



**CITY OF NEW BRAUNFELS, TEXAS
FINANCE AND AUDIT COMMITTEE MEETING**



**CITY HALL - TEJAS ROOM
550 LANDA STREET**

MONDAY, JANUARY 13, 2025 at 4:00 PM

AGENDA

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF MINUTES

A) Approval of the September 23, 2024 Finance and Audit [25-65](#)
Committee minutes.

Sandy Paulos, Finance Director

4. CITIZENS' COMMUNICATIONS

This time is for citizens to address the Finance and Audit Committee on issues and items of concerns not on this agenda. There will be no action at this time.

5. INDIVIDUAL ITEMS FOR CONSIDERATION

A) Presentation and discussion regarding the FY 2024 [25-66](#)
Preliminary Year-End Financial Report (Unaudited).

Karrie Cook, Budget Manager

B) Presentation and discussion regarding the FY 2024 [25-67](#)
Fourth Quarter Investment Report.

Carren Ridge, Accounting and Treasury Manager

C) Update on newly implemented Hotel Occupancy Tax [25-68](#)
payment process and software.

Carren Ridge, Accounting and Treasury Manager

6. EXECUTIVE SESSION

In accordance with the Texas Government Code, Section 551.071, the Board reserves the right to retire into executive session concerning the items listed on this agenda to consult with its attorney. In addition, the Board may convene in executive session on any of the following items, with any final action being taken in open session:

7. ADJOURNMENT

CERTIFICATION

I hereby certify the above Notice of Meeting was posted on the bulletin board at the New Braunfels City Hall.

Board Liaison

NOTE: Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at (830) 221-4010 at least two (2) work days prior to the meeting so that appropriate arrangements can be made.



Finance and Audit Committee Agenda Item Report

550 Landa Street
New Braunfels, TX

1/13/2025

Agenda Item No. A)

PRESENTER:

Sandy Paulos, Finance Director

SUBJECT:

Approval of the September 23, 2024 Finance and Audit Committee minutes.

CITY COUNCIL FINANCE AND AUDIT COMMITTEE
CALLED MEETING
CITY HALL – COUNCIL CHAMBERS
550 LANDA STREET
SEPTEMBER 23, 2024 @ 4:00 P.M.

MINUTES

Finance and Audit Committee Members Present: Mayor Neal Linnartz, Mayor Pro Tem Andrès Campos, Councilmember Lawrence Spradley

City Staff Present: Jared Werner (Assistant City Manager), Sandy Paulos (Director of Finance), Jennifer Gates (Grants Coordinator), Barbara Coleman (Purchasing Manager), Julie Gohlke (Purchasing Assistant Manager), Karrie Cook (Budget Manager), Zach Boytos (Budget Analyst), Christopher Greenwell (Budget Analyst), and Tasha McGee (Finance Administrative Assistant)

CALL TO ORDER: Mayor Linnartz called meeting to order September 23, 2024 @ 4:15 P.M.

CALL OF ROLL: Sandy Paulos called roll – all members were present, except for Mayor Pro Tem Campos who was running behind schedule and arrived at 4:35pm.

1. Approval of Minutes from the June 24, 2024, Finance and Audit Committee Meeting
Mayor Linnartz moved to approve the minutes. Council member Spradley seconded the motion.
2. Presentations and Updates
 - a. Update and possible direction to staff on City of New Braunfels ARPA Funds Allocations
Jennifer Gates, Grants Coordinator, provided an update on the ARPA Funds Allocations. She stated there is a remaining balance of \$535,998 in the ARPA Funds. These funds need to be obligated by the end of the year. She requested we allocate \$35,000 to go to Baker Tilly for the administration assistance they are providing to our non-profit grant programs. Setting aside these funds for Baker Tilly would mean there are still \$500,000 ARPA Funds to be allocated. Jared Werner, Assistant City Manager, is requesting the committee provide some direction on what projects should be awarded more funding. He would like the committee to consider the City's growing transportation and mobility needs. Preference would be to make sure not to negatively impact other projects. Mayor Linnartz opens the discussion to the audience members.

Public hearing:

Kelly Stallings, NB Housing Partners, is requesting to use some of the remaining ARPA Funds to help develop transitional housing and additional cold weather housing. Those seeking cold weather shelter in our community has continued to increase year after year, showing a major need for this type of facility.

Jim Holster, resident, is requesting the committee to consider using some of the remaining ARPA Funds to go toward utilities assistance. Utility bills are continuing to increase putting those less enfranchised in a position to not be able to afford utilities.

Alice Jewel, resident, and Chief Executive Officer for the McKenna Foundation asked the committee to think about two things when considering where to allocate the remaining ARPA Funds. The first being, what does the community need for us to do, where does a

resource not exist? The second is, are we making sure we are investing for impact? She asks that the committee consider allocating additional funding to NB Housing Partners.

Jared thinks we can look at the most streamlined way to allocate \$200,000 to existing non-profit projects, allocate \$35,000 to the administration of the projects and the rest to seed money. The committee approves increasing the non-profit grant administration funding as requested to Baker Tilly. Mayor Linnartz requests that 2-3 options are brought to the October meeting, and they can discuss how to allocate the remaining ARPA Funds.

b. **Update on Current and Upcoming Purchasing Projects**

Barbara Coleman, Purchasing Manager, updates the committee on how the purchasing department is supporting the City by issuing contracts, solicitations, and managing over two hundred contracts a year. The department is supporting twenty-three expiring contracts that will need to be reviewed and need to be closed out or re-solicit for. There were eighteen events that couldn't be finished or supported last year. Airports will be having a solicitation effort to help with airport updates. The department is working with TCI on construction projects and solicitations for seventeen projects in the upcoming year, while still providing support for forty-eight existing efforts. The purchasing department also supports the efforts of the Co-Op agreements.

The ERP project is a huge endeavor, and the team is hoping to gain efficiency on the backend to allow for an automated solicitation process, online evaluation process, and that it will align everything in an easier way for the purchasing department and stakeholders. As the ERP is rolled out, training will be key. Purchasing has plans to host a city-wide training in October, as well as roundtables with staff to get everyone familiar with using the new system.

ADJOURNMENT: The meeting was adjourned at 5:09 PM.



Finance and Audit Committee Agenda Item Report

550 Landa Street
New Braunfels, TX

1/13/2025

Agenda Item No. A)

PRESENTER:

Karrie Cook, Budget Manager

SUBJECT:

Presentation and discussion regarding the FY 2024 Preliminary Year-End Financial Report (Unaudited).



Finance and Audit Committee Agenda Item Report

550 Landa Street
New Braunfels, TX

1/13/2025

Agenda Item No. B)

PRESENTER:

Carren Ridge, Accounting and Treasury Manager

SUBJECT:

Presentation and discussion regarding the FY 2024 Fourth Quarter Investment Report.



Finance and Audit Committee Agenda Item Report

550 Landa Street
New Braunfels, TX

1/13/2025

Agenda Item No. C)

PRESENTER:

Carren Ridge, Accounting and Treasury Manager

SUBJECT:

Update on newly implemented Hotel Occupancy Tax payment process and software.