



## FINANCE DEPARTMENT

### **FY 2022 Year End Review (Unaudited)**

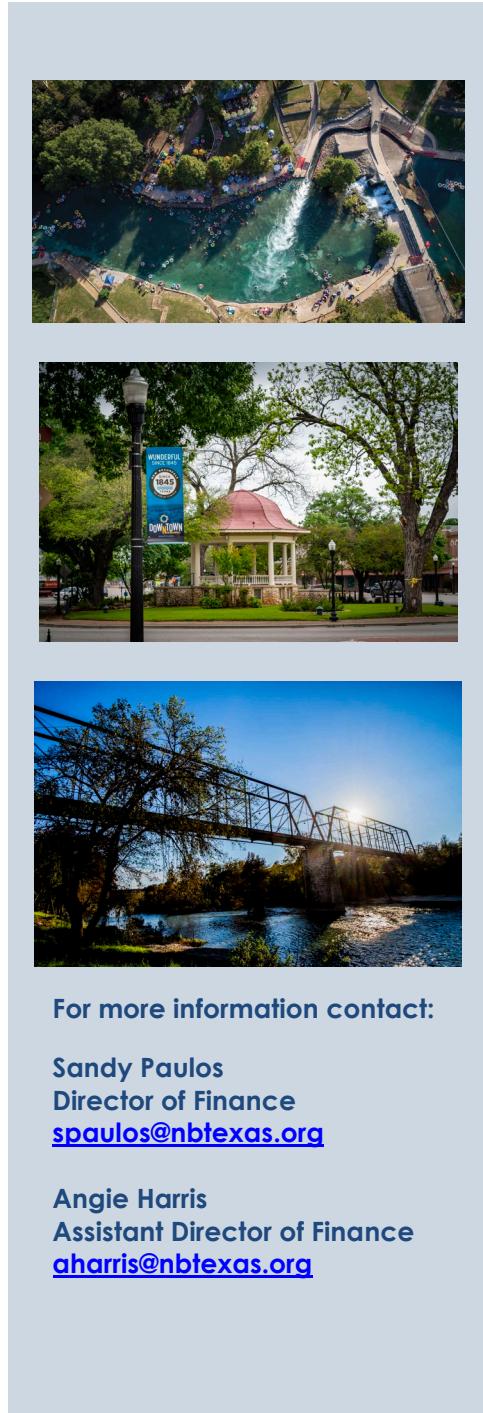
December 29, 2022

#### Overview

This financial report is directed at providing a snapshot of the General Fund revenues and expenditures as well as other important financial information. This report is intended to provide a year-end overview for FY 2022. Attached to this report are financial summaries that indicate financial activity for the last month of the fiscal year (September) as well as the unaudited FY 2022 actuals. Some of these figures will change between now and the completion of the Annual Financial Report. This report will focus on comparing final budgets to estimates to actuals. FY 2022 estimates were developed when creating the FY 2023 Budget. Also included in this report is a current (FY 2023 authorized totals) Vacant Positions Report as of 11/30/22, a year-end status update on FY 2022 Funded Resource Requests, 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 2022 Operating Budget and Plan of Municipal Services as well as the Comprehensive Annual Financial Report (AFR). All of these documents, as well as other financial information produced by the Finance Department, can be found on the City website.

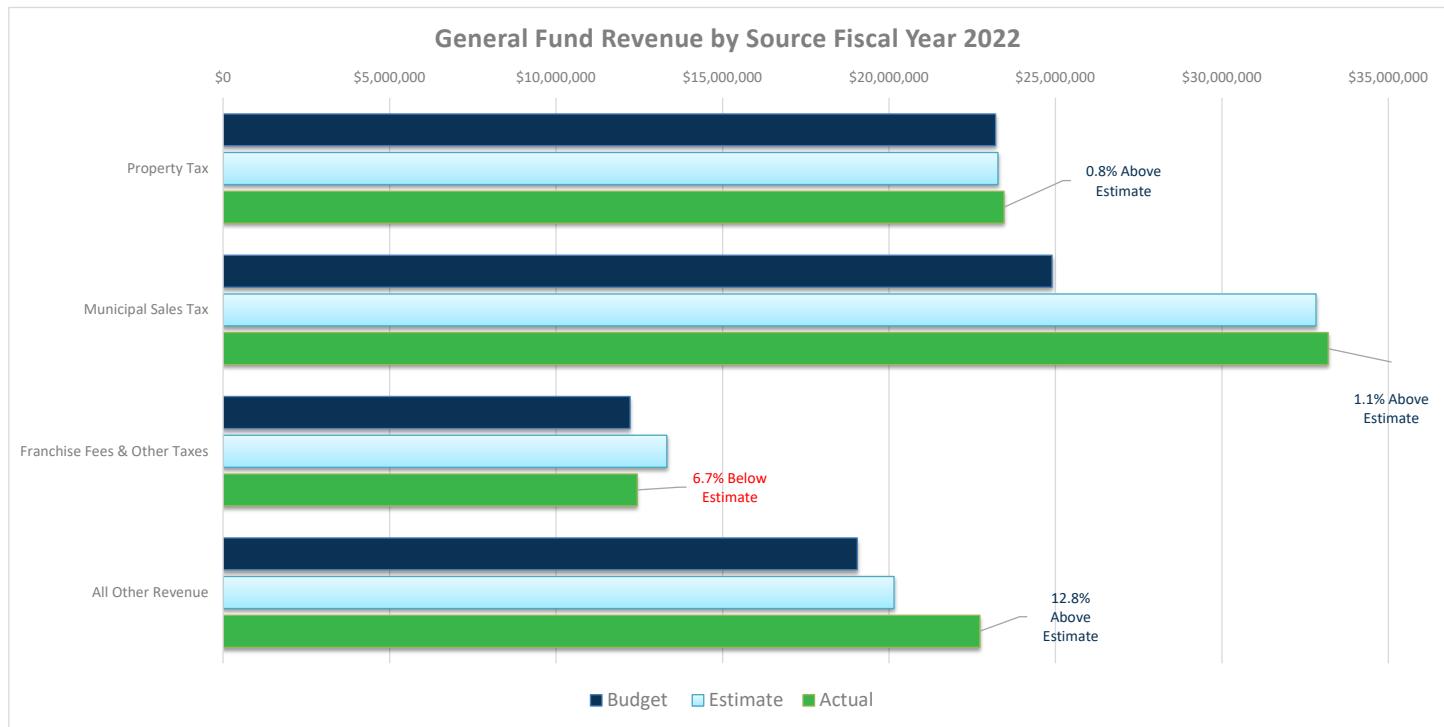
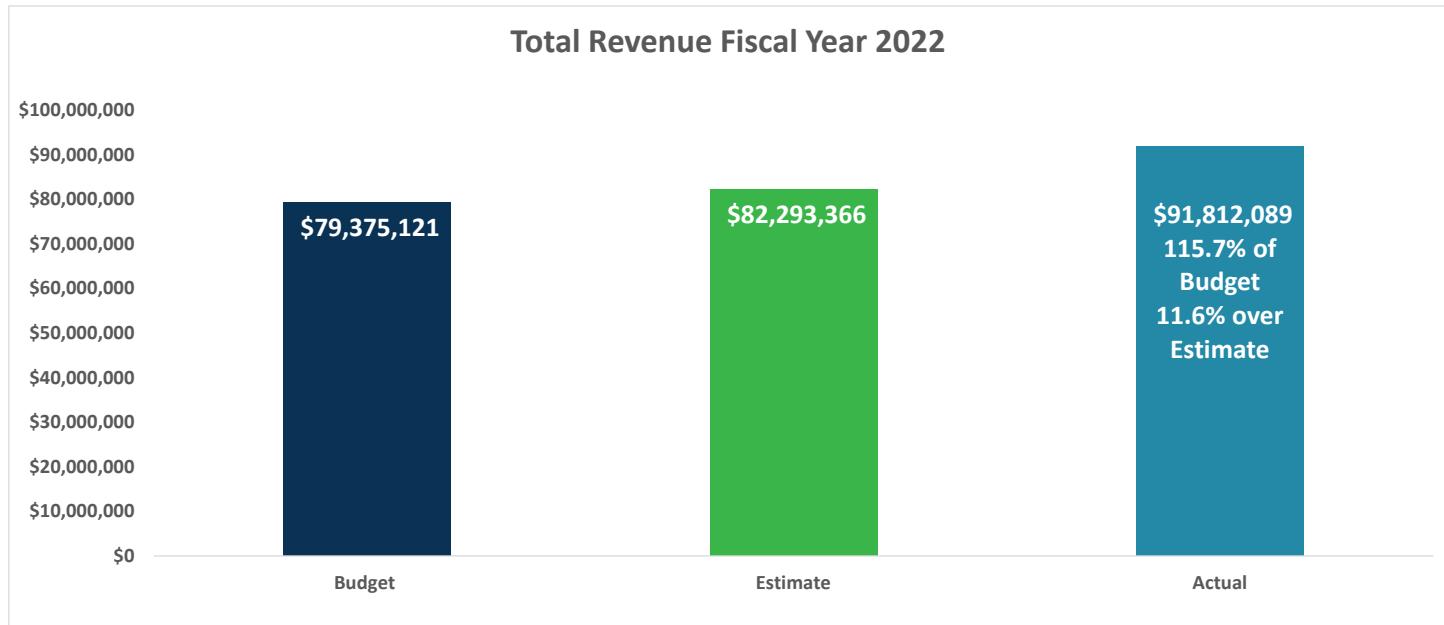


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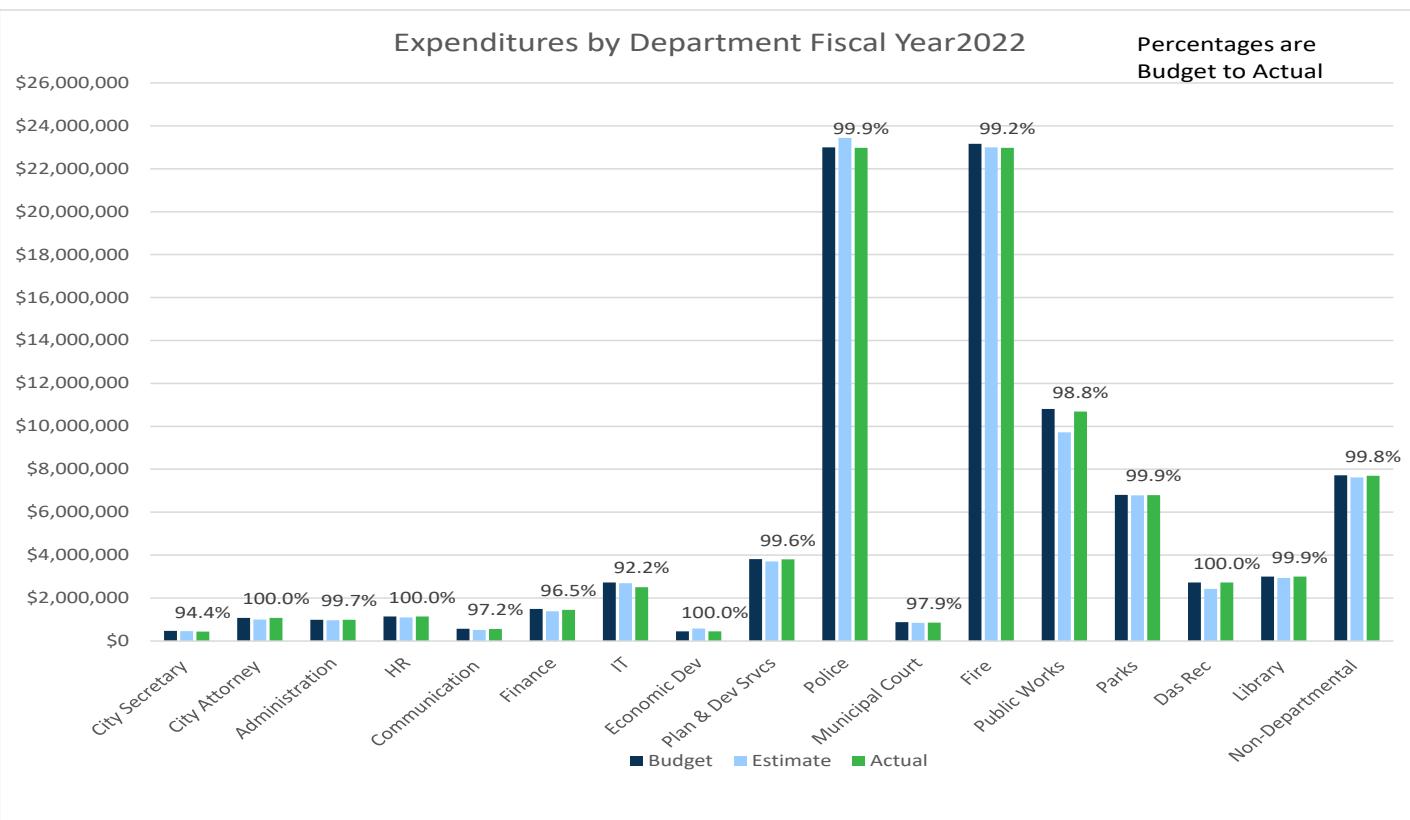
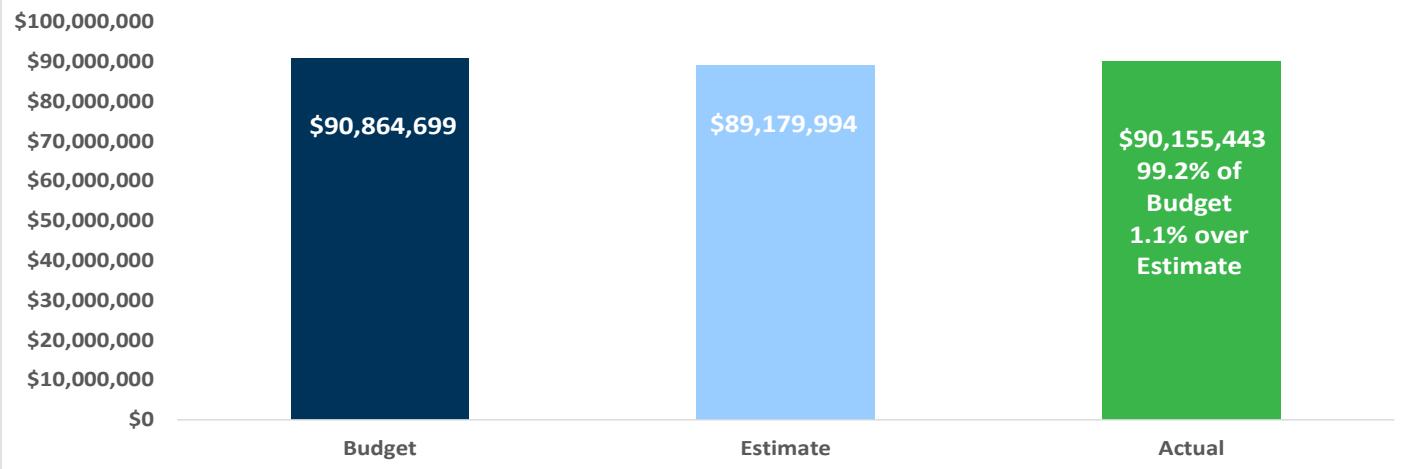
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# General Fund Revenue



# General Fund Expenditures

## Total Expenditures Fiscal Year 2022



Expenditure Category	Current Total Budget	Estimates	Total Fiscal YTD Expenditures	Fiscal YTD % of Budget	Fiscal YTD % above (below) Estimate
Employee Expenses	\$62,164,042	\$61,465,753	\$ 62,016,752	99.8%	0.9%
Operating Expenses	\$19,355,363	\$18,027,040	\$ 19,167,652	99.0%	6.3%
Capital Expenses	\$3,564,944	\$3,906,454	\$ 3,205,892	89.9%	-17.9%
Debt Service	\$156,440	\$156,438	\$ 150,928	96.5%	-3.5%
Interfund Transfers	\$5,623,910	\$5,623,910	\$ 5,614,219	99.8%	-0.2%
<b>Total</b>	<b>\$90,864,699</b>	<b>\$89,179,994</b>	<b>\$ 90,155,443</b>	<b>99.2%</b>	<b>1.1%</b>

# Enterprise Funds Fiscal Year 2022

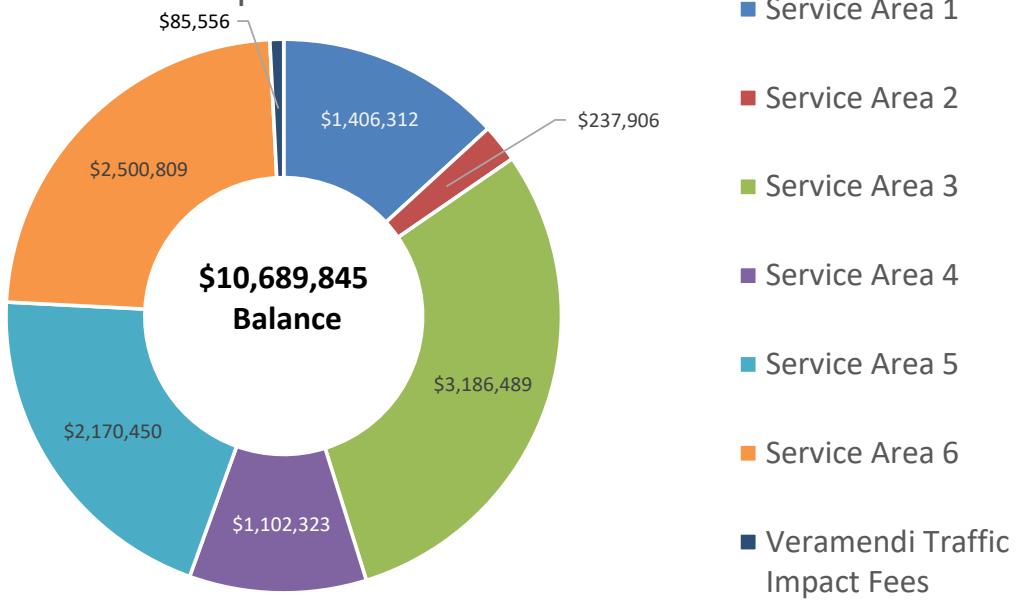
Percentages are Budget to Actual



# Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date

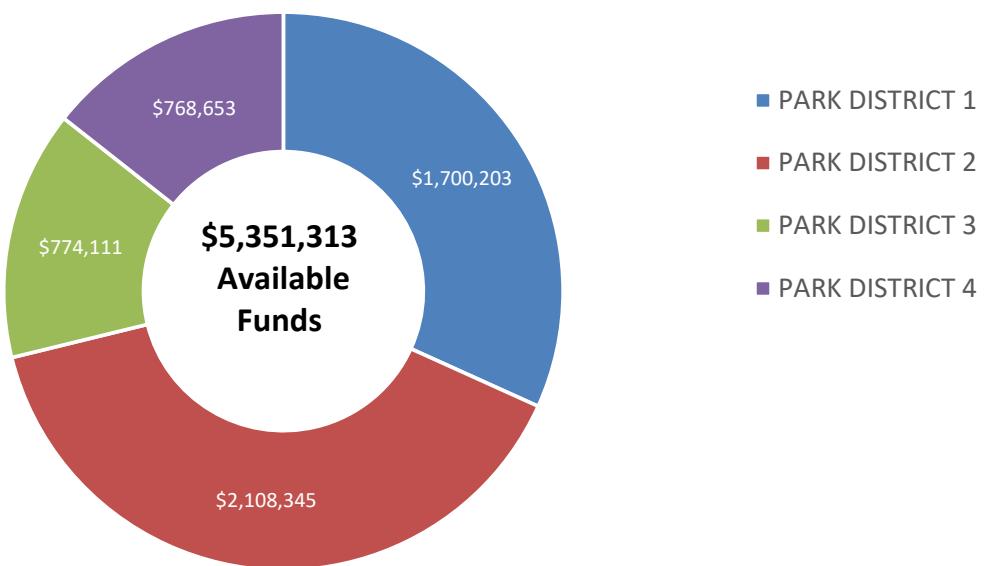
September 2022



# Park Development Fees

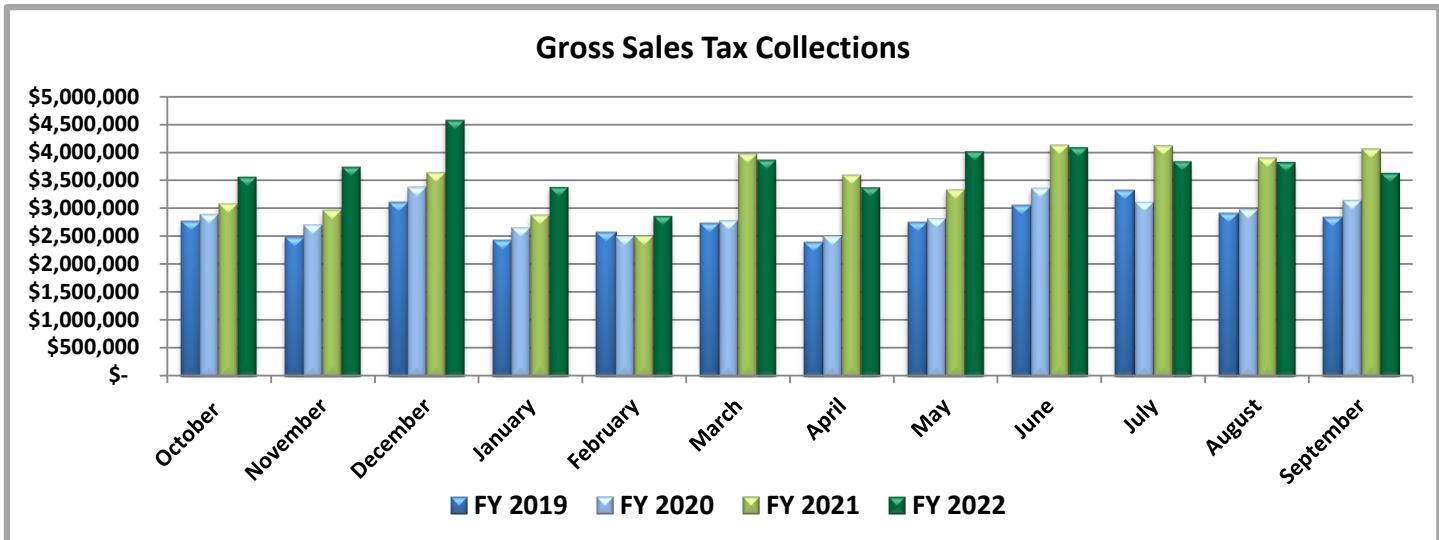
Park Development Fees - Balances Inception to Date

September 2022



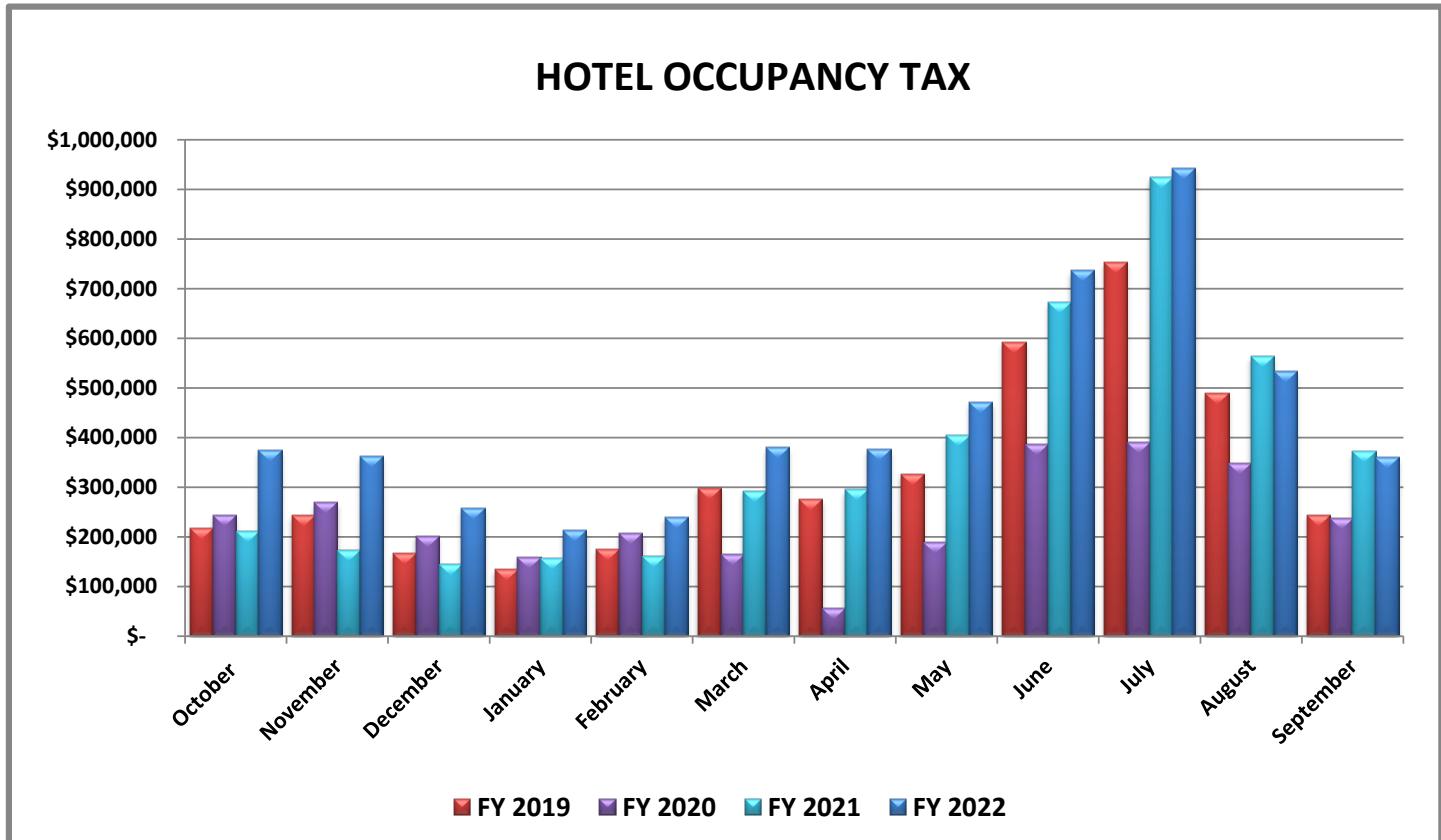
# Economic Data Fiscal Year 2022

## Total Sales Tax Collections – General Fund and NBEDC



- September 2022 sales tax revenue was 10.6% lower than September 2021 revenue.
- Sales tax revenue Fiscal Year 2022 totals \$44,784,444 which is an increase of 6.1% compared to Fiscal Year 2021.
- September 2022 current period collections, which do not include audit adjustments, were down 6.1% compared to September 2021 and up 4.4% fiscal year totals comparatively.

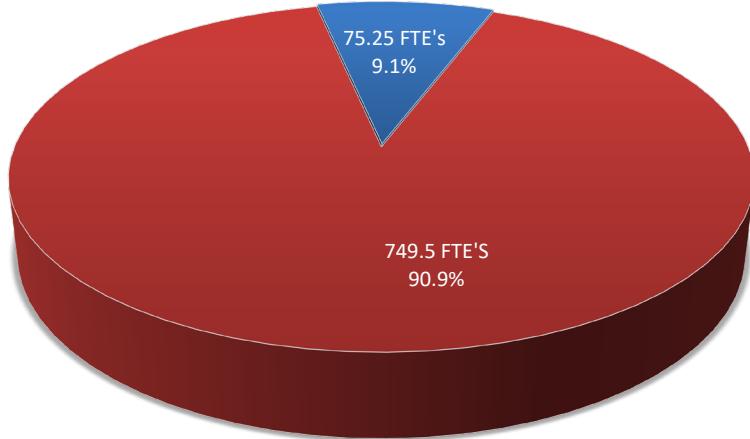
# Hotel Occupancy Tax Collection



- September collections trended down this month compared to September 2021, declining 3.3%.
- Collections for Fiscal Year 2022 increased 19.9% compared to Fiscal Year 2021.
- The Bed and Breakfast sector experienced the largest percentage increase compared to the same month last year.

# Employee Vacancies

Filled Positions and Vacancies as of November 30, 2022



Total Authorized FTEs: 824.75

■ Total Vacancies   ■ Total Positions Filled



FINANCE DEPARTMENT

**Revenues**

**Expenditures**

	Revenues					Expenditures				Total Fiscal YTD Committed as % of Budget
	Current Total Budget	Period Activity September	Total Fiscal YTD	Fiscal YTD % of budget		Current Total Budget	Period Activity September	Total Fiscal Year		
<b>Other Funds</b>										
Debt Service Fund **	\$ 25,215,558	\$ 347,811	\$ 24,927,052	98.9%		\$ 25,033,058	\$ (85,408)	\$ 24,920,595	99.6%	
Self Insurance Fund *	\$ 7,583,500	\$ 588,762	\$ 7,432,495	98.0%		\$ 7,500,000	\$ 1,316,768	\$ 6,882,397	91.8%	
<b>Special Revenue Funds</b>										
CDBG Fund	\$ 486,739	\$ 40,141	\$ 206,262	42.4%		\$ 486,739	\$ 36,976	\$ 129,156	26.5%	
River Mill TIRZ	\$ 27,966	\$ 10,038	\$ 38,318	137.0%		\$ -	\$ -	\$ -	0.0%	
Creekside TIRZ/NBDA	\$ 4,006,527	\$ 469,939	\$ 4,033,290	100.7%		\$ 5,175,230	\$ 23,657	\$ 3,367,005	65.1%	
Grant Fund	\$ 9,765,477	\$ 140,427	\$ 378,112	3.9%		\$ 14,793,547	\$ 28,999	\$ 362,224	2.4%	
Special Revenue Fund	\$ 200,000	\$ 311,576	\$ 562,103	281.1%		\$ 700,000	\$ 129,810	\$ 335,827	48.0%	
River Activities Fund	\$ 1,221,600	\$ 264,123	\$ 1,391,327	113.9%		\$ 1,242,485	\$ 172,439	\$ 1,242,519	100.0%	
Court Security Fund	\$ 30,000	\$ 4,619	\$ 45,964	153.2%		\$ 40,000	\$ 3,963	\$ 34,026	85.1%	
Judicial Efficiency Fund	\$ 7,000	\$ 121	\$ 5,048	72.1%		\$ 13,500	\$ 1,118	\$ 1,118	8.3%	
Court Technology Fund	\$ 30,000	\$ 3,831	\$ 38,348	127.8%		\$ 75,000	\$ 48,259	\$ 53,438	71.3%	
Child Safety Fund	\$ 151,000	\$ 2,115	\$ 128,114	84.8%		\$ 158,000	\$ 5,716	\$ 157,999	100.0%	
Stormwater Development Fund	\$ 80,000	\$ -	\$ 298,302	372.9%		\$ 100,000	\$ -	\$ 109	0.1%	
Truancy Fund	\$ 50,000	\$ 4,830	\$ 48,514	97.0%		\$ 45,000	\$ (413)	\$ 45,000	100.0%	

	Revenues				Expenditures			
	Current Total Budget	Period Activity September	Total Fiscal YTD	Fiscal YTD % of budget	Current Total Budget	Period Activity September	Total Fiscal Year	Total Fiscal YTD Committed as % of Budget
<b>Special Revenue Funds - continued</b>								
Cable Franchise Fund (PEG)	\$ 182,500	\$ 34,152	\$ 127,399	69.8%	\$ 350,000	\$ -	\$ 109	0.0%
Equipment Replacement Fund	\$ 3,626,500	\$ 910,363	\$ 3,786,274	104.4%	\$ 1,858,259	\$ 197,449	\$ 1,610,847	86.7%
Federal Court Awards Fund	\$ -	\$ -	\$ -	0.0%	\$ 84,000	\$ -	\$ 6,449	7.7%
Non-Federal Court Awards Fund	\$ -	\$ 43,229	\$ 106,203	0.0%	\$ 120,000	\$ -	\$ 119,097	99.2%
Facilities Maintenance Fund	\$ 1,500,000	\$ 375,000	\$ 1,500,000	100.0%	\$ 300,000	\$ 6,221	\$ 39,589	13.2%
Enterprise Maintenance and Equipment Replacement Fund	\$ 1,137,943	\$ 274,501	\$ 1,238,141	108.8%	\$ 3,120,566	\$ 565,994	\$ 1,680,653	53.9%
Fire Apparatus Replacement Maintenance Fund	\$ 230,000	\$ 34,205	\$ 198,431	86.3%	\$ 558,256	\$ 106,733	\$ 558,198	100.0%
Edwards Aquifer Habitat Conservation Plan Fund	\$ 868,593	\$ 133,570	\$ 784,940	90.4%	\$ 868,593	\$ 103,451	\$ 698,613	80.4%
Faust Library Fund	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%
Rec Center Improvements & Op Revenues Fund	\$ 100	\$ -	\$ 173	172.7%	\$ 100,000	\$ -	\$ -	0.0%
Development Services Fund	\$ 1,145,000	\$ 159,036	\$ 1,654,298	144.5%	\$ 1,744,000	\$ 502,327	\$ 1,694,343	97.2%
Cemetery Improvements Fund	\$ 5,000	\$ 5,195	\$ 17,042	340.8%	\$ 188,000	\$ 838	\$ 5,445	2.9%
Hotel/Motel Tax Fund *	\$ 4,371,968	\$ 945,567	\$ 5,227,993	119.6%	\$ 4,321,262	\$ 1,476,819	\$ 3,942,997	91.2%

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

\*\* Refunds owed were deducted from October property tax collections.

Fiscal Year 2022 Funded Resource Requests Status Update - Q4						
Description	Total FY 2022 Budget	Funding Source	Council Approval Date (If Applicable)	Actual Cost	Status	Comments
<b>City Secretary</b>						
<b>Economic Development</b>						
Downtown Infrastructure Enhancements	\$ 75,000	General Fund	TBD		Complete	Funds used for downtown parking space striping.
West San Antonio/Spur St. Corridor Reinvestment Plan	\$ 100,000	General Fund	TBD		In Progress	Encumbered funds moved to FY23.
<b>Finance</b>						
Grant Management Software Solution - Internal/External	\$ 30,000	General Fund	TBD	\$ 5,000	Cancelled	
<b>Fire</b>						
Ambulance Remounts (2)	\$ 250,000	Fire Apparatus Replacement Fund	11/8/2021	\$ 328,436	In Progress	Due to supply chain, equipment will not be delivered until FY23. One unit should be delivered in Jan/Feb. That unit will go into service and the other unit will go out of service for remount.
Generators for Multiple Public Facilities	\$ 355,000	General Fund	1/10/2022 21-1438	\$ 391,020	In Progress	Equipment will not be delivered until FY23. Two units are expected soon and two are expected in early 2023.
<b>Human Resources</b>						
Safety Program Enhancements	\$ 5,000	General Fund	N/A		Complete	Purchases include: CDL entry-level driver training program through JJ Keller(\$1125), AED replacement batteries, CPR manikins for trainings, and CDL training materials, and handouts (fog togs/cooling towels) for summer.
<b>Information Technology</b>						
Phone Software Upgrade	\$ 23,370	General Fund	Presidio 9/17/2022		In Progress	Project is 50% complete. The remaining funds will be encumbered for FY23. Spectrum is updating service for PD location
City Hall/FS #4 Fiber Ring	\$ 359,000	General Fund	N/A	\$ 31,895	Complete	
			3/28/2022	\$ 190,000	Complete	
Library Public Network Replacement	\$ 47,000	Capital Funds	N/A	\$ 46,398	Complete	
Cybersecurity Services	\$ 70,000	General Fund	9/12/2022 22-1112		In Progress	Encumbered funds moved to FY23.
Laserfiche Upgrades - Phase I	\$ 28,000	General Fund	N/A	\$ 41,908	In Progress	Encumbered funds moved to FY23.
<b>Library</b>						
Teen Area Renovation (Main Library)	\$ 54,840	General Fund	7/11/2022		Complete	
Westside Library Branch Opening Costs	\$ 93,000	General Fund	5/23/2022	\$ 332,083	In Progress	Library opening delayed. Funds moved to FY23.
<b>Municipal Court</b>						
Software Enhancements	\$ 35,500	General Fund/Court Technology Fund	N/A		Complete	
Courtroom & Lobby Audio/Video Refurb	\$ 70,000	Court Technology Fund	N/A	\$ 39,195	Complete	
<b>Parks</b>						
Kerlick Park Features	\$ 17,000	General Fund	N/A		Complete	
Hydraulic Lift	\$ 52,493	General Fund	N/A		In Progress	Used unit has been located and Purchasing is working to process purchase order. Funds moved to FY23.
Landa Park/Prince Solms Parking Lots	\$ 250,000	General Fund	N/A		Complete	Solms parking lot complete. Landa parking lot Funds moved to FY23.
West Alligator Creek Final Design	\$ 120,000	General Fund	5/23/2022		Awaiting Delivery	Funds moved to FY23.
<b>Planning &amp; Development Services</b>						
Electronic Plan Review Software Enhancements	\$ 179,522	Development Services Fund	11/14/2022		In Progress	Funds moved to FY23.
<b>Police</b>						
Spillman Insight Module	\$ 16,399	General Fund	N/A	\$ 14,576	Complete	
E-Ticket Writers	\$ 40,000	General Fund	N/A	\$ 41,790	Complete	
Police Building Operating Costs	\$ 66,787	General Fund	N/A		Complete	
Electronic Case Submission Partnership with County	\$ 100,000	General Fund	TBD		In Progress	Project is in conjunction with Comal County with no cost to the City.
Police Staffing Study Update (CPSM)	\$ 50,000	General Fund	N/A	\$ 29,000	In Progress	50% paid; study in progress. Remainder of funds to be paid in FY23.
<b>Public Works</b>						
Capital Improvement Plan Update	\$ 325,000	General Fund	7/26/2021	\$ 289,667	In Progress	Funds moved to FY23.
Drainage Area Master Plan	\$ 110,000	General Fund	7/11/2022	\$ 942,523	In Progress	Funds moved to FY23.
Community Rating System Program Development	\$ 80,000	General Fund	TBD		In Progress	Meeting in progress to develop scope, costs & vendor selection.
Pavement Assessment and Roadway Asset Inventory	\$ 120,000	General Fund	2/14/2022	\$ 168,490	Complete	
Comprehensive Dam Safety Program	\$ 20,000	General Fund	N/A		Cancelled	Reassigned to another project.

Fiscal Year 2022 Funded Resource Requests Status Update - Q4						
Description	Total FY 2022 Budget	Funding Source	Council Approval Date (If Applicable)	Actual Cost	Status	Comments
<b>Public Works (continued)</b>						
Replacement Trucks (2)	\$ 48,723	General Fund	8/23/2021	\$ 33,423	In Progress	One truck is ordered and will be paid for with FY23 funds upon delivery. The other truck was cancelled due to lack of availability.
Landa Lake Dam & Spillway Design	\$ 100,000	General Fund	N/A	\$ 45,400	Complete	
Space Planning Assessment - PW Facility (FM306)	\$ 100,000	Facilities Maintenance Fund/Solid	11/22/2021	\$ 98,000	Complete	
Dump Truck	\$ 126,901	General Fund	9/13/2021	\$ 121,258	Awaiting Delivery	Funds moved to FY23.
Haul Truck	\$ 157,441	General Fund	9/13/2021	\$ 157,441	Awaiting Delivery	Funds moved to FY23.
Kohlenberg Widening per Continental Agreement	\$ 350,000	General Fund	N/A	\$ 38,060	Complete	
			N/A	\$ 13,000	Complete	
City-wide Sidewalk Repairs	\$ 30,000	General Fund	N/A	N/A	Complete	
<b>Golf Course</b>						
EZ-Go Hauler Replacement	\$ 9,000	Golf Fund	N/A	\$ 7,134	Complete	
<b>Solid Waste</b>						
Route Optimization Study	\$ 95,000	Solid Waste Fund	N/A	\$ 40,799	Cancelled	
Solid Waste Rate Study	\$ 40,850	Solid Waste Fund	N/A	\$ 35,425	Awaiting Delivery	Funds moved to FY23.
<b>River Management</b>						
River Sign Master Plan	\$ 40,000	General Fund	N/A	\$ 48,200	Complete	

\*Items marked N/A under council date as the expenditure is within the threshold to be approved by the City Manager