



**CITY OF NEW BRAUNFELS, TEXAS
CITY COUNCIL - SPECIAL MEETING**



**CITY HALL - COUNCIL CHAMBERS
550 LANDA STREET
NEW BRAUNFELS, TX**

THURSDAY, SEPTEMBER 5, 2024 at 6:00 PM

MISSION STATEMENT

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

AGENDA

CALL TO ORDER

CALL OF ROLL: CITY SECRETARY

INVOCATION: COUNCILMEMBER LABOWSKI

PLEDGE OF ALLEGIANCE & SALUTE TO THE TEXAS FLAG

1. WORKSHOP

- A) Public hearing on the FY 2025 Operating Budget and [24-1114](#)
Plan of Municipal Services.
Jared Werner, Assistant City Manager
- B) Discuss and consider approval of the first reading of an [24-1115](#)
ordinance adopting the FY 2025 Operating Budget and
Plan of Municipal Services.
Karrie Cook, Budget Manager
- C) Public hearing on the proposed tax rate for the City of [24-1113](#)
New Braunfels for tax year 2024 and announce the
meeting date and time of adoption.
Jared Werner, Assistant City Manager
- D) Discuss and consider approval of the first reading of an [24-1116](#)
ordinance adopting the 2024 ad valorem tax rates.
Karrie Cook, Budget Manager
- E) Discuss and consider the approval of the first reading of [24-1125](#)
an ordinance establishing the number of positions in
each classification in the New Braunfels Fire Department
and Police Department pursuant to Local Government
Code, Chapter 143.
Becca Miears, Director of Human Resources

2. **EXECUTIVE SESSION**

In accordance with the Open Meetings Act, Texas Government Code, Ch. 551, the City Council may convene in a closed session to discuss any of the items listed on this agenda. Any final action or vote on any executive session item will be taken in open session.

3. **RECONVENE INTO OPEN SESSION AND TAKE ANY NECESSARY ACTION RELATING TO THE EXECUTIVE SESSION AS DESCRIBED ABOVE.**

4. **ADJOURNMENT**

CERTIFICATION

I hereby certify the above Notice of Meeting was posted on the bulletin board at the New Braunfels City Hall.

Gayle Wilkinson, City Secretary

NOTE: Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at (830) 221-4010 at least two (2) work days prior to the meeting so that appropriate arrangements can be made.

9/5/2024

Agenda Item No. A)

PRESENTER:

Jared Werner, Assistant City Manager

SUBJECT:

Public hearing on the FY 2025 Operating Budget and Plan of Municipal Services.

DEPARTMENT: Finance

BACKGROUND INFORMATION:

Texas Local Government Code requires that taxing entities now hold one public hearing on the Annual Budget.

City Council held work sessions on the FY 2025 Budget and 2024 tax rate on August 5,6,8, and 12th. As required by law, the city published a notice regarding the public hearing on the budget.

FISCAL IMPACT:

The FY 2025 Operating Budget and Plan of Municipal Services will provide funding for all services, operating costs, equipment and capital projects for the new fiscal year. Additional information on the budget can be located on the City's website: <https://newbraunfels.gov/3670/FY-2025-Proposed-Budget-Plan-of-Municipa>.

RECOMMENDATION:

No action is required.

9/5/2024

Agenda Item No. B)

PRESENTER:

Karrie Cook, Budget Manager

SUBJECT:

Discuss and consider approval of the first reading of an ordinance adopting the FY 2025 Operating Budget and Plan of Municipal Services.

DEPARTMENT: Finance**COUNCIL DISTRICTS IMPACTED: N/A****BACKGROUND INFORMATION:**

City Council held work sessions on the FY 2025 Budget and Tax Rates on August 5, 6, 8, and 12th, 2024. As required by Texas Local Government Code, a public hearing on the budget was held on September 5, 2024.

The attached ordinance also includes the Budget Order. The Budget Order document describes how the budget will be controlled and managed throughout the fiscal year. The Budget Order also includes a memo which describes any changes recommended to the proposed budget prior to adoption.

The FY 2025 Proposed Operating Budget and Plan of Municipal Services document is adopted with the ordinance and Budget Order, as well as the memo which covers any changes recommended by staff.

ISSUE:

N/A

FISCAL IMPACT:

The FY 2025 Operating Budget and Plan of Municipal Services will provide funding for all programs and projects for the new fiscal year. Additional information on the proposed budget can be found on the City's website at: <https://newbraunfels.gov/3670/FY-2025-Proposed-Budget-Plan-of-Municipa>.

RECOMMENDATION:

Staff recommends approval of the first reading of the budget ordinance for the FY 2025 Budget.

ORDINANCE NO. 2024-___

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.

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.

CITY OF NEW BRAUNFELS, TEXAS

BY: _____
Neal Linnartz, Mayor

ATTEST:

Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

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

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.

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.

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)
Total		(\$253,883)

Decrease Interfund Transfer Expenditures – FY 2025 General Fund		
General Fund	Expenditures	(\$253,883)
Total		(\$253,883)

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)
Total		(\$45,000)

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)
Total		(\$7,912,000)

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
Total		\$30,000

- 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
Total		\$30,000

- 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
Total		\$2,800,000

- 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
Total		\$512

- 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
Total		\$1,480,768

- 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
Total		\$3,030,000

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)
Total		(\$5,000)

9/5/2024

Agenda Item No. C)

PRESENTER:

Jared Werner, Assistant City Manager

SUBJECT:

Public hearing on the proposed tax rate for the City of New Braunfels for tax year 2024 and announce the meeting date and time of adoption.

DEPARTMENT: Finance

COUNCIL DISTRICTS IMPACTED: N/A

BACKGROUND INFORMATION:

City Council held work sessions on the FY 2025 Budget and tax rates on August 5,6,8, and 12th.

In order for property owners in the State of Texas to be informed of any increases in their property values, truth-in-taxation requirements were embodied in the Texas Constitution and the Tax Code. Taxing units are required to calculate the No New Revenue tax rate and the Voter Approval tax rate after receiving the certified appraisal roll from the chief appraiser.

The No New Revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue from the same properties in both the 2023 tax year and 2024 tax year. The Voter Approval tax rate (VAR) is the highest tax rate the City may adopt before a mandatory election is triggered.

The proposed tax rate of 40.89 cents is remaining consistent with last year. The total rate of 40.89 cents is less than the Voter Approval tax rate. The two components that make up the rate have been modified. The Interest & Sinking (I&S - debt service) portion of the rate totals 20.39 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 20.50 cents. The O&M (General Fund) portion of the rate increases from last year by 0.5 cents. The I&S Rate decreases by 0.5 cents and will still provide sufficient revenue to support debt service payments for all existing and recently approved debt obligations. Following is a summary of the tax rate calculations completed by the Comal County Tax Office.

PROPOSED TAX RATE	\$0.408936 PER \$100
PRECEDING YEAR'S TAX RATE	\$0.408936 PER \$100
No New Revenue TAX RATE	\$0.398163 PER \$100
Voter Approval TAX RATE	\$0.418132 PER \$100

State law requires that a public hearing be held by the governing body before adopting the final tax rate. This hearing is being held on September 5, 2024.

ISSUE:

N/A

FISCAL IMPACT:

The proposed ad valorem tax revenues generated by the proposed tax rate provide funding for the FY 2025 Budget in the General Fund and Debt Service Fund.

RECOMMENDATION:

No action is required.

9/5/2024

Agenda Item No. D)

PRESENTER:

Karrie Cook, Budget Manager

SUBJECT:

Discuss and consider approval of the first reading of an ordinance adopting the 2024 ad valorem tax rates.

DEPARTMENT: Finance

BACKGROUND INFORMATION:

City Council held work sessions on the FY 2025 Budget and tax rates on August 5, 6, 8, and 12th.

In order for property owners in the State of Texas to be informed of any increases in their property values, truth-in-taxation requirements were embodied in the Texas Constitution and the Tax Code. Taxing units are required to calculate the No New Revenue tax rate and the Voter Approval tax rate after receiving the certified appraisal roll from the chief appraiser.

The No New Revenue tax rate is the total tax rate needed to raise the same amount of property tax revenue from the same properties in both the 2023 tax year and 2024 tax year. The Voter Approval tax rate (VAR) is the highest tax rate the City may adopt before a mandatory election is triggered.

The proposed tax rate of 40.89 cents is remaining consistent with last year. The two components that make up the rate have been modified. The total rate of 40.89 cents is less than the Voter Approval tax rate. The Interest & Sinking (I&S - debt service) portion of the rate totals 20.39 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 20.50 cents. The O&M (General Fund) portion of the rate increases from last year by 0.5 cents. The I&S Rate decreases by 0.5 cents and will still provide sufficient revenue to support debt service payments for all existing and recently approved debt obligations. Following is a summary of the tax rate calculations completed by the Comal County Tax Office.

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No New Revenue TAX RATE	\$0.398163 PER \$100
Voter Approval TAX RATE	\$0.418132 PER \$100

State law requires that a public hearing be held by the governing body before adopting the final tax rate. This hearing will be held on September 5, 2024.

FISCAL IMPACT:

The ad valorem tax revenues generated by the proposed tax rate provide funding for the FY 2025 Budget in the General Fund and Debt Service Fund.

RECOMMENDATION:

Staff recommends approval of the first reading of the tax ordinance for the 2024 ad valorem tax rates.

ORDINANCE NO. 2024-__

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

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 1st, 2024, and become and be considered delinquent if not paid by January 31st, 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:

1st Reading 2nd 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.

CITY OF NEW BRAUNFELS, TEXAS

BY: _____
Neal Linnartz, Mayor

ATTEST:

Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

VALERIA ACEVEDO, City Attorney

9/5/2024

Agenda Item No. E)

PRESENTER:

Becca Miers, Director of Human Resources

SUBJECT:

Discuss and consider the approval of the first reading of an ordinance establishing the number of positions in each classification in the New Braunfels Fire Department and Police Department pursuant to Local Government Code, Chapter 143.

DEPARTMENT: Human Resources

COUNCIL DISTRICTS IMPACTED: All

BACKGROUND INFORMATION:

Fire Department

There were no additional positions for the Fire Department included in the FY 2025 Proposed Budget. The total number of authorized positions in the Fire Department in the attached ordinance is in accordance with the positions and funding included in the Proposed FY 2025 Budget.

Police Department

There were eight (8) additional Police Officer positions included in the FY 2025 Proposed Budget for the Police Department, which includes two (2) Police Officers funded through a SB224 Catalytic Converter Grant awarded by the Motor Vehicle Crime Prevention Authority (MVCPA). These two (2) grant-funded Police Officer positions will be assigned to the Street Crimes Unit in the Criminal Investigations Division (CID). The eight (8) new Police Officer positions also include three (3) School Resource Officers (SROs) that are funded in partnership with New Braunfels Independent School District (NBISD). The remaining three (3) Police Officer positions will be assigned to Patrol.

Additionally, this amendment proposes to reclassify one (1) Police Officer position to the rank of Sergeant and reclassify four (4) Police Officer positions to the rank of Corporal. Both reclasses assist in the goal of the Police Department to have additional leadership rank support in Patrol. The total number of authorized positions in the Police Department in the attached ordinance is in accordance with the positions and funding included in the Proposed FY 2025 Budget.

ISSUE:

N/A

STRATEGIC PLAN REFERENCE:

Economic Mobility Enhanced Connectivity Community Identity

Organizational Excellence Community Well-Being N/A

FISCAL IMPACT:

Funding for all positions has been incorporated into the FY 2025 Proposed Budget to include the two (2) grant-funded Police Officers and SROs partially funded by NBISD. Therefore, sufficient funds are available.

RECOMMENDATION:

Staff recommends approval of the ordinance.

ORDINANCE 2024-1125

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NEW BRAUNFELS, TEXAS, ESTABLISHING THE CLASSIFICATION OF EMPLOYEES WITHIN THE NEW BRAUNFELS FIRE AND POLICE DEPARTMENTS AND AUTHORIZING THE NUMBER OF EMPLOYEES IN EACH CLASSIFICATION; PROVIDING FOR SEVERABILITY; REPEALING ORDINANCES AND PROVISIONS IN CONFLICT; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of New Braunfels has adopted Civil Service, Chapter 143 of the Texas Local Government Code for its Police and Fire Department employees; and

WHEREAS, pursuant to Chapter 143, the City Council shall establish the classifications of employees and prescribe the number of positions in each classification pursuant to Section 143.021(a) of the Texas Local Government Code; and

WHEREAS, the City Council has approved the number of employees listed below in the appropriate classifications in the Police and Fire Department as a part of the annual budget process; and

WHEREAS, this ordinance modifies the authorized number of positions in each rank consistent with the FY 2024-25 Adopted Budget, including new positions and reclassifications.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NEW BRAUNFELS, TEXAS, THAT

I.

The Civil Service classifications and number of positions in each classification in the Fire Department shall be approved and effective as indicated below:

<u>Classification</u>	<u>Effective</u> <u>04/08/2024</u>	<u>Effective</u> <u>10/01/2024</u>
1. Assistant Fire Chief	2	2
2. Battalion Chief/ Division Chief	5	5
3. Captain	9	9
4. Lieutenant	21	21
5. Engineer	43	43
6. Firefighter	85	85
Totals	165	165

The classification of Assistant Fire Chief is the rank/classification immediately below the Fire Chief/Department Head. As such, those positions are established by the City Council and will remain positions to which the Department Head may appoint the occupants, in accordance with §143.014 of the Texas Local Government Code. The Fire Chief/Department Head position is not included in the positions listed above.

II.

The civil service classifications and number of positions in each classification in the Police Department shall be approved as follows:

<u>Classification</u>	<u>Effective 02/12/2024</u>	<u>Effective 10/01/2024</u>
1. Assistant Police Chief	1	1
2. Captain	3	3
3. Lieutenant	5	5
4. Sergeant	19	20
5. Corporal	17	21
6. Police Officer	118	121
Totals	163	171

The classification of Assistant Police Chief is the rank/classification immediately below the Police Chief/Department Head. As such, that position is established by the City Council and will remain a position to which the Department Head may appoint the occupant, in accordance with §143.014 of the Texas Local Government Code. The Police Chief/Department Head position is not included in the positions listed above.

III.

Severability: If any provision, section, clause, sentence, or phrase of this ordinance is for any reason held to be unconstitutional, void, invalid, or un-enforced, the validity of the remainder of this ordinance or its application shall not be affected, it being the intent of the City Council in adopting this ordinance that no portion, provision, or regulation contained herein shall become inoperative or fail by way of reasons of any unconstitutionality or invalidity of any other portion, provision, or regulation.

IV.

Repealer: All ordinances and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters ordained herein.

V.

It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required by law.

VI.

This ordinance shall take effect upon the second and final reading, signatures required by City Charter, and filing with the City Secretary's Office.

PASSED AND APPROVED: First reading this 5th day of September 2024.

PASSED AND APPROVED: Second reading this 9th day of September 2024.

CITY OF NEW BRAUNFELS, TEXAS

Neal Linnartz, Mayor

ATTEST:

Gayle Wilkinson, City Secretary

APPROVED AS TO FORM:

Valeria M. Acevedo, City Attorney