



## FINANCE DEPARTMENT

# December Financial Report

February 15, 2021

### 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 2/8/21, a current (FY 2021 authorized totals) Vacant Positions Report as of 2/5/21, an Economic Data Report and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

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 is 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 2021 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 \$25.2 million or 34.4% of total budgeted revenue. \$16.8 million was received during the month of December, the majority of which came from property taxes. Sales tax and property tax are the two largest sources of revenue for the General Fund, totaling 61.2% of all budgeted revenue.

License and Permit revenue collections for the month of December were over budget at \$1.4 million (32.5%). Fines and Forfeiture revenue remains below budget with collections at 14.3% (\$200,000) of the budgeted totals. Staff anticipates that this revenue source will continue to be impacted by COVID-19 related variables. Charges for Services totaled \$381,000 (9.2%). Charges for Services are driven mainly by Ambulance Revenue Fees which are impacted by seasonality and one-time payments. Parks and Recreation revenue (net of Das Rec) totals \$60,000 for the month of December – 4.8% of budgeted revenue. Parks and Recreation revenue is seasonal and continues to be negatively affected by COVID-19. Das Rec revenue was below budget at \$401,000 (15.7%) – again, related to the negative effects of COVID-19 on memberships. While Das Rec revenue remains below budget, it continues to maintain or exceed its goal of 95% cost recovery with the decrease in revenues being offset by a similar decrease in expenditures.

## General Fund Expenditures

As of December 31, General Fund expenditures and encumbrances total \$18.4 million or 25.0% 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, 23.6% 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 35.5% committed, reflecting encumbrances issued for one-time expenditures and/or annual contracts approved by City Council. The capital expense category is over budget due primarily to encumbrances for one-time purchases that have not been paid.

| Expenditure Category | Current Total Budget | Period Activity     | Expenditures YTD     | Encumbrances YTD    | Total Fiscal YTD Expenditures | Fiscal YTD % of Budget |
|----------------------|----------------------|---------------------|----------------------|---------------------|-------------------------------|------------------------|
| Employee Expenses    | \$57,198,597         | \$ 5,997,925        | \$ 12,548,766        | \$ 130,406          | \$ 12,679,172                 | 22.2%                  |
| Operating Expenses   | 14,861,405           | 947,147             | 2,007,244            | 3,262,317           | 5,269,561                     | 35.5%                  |
| Capital Expenses     | 61,000               | -                   | -                    | 36,785              | 36,785                        | 60.3%                  |
| Debt Service         | 156,979              | -                   | 24,486               | 126,513             | 150,999                       | 96.2%                  |
| Interfund Transfers  | 982,645              | 237,603             | 237,603              | -                   | 237,603                       | 24.2%                  |
| Contingencies        | 150,000              | -                   | -                    | -                   | -                             | 0.0%                   |
| <b>Total</b>         | <b>\$73,410,626</b>  | <b>\$ 7,182,675</b> | <b>\$ 14,818,099</b> | <b>\$ 3,556,021</b> | <b>\$ 18,374,120</b>          | <b>25.0%</b>           |

## Enterprise Funds

**Airport Fund** – Revenues for the month of December total \$621,000 or 20.4% 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. Expenditures and encumbrances total \$622,000 or 20.7% of budget, which is also less than budget. Airport employee expenditures are at 21.9% of budget, which is below budget, due to vacancies. The operating allocation is also below budget at 18.9%. As with revenue, the operating allocation is impacted by the cost to purchase fuel.

**Solid Waste Fund** – Revenues for the month of December total \$2.6 million or 24.9% of total budgeted revenues which is right on target. Solid Waste expenditures and encumbrances total \$4.1 million or 38.2% of budget, which is greater than budget. Employee expenditures are less than budget at 22.1%, a result of ongoing vacancies. Operating expenditures are over budget (62.6%), due to purchase orders issued for refuse disposal and refuse containers, that are not yet paid.

**Golf Course Fund** – Revenues for the month of December total \$458,000 or 27.3% of total budgeted revenues, which is greater than budget. Revenue for the month of December was up 15.3% compared to December of last year – the best revenue ever for December. Rounds of golf played increased 16.7% from the same month last year (3,747 rounds played). Seven tournaments were hosted. Operating expenditures are at 49.5% of budget – which is over budget due to purchase orders issued for merchandise, chemicals and custodial services that are not yet paid. The Capital Expenditures budget was amended to allow for the replacement of golf carts, which were ordered last year, but will not be received until this fiscal year. The purchase order for those golf carts is reflected in the Capital Expenditures total. Employee expenditures are below budget at 21.2% due to vacancies.

**Civic/Convention Center Fund** – Charges for Services Revenues for the month of December total \$68 thousand or 16.3%, which is less than budget, still reflecting the effects of the COVID-19 pandemic. Expenditures and encumbrances in the fund total \$177,000 or 22.3%, which is below budget due to operational savings as a result of the decrease in the number of events held.

## 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, including the Veramendi Traffic Impact Fees area. The table below represents by area, all revenues and expenditures from inception through December 31, 2020.

| Roadway Impact Fees           | Revenues (Inception to Date) | Expenditures and Encumbrances (Inception to Date) | Balance             |
|-------------------------------|------------------------------|---|---------------------|
| Service Area 1                | \$ 2,021,199                 | \$ 1,825,983                                      | \$ 195,216          |
| Service Area 2                | 258,518                      | 232,979   | 25,539              |
| Service Area 3                | 6,037,856                    | 4,964,894   | 1,072,962           |
| Service Area 4                | 1,089,421                    | 24,020  | 1,065,401           |
| Service Area 5                | 7,348,004                    | 5,614,769   | 1,733,236           |
| Service Area 6                | 4,145,049                    | 1,609,511   | 2,535,538           |
| Veramendi Traffic Impact Fees | 740,852                      | 667,451   | 73,401              |
| <b>Total</b>                  | <b>\$ 21,640,899</b>         | <b>\$ 14,939,607</b>                              | <b>\$ 6,701,292</b> |

## Park Development Fees

Revenue from these fees must be used only to complete park improvements in the district in which the funds were generated. The City is divided into 4 districts. The table below represents by district, all revenues and expenditures from inception through December 31, 2020.

| Park Development Fees | Revenues (Inception to Date) | Expenditures and Encumbrances (Inception to Date) | Balance Before Refunding | Amount Eligible for Refunding | Net Available Balance |
|-----------------------|------------------------------|---|--------------------------|-------------------------------|-----------------------|
| PARK DISTRICT 1       | \$ 1,092,405                 | \$ 124,180  | \$ 968,225               | \$ 277,350                    | \$ 690,875            |
| PARK DISTRICT 2       | 1,798,445                    | -   | 1,798,445                | 824,450                       | 973,995               |
| PARK DISTRICT 3       | 1,408,866                    | 106,273   | 1,302,593                | 813,600                       | 488,993               |
| PARK DISTRICT 4       | 295,157                      | 86,683  | 208,474                  | 50,400                        | 158,074               |
| <b>Total</b>          | <b>\$ 4,594,874</b>          | <b>\$ 317,136</b>                                 | <b>\$ 4,277,737</b>      | <b>\$ 1,965,800</b>           | <b>\$ 2,311,937</b>   |

## General Fund

|                                    | Current Total<br>Budget | Period Activity<br>December |  | Total<br>Fiscal YTD  | Fiscal YTD % of<br>Budget |
|------------------------------------|-------------------------|-----------------------------|--|----------------------|---------------------------|
| <b>Revenues</b>                    |                         |                             |  |                      |                           |
| Taxes and Franchise Fees           | \$ 55,304,001           | \$ 15,580,353               |  | \$ 22,355,683        | 40.4%                     |
| Licenses and Permits               | 4,370,300               | 577,591                     |  | 1,420,991            | 32.5%                     |
| Intergovernmental/Contributions    | 575,000                 | -                           |  | 6,869                | 1.2%                      |
| Charges for Services               | 4,130,160               | 125,718                     |  | 380,602              | 9.2%                      |
| Fines and Forfeitures              | 1,401,000               | 79,735                      |  | 199,758              | 14.3%                     |
| Interest Income                    | 250,000                 | 8,567                       |  | 11,855               | 4.7%                      |
| Parks and Recreation               | 1,260,000               | 15,514                      |  | 60,254               | 4.8%                      |
| Das Rec                            | 2,547,000               | 138,108                     |  | 400,591              | 15.7%                     |
| Miscellaneous                      | 2,348,798               | 55,380                      |  | 117,496              | 5.0%                      |
| Interfund Transfers                | 908,917                 | 202,229                     |  | 202,229              | 22.2%                     |
| <b>Total General Fund Revenues</b> | <b>\$ 73,095,176</b>    | <b>\$ 16,783,195</b>        |  | <b>\$ 25,156,328</b> | <b>34.4%</b>              |

|  | Current Total<br>Budget | Period Activity<br>December | Expenditures YTD     | Encumbrances YTD    | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed as % of<br>Budget |
|--|-------------------------|-----------------------------|----------------------|---------------------|--|---|
| <b>Expenditures</b>                    |                         |                             |                      |                     |  |   |
| City Secretary                         | \$ 348,667              | \$ 35,056                   | \$ 55,287            | \$ -                | \$ 55,287  | 15.9%   |
| City Council                           | 35,350                  | 2,866                       | 5,442                | -                   | 5,442  | 15.4%   |
| City Attorney                          | 930,031                 | 77,921                      | 150,390              | 199,375             | 349,765  | 37.6%   |
| City Administration                    | 888,349                 | 90,418                      | 190,235              | -                   | 190,235  | 21.4%   |
| Human Resources                        | 1,020,672               | 87,609                      | 210,504              | 30,066              | 240,570  | 23.6%   |
| Communication                          | 486,048                 | 45,237                      | 94,730               | -                   | 94,730   | 19.5%   |
| Finance                                | 1,280,039               | 140,508                     | 291,393              | 4,500               | 295,893  | 23.1%   |
| Information Technology                 | 2,129,852               | 182,801                     | 529,531              | 28,103              | 557,634  | 26.2%   |
| Economic Development                   | 408,228                 | 30,243                      | 63,843               | -                   | 63,843   | 15.6%   |
| Planning and Development Services      | 3,587,541               | 336,334                     | 709,473              | 385,958             | 1,095,431  | 30.5%   |
| Police                                 | 19,809,905              | 2,154,244                   | 4,391,685            | 310,564             | 4,702,249  | 23.7%   |
| Municipal Court                        | 751,242                 | 78,652                      | 156,873              | -                   | 156,873  | 20.9%   |
| Fire                                   | 19,517,418              | 2,104,019                   | 4,544,030            | 531,328             | 5,075,358  | 26.0%   |
| Public Works                           | 7,888,471               | 642,220                     | 1,308,353            | 980,033             | 2,288,386  | 29.0%   |
| Parks                                  | 5,498,471               | 428,391                     | 912,844              | 285,804             | 1,198,648  | 21.8%   |
| Das Rec                                | 2,652,942               | 193,390                     | 404,554              | 159,531             | 564,085  | 21.3%   |
| Library                                | 2,366,255               | 204,881                     | 430,804              | 35,212              | 466,016  | 19.7%   |
| Non-Departmental                       | 3,811,145               | 347,885                     | 368,128              | 605,547             | 973,675  | 25.5%   |
| <b>Total General Fund Expenditures</b> | <b>\$ 73,410,626</b>    | <b>\$ 7,182,675</b>         | <b>\$ 14,818,099</b> | <b>\$ 3,556,021</b> | <b>\$ 18,374,120</b>                                 | <b>25.0%</b>                                    |

### Airport Fund

|                               | Current Total<br>Budget | Period Activity<br>December |  | Total<br>Fiscal YTD | Fiscal YTD<br>% of Budget |
|-------------------------------|-------------------------|-----------------------------|--|---------------------|---------------------------|
| <b>Revenues</b>               |                         |                             |  |                     |                           |
| Charges for Services          | \$ 2,897,720            | \$ 221,631                  |  | \$ 595,994          | 20.6%                     |
| Intergovernmental             | 50,000                  | -                           |  | -                   | 0.0%                      |
| Interfund Transfer            | 99,910                  | 24,978                      |  | 24,978              | 25.0%                     |
| <b>Total Airport Revenues</b> | <b>\$ 3,047,630</b>     | <b>\$ 246,609</b>           |  | <b>\$ 620,972</b>   | <b>20.4%</b>              |

|  | Current Total<br>Budget | Period Activity<br>December | Expenditures YTD  | Encumbrances<br>YTD | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed<br>as % of Budget |
|--|-------------------------|-----------------------------|-------------------|---------------------|--|---|
| <b>Expenditures</b>                    |                         |                             |                   |                     |  |   |
| Employee Expenses                      | \$ 640,040              | \$ 68,055                   | \$ 136,498        | \$ 3,637            | \$ 140,135   | 21.9%   |
| Operation Expenses                     | 1,810,400               | 140,916                     | 293,533           | 48,039              | 341,572  | 18.9%   |
| Interfund Transfer                     | 562,375                 | 140,594                     | 140,594           | -                   | 140,594  | 25.0%   |
| <b>Total Airport Fund Expenditures</b> | <b>\$ 3,012,815</b>     | <b>\$ 349,565</b>           | <b>\$ 570,625</b> | <b>\$ 51,676</b>    | <b>\$ 622,301</b>                                    | <b>20.7%</b>                                    |

### Solid Waste Fund

|  | Current Total<br>Budget | Period Activity<br>December |  | Total<br>Fiscal YTD | Fiscal YTD<br>% of Budget |
|--|-------------------------|-----------------------------|--|---------------------|---------------------------|
| <b>Revenues</b>                        |                         |                             |  |                     |                           |
| Charges for Services                   | \$ 10,262,907           | \$ 853,083                  |  | \$ 2,571,715        | 25.1%                     |
| Licenses & Permits                     | 25,000                  | 12,500                      |  | 12,500              | 50.0%                     |
| Intergovernmental                      | -                       | -                           |  | 5,544               | 0.0%                      |
| Miscellaneous                          | 99,500                  | 4,567                       |  | 8,590               | 8.6%                      |
| Interest Income                        | 30,000                  | 206                         |  | 777                 | 2.6%                      |
| <b>Total Solid Waste Fund Revenues</b> | <b>\$ 10,417,407</b>    | <b>\$ 870,356</b>           |  | <b>\$ 2,599,126</b> | <b>24.9%</b>              |

|  | Current Total<br>Budget | Period Activity<br>December | Expenditures YTD    | Encumbrances<br>YTD | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed<br>as % of Budget |
|--|-------------------------|-----------------------------|---------------------|---------------------|--|---|
| <b>Expenditures</b>                        |                         |                             |                     |                     |  |   |
| Employee Expenses                          | \$ 4,123,416            | \$ 453,824                  | \$ 913,036          | \$ -                | \$ 913,036   | 22.1%   |
| Operation Expenses                         | 4,145,007               | 284,462                     | 540,066             | 2,055,686           | 2,595,752  | 62.6%   |
| Capital Expenses                           | 192,500                 | -                           | -                   | 43,148              | 43,148   | 22.4%   |
| Interfund Transfer                         | 2,168,176               | 504,544                     | 504,544             | -                   | 504,544  | 23.3%   |
| <b>Total Solid Waste Fund Expenditures</b> | <b>\$ 10,629,099</b>    | <b>\$ 1,242,830</b>         | <b>\$ 1,957,646</b> | <b>\$ 2,098,834</b> | <b>\$ 4,056,480</b>                                  | <b>38.2%</b>                                    |

### Golf Fund

|                                 | Current Total<br>Budget | Period Activity<br>December |  | Total<br>Fiscal YTD | Fiscal YTD<br>% of Budget |
|---------------------------------|-------------------------|-----------------------------|--|---------------------|---------------------------|
| <b>Revenues</b>                 |                         |                             |  |                     |                           |
| Charges for Services            | \$ 1,644,421            | \$ 148,907                  |  | \$ 456,417          | 27.8%                     |
| Miscellaneous                   | 35,000                  | 32                          |  | 1,531               | 4.4%                      |
| <b>Total Golf Fund Revenues</b> | <b>\$ 1,679,421</b>     | <b>\$ 148,939</b>           |  | <b>\$ 457,948</b>   | <b>27.3%</b>              |

|                                     | Current Total<br>Budget | Period Activity<br>December | Expenditures YTD  | Encumbrances<br>YTD | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed<br>as % of Budget |
|-------------------------------------|-------------------------|-----------------------------|-------------------|---------------------|--|---|
| <b>Expenditures</b>                 |                         |                             |                   |                     |  |   |
| Employee Expenses                   | \$ 821,268              | \$ 84,817                   | \$ 174,136        | \$ -                | \$ 174,136   | 21.2%   |
| Operation Expenses                  | 484,200                 | 87,179                      | 134,289           | 141,398             | 275,687  | 56.9%   |
| Capital Expenses                    | 426,000                 | -                           | -                 | 424,336             | 424,336  | 99.6%   |
| Interfund Transfer                  | 69,364                  | 17,341                      | 17,341            | -                   | 17,341   | 25.0%   |
| <b>Total Golf Fund Expenditures</b> | <b>\$ 1,800,832</b>     | <b>\$ 189,337</b>           | <b>\$ 325,766</b> | <b>\$ 565,734</b>   | <b>\$ 891,500</b>                                    | <b>49.5%</b>                                    |

### Civic/Convention Center Fund

|  | Current Total<br>Budget | Period Activity<br>December |  | Total<br>Fiscal YTD | Fiscal YTD<br>% of Budget |
|--|-------------------------|-----------------------------|--|---------------------|---------------------------|
| <b>Revenues</b>  |                         |                             |  |                     |                           |
| Charges for Services                                   | \$ 419,000              | \$ 10,942                   |  | \$ 68,131           | 16.3%                     |
| Interfund Transfers                                    | 376,016                 | 250,000                     |  | 250,000             | 66.5%                     |
| <b>Total Civic/Convention Center Fund<br/>Revenues</b> | <b>\$ 795,016</b>       | <b>\$ 260,942</b>           |  | <b>\$ 318,131</b>   | <b>40.0%</b>              |

|  | Current Total<br>Budget | Period Activity<br>December | Expenditures YTD  | Encumbrances<br>YTD | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed<br>as % of Budget |
|--|-------------------------|-----------------------------|-------------------|---------------------|--|---|
| <b>Expenditures*</b>                                       |                         |                             |                   |                     |  |   |
| Employee Expenses  | \$ 505,596              | \$ 53,529                   | \$ 111,031        | \$ -                | \$ 111,031   | 22.0%   |
| Operation Expenses   | 251,528                 | 19,749                      | 36,338            | 20,194              | 56,532   | 22.5%   |
| Interfund Transfer   | 37,856                  | 9,464                       | 9,464             | -                   | 9,464  | 25.0%   |
| <b>Total Civic/Convention Center Fund<br/>Expenditures</b> | <b>\$ 794,980</b>       | <b>\$ 82,742</b>            | <b>\$ 156,833</b> | <b>\$ 20,194</b>    | <b>\$ 177,027</b>                                    | <b>22.3%</b>                                    |

\*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.





FINANCE DEPARTMENT

Revenues

Expenditures

|                              | Current Total<br>Budget | Period Activity<br>December | Total<br>Fiscal YTD | Fiscal YTD<br>% of budget |  | Current Total<br>Budget | Period Activity<br>December | Total Fiscal YTD<br>Expenditures | Total Fiscal YTD<br>Encumbrances | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed as % of<br>Budget |
|------------------------------|-------------------------|-----------------------------|---------------------|---------------------------|--|-------------------------|-----------------------------|----------------------------------|----------------------------------|--|---|
| <b>Other Funds</b>           |                         |                             |                     |                           |  |                         |                             |                                  |                                  |  |   |
| Debt Service Fund            | \$ 22,492,485           | \$ 10,692,174               | \$ 12,208,371       | 54.3%                     |  | \$ 23,022,591           | \$ (2,180)                  | \$ 340,382                       | \$ -                             | \$ 340,382   | 1.5%  |
| Self Insurance Fund          | \$ 6,810,615            | \$ 450,230                  | \$ 1,462,491        | 21.5%                     |  | \$ 7,125,000            | \$ 354,496                  | \$ 1,052,234                     | \$ 59,743                        | \$ 1,111,977   | 15.6%   |
| <b>Special Revenue Funds</b> |                         |                             |                     |                           |  |                         |                             |                                  |                                  |  |   |
| CDBG Fund                    | \$ 455,613              | \$ 153,983                  | \$ 154,258          | 33.9%                     |  | \$ 455,613              | \$ 10,399                   | \$ 15,999                        | \$ 439,500                       | \$ 455,499   | 100.0%  |
| Grant Fund                   | \$ 4,118,181            | \$ 26,457                   | \$ 56,467           | 1.4%                      |  | \$ 4,243,663            | \$ 915,903                  | \$ 919,946                       | \$ 30,859                        | \$ 950,805   | 22.4%   |
| Special Revenue Fund         | \$ 200,000              | \$ 121,251                  | \$ 220,547          | 110.3%                    |  | \$ 450,000              | \$ 55,059                   | \$ 95,226                        | \$ 40,598                        | \$ 135,824   | 30.2%   |
| River Activities Fund        | \$ 1,171,135            | \$ 3,933                    | \$ 14,192           | 1.2%                      |  | \$ 1,321,135            | \$ 25,484                   | \$ 46,088                        | \$ 151,757                       | \$ 197,845   | 15.0%   |
| Court Security Fund          | \$ 30,000               | \$ 2,086                    | \$ 6,007            | 20.0%                     |  | \$ 28,000               | \$ 3,538                    | \$ 7,500                         | \$ -                             | \$ 7,500   | 26.8%   |
| Judicial Efficiency Fund     | \$ 6,000                | \$ 626                      | \$ 1,189            | 19.8%                     |  | \$ 7,000                | \$ -                        | \$ -                             | \$ -                             | \$ -   | 0.0%  |
| Court Technology Fund        | \$ 30,000               | \$ 1,814                    | \$ 5,229            | 17.4%                     |  | \$ 42,000               | \$ 18,869                   | \$ 20,023                        | \$ -                             | \$ 20,023  | 47.7%   |
| Child Safety Fund            | \$ 152,000              | \$ 1,217                    | \$ 3,930            | 2.6%                      |  | \$ 197,000              | \$ 23,805                   | \$ 43,040                        | \$ 119,187                       | \$ 162,227   | 82.3%   |
| Stormwater Development Fund  | \$ 80,000               | \$ -                        | \$ 5,400            | 6.8%                      |  | \$ 100,000              | \$ 10,767                   | \$ 10,767                        | \$ 22,507                        | \$ 33,274  | 33.3%   |
| Truancy Fund Revenues        | \$ 50,000               | \$ 2,342                    | \$ 6,753            | 13.5%                     |  | \$ 46,950               | \$ 5,229                    | \$ 11,085                        | \$ -                             | \$ 11,085  | 23.6%   |





FINANCE DEPARTMENT

City of New Braunfels  
Monthly Financial Summaries  
As of December 31, 2020

## Revenues

## Expenditures

### Special Revenue Funds - continued

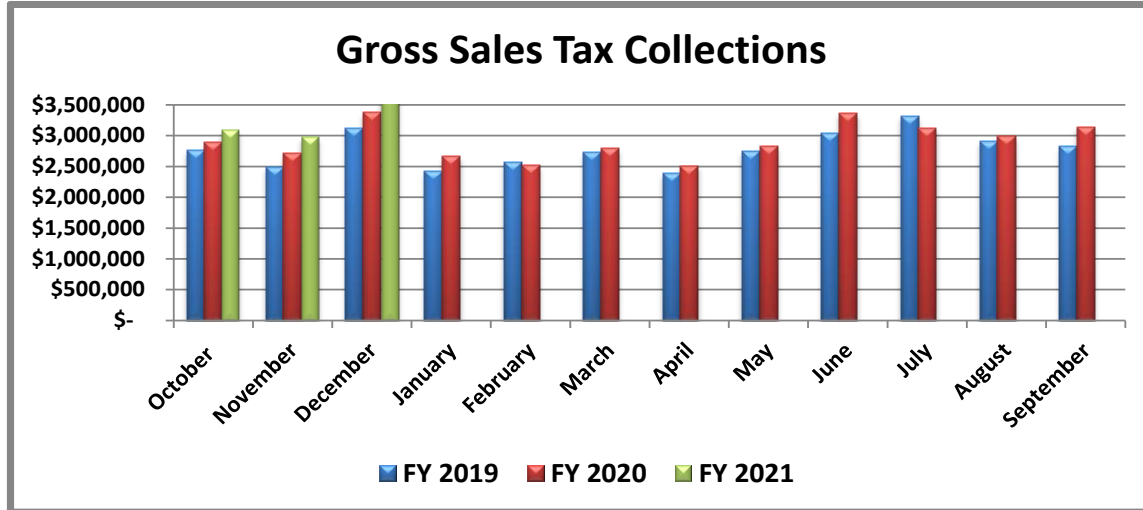
|  | Current Total<br>Budget | Period Activity<br>December | Total<br>Fiscal YTD | Fiscal YTD<br>% of budget |  | Current Total<br>Budget | Period Activity<br>December | Total Fiscal YTD<br>Expenditures | Total Fiscal YTD<br>Encumbrances | Total Fiscal YTD<br>Expenditures and<br>Encumbrances | Total Fiscal YTD<br>Committed as % of<br>Budget |
|--|-------------------------|-----------------------------|---------------------|---------------------------|--|-------------------------|-----------------------------|----------------------------------|----------------------------------|--|---|
| Cable Franchise Fund (PEG)                               | \$ 182,500              | \$ -                        | \$ -                | 0.0%                      |  | \$ 125,000              | \$ -                        | \$ -                             | \$ -                             | \$ -   | 0.0%  |
| Equipment Replacement Fund                               | \$ 727,500              | \$ 65,896                   | \$ 66,105           | 9.1%                      |  | \$ 884,280              | \$ 96,578                   | \$ 96,578                        | \$ 112,654                       | \$ 209,232   | 23.7%   |
| Federal Court Awards Fund                                | \$ -                    | \$ -                        | \$ -                | 0.0%                      |  | \$ 30,000               | \$ -                        | \$ 140                           | \$ -                             | \$ 140   | 0.5%  |
| Non-Federal Court Awards Fund                            | \$ -                    | \$ 1,906                    | \$ 1,906            | 0.0%                      |  | \$ 68,000               | \$ 402                      | \$ 402                           | \$ -                             | \$ 402   | 0.6%  |
| Enterprise Maintenance and Equipment<br>Replacement Fund | \$ 1,158,390            | \$ 277,478                  | \$ 278,536          | 24.0%                     |  | \$ 1,256,500            | \$ 547,102                  | \$ 547,102                       | \$ 606,570                       | \$ 1,153,672   | 91.8%   |
| Fire Apparatus Replacement<br>Maintenance Fund           | \$ 265,000              | \$ 7,248                    | \$ 10,809           | 4.1%                      |  | \$ 183,703              | \$ (34,754)                 | \$ 40,437                        | \$ 24,388                        | \$ 64,825  | 35.3%   |
| Edwards Aquifer Habitat Conservation<br>Plan Fund        | \$ 1,289,148            | \$ 52,052                   | \$ 131,626          | 10.2%                     |  | \$ 1,289,148            | \$ 102,658                  | \$ 131,561                       | \$ 276,293                       | \$ 407,854   | 31.6%   |
| Faust Library Fund                                       | \$ -                    | \$ -                        | \$ 127              | 0.0%                      |  | \$ 1,860                | \$ -                        | \$ -                             | \$ -                             | \$ -   | 0.0%  |
| Rec Center Improvements & Op<br>Revenues Fund            | \$ 150                  | \$ -                        | \$ 19               | 12.7%                     |  | \$ 100,000              | \$ -                        | \$ -                             | \$ -                             | \$ -   | 0.0%  |
| Development Services Fund                                | \$ 922,000              | \$ 93,766                   | \$ 310,984          | 33.7%                     |  | \$ 1,102,766            | \$ 87,415                   | \$ 152,807                       | \$ 290,632                       | \$ 443,439   | 40.2%   |
| Cemetery Improvements Fund                               | \$ 5,000                | \$ 3,508                    | \$ 13,719           | 274.4%                    |  | \$ 188,000              | \$ 3,699                    | \$ 6,763                         | \$ 2,548                         | \$ 9,311   | 5.0%  |
| Hotel/Motel Tax Fund *                                   | \$ 3,415,000            | \$ 186,008                  | \$ 371,189          | 10.9%                     |  | \$ 3,458,391            | \$ 148,632                  | \$ 170,172                       | \$ 181,914                       | \$ 352,086   | 10.2%   |

\* Driven by End-of-Year accrual entries.

## ECONOMIC DATA

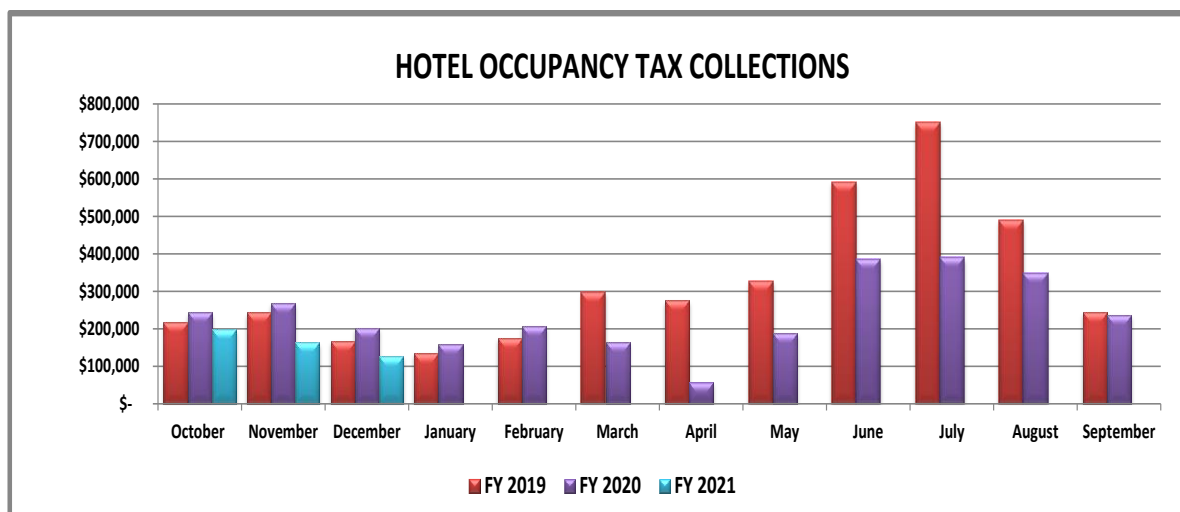
### Total Sales Tax Collections – General Fund and NBEDC

Sales tax is received approximately six weeks after the month has ended. The graph below includes the December 2020 sales tax payment. The December 2020 payment was up 7.6% when compared to December of the previous fiscal year, and up 7.9% fiscal year to date.



### Hotel/Motel Tax Collection

As shown in the graph below, December Hotel/Motel collections were down 36.8% when compared to December of last fiscal year and down 31.5% fiscal year to date. The City continues to suspend failure to file penalties for all overnight rental properties, providing a 90-day grace period for remittance of occupancy taxes. Short Term Rental Properties (STRP's) actually increased by 68% compared to December of last year. The largest decrease was again in the hotel sector. The cancellations of events due to COVID-19 and this policy change continue to have an effect on collections, as property owners are filing, but taking advantage of the opportunity to defer remittance of the taxes. Prior to the effects of COVID-19, collections were trending higher for all property types than in previous years.



# CAPITAL PROJECT STATUS as of 2/8/2021

Infrastructure  
Quality of Life  
Growth and Development  
Public Safety

| Funding Source      | Project                   | Sub-project & Limits   | Budget        | Total Remaining | Status                    | Overall Completion |
|---------------------|---------------------------|--|---------------|-----------------|---------------------------|--------------------|
| 2013 Bond           | Citywide Streets          |  | \$ 10,000,000 | \$ 370,128      |                           | 96%                |
|                     |                           | <i>Union Avenue (Common Street to Austin)</i>  |               |                 | <i>Bid Phase</i>          |                    |
|                     |                           | <i>San Antonio (Spur to Krueger)</i>   |               |                 | <i>Construction Phase</i> |                    |
| 2013 Bond           | Klein Road Phase 1        | FM 1044 to Walnut Avenue   | \$ 10,607,000 | \$ 1,308,806    | Construction Phase        | 88%                |
| 2013 Bond/RIF       | Solms/Morningside/Rueckle | Solms Road from IH 35 Frontage to Morningside Drive & Morningside Drive from Solms Road to IH 35 Frontage & Reuckle from IH 35 Frontage to Morningside   | \$ 16,364,000 | \$ 4,573,898    | Construction Phase        | 72%                |
| 2013 Bond/RIF       | Alves Lane                | Hwy 46 to Barbarossa Road  | \$ 12,486,236 | \$ 1,966,126    | Project Closeout          | 84%                |
| 2013 Bond/2013 CofO | Live Oak/Katy Street      |  | \$ 5,894,110  | \$ 440,625      | Project Closeout          | 93%                |
| 2013 Bond           | Panther Canyon            |  | \$ 424,000    | \$ 163,423      | Construction Phase        | 61%                |
| 2013 Bond           | Wood Road/Landa Street    |  | \$ 2,111,341  | \$ 1,227,306    | On Hold                   | 42%                |
| 2019 Bond           | Citywide Streets          |  | \$ 15,000,000 | \$ 11,420,630   |                           | 24%                |
|                     |                           | <i>San Antonio Street (Spur to Krueger Avenue)</i>   |               |                 | <i>Construction Phase</i> |                    |
|                     |                           | <i>Carl Shurz Streets (Coll St from Magazine Ave to Guether Ave &amp; Magazine Ave from Coll St to Butcher St &amp; Butcher St from Magazine Ave to Guenther Ave &amp; Guenther Ave from Butcher St to Coll St)</i>  |               |                 | <i>On Hold</i>            |                    |
|                     |                           | <i>Lamar Streets (North St from Union Ave to Grant Ave &amp; Grant Ave from North St to Common St &amp; Central Ave from North St to Commerce St &amp; Central from Main St to Common St &amp; Commerce from Houston Ave to Veramendi Ave &amp; Houston Ave from Commerce St to Main St &amp; Veramendi Ave from Commerce St to Common St &amp; Main St from Houston Ave to Veramendi Ave)</i> |               |                 | <i>On Hold</i>            |                    |
|                     |                           | <i>Lakeview Boulevard</i>  |               |                 | <i>Construction Phase</i> |                    |
|                     |                           | <i>Union Avenue</i>  |               |                 | <i>Bid Phase</i>          |                    |
|                     |                           | <i>Comal Avenue</i>  |               |                 | <i>Bid Phase</i>          |                    |
|                     |                           | <i>County Line Road</i>  |               |                 | <i>On Hold</i>            |                    |
|                     |                           | <i>Peach/Plum/Grape</i>  |               |                 | <i>On Hold</i>            |                    |
|                     |                           | <i>Central Avenue</i>  |               |                 | <i>Construction Phase</i> |                    |
|                     |                           | <i>Grant Street</i>  |               |                 | <i>Construction Phase</i> |                    |
|                     |                           | <i>South Street</i>  |               |                 | <i>Construction Phase</i> |                    |

## CAPITAL PROJECT STATUS as of 2/8/2021

|                        |
|------------------------|
| Infrastructure         |
| Quality of Life        |
| Growth and Development |
| Public Safety          |

| Funding Source           | Project                                      | Sub-project & Limits   | Budget        | Total Remaining | Status             | Overall Completion |
|--------------------------|--|--|---------------|-----------------|--------------------|--------------------|
| 2019 Bond/RIF            | Klein Road Phase 2                           | FM 725 to Walnut Avenue  | \$ 13,000,800 | \$ 11,797,310   | Design Phase       | 9%                 |
| 2019 Bond                | Goodwin/Conrad Lane                          | Goodwin Lane from FM 306 to Conrad Lane & Conrad Lane from Goodwin to IH 35 Frontage | \$ 17,897,150 | \$ 17,128,550   | Design Phase       | 4%                 |
| 2019 Bond                | Business 81 & FM 306 Extensions              |  | \$ 2,514,540  | \$ 1,730,869    | On Hold            | 7%                 |
| NBEDC & 2013 Bond        | Citywide Pedestrian Enhancements (AAMPO)     |  | \$ 1,927,083  | \$ 41,749       | Project Closeout   | 98%                |
| RIF                      | FM 306 Extension PER (Barbarosa)             | FM 1101 to FM 758  | \$ 359,388    | \$ 59,394       | Scope Development  | 83%                |
| RIF                      | Kowald PER                                   | IH 35 to FM 1101   | \$ 248,631    | \$ 108,427      | Design Phase       | 0%                 |
| TxDot                    | Airport Detention Pond                       |  | \$ -          | \$ -            | Design Phase       | 0%                 |
| 4B                       | Elizabeth Street Parking Realignment         |  | \$ 162,000    | \$ 31,682       | Construction Phase | 80%                |
| RIF                      | Saengerhalle/Mary Intersection               | Hwy 46   | \$ 47,905     | \$ -            | Design Phase       | 0%                 |
| RIF                      | Water Way Lane                               |  | \$ 86,495     | \$ 56,399       | Design Phase       | 0%                 |
| RIF                      | Old FM 306 /Common Intersection              |  | \$ 47,125     | \$ -            | Design Phase       | 0%                 |
| RIF                      | FM 1044/ Klein intersection                  |  | \$ 46,100     | \$ -            | Design Phase       | 0%                 |
| 2019 Bond & NBEDC        | Sports Complex Phase 1                       |  | \$ 25,784,920 | \$ 24,396,417   | Design Phase       | 5%                 |
| 2013, 2019 Bonds & Grant | All Abilities Park Enhancements              |  | \$ 700,000    | \$ 184,536      | Construction Phase | 74%                |
| 2007 CofO & 2019 Bond    | Comal Cemetery Wall Improvements             |  | \$ 5,262,500  | \$ 4,963,501    | Construction Phase | 66%                |
| Hotel Motel Tax          | Comal River Improvements                     |  | \$ 350,473    | \$ 153,457      | Design Phase       | 56%                |
| 2019 Bond                | Westside Community Library Center            |  | \$ 5,525,340  | \$ 5,068,971    | Bid Phase          | 8%                 |
| Parks Operating          | Mission Hills Park                           |  | \$ 23,500     | \$ -            | Design Phase       | 0%                 |
| NBEDC & MPO              | Dry Comal Creek                              |  | TBD           | \$ -            | On Hold            | 0%                 |
| 2020 CofO                | Cypress Bend Restrooms                       |  | \$ 300,000    | \$ -            | Scope Development  | 0%                 |
| 2019 Bond                | Fire Station #2                              |  | \$ 7,367,500  | \$ 6,649,699    | Construction Phase | 10%                |
| 2019 Bond                | Fire Station #3                              |  | \$ 6,736,000  | \$ 5,746,520    | Construction Phase | 15%                |
| Creekside TIRZ           | Firestation #7                               |  | \$ 2,928,000  | \$ 2,332,468    | Design Phase       | 20%                |
| 2019 Bond                | Police Department Facility/Veterans Memorial |  | \$ 36,311,250 | \$ 32,973,335   | Construction Phase | 9%                 |

RIF = Roadway Impact Fees

CofO = Certificates of Obligation

# VACANT POSITIONS REPORT

as of 2/5/21

| Department                              | FY2021<br># Authorized<br>Positions | # Vacant<br>Positions (FTE) | Notes  |
|---|-------------------------------------|-----------------------------|--|
| AIRPORT FUND                            | 9.00                                | -                           |  |
| CAPITAL PROGRAMS                        | 5.00                                | -                           |  |
| CITY ATTORNEY                           | 4.00                                | -                           |  |
| CITY MANAGER                            | 4.00                                | -                           |  |
| ECONOMIC AND COMMUNITY DEVELOPMENT      | 2.00                                | -                           |  |
| COMMUNICATIONS AND COMMUNITY ENGAGEMENT | 4.00                                | -                           |  |
| CITY SECRETARY                          | 3.75                                | 0.75                        | Administrative Secretary - Not Approved to Post - Hiring Freeze                    |
| CIVIC/CONVENTION CENTER                 | 9.00                                | -                           |  |
| FINANCE                                 | 13.00                               | 1.00                        | Staff Accountant - Pending Posting   |
| FIRE                                    |                                     |                             |  |
| Support Services                        | 13.00                               | 1.00                        | Administrative Assistant - Currently Posted  |
| Emergency Management                    | 1.00                                | -                           |  |
| Operations                              | 124.00                              | 1.00                        | Firefighter - Currently Posted- Test scheduled for 04/04/2021                      |
| Total FTE                               | 138.00                              | 2.00                        |  |
| GOLF FUND                               | 14.00                               | 2.00                        | Maintenance Worker - Currently Posted  |
| HUMAN RESOURCES                         | 9.00                                | 1.00                        | HR Assistant - Title change from Customer Service Specialist- In Interview Process |
| INFORMATION TECHNOLOGY                  | 14.00                               | 1.00                        | Systems Administrator - New hire filling vacancy on Feb 22nd                       |
|   |                                     | 1.00                        | Network Administrator - Currently Posted   |
| LIBRARY                                 | 28.00                               | 1.00                        | Assistant Library Director - Not Approved to Hire - Hiring Freeze                  |
|   |                                     | 1.00                        | Librarian 1/11/111 - Not Approved to Hire - Hiring Freeze                          |
|   |                                     | 0.50                        | 1 PT Library aide reclassified to PTR - Hiring Freeze - Not Approved to Post       |
|   |                                     | 0.75                        | 2 PT Library clerks reclassified to PTR - Vacancy Pending Posting                  |
|   |                                     | 0.50                        | WCC - Program Technician - Hiring Freeze - Not Approved to Post                    |
| MUNICIPAL COURT                         | 9.00                                | 1.00                        | Court Operations Supervisor - Currently Posted                                     |
|   |                                     | 1.00                        | Deputy Court Clerk - Currently Posted  |
| PLANNING AND DEVELOPMENT SERVICES       |                                     |                             |  |
| Building Safety                         | 15.00                               | -                           |  |
| Neighborhood Services                   | 14.00                               | 1.00                        | Senior Code Enforcement Officer - Currently Posted                                 |
|   |                                     | 1.00                        | Code Enforcement Officer II - Hiring Freeze - Not Approved to Post                 |
| Development Planning                    | 7.00                                | 1.00                        | Planning and Development Services Assistant Director - In the Interview Process    |
| Comprehensive Planning                  | 3.00                                | -                           |  |
| Total FTE                               | 39.00                               | 3.00                        |  |

**VACANT POSITIONS REPORT**  
**as of 2/5/21 (Cont'd)**

| Department  | FY2021<br># Authorized<br>Positions | # Vacant<br>Positions (FTE) | Notes  |
|---|-------------------------------------|-----------------------------|--|
| <b>POLICE</b>   |                                     |                             |  |
| Administration  | 14.00                               | 1.00                        | Police Chief - Interim Chief hired until position filled - Position Posted   |
| Support Services  | 28.50                               | -                           |  |
| Patrol  | 98.00                               | 1.00                        | Police Officer - No entry level test scheduled yet   |
| Criminal Investigation                                    | 33.50                               | -                           |  |
| Total FTE   | 174.00                              | 2.00                        |  |
| <b>PARKS AND RECREATION</b>                               |                                     |                             |  |
| Administration  | 7.00                                | -                           |  |
| Recreation - Fischer Park                                 | 3.25                                | -                           |  |
| Recreation - Landa Park                                   | 5.50                                | 1.50                        | Recreation Instructor (9 @ 20 hours) - Currently Posted; CMO Approved to Fill  |
| Athletics   | 1.00                                | -                           |  |
| Aquatics  | 2.00                                | -                           |  |
| Rangers   | 2.50                                | 1.00                        | Park Ranger PTR (3 @ 20 hours) - Currently Posted  |
| Operations  | 26.00                               | 1.00                        | Urban Forester - Currently Posted  |
|   |                                     | 3.00                        | Maintenance Worker - Currently Posted  |
| Das Rec - Full Time                                       | 12.00                               | 1.00                        | Assistant Aquatics Supervisor - Being Filled on 2/6 by current Pool Manager  |
|   |                                     | 1.00                        | Assistant Manager - Hiring Freeze - Not Approved to Post   |
| Das Rec - Part Time                                       | 89.75                               | 1.00                        | Guest Services & Marketing Supervisor - Pending Posting  |
|   |                                     | 3.50                        | Kinder Care Attendant (12 @ 19 hours) - Currently Posted   |
|   |                                     | 6.50                        | Guest Services Representatives (21 @ 19 hours) - Currently Posted, CMO approved to maintain staffing levels                      |
|   |                                     | 1.00                        | Senior Guest Services Representative (8 @ 19 hours) - Currently Posted, CMO approved to maintain staffing                        |
|   |                                     | 6.00                        | Lifeguard/Water Safety Instructor (44 @ 19 hours) - Currently Posted, CMO approved to maintain staffing levels                   |
|   |                                     | 2.50                        | Water Safety Instructor (5 @ 19 hours) - Hiring Freeze - Not Approved to Post  |
|   |                                     | 2.00                        | Fitness Instructors (32 @ 19 hours) - Currently Posted, CMO approved to maintain staffing levels                                 |
|   |                                     | 1.50                        | Recreation/Program Instructors PTR (5 @ 29.5 hours) - Currently Posted   |
|   |                                     | 1.50                        | Recreation/Program Instructors PT (5 @ 19 hours) - Hiring Freeze - Not Approved to Post  |
|   |                                     | 2.50                        | Senior Kinder Care Attendant (6 @ 19 hours) - Currently Posted   |
|   |                                     | 7.00                        | Slide/Party Attendant (15 @ 19 hours) - Pending title change to Party Attendant and redistribution of FTE's to add Party Manager |
|   |                                     | 1.50                        | Fitness/Gym Attendant (13 @ 19 hours) - Currently Posted, CMO approved to maintain staffing levels                               |
| Total FTE   | 149.00                              | 45.00                       |  |
| <b>PUBLIC WORKS</b>                                       |                                     |                             |  |
| Engineering   | 20.00                               | 1.00                        | Construction Inspector - Posting Closed, reviewing applications  |
| Streets   | 22.00                               | -                           |  |
| Drainage  | 12.00                               | 1.00                        | Crew Leader - Pending Posting  |
| Facilities Maintenance                                    | 8.00                                | -                           |  |
| Total FTE   | 62.00                               | 2.00                        |  |
| <b>SOLID WASTE FUND</b>                                   |                                     |                             |  |
| Support Services  | 8.00                                | -                           |  |
| Residential Collection                                    | 14.00                               | -                           |  |
| Commercial Collection                                     | 15.00                               | -                           |  |
| Recycling Collection                                      | 15.00                               | -                           |  |
| Fleet Services  | 9.00                                | -                           |  |
| Total FTE   | 61.00                               | -                           |  |
| <b>TRUANCY FUND</b>                                       | 1.00                                | -                           |  |
| <b>RIVER ACTIVITIES FUND</b>                              | 2.00                                | -                           |  |
| <b>EDWARDS AQUIFER HABITAT CONSERVATION PLAN/WPP FUND</b> | 1.00                                | -                           |  |
| <b>DEVELOPMENT SERVICES FUND</b>                          | 3.00                                | -                           |  |
| <b>TOTAL FTE</b>  | <b>757.75</b>                       | <b>66.50</b>                |  |
| <b>City-wide Staffing Level</b>                           | <b>91.22%</b>                       |                             |  |