City of New Braunfels

FINANCE DEPARTMENT

August NBEDC Treasurer's Report

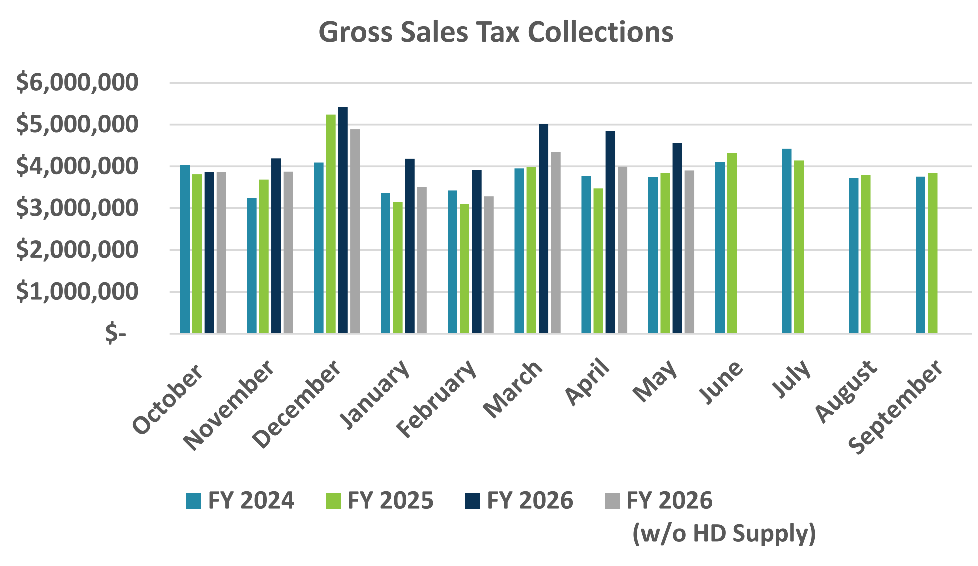
August 13th, 2026

Overview

The Monthly treasurer's report provides updates on sales tax performance, projected revenue streams, projected commitments, and expenditure timing. The NBEDC's financial commitments typically span multiple fiscal years; therefore, the report is formatted to project its financial position over the next five years.

Sales Tax

Compared to May of last year, total sales tax collections increased by 18.7%. The significant increase is partially due to the addition of HD Supply sales tax. When the revenue related to HD Supply sales tax is removed, total collections increased by 1.6% compared to last May. When all adjustments are removed, the current period collections increased by 18.7% (1.4% without HD Supply) compared to May of last year. FY 2026 total sales tax collections are up 18.9% compared to FY 2025.



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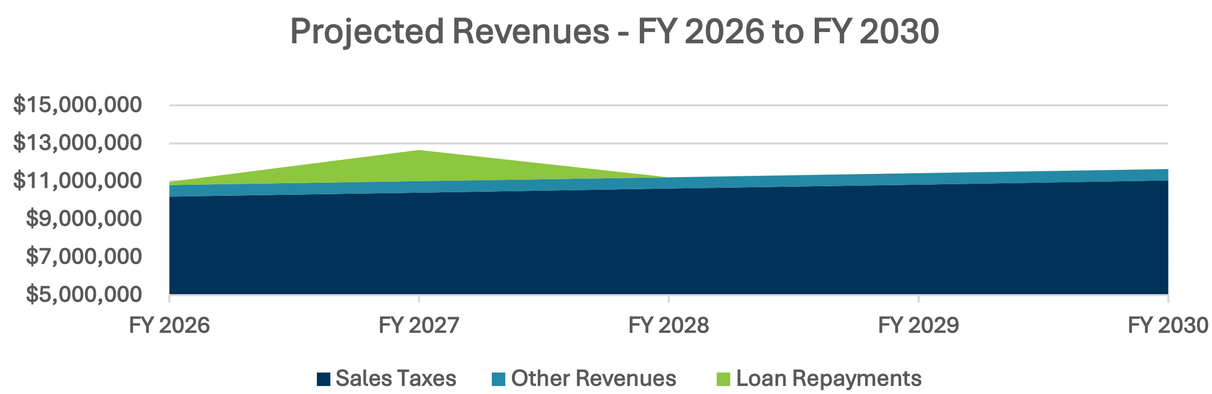
Revenues

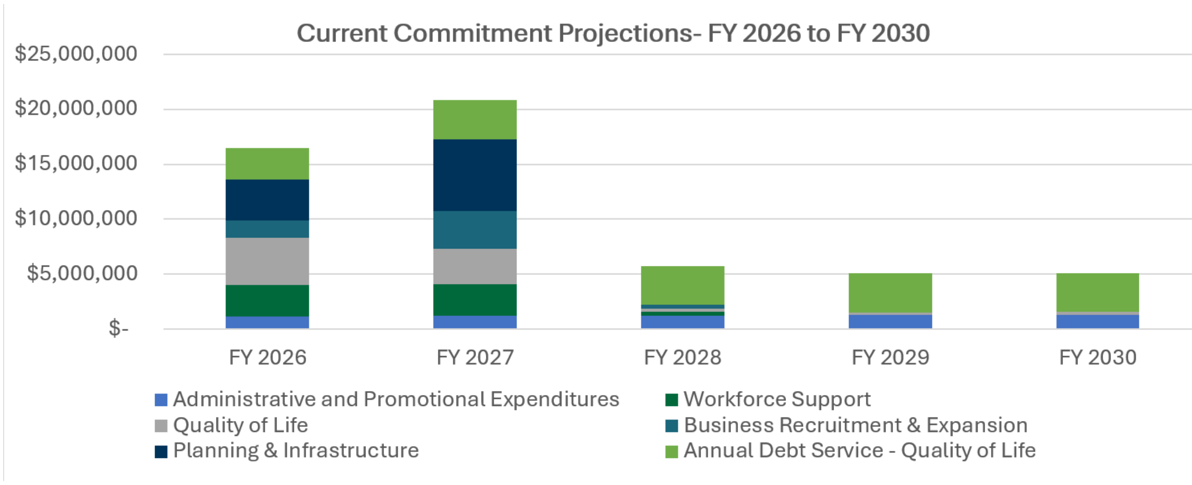


Revenue Summary					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Sales Taxes	$ 10,202,586	$ 10,406,638	$ 10,614,770	$ 10,827,066	$ 11,043,607
Other Revenues	$ 600,000	$ 600,000	$ 600,000	$ 600,000	$ 600,000
Loan Repayments	$ 172,954	$ 1,644,000	$ -	$ -	$ -
Total Revenues	***$ 10,975,540***	***$ 12,650,638***	***$ 11,214,770***	***$ 11,427,066***	***$ 11,643,607***

Sales Taxes- The graph and table above reflect the projected sales tax collections through FY 2030. The projections assume a growth of 2.0% annually.

Loan Repayments– The NBEDC began receiving loan repayments from the New Braunfels Regional Airport in FY 2022 (ten years) and ASA properties in FY 2023 (five years with a balloon payment in year five – recognized in FY 2027 above). At the July 13, 2026, City Council meeting, the City Council approved forgiving the remaining balance of the Airport Loan in the amount of $644,770.

Total NBEDC Expenditures – *Current Commitments*



	Summary				
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Administrative and Promotional Expenditures	$ 1,155,382	$ 1,205,386	$ 1,241,548	$ 1,278,794	$ 1,317,158
Workforce Support	$ 2,850,000	$ 2,850,000	$ 350,000	$ -	$ -
Quality of Life	$ 4,268,676	$ 3,283,000	$ 250,000	$ 250,000	$ 250,000
Business Recruitment & Expansion	$ 1,640,058	$ 3,436,576	$ 350,000	$ -	$ -
Planning & Infrastructure	$ 3,717,105	$ 6,507,256	$ -	$ -	$ -
Annual Debt Service - Quality of Life	$ 2,808,456	$ 3,531,381	$ 3,535,944	$ 3,533,581	$ 3,535,794
Total Expenditures	$ 16,439,677	$ 20,813,599	$ 5,727,491	$ 5,062,375	$ 5,102,951

The projections above include all current commitments of the NBEDC. Please note that all numbers listed above are projections based on the project and spending timelines. Spending timelines are assessed regularly.

The FY 2026 projected expenditure changes since the last financial report are summarized below. The primary updates include:

- The Landa Lake Dam Design & Construction project has been reclassified from the Quality of Life category to Planning & Infrastructure.
- FY 2026 projected expenditures for the Gruene 16 Feasibility Study have been reduced to $50,000, with the remaining project costs shifted to FY 2027.
- The Alamo Colleges District – Northeast Lakeview College project has been updated to reflect $2.5 million of the total $5 million project expenditure in FY 2026, with the remaining $2.5 million budgeted in FY 2027.
- The $2.5 million expenditure for the Union Pacific Railroad Company project has been deferred from FY 2026 to FY 2027.

FY 2026 Projected Project Expenditures

Administrative and Promotional Expenditures		
Chamber of Commerce	$	699,996
CONB	$	455,386
Administrative and Promotional Expenditures	**$**	**1,155,382**

Quality of Life		
Last Tuber's Exit Design & Construction	$	180,664
Dry Comal Creek Trail	$	225,401
Supplemental Sports Complex Contribution	$	3,000,000
West Alligator Creek Trail Design & Construction	$	380,854
Downtown ROW Enhancements Final Design	$	60,000
Headwaters at The Comal Grant	$	421,757
Quality of Life	**$**	**4,268,676**

Workforce Support		
SPARK FY26 Contract	$	250,000
Alamo Colleges District - Northeast Lakeview College	$	2,500,000
O&M Zipp Sports Park	$	100,000
Workforce Support	**$**	**2,850,000**

Business Recruitment & Expansion		
Calendar Holdings, LLC	$	36,576
Detex	$	553,482
Downtown NBU site acquisition	$	500,000
Continental ED Incentive/Aumovio	$	100,000
Lefko Incentive	$	450,000
Business Recruitment & Expansion	**$**	**1,640,058**

Planning & Infrastructure		
Landa Lake Dam Design & Construction	$	987,105
Citywide Pedestrian Improvements AAMPO	$	130,000
Streets and Utility Design Standards Master Plan	$	175,000
Castell Ave - Coll Street Drainage Design & Construction	$	128,000
Kohlenberg Road Intersection Improvements	$	750,000
Dry Comal Creek Floodplain Remapping	$	240,000
Common Street Pedestrian Improvements	$	157,000
Neue Project - Guenther Ave Improvements	$	1,100,000
Gruene 16 Feasibility	$	50,000
Planning & Infrastructure	**$**	**3,717,105**

Annual Debt Service - Quality of Life Projects		
Existing Debt Service	$	2,808,456
Annual Debt Service	**$**	**2,808,456**

Total FY 2026 Projected Expenditures	**$**	**16,439,677**

Financial Summary – Revenues, Committed Expenditures, and Projected Fund Balance

The graph above summarizes estimated revenues, committed expenditures, and changes in fund balance/Reserves based on current commitments.