Overview

The monthly financial report is directed at providing a snapshot of the General Fund revenues and expenditures, as well as other important financial information, through the month of February, with 41.7% of the fiscal year complete. At the end of February, 42.2% of total payroll for the fiscal year has elapsed and is reflected in the Employee Expenses category of each fund. This report also includes a Vacant Positions Summary as of 5/31/2023, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

This financial report and accompanying financial summaries are focused on year-to-date activity. Additional detailed financial information can be found within the City’s FY 2023 Operating Budget and Plan of Municipal Services, and the Annual Comprehensive Financial Report. These documents, as well as other financial information produced by the Finance Department, can be found on the City website.

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General Fund Revenue

Total Revenue Fiscal YTD 2023 -February

- **Budget**: $89,706,924
- **Actual**: $50,905,684 (56.7% of Budget)

General Fund Revenue by Source Fiscal YTD 2023 - February

- **Property Tax**: 100.6%
- **Municipal Sales Tax**: 43.4%
- **Franchise Fees & Other Taxes**: 39.7%
- **All Other Revenue**: 37.9%

Percentages are Budget to Actual

41.7% Fiscal year complete
42.2% total payroll elapsed
General Fund Expenditures

Total Expenditures Fiscal YTD 2023 - February

Expenditures by Department Fiscal YTD 2023 - February

Expenditure Category | Current Total Budget | Period Activity | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures & Encumbrances | Fiscal YTD % of Budget
--- | --- | --- | --- | --- | --- | ---
Employee Expenses | $71,136,128 | $5,305,435 | $26,146,360 | $126,092 | $26,272,452 | 36.9%
Operating Expenses | 19,346,150 | 1,547,463 | 6,563,098 | 4,545,630 | 11,108,728 | 57.4%
Capital Expenses | 5,603,254 | 159,157 | 485,544 | 3,542,207 | 4,027,750 | 71.9%
Debt Service | - | - | 1,485 | 17,211 | 18,696 | 0.0%
Interfund Transfers | 5,978,910 | - | 1,539,750 | - | 1,539,750 | 25.8%
Contingencies | 200,000 | - | - | - | - | 0.0%
Total | $102,264,442 | $7,012,054 | $34,736,237 | $8,231,140 | $42,967,376 | 42.0%

Percentages are Budget to Actual

Budget | Actual

41.7% Fiscal year complete
42.2% total payroll elapsed
Enterprise Funds Fiscal YTD 2023 - February

Percentages are Budget to Actual

41.7% Fiscal year complete
42.2% total payroll elapsed
Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date
February 2023

- Service Area 1: $743,277
- Service Area 2: $1,607,568
- Service Area 3: $171,995
- Service Area 4: $1,478,211
- Service Area 5: $3,017,634
- Service Area 6: $912,462
- Veramendi Traffic Impact Fees: $743,277

Total Balance: $9,943,349

Park Development Fees

Park Development Fees - Balances Inception to Date
February 2023

- PARK DISTRICT 1: $5,380,183 *
- PARK DISTRICT 2: $1,339,995 *
- PARK DISTRICT 3: $1,145,128 *
- PARK DISTRICT 4: $3,904,865 *
- PARK DISTRICT 5: $1,145,128 *
- PARK DISTRICT 6: $1,339,995 *

Total Available Funds: $11,770,171 *

* These numbers are net of amounts eligible for refunding which are estimates pending updated information

41.7% Fiscal year complete
42.2% total payroll elapsed
Economic Data Fiscal YTD 2023 - February
Total Sales Tax Collections – General Fund and NBEDC

- February 2023 gross sales tax revenue was 11.2% higher than February 2022 revenue. Gross sales tax revenue fiscal year to date through February was up by 0.7% compared to FY 2022. Gross sales tax revenue includes audit adjustments made at the State Comptroller’s Office.

- February 2023 current period collections, which do not include audit adjustments, were up 9.0% compared to February 2022 and up 1.8% fiscal year to date compared to FY 2022.
- February collections trended down this month compared to February 2022, decreasing 0.3%.
- Collections through February were down 3.1% fiscal year to date compared to FY 2022.
- The Bed and Breakfast sector experienced the largest percentage increase compared to the same month last year, while the hotel sector showed negative growth.
# Employee Vacancies

## Filled Positions and Vacancies as of May 31, 2023

![Pie chart showing 55.50 FTE's (6.7%) as vacancies and 771.25 FTE's (93.3%) as positions filled.]

<table>
<thead>
<tr>
<th>Department/Division</th>
<th>Vacancy</th>
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</thead>
<tbody>
<tr>
<td>Finance</td>
<td>2.00</td>
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<tr>
<td>Information Technology</td>
<td>2.00</td>
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<tr>
<td>Library</td>
<td>2.50</td>
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<tr>
<td>Municipal Court</td>
<td>0.75</td>
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<tr>
<td><strong>Parks</strong></td>
<td></td>
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<tr>
<td>Administration</td>
<td>1.00</td>
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<tr>
<td>Fischer Park</td>
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<tr>
<td>Recreation</td>
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<tr>
<td>Operations</td>
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<tr>
<td>Das Rec</td>
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<tr>
<td><strong>Planning and Development</strong></td>
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<tr>
<td>Neighborhood Services</td>
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<tr>
<td><strong>Police</strong></td>
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<tr>
<td>Administration</td>
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<td>Support Services</td>
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<tr>
<td>Patrol</td>
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<tr>
<td><strong>Public Works</strong></td>
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<tr>
<td>Streets</td>
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<tr>
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<tr>
<td>Transportation and Capital Improvements</td>
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<td>Civic Center</td>
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<tr>
<td>Golf</td>
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<td>Solid Waste</td>
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<tr>
<td>Development Services</td>
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<tr>
<td><strong>Total City Vacancies (FTEs)</strong></td>
<td>55.50</td>
</tr>
</tbody>
</table>