

Financial Report

FY 2025 - July



For more information contact:

Sandy Paulos
Director of Finance
spaulos@newbraunfels.gov

Karrie Cook
Budget Manager
kcook@newbraunfels.gov



FY 2025 July Financial Report

September 30th, 2025

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 **July**, with 83.3% of the fiscal year complete. At the end of July, 79.7% of the 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 09/17/2025, 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.

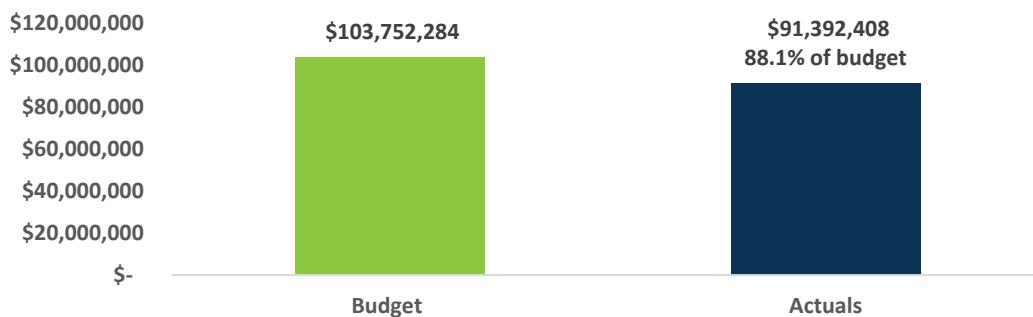
This financial report and accompanying financial summaries are focused on year-to-date activity. Additional financial information can be found within the City's FY 2025 Operating Budget and Plan of Municipal Services, the Annual Comprehensive Financial Report, and the Popular Annual Financial Report. These documents and other financial information produced by the Finance Department can be found on the City website.

FY 2025 July Financial Report Highlights

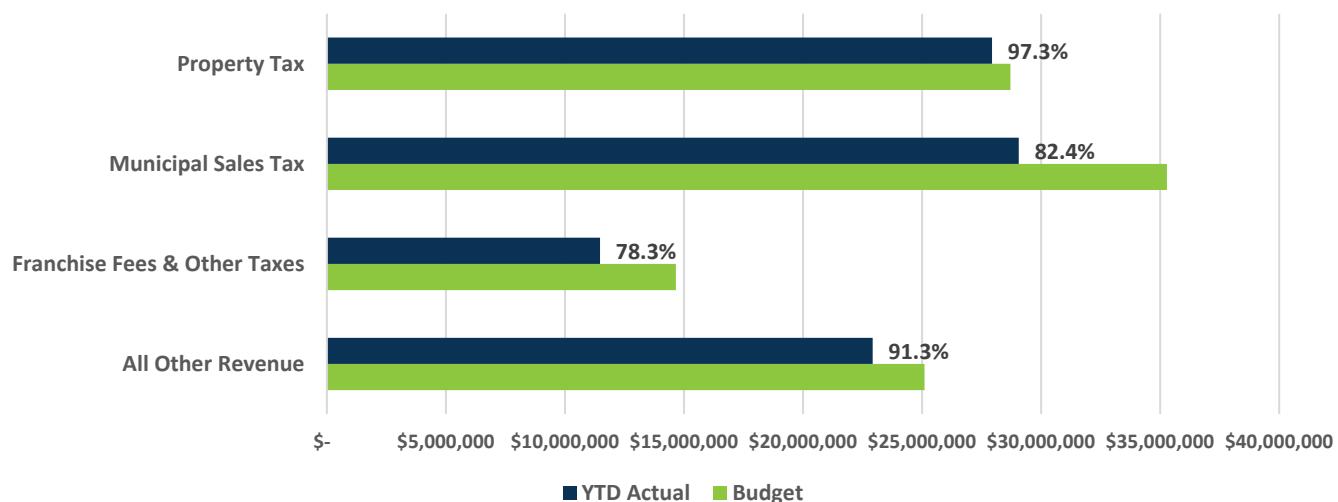
- After two months of upward trends in sales tax, July collections showed a decrease compared to July of FY 2024. Due to the volatility in collections throughout FY 2025, staff is projecting flat collections for the remainder of the fiscal year.
- The July HOT collections were significantly impacted due to the tragic events and widespread disruptions caused by the severe flooding on July 4th.

General Fund Revenues

Total Revenue
Fiscal YTD- July 2025



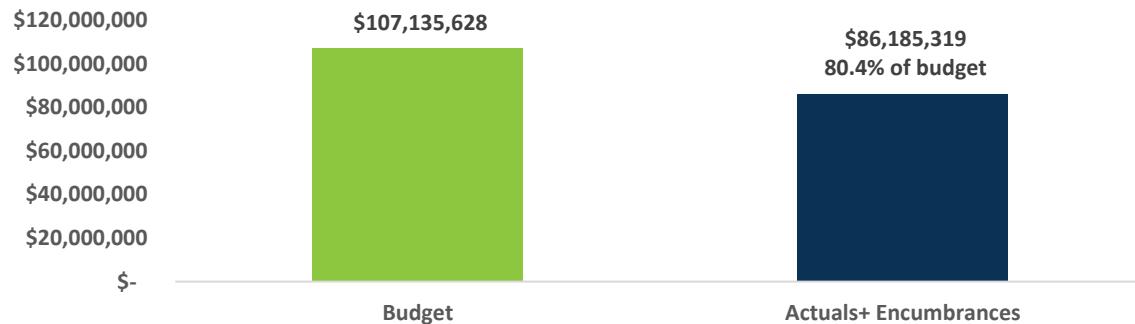
Total Revenue
Fiscal YTD- July 2025



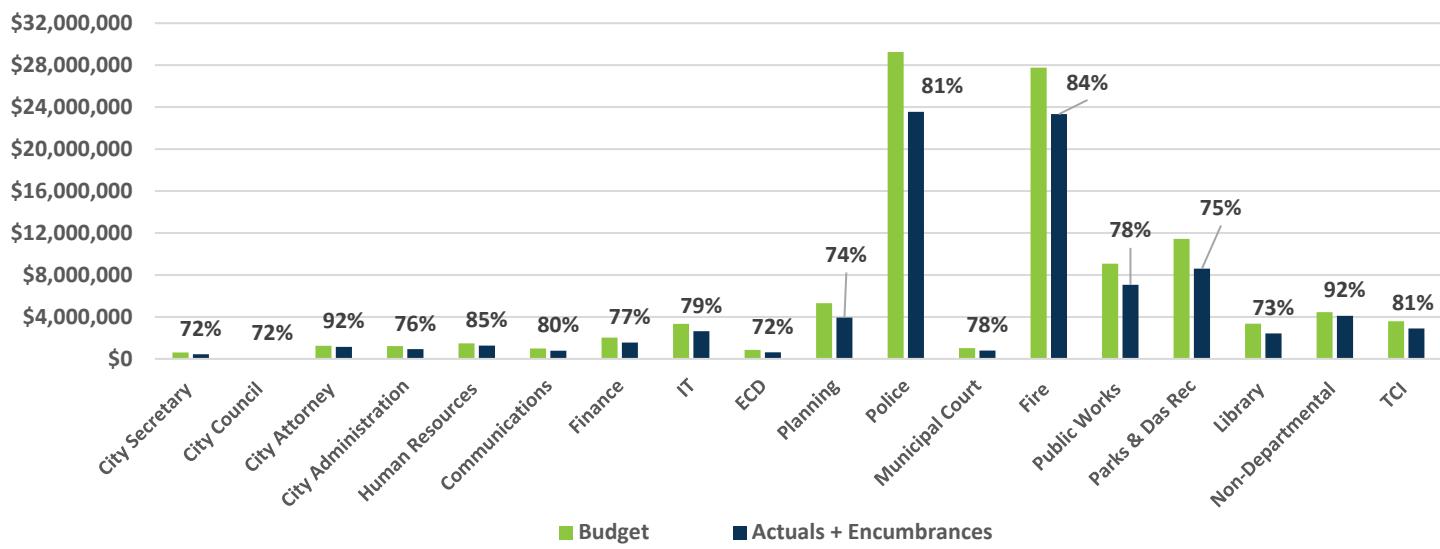
83.3% Fiscal year complete
79.7% Total payroll elapsed

General Fund Expenditures

Total Expenditures Fiscal YTD- July 2025



Expenditures by Department Fiscal YTD 2025- July

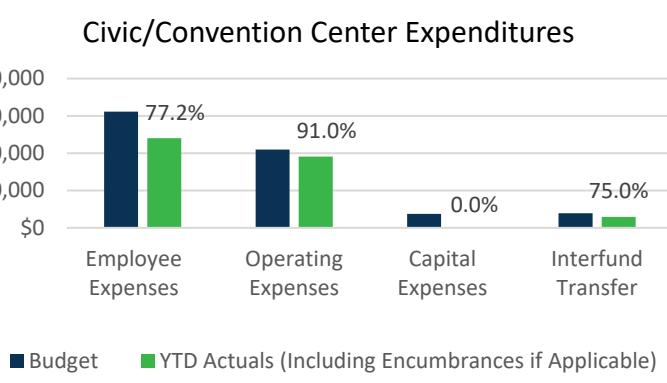
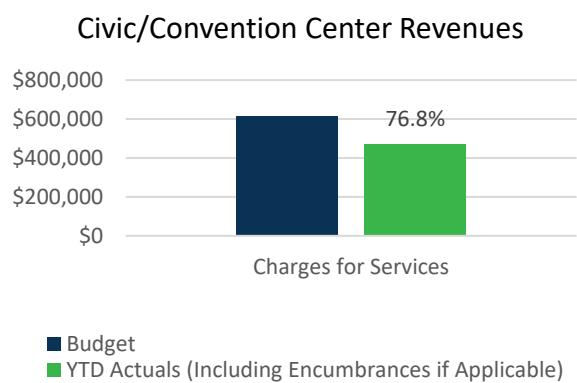
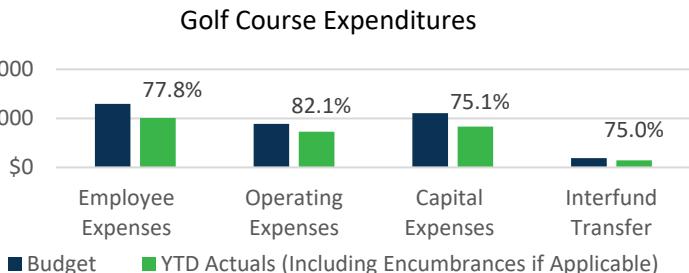
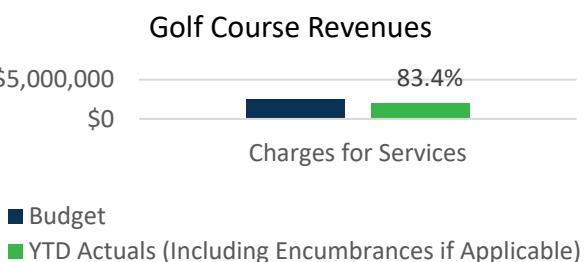
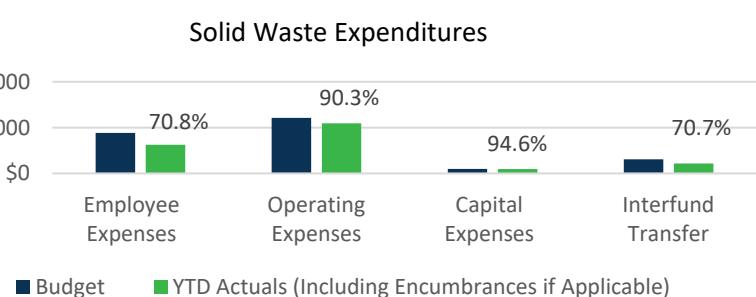
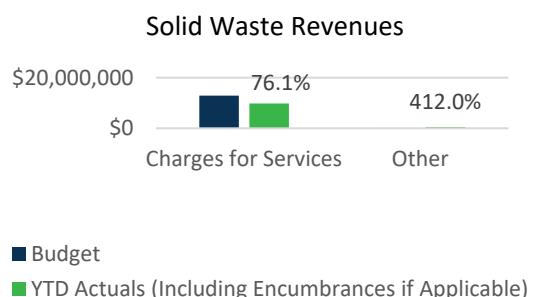
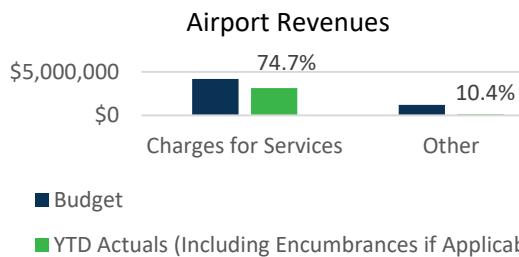


Expenditures by Category

Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 80,921,040	\$ 5,688,994	\$ 63,376,202	\$ 106,795	\$ 63,483,010	78.5%
Operating Expenses	23,038,873	2,584,117	17,233,635	2,921,298	\$ 20,154,920	87.5%
Capital Expenses	804,594	96,795	603,335	1,498	\$ 604,833	75.2%
Debt Service	369,738	-	363,806	2	\$ 363,808	98.4%
Interfund Transfers	1,868,883	-	1,578,748	-	\$ 1,578,748	84.5%
Contingencies	132,500	-	-	-	-	0.0%
Total	\$ 107,135,628	\$ 8,369,906	\$ 83,155,725	\$ 3,029,593	\$ 86,185,319	80.4%

83.3% Fiscal year complete
79.7% Total payroll elapsed

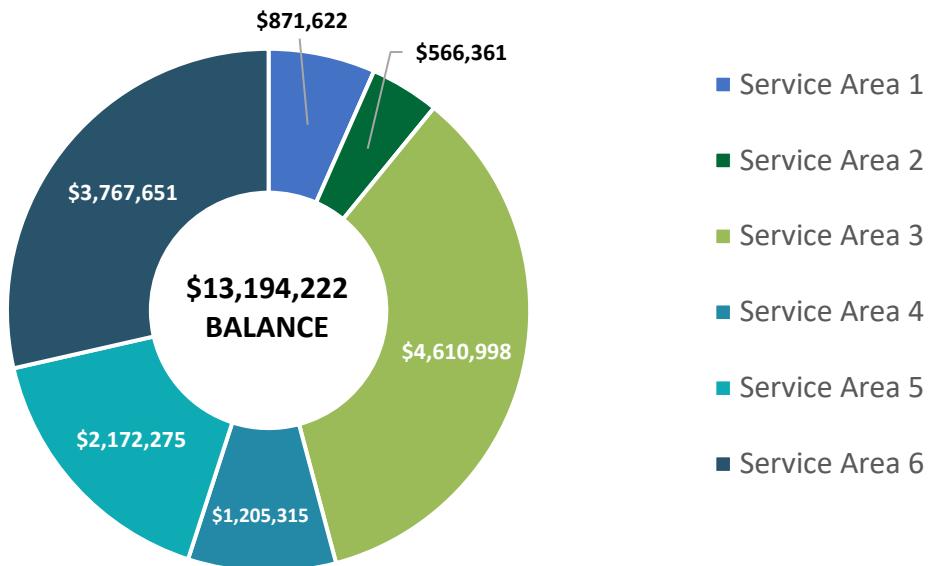
Enterprise Funds: Fiscal YTD 2025 - July



83.3% Fiscal year complete
79.7% Total payroll elapsed

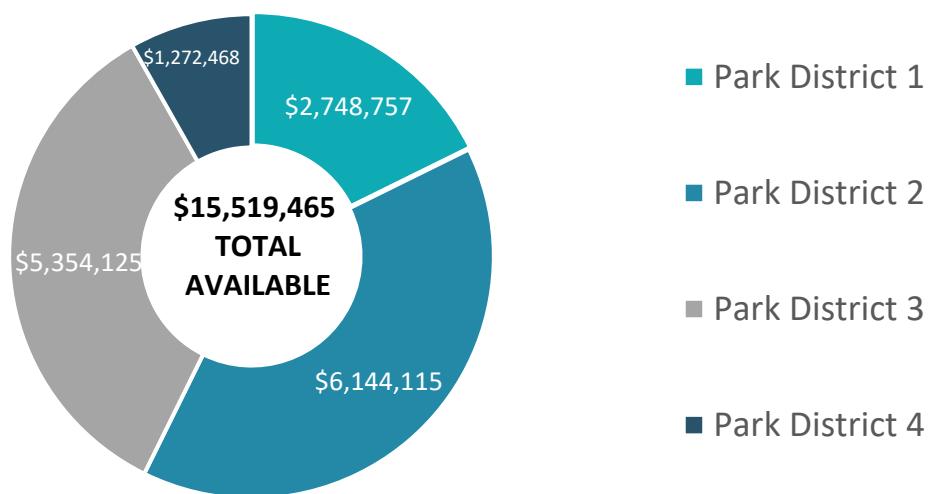
Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date
9/17/25



Park Development Fees

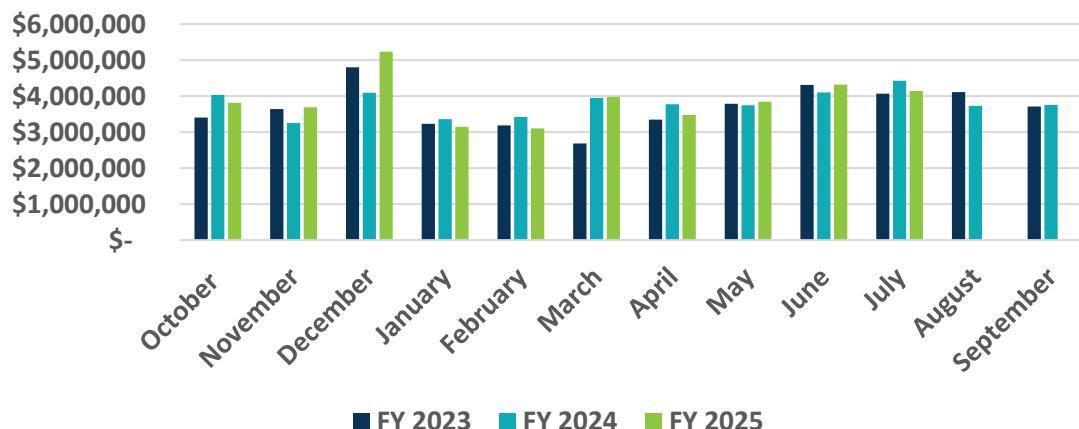
Park Development Fees - Balances Inception to Date
9/17/25



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Economic Data- Fiscal YTD 2025 - July

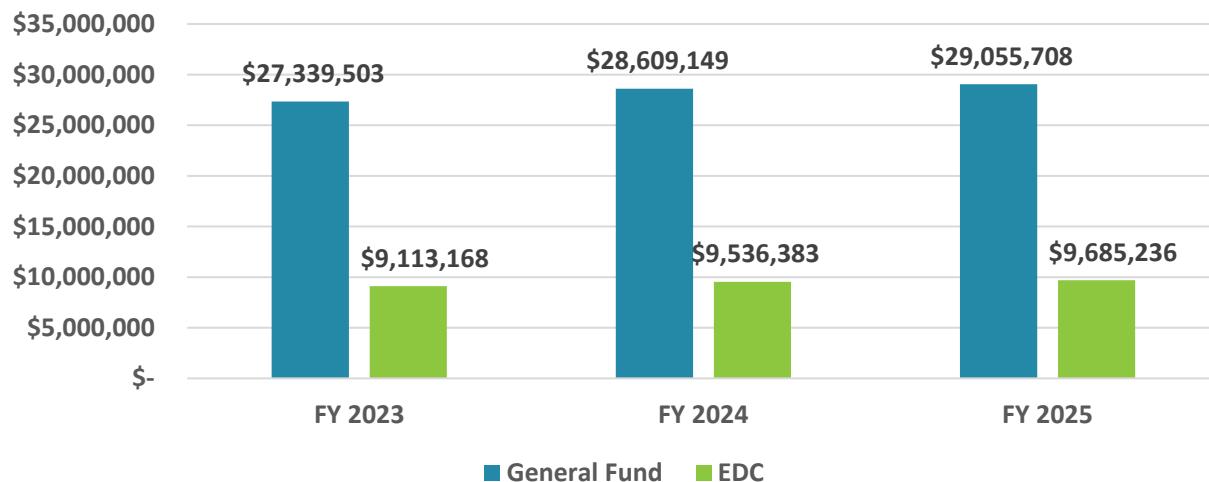
Gross Sales Tax Collections



Compared to July of last year, total sales tax collections decreased by 6.4%. When all adjustments are removed, the current period collections decreased by 4.2% compared to July of last year. The decrease in collections in July continues the trend of volatile sales tax revenues throughout the year, with some months being up and some being down. In order to keep conservative projections, staff is projecting flat collections for the remainder of the fiscal year. After all adjustments are removed, FY 2025 YTD sales tax collections are down 1.9% compared to FY 2024.

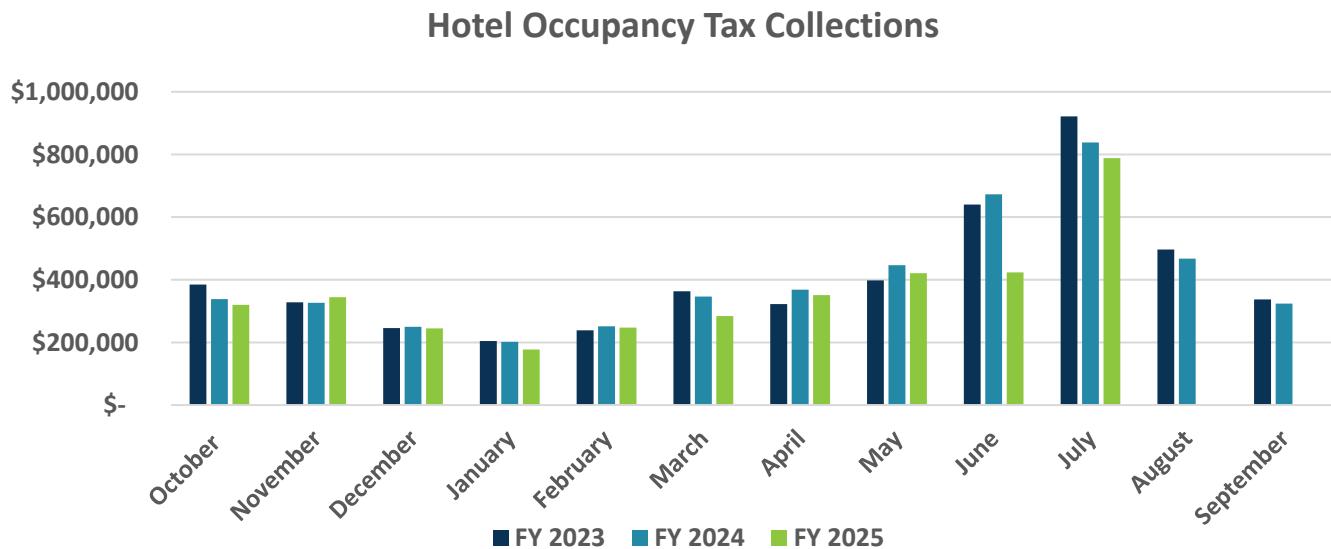
Total Sales Tax Collections – General Fund and NBEDC

Sales Tax- General Fund & EDC Allocation Fiscal YTD- July



83.3% Fiscal year complete
79.7% Total payroll elapsed

Hotel Occupancy Tax Collection FY 2025 – July



Overall, July collections decreased by 6% compared to the same month last year. Fiscal year-to-date HOT collections have decreased by 10.9% compared to the same period in FY 2024. The July HOT collections were impacted due to the tragic events and widespread disruptions caused by the severe flooding on July 4th.

Employee Vacancies

Vacancy Report as of 9/17/25	
Division	Vacant Position Count
Airport	1
Athletics	1
Construction Services	2
Das Rec	13
Drainage	1
Engineering	2
Facilities	1
Finance	1
Fleet	1
Fire Operations	4
Fischer Park	1
Human Resources	1
Information Technology	1
Landa Recreation Center	1
Main Library	2
Neighborhood Services	1
Park Rangers	1
Police Department Admin	1
Police Department Patrol	10
Police Department Support Services	1
Solid Waste Admin	2
Solid Waste Residential Services	3
Streets	2
Total City Vacancies (FTEs)	54