

**Financial Report
FY 2026 - October**





For more information contact:

Sandy Paulos
Director of Finance
spaulos@newbraunfels.gov

Karrie Cook
Budget Manager
kcook@newbraunfels.gov



FY 2026 October Financial Report

January 5th, 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 **October**, with 8.3% of the fiscal year complete. At the end of October, 6.6% 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 12/11/2025, an Economic Data Report, and a report reflecting Roadway Impact Fees and Park Development Fee balances by district.

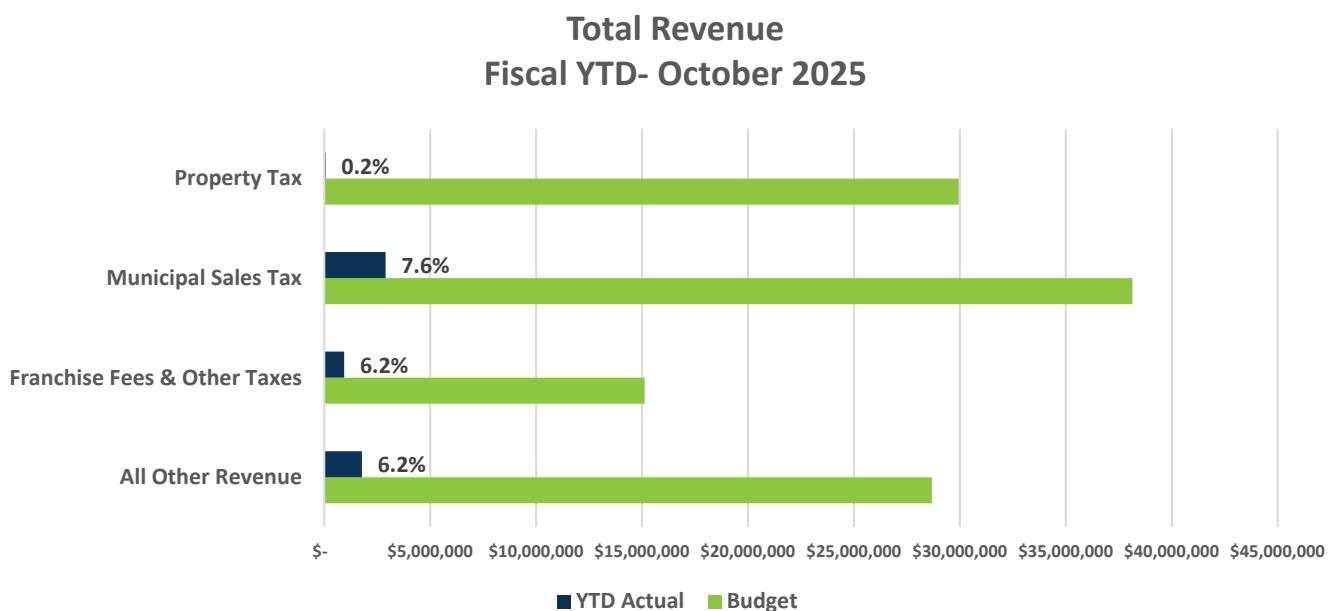
In the financial graphs, the General Fund revenues are consolidated into major revenue sources such as Property, Sales, and Other Taxes, including Franchise Fees. All other General Fund revenue is consolidated for reporting purposes. General Fund expenditures are shown by department and by category.

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 2026 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 2026 October Financial Report Highlights

- Some General Fund revenue categories reflect low collections at the start of the fiscal year. This is a normal annual occurrence due to seasonality factors.
- It is common practice for departments to open many encumbrances early in the year, which skews the budget to actuals monitoring analysis. Encumbrances are opened at the start of the fiscal year to reserve spending for one-time investments, capital purchases, and annual contract payments.

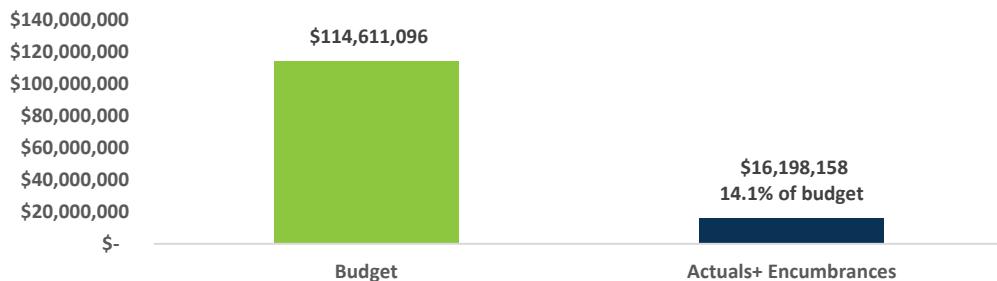
General Fund Revenues



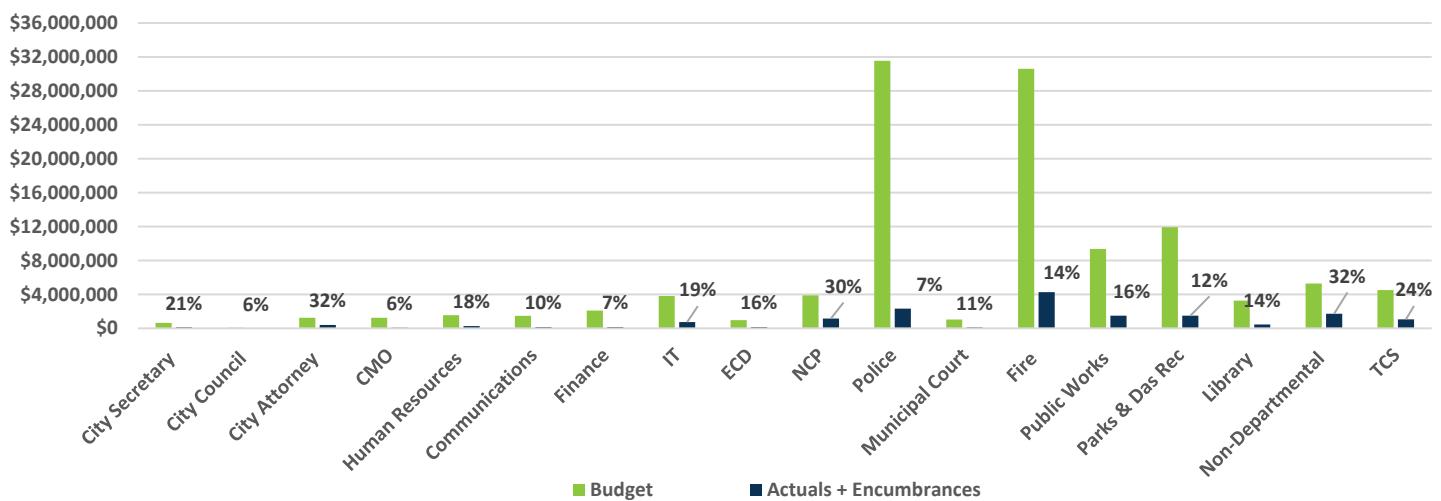
8.3% Fiscal year complete
6.6% Total payroll elapsed

General Fund Expenditures

Total Expenditures
Fiscal YTD- October 2025



Expenditures by Department
Fiscal YTD 2026- October



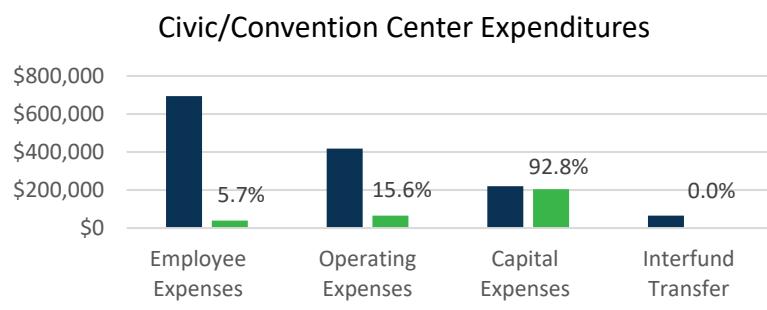
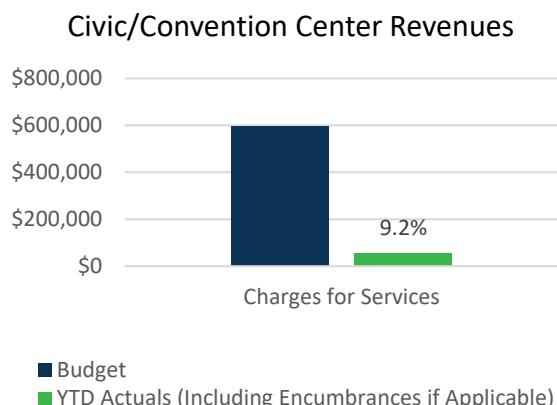
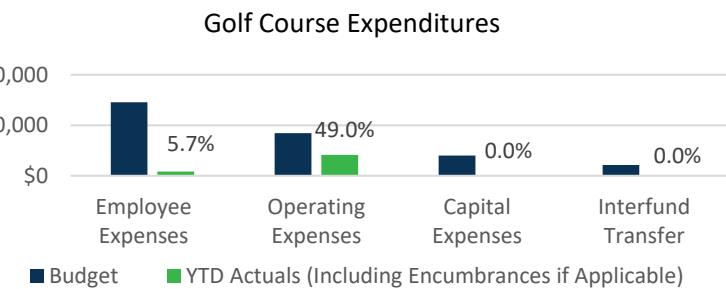
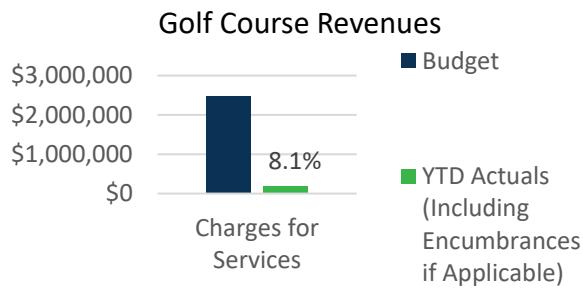
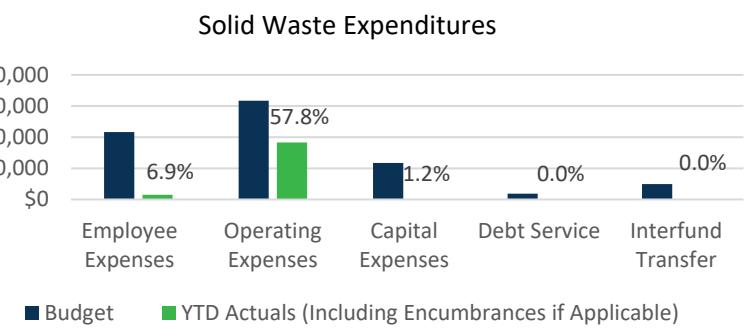
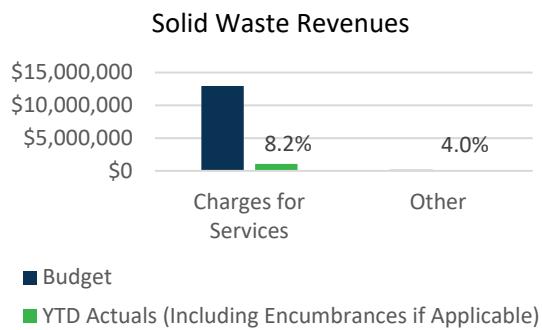
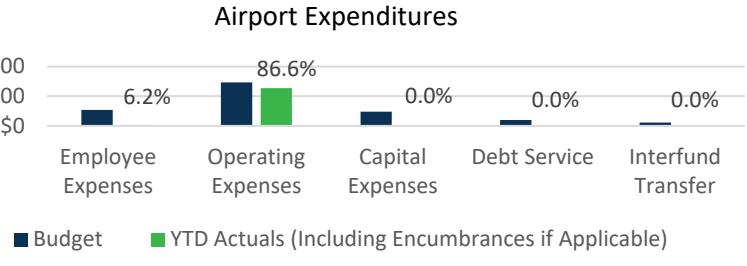
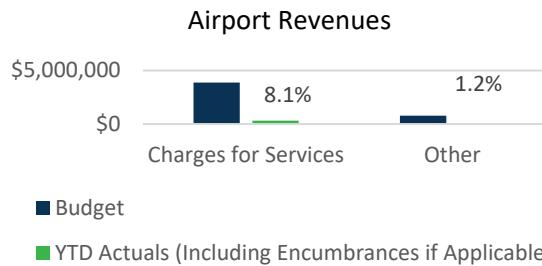
Expenditures by Category

Expenditure Category	Current Total Budget	Period Activity	Expenditures YTD	Encumbrances YTD*	Total Fiscal YTD Expenditures & Encumbrances	Fiscal YTD % of Budget
Employee Expenses	\$ 85,106,557	\$ 5,036,588	\$ 5,036,588	\$ 8,416,131	\$ 16,198,158	14.1%
Operating Expenses	23,811,773	2,368,215	2,368,215			
Capital Expenses	2,905,428	7,681	7,681			
Debt Service	369,738	369,544	369,544			
Interfund Transfers	2,292,600	-	-			
Contingencies	125,000	-	-			
Total	\$ 114,611,096	\$ 7,782,027	\$ 7,782,027	\$ 8,416,131	\$ 16,198,158	14.1%

*as opposed to previous months, the amounts for YTD Encumbrances are shown as a total instead of by category. This is due to a reporting issue in Workday that is currently being assessed.

8.3% Fiscal year complete
6.6% Total payroll elapsed

Enterprise Funds: Fiscal YTD 2026 - October

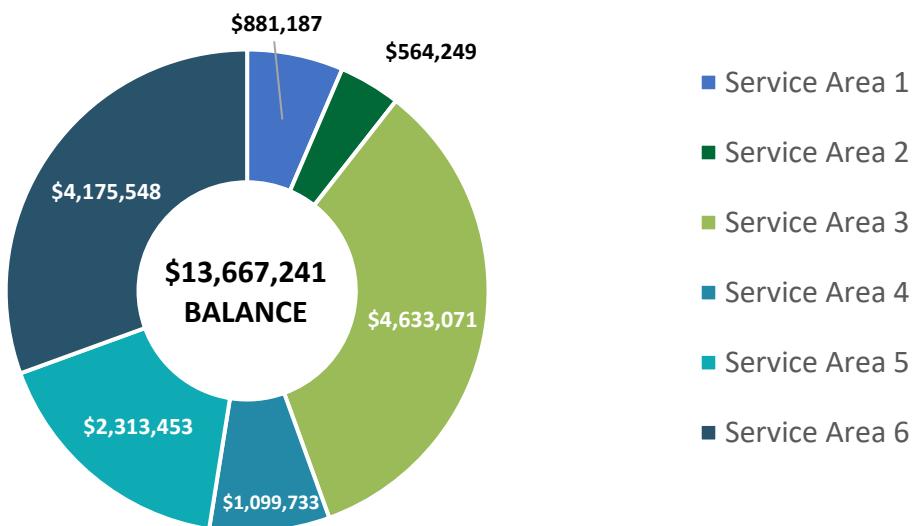


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Roadway Development Impact Fees

Roadway Impact Fees - Balances Inception to Date

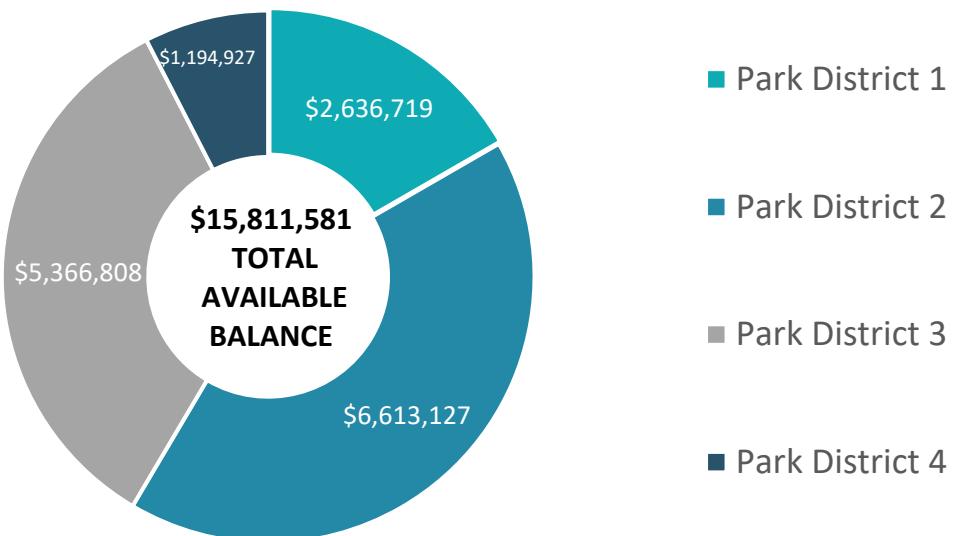
October 2025



Park Development Fees

Park Development Fees - Balances Inception to Date

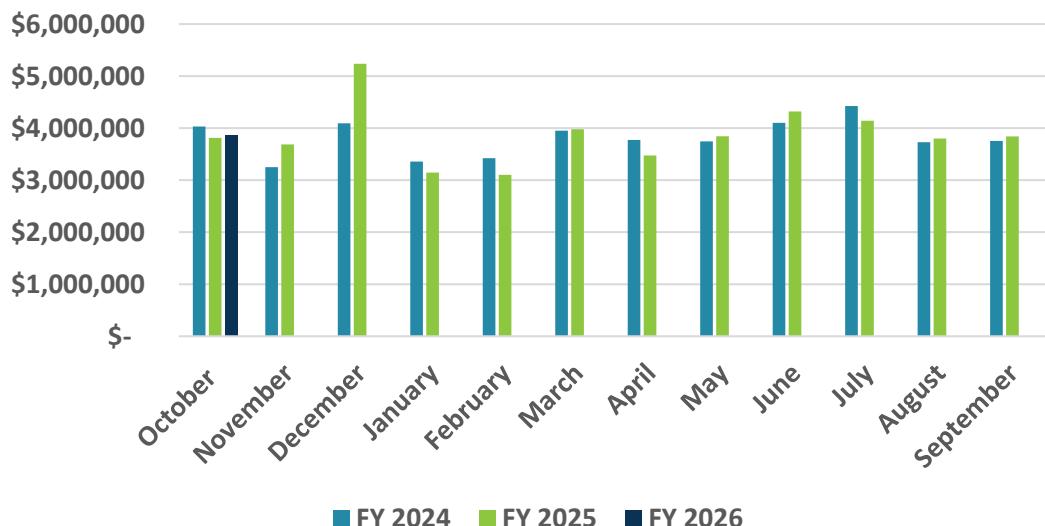
October 2025



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Economic Data- Fiscal YTD 2026 - October

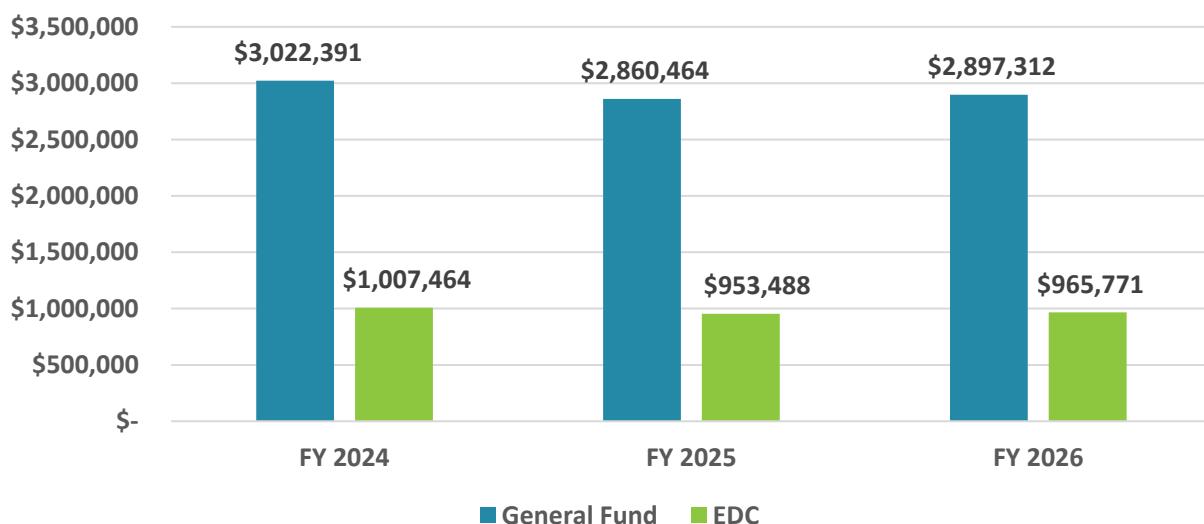
Gross Sales Tax Collections



Compared to October of last year, total sales tax collections increased by 1.3%. When all adjustments are removed, the current period collections decreased by 0.9% compared to October of last year.

Total Sales Tax Collections – General Fund and NBEDC

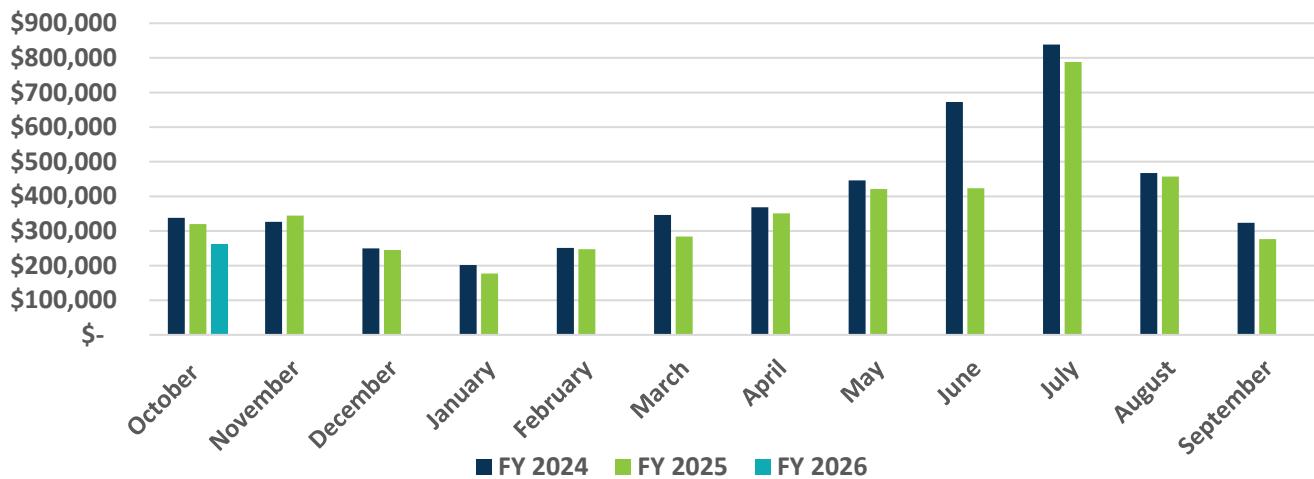
Sales Tax- General Fund & EDC Allocation
Fiscal YTD- October



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6.6% Total payroll elapsed

Hotel Occupancy Tax Collection FY 2026 – October

Hotel Occupancy Tax Collections



Overall, October collections decreased by 18.2% compared to the same month in the previous year. The decrease in collections is a continuation of the downward trend of hotel occupancy tax revenue in FY 2025.

Employee Vacancies

Vacancy Report as of 12/11/2025	
Division	Vacant FTE Count
ECONOMIC & COMMUNITY DEVELOPMENT	1.00
FINANCE	0.75
FIRE- OPERATIONS	1.00
FIRE- SUPPORT SERVICES	1.00
INFORMATION TECHNOLOGY	1.00
PARKS AND RECREATION- OPERATIONS	1.50
PARKS AND RECREATION- LANDA REC	0.75
PARKS AND RECREATION- ATHLETICS	7.00
PARKS AND RECREATION- DAS REC	14.00
NEIGHBORHOOD & COMMUNITY PLANNING- NEIGHBORHOOD SERVICES	2.00
POLICE- ADMIN	2.00
POLICE- SUPPORT SERVICES	3.50
POLICE- PATROL	7.00
POLICE- CID	1.00
PUBLIC WORKS-STREETS	1.00
PUBLIC WORKS- DRAINAGE	1.00
FLEET SERVICES	1.00
GOLF	1.00
AIRPORT	1.00
CIVIC CENTER	0.75
SOLID WASTE- RESIDENTIAL	2.00
Total City Vacancies (FTEs)	51.25