,666	\$ 100,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 942,434</b>	<b>\$ 953,329</b>	<b>\$ 1,087,100</b>	<b>\$ 937,100</b>

## APPROPRIATIONS

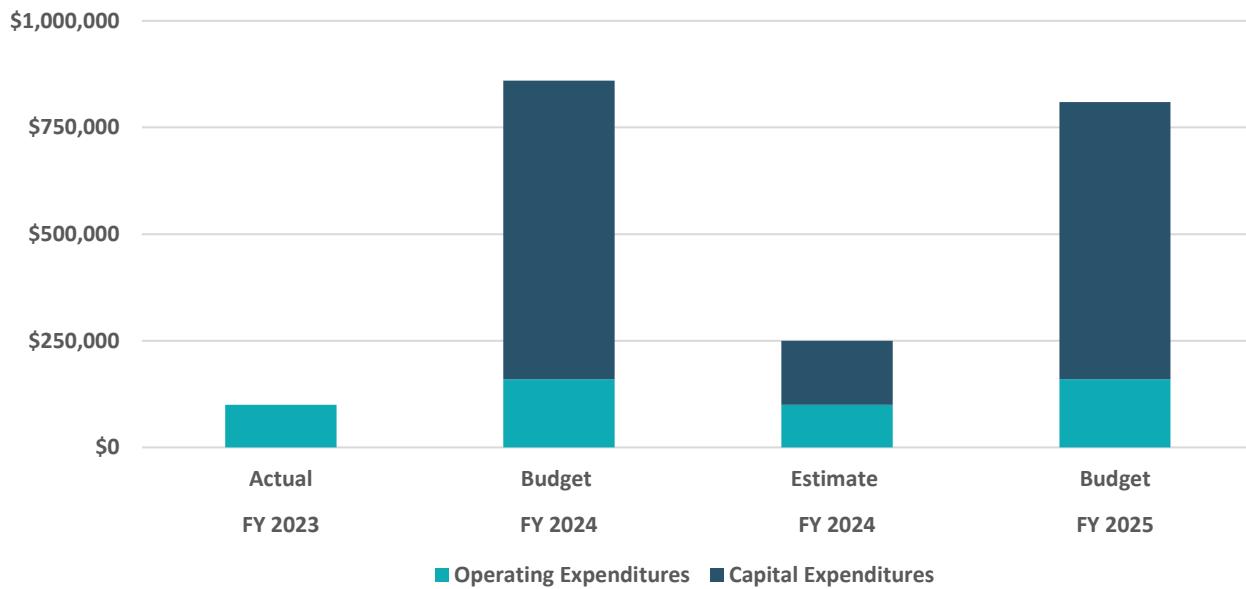
Operating Expenditures	\$ 100,000	\$ 160,000	\$ 100,000	\$ 160,000
Capital Expenditures	-	700,000	150,000	650,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 100,000</b>	<b>\$ 860,000</b>	<b>\$ 250,000</b>	<b>\$ 810,000</b>
Ending Fund Balance	\$ 842,434	\$ 93,329	\$ 837,100	\$ 127,100
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 942,434</b>	<b>\$ 953,329</b>	<b>\$ 1,087,100</b>	<b>\$ 937,100</b>

## Stormwater Development Fund

The Stormwater Development Fund accounts for fees assessed on developments in the community. The revenue collected is issued to fund operating and capital expenditures that provide upkeep to drainage facilities and easements.

	FY 2023		FY 2024		FY 2024		FY 2025	
	Actual		Budget		Estimate		Budget	
<b>Operating Expenditures</b>	\$ 100,000		\$ 160,000		\$ 100,000		\$ 160,000	
<b>Capital Expenditures</b>	\$ -		\$ 700,000		\$ 150,000		\$ 650,000	
<b>Total Expenditures</b>	\$ 100,000		\$ 860,000		\$ 250,000		\$ 810,000	

### Expenditures by Category



### FY 2025 Initiatives

In FY 2025, funds are allocated to support critical drainage operating and maintenance projects and equipment.

# Special Revenue Funds

**City of New Braunfels**  
**Urban Transit District Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 267**

Available Funds	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ -	\$ -	\$ -	\$ 2,817,000
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 2,817,000
<b>Revenue</b>				
Intergovernmental - Federal Grants	\$ -	\$ -	\$ -	\$ 1,495,000
Fare Revenue	\$ -	\$ -	\$ -	\$ 150,000
Intergovernmental - State Grants	\$ -	\$ -	\$ 317,000	\$ 317,000
American Rescue Plan Act	\$ -	\$ -	\$ 2,500,000	\$ -
Total Revenue	\$ -	\$ -	\$ 2,817,000	\$ 1,962,000
<b>TOTAL AVAILABLE FUNDS</b>			<b>\$ 2,817,000</b>	<b>\$ 4,779,000</b>

## APPROPRIATIONS

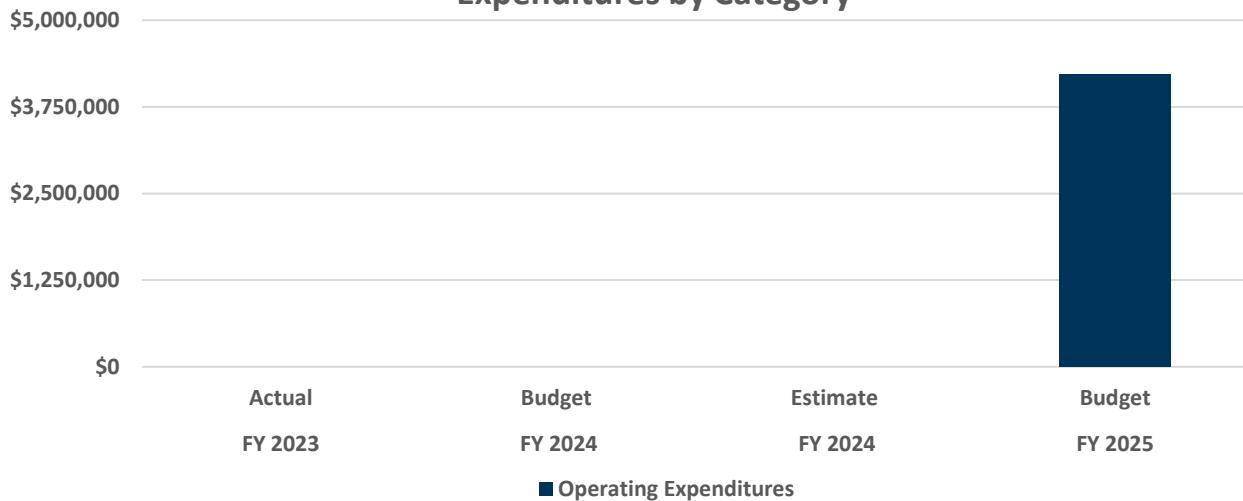
Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 4,214,300
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,214,300</b>
Ending Fund Balance	\$ -	\$ -	\$ 2,817,000	\$ 564,700	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,817,000</b>	<b>\$ 564,700</b>	<b>\$ 4,779,000</b>

## Urban Transit District Fund

The Transit fund accounts for the revenues and expenditures associated with the implementation of a public transit program described in the [New Braunfels Transit Development Plan](#).

	FY 2023		FY 2024		FY 2024		FY 2025
	Actual		Budget		Estimate		Budget
<b>Operating Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,214,300
<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,214,300

### Expenditures by Category



### FY 2025 Initiatives

In FY 2025, \$4,214,300 in operating expenditures is allocated to implement a micro-transit program. The City will continue its partnership with Alamo Regional Transit (ART) during the micro-transit program's early operational stages to ensure no lapse of service occurs. \$1.2 million in operational expenses is included for the continued "Demand-Response" transit service provided by AACOG/ART.

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# **DEBT SERVICE & INTERNAL SERVICE FUNDS**

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# Debt Service & Internal Service Funds

City of New Braunfels  
Debt Service Fund  
Fiscal Year Ending September 30, 2025

Fund: 401

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 2,779,068	\$ 3,623,962	\$ 3,022,806	\$ 4,008,073
Total Beginning Balance	\$ 2,779,068	\$ 3,623,962	\$ 3,022,806	\$ 4,008,073
<b>Revenue</b>				
Taxes	\$ 23,048,191	\$ 27,413,156	\$ 27,923,066	\$ 28,673,628
Interest Income	242,486	50,000	231,538	50,000
Bond Issuance	1,241,322	-	4,738,516	-
Contributions	1,967,856	2,225,306	2,270,948	2,869,831
Interfund Transfers	1,381,388	1,379,038	1,379,038	1,339,919
Total Revenue	\$ 27,881,243	\$ 31,067,500	\$ 36,543,107	\$ 32,933,378
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 30,660,311</b>	<b>\$ 34,691,462</b>	<b>\$ 39,565,913</b>	<b>\$ 36,941,451</b>
<b>APPROPRIATIONS</b>				
Debt Service	\$ 26,396,183	\$ 30,817,500	\$ 30,817,500	\$ 32,727,778
Issuance Cost			55,873	
Bond Escrow Payment	1,241,322	-	4,684,467	-
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 27,637,505</b>	<b>\$ 30,817,500</b>	<b>\$ 35,557,840</b>	<b>\$ 32,727,778</b>
Ending Fund Balance	\$ 3,022,806	\$ 3,873,962	\$ 4,008,073	\$ 4,213,673
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 30,660,311</b>	<b>\$ 34,691,462</b>	<b>\$ 39,565,913</b>	<b>\$ 36,941,451</b>

*\*totals may not be exact due to rounding*

# Debt Service & Internal Service Funds

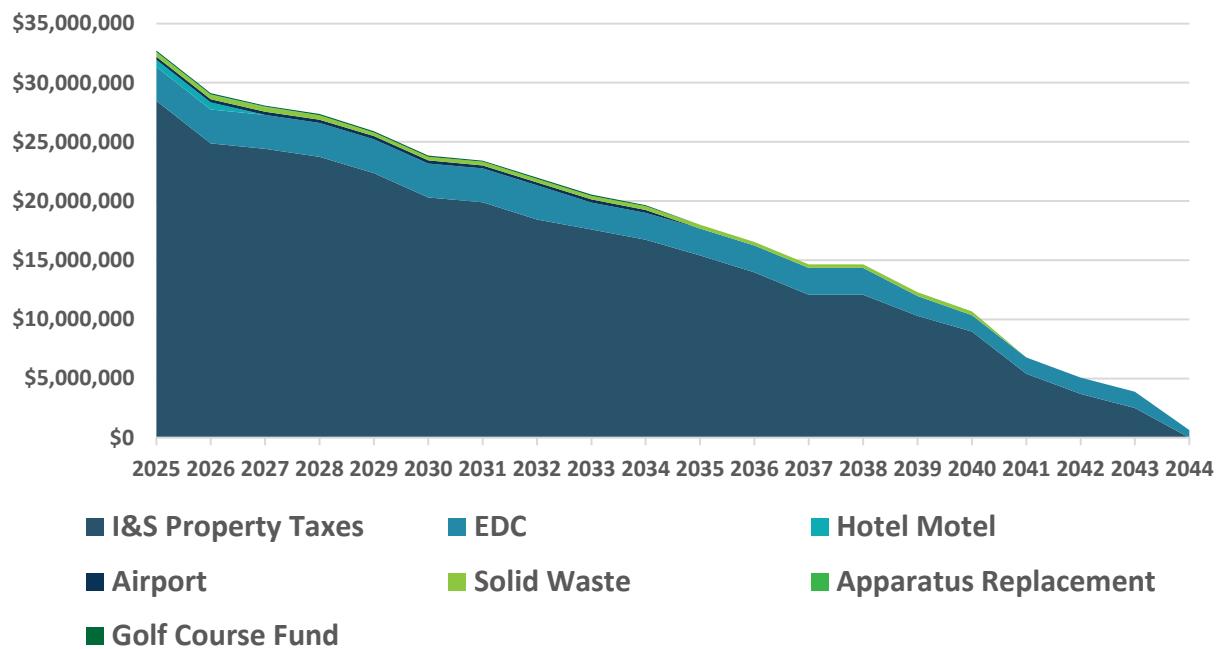
## Debt Service Fund

The City of New Braunfels issues bonds, certificates of obligation, and tax notes to fund various capital improvement projects and equipment. The amounts budgeted in this fund reflect the principal and interest payments for outstanding debt. The City of New Braunfels has an S&P bond rating of AA.

While Texas law does not limit the total amount of debt that can be issued, Article XI, Section 5 of the Texas Constitution, limits cities with a population greater than 50,000 to a **total tax rate** of \$2.50 per \$100 assessed valuation. The Texas Attorney General has further adopted an administrative policy that restricts a municipality's ability to issue debt by requiring debt service exceeding what can be paid from a \$1.50 maximum tax rate calculated at 90 percent collection. This \$1.50 includes the overall \$2.50 limit.

The charts and graphs on the next two pages illustrate the City's current outstanding debt obligations, broken out by principal and interest, and the funding sources currently pledged to support that obligation.

### Outstanding Debt Service Obligation Schedule



# Debt Service & Internal Service Funds

Outstanding Debt Obligations by Funding Source - Principal and Interest								
Fiscal Year Ending 09/30/24	I&S Property Taxes	EDC	Hotel Motel	Airport	Solid Waste	Apparatus Replacement	Golf Course Fund	Grand Total
2025	28,468,628	2,869,831	598,125	263,750	378,044	44,400	100,000	32,722,778
2026	24,867,729	2,867,381	599,625	262,869	376,294	48,600	100,000	29,122,498
2027	24,413,748	2,869,231	-	261,478	379,619	46,800	100,000	28,070,877
2028	23,740,126	2,871,006	-	259,563	382,897	-	100,000	27,353,592
2029	22,368,823	2,863,731	-	262,000	306,725	-	100,000	25,901,279
2030	20,309,719	2,866,631	-	262,750	307,300	-	100,000	23,846,400
2031	19,894,622	2,858,428	-	262,000	303,600	-	100,000	23,418,650
2032	18,446,706	2,869,975	-	260,750	304,600	-	100,000	21,982,031
2033	17,592,262	2,288,906	-	263,875	305,200	-	100,000	20,550,244
2034	16,722,706	2,271,613	-	261,375	305,400	-	100,000	19,661,094
2035	15,415,644	2,272,926	-	-	306,500	-	-	17,995,070
2036	13,980,060	2,267,000	-	-	303,625	-	-	16,550,685
2037	12,078,078	2,272,559	-	-	305,525	-	-	14,656,162
2038	12,070,101	2,269,379	-	-	307,125	-	-	14,646,604
2039	10,285,301	1,688,450	-	-	308,425	-	-	12,282,176
2040	8,978,976	1,378,825	-	-	304,500	-	-	10,662,301
2041	5,403,872	1,375,200	-	-	-	-	-	6,779,072
2042	3,692,972	1,377,200	-	-	-	-	-	5,070,172
2043	2,504,100	1,374,975	-	-	-	-	-	3,879,075
2044	-	630,375	-	-	-	-	-	630,375
<b>Totals</b>	<b>\$ 301,234,172</b>	<b>\$ 44,403,623</b>	<b>\$ 1,197,750</b>	<b>\$ 2,620,409</b>	<b>\$ 5,185,378</b>	<b>\$ 139,800</b>	<b>\$ 1,000,000</b>	<b>\$ 355,781,132</b>

## Outstanding Principal and Interest - as of September 30th, 2024\*

Issue	Principal	Interest	Total
General Obligation Bonds, Series 2014	\$ 4,530,000	\$ 492,481	\$ 5,022,481
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014A	3,065,000	445,138	3,510,138
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2014B (AMT)	2,090,000	530,409	2,620,409
General Obligation and Refunding Bonds, Series 2015	16,535,000	2,587,881	19,122,881
Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2015	3,445,000	772,756	4,217,756
General Obligation and Refunding Bonds, Series 2016	19,745,000	4,843,800	24,588,800
General Obligation Refunding Bonds, Series 2017	2,695,000	130,787	2,825,787
Tax Note, Series 2018	460,000	6,394	466,394
General Obligation Bonds, Series 2018	19,140,000	5,692,534	24,832,534
Certificates of Obligation, Series 2018	6,335,000	1,735,497	8,070,497
Tax Note, Series 2018A	710,000	20,393	730,393
General Obligation Bonds, Series 2019	16,080,000	3,544,131	19,624,131
Certificates of Obligation, Series 2019	3,825,000	931,150	4,756,150
General obligation Bonds, Series 2020	43,415,000	13,210,675	56,625,675
Certificates of Obligation, Series 2020	3,760,000	1,130,425	4,890,425
General Obligation Refunding Bonds, Series 2020	7,630,000	929,650	8,559,650
Tax Notes, Series 2020	755,000	55,900	810,900
General Obligation Bonds, Series 2021	23,185,000	5,843,681	29,028,681
Tax Notes, Series 2021	1,685,000	96,600	1,781,600
General Obligation Refunding Bonds, Series 2021	16,855,000	2,584,975	19,439,975
General Obligation Bonds, Series 2022	14,680,000	6,089,147	20,769,147
Tax Notes, Series 2022	7,000,000	872,750	7,872,750
General Obligation Bonds, Series 2023	35,560,000	18,056,575	53,616,575
Certificates of Obligation, Series 2023	9,300,000	4,841,450	14,141,450
Tax Notes, Series, 2023	1,710,000	268,500	1,978,500
Tax Notes, Series, 2024	3,050,000	175,200	3,225,200
Certificates of Obligation, Series 2024	8,000,000	4,652,250	12,652,251
<b>Total</b>	<b>\$ 275,240,000</b>	<b>\$ 80,541,132</b>	<b>\$ 355,781,132</b>

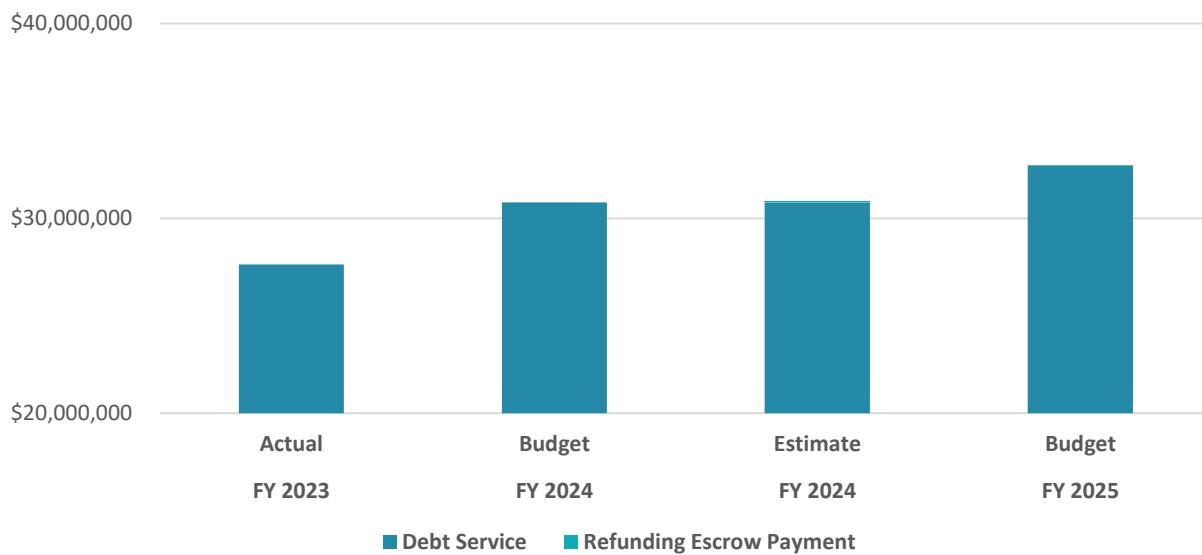
\*totals may not tie due to rounding

# Debt Service & Internal Service Funds

## Debt Service Fund

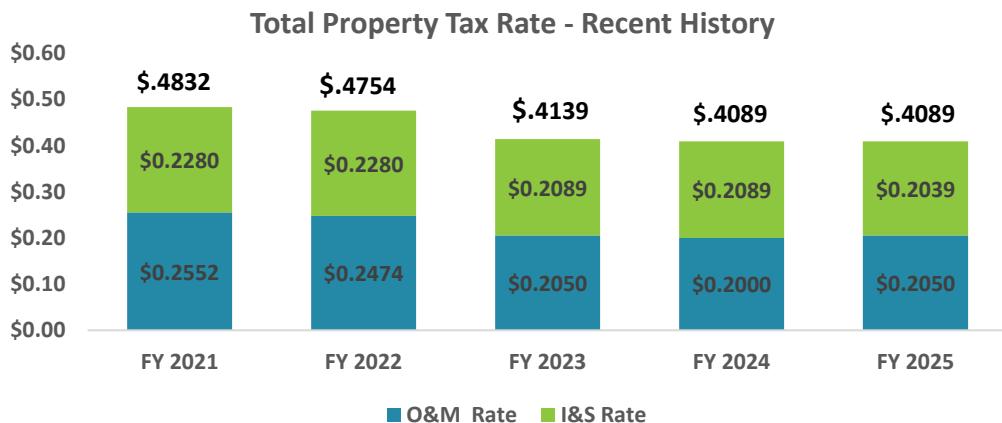
	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
Debt Service	\$ 27,637,505	\$ 30,817,500	\$ 30,817,500	\$ 32,727,778
Refunding Escrow Payment	\$ -	\$ -	\$ 55,873	\$ -
<b>Total Expenditures</b>	<b>\$ 27,637,505</b>	<b>\$ 30,817,500</b>	<b>\$ 30,873,373</b>	<b>\$ 32,727,778</b>

### Expenditures by Category



## FY 2025 Initiatives

The FY 2025 Budget appropriates total Debt Service Fund expenditures at \$32,727,778, which includes \$5,000 in fiscal agent fees. The increase in budget-to-budget is a result of projected additional debt service payments scheduled in FY 2025. The City is issuing two new forms of debt during FY 2025 including a \$3.0 million Tax Note for light vehicle replacement and an \$8.0 million CO for Parkland Acquisition which is supposed by the NBEDC.



# Debt Service & Internal Service Funds

City of New Braunfels  
Self Insurance Fund  
Fiscal Year Ending September 30, 2025

Fund: 601

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 2,747,023	\$ 3,267,302	\$ 3,200,360	\$ 4,030,360
Total Beginning Balance	\$ 2,747,023	\$ 3,267,302	\$ 3,200,360	\$ 4,030,360
<b>Revenue</b>				
Premiums - Employer and Employee	\$ 8,000,390	\$ 8,100,000	\$ 8,400,000	\$ 8,200,000
Premiums - Retiree and Cobra	66,281	100,000	120,000	100,000
Interest Income	105,509	40,000	140,000	50,000
Miscellaneous	-	-	-	-
Reimbursements	8,053	-	215,000	-
Total Revenue	\$ 8,180,234	\$ 8,240,000	\$ 8,875,000	\$ 8,350,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 10,927,257</b>	<b>\$ 11,507,302</b>	<b>\$ 12,075,360</b>	<b>\$ 12,380,360</b>
<b>APPROPRIATIONS</b>				
Employee Expenditures	\$ 7,702,617	\$ 8,000,000	\$ 8,000,000	\$ 8,300,000
Operating Expenditures	\$ 24,280	\$ 65,000	\$ 45,000	\$ 55,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 7,726,897</b>	<b>\$ 8,065,000</b>	<b>\$ 8,045,000</b>	<b>\$ 8,355,000</b>
Ending Fund Balance	\$ 3,200,360	\$ 3,442,302	\$ 4,030,360	\$ 4,025,360
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,927,257</b>	<b>\$ 11,507,302</b>	<b>\$ 12,075,360</b>	<b>\$ 12,380,360</b>

*\*totals may not be exact due to rounding*

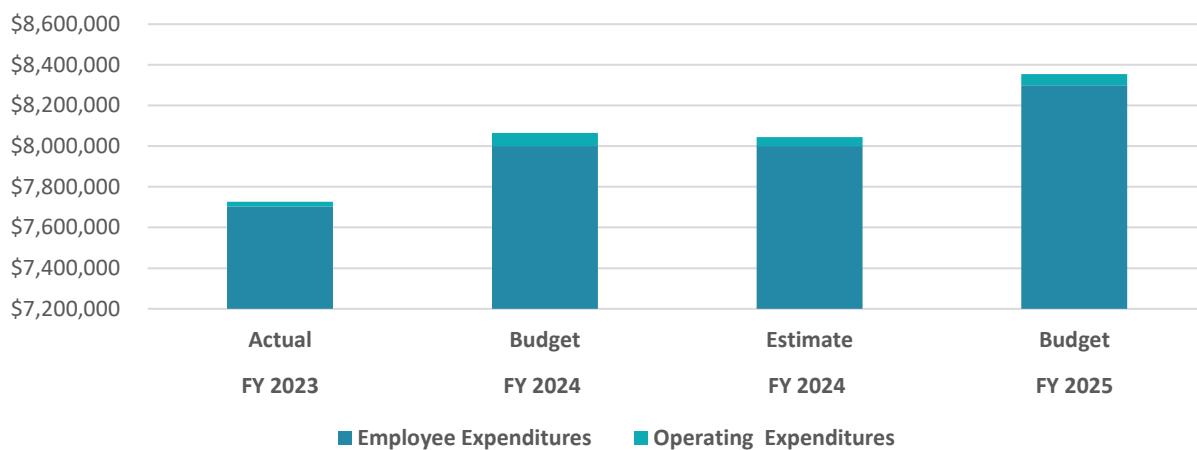
# Debt Service & Internal Service Funds

## 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 is derived from insurance premiums paid by the City, employees, and retirees. Expenses incurred include third-party administration fees, the cost of stop-loss insurance, and actual claim expenses paid for medical services.

	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Employee Expenditures</b>	\$ 7,702,617	\$ 8,000,000	\$ 8,000,000	\$ 8,300,000
<b>Operating Expenditures</b>	\$ 24,280	\$ 65,000	\$ 45,000	\$ 55,000
<b>Total Expenditures</b>	\$ 7,726,897	\$ 8,065,000	\$ 8,045,000	\$ 8,355,000

### Expenditures by Category



## FY 2025 Initiatives

The City's benefits consultant and external audit team determined that a healthy fund balance target equates to sustaining approximately 120 days of claim expenditures. The FY 2025 budgeted expenditures can sustain approximately 176 days of claims. Therefore, the fund is projected to meet that goal.

# Debt Service & Internal Service Funds

City of New Braunfels  
 Fleet Services  
 Fiscal Year Ending September 30, 2025

Fund: 602

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
-----------------	-------------------	-------------------	---------------------	-------------------

## Beginning Balance

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

## Revenue

Interest Income	\$ 23	\$ -	\$ -	\$ -
Reimbursements	\$ 1,098,963	\$ 1,163,347	\$ 1,217,652	\$ 1,326,853
Interfund Transfer	\$ 7,500	\$ -	\$ -	\$ -
Total Revenue	\$ 1,106,486	\$ 1,163,347	\$ 1,217,652	\$ 1,326,853
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,106,486</b>	<b>\$ 1,163,347</b>	<b>\$ 1,217,652</b>	<b>\$ 1,326,853</b>

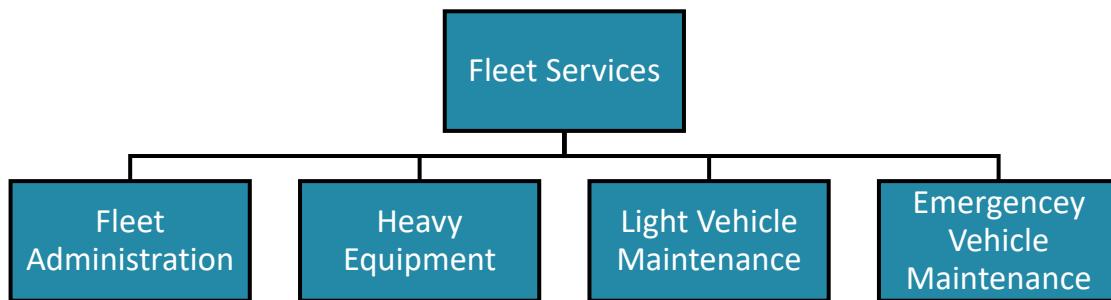
## APPROPRIATIONS

Employee Expenditures	\$ 878,791	\$ 973,450	\$ 955,823	\$ 1,060,026
Operating Expenditures	\$ 227,695	\$ 146,998	\$ 219,943	\$ 224,827
Capital Expenditures	\$ -	\$ 42,900	\$ 41,886	\$ 42,000

<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 1,106,486</b>	<b>\$ 1,163,347</b>	<b>\$ 1,217,652</b>	<b>\$ 1,326,853</b>
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,106,486</b>	<b>\$ 1,163,347</b>	<b>\$ 1,217,652</b>	<b>\$ 1,326,853</b>

# Debt Service & Internal Service Funds

## Fleet Services Fund



### **Mission:**

To provide superior expertise and service to support the City's vehicle and equipment assets.

### **Vision:**

To be an asset to all City departments in all aspects of fleet management, including procurement, maintenance, disposition, and strategic planning for future growth.



# Debt Service & Internal Service Funds

## Goals/Objectives:

Department	Goal Description	Strategic Priority
Fleet Service	Continue to partner with all departments across the organization to ensure they have reliable fleet resources to effectively provide services to the citizens of New Braunfels.	Organizational Excellence
Fleet Service	Ensure a cost-effective fleet for the entire City.	Organizational Excellence
Fleet Service	Provide exceptional customer service for all that we serve.	Organizational Excellence
Fleet Service	Consolidate all fleet services to ensure a high level of support.	Organizational Excellence
Fleet Service	Partner with the Transportation & Capital Improvements Department in the development of the transit system.	Enhanced Connectivity

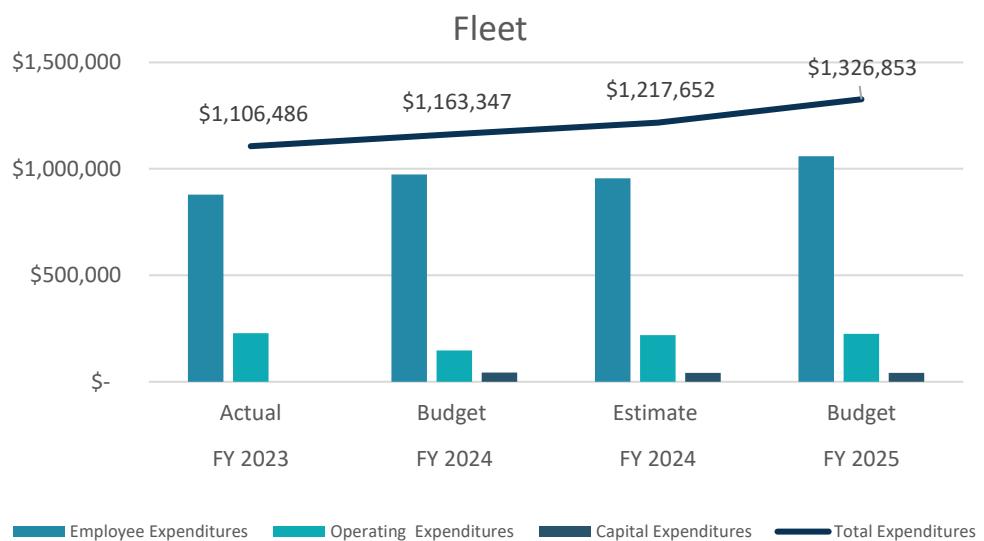
<b>Performance Measures-Fleet Services</b>				
	<b>FY 2023 Actuals</b>	<b>FY 2024 Budget</b>	<b>FY 2024 Estimate</b>	<b>FY 2025 Budget</b>
Work orders completed	4,512	5,000	5,500	4,500
Percentage of outsourced repair costs	23%	23%	23%	23%
Work orders completed within two days	96%	96%	96%	96%
Size of Fleet	395	413	413	422
Average Age of Fleet (years):	5.5	5.5	5.5	5.5
Light Equipment	5	5	5	5
Heavy Equipment	6	6	6	6
Average Mileage:	34,618	36,549	36,549	38,376
Percent of fleet past replacement threshold*	23%	20%	20%	17%

\*varies based on fleet type

# Debt Service & Internal Service Funds

## Fleet Services Fund

	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Budget	Estimate	Budget
<b>Employee Expenditures</b>	\$ 878,791	\$ 973,450	\$ 955,823	\$ 1,060,026
<b>Operating Expenditures</b>	\$ 227,695	\$ 146,998	\$ 219,943	\$ 224,827
<b>Capital Expenditures</b>	\$ -	\$ 42,900	\$ 41,886	\$ 42,000
<b>Total Expenditures</b>	\$ 1,106,486	\$ 1,163,347	\$ 1,217,652	\$ 1,326,853
<b>Total Full Time Equivalent</b>	11	11	11	12



## FY 2025 Initiatives

The Fleet Services Fund was created in the FY 2023 Budget to better capture the cost of maintaining the City's fleet. Costs are allocated to each department that utilizes vehicles for parts and pro-rata share of employee and overhead expenses. Compared to the FY 2024 Budget, the FY 2025 Budget increases by 14.05% due to newly funded resource requests and an increase in base budget employee and operating expenditures.

Funded Resource Request	Recurring Cost	One Time Cost	Aligned Strategic Priority
Parts Technician	\$ 46,055	\$ 46,500	N/A
<b>Resource Request Total</b>	<b>\$92,555</b>		

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# CAPITAL IMPROVEMENT FUNDS

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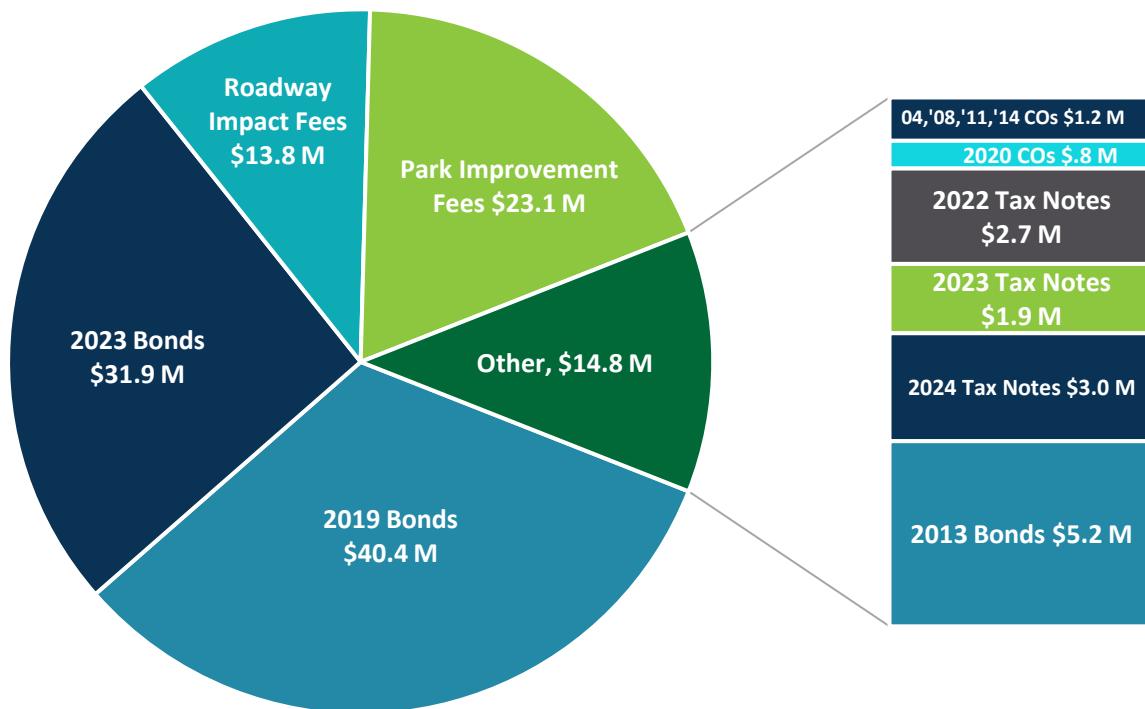
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# Capital Improvement Funds

## FY 2025 Capital Funds Allocation

The FY 2025 Capital Funds 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.

### FY 2025 Capital Funds Available Funds



# Capital Improvement Funds

## 2019 Bond Program

In 2019, the New Braunfels citizens voted in favor of all bond propositions including traffic Infrastructure, public safety, parks & recreation, and library facilities. All bond funding has been issued for these projects, totaling \$117 million. All costs associated with the 2019 bond projects are accounted for within this fund.

The table below displays the projects that have recently been completed and those that are still in progress. Please visit [www.newbraunfels.gov/2019bond](http://www.newbraunfels.gov/2019bond) for more detailed information about each project.



### 2019 BOND PROGRAM

PROJECTS	Total Project Budget	Estimated Current Project Budget	Activity to Date 9/30/24	FY 2025 Encumbered & Available Funds
<b>Recently Completed</b>				
<hr/>				
All Abilities Park Enhancements & Connection Costs	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Cemetery Wall Stabilization	3,980,414	3,980,414	3,980,414	-
Fire Station #2 Replacement	7,140,090	7,140,090	7,140,090	-
Fire Station #3 Replacement	6,028,360	6,028,360	6,028,360	-
Police Department Facility and Veterans Memorial	32,866,108	32,866,108	32,866,108	-
Prelim Engineering	2,742,617	2,742,617	2,742,617	-
Westside Library Branch	5,424,477	5,424,477	5,424,477	-
Common Street Ped Project	219,083	219,083	219,083	-
FS2 Manhole Cover	21,611	21,611	21,611	-
<b>Total Recently Completed</b>	<b>\$ 58,922,760</b>	<b>\$ 58,922,760</b>	<b>\$ 58,922,761</b>	<b>\$ -</b>
<hr/>				
<b>In Progress</b>				
<hr/>				
Public Safety Equip. & Vehicles	4,752,962	\$ 4,752,962	\$ 4,207,855	\$ 545,107
Citywide Streets & Sidewalk Improvements	14,986,062	14,986,062	12,568,770	2,417,292
Contingencies/Project Staff - 2019 Bond	273,822	273,822	173,823	99,999
FM 306 & Business 81 Expansion	1,593,345	1,593,345	639,767	953,578
Goodwin/Conrads Lane Reconstruction	23,585,513	23,585,513	2,047,081	21,538,432
Klein Road Phase 2 Construction	16,407,222	16,407,222	15,765,854	641,368
Southeast Library Transfer	1,200,000	1,200,000	-	1,200,000
Zipp Family Sports Park	41,249,896	41,249,896	28,245,664	13,004,232
<b>Total In Progress</b>	<b>\$ 104,048,822</b>	<b>\$ 104,048,822</b>	<b>\$ 63,648,813</b>	<b>\$ 40,400,009</b>

\*totals may not tie due to rounding

# Capital Improvement Funds

## 2023 Bond Program

In 2023, the New Braunfels citizens voted in favor of all three bond propositions including transportation, parks & recreation improvements, and library facilities. The first issuance of these bonds, totaling \$35 million, was included in the FY 2024 Budget. The next issuance is scheduled to be included in the FY 2026 Budget. All costs associated with the 2023 bond projects are accounted for within this fund.

The table below displays the projects that are in progress. Please visit <https://www.newbraunfels.gov/3561/2023-Bond-Program> for more detailed information about each project.



## 2023 BOND PROGRAM

PROJECTS	Total Project Budget	Current Project Budget	Estimated Activity to Date	FY 2025 Encumbered & Available Funds
			9/30/24	
<b>In Progress</b>				
Contingencies/Interest Earnings	\$ 3,049,547	\$ 3,049,547	\$ -	\$ 3,049,547
Citywide Intersections	5,210,000	2,000,000	440,971	1,559,029
Citywide Streets	20,000,000	10,000,000	1,049,876	8,950,124
Common Street	24,783,000	5,000,000	2,305,318	2,694,682
Conrads Lane	11,802,000	2,500,000	100,000	2,400,000
Kohlenberg Road	14,332,000	2,500,000	33,841	2,466,159
South Kowald Lane	10,739,000	2,500,000	100,000	2,400,000
Solms Road	4,839,000	2,500,000	-	2,500,000
Barbarosa Road/Saur Lane	21,453,904	2,500,000	951,329	1,548,671
Mission Hill Park	12,155,000	2,500,000	1,092,953	1,407,047
Southeast Library	29,760,000	4,200,000	1,243,657	2,956,343
<b>Total In Progress</b>	<b>\$ 158,123,451</b>	<b>\$ 39,249,547</b>	<b>\$ 7,317,945</b>	<b>\$ 31,931,602</b>

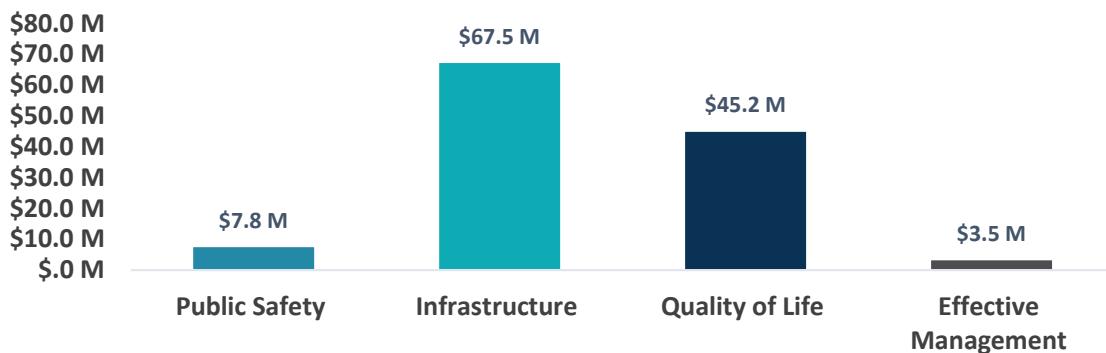
*\*totals may not tie due to rounding*

# Capital Improvement Funds

## Capital Projects by Program Area

Capital projects are classified into four main program areas: Public Safety, Infrastructure, Effective Management, and Quality of Life. The following tables display the status for each project: New, In Progress, or Recently Complete. Please note that these tables exclude projects that have been completed in previous fiscal years. Please note the graph below includes the Parks Development and Roadway Impact Fee Funds.

### FY 2025 Capital Fund Allocation by Program Area



# Capital Improvement Funds

## Public Safety

### Capital Projects by Program Public Safety

PROJECTS		Total Project Budget	Current Project Budget	Estimated Activity to Date 9/30/24		FY 2025 Encumbered & Available Funds
<i>Recently Complete</i>	Fire Station #7	2020 COs	\$ 11,877,185	\$ 11,877,185	\$ 11,877,185	\$ -
<i>Recently Complete</i>	Fire Station #2 Replacement	2019 Bonds	7,140,090	7,140,090	7,140,090	-
<i>Recently Complete</i>	Fire Station #3 Replacement	2019 Bonds	6,028,360	6,028,360	6,028,360	-
<i>Recently Complete</i>	Issuance Costs - Tax Notes	2022 Tax Notes	140,336	140,336	140,336	-
<i>Recently Complete</i>	Police Command Vehicle	2022 Tax Notes	453,986	453,986	453,986	-
	Police Department Facility and Veterans Memorial	2019 Bonds	32,866,108	32,866,108	32,866,108	-
<i>Recently Complete</i>	Fire Station #2 Manhole	2019 Bonds	21,611	21,611	21,611	-
<i>New</i>	Replacement Vehicles	2024 Tax Notes	2,000,000	2,000,000	-	2,000,000
<i>New</i>	Fire Engine Replacement	2024 Tax Notes	1,030,000	1,030,000	-	1,030,000
<i>New</i>	Bariatric Ambulance	2022 Tax Notes	419,000	419,000	-	419,000
<i>New</i>	Fire Department F350 utility/towing vehicle	2022 Tax Notes	94,000	94,000	-	94,000
<i>New</i>	Portion of Police Vehicles/Equipment for new positions	2022 Tax Notes	230,000	230,000	-	230,000
<i>In Progress</i>	Public Safety Equip. & Vehicles	2019 Bonds	4,752,962	4,752,962	4,207,855	545,107
<i>In Progress</i>	Fire Capital Vehicles	2023 Tax Notes	255,950	255,950	-	255,950
<i>In Progress</i>	Fire Station #5 Expansion	2022 Tax Notes	1,952,377	1,952,377	37,245	1,915,132
<i>In Progress</i>	Police Capital Vehicles	2023 Tax Notes	1,416,778	1,416,778	145,849	1,270,929
Total		\$ 70,678,743	\$ 70,678,743	\$ 62,918,626	\$ 7,760,118	
FUNDING SOURCES						
	2019 Bonds	\$ 50,809,131	\$ 50,809,131	\$ 50,264,025	\$ 545,106	
	2020 COs	11,877,185	11,877,185	11,877,185	-	
	2022 Tax Notes	3,289,699	3,289,699	631,567	2,658,132	
	2023 Tax Notes	1,672,728	1,672,728	145,849	1,526,879	
	2024 Tax Notes	3,030,000	3,030,000	-	3,030,000	
Total Funding Sources		\$ 70,678,743	\$ 70,678,743	\$ 62,918,626	\$ 7,760,118	



FS7 Photo Credit: Blaine Young | Herald-Zeitung

# Capital Improvement Funds

## Public Safety Projects

### ***Fire Engine Replacement***

These funds are for the purchase of a replacement fire engine.

### ***Bariatric Ambulance***

These funds are for the purchase of a new bariatric ambulance.

### ***Fire Department F350 utility/towing Vehicle***

These funds are for the purchase of a new utility and towing vehicle for the Fire Department.

### ***Public Safety Equipment & Vehicles***

Savings from the Police Department Facility and Veterans Memorial project will be used to purchase public safety equipment and vehicles.

### ***Vehicle Replacements***

These funds are for the purchase of new and replacement vehicles assigned to the New Braunfels Police Department and the New Braunfels Fire Department.

### ***Fire Station #5 Expansion***

Fire Station 5 was built in 1988 and currently houses one medic unit and one engine company, staffed by six personnel. The current station is not functional for the needs of the staff and has several safety concerns regarding PPE storage, PPE decontamination (washing), and vehicle entry into the station. This project will include an update to the living quarters to include the kitchen, sleeping areas (additional sleeping quarters), restroom facilities, workout areas, and an area for proper PPE decontamination and storage. The outside areas will also be improved to address the appropriate number of parking spaces and secured parking.

### ***Fire Station #2 Manhole***

Soon after the Fire Station #2 Replacement project was completed and put into service, a manhole at the station became damaged. This damaged piece of the property served as a safety issue for staff and citizens, therefore, it was decided that the remaining bonds be utilized for the repair.

# Capital Improvement Funds

## Infrastructure

### Capital Projects by Program

#### Infrastructure

PROJECTS			Total Project Budget	Current Project Budget	Estimated Activity to Date 9/30/24	FY 2025 Encumbered & Available Funds
<i>Recently Complete</i>	Common Street Ped Project	<i>2019 Bonds</i>	\$ 219,083	\$ 219,083	\$ 219,083	\$ -
<i>New</i>	Equipment and Vehicles for ROW/Beautification Crew	<i>2020 COs</i>	350,000	350,000	-	350,000
<i>New</i>	Street Improvement and Repairs	<i>2013 Bonds</i>	2,000,000	2,000,000	-	2,000,000
<i>In Progress</i>	Citywide Streets & Sidewalk Improvements	<i>2019 Bonds</i>	14,986,062	14,986,062	12,568,770	2,417,292
<i>In Progress</i>	FM 306 & Business 81 Expansion	<i>2019 Bonds</i>	1,593,345	1,593,345	639,767	953,578
<i>In Progress</i>	Goodwin/Conrads Lane Reconstruction	<i>2019 Bonds</i>	23,585,513	23,585,513	2,047,081	21,538,432
<i>In Progress</i>	Klein Road Phase 2 Construction	<i>2019 Bonds</i>	16,406,222	16,407,222	15,765,854	641,368
<i>In Progress</i>	Citywide Intersections	<i>2023 Bonds</i>	5,210,000	2,000,000	440,971	1,559,029
<i>In Progress</i>	Citywide Streets	<i>2023 Bonds</i>	20,000,000	10,000,000	1,049,876	8,950,124
<i>In Progress</i>	Common Street	<i>2023 Bonds</i>	24,783,000	5,000,000	2,305,318	2,694,682
<i>In Progress</i>	Conrads Lane	<i>2023 Bonds</i>	11,802,000	2,500,000	100,000	2,400,000
<i>In Progress</i>	Kohlenberg Road	<i>2023 Bonds</i>	14,332,000	2,500,000	33,841	2,466,159
<i>In Progress</i>	South Kowald Lane	<i>2023 Bonds</i>	10,739,000	2,500,000	100,000	2,400,000
<i>In Progress</i>	Solms Road	<i>2023 Bonds</i>	4,839,000	2,500,000	-	2,500,000
<i>In Progress</i>	Barbarosa Road/Saur Lane	<i>2023 Bonds</i>	21,453,904	2,500,000	951,329	1,548,671
<i>In Progress</i>	North Tributary Flood Control	<i>2011 COs</i>	6,365,035	6,365,035	5,644,497	720,538
		<i>2008 COs</i>	544,361	544,361	208,643	335,718
		<i>2004 COs</i>	837,695	837,695	777,052	60,643
		Total	\$ 180,046,220	\$ 96,388,316	\$ 42,852,080	\$ 53,536,236

#### FUNDING SOURCES

<i>2011 COs</i>	\$ 6,365,035	\$ 6,365,035	\$ 5,644,497	\$ 720,538
<i>2008 COs</i>	544,361	544,361	208,643	335,718
<i>2004 COs</i>	837,695	837,695	777,052	60,643
<i>2020 COs</i>	350,000	350,000	-	350,000
<i>2013 Bonds</i>	2,000,000	2,000,000	-	2,000,000
<i>2019 Bonds</i>	56,790,225	56,791,225	31,240,554	25,550,671
<i>2023 Bonds</i>	113,158,904	29,500,000	4,981,334	24,518,666
Total Funding Sources	\$ 180,046,220	\$ 96,388,316	\$ 42,852,080	\$ 53,536,236

*\*The totals above exclude Roadway Impact Fund expenditures that are allocated by district and not by project. Complete program area allocations can be found in the budget message.*



## Infrastructure Projects

### ***Equipment and Vehicles for ROW/Beautification Crew***

These funds are dedicated for the purchase of vehicles and equipment needed for the City's new Right-of-Way beautification crew.

### ***Street Improvement and Repairs***

Staff identified the availability of funds in the 2013 Bonds that were not yet reserved for projects. These funds will address road improvements that have been in high demand from citizens.

### ***Citywide Intersection Improvements (Phase 1) – 2023 Bond Program***

The first phase of the Citywide Intersection Improvements includes the installation of new traffic signals at previously identified locations, including San Antonio Street & Market Avenue, Walnut Avenue & Gardenia Drive, State Highway 46 West & Hueco Springs Loop Road, State Highway 46 West & Mission Valley Road, State Highway 46 West & Independence Drive, State Highway 46 West & FM 1863/Alyssa Way, Loop 337 & Borchers Boulevard/New Braunfels High School. Intersection reconstruction efforts also include the addition of turning lanes, pedestrian signals, and emergency vehicle prioritization for traffic signals. Additional improvements include upgrading vehicle detection technology and converting wire-hung traffic signals to mast-arm-supported signals.

### ***Citywide Street Improvements – 2023 Bond Program***

The Citywide Street Improvements project seeks to make repairs and improvements to the City's vital street infrastructure. This project involves the rehabilitation of existing city street pavement, curbs, and sidewalks, including the repair of curb and sidewalk gaps. Additional improvements include the enhancement of safety through the improvement of pavement markings and signage. All rehabilitation of existing city street pavement is based on the City's Pavement Management Program.

### ***Common Street (Loop 337 – FM 306) – 2023 Bond Program***

This project includes widening Common Street to a four-lane road with sidewalks and adding medians, turn lanes, and improved drainage. Roadway improvements include but are not limited to 11' wide driving lanes, 16' median, or 16' center turn lane. Additional improvements include new or upgraded traffic signals at major intersections including Loop 337, Gruene Road, Old FM 306, FM 306, and Hanz Drive.

### ***Barbarosa Road/Saur Lane (FM 1101 – Saengerhalle Road) – 2023 Bond Program***

This project includes widening Barbarosa Road/Saur Lane from two to four lanes and improvements to drainage infrastructure, with 12' driving lanes, 16' turning lanes, and 6' sidewalk and 10' shared use path (for walking, biking, etc.). Additional improvements include turn lane and traffic improvements at major intersections including FM 1101, Alves Lane, and Saengerhalle Road.

### ***Kohlenberg Road (FM 1101 – IH-35) – 2023 Bond Program***

This project includes widening Kohlenberg Road from a two to a four-lane road with 12' driving lanes, a 16' median, and 6' sidewalks, and a 10' shared-use path (for walking, biking, etc.) and improved drainage infrastructure from FM 1101 – IH 35. Additional improvements include turn lanes at major intersections such as FM 1101, and a new traffic signal at FM 1101.

# Capital Improvement Funds

## ***Goodwin/Conrads Lane Improvements - 2019 Bond Program***

Reconstruction of Goodwin Lane to a minor arterial and Conrads Lane to a major collector section with a 90' ROW to include 3-4 lane roadway with bike lanes and sidewalks from FM 306 to Conrads Lane.

## ***Conrads Lane (Goodwin Lane – FM 1102) – 2023 Bond Program***

Roadway improvements of Conrads Lane include but are not limited to turn lanes and traffic improvements at major intersections at FM 1102 and Goodwin Lane with 12' driving lanes and a 10' shared-use path. Additional improvements include improved drainage infrastructure and improved railroad crossing with the consideration for a quiet zone.

## ***South Kowald Lane (FM 1101 – IH-35) - 2023 Bond Program***

Roadway improvements include but are not limited to improvement of the existing two-lane road with a center turn lane and 12' driving lanes, a 14' center turn lane, 6' ft sidewalks, and improvement to drainage infrastructure. Turn lanes and traffic signals will be added for the major intersections.

## ***Solms Road (IH- 35 – FM 482) - 2023 Bond Program***

Roadway improvements include but are not limited to improving the existing road with improved drainage infrastructure with additional turn lanes at FM 482 and IH- 35 and 12' driving lanes, 6' sidewalks, and 12' turning lanes.

## ***Citywide Streets & Sidewalks – 2019 Bond Program***

These projects include 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).

## ***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.

## ***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 and channel improvements. 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.

## ***FM 306 & Business 81 Extensions – 2019 Bond Program***

This project allows for partial allocation of funds for Right-of-Way acquisition, and the following improvements: roadway expansion from FM1101 to Alves Lane, four-lane roadway with a raised median and sidewalks.

## ***Common Street Pedestrian Project***

This project will provide pedestrian connectivity along Common Street between S. Liberty Street and Loop 337. This will provide access to Hinman Island Park, Prince Solms Park, Lamar Elementary School, Comal County Fairgrounds, New Braunfels Public Library, and River Acres Park in addition to connecting existing and recently completed sidewalk projects. The project will also include enhanced pedestrian crossings at Central Avenue and East Avenue.

# Capital Improvement Funds

## Effective Management

### Capital Projects by Program *Effective Management*

PROJECTS			Total Project Budget	Estimated		FY 2025 Encumbered & Available Funds
				Current Project Budget	Activity to Date 9/30/24	
<i>Recently Complete</i>	Cemetery Wall Stabilization	<i>2019 Bonds</i>	\$ 3,980,414	\$ 3,980,414	\$ 3,980,414	\$ -
<i>Recently Complete</i>	Contingencies - Int. Transfers	<i>2013 Bonds</i>	555,743	555,743	555,743	-
<i>Recently Complete</i>	Contingencies/Interfund Transfer Recon	<i>2013 COs</i>	237,571	237,571	237,571	-
<i>Recently Complete</i>	Data Center Refresh	<i>2020 COs</i>	474,269	474,269	474,269	-
<i>Recently Complete</i>	Prelim Engineering	<i>2019 Bonds</i>	2,742,617	2,742,617	2,742,617	-
<i>Recently Complete</i>	Issuance Costs	<i>2023 Tax Notes</i>	60,240	60,240	60,240	-
<i>In Progress</i>	Contingencies	<i>2014 COs</i>	3,277,285	3,277,285	3,221,860	55,937
<i>In Progress</i>	Contingencies/Interfund Transfer Recon	<i>2008 COs</i>	271,554	271,554	251,024	20,530
<i>In Progress</i>	Contingencies	<i>2022 Tax Notes</i>	18,978	18,978	-	18,978
<i>In Progress</i>	Contingencies/Interest Earnings	<i>2023 Bonds</i>	3,049,547	3,049,547	-	3,049,547
<i>In Progress</i>	Contingencies/Project Staff - 2019 Bond	<i>2019 Bonds</i>	273,822	273,822	173,823	99,999
<i>In Progress</i>	Fleet Center Vehicles	<i>2020 COs</i>	136,200	136,200	136,200	-
<i>In Progress</i>	Public Works Capital Vehicles	<i>2023 Tax Notes</i>	246,456	246,456	138,309	108,147
<i>In Progress</i>	Planning Capital Vehicles	<i>2023 Tax Notes</i>	149,798	149,798	-	149,798
		Total	\$ 15,474,494	\$ 15,474,494	\$ 11,972,070	\$ 3,502,936

FUNDING SOURCES						
<i>2008 COs</i>	\$ 271,554	\$ 271,554	\$ 251,024	\$ 20,530		
<i>2013 Bonds</i>	555,743	555,743	555,743	-		
<i>2013 COs</i>	237,571	237,571	237,571	-		
<i>2014 COs</i>	3,277,285	3,277,285	3,221,860	55,937		
<i>2019 Bonds</i>	6,996,853	6,996,853	6,896,854	99,999		
<i>2020 COs</i>	610,469	610,469	610,469	-		
<i>2022 Tax Notes</i>	18,978	18,978	-	18,978		
<i>2023 Tax Notes</i>	456,494	456,494	198,549	257,945		
<i>2023 Bonds</i>	3,049,547	3,049,547	-	3,049,547		
Total Funding Sources	\$ 15,474,494	\$ 15,474,494	\$ 11,972,070	\$ 3,502,936		



# Capital Improvement Funds

## Effective Management Projects

### ***Preliminary Engineering and Cost Estimating Services – Potential 2023 Bond Projects – 2021 & 2022 Tax Note***

The FY 2022 budget included \$3 million in tax notes to support preliminary engineering and cost-estimating services for all potential 2023 bond program projects. These funds are accounted for in the newly established 2023 Capital Improvements and Bond Program Fund.

### ***Contingencies – 2008 CO's, 2022 Tax Note, 2019 Bond Program, 2023 Bond Program***

Contingency funds are uncommitted to specific capital projects yet can support project overages or unbudgeted capital purchases throughout the year should they arise (and require 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.

### ***Fleet Center Vehicles***

The City will use the remaining funds from the 2020 CO's to help fund new service trucks for the Fire and Police Maintenance Technicians. Additionally, contributions to the vehicle replacement program will be funded from the 2023 Tax Note, and public safety vehicle funding will be funded through the 2022 Tax Note.

### ***Vehicle Replacements***

These funds are for the purchase of new and replacement vehicles assigned to the Planning & Development Services and Public Works departments.

# Capital Improvement Funds

## Quality of Life

### Capital Projects by Program *Quality of Life*

PROJECTS		2013 Bonds	Total Project Budget	Current Project Budget	Estimated Activity to Date 9/30/24	FY 2025 Encumbered & Available Funds
Recently Complete	Park Improvements	2013 Bonds	\$ 214,744	\$ 214,744	\$ 190,458	24,286
Recently Complete	Prop 1 Staffing Costs/Contingencies	2013 Bonds	1,314,664	1,314,664	1,193,624	121,040
Recently Complete	All Abilities Park Enhancements & Connection Costs	2019 Bonds	\$ 500,000	\$ 500,000	\$ 500,000	-
Recently Complete	Westside Library Branch	2019 Bonds	5,424,477	5,424,477	5,424,477	-
New	Park Facility & Trail Connectivity	2013 Bonds	3,000,000	3,000,000	-	3,000,000
New	Park Operations Equipment Replacement	2020 COs	300,000	300,000	-	300,000
In Progress	Prop B - Mission Hill Park	2023 Bonds	12,155,000	2,500,000	1,092,953	1,407,047
In Progress	Prop C - SE Library	2023 Bonds	29,760,000	4,200,000	1,243,657	2,956,343
In Progress	SE Lib Transfer	2019 Bonds	1,200,000	1,200,000	-	1,200,000
In Progress	Zipp Family Sports Park	2019 Bonds	41,249,896	41,249,896	28,245,664	13,004,232
Total			\$ 93,589,373	\$ 58,374,373	\$ 36,506,751	\$ 22,012,948

FUNDING SOURCES					
2020 COs	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	
2013 Bonds	3,000,000	3,000,000	-	-	3,145,326
2019 Bonds	48,374,373	48,374,373	34,170,141	14,204,232	
2023 Bonds	41,915,000	6,700,000	2,336,610	4,363,390	
Total Funding Sources	\$ 93,589,373	\$ 58,374,373	\$ 36,506,751	\$ 22,012,948	

*\*The totals above exclude Park Improvement Fund expenditures that are allocated by district and not by project. Complete program area allocations can be found in the budget message.*



# Capital Improvement Funds

## Quality of Life Projects

### ***Park Facility/Trail Connectivity***

Additional funds were identified in the 2013 Bond Fund that were not dedicated to an existing project. As Parks facilities were a primary focus of that bond program, these funds have been appropriated to improvements at the Landa Park Aquatic Complex as well as trail connectivity projects.

### ***Park Operations Equipment Replacement***

These funds are dedicated to the replacement of obsolete equipment for the Parks Operations division.

### ***Southeast Library Branch – 2023 Bond Program***

The addition of the 23,250 square foot Southeast Library Branch is instrumental in serving the fast-growing areas of the city, specifically South of the Guadalupe River and east/south of IH-35. Located in Guadalupe County, the branch would have a youth and family focus and provide quiet study rooms, meeting rooms, a public plaza, and garden space.

### ***Mission Hill Park (Phase 2) - 2023 Bond Program***

The Mission Hill Park project provides the first park for residents west of Loop 337. The park provides further opportunities to preserve native plants and protect wildlife habitat and allows for numerous historical and environmental education opportunities.

### ***Zipp Family Sports Complex – 2019 Bond Program***

This complex will be located at the intersection of Klein Rd. and FM 1044 and spans over 150 acres. It will include the construction of four soccer fields, four baseball fields, four softball fields, concessions, restrooms, shade structures, and parking.

### ***Southeast Library Transfer – 2019 Bond Program***

This interfund transfer from the 2019 Bond Fund to the 2023 Bond Fund will assist in the construction of the new Southeast Library Branch. Funding for this transfer is available from the remaining funds in the 2019 Bond fund.

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# Capital Improvement Funds

**City of New Braunfels**  
**Park Development Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund : 314**

Available Funds	FY 2023 Actual	FY 2024 Actual 06/20/2024	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 12,076,112	\$ 21,247,091	\$ 23,058,430
Total Beginning Balance	\$ 12,076,112	\$ 21,247,091	\$ 23,058,430

## Revenue

Development Fees	\$ 9,420,802	\$ 1,723,572	\$ -
Interest Income	177,140	195,495	-
Total Revenue	\$ 9,597,942	\$ 1,919,067	\$ -

**TOTAL AVAILABLE FUNDS** \$ 21,674,054 \$ 23,166,158 \$ 23,058,430

## APPROPRIATIONS

District 1	\$ -	\$ 75,506	\$ 6,320,123
District 2	63,180	27,222	9,186,118
District 3	359,283	-	5,411,299
District 4	4,500	5,000	2,140,890

**TOTAL OPERATING APPROPRIATIONS** \$ 426,963 \$ 107,728 \$ 23,058,430

Ending Fund Balance \$ 21,247,091 \$ 23,058,430 \$ 0

**TOTAL APPROPRIATIONS** \$ 21,674,054 \$ 23,166,158 \$ 23,058,430

## Parks Improvement Fund

The Parks Improvement Fund is used to account for revenue and expenditures in the City's Parks Development Fee program. In FY 2006, the City instituted a Parks Development Fee to be used to develop neighborhood parks. The City is divided into four districts and funds generated by each district must be used exclusively in that district.

### **FY 2025 Initiatives**

The Parks Improvement Fund has \$23,058,430 appropriated by district to support future neighborhood park development efforts. Funds must be spent in the district in which they were generated. Not all funds are available for use as many developers pay fees at the beginning of a development project and are reimbursed upon the completion of the improvements. The Parks and Recreation Department monitors and tracks the funds encumbered and eligible for reimbursement once the park is complete.

# Capital Improvement Funds

**City of New Braunfels**  
**Roadway Development Impact Fees Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund : 336**

Available Funds	FY 2023 Actual	FY 2024 Actual 6/21/24	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 10,175,048	\$ 12,384,711	\$ 13,800,124
Total Beginning Balance	\$ 10,175,048	\$ 12,384,711	\$ 13,800,124

## Revenue

Impact Fees	\$ 2,353,677	\$ 1,431,681	\$ -
Traffic Fees (Veramendi)	\$ 1,065,234	\$ 461,132	\$ -
Interest Income	\$ 305,935	\$ 224,303	\$ -
Total Revenue	\$ 3,724,845	\$ 2,117,116	\$ -
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 13,899,893</b>	<b>\$ 14,501,827</b>	<b>\$ 13,800,124</b>

## APPROPRIATIONS

District 1	\$ 7,728	\$ 4,320	\$ 264,335
District 2	\$ 3,850	\$ 1,290	\$ 1,074,477
District 3	\$ 572,240	\$ 343,192	\$ 4,467,475
District 4	\$ 84,747	\$ 56,168	\$ 701,628
District 5	\$ 262,831	\$ 92,243	\$ 3,619,379
District 6	\$ 10,758	\$ 3,415	\$ 1,045,787
Veramendi Traffic Impact Fees	\$ 573,029	\$ 201,075	\$ 2,627,043

<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 1,515,182</b>	<b>\$ 701,703</b>	<b>\$ 13,800,124</b>
Ending Fund Balance	\$ 12,384,711	\$ 13,800,124	\$ (0)
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,899,893</b>	<b>\$ 14,501,827</b>	<b>\$ 13,800,124</b>

## Roadway Development Impact Fees Fund

Fees collected in this fund are used to complete roadway improvements in the district where the funds are generated. The city is divided into six service areas, which have boundaries different from those of the City Council districts. Additionally, traffic impact fees collected within the Veramendi Development are accounted for in this fund. As a result of a fee study, the City Council has set the fee amounts to be collected per district. Fees are reimbursed to the developer quarterly for eligible public infrastructure costs that have been incurred.

### **FY 2025 Initiatives**

The Roadway Development Impact Fees Fund has \$13,800,124 available to fund roadway improvements identified in the impact fee study. Funds are appropriated by the service district area based on the district the fees were collected. \$200,000 is included in this fund for services related to updating the impact fees.

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## OTHER FUNDS

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# Other Funds

**New Braunfels Convention and Visitors Bureau**  
**Fiscal Year Ending September 30, 2025**

	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Fund Balance:</b>	<b>\$ 763,095</b>	<b>\$ 700,000</b>	<b>\$ 446,732</b>	<b>\$ 700,000</b>
<b>Revenues</b>				
Hotel/Motel Tax	\$ 2,438,093	\$ 2,620,988	\$ 2,672,586	\$ 2,451,959
Fund Balance True up	(63,095)	254,013		671,742
<b>Total Revenues</b>	<b>\$ 2,374,998</b>	<b>\$ 2,875,001</b>	<b>\$ 2,672,586</b>	<b>\$ 3,123,701</b>
<b>Total Available Funds</b>	<b>\$ 3,138,093</b>	<b>\$ 3,575,000</b>	<b>\$ 3,119,317</b>	<b>\$ 3,823,700</b>
<b>Expenditures:</b>				
Administration	\$ 566,381	\$ 780,000	\$ 660,000	\$ 785,000
Convention Services	\$ 13,889	\$ 50,000	\$ 17,085	\$ 79,200
Sports Services	\$ 8,690	\$ 32,000	\$ 6,810	\$ 15,780
Brochure and Graphics/Creative	\$ 44,056	\$ 55,000	\$ 29,915	\$ 34,375
Advertising	\$ 1,236,545	\$ 1,300,000	\$ 1,150,091	\$ 1,072,445
Facilities & Operations	\$ 148,858	\$ 200,000	\$ 180,400	\$ 213,000
Travel Trade	\$ 84,016	\$ 60,000	\$ 33,780	\$ 32,595
Market Research	\$ 44,690	\$ 55,000	\$ 64,183	\$ 104,500
Public Relations/Fam	\$ 143,105	\$ 165,000	\$ 155,630	\$ 206,960
Organizational Development	\$ 23,109	\$ 40,000	\$ 52,785	\$ 38,260
Audit / Bank Fees	\$ 5,350	\$ 5,400	\$ 5,550	\$ 5,600
Contingency				\$ 24,525
Contingency (One-Time)				\$ 469,110
Technology	\$ 147,253	\$ 57,600	\$ 63,088	\$ 42,350
One Time Technology Project	\$ 225,419			
FY 2024 One-Time		\$ 75,000		
<b>Total Expenditures</b>	<b>\$ 2,691,361</b>	<b>\$ 2,875,000</b>	<b>\$ 2,419,317</b>	<b>\$ 3,123,700</b>
<b>Ending Fund Balance/Reserves</b>	<b>\$ 446,732</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>	<b>\$ 700,000</b>

*\*totals may not be exact due to rounding*

## Convention and Tourism Fund

The City of New Braunfels collects a 7% tax on all hotel and short-term rentals that are rented within 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.

### FY 2025 Initiatives

The FY 2025 Budget is aligned to 50% of the projected hotel occupancy taxes, per the current contract and ordinance. In addition, the fund balance in FY 2025 reconciles with the \$700,000 target as directed by the contract between the City and the Chamber of Commerce.

# Other Funds

**City of New Braunfels**  
**New Braunfels Economic Development Corporation**  
**Fiscal Year Ending September 30, 2025**

**Fund: 212**

Available Funds	FY 2023 Actual	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>			
Undesignated Funds	\$ 26,764,472	\$ 29,356,353	\$ 16,994,778
Total Beginning Balance	\$ 26,764,472	\$ 29,356,353	\$ 16,994,778
<b>Revenue</b>			
Sales Taxes	\$ 9,761,673	\$ 10,155,377	\$ 10,419,075
Interest Income	\$ 831,723	\$ 750,000	\$ 375,000
Loans, Contributions and Reimbursements	\$ 172,954	\$ 172,954	\$ 172,954
Total Revenue	\$ 10,766,350	\$ 11,078,331	\$ 10,967,029
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 37,530,822</b>	<b>\$ 40,434,684</b>	<b>\$ 27,961,807</b>
<b>APPROPRIATIONS</b>			
Administrative and Promotional Expenditures	\$ 839,996	\$ 1,005,386	\$ 1,067,548
Airport	\$ -	\$ 600,000	\$ -
Quality of Life	\$ 3,624,967	\$ 1,568,668	\$ 4,829,598
Incentives/Business Development/Strategic Plans	\$ 1,649,427	\$ 3,686,821	\$ 2,916,925
Public Infrastructure tied to Economic Development	\$ 92,223	\$ 14,308,083	\$ 2,313,328
Annual Debt Service	\$ 1,967,856	\$ 2,270,948	\$ 2,824,485
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 8,174,469</b>	<b>\$ 23,439,906</b>	<b>\$ 13,951,883</b>
Ending Fund Balance	\$ 29,356,353	\$ 16,994,778	\$ 14,009,924
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 37,530,822</b>	<b>\$ 40,434,684</b>	<b>\$ 27,961,807</b>

*\*totals may not be exact due to rounding*

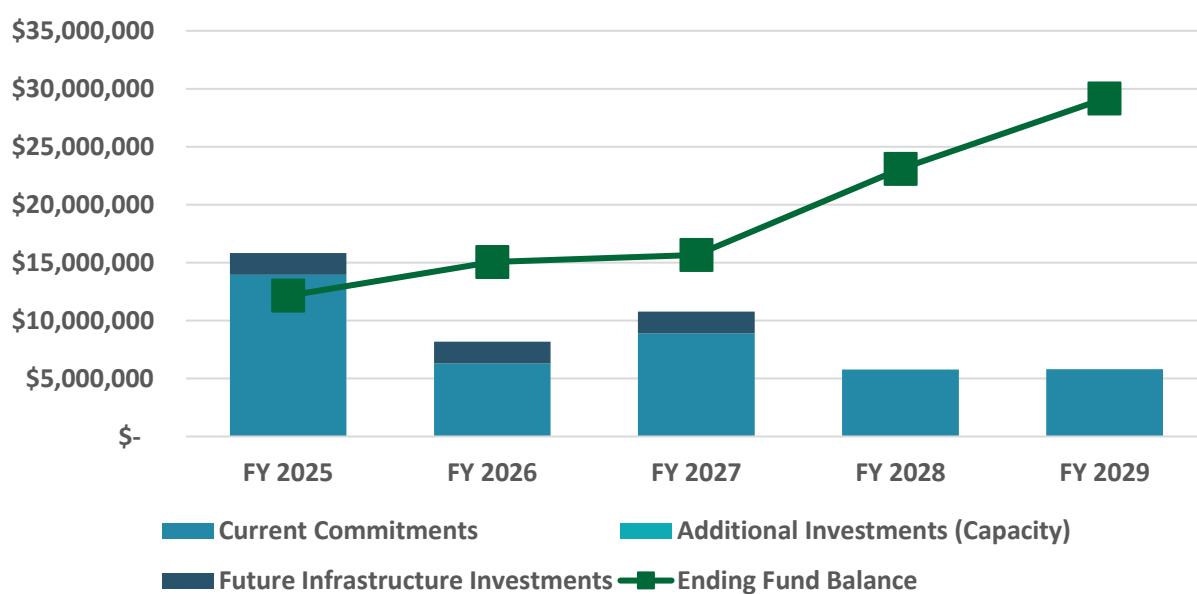
## New Braunfels Economic Development Corporation Fund

The New Braunfels Economic Development Corporation (NBEDC) works with the City of New Braunfels to promote economic development in the community. They receive 25% 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, contributions to the cost of the Civic/Convention Center improvements, training funds for companies moving into the area, and other important efforts.

### FY 2025 Initiatives

The FY 2025 Budget for the New Braunfels Economic Development Corporation (NBEDC) totals \$13,951,883. This includes funding for annual administrative and other recurring expenditures. The Budget may be revised throughout the year as new projects are considered by the TIRZ board and the City Council. Staff maintains a five-year pro forma, which is presented to the NBEDC monthly. The graph below reflects commitments over the next five years.

**NBEDC Pro-Forma Financial Projections**



# Other Funds

**City of New Braunfels**  
**Creekside TIRZ Funds**  
**Fiscal Year Ending September 30, 2025**

**Fund: 210/211**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
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## Beginning Balance

Undesignated Funds	\$ 8,161,861	\$ 7,845,453	\$ 7,592,911	\$ 5,109,774
Debt Service Reserve	1,200,000	1,200,000	1,200,000	1,200,000
Total Beginning Balance	\$ 9,361,861	\$ 9,045,453	\$ 8,792,911	\$ 6,309,774

## Revenue

Property Tax	\$ 3,625,019	\$ 3,676,929	\$ 3,676,929	\$ 3,860,775
Municipal Sales Tax	1,303,665	1,395,743	1,560,000	1,591,200
Interest Income	92,262	15,000	100,000	100,000
Total Revenue	\$ 5,020,946	\$ 5,087,672	\$ 5,336,929	\$ 5,551,975
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 14,382,807</b>	<b>\$ 14,133,125</b>	<b>\$ 14,129,840</b>	<b>\$ 11,861,749</b>

## APPROPRIATIONS

Operating Expenditures	30,000	30,000	30,000	30,000
Transfer to debt service reserve	681,406		409,062	1,500,000
Capital Expenditures	1,700,382	4,000,000	4,201,004	500,000
Debt Service Expenditures	3,178,108	3,180,000	3,180,000	3,180,000

<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ 5,589,896</b>	<b>\$ 7,210,000</b>	<b>\$ 7,820,066</b>	<b>\$ 5,210,000</b>
Unrestricted Ending Fund Balance	\$ 7,592,911	\$ 5,723,125	\$ 5,109,774	\$ 5,451,749
Debt Service Reserve	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 14,382,807</b>	<b>\$ 14,133,125</b>	<b>\$ 14,129,840</b>	<b>\$ 11,861,749</b>

## Creekside TIRZ

The City of New Braunfels created the Creekside Tax Increment Reinvestment Zone (TIRZ) to support a 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 including 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 proceeds are used to reimburse the developer for the cost of that public infrastructure.

## FY 2025 Initiatives

The FY 2025 Budget for the Creekside TIRZ totals \$5,210,000 and will provide sufficient funding for all expenses. \$3,180,000 is allocated for annual debt service payments. The debt service allocation includes the \$12 million in certificates of obligation that was issued in FY 2020 to support the construction of Fire Station #7 and the Fire Training Facility, which will be located within the TIRZ. Construction of the facility began in FY 2022. \$500,000 in capital expenditures is allocated in FY 2025 to support the East Alligator Creek Trail project.

# Other Funds

**City of New Braunfels**  
**River Mill TIRZ Funds**  
**Fiscal Year Ending September 30, 2025**

**Fund: 209**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ 73,153	\$ -	\$ 114,855	\$ 21,783
Debt Service Reserve	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ 73,153	\$ -	\$ 114,855	\$ 21,783
<b>Revenue</b>				
Property Tax	\$ 29,926	\$ 54,385	\$ 50,678	\$ 58,307
Municipal Sales Tax	\$ 11,042	\$ 20,000	\$ 20,000	\$ 20,000
Interest Income	\$ 734	\$ -	\$ 1,250	\$ -
Total Revenue	\$ 41,702	\$ 74,385	\$ 71,928	\$ 78,307
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 114,855</b>	<b>\$ 74,385</b>	<b>\$ 186,783</b>	<b>\$ 100,090</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ -	\$ -	\$ 165,000	\$ 90,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,000</b>	<b>\$ 90,000</b>
Unrestricted Ending Fund Balance	\$ 114,855	\$ 74,385	\$ 21,783	\$ 10,090
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 114,855</b>	<b>\$ 74,385</b>	<b>\$ 186,783</b>	<b>\$ 100,090</b>

## River Mill TIRZ

The River Mill TIRZ provides financial support for catalytic infrastructure to facilitate the redevelopment in and around the area colloquially known as “Milltown” or the “River Mill.” The redevelopment plan anticipates a mix of uses on the site to include a hotel, multifamily, office, retail and entertainment.

### FY 2025 Initiatives

A majority of TIRZ revenue will be utilized to upgrade, replace, and restore existing public infrastructure, and to make site-specific improvements. Such improvements and estimated costs have been provided by utilizing schematic design estimates from a civil engineering firm hired by the developer and reviewed by City staff. The final design and approval of any adopted improvements will ultimately rest with the City of New Braunfels.

The development team will raise private debt and equity capital to finance most of the private improvements. Still, it is anticipated these sources will not be sufficient to construct a majority of the public improvements. A preliminary review of the development plan, along with development budgets, proformas, and reasonable projections of debt and equity contributions, indicated a financing need of approximately \$15-\$20 million.

# Other Funds

**City of New Braunfels**  
**Downtown TIRZ Fund**  
**Fiscal Year Ending September 30, 2025**

**Fund: 214**

Available Funds	FY 2023 Actual	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Beginning Balance</b>				
Undesignated Funds	\$ -	\$ 100,000	\$ 56,624	\$ 14,769
Debt Service Reserve	\$ -	\$ -	\$ -	\$ -
Total Beginning Balance	\$ -	\$ 100,000	\$ 56,624	\$ 14,769
<b>Revenue</b>				
Property Tax	\$ 56,624	\$ 409,271	\$ 88,146	\$ 112,590
Total Revenue	\$ 56,624	\$ 409,271	\$ 88,146	\$ 112,590
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 56,624</b>	<b>\$ 509,271</b>	<b>\$ 144,769</b>	<b>\$ 127,360</b>
<b>APPROPRIATIONS</b>				
Operating Expenditures	\$ -	\$ 35,000	\$ 130,000	\$ 70,000
<b>TOTAL OPERATING APPROPRIATIONS</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 130,000</b>	<b>\$ 70,000</b>
Unrestricted Ending Fund Balance	\$ 56,624	\$ 474,271	\$ 14,769	\$ 57,360
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 56,624</b>	<b>\$ 509,271</b>	<b>\$ 144,769</b>	<b>\$ 127,360</b>

## Downtown TIRZ

The 2010 Downtown Implementation Plan identified the need for a permanent funding source to finance Downtown projects and revitalization activities and fund public improvements. The preliminary project and finance plan calls for 85% of the City's property tax to be directed into the Downtown TIRZ fund for 25 years.

## FY 2025 Initiatives

The majority of potential TIRZ revenue would be used to upgrade and improve public infrastructures such as roadways, public utilities, sidewalks, and other pedestrian and bicycling facilities. The preliminary project and finance plan also allocates potential revenue to economic development activities such as historic preservation façade grants, environmental remediation, fire safety improvements, and parking improvements.

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# APPENDICES

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# Appendices

## FY 2025 Budget Development Calendar

Dates	Requirements
Thursday, March 7	<ul style="list-style-type: none"><li>Budget Kickoff Meeting</li></ul>
Monday, April 1	<ul style="list-style-type: none"><li>Resource Requests Due</li></ul>
April 15-April 24	<ul style="list-style-type: none"><li>Preliminary Budget Meetings/QTR 2 Meetings</li></ul>
Friday, April 26	<ul style="list-style-type: none"><li>Budget submissions due –Performance Measures, Base Budget, Department Goals, Previously Funded Resource Requests Status</li></ul>
May 15 – May 22	<ul style="list-style-type: none"><li>Departmental Budget Meetings with Finance</li></ul>
May 31, June 5-6, 13-14	<ul style="list-style-type: none"><li>Fee Modification/Budget Meetings (CMO, Finance, and Depts)</li></ul>
Friday, August 2	<ul style="list-style-type: none"><li>FY 2025 Proposed Budget placed in City Council mailboxes</li></ul>
Friday, August 2	<ul style="list-style-type: none"><li><i>2024 Proposed Tax Rate Calculations posted on the City's Website</i></li></ul>
Monday, August 5	<ul style="list-style-type: none"><li><i>Submission to Council of No-New Revenue and Voter Approval Rates</i></li><li>Presentation of FY 2025 Proposed Budget to Council</li><li>Council sets time and date of public hearing on the FY 2025 Proposed Budget and the time and date of the Public Hearing on the tax rate</li><li>Council discusses tax rate and if proposed rate exceeds the voter approval or no-new revenue rate (whichever is lower), a recorded vote is taken</li></ul>
Monday, August 5	<ul style="list-style-type: none"><li>Council work session on FY 2025 Proposed Budget (Overall Budget)</li></ul>
Tuesday, August 6	<ul style="list-style-type: none"><li>Council work session on FY 2025 Proposed Budget (General Fund)</li></ul>
Thursday, August 8	<ul style="list-style-type: none"><li>Council work session on FY 2025 Proposed Budget (Enterprise &amp; Debt Service Funds)</li></ul>
Monday, August 12	<ul style="list-style-type: none"><li>Council work session on FY 2025 Proposed Budget (HOT, CVB, Fees)</li></ul>
Saturday, August 17	<ul style="list-style-type: none"><li><i>Notice of Public Hearing on the Tax Rate – Must be published at least five days prior to the public hearing.</i></li><li><i>Notice of Public Hearing on the Budget (must be published not earlier than the 30<sup>th</sup> day or later than the 10<sup>th</sup> day before the date of the hearing).</i></li></ul>
Thursday, September 5	<ul style="list-style-type: none"><li><i>Public Hearing on the Tax Rate</i></li><li><i>Public Hearing on the Budget – Must be after the 15<sup>th</sup> day after the budget has been filed. The City must take some action on the budget at the conclusion of the hearing.</i></li><li>First reading of ordinance to adopt the Budget and tax rate (separate ordinances). Must announce date, time, and location of final approval</li></ul>
Monday, September 9	<ul style="list-style-type: none"><li>Council adopts FY 2025 Proposed Budget; second reading of budget ordinance; ratifies property tax revenue increase reflected in the budget (if needed)</li><li>Meeting to Adopt Tax Rate – <i>must be held no later than the seventh day after the public hearing</i>; second reading of tax ordinance</li></ul>

# Appendices

## FY 2025 Interfund Transfer Reconciliation

Fund Detail - Revenue	Revenue	Expenditure	Fund Detail - Expenditure
General Fund	\$ 1,125,227	\$ 141,713 \$ 78,244 \$ 815,270 \$ 90,000 \$ 1,125,227	Airport Fund - Admin Svcs Civic/Convention Center - Admin Svcs Solid Waste - Admin Svcs & Street Impact Golf Course - Admin Svcs
River Activities Fund	\$ 150,000	\$ 150,000 \$ 150,000	Solid Waste Fund - River Litter Pick-up
Grant Fund	\$ 160,000	\$ 110,000 \$ 50,000 \$ 160,000	General Fund - Drainage Area Master Plan General Fund - Cash Match for Grants
Equipment Replacement Fund	\$ 250,000	\$ 250,000 \$ 250,000	General Fund - Equipment Replacement Fund
Airport Fund	\$ 99,910	\$ 99,910 \$ 99,910	Facility Maintenance Fund - Airport Ground Lease
Edwards Aquifer Habitat Conservation Plan Fund	\$ 105,000	\$ 105,000 \$ 105,000	General Fund - Admin Support for EAHC program
Debt Service Fund	\$ 1,339,919	\$ 263,750 \$ 100,000 \$ 378,044 \$ 598,125 \$ 1,339,919	Airport - Debt Service Golf Course - Debt Service Solid Waste - Debt Service Hotel/Motel Tax Fund - Civic/Convention Center Fund
Fire Apparatus Replacement and Maintenance Fund	\$ 260,000	\$ 260,000 \$ 260,000	General Fund - Fire Apparatus Replacement and Maintenance Fund
Civic/Convention Center Fund	\$ 583,082	\$ 583,082 \$ 583,082	Hotel Motel Tax Fund - Gap Funding for operating expenditures and fund balance reconciliation
Child Safety Fund	\$ 313,883	\$ 313,883 \$ 313,883	General Fund - Funding for School Resource Officers
Facilities Maintenance Fund	\$ 550,000	\$ 550,000 \$ 550,000	General Fund - Transfer to the Facilities Maintenance Fund
<b>Total</b>	<b>\$ 4,937,021</b>	<b>\$ 4,937,021</b>	

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>CITY MANAGER</b>				
City Manager		1	1	1
Deputy City Manager		0	1	1
Assistant City Manager		2	1	1
Management Assistant		1	1	1
	<b>TOTAL - City Manager</b>	4	4	4
<b>ECONOMIC &amp; COMMUNITY DEVELOPMENT</b>				
Economic and Community Development Director		1	1	1
Economic and Community Development Coordinator		1	0	1
Economic Development Manager		0	1	1
Economic Development Specialist		0	1	1
	<b>Total Full Time</b>	2	3	4
Administrative Assistant - PTR		0.75	0	0
	<b>Total Part Time</b>	0.75	0	0
	<b>TOTAL - Economic Development</b>	2.75	3	4
<b>COMMUNICATIONS &amp; COMMUNITY ENGAGEMENT</b>				
Communications and Community Engagement Director		1	1	1
Digital Strategies Coordinator		1	2	2
Communications Manager		1	1	1
Creative Marketing Coordinator		1	1	1
Special Events Coordinator		1	1	1
	<b>TOTAL - Communications</b>	5	6	6
<b>CITY ATTORNEY</b>				
City Attorney		1	1	1
First Assistant City Attorney		1	1	1
Assistant City Attorney		2	1	1
Senior Assistant City Attorney		0	1	1
Paralegal		1	1	1
	<b>TOTAL - City Attorney</b>	5	5	5
<b>CITY SECRETARY</b>				
City Secretary		1	1	1
Assistant City Secretary		1	1	1
Administrative Assistant*		1	1	1
Records Management Coordinator		1	1	1
Customer Service Ambassador		0	1	1
	<b>TOTAL - City Secretary</b>	4	5	5

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>FINANCE</b>				
Director of Finance		1	1	1
Accounting Technician I/II		2	2	2
Staff Accountant		1	1	1
Assistant Finance Director		1	1	1
Buyer		1	1	1
Assistant Purchasing Manager		1	1	1
Budget Analyst		1	2	2
Grants Coordinator		1	1	1
Purchasing Manager		1	1	1
Contract Coordinator		0	0	1
Purchasing Specialist		1	1	0
Accounting and Treasury Manager		1	1	1
Accounting Supervisor		1	1	1
Budget Manager		1	1	1
	<b>Total Full Time</b>	14	15	15
Treasury Accountant PTR		0.75	0.75	0.75
Administrative Assistant PTR		0.75	0.75	0.75
	<b>Total Part Time</b>	1.5	1.5	1.5
	<b>TOTAL - Finance</b>	15.5	16.5	16.5
<b>FIRE</b>				
<b>Support Services</b>				
Fire Chief		1	1	1
Accreditation Coordinator		1	1	1
Administrative Assistant*		1	0	0
Senior Administrative Assistant		0	1	1
Assistant Fire Chief		2	2	2
Battalion Chief/Division Chief		1	2	2
Civilian Inspector		1	1	1
Fire Captain		3	3	3
MIH Specialist		0	1	1
Fire Engineer		1	0	0
Fire Lieutenant		4	3	3
Firefighter		0	2	1
	<b>Total-Support Services</b>	15	17	16
<b>Emergency Management</b>				
Emergency Management Coordinator		1	1	1
	<b>Total-Emergency Management</b>	1	1	1
<b>Operations</b>				
Battalion Chief/Division Chief		3	3	3
Fire Captain		6	6	6
Fire Engineer		39	42	43
Fire Lieutenant		18	18	18
Firefighter		69	84	84
	<b>Total-Operations</b>	135	153	154
	<b>TOTAL - Fire</b>	151	171	171

# Appendices

Full Time Equivalent by Department	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>HUMAN RESOURCES</b>			
Customer Service Ambassador	1	0	0
Director of Human Resources	1	1	1
Assistant Director of Human Resources	1	1	1
Human Resources Assistant	1	0	0
HR and Civil Service Specialist	1	0	0
Benefits and Wellness Specialist	0	0	0
Human Resources Manager	1	1	1
Risk Management Coordinator	1	1	1
Human Resource Coordinator	1	1	0
Human Resources Generalist	0	2	2
HR Safety Liaison	0	0	1
Learning and Development Coordinator	1	1	1
Benefits Coordinator	1	1	1
	<b>Total Full Time</b>	10	8
Wellness Specialist	0	0.75	0.75
Claims Assistant PTR	0.75	0	0
	<b>Total Part Time</b>	0.75	0.75
	<b>TOTAL - Human Resources</b>	10.75	8.75
			9.75
<b>INFORMATION TECHNOLOGY</b>			
Business Analyst	2	2	2
Business Systems Manager	1	1	1
Director of Information Technology	1	1	1
Assistant Director of Information Technology	1	1	1
GIS Analyst	1	1	1
GIS Technician	1	1	1
Network Administrator	1	1	2
Network Manager	1	1	1
Systems Administrator	4	4	3
Service Desk Technician	4	4	4
GIS Manager	1	1	1
	<b>Total Full Time</b>	18	18
Administrative Assistant PTR	0	0.75	0.75
	<b>Total Part Time</b>	0	0.75
	<b>TOTAL - Information Technology and GIS</b>	18	18.75
			18.75
<b>LIBRARY</b>			
Library Director	1	1	1
Administrative Assistant*	1	1	1
Assistant Library Director	1	1	1
Youth Services Specialist I/II	1	1	1
Customer Experience Manager	1	1	1
Customer Experience Specialist	0	0	1
Library Technical Services Specialist I/II	2	2	2
Librarian I/II/III	8	8	8
Library Assistant I/II/III	5	5	4
	<b>Total Full Time</b>	20	20
Library Aide PTR (5 @ 20 hrs)	2.5	2.5	2.5
Library Assistant I/II/III PTR (8 @ 29.5 hrs)	6	6	6
	<b>Total Part Time</b>	8.5	8.5
	<b>Total-Library</b>	28.5	28.5
			28.5

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>Westside Community Center</b>				
Outreach Coordinator		1	0	0
Site Supervisor		0	1	1
Program Specialist		0	1	1
Facility Specialist		1	1	1
Program Assistant		1	0	0
	<b>Total Full Time</b>	<b>3</b>	<b>3</b>	<b>3</b>
Facility Specialist		0.5	1.25	0.5
Program Specialist - PTR		0	0.75	0.75
	<b>Total Part Time</b>	<b>0.5</b>	<b>2</b>	<b>1.25</b>
<b>Total- Westside Community Center</b>		<b>3.5</b>	<b>5</b>	<b>4.25</b>
	<b>TOTAL-Library Services</b>	<b>32</b>	<b>33.5</b>	<b>32.75</b>
<b>Seasonal Positions</b>				
Library Assistant		1	1	1
	<b>TOTAL-Seasonal</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>MUNICIPAL COURT</b>				
Municipal Court Administrator		1	1	1
Municipal Court Judge		1	1	1
Court Operations Supervisor		1	1	1
Deputy Court Clerk I/II/Senior		3	5	5
Judicial Services Coordinator		0	1	1
Senior Deputy Court Clerk		2	0	0
Warrant Officer		1	1	1
	<b>Total Full Time</b>	<b>9</b>	<b>10</b>	<b>10</b>
Warrant Officer PTR		0.75	0	0
Deputy Court Clerk PTR		0.75	0	0
	<b>Total Part Time</b>	<b>1.5</b>	<b>0</b>	<b>0</b>
	<b>TOTAL -Municipal Court</b>	<b>10.5</b>	<b>10</b>	<b>10</b>
<b>Seasonal Positions</b>				
Deputy Court Clerk		1	0	0
	<b>TOTAL-Seasonal</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>PARKS AND RECREATION</b>				
<b>Administration</b>				
Director of Parks and Recreation		1	1	1
Senior Administrative Assistant*		1	1	1
Administrative Associate*		1	1	1
Assistant Parks and Recreation Director		1	1	1
Park Development Manager		1	1	1
Recreation Manager		1	1	0
Recreation Services Manager		0	0	1
Parks Analyst		1	1	1
	<b>Total-Administration</b>	<b>7</b>	<b>7</b>	<b>7</b>
Administrative Associate* PT		0	0.5	0.5
<b>Recreation - Fischer Park</b>				
Recreation Supervisor		1	1	1
Assistant Recreation Supervisor		1	1	1
	<b>Total Full Time</b>	<b>2</b>	<b>2</b>	<b>2</b>
Recreation Instructor PTR (2 @ 29.5 hours)		1.5	1.5	1.5
Recreation Specialist PTR (1 @ 29.5 hours)		0.75	0.75	0.75
	<b>Total Part Time</b>	<b>2.25</b>	<b>2.25</b>	<b>2.25</b>
	<b>Total-Recreation - Fischer Park*</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>Recreation - Landa</b>				
Recreation Supervisor		1	1	1
Assistant Recreation Supervisor		0	1	1
	<b>Total Full Time</b>	1	2	2
Recreation Instructor PTR (4 @ 29.5 hours)		4.5	4.5	3
	<b>Total Part Time</b>	4.5	4.5	3
	<b>Total-Recreation</b>	5.5	6.5	5
<b>Athletics</b>				
Maintenance Workers PTR - Zipp Sports Complex (2 @ 29.5)		0	0	3
Athletic Programs Supervisor		1	1	1
Assistant Athletic Programs Supervisor		0	1	1
	<b>Total-Athletics</b>	1	2	5
Athletic Instructor PTR - Zipp Sports Park		0	0	1.5
Athletic Instructor PTR - (5 @ 29.5 hours)		0	0	3.75
	<b>Total Part Time</b>	0	0	5.25
<b>Aquatics</b>				
Aquatics Supervisor		1	1	1
Assistant Aquatics Supervisor		1	1	1
	<b>Total-Aquatics</b>	2	2	2
<b>Rangers</b>				
Park Ranger Superintendent*		1	1	1
Assistant Park Ranger Superintendent*		0	1	1
Park Ranger		2	2	2
	<b>Total-Rangers</b>	3	4	4
<b>Operations</b>				
Maintenance Worker /Equipment Operator I/II		4	13	13
Field Technician		2	0	0
Foreman		3	3	3
Maintenance Worker		13	0	0
Crew Leader		0	6	6
Parks Superintendent		1	1	1
Administrative Associate*		1	1	0
Administrative Assistant*		0	0	1
Senior Park Foreman		1	1	1
Urban Forester		1	1	1
	<b>Total Full Time</b>	26	26	26
Maintenance Worker (3 @ 19 hours) PT		1.5	1.5	1.5
	<b>Total Part Time</b>	1.5	1.5	1.5
	<b>Total-Operations</b>	27.5	27.5	27.5
	<b>Total- Parks and Recreation Full Time</b>	42	45	48
	<b>Total- Parks and Recreation Part Time*</b>	8.25	8.75	12.5
	<b>TOTAL-Parks and Recreation</b>	<b>50.25</b>	<b>53.75</b>	<b>60.5</b>
<b>Seasonal Positions</b>				
<b>Administration</b>				
Administrative Associate*		1	1	1
<b>Recreation - Landa</b>				
Assistant Camp Coordinator		2	2	2
Camp Coordinator		2	2	2
Camp Counselor		24	24	24
Recreation Instructor		1	1	1
<b>Recreation - Fischer Park</b>				
Recreation Attendant		4	4	4
Recreation Instructor		2	2	2

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>Athletics</b>				
Cashier		9	9	0
Lead Cashier		1	1	0
Recreation Coordinator		1	1	0
<b>Aquatics</b>				
Aquatics Coordinator		5	5	2
Assistant Aquatics Coordinator		2	2	5
Cashier		12	12	12
Lifeguard		60	60	60
<b>Rangers</b>				
Park Ranger		13	13	13
	<b>TOTAL-Seasonal</b>	139	139	128
<b>Das Rec</b>				
Athletics and Fitness Supervisor		1	1	1
Assistant Manager		1	1	1
Membership & Outreach Supervisor		1	0	0
Aquatics Supervisor		1	1	1
Facility Maintenance Supervisor		1	1	1
Aquatics Maintenance Technician		1	1	1
Custodian		3	3	3
Recreation Center Manager		1	1	1
Assistant Guest Services Supervisor		1	0	0
Guest Services Supervisor		0	1	1
Assistant Athletic and Fitness Supervisor		1	1	1
Assistant Aquatics Supervisor		1	1	1
	<b>Total Full Time</b>	13	12	12
Administrative Assistant* (1 @ 19 hours)		0	0.5	0.5
Guest Services Specialist PTR (2 @ 29.5 hours)		1.5	1.5	0
Recreation Specialist PTR (6 @ 29.5 hours)		0	0	4.5
Fitness and Athletics Specialist PTR (2 @ 29.5 hours)		1.5	1.5	0
Guest Services Representatives (17 @ 19 hours) PT		8.5	8.5	8.5
Lead Guest Services Representative (6 @ 19 hours) PT		3	3	3
Pool Managers - PT (8 @ 19 hours)		4	4	4
Pool Managers - PTR (4 @ 29.5 hours)		3	1.5	1.5
Lifeguard/Water Safety Instructor (38 @ 19 hours)		19.5	19	19
Water Safety Instructor (5 @ 19 hours)		2.5	2.5	2.5
Party Specialist PTR (2 @ 29.5 hours)		0	1.5	0
Slide/Party Attendant PT (7 @ 19 hours)		3.5	3.5	3.5
Fitness/Gym Attendant PT (13 @ 19 hours)		6.5	6.5	6.5
Lead Kinder Care Attendant PT (6 @ 19 hours)		3.75	3.75	3.75
Kinder Care Attendant PT (12 @ 19 hours)		6	6	6
Kinder Care Specialist PTR (1 @ 29.5 hours)		0.75	0.75	0
Fitness Instructors PT (29 @ 19 hours)		16	16	14.5
Fitness Instructors PTR (3 @ 29.5 hours)		0	0	2.25
Recreation Instructors PT (5 @ 19 hours)		2.5	2.5	2.5
Recreation Instructors PTR (5 @ 29.5 hours)		3.75	3.75	3.75
	<b>Total Part Time</b>	86.25	86.25	86.25
	<b>TOTAL-Das Rec</b>	99.25	98.25	98.25

# Appendices

Full Time Equivalent by Department	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<i>Development Planning</i>			
Planning Manager	1	1	1
Senior Planner	1	0	0
Planner	2	2	2
Principal Planner	0	1	1
Assistant Planner	1	2	2
Administrative Assistant*	1	1	1
Planning and Development Services Assistant Director	1	1	1
<b>Total-Development Planning</b>	<b>7</b>	<b>8</b>	<b>8</b>
<i>Comprehensive Planning</i>			
Planning and Development Services Director	1	1	1
Senior Planner	1	1	1
Assistant Planner	1	0	0
Historic Preservation Officer (Senior Planner)	1	1	1
<b>Total-Comprehensive Planning</b>	<b>4</b>	<b>3</b>	<b>3</b>
<i>Building Safety</i>			
Administrative Assistant*	1	1	1
Building Inspector/Lead Building Inspector	6	7	7
Building Official	1	1	1
Assistant Building Official	1	0	0
Senior Plans Examiner	0	1	1
Chief Building Inspector	0	1	1
Lead Building Inspector	1	0	0
Permit Technician	2	2	2
Senior Permit Technician	1	1	1
Plans Examiner	2	2	2
<b>Total-Building Safety</b>	<b>15</b>	<b>16</b>	<b>16</b>
<i>Neighborhood Services</i>			
Administrative Assistant*	1	1	1
Animal Welfare Rescue Officer	3	4	4
Senior Animal Welfare Rescue Officer	1	1	1
Code Enforcement Officer I/II	4	4	4
Senior Code Enforcement Officer	1	1	1
Neighborhood Services Manager	1	1	1
Health Specialist I/II	2	2	3
Senior Health Specialist	1	1	1
<b>Total-Neighborhood Services</b>	<b>14</b>	<b>15</b>	<b>16</b>
<b>Total - Full Time</b>	<b>40</b>	<b>42</b>	<b>43</b>
Customer Service Representative PTR	0.75	0.75	0.75
<b>Total - Part Time</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>TOTAL-Planning and Development Services</b>	<b>40.75</b>	<b>42.75</b>	<b>43.75</b>

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>POLICE</b>				
<b>Administration</b>				
Chief of Police		1	1	1
Administrative Assistant*		1	1	1
Assistant Police Chief		1	1	1
Police Captain		3	3	3
Police Lieutenant		2	2	2
Police Officer (NBU)		1	0	0
Police Officer (City Hall)		1	0	0
Police Officer (Training)		1	2	2
Police Officer (Police Station Lobby)		1	1	1
Police Officer (Community Outreach)		1	1	1
Police Officer (School Resource Officer)		6	10	13
Police Corporal		0	1	1
Police Sergeant		3	4	4
<b>Total-Administration</b>		22	27	30
<b>Support Services</b>				
Administrative Assistant*		1	1	1
Emergency Dispatcher		13	15	15
Evidence and Property Technician		2	2	2
Police 911 Supervisor		1	1	1
Police Records Clerk		6	6	6
Lead Police Records Clerk		1	1	1
Records Supervisor		1	1	1
Senior Emergency Dispatcher		4	4	4
<b>Total Full Time</b>		29	31	31
Evidence and Property Technician PTR		0	0.75	0.75
Training Division Specialist PTR		0.75	0.75	0.75
Police Records Clerk PT		0.5	0.5	0.5
<b>Total Part Time</b>		1.25	2	2
<b>Total-Support Services</b>		30.25	33	33
<b>Patrol</b>				
Police Corporal		0	2	6
Police Lieutenant		2	2	2
Police Officer		83	83	82
Police Officer (Street Crimes)		0	0	2
Police Officer (Traffic)		4	8	8
Police Sergeant		12	11	12
Police Sergeant (Traffic)		1	1	1
Police Officer (Mental Health)		2	2	2
<b>Total-Patrol</b>		104	109	115
<b>Criminal Investigation</b>				
Crime Analyst		1	1	1
Crime Scene Technician		2	2	2
Crime Victim Liaison		2	2	2
Police Corporal		0	14	14
Police Detective		16	0	0
Police Lieutenant		1	1	1
Police Officer		10	10	10
Police Sergeant		3	3	3
<b>Total Full Time</b>		35	33	33
Information Technology Specialist PTR		0.5	0.5	0.5
<b>Total Part Time</b>		0.5	0.5	0.5
<b>Total-CID</b>		35.5	33.5	33.5
<b>TOTAL-Police</b>		191.75	202.5	211.5

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>PUBLIC WORKS</b>				
<i>Streets</i>				
Public Works Director*		1	1	1
Engineering Technician		1	1	1
Administrative Assistant*		1	1	1
Crew Leader		2	2	2
Maintenance Worker/Equipment Operator I/II/ Foreman		12	13	13
Streets and Drainage Manager		2	2	2
Traffic Signal Technician I/II		1	1	1
Traffic Signal Foreman		2	2	2
Senior Construction Inspector		1	1	1
Construction Inspector		2	3	3
	<b>Total-Streets</b>	6	5	5
		31	32	32
<i>Drainage</i>				
Crew Leader		1	1	1
Maintenance Worker/Equipment Operator I/II		10	10	10
Foreman		1	1	1
Watershed Coordinator		1	0	0
Watershed Inspector		1	1	1
	<b>Total-Drainage</b>	14	13	13
<i>Facilities Maintenance</i>				
Assistant Public Works Director *		1	1	1
Custodian		4	4	4
Custodial Services Foreman		1	1	1
Facilities Manager		1	1	1
Facilities Maintenance Foreman		1	1	1
Facilities Maintenance Technician		1	1	1
Facilities Specialist		1	1	1
Maintenance Worker		1	1	7
	<b>Total-Facilities Maintenance</b>	11	11	17
	<b>TOTAL-Public Works</b>	56	56	62
<b>TRANSPORTATION AND CAPITAL IMPROVEMENTS</b>				
Transportation and Capital Improvements Director		1	1	1
Transportation and Capital Improvements Assistant Director		1	1	1
Engineering Coordinator		1	1	1
Administrative Assistant*		1	1	1
Assistant City Engineer		0	0	1
Engineer		3	3	2
Engineering Technician		1	1	1
Transportation Planner		1	1	1
Transit Support Coordinator		0	1	1
	<b>Total - Engineering</b>	9	10	10
<i>Capital Programs</i>				
Project Manager		5	4	4
Assistant Project Manager		0	2	2
Capital Projects Specialist		1	1	1
	<b>Total - Capital Programs</b>	6	7	7
	<b>Total Full Time</b>	15	17	17
Permit Technician PTR (Engineering)		0.75	0.75	0.75
	<b>Total Part Time</b>	0.75	0.75	0.75
	<b>TOTAL - TCI</b>	15.75	17.75	17.75
	<b>Total General Fund Full Time</b>	601	640	661
	<b>Total General Fund Part Time</b>	111.25	111.75	114.75
	<b>Total General Fund Full Time Equivalent</b>	712.25	751.75	775.75
	<b>Total General Fund Seasonal</b>	141	140	129

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>FLEET SERVICES</b>				
Welder/Fabricator		1	1	1
Fleet Manager		1	1	1
Fleet Technician I/II/III*		7	7	8
Lead Fleet Technician		1	1	1
Parts Technician I/II/III		0	0	0
Foreman		1	1	1
<b>TOTAL - Fleet Services</b>		11	11	12
<b>AIRPORT FUND</b>				
Airport Director		1	1	1
Administrative Assistant*		2	2	2
Airport Maintenance Technician		6	7	8
Airport Operations Manager		1	1	1
Maintenance Worker		1	1	1
<b>TOTAL - Airport Fund</b>		11	12	13
<b>CIVIC/CONVENTION CENTER</b>				
Civic/Convention Center Manager		1	1	1
Custodian		1	1	1
Administrative Assistant		1	1	1
Event Coordinator		1	1	1
Facility Specialist		2	3	3
Facilities Operations Supervisor		1	1	1
	<b>Total Full Time</b>	7	8	8
Custodian PTR		0.75	0.75	0.75
Event Attendant PT		1	1	1
Lead Event Attendant PT		0.5	0.5	0.5
	<b>Total Part Time</b>	2.25	2.25	2.25
<b>TOTAL - Civic/Convention Center</b>		9.25	10.25	10.25
<b>GOLF FUND</b>				
Assistant Golf Professional		2	1	1
Assistant Golf Course Superintendent		0	1	1
Golf Assistant		0	1	1
Maintenance Worker/Equipment Operator I/Equipment Operator II		7	7	7
Equipment Technician		1	1	1
Golf Marketing Coordinator		1	0	0
Golf Course Field Supervisor		1	1	1
Golf Course Superintendent		1	1	1
Golf Course Attendant		0	0	2
Golf Manager		1	1	1
	<b>Total Full Time</b>	14	14	16
Golf Assistant PTR (4 @ 20 hrs)		2	2	2
Golf Cart Porter PT (6 @ 19 hrs)		3	3	3
	<b>Total Part Time</b>	5	5	5
<b>TOTAL - Golf</b>		19	19	21

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>SOLID WASTE FUND</b>				
<i>Residential Services Collection</i>				
Foreman		2	2	2
Refuse Collector I/II/II		8	7	7
Lead Solid Waste Operator		3	3	3
Container Maintenance Worker		0	1	1
Solid Waste Operator I/II/III		20	20	20
	<b>Total-Residential Services Collection</b>	33	33	33
<i>Support Services</i>				
Administrative Assistant*		3	3	3
Container Maintenance Worker		2	2	2
Solid Waste Coordinator		1	1	1
Solid Waste Manager		1	1	1
	<b>Total-Support Services</b>	7	7	7
<i>Commercial Collection</i>				
Foreman		1	1	1
Refuse Collector I/II/III		4	4	4
Lead Solid Waste Operator		2	2	2
Solid Waste Operator I/II/III		8	8	8
	<b>Total-Commercial Collection</b>	15	15	15
	<b>TOTAL-Solid Waste</b>	55	55	55
<b>LOCAL YOUTH DIVERSION FUND</b>				
Juvenile Case Manager*		1	1	1
	<b>TOTAL</b>	1	1	1
<b>COURT SECURITY FUND</b>				
Warrant Officer		1	0	0
Court Bailiff		0	0.75	1
	<b>TOTAL</b>	1	0.75	1
<b>RIVER ACTIVITIES FUND</b>				
River Operations Specialist		0	1	1
River and Watershed Manager*		1	1	1
Assistant Park Ranger Superintendent*		1	0	0
	<b>Total Full Time</b>	2	2	2
River Operations Specialist PTR		0.75	0	0
	<b>Total Part Time</b>	0.75	0	0
	<b>TOTAL - Full Time Equivalent</b>	2.75	2	2
<i>Seasonal Positions</i>				
Rangers		55	55	55
Lead Rangers		4	4	4
Cashiers		12	12	12
	<b>Total Seasonal</b>	71	71	71
	<b>TOTAL - River</b>	73.75	73	73

# Appendices

Full Time Equivalent by Department		FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget
<b>EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WPP FUND</b>				
Watershed Program Manager		1	0	0
Watershed Supervisor		0	1	1
<b>TOTAL</b>		1	1	1
<b>DEVELOPMENT SERVICES FUND</b>				
Development Manager		0	0	1
Development Coordinator		1	1	0
Residential Plans Examiner		1	1	1
Assistant City Engineer		1	1	1
Assistant Planner		1	1	1
Permit Technician		1	1	1
<b>TOTAL</b>		5	5	5
<b>TOTAL - All Funds</b>		828.25	868.75	897.00

Position	Salary Splits				
	General Fund	River Fund	Solid Waste Fund	Fleet Services Fund	Truancy Fund
Assistant Parks Ranger Superintendent	50%	50%			
Public Works Director	90%		10%		
Assistant Public Works Director	25%		50%	25%	
Administrative Assistant	33%		34%	33%	
(2) Fleet Tech III (Solid Waste)- Police and Fire Departments	100%				
Juvenile Case Manager	55%				45%
River and Watershed Manager	15%	85%			
Administrative Job Family Stratification	Employees can move up the stratification if they meet all requirements: Administrative Associate, Administrative Assistant, Sr. Administrative Assistant				
Capital Programs Salaries	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.				

# Appendices

Fiscal Year 2025 Unfunded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>City Secretary</b>						
CSO Coordinator (Reclass & Records Management Coordinator Increase)	\$ -	\$ 13,792	\$ -	\$ 13,792	General Fund	
<b>Communications</b>						
Communications Specialist	\$ -	\$ 70,235	\$ -	\$ 70,235	General Fund	
Multimedia Specialist	\$ 3,500	\$ 83,369	\$ -	\$ 86,869	General Fund	
<b>Das Rec</b>						
Assistant Guest Services Supervisor	\$ -	\$ 31,337	\$ -	\$ 31,337	General Fund	
WSI Pay difference	\$ -	\$ 6,900	\$ -	\$ 6,900	General Fund	
Custodian	\$ -	\$ 50,957	\$ -	\$ 50,957	General Fund	
Track Repave	\$ 61,048	\$ -	\$ -	\$ 61,048	General Fund	
Building paint	\$ 102,626	\$ -	\$ -	\$ 102,626	General Fund	
Replaster Pool	\$ 58,587	\$ -	\$ -	\$ 58,587	General Fund	
Office Flooring	\$ 12,419	\$ -	\$ -	\$ 12,419	General Fund	
<b>Economic and Community Development</b>						
					General Fund - Funded through increase in NBEDC Administrative Services Contract	
Main Street Manager	\$ 4,197	\$ 86,329	\$ -	\$ 90,526	General Fund - Funded through increase in NBEDC Administrative Services Contract	
DT ROW Maintenance Worker	\$ 24,600	\$ 37,500	\$ -	\$ 62,100	General Fund	
Parking Manager	\$ 6,000	\$ 119,668	\$ -	\$ 125,668	General Fund	
Housing Program Manager	\$ 4,197	\$ 110,134	\$ -	\$ 114,331	General Fund	
West End Planning - Phase 2	\$ 315,000	\$ -	\$ -	\$ 315,000	General Fund	
Main Street Program Fund	\$ -	\$ 68,800	\$ -	\$ 68,800	General Fund	
ArcUrban Implementation	\$ 60,000	\$ -	\$ -	\$ 60,000	General Fund	
<b>Finance</b>						
Purchasing Coordinator	\$ 7,962	\$ 79,671	\$ -	\$ 87,633	General Fund	
Treasury Analyst - Reclass PTR to FT	\$ -	\$ 23,621	\$ -	\$ 23,621	General Fund	
<b>Fire</b>						
Administrative Assistant	\$ 2,899	\$ 60,539	\$ -	\$ 63,438	General Fund	
Three Operations Light Vehicles	\$ 272,919	\$ -	\$ -	\$ 272,919	Capital Funds	
Civilian Fire Inspector	\$ 47,859	\$ 58,997	\$ -	\$ 106,856	General Fund	
Second Medical Officer-Mid Year	\$ 206,000	\$ 369,369	\$ -	\$ 575,369	General Fund	
Logistics Specialist	\$ 46,850	\$ 62,577	\$ -	\$ 109,428	General Fund	
Six Paramedic Students	\$ -	\$ 60,000	\$ -	\$ 60,000	General Fund	
Swiftwater Dry Suits	\$ 22,800	\$ -	\$ -	\$ 22,800	General Fund	
Vehicle for CERT	\$ 74,639	\$ -	\$ -	\$ 74,639	General Fund	
I-Pads for Ambulances	\$ 14,850	\$ 5,278	\$ -	\$ 20,128	General Fund	
Wildland Firefighting Equipment	\$ 25,280	\$ -	\$ -	\$ 25,280	General Fund	
Replace two Ambulance Ventilators	\$ 33,000	\$ -	\$ -	\$ 33,000	General Fund	
Haz-Mat Equipment for EV Fire Responses	\$ 25,000	\$ -	\$ -	\$ 25,000	General Fund	
Handtevy Pediatric System	\$ 15,891	\$ 7,090	\$ -	\$ 22,981	General Fund	
Tables & Chairs for Classroom	\$ 14,840	\$ -	\$ -	\$ 14,840	General Fund	
Workout Equip. For Stat. 4 & 6	\$ 20,000	\$ -	\$ -	\$ 20,000	General Fund	
3 Battalion Chiefs - Mid Year	\$ 147,000	\$ 482,342	\$ -	\$ 629,342	General Fund	
Water Rescue Rafts	\$ 12,000	\$ -	\$ -	\$ 12,000	General Fund	
Vehicle Rescue Equipment	\$ 21,000	\$ -	\$ -	\$ 21,000	General Fund	
Ten Critical Care Paramedics	\$ 10,000	\$ -	\$ -	\$ 10,000	General Fund	
Disposal of Fire Foam	\$ 35,000	\$ -	\$ -	\$ 35,000	General Fund	
Floor Cleaners	\$ 11,000	\$ -	\$ -	\$ 11,000	General Fund	
<b>Human Resources</b>						
Administrative Assistant	\$ 1,574	\$ 41,595	\$ -	\$ 43,170	General Fund	
Recruitment Funding	\$ -	\$ 3,000	\$ -	\$ 3,000	General Fund	

# Appendices

Fiscal Year 2025 Unfunded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>Information Technology</b>						
Application/Report Developer	\$ 2,924	\$ 95,930	\$ -	\$ 98,854	General Fund	
New Position - Network Administrator	\$ 2,924	\$ 110,134	\$ -	\$ 113,057	General Fund	
GIS Technician (County Addressing)	\$ 2,924	\$ 72,643	\$ -	\$ 75,567	General Fund	
Business Analyst (Asset Management)	\$ 2,924	\$ 95,930	\$ -	\$ 98,854	General Fund	
Fiber Optic Repairs	\$ -	\$ 15,000	\$ -	\$ 15,000	General Fund	
Service Desk Supervisor	\$ 2,671	\$ 92,607	\$ -	\$ 95,278	General Fund	
Admin Assistant - Full Time	\$ -	\$ 9,819	\$ -	\$ 9,819	General Fund	
GIS Analyst	\$ 2,924	\$ 92,607	\$ -	\$ 95,531	General Fund	
GIS Stratification	\$ -	\$ 16,568	\$ -	\$ 16,568	General Fund	
<b>Library</b>						
Librarian I - PTR	\$ 1,574	\$ 55,394	\$ -	\$ 56,969	General Fund	
Paint Main Library Trim	\$ 31,105	\$ -	\$ -	\$ 31,105	General Fund	
Lobby Furniture	\$ 10,875	\$ -	\$ -	\$ 10,875	General Fund	
ROMobile Wrap Repair	\$ 10,000	\$ -	\$ -	\$ 10,000	General Fund	
<b>Parks and Recreation</b>						
Amilia - Recreation Management Software	\$ 3,600	\$ 57,298	\$ (20,593)	\$ 40,305	General Fund	
LRC/NEC Rec Therapist	\$ -	\$ 69,511	\$ -	\$ 69,511	General Fund	
Maintenance Positions 2 ( Landa )	\$ 14,300	\$ 104,352	\$ -	\$ 118,652	General Fund	
Wet Willie	\$ 10,400	\$ -	\$ -	\$ 10,400	General Fund	
Equipment Replacement	\$ 31,000	\$ -	\$ -	\$ 31,000	General Fund	
Shed at Olympic	\$ 19,800	\$ -	\$ -	\$ 19,800	General Fund	
LRC Repairs and Updates	\$ 2,900	\$ -	\$ -	\$ 2,900	General Fund	
Crew Lead ( Irrigation )	\$ 15,600	\$ 74,406	\$ -	\$ 90,006	General Fund	
Landa Haus Reno	\$ 93,800	\$ -	\$ -	\$ 93,800	Capital Funds	
Torrey Building Renovations	\$ 9,700	\$ -	\$ -	\$ 9,700	General Fund	
Reclass PT Admin	\$ 30,000	\$ 16,178	\$ -	\$ 46,178	General Fund	
PTR Rec Instructor		\$ 38,970	\$ -	\$ 38,970	General Fund	
Reclass Rec Facilities Coordinator		\$ 32,879	\$ -	\$ 32,879	General Fund	
LRC Roof Deck Spray	\$ 5,709	\$ -	\$ -	\$ 5,709	General Fund	
LRC Gator	\$ 20,977	\$ -	\$ -	\$ 20,977	General Fund	
NEC Picnic Tables	\$ 6,422	\$ -	\$ -	\$ 6,422	General Fund	
NEC Vehicle	\$ 32,000	\$ 750	\$ -	\$ 32,750	General Fund	
Turnstiles at LPAC	\$ 37,690	\$ -	\$ -	\$ 37,690	General Fund	
Resurface Deck Olympic Zero	\$ 350,000	\$ -	\$ -	\$ 350,000	Capital Funds	
Cabanas above Spring fed	\$ 120,000	\$ -	\$ -	\$ 120,000	Capital Funds	
Athletics Vehicle	\$ 29,000	\$ 750	\$ -	\$ 29,750	Capital Funds	
River Mgmt. Building	\$ 25,000	\$ -	\$ -	\$ 25,000	Capital Funds	
Tube Chute Wall Repair	\$ 250,000	\$ -	\$ -	\$ 250,000	Capital Funds	
Cypress Bend Playground	\$ 310,640	\$ -	\$ -	\$ 310,640	Capital Funds	
Debris Blower	\$ 13,319	\$ -	\$ -	\$ 13,319	General Fund	
Robotic Mower	\$ 9,590	\$ -	\$ -	\$ 9,590	General Fund	
Park Master Plan	\$ 200,000	\$ -	\$ -	\$ 200,000	Capital Funds	
<b>Planning &amp; Development Services</b>						
Permit Technician	\$ 2,551	\$ 63,481	\$ -	\$ 66,033	General Fund	
Plans Examiner	\$ 2,331	\$ 83,369	\$ -	\$ 85,700	General Fund	
Tool Shed Program	\$ 10,000	\$ 500	\$ -	\$ 10,500	General Fund	
Small Animal Control Dog Box	\$ 3,159	\$ -	\$ -	\$ 3,159	General Fund	

# Appendices

Fiscal Year 2025 Unfunded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>Police</b>						
4 Police Sergeants	\$ 648,833	\$ 502,204	\$ -	\$ 1,151,037	General Fund	
5 Police Corporals	\$ 811,041	\$ 562,140	\$ -	\$ 1,373,181	General Fund	
2 Police Lieutenant	\$ 304,594	\$ 296,562	\$ -	\$ 601,157	General Fund	
2 Emergency Dispatchers	\$ 200	\$ 146,127	\$ -	\$ 146,327	General Fund	
7 Police Officers	\$ 1,063,986	\$ 357,956	\$ -	\$ 1,421,942	General Fund	
Administrative Assistant	\$ 2,372	\$ 65,640	\$ -	\$ 68,012	General Fund	
PT Sex Offender Compliance Coordinator	\$ 2,372	\$ 32,840	\$ -	\$ 35,212	General Fund	
Phoneline Recording Expansion	\$ 50,000	\$ 5,000	\$ -	\$ 55,000	General Fund	
Replacement SWAT Carbines	\$ 80,000	\$ -	\$ -	\$ 80,000	General Fund	
Replacement SWAT Headsets	\$ 22,050	\$ -	\$ -	\$ 22,050	General Fund	
SWAT Target Illuminators	\$ 60,000	\$ -	\$ -	\$ 60,000	General Fund	
Stratification	\$ -	\$ 55,152	\$ -	\$ 55,152	General Fund	
Replacement SWAT Night Vision	\$ 256,250	\$ -	\$ -	\$ 256,250	General Fund	
WRAP Restraints	\$ 15,700	\$ -	\$ -	\$ 15,700	General Fund	
Ticket Writers and Patrol Cell Phones	\$ 137,960	\$ 38,700	\$ -	\$ 176,660	General Fund	
Fleet Upfitting Coordinator	\$ 7,060	\$ 73,099	\$ -	\$ 80,159	General Fund	
Nomad Ballistic K9 Vests	\$ 9,800	\$ -	\$ -	\$ 9,800	General Fund	
Electrical Repair at NBPDR Range	\$ 10,000	\$ -	\$ -	\$ 10,000	General Fund	
Replacement Covert Cameras	\$ 22,114	\$ 1,440	\$ -	\$ 23,554	General Fund	
<b>Public Works</b>						
Sign Shop Tech	\$ 100	\$ 57,503	\$ -	\$ 57,603	General Fund	
Custodian	\$ -	\$ 55,649	\$ -	\$ 55,649	General Fund	
3rd Street Crew	\$ 300	\$ 191,684	\$ -	\$ 191,984	General Fund	
Property Acquisition	\$ 140,000	\$ -	\$ -	\$ 140,000	General Fund	
Contract for Concrete Work	\$ 500,000	\$ -	\$ -	\$ 500,000	General Fund	
F250 Truck	\$ 81,000	\$ -	\$ -	\$ 81,000	General Fund	
Manlift w/ trailer	\$ 44,787	\$ -	\$ -	\$ 44,787	General Fund	
Pickup Truck (chassis only)	\$ 79,200	\$ -	\$ -	\$ 79,200	General Fund	
Skid Steer Loader	\$ 60,940	\$ -	\$ -	\$ 60,940	General Fund	
Kickbroom	\$ 104,321	\$ -	\$ -	\$ 104,321	General Fund	
Wheel Loader	\$ 247,830	\$ -	\$ -	\$ 247,830	General Fund	
Padfoot Roller	\$ 209,990	\$ -	\$ -	\$ 209,990	General Fund	
Vacuum Excavator	\$ 118,136	\$ -	\$ -	\$ 118,136	General Fund	
Super Dump Truck	\$ 312,552	\$ -	\$ -	\$ 312,552	General Fund	
Maintenance Tech	\$ 37,500	\$ 65,640	\$ -	\$ 103,140	General Fund	
Gooseneck Trailer	\$ 24,493	\$ -	\$ -	\$ 24,493	General Fund	
School Zone Alert System	\$ 27,643	\$ -	\$ -	\$ 27,643	General Fund	
Battery Backup Units	\$ 55,154	\$ -	\$ -	\$ 55,154	General Fund	
Maintenance Fisher Park Dams	\$ 38,500	\$ -	\$ -	\$ 38,500	General Fund	
Solar Equipment Batteries	\$ -	\$ 8,998	\$ -	\$ 8,998	General Fund	
Non-compliant Traffic Signage Contract	\$ -	\$ 100,000	\$ -	\$ 100,000	General Fund	
Quiet Zone Inventory Audit	\$ 70,000	\$ -	\$ -	\$ 70,000	General Fund	
Krueger Ave building demo	\$ 38,200	\$ -	\$ -	\$ 38,200	General Fund	
Real Estate Specialist / ROW Coordinator	\$ 30,160	\$ 70,235	\$ -	\$ 100,395	General Fund	
Landa Street RR Underpass Masonry Design	\$ 20,000	\$ -	\$ -	\$ 20,000	General Fund	
San Antonio Street Bridge Historic Display	\$ 55,000	\$ -	\$ -	\$ 55,000	General Fund	
<b>Municipal Court</b>						
Municipal Justice 10 Suite	\$ 25,340	\$ 4,875	\$ -	\$ 30,215	Court Technology Fund	
Bullet resistance walls at Clerk Windows	\$ 6,050	\$ -	\$ -	\$ 6,050	Court Security Fund	
Security camera display	\$ 700	\$ -	\$ -	\$ 700	Court Technology Fund	
<b>Transportation &amp; Capital Improvements</b>						
Assistant Capital Project Manager	\$ 2,818	\$ 95,930	\$ -	\$ 98,748	General Fund	
Development Services Manager	\$ 2,818	\$ 119,668	\$ -	\$ 122,486	General Fund	
Safesite Document Scanning	\$ 51,048	\$ -	\$ -	\$ 51,048	General Fund	
Traffic Data Collector	\$ 9,510	\$ -	\$ -	\$ 9,510	General Fund	
<b>Non-Departmental / Organization Wide</b>						
Retiree Health Savings Plan (RHS)	\$ -	\$ 353,000	\$ -	\$ 353,000	General Fund	
Bilingual Pay Increase	\$ -	\$ 45,000	\$ -	\$ 45,000	General Fund	
Healthy Habits Program	\$ -	\$ 15,000	\$ -	\$ 15,000	General Fund	
Security Alert & Panic Buttons	\$ 13,755	\$ 11,315	\$ -	\$ 25,070	General Fund	

# Appendices

Fiscal Year 2025 Unfunded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>Airport</b>						
Position Airport Ops Manager	\$ -	\$ 25,464	\$ -	\$ 25,464	Airport Fund	
Airport Administrative Assistant x1	\$ 220	\$ 65,640	\$ -	\$ 65,860	Airport Fund	
Airport Maintenance Technician x2	\$ -	\$ 113,301	\$ -	\$ 113,301	Airport Fund	
Terminal Feasibility/Design Study	\$ 250,000	\$ -	\$ -	\$ 250,000	Airport Fund	
<b>Golf Course</b>						
Bunker Renovation	\$ 710,000	\$ -	\$ -	\$ 710,000	Golf Fund	
Additional Parking	\$ 41,648	\$ -	\$ -	\$ 41,648	Golf Fund	
Hillside on #10	\$ 100,000	\$ -	\$ -	\$ 100,000	Golf Fund	
<b>Fleet Services</b>						
Service Truck	\$ 58,000	\$ 240	\$ -	\$ 58,240	Fleet Services Fund	
Upfit Tech	\$ 7,060	\$ 73,099	\$ -	\$ 80,159	Fleet Services Fund	
Programmable Tubing Bender	\$ 19,189	\$ -	\$ -	\$ 19,189	Fleet Services Fund	
Additional Samsara	\$ 33,765	\$ 33,520	\$ -	\$ 67,285	Fleet Services Fund	
<b>Civic/Convention Center</b>						
Reclass. Assistant Manager	\$ -	\$ 9,933	\$ -	\$ 9,933	Civic Center Fund	
Assistant Event Supervisor Stratification	\$ -	\$ -	\$ -	\$ -	Civic Center Fund	
Ballroom flooring replacement	\$ 178,039	\$ -	\$ -	\$ 178,039	through HOT Taxes	
Garden Room flooring replacement	\$ 55,708	\$ -	\$ -	\$ 55,708	through HOT Taxes	
Complete AV Overhaul	\$ 138,192	\$ -	\$ -	\$ 138,192	through HOT Taxes	
1 person Genie Lift	\$ 12,000	\$ -	\$ -	\$ 12,000	through HOT Taxes	
Maintenance / repair fund	\$ 250,000	\$ -	\$ -	\$ 250,000	through HOT Taxes	
Office overhaul	\$ 30,000	\$ -	\$ -	\$ 30,000	through HOT Taxes	
<b>Solid Waste</b>						
Reclass Foreman to Superintendent	\$ -	\$ 10,707	\$ -	\$ 10,707	Solid Waste Fund	
Solid Waste Comm. Division shift	\$ -	\$ 26,670	\$ -	\$ 26,670	Solid Waste Fund	
Environmental Compliance Officer	\$ 47,008	\$ 75,189	\$ -	\$ 122,197	Solid Waste Fund	
<b>Total</b>	<b>\$ 11,293,877</b>	<b>\$ 6,897,298</b>	<b>\$ (20,593)</b>	<b>\$ 18,170,582</b>		
<b>Total Funded Resource Requests by Funding Source:</b>						
General Fund	\$ 7,679,599	\$ 6,457,910	\$ (20,593)	\$ 14,116,915		
Airport Fund	\$ 250,220	\$ 204,405	\$ -	\$ 454,625		
Golf Fund	\$ 851,648	\$ -	\$ -	\$ 851,648		
Civic & Convention Center	\$ -	\$ 9,933	\$ -	\$ 9,933		
Fleet Services Fund	\$ 118,014	\$ 106,859	\$ -	\$ 224,873		
Solid Waste	\$ 47,008	\$ 112,566	\$ -	\$ 159,575		
HOT Taxes	\$ 663,939	\$ -	\$ -	\$ 663,939		
Capital Funds	\$ 1,651,359	\$ 750	\$ -	\$ 1,652,109		
Special Revenue Funds	\$ 32,090	\$ 4,875	\$ -	\$ 36,965		
<b>Total - All Funds</b>	<b>\$ 11,293,877</b>	<b>\$ 6,897,298</b>	<b>\$ (20,593)</b>	<b>\$ 18,170,582</b>		

\*Additional information on all funded resource requests can be found in the budget message as well as the fund/department sections throughout the document.

# Appendices

Fiscal Year 2025 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>City Attorney</b>						
Contract Prosecutor Funding	\$ 40,000	\$ -	\$ -	\$ 40,000	General Fund	
<b>Communications</b>						
Special Event Funding	\$ -	\$ 44,800	\$ -	\$ 44,800	General Fund	
Brand Identity Development	\$ 25,000	\$ -	\$ -	\$ 25,000	General Fund	
<b>Das Rec</b>						
Turf Repair	\$ 57,500	\$ -	\$ -	\$ 57,500	Das Rec Maintenance Fund	
Sound System Repair	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
Kinder Care Flooring	\$ 5,000	\$ -	\$ -	\$ 5,000	General Fund	
Slide Stair Painting	\$ 32,500	\$ -	\$ -	\$ 32,500	General Fund	
Shade Structure	\$ 35,000	\$ -	\$ -	\$ 35,000	General Fund	
<b>Economic and Community Development</b>						
Arts and Culture Master Plan	\$ 85,000	\$ -	\$ -	\$ 85,000	General Fund	
Economic and Community Development Coordinator	\$ 4,200	\$ 88,056	\$ -	\$ 92,256	General Fund	
<b>Fire</b>						
Fire Engine	\$ 1,030,000	\$ -	\$ -	\$ 1,030,000	Capital Funds - 2024 Tax Notes	
Engine 3 Foam Pump	\$ 39,000	\$ -	\$ -	\$ 39,000	General Fund	
Fire Department F350 Utility Towing Vehicle	\$ 94,000	\$ -	\$ -	\$ 94,000	Capital Funds - 2022 Tax Notes	
Bariatric Ambulance	\$ 419,000	\$ -	\$ -	\$ 419,000	Capital Funds - 2022 Tax Notes	
Halmatro Rescue Combi-Tools	\$ 79,000	\$ -	\$ -	\$ 79,000	General Fund	
<b>Human Resources</b>						
Executive Coaching	\$ -	\$ 3,710	\$ -	\$ 3,710	General Fund	
Leadership Training	\$ -	\$ 5,490	\$ -	\$ 5,490	General Fund	
Award Co. Funding Increase	\$ -	\$ 10,800	\$ -	\$ 10,800	General Fund	
Temp Funding for File Scanning	\$ 3,000	\$ -	\$ -	\$ 3,000	General Fund	
<b>Information Technology</b>						
SpecOps Policy Software	\$ -	\$ 18,300	\$ -	\$ 18,300	General Fund	
Professional/Staff Augmentation Resources	\$ -	\$ 18,000	\$ -	\$ 18,000	General Fund	
Wide Format Printer	\$ 26,000	\$ -	\$ -	\$ 26,000	General Fund	
Cradlepoint Renewals	\$ 16,500	\$ -	\$ -	\$ 16,500	General Fund	
<b>Library</b>						
Facility Specialist Reclass from PT to PTR	\$ -	\$ 13,500	\$ -	\$ 13,500	General Fund	
Barcode Scanners	\$ 6,200	\$ -	\$ -	\$ 6,200	General Fund	
Boiler Enclosure	\$ 5,100	\$ -	\$ -	\$ 5,100	General Fund	
Badge Access on Doors/Move Doors	\$ 9,400	\$ -	\$ -	\$ 9,400	General Fund	
Meeting Room Chairs - 60 X \$300	\$ 16,000	\$ -	\$ -	\$ 16,000	General Fund	
Audio/Visual WCC	\$ 11,000	\$ -	\$ -	\$ 11,000	General Fund	
Community Center Logo Update	\$ 4,200	\$ -	\$ -	\$ 4,200	General Fund	
<b>Parks and Recreation</b>						
Zipp Sports Complex - 3 Maintenance Workers (two months funding)	\$ -	\$ 21,667	\$ -	\$ 21,667	General Fund	
Zipp Sports Complex - 2 PTR Recreation Instructors (one month funding)	\$ -	\$ 4,333	\$ -	\$ 4,333	General Fund	
Zipp Sports Complex - Operating Costs (two months funding)	\$ -	\$ 57,500	\$ -	\$ 57,500	General Fund	
Park Facility/ Trail Connectivity	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	Capital Funds - 2020 Capital Improvements Fund	
LRC Improvement/Repairs	\$ 20,000	\$ -	\$ -	\$ 20,000	General Fund	
Park Operations Equipment Replacement	\$ 300,000	\$ -	\$ -	\$ 300,000	Capital Funds - 2020 Capital Improvements Fund	

# Appendices

Fiscal Year 2025 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>Planning &amp; Development Services</b>						
Form-Based Code outreach funding	\$ 60,000	\$ -	\$ -	\$ 60,000	General Fund	
Health Specialist I (9 months funding)	\$ -	\$ 60,389	\$ -	\$ 60,389	General Fund	
Reclassification - Development Manager	\$ -	\$ 10,000	\$ -	\$ 10,000	General Fund	
<b>Police</b>						
Three SRO Positions	\$ 414,540	\$ 233,084	\$ (226,630)	\$ 420,994	Child Safety Fund	
Two Officers to Street Crimes Division	\$ -	\$ -	\$ -	\$ -	Grant Fund	
3 Police Officers	\$ 184,540	\$ 233,084	\$ -	\$ 417,624	General Fund	
Reclass 5 Vacant Officers - 4 Corporals and 1 Sergeant	\$ -	\$ 85,000	\$ -	\$ 85,000	General Fund	
Non-Uniform Reclassification/Stratifications	\$ -	\$ 55,152	\$ -	\$ 55,152	General Fund	
Replacement Digital Forensic Package	\$ 50,000	\$ 5,000	\$ -	\$ 55,000	General Fund	
Specialized SWAT Training	\$ 50,000	\$ -	\$ -	\$ 50,000	General Fund	
Night Vision Monocular	\$ 19,800	\$ -	\$ -	\$ 19,800	General Fund	
Replacement Matrice Drone	\$ 19,000	\$ -	\$ -	\$ 19,000	General Fund	
Annual Officer Health Screenings	\$ -	\$ 98,400	\$ -	\$ 98,400	General Fund	
<b>Public Works</b>						
City Facilities/ROW/Downtown Maintenance and Beautification Crew (6 maintenance workers) (9 months funding)	\$ -	\$ 343,549	\$ -	\$ 343,549	General Fund	
Roadpak Striping Machine	\$ 111,000	\$ -	\$ -	\$ 111,000	General Fund	
Water Lane Improvements	\$ 200,000	\$ -	\$ -	\$ 200,000	General Fund	
Roll to Roll Printer	\$ 29,500	\$ -	\$ -	\$ 29,500	General Fund	
Oil Distributor Truck	\$ 291,000	\$ -	\$ -	\$ 291,000	General Fund	
2 Zero Turn Mowers	\$ 33,077	\$ -	\$ -	\$ 33,077	Stormwater Development Fund	
Deer Survey	\$ 10,000	\$ -	\$ -	\$ 10,000	General Fund	
Increased Street Maintenance Funding	\$ -	\$ 200,000	\$ -	\$ 200,000	General Fund	
Mulching Head Attachment	\$ 24,950	\$ -	\$ -	\$ 24,950	Stormwater Development Fund	
Street Improvements and Repairs	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	Capital Funds - 2013 GO Bonds	
Equipment/Vehicles for ROW/Beautification Crew	\$ 350,000	\$ -	\$ -	\$ 350,000	Capital Funds - 2020 Capital Improvement Fund	
<b>Municipal Court</b>						
PTR Warrant Officer/Bailiff to FT	\$ 5,600	\$ 17,810	\$ -	\$ 23,410	General Fund	
<b>Transportation &amp; Capital Improvements</b>						
AAMPO Signal Timing Match	\$ 135,000	\$ -	\$ -	\$ 135,000	General Fund	
Reclass Engineer	\$ -	\$ 10,000	\$ -	\$ 10,000	General Fund	
QuickBase Project Management Software	\$ 65,000	\$ -	\$ -	\$ 65,000	General Fund	
Traffic Calming Implementation	\$ -	\$ 100,000	\$ -	\$ 100,000	General Fund	
ADA Transition Plan	\$ 500,000	\$ -	\$ -	\$ 500,000	General Fund	
Pedestrian and Bike Network Plan	\$ 250,000	\$ -	\$ -	\$ 250,000	General Fund	
Roadway Impact Fee Update	\$ 200,000	\$ -	\$ -	\$ 200,000	Roadway Impact Fund	
<b>Non-Departmental / Organization Wide</b>						
Fleet Replacement Vehicles	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000	Capital Funds - 2023 Tax Note	

# Appendices

Fiscal Year 2025 Funded Resource Requests						
Description	One-Time Cost	Recurring Cost	Savings/Revenue	Total Net Cost	Funding Source	
<b>Airport</b>						
Airport Maintenance Technician	\$ -	\$ 56,651	\$ -	\$ 56,651	Airport Fund	
10% Match for E&D Parallel TW & Apron	\$ 176,000	\$ -	\$ -	\$ 176,000	Airport Fund	
Drainage Master Plan	\$ 491,500	\$ -	\$ -	\$ 491,500	Airport Fund	
New Pickup Truck	\$ 40,000	\$ -	\$ -	\$ 40,000	Airport Fund	
<b>Golf Course</b>						
Golf Course Attendant	\$ 100	\$ 59,282	\$ -	\$ 59,382	Golf Fund	
Greens covers	\$ 38,500	\$ -	\$ -	\$ 38,500	Golf Fund	
648 Aerifier	\$ 41,500	\$ -	\$ -	\$ 41,500	Golf Fund	
Parking Lot Bridge Study	\$ 100,000	\$ -	\$ -	\$ 100,000	Golf Fund	
<b>Fleet Services</b>						
Parts Tech (nine months funding)	\$ 46,500	\$ 46,055	\$ -	\$ 92,555	Fleet Services Fund	
<b>Civic/Convention Center</b>						
Civic Center Network Upgrades (IT Request)	\$ 22,500	\$ -	\$ -	\$ 22,500	Civic Center Fund - Funded through HOT Taxes	
Additional Security Cameras Addition	\$ 11,000	\$ -	\$ -	\$ 11,000	Civic Center Fund - Funded through HOT Taxes	
Lobby Screen Replacement	\$ 8,000	\$ -	\$ -	\$ 8,000	Civic Center Fund - Funded through HOT Taxes	
Facility Master Plan	\$ 75,000	\$ -	\$ -	\$ 75,000	Civic Center Fund - Funded through HOT Taxes	
<b>Solid Waste</b>						
Dumpsters & Roll offs	\$ 140,000	\$ -	\$ -	\$ 140,000	Solid Waste Fund	
Hydraulic Spill Kits	\$ 3,950	\$ -	\$ -	\$ 3,950	Solid Waste Fund	
<b>Total</b>	<b>\$ 13,630,207</b>	<b>\$ 1,899,612</b>	<b>\$ (226,630)</b>	<b>\$ 15,303,189</b>		
<b>Total Funded Resource Requests by Funding Source:</b>						
General Fund	\$ 2,492,540	\$ 1,504,540	\$ -	\$ 3,958,080		
Airport Fund	\$ 707,500	\$ 56,651	\$ -	\$ 764,151		
Golf Fund	\$ 180,100	\$ 59,282	\$ -	\$ 239,382		
Fleet Services Fund	\$ 46,500	\$ 46,055	\$ -	\$ 92,555		
Solid Waste	\$ 143,950	\$ -	\$ -	\$ 143,950		
HOT Taxes	\$ 116,500	\$ -	\$ -	\$ 116,500		
Capital Funds	\$ 9,193,000	\$ -	\$ -	\$ 9,193,000		
Special Revenue Funds	\$ 730,067	\$ 233,084	\$ (226,630)	\$ 736,521		
<b>Total - All Funds</b>	<b>\$ 13,610,157</b>	<b>\$ 1,899,612</b>	<b>\$ (226,630)</b>	<b>\$ 15,283,139</b>		

\*Additional information on all funded resource requests can be found in the budget message as well as the fund/department sections throughout the document.

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		General Fund	
Available Funds		FY 2025	
		General Fund	
<b>Beginning Balance</b>			
Undesignated Funds	\$ 70,010,966	\$ 35,963,563	
Reserve for Projects	\$ 116,566,122		
Designated for Encumbrances	\$ -		
Total Beginning Balance	\$ 186,577,088	\$ 35,963,563	
<b>Revenue</b>			
Taxes and Franchise Fees	\$ 112,143,831	\$ 78,649,056	
Licenses and Permits	\$ 5,750,450	\$ 5,743,650	
Charges for Services	\$ 26,025,838	\$ 5,618,500	
Fines and Forfeitures	\$ 1,470,500	\$ 1,185,000	
Parks and Recreation	\$ 2,234,850	\$ 1,731,600	
Das Rec	\$ 3,412,500	\$ 3,412,500	
Interest Income	\$ 6,465,950	\$ 2,000,000	
Development Fees	\$ 1,633,500		
Intergovernmental	\$ 15,540,110	\$ 10,000	
Contributions	\$ 14,342,686		
Proceeds from Debt Issuance	\$ 3,000,000		
Miscellaneous	\$ 5,304,151	\$ 4,276,751	
Interfund Transfers	\$ 4,937,021	\$ 1,125,227	
Total Revenue	\$ 202,261,387	\$ 103,752,284	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 388,838,476</b>	<b>\$ 139,715,847</b>	
<b>APPROPRIATIONS</b>			
City Council	\$ 76,225	\$ 76,225	
City Secretary	\$ 620,230	\$ 620,230	
City Attorney	\$ 1,251,677	\$ 1,251,677	
City Administration	\$ 1,221,792	\$ 1,221,792	
Human Resources	\$ 1,485,958	\$ 1,485,958	
Communications	\$ 989,381	\$ 989,381	
Finance	\$ 19,018,088	\$ 2,033,223	
Information Technology	\$ 4,050,201	\$ 3,350,201	
Economic Development	\$ 863,999	\$ 863,999	
Planning and Development Services	\$ 7,088,378	\$ 5,312,674	
Police	\$ 31,346,691	\$ 29,246,374	
Municipal Court	\$ 1,695,634	\$ 1,018,594	
Fire	\$ 27,858,667	\$ 27,758,667	
Public Works	\$ 24,865,364	\$ 10,140,641	
Transportation and Capital Imp	\$ 21,405,247	\$ 3,390,823	
Parks and Recreation	\$ 33,275,808	\$ 7,744,464	
Das Rec	\$ 3,794,003	\$ 3,694,003	
Library Services	\$ 3,351,704	\$ 3,351,704	
Non-Departmental	\$ 12,671,115	\$ 2,891,115	
Capital Improvement Projects	\$ 84,333,964		
Interfund Transfers	\$ 4,937,021	\$ 1,638,883	
Debt Service	\$ 32,915,435		
Contingencies	\$ 3,804,054	\$ 275,000	
Airport	\$ 5,682,433		
Civic/Convention Center	\$ 1,116,837		
<b>TOTAL EXPENDITURES</b>	<b>\$ 329,719,906</b>	<b>\$ 108,355,627</b>	
Ending Fund Balance	\$ 52,279,173	\$ 31,360,219	
Designated Fund Balance	\$ 6,839,396		
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 388,838,476</b>	<b>\$ 139,715,846</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Enterprise Funds		
Available Funds		FY 2025 Airport	FY 2025 Solid Waste	FY 2025 Golf
<b>Beginning Balance</b>				
Undesignated Funds	\$ 1,444,735	\$ 7,077,357	\$ 1,711,282	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 1,444,735	\$ 7,077,357	\$ 1,711,282	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services	4,192,000	12,858,248	2,385,090	
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income		100,000		
Development Fees				
Intergovernmental	1,100,000			
Contributions				
Proceeds from Debt Issuance				
Miscellaneous		58,000	45,000	
Interfund Transfers	99,910			
Total Revenue	\$ 5,391,910	\$ 13,016,248	\$ 2,430,090	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 6,836,645</b>	<b>\$ 20,093,605</b>	<b>\$ 4,141,372</b>	
APPROPRIATIONS				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				
Fire				
Public Works		10,480,967		
Transportation and Capital Imp				
Parks and Recreation			2,290,914	
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects				
Interfund Transfers	405,463	1,343,314	190,000	
Debt Service	128,954			
Contingencies				
Airport	5,682,433			
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,216,851</b>	<b>\$ 11,824,281</b>	<b>\$ 2,480,914</b>	
Ending Fund Balance	\$ 619,794	\$ 5,937,366	\$ 1,537,350	
Designated Fund Balance	-	2,331,957	123,108	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 6,836,645</b>	<b>\$ 20,093,605</b>	<b>\$ 4,141,372</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Enterprise Funds		Special Revenue Funds	
Available Funds		FY 2025 Civic Center	FY 2025 CDBG	FY 2025 Cemetery	
<b>Beginning Balance</b>					
Undesignated Funds	\$	266,067		\$	237,099
Reserve for Projects					
Designated for Encumbrances					
Total Beginning Balance	\$	266,067	\$	-	\$ 237,099
<b>Revenue</b>					
Taxes and Franchise Fees					
Licenses and Permits					
Charges for Services			612,000		
Fines and Forfeitures					
Parks and Recreation					3,250
Das Rec					
Interest Income					
Development Fees					
Intergovernmental				781,132	
Contributions					
Proceeds from Debt Issuance					
Miscellaneous					
Interfund Transfers		583,082			
Total Revenue	\$	1,195,082	\$	781,132	\$ 3,250
<b>TOTAL AVAILABLE FUNDS</b>	\$	<b>1,461,149</b>	\$	<b>781,132</b>	\$ <b>240,349</b>
<b>APPROPRIATIONS</b>					
City Council					
City Secretary					
City Attorney					
City Administration					
Human Resources					
Communications					
Finance				781,132	
Information Technology					
Economic Development					
Planning and Development Services					
Police					
Municipal Court					
Fire					
Public Works					
Transportation and Capital Imp					
Parks and Recreation					182,000
Das Rec					
Library Services Non- Departmental					
Capital Improvement Projects					
Interfund Transfers		78,244			
Debt Service					
Contingencies					
Airport					
Civic/Convention Center		1,116,837			
<b>TOTAL EXPENDITURES</b>	\$	<b>1,195,081</b>	\$	<b>781,132</b>	\$ <b>182,000</b>
Ending Fund Balance	\$	-	\$	-	\$ <b>58,349</b>
Designated Fund Balance		266,067			
<b>TOTAL APPROPRIATIONS</b>	\$	<b>1,461,148</b>	\$	<b>781,132</b>	\$ <b>240,349</b>

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Special Revenue Funds		
Available Funds	FY 2025 Child Safety	FY 2025 Court Security	FY 2025 Court Technology	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 31,753	\$ 42,544	\$ 108,003	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 31,753	\$ 42,544	\$ 108,003	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures	2,500			
Parks and Recreation		50,000		
Das Rec			40,750	
Interest Income				
Development Fees				
Intergovernmental	145,000			
Contributions	1,371,002			
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers	313,883			
Total Revenue	\$ 1,832,385	\$ 50,000	\$ 40,750	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,864,138</b>	<b>\$ 92,544</b>	<b>\$ 148,753</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police	1,398,117			
Municipal Court	414,540		80,000	
Fire				50,000
Public Works				
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,812,657</b>	<b>\$ 80,000</b>	<b>\$ 50,000</b>	
Ending Fund Balance	\$ 51,481	\$ 12,544	\$ 98,753	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,864,138</b>	<b>\$ 92,544</b>	<b>\$ 148,753</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Special Revenue Funds		
Available Funds	FY 2025 Dev. Services	FY 2025 EARIP/HCP	FY 2025 Equipment Repl	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 529,346	\$ (0)	\$ 2,215,122	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 529,346	\$ (0)	\$ 2,215,122	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income			15,000	
Development Fees	1,453,500			
Intergovernmental		1,165,969		
Contributions				
Proceeds from Debt Issuance				
Miscellaneous			50,000	
Interfund Transfers		105,000	250,000	
Total Revenue	\$ 1,453,500	\$ 1,270,969	\$ 315,000	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,982,846</b>	<b>\$ 1,270,969</b>	<b>\$ 2,530,122</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance			1,394,648	
Information Technology			150,000	
Economic Development				
Planning and Development Services	1,775,704			
Police				
Municipal Court				
Fire				
Public Works		1,270,970		
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental			625,000	
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies			140,000	
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,775,704</b>	<b>\$ 1,270,970</b>	<b>\$ 2,309,648</b>	
Ending Fund Balance	\$ 207,143	\$ -	\$ 220,474	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,982,847</b>	<b>\$ 1,270,970</b>	<b>\$ 2,530,122</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Special Revenue Funds		
Available Funds	FY 2025 Facilities Maint	FY 2025 Fed Court Award	FY 2025 FD App/Maint	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 73,666	\$ 89,396	\$ 14,447	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 73,666	\$ 89,396	\$ 14,447	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	500			
Development Fees				
Intergovernmental			80,000	
Contributions			75,000	
Proceeds from Debt Issuance				
Miscellaneous	149,400			
Interfund Transfers	550,000		260,000	
Total Revenue	\$ 699,900	\$ -	\$ 415,000	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 773,566</b>	<b>\$ 89,396</b>	<b>\$ 429,447</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court		55,000		
Fire			100,000	
Public Works	30,000			
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services				
Non-Departmental				
Capital Improvement Projects	550,000			
Interfund Transfers	99,910			
Debt Service			58,703	
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 679,910</b>	<b>\$ 55,000</b>	<b>\$ 158,703</b>	
Ending Fund Balance	\$ 93,656	\$ 34,396	\$ 270,744	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 773,566</b>	<b>\$ 89,396</b>	<b>\$ 429,447</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Special Revenue Funds		
Available Funds		FY 2025 Grant	FY 2025 Hotel-Motel	FY 2025 Judicial Efficiency
<b>Beginning Balance</b>				
Undesignated Funds	\$ 121,855	\$ 4,846,428	\$ 20,770	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 121,855	\$ 4,846,428	\$ 20,770	
<b>Revenue</b>				
Taxes and Franchise Fees			4,821,147	
Licenses and Permits				
Charges for Services				
Fines and Forfeitures			15,000	7,250
Parks and Recreation				
Das Rec				
Interest Income			15,000	
Development Fees				
Intergovernmental		10,446,009		
Contributions				
Proceeds from Debt Issuance				
Miscellaneous		200,000		
Interfund Transfers		160,000		
Total Revenue	\$ 10,806,009	\$ 4,851,147	\$ 7,250	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 10,927,864</b>	<b>\$ 9,697,575</b>	<b>\$ 28,020</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance		10,446,009	4,363,076	
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				20,000
Fire				
Public Works				
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects				
Interfund Transfers			1,181,207	
Debt Service				
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,446,009</b>	<b>\$ 5,544,283</b>	<b>\$ 20,000</b>	
Ending Fund Balance	\$ 481,855	\$ 4,153,292	\$ 8,020	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 10,927,864</b>	<b>\$ 9,697,575</b>	<b>\$ 28,020</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Special Revenue Funds		
Available Funds	FY 2025 PEG Cable Fund	FY 2025 Non-Fed Award	FY 2025 Rec. Center Imp	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 837,074	\$ 188,254	\$ 1,047,929	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 837,074	\$ 188,254	\$ 1,047,929	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services		110,000		
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 110,000	\$ -	\$ -	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 947,074</b>	<b>\$ 188,254</b>	<b>\$ 1,047,929</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology		550,000		
Economic Development				
Planning and Development Services				
Police		100,000		
Municipal Court				
Fire				
Public Works				
Transportation and Capital Imp				
Parks and Recreation				
Das Rec		100,000		
Library Services Non- Departmental				
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 550,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	
Ending Fund Balance	\$ 397,074	\$ 88,254	\$ 847,929	
Designated Fund Balance			\$ 100,000	
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 947,074</b>	<b>\$ 188,254</b>	<b>\$ 1,047,929</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Special Revenue Funds		
Available Funds	FY 2025 River	FY 2025 Special Revenue	FY 2025 Stormwater Development	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 465,197	\$ 960,017	\$ 837,100	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 465,197	\$ 960,017	\$ 837,100	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits	6,800			
Charges for Services				100,000
Fines and Forfeitures	125,000			
Parks and Recreation	500,000			
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions		350,000		
Proceeds from Debt Issuance				
Miscellaneous	525,000			
Interfund Transfers	150,000			
Total Revenue	\$ 1,306,800	\$ 350,000	\$	100,000
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 1,771,997</b>	<b>\$ 1,310,017</b>	<b>\$</b>	<b>937,100</b>
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police	602,200			
Municipal Court				
Fire				
Public Works	805,934			810,000
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental		800,000		
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,408,134</b>	<b>\$ 800,000</b>	<b>\$</b>	<b>810,000</b>
Ending Fund Balance	\$ 363,864	\$ 510,017	\$	127,100
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 1,771,997</b>	<b>\$ 1,310,017</b>	<b>\$</b>	<b>937,100</b>

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025	Special Revenue Funds		Debt Service Fund	
Available Funds	FY 2025 Transit Fund	FY 2025 Youth Diversion	FY 2025 Debt Service	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 2,817,000	\$ 26,533	\$ 4,008,073	
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 2,817,000	\$ 26,533	\$ 4,008,073	
<b>Revenue</b>				
Taxes and Franchise Fees				28,673,628
Licenses and Permits				
Charges for Services	150,000			
Fines and Forfeitures		45,000		
Parks and Recreation				
Das Rec				
Interest Income			50,000	
Development Fees				
Intergovernmental	1,812,000			
Contributions			2,869,831	
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers			1,339,919	
Total Revenue	\$ 1,962,000	\$ 45,000	\$ 32,933,378	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 4,779,000</b>	<b>\$ 71,533</b>	<b>\$ 36,941,451</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court		57,500		
Fire				
Public Works				
Transportation and Capital Imp	4,214,300			
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects				
Interfund Transfers				
Debt Service			32,727,778	
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,214,300</b>	<b>\$ 57,500</b>	<b>\$ 32,727,778</b>	
Ending Fund Balance	\$ 564,700	\$ 14,033	\$ 4,213,673	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 4,779,000</b>	<b>\$ 71,533</b>	<b>\$ 36,941,451</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025	Internal Service		Capital Funds	
Available Funds	FY 2025 Self Insurance	FY 2025 Fleet	FY 2025 Parks Development Fund	
<b>Beginning Balance</b>				
Undesignated Funds	\$ 4,030,360	\$ -	\$	23,058,430
Reserve for Projects				
Designated for Encumbrances				
Total Beginning Balance	\$ 4,030,360	\$ -	\$	23,058,430
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income				
Development Fees				
Intergovernmental				
Contributions	8,350,000		1,326,853	
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 8,350,000	\$ 1,326,853	\$	-
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 12,380,360</b>	<b>\$ 1,326,853</b>	<b>\$</b>	<b>23,058,430</b>
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				
Fire				
Public Works		1,326,853		
Transportation and Capital Imp				
Parks and Recreation			23,058,430	
Das Rec				
Library Services Non- Departmental	8,355,000			
Capital Improvement Projects				
Interfund Transfers				
Debt Service				
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,355,000</b>	<b>\$ 1,326,853</b>	<b>\$</b>	<b>23,058,430</b>
Ending Fund Balance	\$ 4,025,360	\$ -	\$	-
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 12,380,360</b>	<b>\$ 1,326,853</b>	<b>\$</b>	<b>23,058,430</b>

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Capital Funds		
Available Funds	FY 2025 Roadway Impact Fee	FY 2025 2004 C of O's	FY 2025 2008 C of O's	
<b>Beginning Balance</b>				
Undesignated Funds				
Reserve for Projects	\$ 13,800,124	\$ 61,204	\$ 370,803	
Designated for Encumbrances				
Total Beginning Balance	\$ 13,800,124	\$ 61,204	\$ 370,803	
<b>Revenue</b>				
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	\$ -	\$ -	\$ -	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 13,800,124</b>	<b>\$ 61,204</b>	<b>\$ 370,803</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				
Fire				
Public Works				
Transportation and Capital Imp	13,800,124			
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects		61,204	350,273	
Interfund Transfers				
Debt Service				
Contingencies			20,530	
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,800,124</b>	<b>\$ 61,204</b>	<b>\$ 370,803</b>	
Ending Fund Balance	\$ -	\$ -	\$ -	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 13,800,124</b>	<b>\$ 61,204</b>	<b>\$ 370,803</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Capital Funds		
Available Funds		FY 2025 2011 C of O's	FY 2025 2013 Bond Fund	FY 2025 2014 C of O's
<b>Beginning Balance</b>				
Undesignated Funds				
Reserve for Projects	\$ 727,201	\$ 5,145,326	\$ 55,937	
Designated for Encumbrances				
Total Beginning Balance	\$ 727,201	\$ 5,145,326	\$ 55,937	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income			50,000	
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ -	\$ 50,000		
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 727,201</b>	<b>\$ 5,195,326</b>	<b>\$ 55,937</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				
Fire				
Public Works				
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects	727,201	5,195,326	55,937	
Interfund Transfers				
Debt Service				
Contingencies				
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 727,201</b>	<b>\$ 5,195,326</b>	<b>\$ 55,937</b>	
Ending Fund Balance	\$ -	\$ -	\$ -	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 727,201</b>	<b>\$ 5,195,326</b>	<b>\$ 55,937</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Capital Funds		
Available Funds	FY 2025 2019 Cap Imp Bond Fund	FY 2024 2020 CO's	FY 2025 2023 Cap Imp Fund	
<b>Beginning Balance</b>				
Undesignated Funds				
Reserve for Projects	\$ 38,300,009	\$ 598,763	\$ 29,931,602	
Designated for Encumbrances				
Total Beginning Balance	\$ 38,300,009	\$ 598,763	\$ 29,931,602	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	2,100,000		2,000,000	
Development Fees		180,000		
Intergovernmental				
Contributions				
Proceeds from Debt Issuance				
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 2,100,000	\$ 180,000	\$ 2,000,000	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 40,400,009</b>	<b>\$ 778,763</b>	<b>\$ 31,931,602</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				
Fire				
Public Works				
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects	40,300,009	778,763	28,882,055	
Interfund Transfers				
Debt Service				
Contingencies	99,999		3,049,547	
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,400,008</b>	<b>\$ 778,763</b>	<b>\$ 31,931,602</b>	
Ending Fund Balance	\$ -	\$ -	\$ -	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 40,400,009</b>	<b>\$ 778,763</b>	<b>\$ 31,931,602</b>	

# Appendices

All Funds Summary Fiscal Year Ending September 30, 2025		Capital Funds		
Available Funds	FY 2025 2022 Tax Notes	FY 2025 2023 Tax Notes	FY 2025 2024 Tax Notes	
<b>Beginning Balance</b>				
Undesignated Funds				
Reserve for Projects	\$ 2,647,109	\$ 1,869,614	\$ -	
Designated for Encumbrances				
Total Beginning Balance	\$ 2,647,109	\$ 1,869,614	\$ -	
<b>Revenue</b>				
Taxes and Franchise Fees				
Licenses and Permits				
Charges for Services				
Fines and Forfeitures				
Parks and Recreation				
Das Rec				
Interest Income	30,000	75,450	30,000	
Development Fees				
Intergovernmental				
Contributions				
Proceeds from Debt Issuance			3,000,000	
Miscellaneous				
Interfund Transfers				
Total Revenue	\$ 30,000	\$ 75,450	\$ 3,030,000	
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 2,677,109</b>	<b>\$ 1,945,064</b>	<b>\$ 3,030,000</b>	
<b>APPROPRIATIONS</b>				
City Council				
City Secretary				
City Attorney				
City Administration				
Human Resources				
Communications				
Finance				
Information Technology				
Economic Development				
Planning and Development Services				
Police				
Municipal Court				
Fire				
Public Works				
Transportation and Capital Imp				
Parks and Recreation				
Das Rec				
Library Services Non- Departmental				
Capital Improvement Projects	2,458,132	1,945,064	3,030,000	
Interfund Transfers				
Debt Service				
Contingencies	218,978			
Airport				
Civic/Convention Center				
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,677,109</b>	<b>\$ 1,945,064</b>	<b>\$ 3,030,000</b>	
Ending Fund Balance	\$ -	\$ -	\$ -	
Designated Fund Balance				
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 2,677,109</b>	<b>\$ 1,945,064</b>	<b>\$ 3,030,000</b>	

# Appendices

REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>101 General Fund</b>				
<b>Taxes</b>				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	\$ 24,902,730	\$ 25,933,304	\$ 26,945,613	\$ 28,517,797
311.02-00 Ad Valorem Tax - Delinquent	107,468	100,000	90,000	90,000
311.11-00 Penalties and Interest	129,838	100,000	110,000	100,000
311.05-00 Contra Ad Valorem Reimburse	(1,231,563)		(1,311,563)	
Other				
<i>Subtotal - Property Taxes</i>	\$ 23,908,473	\$ 26,133,304	\$ 25,834,050	\$ 28,707,797
<i>Sales Tax</i>				
313.01-00 Municipal Sales Tax	33,208,709	33,844,748	34,758,531	35,283,740
313.02-00 Contra Sales Tax	(6,809)		(10,000)	
<i>Subtotal - Sales Tax</i>	\$ 33,201,900	\$ 33,844,748	\$ 34,748,531	\$ 35,283,740
314.01-00 <i>Mixed Beverage Tax</i>	\$ 937,586	\$ 941,209	\$ 938,000	\$ 930,000
<i>Franchise Taxes</i>				
316.01-00 GVEC	266,783	275,400	293,646	299,519
316.02-00 Telecommunications Franchises	22,959	102,000	12,000	12,000
316.03-00 Centerpoint	744,772	765,000	710,000	710,000
316.04-00 Charter Communications	667,057	714,000	566,846	580,000
316.05-00 New Braunfels Utilities	10,794,068	11,867,000	11,400,311	12,072,000
316.06-00 SW Bell	41,633		35,000	35,000
316.08-00 ATT	19,025		19,000	19,000
<i>Subtotal - Franchise Taxes</i>	\$ 12,556,297	\$ 13,723,400	\$ 13,036,803	\$ 13,727,519
<b>TOTAL TAXES &amp; FRANCHISE FEES</b>	<b>\$ 70,604,255</b>	<b>\$ 74,642,661</b>	<b>\$ 74,557,384</b>	<b>\$ 78,649,056</b>
<b>Licenses and Permits</b>				
321.02-00 Vehicle Permits	150	500	150	150
321.03-00 Alarm Permits	94,105	100,000	109,870	100,000
321.05-00 Parking Permits	14	500	-	-
321.11-00 Alcohol License	38,041	25,000	50,000	50,000
321.31-00 Animal Licenses				
322.01-00 Food Establishment License	303,509	302,500	307,000	310,000
322.04-00 Health Certificates	-	2,000	-	-
322.05-00 Miscellaneous Licenses and Permits	78,113	65,000	78,000	70,000
323.01-00 Fire Inspection Permit	141,469	100,000	135,000	135,000
323.01-01 Fire Development Fees	75			
323.02-00 Plan Review Fees	125			
323.02-01 Planning Development Fees	881,655	690,000	1,080,000	900,000
323.03-00 Zoning/Variance Application	4,871	7,500	7,750	7,500
323.04-00 Plat Filing Fees	171,197	100,000	145,000	100,000
323.08-00 Engineering Plan Review	201,182	150,000	220,000	210,000
323.08-01 Engineering Drainage Fee	99,900	80,000	75,000	75,000
323.08-02 Traffic Fee	20,712	25,000	12,000	11,000
323.08-03 Engineering Inspection Fee	328,150	150,000	415,000	275,000
323.07-00 Commercial Plan Check Fee				
323.09-00 Miscellaneous Permits	162,243	100,000	155,000	120,000
323.09-01 Technology Development Fee	66,788	50,000	64,500	50,000
325.01-00 Skilled Trade Licenses	168,016	145,000	145,000	130,000
326.04-00 Building Permits	3,913,128	2,810,000	3,650,000	3,200,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 6,673,441</b>	<b>\$ 4,903,000</b>	<b>\$ 6,649,270</b>	<b>\$ 5,743,650</b>

# Appendices

REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>101 General Fund</b>				
<b>Intergovernmental Revenue</b>				
335.11-01 State				
331.11-01 Federal	19,922	50,000	10,000	10,000
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>\$ 19,922</b>	<b>\$ 50,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Charges for Services</b>				
341.41-00 Reproductions and Miscellaneous	9,215	8,500	9,000	8,500
342.01-00 Accident Report Copies				
342.02-00 TASPP/HHS Reimbursement	445,002	400,000	-	-
342.51-01 Ambulance Service	-	3,074,760		
342.51-00 Change Ambulance Service	2,417,669		2,417,669	3,000,000
342.51-02 Emergency Services District Services	2,349,273	2,564,215	2,560,700	2,600,000
342.51-04 Emergicon			200,000	
345.02-00 COBRA/ Ret Prem			12,000	
346.01-00 Library Fines	12,875	10,000	11,000	10,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 5,234,035</b>	<b>\$ 6,057,475</b>	<b>\$ 5,210,369</b>	<b>\$ 5,618,500</b>
<b>Fines and Forfeitures</b>				
351.03-00 Animal Control Fees and Fines		1,200	-	
352.01-00 Traffic Fees	483,669	330,000	700,000	600,000
352.02-00 Arrest Fees	49,361	45,000	55,000	55,000
352.03-00 Other Misdemeanors	443,230	476,000	435,000	435,000
353.01-00 Court Costs	55,178	50,000	60,000	55,000
354.01-00 Warrant Service Fees	41,091	45,000	43,000	40,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 1,072,529</b>	<b>\$ 947,200</b>	<b>\$ 1,293,000</b>	<b>\$ 1,185,000</b>
<b>Interest Income (361.01-00)</b>	<b>\$ 2,931,212</b>	<b>\$ 1,350,000</b>	<b>\$ 3,900,000</b>	<b>\$ 2,000,000</b>
<b>Discount on Investments</b>	<b>\$ 6,445</b>			
<b>Parks and Recreation</b>				
372.01-00 Aquatics Fee	607,633	500,000	600,000	605,000
372.04-00 Tube Chute	165,825	110,000	175,000	165,000
373.01-10 Athletics Programs and Rental	3,365	115,000	130,000	115,000
373.01-11 Athletics Merchandise - Sales Tax				
373.01-12 Athletics Merchandise - No Sales Tax				
373.01-20 Fischer Park NEC	(8)	55,000	65,000	55,000
373.01-21 FPNEC Merchandise - Sales Tax	264	5,000	5,000	5,000
373.01-22 FPNEC Merchandise - No Sales Tax	183	3,500	1,500	1,000
373.01-00 Recreation Programs and Rental	446,938	285,000	390,000	390,000
373.01-01 Recreation Merchandise - Sales Tax	1	2,000	1,200	100
373.01-02 Recreation Merchandise - No Sales Tax			100	
373.05-00 Paddle Boats	37,001	47,500	30,000	
373.05-01 Paddle Boat Merchandise - Sales Tax		1,500	-	
373.05-02 Paddle Boat Merchandise - No Sales Tax		500	-	
373.06-00 Miniature Golf	46,970	46,500	25,000	
373.06-01 Mini Golf Merchandise - Sales Tax		2,500	171	
373.06-02 Mini Golf Merchandise - No Sales Tax		1,000	75	
Paddle TX Contract Revenue				5,500
373.08-00 Youth Sports Contract Fees				
374.01-00 Park Rentals	369,391	320,000	322,121	320,000
375.02-00 Miniature Train Revenue	73,102	70,000	75,000	70,000
<b>TOTAL PARKS AND RECREATION</b>	<b>\$ 1,750,666</b>	<b>\$ 1,565,000</b>	<b>\$ 1,820,167</b>	<b>\$ 1,731,600</b>
373.20-00 Das Rec Memberships	2,853,214	2,760,000	3,045,000	2,950,000
373.30-00 Das Rec Merchandise	11,655	7,400	7,000	6,000
373.40-00 Das Rec Programs	258,170	250,000	240,000	240,000
373.50-00 Das Rec Aquatic Programs	191,284	150,000	205,000	205,000
373.60-00 Das Rec Rentals	2,850	5,500	6,000	5,500
373.70-00 Das Rec Aquatic Rentals	1,160	-	-	
373.80-00 Das Rec Interfund Transfer Fee Asst				
373.90-00 Das Rec Misc	8,269	6,000	8,250	6,000
<b>TOTAL Das Rec</b>	<b>\$ 3,326,602</b>	<b>\$ 3,178,900</b>	<b>\$ 3,511,250</b>	<b>\$ 3,412,500</b>

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REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>101 General Fund</b>				
Miscellaneous				
332.01-00 Contributions	629,439	1,210,918	1,210,918	731,751
382.01-00 Cemetery Lot Sales				
381.01-00 Contracts - Industrial District	\$ 2,102,097	\$ 2,288,000	\$ 2,494,571	\$ 2,500,000
386.01-00 Leases	48,619	30,000	48,000	45,000
387.01-00 Sale of Equipment/Property	398,364	-	10,000	
388.01-00 Donations	11,270		17,000	
389.01-00 Miscellaneous	381,045	100,000	210,000	150,000
389.02-00 Reimbursements/Current Yr				
389.03-00 Reimbursements	1,263,701	400,000	1,350,000	850,000
389.07-00 Proceeds from Insurance	34,591		3,000	
389.09-30 Misc - Abandoned, Found, Unclaimed	15,184		782	
389.12-00 Misc - Subject to Sales Tax	10,560		700	
389.99-00 Over/Short	1,309		803	
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 4,896,178</b>	<b>\$ 4,028,918</b>	<b>\$ 5,345,774</b>	<b>\$ 4,276,751</b>
Discount on Investments (393.09-00)			\$ 19,230	
Interfund Transfers (391.01-00)	\$ 1,191,083	\$ 1,224,440	\$ 1,224,440	\$ 1,125,227
<b>TOTAL - GENERAL FUND</b>	<b>\$ 97,706,369</b>	<b>\$ 97,947,594</b>	<b>\$ 103,540,883</b>	<b>\$ 103,752,284</b>
<b>205 CDBG Fund</b>				
331.11-01 Federal Funds	481,884	568,780	536,232	781,132
391.01-00 Interfund Transfers				
<b>Total - CDBG Fund</b>	<b>\$ 481,884</b>	<b>\$ 568,780</b>	<b>\$ 536,232</b>	<b>\$ 781,132</b>
<b>220 Grant Fund</b>				
331.11-01 Grant Revenue	2,464,843	20,940,606	3,073,789	10,446,009
361.01-00 Interest Income	43,916	150,000	505,943	200,000
391.01-00 Interfund Transfers	104,169	160,000	160,000	160,000
<b>Total - Grant Fund</b>	<b>\$ 2,612,928</b>	<b>\$ 21,250,606</b>	<b>\$ 3,739,732</b>	<b>\$ 10,806,009</b>
<b>221 Special Revenue Fund</b>				
331.11-01 Federal Funds			3,480	
335.11-01 State Government	104,223		137,480	
388.01-00 Donations	149,208		237,873	
332.01-00 Contributions	44,946	200,000	216,020	350,000
389.01-00 Miscellaneous	127,911		(285)	
389.03-00 Reimbursements	25,445		263,796	
389.07-00 Proceeds from Insurance	316,644		40,247	
391.01-00 Interfund Transfers	15,000		-	
<b>Total - Special Revenue Fund</b>	<b>\$ 783,377</b>	<b>\$ 200,000</b>	<b>\$ 898,611</b>	<b>\$ 350,000</b>
<b>225 River Activities Fund</b>				
321.02-00 Vehicle Permits	6,782	6,800	7,070	6,800
352.01-00 Traffic Violations Fees/Fines	221,256		200,000	125,000
352.03-00 Other Misdemeanors	-	125,000	-	
353.01-00 Court Costs	81			
375.01-00 Parking	601,475	525,000	525,000	525,000
375.06-00 River Activities Fee	503,836	500,000	450,000	500,000
389.01-00 Miscellaneous	54		4	
391.01-00 Interfund Transfers - Solid Waste Fund	127,770	150,000	150,000	150,000
391.01-00 Interfund Transfers - General Fund				
<b>Total - River Fund</b>	<b>\$ 1,461,254</b>	<b>\$ 1,306,800</b>	<b>\$ 1,332,074</b>	<b>\$ 1,306,800</b>

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REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>227 Court Security Fund</b>				
353.01-00 Court Costs	48,766	40,000	52,500	50,000
<b>Total - Court Security Fund</b>	<b>\$ 48,766</b>	<b>\$ 40,000</b>	<b>\$ 52,500</b>	<b>\$ 50,000</b>
<b>228 Judicial Efficiency Fund</b>				
353.04-00 Judicial Efficiency Fee	7,349	7,000	8,000	7,250
<b>Total - Judicial Efficiency Fund</b>	<b>\$ 7,349</b>	<b>\$ 7,000</b>	<b>\$ 8,000</b>	<b>\$ 7,250</b>
<b>229 Court Technology Fund</b>				
353.05-00 Court Technology	40,385	38,000	43,500	40,750
<b>Total - Court Technology Fund</b>	<b>\$ 40,385</b>	<b>\$ 38,000</b>	<b>\$ 43,500</b>	<b>\$ 40,750</b>
<b>230 Child Safety Fund</b>				
Interfund Transfers				313,883
Contributions				1,371,002
338.03-00 County Government	135,175	132,500	148,000	145,000
353.01-00 Court Costs	1,318	1,000	3,500	2,500
<b>Total - Child Safety Fund</b>	<b>\$ 136,493</b>	<b>\$ 133,500</b>	<b>\$ 151,500</b>	<b>\$ 1,832,385</b>
<b>232 Stormwater Development Fund</b>				
344.30-00 Stormwater Dev Fee	235,977	80,000	235,124	100,000
361.01-00 Interest Income	8,128		9,542	
<b>Total - Stormwater Development Fund</b>	<b>\$ 244,105</b>	<b>\$ 80,000</b>	<b>\$ 235,124</b>	<b>\$ 100,000</b>
<b>233 Development Services Review Fund</b>				
323.02-01 Planning Development Fees	874,370	750,000	1,050,000	800,000
323.08-00 Engineering Plan Review	199,682	150,000	223,000	210,000
323.08-01 Engineering Drainage Fee	99,900	80,000	70,000	80,000
323.08-02 Traffic Fee	18,956	25,000	12,500	13,500
323.08-03 Engineering Inspection Fee	293,750	150,000	303,750	280,000
323.09-01 Technology Development Fee	66,758	50,000	67,500	70,000
361.01-00 Interest Income	8,815			
<b>Total - Development Services Review Fund</b>	<b>\$ 1,562,230</b>	<b>\$ 1,205,000</b>	<b>\$ 1,726,750</b>	<b>\$ 1,453,500</b>
<b>240 Truancy Fund</b>				
353.01-00 Court Costs	50,970	40,000	54,500	45,000
<b>Total - Juvenile Case Manager Fund</b>	<b>\$ 50,970</b>	<b>\$ 40,000</b>	<b>\$ 54,500</b>	<b>\$ 45,000</b>
<b>245 PEG Cable Franchise Fund</b>				
316.08-00 Franchise Payments	25,329		15,000	10,000
316.04-00 Charter Communications	133,411	160,000	118,144	100,000
391.01-00 Interfund Transfers				
<b>Total - PEG Cable Franchise Fund</b>	<b>\$ 158,740</b>	<b>\$ 160,000</b>	<b>\$ 133,144</b>	<b>\$ 110,000</b>
<b>260 Equipment Replacement Fund</b>				
361.01-00 Interest Income	74,349	12,000	75,000	15,000
387.01-00 Sale of Property	59,724	-	190,000	
389.07-00 Proceeds from Insurance	209,587		120,000	50,000
391.01-00 Interfund Transfers	3,500,000	1,550,000	1,550,000	250,000
<b>Total - Equipment Replacement Fund</b>	<b>\$ 3,843,659</b>	<b>\$ 1,562,000</b>	<b>\$ 1,935,000</b>	<b>\$ 315,000</b>

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REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>262 Enterprise Maintenance and Equipment Fund</b>				
361.01-00 Interest Income	230,246	100,000	125,449	
387.01-00 Sale of Property	220,210	5,600		
389.01-00 Miscellaneous	268,500			
391.01-00 Interfund Transfers	\$ 773,957	\$ -		
<b>Total - Enterprise Replacement Fund</b>	<b>\$ 1,492,913</b>	<b>\$ 105,600</b>	<b>\$ 125,449</b>	<b>\$ -</b>
<b>263 Edwards Aquifer Habitat Conservation Plan Fund</b>				
331.11-01 Federal Funds (Grants & Contr)	134,981	465,385	458,676	465,385
389.03-00 Reimbursements	790,195	873,734	609,203	700,584
391.01-00 Interfund Transfers - General Fund	59,059	92,733	92,733	105,000
<b>Total - Edwards Aquifer Habitat Conservati</b>	<b>\$ 984,235</b>	<b>\$ 1,431,852</b>	<b>\$ 1,160,612</b>	<b>\$ 1,270,969</b>
<b>261 Facilities Maintenance Fund</b>				
386.01-00 Leases	170,573	149,816	149,476	149,400
361.01-00 Interest Income			1,050	500
391.01-00 Interfund Transfers - River Fund				
391.01-00 Interfund Transfers	14,696	-		550,000
<b>Total - Facilities Maintenance Fund</b>	<b>\$ 185,268</b>	<b>\$ 149,816</b>	<b>\$ 150,526</b>	<b>\$ 699,900</b>
<b>264 Recreation Center Operations and Fee Assistance Fund</b>				
331.11-01 Intergovernmental Revenue				
373.80-00 Interfnd Trans Das Rec Fee Asst	125,000	-		
388.01-00 Donations	3,765		500	
<b>Total - Rec Center Ops Fund</b>	<b>\$ 128,765</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>266 Fire Apparatus Replacement and Maintenance Fund</b>				
331.11-01 Intergovernmental Revenue	\$ 121,703	\$ 80,000	\$ 80,000	\$ 80,000
332.01-00 Contributions		\$ 75,000	\$ 75,000	260,000
342.51-03 Emergency Service Cost Recovery	106,670	100,000	7,000	75,000
387.01-00 Sale of Property Equip/Property	35,367		23,000	
342.51-05 Proceeds from Insurance	59,983			
<b>Total - Fire App Replacement and Maint Fur</b>	<b>\$ 323,723</b>	<b>\$ 180,000</b>	<b>\$ 185,000</b>	<b>\$ 415,000</b>
<b>304 2004 Certificates of Obligation Capital Improvement Fund</b>				
361.01-00 Interest Income	561			
<b>Total - 2004 C of O Fund</b>	<b>\$ 561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>308 2008 Certificates of Obligation Capital Improvement Fund</b>				
361.01-00 Interest Income	16,822	7,000		
<b>Total - 2008 C of O Fund</b>	<b>\$ 16,822</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>354 2014 Capital Improvement Projects Fund</b>				
361.01-00 Interest Income	571			
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
<b>Total - 2014 CIP Fund</b>	<b>\$ 571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>350 2013 General Obligation Bond Fund</b>				
361.01-00 Interest Income	180,264	50,000	200,000	50,000
361.03-00 Change in Market Value				
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
389.03-00 Reimbursements	49,256			
391.01-00 Interfund Transfers				
393.06-00 Premium on Debt Sold				
332.01-00 Contributions				
<b>Total - 2013 GO Bond Fund</b>	<b>\$ 229,521</b>	<b>\$ 50,000</b>	<b>\$ 200,000</b>	<b>\$ 50,000</b>

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REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>351 2011 Certificates of Obligation Capital Improvement Fund</b>				
361.01-00 Interest Income	6,663			
<b>Total - 2011 C of O Fund</b>	<b>\$ 6,663</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>353 2013 Certificates of Obligation Capital Improvement Fund</b>				
361.01-00 Interest Income	2,197			
<b>Total - 2013 C of O Fund</b>	<b>\$ 2,197</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>358 2018A Tax Notes</b>				
361.01-00 Interest Income	241			
<b>Total - 2018 Tax Notes</b>	<b>\$ 241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>359 2019 Capital Improvement and Bond Program Fund</b>				
361.01-00 Interest Income	3,132,234	1,250,000	2,700,000	2,100,000
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers	7,000,000	3,849,444		
393.09-00 Discount on Investments	109,609			
332.01-00 Contributions		1,250,000		
<b>Total - 2019 Cap/Bond Fund</b>	<b>\$ 10,241,843</b>	<b>\$ 6,349,444</b>	<b>\$ 2,700,000</b>	<b>\$ 2,100,000</b>
<b>360 2020 Capital Improvement and Bond Program Fund</b>				
361.01-00 Interest Income	\$ 522,674	\$ 50,000	\$ 335,521	\$ 180,000
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers				
332.01-00 Contributions				
<b>Total - 2020 C of O Fund</b>	<b>\$ 522,674</b>	<b>\$ 50,000</b>	<b>\$ 335,521</b>	<b>\$ 180,000</b>
<b>361 2023 Capital Improvement and Bond Program Fund</b>				
361.01-00 Interest Income	\$ 136,745	\$ 500,000	\$ 1,500,000	\$ 2,000,000
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers				
332.01-00 Contributions				
<b>Total - 2023 C of O Fund</b>	<b>\$ 136,745</b>	<b>\$ 500,000</b>	<b>\$ 1,500,000</b>	<b>\$ 2,000,000</b>
<b>362 2022 Tax Notes (Public Safety)</b>				
361.01-00 Interest Income	\$ 313,771	\$ 20,000	\$ 150,000	\$ 30,000
389.01-00 Debt Proceeds				
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers				
332.01-00 Contributions				
<b>Total - 2022 Tax Note</b>	<b>\$ 313,771</b>	<b>\$ 20,000</b>	<b>\$ 150,000</b>	<b>\$ 30,000</b>
<b>364 Capital Equipment Replacement (Vehicles)</b>				
361.01-00 Interest Income		\$ 75,000	\$	\$ 75,450
389.01-00 Debt Proceeds			\$	
331.11-01 Intergovernmental Revenue				
391.01-00 Interfund Transfers				
332.01-00 Contributions				
<b>Total - 2023 Tax Note</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,450</b>
<b>314 Parks Improvements Capital Improvement Fund</b>				
362.01-00 Parks Development Fee	9,420,802	-	-	-
361.01-00 Interest Income	177,140			
391.01-00 Interfund Transfers				
<b>Total - Parks Improvements CIP Fund</b>	<b>\$ 9,597,942</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>336 Road Development Impact Fees Fund</b>				
323.08-02 Traffic Fees	1,065,234	-	-	-
363.01-00 Roadway Impact Fees	2,353,677	-	-	-
361.01-00 Interest Income	305,935	-	-	-
389.01-00 Miscellaneous				
332.01-00 Contributions				
391.01-00 Interfund Transfers				
<b>Total - Road Development Impact Fees Fund</b>	<b>\$ 3,724,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401 Debt Service Fund</b>				
<i>Property Taxes</i>				
311.01-00 Ad Valorem Tax - Current	25,320,270	27,213,156	27,723,066	28,473,628
311.02-00 Ad Valorem Tax - Delinquent	86,280	100,000	100,000	100,000
311.11-00 Ad Valorem Tax - Penalties and Interest	124,286	100,000	100,000	100,000
311.05-00 Contra Ad Valorem Reimburse	(1,241,322)			
393.01-00 Bond Issuance			54,049	
332.01-00 Contributions	1,967,856	2,225,306	2,270,948	2,869,831
361.01-00 Interest Income	242,486	50,000	231,538	50,000
389.01-00 Miscellaneous				
389.02-00 Reimbursements/Current Year				
391.01-00 Interfund Transfers - Airport	1,381,388	263,750	264,144	263,750
391.01-00 Interfund Transfers - Golf Course		100,000	100,000	100,000
391.01-00 Interfund Transfers - Solid Waste		378,044	379,294	378,044
391.01-00 Interfund Transfers - Equipment Replacement				
391.01-00 Interfund Transfers - Apparatus Replacement			45,600	
391.01-00 Interfund Transfers - Hotel/Motel		598,125	590,000	598,125
<b>Total - Debt Service Fund</b>	<b>\$ 27,881,243</b>	<b>\$ 31,028,381</b>	<b>\$ 31,858,639</b>	<b>\$ 32,933,378</b>
<b>501 Airport Fund</b>				
<b>Charges for Services</b>				
319.01-00 Commercial Activities Fee	19,509	15,000	34,174	30,000
386.01-00 Leases and Rents	767,234	775,000	810,000	810,000
387.01-00 Sale of Property/Equipment	10,900			
389.07-00 Proceeds from Insurance	871			
389.01-00 Miscellaneous	1,380	-	997	-
389.03-00 Reimbursements		-	14,868	-
389.50-12 Fuel and Oil	3,640,303	3,801,529	3,175,000	3,300,000
389.50-13 Oil Sales	2,072	3,000	2,075	2,000
389.50-20 Airport Ancillary Fees	65,001	60,000	44,220	50,000
389.99-00 Over/Short	45		0.23	
<b>Total Charges for Services</b>	<b>\$ 4,507,315</b>	<b>\$ 4,654,529</b>	<b>\$ 4,081,334</b>	<b>\$ 4,192,000</b>
<b>Intergovernmental Revenue</b>				
331.10-00 Intergovernmental Revenue - 4B				
335.1101 TXDOT	50,000	50,000	1,037,000	1,100,000
<b>Total Intergovernmental Revenue</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 1,037,000</b>	<b>\$ 1,100,000</b>
361.01-00 Interest Income	18,993	0	17,476	
391.01-00 Interfund Transfers	99,910	99,910	823,885	99,910
<b>Total - Airport Fund</b>	<b>\$ 4,676,218</b>	<b>\$ 4,804,439</b>	<b>\$ 5,959,695</b>	<b>\$ 5,391,910</b>

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REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>521 Solid Waste Fund</b>				
<b>Charges for Services</b>				
322.05-00 Misc. Licenses & Permits	38,115	35,000	35,000	35,000
344.01-00 Garbage Collection	9,254,177	9,400,000	9,522,794	11,045,348
344.03-00 Recycling Collection	1,624,569	1,629,573	1,640,000	1,656,400
344.11-00 Brush/Special Pick ups	21,125	20,000	19,500	20,000
344.31-00 Garbage Penalties	65,612	100,000	105,000	100,000
344.51-00 Garbage Stickers	1,561	1,500	1,500	1,500
<b>Total Charges for Services</b>	<b>\$ 11,005,159</b>	<b>\$ 11,186,073</b>	<b>\$ 11,323,794</b>	<b>\$ 12,858,248</b>
<b>361.01-00 Interest Income</b>	<b>147,565</b>	<b>85,000</b>	<b>187,400</b>	<b>100,000</b>
<b>Miscellaneous</b>				
387.01-00 Sale of Equipment				
389.07-00 Proceeds from Insurance	75,432		16,108	-
389.12-00 Misc - Subject to Sales Tax	54,761	30,000	81,180	30,000
389.01-00 Miscellaneous	36,615	18,000	56,500	28,000
389.03-00 Reimbursements	16,002		46,426	-
<b>Total Miscellaneous</b>	<b>\$ 182,810</b>	<b>\$ 48,000</b>	<b>\$ 200,214</b>	<b>\$ 58,000</b>
<b>391.01-00 Interfund Transfers</b>			<b>\$ 2,331,957</b>	
<b>Total - Solid Waste Fund</b>	<b>\$ 11,335,534</b>	<b>\$ 11,319,073</b>	<b>\$ 14,043,365</b>	<b>\$ 13,016,248</b>
<b>531 Golf Fund</b>				
<b>Charges for Services</b>				
371.01-00 Green Fees	1,356,003	1,300,000	1,379,000	1,447,090
371.02-00 Annual Fees	293,103	240,000	285,000	303,000
371.04-00 Cart Rental	360,391	375,000	351,951	383,000
371.08-00 Proshop Sales	256,391	200,000	240,658	250,000
371.11-00 Golf Lessons	8,655	15,000	2,000	2,000
<b>Total Charges for Services</b>	<b>\$ 2,274,543</b>	<b>\$ 2,130,000</b>	<b>\$ 2,258,609</b>	<b>\$ 2,385,090</b>
<b>361.01-00 Interest Income</b>	<b>15,304</b>		<b>15,658</b>	
<b>Miscellaneous</b>				
386.01-00 Leases	43,515	40,000	47,668	45,000
387.01-00 Sale of Equipment	5,938		2,250	-
389.01-00 Miscellaneous	21,825		30,000	-
389.03-00 Reimbursements	797		3,585	-
389.07-00 Proceeds from Insurance	8,192			
389.99-00 Over/Short	33		(44)	
<b>Total Miscellaneous</b>	<b>\$ 80,301</b>	<b>\$ 40,000</b>	<b>\$ 83,459</b>	<b>\$ 45,000</b>
<b>391.01-00 Interfund Transfers</b>			<b>123,108</b>	
<b>Total - Golf Fund</b>	<b>\$ 2,370,147</b>	<b>\$ 2,170,000</b>	<b>\$ 2,480,834</b>	<b>\$ 2,430,090</b>
<b>541 Civic/Convention Center Fund</b>				
<b>Charges for Services</b>				
347.01-00 Civic Center Rental	480,892	450,000	510,000	510,000
347.01-01 Civic Center Equipment Rental	52,531	40,000	53,000	54,000
347.01-02 Civic Center Rental - Services	8,144	5,000	7,300	8,000
347.01-03 Civic Center Rental - F/B Fee	35,156	30,000	40,100	40,000
347.01-04 Civic Center Rental - Food/Bev				
<b>Total Charges for Services</b>	<b>\$ 576,722</b>	<b>\$ 525,000</b>	<b>\$ 610,400</b>	<b>\$ 612,000</b>
<b>Miscellaneous</b>				
389.01-00 Miscellaneous	9,504		626	
<b>Total Miscellaneous</b>	<b>\$ 9,504</b>	<b>-</b>	<b>\$ 626</b>	<b>-</b>
<b>Interfund Transfers</b>				
<b>391.01-00 Interfund Transfers</b>	<b>355,800</b>	<b>1,118,116</b>	<b>1,061,046</b>	<b>583,082</b>
<b>Total - Civic/Convention Center Fund</b>	<b>\$ 942,026</b>	<b>\$ 1,643,116</b>	<b>\$ 1,672,072</b>	<b>\$ 1,195,082</b>

# Appendices

REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>601 Self Insurance Fund</b>				
345.01-00 Premiums	8,000,390	8,100,000	8,400,000	8,200,000
345.02-00 Retiree and Cobra	66,281	100,000	120,000	100,000
361.01-00 Interest Income	105,509	40,000	140,000	50,000
389.01-00 Miscellaneous				
389.03-00 Reimbursements	8,053		215,000	
<b>Total - Insurance Fund</b>	<b>\$ 8,180,234</b>	<b>\$ 8,240,000</b>	<b>\$ 8,875,000</b>	<b>\$ 8,350,000</b>
<b>602 Fleet Services Fund</b>				
361.01-00 Interest Income	23.23		0	
389.03-00 Reimbursements	1,098,963	1,163,347	1,217,652	1,326,853
387.01-00 Sale of Property/Equip	7,500			
<b>Total - Fleet Services Fund</b>	<b>\$ 1,106,486</b>	<b>\$ 1,163,347</b>	<b>\$ 1,217,652</b>	<b>\$ 1,326,853</b>
<b>704 Faust Library Fund</b>				
388.01-00 Donations				
389.01-00 Miscellaneous				
<b>Total - Faust Library Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>772 Federal Courts Awards Fund</b>				
331.11-01 Federal Funds	4,899		2,760	
361.01-00 Interest Income				
389.01-00 Misc	59,297		8,100	
<b>Total - Federal Court Awards Fund</b>	<b>\$ 64,196</b>	<b>\$ -</b>	<b>\$ 10,860</b>	<b>\$ -</b>
<b>773 Non-Federal Court Awards Fund</b>				
389.01-00 Miscellaneous	44,816		40,000	
361.01-00 Interest Income				
387.01-00 Sale of Property	15,185			
391.01-00 Interfund Transfer				
<b>Total - Non-Federal Court Awards Fund</b>	<b>\$ 60,001</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>
<b>781 Cemetery Improvements Fund</b>				
326.06-00 Special Permits	50			
388.01-00 Donations	5,510			
361.01-00 Interest Income				
373.01-00 Recreation	9,500	3,250	3,250	3,250
387.01-00 Sale of Property/Equipment				
389.01-00 Miscellaneous	1,123			
<b>Total - Cemetery Perpetual Care</b>	<b>\$ 16,183</b>	<b>\$ 3,250</b>	<b>\$ 3,250</b>	<b>\$ 3,250</b>
<b>794 Hotel/Motel Tax Fund</b>				
315.01-00 Hotel Occupancy Tax	4,875,792	5,241,976	4,773,413	4,821,147
315.02-00 Penalty	18,408	15,000	45,000	15,000
361.01-00 Interest Income	41,762	15,000	35,000	15,000
389.01-00 Miscellaneous				
389.03-00 Reimbursements				
391.01-00 Interfund Transfer				
<b>Total - Hotel/Motel Tax Fund</b>	<b>\$ 4,935,961</b>	<b>\$ 5,271,976</b>	<b>\$ 4,853,413</b>	<b>\$ 4,851,147</b>
<b>267 Transit Fund</b>				
Intergovernmental - Federal Grants			1,495,000	
Fare Revenue			150,000	
Intergovernmental - State Grants			317,000	317,000
American Rescue Plan Act			2,500,000	
<b>Total - Hotel/Motel Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,817,000</b>	<b>\$ 1,962,000</b>
<b>365 2024 Tax Note Fund</b>				
Debt Issuance			3,000,000	
Interest Income			30,000	
<b>Total - Hotel/Motel Tax Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,030,000</b>	<b>\$ -</b>
<b>Total- All Funds (excl. CU)</b>	<b>\$ 198,616,037</b>	<b>\$ 199,026,575</b>	<b>\$ 194,726,939</b>	<b>\$ 202,261,387</b>

# Appendices

REVENUES	FY 2023 Actuals	FY 2024 Budget	FY 2024 Estimate	FY 2025 Budget
<b>Component Units</b>				
<b>210 Creekside Town Center TIRZ Fund</b>				
311.01-00 Ad Valorem Tax	3,625,019	3,676,929	3,676,929	3,860,775
313.01-00 Municipal Sales Tax	1,303,664	1,395,743	1,560,000	1,591,200
361.01-00 Interest Income		15,000	100,000	100,000
389.01-00 Reimbursements				
<i>Total - Creekside Town Center TIRZ Fund</i>	<i>\$ 4,928,683</i>	<i>\$ 5,087,672</i>	<i>\$ 5,336,929</i>	<i>\$ 5,551,975</i>
<b>212 Industrial Development Board Fund</b>				
313.01-00 Municipal Sales Tax	11,069,571	9,931,583	10,155,377	10,419,075
313.02-00 Contra - Sales Tax Reimburse	(1,307,898)			
389.01-00 Reimbursements	128,954	172,954		
361.01-00 Interest Income	758,537	250,000	750,000	375,000
389.15-00 Loan Repayment	44,000		172,954	172,954
393.09-00 Discount on Investments	73,186			
<i>Total - Industrial Development Board Fund</i>	<i>\$ 10,766,350</i>	<i>\$ 10,354,537</i>	<i>\$ 11,078,331</i>	<i>\$ 10,967,029</i>
<b>209 River Mill TIRZ Fund</b>				
311.01-00 Ad Valorem Tax	29,926	54,385	50,678	58,307
313.01-00 Municipal Sales Tax	11,042	20,000	20,000	20,000
361.01-00 Interest Income	734		1,250	
<i>Total - River Mills TIRZ Fund</i>	<i>\$ 41,702</i>	<i>\$ 74,385</i>	<i>\$ 71,928</i>	<i>\$ 78,307</i>
<b>214 DT TIRZ Fund</b>				
311.01-00 Ad Valorem Tax	56,624	409,271	88,146	112,590
<i>Total - DT TIRZ Fund</i>	<i>\$ 56,624</i>	<i>\$ 409,271</i>	<i>\$ 88,146</i>	<i>\$ 112,590</i>
<b>Total- All Funds (with CU)</b>				
	<b>\$ 214,409,395</b>	<b>\$ 214,952,439</b>	<b>\$ 211,302,272</b>	<b>\$ 218,971,289</b>

**Adopted FY 2024-2025 Pay Plan**

Position	Department	Type	Minimum	Midpoint	Maximum	FLSA
<b>E</b>			<b>12.33</b>	<b>14.80</b>	<b>17.26</b>	
Kinder Care Attendant	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
Golf Cart Porter	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
Party Attendant	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
Fitness/Gym Attendant	Parks & Recreation	PT	12.33	14.80	17.26	Non-Exempt
<b>F</b>			<b>12.83</b>	<b>15.40</b>	<b>17.96</b>	
Lifeguard	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
Lifeguard/WSI	Parks & Recreation	PT	12.83	15.40	17.96	Non-Exempt
<b>G</b>			<b>13.34</b>	<b>16.02</b>	<b>18.68</b>	
Water Safety Instructor	Parks & Recreation	PT	13.34	16.02	18.68	Non-Exempt
Guest Services Representative	Parks & Recreation	PT	13.34	16.02	18.68	Non-Exempt
Recreation Instructor	Parks & Recreation	PTR/PT	13.34	16.02	18.68	Non-Exempt
<b>H</b>			<b>13.88</b>	<b>16.66</b>	<b>19.43</b>	
Lead Guest Services Representative	Parks & Recreation	PT	13.88	16.66	19.43	Non-Exempt
Lead Kinder Care Attendant	Parks & Recreation	PT	13.88	16.66	19.43	Non-Exempt
<b>I</b>			<b>14.43</b>	<b>17.31</b>	<b>20.21</b>	
Golf Assistant	Parks & Recreation	PTR/TEMP	14.43	17.31	20.21	Non-Exempt
Event Attendant	Economic & Community Development	PT	14.43	17.31	20.21	Non-Exempt
<b>J</b>			<b>15.01</b>	<b>17.71</b>	<b>21.01</b>	
Intern	Various	TEMP	15.01	17.71	21.01	Non-Exempt
Library Aide	Library	PTR/PT	15.01	17.71	21.01	Non-Exempt
Pool Manager	Parks & Recreation	PT/PTR	15.01	17.71	21.01	Non-Exempt
Lead Event Attendant	Economic & Community Development	PTR	15.01	17.71	21.01	Non-Exempt
<b>K</b>			<b>15.61</b>	<b>18.73</b>	<b>21.86</b>	
Custodian	Various	FT/PTR	15.61	18.73	21.86	Non-Exempt
Facility Specialist	Economic & Community Development/Public Works/Library	FT/PTR	15.61	18.73	21.86	Non-Exempt
Refuse Collector I	Public Works	FT	15.61	18.73	21.86	Non-Exempt
Ranger	Parks & Recreation	FT	15.61	18.73	21.86	Non-Exempt
Container Maintenance Worker I	Public Works	FT	15.61	18.73	21.86	Non-Exempt
<b>L</b>			<b>16.23</b>	<b>19.48</b>	<b>20.67</b>	
Maintenance Worker	Various	FT/PT	16.23	19.48	20.67	Non-Exempt
Refuse Collector II	Public Works	FT	16.23	19.48	20.67	Non-Exempt
Library Assistant I	Library	PTR	16.23	19.48	20.67	Non-Exempt
Recreation Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Athletic/Fitness Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Guest Services Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Kinder Care Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Party Specialist	Parks & Recreation	PTR	16.23	19.48	20.67	Non-Exempt
Container Maintenance Worker II	Public Works	FT	16.23	19.48	20.67	Non-Exempt
<b>M</b>			<b>16.88</b>	<b>20.26</b>	<b>23.64</b>	
Library Assistant II	Library	PTR/FT	16.88	20.26	23.64	Non-Exempt
Refuse Collector III	Public Works	FT	16.88	20.26	23.64	Non-Exempt
Maintenance Worker II	Parks & Recreation	FT	16.88	20.26	23.64	Non-Exempt
Container Maintenance Worker III	Public Works	FT	16.88	20.26	23.64	Non-Exempt
<b>N</b>			<b>17.56</b>	<b>21.07</b>	<b>24.59</b>	
Police Records Clerk	Police	FT/PT	17.56	21.07	24.59	Non-Exempt
Library Assistant III	Library	FT/PTR	17.56	21.07	24.59	Non-Exempt
Maintenance Worker III	Parks & Recreation	FT	17.56	21.07	24.59	Non-Exempt
Administrative Associate	Various	FT/PT	17.56	21.07	24.59	Non-Exempt
Airport Maintenance Technician	Economic & Community Development	FT	17.56	21.07	24.59	Non-Exempt
Technical Services Specialist I	Library	FT	17.56	21.07	24.59	Non-Exempt
Youth Services Specialist I	Library	FT	17.56	21.07	24.59	Non-Exempt
Program Specialist	Library	FT	17.56	21.07	24.59	Non-Exempt
<b>O</b>			<b>18.26</b>	<b>21.92</b>	<b>25.56</b>	
Permit Technician	Planning & Development Services	FT/PTR	18.26	21.92	25.56	Non-Exempt
Youth Services Specialist II	Library	FT	18.26	21.92	25.56	Non-Exempt
Technical Services Specialist II	Library	FT	18.26	21.92	25.56	Non-Exempt
Deputy Court Clerk	Municipal Court	FT/PTR	18.26	21.92	25.56	Non-Exempt

<b>P</b>			<b>18.99</b>	<b>22.79</b>	<b>26.58</b>	
Equipment Technician	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Field Technician	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Equipment Operator I	Parks & Recreation/Public Works	FT	18.99	22.79	26.58	Non-Exempt
Aquatic Maintenance Technician	Parks & Recreation	FT	18.99	22.79	26.58	Non-Exempt
Sign Shop Technician	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Animal Welfare & Rescue Officer	Planning & Development Services	FT	18.99	22.79	26.58	Non-Exempt
Administrative Assistant	Various	FT/PTR	18.99	22.79	26.58	Non-Exempt
Customer Service Ambassador	City Secretary	FT	18.99	22.79	26.58	Non-Exempt
Customer Service Representative	Planning & Development Services	PTR	18.99	22.79	26.58	Non-Exempt
Maintenance Technician	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Solid Waste Operator I	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Evidence & Property Technician	Police	FT	18.99	22.79	26.58	Non-Exempt
Welder/Fabricator I	Public Works	FT	18.99	22.79	26.58	Non-Exempt
Deputy Court Clerk II	Municipal Court	FT	18.99	22.79	26.58	Non-Exempt
<b>Q</b>			<b>19.75</b>	<b>23.70</b>	<b>27.66</b>	
Solid Waste Operator II	Public Works	FT	19.75	23.70	27.66	Non-Exempt
Welder/Fabricator II	Public Works	FT	19.75	23.70	27.66	Non-Exempt
River Operations Specialist	Public Works	FT	19.75	23.70	27.66	Non-Exempt
Accounting Technician I	Finance	FT	19.75	23.70	27.66	Non-Exempt
Animal Welfare & Rescue Officer II	Planning & Development Services	FT	19.75	23.70	27.66	Non-Exempt
Customer Experience Specialist	Library	FT	19.75	23.70	27.66	Non-Exempt
Assistant Aquatics Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Assistant Athletic/Fitness Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
Assistant Recreation Supervisor	Parks & Recreation	FT	19.75	23.70	27.66	Non-Exempt
<b>R</b>			<b>20.55</b>	<b>24.66</b>	<b>28.76</b>	
Fleet Technician I	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Traffic Signal Technician I	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Lead Police Records Clerk	Police	FT	20.55	24.66	28.76	Non-Exempt
Accounting Technician II	Finance	FT	20.55	24.66	28.76	Non-Exempt
Senior Deputy Court Clerk	Municipal Court	FT	20.55	24.66	28.76	Non-Exempt
Senior Permit Technician	Planning & Development Services	FT	20.55	24.66	28.76	Non-Exempt
Solid Waste Operator III	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Equipment Operator II	Public Works	FT	20.55	24.66	28.76	Non-Exempt
Project Specialist	TCI	FT	20.55	24.66	28.76	Non-Exempt
Senior Administrative Assistant	Various	FT	20.55	24.66	28.76	Non-Exempt
Assistant Golf Professional	Parks & Recreation	FT	20.55	24.66	28.76	Non-Exempt
<b>S</b>			<b>21.36</b>	<b>25.63</b>	<b>29.91</b>	
Fleet Technician II	Public Works	FT	21.36	25.63	29.91	Non-Exempt
GIS Technician	Information Technology	FT	21.36	25.63	29.91	Non-Exempt
Lead Solid Waste Operator	Public Works	FT	21.36	25.63	29.91	Non-Exempt
Welder/Fabricator III	Public Works	FT	21.36	25.63	29.91	Non-Exempt
<b>T</b>			<b>22.22</b>	<b>26.66</b>	<b>31.11</b>	
Event Coordinator	Parks & Recreation	FT	22.22	26.66	31.11	Non-Exempt
Code Enforcement Officer I	Planning & Development Services	FT	22.22	26.66	31.11	Non-Exempt
Crew Leader	Public Works	FT	22.22	26.66	31.11	Non-Exempt
Watershed Inspector	Public Works	FT	22.22	26.66	31.11	Non-Exempt
Wellness Specialist	Human Resources	PTR	22.22	26.66	31.11	Non-Exempt
Fire Inspector (Civilian)	Fire	FT	22.22	26.66	31.11	Non-Exempt
Training Division Specialist	Police	PTR	22.22	26.66	31.11	Non-Exempt
Engineering Technician	Public Works	FTEX	46,212	55,445	64,700	Exempt
<b>U</b>			<b>23.80</b>	<b>27.73</b>	<b>32.35</b>	
Fleet Technician III	Public Works	FT	23.80	27.73	32.35	Non-Exempt
Emergency Dispatcher	Police	FT	23.80	27.73	32.35	Non-Exempt
Building Inspector	Planning & Development Services	FT	23.80	27.73	32.35	Non-Exempt
Construction Inspector	Public Works	FT	23.80	27.73	32.35	Non-Exempt
Golf Course Field Supervisor	Parks & Recreation	FT	23.80	27.73	32.35	Non-Exempt
Traffic Signal Technician II	Public Works	FT	23.80	27.73	32.35	Non-Exempt
Juvenile Case Manager	Municipal Court	FTEX	49,511	57,673	67,293	Exempt
Economic & Community Development	Economic & Community Development	FT	23.80	27.73	32.35	Non-Exempt

<b>V</b>			<b>49,963</b>	<b>59,965</b>	<b>69,967</b>	
Lead Fleet Technician	Public Works	FT	24.02	28.83	33.64	Non-Exempt
Warrant Officer	Municipal Court	FT/PTR	24.02	28.83	33.64	Non-Exempt
Crime Scene Technician	Police	FT	24.02	28.83	33.64	Non-Exempt
Crime Victim Liaison	Police	FT	24.02	28.83	33.64	Non-Exempt
Code Enforcement Officer II	Planning & Development Services	FT	24.02	28.83	33.64	Non-Exempt
Contract Coordinator	Finance	FT	24.02	28.83	33.64	Non-Exempt
Health Specialist I	Planning & Development Services	FT	24.02	28.83	33.64	Non-Exempt
Human Resources Safety Liaison	Human Resources	FTEX	49,963	59,965	69,967	Exempt
Management Assistant	City Manager's Office	FTEX	49,963	59,965	69,967	Exempt
Engineering Coordinator	Public Works	FTEX	49,963	59,965	69,967	Exempt
Assistant Park Ranger Superintendent	Parks & Recreation	FT	24.02	28.83	33.64	Non-Exempt
Assistant Golf Course Superintendent	Parks & Recreation	FT	24.02	28.83	33.64	Non-Exempt
Records Management Coordinator	City Secretary's Office	FTEX	49,963	59,965	69,967	Exempt
Solid Waste Coordinator	Public Works	FTEX	49,963	59,965	69,967	Exempt
Accreditation Coordinator	Fire	FTEX	49,963	59,965	69,967	Exempt
<b>W</b>			<b>51,973</b>	<b>62,357</b>	<b>72,766</b>	
Plans Examiner	Planning & Development Services	FT	24.99	29.98	34.98	Non-Exempt
Senior Animal Rescue & Welfare Officer	Planning & Development Services	FT	24.99	29.98	34.98	Non-Exempt
Crime Analyst	Police	FT	24.99	29.98	34.98	Non-Exempt
Health Specialist II	Planning & Development Services	FT	24.99	29.98	34.98	Non-Exempt
Service Desk Technician	Information Technology	FT	24.99	29.98	34.98	Non-Exempt
Assistant Planner	Planning & Development Services	FTEX	51,973	62,357	72,766	Exempt
Librarian I	Library	FTEX	51,973	62,357	72,766	Exempt
Human Resources Generalist	Human Resources	FTEX	51,973	62,357	72,766	Exempt
<b>X</b>			<b>54,054</b>	<b>64,870</b>	<b>75,685</b>	
Foreman	Parks & Recreation/Public Works	FT	25.99	31.19	36.39	Non-Exempt
Senior Emergency Dispatcher	Police	FT	25.99	31.19	36.39	Non-Exempt
IT Specialist	Police	PT	25.99	31.19	36.39	Non-Exempt
Facility Operations Supervisor	Parks & Recreation/Public Works	FTEX	54,054	64,870	75,685	Exempt
<b>Y</b>			<b>56,225</b>	<b>67,469</b>	<b>78,715</b>	
Senior Construction Inspector	Public Works	FT	27.03	32.44	37.84	Non-Exempt
Senior Foreman	Parks & Recreation	FT	27.03	32.44	37.84	Non-Exempt
Senior Code Enforcement Officer	Planning & Development Services	FT	27.03	32.44	37.84	Non-Exempt
Planner	Planning & Development Services	FTEX	56,225	67,469	78,715	Exempt
Digital Strategies Coordinator	Communications & Community Engagement	FTEX	56,225	67,469	78,715	Exempt
Creative Marketing Coordinator	Communications & Community Engagement	FTEX	56,225	67,469	78,715	Exempt
Special Events Coordinator	Communications & Community Engagement	FTEX	56,225	67,469	78,715	Exempt
Paralegal	City Attorney's Office	FTEX	56,225	67,469	78,715	Exempt
Librarian II	Library	FTEX	56,225	67,469	78,715	Exempt
Recreation Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Aquatics Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Athletics Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Athletic/Fitness Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Guest Services Supervisor	Parks & Recreation	FTEX	56,225	67,469	78,715	Exempt
Watershed Supervisor	Public Works	FTEX	56,225	67,469	78,715	Exempt
Senior Human Resources Generalist	Human Resources	FTEX	56,225	67,469	78,715	Exempt
Judicial Services Coordinator	Municipal Court	FTEX	56,225	67,469	78,715	Exempt
<b>Z</b>			<b>58,474</b>	<b>70,168</b>	<b>81,863</b>	
Fitness Instructor	Parks & Recreation	PT	28.11	33.73	39.36	Non-Exempt
Treasury Analyst	Finance	PTR	28.11	33.73	39.36	Non-Exempt
Staff Accountant	Finance	FTEX	58,474	70,168	81,863	Exempt
Records Supervisor	Police	FTEX	58,474	70,168	81,863	Exempt
Budget Analyst	Finance	FTEX	58,474	70,168	81,863	Exempt
GIS Analyst	Information Technology	FTEX	58,474	70,168	81,863	Exempt
Senior Health Specialist	Planning & Development Services	FTEX	58,474	70,168	81,863	Exempt
Court Operations Supervisor	Municipal Court	FTEX	58,474	70,168	81,863	Exempt
Grants Coordinator	Finance	FTEX	58,474	70,168	81,863	Exempt
Benefits Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Risk Management Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Learning & Development Coordinator	Human Resources	FTEX	58,474	70,168	81,863	Exempt
Buyer	Finance	FTEX	58,474	70,168	81,863	Exempt
Transportation Planner	Transportation & Capital Improvements	FTEX	58,474	70,168	81,863	Exempt
<b>AA</b>			<b>60,813</b>	<b>72,974</b>	<b>85,137</b>	
MIH Paramedic	Fire	FT	60,813	72,974	85,137	Non-Exempt
Business Analyst	Information Technology	FTEX	60,813	72,974	85,137	Exempt
Parks Analyst	Parks & Recreation	FTEX	60,813	72,974	85,137	Exempt
911 Center Supervisor	Police	FTEX	60,813	72,974	85,137	Exempt
WCC Site Coordinator	Library	FTEX	60,813	72,974	85,137	Exempt
Urban Forester	Parks & Recreation	FTEX	60,813	72,974	85,137	Exempt
Assistant Project Manager	Transportation & Capital Improvements	FTEX	60,813	72,974	85,137	Exempt
Chief Building Inspector	Planning & Development Services	FTEX	60,813	72,974	85,137	Exempt
Transit Coordinator	Transportation & Capital Improvements	FTEX	60,813	72,974	85,137	Exempt

<b>BB</b>			<b>63,245</b>	<b>75,893</b>	<b>88,543</b>	
Customer Experience Manager	Library	FTEX	63,245	75,893	88,543	Exempt
Graduate Engineer	Public Works	FTEX	63,245	75,893	88,543	Exempt
Librarian III	Library	FTEX	63,245	75,893	88,543	Exempt
Development Coordinator	Public Works	FTEX	63,245	75,893	88,543	Exempt
Capital Projects Coordinator	Transportation & Capital Improvements	FTEX	63,245	75,893	88,543	Exempt
Accounting Supervisor	Finance	FTEX	63,245	75,893	88,543	Exempt
Senior Budget Analyst	Finance	FTEX	63,245	75,893	88,543	Exempt
<b>CC</b>			<b>65,775</b>	<b>78,929</b>	<b>92,084</b>	
Park Ranger Superintendent	Parks & Recreation	FTEX	65,775	78,929	92,084	Exempt
Golf Course Superintendent	Parks & Recreation	FTEX	65,775	78,929	92,084	Exempt
Assistant City Secretary	City Secretary's Office	FTEX	65,775	78,929	92,084	Exempt
Senior Planner	Planning & Development Services	FTEX	65,775	78,929	92,084	Exempt
<b>DD</b>			<b>69,234</b>	<b>86,542</b>	<b>103,850</b>	
Network Administrator	Information Technology	FTEX	69,234	86,542	103,850	Exempt
Systems Administrator	Information Technology	FTEX	69,234	86,542	103,850	Exempt
Capital Projects Manager	Public Works	FTEX	69,234	86,542	103,850	Exempt
Assistant Recreation Center Manager	Parks & Recreation	FTEX	69,234	86,542	103,850	Exempt
Assistant Purchasing Manager	Finance	FTEX	69,234	86,542	103,850	Exempt
Airport Operations Manager	Economic & Community Development	FTEX	69,234	86,542	103,850	Exempt
<b>EE</b>			<b>72,876</b>	<b>91,094</b>	<b>109,313</b>	
Assistant Building Official	Planning & Development Services	FTEX	72,876	91,094	109,313	Exempt
Parks Development Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Parks Superintendent	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Communications Manager	Communications & Community Engagement	FTEX	72,876	91,094	109,313	Exempt
Emergency Management Coordinator	Fire	FTEX	72,876	91,094	109,313	Exempt
Business Systems Manager	Information Technology	FTEX	72,876	91,094	109,313	Exempt
Golf Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Recreation Center Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Civic/Convention Center Manager	Parks & Recreation	FTEX	72,876	91,094	109,313	Exempt
Principal Planner	Planning & Development Services	FTEX	72,876	91,094	109,313	Exempt
<b>HH</b>			<b>76,709</b>	<b>95,886</b>	<b>115,061</b>	
GIS Manager	Information Technology	FTEX	76,709	95,886	115,061	Exempt
Network Manager	Information Technology	FTEX	76,709	95,886	115,061	Exempt
Accounting & Treasury Manager	Finance	FTEX	76,709	95,886	115,061	Exempt
Purchasing Manager	Finance	FTEX	76,709	95,886	115,061	Exempt
Budget Manager	Finance	FTEX	76,709	95,886	115,061	Exempt
Planning Manager	Planning & Development Services	FTEX	76,709	95,886	115,061	Exempt
Neighborhood Services Manager	Planning & Development Services	FTEX	76,709	95,886	115,061	Exempt
Human Resources Manager	Human Resources	FTEX	76,709	95,886	115,061	Exempt
Fleet Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Facilities Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Recreation Services Manager	Parks & Recreation	FTEX	76,709	95,886	115,061	Exempt
Solid Waste Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Streets & Drainage Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
River & Watershed Manager	Public Works	FTEX	76,709	95,886	115,061	Exempt
Economic & Community Development	Economic & Community Development	FTEX	76,709	95,886	115,061	Exempt
<b>II</b>			<b>83,226</b>	<b>104,031</b>	<b>124,836</b>	
Engineer	Public Works	FTEX	83,226	104,031	124,836	Exempt
Municipal Court Administrator	Municipal Court	FTEX	83,226	104,031	124,836	Exempt
<b>JJ</b>			<b>86,555</b>	<b>105,598</b>	<b>129,832</b>	
Assistant City Attorney	City Attorney's Office	FTEX	86,555	105,598	129,832	Exempt
<b>KK</b>			<b>90,017</b>	<b>109,821</b>	<b>135,023</b>	
Building Official	Planning & Development Services	FTEX	90,017	109,821	135,023	Exempt
Assistant City Engineer	Public Works	FTEX	90,017	109,821	135,023	Exempt
<b>LL</b>			<b>93,618</b>	<b>114,214</b>	<b>140,424</b>	
Senior Assistant City Attorney	City Attorney's Office	FTEX	93,618	114,214	140,424	Exempt

<b>EX-1</b>				
Assistant Library Director	Library	FTEX		Exempt
Assistant Director of Human Resources	Human Resources	FTEX		Exempt
Assistant Director of Information Technology	Information Technology	FTEX		Exempt
Assistant Director of Parks & Recreation	Parks & Recreation	FTEX		Exempt
Assistant Director of Finance	Finance	FTEX		Exempt
Assistant Director of Public Works	Public Works	FTEX		Exempt
Assistant Director of Transportation & Capital Improvements	Transportation & Capital Improvements	FTEX		Exempt
Assistant Director of Planning & Development Services	Planning & Development Services	FTEX		Exempt
Airport Director	Economic & Community Development	FTEX		Exempt
First Assistant City Attorney	City Attorney's Office	FTEX		Exempt
Assistant Fire Chief	Fire	FTEX		Exempt
Assistant Police Chief	Police	FTEX		Exempt
City Secretary	City Secretary's Office	FTEX		Exempt
			<b>95,544</b>	<b>128,983</b>
				<b>162,423</b>
<b>EX-2</b>				
Library Director	Library	FTEX		Exempt
Director of Communications & Community Engagement	Communication & Community Engagement	FTEX		Exempt
Director of Economic & Community Development	Economic & Community Development	FTEX		Exempt
Director of Human Resources	Human Resources	FTEX		Exempt
Director of Parks & Recreation	Parks & Recreation	FTEX		Exempt
Director of Planning & Development Services	Planning & Dev Services	FTEX		Exempt
Director of Finance	Finance	FTEX		Exempt
Director of Information Technology	Information Technology	FTEX		Exempt
Director of Transportation & Capital Improvements	Transportation & Capital Improvements	FTEX		Exempt
Director of Public Works	Public Works	FTEX		Exempt
Chief of Police	Police	FTEX		Exempt
Fire Chief	Fire	FTEX		Exempt
			<b>118,696</b>	<b>160,240</b>
				<b>201,785</b>
<b>EX-3</b>				
Assistant City Manager	City Manager's Office	FTEX	<b>149,138</b>	<b>201,336</b>
				<b>253,534</b>
Exempt				

## FY 2024-2025 Fire Department Step Plan



Battalion Chief	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$125,659	\$128,424	\$131,249	\$134,137	\$137,088	\$140,104

Fire Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$109,465	\$112,640	\$115,906	\$119,268	\$122,727	\$126,286

Fire Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$95,635	\$98,982	\$102,447	\$106,032	\$109,743	\$113,585

Fire Engineer	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	\$86,100	\$87,735	\$89,402	\$91,101	\$92,832	\$94,596	\$96,393	\$98,225	\$100,091	\$101,993

Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
	\$66,974	\$68,501	\$70,069	\$71,674	\$73,315	\$74,994	\$76,711	\$78,468	\$80,265	\$82,103	\$83,983	\$85,907	\$87,874	\$89,886	\$91,945

### Promotion Matrix for Overlapping Ranks\*

Firefighter Step	Salary	Engineer Step	Salary	% Increase
Step 1	66,974	Step 1	86,100	28.6%
Step 2	68,501	Step 1	86,100	25.7%
Step 3	70,069	Step 1	86,100	22.9%
Step 4	71,674	Step 1	86,100	20.1%
Step 5	73,315	Step 1	86,100	17.4%
Step 6	74,994	Step 1	86,100	14.8%
Step 7	76,711	Step 1	86,100	12.2%
Step 8	78,468	Step 1	86,100	9.7%
Step 9	80,265	Step 1	86,100	7.3%
Step 10	82,103	Step 1	86,100	4.9%
Step 11	83,983	Step 1	86,100	2.5%
Step 12	85,907	Step 2	87,735	2.1%
Step 13	87,874	Step 3	89,402	1.7%
Step 14	89,886	Step 4	91,101	1.4%
Step 15	91,945	Step 5	92,832	1.0%

Engineer Step	Salary	Lieutenant Step	Salary	% Increase
Step 1	86,100	Step 1	95,635	11.1%
Step 2	87,735	Step 1	95,635	9.0%
Step 3	89,402	Step 1	95,635	7.0%
Step 4	91,101	Step 1	95,635	5.0%
Step 5	92,832	Step 1	95,635	3.0%
Step 6	94,596	Step 1	95,635	1.1%
Step 7	96,393	Step 2	98,982	2.7%
Step 8	98,225	Step 3	102,447	4.3%
Step 9	100,091	Step 3	102,447	2.4%
Step 10	101,993	Step 4	106,032	4.0%

Lieutenant	Salary	Captain Step	Salary	% Increase
Step 1	95,635	Step 1	109,465	14.5%
Step 2	98,982	Step 1	109,465	10.6%
Step 3	102,447	Step 1	109,465	6.9%
Step 4	106,032	Step 1	109,465	3.2%
Step 5	109,743	Step 2	112,640	2.6%
Step 6	113,585	Step 3	115,906	2.0%

Captain Step	Salary	BC Step	Salary	% Increase
Step 1	109,465	Step 1	125,659	14.8%
Step 2	112,640	Step 1	125,659	11.6%
Step 3	115,906	Step 1	125,659	8.4%
Step 4	119,268	Step 1	125,659	5.4%
Step 5	122,727	Step 1	125,659	2.4%
Step 6	126,286	Step 2	128,424	1.7%

\*When promoting, reference this chart to see what step you will move to in the new rank.

\*\* When skipping a rank in a promotion, employee will go to the first step of the new rank.

## FY 2024-2025 Police Department Step Plan



Police Captain	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$126,996	\$130,361	\$133,816	\$137,362	\$141,002	\$144,738

Police Lieutenant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$114,430	\$117,234	\$120,106	\$123,049	\$126,063	\$129,152

Police Sergeant	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	\$98,204	\$100,953	\$103,780	\$106,686	\$109,673	\$112,744

Police Corporal	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
	\$88,120	\$89,592	\$91,088	\$92,609	\$94,156	\$95,728	\$97,327	\$98,952	\$100,604	\$102,285

Police Officer	Step 1*	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
	\$69,451	\$71,104	\$72,797	\$74,529	\$76,303	\$78,119	\$79,978	\$81,882	\$83,831	\$85,826	\$87,868	\$89,960	\$92,101	\$94,293	\$96,537

Police Cadet	Step 1**
	\$52,015

### Promotion Matrix for Overlapping Ranks\*\*\*

Police Officer Step	Salary	Corporal Step	Salary	% Increase
Step 1	69,451	Step 1	88,120	26.9%
Step 2	71,104	Step 1	88,120	23.9%
Step 3	72,797	Step 1	88,120	21.0%
Step 4	74,529	Step 1	88,120	18.2%
Step 5	76,303	Step 1	88,120	15.5%
Step 6	78,119	Step 1	88,120	12.8%
Step 7	79,978	Step 1	88,120	10.2%
Step 8	81,882	Step 1	88,120	7.6%
Step 9	83,831	Step 1	88,120	5.1%
Step 10	85,826	Step 1	88,120	2.7%
Step 11	87,868	Step 2	89,592	2.0%
Step 12	89,960	Step 3	91,088	1.3%
Step 13	92,101	Step 5	94,156	2.2%
Step 14	94,293	Step 6	95,728	1.5%
Step 15	96,537	Step 8	98,952	2.5%

Corporal Step	Salary	Sergeant Step	Salary	% Increase
Step 1	88,120	Step 1	98,204	11.4%
Step 2	89,592	Step 1	98,204	9.6%
Step 3	91,088	Step 1	98,204	7.8%
Step 4	92,609	Step 1	98,204	6.0%
Step 5	94,156	Step 1	98,204	4.3%
Step 6	95,728	Step 1	98,204	2.6%
Step 7	97,327	Step 2	100,953	3.7%
Step 8	98,952	Step 2	100,953	2.0%
Step 9	100,604	Step 3	103,780	3.2%
Step 10	102,285	Step 3	103,780	1.5%

LT Step	Salary	Captain Step	Salary	% Increase
Step 1	114,430	Step 1	126,996	11.0%
Step 2	117,234	Step 1	126,996	8.3%
Step 3	120,106	Step 1	126,996	5.7%
Step 4	123,049	Step 1	126,996	3.2%
Step 5	126,063	Step 2	130,361	3.4%
Step 6	129,152	Step 3	133,816	3.6%

\*Certified Police Officers may be provided a \$3,000 OR \$5,000 sign-on incentive dependent upon experience, and/or may be eligible for a higher step placement upon hire per our Lateral Entry Program

\*\*Police Cadets will attend academy and transition to Step 1 Police Officer upon graduation

\*\*\*When promoting to a Corporal, Sergeant, or Captain, reference the applicable overlap chart to identify promotional step

\*\*\*\*When skipping a rank in a promotion, team member will go to the first step of the new rank

## FINANCIAL POLICIES

### PURPOSE:

To establish guidelines and procedures for accounting and auditing; financial planning; budgeting and budget transfers; revenues; operating and debt reserves; personnel; purchasing and fixed assets; debt management and investment and cash management.

### A. GENERAL

1. The City will operate on a fiscal year which begins on October 1 and ends on September 30.
2. The City will conduct its financial affairs in conformity with state and federal laws. These Financial Policies shall be approved by City Council and reviewed on an annual basis as a part of the budget development process.

### B. ACCOUNTING, AUDITING AND FINANCIAL PLANNING

1. The Finance Department maintains records on a basis consistent with generally accepted accounting principles (GAAP) including standards for local government accounting, as determined by GASB and GFOA.
2. Regular monthly and annual financial reports are issued summarizing financial activity. The monthly financial reports are provided to City Council and departments. 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.

# Appendices

## C. 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 the department and City Management necessary to develop the proposed budget.
3. A structurally balanced proposed budget will be prepared and distributed to the 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. A budget message
  - b. Fund balance schedules that include expected revenue and expenditures for all funds
  - c. An analysis of property valuations and tax rates for the last five years
  - d. Revenue estimates
  - e. Operating expenditures by department and expense category (delineated below)
  - f. Debt service costs (delineating principal and interest) by issuance and a description of outstanding debt issuances
  - g. A statement of expenditures for debt proceeds
  - h. Descriptions of department functions and missions
  - i. Performance measures for each department – workload, efficiency, and effectiveness
  - j. Descriptions and cost analysis of program changes
  - k. Description of capital projects included for funding in the proposed budget
  - l. A list of authorized positions by department and division (where appropriate)
  - m. The budget and tax ordinances adopted by the City Council
5. The 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.

# Appendices

- 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.

## D. 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 years, 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.

# Appendices

## E. 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 the City Council.
4. Capital project funds' reserves (contingencies) will be established by project, not by fund, and will be managed 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 the City Council.

## F. 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. The 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 require City Council approval. The City Manager approves reclassifications of positions.
4. The City Manager is authorized to adjust the compensation of any City employee, including appointees, when at their 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.

# Appendices

5. The City maintains written Personnel Policies.

## G. 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.
6. Any asset seized by forfeiture will be accepted by the City Council and placed into the City inventory, before any expenditure of City budgeted funds is made for or in relation to the asset.
7. The City Manager and his designee(s), at his direction, are authorized to sign or release easements, permits, licenses and change orders; to sign interlocal agreements of less than \$50,000; 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.

# Appendices

## H. 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.
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 show it to be beneficial.

## I. 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.

## J. 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.

## K. 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 an internal control matrix document that illustrates effective separation of duties.
  - b. The City shall conduct periodic self-assessments of all internal control and cash handling procedures.
2. Each department director shall ensure that departmental procedures are adequate to safeguard City funds.
  - a. Federal Award programs such as the Community Development Block Program shall be administered in accordance with all 2 CFR part 200 requirement. Specifically, staff requires that any subrecipients of federal award dollars have financial systems in place for proper tracking.
3. Staffing and training shall be reviewed periodically to ensure adequacy.
4. Daily deposits shall be performed unless amounts collected warrant less frequent deposits.

## REVISION DATES

1. December 10, 2018
2. August 27, 2021

## INVESTMENT POLICY

### 1.0 POLICY

It is the policy of the City of New Braunfels to invest public funds in a manner which will provide the highest reasonable investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds. The Policy complies with and incorporates the Public Funds Investment Act, (the "Act"), Chapter 2256, Texas Government Code and the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

### 2.0 SCOPE

This Investment Policy applies to all financial assets of the City of New Braunfels. These funds are accounted for in the City's Annual Comprehensive Financial Report and include:

#### **Funds**

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Trust and Agency Funds
- Internal Service Funds

Any new funds created by the City will be incorporated under this Policy unless specifically exempted by Council action.

### 3.0 PRUDENCE

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The standard states:

Investments shall be made with judgment and care – under circumstances then prevailing – which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

In determining whether the investment officers have exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the officer had responsibility rather than a consideration as to the prudence of a single investment, and whether the investment decision was consistent with the written investment policy.

## **4.0 OBJECTIVES**

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

### **4.1 Safety**

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

### **4.2 Liquidity**

The City of New Braunfels' investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

### **4.3 Diversification**

Whenever practical, assets held in the portfolio(s) shall be diversified to minimize the risk of loss resulting from the concentration of assets in a specific maturity, a specific issuer, or a specific market sector.

### **4.4 Return on Investments**

The City of New Braunfels' investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

## **5.0 INVESTMENT STRATEGY**

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

- A. The investment strategy for operating, enterprise and special revenue funds has as its primary objective assurance that anticipated liabilities are matched and adequate investment liquidity provided. The secondary objective is to create a portfolio structure which will experience minimal volatility. This may be accomplished by purchasing high quality, short- to medium-term maturity securities which will complement each other in a laddered maturity structure permitting some extension for yield enhancement.
- B. The investment strategy for debt service funds shall have as its primary objective the assurance of available funds adequate to fund the debt service obligations on a timely basis. Successive debt service dates will be fully funded before extension.
- C. The investment strategy for debt service reserve funds shall have as its primary objective the ability to generate a revenue stream to the debt service funds from high quality securities with a low degree of volatility. Securities should be high credit quality and, except as may be

required by the bond ordinance specific to an individual issue, be limited to short to intermediate-term maturities.

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

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

## **6.0 DELEGATION OF AUTHORITY AND RESPONSIBILITIES**

Management responsibility for the investment program has been delegated by City Council primarily to the Finance Director, the Assistant Finance Director, and the Accounting & Treasury Manager, 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 Finance Director. The Finance Director 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.

## **7.0 ETHICS AND CONFLICT OF INTEREST**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any personal financial/investment relationships that could impact the performance of the City of New Braunfels' investment portfolio. If an Investment Officer has a personal relationship as defined in the Act with a business

organization engaging in investment transactions with the City, the Investment Officer must disclose the relationship and file a disclosure with the City Secretary and the Texas Ethics Commission.

## **8.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The Investment Officer(s) or adviser will maintain a list of authorized broker/dealers, financial institutions, money market mutual funds and local government investment pools offering to engage in an investment transaction with the City (Appendix B). An annual review of the services provided, financial condition and registrations of these firms will be conducted by the Finance Director 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.

All firms desiring to provide investment recommendations to or conduct transactions with the City must complete 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.

## **9.0 AUTHORIZED INVESTMENTS**

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

- 9.1** Obligations of the United States or its agencies and instrumentalities excluding mortgage-backed securities;
- 9.2** Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state or the United States or their respective agencies and instrumentalities;
- 9.3** Interest bearing bank deposits or 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 an FHLB Letter of Credit, or collateralized with eligible securities in accordance with Texas Government Code Chapter 2257;
- 9.4** Fully collateralized repurchase agreements having a defined termination date, placed through a primary government securities dealer or a bank doing business in Texas, and secured in accordance with this Policy, purchased under a master repurchase agreement which specifies the rights and obligations of both parties and requires that the securities involved in the transaction be held in a safekeeping account subject to the control of the City with a stated final maturity of one year, except flex repurchase agreements used for bond funds which may extend to match the expenditure plan of the bond proceeds.

- 9.5** AAA-rated 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.
- 9.6** Constant-dollar, AAA-rated Texas local government investment pools as defined by the Act.
- 9.7** Collateralized or insured demand deposit accounts in approved depositories approved by City Council under an executed depository agreement.
- 9.8** An SEC registered, no-load mutual fund with a weighted average maturity of less than two years, invested exclusively in obligations approved by the Policy, and continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent.
- 9.9** Obligations of any US state or political subdivision rated AA or better by a nationally recognized rating agency not to exceed two years to maturity.
- 9.10** A certificate of deposit (CD), share certificate, or other interest bearing deposit is an authorized investment if 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, or; (2) collateralized with eligible securities in accordance with Texas Government Code Chapter 2257, or (3) secured by an FHLB letter of credit.

In addition, an investment in CDs or interest bearing deposits 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 deposit 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 deposits issued for the account of the City.
- 9.11** Commercial paper that has a stated maturity of 270 days or less from the date of issuance and is rated A-1 or P-1 or an equivalent rating by at least two nationally recognized credit rating agencies, or one nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit.

### **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 Finance Director of ratings change, conditions affecting the rating and possible loss of principal with liquidation options available, within two weeks after the ratings change.

### **Monitoring FDIC Status**

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

## **10.0 COLLATERALIZATION**

### **10.1 Pledged Collateral**

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

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

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

## **10.2 Owned Repurchase Agreement Collateral**

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

## **10.3 Authorized Collateral**

### **A. Time and Demand Deposits**

Deposits must be secured by FDIC deposit insurance, an FHLB Letter of Credit or any combination of cash and obligations in accordance with Texas Government Code Chapter 2257 that have a market value of not less than 102% of the principal amount of the deposits.

### **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 always maintaining the collateral and collateral margins.

## **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 Finance Director 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 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	25%
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, investment maturities beyond two (2) years from the date of purchase are limited to those with call options.

## 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 or the six-month Constant Maturity Treasury (CMT) index.

## 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 monthly. This investment report shall be signed and in compliance with the Act and include, at a minimum:

- 1) detail on each investment position of the portfolio,
- 2) the beginning and ending amortized book and market value,
- 3) the change to market value during the period for each portfolio,
- 4) the beginning and ending amortized book and market value for each investment security by asset type and fund type,
- 5) the final stated maturity date of each investment security,
- 6) the dollar weighted average maturity of the portfolio,
- 7) a comparison of the portfolio's yield or return to an accepted benchmark, and
- 8) 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.

## 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 that 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.

# Appendices

**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, 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.

# Appendices

**Investment Advisors Act of 1940**- Law which requires all Investment Advisors to be registered with the SEC 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 because 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.

**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 the coupon payment amount.

# Appendices

**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, the 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 brokers/dealers.

**Volatility** - A degree of fluctuation in the price and valuation of securities.

**Yield** - The current rate of return on investment security is generally expressed as a percentage of the security's current price.

# Appendices

**Yield-to-call (YTC)** - The rate of return an investor earns from a bond assuming the bond is redeemed (called) before 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 that 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 that 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 that 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 the 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.

**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 creditworthiness 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.

# Appendices

**Budget Calendar**- The schedule of key target dates that 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**- 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 is presented in writing as a part of the budget document.

**Capital Assets (Fixed Assets)**- Assets of significant value (\$5,000 or greater individually) that 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 and identifies the expected cost for each project and the amount to be expended each year.

**Carry Forward Balance**- The difference of revenues and expenditures within the same fund transferred to the fund balance from one fiscal year to the next.

**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 before the sale of this debt.

**Contingencies**- The expenditure group that includes all funding such as undesignated funds and monies set aside for salary increases.

**Contractual Services**- Items of expenditure from services the City receives from an outside company through a contractual agreement.

**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 that 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.

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**Effective Tax Rate-** The tax rate that 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 like 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 before the end of the budget fiscal year. Used to determine the Carry Forward Balance.

**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 overrun an individual line item if the expenditure group remains within budget.

**Expenditures-** The cost of goods and services rendered. This is the terminology used under the "financial resources measurement focus" used by the governmental funds type of accounts,

**Fiscal Year-** The 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.

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**General Fund**- The largest fund within the City, the General Fund accounts for most of the financial resources of the government which may be used for any lawful purpose. General Fund revenues include property taxes, sales tax, franchise fees, court costs, and fines, licenses and permits, charges for services, parks and recreation fees, and other types of revenue. The General Fund usually includes most of the basic operating services, such as Police, Fire, Parks and Recreation, Library, Public Works, Planning and Community Development, Municipal Court, and internal service functions.

**General Obligation Bond**- General Obligation Bonds must be authorized by public referenda. Bonds become General Obligation Bonds when the City pledges its full faith and credit to the repayment of the issued bonds.

**Governmental Fund**- Funds used to account for all or most of the City of New Braunfels general activities and services.

**Interfund Transfers**- The expenditure group used to account for transfers between funds.

**Intergovernmental Revenue**- Revenue received from another government for a specified purpose.

**Internal Service Fund**- Funds utilized to account for the financing of goods or services provided by one department or office to other departments or offices within a government. The Self Insurance Fund is the City of New Braunfels only internal service fund.

**Long-Term Debt**- Debt amount with maturity of more than one year.

**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

**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.

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**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.

**Revenue-** The funds collected by a government.

**Revenue Bonds-** Government-issued bonds that 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.

**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)-** An economic development tool used by the City to foster development. A 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.

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## Acronyms

**CDBG** – Community Development Block Grant

**CIP** – Capital Improvement 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

## ORDINANCE NO. 2024-76

### *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, 2024 THROUGH SEPTEMBER 30, 2025

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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 2025, the sum of \$0.205008 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 2025, the sum of \$0.203928 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 2025 Budget, the total tax levy of \$0.408936 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 1<sup>st</sup>, 2024, and become and be considered delinquent if not paid by January 31<sup>st</sup>, 2025. 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 3.6 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.17. The increase between the No-New Revenue Maintenance and Operations rate and the Proposed Maintenance and Operations rate is 3.6 percent. The difference between the total No-New Revenue rate and the total Proposed tax rate is 2.7%.

After January 31, 2025, 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, 2025, 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<sup>st</sup> Reading 2<sup>nd</sup> Reading

District One	Mayor Pro Tem Andres Campos
District Two	Council Member Christopher Willis
District Three	Council Member Donald Lee Edwards
District Four	Council Member Lawrence Spradley
District Five	Council Member Mary Ann Labowski
District Six	Councilmember April Ryan
	Mayor Neal Linnartz

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 5<sup>th</sup> day of September, 2024.

**PASSED AND APPROVED:** Second reading this the 9<sup>th</sup> day of September, 2024.

CITY OF NEW BRAUNFELS, TEXAS

BY:   
Neal Linnartz, Mayor

ATTEST:

  
\_\_\_\_\_  
Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo  
VALERIA ACEVEDO, City Attorney

## ORDINANCE NO. 2024-75

### AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2025; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; AND REGULATING THE PAYMENT OF MONEY OUT OF THE CITY TREASURY.

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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 2025 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 2025.
- SECTION 2. The amounts documented in the City of New Braunfels FY 2025 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, 2024 and ending September 30, 2025.
- SECTION 3. That revenues included in the City of New Braunfels FY 2025 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2025. 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 5<sup>th</sup> day of September, 2024.

PASSED AND APPROVED: Second reading this the 9<sup>th</sup> day of September, 2024.

CITY OF NEW BRAUNFELS, TEXAS

BY: Neal Linnartz  
Neal Linnartz, Mayor

ATTEST:

Gayle Wilkinson  
Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo  
VALERIA ACEVEDO, City Attorney

## Budget Order

### City of New Braunfels FY 2025 Budget

**For the period October 1, 2024, through September 30, 2025 Approval**

**of the FY 2025 Budget**

City Council approves the FY 2025 Budget as filed with the City Secretary.

#### **Authorized Positions and Salaries**

The positions listed in the FY 2025 Budget document under each department or division are the authorized positions for FY 2025. The Finance department collaborates with the Human Resources department to capture all positions including title reclassifications, restructuring, and FTE changes throughout the fiscal year. These lists include full-time, 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.

Cost of living salary adjustments are authorized for FY 2025 and unless otherwise directed by the City Manager, will be effective October 1, 2024. Additionally, employees will be eligible to receive up to 3% through a merit evaluation. Increases received as a result of the merit evaluation will be effective January 1, 2025. 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.

**The FY 2025 Budget, as adopted by the City Council, controls expenditures by fund, department, and budget category. Budget categories include:**

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

Although funds are allocated into individual line items in each budget and those line-item allocations are adopted as part of the FY 2025 Budget, departments have flexibility in expensing these funds within the budget category. As long as the total appropriation for a budget category (ex. employee expenses) is not exceeded, one or more line items in the group (ex. 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, funding for resource requests are separated from the other expenditure categories. This funding will be

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incorporated into the adopted budget document in the appropriate expenditure category i.e. employee, operating, and 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 grant awards, donations are received from outside sources, projects are approved, and proceeds are appropriated and available to the party 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 2025 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 in the amount of \$50,000 or less; 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. This section intends 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.

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## 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. This section intends 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.

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## ATTACHMENT 1

To: City Council  
From: Jared Werner, Assistant City Manager  
Date: September 5, 2024  
Subject: Recommended Changes to the FY 2025 Proposed Budget

After further staff review of the FY 2025 Proposed Budget document submitted to the City Council for their consideration, the following changes are recommended.

### 1. Fire Apparatus Replacement and Maintenance Fund

a) The following amendment will decrease the interfund transfer from the General Fund to the Fire Apparatus and Maintenance Fund by \$253,883. This transfer was originally recorded twice, so this amendment will reflect the correct transfer to the Fire Apparatus Replacement and Maintenance to cover the remaining debt service for a pumper truck.

Decrease Interfund Transfer Revenue - FY 2025 Fire Apparatus Replacement and Maintenance Fund		
Fire Apparatus Replacement and Maintenance Fund	Revenue	(\$253,883)
<b>Total</b>		<b>(\$253,883)</b>

Decrease Interfund Transfer Expenditures – FY 2025 General Fund		
General Fund	Expenditures	(\$253,883)
<b>Total</b>		<b>(\$253,883)</b>

### 2. Downtown TIRZ Fund

a) Following the completion of the FY 2025 Proposed Budget document, the Downtown TIRZ board met and recommended that the budget for FY 2025 should include \$50,000 to be allocated to grants and \$20,000 to be allocated towards administrative costs.

Originally, a placeholder of \$115,000 in expenditure budget was added to the fund. This amendment will reduce the budget to align with the board's recommendations. This amendment represents a total expenditure decrease of \$45,000 from the initial FY 2025 Proposed Budget.

Decrease Operating Expenditures – FY 2025 Downtown TIRZ Fund		
Downtown TIRZ Fund	Expenditures	(\$45,000)
<b>Total</b>		<b>(\$45,000)</b>

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### 3. Airport Fund

a) Staff recommends the following amendment to restate the budgeted revenue for the Airport Fund in FY 2025. Initially, the Airport Fund revenue was budgeted to reflect grant revenue of \$7,912,000 to be received during FY 2025. However, after completion of the FY 2025 Proposed Budget, staff discovered this grant would be managed directly by the grantor. Therefore, no revenue budget is needed. For accurate reporting, the revenue budget will be decreased by \$7,912,000 to reflect this change. The amended FY 2025 Proposed Budget includes \$5,391,910 in total revenue with the total revenue decreasing by \$7,912,000.

Decrease Airport Revenue Budget – FY 2025 Airport Fund		
Airport	Revenue	(\$7,912,000)
<b>Total</b>		<b>(\$7,912,000)</b>

### 4. General Fund

a) Staff recommends the following amendment to fund a vehicle, additional one-time equipment (laptop, monitor, dock, phone, tools), and training for the new Health Specialist position that was a funded resource request in the FY 2025 Proposed Budget.

Increase (One-Time) Capital and Operating Expenditures - FY 2025 General Fund		
Planning and Development Services Department	Expenditures	\$27,240
Planning and Development Services Department	Expenditures	\$2,760
<b>Total</b>		<b>\$30,000</b>

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b) Staff recommends an amendment totaling \$30,000 to complete the Das Rec pool lighting project. This will be a rollover budget from FY 2024 due to a longer-than-expected timeline to complete the project.

Increase Expenditures - FY 2025 General Fund		
Das Rec	Expenditures	\$30,000
<b>Total</b>		<b>\$30,000</b>

c) Staff recommends amendments to the General Fund Budget listed above will result in a total decrease to the FY 2025 General Fund Budget shown below. Please note that the total includes the amendment from item 1A:

FY 2025 General Fund Budget- Total Amendment Impact	
Expenditures	(\$193,883)

## 5. Capital Funds

a) **2019 Bond Fund** – Staff recommends that the 2019 Bond Fund be amended to reflect updated expenditure budgets. The original amounts presented in the FY 2025 Proposed Budget excluded encumbered funds. The standard methodology utilized for capital fund budgeting consists of budgeting the funds currently allocated to projects, unallocated, and encumbered.

Correcting the budgeting methodologies resulted in various project balances being adjusted, and an increase in the overall expenditure budget for the 2019 Bond fund. This amendment will not affect the ending fund balance.

Increase Expenditures - FY 2025 Capital Funds		
2019 Capital Improvement Bond Fund	Expenditures	\$2,800,000
<b>Total</b>		<b>\$2,800,000</b>

# Appendices

b) **2014 C of O's** – The FY 2025 Proposed Budget for 2014 C of O's included \$55,425 in expenditures, which left out a total of \$512 that should have been appropriated. Staff recommends fully appropriating this fund to be consistent in budgeting methodologies with the other capital funds. With the approval of this amendment, total expenditures will increase by \$512, bringing the amended FY 2025 Proposed Budget to \$55,937.

Increase Expenditures – FY 2025 Capital Funds		
2014 C of O's	Expenditures	\$512
<b>Total</b>		<b>\$512</b>

c) **2023 Bond Fund** – The FY 2025 Proposed Budget for the 2023 Bond Fund did not fully appropriate expenditures. The standard methodology utilized for capital fund budgeting consists of budgeting the funds currently allocated to projects, unallocated, and encumbered. This methodology allows for a more accurate projection of funding availability in each of the funds and results in a \$0 ending fund balance.

This amendment will fully appropriate all funds within the 2023 Bond Fund.

Increase Expenditures – FY 2025 Capital Funds		
2023 Capital Improvement Bond Fund	Expenditures	\$1,480,768
<b>Total</b>		<b>\$1,480,768</b>

d) **2024 Tax Notes Fund** – Staff recommends an amendment to fully appropriate the 2024 Tax Note expenditures. This change will result in a \$0 fund balance, which is the standard budgeting practice for capital funds.

Increase Expenditures – FY 2025 Capital Funds		
2024 Tax Notes	Expenditures	\$3,030,000
<b>Total</b>		<b>\$3,030,000</b>

## 6. Debt Service Fund

a) The FY 2025 Proposed Budget for the Debt Service fund expenses totaled \$32,732,778. Staff discovered that fiscal agent fees were accounted for twice, thus inflating the total by \$5,000. Staff recommends the following amendment that will lower debt service expenses by \$5,000 reflecting the correct expenditure total of \$32,727,778.

Decrease Expenditures – FY 2025 Debt Service Fund		
Debt Service Fund	Expenditures	(\$5,000)
<b>Total</b>		<b>(\$5,000)</b>

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ _____
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ _____
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ _____
4.	<b>Prior year total adopted tax rate.</b>	\$ _____ /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. <b>Original prior year ARB values:</b> ..... B. <b>Prior year values resulting from final court decisions:</b> ..... C. <b>Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ _____ -\$ _____ \$ _____
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. <b>Prior year ARB certified value:</b> .....	\$ _____
	B. <b>Prior year disputed value:</b> .....	-\$ _____
	C. <b>Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ _____
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ _____

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ _____
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ _____
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> <li><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ _____</li> <li><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ _____</li> <li><b>C. Value loss.</b> Add A and B.<sup>6</sup></li> </ul>	\$ _____
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <ul style="list-style-type: none"> <li><b>A. Prior year market value:</b> ..... \$ _____</li> <li><b>B. Current year productivity or special appraised value:</b> ..... - \$ _____</li> <li><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></li> </ul>	\$ _____
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ _____
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ _____
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ _____
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <ul style="list-style-type: none"> <li><b>A. Certified values:</b> ..... \$ _____</li> <li><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</li> <li><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</li> <li><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ _____</li> <li><b>E. Total current year value.</b> Add A and B, then subtract C and D.</li> </ul>	\$ _____

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> A. <b>Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ _____ B. <b>Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ _____ C. <b>Total value under protest or not certified.</b> Add A and B. \$ _____	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ _____
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ _____
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ _____
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ _____
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ _____
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ _____
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ _____ /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ _____ /\$100

## SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ _____ /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)

<sup>18</sup> Tex. Tax Code §26.012(17)

<sup>19</sup> Tex. Tax Code §26.012(17)

<sup>20</sup> Tex. Tax Code §26.04(c)

<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____	
	<b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____	
	<b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ _____	
	<b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____	
	<b>E. Add Line 30 to 31D.</b>	\$ _____
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____	
	<b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ _____ /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____	
	<b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ _____	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ _____ /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____ /\$100

<sup>23</sup> [Reserved for expansion]<sup>24</sup> Tex. Tax Code §26.044<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36. <b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	<p>A. <b>Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ _____</p> <p>B. <b>Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ /\$100
37. <b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	<p>A. <b>Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ _____</p> <p>B. <b>Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. .... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ /\$100
38. <b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	<p>A. <b>Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....</p> <p>B. <b>Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 .....</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
39. <b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ _____ /\$100
40. <b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	<p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 .....</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____ /\$100
41. <b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.	<p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____ /\$100

<sup>25</sup> Tex. Tax Code §26.0442<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>D41.</b> <b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).		\$ _____ /\$100
<b>42.</b> <b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A.</b> <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>  Enter debt amount ..... \$ _____ <b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. ..... – \$ _____  <b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... – \$ _____  <b>D.</b> Subtract <b>amount paid</b> from other resources ..... – \$ _____  <b>E. Adjusted debt.</b> Subtract B, C and D from A.		\$ _____
<b>43.</b> <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>		\$ _____
<b>44.</b> <b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.		\$ _____
<b>45.</b> <b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>30</sup> ..... % <b>B.</b> Enter the prior year actual collection rate. .... % <b>C.</b> Enter the 2022 actual collection rate. .... % <b>D.</b> Enter the 2021 actual collection rate. .... % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup>		%
<b>46.</b> <b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.		\$ _____
<b>47.</b> <b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .		\$ _____
<b>48.</b> <b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.		\$ _____ /\$100
<b>49.</b> <b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.		\$ _____ /\$100
<b>D49.</b> <b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.		\$ _____ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)<sup>28</sup> Tex. Tax Code §26.012(7)<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>30</sup> Tex. Tax Code §26.04(b)<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

### SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$100

### SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

## SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ _____ /\$100
	B. Unused increment rate (Line 66).....	\$ _____ /\$100
	C. Subtract B from A.....	\$ _____ /\$100
	D. Adopted Tax Rate .....	\$ _____ /\$100
	E. Subtract D from C .....	\$ _____ /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ _____ /\$100
	G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ _____ /\$100
	B. Unused increment rate (Line 66).....	\$ _____ /\$100
	C. Subtract B from A.....	\$ _____ /\$100
	D. Adopted Tax Rate .....	\$ _____ /\$100
	E. Subtract D from C .....	\$ _____ /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ _____ /\$100
	G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b>	
	A. Voter-approval tax rate (Line 67).....	\$ _____ /\$100
	B. Unused increment rate (Line 66).....	\$ _____ /\$100
	C. Subtract B from A.....	\$ _____ /\$100
	D. Adopted Tax Rate .....	\$ _____ /\$100
	E. Subtract D from C .....	\$ _____ /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ _____ /\$100
	G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ _____
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)

<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>43</sup> Tex. Local Gov't Code §120.007(d)

<sup>44</sup> Tex. Local Gov't Code §120.007(d)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ _____ /\$100

## SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>49</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>50</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)

<sup>45</sup> Tex. Tax Code §26.012(8-a)

<sup>46</sup> Tex. Tax Code §26.063(a)(1)

<sup>47</sup> Tex. Tax Code §26.042(b)

<sup>48</sup> Tex. Tax Code §26.042(f)

<sup>49</sup> Tex. Tax Code §26.42(c)

<sup>50</sup> Tex. Tax Code §§26.42(c)

<sup>51</sup> Tex. Tax Code §§26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ \_\_\_\_\_ /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_ /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_ /\$100

If applicable, enter the current year de minimis rate from Line 73.

## SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>52</sup>

**print here** → Kristen H. Hoyt

Printed Name of Taxing Unit Representative

**sign here** →

Taxing Unit Representative

7/31/2024

Date

<sup>52</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

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