

City of Pflugerville | Fiscal Year 2023 Proposed Budget

Consolidated Fund Balance Statement

	Fund Balance 10-01-2021	Estimated Revenues FY 2021-22	Estimated Expenses FY 2021-22	Fund Balance 10-01-2022	Proposed Revenues FY 2022-23	Proposed Expenses FY 2022-23	Fund Balance 09-30-2023
<u>Governmental Funds</u>							
General Fund	29,324,624	54,610,358	49,344,138	24,590,844	59,758,597	60,363,154	26,986,287
Debt Service Fund	4,590,268	16,504,007	14,673,098	6,421,177	20,989,789	20,627,905	6,783,061
Capital Fund	76,843,176	77,730,000	20,939,212	133,633,964	39,730,492	89,876,985	83,487,471
<u>Special Revenue Funds</u>							
Hotel Occupancy Tax Fund	184,580	566,000	644,150	106,430	600,000	684,000	22,430
Municipal Court Summary	117,977	34,000	13,000	138,977	37,000	41,358	134,619
PD Spec Revenue Summary	219,518	73,500	164,135	128,883	74,000	110,576	92,307
TIRZ #1	2,346,970	1,774,547	1,326,515	2,795,002	2,228,105	1,021,719	4,001,388
PEG Funds	279,867	81,000	128,000	232,867	83,000	35,545	280,322
<u>Enterprise Funds</u>							
Water & Wastewater Utility Fund	34,525,104	39,344,669	46,392,794	27,476,979	46,826,844	44,349,038	29,954,785
Solid Waste Fund	1,718,000	6,968,100	6,829,216	1,856,884	7,323,218	7,323,173	3,574,929
Utility Capital Fund	32,057,617	139,307,422	67,150,373	104,214,666	67,361,812	156,185,806	15,390,672
All Funds	182,207,701	336,993,603	207,604,630	311,596,673	245,012,857	380,619,259	170,708,271

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General Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	22,871,047	29,324,624	29,324,624	24,590,844
Operating Revenues				
Property Taxes	19,756,344	20,600,735	22,535,634	24,571,819
Sales Tax	16,095,717	17,900,000	18,261,646	21,000,892
Franchise Fees & Other Taxes	4,808,407	5,032,000	5,010,000	5,507,238
Development Permits	4,304,744	3,500,000	3,621,487	3,165,844
Fines and Fees	459,890	442,694	545,820	508,000
Interest Income	22,876	350,000	200,000	350,000
Recreational	293,933	579,800	784,336	961,000
Other Revenue	5,147,127	1,102,990	1,236,904	644,893
Reimbursement from Other Funds	850,538	3,364,851	2,414,531	3,048,911
Total Operating Revenue	51,739,575	52,873,070	54,610,358	59,758,597
Operating Expenditures				
Personnel Services	25,628,336	30,527,875	28,115,530	37,644,236
Operating Expenditures	16,005,710	16,812,154	16,861,006	17,608,096
Economic Development/TIRZ	2,358,315	2,876,507	2,876,507	3,238,221
Capital Outlay	1,293,637	2,635,066	1,491,095	1,872,600
Total Operating Expenditures	45,285,998	52,851,602	49,344,138	60,363,154
Non-Operating Expenditures				
Transfer to Capital Reserves	-	8,231,000	10,000,000	3,000,000
Total Non-Operating Expenditures	-	8,231,000	10,000,000	3,000,000
Total Expenditures	45,285,998	61,082,602	59,344,138	63,363,154
Ending Fund Balance	29,324,624	21,115,092	24,590,844	20,986,287
Fund Balance as a Percentage of Operating Expenditures	64.8%	40.0%	49.8%	34.8%

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Debt Service Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	3,956,733	4,590,268	4,590,268	6,421,177
Operating Revenues				
Property Taxes (I&S)	11,192,120	14,510,711	15,169,075	19,664,347
Penalties and Interest	53,766	58,466	45,000	-
Interest Income	16,483	90,000	-	40,000
PCDC Transfer	698,974	695,472	695,472	694,052
TIRZ Transfer	597,185	594,460	594,460	591,390
Total Operating Revenues	12,558,528	15,949,109	16,504,007	20,989,789
Operating Expenditures				
Capital Lease	-	229,488	15,000	573,172
Principal Payments	5,221,090	6,124,681	6,124,681	9,579,706
Interest Payments	6,472,111	8,528,917	8,526,917	10,468,527
Fiscal Agent Fees	231,792	6,500	6,500	6,500
Total Operating Expenditures	11,924,993	14,889,586	14,673,098	20,627,905
Ending Fund Balance	4,590,268	5,649,791	6,421,177	6,783,061
Fund Balance as a Percentage of Total Expenditures	38.49%	37.94%	43.76%	32.88%

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General Capital Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Restricted Fund Balance	19,379,926	76,843,176	76,843,176	135,633,964
Operating Revenues				
Bond Proceeds	66,026,459	36,730,492	67,730,000	36,730,492
Transfer from General Fund	2,157,547	8,231,000	12,000,000	2,000,000
Transfer from Escrow Fund		5,595,286		
Interest Income	34,055			
Total Operating Revenues	68,218,061	50,556,778	79,730,000	38,730,492
Capital Outlay				
Transportation Projects	24,691	43,395,205	15,657,201	58,539,960
Parks & Recreation Projects		17,171,405	3,475,313	22,462,830
Facility Projects	10,730,120	10,749,538	1,356,698	5,629,803
Drainage Projects	-	-	200,000	1,289,000
Information Technology	-	2,984,961	250,000	1,955,392
Total Capital Outlay	10,754,811	74,301,109	20,939,212	89,876,985
Ending Restricted Fund Balance	76,843,176	53,098,845	135,633,964	84,487,471

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Hotel Occupancy Tax Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	130,785	217,580	184,580	106,430
Operating Revenues				
Hotel Occupancy Tax	393,876	350,000	566,000	600,000
	-	-	-	-
Total Operating Revenues	393,876	350,000	566,000	600,000
Operating Expenditures				
Economic Development Incentives	307,081	325,000	585,000	624,000
Tourism	-	-	-	-
Chamber of Commerce	-	58,000	59,150	60,000
Total Operating Expenditures	307,081	383,000	644,150	684,000
Ending Fund Balance	217,580	184,580	106,430	22,430

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Municipal Court Special Revenue Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	138,087	117,977	117,977	138,977
Operating Revenues				
Technology Fee	4,209	18,000	13,000	18,000
Security Fee	4,662	14,000	15,000	14,000
Efficiency Fee	-	5,000	6,000	5,000
Total Operating Revenues	8,871	37,000	34,000	37,000
Operating Expenditures				
Personnel	-	18,458	-	18,458
Materials & Supplies	28,981	33,200	13,000	22,900
Total Operating Expenditures	28,981	51,658	13,000	41,358
Ending Fund Balance	117,977	103,319	138,977	134,619

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Police Special Revenue Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	325,192	219,518	219,518	128,883
Operating Revenues				
Seized Assets	11,621	1,000	4,000	1,000
Child Safety	1,000	1,000	2,500	1,000
National Night Out	1,800	1,000	1,000	1,000
Vehicle Registration Fees	23,749	60,000	60,000	65,000
Interest Income-Child Safety	180	450	-	-
Training Funds	5,910	6,000	6,000	6,000
Total Operating Revenues	44,261	69,450	73,500	74,000
Operating Expenditures				
Personnel	42,656	71,136	81,000	81,000
Contracted Services	-	-	-	-
Materials and Supplies	107,279	20,000	83,135	29,576
Other Charges	-	-	-	-
Total Operating Expenditures	149,935	91,136	164,135	110,576
One-Time Expenditures				
Capital Outlay	-	-	-	-
Total One-Time Expenditures	-	-	-	-
Ending Fund Balance	219,518	197,832	128,883	92,307

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Tax Increment Reinvestment Zone Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	1,699,254	2,346,970	2,346,970	2,795,002
Operating Revenues				
TIRZ Revenue City	1,646,913	1,566,912	1,774,547	2,222,605
Interest Income	1,165	5,500	-	5,500
Other Sources				
Total Operating Revenues	1,648,077	1,572,412	1,774,547	2,228,105
Operating Expenditures				
City Admin Fee	82,345	11,370	92,150	111,129
Service Payments	319,200	262,000	319,200	319,200
Reimbursable Expense	332	6,000	-	-
Debt Service Transfer	598,484	-	594,460	591,390
Project Reimbursement	-	-	320,705	-
Total Operating Expenditures	1,000,361	279,370	1,326,515	1,021,719
Ending Fund Balance	2,346,970	3,640,012	2,795,002	4,001,388

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Public, Educational, and Government (PEG) Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance	265,857	279,867	279,867	232,867
Operating Revenues				
Public Education Governmental Fee	83,994	98,000	81,000	83,000
Total Operating Revenues	83,994	98,000	81,000	83,000
Operating Expenditures				
Contracts	69,984	35,000	32,000	35,545
Materials & Supplies	-	32,000	32,000	-
Total Operating Expenditures	69,984	67,000	64,000	35,545
One-Time Expenditures				
Equipment	-	32,000	32,000	-
Software	-	32,000	32,000	-
Total One-Time Expenditures	-	64,000	64,000	-
Ending Fund Balance	279,867	246,867	232,867	280,322

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Water/Wastewater Utility Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Restricted Fund Balance	19,891,627	23,526,269	23,526,269	13,530,847
Beginning Unrestricted Fund Balance	13,171,293	10,998,835	10,998,835	13,946,132
Beginning Fund Balance - Restricted & Un	33,062,920	34,525,104	34,525,104	27,476,979
Operating Revenues				
Water Service Revenue	19,089,274	20,579,957	21,892,060	27,372,507
Wastewater Service Revenue	15,009,710	15,583,700	15,783,700	17,779,928
Wholesale Water Sales	1,278,626	1,145,000	1,145,000	1,145,000
Solid Waste Revenue	6,690,597	-	-	-
Service Charges	208,255	166,250	225,750	231,250
Fund Transfers	-	250,000	250,000	250,000
Interest Income	87,193	36,500	36,500	36,500
Other Revenue	44,871	11,659	11,659	11,659
Impact Fees	13,530,847	-	-	-
Total Operating Revenues	55,939,374	37,773,066	39,344,669	46,826,844
Operating Expenses				
Personnel Services	4,370,817	6,078,124	5,945,460	7,742,139
Operating Expenditures	19,873,737	14,906,343	14,105,205	14,680,467
Operating Transfers	2,127,811	3,864,378	3,864,378	4,457,538
Debt Service	9,158,418	10,511,855	10,511,855	16,033,060
Capital Lease	-	109,718	10,000	155,434
Capital Outlay	1,273,445	340,752	242,474	1,280,400
Total Operating Expenses	36,804,229	35,811,170	34,679,372	44,349,038
Non-Operating Expenses				
Transfer of Impact Fees to Capital Fund	9,896,205	18,301,629	9,995,422	-
Transfer to Utility Capital Fund	7,776,756	4,800,000	-	-
Transfer to Solid Waste Fund	-	1,718,000	1,718,000	-
Total Non-Operating Expenses	17,672,961	24,819,629	11,713,422	-
Total Expenses	54,477,190	60,630,799	46,392,794	44,349,038
Ending Restricted Fund Balance	23,526,269	5,224,640	13,530,847	13,530,847
Ending Unrestricted Fund Balance	10,998,835	6,442,731	13,946,132	16,423,938
Fund Balance as a Percentage of Operating Expenditures	29.9%	18.0%	40.2%	37.0%

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Solid Waste Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance		1,718,000	1,718,000	1,856,884
Operating Revenues				
Solid Waste Collection Fee	-	6,915,000	6,950,000	7,303,218
Recycling Center Income	-	18,100	18,100	20,000
Total Operating Revenue	-	6,933,100	6,968,100	7,323,218
Operating Expenses				
Personnel Services	-	33,878	26,858	39,685
Operating Expenditures	-	6,527,712	6,547,358	6,925,415
Operating Transfers	-	359,020	255,000	358,073
Total Operating Expenses	-	6,920,610	6,829,216	7,323,173
Capital Improvements	-	-	-	-
Total Expenses	-	6,920,610	6,829,216	7,323,173
Ending Fund Balance	-	1,730,490	1,856,884	1,718,045
Fund Balance as a Percentage of Operating Expenses	0.00%	25.00%	27.19%	23.46%

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Utility Capital Projects Fund Summary

	FY21 Actual	FY22 Budget	FY22 Projected	FY23 Proposed
Beginning Fund Balance - Restricted & Unrestricted	13,407,292	32,057,617	32,057,617	104,214,666
Operating Revenues				
Bond Proceeds	38,119,447	51,500,000	129,312,000	54,000,000
Impact Fees	13,530,847	18,301,629	9,995,422	13,361,812
Transfer from Utility Fund	7,776,756	4,800,000	-	-
Total Operating Revenues	59,427,050	74,601,629	139,307,422	67,361,812
Capital Outlay				
Water CIP	7,969,475	28,484,500	46,636,026	84,810,780
Wastewater CIP	32,807,250	74,018,524	20,514,347	71,375,026
Total Capital Outlay	40,776,725	102,503,024	67,150,373	156,185,806
Ending Restricted Fund Balance	9,840,847	13,801,629	5,495,422	7,361,812
Ending Unrestricted Fund Balance	32,057,617	4,156,222	104,214,666	8,028,860

* FY22 Restricted Funds were transferred Impact Fees from Water/Wastewater Fund.
These funds are restricted for eligible projects.