



FINANCE DEPARTMENT

First Quarter Financial Report

February 15, 2020

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 **December**, with 25.0% of the fiscal year complete. Attached to this report are monthly financial summaries that indicate financial activity for the period, as well as fiscal year to date. Also included is an updated Capital Project Status Report as of 2/6/20, a current (FY 2019-20 authorized totals) Vacant Positions Report as of 2/12/20, an Economic Data Report and a report reflecting Roadway Impact Fee and Park Development Impact Fee service area balances.

In the financial summaries, the General Fund revenues are consolidated into major groups such as Taxes and Franchise Fees, as well as Licenses and Permits. General Fund expenditures are shown by department. The financial summary for the remaining City funds are broken down by total revenues and total expenditures.

As indicated, this financial report and accompanying financial summaries are focused on monthly and year to date activity. Additional detailed financial information can be found within the City's FY 2019-20 Operating Budget and Plan of Municipal Services, and the Comprehensive Annual Financial Report (CAFR). To view these documents, as well as other financial information produced by the Finance Department, please click on the link below. All of these documents can be found on the City website.

- [City of New Braunfels Financial Documents](#)



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General Fund Revenues

As of December 31, General Fund revenues total \$23.9 million or 33.0% of total budgeted revenue. \$15.8 million was received during the month of December, the majority of which came from property tax and sales tax. Sales tax and property tax are the two largest sources of revenue for the General Fund, totaling 59.6% of all budgeted revenue. As of December 31, 60.7% of budgeted property tax has been collected.

License and Permit revenue collections through the month of December were above budget at \$1.5 million (33.6%). Fines and Forfeiture revenue was below budget through December, with collections at 18.7% (\$270,000) of the budgeted totals. Charges for Services totaled \$467,000 (10.4%). Charges for Services are driven mainly by Ambulance Revenue Fees which are impacted by seasonality and one-time payments. A transition to a new ambulance fee collection vendor is a major factor in the first quarter figures. The transition resulted in a 60-day lag in collections. We anticipate normalization of this revenue source by the end of the second quarter. Parks and Recreation revenue (net of Das Rec) totals \$106,000 through the month of December – 7.3% of budgeted revenue. Parks and Recreation is a very seasonal source of revenue. Das Rec revenue was on target at \$743,000 (24.9%).

General Fund Expenditures

As of December 31, General Fund expenditures and encumbrances total \$18.5 million or 24.8% of the total budget. The expenditure category budget(s) below reflect the latest budget transfers and amendments approved by City Council. At the end of December, 20.3% of the total payroll for the fiscal year has elapsed. The table below is broken down by total General Fund expenditures and encumbrances within each expenditure category. Operating expenses are currently at 43.5% committed, due primarily to new encumbrances for one time and/or annual contracts approved by City Council.

| Expenditure Category | Current Total Budget | Period Activity | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures and Encumbrances | Fiscal YTD % of Budget |
|----------------------|----------------------|---------------------|----------------------|---------------------|--|------------------------|
| Employee Expenses | \$56,870,321 | \$ 4,214,936 | \$ 11,143,514 | \$ 105,127 | \$ 11,248,641 | 19.8% |
| Operating Expenses | 14,203,308 | 950,777 | 2,632,917 | 3,548,834 | 6,181,751 | 43.5% |
| Capital Expenses | 747,101 | - | - | 322,808 | 322,808 | 43.2% |
| Debt Service | 352,585 | - | 275,317 | - | 275,317 | 78.1% |
| Interfund Transfers | 1,926,480 | 429,023 | 429,023 | - | 429,023 | 22.3% |
| Contingencies | 250,000 | - | - | 2,670 | 2,670 | 1.1% |
| Total | \$74,349,795 | \$ 5,594,736 | \$ 14,480,771 | \$ 3,979,439 | \$ 18,460,210 | 24.8% |

Enterprise Funds

Airport Fund – Revenues through the month of December total \$595,000 or 19.3% of total budgeted revenues, which is less than budget. The majority of these revenues are from fuel sales. This revenue source is somewhat seasonal, with airport operations typically slowing down somewhat during the fall and winter months, however the loss of a hangar tenant (and the large volume of related fuel sales) also affected these first quarter numbers. Expenditures and encumbrances total \$643,000 or 20.9% of budget, which is also less than budget. Airport employee expenditures are at 18.8% of budget, which is below budget, due to a vacancy that has now been filled. The operating allocation is also below budget at 20.4%. The operating allocation is impacted by the cost to purchase fuel, which has a revenue offset.

Solid Waste Fund – Revenues through the month of December total \$2.4 million or 23.8% of total budgeted revenues. Solid Waste expenditures and encumbrances total \$3.9 million or 39.6% of budget. The percentage is impacted by purchase orders issued for refuse disposal, that are not yet paid. Employee expenditures are less than budget at 19.4%. Operating expenditures are over budget (70.0%) at the end of December, due to the above-mentioned purchase orders.

Golf Course Fund – Revenues through the month of December total \$376,000 or 22.2% of total budgeted revenues, which is less than budget. Revenue for the month of December was up 21.8% compared to December of last fiscal year – the largest December revenues in course history. There was a 19.2% increase in rounds played compared to the same period last year. Golf Fund expenditures and encumbrances total \$620,000 or 40.4%, which is greater than budget. The overage is primarily driven by purchase orders for capital equipment and merchandise and chemicals that have been issued, but not yet paid. Employee expenditures are below budget at 18.7%. Operating expenditures are significantly over budget at 61.1% due to the above-mentioned purchase orders.

Civic/Convention Center Fund – Charges for Services revenues through the Civic/Convention Center Fund at the end of the month of December total \$95,000 or 21.3% which is less than budget. Expenditures and encumbrances in the fund total \$244,000 or 28.7%, which is above budget due to purchase orders for electronic systems and landscaping that were issued, but not yet paid. The capital expenditures category is 100% committed, however this is entirely for a floor scrubbing machine that was included in the adopted budget.

Roadway Development Impact Fees

Revenue from these fees must be used only to complete roadway improvements in the service area in which the funds were generated. The City is divided into 7 service areas, with the recent addition of the Veramendi Traffic Impact Fees area. The table below represents by area, all revenues and expenditures from inception through December 31, 2019.

| Roadway Impact Fees | Revenues (Inception to Date) | Expenditures and Encumbrances (Inception to Date) | Balance |
|-------------------------------|---------------------------------|---|---------------------|
| Service Area 1 | \$ 1,921,049 | \$ 1,661,570 | \$ 259,479 |
| Service Area 2 | 236,836 | 134,665 | 102,171 |
| Service Area 3 | 5,021,867 | 4,121,384 | 900,483 |
| Service Area 4 | 989,591 | 21,786 | 967,805 |
| Service Area 5 | 6,384,155 | 5,063,407 | 1,320,748 |
| Service Area 6 | 3,477,502 | 874,270 | 2,603,232 |
| Veramendi Traffic Impact Fees | 211,789 | 117,959.36 | 93,829 |
| Total | \$ 18,242,788 | \$ 11,995,040 | \$ 6,247,748 |

Park Development Impact Fees

Revenue from these fees must be used only to complete park improvements in the quadrant area in which the funds were generated. The City is divided into 4 quadrant areas. The table below represents by area, all revenues and expenditures from inception through December 31, 2019.

| Park Development Impact Fees | Revenues (Inception to Date) | Expenditures and Encumbrances (Inception to Date) | Balance |
|------------------------------|---------------------------------|---|---------------------|
| PQUAD1 | \$ 838,611 | \$ 52,180 | \$ 786,431 |
| PQUAD2 | 1,274,375 | - | 1,274,375 |
| PQUAD3 | 1,173,108 | 106,273 | 1,066,835 |
| PQUAD4 | 444,811 | 63,183 | 381,628 |
| Total | \$ 3,730,905 | \$ 221,637 | \$ 3,509,268 |



City of New Braunfels
Monthly Financial Summaries
As of December 31, 2019

General Fund

| | Current Total Budget | Period Activity December | | Total Fiscal YTD | Fiscal YTD % of Budget |
|------------------------------------|----------------------|--------------------------|--|----------------------|------------------------|
| Revenues | | | | | |
| Taxes and Franchise Fees | \$ 53,869,431 | \$ 14,316,682 | | \$ 20,249,471 | 37.6% |
| Licenses and Permits | 4,428,748 | 535,689 | | 1,490,074 | 33.6% |
| Intergovernmental/Contributions | 716,160 | 41,875 | | 41,875 | 5.8% |
| Charges for Services | 4,488,740 | 138,989 | | 467,421 | 10.4% |
| Fines and Forfeitures | 1,443,623 | 95,186 | | 269,824 | 18.7% |
| Interest Income | 350,000 | 91,916 | | 226,699 | 64.8% |
| Parks and Recreation | 1,455,000 | 14,346 | | 105,887 | 7.3% |
| Das Rec | 2,990,045 | 249,999 | | 743,470 | 24.9% |
| Miscellaneous | 2,056,000 | 70,730 | | 130,992 | 6.4% |
| Interfund Transfers | 849,381 | 212,345 | | 212,345 | 25.0% |
| Total General Fund Revenues | \$ 72,647,128 | \$ 15,767,757 | | \$ 23,938,058 | 33.0% |

| | Current Total Budget | Period Activity December | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget |
|--|----------------------|--------------------------|----------------------|---------------------|--|---|
| Expenditures | | | | | | |
| City Council | \$ 33,350 | \$ 1,107 | \$ 6,638 | \$ - | \$ 6,638 | 19.9% |
| City Attorney | 975,673 | 56,676 | 133,607 | 243,466 | 377,073 | 38.6% |
| City Administration | 1,604,930 | 111,881 | 276,849 | - | 276,849 | 17.2% |
| Information Technology | 2,189,219 | 316,784 | 626,197 | 16,832 | 643,029 | 29.4% |
| Municipal Court | 740,409 | 55,651 | 150,132 | 15,541 | 165,673 | 22.4% |
| Human Resources | 991,269 | 61,620 | 178,756 | 67,349 | 246,105 | 24.8% |
| Finance | 1,288,258 | 97,209 | 259,823 | - | 259,823 | 20.2% |
| Planning and Community Development | 3,878,616 | 250,265 | 622,962 | 546,812 | 1,169,774 | 30.2% |
| Police | 20,470,896 | 1,435,252 | 4,030,076 | 526,232 | 4,556,308 | 22.3% |
| Fire | 19,358,451 | 1,431,460 | 3,921,216 | 212,153 | 4,133,369 | 21.4% |
| Public Works | 7,832,454 | 550,367 | 1,361,661 | 753,444 | 2,115,105 | 27.0% |
| Parks | 5,605,391 | 320,224 | 889,676 | 445,288 | 1,334,964 | 23.8% |
| Das Rec | 2,716,294 | 177,152 | 466,514 | 146,073 | 612,587 | 22.6% |
| Library | 2,479,605 | 175,683 | 466,206 | 31,249 | 497,455 | 20.1% |
| Non-Departmental | 4,184,980 | 553,405 | 1,090,458 | 975,000 | 2,065,458 | 49.4% |
| Total General Fund Expenditures | \$ 74,349,795 | \$ 5,594,736 | \$ 14,480,771 | \$ 3,979,439 | \$ 18,460,210 | 24.8% |

Airport Fund

| | Current Total Budget | Period Activity December | | | Total Fiscal YTD | Fiscal YTD % of Budget |
|-------------------------------|-------------------------|-----------------------------|--|--|---------------------|---------------------------|
| Revenues | | | | | | |
| Charges for Services | \$ 2,937,550 | \$ 172,814 | | | \$ 580,485 | 19.8% |
| Intergovernmental | 50,000 | - | | | - | 0.0% |
| Interfund Transfer | 99,910 | 14,273 | | | 14,273 | 14.3% |
| Total Airport Revenues | \$ 3,087,460 | \$ 187,087 | | | \$ 594,758 | 19.3% |

| | Current Total Budget | Period Activity December | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget |
|--|-------------------------|-----------------------------|---------------------|---------------------|--|---|
| Expenditures | | | | | | |
| Employee Expenses | \$ 634,304 | \$ 45,293 | \$ 115,170 | \$ 4,256 | \$ 119,426 | 18.8% |
| Operation Expenses | 1,887,723 | 101,694 | 336,724 | 48,054 | 384,778 | 20.4% |
| Interfund Transfer | 557,243 | 139,311 | 139,311 | - | 139,311 | 25.0% |
| Total Airport Fund Expenditures | \$ 3,079,270 | \$ 286,298 | \$ 591,205 | \$ 52,310 | \$ 643,515 | 20.9% |

Solid Waste Fund

| | Current Total Budget | Period Activity December | | | Total Fiscal YTD | Fiscal YTD % of Budget |
|--|-------------------------|-----------------------------|--|--|---------------------|---------------------------|
| Revenues | | | | | | |
| Charges for Services | \$ 10,035,000 | \$ 832,281 | | | \$ 2,370,761 | 23.6% |
| Licenses & Permits | - | 520 | | | 1,520 | 0.0% |
| Miscellaneous | 83,000 | 26,319 | | | 37,576 | 45.3% |
| Interest Income | 65,000 | 3,650 | | | 14,301 | 22.0% |
| Total Solid Waste Fund Revenues | \$ 10,183,000 | \$ 862,770 | | | \$ 2,424,158 | 23.8% |

| | Current Total Budget | Period Activity December | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget |
|--|-------------------------|-----------------------------|---------------------|---------------------|--|---|
| Expenditures | | | | | | |
| Employee Expenses | \$ 4,017,771 | \$ 300,824 | \$ 780,122 | \$ - | \$ 780,122 | 19.4% |
| Operation Expenses | 3,767,957 | 361,105 | 706,883 | 1,929,363 | 2,636,246 | 70.0% |
| Capital Expenses | 7,700 | 7,068 | 7,068 | - | 7,068 | 91.8% |
| Interfund Transfer | 2,107,441 | 492,360 | 492,360 | - | 492,360 | 23.4% |
| Total Solid Waste Fund Expenditures | \$ 9,900,869 | \$ 1,161,357 | \$ 1,986,433 | \$ 1,929,363 | \$ 3,915,796 | 39.6% |

Golf Fund

| | Current Total Budget | Period Activity December | | | | Total Fiscal YTD | Fiscal YTD % of Budget |
|-------------------------------------|-------------------------|-----------------------------|-------------------|---------------------|--|---|---------------------------|
| Revenues | | | | | | | |
| Charges for Services | \$ 1,661,632 | \$ 130,954 | | | | \$ 371,636 | 22.4% |
| Miscellaneous | 35,000 | 2,114 | | | | 4,445 | 12.7% |
| Total Golf Fund Revenues | \$ 1,696,632 | \$ 133,068 | | | | \$ 376,081 | 22.2% |
| | Current Total Budget | Period Activity December | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget | |
| Expenditures | | | | | | | |
| Employee Expenses | \$ 822,993 | \$ 57,240 | \$ 153,812 | \$ - | \$ 153,812 | 18.7% | |
| Operation Expenses | 484,200 | 27,240 | 126,755 | 169,301 | 296,056 | 61.1% | |
| Capital Expenses | 152,500 | 67,565 | 67,565 | 83,330 | 150,895 | 98.9% | |
| Interfund Transfer | 75,025 | 18,756 | 18,756 | - | 18,756 | 25.0% | |
| Total Golf Fund Expenditures | \$ 1,534,718 | \$ 170,801 | \$ 366,888 | \$ 252,631 | \$ 619,519 | 40.4% | |

Civic/Convention Center Fund

| | Current Total Budget | Period Activity December | | | | Total Fiscal YTD | Fiscal YTD % of Budget |
|--|-------------------------|-----------------------------|--|--|--|---------------------|---------------------------|
| Revenues | | | | | | | |
| Charges for Services | \$ 445,000 | \$ 30,713 | | | | \$ 94,951 | 21.3% |
| Interfund Transfers | 445,127 | - | | | | - | 0.0% |
| Miscellaneous | - | 43 | | | | 86 | 0.0% |
| Total Civic/Convention Center Fund Revenues | \$ 890,127 | \$ 30,756 | | | | \$ 95,037 | 10.7% |

| | Current Total Budget | Period Activity December | Expenditures YTD | Encumbrances YTD | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget |
|--|-------------------------|-----------------------------|-------------------|---------------------|--|---|
| Expenditures* | | | | | | |
| Employee Expenses | \$ 511,211 | \$ 37,894 | \$ 98,912 | \$ - | \$ 98,912 | 19.3% |
| Operation Expenses | 287,080 | 18,344 | 59,231 | 62,969 | 122,200 | 42.6% |
| Capital Expenses | 12,672 | - | 12,724 | - | 12,724 | 100.4% |
| Interfund Transfer | 40,548 | 10,137 | 10,137 | - | 10,137 | 25.0% |
| Total Civic/Convention Center Fund Expenditures | \$ 851,511 | \$ 66,375 | \$ 181,004 | \$ 62,969 | \$ 243,973 | 28.7% |

*The debt service associated with the renovation of the Civic/Convention Center is not budgeted within this fund. That expense is fully budgeted in the Hotel/Motel Tax Fund as that is the revenue source that supports the debt entirely.

Revenues

Expenditures

| | Revenues | | | | Expenditures | | | | | | |
|-------------------------------------|----------------------|--------------------------|------------------|------------------------|----------------------|--------------------------|-------------------------------|-------------------------------|--|---|--|
| | Current Total Budget | Period Activity December | Total Fiscal YTD | Fiscal YTD % of budget | Current Total Budget | Period Activity December | Total Fiscal YTD Expenditures | Total Fiscal YTD Encumbrances | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget | |
| <u>Other Funds</u> | | | | | | | | | | | |
| Debt Service Fund | \$ 19,917,365 | \$ 9,194,865 | \$ 12,304,993 | 61.8% | \$ 19,916,818 | \$ 800 | \$ 339,109 | \$ - | \$ 339,109 | 1.7% | |
| Self Insurance Fund | \$ 7,053,500 | \$ 550,181 | \$ 1,642,550 | 23.3% | \$ 6,925,000 | \$ 241,257 | \$ 711,574 | \$ 98,781 | \$ 810,355 | 11.7% | |
| <u>Special Revenue Funds</u> | | | | | | | | | | | |
| CDBG Fund * | \$ 354,166 | \$ 23,700 | \$ 129,561 | 36.6% | \$ 354,166 | \$ 545 | \$ 114,328 | \$ 136,393 | \$ 250,721 | 70.8% | |
| Grant Fund * | \$ 528,091 | \$ 13,294 | \$ 31,147 | 5.9% | \$ 682,339 | \$ 3,723 | \$ 10,092 | \$ 71,658 | \$ 81,750 | 12.0% | |
| Special Revenue Fund | \$ 200,000 | \$ 24,115 | \$ 58,343 | 29.2% | \$ 455,000 | \$ 46,259 | \$ 72,290 | \$ 111,722 | \$ 184,012 | 40.4% | |
| River Activities Fund | \$ 1,322,470 | \$ 3,878 | \$ 27,088 | 2.0% | \$ 1,322,470 | \$ 10,148 | \$ 51,075 | \$ 132,890 | \$ 183,965 | 13.9% | |
| Court Security Fund | \$ 30,000 | \$ 1,644 | \$ 5,586 | 18.6% | \$ 31,000 | \$ 1,935 | \$ 4,866 | \$ - | \$ 4,866 | 15.7% | |
| Judicial Efficiency Fund | \$ 7,500 | \$ 520 | \$ 1,648 | 22.0% | \$ 13,701 | \$ 570 | \$ 570 | \$ - | \$ 570 | 4.2% | |
| Court Technology Fund | \$ 41,000 | \$ 2,192 | \$ 7,449 | 18.2% | \$ 42,000 | \$ 287 | \$ 19,038 | \$ - | \$ 19,038 | 45.3% | |
| Child Safety Fund | \$ 137,500 | \$ 1,373 | \$ 5,087 | 3.7% | \$ 186,000 | \$ 20,881 | \$ 40,164 | \$ 123,858 | \$ 164,022 | 88.2% | |
| Stormwater Development Fund | \$ 65,000 | \$ 68,748 | \$ 238,540 | 367.0% | \$ 316,000 | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| Truancy Fund Revenues | \$ 60,000 | \$ 3,244 | \$ 10,931 | 18.2% | \$ 79,750 | \$ 6,407 | \$ 16,899 | \$ - | \$ 16,899 | 21.2% | |
| Cable Franchise Fund (PEG) | \$ 177,500 | \$ - | \$ - | 0.0% | \$ 490,000 | \$ 5,696 | \$ 5,696 | \$ 477,213 | \$ 482,909 | 98.6% | |
| Equipment Replacement Fund | \$ 1,170,000 | \$ 281,329 | \$ 328,399 | 28.1% | \$ 1,503,987 | \$ 104,545 | \$ 107,494 | \$ 740,491 | \$ 847,985 | 56.4% | |
| Federal Court Awards Fund | \$ - | \$ - | \$ 21,556 | 0.0% | \$ 100,000 | \$ - | \$ 21,131 | \$ 72,312 | \$ 93,443 | 93.4% | |
| Non-Federal Court Awards Fund | \$ - | \$ 3,226 | \$ 10,291 | 0.0% | \$ 68,000 | \$ 789 | \$ 2,076 | \$ - | \$ 2,076 | 3.1% | |

* Driven by End-of-Year accrual entries.

Revenues

Expenditures

| | Current Total Budget | Period Activity December | Total Fiscal YTD | Fiscal YTD % of budget | | Current Total Budget | Period Activity December | Total Fiscal YTD Expenditures | Total Fiscal YTD Encumbrances | Total Fiscal YTD Expenditures and Encumbrances | Total Fiscal YTD Committed as % of Budget |
|--|----------------------|--------------------------|------------------|------------------------|--|----------------------|--------------------------|-------------------------------|-------------------------------|--|---|
|--|----------------------|--------------------------|------------------|------------------------|--|----------------------|--------------------------|-------------------------------|-------------------------------|--|---|

Special Revenue Funds - continued

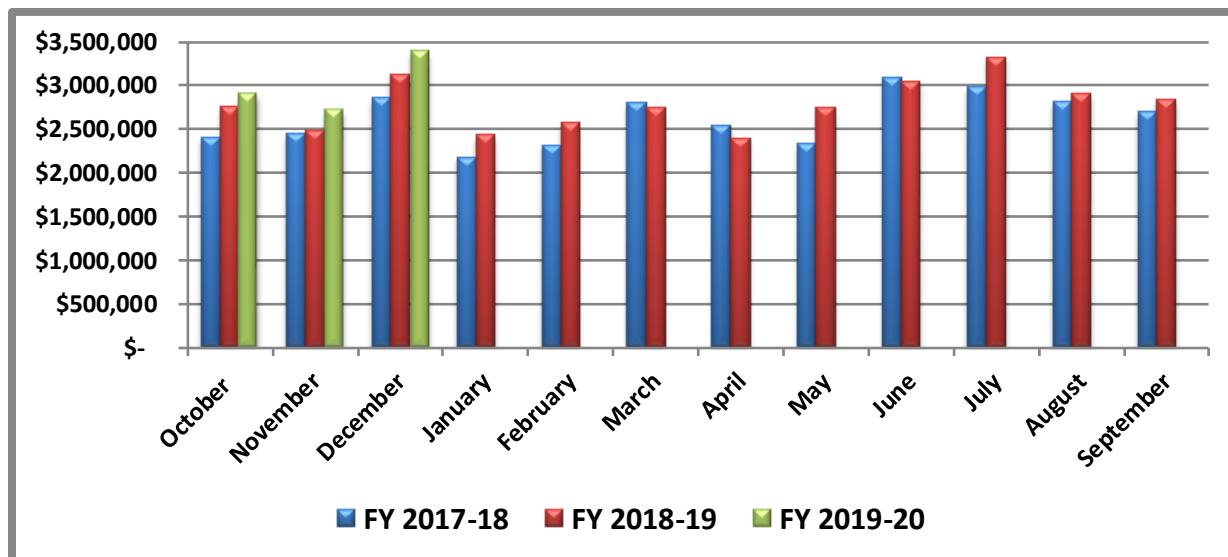
| | | | | | | | | | | | |
|---|--------------|------------|------------|--------|--------------|------------|------------|--------------|--------------|--|--------|
| Enterprise Maintenance and Equipment Replacement Fund | \$ 1,451,410 | \$ 342,781 | \$ 359,170 | 24.7% | \$ 1,700,000 | \$ - | \$ - | \$ 1,699,456 | \$ 1,699,456 | | 100.0% |
| Fire Apparatus Replacement Maintenance Fund | \$ 280,000 | \$ 10,809 | \$ 19,976 | 7.1% | \$ 138,703 | \$ 9,413 | \$ 80,530 | \$ 55,882 | \$ 136,412 | | 98.3% |
| Edwards Aquifer Habitat Conservation Plan Fund * | \$ 1,255,500 | \$ 82,387 | \$ 117,644 | 9.4% | \$ 1,255,500 | \$ 53,074 | \$ 98,132 | \$ 208,837 | \$ 306,969 | | 24.4% |
| Faust Library Fund | \$ - | \$ 69 | \$ 69 | 0.0% | \$ 1,500 | \$ - | \$ - | \$ - | \$ - | | 0.0% |
| Rec Center Improvements & Op Revenues Fund | \$ 1,250 | \$ 129 | \$ 145 | 11.6% | \$ - | \$ 150 | \$ 236 | \$ - | \$ 236 | | 0.0% |
| Development Services Fund | \$ 931,475 | \$ 80,501 | \$ 287,093 | 30.8% | \$ 795,500 | \$ 87,646 | \$ 121,664 | \$ 240,031 | \$ 361,695 | | 45.5% |
| Cemetery Improvements Fund | \$ 5,000 | \$ 5,210 | \$ 7,802 | 156.0% | \$ 198,000 | \$ - | \$ 8,763 | \$ 10,506 | \$ 19,269 | | 9.7% |
| Hotel/Motel Tax Fund * | \$ 4,005,000 | \$ 297,478 | \$ 538,335 | 13.4% | \$ 4,377,508 | \$ 333,508 | \$ 374,285 | \$ 443,791 | \$ 818,076 | | 18.7% |

* Driven by End-of-Year accrual entries.

ECONOMIC DATA

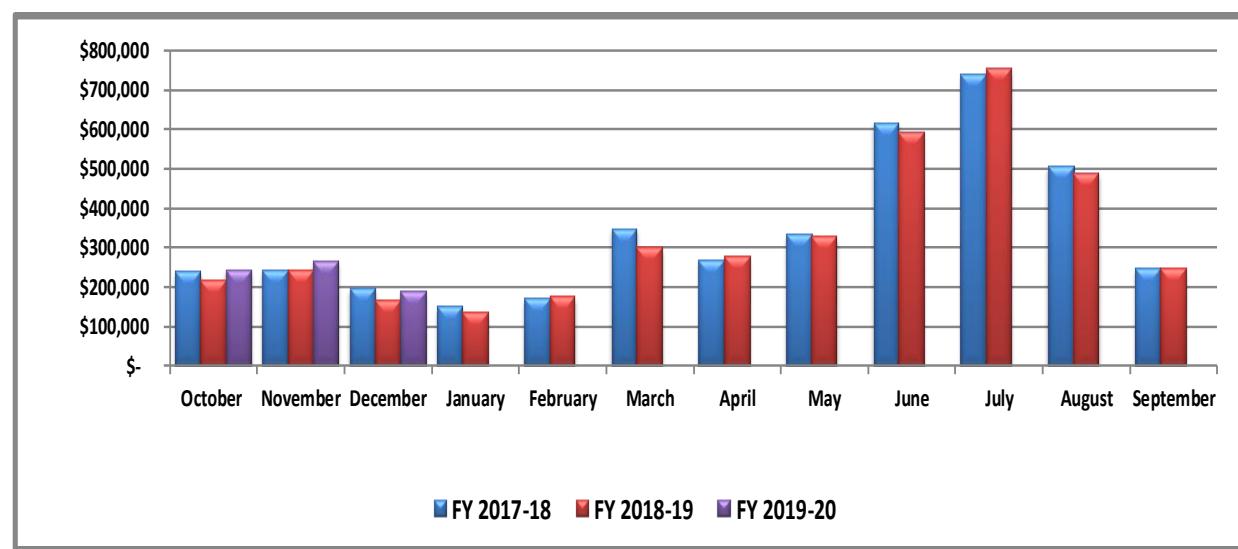
Total Sales Tax Collections – General Fund and NBEDC

Sales tax is received approximately six weeks after the month has ended. The graph below includes the December 2019 sales tax payment. The December 2019 payment was up 8.5% when compared to December of the previous fiscal year, and up 7.6% fiscal year to date.



Hotel/Motel Tax Collection

As shown in the graph below, December Hotel/Motel collections were up 12.9% when compared to December of last fiscal year, and up 10.9% fiscal year to date. A new penalty structure for delinquent taxes and returns was implemented for the December taxes due in January. This may have had some impact on the increased collections.



CAPITAL PROJECT STATUS as of 2/6/2020

| Infrastructure | | Quality of Life | | Growth and Development | | Public Safety | | | | Overall Completion (Financial) | |
|---------------------|---------------------------|---|--|------------------------|--------------------------------|---------------|-----------------------|-----------------|--------|--------------------------------|--------------------|
| Funding Source | Project | Sub-project & Limits | Description | Budget | Professional Services Expensed | ROW Expensed | Construction Expensed | Total Remaining | Status | | |
| 2013 Bond | Citywide Streets | | | \$ 10,000,000 | \$ 887,745 | N/A | \$ 7,249,914 | \$ 1,862,341 | | | 81% |
| | | <i>Union Avenue</i> (Common Street to Austin) | Project moved to 2019 Bond Year 3 | \$ 53,415 | N/A | \$ - | | | | | On Hold |
| | | <i>San Antonio Street</i> (Academy to Walnut) | Construction underway- complete mid-spring | \$ 68,331 | N/A | \$ 328,027 | | | | | Construction Phase |
| | | <i>Common Street</i> (Gruene Road to Hanz Drive) | Construction underway - intersection under construction. Complete mid-spring. | \$ 37,299 | N/A | \$ 665,183 | | | | | Construction Phase |
| | | <i>San Antonio</i> (Spur to Krueger) | Utility work underway - construction to follow late spring | \$ 137,526 | N/A | \$ 405,193 | | | | | Bid Phase |
| 2013 Bond | Klein Road Phase 1 | FM 1044 to Walnut Avenue | Drainage and roadway work ongoing | \$ 10,531,000 | \$ 1,375,485 | \$ 757,288 | \$ 3,900,344 | \$ 4,497,884 | | Construction Phase | 57% |
| | Solms/Morningside/Rueckle | Solms Road from IH 35 Frontage to Morningside Drive & Morningside Drive from Solms Road to IH 35 Frontage & Rueckle from IH 35 Frontage to Morningside | Solms- working on Sidewalks, manholes; Road and Drainage work on Rueckle. | \$ 16,364,000 | \$ 2,068,972 | \$ 1,523,292 | \$ 3,516,644 | \$ 9,255,091 | | Construction Phase | 43% |
| 2013 Bond/RIF | Alves Lane | Hwy 46 to Barbarossa Road | East side complete; basework ongoing west side- anticipate completion in Spring 2020 | \$ 12,486,236 | \$ 1,260,567 | \$ 751,422 | \$ 7,058,926 | \$ 3,415,321 | | Construction Phase | 73% |
| 2013 Bond/2013 CofO | Live Oak/Katy Street | | Bridge rail underway; Roadway work ongoing; anticipate completion in Spring 2020 | \$ 5,894,110 | \$ 1,041,692 | \$ 103,636 | \$ 2,903,658 | \$ 1,845,123 | | Construction Phase | 69% |
| 2013 Bond | Panther Canyon | | Construction Substantially complete; vegetation plan being developed. | \$ 424,000 | \$ 91,707 | N/A | \$ 168,870 | \$ 163,423 | | Construction Phase | 61% |
| 2013 Bond | Wood Road/Landa Street | | Design of localized improvements pending funding | \$ 2,111,341 | \$ 884,035 | N/A | \$ - | \$ 1,227,306 | | Design Phase | 42% |
| 2019 Bond | Citywide Streets | | | \$ 15,000,000 | \$ 734,103 | | | \$ 14,265,897 | | | 5% |
| | | <i>California Boulevard</i> (Loop 337 to Gazebo Circle) | Sidewalk entering Landa Park off California 50 % complete. | \$ 155,302 | N/A | | | | | Construction Phase | |
| | | <i>Kerlick Lane</i> (Walnut Avenue to Mission Hills Drive) | project to be rebid 2/2- new due date 2/18/20 | \$ 59,435 | N/A | | | | | Bid Phase | |
| | | <i>San Antonio Street</i> (Spur to Krueger Avenue) | Centerpoint gas relocate work underway- construction to follow late spring. | \$ - | N/A | | | | | Bid Phase | |
| | | <i>Oak Run Sidewalks</i> (Oak Glen from Oakrun Pkwy to Timber Hollow & Timber Hollow from Oak Glen to Crown Ridge) | Anticipate council approval 2/10/20 | \$ - | N/A | | | | | Bid Phase | |
| | | <i>Carl Shurz Streets</i> (Coll St from Magazine Ave to Guether Ave & Magazine Ave from Coll St to Butcher St & Butcher St from Magazine Ave to Guether Ave & Guether Ave from Butcher St to Coll St) | Project slated for year 2 | \$ 36,808 | N/A | | | | | On Hold | |
| | | <i>Lamar Streets</i> (North St from Union Ave to Grant Ave & Grant Ave from North St to Common St & Central Ave from North St to Commerce St & Central from Main St to Common St & Commerce from Houston Ave to Veramendi Ave & Houston Ave from Commerce St to Main St & Veramendi Ave from Commerce St to Common St & Main St from Houston Ave to Veramendi Ave | Project slated for year 2 | \$ 128,745 | N/A | | | | | On Hold | |
| | | <i>Lakeview Boulevard</i> | Project slated for year 2 | \$ 117,720 | N/A | | | | | On Hold | |
| | | <i>Union Avenue</i> | Project slated for year 3 | \$ - | N/A | | | | | On Hold | |
| | | <i>Comal Avenue</i> | Project slated for year 3 | \$ 33,450 | N/A | | | | | On Hold | |
| | | <i>County Line Road</i> | Project slated for year 3 | \$ 58,380 | N/A | | | | | On Hold | |
| | | <i>Peach/Plum/Grape</i> | Project slated for year 3 | \$ 63,605 | N/A | | | | | On Hold | |
| | | <i>Central Avenue</i> | Project slated for year 4 | \$ 11,450 | N/A | | | | | On Hold | |
| | | <i>Grant Street</i> | Project slated for year 4 | \$ 11,450 | N/A | | | | | On Hold | |
| | | <i>South Street</i> | Project slated for year 6 | \$ 48,600 | N/A | | | | | On Hold | |

CAPITAL PROJECT STATUS as of 2/6/2020

| Infrastructure | | Quality of Life | | Growth and Development | | Public Safety | | | | Overall Completion (Financial) | |
|---|--|--|--|---|--|---------------|--------------------------------|--------------|-----------------------|--------------------------------|------------------------|
| Funding Source | Project | Sub-project & Limits | | Description | | Budget | Professional Services Expensed | ROW Expensed | Construction Expensed | Total Remaining | Status |
| 2013 Bond | Klein Road Phase 1 | FM 1044 to Walnut Avenue | | Drainage and roadway work ongoing | | \$ 10,531,000 | \$ 1,375,485 | \$ 757,288 | \$ 3,900,344 | \$ 4,497,884 | Construction Phase 57% |
| 2013 Bond/RIF | Solms/Morningside/Rueckle | Solms Road from IH 35 Frontage to Morningside Drive & Morningside Drive from Solms Road to IH 35 Frontage & Rueckle from IH 35 Frontage to Morningside | | Solms- working on Sidewalks, manholes; Road and Drainage work on Rueckle. | | \$ 16,364,000 | \$ 2,068,972 | \$ 1,523,292 | \$ 3,516,644 | \$ 9,255,091 | Construction Phase 43% |
| 2013 Bond/RIF | Alves Lane | Hwy 46 to Barbarossa Road | | East side complete; basework ongoing west side- anticipate completion in Spring 2020 | | \$ 12,486,236 | \$ 1,260,567 | \$ 751,422 | \$ 7,058,926 | \$ 3,415,321 | Construction Phase 73% |
| 2013 Bond/2013 CofO | Live Oak/Katy Street | | | Bridge rail underway; Roadway work ongoing; anticipate completion in Spring 2020 | | \$ 5,894,110 | \$ 1,041,692 | \$ 103,636 | \$ 2,903,658 | \$ 1,845,123 | Construction Phase 69% |
| 2019 Bond/RIF | Klein Road Phase 2 | FM 725 to Walnut Avenue | | 100% plan expected June 2020. Engineering review& comments underway for 60% plan | | \$ 13,000,800 | \$ 1,743,122 | N/A | \$ - | \$ 11,257,678 | Design Phase 13% |
| 2019 Bond | Goodwin/Conrad Lane | Goodwin Lane from FM 306 to Conrad Lane & Conrad Lane from Goodwin to IH 35 Frontage | | Surveying underway- expect utility coordination in March | | \$ 17,897,150 | \$ 164,399 | N/A | \$ - | \$ 17,732,751 | Design Phase 1% |
| 2019 Bond | Business 81 & FM 306 Extensions | | | Project on hold until after prop 1 projects are complete | | \$ 2,514,540 | \$ 145,530 | N/A | \$ - | \$ 2,369,010 | Design Phase 6% |
| NBEDC | Bridge Street Parking Lot | | | Substantially complete; finalizing signage | | \$ 134,749 | \$ 25,447.25 | N/A | \$ 97,683.22 | \$ 11,618.42 | Construction Phase 91% |
| 2013 Bond | Das Rec Parking Expansion | | | Substantially complete; vegetation work by parks | | \$ 182,463 | \$ 2,541.40 | N/A | \$ 152,094.48 | \$ 27,827.54 | Project Closeout 85% |
| 2007, 2008, 2011, 2012 CofO's & 2015 Tax Note | Westside Pedestrian Enhancements (AAMPO) | | | Project substantially complete; closeout underway | | \$ 1,578,326 | \$ 220,871.00 | N/A | \$ 1,204,853 | \$ 152,602 | Construction Phase 90% |
| NBEDC & 2013 Bond | Citywide Pedestrian Enhancements (AAMPO) | | | Sidewalk construction underway | | \$ 1,794,828 | \$ 268,019 | N/A | \$ - | \$ 1,526,809 | Construction Phase 15% |
| TXDOT Grant and/or 2019 Bond | Safe Routes to Schools | | | Design at 60% TxDOT notification received. Projects not selected. | | | | N/A | \$ - | | Design Phase |
| RIF | FM 1863 Extension PER | Hwy 46 to Veramendi Subdivision | | 30% plans underway | | \$ 199,473 | \$ 152,765 | N/A | \$ - | \$ 46,708 | Design Phase 77% |
| RIF | FM 306 Extension PER | FM 1101 to FM 758 | | Temporary right-of-entry letters mailed out to residents to begin surveying efforts | | \$ 359,388 | \$ 7,738 | N/A | \$ - | \$ 351,650 | Scope Development 2% |
| RIF | Kowald PER | IH 35 to FM 1101 | | Pending review | | | | N/A | \$ - | | Scope Development |
| RIF | Saengerhalle/Mary Intersection | Hwy 46 | | Pending review | | | | N/A | \$ - | | Scope Development |
| 2019 Bond & NBEDC | Sports Complex Phase 1 | | | Finalizing Sewer connection design;submitted for grant from Tx Parks & Wildlife; design completion expected August 2020 | | \$ 25,784,920 | \$ 386,457 | N/A | \$ - | \$ 25,398,463 | Design Phase 1% |
| 2013, 2019 Bonds & Grant | All Abilities Park Enhancements | | | Equipment installation at Morningside. Landa to follow | | \$ 700,000 | \$ 379,467 | N/A | \$ - | \$ 320,533 | Construction Phase 54% |
| 2007 CofO & 2019 Bond | Comal Cemetery Wall Improvements | | | Bid Solicitation issued | | \$ 4,500,000 | \$ 105,491 | N/A | \$ - | \$ 4,394,509 | Design Phase 2% |
| Hotel Motel Tax | Comal River Improvements | | | Preliminary design underway | | \$ 350,473 | \$ - | N/A | \$ - | \$ 350,473 | Design Phase 0% |
| 2013 Bond | Fischer Park Dam | | | Substantially complete-closeout in progress | | \$ 330,000 | \$ 4,182 | N/A | \$ 169,338 | \$ 325,818 | Project Closeout 53% |
| 2013 Bond | Hinman Island Restrooms | | | Project delayed until after summer to avoid conflicts with river season operations | | \$ 250,000 | | N/A | \$ 105,876 | \$ 250,000 | Construction Phase 42% |
| 2019 Bond | Westside Community Library Center | | | Received Geotech report; 60% plans due by end of the month. | | \$ 5,525,340 | \$ 163,307 | N/A | \$ - | \$ 5,362,033 | Design Phase 3% |
| 2019 Bond | Fire Station #2 | | | Final design in progress.Anticipate Spring bid. | | \$ 7,367,500 | \$ 415,830 | N/A | \$ - | \$ 6,951,670 | Design Phase 6% |
| 2019 Bond | Fire Station #3 | | | Final design in progress.Anticipate Spring bid. | | \$ 6,736,000 | \$ 311,578 | N/A | \$ - | \$ 6,424,422 | Design Phase 5% |
| 2019 Bond | Police Department Facility/Veterans Memorial | | | Working on final floorplan; public meeting expected mid-March for memorial | | \$ 36,311,250 | \$ 122,746 | \$ 1,781,331 | \$ - | \$ 34,407,173 | Design Phase 5% |

RIF = Roadway Impact Fees

CofO = Certificates of Obligation

NBEDC = New Braunfels Economic Development Corporation

VACANT POSITIONS REPORT
as of 2/12/20

| Department | FY2019-20 # Authorized Positions | # Vacant Positions (FTE) | Notes |
|--|--|-----------------------------|--|
| Airport | 9.00 | - | |
| Capital Programs | 5.00 | - | |
| City Attorney's Office | 4.00 | - | |
| City Manager's Office | 7.00 | 1.00 | Director of Communications and Community Engagement - Currently in interview process |
| City Secretary | 3.75 | - | |
| Civic Center | 9.00 | - | |
| Finance | 12.00 | - | |
| Fire | | | |
| Support Services | 14.00 | 1.00 | Battalion Chief - Pending potential reclass to second Assistant Fire Chief |
| Emergency Management | 1.00 | | |
| Operations | 123.00 | 6.00 | Firefighter - Pending entry level testing 1/31/20 & 2/1/20 |
| Total FTE | 138.00 | 7.00 | |
| Golf Course | 15.00 | 1.00 | Maintenance Worker - Currently posted |
| Human Resources | 8.00 | 1.00 | Human Resources Manager - Applicant scheduled to start 2/24/20 |
| Information Technology | 14.00 | - | |
| Library | 27.00 | 1.00 | Library Clerk (4 @ 29.5 hrs/wk) - Currently in interview process |
| 1.00 | | | Program Specialist - Pending posting |
| Municipal Court | 9.00 | - | |
| Parks & Recreation | | | |
| Administration | 8.00 | - | |
| Recreation - Fischer Park | 3.25 | 0.75 | Recreation Specialist (1 @ 29.5 hours) - Currently posted |
| Recreation - Landa Park | 4.00 | 1.00 | Recreation Instructor (9 @ 20 hours) - Currently posted |
| Athletics | 1.00 | - | |
| Aquatics | 2.00 | - | |
| Rangers | 2.50 | 0.50 | Park Ranger (3 @ 20 hours) - Currently posted |
| Operations | 26.00 | 1.00 | Urban Forester - Currently posted |
| Das Rec - Full Time | 12.00 | - | |
| Das Rec - Part Time | 92.50 | 1.00 | Slide/Party Attendant (15 @ 19 hours) - Currently posted |
| Total FTE | 151.25 | 16.75 | 5.50 Fitness Instructors (32 @ 19 hours) - Currently posted |
| 2.00 Guest Services Representatives (21 @ 19 hours) - Currently posted | | | 4.50 Lifeguard/Water Safety Instructor (44 @ 19 hours) - Currently posted |
| 0.50 Fitness/Gym Attendant (13 @ 19 hours) - Currently posted | | | |
| Planning & Comm Dev | | | |
| Building Inspections | 15.00 | 1.00 | Building Inspector - Currently in selection process |
| Environmental Services | 14.00 | 1.00 | Senior Code Enforcement Officer - Pending posting |
| Planning | 13.00 | 1.00 | Planning Technician - Pending posting |
| Total FTE | 42.00 | 3.00 | |
| Police | | | |
| Administration | 12.00 | - | |
| Support Services | 29.50 | 1.00 | Emergency Dispatcher - Currently in interview process |
| Patrol | 93.00 | 1.00 | Police Records Clerk - Pending posting |
| Criminal Investigation | 33.50 | 9.00 | Pending background for additional applicants on current eligibility list. Future entry level test pending discussion with PD and commission approval |
| Total FTE | 168.00 | 11.00 | |
| Public Works | | | |
| Engineering | 21.00 | - | |
| Streets | 22.00 | 1.00 | Equipment Operator II - Currently posted |
| Drainage | 12.00 | - | |
| Facilities Maintenance | 8.00 | - | |
| Total FTE | 63.00 | 1.00 | |
| Solid Waste | | | |
| Support Services | 8.00 | - | |
| Residential Collection | 12.00 | 2.00 | Solid Waste Operator - Applicants currently in background process |
| Commercial Collection | 13.00 | 1.00 | Refuse Collector - Currently posted |
| Recycling Collection | 15.00 | 1.00 | Solid Waste Operator - Currently posted |
| Fleet Services | 9.00 | - | |
| Total FTE | 57.00 | 6.00 | 1.00 Equipment Technician - Pending posting |
| 1.00 Fleet Technician I - Currently in interview process | | | |
| Juvenile Case Manager Fund | 1.00 | - | |
| River Activities Fund | 2.00 | - | |
| Edwards Aquifer Habitat Conservation Plan/WPP Fund | 1.00 | - | |
| Development Services Fund | 3.00 | - | |
| TOTAL FTE | 749.00 | 49.75 | |
| City-wide Staffing Level | 93.36% | | |