

FY21 First Quarter Results

March 5, 2021 | City of Pflugerville | Melissa Moore



General Fund Revenue Summary

(\$'s in thousands)	FY20 Year-to-Date (YTD) Actuals	FY21 Year-to-Date (YTD) Actuals	FY21 Adopted Budget	% of Budget Received
Property Taxes	\$ 12,235	\$ 11,609	\$ 19,465	60%
Sales Tax	2,876	3,451	11,350	30%
Other Taxes	689	550	4,704	12%
Dev Permits	566	1,213	2,726	45%
Fines & Fees	130	83	698	12%
Recreation	81	11	695	2%
Transfers*	370	2	870	0%
Other**	214	191	2,321	8%
Total Revenues	\$ 17,162	\$ 17,110	\$ 42,830	40%

Key Takeaways

The City's General Fund revenues are primarily driven by the receipt of Property Taxes and Sales Taxes. Total FY21 Q1 revenues received were approximately 40% of budget and were in-line with FY20 Q1 revenues. primarily due to increases in Sales Tax collections and Development Permit revenue offset by a decrease in Property Tax received.

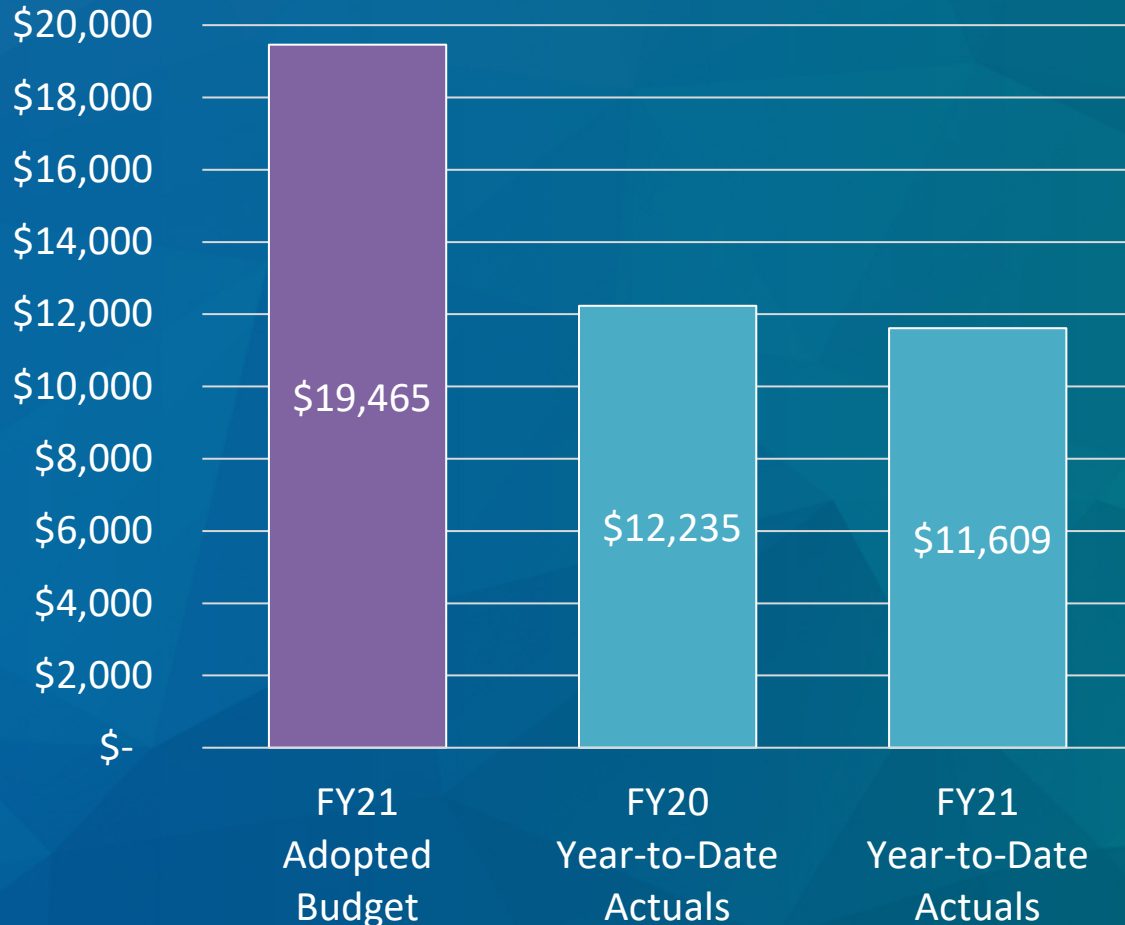
* Budgeted transfers to be received from the Utility Fund and the Special Revenue Fund

** Includes grants, insurance claims, and other miscellaneous revenue



Property Taxes

(\$'s in thousands)

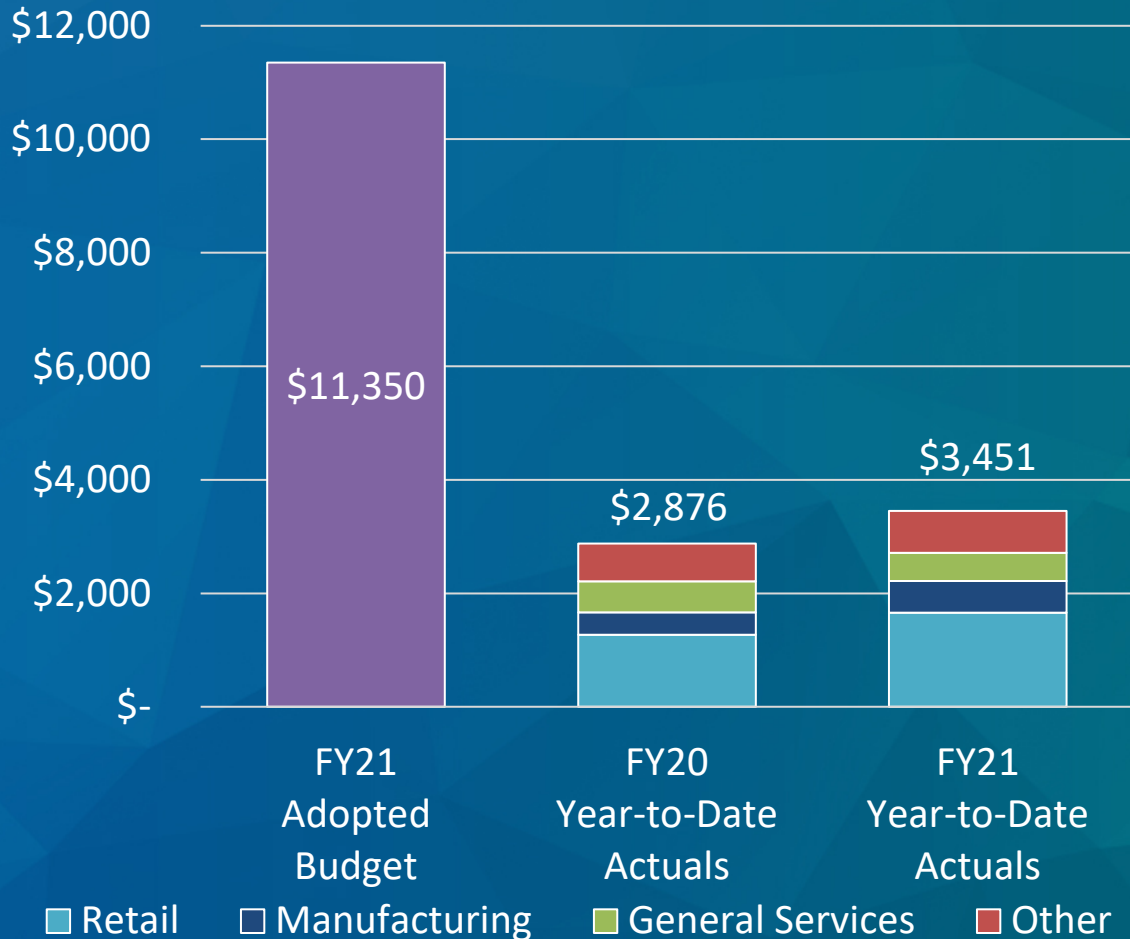


- FY21 Q1 Property Tax revenue was approximately 5%, or \$626,263 less than FY20 Q1 Property Tax revenue received.
- The City will continue to monitor the receipt of Property Tax revenue throughout the fiscal year.



Sales Taxes: Industry Breakdown

(\$'s in thousands)



- FY21 Q1 Sales Tax revenue was approximately 20%, or \$575,834 greater than FY20 Q1 Sales Tax revenues.
- Increases in collections were primarily driven by the retail industry and the manufacturing industry, partially offset by a reduction in revenues received from the general services industry.



General Fund Expenditures

(\$'s in thousands)	FY20 YTD Actuals	FY21 YTD Actuals	FY21 Adopted Budget	% of Budget Expended
Planning	\$ 305	\$ 570	\$ 1,605	36%
CMO*	1,106	1,373	4,148	33%
Library	403	477	1,725	28%
PAWS	176	201	804	25%
P+C	122	197	795	25%
Engineering	284	503	2,051	25%
Police	3,391	3,699	15,112	24%
Fleet	72	79	345	23%
Communications	118	160	711	22%
Court	90	99	469	21%
Finance	223	199	1,118	18%
Subtotal	\$ 6,289	\$ 7,557	\$ 28,885	26%

- Planning
 - 2020 Comprehensive Plan
 - Downtown Overhead Utility Study
- City Manager's Office
 - Economic incentive payments
- Engineering
 - Long-term vacancies filled
 - Ongoing Contracts
 - Engineering Staff Augmentation
 - Drainage Master Plan
 - Pavement Design
 - ADA Transition Plan

* Excludes approximately \$1.4M in reimbursable costs funded by the CARES Act Grant.



General Fund Expenditures Continued

(\$'s in thousands)	FY20 YTD Actuals	FY21 YTD Actuals	FY21 Adopted Budget	% of Budget Expended
Slide 5 Subtotal	\$ 6,289	\$ 7,557	\$ 28,885	26%
Facilities	105	187	1,059	18%
Building	153	125	747	17%
Parks Ops	282	287	1,748	16%
Field Ops	-	49	316	15%
Parks & Rec	403	349	2,373	15%
Dev Serv Admin	215	124	917	14%
IT	247	285	2,194	13%
Streets	709	715	6,123	12%
Legal Services	61	35	415	8%
Resource Recovery	83	-	-	n/a
Total Expenditures	\$ 8,547	\$ 9,713	\$ 44,776	22%

- Lease payments for 103 N. RR were moved from Development Services Administration to Facilities Maintenance for FY21 in response to the space being used for COVID-19 testing rather than for a specific department.



Utility Fund Revenue Summary

(\$'s in thousands)	FY20 YTD Actuals	FY21 YTD Actuals	FY21 Adopted Budget	% of Budget Received
Water Revenue	\$ 5,039	\$ 5,352	\$ 17,557	30%
Wastewater Revenue	2,519	3,325	10,374	32%
Interest Income	88	4	200	2%
Impact Fee Revenue	1,452	2,153	-	n/a
Impact Fee Transfer	-	-	3,100	0%
Solid Waste	1,319	1,643	6,200	26%
Other Income	138	51	547	9%
Total Revenues	\$ 10,556	\$ 12,528	\$ 37,978	33%

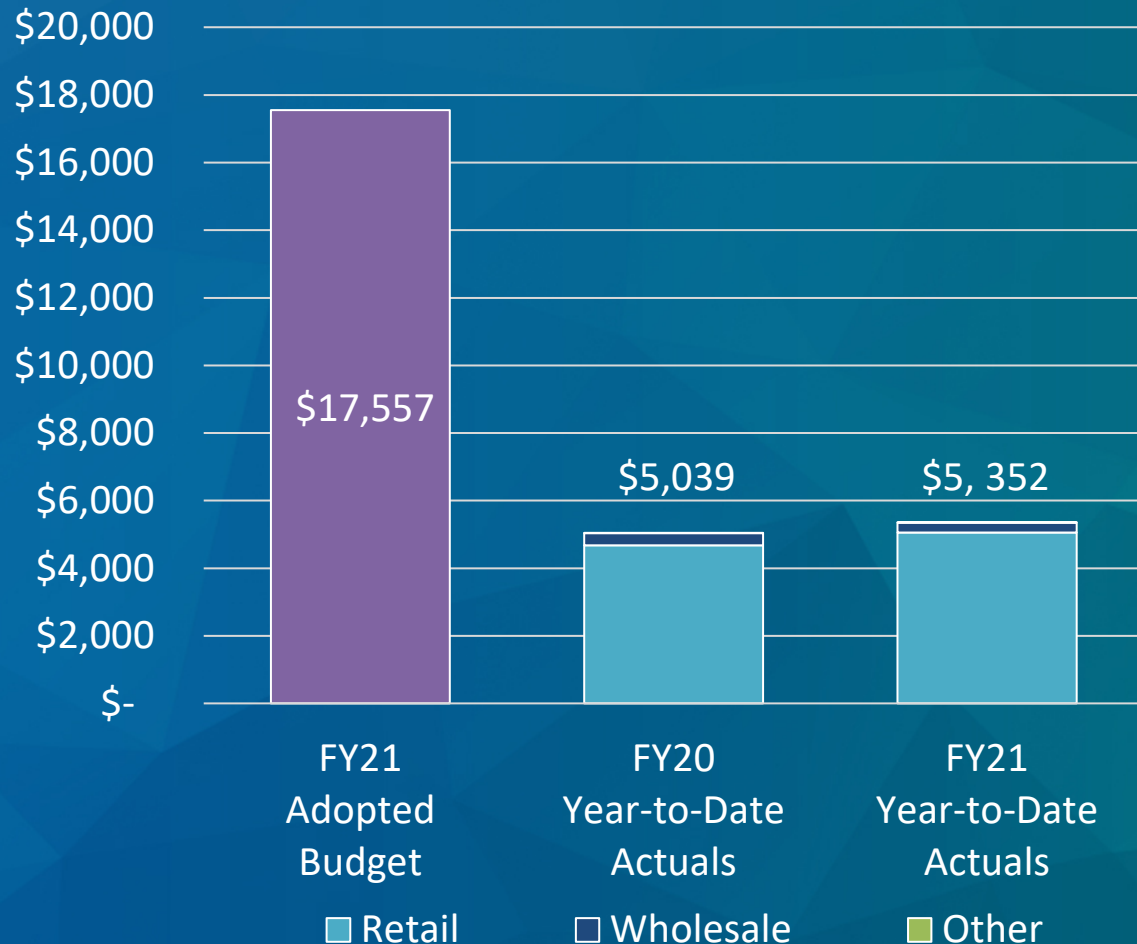
Key Takeaways

Utility Fund revenues are primarily made up of Water and Wastewater revenues. FY21 Q1 utility revenues amounted to approximately 33% of FY21 budget and were approximately 19%, or \$2.0 million higher than FY20 Q1 revenues.



Water Revenue

(\$'s in thousands)

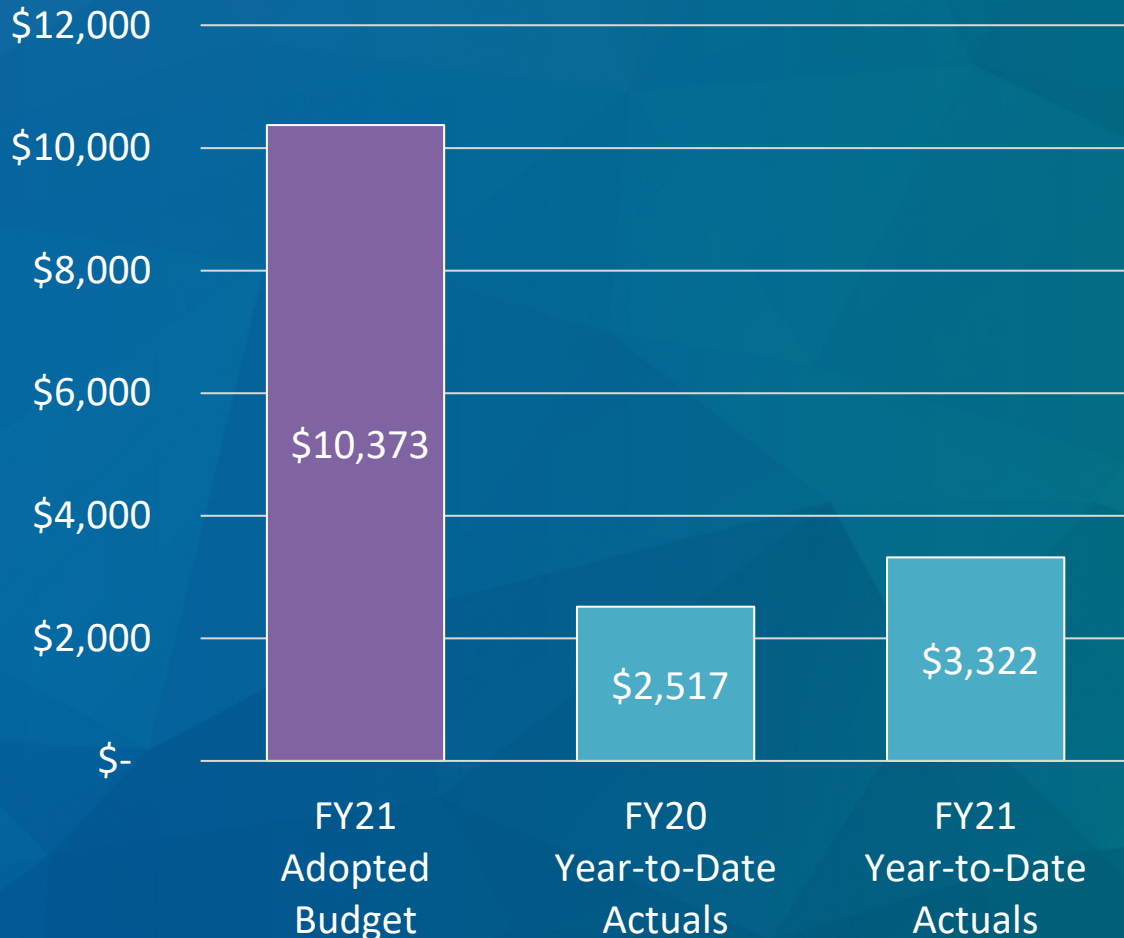


- FY21 Q1 water revenue was approximately 6%, or \$313,259 greater than FY20 Q1 water revenue.
- The increase in water revenues can be attributed to the following items:
 - A water rate increase that went into effect on November 1, 2020; and
 - An increase in water usage that is reflected by a 12%, or 72.63 MG year-over-year increase in water production that is partially due to a 5%, or 1,013 connections year-over-year increase in water customers.



Wastewater Revenue

(\$'s in thousands)



- FY21 Q1 wastewater revenue was approximately 32%, or \$805,164 greater than FY20 Q1 water revenue.
- The increase in wastewater revenues can be attributed to the following items:
 - A wastewater rate increase that went into effect on November 1, 2020; and
 - A 6%, or 1,362 connections year-over-year increase in wastewater customers.



Utility Fund Expenditures

(\$'s in thousands)	FY20 YTD Actuals	FY21 YTD Actuals	FY21 Adopted Budget	% of Budget Expended
Solid Waste	\$ 470	\$ 1,092	\$ 6,200	18%
Utility Maint	389	474	2,717	17%
Utility Admin	1,013	846	5,049	17%
Water Treatment	589	670	5,417	12%
Water Distribution	1,110	1,175	9,833	12%
WW Treatment	348	503	5,510	9%
WW Collection	153	224	3,215	7%
Total Expenditures	\$ 4,073	\$ 4,985	\$37,942	13%

- Solid Waste Services
 - Update to agreement with Solid Waste Service Provider effective March 2020 reflected in FY21 Q1 expenditures
- Utility Administration
 - Timing of Q1 General Fund transfer
 - No capital items were budgeted for FY21
- Wastewater Treatment
 - Timing of chemical purchases
 - Rental of WWTP equipment while the department waits to receive a replacement part



Special Revenue Funds

	Police Department	Municipal Court	Deutschen Pfest	PEG Funds	HOT Funds
Balance 9/30/2020	\$ 246,558	\$ 138,087	\$ 73,726	\$ 270,109	\$ 130,785
Revenues	63,307	5,681	-	22,031	29,004
Expenses	(152,326)	(20,680)	-	(7,475)	(28,653)
Balance 12/31/2020	\$ 157,539	\$ 123,089	\$ 73,726	\$ 284,665	\$ 131,137

- The Police Department used child safety fees to purchase a community liaison vehicle for \$29,000 and a school zone upgrade for \$14,000.

