

# CITY OF PFLUGERVILLE TEXAS



OPEN FOR BUSINESS

## ANNUAL BUDGET

## FISCAL YEAR 2006-2007

*On the cover . . .*

With the construction of Texas State Highways 45 and 130 (the largest toll way project in the United States) currently underway and scheduled to be completed within the next 4 years, the City of Pflugerville will possess some of the most desirable retail, commercial, and light industrial development property anywhere in the Greater Austin area. Pflugerville is actively seeking to broaden its economic base with retail shopping centers, commercial office parks, campus technical centers, distribution facilities and light manufacturing business parks.

Portions of the toll way within the City of Pflugerville opened in 2006 and have attracted several retail projects. During FY 2007, a Wal-Mart store on Texas FM 685 will be completed and construction of a major upscale shopping center at the intersection of SH 45 and SH 130 will be initiated.

***The City of Pflugerville is Open for Business.***



**OPEN FOR BUSINESS**

**Catherine T. Callen, Mayor**  
**Kurt Reese, Mayor Pro-Tem**

**Council Members**

**Bruce Wood**  
**Darelle White**  
**Mark Gladney**  
**Victor Gonzales**

**ANNUAL BUDGET**  
**FISCAL YEAR 2006-2007**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pflugerville  
Texas**

For the Fiscal Year Beginning

**October 1, 2005**

President

Executive Director



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## ***Vision Statement***

*Pflugerville will be a well-planned, well-maintained, clean and safe community comprised of commercial and residential diversity, providing community-friendly streetscapes that create a desirable destination for Central Texas.*

## ***Mission Statement***

*To preserve and enhance the quality of life and character of Pflugerville by:*

- *Preserving the neighborhoods, parks and trails which promote family activities;*
- *Promoting well-planned development and desirable economic development opportunities;*
- *Providing cost effective professional management and competent, efficient and courteous services;*
- *Protecting its citizens, its heritage and all other assets.*





September 26, 2006

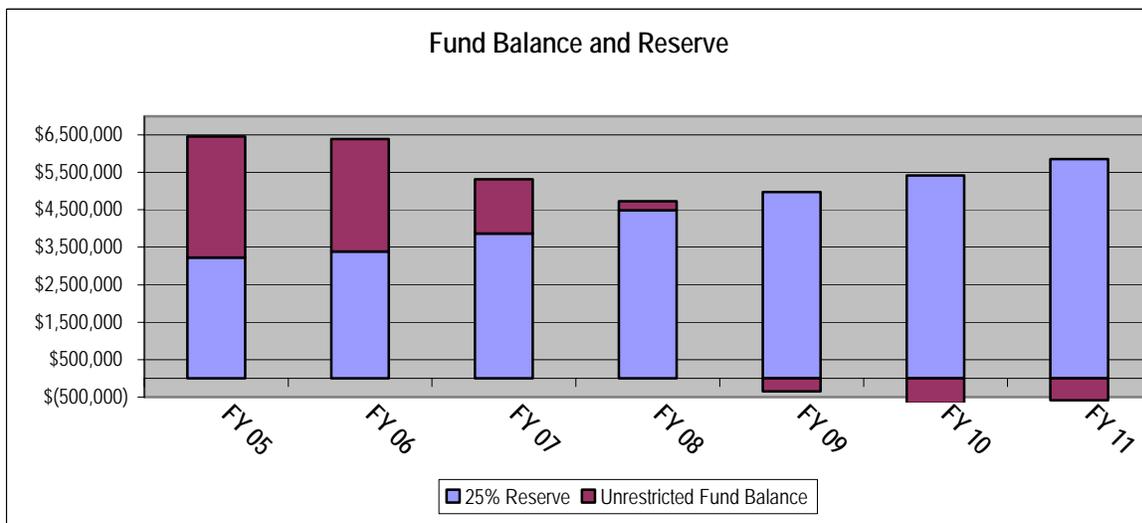
Honorable Mayor and Members of the Pflugerville City Council:

It is our pleasure to submit a complete proposed budget for fiscal year 2007 for the City of Pflugerville. This document contains the revenue estimates and the proposed expenses for the City of Pflugerville for the upcoming year. It represents the product of many hours of difficult deliberation by City staff to set the course for the next year and successive years as we strive to deliver the best municipal services possible to the citizens of Pflugerville.

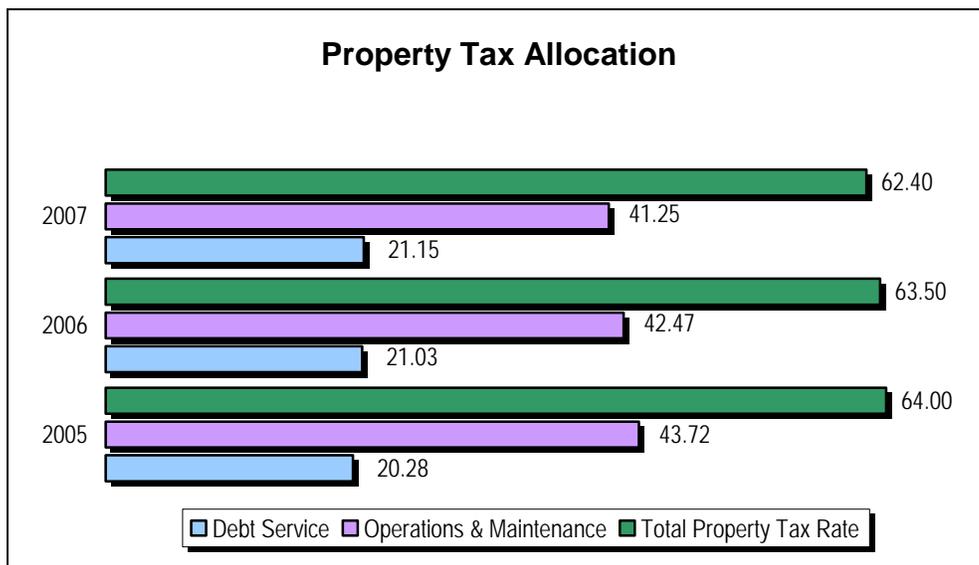
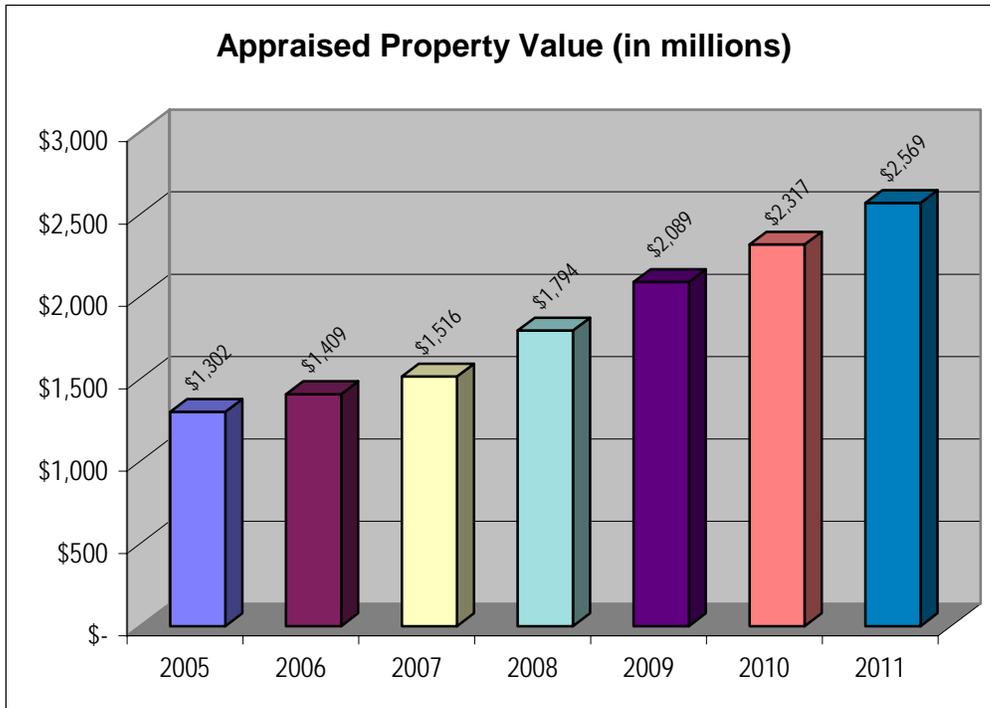
The effects of projected future revenues and expenses and the costs of City development were analyzed through the use of pro formas which reflect multi-year forecasting for both the general and utility funds. Property tax projections for the general fund and rate adjustments for the utility fund are integral parts of the pro formas. The general fund emphasis is the charter requirement mandating a minimum fund balance of 25% of the current year operations and maintenance budget for the City departments within the general fund. The utility fund emphasis is providing sufficient coverage as a relationship between revenues and expenses to satisfy requirements for future debt issuance.

This budget represents a conservative but real budget of both expenses and revenues. We believe it represents the Council's priorities as staff knows them to be. The budget maintains a reasonable level of service and a status quo until the City has a more well-rounded revenue base.

The chart below shows the status of the general fund balance as projected in the pro forma.



The appraised property value for fiscal year 2007 increased 7.6% over the appraised value for fiscal year 2006. This increase is approximately 2% higher than the projections. This budget acknowledges the Council's commitment to maintaining the level of service that Pflugerville citizens are accustomed to, while remaining sensitive to local economic conditions that affect our taxpayers. Difficult spending and revenue decisions were made during budget deliberations which resulted in setting the tax rate at \$0.624.



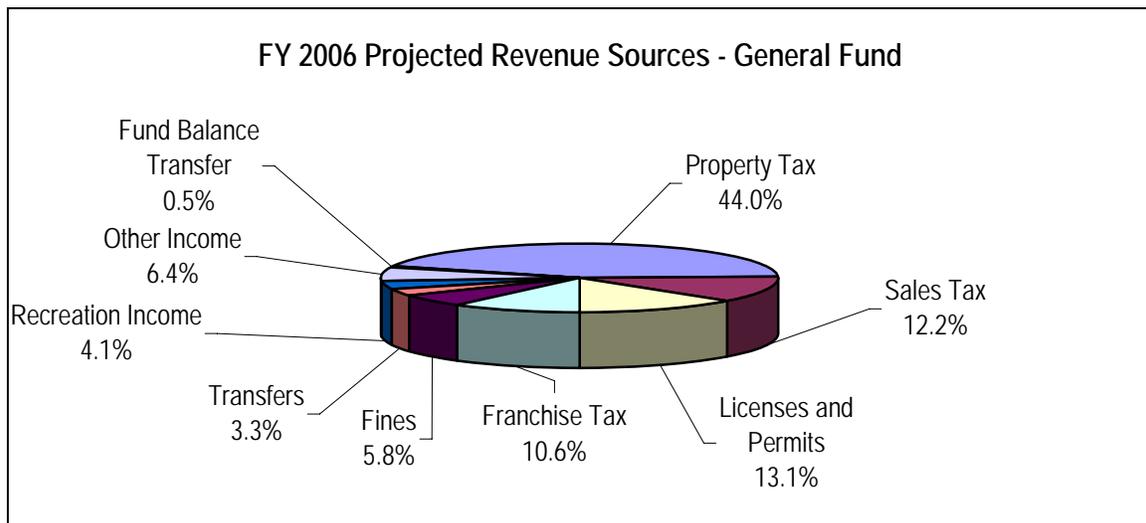
## General Fund Revenue

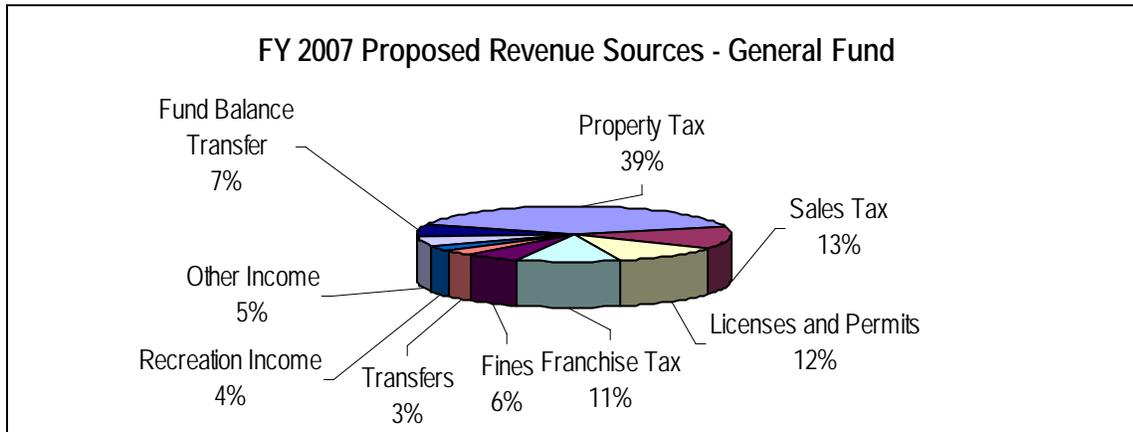
The percentage of general fund revenue received through property tax decreased slightly, from 44% to 39%. The amount of property tax dedicated to general obligation debt service increased from \$3.0 million to \$3.2 million (7%). Other taxes, including sales, mixed beverage, and franchise, are proposed with increases of 5% to 20% over the FY 06 projected actual levels for the FY 07 proposed budget. This reflects additional sales tax from the Wal-Mart under construction and expected to be operational in the spring of 2007; and increased franchise taxes from annexation and other population growth. As directed by the City Council, the fund balance transfer was increased significantly to reduce the property tax rate. That rate was lowered from \$0.635 to \$0.624.

Revenue received from development activity increased during FY 06, except for plat review revenue. Building permit revenue is projected to remain level during FY 07. Revenue from citations is expected to increase 10% over the next fiscal year.

Revenues received from the Recreation Center and Pfun Camp remain flat as the facilities used for these activities are being utilized fully. The only increase in parks revenue has come from the expanding City swim team.

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the General Fund for fiscal years 2006 and 2007.





### Transfers

The General Fund will receive \$450,000 as a transfer from the Utility Fund in FY07, the same amount as FY06.

The budget for fiscal year 2007 includes as a revenue source a transfer from the fund balance in the General Fund. Fund balance transfers in the general fund began in fiscal year 2001 and are a part of the projected revenue budget through fiscal year 2007. The projected fiscal year 2007 fund balance as a percentage of General Fund operations and maintenance is 35.86%.

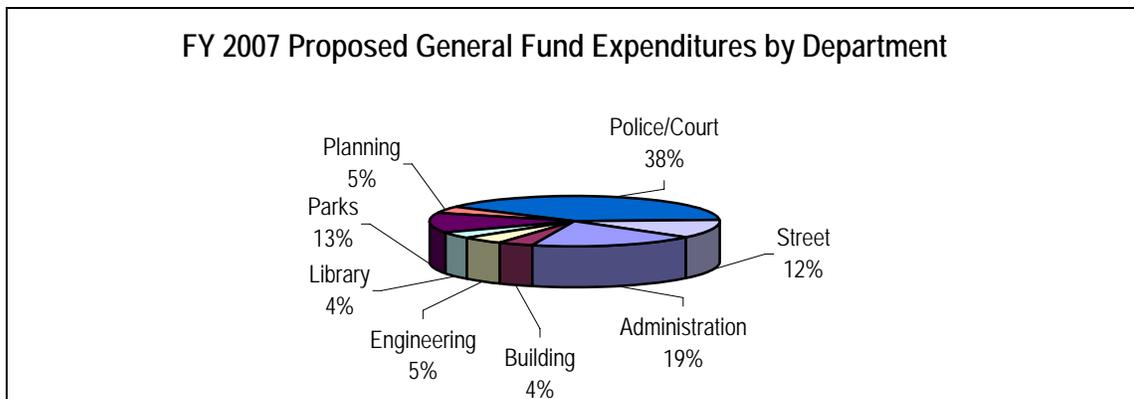
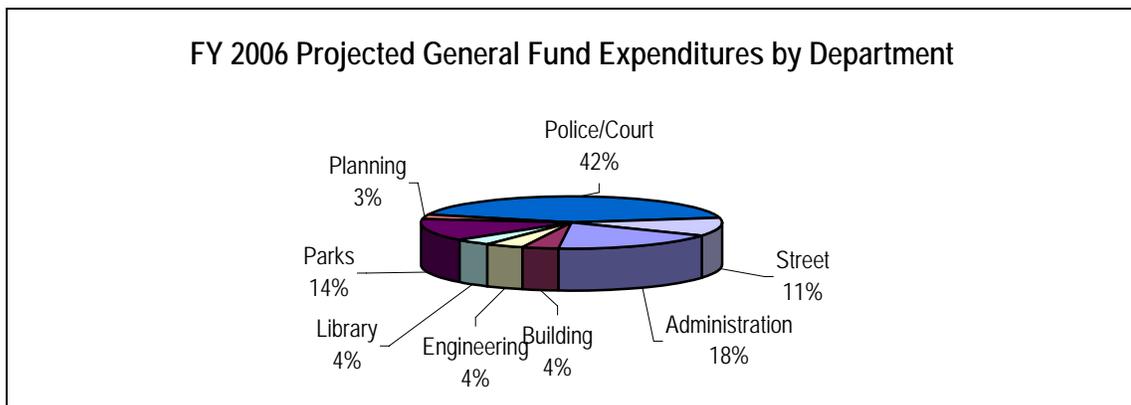
### General Fund Expenditures

The FY 2007 general fund budget of \$15,501,450 is \$2,020,663, or 16.22%, higher than the prior year's budget. Additional full-time personnel, an in-house attorney and an assistant to the City Manager, have been proposed in Administration. The Parks Department is requesting two additional full-time parks maintenance technicians. The Planning Department is proposing the addition of a staff planner. The Police Department is requesting seven additional full time positions. As was done during the FY 06 fiscal year, the four additional police officers will be hired during the last four months of the fiscal year. The Street Department is requesting five new personnel; four laborers and one automotive technician.

This increase in personnel is a reflection of the growth in City population and the anticipation of additional growth through annexation. These additional personnel and accompanying new equipment will provide more timely and thorough services throughout the City.

During the budget process we addressed as a priority: citizen safety in maintenance of streets, parks, city facilities, and staffing of police. We included areas of equipment replacement, employee training, and employee safety.

The following charts illustrate the City of Pflugerville's uses of funds on a percentage basis in the general fund for fiscal year 2006 and fiscal year 2007. The change in departmental percentages is directly related to the expense of new employees and the expense of proposed capital outlay purchases.



### General Fund Debt Service

The City's outstanding general fund indebtedness is \$115,717,000, as of September 31, 2006. This number includes the 2002, 2003, 2003A, 2004, and 2005 series combination tax and revenue certificates that were issued for water and wastewater projects. Since these bonds carry a tax pledge, they are considered general fund debt for analysis and rating purposes. Funding for the water and wastewater portion of the debt service is included in the water and wastewater budgets. Outstanding revenue bond debt is \$5,221,000 and is funded in its entirety by the utility system.

This budget document includes a list of current bonds and annual payments as well as the property tax revenue required to pay the principal, interest, and fees. It also includes a summary of the purpose of the bonds, the principal balance, and funds remaining to be spent. The City's general obligation bond ratings are as follows: Moody's, Aaa; Standard and Poor's, AAA.

## **Utility Fund**

The utility fund is comprised of the water, wastewater, and solid waste divisions. The solid waste category works on a contractual, privatized basis and consists of revenues billed to customers and expenses for sales tax, franchise fees, and for providing the solid waste services (IESI is our current provider). Except for the billing and receipting functions, no City employees or other resources are utilized for the solid waste service.

The utilities of the City are of the highest priority. They have commanded the efforts of the City. The water and wastewater utilities are undergoing massive changes at this time. During fiscal year 2006, construction of a water treatment plant and its associated facilities was completed and the plant is now in operation.

The City of Pflugerville was managing the Kelly and Wilke Lane wastewater systems on a contractual basis until the purchase of these facilities was finalized in January 2006. The Kelly Lane package plant was dismantled and the wastewater previously being treated by that facility is now being piped to the City's central wastewater treatment plant. Further development of the utility system includes the expansion of the central wastewater plant, begun in fiscal year 2006, and additional wastewater lines to serve new development in the SH130 toll way corridor.

By using projections of customer base, revenues from user fees and other sources, and expenses including additional debt service from new bond issues, City staff and financial consultants have developed a schedule that should meet the City's needs for the next five years, and provides a planning basis through 2036. Many assumptions are built into the pro forma that will be compared with actual figures every six months for needed adjustments.

A rate study was undertaken during fiscal year 2006 and the results indicate that no rate increase will be necessary for the 2007 fiscal year for water or wastewater. The rate study will be updated during this fiscal year to provide information for the possibility of tiered wastewater rates.

The City's revenue bond covenants require that annual operating revenues exceed operating expenses by a certain factor, generally 1.25. Moreover, rating agencies like Moody's and S&P, factor into their rating evaluations this same coverage ratio. This is a minimum factor – any ratio higher can sometimes reduce net interest costs on future debt. The pro forma developed by the City Council and staff maintains this ratio throughout the entire time period, even after factoring in additional debt.

## Capital Improvement Project Funds

The largest capital improvement project (CIP) ever undertaken by the City was the construction of the Colorado River supply project. This project consists of a water treatment plant, reservoir, intake system and various transmission lines. The reservoir has been named Lake Pflugerville. Bonds totaling \$52,204,000 were issued in fiscal years 2002, 2003, 2004, and 2005 for this project. With the completion of the project during fiscal year 2006, the City of Pflugerville is assured an adequate water supply for its current and future customers.

Other improvements to the water supply system will be funded with Water Capital Recovery Fees.

Bonds in the amount of \$12,475,000 were issued in FY06 to purchase the Kelly Lane and Wilke Lane wastewater treatment plants. This purchase has allowed the City to discontinue the operation of the Kelly Lane plant.

Public Safety CIP. The Safe Routes to School project which included the construction of sidewalks from Timmerman Elementary School to Heatherwilde Boulevard along FM 1825 was completed during FY 06. This project was funded by the Federal Government and the Texas Department of Transportation.

Street CIP. Street projects that are in various stages of planning and construction will improve mobility throughout the City of Pflugerville. Bonds were issued in FY 06 for \$3,350,000 to widen Pecan Street east from FM 685 to SH 130. This will increase connectivity within the City to the new toll way.

During fiscal year 2007 combination tax and revenue certificates of obligation will be issued for constructing and improving street, drainage, and sidewalks within the City.

It is our hope that this expanded budget document enables City leaders and the citizens of the City of Pflugerville to actively participate in the ongoing budgeting and planning process.

We wish to thank all of the City department managers and their staffs who contributed so much time and effort to the creation of this budget. The additional information and analysis contained within this document could not have been developed without the many hours spent in gathering the information and developing the format in which to present it.

  
\_\_\_\_\_  
David Buesing  
City Manager

  
\_\_\_\_\_  
Lauri Gillam  
Finance Director



## The City Organization

The City of Pflugerville is a home-rule city operating under a council-manager form of government. All powers of the City are vested in an elected council, consisting of a mayor and five council members. The City Council enacts local legislation, determines City policies, and employs the City Manager.

The City Manager is the chief executive officer and the head of the administrative branch of the City government. He is responsible to the Council for the proper administration of all affairs of the City.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into groups called departments. A department is a group of related activities aimed at accomplishing a major City service or program.

At the head of each department is an officer of the City. Department managers have supervision and control of a department, but are subject to supervision and control of the City Manager.

## The Budget Process

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the budget process begins months earlier. In January the City Council holds a retreat to discuss and prioritize goals for the next fiscal year. In April, department managers receive budget packets from the Finance Department. These packets contain information about the department, including historical expenditure amounts, and current expenditure and budget amounts.

While the departments are preparing their budget requests, the Finance Department calculates personnel costs, debt service requirements, and revenue projections for the new year. This data, combined with the department requests, form a preliminary budget. At this stage, the budget is usually unbalanced with expense requirements greater than anticipated revenues.

After receiving the preliminary budget, the City Manager reviews and discusses budget requests with the department managers. The City Manager modifies the budget after this review and the resulting proposed budget is given to the City Council in June. This budget must be balanced. The City Charter allows the use of a transfer from fund balance in the general fund to balance the budget. The Charter also requires the general fund to have a reserve of 25% of budgeted expenses each year. Though the City Charter does not require a reserve for the utility fund, a fund balance of at least 10% of budgeted expenses is maintained.

A series of City Council budget worksessions is held during the months of June through September. These worksessions are open to the public and are posted per open meetings law. Information about the meetings can be acquired from City Hall and on the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

The worksessions allow the City Council to receive input on the budget from the City Manager and the department managers. It is through these sessions that the Council forms its priorities for the next fiscal year. With guidance from the Council, the City Manager then formulates a proposed budget. The City Charter requires that a public hearing be held before the budget is adopted. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials. After the public hearing the City Council votes on the adoption of the budget.

The current fiscal year's budget calendar is included at the end of this section.

## City Funds

For fiscal purposes, a fund is a separate accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and the changes therein are segregated and recorded. There are three basic types of governmental funds:

**Governmental:** Includes activities usually associated with a typical local government's operations, such as police protection. Governmental funds also include special revenue funds that account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Proprietary:** This fund more closely resembles private business enterprises. The intent is that the costs of providing certain goods and services to the public should be financed or recovered primarily through user charges.

**Fiduciary:** This fund was created for situations in which the government is acting in a trustee capacity or as an agent for other entities.

The budgeted funds of the City of Pflugerville are:

### **General Fund (Governmental)**

Accounts for all financial resources except those required to be accounted for in another fund. The General Fund of the City of Pflugerville contains the Administration, Building Inspection, Engineering, Library, Parks and Recreation, Planning, Police and Municipal Court, and Street departments.

### **Utility Fund (Proprietary)**

Accounts for the operations related to providing water and wastewater services to the customers in the City of Pflugerville service area. The Utility Fund contains the Utility Administration Department, the Water Treatment Department, the Water Distribution Department, the Wastewater Collection Department, Wastewater Treatment Department and the Solid Waste activity.

### **Debt Service Fund (Governmental)**

Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

### **Capital Projects Fund (Governmental)**

Accounts for the revenues, most of which are derived from bond proceeds, and expenditures related to the acquisition of major capital facilities.

## **Basis of Accounting and Budgeting**

The City's accounting and budgeting records for all general governmental funds are maintained on the modified accrual basis. This method recognizes revenues when they are measurable and available and expenditures when goods and services are received, except for principal and interest on long term debt, which is recognized when paid. The proprietary fund is accounted for and budgeted for using the accrual basis.

The City implemented Governmental Accounting Standards Board Statement No. 34 (GASB 34) during the 2003 fiscal year. The government-wide financial statements report information about the City as a whole, using accounting methods similar to those used by private-sector companies. Previously, the primary focus of the financial statements was summarized fund type information on a current financial resource basis. GASB 34 modified this approach, adding new statements, government-wide statements, which focus on the City as a whole. The statement of net assets includes all of the government's assets and liabilities, reported using the full accrual basis of accounting. The statement of activities accounts for all of the current year's revenues and expenses, regardless of when cash is received or paid.

## Revenue Descriptions

**Property Tax Rate and Property Tax Revenue.** The total value of all taxable property as rendered by the Travis County Appraisal District increased 7.1% this year as compared to 6.6% in the previous year. This increase reflects the economic conditions of the City of Pflugerville and the Central Texas area. The tax roll as certified by the appraisal district and the calculation of the tax rate levy is provided in the Tax Information section of this document.

Under state law there are five separate tax rates calculated by the tax assessor.

1. **The Effective Tax Rate.** If adopted, this rate would provide the same amount of revenue collected last year from properties on the tax roll last year. This rate calculation requires the taxing entity to account for changes in the value of existing properties. This rate calculation, however, is not affected by new properties.
2. **The Notice and Hearing Rate.** This rate is any amount above the Effective Tax Rate. Public hearings must be held regarding the tax rate if this or a higher rate is adopted.
3. **The Maintenance and Operations Rate.** This rate is one of two component rates that make up the total tax rate. Revenue generated by this rate is used to fund general operations of the City.
4. **The Debt Service Rate.** This rate is the second of two component rates that make up the total tax rate. This rate is set by law in an amount sufficient to generate enough revenue with which to pay the City's maturing general obligation debt.
5. **The Rollback Rate.** Under the Rollback Rate calculation, the Maintenance and Operations component exceeds the Maintenance and Operation component of the Effective Tax Rate by 8%. An adopted tax increase beyond 8% is subject to being "rolled back" by the electorate.

**Sales Tax Collections.** The City of Pflugerville's sales tax base increased slightly during the past year. Revenue was up 5.78% over the previous year which can be attributed to the increase in population. The FY 07 Budget projects a 21.2% growth in sales tax revenue. This increase anticipates an additional \$250,000 in revenue from a large retail store that will open in early 2007. Sales tax revenue represents approximately 13% of General Fund revenues.

**Franchise Fees.** These fees are derived from major public utilities operating within the City and are intended to reimburse the City for the use of public streets and rights of way. The fee is generally computed as a percent of gross receipts and the percentages vary among the utility classes.

**Licenses, Permits and Fees.** Revenue from these categories is intended to cover the costs of general government services such as building inspection, plat recording and consultation and other various services.

## Financial Policies

### Purpose

The City has established financial policies to achieve and maintain a positive long-term financial condition. In addition, these policies provide guidance to the Finance Department in planning and managing the City's financial affairs and in developing recommendations to the City Manager and City Council.

### Budget Policies

1. The City Council shall adopt a balanced operations budget. The budget may include a fund balance transfer as a revenue source to balance the budget. The City Charter also requires that the general fund maintain a reserve equal to 25% of the operations budget.
2. Departmental budgets are divided into two categories – operating and capital outlay. The operating budget, although estimated by line items, is managed as a total. The department manager may exceed budgeted line item amounts, making sure to spend within the limits of the total Operating budget, net of salary and merit numbers. No additional personnel positions are to be added without City Council approval through the budget amendment process. The Capital Outlay budget is allocated for specific projects with specific amounts. Any alteration to the Capital Outlay portion of the budget requires an approved budget amendment prior to acquisition.
3. The City Council may amend the budget by ordinance, but shall not authorize expenditures in excess of the total of estimated income plus funds available from earlier years (fund balance).
4. Financial control systems shall be in place to monitor compliance with the adopted budget.

### Capital Expenditure Policies

1. Any item costing \$500 or more and having an estimated useful life of at least two years will be classified as a capital outlay expenditure. These items are itemized separately in the department line item budget.
2. All capital outlay items shall be inventoried annually and shall have a fixed asset tag when feasible.
3. Construction in progress and capital improvement projects that will be funded during the fiscal year will be shown in the budget.
4. The City Council may issue bonds, certificates of obligation, or other evidences of indebtedness for the purpose of buying or constructing capital assets.
5. All capital projects shall be financially monitored to ensure compliance with the approved funding for the project.

## Financial Policies (continued)

### Capitalization Policy

1. Capital assets categories and thresholds will be:
  - a. Land – any amount
  - b. Buildings/building improvements - \$25,000
  - c. Improvements other than buildings - \$25,000
  - d. Infrastructure - \$25,000
  - e. Personal property - \$5,000
2. For clarification purposes of this policy the above items are generally defined as, but not expressly limited to the following definitions:
  - a. Land is the purchase price or fair market value, in the case of donation, at the time of acquisition. Right-of-way acquisitions are included in this category.
  - b. A building is a structure that is permanently attached to the land, has a roof, and is partially or completely enclosed by walls. A building improvement must extend the life of the building or increase the value of the building.
  - c. Improvements other than buildings include fences, parking lots, recreation areas, pools, etc.
  - d. Infrastructure is considered stationary and can be utilized for a significantly greater number of years than most capital assets. Examples of infrastructure are streets, curbs, gutters, sidewalks, fire hydrants, bridges, dams, drainage facilities, water and wastewater lines, lighting systems, and signage.
  - e. Personal property is fixed or movable tangible assets that are used for operating or maintaining City services. Examples of personal property are vehicles, other mobile equipment, water meters, books, and furnishings.

### Reporting Policies

1. The budget will be prepared in accordance with GASB (Governmental Accounting Standards Board) and GFOA (Governmental Finance Officers Association) guidelines. Copies of the budget will be available for public viewing at City Hall, at the Pflugerville Community Library and on the City's website.
2. Monthly financial statements will be given to the City Council.
3. Budget amendments as required will be presented to the City Council on a quarterly basis. A report indicating the necessary adjustments and the sources of funding will be developed and an ordinance amending the budget will be prepared for City Council approval.

## **Financial Policies (continued)**

### **Reporting Policies (continued)**

4. Monthly investment reports will be given to the City Council. Quarterly investment reports are approved by City Council resolution.
5. An annual audit will be performed by an independent public accounting firm and the results of the audit will be summarized in a Comprehensive Annual Financial Report. This report will be presented to the City Council upon completion and will be available for public viewing.

## Organization Wide Goals

Economic development is the cornerstone of the efforts that are being made by the staff in the following areas.

- Develop a program to increase the understanding of zoning and site development among residents including publishing new, easy-to-understand documents; conduct meetings with interested parties; and revise confusing wording in existing codes.
- Enter a partnership with a developer for the first phase of the downtown project including commercial (retail/office) uses and the extension of Main Street.
- Develop and install a fully functional mesh wireless network system for the City.
- Establish formal marketing/public relations efforts through the use of a consistent message, enhanced use of the City website, TV cable channel access, improved relations with the media, and other activities.
- Fully utilize the opportunities provided by Lake Pflugerville.

The City of Pflugerville continues to grow from both newly constructed homes and the annexation of several areas planned for the next few years. This growth forces the City to maintain focus on how to provide a consistent level of service to all residents.

Also with this growth is the need to increase the City's infrastructure. As noted in the Capital Projects section of this document, many of the projects are focused on expanding the City's roadways. In early FY 2007, two toll roads will open within the City limits. State Highways 130 and 45 will be the focus of commercial development within the City.

The City Council is investigating the appointment of a general capital improvements bond committee. This committee would be charged with evaluating the needs and desires of the community and bringing its recommendations to a citizen vote.

## History of the City of Pflugerville

The Town of Pflugerville was originally settled by members of the Henry Pfluger, Sr., family. They emigrated from Germany in 1849. Original homes were built of logs, clay and stone. These settlers were farmers and cattlemen. Cattle were driven to market on the Chisholm Trail to Kansas City.

In 1904 the Missouri-Kansas and Texas Railroad (MKT) built a line from Granger through the Pflugerville community to Austin and San Antonio. On February 19, 1904, the town site of Pflugerville was platted by George Pfluger and his son, Albert, dedicating streets and alleys for the town from the Alexander Walter and C. S. Parrish Surveys in Travis County. The plat consisted of sixteen blocks, rights-of-way, and the depot grounds to the MKT.

Businesses and citizens obtained their water from Gilleland Creek. In 1911 the creek went dry and a well was drilled. The flat rate for water was \$1.50 per month. About 1915, Mr. H. H. Pfluger purchased an electric plant to meet the needs of the town. The local economy was growing; there was a drug store, a hardware store, a lumberyard, funeral home, dentists, doctors, a newspaper, a telephone company, a bank, a gin, an oil mill, an ice factory and a soda water bottling works.

An election was held in the town of Pflugerville on July 24, 1965, on the proposition to incorporate. There were sixty votes in favor of incorporation and forty-two votes against. As a result, the town was incorporated under the commission form of government. At an election held in 1970, with a unanimous vote, the form of government changed from the commission form to the aldermanic form. Another result of this election was the adoption of a one percent sales tax for the town of Pflugerville.

Today the City of Pflugerville encompasses 10,477 acres with an extraterritorial jurisdiction area of 17,318 acres. The population currently exceeds 30,000 and there is a projection of nearly 90,000 in population by 2020. The Utility Department serves more than 10,500 customers. The City's Parks and Recreation Department maintains 23 parks and approximately 15 miles of hike-and-bike trails.

Lake Pflugerville was dedicated to the citizens on April 20, 2006. Lake Pflugerville is located at the intersection of Weiss Lane and Pfluger Lane. It is a 180-acre reservoir built to provide the citizens of Pflugerville with water by utilizing surface water from the Lower Colorado River Authority. Lake Pflugerville also has a hike-and-bike trail, approximately 3 miles in length, and fishing piers to access the stocked waters.

## City and Area Demographics

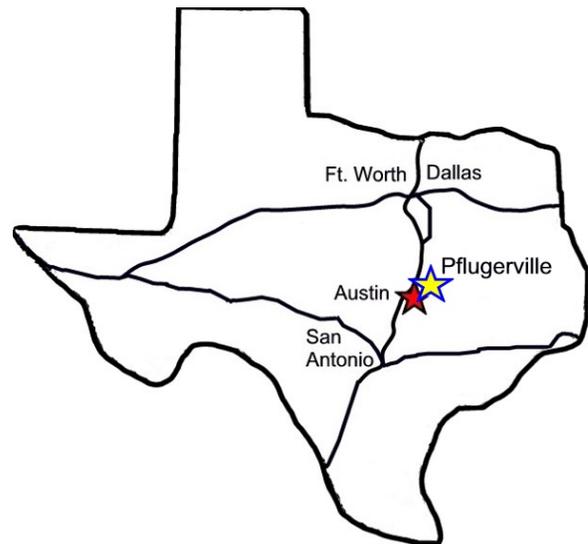
Pflugerville is located 15.6 miles northeast of downtown Austin on FM 1825. This location places our city within three hours driving time of ninety percent of the population of the State of Texas.

Our location provides ready access to the State Capitol, the University of Texas, and a number of high-tech industries.

Our residents have ready access to college sports, various minor league sports, performing and visual arts centers, institutions of higher learning and many major employers.

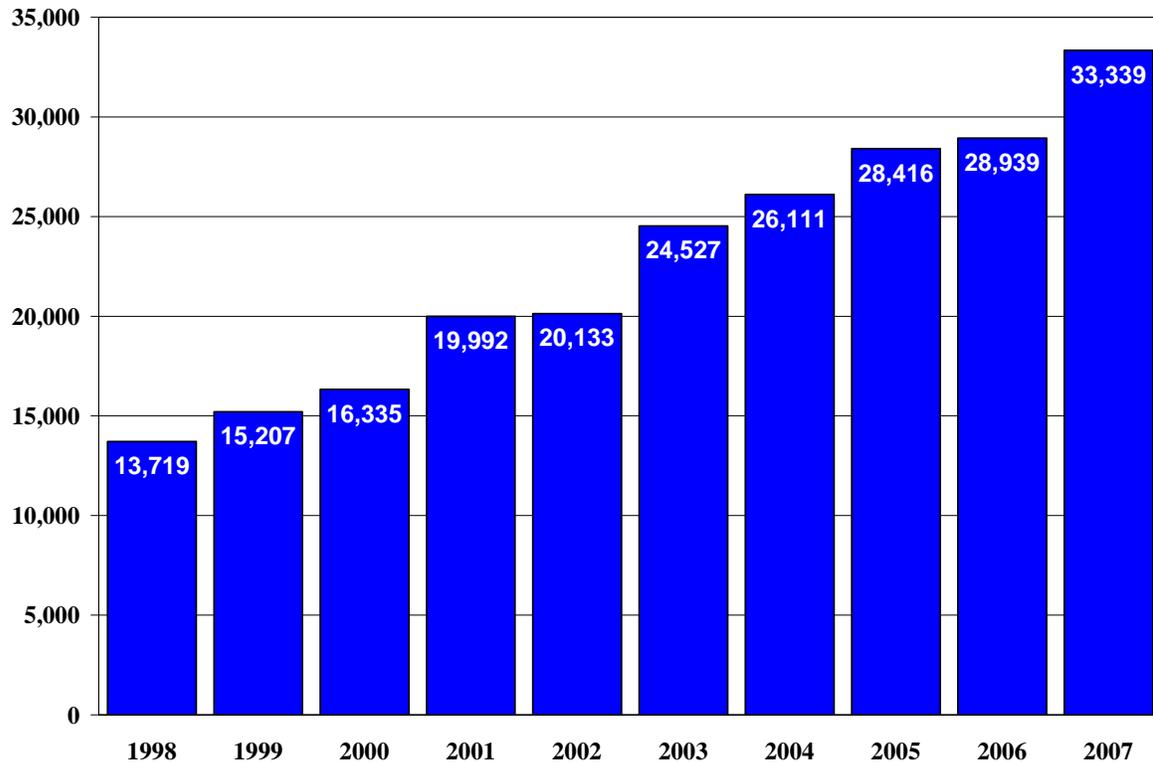
Our location provides residents easy access to some of the best outdoor recreation in Texas.

The construction of the Central Texas Turnpike System (CTTS), a multi-year, multi-phased endeavor which began in 2002, is having a major impact on the City of Pflugerville. The purpose of the CTTS is to improve overall traffic mobility, facilitate access to regional services, and increase travel safety for Central Texas residents, workers, and visitors. During 2006, two segments of the system that directly impact the City of Pflugerville were opened: SH 130 and SH 45. State Highway 130 was built to improve mobility and relieve congestion on Interstate 35 and other major transportation facilities within the Austin-San Antonio corridor. State Highway 45 was built to improve mobility by providing an efficient cross-city route between Austin, Pflugerville, Round Rock and neighboring communities. The City of Pflugerville is located at the junction of these two major roadways and is ready for the development to come.



## City and Area Demographics

### Population



### Population Analysis

Year	Pflugerville <sup>1</sup>		Travis County <sup>2</sup>		Texas <sup>2</sup>		United States <sup>2</sup>	
	Population	Percent Change	Population	Percent Change	Population	Percent Change	Population	Percent Change
1998	13,719	14.33	709,182	2.49	19,759,614	1.65	270,248,003	0.92
1999	15,207	10.85	727,022	2.52	20,044,141	1.44	272,690,813	0.90
2000	16,335	7.42	819,712	12.75	20,949,136	4.52	282,192,162	3.48
2001	19,992	22.39	842,638	2.80	21,334,855	1.84	285,102,075	1.03
2002	20,133	0.71	845,642	0.36	21,723,220	1.82	287,941,220	1.00
2003	24,527	21.82	854,407	1.04	22,103,374	1.75	290,788,976	0.99
2004	26,111	6.46	869,868	1.81	22,490,022	1.75	293,655,404	0.99
2005	28,416	8.83	893,295	2.69	22,775,004	1.27	295,507,134	0.63
2006	28,939	1.84	**	**	23,507,783	3.22	299,398,484	1.32
2007	33,339	15.20	**	**	**	**	**	**

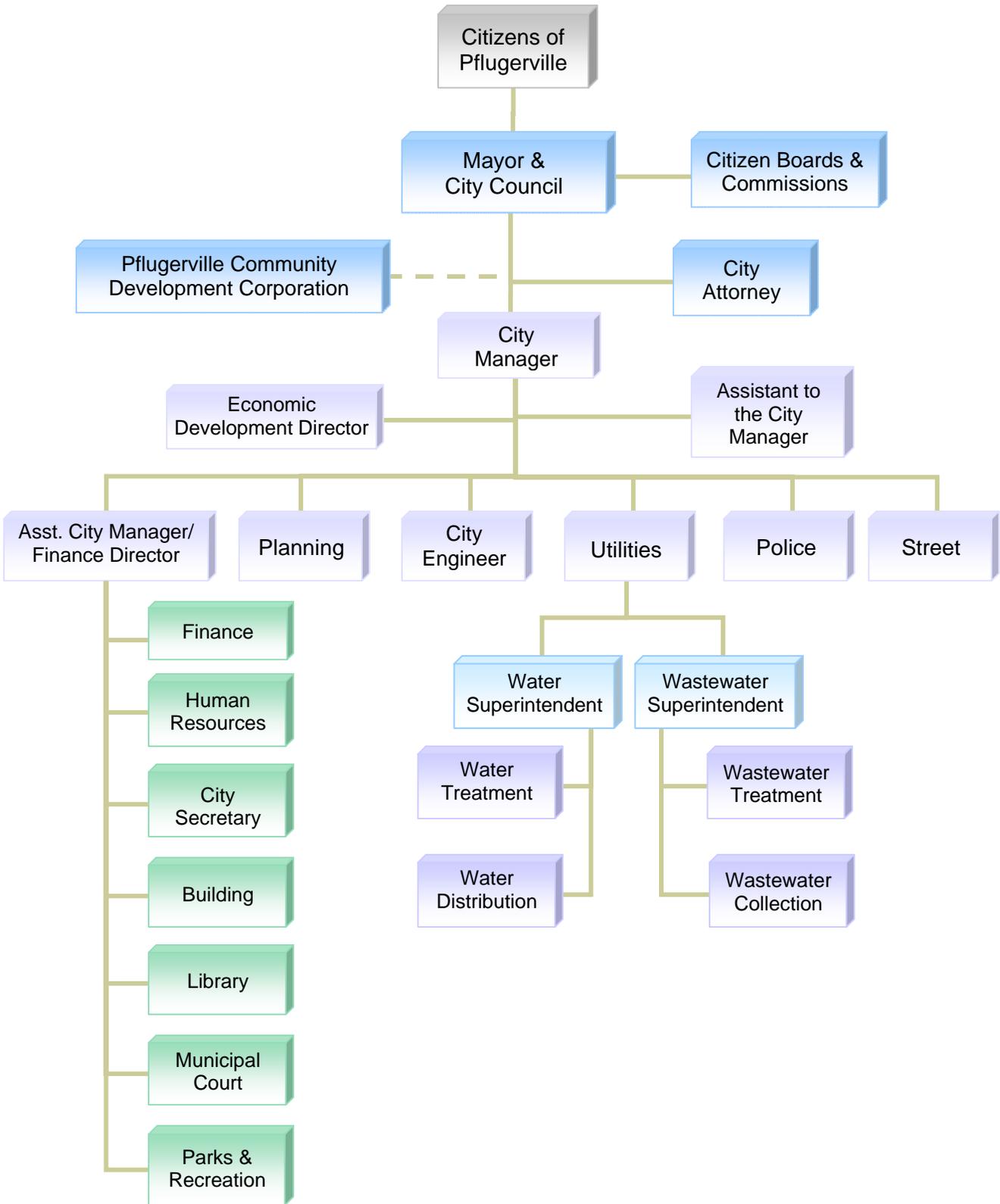
\*\* Numbers not yet available.

<sup>1</sup> Population estimates from the City of Pflugerville Planning Department

<sup>2</sup> Population estimates from the U.S. Census Bureau.



# Organization Chart



## City Officials

### Elected Officials

#### City Council Three-Year Terms

<u>Name</u>	<u>Term Expires</u>
Catherine T. Callen, Mayor	May 2007
Kurt Reece, Place 1, Mayor Pro-Tem	May 2007
Bruce Wood, Place 2	May 2008
Darelle White, Place 3	May 2009
Mark Gladney, Place 4	May 2008
Victor Gonzales, Place 5	May 2009

### City Staff

<u>Position</u>	<u>Name</u>
City Manager	David Buesing
Assistant City Manager/Finance Director	Lauri Gillam
Police Chief	Chuck Hooker
City Secretary	Karen Thompson
Planning Director	Trey Fletcher
City Engineer	Joe Carpenter
Parks and Recreation Director	Glenn Holzer
Building Official	Blake Overmyer
Library Director	Debra Lewis
Utilities Director	Joey Miller
Economic Development Director	Charles Simon

## City Officials (continued)

### Appointed Officials

#### Planning and Zoning Commission

<u>Name</u>	<u>Term Expires</u>
Starlet Sattler, Chairman	December 2007
Efrem Casarez, Vice Chairman	December 2006
Al Marsh, Secretary	December 2006
Wayne Cooper	December 2006
Monica Knighton	December 2007
Naji Steve Norder	December 2007
Dennis Sedlachek	December 2007

#### Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Marcelo Draguicevich, Chairman	December 2006
Louis DeCuir, Vice Chairman	December 2007
Thomas Anker	December 2007
Richard Corcoran	December 2007
David Faske	December 2006
Warren Jones	December 2006
Percy Richardson	December 2006
Rocky Stewart	December 2007
Cathy Vance	December 2006

#### Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Anthony Martin, Chairman	December 2006
Pat McCord, Assistant Chair	December 2007
Mike Callen, Secretary	December 2007
Shelia Aboii, Member	December 2006
Kelvin Grayson, Member	December 2007
Marion Shofner, Member	December 2007
Alexander Porter, Alternate	December 2007
Alyssa Reyna, Student Member	May 2007

## City Officials (continued)

### Library Board

<u>Name</u>	<u>Term Expires</u>
Robert Spoonemore, Chairman	December 2007
Debbie Bronson, Vice Chair	December 2006
Janice Swope, Secretary	December 2007
Linda Fontenot	December 2006
Tamya Isenberg	December 2006
Barry Ryan	December 2006
Javed Helali, Alternate	December 2006
Audrey Dearing, Friends Rep.	Lifetime

### Architectural Review Board

<u>Name</u>	<u>Term Expires</u>
Cecilia Galliano, Chairperson	December 2007
Bill Moellendorf	December 2007
Hjardeir Dunn	December 2007
Keith Hickman	December 2006
David Taylor	December 2006

## Budgeted Positions

Department	Positions			Full Time Equivalent		
	Actual FY 05	Actual FY 06	Approved FY 07	Actual FY 05	Actual FY 06	Approved FY 07
<b><u>General Fund</u></b>						
Administration	14	15	17	14	15	17
Building Inspection	8	8	8	8	8	8
Engineering	6	6	7	6	6	7
Library	12	12	13	8.51	9.13	9.19
Parks*	23	23	27	20	20	23
Planning	5	6	7	5	5.38	6.38
Police	74	78	84	70.25	74.25	77.36
Streets*	17	17	22	17	17	22
<b>Total General Fund</b>	<b>159</b>	<b>165</b>	<b>185</b>	<b>148.76</b>	<b>154.76</b>	<b>169.93</b>
<b><u>Utility Fund</u></b>						
Utility Administration*	**	9	9	**	9	9
Water*	18.5	--	--	18.5	--	--
Water Treatment	**	3	4	**	3	4
Water Distribution	**	11	10	**	11	10
Wastewater	15.5	--	--	15.5	--	--
Wastewater Collection	**	6	6	**	6	6
Wastewater Treatment	**	5	6	**	5	5.5
<b>Total Utility Fund</b>	<b>34</b>	<b>34</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>34.5</b>
<b>Total</b>	<b>193</b>	<b>199</b>	<b>220</b>	<b>182.76</b>	<b>188.76</b>	<b>204.43</b>

\* Does not include seasonal personnel.

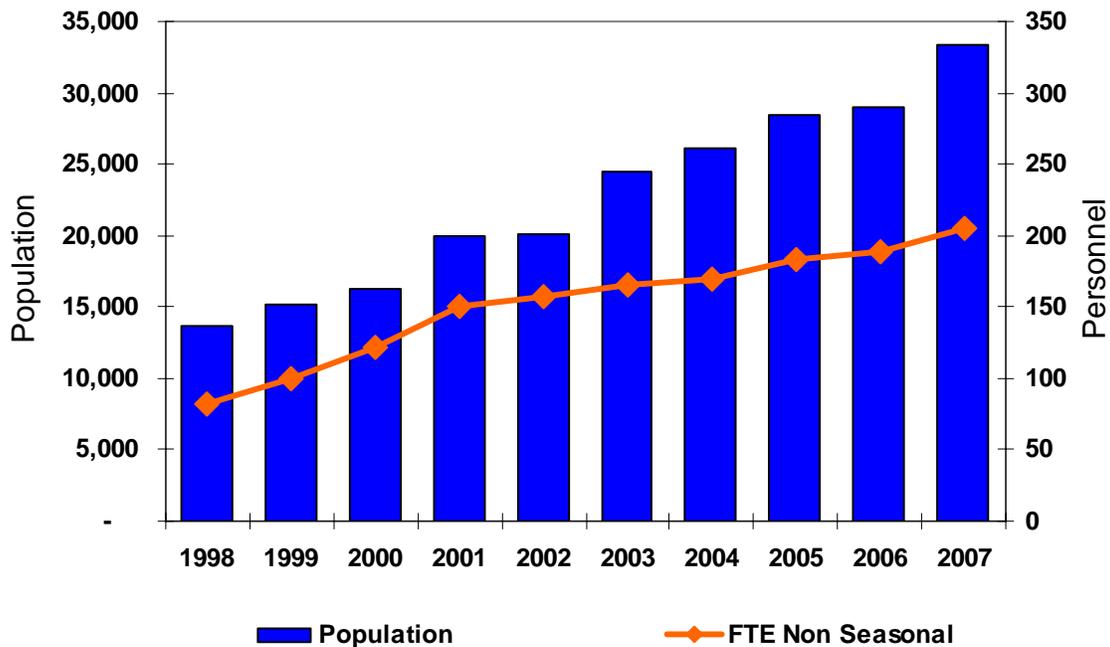
\*\* New department for FY 2006.

## Budgeted Positions

### Change in Personnel

As indicated in the graph below, the City of Pflugerville continues to grow. This increase in population requires additional personnel to maintain the level of services provided to our citizens. For the 2007 fiscal year the following new full-time positions were budgeted: City Attorney, Assistant to the City Manager, Planner, two Parks Maintenance Technicians, four Police Officers, Deputy Court Clerk, Dispatch Supervisor, Animal Control Officer, four Street Laborers, and one Automotive Technician. Part-time positions added include: a Receptionist for the Recreation Center and a Utility Laborer.

Population Growth Versus Personnel Growth



## Fiscal Year 2007 Budget Schedule

- |  |   |
|--|---|
| Thursday, April 13                     | - Budget worksheets to managers.  |
| Friday, May 5                          | - Completed FY 07 budget worksheets and narratives returned – this includes revenues, expenses, and performance measures. |
| Thursday, May 11                       | - 5-year Projected Budget worksheets to the managers.   |
| May 12 – May 26                        | - Staff review – meetings with CM and managers.   |
| May 19                                 | - 5-year Projected Budget worksheets returned from managers.  |
| May                                    | - Appraiser sends notices of appraised value.   |
| May 30 – June 3                        | - Preparation of budget for final review by department managers.  |
| June 5<br>review.                      | - Budget given to Department Managers for final review.   |
| June 9                                 | - Department managers give final approval of their budgets.   |
| June 12 - 19<br>Council.               | - Preparation of budget for presentation to City Council.   |
| June 27<br><b>City Council Meeting</b> | - Budget presented to Council.  |
| Tuesday, July 18                       | - City Council worksession to review budget.<br><br>- Preparation of general fund and utility fund pro formas.            |
| July                                   | - Appraiser certifies the approved appraisal roll.  |
| August                                 | - Publication of effective tax rates, fund balances, and debt schedules (Appraisal District submits this to paper).       |
| Tuesday, August 8                      | - City Council worksession to review budget.  |

## Fiscal Year 2007 Budget Schedule (continued)

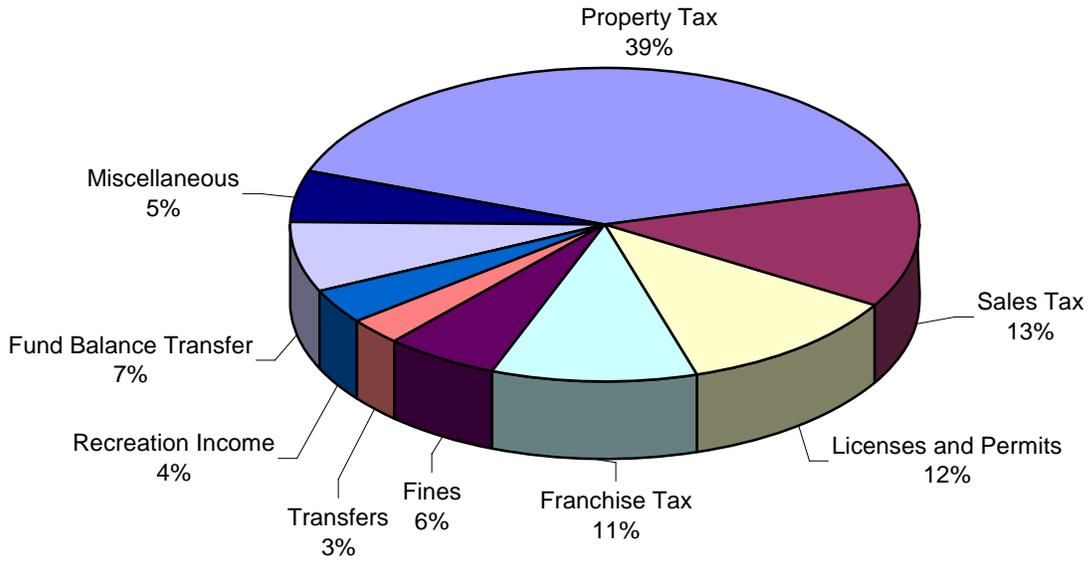
- Tuesday, August 22  
**City Council Meeting** - During Council meeting, Council votes to place a proposal to adopt the tax rate on the agenda of a future meeting as an action item. The proposal must specify the desired tax rate. Then the public hearing on September 12 is scheduled.\*
- Friday, August 25 - Take Notice of Public Hearing to Pflag. Notice regarding budget per charter. Post notice at City Hall, publish in the official newspaper; post on the City website; and air on the access channel. Notice should state a general summary of the budget and the times and places where copies of the message and budget are available for inspection by the public and the time and place for a public hearing.
- Thursday, August 31 - Publish first quarter-page notice per tax code: Notice of Public Hearing on Tax Increase\*
- Tuesday, September 5 - City Council worksession to review budget.
- Friday, September 8 - Take Notice of Vote on Tax Rate to Pflag.
- Tuesday, September 12  
**City Council Meeting** - Public hearing on budget required by charter and by tax code. Public Hearing on establishing tax rate. At end of hearing, announce date, time and place of meeting to vote on tax rate.\*
- Thursday, September 14 - Publish second quarter-page notice per tax code for adoption of tax rate on September 26: Notice of Vote on Tax Rate\*
- Tuesday, September 26  
**City Council meeting** - Adoption of budget by the City Council.  
- Adoption of tax rate by the City Council.

\*These actions are required if the proposed CY 2006 tax rate exceeds the lower of the rollback rate or the effective rate.

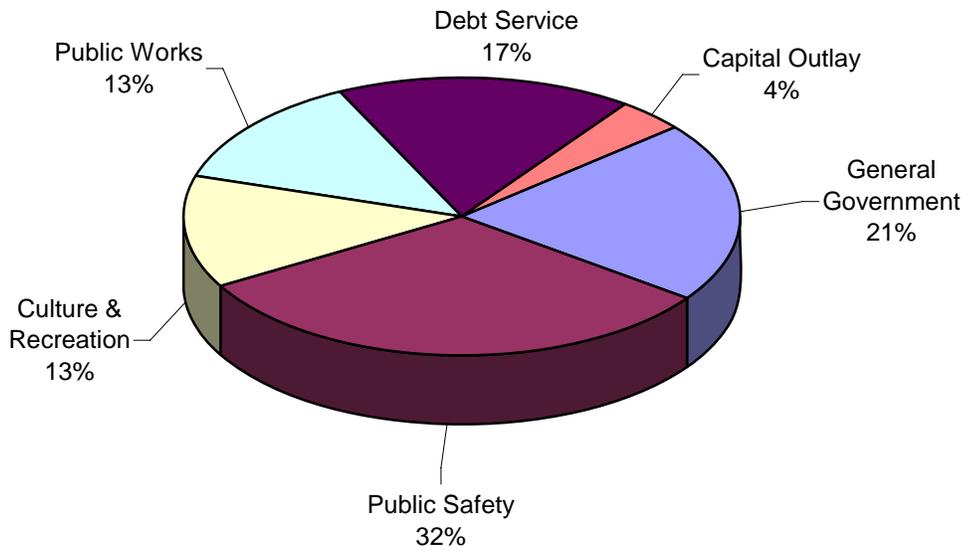


**Governmental Funds**  
**FY 2007 Summary of Financial Sources and Uses**

**FY 2007 Financial Sources - Governmental Funds**

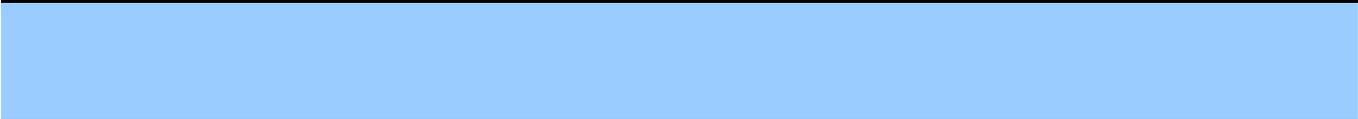


**FY 2007 Financial Uses - Governmental Funds**



**City of Pflugerville  
Governmental Funds  
2005-2007 Summary of Revenues, Expenses, and Changes in Retained Earnings**

	General Fund			Special Revenue Funds		
	FY 2005 Actual	FY 2006 Estimated	FY 2007 Approved	FY 2005 Actual	FY 2006 Estimated	FY 2007 Approved
<b>Financial Sources:</b>						
Property Tax	\$ 5,731,286	\$ 5,971,451	\$ 6,244,504			
Sales Tax	\$ 1,554,752	\$ 1,745,341	\$ 1,980,000			
Licenses and Permits	\$ 1,708,443	\$ 1,650,928	\$ 1,807,800	\$ 18,969	\$ 19,609	
Franchise Tax	\$ 1,332,645	\$ 1,636,724	\$ 1,644,500			
Fines	\$ 959,110	\$ 719,303	\$ 867,130	\$ 22,979	\$ 24,707	
Grants	\$ 85,683	\$ 14,701	\$ 4,424			
Transfer	\$ 450,000	\$ 450,000	\$ 450,000			
Recreation Income	\$ 516,654	\$ 537,644	\$ 568,000	\$ 87,716	\$ 80,884	
Interest	\$ 217,240	\$ 417,765	\$ 250,000	\$ 1,860	\$ 3,495	
Fund Balance Transfer	\$ -	\$ -	\$ 1,093,349			
Miscellaneous	\$ 432,441	\$ 498,137	\$ 591,743	\$ 31,679	\$ 87,398	
<b>Total Financial Sources</b>	<b>\$ 12,988,254</b>	<b>\$ 13,641,994</b>	<b>\$ 15,501,450</b>	<b>\$ 163,202</b>	<b>\$ 216,093</b>	<b>\$ -</b>
<b>Expenditures</b>						
General government	\$ 3,120,603	\$ 3,479,268	\$ 4,201,335			
Public Safety	\$ 5,054,401	\$ 5,521,171	\$ 6,099,772	\$ 55,800	\$ 95,394	
Culture & Recreation	\$ 2,329,136	\$ 2,329,079	\$ 2,606,874	\$ 70,802	\$ 105,939	
Public Works	\$ 2,111,714	\$ 2,166,442	\$ 2,593,469			
Capital Projects				\$ 2,187	\$ 34,519	
Debt Service						
Principal Retirements						
Interest						
Paying Agent Fees						
<b>Total Expenditures</b>	<b>\$ 12,615,855</b>	<b>\$ 13,495,960</b>	<b>\$ 15,501,450</b>	<b>\$ 128,789</b>	<b>\$ 235,852</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 372,399</b>	<b>\$ 146,034</b>	<b>\$ -</b>	<b>\$ 34,413</b>	<b>\$ (19,759)</b>	<b>\$ -</b>
<b>Fund Balance at Beginning of Year</b>	<b>\$ 6,738,053</b>	<b>\$ 7,110,452</b>	<b>\$ 7,256,487</b>	<b>\$ 155,336</b>	<b>\$ 189,749</b>	<b>\$ 169,990</b>
<b>Projected year end fund balance</b>	<b>\$ 7,110,452</b>	<b>\$ 7,256,487</b>	<b>\$ 7,256,487</b>	<b>\$ 189,749</b>	<b>\$ 169,990</b>	<b>\$ 169,990</b>

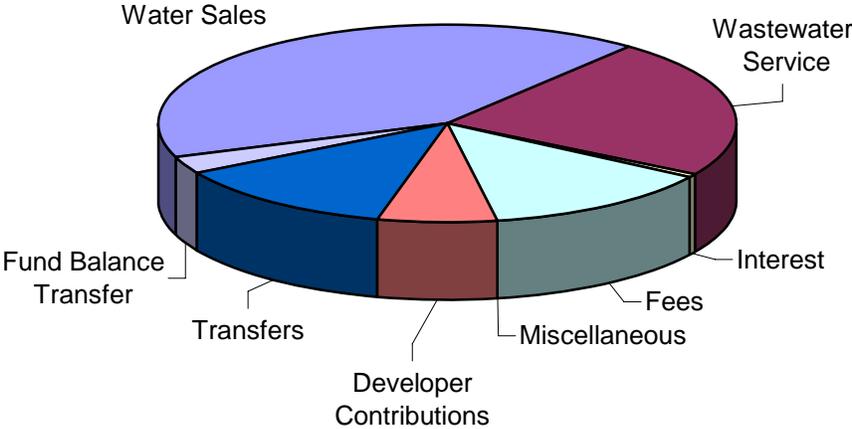


General Debt Service			Capital Funds			Total Governmental Funds		
FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007
Actual	Estimated	Approved	Actual	Estimated	Approved	Actual	Estimated	Approved
\$ 2,656,466	\$ 3,062,086	\$ 3,206,026				\$ 8,387,752	\$ 9,033,537	\$ 9,450,530
						\$ 1,554,752	\$ 1,745,341	\$ 1,980,000
						\$ 1,727,412	\$ 1,670,537	\$ 1,807,800
						\$ 1,332,645	\$ 1,636,724	\$ 1,644,500
						\$ 982,089	\$ 744,010	\$ 867,130
				\$ 125,000		\$ 85,683	\$ 139,701	\$ 4,424
			\$ 3,092,109	\$ 3,422,395		\$ 3,542,109	\$ 3,872,395	\$ 450,000
						\$ 604,370	\$ 618,528	\$ 568,000
\$ 24,691	\$ 52,181	\$ -	\$ 190,257	\$ 312,380	\$ -	\$ 434,048	\$ 785,821	\$ 250,000
						\$ -	\$ -	\$ 1,093,349
\$ 2,363				\$ 956,257	\$ -	\$ 13,022,296	\$ 1,541,792	\$ 591,743
<u>\$ 2,683,520</u>	<u>\$ 3,114,266</u>	<u>\$ 3,206,026</u>	<u>\$ 3,282,366</u>	<u>\$ 4,816,033</u>	<u>\$ -</u>	<u>\$ 31,673,155</u>	<u>\$ 21,788,386</u>	<u>\$ 18,707,476</u>
						\$ 3,120,603	\$ 3,479,268	\$ 4,201,335
						\$ 5,110,201	\$ 5,616,565	\$ 6,099,772
						\$ 2,399,938	\$ 2,435,018	\$ 2,606,874
						\$ 2,111,714	\$ 2,166,442	\$ 2,593,469
			\$ 1,784,846	\$ 6,086,334		\$ 1,787,033	\$ 6,120,853	\$ -
				\$ 89,385		\$ -	\$ 89,385	\$ -
\$ 896,000	\$ 1,023,235	\$ 1,122,380				\$ 896,000	\$ 1,023,235	\$ 1,122,380
\$ 1,873,137	\$ 1,970,261	\$ 2,079,246				\$ 1,873,137	\$ 1,970,261	\$ 2,079,246
\$ 4,274	\$ 3,215	\$ 4,400				\$ 4,274	\$ 3,215	\$ 4,400
<u>\$ 2,773,411</u>	<u>\$ 2,996,711</u>	<u>\$ 3,206,026</u>	<u>\$ 1,784,846</u>	<u>\$ 6,175,719</u>	<u>\$ -</u>	<u>\$ 17,302,901</u>	<u>\$ 22,904,241</u>	<u>\$ 18,707,476</u>
\$ (89,891)	\$ 117,556	\$ -	\$ 1,497,520	\$ (1,359,686)	\$ -	\$ 14,370,255	\$ (1,115,855)	\$ -
<u>\$ 1,420,016</u>	<u>\$ 1,330,125</u>	<u>\$ 1,447,681</u>	<u>\$ 7,551,397</u>	<u>\$ 9,048,917</u>	<u>\$ 7,689,232</u>	<u>\$ 15,864,802</u>	<u>\$ 17,679,244</u>	<u>\$ 16,563,389</u>
<u>\$ 1,330,125</u>	<u>\$ 1,447,681</u>	<u>\$ 1,447,681</u>	<u>\$ 9,048,917</u>	<u>\$ 7,689,232</u>	<u>\$ 7,689,232</u>	<u>\$ 30,235,057</u>	<u>\$ 16,563,389</u>	<u>\$ 16,563,389</u>

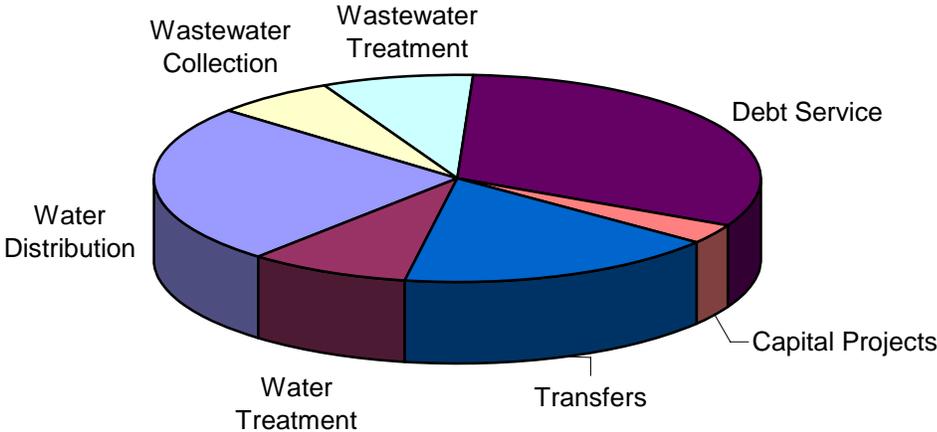


**Enterprise Funds  
FY 2007 Summary of Financial Sources and Uses**

**FY 2007 Proposed Financial Sources - Utility Fund**



**FY 2007 Proposed Financial Uses - Utility Fund**



**City of Pflugerville  
Enterprise Funds  
2005-2007 Summary of Revenues, Expenses, and Changes in Retained Earnings**

	Utility Fund			Impact Fees		
	FY 2005	FY 2006	FY 2007	FY 2005	FY 2006	FY 2007
	Actual	Estimated	Approved	Actual	Estimated	Approved
<b>Revenues</b>						
Water Sales	\$ 4,700,195	\$ 6,261,300	\$ 5,652,162			
Wastewater Service	\$ 3,343,722	\$ 3,733,792	\$ 3,699,199			
Solid Waste Service	\$ 1,022,992	\$ 1,128,796	\$ 1,102,400			
Interest	\$ 140,647	\$ 333,040	\$ 100,000	\$ 186,519	\$ 368,919	
Fees	\$ 33,000	\$ 11,450	\$ 14,000	\$ 1,921,601	\$ 4,855,352	\$ 2,434,686
Miscellaneous	\$ 59,769	\$ 56,568	\$ 36,000			
Developer Contributions	\$ 434,808	\$ 1,997,855	\$ 1,000,000			
<b>Transfers</b>						
Bond Proceeds		\$ -				
Fund Balance Transfer						
<b>Total Revenues</b>	<b>\$ 9,735,133</b>	<b>\$ 13,522,800</b>	<b>\$ 11,603,761</b>	<b>\$ 2,108,120</b>	<b>\$ 5,224,271</b>	<b>\$ 2,434,686</b>
<b>Expenses</b>						
Water Treatment	\$ 3,510,281	\$ 933,439	\$ 1,464,293			
Water Distribution		\$ 3,651,600	\$ 4,293,500			
Wastewater Collection	\$ 3,305,794	\$ 904,772	\$ 1,109,063			
Wastewater Treatment		\$ 1,606,853	\$ 1,383,478			
Solid Waste Contract	\$ 1,021,028	\$ 1,223,835	\$ 1,102,400			
<b>Debt Service</b>						
Principal Retirements						
Interest						
Paying Agent Fees						
<b>Capital Projects</b>						
Transfers		\$ 2,481,386	\$ 518,614	\$ 1,606,115	\$ 2,490,195	\$ 2,434,686
<b>Total Expenses</b>	<b>\$ 7,837,103</b>	<b>\$ 10,801,885</b>	<b>\$ 9,871,348</b>	<b>\$ 1,606,115</b>	<b>\$ 2,490,195</b>	<b>\$ 2,434,686</b>
<b>Net Change in Retained Earnings</b>	<b>\$ 1,898,030</b>	<b>\$ 2,720,916</b>	<b>\$ 1,732,413</b>	<b>\$ 502,005</b>	<b>\$ 2,734,076</b>	<b>\$ -</b>
<b>Beginning Retained Earnings</b>	<b>\$ 2,855,648</b>	<b>\$ 4,753,678</b>	<b>\$ 7,474,594</b>	<b>\$ 6,378,447</b>	<b>\$ 6,880,452</b>	<b>\$ 9,614,528</b>
<b>Ending Retained Earnings</b>	<b>\$ 4,753,678</b>	<b>\$ 7,474,594</b>	<b>\$ 9,207,007</b>	<b>\$ 6,880,452</b>	<b>\$ 9,614,528</b>	<b>\$ 9,614,528</b>



Utility Debt Service			Capital Projects			Total Enterprise Funds		
FY 2005 Actual	FY 2006 Estimated	FY 2007 Approved	FY 2005 Actual	FY 2006 Estimated	FY 2007 Approved	FY 2005 Actual	FY 2006 Estimated	FY 2007 Approved
\$ 1,470,757	\$ 1,576,194	\$ 2,147,838				\$ 6,170,952	\$ 7,837,494	\$ 7,800,000
\$ 516,753	\$ 444,567	\$ 605,801				\$ 3,860,475	\$ 4,178,359	\$ 4,305,000
						\$ 1,022,992	\$ 1,128,796	\$ 1,102,400
\$ 26,361	\$ 47,892		\$ 1,173,660	\$ 782,732	\$ -	\$ 1,527,186	\$ 1,532,582	\$ 100,000
						\$ 1,954,601	\$ 4,866,802	\$ 2,448,686
						\$ 59,769	\$ 56,568	\$ 36,000
\$ 213,438	\$ 213,438	\$ 213,438				\$ 648,246	\$ 2,211,293	\$ 1,213,438
\$ 1,606,115	\$ 2,490,195	\$ 2,434,686				\$ 1,606,115	\$ 2,490,195	\$ 2,434,686
\$ 10,138	\$ 8,380		\$ 12,975,644	\$ 12,545,974	\$ -	\$ 12,985,782	\$ 12,554,354	\$ -
				\$ 2,481,386	\$ 518,614	\$ -	\$ 2,481,386	\$ 518,614
\$ 3,843,562	\$ 4,780,666	\$ 5,401,763	\$ 14,149,303	\$ 15,810,092	\$ 518,614	\$ 29,836,118	\$ 39,337,829	\$ 19,958,824
						\$ 3,510,281	\$ 933,439	\$ 1,464,293
						\$ -	\$ 3,651,600	\$ 4,293,500
						\$ 3,305,794	\$ 904,772	\$ 1,109,063
						\$ -	\$ 1,606,853	\$ 1,383,478
						\$ 1,021,028	\$ 1,223,835	\$ 1,102,400
\$ 2,546,339	\$ 906,765	\$ 1,419,620				\$ 2,546,339	\$ 906,765	\$ 1,419,620
\$ 1,296,294	\$ 3,814,534	\$ 3,979,306				\$ 1,296,294	\$ 3,814,534	\$ 3,979,306
\$ 2,845	\$ 3,095	\$ 2,837				\$ 2,845	\$ 3,095	\$ 2,837
			\$ 27,758,061	\$ 21,787,699	\$ 518,614	\$ 27,758,061	\$ 21,787,699	\$ 518,614
						\$ 1,606,115	\$ 4,971,581	\$ 2,953,300
\$ 3,845,478	\$ 4,724,394	\$ 5,401,763	\$ 27,758,061	\$ 21,787,699	\$ 518,614	\$ 41,046,757	\$ 39,804,173	\$ 18,226,411
\$ (1,916)	\$ 56,272	\$ -	\$ (13,608,758)	\$ (5,977,607)	\$ -	\$ (11,210,639)	\$ (466,343)	\$ 1,732,413
\$ 613,705	\$ 611,789	\$ 668,060	\$ 25,949,574	\$ 12,340,816	\$ 6,363,210	\$ 35,797,374	\$ 24,586,735	\$ 24,120,392
\$ 611,789	\$ 668,060	\$ 668,060	\$ 12,340,816	\$ 6,363,210	\$ 6,363,210	\$ 24,586,735	\$ 24,120,392	\$ 25,852,805



## Selected Revenue Descriptions

### General Fund

**Property Tax:** The valuation of property in the City of Pflugerville is determined by the Travis Central Appraisal District. The property tax is assessed and collected through an intergovernmental agreement with Travis County. For the fiscal year 2007 budget the property tax rate was lowered from \$0.635 to \$0.624. Tax revenue growth is anticipated to remain steady in fiscal year 2007 with an approximate 5% gain over 2006.

**Sales Tax Collections:** Sales tax revenue has been growing over the past few years indicating an increase in the City's commercial businesses. Sales tax collections increased 16.5% in FY05 and 11% in FY06. Sales tax revenue for FY 07 is projected to increase approximately 12% over FY06 collections with the opening of a large retail store mid-year.

**Franchise Fees:** Franchise fees are collected from major public utilities operating within the City and are intended to reimburse the City for use of public streets and rights of way. The fee is applicable to TXU (electric utility), ATMOS Energy (gas utility), Cox Communication (cable television), a number of telephone line providers, and the City's water, wastewater and solid waste utility. Franchise fees are generally computed as a percent of gross receipts with the percentages varying among the utility classes. These budgeted revenues are projected using population estimates for the coming year.

**Licenses, Permits and Fees:** Revenue from these categories is intended to cover the costs of general government services provided by the Building Inspection and Engineering departments. The construction of residential units in platted subdivisions fell during fiscal year 2006; however, the increase of building permits and site development revenue indicates future construction. The revenue category is projected to increase 8% during fiscal year 2007.

**Interest:** Idle funds are prudently invested in various instruments allowed under the adopted City Investment Policy.

### Utility Fund

**Water, Wastewater, and Solid Waste Revenues:** These revenues are generated from monthly utility statements. Projections of these revenues are partly determined by estimated growth rates within the utility system, along with proposed rate increases as shown on the pro forma. The various assumptions are reviewed semiannually through the use of the pro forma and estimates are adjusted as needed.

**Other Revenues:** Bond proceeds and impact fee transfers are used to fund capital projects in the utility fund. Impact fees charged to new development are to be used for the future expansion of water and wastewater facilities.

**City of Pflugerville  
Annual Budget  
Fiscal Years 2005-2007**

**General Fund and Utility Fund Revenue Summary**

	<b>FY 05 Actual</b>	<b>FY 06 Budget</b>	<b>FY 06 Estimated</b>	<b>FY 07 Approved</b>	<b>Change in Budgeted FY 06 -FY 07</b>
<b>General Fund</b>					
Property Tax	\$ 5,731,286	\$ 5,864,320	\$ 5,971,451	\$ 6,244,504	\$ 380,184
Sales Tax	\$ 1,565,914	\$ 1,560,350	\$ 1,745,341	\$ 1,993,750	\$ 433,400
Licenses and Permits	\$ 1,708,588	\$ 1,506,982	\$ 1,650,928	\$ 1,807,800	\$ 300,818
Franchise Fees	\$ 1,332,645	\$ 1,579,460	\$ 1,636,724	\$ 1,644,500	\$ 65,040
Fines	\$ 959,110	\$ 786,000	\$ 719,303	\$ 867,130	\$ 81,130
Recreation Income	\$ 516,654	\$ 548,000	\$ 537,644	\$ 568,000	\$ 20,000
Grants	\$ 100,683	\$ 22,908	\$ 14,701	\$ 4,424	\$ (18,484)
Interest	\$ 217,240	\$ 150,000	\$ 417,765	\$ 250,000	\$ 100,000
Miscellaneous	\$ 434,432	\$ 589,193	\$ 498,137	\$ 577,993	\$ (11,200)
Transfers	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Fund Balance Transfer	\$ -	\$ 761,989	\$ -	\$ 1,093,349	\$ 331,360
<b>General Fund Total</b>	<b>\$13,016,552</b>	<b>\$13,819,202</b>	<b>\$13,641,994</b>	<b>\$15,501,450</b>	<b>\$ 1,682,248</b>
<b>Utility Fund</b>					
Water Revenue	\$ 6,170,952	\$ 7,055,385	\$ 7,837,494	\$ 7,800,000	\$ 744,615
Wastewater Revenue	\$ 3,860,475	\$ 4,034,445	\$ 4,178,359	\$ 4,305,000	\$ 270,555
Solid Waste Service	\$ 1,022,992	\$ 1,027,516	\$ 1,128,796	\$ 1,102,400	\$ 74,884
Fees	\$ 348,486	\$ 32,800	\$ 2,376,607	\$ 14,000	\$ (18,800)
Miscellaneous	\$ 294,638	\$ 339,438	\$ 2,481,299	\$ 1,249,438	\$ 910,000
Interest	\$ 1,527,187	\$ 143,897	\$ 1,532,582	\$ 100,000	\$ (43,897)
Transfers*	\$ 2,019,492	\$ 5,891,405	\$ 2,490,195	\$ 2,953,370	\$ (2,938,035)
<b>Utility Fund Total</b>	<b>\$15,244,222</b>	<b>\$18,524,886</b>	<b>\$22,025,332</b>	<b>\$17,524,208</b>	<b>\$ (1,000,678)</b>

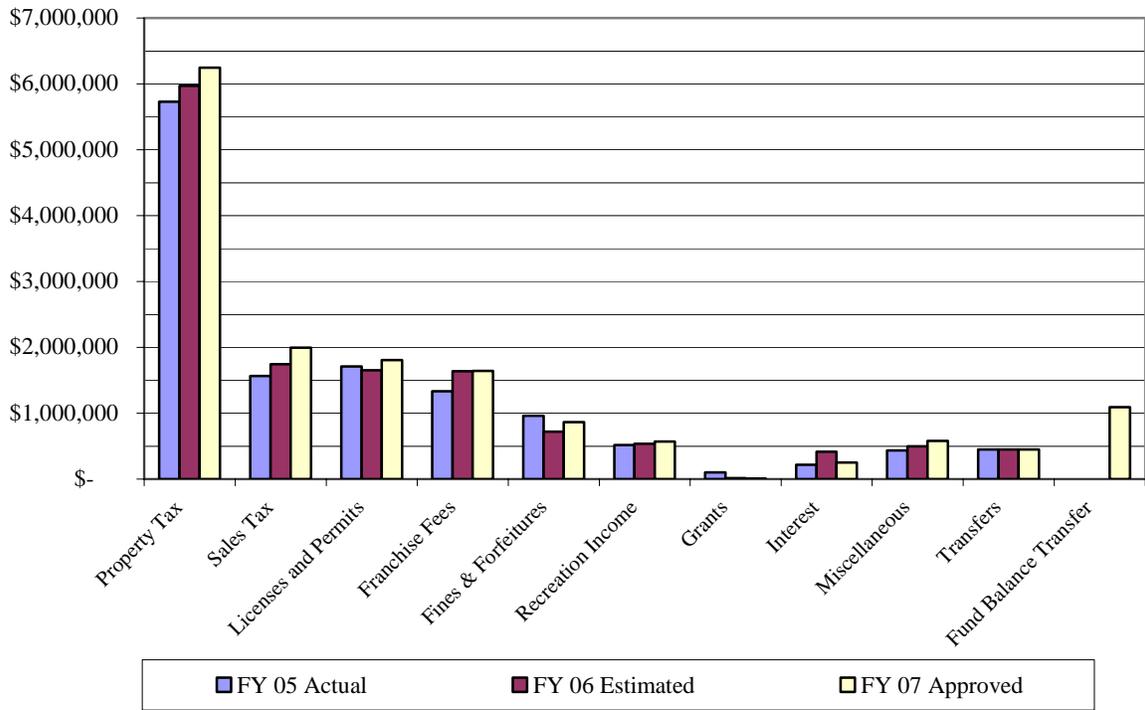
\*FY 06 Transfer includes a one-time \$3,000,000 transfer from fund balance for the central wastewater treatment plant expansion project.

**City of Pflugerville  
Annual Budget  
Fiscal Years 2005-2007**

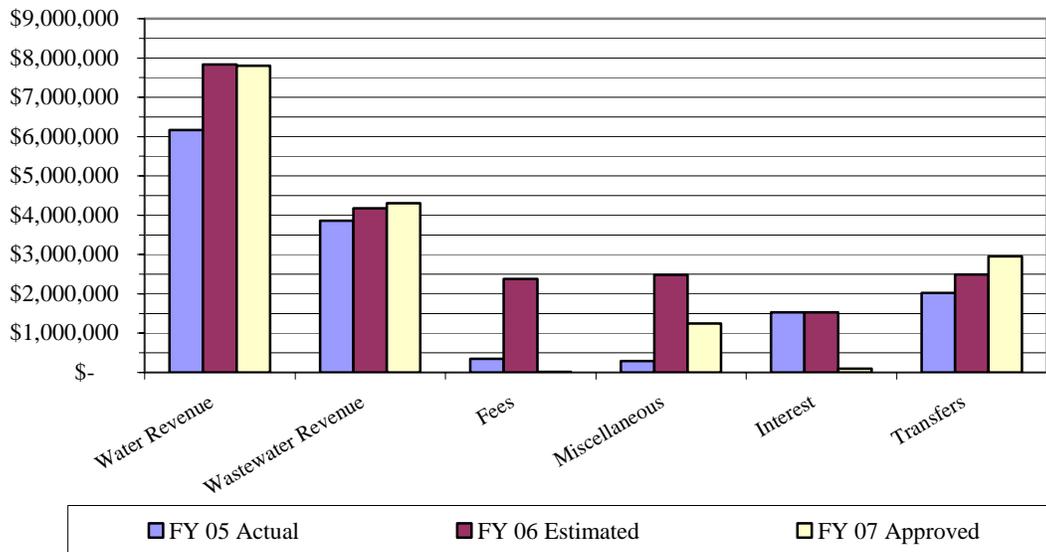
**General Fund and Utility Fund Expense Summary**

	<b>FY 05 Actual</b>	<b>FY 06 Budget</b>	<b>FY 06 Estimated</b>	<b>FY 07 Approved</b>	<b>Change in Budgeted FY 06 -FY 07</b>
<b>General Fund Departments</b>					
Administration	\$ 2,186,229	\$ 2,524,149	\$ 2,525,381	\$ 2,894,854	\$ 370,705
Building	\$ 512,878	\$ 554,517	\$ 546,928	\$ 601,787	\$ 47,270
Engineering	\$ 627,448	\$ 638,680	\$ 621,084	\$ 734,650	\$ 95,970
Library	\$ 484,515	\$ 547,955	\$ 515,690	\$ 619,624	\$ 71,669
Parks	\$ 1,844,621	\$ 1,842,278	\$ 1,813,389	\$ 1,987,250	\$ 144,972
Planning	\$ 421,496	\$ 444,557	\$ 406,959	\$ 704,694	\$ 260,137
Police/Court	\$ 5,054,401	\$ 5,713,647	\$ 5,521,171	\$ 6,099,772	\$ 386,125
Street	\$ 1,484,266	\$ 1,553,417	\$ 1,545,358	\$ 1,858,819	\$ 305,402
<b>General Fund Total</b>	<b>\$ 12,615,855</b>	<b>\$ 13,819,201</b>	<b>\$ 13,495,960</b>	<b>\$ 15,501,450</b>	<b>\$ 1,682,249</b>
<b>Utility Fund Departments</b>					
Water	\$ 5,675,120	\$ 7,203,783	\$ 6,408,341		\$ (7,203,783)
Wastewater	\$ 7,685,587	\$ 6,699,628	\$ 4,139,931		\$ (6,699,628)
Utility Administration*				\$ 1,575,116	\$ 1,575,116
Water Treatment*				\$ 2,177,861	\$ 2,177,861
Water Distribution*				\$ 5,159,238	\$ 5,159,238
Wastewater Collection*				\$ 1,437,935	\$ 1,437,935
Wastewater Treatment*				\$ 4,178,893	\$ 4,178,893
Solid Waste Contract	\$ 964,950	\$ 987,996	\$ 987,996	\$ 1,027,516	\$ 39,520
					\$ -
<b>Utility Fund Total</b>	<b>\$ 14,325,657</b>	<b>\$ 14,891,407</b>	<b>\$ 11,536,268</b>	<b>\$ 15,556,559</b>	<b>\$ 665,152</b>

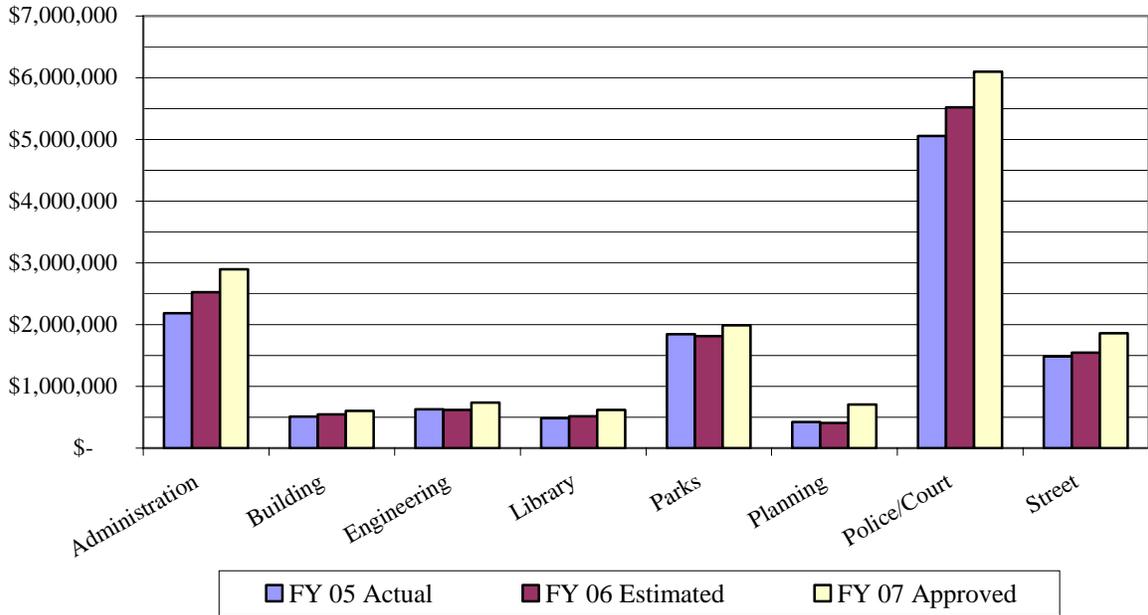
## General Fund FY 05 – FY 07 Revenue Comparison



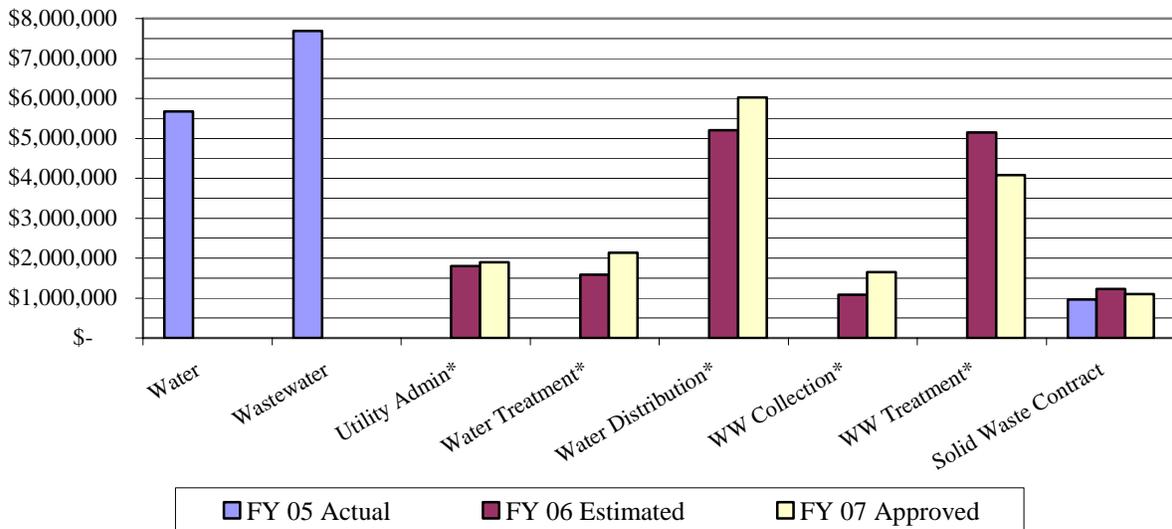
## Utility Fund FY 05 – FY 07 Revenue Comparison



## General Fund FY 05 – FY 07 Expense Comparison



## Utility Fund FY 05 – FY 07 Expense Comparison



\*New departments in FY 06 replacing Water and Wastewater.



## Administration

### Department Description

The Administration Department is composed of the City Manager office, the Finance Department, Human Resources, and the Pflugerville Community Development Corporation. The budgets for these components are not allocated separately.

This section will provide information on the budget for the total department and subsequent pages will provide information for each component.

### Department Location

All components are located at City Hall, 100 East Main.  
 Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.  
 Phone: 512-251-3076; Fax: 512-251-5768; and the City website:  
[www.cityofpflugerville.com](http://www.cityofpflugerville.com).

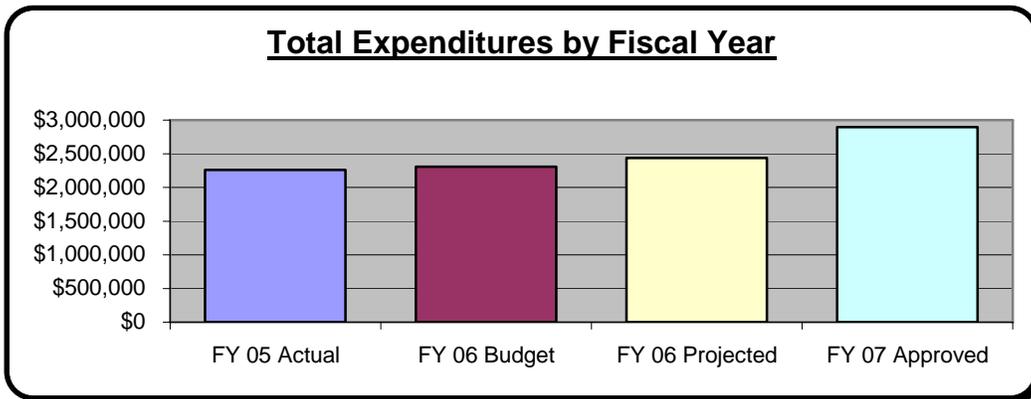
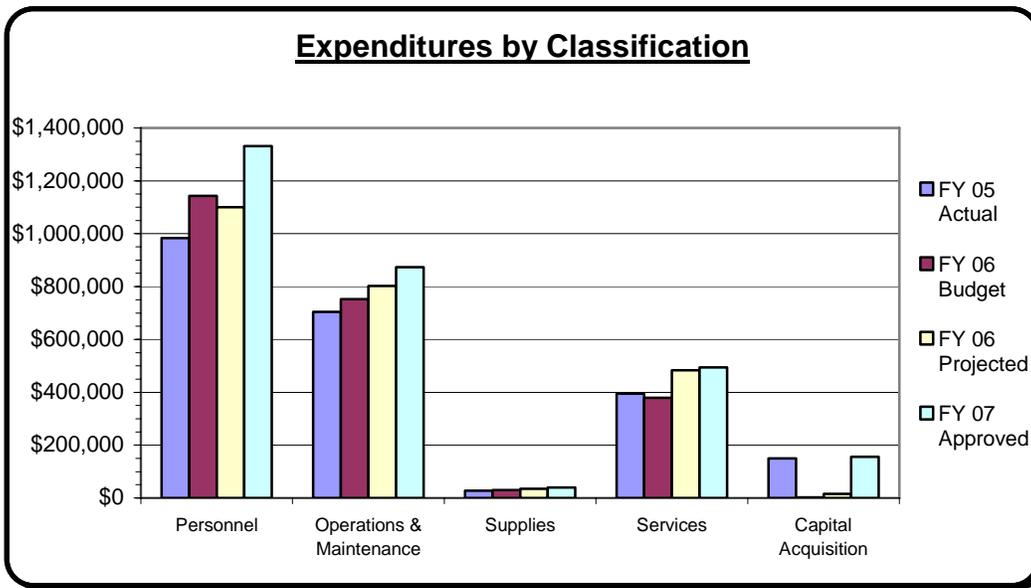
### Staffing

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
City Manager	1	1	1
Assistant City Manager	1	1	0
Assistant City Manager/Finance Director	1	1	1
City Attorney	0	0	1
Public Works Director	1	1	0
Economic Development Director	0	1	1
City Secretary	1	1	1
Assistant Finance Director	1	1	1
Human Resource Administrator	1	1	1
Info. & Comm. Development Director	0	1	1
Accountant	1	2	2
Assistant City Secretary	1	0	0
Assistant to City Manager	0	0	1
Human Resource Assistant	2	2	2
Accounts Payable Clerk	1	1	1
Secretary	2	2	2
Admin Assistant/Grant Writer	1	1	1
Totals	14	16	17

Administration

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	\$ 983,545	\$ 1,142,955	\$ 1,100,293	\$ 1,331,997
Operations & Maintenance	703,866	752,393	802,892	873,794
Supplies	28,177	29,500	34,704	39,157
Services	394,449	379,200	483,995	494,207
Capital Acquisition	150,082	2,960	15,875	155,699
<b>Total</b>	<b>\$2,260,119</b>	<b>\$2,307,008</b>	<b>\$2,437,759</b>	<b>\$2,894,855</b>



## City Manager

### Pflugerville Community Development Corporation

#### Department Mission

The mission of the City Manager office is to provide administration and leadership to insure that the daily operations and long-term initiatives of the City reflect the policies, goals and objectives expressed by the City Council.

The mission of the Pflugerville Community Development Corporation (PCDC) is to encourage and promote economic development, diversifying the local tax base through retail, commercial and industrial development.

#### Department Description

The City Manager office is responsible for the administration of City business. The City Manager, appointed by the City Council, is the chief administrative officer of the City. Responsibilities of the City Manager Office include coordinating activities to effectively accomplish the City Council's goals and objectives.

The PCDC is responsible for cultivating an environment that will encourage growth and economic prosperity. The PCDC Director is the first point of contact for City of Pflugerville economic development activities.

#### Department Location

The City Manager office is located at City Hall, 100 East Main Street, Suite 300  
Phone: 512-990-4363; Fax: 512-990-4364; [www.cityofpflugerville.com](http://www.cityofpflugerville.com)  
Pflugerville Community Development Corporation office is located at 203 West Main Street, Suite C; Phone: 512-990-3725; [www.pfdevelopment.com](http://www.pfdevelopment.com)  
Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.

#### FY 2005–2006 Accomplishments

- Completed the Colorado River water supply project.
- Instituted changes to the City's organizational structure.
- Implemented a standardized semi-annual performance management system.

**FY 2006 – 2007 Goals**

- Complete the Wells Branch project.
- Complete drainage improvements on Wilbarger Street.
- Complete drainage improvements on Paul Street in the old railroad right-of-way area.
- Incorporate speed control into streets around parks and designated locations.
- Ensure each department has a comprehensive standards-of-operation manual.
- Begin construction on wastewater plant expansion.
- Complete eastern segment of Pflugerville Parkway project.
- Continue review of organizational structure and institute changes to improve the efficiency and effectiveness of the City.
- Continue evaluating and updating City policies.
- Complete coordination and development of City Internal Procedures Manual.

**Pflugerville Community Development Corporation Goals**

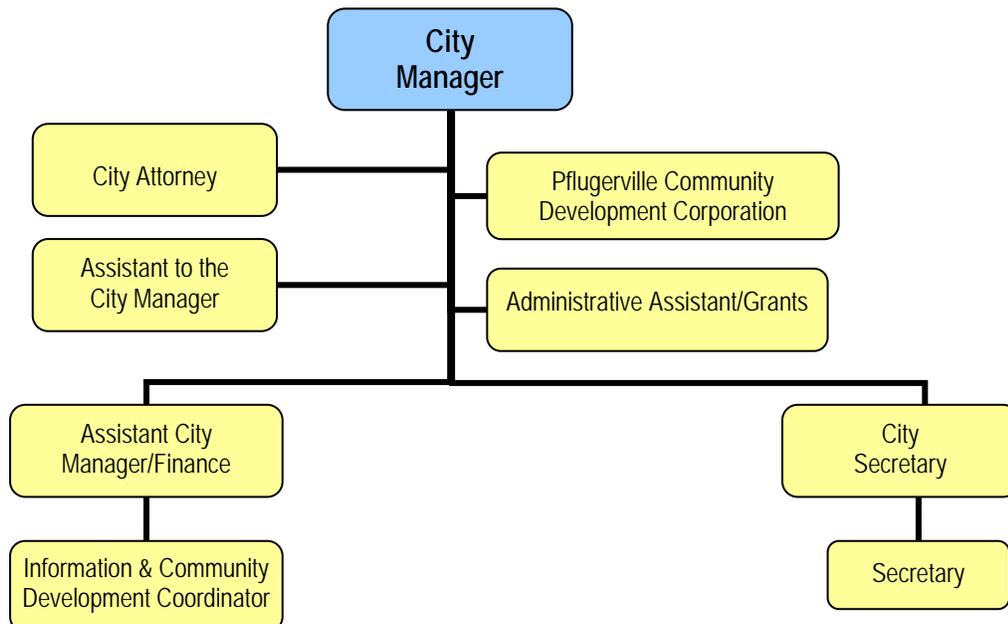
- Increase the amount of retail sales tax collections.
- Increase retail/commercial space within the City by 300,000 square feet.
- Complete engineering study for waterline to the Lake Pflugerville Business Park.
- Develop and run a developer advertising campaign.
- Complete the retail leakage absorption study.
- Secure a developer for an anchor-driven retail development and assist in the marketing of that development to small/medium retailers and restaurants.
- Complete survey of the Central Business District.
- Work with major commercial property owners on a SH 130 corridor overlay plan that will allow the City and the land owners to achieve the highest and best use of their property for commercial development.
- Publicize and award Community Development Challenge Grants.

**FY 2006 - 2007 Budget Objectives**

- Install a new phone system that will link with all departments within the City of Pflugerville.
- Continue automating City where feasible.
- Install a mesh web network through out the City in cooperation with the Travis County Emergency Services District #2.

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
City Manager	1	1	1
Assistant City Manager/Finance Director	1	1	1
Assistant City Manager	1	0	0
City Attorney	0	0	1
Public Works Director	1	0	0
Economic Development Director	0	1	1
City Secretary	1	1	1
Info. & Comm. Develop. Coord.	0	1	1
Assistant City Secretary	1	0	0
Assistant to City Manager	0	0	1
Administrative Assistant/Grants	0	0	1
Secretary	0	0	1
Receptionist	1	1	0
<b>Totals</b>	<b>7</b>	<b>6</b>	<b>9</b>



City Manager

**Performance Measures**

<b>Measurement Indicators</b>	<b>FY 05 Actual</b>	<b>FY 06 Projected</b>	<b>FY 07 Approved</b>
<b><u>Demand</u></b>			
City Population	28,038	28,939	33,339
<b><u>Input</u></b>			
Annual City Budget	\$ 33,048,500	\$ 45,173,149	\$ 48,539,659 (1)
Annual City Operating Budget	\$ 18,819,122	\$ 19,659,126	\$ 23,025,156
Number of City Personnel (FTE)	182.76	188.76	204.43 (2)
Personnel Expense	\$ 986,544	\$ 1,100,293	\$ 1,331,997
Total Number of Personnel	7	6	9
<b><u>Efficiency</u></b>			
Population per FTE	153	153	163
Cost of City Govt per Citizen	\$456	\$467	\$465 (3)
FTE as % of General Fund FTE	3.8%	3.2%	4.4%
<b><u>Effectiveness</u></b>			
Taxable Assessed Valuation	\$ 1,310,450,828	\$ 1,397,522,847	\$ 1,515,913,575
Debt to Valuation Ratio	8%	8%	8% (4)
Bond Rating	A2/A	A2/A	A2/A
Tax Rate /\$100 Valuation	\$0.6400	\$0.6350	\$0.6240
Actual Expense versus Budget	94%	92%	-

(1) Budget increase due to capital projects being funded.

(2) See page 19 for actual positions added.

(3) Based on General Fund Operating Expenditures.

(4) Includes General Obligation and Combination Tax and Revenue Debt.

## **Finance Department**

### **Human Resources**

#### **Department Mission**

Provide quality financial management and utility billing services in a professional and efficient manner to achieve a high level of internal and external customer satisfaction; and provide quality business support and consulting services to management staff in order to assess needs and create processes that utilize and develop human resources in the most effective manner.

The mission of the Human Resources department is to provide quality business support and consulting services to management staff in order to assess needs and create processes that utilize and develop human resources in the most effective manner.

#### **Department Description**

- Responsible for the collection, investment, disbursement and documentation of all City funds.
- Prepares the City's annual budget document and annual comprehensive financial report (audit).
- Processes and prepares payment for City purchases and expenditures and monitors purchase orders.
- Provides responsible leadership and direction in human resource services, including managing and administering recruiting, compensation, benefits, employee relations, training and records programs.
- Conducts and/or coordinates training and seminars for employee orientation, policies and procedures, performance management, safety and other programs that benefit the organization and employees.
- Prepares the City payroll.
- Prepares reports, analyses and information as needed by the City Manager, City Council and other departments.
- Provides billing, collection and accounting for all water, wastewater and solid waste utility accounts.
- Maintains the fixed assets records for the City.
- Staffs Deutschen Pfest, receiving and depositing all revenues from entry gates, t-shirt sales, and other income. Prepares financial reports throughout the year.
- Provides liaison to the Finance and Budget Committee.
- Prepares reports, analyses, and information as needed by the City Manager, City Council, and other departments.

**Finance Department  
Human Resources**

**Department Location**

The Finance Department and Human Resources are located in City Hall, 100 East Main Street, Suite 100.

Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.

Phone: 512-251-3076; and Fax: 512-251-5768; and the City website:

[www.cityofpflugerville.com](http://www.cityofpflugerville.com).

**FY 2005 - 2006 Accomplishments**

**Finance**

- Received Distinguished Budget Presentation Award for FY 2006 budget from the Government Finance Officers Association.
- Received Certificate of Achievement for Excellence in Financial Reporting Award for FY 2005 from the Government Finance Officers Association.
- Moody's bond rating of A2 and Standard & Poor's bond rating of A was maintained.
- Completed initial review of all City fees.
- Received an unqualified audit opinion.
- Completed requirements for infrastructure valuation to comply with GASB 34.
- Continued development and expansion of pro forma documents as planning tools for future budgets.
- Obtained approval for new accounting position mid-year, and hiring and training for the position was accomplished.

**Human Resources**

- Implemented a standardized semi-annual performance management system.
- Enhanced crew leader training program for Street and Parks employees.
- Audited personnel-related files, developed compliant procedures to store required personnel related records, completed Phase II (retention schedule) of records management process.
- Refined HR internal processes to increase efficiency and service; cross-train HR employees in all HR and payroll activities.

## **FY 2006 – 2007 Goals**

### **Finance**

- Receive Distinguished Budget Presentation Award from the Government Finance Officers Association for the fiscal year 2007.
- Receive the Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2006.
- Continue evaluating and updating City policies.
- Continue annual review of City fees.
- Complete coordination and development of City Internal Procedures Manual.
- Develop and train staff members to enhance their abilities to meet the growing demands of the City.
- Begin the process to encompass requirements of GASB 45 in the annual financial report.
- Increase bond rating status with Moody's and Standard & Poor's.

### **Human Resources**

- Refine HR internal processes to increase efficiency and service; cross-train HR employees in all HR and Payroll activities.
- Develop an employee development program to enhance the abilities of our employees, supervisors, and managers; in order to meet changes in job requirements and customer demand.

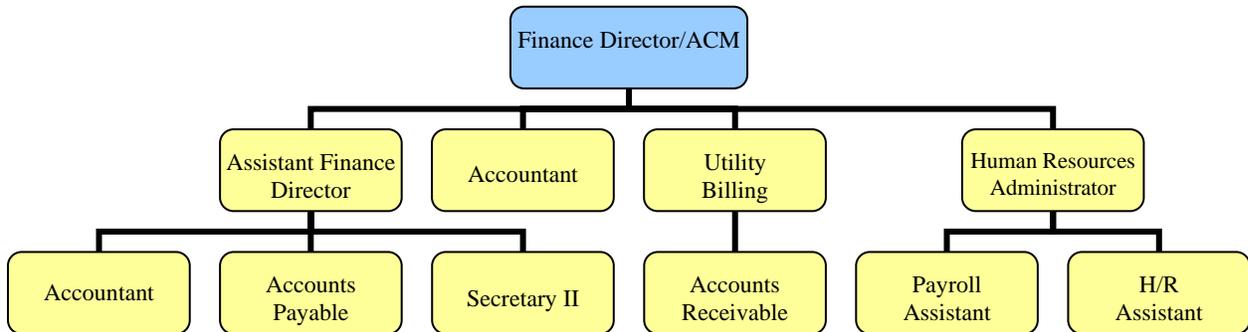
## **FY 2006 – 2007 Budget Objectives**

- Upgrade financial software and provide training for finance staff members.
- Replace computer hardware to meet requirements of financial, payroll, and utility software.
- Complete the records management retention schedule.

Finance Department  
Human Resources

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Finance Director/ACM	1	1	1
Accountant	1	2	2
Accounts Payable Clerk	1	1	1
Assistant Finance Director	1	1	1
Human Resource Administrator	1	1	1
Payroll Assistant	1	1	1
Human Resource Assistant	1	1	1
Secretary	1	1	1
Utility Billing Supervisor	1	1	1
Utility Billing Specialist	1	1	1
<b>Total</b>	<b>10</b>	<b>11</b>	<b>11</b>



**Performance Measures**

Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
City Population	28,038	28,939	33,339
Number of Budgeted Positions	193	199	220
Number of Seasonal Employees	106	110	110
Utility Customer Base	10,348	11,455	11,970
Number of bond issues outstanding	16	17	18
Amount of debt outstanding	\$106,968,000	\$120,938,000	\$125,363,625
Annual Budget	\$ 27,218,581	\$ 30,535,655	\$ 46,418,653
<b><u>Input</u></b>			
Personnel Expense*	\$ 517,656	\$ 693,647	\$ 728,329
Total Number of Personnel	10	11	11
<b><u>Output</u></b>			
Number of checks written	12,934	13,469	14,000
Number of Purchase Orders Processed	295	518	550
Number of Invoices Processed	11,333	11,398	11,968
Number of Utility Bills Processed	114,636	124,000	128,960
Number of Applicants Processed	1,339	1,104	1,000
Number of RFT Applicants Hired	35	29	30
Number of Seasonal Applicants Hired	132	151	150
Number of Terminations Processed	126	119	100
<b><u>Efficiency</u></b>			
FTE as % of General Fund FTE	5.5%	5.8%	5.4%
Finance Expenditures as % of GF	4.6%	4.0%	5.4%
<b><u>Effectiveness</u></b>			
Bond Ratings (Moody's/S&P)	A3/A	A2/A	A1/A
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	109,583	113,356	119,024
Total Revenue Received	\$ 18,414,225	\$ 26,347,379	\$ 27,664,748
City Employee Turnover Rate	21.0%	16.0%	15.0%

\*Personnel expense only. Includes two employees who are paid from Utility Fund.



## **Building Inspection Department**

### **Department Mission**

Ensure that Pflugerville's residences and places of business are designed and constructed to the standards for quality, safety, and efficiency in accordance with the adopted building, site development, and zoning regulations.

### **Department Description**

- Process and issue building, plumbing, mechanical and electrical permits.
- Inspect work in progress for compliance with building, plumbing, mechanical and electrical code requirements, through in-house staff and contracted personnel as necessary.
- Inspect for compliance with site development code.
- Review plans for compliance with building, plumbing, mechanical and electrical codes.
- Enforce zoning ordinances.
- Flood plain administration.
- Review plans for compliance with sign ordinances.
- Inspect for compliance with sign ordinances.
- Abate violations of sign ordinances.
- Provide general information to the public.
- Abate dangerous buildings.
- Respond to citizen complaints.
- Provide staff support for the Board of Adjustments.

### **Department Location**

The Building Inspection Department is located at 100 East Main, Suite 200.  
Office hours are 8 a.m. to 5 p.m., Monday through Friday.  
Phone: 512-252-8469; Fax: 512-990-4374; City Website:  
[www.cityofpflugerville.com](http://www.cityofpflugerville.com).

## **Building Inspection**

### **FY 2005 – 2006 Accomplishments**

- Processed a record number of permits.
- Conducted a record number of inspections.
- Helped create new residential design standards.

### **FY 2006 – 2007 Goals**

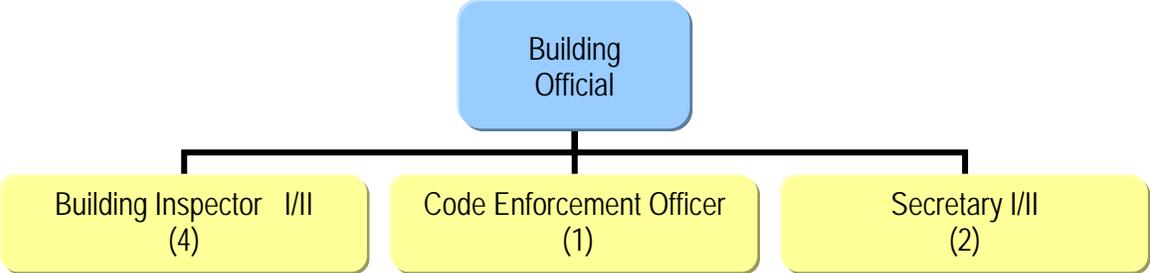
- Adopt 2006 international building codes to ensure the safety and well being of citizens and business owners in the City.
- Prepare for upcoming annexations and anticipated commercial growth through education and assessment of the to-be-annexed areas.
- Prepare for the continued residential growth by reviewing existing staff and responsibilities through the use of Building Department performance measures dealing with effectiveness.
- Distribute information on City of Pflugerville code enforcement to all newly annexed properties.

### **FY 2006 - 2007 Budget Objectives**

- Continue funding for training and inspector development programs.
- Keep operations and maintenance expenses at last year's levels or less.
- Implement automated inspection request and information system.

**Staffing**

<b>Position</b>	<b>FY 05 Actual</b>	<b>FY 06 Actual</b>	<b>FY 07 Approved</b>
Building Official	1	1	1
Building Inspector	3	4	4
Code Enforcement Officer	2	1	1
Secretary	2	2	2
<b>Totals</b>	<b>8</b>	<b>8</b>	<b>8</b>



## Building Inspection

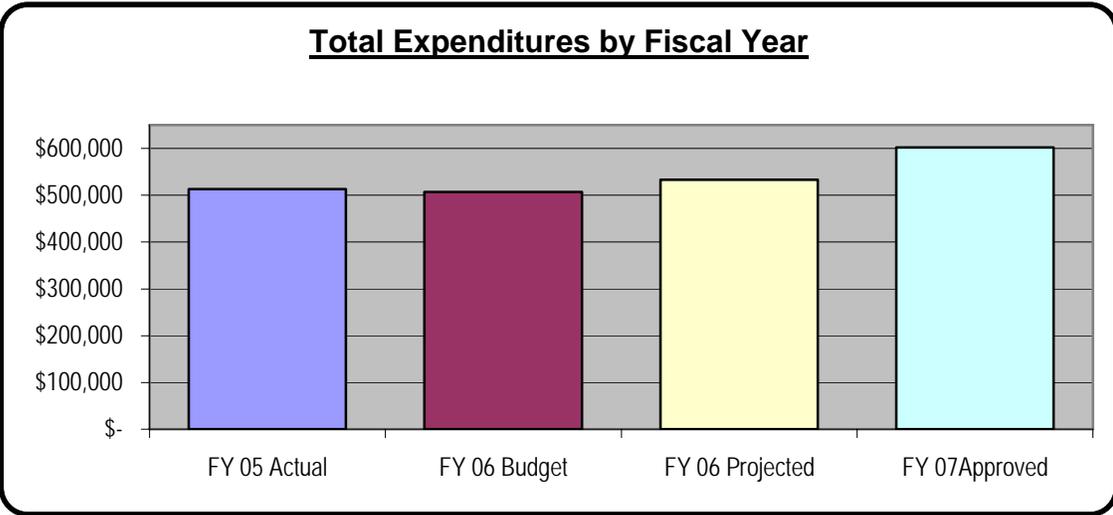
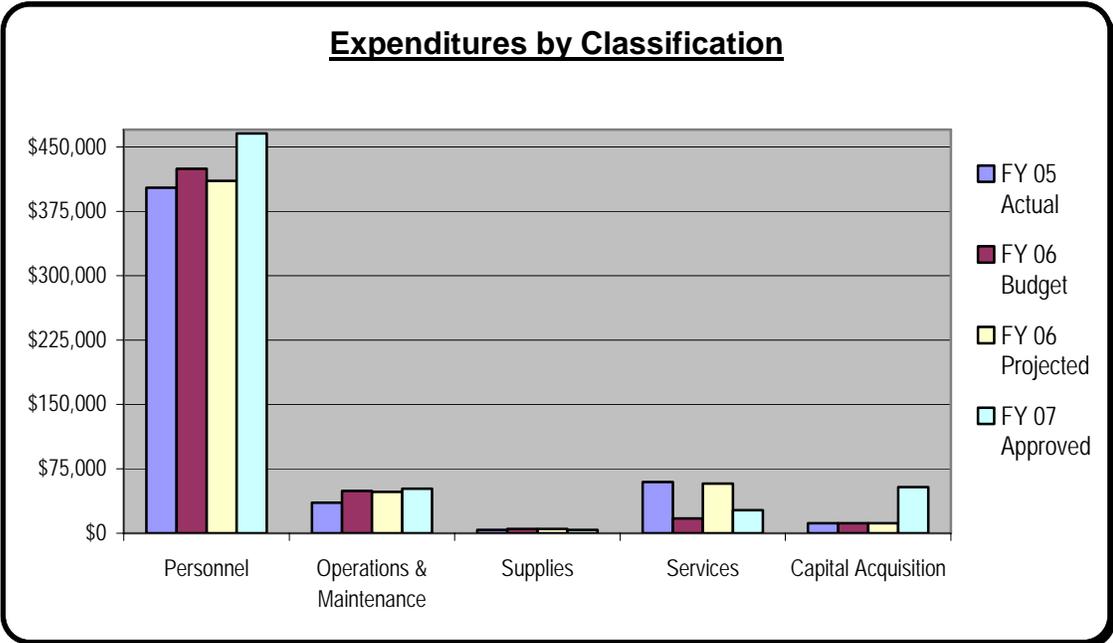
### Performance Measures

Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
Building Permits:			
Single Family	677	800	840
Duplex	16	40	40
Multi-Family	-	1	1
Commercial	7	10	20
Other (mechanical, sign, electrical, plumbing)	1,108	1,150	1,300
Total Building Permits Issued	1,808	2,001	2,201
Number of Code Enforcement Cases	1,140	1,400	1,600
Number of Requests for Variance	24	20	20
<b><u>Input</u></b>			
Operating Expenditures	\$512,878	\$532,793	\$601,787
Number of Full-Time Equivalents	8	8	8
<b><u>Output</u></b>			
Inspections:			
Single-Family	28,068	32,800	34,440
Duplex	480	1,200	1,200
Multi-Family	-	2,000	2,000
Commercial	210	400	800
Other (mechanical, sign, electrical, plumbing)	2,216	2,300	2,000
Total Inspections	30,974	38,700	40,440
Square Footage Residential	1,963,300	1,657,080	1,795,170
Square Footage Commercial	46,753	300,000 *	550,000
<b><u>Efficiency</u></b>			
Cost per Building Inspection	\$ 11.94	\$ 10.65	\$ 13.55
Time per Building Inspection	11 minutes	12 minutes	12 minutes
Cost per Code Enforcement Case	\$ 68.77	\$ 59.18	\$ 33.24
Time per Code Enforcement Case	3.4 hours	2.8 hours	1.2 hours
<b><u>Effectiveness</u></b>			
Average Inspections per Day	127	159	166
Average Code Enforcement Cases/Day	4.7	5.7	6.6
# of Inspections per Day per Inspector	42	53	41
# of Code Enforcement Cases/Day/Official	2.3	2.9	6.6

\* Increase due to construction of WalMart during FY 06.

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	402,488	424,457	410,390	465,384
Operations & Maintenance	35,584	49,141	47,988	51,775
Supplies	3,578	4,900	4,900	3,900
Services	59,714	17,000	58,000	27,000
Capital Acquisition	11,515	11,515	11,515	53,728
<b>Totals</b>	<b>\$512,878</b>	<b>\$507,013</b>	<b>\$532,793</b>	<b>\$601,786</b>





## Engineering Department

### Department Mission

Ensure that the public facilities which serve Pflugerville's water, wastewater, transportation, and drainage needs are designed and constructed to the standards for quality, safety, and efficiency in accordance with the City's adopted regulations and guidelines while providing for responsible, efficient management of capital improvement funds.

### Department Description

- Perform review of land development applications.
- Manage capital improvement projects.
- Perform inspections of land development and capital improvement construction with City staff and third party inspection services.
- Respond to emergency conditions.
- Offer supportive technical guidance and coordination with all City departments.
- Coordinate engineering related items with other jurisdictions when necessary.

### Department Location

The Engineering Department is located at 102 South Third.  
Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.  
Staff can be reached by phone at 251-2679, by fax at: 251-2874; or through the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2005-2006 Accomplishments

- Construction began on the Wells Branch Parkway extension.
- The City's regional wastewater master plan was completed.
- The Safe Routes to School project was completed.
- Resolved land development variance requests associated with the transition period of the newly adopted Engineering Design Guidelines and Construction Standards.
- Construction of Pflugerville Parkway East (Railroad Avenue to FM 685) is nearing completion.

## Engineering Department

### **FY 2005-2006 Accomplishments (continued)**

- The engineering design for Pflugerville Parkway widening and connection to SH 130 (FM 685 to SH 130) was completed.
- As part of the Austin Contractor and Engineer Association's Symposium, conducted a panel discussion related to the City's new Engineering Design Guidelines and Construction Standards.
- Implemented new project management and team collaboration software to facilitate CIP coordination between departments.
- Central wastewater treatment plant expansion began construction.

### **FY 2006-2007 Goals**

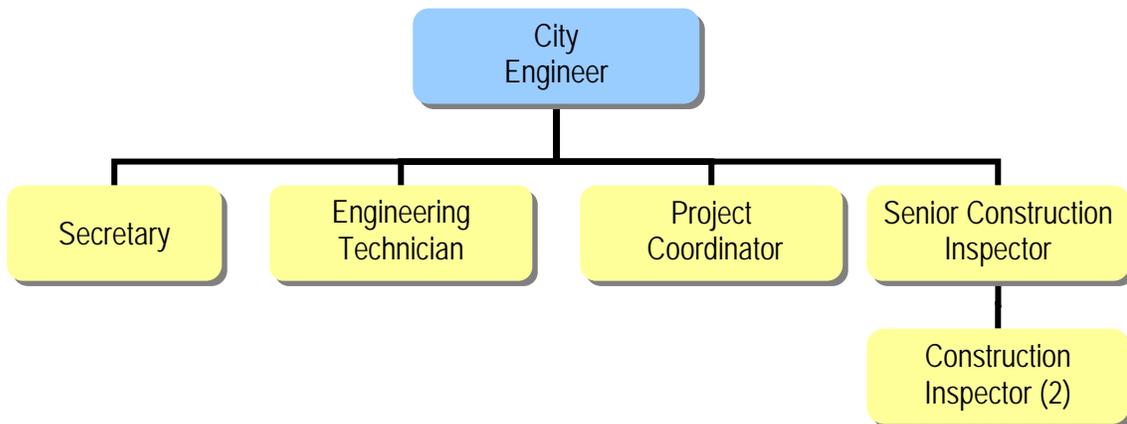
- Initiate development of a City master plan for water and drainage.
- Maintain or reduce the average review time for land development applications.
- Achieve compliance with federal water quality requirements.
- Identify means of measuring citizen satisfaction to develop a benchmark of customer satisfaction levels.
- Continually update web page for citizen reporting.
- Identify cost analysis of proposed annexation plan and incorporate long range plans and division needs.
- Participate in planning disaster recovery/stormy weather preparedness.
- Complete construction on Wells Branch Parkway and East Pflugerville Loop.
- Start construction on Pflugerville Loop West and Pecan Street East.
- Assist with developing and implementing a GIS program for the City.
- Coordinate with the Utility Department to clean storm sewer lines.

### **FY 2006-2007 Budget Objectives**

- Utilize consultants to complete a plan to comply with federal water quality regulations.

Staffing

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
City Engineer	1	1	1
Engineering Technician	1	1	1
Senior Construction Inspector	1	1	1
Project Coordinator	1	1	1
Construction Inspector	2	2	2
Secretary	0	1	1
<b>Total</b>	<b>6</b>	<b>7</b>	<b>7</b>



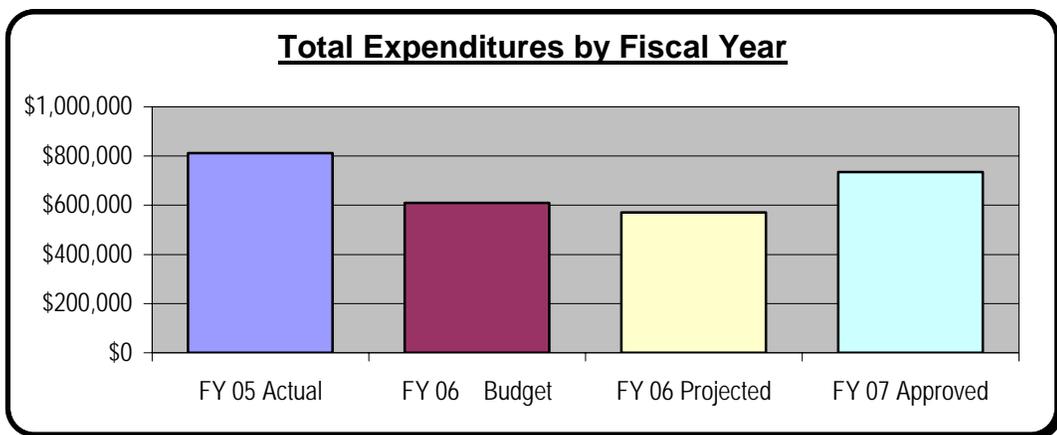
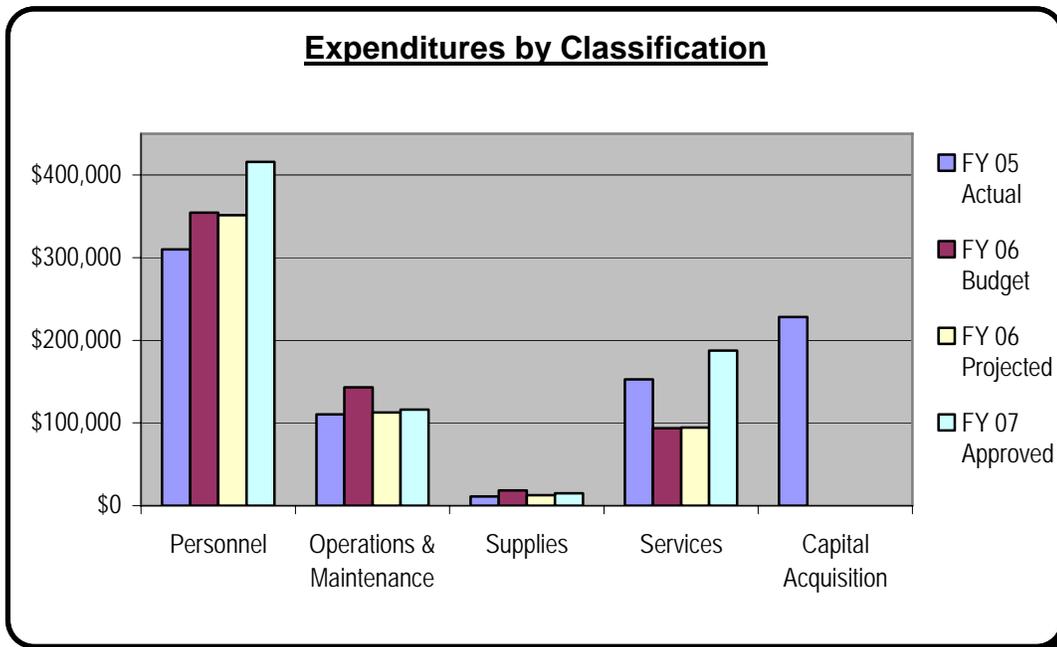
## Engineering Department

### Performance Measures

Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
City Population	28,038	28,939	33,959
Subdivision Construction Value	\$15.0 mil	\$13.74 mil	\$18.75 mil
<b><u>Input</u></b>			
Operating Expenditures	\$812,406	\$571,009	\$734,650
Number of Personnel (FTE)	6	7	7
<b><u>Output</u></b>			
Number of Construction Plans Reviewed	99	100	100
Number of Subdivision Plats Reviewed	30	30	30
Number of Site Plans Reviewed	38	40	40
Number of Active Capital Improvement Projects	28	30	30
Number of Inspections	16,500	17,400	18,000
<b><u>Efficiency</u></b>			
Average Number of Days to Review Construction Plans	17	12	10
Average Number of Days to Review Subdivision Plats	5	5	4
Average Number of Days to Review Site Plans	13	10	7
Cost per Inspection (Operating Exp/# of inspections)	\$ 49.24	\$ 32.82	\$ 40.81

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	310,040	354,515	351,233	415,906
Operations & Maintenance	110,312	143,167	112,938	116,134
Supplies	11,198	18,600	12,600	15,110
Services	152,646	93,758	94,238	187,500
Capital Acquisition	228,210	-	-	-
<b>Totals</b>	<b>\$812,406</b>	<b>\$610,040</b>	<b>\$571,009</b>	<b>\$734,650</b>





## Pflugerville Community Library

### Department Mission

To provide quality materials and services which fulfill educational, informational, cultural, and recreational needs of the entire community in an atmosphere that is welcoming, respectful, and professional.

### Department Description

- Serves all residents of the community and the surrounding region.
- Encourages reading by providing materials and enrichment programs for all ages.
- Develops and maintains collection of print and non-print materials for all ages.
- Responds to telephone, email, and on-site information queries.
- Provides a regular preschool story hour and a summer reading program for children and adults.
- Provides references, research, and computer information databases and on-line service to the internet in order to support the needs of formal education, independent learning, and business development.
- Provides meeting room space for community activities and programs.
- Provides community outreach through special programs.

### Department Location

The Pflugerville Community Library is located at 102 Tenth Street.

The Library is open from 10 a.m. to 8 p.m., Monday through Thursday; 10 a.m. to 6 p.m. on Friday; 10 a.m. to 4 p.m. on Saturday; and is closed on Sundays and holidays.

Phone: 512-251-9185; Fax: 512-251-9185; and the City of Pflugerville website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2005 - 2006 Accomplishments

- Circulated 202,543 items to the public.
- Received a Lone Star Libraries grant to fund minor remodeling of the building. Lone Star grants are available to libraries in Texas who meet system requirements for membership each year. The biggest component is completing an annual report composed of 18 pages of statistics.
- Increased community involvement and raised the Library's profile within the community through publicity, programming, and outreach.

**FY 2005 - 2006 Accomplishments (continued)**

- Subscribed to the Learning Express database supplying practice tests to the public.
- Implemented Deep Freeze technology to aid in the effective maintenance of public computers. This software prevents unauthorized personnel from making any permanent changes to the configuration of hardware or software.
- Upon further examination of the goals stated in the 05/06 budget to increase shelving space and to replace or upgrade the computers in the children and adult areas, the Library recognized a need for a more comprehensive plan and hosted a consultant from CTLS (Central Texas Library System) for advice about interior design arrangement.
- Further research determined that the Library would benefit from the implementation of a discover station rather than upgrading or replacing existing computers. This technology incorporates server-based dumb terminals for the public's use eliminating the need for maintenance of individual computers.

**FY 2006 – 2007 Goals**

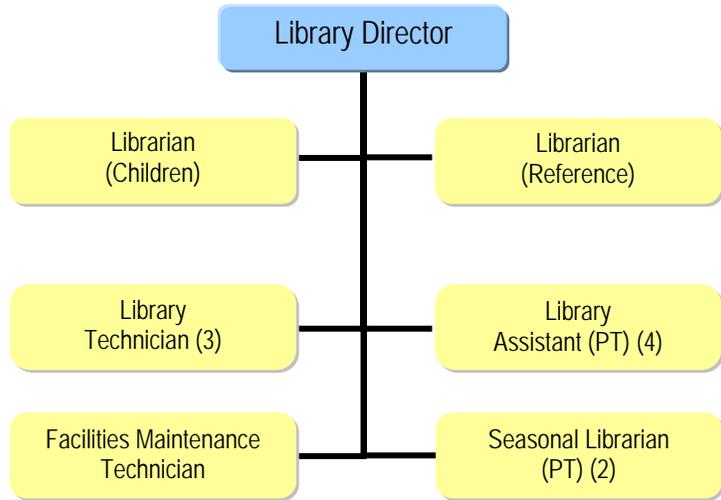
- Increase staff productivity by improving public access to computers for software applications and internet searches. The server-based software will eliminate public computer operating difficulties.
- Re-image the library using better signage.
- Redesign the arrangement of the library for more efficient use of floor space and better collection management.
- Complete weeding and shifting of the adult nonfiction section resulting in additional self space and better collection management.

**FY 2006 - 2007 Budget Objectives**

- Purchase a Discover Station.
- Increase book budget to meet Texas library per capita average.
- Purchase wall shelving to better utilize floor space.

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Library Director	1	1	1
Children's Librarian	1	1	1
Reference Librarian	1	1	1
Library Technician	3	3	3
Facilities Maintenance Technician	1	1	1
Library Assistant (PT)	4	4	4
Seasonal Librarian (PT)	0	0	2
<b>Totals</b>	<b>11</b>	<b>11</b>	<b>13</b>



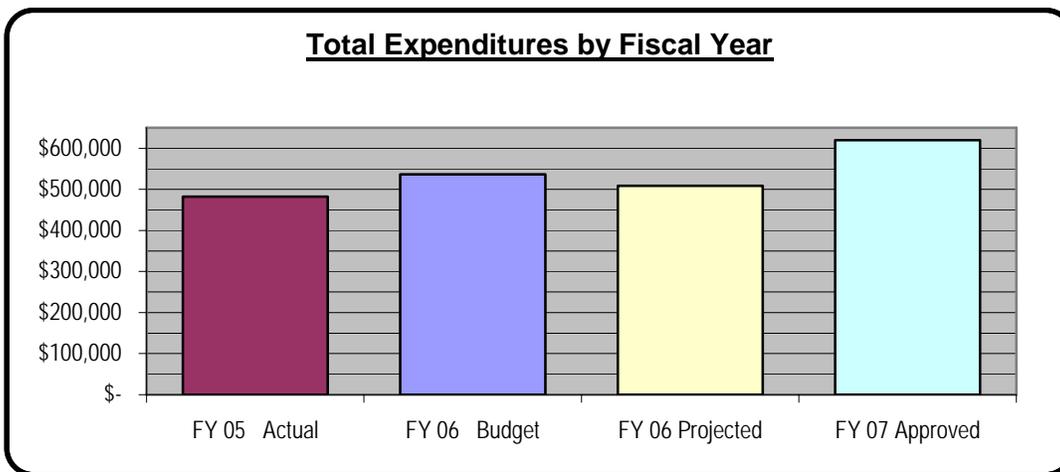
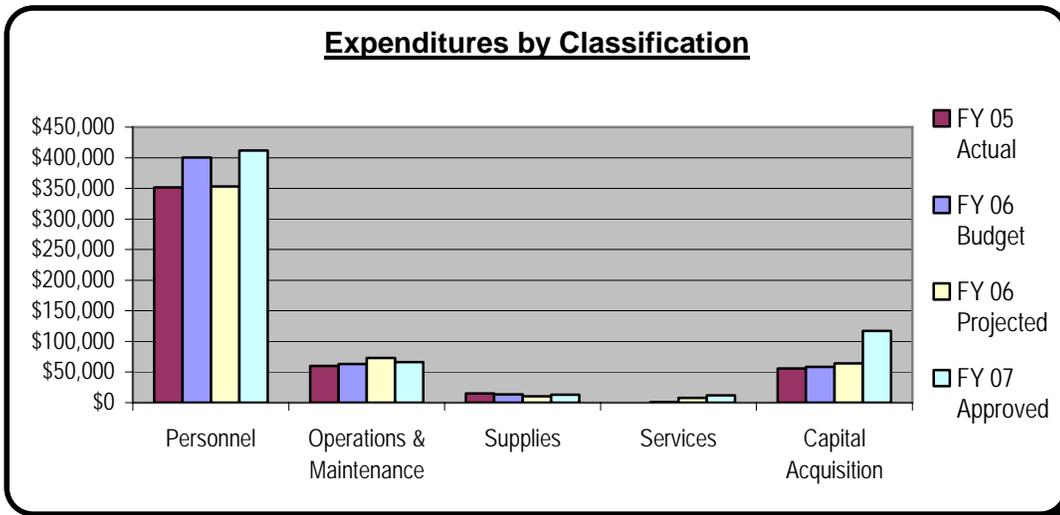
Pflugerville Community Library

**Performance Measures**

Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
Card Holders	16,600	16,655	18,374
Collection	51,000	44,086	47,936
Number of Items Circulated	183,000	202,543	250,000
Number of Reference Requests	3,300	12,768	15,000
Story Time/Summer Reading Attendance	7,200	8,211	8,800
Number of Internet Users	25,000	34,522	36,000
<b><u>Input</u></b>			
Operating Expenditures	\$482,628	\$508,717	\$619,624
Number of Full-Time Equivalents	9.0	9.0	9.0
<b><u>Output</u></b>			
Number of Library Visits	105,000	146,012	150,000
Volunteer Hours	3,100	3,965	2,500
Library Revenue	\$21,500	\$21,500	\$21,500
Donations/Grants	\$12,475	\$7,983	\$4,420
<b><u>Efficiency</u></b>			
Library Expenditure as a % of General Fund	3.8%	4.0%	4.0%
FTE as a % of General Fund FTE	4.9%	4.7%	4.7%
<b><u>Effectiveness</u></b>			
% Increase in Circulation	21%	11%	23%
Circulation per Paid Staff Member	16,636	18,413	22,727
Circulation per Library Visits	1.7	1.4	1.7
Collection Turnover Rate	4.6%	10.7%	23.4%

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	351,677	400,288	353,070	411,866
Operations & Maintenance	60,218	63,231	73,247	66,183
Supplies	14,835	13,500	10,400	12,750
Services	150	500	8,000	12,000
Capital Acquisition	55,747	58,636	64,000	116,825
<b>Totals</b>	<b>\$482,628</b>	<b>\$536,155</b>	<b>\$508,717</b>	<b>\$619,624</b>





## Parks and Recreation Department

### Department Mission

The Pflugerville Parks and Recreation Department is dedicated to providing the citizens of Pflugerville with opportunities for increased health and wellness through recreational activities and safe park facilities that promote physical, emotional, intellectual, cultural, and social well-being for all members of the community.

### Department Description

- Performs daily inspections and maintenance of park facilities.
- Coordinates and schedules the use of park facilities.
- Plans, organizes, and conducts a wide variety of recreation activities for the community.

### Department Location

The Parks and Recreation Department is located at 400 Immanuel Road.  
Office hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.  
Phone: 512-251-5082; Fax: 512-990-0932; City website:  
[www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2005 - 2006 Accomplishments

- Completed the Fallen Warriors Memorial in Pfluger Park in coordination with the Pflugerville Fallen Warriors Memorial Committee.
- Completed Royal Pointe Park in conjunction with developer.
- Completed SECO Grant for Renewable Energy Demonstration Project at the Heritage Park Barn. Project included installation of lighting, building of a picnic shelter with solar panels and wind generator, and installation of signage.
- Received approval for Parks and Open Space Master Plan from the Texas Parks and Wildlife Department.
- Adopted new fee structure for Recreation Center memberships and rentals of park facilities.
- Completed construction of the Lake Pflugerville hike-and-bike trail, and obtained and installed benches.
- Planted 230 trees at Lake Pflugerville for the Army Corps of Engineers mitigation project. In building the lake, wetlands were replaced; the trees were planted to mitigate this loss.
- Implemented Adopt-A-Trail program for the City's hike-and-bike system; seven trail sections have been adopted.
- Completed first year of a walking club at the Recreation Center.

## **Parks and Recreation Department**

### **FY 2005 - 2006 Accomplishments (continued)**

- Won Governor's Gold Cup award for the third straight year for most physically active city. We moved up to a new category, cities with 20,000-100,000 population.
- Doubled the size of the City-sponsored swim team, PFAST.
- Secured a large tract of land for park on Weiss Lane, and began master planning.
- Submitted grant application for Pecan Park project.

### **FY 2006 - 2007 Goals**

- Seek funding for park at Lake Pflugerville.
- Implement bike route and bike lane plan.
- Complete hike-and-bike trail connection to Black Locust Drive.
- Expand renewable energy trail lighting.
- Begin tree planting efforts on the south shore of Lake Pflugerville.

### **FY 2006 - 2007 Budget Objectives**

- Implement credit card use.
- Track recreation programs with increased profit in mind.

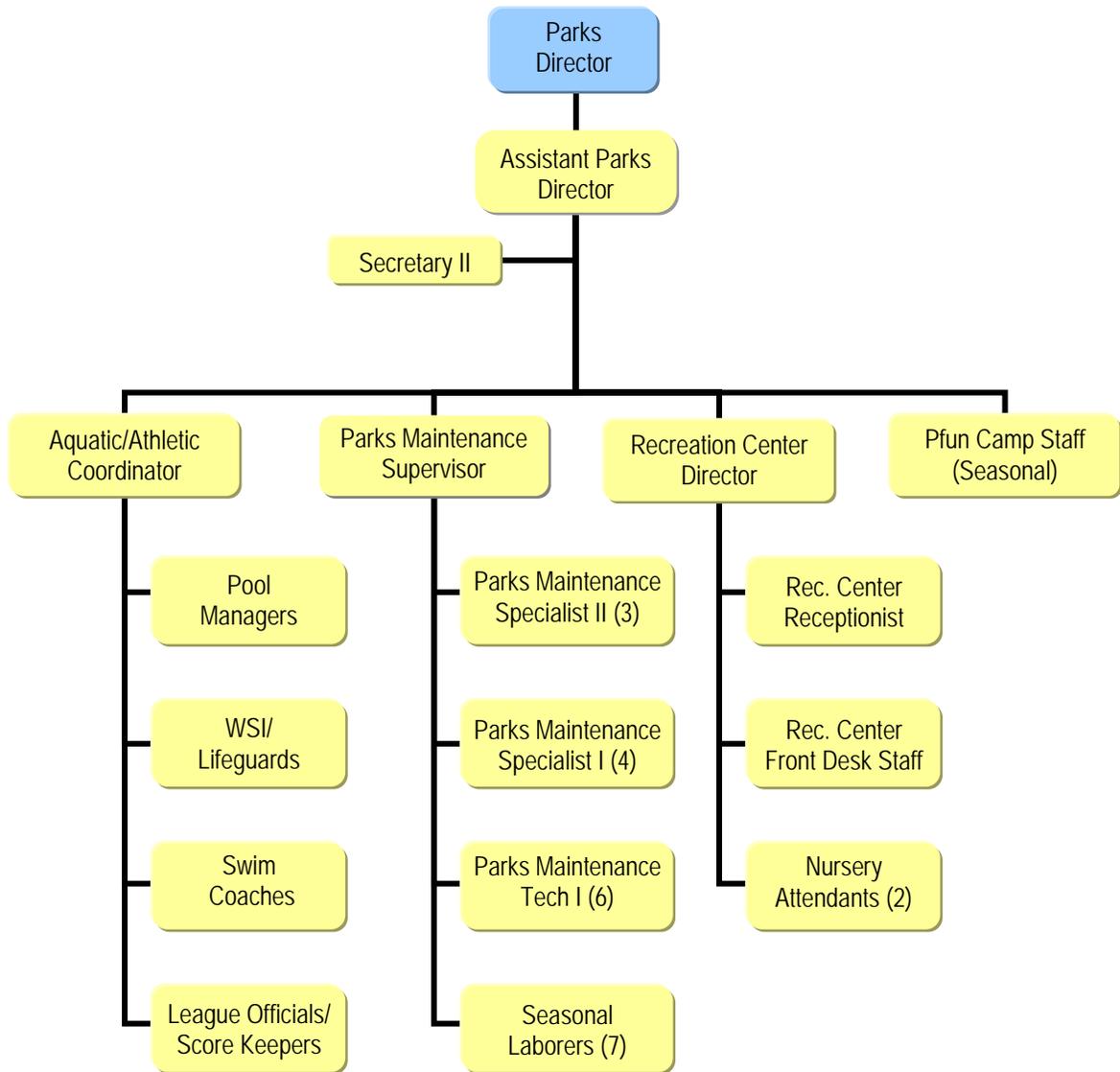
Parks and Recreation Department

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	1
Aquatic/Athletic Coordinator	1	1	1
Recreation Center Director	1	1	1
Parks Superintendent	1	1	1
Secretary	1	1	1
Maintenance Specialist	6	6	7
Maintenance Technician	5	5	6
Recreation Center Receptionist	1	1	1
<b>Subtotal for Full-Time Personnel</b>	<b>18</b>	<b>18</b>	<b>20</b>
Laborer (PT/Seasonal)	5	7	7
Pfun Camp Staff (Seasonal)	17.5	20	20
Pool Staff (Seasonal)	71	68	68
Instructors (Seasonal/PT)	7.5	7	7
Rec Center Receptionists (PT)	3	6	6
Nursery Attendants (PT)	3	2	2
<b>Totals</b>	<b>125</b>	<b>128</b>	<b>130</b>

**Parks and Recreation Department**

**Staffing (continued)**



**Performance Measures**

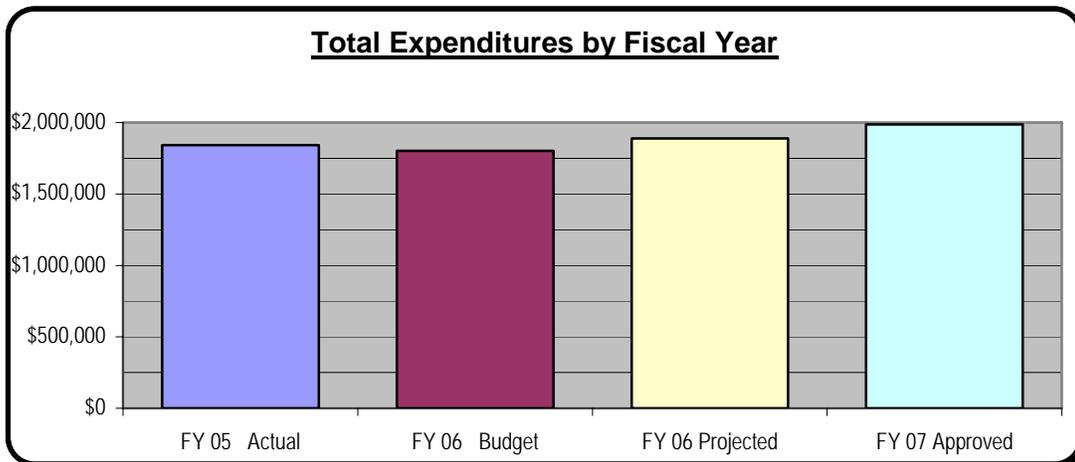
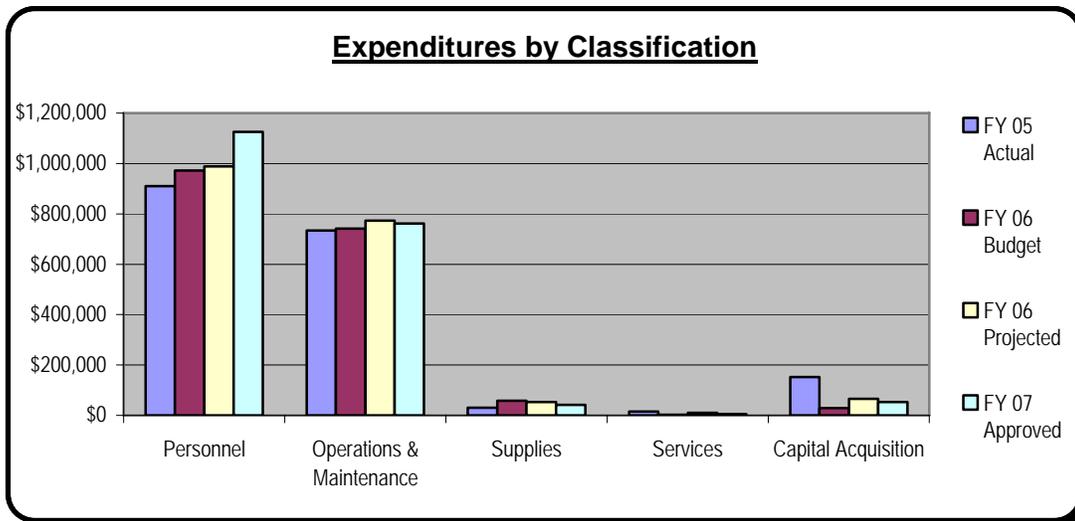
<b>Measurement Indicators</b>	<b>FY 05 Actual</b>	<b>FY 06 Projected</b>	<b>FY 07 Approved</b>
<b><u>Demand</u></b>			
Population	28,038	28,939	33,339
Miles of Trails	13.75	17	18
Number of Parks	21	23	23
Number of Buildings	13	23	23
Number of Playscapes	14	16	16
Number of Acres Maintained	400	475	500
Number of Swimming Pools	2	2	2
Number of Special Events	9	10	10
Number of Soccer Fields	2	2	2
Number of Volleyball Courts	7	7	7
Number of Basketball Courts	5	8	8
Number of Baseball Fields	2	2	2
Number of Bocce Courts	1	1	1
<b><u>Input</u></b>			
Parks Expenditures	\$1,841,640	\$1,889,818	\$1,987,250
Parks Staff (FTE)	18	18	20
Seasonal Staff	98	102	102
Volunteer Hours*	2,750	2,800	2,800
<b><u>Output</u></b>			
Recreation Program Participants	1,300	1,515	1,615
Facilities Reservations	1,045	700	750
Recreation Center Members	5,281	6,200	6,500
Sports League Participants	2,500	1,997	2,419
Aquatics Participants (Classes)	2,500	2,632	2,855
Special Event Participation	21,450	22,000	23,000
<b><u>Efficiency</u></b>			
Parks Expenditures as % of General Fun	14.13%	13.97%	12.69%
Parks Expenditures per Capita	\$63.67	\$65.30	\$59.61
Population per FTE	1,558	1,608	1,667
<b><u>Effectiveness</u></b>			
% Budget Recovered through Parks			
Programs and Fees	28.1%	29.1%	28.6%
Total Gross Revenues	\$516,654	\$549,000	\$569,000

\*Majority of these hours are Deutschen Pfest and Senior Citizens activity participation.

**Parks and Recreation Department**

**Expenditure Summary**

<b>Classification</b>	<b>FY 05 Actual</b>	<b>FY 06 Budget</b>	<b>FY 06 Projected</b>	<b>FY 07 Approved</b>
Personnel	910,065	972,629	988,805	1,126,018
Operations & Maintenance	734,349	741,849	773,309	761,345
Supplies	29,882	57,550	53,300	41,300
Services	15,500	2,000	9,500	5,500
Capital Acquisition	151,844	28,904	64,904	53,087
<b>Totals</b>	<b>\$1,841,640</b>	<b>\$1,802,932</b>	<b>\$1,889,818</b>	<b>\$1,987,250</b>



## Planning Department

### Department Mission

Provide the resources and support necessary for the creation and implementation of the long range vision for Pflugerville's growth and development, while insuring that the land development process proceeds in accordance with the adopted comprehensive plan and subdivision and zoning regulations.

### Department Description

- Administer the zoning and subdivision processes.
- Prepare and maintain the comprehensive plan.
- Analyze and conduct annexations.
- Review plans for compliance with site development code.
- Maintain and update statistics related to growth and development.
- Prepare and maintain the geographic information system (GIS) database and other computer mapping resources for the department's needs and for use by other City departments and the public.
- Provide staff support for the Architectural Review Board.

### Department Location

The Planning Department is located at 100 East Main, Suite 400.  
Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.  
Planning staff can be reached at 990-4370; fax: 251-8525; or through the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2005 - 2006 Accomplishments

- Continued the 2006 Cambridge Heights/Heatherwilde annexation process including a successful arbitration with the residents' committee.
- Conducted the 2007 Steeds Crossing/Rowe Loop and Springbrook Meadows/North Park annexation processes.
- Assisted the Pflugerville Community Development Corporation by providing mapping resources, statistical information and coordination on development projects.
- Initiated the 2008 Windermere/Pflugerville Northwest annexation process.
- Completed committee discussions regarding the development of residential quality standards and completed amendments to the Zoning, Subdivision, and Site Development Codes to enact the standards.
- Revised and began implementing the Zoning Code by adopting composite.

## Planning Department

### FY 2005 - 2006 Accomplishments (continued)

- Participated in the Envision Central Texas Planner Roundtable coordination.
- Accomplished an amendment to the transportation element of the comprehensive plan to revise the route of the Kelly Lane / Cele Road alignment.
- Began the establishment of the corridor overlay standards under a contract with Wilbur Smith Associates.
- Coordinated with the Texas Tollway Authority to revise growth and development projections for the Pflugerville area in association with the environmental impact of State Highway 130.
- Participated with other City departments to revise the water and wastewater impact fees.
- Inventoried all impact fees and agreements affecting the fees and prepared reports for use by the Building Inspection Department.
- Negotiated the adoption of the Cactus ALUR and began its implementation.
- Provided mapping and other resources on the City's website.
- Contacted residents and landowners in the New Sweden and Richland areas for possible inclusion into Pflugerville's Extraterritorial Jurisdiction (ETJ).
- In conjunction with Hutto, revised ETJ boundaries to correct areas where properties were split among the two cities to accommodate utility service from the appropriate city.

### FY 2006 – 2007 Goals

- Establish procedures for updating the comprehensive plan.
- Complete a collector road plan for the transportation element.
- Adopt the wastewater plan being developed by the Engineering Department as an amendment to the comprehensive plan and revise other elements as necessary.
- Amend the comprehensive plan to include area east of the current eastern boundary.
- Conduct resident committee negotiations for the 2008 Windermere/Pflugerville Northwest annexation process.
- Establish a GIS plan for use by all City departments and begin implementing certain GIS applications to benefit other departments.
- Establish a network to disseminate information regarding City processes and standards through PfCONA and neighborhood associations including written guidelines and annual training.

**FY 2006 – 2007 Goals (continued)**

- Implement a database for all land development applications to store data and track events, and make information available on the City website that is usable by the applicants and members of the public.
- Develop planning guidelines for the emphasis areas of the comprehensive plan (employment, tourism, shopping).

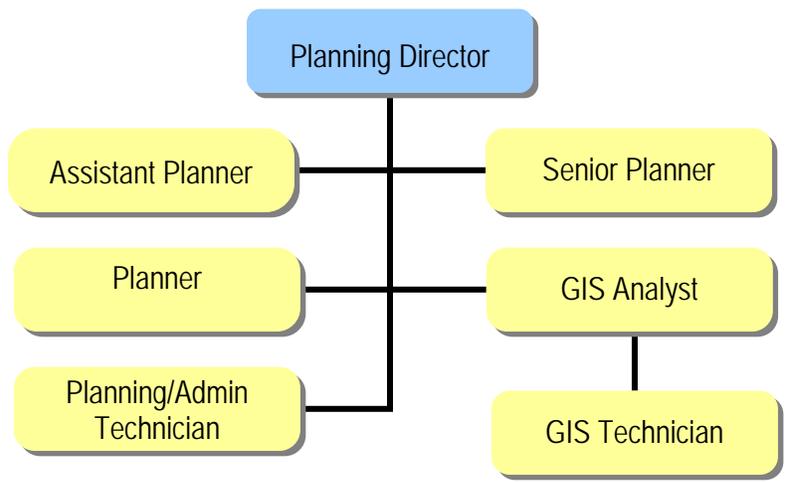
**FY 2006 - 2007 Budget Objectives**

- Administer the Site Development process and provide staff assistance to the Architectural Review Board.
- Coordinate submittal and processing of all development-related applications through one staff member who is the contact for applicants, the public, and other staff members regarding processing issues.
- Emphasize long-range planning activities with the addition of a long-range planner, and complete long-range planning goals.
- Implement impact permit and project tracking system software in conjunction with the Building Department.

Planning Department

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Planning Director	1	1	1
Senior Planner	1	1	1
Assistant Planner	1	1	1
Planner	0	0	1
GIS Analyst	1	1	1
Planning/Admin Technician	1	1	1
GIS Intern	0	1	1
<b>Total</b>	<b>5</b>	<b>6</b>	<b>7</b>



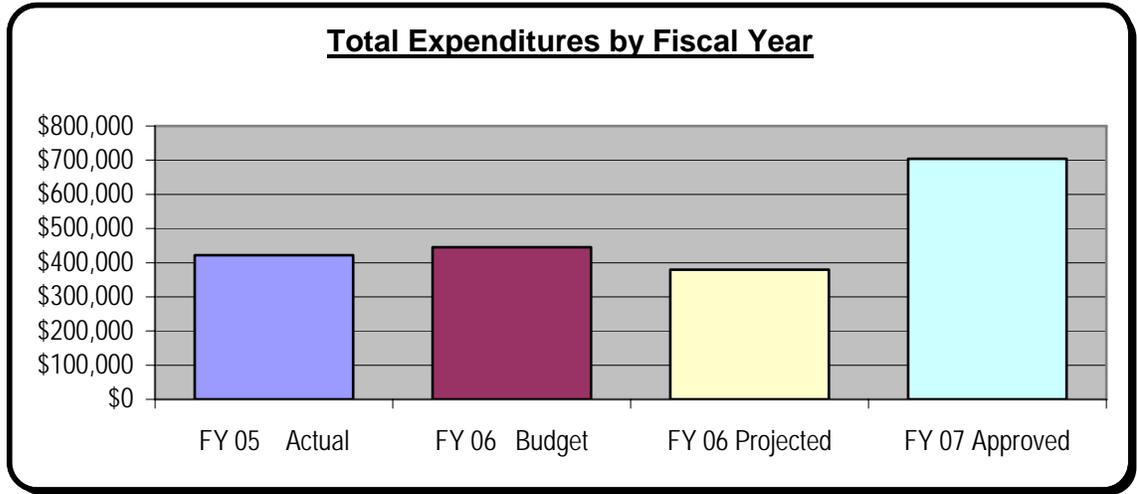
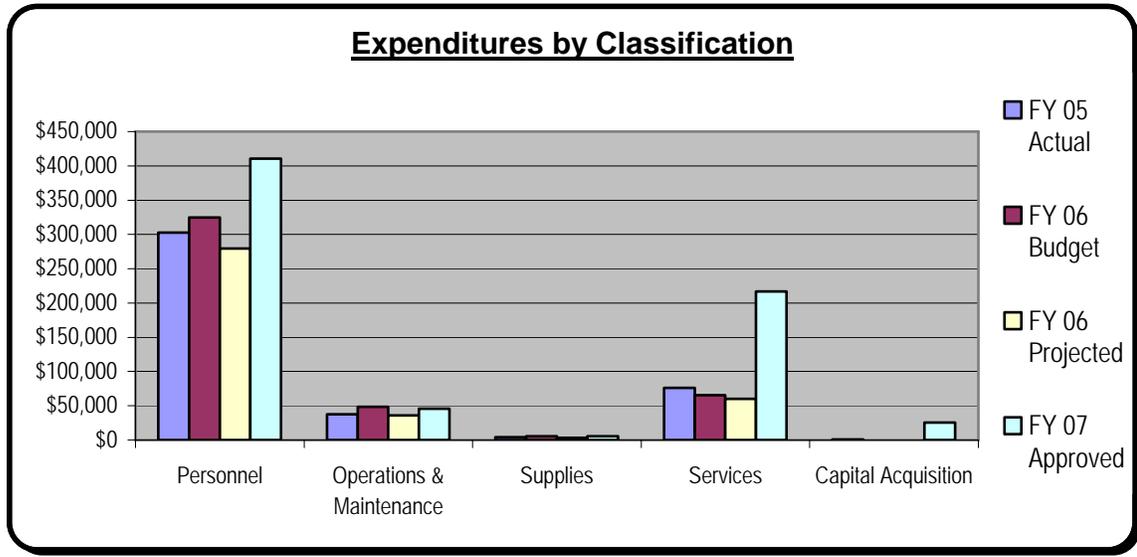
**Performance Measures**

<b>Measurement Indicators</b>	<b>FY 05 Actual</b>	<b>FY 06 Projected</b>	<b>FY 07 Approved</b>
<b><u>Demand</u></b>			
City Population	28,038	28,939	33,339
Annual Growth Rate	7.4%	3.2%	15.2%
Land Area Within City limit (sq. mi.)	18.36	19.38	20.38
Land Area Within ETJ only (sq. mi.)	23.43	24.23	25.23
Number of Annexations / Acres	4 / 172.3	3 / 329.3	3 / 600
<b><u>Input</u></b>			
Operating Expenditures	\$421,496	\$379,104	\$704,695
Number of Personnel (FTE)	5	5.4	6.4
<b><u>Output</u></b>			
Subdivision Plat Applications	43	50	40
Single Family Lots Reviewed	4,362	3,000	4,000
Zoning Applications	8	15	20
<b><u>Efficiency</u></b>			
Planning Expenditures as % of General Fund	3.49%	2.81%	4.50%
FTE as % of General Fund FTE	2.69%	2.82%	3.77%
Population per FTE	5,608	5,359	5,209
Planning Expenditures per Capita	\$15.03	\$13.10	\$21.14

**Planning Department**

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	302,808	324,700	279,306	410,725
Operations & Maintenance	37,662	48,557	36,298	45,703
Supplies	4,188	5,800	3,500	5,846
Services	75,979	65,500	60,000	217,000
Capital Acquisition	860	0	0	25,421
<b>Totals</b>	<b>\$421,496</b>	<b>\$444,557</b>	<b>\$379,104</b>	<b>\$704,695</b>



## **Police Department Municipal Court**

### **Department Mission**

#### **Police Department**

Dedicated to providing an environment where the citizens of Pflugerville are safe, protected from crime, harm and disorder, while showing respect, fairness and compassion and upholding the constitutional rights of all who come in contact with members of the department.

#### **Municipal Court**

Provide a fair and just forum for the resolution of the legal issues within its jurisdiction in an efficient and courteous manner.

### **Department Description**

- Enforces City ordinances, State of Texas laws and applicable Federal laws in a fair and impartial manner, while working within the statutory and judicial limitations of the police authority and court process.
- Reduces the opportunity for crime by providing a highly visible uniformed patrol.
- Ensures response to emergency calls in a timely manner.
- Suppresses criminal activity by identifying crime and criminals, arresting offenders, and providing protection to the community.
- Provides immediate response to, and investigation of, all complaints of a criminal nature through a trained and experienced Investigations Division.
- Meets the needs of the community through communication and the development and implementation of new and effective programs to benefit safety.
- Enforces animal control ordinances and provides for safe humane treatment of animals.
- Municipal Court provides a forum for the disposition of Class C Misdemeanor cases through impartiality, fairness, integrity, separation of powers, and judicial independence.

### **Department Location**

The Police Department is located in the Pflugerville Justice Center, 1611 East Pfennig Lane.

Hours for the Police Department are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays. Non-emergency phone: 512-251-4004.

For emergencies, dial 911.

**Police Department  
Municipal Court**

**Department Location (continued)**

The Municipal Court is located in the Pflugerville Justice Center, 1611 East Pfennig Lane.

Hours for Municipal Court are 9 a.m. to 5 p.m., Monday through Friday, excluding holidays. Phone: 512-251-4191.

City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

**FY 2005 – 2006 Accomplishments**

- Continued records retention maintenance through file destruction.
- Continued to improve Emergency Preparedness Response through Incident Management System and National Incident Management System training and implementation.
- Hosted meetings with Travis County Emergency Services District #2 personnel to discuss emergency response issues.
- Continued Spanish language training to improve officer communication.
- Enhanced 911 system with reverse 911 capability.
- Dispatch supervisors certified in Telecommunication Devices for the Deaf.
- Implemented new written testing program for Police Department applicants.
- Lowered the cost for pre-employment screening by implementing an in-depth background investigation process.
- The Emergency Preparedness Plan Annexes to department heads are completed and under review.
- Obtained a Department of Justice Secure Our Schools grant for \$44,884 to provide real time information, improve reporting, and keep our school resource officers on campus.
- Completed installation of INCODE computer aided dispatch and public safety records management systems, and associated software and hardware.
- Upgraded VHS formatted equipment to DVD technology.
- Improved and enhanced control of the property room evidence.
- Hosted 7<sup>th</sup> Annual Awards Banquet which included two lifesaving awards.
- Ranked 29<sup>th</sup> in nation for participation in National Night Out; 68 National Night Out parties were hosted, involving approximately 6,200 citizens.
- During the 2005-2006 school year, DARE was taught to grades K-5<sup>th</sup>; 500 5<sup>th</sup> grade students graduated from the program.
- Served 129 families and 515 children (2,580 toys distributed) through the Blue Santa Program with the work of 50 volunteers.
- Served 331 youth at the annual Bike Rodeo which involved 60 volunteers.
- Continued to improve training for employees and volunteers.
- Continued to implement Tier II data collection by officers for racial profiling statistics.

### **FY 2005 – 2006 Accomplishments (continued)**

- Enhanced methods of providing a safe environment for all citizens and aggressively addressed criminal activity throughout the City by developing partnerships throughout the community.
- Completed FY 2006 annual report on the department's fiscal status and pertinent crime statistics for public distribution.
- Hosted a community forum for use of force.
- Implemented Pflugerville animal control program improvements.

### **FY 2006 – 2007 Goals**

- Host meetings with Travis County Emergency Services District #2 personnel to discuss emergency response issues.
- Host the department's annual open house.
- Enhance methods of providing a safe environment for all citizens and aggressively address criminal activity throughout the City by developing partnerships throughout the community.
  - Maintain a low crime rate.
  - Integrate proactively with other City departments and law enforcement agencies.
  - Respond to the City's rapid growth.
- Complete FY 2006 annual report on the department's fiscal status and pertinent crime statistics for public distribution.
- Improve data sharing with local police agencies.
- Improve care service, response, volunteerism, and website for animal control division.

### **FY 2006 - 2007 Budget Objectives**

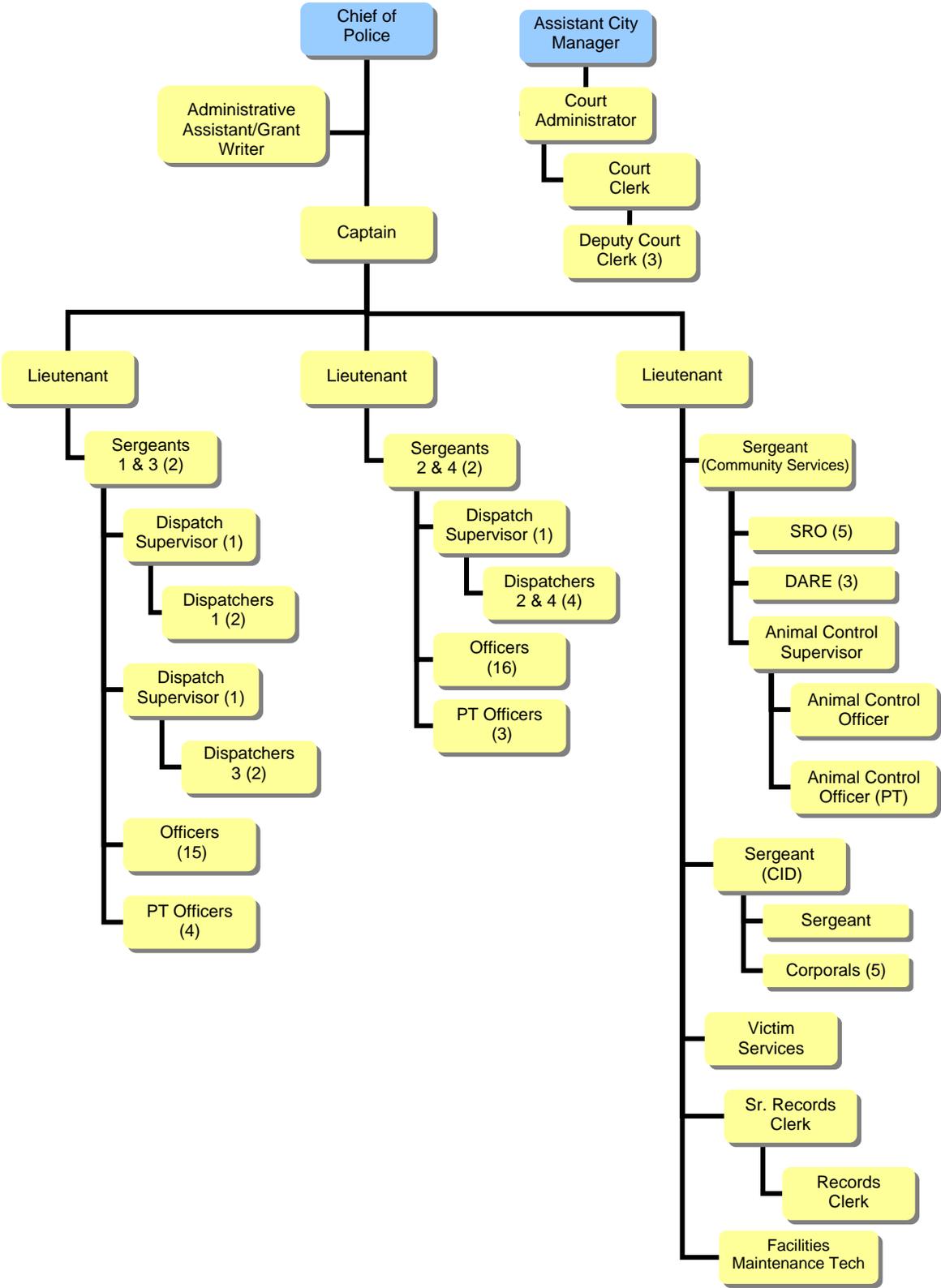
- Maintain a ratio of officers-to-citizens that will ensure sufficient response times, and provide patrol, call coverage and investigative services.
- Maintain a reasonable number of fleet vehicles.
  - Insure available fleet to cover all duties of the department.
  - Maintain service to all fleet vehicles to reduce repairs.
  - Replace high mileage units as a priority.
- Improve police coverage by reducing the use of patrol officers in dispatch and for animal control.
- Upgrade software and hardware on the following systems:
  - PBX Telephone System,
  - Simplex Security Card Access System, and
  - TAC Air Conditioning Heating Control System Computer (no software).

Police Department  
Municipal Court

Staffing

Position	FY 05 Actual	FY 06 Actual	FY 07 Proposed
Police Chief	1	1	1
Captain	1	1	1
Lieutenant	3	3	3
Sergeant	7	7	7
Corporal	7	7	7
School Resource Officer	4	5	5
Officer	23	27	31
Dispatch Supervisor	2	2	3
Dispatcher	8	8	8
Court Administrator	1	1	1
Court Clerk	3	3	4
Victim Services Director	1	1	1
Victim Services Assistant	0.67	0.5	0
Central Records Clerk	1.33	1.5	2
Animal Control Officer	1	1	2
Facilities Maintenance Tech	1	1	1
<b>Subtotal for full-time personnel</b>	<b>65.0</b>	<b>70.0</b>	<b>77.0</b>
Part Time Animal Control	0	0	1
Part Time Officers	8	8	7
<b>Totals</b>	<b>73.0</b>	<b>78.0</b>	<b>85.0</b>

Staffing (continued)



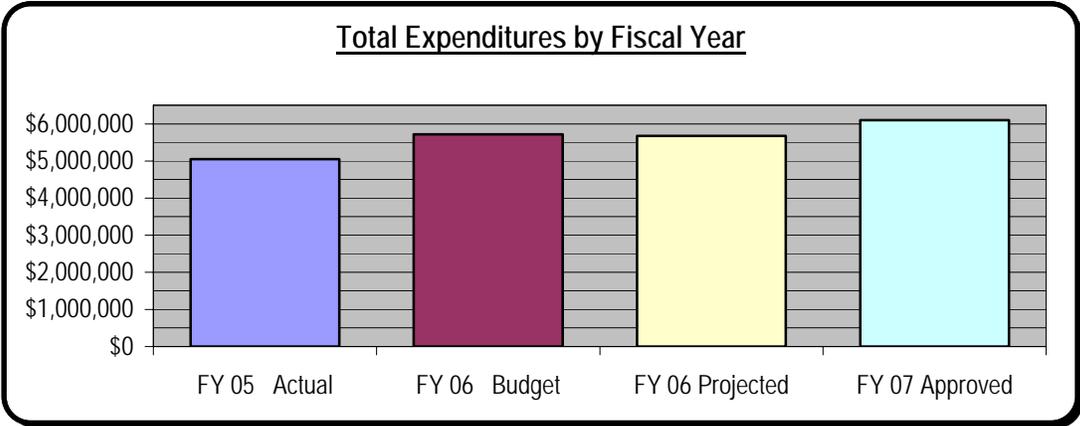
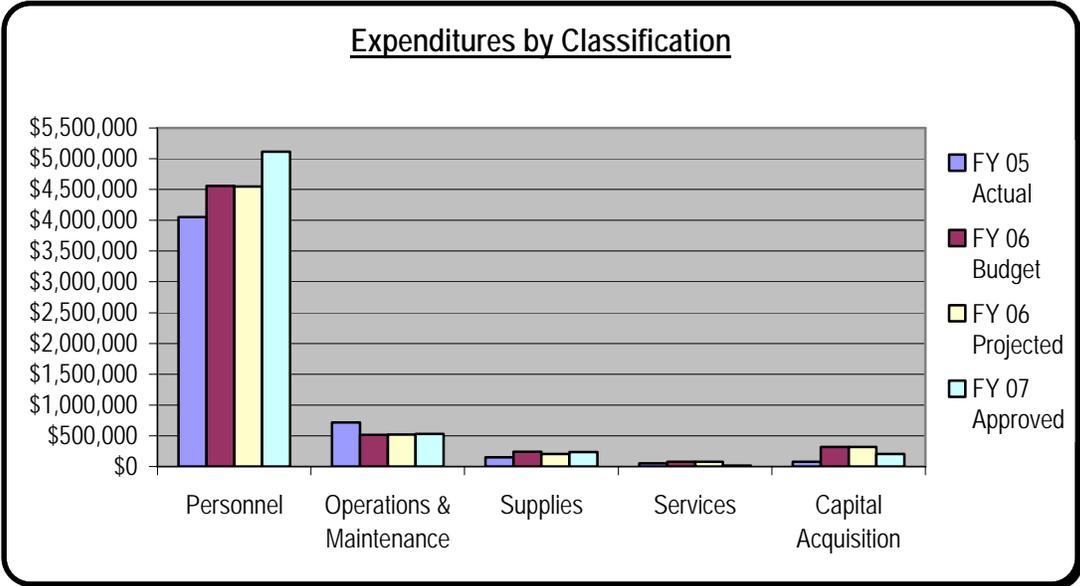
**Police Department  
Municipal Court**

**Performance Measures**

<b>Measurement Indicators</b>	<b>FY 05 Actual</b>	<b>FY 06 Projected</b>	<b>FY 07 Approved</b>
<b><u>Demand</u></b>			
Population	28,038	28,939	33,339
Calls for Service	34,113	36,000	40,339
Index Crimes Reported	882	940	1,020
<b><u>Input</u></b>			
Operating Expenditures	\$5,050,710	\$5,669,919	\$6,099,772
Officers per Thousand Population (Does not include 3 MS SROs or 2 HS SRO)	1.53	1.62	1.53
<b><u>Output</u></b>			
Number of Collisions	425	450	475
Number of Citations Issued	11,204	11,400	11,600
Number of Felony Arrests	166	170	190
Number of Misdemeanor Arrests	1,400	1,450	1,500
<b><u>Efficiency</u></b>			
Crime Rate per UCR	2,555	2,555	2,555
Police Expenditure per Capita	\$180	\$196	\$183
Average Response Time - All Calls	6	6	6
% Clearance Rate - Felony Offenses (Per UCR)	59%	58%	59%
Stolen Property (Per UCR)	\$317,622	\$524,116	\$534,000
Recovered	\$116,273	\$125,000	\$150,000
% Recovery Rate	37%	24%	28%
Total # of Training Hours per Officers	3,811	3,900	4,060
# of Training hours per Officer	83	78	80
Total # of Training Hours per Civilians	679	679	725
# of Training Hours per Civilian	40	40	40

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	4,052,044	4,558,260	4,545,999	5,111,294
Operations & Maintenance	718,226	515,380	520,213	529,539
Supplies	147,542	242,330	206,300	236,216
Services	53,782	78,875	78,875	16,075
Capital Acquisition	79,115	318,532	318,532	206,649
<b>Totals</b>	<b>\$ 5,050,710</b>	<b>\$ 5,713,377</b>	<b>\$ 5,669,919</b>	<b>\$ 6,099,772</b>





## Street Department

### Department Mission

Ensure that public streets, rights-of-ways, and drainage areas are properly maintained in a timely and effective manner; ensure the safety, attractiveness, and efficiency of daily operations; and provide maintenance services for City vehicles.

### Department Description

- Maintain roadway infrastructure system by:
  - repairing potholes and patching utility cuts.
  - repairing base failures and damage caused by water line breaks.
  - preparing street driving surfaces for seal coating.
  - reconstructing streets to upgrade driving surface and drainage.
  - performing crack sealing of streets to prevent water damage.
  - performing roadway striping and painting of traffic flow arrows.
- Inspect and make repairs to City sidewalks and curbs.
- Install and maintain traffic control signs and paving markers.
- Maintain traffic signals and school zone lights.
- Install and maintain street signs.
- Perform street sweeping for City-wide road maintenance.
- Respond to emergency conditions by barricading, clearing debris, and sanding streets.
- Perform regular inspections of signs, pavement markings, barricades, and guardrails.
- Maintain City and state rights-of-ways.
- Maintain City storm drainage system.
- Perform brush chipping throughout the City.
- Perform special projects for all City departments.
- Perform repairs, state inspections, and preventive maintenance on City vehicles.

### Department Location

The Street Department is located at 1600 Waterbrook Drive.  
Department hours are 7:30 a.m. to 4 p.m., Monday through Friday, excluding holidays.  
Staff can be reached by phone: 512-990-4388; Fax: 512-990-8383; and through the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

## Street Department

### FY 2005 - 2006 Accomplishments

- Action item process established for the Beautification Committee.
- Constructed extension to the dog pound for temporary holding of the City of Round Rock's impounded animals.
- Built dumpster pads at numerous City locations to comply with new ordinance.
- Implemented street sweeping service.
- Received training in the State's Emergency Management Program in order to be prepared for emergency operations.
- Implemented notification to departments before vehicles state inspections are due.
- Rebuilt and landscaped Heatherwilde Boulevard entrance and median.
- Customized and installed equipment on the new police vehicles.
- Regular crew leader meetings established with Human Resources.
- Worked closely with Pflugerville Independent School District on two school emergency situations – provided barricades, cones, directed traffic and assisted in ensuring safety of public.
- Provided street sanding for December ice storm including sanding of the Fire Department and Police Department driveways to ensure emergency vehicle access.
- Worked on constructing fishing piers at Lake Pflugerville.
- Joined International Society of Arborists Texas Chapter to participate in seminars and training for environmentally friendly tree maintenance.

### FY 2006 - 2007 Goals

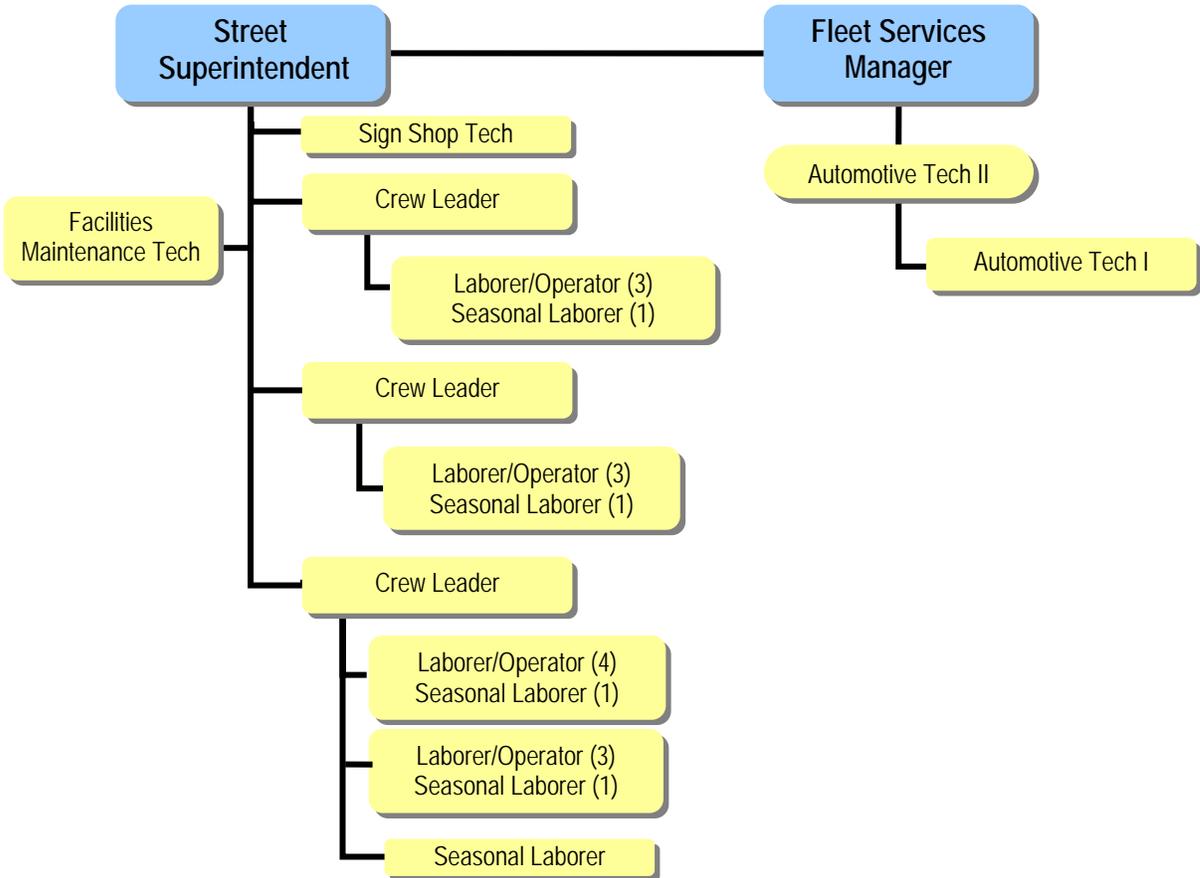
- Complete installation of new sign blades on all street signs not yet in compliance with state guidelines.
- Increase and maintain public confidence and satisfaction in the ability of the Streets Division to provide quality services.
- Develop and maintain Division policies and procedures for control and internal discipline and to facilitate the process of handling citizen complaints.
- Develop work order scheduling in Fleet Shop to allow for smoother workload flow.

### FY 2006 - 2007 Budget Objectives

- Add four laborers to the mowing crew to provide support for the City's growth and annexation plans.
- Add one mechanic to the Fleet Shop to handle increased workload and allow Fleet Manager to perform office duties.
- Add slab under present metal roof to add workspace for Fleet Shop providing a place to work on long-term repairs and larger vehicles.
- Add roll-up garage doors to Sign Shop and Fleet Shop for better accessibility.

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Street Superintendent	1	1	1
Fleet Services Manager	1	1	1
Crew Leaders	3	3	3
Sign Shop Technician	0	1	1
Automotive Mechanic	0	1	2
Operators/Laborers	11	9	13
Facilities Maintenance Tech	0	1	1
Secretary	1	1	0
<b>Regular personnel total</b>	<b>17</b>	<b>18</b>	<b>22</b>
Seasonal Laborers	5	5	5
<b>Totals</b>	<b>22</b>	<b>23</b>	<b>27</b>



Street Department

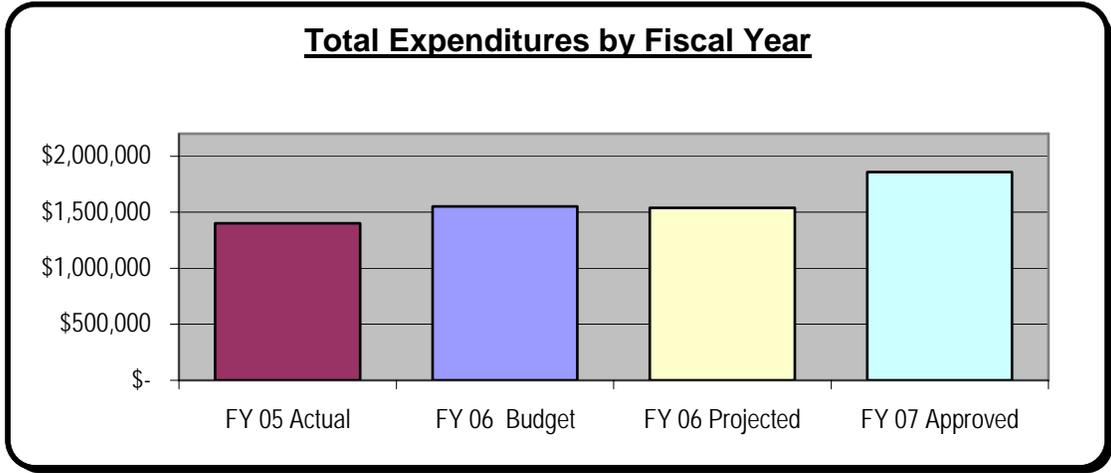
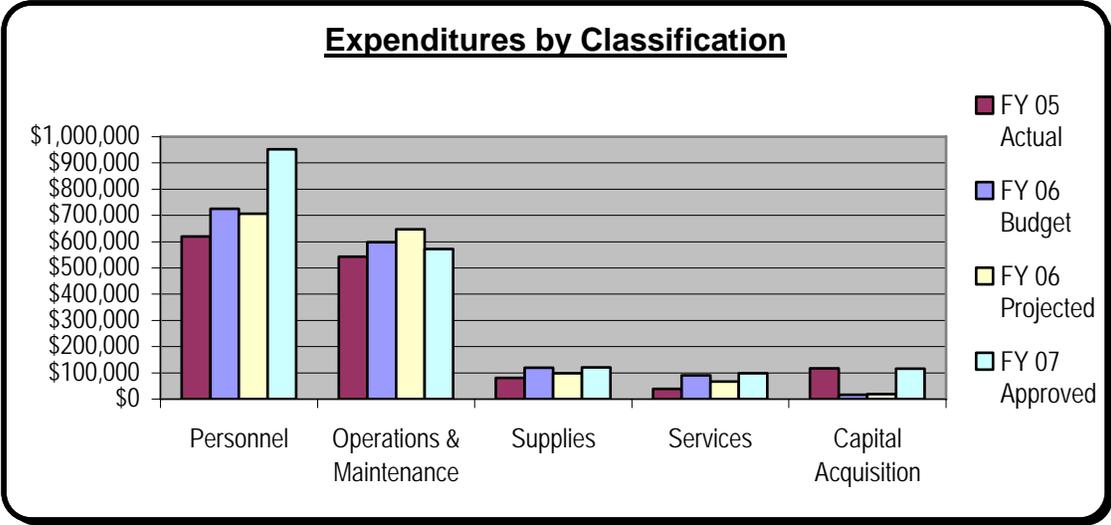
Performance Measures

Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
Miles of Paved Street	133	136	149
Number of Street Signs	4,950	6,000	6,400
Number of Fleet Vehicles	111	116	125
<b><u>Input</u></b>			
Operating Expenditures	\$971,168	\$1,233,867	\$1,558,819
Number of Full-Time Personnel	17	17	22
Number of Seasonal Personnel	5	5	5
Street Overlay Expenditure	\$ 311,285	\$ 300,000	\$ 300,000
<b><u>Output</u></b>			
Number of Potholes and Patches	185	220	320
Street Signs Replaced	4,900	3,500	1,500
Street Signs Maintained	150	275	300
Chipping in cubic yards	521	880	2,200
Total Work Orders	336	450	470
Number of Vehicles Inspected	75	87	100
Number of Vehicles Maintained	40	50	94
Area of Overlay (sq. yds)	34,437	40,000	40,000
<b><u>Efficiency</u></b>			
Street Maintenance Cost per Mile	\$ 9,327	\$ 10,703	\$ 11,442
Average Fleet Maintenance Cost per Vehicle*		-	\$ 1,242

\* Personnel expense only (first year to service entire fleet)

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	619,370	725,419	706,467	951,730
Operations & Maintenance	543,095	598,468	647,238	571,655
Supplies	80,480	119,480	98,200	121,230
Services	39,508	90,500	67,000	98,500
Capital Acquisition	117,602	16,217	19,217	115,705
<b>Totals</b>	<b>\$1,400,055</b>	<b>\$1,550,084</b>	<b>\$1,538,122</b>	<b>\$1,858,819</b>





# Water Department

## Department Mission

To ensure the health and well-being of its customers by providing a safe supply of water and maintaining its distribution system to the highest degree, maintaining good internal and external communication, continuing education of staff, and being fiscally accountable. Committed to providing excellent customer service, the department values teamwork and takes pride in helping with special projects.

## Department Description

The Water Department is made up of two divisions: distribution and treatment. Each division takes care of different facets of the water system. Distribution takes care of the water lines and treatment takes care of the wells and the water treatment plant.

The water system must be maintained to meet the rules and regulations of the Texas Commission on Environmental Quality (TCEQ) and the Environmental Protection Agency (EPA). The water system is inspected annually for compliance to the rules and reports are filled out monthly for these agencies.

### Distribution

- Makes service taps and installs new services.
- Performs construction/replacement of water mains and service lines.
- Provides 24-hour on-call emergency repair service.
- Checks for leaks in mains and services.
- Assists wastewater collection division when needed.
- Performs grounds keeping at the central wastewater plant.
- Reads all water meters monthly for billing.
- Installs, replaces, and repairs water meters.
- Performs leak detection.
- Replaces meter boxes.
- Places zoning signs for the Planning Department.
- Performs routine fire hydrant maintenance and testing.
- Operation and maintenance of the valves in the distribution system.
- Plants grass at leak sites and repairs sidewalks and curbs.
- Assists the other City departments when needed.
- Keeps equipment clean and well maintained
- Tests water meters for accuracy.
- Works with state and county officials to maintain area water supplies.
- Delivers cut off notices.
- Takes required monthly bacteriologic tests.

## Water Department

### Department Description (continued)

#### Treatment

- Checks the quality of the water through daily testing.
- Takes daily readings of water usage, well and booster pumps.
- Makes daily operational changes as needed.
- Manipulates distribution system to keep standpipe full during heavy water usage.
- Maintains grounds at the lake, well sites, and storage sites.
- Conducts tours of treatment facilities.
- Keeps records of operation and maintenance of the treatment system.
- Continues to train on new water system.

### Department Location

The Water Department is located at 2609 East Pecan Street.  
Phone: 512-251-9935 ext, 260 or ext. 210; City website:  
[www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2005 - 2006 Accomplishments

- Finalized construction of surface water treatment plant and related system.
- Began producing water through surface water plant.
- Continued training on new surface system.
- Began a smooth transition from ground water to surface water.
- Continued education and license upgrades.
- Instituted a new work order system.
- Constructed new piers for Lake Pflugerville.
- Assisted with various City functions.
- Completed water meter survey to find accuracy of meters.
- Continued with valve and hydrant maintenance program.
- Performed leak survey of the majority of the distribution system.
- Lowered water loss to below 10%. (national average is 15%)
- Installed 1,110 new meters.

**FY 2006-2007 Goals**

- Complete a smooth transition to the use of surface water.
- Create a second distribution maintenance crew.
- Continue fire hydrant maintenance program.
- Continue leak survey program.
- Continue training of all personnel.
- Expand meter testing function.

**FY 2007 Budget Objectives**

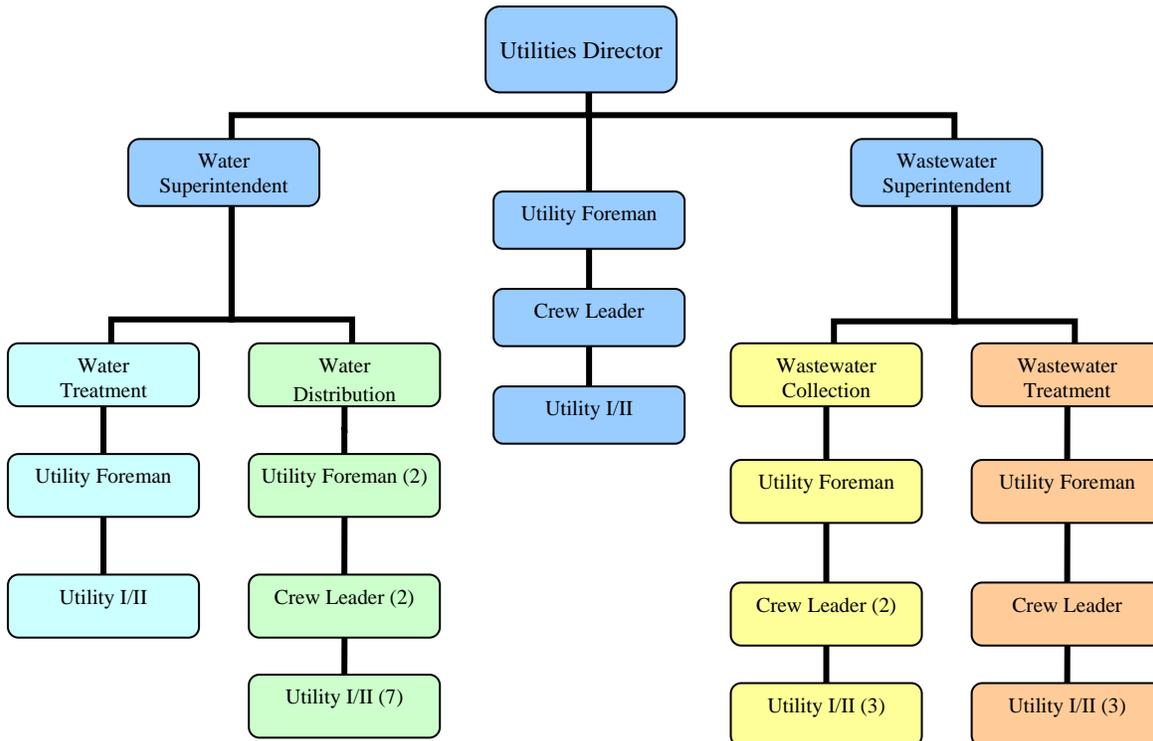
- Purchase equipment to maintain grounds around Lake Pflugerville and the water treatment plant.
- Retrofit existing meters to comply with requirements for automated meter reading.
- Purchase new meters that will comply with requirements for automated meter reading.

# Water Department

## Staffing

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Utilities Director*	0.5	0.5	0.5
Utility Billing Supervisor*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	0.5
Utility Foreman*	0.5	0.5	0.5
Utility Crew Leader*	0	0.5	0.5
Utility I/II*	0.5	2	1
Water Superintendent	1	1	1
Utility Foreman	1	2	3
Utility Crew Leader	3	0	2
Utility I/II	9	11	9
<b>Totals</b>	<b>16.5</b>	<b>18.5</b>	<b>18.5</b>

\*The expense for these positions is budgeted under Utility Administration.



**Performance Measures**

Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
Number of miles of waterline	110	135	142
Number of connections	8,186	9,301	10,500
Number of wells in operation	3	3	3
Surface Water Plant	-	1	1
<b><u>Input</u></b>			
Operating Expenditures	\$ 6,613,965	\$ 7,513,061	\$ 9,272,609
Number of FTE's	18.5	18.5	18.5
<b><u>Output</u></b>			
New connections	730	815	1,500
Meters replaced or rebuilt	110	139	125
Service line leaks	117	120	70
Main Breaks	4	4	5
Water Usage:			
Average Flow (MGD)	3.287	3.561	3.720
Peak Flow (MGD)	7.450	7.729	9.500
Total Flow (MG)	1,200,000	1,300,000	1,328,500
<b><u>Efficiency</u></b>			
Cost per mile of water main	\$ 60,127	\$ 55,652	\$ 65,300
Cost per connection	\$ 808	\$ 808	\$ 883

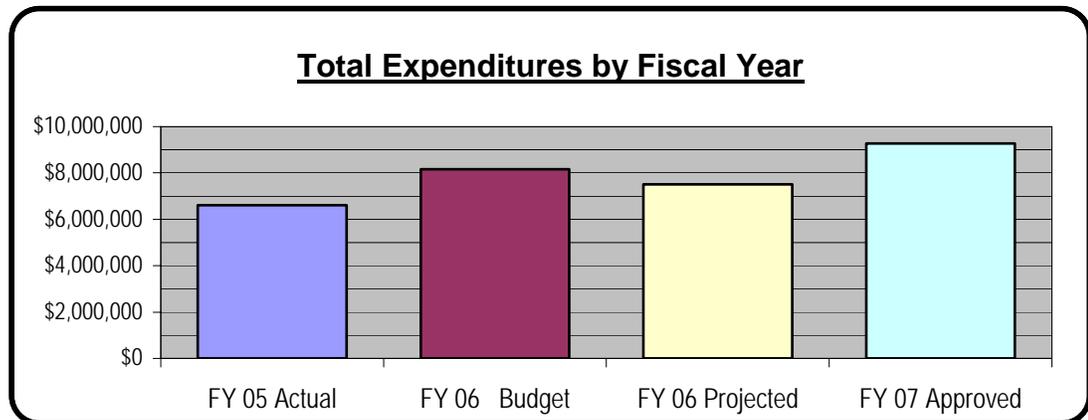
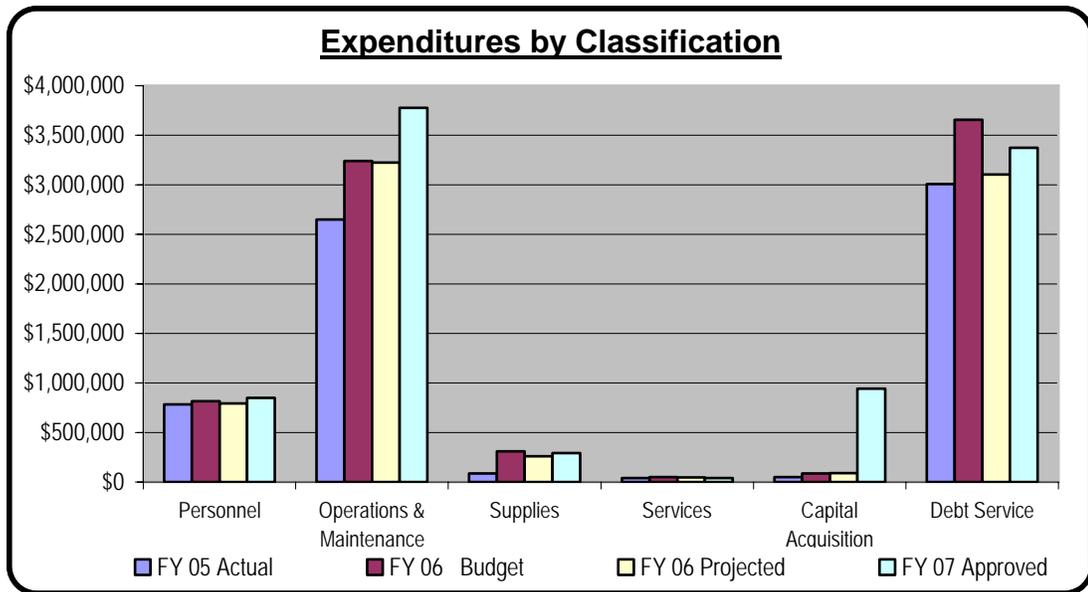
Number of gallons lost per year:	183,000,000	103,500,000
Percentage of water lost per year:	15%	8%

# Water Department

## Expenditure Summary

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	783,056	817,029	792,289	848,395
Operations & Maintenance	2,648,571	3,239,522	3,222,891	3,777,133
Supplies	85,526	309,010	259,250	291,900
Services	40,959	50,500	46,330	39,870
Capital Acquisition	48,807	87,797	88,438	943,495
Debt Service	3,007,047	3,657,412	3,103,863	3,371,816
<b>Totals</b>	<b>\$6,613,965</b>	<b>\$8,161,270</b>	<b>\$7,513,061</b>	<b>\$9,272,609</b>

\*Capital Outlay does not include bond project expenses.



# Wastewater Department

## Department Mission

Provide for the effective, safe and reliable treatment of wastewater for City customers by operating and maintaining the supply, treatment, and collection systems according to recognized and adopted standards.

## Department Description

The Wastewater Department is comprised of two divisions: Wastewater Collection and Wastewater Treatment.

### Collection

- Performs construction/replacement of wastewater mains and service lines.
- Locates, films, and cleans wastewater service lines.
- Provides 24-hour on-call emergency repair service.
- Repairs sidewalks damaged due to repair work.
- Maintains buildings, grounds, and equipment.

### Treatment

- Operates and maintains the wastewater treatment plants.
- Performs daily process testing.
- Completes mandatory state and federal testing and recordkeeping.
- Operates compost site.
- Works with Travis County to supply water to Northeast Metro County Park.
- Maintains buildings, grounds, and equipment.

## Department Location

The Wastewater Department is located at 2609 East Pecan Street. Staff may be reached by phone: 512-251-9935 ext. 270 or 210; and the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

## Wastewater Department

### FY 2005-2006 Accomplishments

- Design and bids on the Central Wastewater Treatment Plant expansion were accepted and construction began.
- All wastewater personnel have upgraded to at least a “C” license.
- Assisted with surface plant construction by taking and treating wastes from the cleaning of the membranes.
- Set new records for filming of wastewater lines.
- Assisted with construction of the piers on Lake Pflugerville.
- Continued manhole rehabilitation program.
- Renewed all wastewater plant permits.
- Worked on effluent re-use and a risk management program.

### FY 2006-2007 Goals

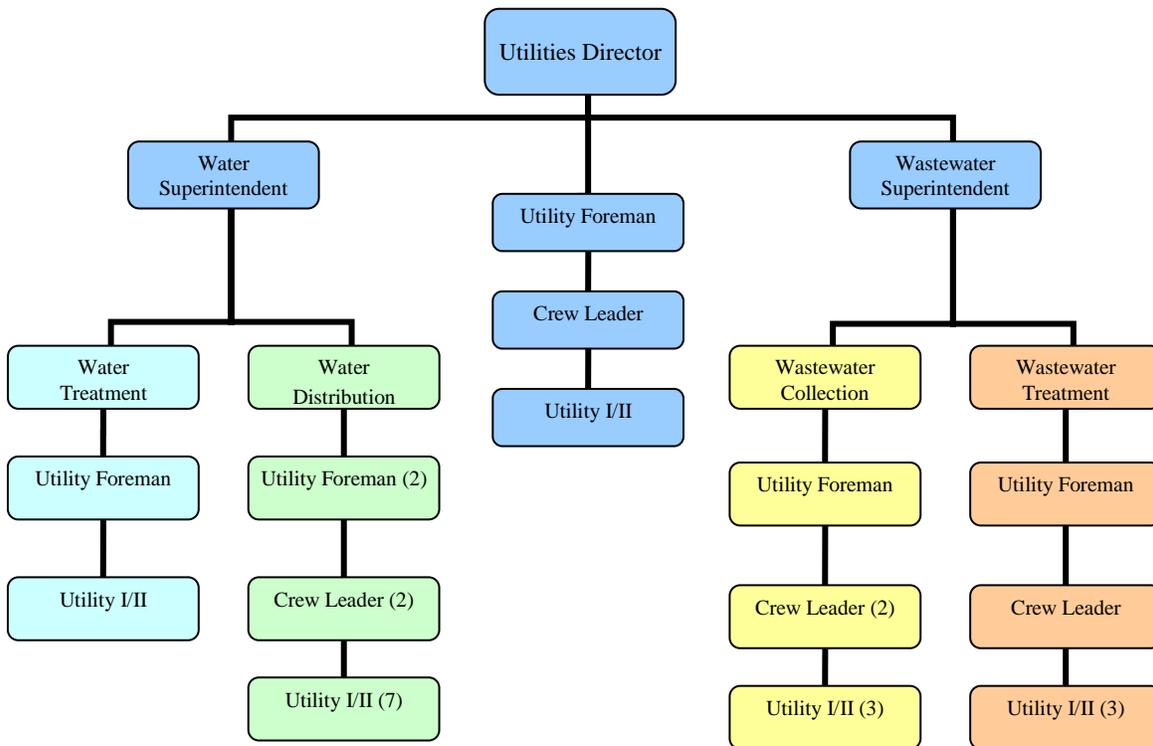
- Complete first phase of Central Plant expansion project.
- Continue training of all personnel.
- Continue line inspection program.
- Continue line maintenance.
- Continue manhole rehabilitation program.
- Re-start the composting program.

### FY 2006-2007 Budget Objectives

- Improve safety, efficiency and quality of work by purchasing additional equipment for the inspection and repair of wastewater lines.
- Purchase and install an emergency bypass system for the Kennemer lift station.
- Purchase a portable light tower to be used for the safety and security of utility construction and repairs; and also for illumination of other City activities such as Deutschen Pfest, and Lake Pflugerville events.
- Replace generator and building at the Wilke Lane plant.

**Staffing**

Position	FY 05 Actual	FY 06 Actual	FY 07 Approved
Utilities Director*	0.5	0.5	0.5
Utility Billing Supervisor*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	0.5
Utility Foreman*	0.5	0.5	0.5
Crew Leader*	0.5	0.5	0.5
Utility II*	0.5	0.5	0.5
Utility I*	0.5	0.5	0.5
Wastewater Superintendent	1	1	1
Utility Foreman	2	2	2
Utility Crew Leader	0	3	3
Utility II	3	1	1
Utility I	6	5	5
<b>Totals</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>



Wastewater Department

Performance Measures

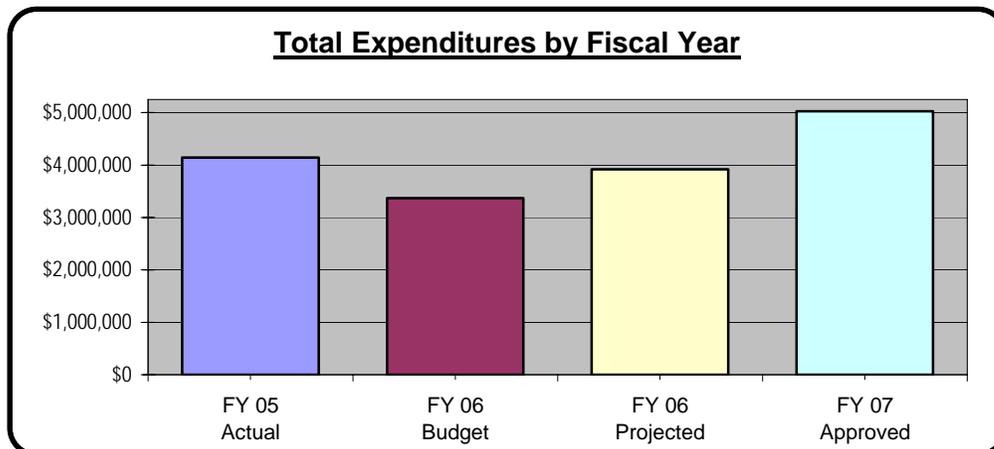
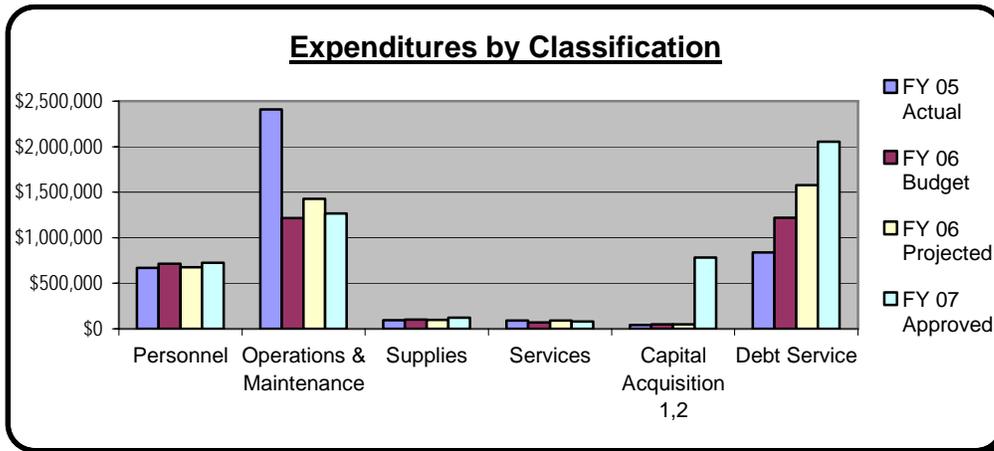
Measurement Indicators	FY 05 Actual	FY 06 Projected	FY 07 Approved
<b><u>Demand</u></b>			
Number of connections	8,995	10,118	11,300
Number of miles of wastewater lines	120.80	125.00	138.00
<b><u>Input</u></b>			
Operating Expenditures	\$7,692,509	\$4,575,975	\$6,855,157
Number of FTE's	15.5	15.5	15.5
<b><u>Output</u></b>			
Number of new taps	16	14	18
Number of blockages cleared	84	116	130
Number of line locations completed*	118	194	200
Number of manholes repaired	31	16	30
Number of gallons treated (MG)	878.185	833.548	960.000
Average Flow (MGD)	2.40	2.280	2.630
Peak Flow (MGD)	5.54	5.000	6.200
Amount of compost generated (cubic yds)	617	500	500
<b><u>Efficiency</u></b>			
Cost per mile of Wastewater Main	\$63,680	\$36,608	\$49,675
Cost per connection	\$855	\$452	\$607

**Expenditure Summary**

Classification	FY 05 Actual	FY 06 Budget	FY 06 Projected	FY 07 Approved
Personnel	667,581	712,277	674,699	722,803
Operations & Maintenance	2,409,659	1,215,526	1,427,807	1,266,758
Supplies	95,211	101,200	98,900	123,190
Services	90,088	70,695	92,250	78,370
Capital Acquisition <sup>1,2</sup>	42,255	49,376	49,406	783,914
Debt Service	838,432	1,218,897	1,576,938	2,053,088
<b>Total</b>	<b>\$4,143,227</b>	<b>\$3,367,970</b>	<b>\$3,920,000</b>	<b>\$5,028,123</b>

<sup>1</sup> Capital Outlay does not include project expenditures funded through bonds.

<sup>2</sup> Fund balance contribution to wastewater treatment plant expansion not included in capital acquisition.





## Deutschen Pfest Fund

### Mission

The purpose of this fund is to accumulate and account for funds received from the annual Deutschen Pfest, a community festival held the third weekend of May. Profits from the Pfests are earmarked for improvements to Pflugerville parks. By ordinance, the use of Deutschen Pfest funds is determined by the members of the Pflugerville Parks and Recreation Commission.

### 2005 - 2006 Accomplishments

In fiscal year 2006, the available Deutschen Pfest proceeds were used to fund two park projects. One project was the upgrade of the electrical systems at Pfluger Park. This enhancement allows for increased park lighting. Also, construction began on a bathroom at the Heritage Park Barn.

### 2006 - 2007 Budget Objectives

The Heritage Park Barn bathroom is expected to be completed in 2007.

The balance of the fund at September 30, 2006 is approximately \$77,000.



## Law Enforcement Fund

### Mission

The purpose of this fund is to accumulate and account for funds received from various sources that are utilized by the Pflugerville Police Department. These include funds received from the U.S. Department of Justice and the Justice Department of the State of Texas for the City's equitable share of proceeds resulting from seized and forfeited property; funds received from vehicle registration fees; and donations.

### 2005 - 2006 Accomplishments

New laptops were purchased for officers from both Child Safety funds and Drug Seizure funds. Child Safety funds were also used to purchase school zone traffic equipment for the two new schools. Drug seizure funds were used to purchase several tazers. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa program.

Financial Summary	FY 04 Actual	FY 05 Actual	FY 06 Actual
Revenues			
Drug Seizure	\$ 3,439.24	\$ 21,194.18	\$ 4,392.00
Child Safety	\$ 24,696.21	\$ 17,230.97	\$ 19,608.51
Training	\$ 3,583	\$ 3,757.07	\$ 4,016.71
Blue Santa	\$ 1,565.00	\$ 3,814.74	\$ 1,690.00
Bike Rodeo	\$ 1,050.00	\$ 300.00	\$ 300.00
Expenses			
Drug Seizure	\$ 24,674.45	\$ 4,975.22	\$ 43,378.40
Child Safety	\$ 49,053.51	\$ 4,875.00	\$ 46,082.00
Training	\$ --	\$ 529.80	\$ 4,365.91
Blue Santa	\$ 4,835.00	\$ 4,960.00	\$ 2,441.50
Bike Rodeo	\$ 232.40	\$ 294.88	\$ 200.63

### 2006 - 2007 Budget Objectives

Special Revenue funds will be used to purchase equipment that is necessary for police department operations, but not budgeted. The balance of funds that will be carried over to the 2007 fiscal year is:

Drug Seizure Funds	- \$ 23,391.36
Child Safety Funds	- \$ 18,449.20
Training Funds	- \$ 15,450.59
Blue Santa	- \$ 2,694.84
Bike Rodeo	- \$ 1,291.84



## Municipal Court Fund

### Mission

The purpose of this fund is to accumulate and account for funds received from the Municipal Court ticket revenue that are designated for specific types of expenditures. These include funds received for the upgrade and maintenance of the Court's technology; enhancement of the Court's efficiency; and Municipal Court building security.

### 2006 - 2007 Budget Objectives

The Court Special Revenue Technology funds will be used to maintain the Court's hardware and software needs. The Efficiency funds will be used to enhance the Court working environment.

The balance of funds that will be carried over to the 2007 fiscal year is:

Technology Funds	- \$ 2,896.79
Security	- \$ 3,339.94
Efficiency	- \$ 7,271.03

Financial Summary	FY 04 Actual	FY 05 Actual	FY 06 Actual
Revenues			
Technology	\$ 22,206.95	\$ 22,979.17	\$ 24,707.29
Security	\$ --	\$ --	\$ 3,339.94
Efficiency	\$ 534.58	\$ 650.97	\$ 1,528.50
Expenses			
Technology	\$ 32,929.19	\$ 35,789.83	\$ 426.60
Security	\$ --	\$ --	\$ --
Efficiency	\$ --	\$ --	\$ --



**City of Pflugerville  
Capital Outlay Detail  
FY 2007**

Department	Description	Amount	Total
<b>General Fund</b>			
<b>Administration</b>			
Equipment	Wireless Network	\$ 232,500	
	Audio Mixer for Council Chambers	\$ 699	<u>\$233,199</u>
<b>Building</b>			
Equipment	Impact Resources Software & Equipment	\$ 53,728	<u>\$ 53,728</u>
<b>Planning</b>			
Equipment	Impact Software & Server	\$ 25,421	<u>\$ 25,421</u>
<b>Library</b>			
Equipment	Discover Station	\$ 47,000	
	Shelving	\$ 5,345	<u>\$ 52,345</u>
Books	Books & Materials	\$ 64,480	<u>\$ 64,480</u>
<b>Parks</b>			
Equipment	Cybox Hip Ad/Abductor	\$ 4,393	
	Matrix T3 Treadmill (2 @ \$3,850)	\$ 7,700	
	Ford F-150 Super Crew Cab (2 @ \$20,497)	\$ 40,994	<u>\$ 53,087</u>
<b>Police</b>			
Equipment	Animal Control Unit	\$ 14,714	
	Police Units (5 @ \$26,533)	\$132,665	
	Police Unit	\$ 37,973	
	PBX & Call Pilot Hardware & Software	\$ 17,143	
	Animal Control Containment Unit	\$ 4,155	<u>\$206,650</u>
<b>Streets</b>			
Equipment	ASV RC85 Rubber Track Loader	\$ 61,000	
	Hydra-Clip Tree Cutter	\$ 6,945	
	35D Thomas Mini-Skid	\$ 15,521	
	Kawasaki Tiger Riding Mower (29 HP)	\$ 9,265	
	Walk Behind Kawasaki Mower (6 HP)	\$ 630	<u>\$ 93,361</u>
Buildings	Garage Doors	\$ 1,128	
	Garage Doors	\$ 5,916	<u>\$ 7,044</u>
Improvements	Slab & Retaining Wall	\$ 15,300	<u>\$ 15,300</u>
<b>Total General Fund Capital Outlay</b>			<b>\$ 804,615</b>

**City of Pflugerville  
Capital Outlay Detail  
FY 2007**

Department	Description	Amount	Total
<b>Utility Fund</b>			

**Utility Administration**

Equipment	Wireless Network	\$155,000	<u>\$ 155,000</u>
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**Water Treatment**

Equipment	John Deere Batwing Shredder	\$ 5,000	
	Pallet Jack	\$ 995	<u>\$ 5,995</u>

**Water Distribution**

Water Meters	Automated Meter Reading System	\$860,000	<u>\$ 860,000</u>
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**Wastewater Collection**

Equipment	Crawler Assembly 6"	\$ 10,000	
	Crawler Assembly 8"	\$ 10,700	
	Generator 7 kw	\$ 5,800	
	Emergency Bypass System for Kennemer	\$ 83,000	
	Portable Light Tower Magnum	\$ 9,600	
	Safety Harness	\$ 10,700	
	Gooseneck Trailer - Tandem Dual Axle	\$ 8,000	<u>\$ 137,800</u>

**Wastewater Treatment**

Equipment	Generator Onsite at Wilke Ln Plant	\$ 45,000	
	3" Portable Pump	\$ 2,000	<u>\$ 47,000</u>
Buildings	Building at Wilke Ln Plant	\$ 3,000	<u>\$ 3,000</u>

**Total Utility Fund Capital Outlay     \$ 1,208,795**

## General Debt Service Fund

### Mission

To provide a mechanism for accumulating government resources and payment of principal and interest from general obligation bonds and certificates of obligation.

### Goals

- Maintain funding levels adequate to meet the needs of the debt schedule.
- Pay debt service from current and delinquent ad valorem tax collections designated for debt service.
- Restrict interest earnings on reserves to payment of general obligation debt service.

### Debt Policy:

The objective of the City of Pflugerville debt management policy is to maintain the City's ability to incur present and future debt at the most beneficial interest rates in amounts needed for financing the adopted Capital Improvements Program without adversely affecting the City's ability to finance essential City services.

Policy Statements: A five-year capital improvements program will be developed and updated annually along with corresponding anticipated funding sources; and efforts will be made to maintain or improve the City's bond rating. Effective communication will continue with bond rating agencies concerning Pflugerville's overall financial condition.

### Legal Debt Margin:

The State of Texas limits the maximum debt service to \$2.50 for \$100 assessed valuation and administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum ad valorem tax rate for general obligation debt service.

Fiscal Year	Assessed Valuation	Legal Annual Maximum	Actual Debt Service
2003	\$ 1,175,059,670	\$ 17,625,895	\$ 2,709,974
2004	\$ 1,201,345,481	\$ 18,202,182	\$ 2,688,868
2005	\$ 1,310,450,828	\$ 19,656,762	\$ 2,652,930
2006	\$ 1,408,716,503	\$ 21,130,748	\$ 2,995,723
2007	\$ 1,515,913,575	\$ 22,738,704	\$ 3,320,385

**Schedule of General Fund Debt  
Fiscal Year 2006-2007**

Issue	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/06 Amount Outstanding	Principal 2006-2007	Interest 2006-2007	Total Principal & Interest
2006 Combination Tax/Rev C.O. Bonds	4.00%	12/20/2006	8/1/2023	\$4,785,000	\$4,785,000	\$0	\$127,600	\$127,600
2005 Combination Tax/Rev C.O. Bonds (21.2%)	4.0-5.25%	12/1/2006	8/1/2036	\$3,350,000	\$3,315,680	\$55,120	\$161,910	\$217,030
2004 Combination Tax/Rev. C.O. Bonds (18.9%)	2.5 -5.25%	12/1/2004	8/1/2034	\$3,000,000	\$2,871,855	\$45,360	\$140,036	\$185,396
2003 Combination Tax/Rev. C.O. Bonds (4%)	3.00-5.50%	1/1/2003	8/1/2033	\$713,200	\$698,800	\$14,400	\$34,150	\$48,550
2002 Combination Tax/Rev C.O. Bonds (54.7%)	4.50-5.25%	2/15/2002	8/1/2032	\$9,994,200	\$9,506,750	\$192,500	\$474,595	\$667,095
2001 Combination Tax/Rev C.O. Bonds	4.50-6.00%	7/1/2001	8/1/2021	\$4,750,000	\$4,070,000	\$165,000	\$199,695	\$364,695
1999 General Obligation Bonds	4.75-6.75%	2/1/1999	8/1/2024	\$13,450,000	\$13,250,000	\$75,000	\$689,781	\$764,781
1998 Combination Tax/Rev C.O. Bonds	4.50-7.50%	8/1/1998	8/1/2009	\$555,000	\$355,000	\$75,000	\$17,775	\$92,775
1997 Combination Tax/Rev C.O. Bonds	5.00-8.00%	5/1/1997	8/1/2012	\$1,800,000	\$1,300,000	\$200,000	\$65,000	\$265,000
1996 General Obligation Bonds	4.75-7.75%	1/1/1996	8/1/2016	\$2,075,000	\$1,380,000	\$105,000	\$69,000	\$174,000
1996A General Obligation Bonds	4.75-7.75%	11/15/1996	8/1/2016	\$3,000,000	\$2,150,000	\$175,000	\$107,463	\$282,463
1991 Combination Tax/Rev C.O. Bonds	8.00-10.0%	8/1/1991	8/1/2011	\$250,000	\$110,000	\$20,000	\$11,000	\$31,000
<b>Total</b>				<b>\$47,722,400</b>	<b>\$43,793,085</b>	<b>\$1,122,380</b>	<b>\$2,098,005</b>	<b>\$3,220,385</b>

**Purpose of Bonds Issued – General  
Fiscal Year 2006-2007**

<b>Issue</b>	<b>Amount Issued</b>	<b>Public Works</b>	<b>Parks</b>	<b>Other</b>
2006 Combination Tax & Revenue Certificates of Obligation	\$ 4,785,000	Street Projects		
2005 Combination Tax & Revenue Certificates of Obligation (21.2%)	\$ 3,350,000	Pecan Street Improvements		
2004 Combination Tax & Revenue Certificates of Obligation (18.9%)	\$ 3,000,000	Drainage Projects Street Projects	Hike & Bike Trail	
2003 Combination Tax & Revenue Certificates of Obligation (4%)	\$ 713,200			Radio Equipment
2002 Combination Tax & Revenue Certificates of Obligation (54.7%)	\$ 9,994,200	Street Projects	Northeast Metro Park	
2001 Combination Tax & Revenue Certificates of Obligation	\$ 4,750,000	Street Improvements	Park Improvement	Justice Center Completion
1999 General Obligation Bonds	\$ 13,450,000	Street & Road Improvements	Park Improvement	Justice Center
1998 Combination Tax & Revenue Certificates of Obligation	\$ 555,000		Recreation Center	Library
1997 Combination Tax & Revenue Certificates of Obligation	\$ 1,800,000	Dessau Road and Other Street Projects		
1996 General Obligation Bonds	\$ 2,075,000	Street Improvements		City Hall Renovations
1996A General Obligation Bonds	\$ 3,000,000		Recreation Center	Library
1991 Combination Tax/Rev C.O. Bonds	\$ 250,000			Purchase Municipal Complex



## Utility Debt Service Fund

### Mission

To provide a mechanism for accumulating funds for payment of water and wastewater debt.

### Description

Utility debt is issued as revenue bonds and Certificates of Obligation. These bonds are paid from the revenues of the Utility Fund. Pro formas are used to calculate the current and future debt service requirements in order to maintain a revenue-to-debt ratio of at least 1.25.

The bonds currently outstanding were issued to improve and extend the existing municipal water and wastewater system and include the construction of a water reservoir and treatment plant; to construct or improve water transmission lines and water storage facilities; and to construct improvements to the wastewater treatment facilities of the City. These improvements are necessary due to the growth in population and the growth in utility customers.

### Goals

- Maintain funding levels adequate to meet the needs of the debt schedule.
- Debt service is paid from operating revenues.
- Debt service requirements are maintained within the legal limits and the related obligations meet the financial needs of the City for both the present and future needs of the City.

### Utility Debt Service Coverage

Fiscal Year	Net Available for Debt Service	Annual Debt Service	Coverage
2003	\$ 4,836,063	\$ 1,891,296	2.56
2004	\$ 5,769,893	\$ 2,798,028	2.06
2005	\$ 6,747,983	\$ 3,842,633	1.76
2006	\$ 7,022,666	\$ 4,721,299	1.49
2007	\$ 7,519,932	\$ 5,398,925	1.39

**Schedule of Utility Revenue Debt  
Fiscal Year 2006-2007**

Issue	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/06 Amount Outstanding	Principal 2006-2007	Interest 2006-2007	Total Principal & Interest
2005 Combination Tax/Rev C.O. Bonds (78.8%)	4.0-5.25%	12/1/2006	8/1/2016	\$ 12,529,200	\$ 12,529,200	\$ 204,880	\$ 601,815	\$ 806,695
2004 Combination Tax/Rev. C.O. Bonds (81.1%)	2.5-5.25%	12/1/2004	8/1/2034	\$ 12,800,000	\$ 12,517,785	\$ 194,640	\$ 600,895	\$ 795,535
2003-A Combination Tax/Rev. C.O. Bonds	3.00-5.00%	12/1/2003	2/1/2003	\$ 26,645,000	\$ 26,645,000	\$ 50,000	\$ 1,315,048	\$ 1,365,048
2003 Combination Tax/Rev. C.O. Bonds (96%)	3.00-5.50%	1/1/2003	8/1/2033	\$ 17,116,800	\$ 17,116,800	\$ 345,600	\$ 819,604	\$ 1,165,204
2002 Combination Tax/Rev C.O. Bonds (45.3%)	4.50-5.25%	2/15/2002	8/1/2032	\$ 8,255,800	\$ 7,778,250	\$ 157,500	\$ 388,305	\$ 545,805
2000 W/S Revenue and Refunding Bonds	4.50-5.35%	12/1/2000	1/1/2016	\$ 2,400,000	\$ 2,075,000	\$ 125,000	\$ 104,000	\$ 229,000
1999 W/S Revenue and Refunding Bonds	4.25-6.63%	6/1/1999	1/1/2014	\$ 3,400,000	\$ 2,375,000	\$ 250,000	\$ 110,563	\$ 360,563
1993 W/S Revenue Bonds	4.30-7.30%	12/1/1993	1/1/2014	\$ 1,400,000	\$ 740,000	\$ 75,000	\$ 37,426	\$ 112,426
1981A W/S Revenue and Refunding Bonds	5.00%	7/1/1981	1/1/2009	\$ 178,000	\$ 31,000	\$ 10,000	\$ 1,300	\$ 11,300
1978 Combination Tax/Rev. C.O. Bonds	5.00%	5/1/1978	5/1/2007	\$ 105,000	\$ 7,000	\$ 7,000	\$ 350	\$ 7,350
<b>Total</b>				<b>\$ 84,829,800</b>	<b>\$ 81,815,035</b>	<b>\$ 1,419,620</b>	<b>\$ 3,979,305</b>	<b>\$ 5,398,925</b>

**Purpose of Bonds Issued - Utility  
Fiscal Year 2006-2007**

<b>Issue</b>	<b>Amount Issued</b>	<b>Water/Wastewater</b>
2005 Combination Tax/Rev. C.O. Bonds (78.8%)	\$12,529,200	Purchase of Wastewater Companies (Kelly Lane and Wilke Lane)
2004 Combination Tax/Rev. C.O. Bonds	\$12,800,000	Wastewater Treatment Facility Colorado River Project (Lake Pflugerville)
2003-A Combination Tax/Rev. C.O. Bonds	\$26,645,000	Colorado River Project Wastewater System Interconnect
2003 Combination Tax/Rev. C.O. Bonds (96%)	\$17,116,800	Colorado River Surface Water Supply Project Kennemer Lane Wastewater Plant Wastewater System Interconnect
2002 Combination Tax/Rev C.O. Bonds (45.3%)	\$8,255,800	Colorado River Supply Project Other Water Supply Projects
2000 W/S Revenue and Refunding Bonds	\$2,400,000	Northeast Water Line
1999 W/S Revenue and Refunding Bonds	\$3,400,000	Austin Interconnect
1993 W/S Revenue Bonds	\$1,400,000	Southside Wastewater Interceptor
1981A W/S Revenue and Refunding Bonds	\$178,000	Water lines for well sites 2 and 3
1978 Combination Tax/Rev. C.O. Bonds	\$105,000	Water Well #3 and Ground Storage Tank



## Capital Projects Summary

Capital Projects or Capital Improvement Projects are large projects that enhance or infrastructure of the government. These projects typically take more than one fiscal complete and are frequently paid for with bond proceeds.

This table summarizes the capital projects in progress and those recently completed. detail for each project can be found in the remainder of this section.

<b>Project</b>	<b>Project Start</b>	<b>Estimated Completion</b>	<b>Estimated Cost (000)</b>
Colorado River Project - Raw Water Storage Reservoir and Dam	Spring 2001	February 2006	\$ 13,027
Colorado River Project - Intake Site	Spring 2001	February 2006	4,753
Colorado River Project - Water Treatment Plant	Spring 2001	March 2006	17,494
Weiss Lane Interceptor - Phase 1C	January 2003	September 2005	1,554
Wastewater Treatment Plant Expansion	January 2005	April 2007	11,000
Pflugger Crossing Wastewater Improvements	July 2006	March 2007	670
Weiss Lane Interceptor Phase 1D	November 2005	On Hold	650
Heatherwilde Boulevard North Roadway Repairs	July 2006	November 2006	204
East Pecan Street Widening	Summer 2001	October 2008	6,800
Wells Branch Parkway	May 2004	May 2007	5,130
East Pflugerville Parkway Extension	October 2002	December 2006	6,015
West Pflugerville Parkway Widening	October 2002	Spring 2009	14,000
Safe Routes to School	April 2004	May 2006	171
Lake Hike and Bike Trails	November 2005	September 2006	500



## Colorado River Project - Raw Water Storage Reservoir and Dam

**Description** Construct a 180 acre surface area water reservoir and a 2,970 feet dam.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	13002	25					13,027

**Funding Sources** This project will be paid for by 2002, 2003, 2004, and 2005 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$ 7,396
Constr Cont	-
Design	1,217
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Right-of-Way Acq.	4,414
Other	-
<b>Total</b>	<b>\$ 13,027</b>



**Estimated Operating Costs (000):**

FY 06	\$12
FY 07	\$12
FY 08	\$12
FY 09	\$12
FY 10	\$12

**Project Schedule**

<b>Select Consultant</b>	Spring 2001
<b>Design</b>	April 2002 to October 2003
<b>Bid</b>	December 2003
<b>Award Bid</b>	January 2004
<b>Construction</b>	February 2004 to February 2006

**Notes from Review Process**

This project was completed in February 2006.

## Colorado River Project - Intake Site

**Description** Construct an intake site on the Colorado River to pump water into a 15-mile raw water pipeline to the raw water storage reservoir in Pflugerville.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule(000)</b>	4030	723					4,753

**Funding Sources** This project will be paid for by 2002, 2003, 2004, and 2005 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$2,961
Constr Cont	-
Design	855
Surveying	759
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	-
Property Acq.	178
<b>Total</b>	<b>\$4,753</b>



**Estimated Operating Costs (000):**

<b>FY 06</b>	\$133
<b>FY 07</b>	\$137
<b>FY 08</b>	\$141
<b>FY 09</b>	\$144
<b>FY 10</b>	\$147

**Project Schedule**

<b>Select Consultant</b>	Spring 2001
<b>Design</b>	December 2001 to December 2003
<b>Bid</b>	April 2004
<b>Award Bid</b>	April 2004
<b>Construction</b>	June 2004 to February 2006

**Notes from Review Process**

The construction for this project was completed in February 2006.

## Colorado River Project - Water Treatment Plant

**Description** A new 20,360 square foot water treatment plant will be built to treat the reservoir water using a membrane treatment system.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	13,417	4,077					17,494

**Funding Sources** This project will be paid for by 2002, 2003, 2004, and 2005 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$ 16,004
Constr Cont	-
Design	1,000
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	-
Property Acq.	490
<b>Total</b>	<u>\$ 17,494</u>



**Estimated Operating Costs (000):**

<b>FY 06</b>	\$663
<b>FY 07</b>	\$679
<b>FY 08</b>	\$695
<b>FY 09</b>	\$710
<b>FY 10</b>	\$725

**Project Schedule**

<b>Select Consultant</b>	Spring 2001
<b>Design</b>	December 2001 to January 2004
<b>Bid</b>	March 2004
<b>Award Bid</b>	April 2004
<b>Construction</b>	June 2004 to March 2006

**Notes from Review Process**

The construction was completed in February 2006.

## Weiss Lane Interceptor Phase 1C

**Description** Construct gravity lines to the new Weiss Lane lift station and take the Steed's Crossing Lift Station offline.

**Financial Plan**

	Prior Years	2006	2007	2008	2008	2009	Project Total
<b>Schedule (000)</b>	1554						1,554

**Funding Sources** This project will be paid for with 2003 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$ 1,467
Constr Cont	-
Design	40
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	47
Other	-
<b>Total</b>	<b>\$ 1,554</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	January 2003
<b>Design</b>	November 2003 to April 2004
<b>Bid</b>	December 2004
<b>Award Bid</b>	January 2005
<b>Construction</b>	February 2005 to August 2005

**Notes from Review Process**

This portion of the Weiss Lane Interceptor project was completed in August 2005.

## Central Wastewater Treatment Plant Expansion

**Description**      Expand the current Central Wastewater Treatment Plant to a capacity of 4.4 million gallons per day (MGD).

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	363	7364	3273				11,000

**Funding Sources**      This project is funded from the 2004 Combination Tax & Revenue Certificates of Obligation and the FY 2006 Wastewater Budget.

**Estimated Project Costs (000):**

Construction	\$ 9,952
Constr Cont	-
Design	1,006
Surveying	29
Geotechnical	13
Inspection	-
Testing	-
Easement Acq.	-
Other	-
<b>Total</b>	<b>\$ 11,000</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	January 2005
<b>Design</b>	April 2005 to November 2005
<b>Bid</b>	November 2005
<b>Award Bid</b>	December 2005
<b>Construction</b>	March 2006 to April 2007

**Notes from Review Process**

Construction on the plant began in March 2006.

**Pfluger Crossing Wastewater Improvements**

**Description** This project consists of installing a regional lift station and force main that will provide wastewater service for Wal-Mart and the adjacent area.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	0	670					670

**Funding Sources** Utility Reserves

<p><b>Estimated Project Costs (000):</b></p> <table> <tr><td>Construction</td><td>\$</td><td>-</td></tr> <tr><td>Constr Cont</td><td></td><td>-</td></tr> <tr><td>Design</td><td></td><td>-</td></tr> <tr><td>Surveying</td><td></td><td>-</td></tr> <tr><td>Geotechnical</td><td></td><td>-</td></tr> <tr><td>Inspection</td><td></td><td>-</td></tr> <tr><td>Testing</td><td></td><td>-</td></tr> <tr><td>Easement Acq.</td><td></td><td>-</td></tr> <tr><td>Other</td><td></td><td>-</td></tr> <tr><td><b>Total</b></td><td><b>\$</b></td><td><b>-</b></td></tr> </table>	Construction	\$	-	Constr Cont		-	Design		-	Surveying		-	Geotechnical		-	Inspection		-	Testing		-	Easement Acq.		-	Other		-	<b>Total</b>	<b>\$</b>	<b>-</b>	
Construction	\$	-																													
Constr Cont		-																													
Design		-																													
Surveying		-																													
Geotechnical		-																													
Inspection		-																													
Testing		-																													
Easement Acq.		-																													
Other		-																													
<b>Total</b>	<b>\$</b>	<b>-</b>																													
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<b>Construction</b>	October 2006 to March 2007																														

**Notes from Review Process**

This contract was recently bid and construction is expected to begin in October 2006.

## Weiss Lane Interceptor Phase 1D

**Description** Take the Steeds Crossing lift station offline. Tie-in the Lakeside lift station to our new system. Install a gravity line to accommodate the customers directly tied in to the force main on Rowe Loop.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	0	650					650

**Funding Sources** Utility Fund Balance

**Estimated Project Costs (000):**

Construction	\$	-
Constr Cont		-
Design		-
Surveying		-
Geotechnical		-
Inspection		-
Testing		-
Easement Acq.		-
Other		-
<b>Total</b>	<b>\$</b>	<b>-</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	November 2005
<b>Design</b>	On Hold
<b>Bid</b>	On Hold
<b>Award Bid</b>	On Hold
<b>Construction</b>	On Hold

**Notes from Review Process**

This project has been put on hold.



## Heatherwilde Boulevard North Roadway Repairs

**Description**      Overlay of Heatherwilde Boulevard between Pflugerville Parkway and SH 45

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	0	204					204

**Funding Sources**      2006 Streets Department Budget

<p><b>Estimated Project Costs (000):</b></p> <table style="width: 100%;"> <tr><td>Construction</td><td style="text-align: right;">\$</td><td style="text-align: right;">-</td></tr> <tr><td>Constr Cont</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Design</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Surveying</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Geotechnical</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Inspection</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Testing</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Easement Acq.</td><td></td><td style="text-align: right;">-</td></tr> <tr><td>Other</td><td></td><td style="text-align: right;">-</td></tr> <tr><td><b>Total</b></td><td style="text-align: right;"><b>\$</b></td><td style="text-align: right;"><b>-</b></td></tr> </table>	Construction	\$	-	Constr Cont		-	Design		-	Surveying		-	Geotechnical		-	Inspection		-	Testing		-	Easement Acq.		-	Other		-	<b>Total</b>	<b>\$</b>	<b>-</b>	
Construction	\$	-																													
Constr Cont		-																													
Design		-																													
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FY 06	\$0																														
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<b>Design</b>	May 2006 August 2006																														
<b>Bid</b>	September 2006																														
<b>Award Bid</b>	October 2006																														
<b>Construction</b>	October 2006 to November 2006																														

**Notes from Review Process**

This contract was recently bid and construction is expected to begin in October 2006.

## East Pecan Street Widening

**Description** Construct a four lane divided roadway with medians from FM 685 to one tract east of Immanuel Road.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	93	1436	2489	2486	296		6800

**Funding Sources** This project is to be funded with the 2005 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$5,150
Constr Cont	-
Design	100
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	1,550
Other	-
<b>Total</b>	<b>\$6,800</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	Summer 2001
<b>Design</b>	December 2001 to April 2004
<b>Bid</b>	Summer 2007
<b>Award Bid</b>	Summer 2007
<b>Construction</b>	Summer 2007 to October 2008

**Notes from Review Process**

This project is a joint effort between the City and Travis County to widen and extend East Pecan Street from FM 685 to the new State Highway 130. The City is only responsible for the construction on the portion within the City limits (as mentioned above).

## Wells Branch Parkway

**Description** Construct a four-lane divided roadway with medians and turn lanes from Tenth Street to Immanuel Road.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	240	2445	2445				5130

**Funding Sources** This project will be paid for with 1997, 2002 and 2004 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$4,930
Constr Cont	-
Design	200
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	-
Other	-
<b>Total</b>	<b>\$5,130</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	May 2004
<b>Design</b>	June 2004 to October 2004
<b>Bid</b>	February 2006
<b>Award Bid</b>	April 2006
<b>Construction</b>	September 2006 to May 2007

**Notes from Review Process**

The project's construction began in September 2006.

## East Pflugerville Parkway Extension

**Description** Construct a four lane divided roadway with medians and turn lanes from Railroad Avenue and connect to Pflugger Lane at FM 685.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	560	4598	857				6015

**Funding Sources** This project is funded from the 2002 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs (000):**

Construction	\$ 5,097
Constr Cont	-
Design	300
Surveying	55
Geotechnical	13
Inspection	-
Testing	-
R.O.W. Acq.	550
Other	-
<b>Total</b>	<b>\$ 6,015</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	October 2002
<b>Design</b>	May 2004 to October 2004
<b>Bid</b>	November 2005
<b>Award Bid</b>	December 2005
<b>Construction</b>	January 2006 to December 2006

**Notes from Review Process**

Construction will be substantially complete by the end of October 2006.

## West Pflugerville Parkway Widening

**Description** Construct a four lane divided roadway with medians from Greenlawn Boulevard to Railroad Avenue.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	658	572	3192	6385	3193		14000

**Funding Sources** This project is funded from 2002 Combination Tax & Revenue Certificates of Obligation and STP 4C funds.

**Estimated Project Costs (000):**

Construction	\$ 12,250
Constr Cont	-
Design	1,240
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	510
Other	-
<b>Total</b>	<b>\$ 14,000</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	October 2002
<b>Design</b>	July 2003 to Fall 2006
<b>Bid</b>	Spring 2007
<b>Award Bid</b>	Summer 2007
<b>Construction</b>	Summer 2007 to Spring 2009

**Notes from Review Process**

Construction is expected to begin in Summer 2007.

## Safe Routes to School

**Description** Construct sidewalks from Timmerman Elementary School to Heatherwilde Boulevard along FM 1825.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	59	112					171

**Funding Sources** This project is funded 80% by the Federal Government and 20% by TxDOT; any cost overages on this project will be paid by the City of Pflugerville Sidewalk Escrow Fund.

**Estimated Project Costs (000):**

Construction	\$ 112
Constr Cont	-
Design	59
Surveying	-
Geotechnical	-
Inspection	-
Testing	-
Easement Acq.	-
Other	-
<b>Total</b>	<b>\$ 171</b>



**Estimated Operating Costs (000):**

FY 06	\$0
FY 07	\$0
FY 08	\$0
FY 09	\$0
FY 10	\$0

**Project Schedule**

<b>Select Consultant</b>	April 2004
<b>Design</b>	April 2004 to November 2004
<b>Bid</b>	January 2006
<b>Award Bid</b>	February 2006
<b>Construction</b>	April 2004 to May 2006

**Notes from Review Process**

This project was completed in May of 2006.

**Lake Pflugerville Hike and Bike Trail**

**Description** Construct an approximately three mile trail of crushed granite along Lake Pflugerville.

**Financial Plan**

	Prior Years	2006	2007	2008	2009	2010	Project Total
<b>Schedule (000)</b>	64	436					500

**Funding Sources** This project is funded from the 2004 Combination Tax & Revenue Certificates of Obligation and a Texas Parks and Wildlife grant.

<p><b>Estimated Project Costs (000):</b></p> <table> <tr><td>Construction</td><td style="text-align: right;">\$ 455</td></tr> <tr><td>Constr Cont</td><td style="text-align: right;">-</td></tr> <tr><td>Design</td><td style="text-align: right;">31</td></tr> <tr><td>Surveying</td><td style="text-align: right;">14</td></tr> <tr><td>Geotechnical</td><td style="text-align: right;">-</td></tr> <tr><td>Inspection</td><td style="text-align: right;">-</td></tr> <tr><td>Testing</td><td style="text-align: right;">-</td></tr> <tr><td>Easement Acq.</td><td style="text-align: right;">-</td></tr> <tr><td>Other</td><td style="text-align: right;">-</td></tr> <tr><td><b>Total</b></td><td style="text-align: right;"><b>\$ 500</b></td></tr> </table>	Construction	\$ 455	Constr Cont	-	Design	31	Surveying	14	Geotechnical	-	Inspection	-	Testing	-	Easement Acq.	-	Other	-	<b>Total</b>	<b>\$ 500</b>	
Construction	\$ 455																				
Constr Cont	-																				
Design	31																				
Surveying	14																				
Geotechnical	-																				
Inspection	-																				
Testing	-																				
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FY 06	\$0																				
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<b>Award Bid</b>	As part of the CRP																				
<b>Construction</b>	November 2005 to September 2006																				

**Notes from Review Process**

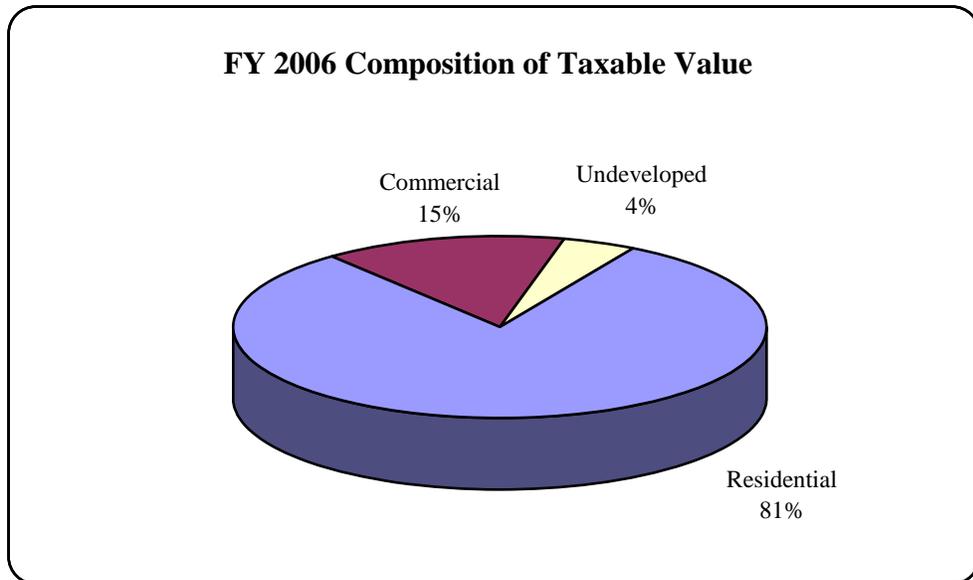
The hike and bike trails surrounding Lake Pflugerville were completed in September 2006.





**City of Pflugerville  
Composition of Taxable Value 2006 Tax Year  
Fiscal Year 2006-2007**

	<b>Taxable Value</b>	<b>% of Total Value</b>
<b>Residential</b>	\$ 1,225,163,388	81%
<b>Commercial</b>	\$ 222,974,430	15%
<b>Undeveloped</b>	\$ 67,775,757	4%
<b>Total</b>	<b>\$ 1,515,913,575</b>	<b>100%</b>



**City of Pflugerville**  
**Tax Levies, Rates and Values for Twenty Years**

<u>Year</u>	<u>M &amp; O</u>	<u>I &amp; S</u>	<u>Total Rate</u>	<u>Taxable Value</u>	<u>Tax Levy</u>
1986-1987	0.1543	0.1666	0.3209	\$128,980,824	\$413,899
1987-1988	0.2198	0.2121	0.4319	\$139,839,041	\$603,964
1988-1989	0.2601	0.1856	0.4457	\$140,615,987	\$626,225
1989-1990	0.2757	0.2590	0.5347	\$123,884,562	\$662,411
1990-1991	0.3309	0.2291	0.5600	\$123,514,312	\$691,680
1991-1992	0.3627	0.2873	0.6500	\$119,130,278	\$774,347
1992-1993	0.3681	0.2639	0.6320	\$135,130,254	\$854,023
1993-1994	0.3588	0.1912	0.5500	\$177,830,729	\$978,069
1994-1995	0.3848	0.1402	0.5250	\$234,004,828	\$1,228,525
1995-1996	0.3709	0.1085	0.4794	\$290,434,657	\$1,392,344
1996-1997	0.3936	0.1445	0.5381	\$339,707,299	\$1,827,965
1997-1998	0.4095	0.2111	0.6206	\$436,322,251	\$2,707,816
1998-1999	0.4669	0.1631	0.6300	\$556,037,314	\$3,503,035
1999-2000	0.4609	0.2389	0.6998	\$627,028,378	\$4,387,945
2000-2001	0.4291	0.2133	0.6424	\$758,849,420	\$4,874,849
2001-2002	0.4218	0.2081	0.6299	\$950,667,129	\$5,988,252
2002-2003	0.3986	0.2313	0.6299	\$1,171,638,331	\$7,380,150
2003-2004	0.4175	0.2242	0.6417	\$1,199,210,222	\$7,695,332
2004-2005	0.4372	0.2028	0.6400	\$1,310,450,828	\$8,386,885
2005-2006	0.4199	0.2151	0.6350	\$1,408,716,503	\$8,945,350
2006-2007	0.4125	0.2115	0.6240	\$1,515,913,575	\$9,451,101





ORDINANCE 841-06-09-26

80

**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS  
ADOPTING THE FISCAL YEAR 2007 BUDGET  
FOR THE CITY OF PFLUGERVILLE**

WHEREAS, the proposed budget for the City of Pflugerville, Texas (the "City") has been filed with the City Secretary in accordance with Section 102.005 of the Texas Local Government Code; and

WHEREAS, following notice and a public hearing on the proposed budget, the City Council of the City has made changes in the budget which it considers to be in the best interest of the municipal taxpayers; and

WHEREAS, the City Council of the City now desires to finally approve the budget and to provide for the filing of the approved budget with the City Secretary and with the County Clerk of Travis County, Texas; NOW THEREFORE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PFLUGERVILLE, TEXAS:

Section 1. The budget attached hereto as Exhibit "A" and incorporated herein by reference, shall be and is hereby finally approved.

Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

Section 3. Taxes shall be levied and municipal funds expended in accordance with the approved final budget attached to this ordinance, and any amendment of the approved budget shall be evidenced by ordinance, attached to the budget, which ordinance shall also be filed with the City Secretary and the County Clerk of Travis County, Texas.

Section 4. This ordinance shall be effective upon adoption.

PASSED AND APPROVED this 26th day of September, 2006.

CITY OF PFLUGERVILLE, TEXAS

Catherine T. Callen, Mayor

ATTEST:

  
Karen Thompson, City Secretary



## Budget Glossary

**Accounts Payable:** A short-term (one year or less) liability reflecting amounts owed for goods and services received by the City.

**Accounts Receivable:** An asset reflecting amounts due from other persons or organizations for goods and services furnished by the City.

**Accrual Basis:** A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of cash flows.

**Ad Valorem Tax:** Commonly referred to as property taxes. The charges levied on all real and certain personal property according to the property's assessed value and the tax rate.

**Aldermanic:** a municipal legislative body, esp. of a municipal council.

**Appraised Value:** The market value of real personal property located in the City as of January 1 each year, as determined by the Travis County Tax Assessor-Collector.

**Appropriation:** The maximum level of spending for each fund and for each department as authorized annually by the City Council.

**Asset:** The resources and property of the City that can be used or applied to cover liabilities.

**Audit:** An examination or verification of the financial accounts and records. The City is required to have an annual audit conducted by qualified certified public accountants.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**Bonded Debt:** The portion of indebtedness represented by outstanding (unpaid) bonds.

**Budget:** A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for various municipal services.

**Budget Message:** A general discussion of the submitted budget presented in writing by the City Manager as a part of the budget document.

## Budget Glossary (continued)

**Budget Schedule:** The schedule of key dates or milestones that the government follows in the preparation and adoption of a budget.

**Capital Improvements:** Expenditures for the construction, purchase or renovation of City facilities or property.

**Capital Outlay:** An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belongs to one the following categories: Equipment; Buildings; Improvements Other Than Buildings; Land; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss.

**Capital Project:** A specific and identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program.

**Certificates of Obligation (CO's):** Tax-supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**City Council:** The Mayor and five Council members collectively acting as the legislative and policymaking body of the City.

**Contractual Services:** Services purchased by the City such as maintenance contracts.

**Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Delinquent Taxes:** Taxes remaining unpaid on or after the date on which a penalty for non-payment is attached. February 1<sup>st</sup> is the date the unpaid taxes become delinquent in the City.

**Department:** A major administrative division of the City which indicates overall responsibility for an operation or a group of related operations with a functional area.

**Effective Tax Rate:** A rate, which generates the same amount of revenues from property, which is taxed in both years.

## Budget Glossary (continued)

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. An encumbrance differs from an account payable in that a commitment is referred to as an encumbrance before goods or services are received. After receipt, the commitment is referred to as an account payable.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Exempt/Exemption:** Amounts under state law that are deducted from the appraised value of property for tax purposes. Tax rates are applied to the non-exempt portion of the appraised value to calculate the annual tax levy.

**Expenditure:** Decreases in (use of) financial resources other than through interfund transfers. This term applies to all governmental type funds.

**Expense:** A use of financial resources, denoted by its use in the enterprise funds, which is accounted for on a basis consistent with the private business accounting model (full accrual basis).

**Extra Territorial Jurisdiction (ETJ):** The unincorporated area that is contiguous to the corporate boundaries of a city. Cities have certain powers in their ETJ to promote and protect the general health, safety, and welfare of persons residing in and adjacent to the city.

**Fiscal Year:** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Pflugerville has specified October 1 to September 30 as its fiscal year.

**Franchise Fee:** A fee paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, telephone, natural gas and cable television.

**Full Time Equivalent (FTE):** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year, or a full value of one for a full-time position.

**Fund:** An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

## Budget Glossary (continued)

**Fund Balance:** The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance.

**Generally Accepted Accounting Principles (GAAP):** Detailed accounting standards and practices as prescribed by the Governmental Accounting Standards Board.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, parks and recreation, public works, and general administration.

**General Obligation Bonds:** Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and the full faith and credit of the issuing government back these bonds.

**Home Rule City:** A Texas city with population over 5,000 in which citizens adopt a home rule charter to define the structure, power, duties, and authority of their local government. Rather than looking to state statutes to determine what they may do, Home - Rule cities look to their local Charters to determine what they may do. Thus, a Home – Rule city may take any action that is not prohibited by the Texas Constitution or statutes as long as the authority is granted in the Charter of the city. Home – Rule cities have the inherent authority to do just about anything that qualifies as a “public purpose” which is not contrary to the Texas Constitution or laws of the state.

**Intergovernmental Revenues:** Revenues from other governments in the form of grants or shared revenues.

**Maintenance:** The act of keeping assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, part replacement, and so forth, needed to maintain the asset so that it continues to provide normal service.

**Mixed Beverage Tax:** A tax imposed on the gross receipts of a licensee from the sale, preparation, or serving of mixed beverages.

**Modified Accrual Basis:** Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability occurs, if measurable.

## Budget Glossary (continued)

**Non-departmental:** Includes debt service and operating transfers between funds.

**Open Meetings:** The Open Meetings Act was adopted to help make governmental decision making accessible to the public. It requires meeting of governmental bodies to be open to the public, except for expressly authorized executive sessions, and to be preceded by public notice of the time, place, and subject matter of the meeting.

**Operations and Maintenance (O&M):** Represents the portion of taxes assessed for the operations and maintenance of General Fund services.

**Operating Budget:** A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The proposed budget is the financial plan presented by the City Manager for consideration by the City Council, and the adopted budget is the financial plan ultimately approved and authorized by the City Council.

**Ordinance:** A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as a state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Per Capita Debt:** Total tax supported debt outstanding divided by population.

**Personnel Services:** Expenditures made for salaries and related benefit costs.

**Policy:** A definite course of action adopted after a review of information and directed at the realization of goals.

**Principal:** The face value of a bond, payable on stated dates of maturity.

**Pro forma:** Hypothetical financial figures based on previous business operations for estimate purposes: *a pro forma balance sheet*.

**Proposed Budget:** The budget that has been prepared by the City Manager and submitted to the City Council for approval.

**Reserve:** An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**Retained Earnings:** An equity account reflecting the accumulated earnings of a proprietary fund.

## Budget Glossary (continued)

**Revenue Bonds:** Long term debt (bonds) the repayment of which is based upon pledged revenues for a revenue generating facility.

**Revenues:** All amounts of money earned or received by the City from external sources.

**Sales Tax:** A general sales tax is levied on persons and businesses selling merchandise and/or services in the City limits on a retail basis. State law defines the categories for taxation.

**Special Revenue Fund:** Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Tax Base:** The total property valuations on which each taxing entity levies its tax rates.

**Tax Levy:** The total revenues to be raised by ad valorem taxes for expenditure as authorized by the City Council.

**Tax Rate:** A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

**Taxable Value:** Estimated value of property on which ad valorem taxes are levied.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Transfers In/Out:** Transfers made from one City fund to another City fund for the purpose of reimbursement of expenditures, general and administrative services, or debt services.