



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



**BUDGET WORK SESSION - COUNCIL CHAMBERS
550 LANDA ST.
NEW BRAUNFELS, TX 78130**

THURSDAY, SEPTEMBER 4, 2025 at 5:00 PM

OUR MISSION

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.

AGENDA - AMENDED 8-28-25

CALL TO ORDER

CALL OF ROLL: CITY SECRETARY

INVOCATION: COUNCILMEMBER EDWARDS

PLEDGE OF ALLEGIANCE & SALUTE TO THE TEXAS FLAG

1. WORKSHOP

- A) Public hearing on the FY 2026 Operating Budget and [25-1060](#)
Plan of Municipal Services.
Jared Werner, Assistant City Manager
- B) Public hearing on the proposed tax rate for the City of [25-1061](#)
New Braunfels for tax year 2025 and announce the
meeting date and time of adoption.
Jared Werner, Assistant City Manager
- C) Discuss and consider approval of the first reading of an [25-1062](#)
ordinance adopting the FY 2026 Operating Budget and
Plan of Municipal Services.

TAXPAYER IMPACT STATEMENT

Comal County & Guadalupe County

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the

property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

The City of New Braunfels has proposed a budget for FY 2026. The City intends to adopt its budget on September 8, 2025.

2024 Value of Median-Valued Homestead Property in Comal County: \$349,106

2024 Property Tax Bill for the Current Fiscal Year (\$0.0.408936)

\$1,428

2025 Value of Median-Valued Homestead Property in Comal County: \$354,783

Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the City Adopts the Proposed Budget and Tax Rate (\$0.408936 per \$100 of value)

\$1,451

Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the City Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$.409475 per \$100 of value)

\$ 1,453

2024 Value of Median-Valued Homestead Property in Guadalupe County \$ 331,133

2024 Property Tax Bill for the Current Fiscal Year (\$0.0.408936)

\$ 1,354

2025 Value of Median-Valued Homestead Property in Guadalupe County \$ 311,795

Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the City Adopts the Proposed Budget and Tax Rate (\$0.408936 per \$100 of value)

\$ 1,275

Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the City Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$.409475 per \$100 of

value)
\$ 1,277

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the New Braunfels City Council will discuss at its public hearing on September 4th, 2025. The proposed budget and the proposed tax rate may each be amended by the City Council before it's adoption on September 8, 2025.

Karrie Cook, Budget Manager

- D) Discuss and consider approval of the first reading of an [25-1063](#) ordinance adopting the 2025 ad valorem tax rates.

Karrie Cook, Budget Manager

2. **EXECUTIVE SESSION**

In accordance with the Open Meetings Act, Texas Government Code, Ch. 551.071, 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. **IF NECESSARY, RECONVENE INTO OPEN SESSION AND TAKE ANY 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.

9/4/2025

Agenda Item No. A)

PRESENTER:

Jared Werner, Assistant City Manager

SUBJECT:

Public hearing on the FY 2026 Operating Budget and Plan of Municipal Services.

DEPARTMENT: Finance

BACKGROUND INFORMATION:

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

City Council held work sessions on the FY 2026 Budget and 2025 tax rate on August 7, 18, 19, and 21st. As required by law, the city published a notice regarding the public hearing on the budget.

FISCAL IMPACT:

The FY 2026 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/budget>.

RECOMMENDATION:

No action is required.

9/4/2025

Agenda Item No. B)

PRESENTER:

Jared Werner, Assistant City Manager

SUBJECT:

Public hearing on the proposed tax rate for the City of New Braunfels for tax year 2025 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 2026 Budget and tax rates on August 7, 18, 19, and 21st.

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 2024 tax year and the 2025 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 remains consistent with last year. The total rate of 40.89 cents is less than both the Voter Approval tax rate and the No New Revenue rate. The two components that make up the rate have been modified. The Interest & Sinking (I&S - Debt Service) portion of the rate totals 19.39 cents, while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 21.50 cents. The 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	\$0.409475 PER \$100
Voter Approval TAX RATE	\$0.419268 PER \$100

Because the proposed tax rate is lower than the No New Revenue rate, state law does not require a public hearing to discuss the tax rate. For the sake of transparency and encouraging community involvement, the City of New Braunfels is holding a public hearing to discuss the tax rate.

The tax rate is scheduled for second and final reading on September 8th, 2025, at 6 pm, in City Council Chambers at 550 Landa St.

ISSUE:

N/A

FISCAL IMPACT:

The proposed ad valorem tax revenues generated by the proposed tax rate provide funding for the FY 2026 Budget in the General Fund and Debt Service Fund.

RECOMMENDATION:

No action is required.

9/4/2025

Agenda Item No. C)

PRESENTER:

Karrie Cook, Budget Manager

SUBJECT:

Discuss and consider approval of the first reading of an ordinance adopting the FY 2026 Operating Budget and Plan of Municipal Services.

TAXPAYER IMPACT STATEMENT

Comal County & Guadalupe County

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

The City of New Braunfels has proposed a budget for FY 2026. The City intends to adopt its budget on September 8, 2025.

2024 Value of Median-Valued Homestead Property Comal County	\$ 349,106
2024 Property Tax Bill for the Current Fiscal Year (\$0.0.408936)	\$ 1,428
2025 Value of Median-Valued Homestead Property Comal County	\$ 354,783
Estimated 2025 Property Tax Bill for the Upcoming Year if the City Adopts the Proposed Budget (\$0.408936 per \$100 of value)	\$ 1,451
Estimated 2025 Property Tax Bill for the Upcoming Year if the City Adopts a Balanced Budget Full No-New-Revenue Tax Rate (\$.409475 per \$100 of value)	\$ 1,453

2024 Value of Median-Valued Homestead Property Guadalupe County	\$ 331,133
2024 Property Tax Bill for the Current Fiscal Year (\$0.0.408936)	\$ 1,354
2025 Value of Median-Valued Homestead Property Guadalupe County	\$ 311,795
Estimated 2025 Property Tax Bill for the Upcoming Year if the City Adopts the Proposed Budget and (\$0.408936 per \$100 of value)	\$ 1,275
Estimated 2025 Property Tax Bill for the Upcoming Year if the City Adopts a Balanced Budget Full No-New-Revenue Tax Rate (\$.409475 per \$100 of value)	\$ 1,277

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the New Braunfels City Council will discuss at its public hearing on September 4th, 2025. The proposed budget and the proposed tax rate may each be amended by the City Council before it's adoption on September 8, 2025.

DEPARTMENT: Finance

COUNCIL DISTRICTS IMPACTED: N/A

BACKGROUND INFORMATION:

City Council held work sessions on the FY 2026 Budget and Tax Rates on August 7, 18, 19, and 21st. As required by the Texas Local Government Code, a public hearing on the budget was held on September 4th, 2025.

The attached ordinance also includes the Budget Order. The Budget Order describes any changes recommended to the proposed budget prior to adoption.

The FY 2026 Proposed Operating Budget and Plan of Municipal Services document is adopted with the ordinance and Budget Order, which covers any changes recommended by staff.

ISSUE:

N/A

FISCAL IMPACT:

The FY 2026 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/budget>.

RECOMMENDATION:

Staff recommends approval of the first reading of the budget ordinance for the FY 2026 Budget.

ORDINANCE NO. 2025-____

AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE CITY OF NEW BRAUNFELS FOR THE FISCAL YEAR 2026; MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; 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 2026 Proposed Budget and Plan of Municipal Services - by reference and made a part hereof; and the attached Budget Order are hereby ratified and adopted as the budget for Fiscal Year 2026.

SECTION 2. The amounts documented in the City of New Braunfels FY 2026 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, 2025 and ending September 30, 2026.

SECTION 3. That revenues included in the City of New Braunfels FY 2026 Proposed Budget and Plan of Municipal Services shall be used to fund the City's required expenditures for FY 2026. 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

After further staff review of the FY 2026 Proposed Budget document submitted to the City Council for their consideration, the following changes are recommended.

1. Grant Fund

The following amendment adds \$100,000 to the employee expense budget category to fund a newly awarded grant from the Motor Vehicle Crime Prevention Authority (MVCPA). The City has secured funding in FY 2026 to fully support an additional Crime Analyst position within the Police Department. This role will enhance the Police Department's ability to track, analyze, and respond to motor vehicle-related crimes and broader public safety trends.

Increase Expenditures – Grant Fund		
Fund	Budget Category	Amount
Grant Fund	Employee Expenditures	100,000

2. Component Units

The following amendment adds \$2,000,000 to the operating expense budget category to fund anticipated developer reimbursements associated with construction within the Creekside TIRZ. The Creekside TIRZ Board reviewed the budget proposal with the \$2,000,000 added and recommended approval. Please note that the Creekside TIRZ is a component unit of the City, therefore, the budget for this fund is not included in the Citywide All-Funds budget.

Increase Expenditures – Creekside TIRZ Fund		
Fund	Budget Category	Amount
Creekside TIRZ Fund	Operating Expenditures	\$2,000,000

3. General Fund

The compensation strategy displayed within the proposed budget was as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) effective October 1st, 2025, and any applicable Market Adjustment effective April 2025.
- Uniform Staff: 2.5% COLA and applicable step increases effective October 1st, 2025, any applicable Market Adjustment effective April 2025.

After the budget was proposed on August 7th, 2025, City staff continued to evaluate funding availability for any potential shifts in funding strategies. As a result of higher-than-expected revenues from Ambulance Services, Industrial Agreements (380 Agreements), and Sales Tax, staff was able to amend the compensation strategy as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) and any applicable Market Adjustment effective October 1st, 2025.
- Uniform Staff: 2.5% COLA, applicable step increases, and any applicable Market Adjustment effective October 1st, 2025.

The budgets contained the anticipated funding for Market Adjustments within the Contingencies budget category. The following amendment will transfer all funding from Contingencies to the Employee category, ensuring the full funding of all market adjustments within FY 2026.

Fund	Original Proposed Budget- Employee Compensation	New Budget- Employee Compensation	Variance
General Fund	\$ 2,750,576	\$ 3,736,985	\$ 986,409

With the updated compensation strategy, the Fleet Fund will receive an increased employee compensation budget in FY 2026 (see item 4). Because the Fleet fund is supported by interfund transfers from the General Fund, the budgets for those transfers will need to increase. The proposal below is to increase both the Police and Fire department budgets for the Fleet Fund Transfer to supplement an additional \$6,331 added to the Fleet Fund for employee compensation.

Fund	Department	Budget Category	Expenditure Increase
General Fund	Fire	Operating	\$ 3,165
General Fund	Police	Operating	\$ 3,166

4. General Fund: Police Department

Based on feedback during the budget workshops, funding totaling \$150,000 has been included for a shooting/training range feasibility study.

Fund	Department	Budget Category	Expenditure Increase
General Fund	Police	Operating	\$150,000

5. Enterprise Funds (All)

The compensation strategy displayed within the proposed budget was as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) effective October 1st, 2025, and any applicable Market Adjustment effective April 2025.

After the budget was proposed on August 7th, 2025, City staff continued to evaluate funding availability for any potential shifts in funding strategies. As a result of higher-than-expected revenues from Ambulance Services, Industrial Agreements (380 Agreements), and Sales Tax, staff was able to amend the compensation strategy as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) and any applicable Market Adjustment effective October 1st, 2025.

The budgets contained the anticipated funding for Market Adjustments within the Contingencies budget category. The following amendment will transfer all funding from Contingencies to the Employee category, ensuring the full funding of all market adjustments within FY 2026.

Fund	Original Proposed Budget- Employee Compensation	New Budget- Employee Compensation	Variance
Airport	\$ 28,994	\$ 36,898	\$ 7,904
Civic Center	\$ 36,342	\$ 39,430	\$ 3,088
Golf	\$ 88,939	\$ 103,102	\$ 14,162
Solid Waste	\$ 95,316	\$ 107,077	\$ 11,761

6. Enterprise Funds (Airport Fund)

On July 28th, 2025, City Council awarded a contract for a Feasibility and Planning Study within the Airport Fund. Sufficient funding was included in the FY 2025 budget. However, due to an extended timeline for the project, funding will need to be carried forward into the FY 2026 budget.

Increase Expenditures – Enterprise Funds		
Fund	Budget Category	Amount
Airport Fund	Capital Expenditures	\$175,000

7. Enterprise Funds (Golf Fund)

On August 25th, 2025, City Council awarded a contract for a bridge assessment within the Golf Fund. Sufficient funding was included in the FY 2025 budget. However, due to an extended timeline for the project, funding will need to be carried forward into the FY 2026 budget.

Increase Expenditures – Enterprise Funds		
Fund	Budget Category	Amount
Golf Fund	Operating Expenditures	\$100,000

8. Special Revenue Funds

The compensation strategy displayed within the proposed budget was as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) effective October 1st, 2025, and any applicable Market Adjustment effective April 2025.

After the budget was proposed on August 7th, 2025, City staff continued to evaluate funding availability for any potential shifts in funding strategies. As a result of higher-than-expected revenues from Ambulance Services, Industrial Agreements (380 Agreements), and Sales Tax, staff was able to amend the compensation strategy as follows:

- Non-Uniform Staff: 3% COLA (Cost of Living Adjustment) and any applicable Market Adjustment effective October 1st, 2025.

The budgets contained the anticipated funding for Market Adjustments within the Contingencies budget category. The following amendment will transfer all funding from Contingencies to the Employee category, ensuring the full funding of all market adjustments within FY 2026.

Fund	Original Proposed Budget- Employee Compensation	New Budget- Employee Compensation	Variance
Fleet	\$ 29,070	\$ 35,401	\$ 6,331
Development Services	\$ 2,436	\$ 2,800	\$ 364

9/4/2025

Agenda Item No. D)

PRESENTER:

Karrie Cook, Budget Manager

SUBJECT:

Discuss and consider approval of the first reading of an ordinance adopting the 2025 ad valorem tax rates.

DEPARTMENT: Finance**BACKGROUND INFORMATION:**City Council held work sessions on the FY 2026 Budget and tax rates on August 7, 18, 19, and 21st.

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 2024 tax year and 2025 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 remains 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 both the Voter Approval tax rate and the No New Revenue rate. The Interest & Sinking (I&S - debt service) portion of the rate totals 19.39 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 21.50 cents. The 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	\$0.409475 PER \$100
Voter Approval TAX RATE	\$0.419268 PER \$100

Because the No New Revenue rate is higher than the proposed tax rate, state law does not require a public hearing to discuss the tax rate. For the sake of transparency and encouraging community participation, the City of New Braunfels held a public hearing on September 4th, 2025.

FISCAL IMPACT:

The ad valorem tax revenues generated by the proposed tax rate provide funding for the FY 2026 Budget in the General Fund and Debt Service Fund.

RECOMMENDATION:

Staff recommends approval of the first reading of the tax ordinance for the 2025 ad valorem tax rates.

ORDINANCE NO. 2025-__

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, 2025 THROUGH SEPTEMBER 30, 2026

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 2026, the sum of \$0.215048 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 2026, the sum of \$0.193888 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 2026 Budget, the total tax rate 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, 2025, and become and be considered delinquent if not paid by January 31st, 2026. 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 \$7.54.** 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 -0.1%.

After January 31, 2026, 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, 2026, 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	Council Member Toni Carter
District Two	Council Member Michael Capizzi
District Three	Council Member Donald Lee Edwards
District Four	Mayor Pro Tem 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