



FINANCE DEPARTMENT

FY 2023 December Financial Report

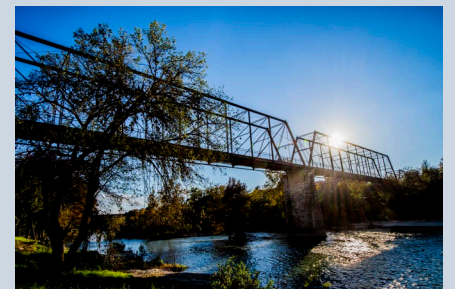
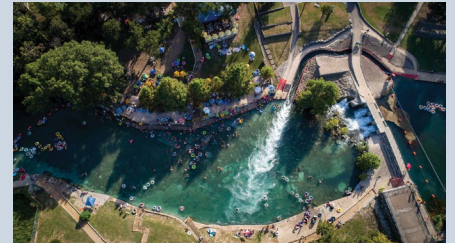
March 3, 2023

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. At the end of December, 26.85% of total payroll for the fiscal year has elapsed and is reflected in the Employee Expenses category of each fund. This report also includes a Vacant Positions Summary as of 2/15/23, a FY 2023 Funded Resource Request Status Update for Q1, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

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

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

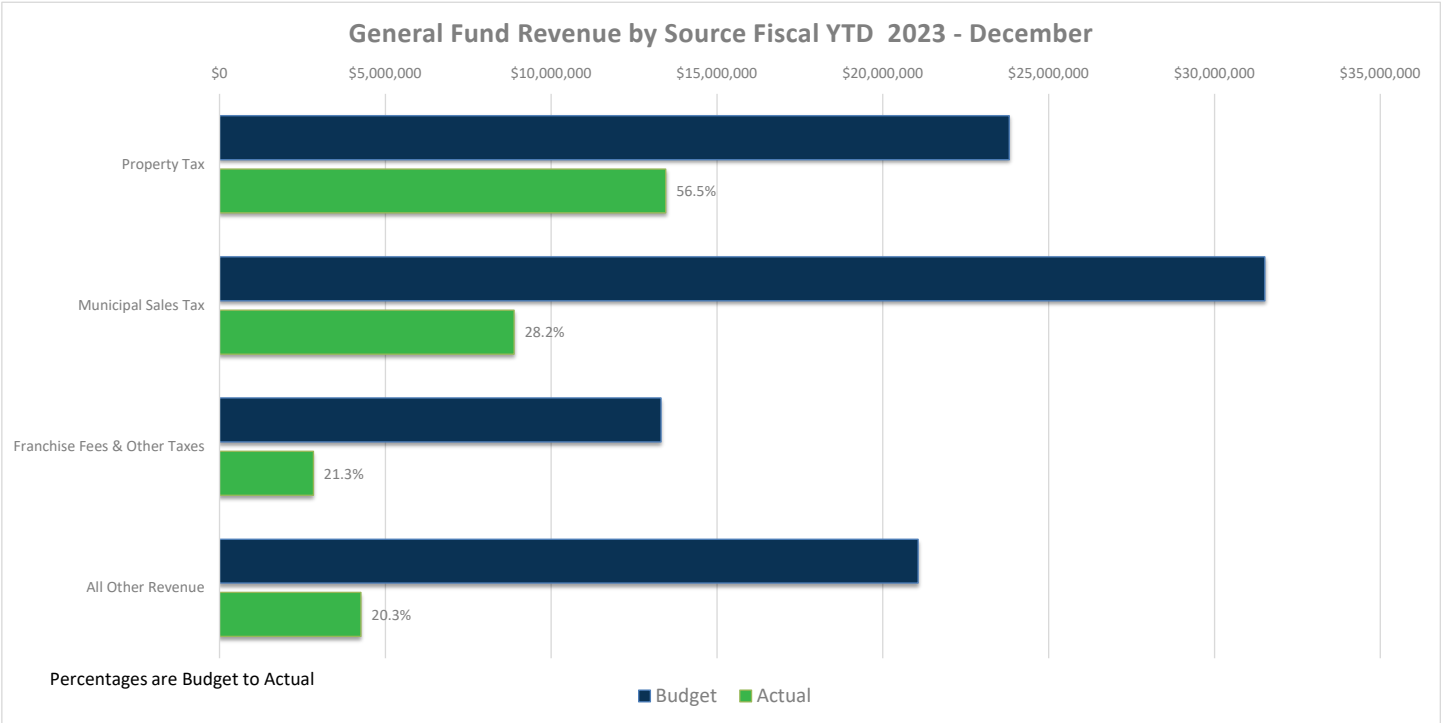
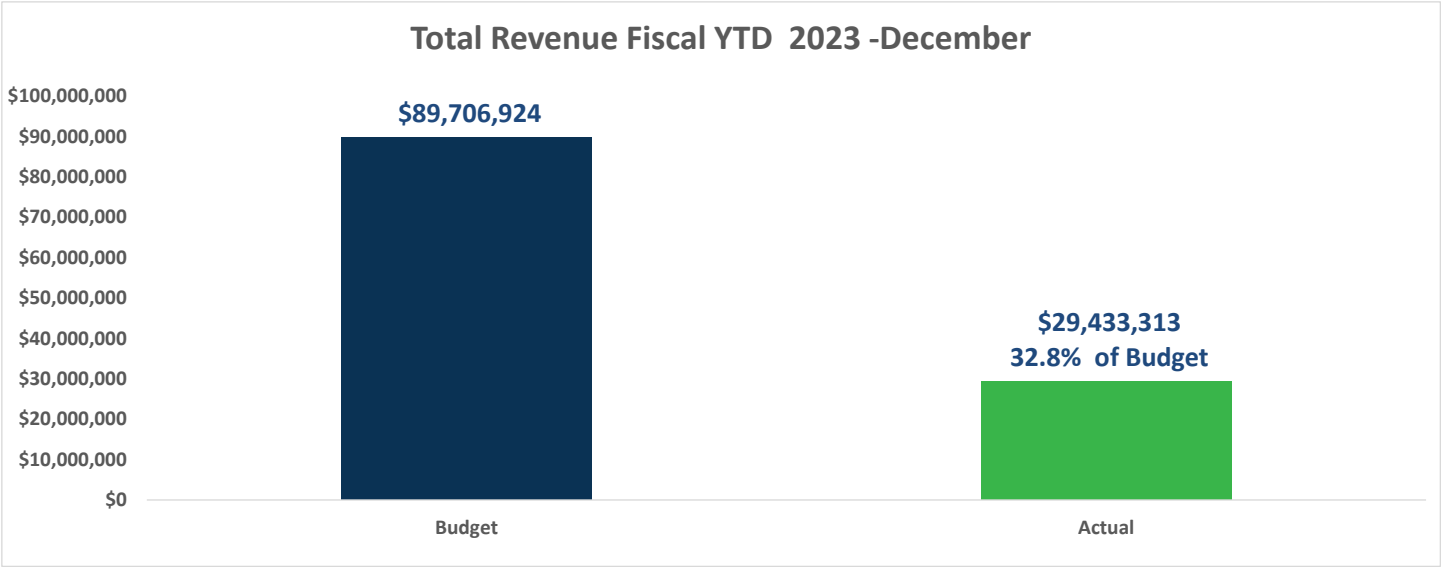


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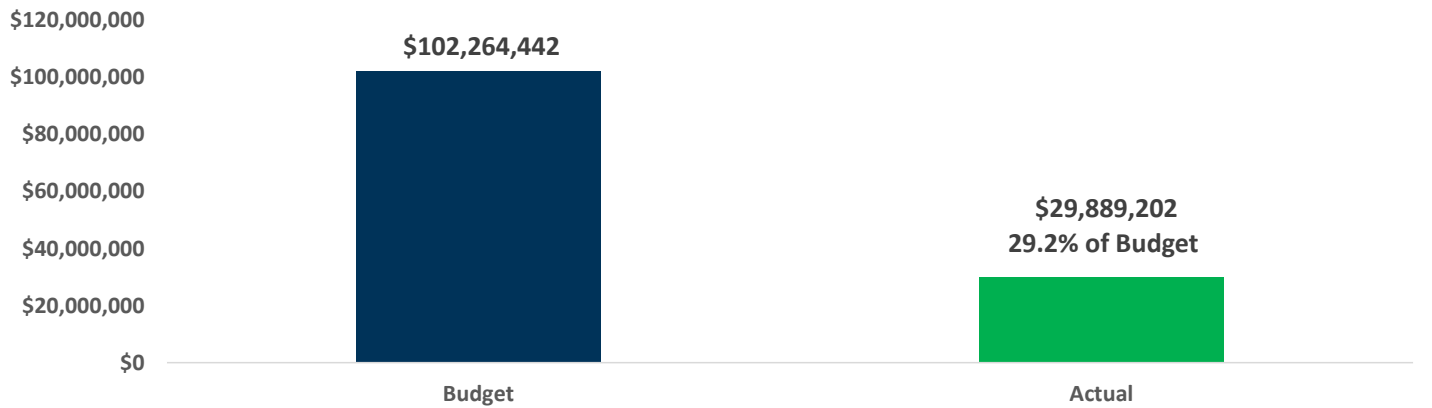
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General Fund Revenue

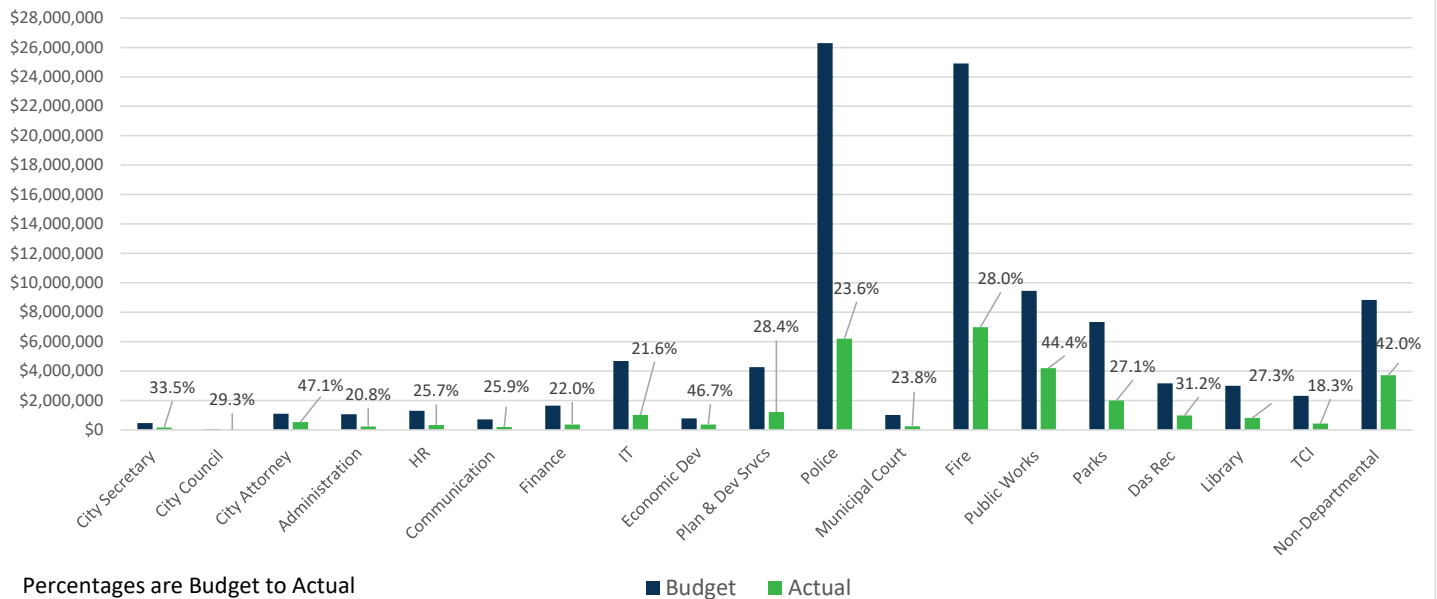


General Fund Expenditures

Total Expenditures Fiscal YTD 2023 - December



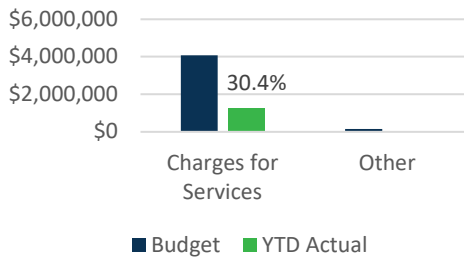
Expenditures by Department Fiscal YTD 2023 - December



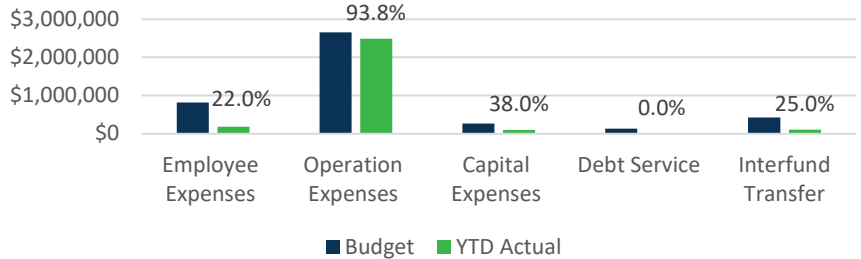
Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 71,166,963	\$ 7,740,637	\$ 15,597,106	\$ 180,781	\$ 15,777,888	22.2%
Operating Expenses	19,315,315	1,749,515	3,864,611	5,422,218	9,286,828	48.1%
Capital Expenses	5,603,254	71,681	86,400	3,181,125	3,267,525	58.3%
Debt Service	-	-	-	17,211	17,211	0.0%
Interfund Transfers	5,978,910	1,539,750	1,539,750	-	1,539,750	25.8%
Contingencies	200,000	-	-	-	-	0.0%
Total	\$ 102,264,442	\$ 11,101,583	\$ 21,087,867	\$ 8,801,335	\$ 29,889,202	29.2%

Enterprise Funds Fiscal YTD 2023 - December

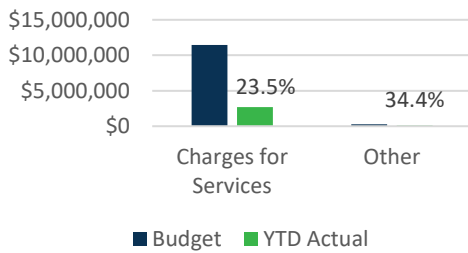
Airport Revenues



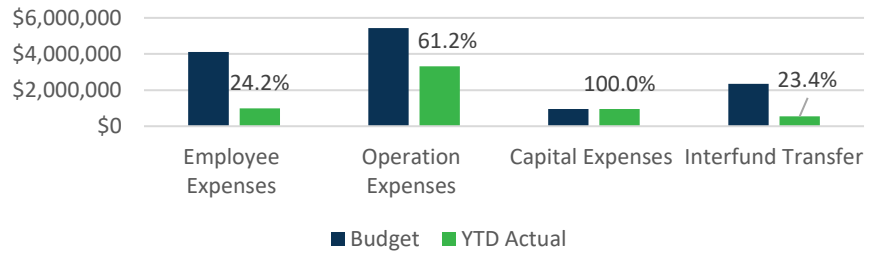
Airport Expenditures



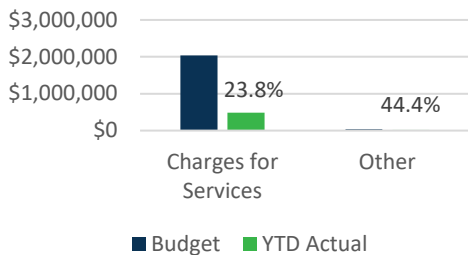
Solid Waste Revenues



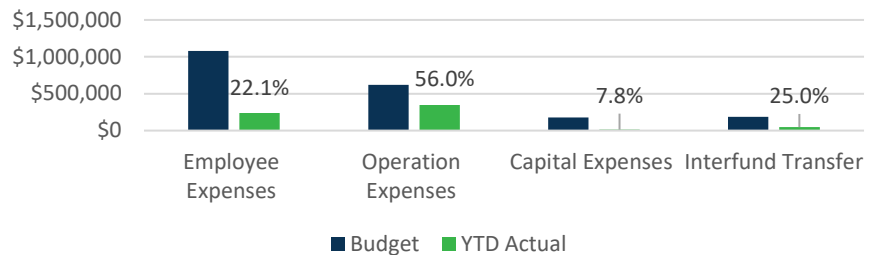
Solid Waste Expenditures



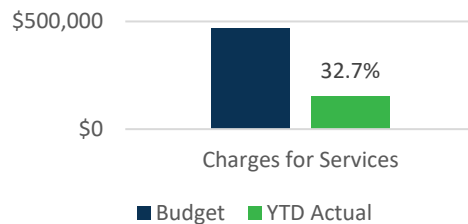
Golf Course Revenues



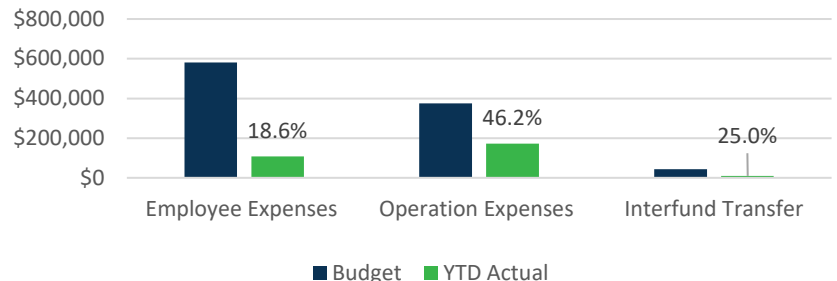
Golf Course Expenditures



Civic/Convention Center Revenues

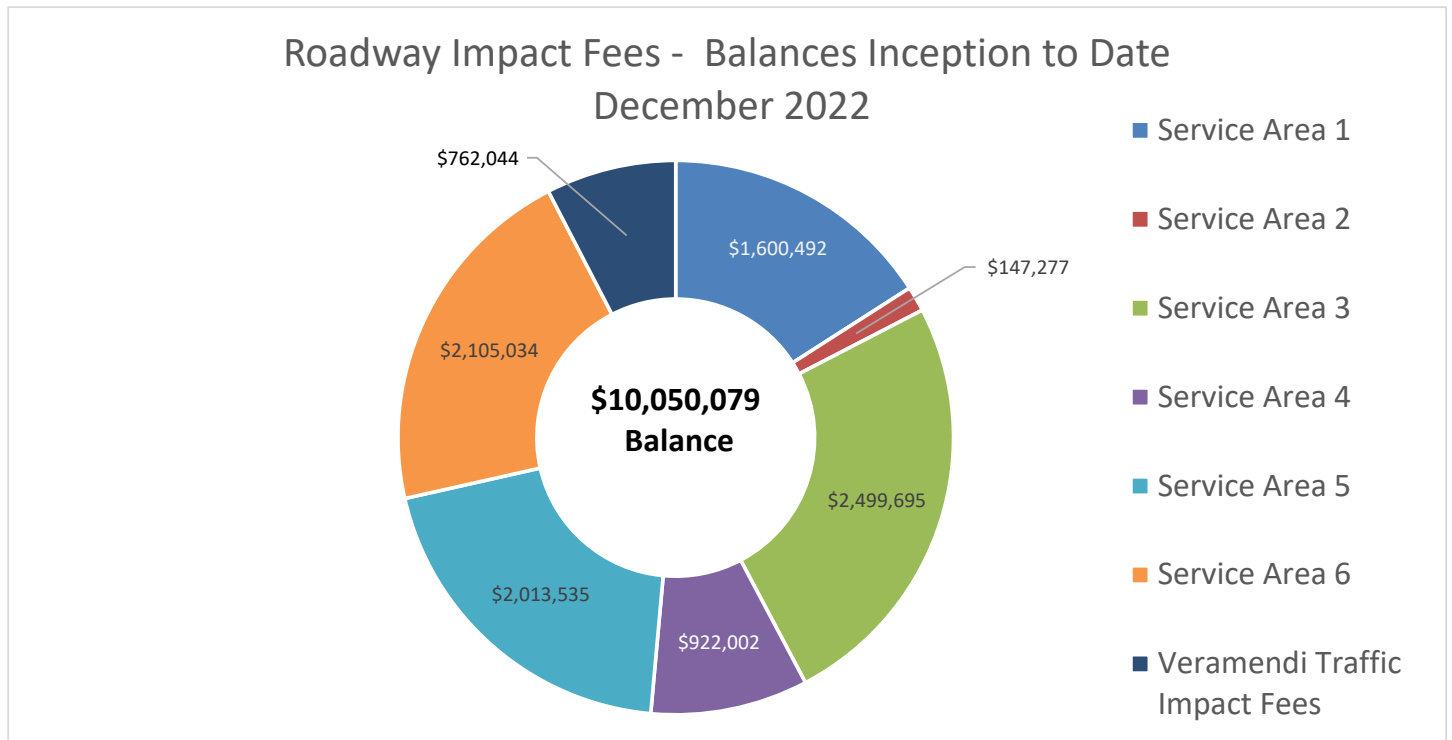


Civic/Convention Center Expenditures

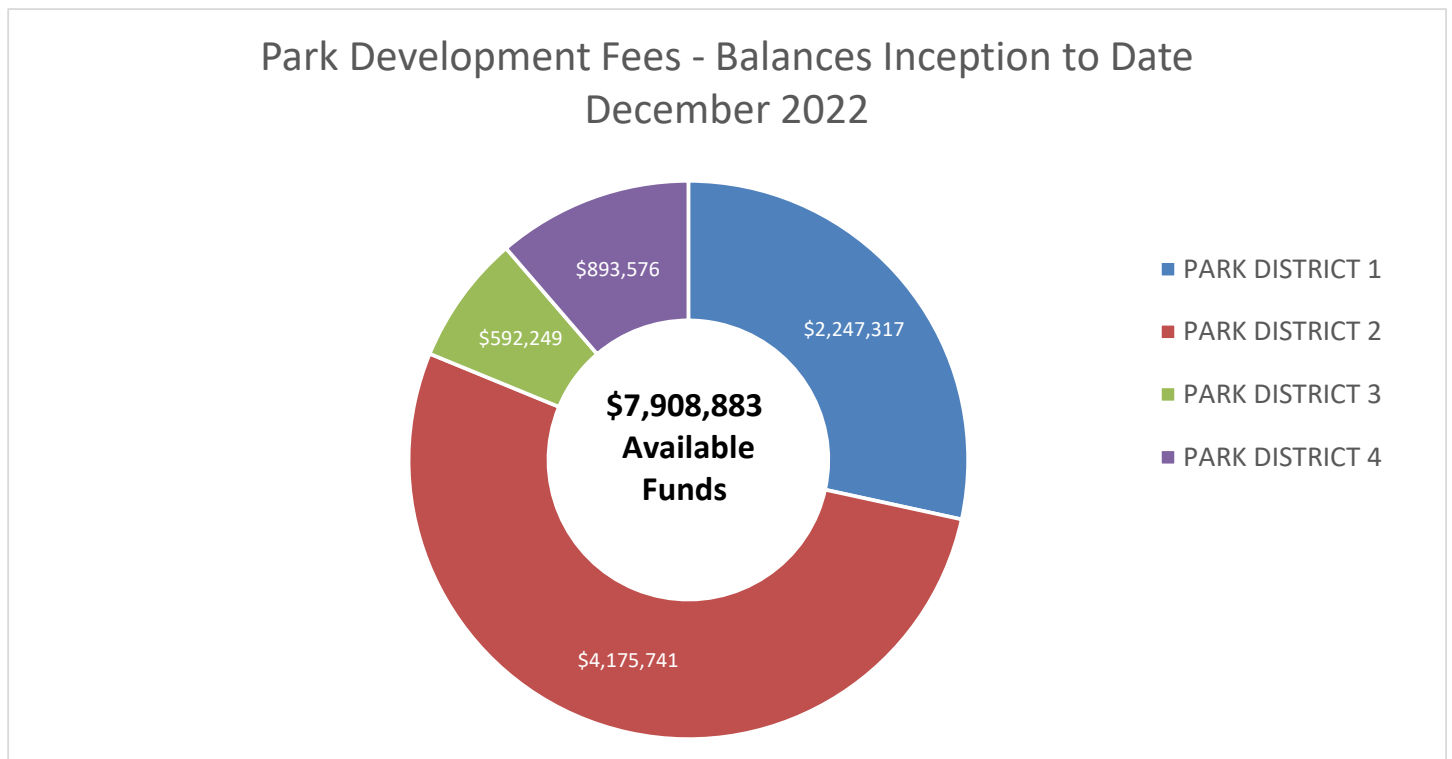


Percentages are Budget to Actual

Roadway Development Impact Fees

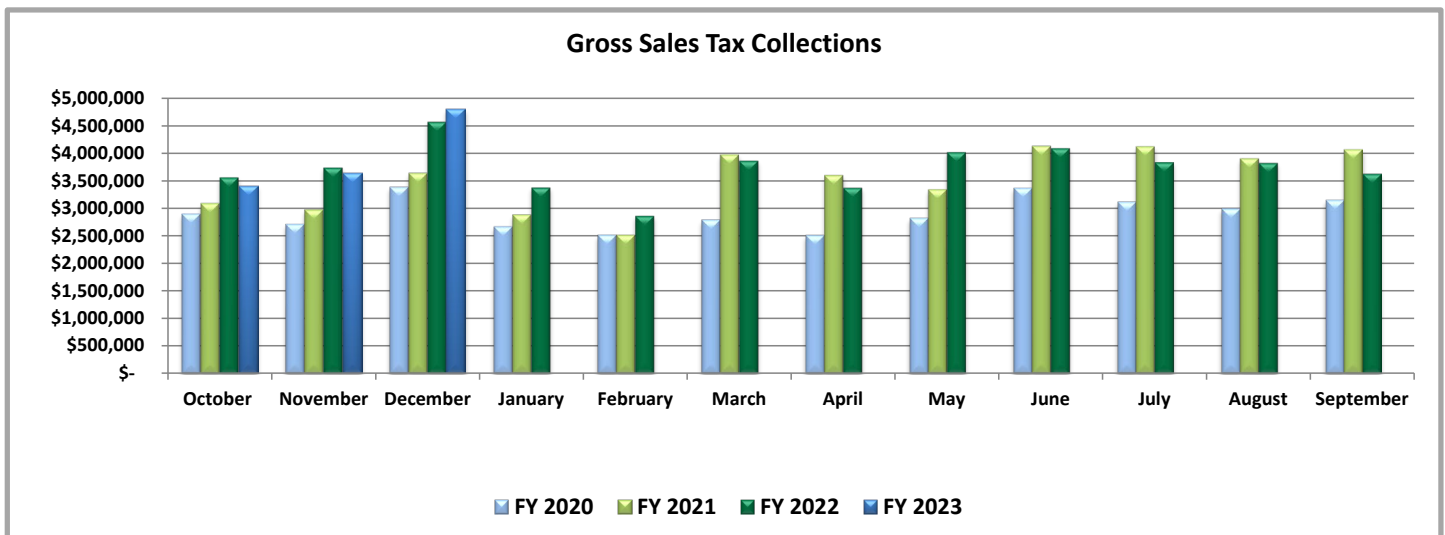


Park Development Fees

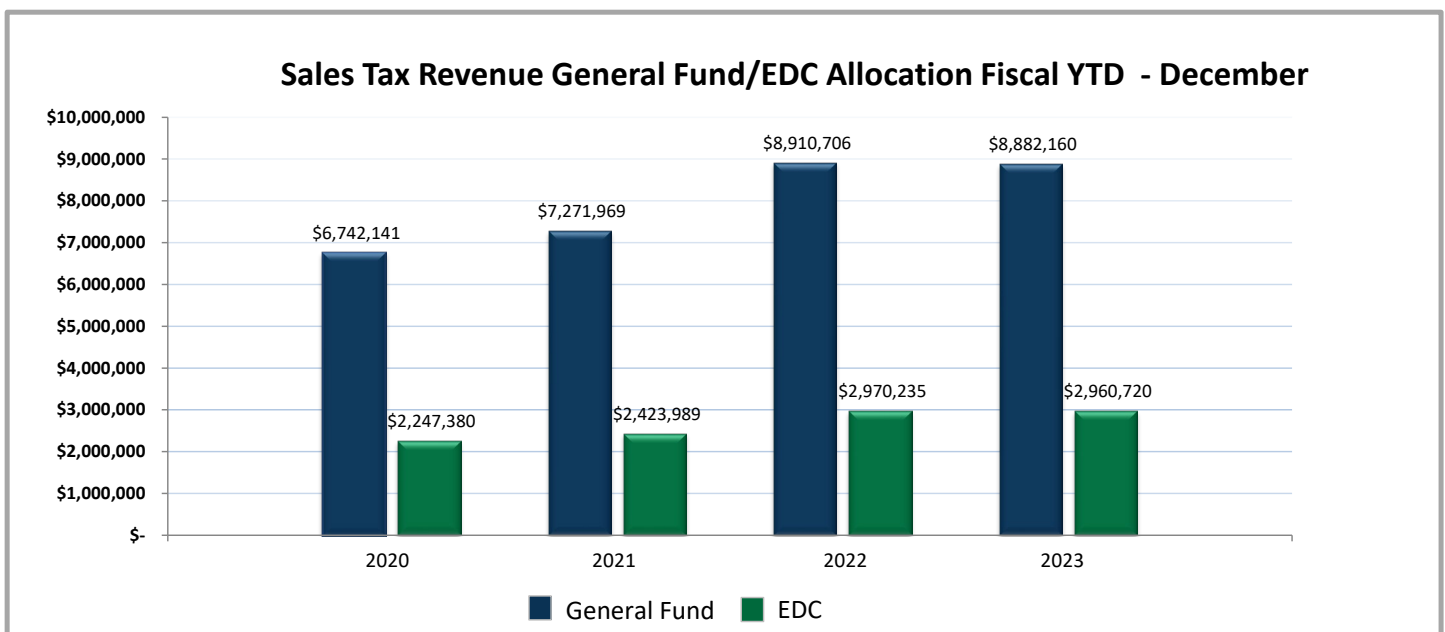


Economic Data Fiscal YTD 2023 - December

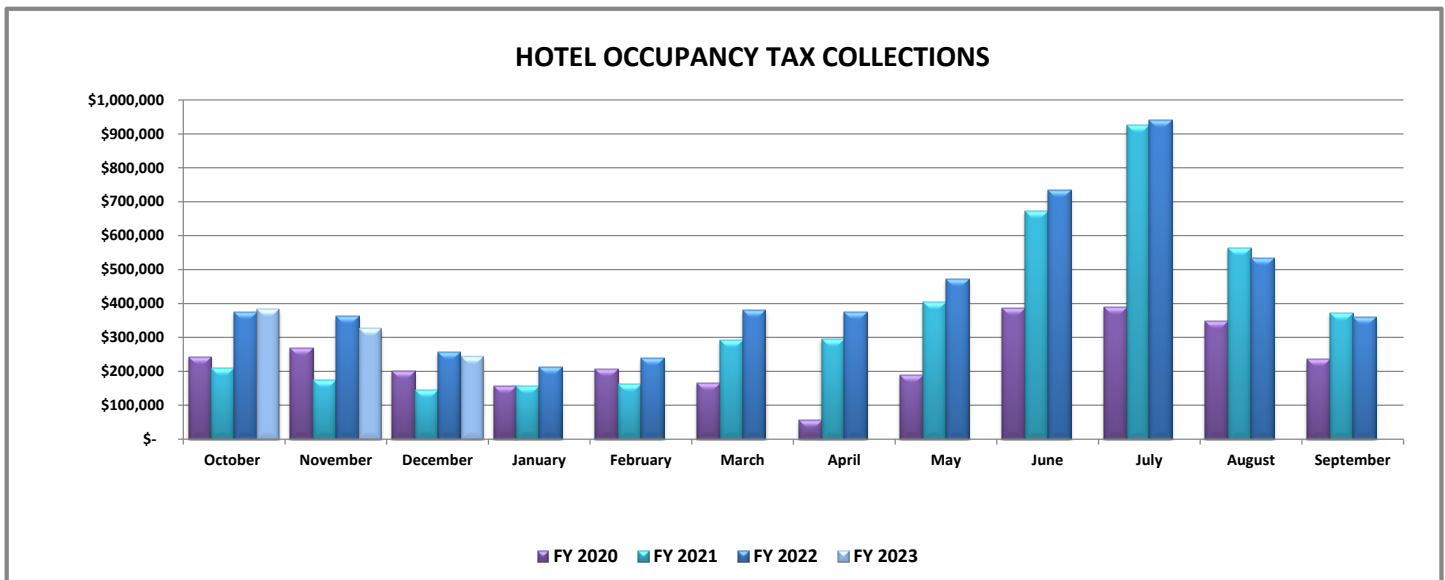
Total Sales Tax Collections – General Fund and NBEDC



- December 2022 gross sales tax revenue was 5.0% higher than December 2021 revenue. Gross sales tax revenue through December was slightly down 0.3% fiscal year to date compared to FY 2022. Gross sales tax revenue includes audit adjustments made at the State Comptroller's Office.
- December 2021 gross sales tax revenue contained a large positive audit adjustment which makes the current period collection percentages a more true comparison of annual collections. In addition, 9% of December 2021 collections were from HD Supply, which, due to a change in business practices, we did not collect in December 2022.
- December 2022 current period collections, which do not include audit adjustments, were up 12.2% compared to December 2021 and up 2.1% YTD compared to FY 2022.



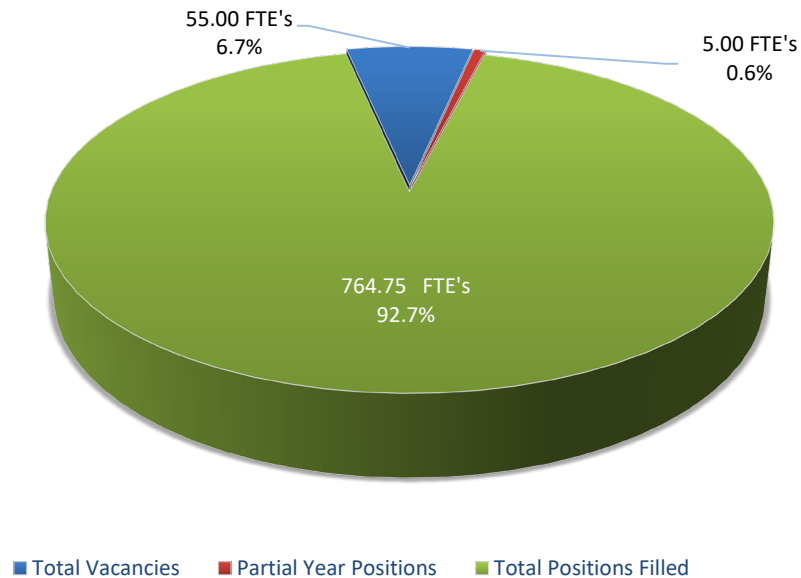
Hotel Occupancy Tax Collection FY 2023 - December



- December collections trended down this month compared to December 2021, decreasing 4.5%.
- Collections through December were down 3.6% fiscal year to date compared to FY 2022.
- The Bed and Breakfast sector experienced the largest percentage increase compared to the same month last year.

Employee Vacancies

Filled Positions and Vacancies as of February 15, 2023



Department/Division	Vacancy
City Secretary	1.00
Finance	2.00
Fire	1.00
Information Technology	1.00
Municipal Court	2.50
Parks	
Administration	1.00
Landa Rec Center	1.50
Operations	1.00
Das Rec	22.00
Planning and Development	
Neighborhood Services	1.00
Police	
Administration	2.00
Support Services	1.00
Patrol	6.00
Criminal Investigation	1.00
Public Works	
Streets	1.00
Transportation and Capital Improvements	1.00
Airport	1.00
Civic Center	2.00
Golf	1.00
Solid Waste	2.00
Edwards Aquifer Habitat Conservation	1.00
Development Services	2.00
Total City Vacancies (FTEs)	55.00

Fiscal Year 2023 Funded Resource Requests Status Update - Q1

Description	Total FY 2023 Budget	Actual Cost YTD	Funding Source	Status	Notes
Communications & Community Engagement					
Bond Advertising	\$ 35,000	\$ 2,500	General Fund	In Progress	Multi-media plan is in progress
Fire					
EMS Unit Remount	\$ 205,000	\$ 206,072	Capital Funds	In Progress	Drop off March 1st; will be ready in June
Three Hybrid/Squad Vehicles	\$ 675,000	\$ 626,862	Capital Funds	In Progress	Ordered in November 2022
DME Replacement IV Pumps	\$ 26,200	\$ 42,759	General Fund	Complete	Received January 2023
AED Replacement	\$ 32,400	\$ 34,164	General Fund	In Progress	Ordered in December 2022
Rope Rescue Equipment	\$ 67,800	\$ 30,436	General Fund	In Progress	Expected delivery is April 2023
Dive Equipment	\$ 11,600	\$ 4,770	General Fund	In Progress	Partial order; remaining items expected in March 2023
Ventilator and Lucas Device	\$ 43,000	\$ 18,479	General Fund	Complete	Received February 2023
Subslave Vehicle Rescue	\$ 6,000		General Fund	Not Started	
ISO Evaluation	\$ 34,000		General Fund	In Progress	Expected delivery in late February 2023
Human Resources					
Learning and Development Program Additional Funding	\$ 30,000		General Fund	Not Started	Program runs April 12-June 21st
Information Technology					
Multi-Factor Authentication	\$ 22,600	\$ 15,500	General Fund	In Progress	Received final quotes; Implementation will be 60 days or less
Datacenter Refresh	\$ 1,800,000		General Fund	Delayed	
Rubrik Backup Solution	\$ 183,000	\$ 251,313	General Fund	In Progress	Hardware is on-site. Implementation will begin in March
Wireless Replacement	\$ 58,000	\$ 52,521	General Fund	In Progress	Hardware has been shipped. Target date of completion July-August
Library					
Main Library - Air Conditioning Controller	\$ 37,000	\$ 40,749	General Fund	Complete	
Westside Community Center - Classroom Computers (15)	\$ 32,000	\$ 19,592	General Fund	Complete	
Main Library - Study and Conference Rooms	\$ 65,000		General Fund	In Progress	
Municipal Court					
Task Chair (10) and Executive Chair (3)	\$ 5,200		General Fund	Not Started	
Parks					
Year 2 Equipment Replacement Plan (Operations)	\$ 150,000		General Fund	In Progress	
F150 Vehicle - Operations	\$ 50,500	\$ 33,682	General Fund	Complete	
Eikel Park Fence Replacement	\$ 30,650		General Fund	In Progress	
Table Replacement (Landa Park)	\$ 100,000		General Fund	Not Started	
Reprogram Cypress Bend Funds to Playground Enhancements	\$ 350,000		Capital Funds	Not Started	
Das Rec					
Fitness Equipment Replacement	\$ 100,000	\$ 99,288	General Fund	In Progress	Received equipment; benches damaged, waiting for replacements
Turf Shade	\$ 85,850	\$ 51,316	General Fund	Not Started	Funds used to pay for pool heater/lighting replacements
Planning & Development Services					
Document Scanning	\$ 60,000	\$ 64,118	General Fund	In Progress	
Comprehensive Plan Update Initiation	\$ 75,000		General Fund	In Progress	Developing scope
Police					
Body Worn Cameras (Upgrade)	\$ 711,800		General Fund	In Progress	Equipment needs being evaluated at this time
Nighthawk Tire Deflation Systems (12)	\$ 42,000	\$ 51,311	General Fund	In Progress	Purchased mobile spike system-items have been ordered
Officer First Aid/Trauma Kits (185)	\$ 22,000		General Fund	In Progress	Items are ordered and pending delivery
SWAT Gas Masks Replacement (20)	\$ 25,000		General Fund	Complete	Items have been delivered
Aimpoint Magnifiers (20)	\$ 14,000		General Fund	Not Started	
Pistol Optics with Holsters (185)	\$ 129,000	\$ 129,817	General Fund	In Progress	Received some; waiting for receipt of the remaining items
SWAT Entry Shield Replacement (2)	\$ 11,700		General Fund	Not Started	
TREK Police Bicycle Replacements (8)	\$ 17,500		General Fund	In Progress	10 bikes are ordered with budgeted funds
Truck Mounted Attenuator	\$ 131,000	\$ 141,804	Capital Funds	In Progress	Chassis should be here soon and the rest of build is in fabrication
Public Works					
City Hall Office Renovations	\$ 75,000		General Fund	In Progress	
424 S. Castell Ave Improvements	\$ 100,000		General Fund	In Progress	
Emulsion Storage Tank 10,000 gallons	\$ 99,000	\$ 85,577	General Fund	In Progress	
Motor Grader	\$ 325,000	\$ 315,071	General Fund	In Progress	
Landa Park Aquatics Center Parking	\$ 115,000		General Fund	In Progress	
Tractor & Shredder Replacement (3)	\$ 280,000		General Fund	In Progress	
Dump Truck Super	\$ 315,000	\$ 294,519	General Fund	In Progress	
CB7 Smooth Drum Roller	\$ 135,000	\$ 133,237	General Fund	In Progress	
Striping Contract - Additional Funding	\$ 100,000		General Fund	In Progress	
Non-Compliant Traffic Signage Contract	\$ 100,000		General Fund	Not Started	
Battery Back-Up Units for Traffic Signal Cabinets (4)	\$ 25,000	\$ 23,008	General Fund	Not Started	

Fiscal Year 2023 Funded Resource Requests Status Update - Q1

Description	Total FY 2023 Budget	Actual Cost YTD	Funding Source	Status	Notes
Transportation & Capital Improvements					
New Braunfels Drainage Area Master Plan	\$ 60,000		General Fund	In Progress	
Trucks - Capital Programs (2)	\$ 76,000	\$ 67,363	General Fund	In Progress	
Multimodal Transportation Plan	\$ 250,000		General Fund	In Progress	
Non-Departmental					
Finance/HR ERP System Transfer	\$ 2,000,000		General Fund	Not Started	
Das Rec - Repayment of Transfers to DR Maintenance Fund	\$ 125,000		General Fund	Not Started	
Sports Complex Contribution	\$ 2,000,000		General Fund	Not Started	
NBISD Land Acquisition	\$ 600,000		General Fund	Not Started	
Airport					
Security Gates	\$ 100,000		Airport Fund	In Progress	
Airport Vehicle	\$ 40,000	\$ 47,337	Airport Fund	Complete	
Towbar Heads	\$ 35,000	\$ 21,033	Airport Fund	Complete	
Ground Power Unit	\$ 35,000		Airport Fund	In Progress	
Dumpster Pads	\$ 32,000		Airport Fund	In Progress	
Golf Course					
Aerification	\$ 18,461		Golf Fund	In Progress	Scheduled dates are March 6th and July 18th
Replacement Course Amenities	\$ 70,500	\$ 39,671	Golf Fund	In Progress	PO created; deposit paid
Cart Barn Renovation	\$ 40,300		Golf Fund	Not Started	
Storage Building	\$ 36,160		Golf Fund	Not Started	
Hitting Cages	\$ 17,000	\$ 15,859	Golf Fund	In Progress	PO created; deposit paid
Sound System	\$ 14,000	\$ 13,930	Golf Fund	In Progress	PO created; deposit paid
Fleet Services					
Telematics	\$ 71,579	\$ 68,675	Fleet Services Fund	In Progress	Non-emergency complete. Fire 25% complete.
Civic/Convention Center					
Lobby Furniture and Holiday Décor	\$ 27,000	\$ 10,041	From HOT Taxes	Complete	
Security Cameras	\$ 59,000	\$ 58,587	From HOT Taxes	In Progress	