

Appendices

Budget Order

City of New Braunfels FY 2024 Budget for the of period October 1, 2023, through September 30, 2024.

Approval of the FY 2024 Budget

City Council approves the FY 2024 Budget as filed with the City Secretary.

Authorized Positions and Salaries

The positions listed in the FY 2024 Budget document under each department or division are the authorized positions for FY 2024. These lists include seasonal, part-time regular, and part time positions but not temporary positions. Temporary positions are approved during the year at the City Manager's discretion and depend on available budgeted funds. Any increase in the authorized number of positions requires City Council approval.

Salary increases are authorized for FY 2024 and unless otherwise directed by the City Manager, will be effective October 1, 2023. 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 2024 Budget, as adopted by City Council, controls expenditures by fund, department and at the group level for all funds in these categories. These groups are:

- Employee Expenses
- Operations Expenses
- Capital Expenses
- Interfund Transfers
- Debt Service
- Contingencies

This means that, although funds are allocated into individual line items in each budget and those line-item allocations are adopted as part of the FY 2024 Budget, departments have flexibility in expensing these funds within the group. As long as the total appropriation for a group (for example employee expenses) is not exceeded, one or more-line items in the group (for example certification pay), may exceed its budget allocation. Operating (recurring) and Equipment and Initiatives (one- time), shown separately in the budget appropriations, are considered part of one appropriation - Operations Expenses - for budget control purposes. In the proposed budget document, funding for resource requests are separated from the other expenditure categories. This funding will be incorporated into the adopted budget document in the appropriate expenditure category i.e. employee, operating, capital expenditure



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In the CDBG, Special Revenue, Grants Funds, EARIP/HCP Fund and New Braunfels Economic Development Corporation (NBEDC) Budget, appropriations are controlled at the project level. As the Council accepts federal entitlements and grants, as donations are received from outside sources, and as projects are approved, those proceeds are appropriated and available to departments and to NBEDC to expend for identified City purposes and needs. As projects are completed, appropriations are reconciled to match the actual expenditure, to ensure that funds aren't expended up and above the intent of the specific allocation.

Capital Improvement Funds (as listed in the designated section of the FY 2024 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. The intent of this section is to provide the ability to conduct daily affairs of the City, which involves numerous decisions of a routine nature, and to hire and retain qualified personnel.



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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. The intent of this section is to approve and simplify the grant process and approve expenditures that are exempt from the Purchasing and Contracting Authority of Municipalities, Chapter 252 of the Local Government Code.



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ATTACHMENT 1

To: City Council
From: Jared Werner, Assistant City Manager
Date: September 7, 2023
Subject: Recommended Amendments to the FY 2024 Proposed Budget

Below are staff-recommended amendments to the FY 2024 Proposed Budget document.

1. Equipment Replacement Fund

- a) Staff recommends adding a total of \$217,404 to the capital expenditure budget for three replacement vehicles that were originally planned to be ordered during FY 2023, but due to supply chain issues, the vehicle expenditures will need to take place in FY 2024. Additionally, this amendment includes a price increase to one City vehicle of \$2,735. The fund balance will remain within the target goal of 10% with the addition of this amendment.

This amendment to the Equipment Replacement fund will result in a total increase in the FY 2024 capital expenditure budget of \$217,404. With the approval of this amendment, the total budget for the Equipment Replacement Fund will be \$3,197,022 compared to the original Proposed Budget total of \$2,979,618.

Department	Amendment Total
Planning & Development Services	\$46,981
Planning & Development Services	\$26,001
Parks and Recreation	\$62,418
Parks and Recreation	\$79,269
Public Works	\$2,735
Total	\$217,404

2. Enterprise Maintenance and Equipment Replacement Fund

- a) Staff recommends the removal of \$101,044 from the FY 2024 capital expenditure budget that was included for the replacement of three City vehicles. While reviewing the condition of vehicles up for replacement, the Solid Waste team determined they would postpone the vehicle replacements. With the approval of this amendment, the total budget for the Enterprise Maintenance and Equipment Replacement Fund will be \$1,142,437 compared to the original Proposed Budget total of \$1,243,481.

Department	Amendment Total
Solid Waste	(\$101,044)
Total	(\$101,044)



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b) Staff recommends the addition of funding to support the increased cost of a City vehicle that was planned to be ordered during FY 2023, but due to supply chain issues, the vehicle will not be received until FY 2024. The additional funding needed to cover the total vehicle cost is 6,933.

Department	Amendment Total
Solid Waste	\$6,933
Total	\$6,933

3. Grant Fund

a) The City of New Braunfels is partnering with the Mckenna Foundation to begin the Mobile Integrated Health program which will take a proactive approach to assist citizens in obtaining the health and human resources that they need. The Mckenna Foundation is providing \$79,477 in grant funds to assist in the program costs.

Department	Amendment Total
Revenue Increase	\$79,477
Expenditure Increase	\$79,477

1. General Fund –

a) In FY 2019, the City of New Braunfels entered an interlocal agreement with the New Braunfels Independent School District (NBISD) to assign four School Resource Officers (SROs) to various campuses. NBISD reimburses the City 75% of all costs associated with the SROs. In an initiative to increase security at NBISD schools, four additional SRO positions will be added to the FY 2024 Budget. Personnel and equipment costs will be funded through the General Fund, and vehicle costs are funded from the 2019 Bond Fund. This amendment will result in an increase in General Fund revenue of \$295,518 and expenditures of \$346,200.

	Amendment Total
Revenue Increase	\$295,518
Expenditure Increase	\$346,200

b) Additional funding is required to cover the increased vehicle costs for an Animal Welfare Officer City vehicle. The original funding amount in the FY 2024 budget is \$61,300. This amendment will add an additional \$11,330, resulting in a new total of \$72,630.

Department	Amendment Total
Planning and Development Services	\$11,330
Total	\$11,330



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- c) Due to supply chain issues, office furniture that was purchased by the Finance Department during FY 2023 is not expected to arrive until FY 2024. Therefore, this amendment will shift \$26,000 in funding to FY 2024 to support the remaining furniture costs.

Department	Amendment Total
Finance	\$26,000
Total	\$26,000

- d) The FY 2023 Adopted Budget includes \$75,000 for the Comprehensive Plan Initial Study. Due to a longer-than-anticipated project timeline, this funding will be included in FY 2024 to ensure the completion of the study. \$50,000 of this funding was already accounted for in the FY 2024 Planning and Development Service budget. This amendment will shift the remaining \$25,000 to FY 2024.

Department	Amendment Total
Planning and Development Services	\$25,000
Total	\$25,000

- e) The City of New Braunfels is partnering with the Mckenna Foundation to begin the Mobile Integrated Health program which will take a proactive approach to assist citizens in obtaining the health and human resources that they need. The City plans to add one FTE, totaling \$62,250, to the Fire Department to execute this project. The Mckenna Foundation is providing \$79,477 in grant funds (see 3a) to supplement the capital and equipment costs for the program. Additional budget is required to fund the personnel costs of one FTE.

Department	Amendment Total
Employee Expenditures	\$62,250
Total	\$62,250

The staff-recommended amendments to the General Fund Budget listed above will result in a total increase to the FY 2024 General Fund Budget shown below:

FY 2024 General Fund Budget	
	Staff Amendment Total
Revenue Budget	\$295,518
Expenditure Budget	\$470,780

