



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



**CITY HALL - COUNCIL CHAMBERS  
550 LANDA ST.**

**MONDAY, AUGUST 9, 2021 at 4:30 PM**

Rusty Brockman, Mayor	Lawrence Spradley, Councilmember (District 4)
Shane Hines, Councilmember (District 1)	Jason Hurta, Councilmember (District 5)
Justin Meadows, Mayor Pro Tem (District 2)	James Blakey, Councilmember (District 6)
Harry Bowers, Councilmember (District 3)	Robert Camareno, City Manager

**Please click the link below to join the webinar:**

**<https://us02web.zoom.us/j/83369443180> or call**

**(833) 926-2300 Webinar ID: 833 6944 3180**

***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**

**1. WORKSHOP**

- A) Presentation and discussion regarding the Fiscal Year [21-634](#)  
2022 Proposed Budget and Plan of Municipal Services  
and the 2021 No New Revenue and Voter Approval tax  
rates.

Robert Camareno, City Manager

- B) Discuss and consider approval of the Proposed 2021 [21-635](#)  
Tax Rate.

Jared Werner, Chief Financial Officer

- C) Discuss and consider scheduling the public hearings on [21-745](#)  
the 2021 tax rate and the FY 2022 Proposed Budget and  
Plan of Municipal Services.

Jared Werner, Chief Financial Officer

**2. EXECUTIVE SESSION**

In accordance with Texas Government Code, Subchapter D, the City Council may convene in a closed session to discuss any of the following items; any final action or vote taken will be in public.

- A) Deliberate pending/contemplated litigation, settlement [21-752](#) offer(s), and matters concerning privileged and unprivileged client information deemed confidential by Rule 1.05 of the Texas Disciplinary Rules of Professional Conduct in accordance with Section 551.071, of the Texas Government Code, specifically:
  - State Comptroller's rule amending the Texas Administrative Code, Section 3.334, relating to Local Sales and Use Taxes;
  - Rafael Marfil, et al. v. City of New Braunfels.
- B) Deliberate the purchase, exchange, lease or value of [21-776](#) real estate in accordance with Section 551.072 of the Texas Government Code; and, Deliberate pending/contemplated litigation, settlement offers, and matters related to privileged and unprivileged client information deemed confidential by Rule 1.05 of the Texas Disciplinary Rules of Professional Conduct in accordance with Section 551.071 of the Texas Government Code, specifically
  - ROW Encroachment and Billboards

*NOTE: The City Council reserves the right to retire into executive session concerning any of the items listed on this Agenda whenever it is considered necessary and legally justified under the Open Meetings Act (Chapter 551 of the Texas Government Code).*

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

**CERTIFICATION**

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

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Caitlin Krobot, 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 221-4010 at least two (2) work days prior to the meeting so that appropriate arrangements can be made.



8/9/2021

Agenda Item No. A)

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**PRESENTER:**

Robert Camareno, City Manager

**SUBJECT:**

Presentation and discussion regarding the Fiscal Year 2022 Proposed Budget and Plan of Municipal Services and the 2021 No New Revenue and Voter Approval tax rates.

8/9/2021

Agenda Item No. B)

**PRESENTER:**

Jared Werner, Chief Financial Officer

**SUBJECT:**

Discuss and consider approval of the Proposed 2021 Tax Rate.

**DEPARTMENT: Finance****COUNCIL DISTRICTS IMPACTED:** [Enter Text Here]**BACKGROUND INFORMATION:**

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 (effective) tax rate and the Voter Approval (rollback) 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 2020 tax year and 2021 tax year. The Voter Approval tax rate (VAR) is the highest tax rate the City may adopt before a mandatory election is triggered. Previously, when an entity presented a rate above this threshold, voters would then be entitled to petition for an election to limit the rate that may be approved. In addition to this change, the VAR threshold on the increase to Operations and Maintenance (O&M) taxes was reduced from 8% to 3.5%.

The proposed tax rate of 47.54 cents is a .8 cent decrease from last year. The two components that make up the rate have been modified as well. The Interest & Sinking (I&S - debt service) portion of the rate totals 22.80 cents while the Operations & Maintenance (O&M - General Fund) portion of the rate totals 24.74 cents. The total rate of 47.54 is equal to the Voter Approval tax rate for this year as well. As a result of the Voter Approval calculation, the O&M (General Fund) portion of the rate decreases by nearly .8 cents. The I&S Rate remains at the same level as last year, which will provide sufficient revenue to support debt service payments for all existing and upcoming debt obligations. The new issuances, which are scheduled for approval at the August 16<sup>th</sup> Budget Workshop will support the 2019 Bond Projects as well as provide funding for preliminary engineering for potential 2023 Bond Projects. Following is a summary of the tax rate calculations completed by the Comal County Tax Office.

<b>PROPOSED TAX RATE</b>	<b>\$0.4754 PER \$100</b>
<b>PRECEDING YEAR'S TAX RATE</b>	<b>\$0.4832 PER \$100</b>
<b>No New Revenue (EFFECTIVE) TAX RATE</b>	<b>\$0.4470 PER \$100</b>
<b>Voter Approval (ROLLBACK) TAX RATE</b>	<b>\$0.4754 PER \$100</b>

State law requires that a public hearing be held by the governing body before adopting the final tax rate. These

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hearings will be held on September 9, 2021.

**ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:**

<b>X</b>	Yes	<b>City Council Priority</b>	<b>Strategic Priorities:</b> 8-Maintain fiscal stability of City operations
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**ISSUE:**

[Enter Text Here]

**FISCAL IMPACT:**

Property Tax is one of the primary sources of revenue supporting the General Fund and Debt Service Fund.

**RECOMMENDATION:**

Staff recommends City Council set the proposed tax rate with a record vote.

8/9/2021

Agenda Item No. C)

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**Presenter/Contact**

Jared Werner, Chief Financial Officer  
(830) 221-4385 - [jwerner@nbtexas.org](mailto:jwerner@nbtexas.org)

**SUBJECT:**

Discuss and consider scheduling the public hearings on the 2021 tax rate and the FY 2022 Proposed Budget and Plan of Municipal Services.

**BACKGROUND / RATIONALE:**

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 hold a public hearing on the tax rate before adopting the final rate. The hearing is scheduled to be held on Thursday, September 9, 2021, beginning at 6:00.

Texas Local Government Code requires that a public hearing be held on the budget to allow citizen input before adopting the budget. The hearing is scheduled to be held on Thursday, September 9, 2021, beginning at 6:00.

Before holding the public hearings on the tax rate and the budget, City Council will need to formally set the dates, times, and locations of these hearings.

**ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:**

X	Yes	<b>City Plan/Council Priority:</b>	<b>Strategic:</b> 8-Maintain fiscal stability of City operations
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**FISCAL IMPACT:**

The FY 2022 Proposed Budget and Plan of Municipal Services will provide funding for all programs and projects for the new fiscal year.

**COMMITTEE RECOMMENDATION:**

N/A

**STAFF RECOMMENDATION:**

Staff recommends City Council set the public hearings for the 2021 tax rate and FY 2022 Budget be held on Thursday, September 9, 2021, beginning at 6:00.

**8/9/2021**

Agenda Item No. A)

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Deliberate pending/contemplated litigation, settlement offer(s), and matters concerning privileged and unprivileged client information deemed confidential by Rule 1.05 of the Texas Disciplinary Rules of Professional Conduct in accordance with Section 551.071, of the Texas Government Code, specifically:

- State Comptroller's rule amending the Texas Administrative Code, Section 3.334, relating to Local Sales and Use Taxes;
- Rafael Marfil, et al. v. City of New Braunfels.



**8/9/2021**

Agenda Item No. B)

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Deliberate the purchase, exchange, lease or value of real estate in accordance with Section 551.072 of the Texas Government Code; and, Deliberate pending/contemplated litigation, settlement offers, and matters related to privileged and unprivileged client information deemed confidential by Rule 1.05 of the Texas Disciplinary Rules of Professional Conduct in accordance with Section 551.071 of the Texas Government Code, specifically

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