



*where quality meets life*

# PFLUGERVILLE TEXAS

**Annual  
Budget  
2009-2010**



*On the cover . . .*

The Fallen Warrior Memorial, a tribute to fallen soldiers from the Pflugerville community, is prominently located in Pflugger Park. Life-sized bronze sculptures of three generations of warriors stand in front of a granite pentagon upon which are engraved the names of our Fallen Warriors. The community provided donations to fund the Memorial, which was dedicated in 2005.

For more information:

<http://www.fallenwarriormemorial.org/index>

# City of Pflugerville, Texas City Council



**Jeff Coleman, Mayor**



**Victor Gonzales  
Mayor Pro-Tem  
Council – Place 5**



**Wayne Cooper  
Council – Place 1**



**Mike Marsh  
Council - Place 2**



**Darelle White  
Council - Place 3**



**Starlet Sattler  
Council - Place 4**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pflugerville  
Texas**

For the Fiscal Year Beginning

**October 1, 2008**

President

Executive Director

## ***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.*

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# Budget Message





October 1, 2009

The Honorable Mayor, Mayor Pro-Tem, and City Council  
City of Pflugerville, Texas

Dear Mayor Coleman, Mayor Pro-Tem Gonzales and Members of the Council:

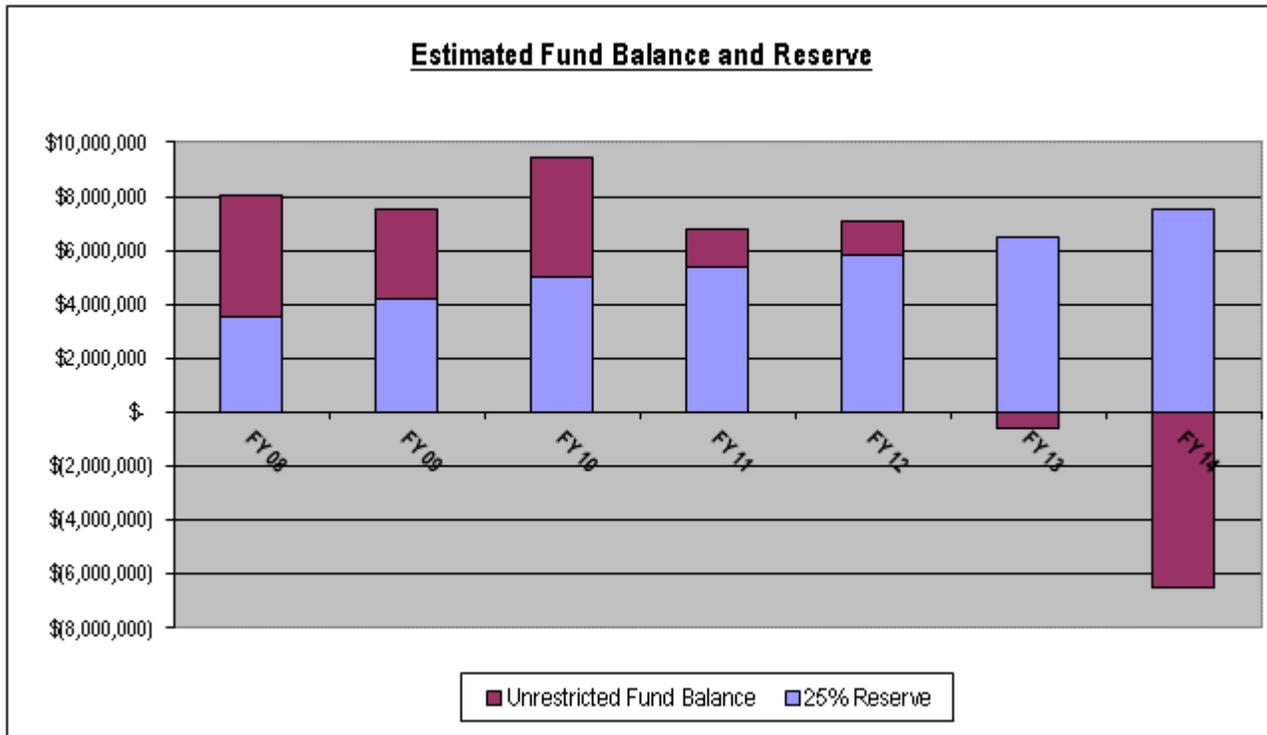
It is our pleasure to present the Annual Budget for fiscal year 2009 - 2010 for the City of Pflugerville. The Annual Budget is the outline of the programs and services to be provided by the City during the coming year. We believe that this document is a sound financial plan that provides the requested level of services and infrastructure improvements needed for our growing community. It represents the product of many hours of difficult deliberation by City staff and the City Council 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 total FY 2009-2010 approved budget is \$73,932,972. This figure includes \$21,631,257 for the general fund, \$5,187,336 for the debt service fund, \$22,447,323 for capital improvements fund, and \$24,667,056 for the utility fund.

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 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 document represents a conservative but real budget of both expenses and revenues. The budget is based on the current economic climate, population projections, departmental operating plans and specific guidelines determined by the Interim City Manager. We believe it represents the Council's priorities as staff knows them to be and as the restraints on the budget will allow. The spending plan provides funding for basic services, critical needs, and equipment replacement and upgrades, with no new or expanded programs. This 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 relationship between fund balance and the 25% reserve for the general fund.

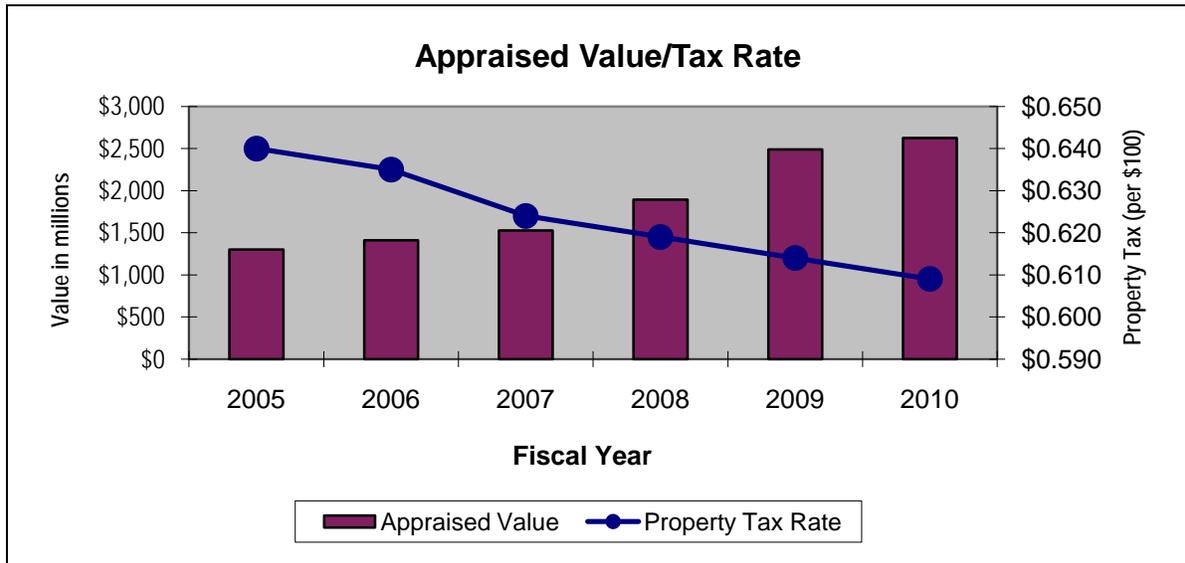


### Growth – Challenges and Rewards

The City of Pflugerville population grew by approximately 5,600 in fiscal year 2008-2009 based on estimates from the Planning Department. In just three years, the population of the City has grown by over 18,478 citizens to 47,417. It has become a challenge to continue providing affordable services to this rapidly growing community. In order to maintain the number of police officers per 1,000 population that was promised to newly annexed areas, the fiscal year 2009-2010 budget includes five additional officers and an increase in budgeted expenses of \$1.2 million in the Police Department. The 2009 annexation which will occur in December, 2009, will increase the City’s population by 4,399 bringing the total population to 51,816 during the 2010 fiscal year.

The appraised value of taxable property within the City limits grew dramatically in fiscal years 2008 and 2009: 24% and 32%, respectively. However, the certified appraised value for fiscal year 2010 increased by only 6.6% due to the state of the economy. One factor that helps the City manage the reduction in property tax revenue growth is the increase in the number of retail outlets and the resulting increase in sales tax revenue. During FY 09 several additional commercial/retail developments opened for business: Target, Best Buy, Beall’s, Dick’s Sporting Goods, and other smaller outlets.

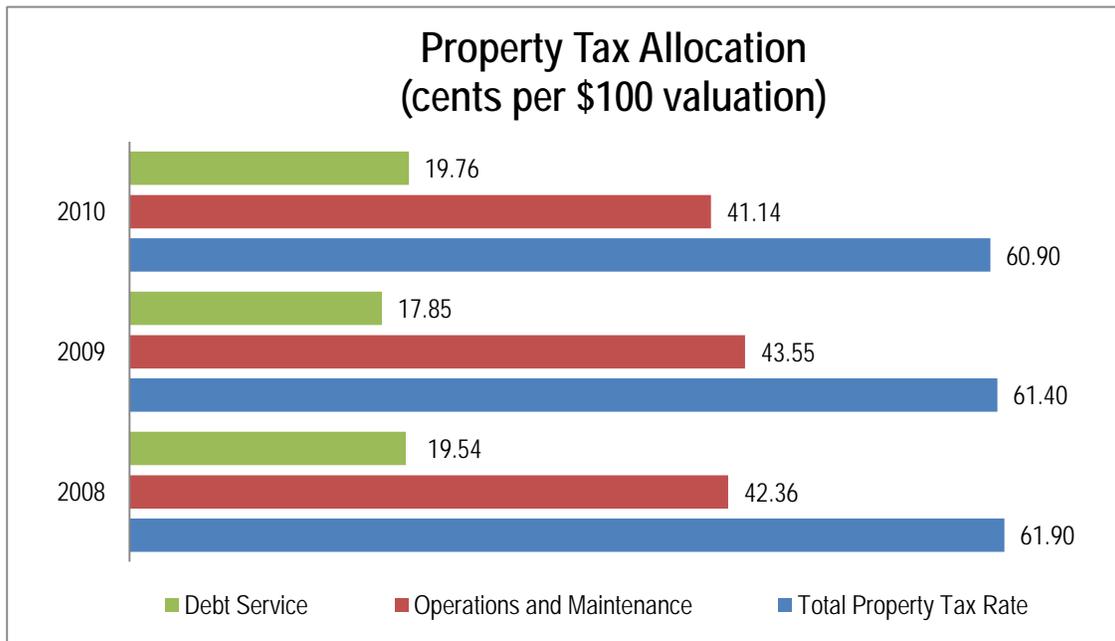
The property tax rate has been lowered each year since 2005 in response to the increase in value and the increase in sales tax revenue. The property tax rate will again drop by one-half cent for fiscal year 2010 in accordance with direction from the City Council.



One challenge the City faces as a result of the commercial growth is the payment of economic incentives which were granted to developers for infrastructure they built. The agreement with Stone Hill Town Center requires payments from the City totaling \$13.2 million over three fiscal years. These incentives are based on property value and sales tax revenue generated by this specific development. The performance requirements were met and a payment of \$5 million will be made in December 2009. The City's general fund balance is sufficient to pay cash for \$2.5 million. The remaining \$2.5 million will be bonded. The General Fund pro forma document forecasts the necessity of bonding the future payments, and predicts the resulting effects on the fund balance and the required 25% reserve.

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. The proposed tax rate of \$0.609 is a \$0.005 reduction over the FY 09 tax rate. This is in line with Council's goal to lower the tax rate each fiscal year.

The following chart shows the approved tax rate for FY 10 of \$0.609 and the breakdown of the amount of property tax that will go toward payments for General Obligation bonds and Certificates of Obligation and the amount of property tax dedicated to funding the operating budget in the general fund.



### General Fund Revenue

Fiscal year 2010 property tax revenue is budgeted to increase by \$0.695 million. The entire amount of the increase will be allocated for new and existing debt service. This means that there will be no increase in operating funds from property tax income. In fiscal year 2009 the City realized a \$2.8 million increase in operating revenue from property taxes. The percentage of general fund revenue received through property tax decreased from 50.1% to 48.9%. The amount of property tax revenue dedicated to debt service increased from \$4.4 million to \$5.2 million (17.5%). The small increase in appraised value will help cover the increased debt service payments, but will also result in a smaller percentage of property tax revenue being allocated to operations and maintenance. With the population growth during fiscal year 2009 – mostly through annexation – the operating budget for fiscal year 2010 has been constrained from offering any new programs or services; however, the budget is balanced without requiring a transfer from fund balance.

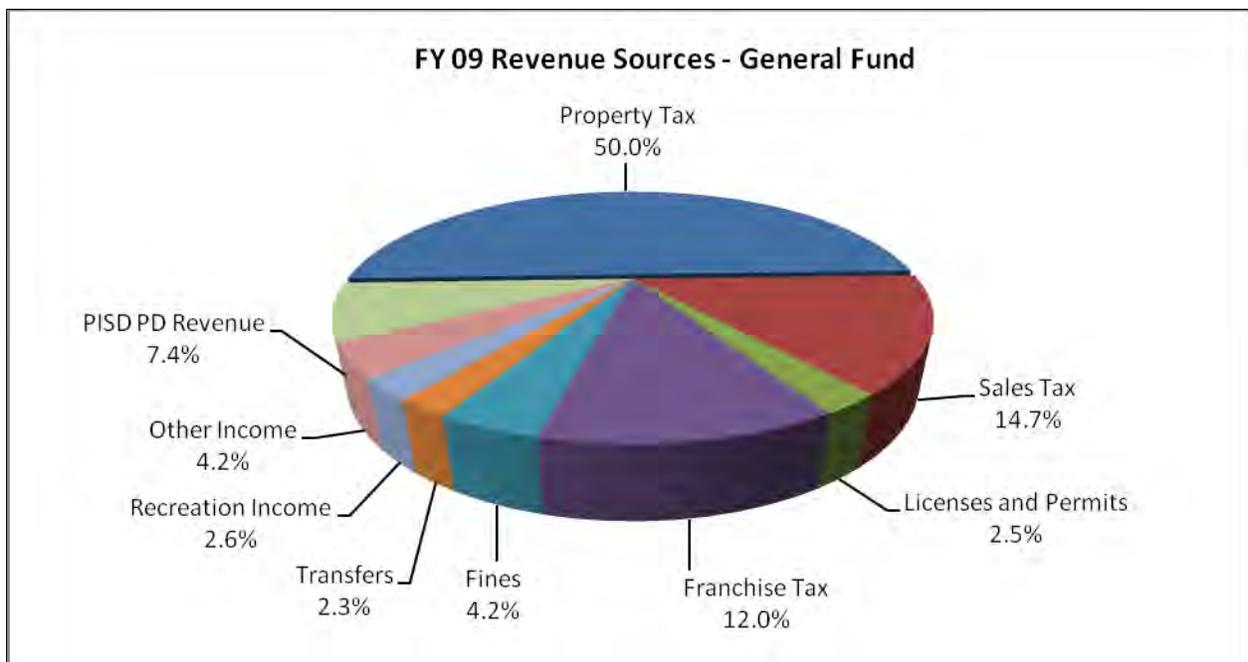
Sales tax revenues are budgeted with an increase of 18.7% over the FY 09 projected levels. This reflects sales tax for a full year of operation during FY 10 from SuperTarget, Best Buy, and Dick’s Sporting Goods which were opened during fiscal

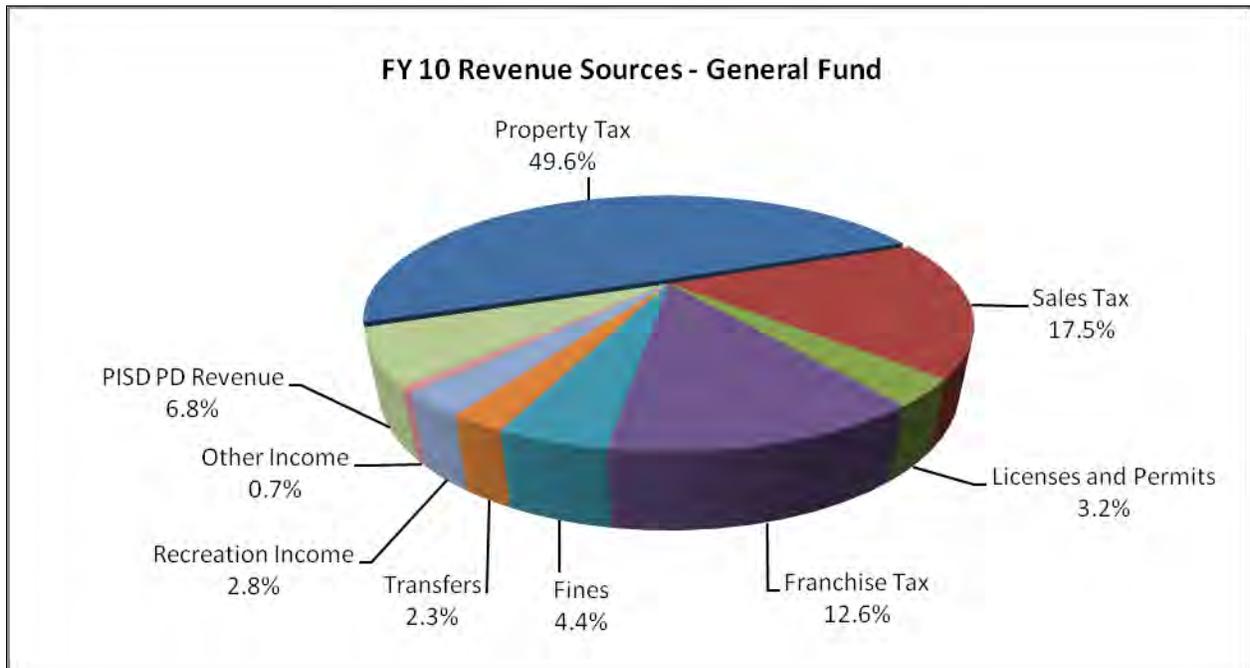
year 2009. A small increase in franchise taxes will come from annexations and other residential and commercial growth.

Residential development revenue was drastically down in FY 09, starting with a budgeted amount of \$1,589,000 and resulting in a total of \$572,180. FY 09 building permit revenue is down by 37.9% over the budgeted amount. As of September 30, 2009, only \$31,054 has been received for subdivision construction inspections; the budgeted amount was \$750,000. Plat review revenue is down by 77.1% - from \$109,000 to \$20,874. Site development plan review revenue is down by 29%. For fiscal year 2010 revenue received from the issuance of building permits is projected to remain level based on revenue received in FY 09 and the current economic climate. Other development revenues will decrease by 69.8%.

Recreation Center and Pfun Camp revenues remain flat as the facilities used for these activities are being utilized fully. The only increase in parks revenue will come from the expanding City swim team. An urban forestry grant was received in FY 07 for a three-year period, however funding was not provided in FY 09. The City received a Lower Colorado River Authority grant in the amount of \$200,000 for recreational improvements at Lake Pflugerville during FY 09. The City was required to match this grant amount through labor, services, and cash from parks escrow funds. The lake project called North Shore Park includes a pavilion, parking area, and restrooms. The total project cost was \$761,000, and was substantially completed in time for the Pflugerville Pfirecracker Pfestival on the 4<sup>th</sup> of July.

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the General Fund for fiscal years 2009 and 2010.





### Transfers

The transfer from the utility fund to the general fund will remain at \$500,000 for the 2010 fiscal year. The responsibilities of the City Attorney and the Public Works Director who are budgeted for in the general fund include functions in the utility fund.

The budget for fiscal year 2010 does not include as a revenue source a transfer from the fund balance in the general fund. In fiscal year 2009, although a fund balance transfer was budgeted, it was not necessary to use fund balance to balance the general fund.

### General Fund Expenditures

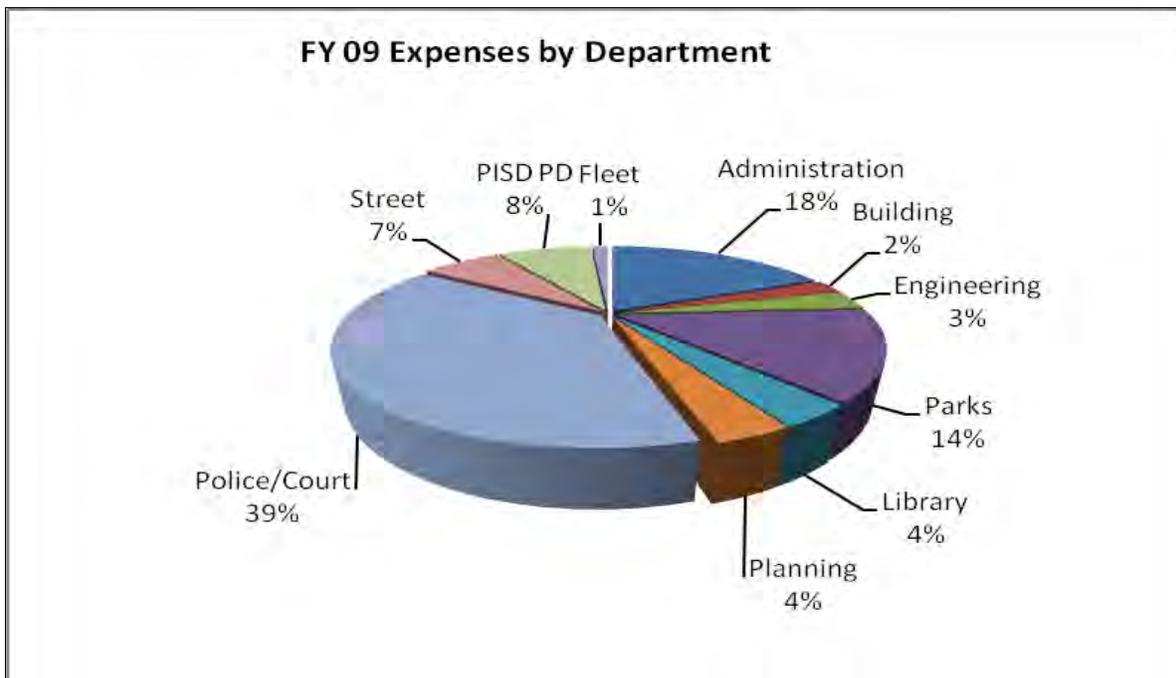
The FY 2010 general fund budgeted expense of \$21,631,257 is a \$467,608 decrease from the FY 2009 budget. This decrease is a reflection of the local economy as it affects revenue and a reflection of the commitment of the City to reduce expenses during the coming year. However, the reduction in expenditures will not affect any current staffing levels nor will it affect any City services.

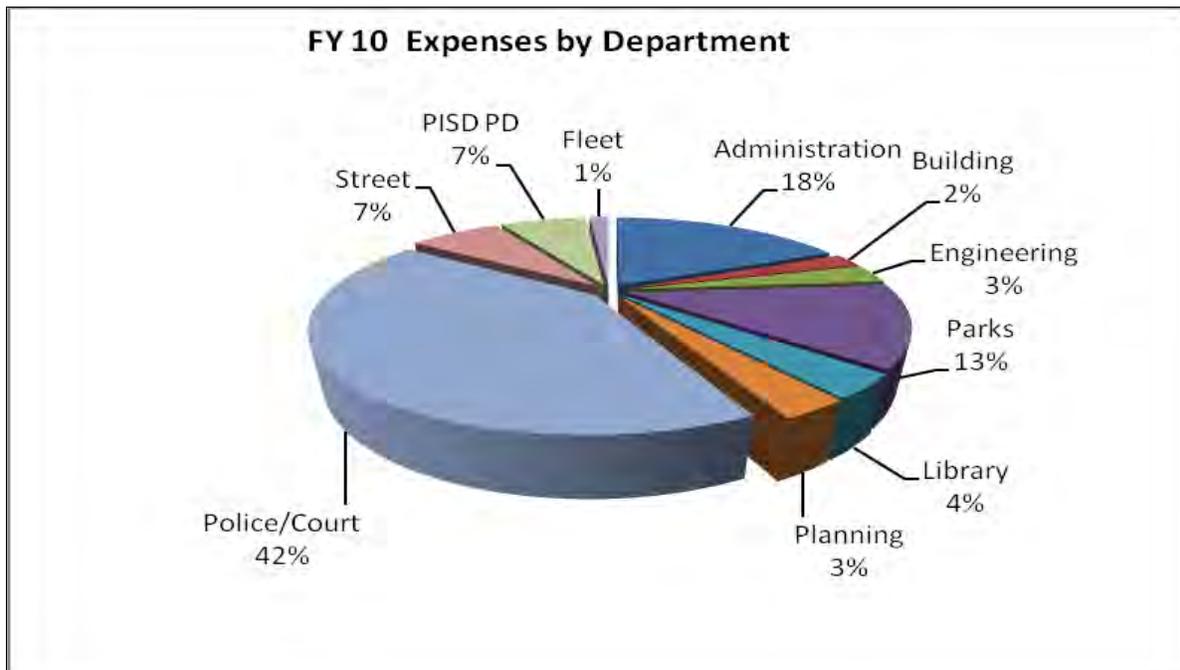
The Administration Department requested no additional personnel or services. In FY 09 one Building Department inspector position was removed from the budget before being filled and one vacancy due to retirement will not be filled until development activity increases. The Engineering Department is moving to the City Hall complex and eliminating one position. Those job duties will be handled by Planning Department staff.

The Police Department is the only general fund department that proposes new personnel in FY 10. Due to the annexation of approximately 4,400 individuals, five officers will be added to the Police Department staff. The increase in officers will result in an increase in capital outlay to provide the necessary equipment: vehicles, uniforms, radios, etc. These additional employees and accompanying new equipment will provide timely services to newly annexed areas.

Two new departments were added to the general fund in fiscal year 2009. No new departments are proposed for fiscal year 2010. The Pflugerville Independent School District contracted with the City to provide police coverage of all campuses in the district whether or not they are in the City limits during 2009. A separate department, PISD PD, was established to track the expense of providing these services. The District will reimburse the City for all expenses incurred. FY 10 is the second year of a three-year contract with the PISD. The Fleet department was also added in 2009. It provides maintenance and repair for all City vehicles and a majority of the City's heavy equipment.

The following charts illustrate the City of Pflugerville's uses of funds on a percentage basis in the general fund for fiscal year 2009 and approved for fiscal year 2010.





### General Fund Debt Service

The City's outstanding general fund indebtedness is \$138,435,000, as of September 30, 2009. 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. General obligation bonds in the general fund account for \$18,700,000 in debt. Funding for the water and wastewater portion of the debt service is included in the water and wastewater budgets. Outstanding revenue bond debt is \$3,800,000 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 issue amount, the principal balance outstanding, and a schedule of payments to maturity. The City's general obligation bond rating by Standard and Poor's was upgraded from A- to AA- and Moody's assigned an A1 rating to the FY 2009 bond issue.

### Utility Fund

The utility fund is comprised of the water, wastewater, and solid waste departments. The solid waste function works on a contractual, privatized basis and consists of revenues billed to customers and expenses paid 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 water and wastewater utilities have undergone massive changes since 2002 and with continued population growth, more infrastructure will be required. Further development of the utility system is outlined in the utility fund capital improvement project five-year plan. Beginning in FY 2010, several contracts for wholesale water will become effective. The delivery of the contracted amounts of water will require the construction of a three million gallon clear well and the design and right-of-way acquisition for a new transmission line. Future wastewater projects include the construction of an additional wastewater treatment plant and an interceptor to connect with the new plant. A number of these projects have been delayed due to the slowing economy and the subsequent reduced need for current expansion; however, during FY 2010 the engineering for these projects will be started even though construction may be delayed.

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 provide a planning basis through 2039. Many assumptions are built into the pro forma that will be compared with actual figures every six months for needed adjustments.

A rate study update was undertaken in FY 2009. The study has not been completed due to the very recent addition of contracts for wholesale water that will increase water revenue significantly. The rate study will be completed for the 2010 fiscal year.

The City's utility 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**

**Utility CIP.** During FY 09, improvements and engineering for future water and wastewater projects were funded by using the utility fund balance and wastewater capital recovery fees. In FY 10, fund balance, capital recovery fees, and debt issuance will be used to fund utility projects. This will be the first utility debt issued since fiscal year 2006.

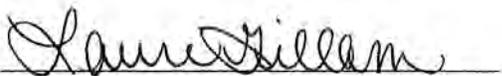
**Street CIP.** Street projects that are in various stages of planning and construction will improve mobility throughout the City of Pflugerville. They will increase connectivity

within the City and to the new toll roads. During fiscal year 2009 combination tax and revenue certificates of obligation were issued for constructing and improving street projects within the City. This budget proposes issuing \$6 million in Combination Tax and Revenue debt to continue the construction of Pflugerville Parkway to the east and west; to widen sections of Kelly Lane and Heatherwilde Boulevard North; and widen Pfennig Lane from FM 685 to Rocky Creek Drive.

**Library Expansion.** In the spring of 2008, the citizens of Pflugerville voted to issue \$7 million in bonds to fund a major expansion of the Pflugerville Community Library. In FY 09, \$3.0 million in general obligation debt was issued to begin the project. The selection process for an architect is progressing. The remaining \$4.0 million will be bonded when the funds are needed to complete the expansion.

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. We also wish to express our gratitude to Finance staff, and especially Amy Good, Assistant Finance Director, for their dedication to excellence in developing this budget.



Lauri Gillam  
Interim City Manager



Beth C. Davis  
Finance Director

# User Information



## Organization Wide Goals

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

- Expand the comprehensive plan to include more facets of the City.
- Continue development of the State Highway 45 - State Highway 130 corridor to its highest and best use.
- Further develop recreational facilities within the City.
- Develop short-term and long-term requirements for City facilities.
- Further develop the wastewater master plan to include a second basin system.
- Maintain a clean, green, and safe City.

The City of Pflugerville continues to grow from both newly constructed homes and planned annexations. 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.

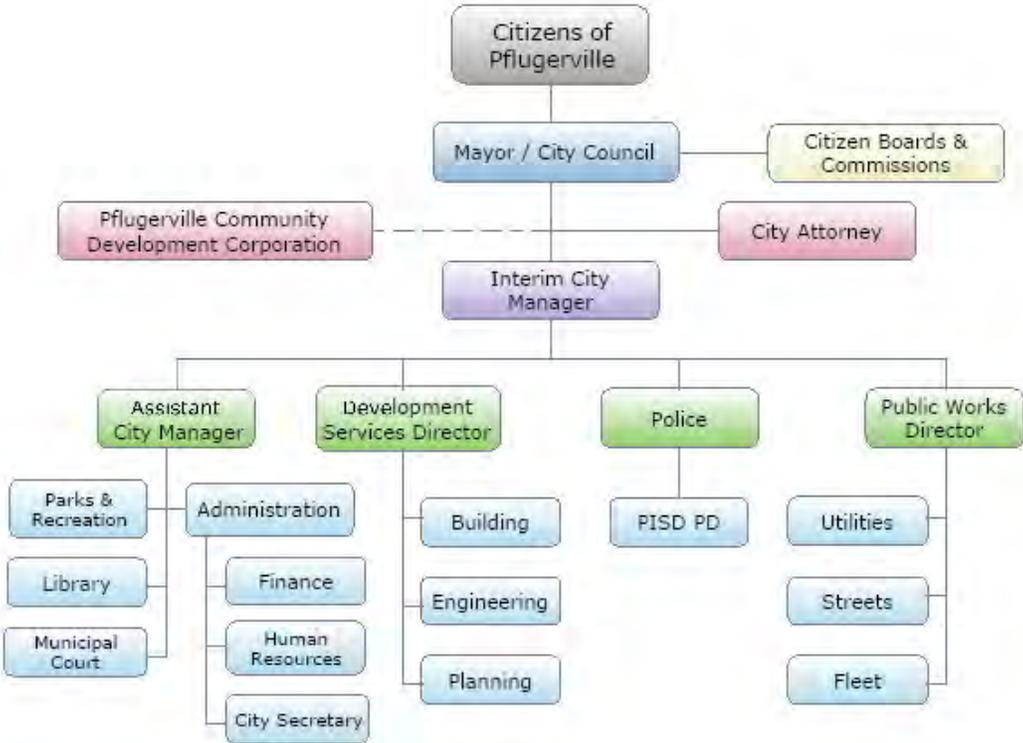
# The City Organization

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 section of the City Charter which outlines the function of the City Council is included in the Reference section of this document.

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 Charter, Section IV, outlines the duties of the City Manager and other specific positions. It can be found in the Reference section of this document.

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. The two budgeted funds in the City of Pflugerville are the General Fund and the Utility Fund.

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 the 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. The section of the City Charter relating to budget and financial administration including the City's Investment Policy is located in the Reference section of this document.

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 fiscal 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 revenues must equal or exceed the expenditures. 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 work sessions is held during the months of June through September. These work sessions 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 work sessions 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 ordinance adopting the current fiscal year's budget is included in the Reference section of this document.

## Fiscal Year 2010 Budget Schedule

Monday, April 20	Budget worksheets distributed to department managers.
Friday, May 1	Completed budget worksheets and narratives returned by department managers.
Friday, May 8	5-year projected budget worksheets to department managers.
Monday, May 18	5-year projected budget worksheets returned from department managers.
May 18 - May 26	Preparation of budget for review of department managers, City Manager and Assistant City Manager.
Tuesday, May 26 <b>City Council meeting</b>	Worksession to discuss and approve the five year Capital Improvement Projects (CIP) Plan and the debt service (I&S) portion of the tax rate.
May	Appraiser sends notices of appraised values to taxpayers.
Wednesday, May 27	Budget given to department managers for review. <small>(managers are encouraged to review their budgets and notify the Finance department of any discrepancies immediately)</small>
Friday, May 29	Department Managers give final approval of their budgets.
Monday, June 1	Budget given to City Manager and Assistant City Manager for review.
June 2 - June 9	Meetings with City Manager, Assistant City Manager and department managers.
June 4 - June 12	Preparation of budget for final review by department managers.
Thursday, June 11	Meeting of the Finance and Budget Committee to discuss budget.
June 15 - June 23	Preparation of budget for presentation to City Council
Tuesday, June 23 <b>City Council meeting</b>	Work session to present the budget to City Council.
July 1	Proposed Budget due to the City Council.
Sunday, July 12	City Council Budget Retreat.
Tuesday, July 14 <b>City Council meeting</b>	Work session to discuss the budget.
Friday, July 24	Deadline for Chief Appraiser to certify appraisal rolls. <small>(In 2009 rolls were not certified until August 13.)</small>
July 25 - August 14	Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on August 18.
Tuesday, July 28 <b>City Council meeting</b>	Work session to discuss the budget.
Tuesday, August 4 <b>City Council meeting</b>	Work session to discuss the budget.

## Fiscal Year 2010 Budget Schedule

Tuesday, August 11 <b>City Council work session</b>	Work session to discuss the budget.
Tuesday, August 18	Publication of effective tax rates, fund balances, and debt schedules, submitted by Travis County appears in Austin American Statesman.
Friday, August 21	Take notice of public hearing on budget required by charter to Pflag. Must be published at least 10 days before the public hearing.
Tuesday, August 25 <b>City Council work session</b>	Work session to discuss the budget.
Tuesday, September 1 <b>City Council meeting</b>	Special Meeting to discuss the budget.
Tuesday, September 8 <b>City Council meeting</b>	Public hearing on budget required by Charter. Adoption of budget by the City Council. Adoption of tax rate by the City Council.
Wednesday, September 9	Notice of Adoption posted on City website and aired on Channel 10.

## 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, PISD Police, Street and Fleet 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.

### **Special Revenue Fund (Governmental)**

Accounts for special revenues that must be expended for specific purposes. The functions maintained in this fund include the Police Department and Municipal Court funds that have a use restricted by State statute.

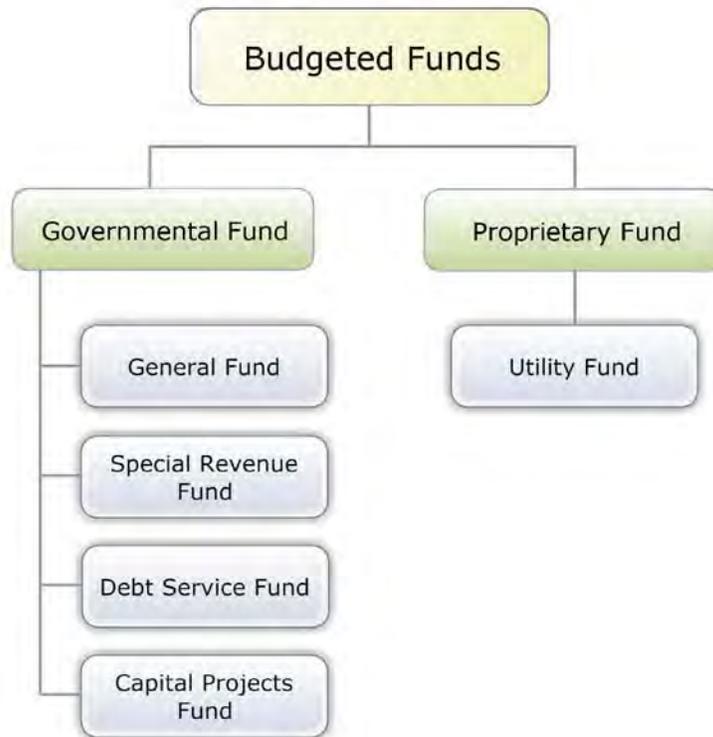
### **Debt Service Fund (Governmental)**

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.

## City Funds (continued)



## 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

### General Fund

**Property Tax Rate and Property Tax Revenue.** Property tax is assessed and collected through intergovernmental agreements with Travis and Williamson Counties, the counties within which the City is located. The total value of all taxable property as rendered by the Travis and Williamson County Appraisal Districts increased 5.5% this year as compared to 32% in the previous year. This increase reflects the annexation plan the City has been executing and 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.** A general sales tax is levied on all persons and businesses selling merchandise and/or services (defined by state law) in the City limits on a retail basis. This revenue is projected using a growth estimate plus an estimate of sales tax for any significant retailers for the initial 12 months of operation.

The City of Pflugerville's sales tax base increased slightly during the past year. Revenue was up 21% over the previous year which can be attributed to the opening of new retail outlets. The FY 10 Budget projects an 18% growth in sales tax revenue. This increase anticipates an additional \$250,000 in revenue from a large retail store opened mid-year 2009. Sales tax revenue represents approximately 17% of General Fund revenues.

## Revenue Descriptions (continued)

### General Fund (continued)

**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. These budgeted revenues are projected using population estimates for the coming year.

**Licenses, Permits and Fees.** These revenues are collected for the applications of site development and subdivision construction as well as the permits for building the approved projects. The decreased revenue for fiscal year 2009 and the slower economy led to a decrease in the estimate of this revenue for fiscal year 2010.

**Fines.** Revenues from this category are intended to off-set some of the operating costs of general government services provided by the Library, Municipal Court, and Animal Control functions. This revenue category increased 15% in fiscal year 2009; and a 5% increase is budgeted for fiscal year 2010.

**Grants.** Grant revenue is received from various sources to conduct projects the City would not otherwise be capable of funding. Only grants that have been awarded are included in the City's operating budget.

**Transfer.** Annually a transfer is budgeted from the Utility Fund to the General Fund. This amount is intended to mitigate the burden on the General Fund of some shared administrative costs.

**Recreation Income.** Recreation income is collected from the users of the City's recreational facilities. As such, it is intended to cover a portion of the costs of services provided by the Parks and Recreation Department. This revenue is projected to remain at the same level for 2010, as the recreation facilities are being utilized to their full extent.

**Interest.** Idle funds are prudently invested in various instruments allowed under the adopted City Investment Policy. Interest is projected based on the prior year actual receipts and general economic outlook.

**Fund Balance Transfer.** A transfer from the fund balance to the operating budget of the associated fund, if necessary to balance the budget. A fund balance transfer is not budgeted for fiscal year 2010.

**Miscellaneous.** All revenues not accounted for in another revenue category.

## Revenue Descriptions (continued)

### Utility Fund

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

**Interest.** Idle funds are prudently invested in various instruments allowed under the adopted City Investment Policy. Interest is projected based on the prior year actual receipts and general economic outlook.

**Fees.** These revenues are generated from the assessment of tap fees. These fees, assessed for both Water and Wastewater, are intended to recover the cost of installing new water and wastewater taps.

**Miscellaneous.** All revenues not accounted for in another revenue category.

**Transfers.** A transfer from impact fees to the budget of the utility fund to cover a portion of the debt service and capital project expenditures for the fiscal year. Impact fees are charged to new development and are to be used for the future expansion of water and wastewater facilities.

**Bond Proceeds.** Bond proceeds are used to fund capital projects in the utility fund.

**Fund Balance Transfer.** A transfer from the fund balance to the operating budget of the associated fund, if necessary to balance the budget. A fund balance transfer of \$6,099,210 is budgeted for fiscal year 2010 to cover specific utility capital improvement projects and debt service payments.

## Expenditure Descriptions

A summary of expenditures is included for each department within that department's pages. Expenditures are further grouped into the following categories; these categories apply to both the General and Utility Funds.

**Personnel.** Accounts for each department's salary and related expenditures, such as employee insurance, social security and Medicare taxes, and the City's portion of retirement contributions.

**Operations and Maintenance.** Expenditures for the operations of the department and the maintenance of each department's equipment and buildings.

**Supplies.** Accounts for consumable expenditures utilized in the course of a department's operations. This category includes gasoline, utilities, office supplies, and similar items.

**Services.** Includes payments for services utilized by the department, such as auditors, external attorneys, and consultants.

**Capital Acquisition.** An expenditure which will result in the acquisition of or addition to fixed assets and meets specific criteria (see next section, *Financial Policies* for details).

**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. The Utility Fund debt is reported within each department budget, because the debt can be attributed to each of the various utility functions. The General Fund debt is not attributed to individual departments. A separate Debt Service section later in this document provides additional details on the debt service of each fund.

## 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 revenues must equal the expenditures. 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 and maintenance 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. 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.

## Component Unit

### Pflugerville Community Development Corporation (PCDC)

PCDC is a component unit of the City of Pflugerville. It operates on its own independent budget and has a board of directors consisting of seven members. PCDC is a Texas 4B Economic Development Corporation that collects a one-half cent sales tax of taxable goods purchased in the City. The primary purpose of this entity is to promote economic development within the City and provide funding for projects that promote economic development or enhance the parks and recreation facilities within the City. PCDC's fiscal year is October 1 through September 30.

PCDC location:  
203 W. Main St., Suite E  
Pflugerville, TX 78660

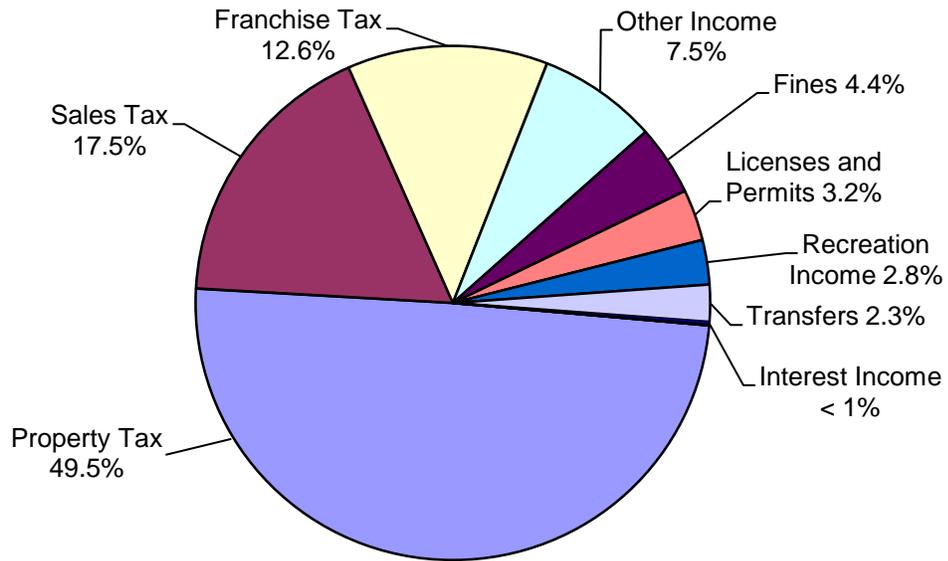
512-990-3725 Phone  
512-990-3183 Fax  
[www.pfdevelopment.com](http://www.pfdevelopment.com)

# Budget Summaries

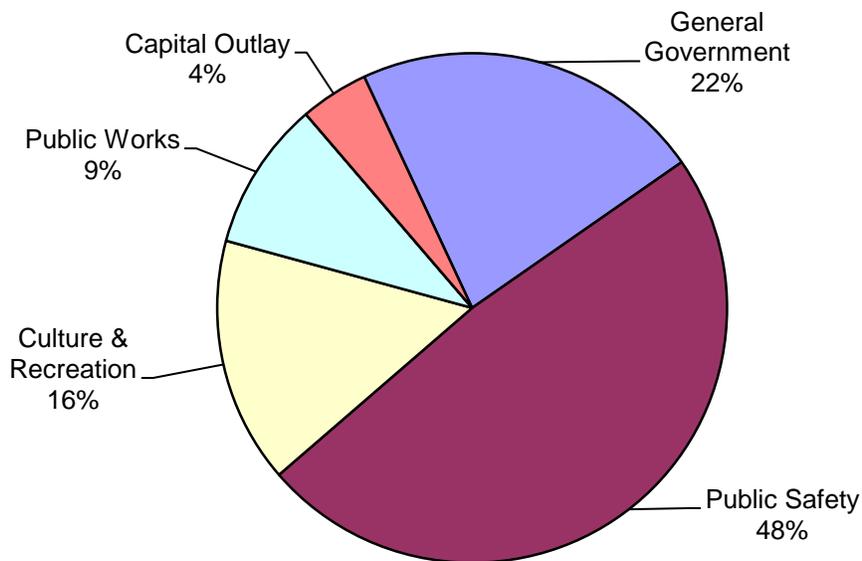


**Governmental Funds  
FY 2010 Summary of Financial Sources and Uses**

**FY 2010 Financial Sources - Governmental Funds**



**FY 2010 Financial Uses - Governmental Funds**



**City of Pflugerville  
Governmental Funds  
2008-2010 Summary of Revenues, Expenses, and Changes in Fund Balance  
(in thousands)**

	General Fund			Special Revenue Funds		
	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved
<b>Financial Sources:</b>						
Property Tax	\$ 8,068	\$ 10,742	\$ 10,777			
Sales Tax	\$ 2,764	\$ 3,213	\$ 3,801			
Licenses and Permits	\$ 1,323	\$ 588	\$ 701	\$ 21	\$ 22	
Franchise Tax	\$ 1,996	\$ 2,438	\$ 2,744			
Fines	\$ 841	\$ 969	\$ 960	\$ 28	\$ 34	
Grants	\$ 126	\$ 455	\$ -	\$ 11	\$ -	
Transfer	\$ 500	\$ 500	\$ 500			
Recreation Income	\$ 600	\$ 599	\$ 617	\$ 106	\$ 89	
Interest	\$ 354	\$ 91	\$ 50	\$ 4	\$ 1	
Fund Balance Transfer	\$ -	\$ -	\$ -			
Miscellaneous	\$ 1,142	\$ 2,461	\$ 1,624	\$ 66	\$ 61	
Bond Proceeds						
<b>Total Financial Sources</b>	<b>\$ 17,714</b>	<b>\$ 22,057</b>	<b>\$ 21,773</b>	<b>\$ 236</b>	<b>\$ 206</b>	<b>\$ -</b>
<b>Expenditures</b>						
General government	\$ 4,678	\$ 4,782	\$ 4,954			
Public Safety	\$ 7,608	\$ 9,517	\$ 10,973	\$ 58	\$ 83	
Culture & Recreation	\$ 3,173	\$ 3,990	\$ 3,519	\$ 114	\$ 135	
Public Works	\$ 2,883	\$ 1,921	\$ 2,185			
Capital Projects						
Debt Service						
Principal Retirements						
Interest						
Paying Agent Fees						
<b>Total Expenditures</b>	<b>\$ 18,342</b>	<b>\$ 20,209</b>	<b>\$ 21,631</b>	<b>\$ 171</b>	<b>\$ 218</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (628)</b>	<b>\$ 1,847</b>	<b>\$ 142</b>	<b>\$ 65</b>	<b>\$ (12)</b>	<b>\$ -</b>
<b>Fund Balance at Beginning of Year</b>	<b>\$ 8,068</b>	<b>\$ 7,474</b>	<b>\$ 9,321</b>	<b>\$ 260</b>	<b>\$ 292</b>	<b>\$ 280</b>
<b>Projected year end Fund Balance</b>	<b>\$ 7,474</b>	<b>\$ 9,321</b>	<b>\$ 9,463</b>	<b>\$ 292</b>	<b>\$ 280</b>	<b>\$ 280</b>



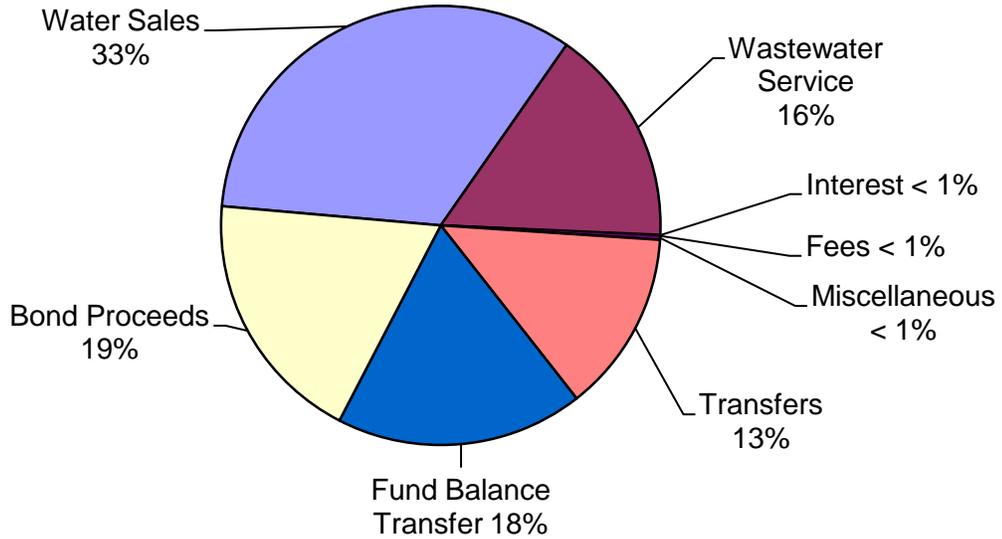


General Debt Service			Capital Funds			Total Governmental Funds		
FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved
3,721	4,350	5,187				\$ 11,788	\$ 15,092	\$ 15,964
						\$ 2,764	\$ 3,213	\$ 3,801
						\$ 1,344	\$ 610	\$ 701
						\$ 1,996	\$ 2,438	\$ 2,744
						\$ 870	\$ 1,003	\$ 960
			\$ 102	\$ 1,764		\$ 240	\$ 2,219	\$ -
						\$ 500	\$ 500	\$ 500
						\$ 706	\$ 688	\$ 617
\$ 65	\$ 15	\$ -	\$ 259	\$ 95	\$ -	\$ 681	\$ 202	\$ 50
						\$ -	\$ -	\$ -
\$ 16	\$ 34					\$ 17,797	\$ 2,555	\$ 1,624
			\$ 10,571	\$ 14,500	\$ 8,575	\$ 10,571	\$ 14,500	\$ 8,575
<u>\$ 3,802</u>	<u>\$ 4,399</u>	<u>\$ 5,187</u>	<u>\$ 10,932</u>	<u>\$ 16,359</u>	<u>\$ 8,575</u>	<u>\$ 49,257</u>	<u>\$ 43,020</u>	<u>\$ 35,536</u>
						\$ 4,678	\$ 4,782	\$ 4,954
						\$ 7,665	\$ 9,600	\$ 10,973
						\$ 3,287	\$ 4,125	\$ 3,519
						\$ 2,883	\$ 1,921	\$ 2,185
			\$ 4,626	\$ 10,051	\$ 22,310	\$ 4,626	\$ 10,051	\$ 22,310
						\$ -	\$ -	\$ -
1,219	1,535	3,395				\$ 1,219	\$ 1,535	\$ 3,395
2,428	2,881	1,793				\$ 2,428	\$ 2,881	\$ 1,793
4	3	4				\$ 4	\$ 3	\$ 4
<u>\$ 3,650</u>	<u>\$ 4,419</u>	<u>\$ 5,192</u>	<u>\$ 4,626</u>	<u>\$ 10,051</u>	<u>\$ 22,310</u>	<u>\$ 26,789</u>	<u>\$ 34,897</u>	<u>\$ 49,133</u>
\$ 152	\$ (20)	\$ (4)	\$ 6,306	\$ 6,308	\$ (13,735)	\$ 22,468	\$ 8,124	\$ (13,597)
<u>\$ 1,591</u>	<u>\$ 1,743</u>	<u>\$ 1,723</u>	<u>\$ 1,120</u>	<u>\$ 7,427</u>	<u>\$ 13,735</u>	<u>\$ 11,040</u>	<u>\$ 16,935</u>	<u>\$ 25,059</u>
<u>\$ 1,743</u>	<u>\$ 1,723</u>	<u>\$ 1,718</u>	<u>\$ 7,427</u>	<u>\$ 13,735</u>	<u>\$ 0</u>	<u>\$ 33,508</u>	<u>\$ 25,059</u>	<u>\$ 11,462</u>

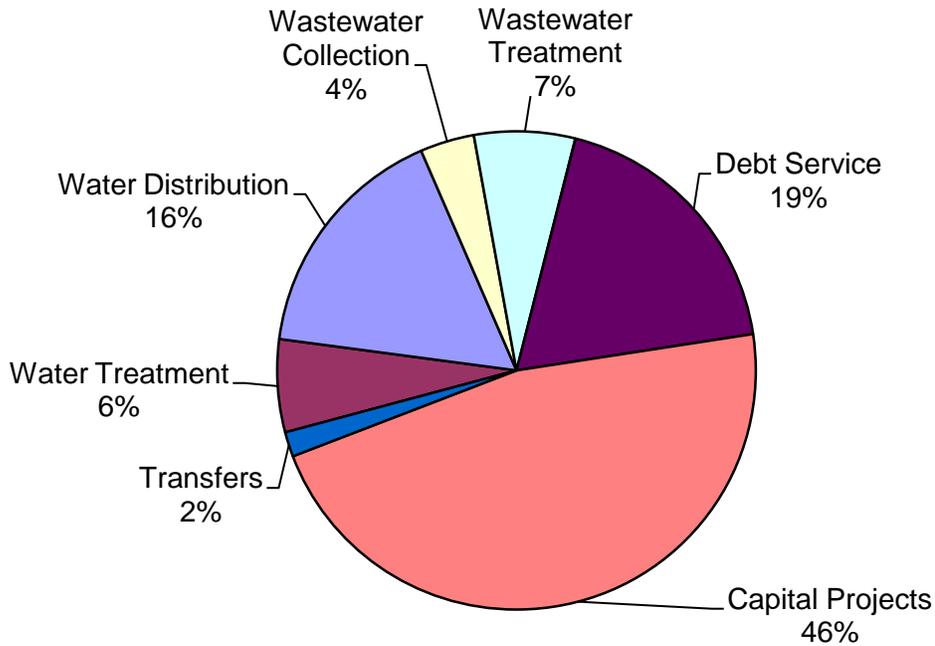


**Enterprise Funds**  
**FY 2010 Summary of Financial Sources and Uses**

**FY 2010 Financial Sources - Utility Fund**



**FY 2010 Financial Uses - Utility Fund**



**City of Pflugerville  
Enterprise Funds  
2008-2010 Summary of Revenues, Expenses, and Changes in Retained Earnings  
(in thousands)**

	Utility Fund			Impact Fees		
	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved
<b>Revenues</b>						
Water Sales	\$ 7,563	\$ 9,183	\$ 9,342			
Wastewater Service	\$ 3,838	\$ 4,311	\$ 4,293			
Solid Waste Service	\$ 2,328	\$ 2,816	\$ 3,300			
Interest	\$ 282	\$ 51	\$ 22	\$ 354	\$ 82	\$ -
Fees	\$ 10	\$ 7	\$ 9	\$ 1,606	\$ 1,804	
Miscellaneous	\$ 102	\$ 188	\$ 88			
Developer Contributions		\$ 1,000	\$ -			
Transfers						
Bond Proceeds						
Fund Balance Transfer						
<b>Total Revenues</b>	<b>\$ 14,122</b>	<b>\$ 17,556</b>	<b>\$ 17,055</b>	<b>\$ 1,961</b>	<b>\$ 1,886</b>	<b>\$ -</b>
<b>Expenses</b>						
Water Treatment	\$ 1,362	\$ 1,800	\$ 1,880			
Water Distribution	\$ 5,142	\$ 5,999	\$ 4,924			
Wastewater Collection	\$ 937	\$ 1,116	\$ 1,097			
Wastewater Treatment	\$ 1,897	\$ 2,141	\$ 2,046			
Solid Waste Contract	\$ 2,328	\$ 2,816	\$ 3,300			
Debt Service						
Principal Retirements						
Interest						
Paying Agent Fees						
Capital Projects						
Transfers	\$ 4,250	\$ 3,108	\$ 5,812	\$ 2,890	\$ 3,139	\$ 4,474
<b>Total Expenses</b>	<b>\$ 15,916</b>	<b>\$ 16,979</b>	<b>\$ 19,059</b>	<b>\$ 2,890</b>	<b>\$ 3,139</b>	<b>\$ 4,474</b>
<b>Net Change in Retained Earnings</b>	<b>\$ (1,793)</b>	<b>\$ 577</b>	<b>\$ (2,005)</b>	<b>\$ (929)</b>	<b>\$ (1,253)</b>	<b>\$ (4,474)</b>
<b>Beginning Retained Earnings</b>	<b>\$ 10,115</b>	<b>\$ 8,322</b>	<b>\$ 8,898</b>	<b>\$ 10,512</b>	<b>\$ 9,583</b>	<b>\$ 8,330</b>
<b>Ending Retained Earnings</b>	<b>\$ 8,322</b>	<b>\$ 8,898</b>	<b>\$ 6,893</b>	<b>\$ 9,583</b>	<b>\$ 8,330</b>	<b>\$ 3,856</b>



Utility Debt Service			Capital Projects			Total Enterprise Funds		
FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved	FY 2008 Actual	FY 2009 Actual	FY 2010 Approved
\$ 1,794	\$ 1,758	\$ 1,800				\$ 9,357	\$ 10,941	\$ 11,142
\$ 1,021	\$ 1,000	\$ 1,070				\$ 4,859	\$ 5,311	\$ 5,363
						\$ 2,328	\$ 2,816	\$ 3,300
\$ 49	\$ 11	\$ -	\$ 35	\$ 3	\$ -	\$ 720	\$ 147	\$ 22
						\$ 1,616	\$ 1,811	\$ 9
			\$ 153			\$ 255	\$ 188	\$ 88
						\$ -	\$ 1,000	\$ -
\$ 2,587	\$ 2,629	\$ 2,004	\$ 303	\$ 510	\$ 2,470	\$ 2,890	\$ 3,139	\$ 4,474
		\$ 126	\$ -		\$ 6,154	\$ -	\$ -	\$ 6,280
		\$ 787	\$ 3,750	\$ 2,608	\$ 5,312	\$ 3,750	\$ 2,608	\$ 6,099
\$ 5,451	\$ 5,399	\$ 5,787	\$ 4,241	\$ 3,121	\$ 13,936	\$ 25,775	\$ 27,961	\$ 36,778
						\$ 1,362	\$ 1,800	\$ 1,880
						\$ 5,142	\$ 5,999	\$ 4,924
						\$ 937	\$ 1,116	\$ 1,097
						\$ 1,897	\$ 2,141	\$ 2,046
						\$ 2,328	\$ 2,816	\$ 3,300
\$ 1,476	\$ 1,531	\$ 1,602				\$ 1,476	\$ 1,531	\$ 1,602
\$ 3,925	\$ 3,866	\$ 3,980				\$ 3,925	\$ 3,866	\$ 3,980
\$ 3	\$ 4	\$ 3				\$ 3	\$ 4	\$ 3
			\$ 6,329	\$ 3,441	\$ 13,994	\$ 6,329	\$ 3,441	\$ 13,994
						\$ 7,140	\$ 6,247	\$ 10,286
\$ 5,404	\$ 5,401	\$ 5,586	\$ 6,329	\$ 3,441	\$ 13,994	\$ 30,538	\$ 28,960	\$ 43,113
\$ 47	\$ (2)	\$ 202	\$ (2,088)	\$ (320)	\$ (58)	\$ (4,764)	\$ (999)	\$ (6,335)
\$ 1,434	\$ 1,481	\$ 1,478	\$ 2,810	\$ 722	\$ 402	\$ 24,871	\$ 20,107	\$ 19,108
\$ 1,481	\$ 1,478	\$ 1,680	\$ 722	\$ 402	\$ 344	\$ 20,107	\$ 19,108	\$ 12,773

**City of Pflugerville  
Annual Budget  
Fiscal Years 2008-2010**

**General Fund and Utility Fund Revenue Summary**  
(in thousands)

	<b>FY 08 Actual</b>	<b>FY 09 Budget</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>Change in Budgeted FY 09 - FY 10</b>
<b>General Fund</b>					
Property Tax	\$ 8,068	\$ 10,864	\$ 10,742	\$ 10,777	\$ (87)
Sales Tax	\$ 2,764	\$ 3,203	\$ 3,213	\$ 3,801	\$ 598
Licenses and Permits	\$ 1,311	\$ 1,597	\$ 580	\$ 693	\$ (904)
Franchise Fees	\$ 1,996	\$ 2,613	\$ 2,438	\$ 2,744	\$ 131
Fines	\$ 841	\$ 916	\$ 969	\$ 959	\$ 43
Recreation Income	\$ 606	\$ 561	\$ 604	\$ 622	\$ 61
Grants	\$ 126	\$ 468	\$ 455	\$ -	\$ (468)
Interest	\$ 354	\$ 200	\$ 91	\$ 50	\$ (150)
Miscellaneous	\$ 1,148	\$ 2,540	\$ 2,463	\$ 1,627	\$ (913)
Transfers	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
Fund Balance Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
<b>General Fund Total</b>	<b>\$ 17,714</b>	<b>\$ 23,462</b>	<b>\$ 22,055</b>	<b>\$ 21,773</b>	<b>\$ (1,689)</b>
<b>Utility Fund</b>					
Water Revenue	\$ 9,355	\$ 10,236	\$ 10,939	\$ 11,142	\$ 906
Wastewater Revenue	\$ 4,859	\$ 5,076	\$ 5,311	\$ 5,363	\$ 287
Solid Waste Service	\$ 2,328	\$ 2,816	\$ 2,816	\$ 3,300	\$ 484
Fees	\$ 11	\$ 9	\$ 9	\$ 9	\$ -
Miscellaneous	\$ 102	\$ 96	\$ 188	\$ 88	\$ (8)
Developer Contributions	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Grants	\$ 153	\$ -	\$ -	\$ -	\$ -
Interest	\$ 720	\$ 200	\$ 147	\$ 22	\$ (178)
Transfers	\$ 2,890	\$ 3,249	\$ 3,139	\$ 4,474	\$ 1,225
Fund Balance Transfer*	\$ 3,750	\$ 3,440	\$ 2,608	\$ 6,099	\$ 2,659
<b>Utility Fund Total</b>	<b>\$ 24,168</b>	<b>\$ 26,122</b>	<b>\$ 26,157</b>	<b>\$ 30,497</b>	<b>\$ 1,716</b>

\*FY 08 Fund Balance Transfer includes funds for the Pfennig Lane Booster pump project and for the purchase of a future wastewater treatment plant site.

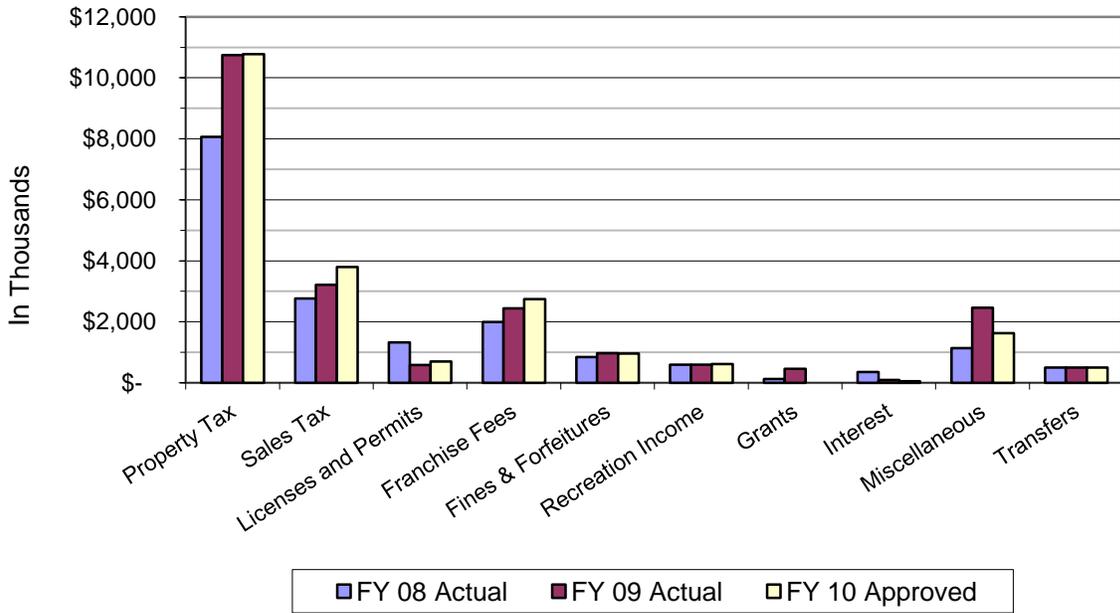
\*FY 09 Fund Balance Transfer includes transfers from fund balance for capital projects.

**City of Pflugerville  
Annual Budget  
Fiscal Years 2008-2010**

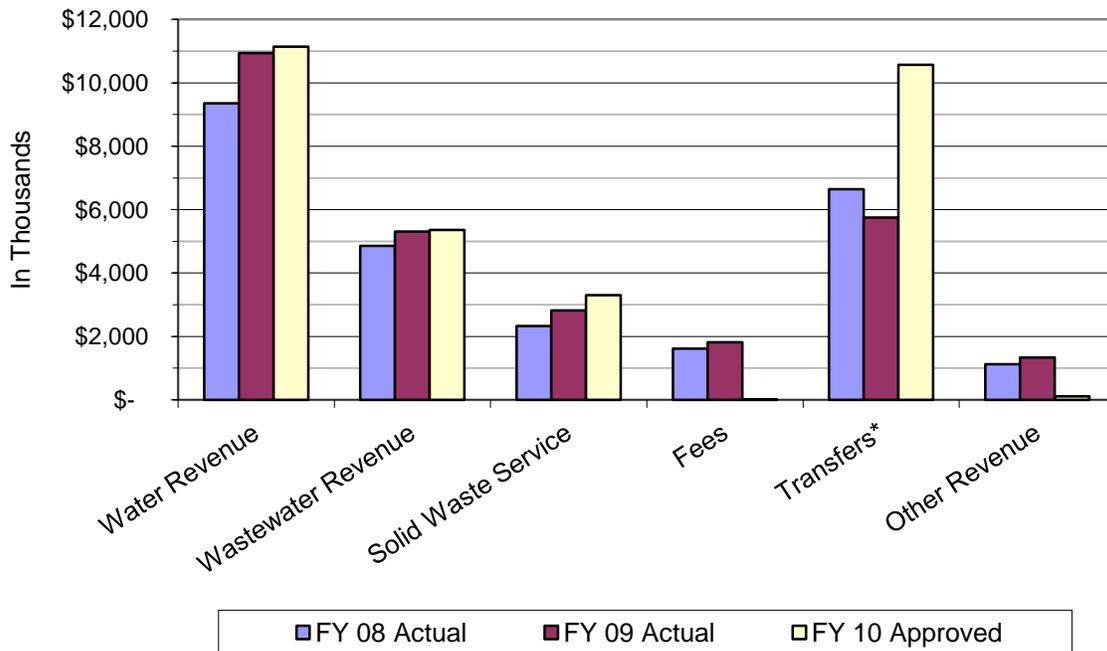
**General Fund and Utility Fund Expense Summary**  
(in thousands)

	<b>FY 08 Actual</b>	<b>FY 09 Budget</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>Change in Budgeted FY 09 -FY 10</b>
<b>General Fund Departments</b>					
Administration	\$ 4,124	\$ 4,254	\$ 3,789	\$ 3,961	\$ (293)
Building	\$ 482	\$ 571	\$ 463	\$ 481	\$ (90)
Engineering	\$ 654	\$ 685	\$ 658	\$ 661	\$ (24)
Library	\$ 669	\$ 723	\$ 706	\$ 766	\$ 43
Parks	\$ 2,512	\$ 3,555	\$ 3,284	\$ 2,753	\$ (802)
Planning	\$ 601	\$ 805	\$ 726	\$ 660	\$ (145)
Police/Court	\$ 7,109	\$ 8,437	\$ 7,710	\$ 9,007	\$ 570
PISD PD	\$ 339	\$ 1,702	\$ 1,343	\$ 1,485	\$ (217)
Street	\$ 2,129	\$ 1,537	\$ 1,262	\$ 1,524	\$ (13)
Fleet	\$ -	\$ 283	\$ 275	\$ 332	\$ 49
<b>General Fund Total</b>	<b>\$ 18,619</b>	<b>\$ 22,552</b>	<b>\$ 20,216</b>	<b>\$ 21,630</b>	<b>\$ (922)</b>
<b>Utility Fund Departments</b>					
Utility Administration	\$ 1,968	\$ 2,494	\$ 2,474	\$ 2,319	\$ (175)
Water Treatment	\$ 2,163	\$ 2,481	\$ 2,478	\$ 2,615	\$ 134
Water Distribution	\$ 7,786	\$ 10,008	\$ 9,991	\$ 10,396	\$ 388
Wastewater Collection	\$ 2,126	\$ 3,764	\$ 1,733	\$ 2,896	\$ (868)
Wastewater Treatment	\$ 7,611	\$ 4,726	\$ 3,762	\$ 3,140	\$ (1,586)
Solid Waste Contract	\$ 2,328	\$ 2,816	\$ 2,816	\$ 3,300	\$ 484
<b>Utility Fund Total</b>	<b>\$ 23,982</b>	<b>\$ 26,289</b>	<b>\$ 23,254</b>	<b>\$ 24,666</b>	<b>\$ (1,623)</b>

## General Fund FY 08 – FY 10 Revenue Comparison

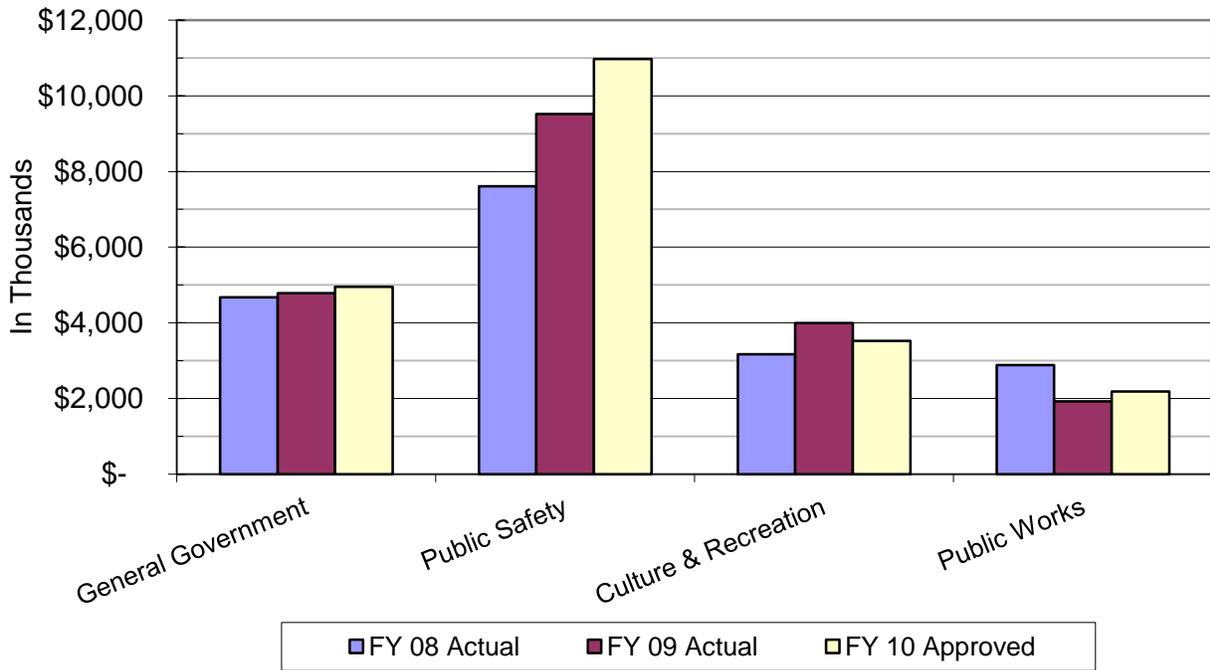


## Utility Fund FY 08 – FY 10 Revenue Comparison

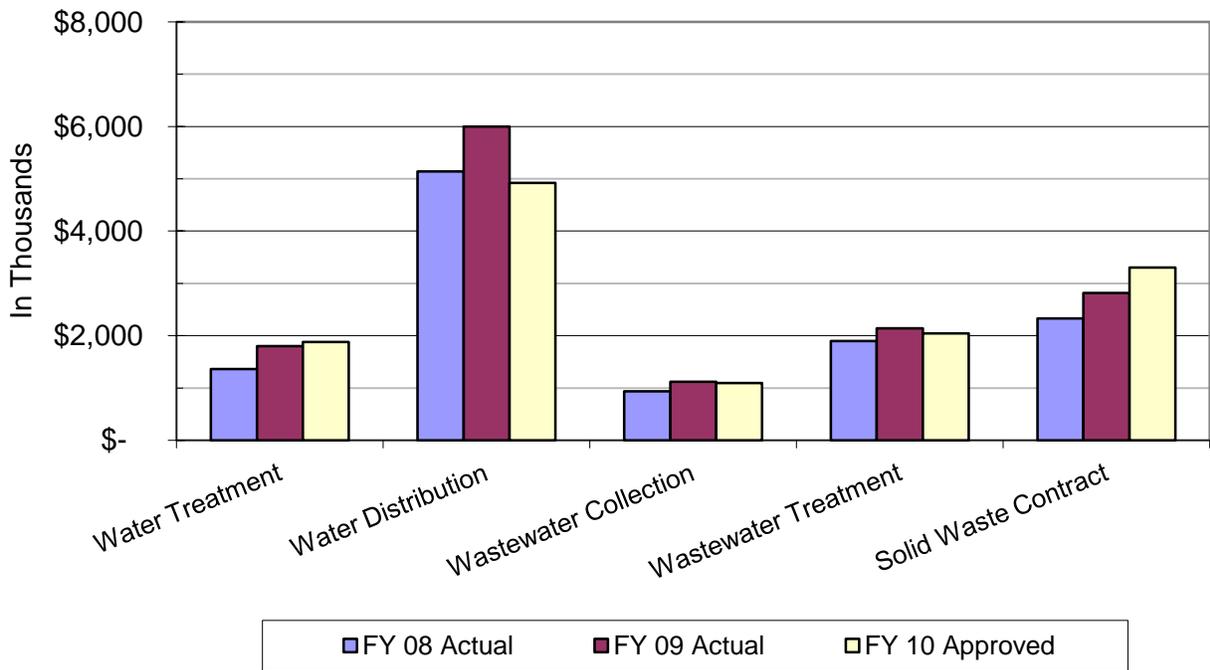


\*Transfers include Fund Balance and Impact Fee Transfers.

**General Fund  
FY 08 – FY 10 Expense Comparison**



**Utility Fund  
FY 08 – FY 10 Expense Comparison**



## Funds Summary

	<u>FY 08 Actual</u>	<u>FY 09 Budget</u>	<u>FY 09 Actual</u>	<u>FY 10 Approved</u>
<u>Revenues</u>	(in thousands)			
General	\$ 17,714	\$ 23,462	\$ 22,057	\$ 21,773
Utility	\$ 24,168	\$ 26,122	\$ 26,157	\$ 30,498
Debt Service	\$ 3,802	\$ 3,323	\$ 4,399	\$ 5,187
Capital Projects	\$ 10,932	\$ 24,406	\$ 16,359	\$ 22,447
Total	<u>\$ 56,616</u>	<u>\$ 77,313</u>	<u>\$ 68,972</u>	<u>\$ 79,905</u>
<u>Expenses</u>				
General	\$ 18,619	\$ 22,552	\$ 20,216	\$ 21,631
Utility	\$ 23,982	\$ 26,289	\$ 23,254	\$ 24,666
Debt Service	\$ 3,650	\$ 3,323	\$ 4,419	\$ 5,192
Capital Projects	\$ 4,626	\$ 24,406	\$ 10,051	\$ 22,447
Total	<u>\$ 50,877</u>	<u>\$ 76,570</u>	<u>\$ 57,940</u>	<u>\$ 73,936</u>
Revenues Over (Under) Expenses	\$ 5,739	\$ 743	\$ 11,032	\$ 5,969

# General Fund

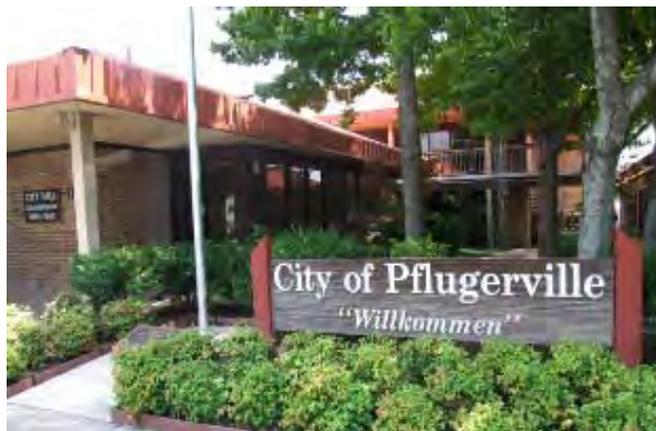


# ADMINISTRATION

## City Manager's Office



## Finance



## Human Resources



## Administration

### Department Description

The Administration Department is composed of the City Manager office, the Finance Department, and Human Resources. 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.

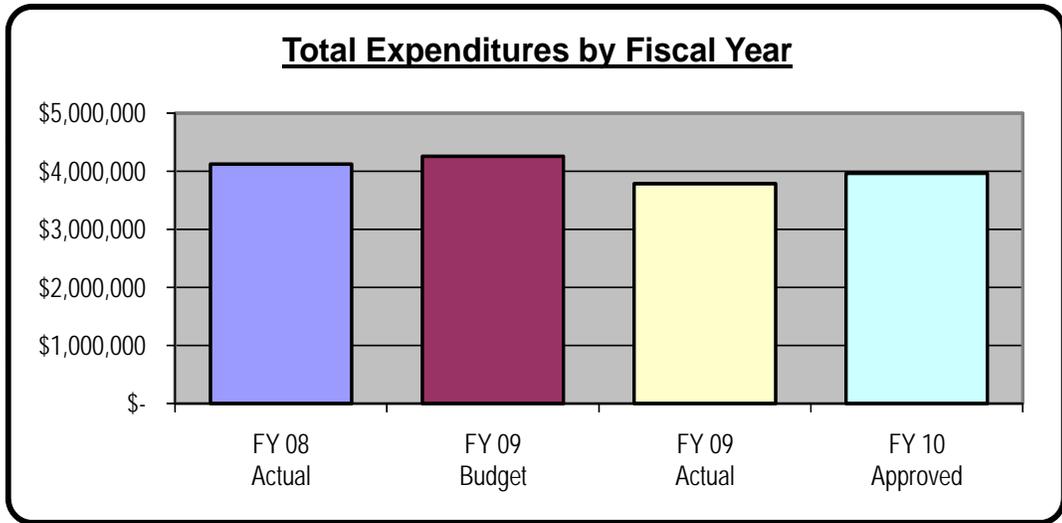
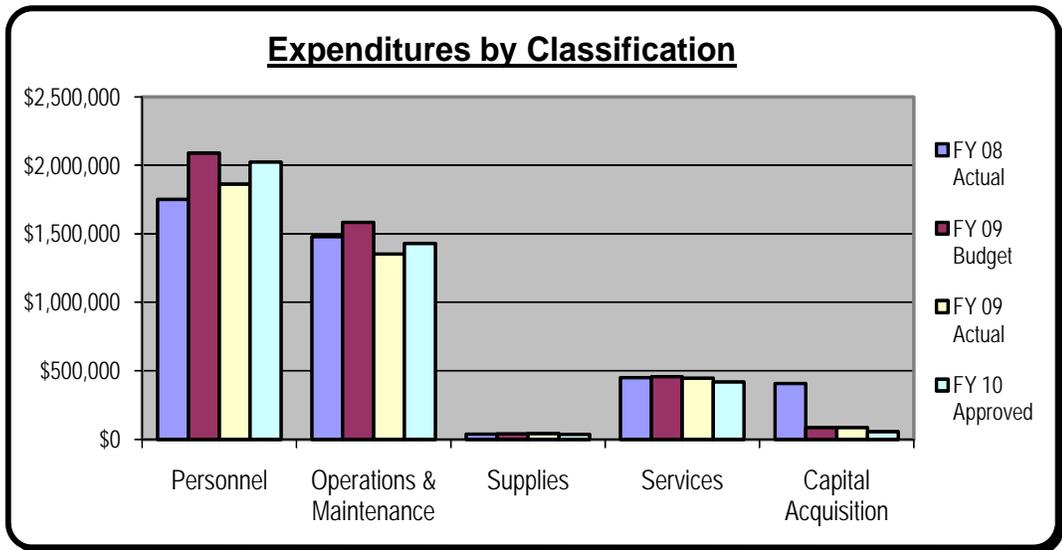
### Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Accountant	2	2	2
Accounts Payable Clerk	1	1	1
Administrative Tech	3	3	3
Assistant City Manager (ACM)	1	1	1
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Assistant to City Manager	1	0	0
City Attorney	1	1	1
City Manager	1	1	1
City Secretary	1	1	1
Facilities Maintenance Tech	1	1	1
Human Resources Administrator	1	1	1
Human Resources Assistant	2	2	2
Human Resources Generalist	1	1	1
Info & Comm. Development Director	1	1	1
Public Works Director	1	1	1
Development Services Director	0	1	1
Municipal Court Judge (PT)	0	1	1
Public Information Officer	0	1	1
Total	20	22	22

**Administration**

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	1,751,096	2,088,523	1,862,840	2,022,601
Operations & Maintenance	1,479,527	1,583,590	1,353,344	1,430,606
Supplies	36,969	39,000	41,992	35,375
Services	450,284	457,722	444,803	417,780
Capital Acquisition	406,304	85,657	85,656	55,000
<b>Totals</b>	<b>\$4,124,180</b>	<b>\$4,254,492</b>	<b>\$3,788,635</b>	<b>\$3,961,362</b>



# City Manager

## Department Mission

The mission of the City Manager's 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.

## 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's office include coordinating activities to effectively accomplish the City Council's goals and objectives.

## Department Location

The City Manager office is located at City Hall, 100 East Main Street, Suite 300  
Phone: 512-990-6101; Fax: 512-990-4364; [www.cityofpflugerville.com](http://www.cityofpflugerville.com)  
Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.

## FY 2008- 2009 Accomplishments

- Expanded the contact list for the *Key to the City* newsletter.
- Developed a Contract Management Database to improve researching capabilities of City documents.
- Hired a Public Information Officer and expanded communications with the public and media outlets.
- Installed new Voice Over IP (VOIP) phone system at the City Hall complex.

## FY 2009 – 2010 Goals

- Complete coordination and development of City Internal Procedures Manual.
- Ensure each department has a comprehensive standards-of-operation manual.
- Continue review of organizational structure and institute changes to improve the efficiency and effectiveness of the City.
- Continue evaluating and updating City policies.
- Increase communication with citizens through increased media resources.

## City Manager

### FY 2009 – 2010 Goals (continued)

- Review the City's Charter and propose revisions to the City Council, as necessary.
- Negotiate a new contract for solid waste and recycling services, incorporating expanded recycling options for customers.

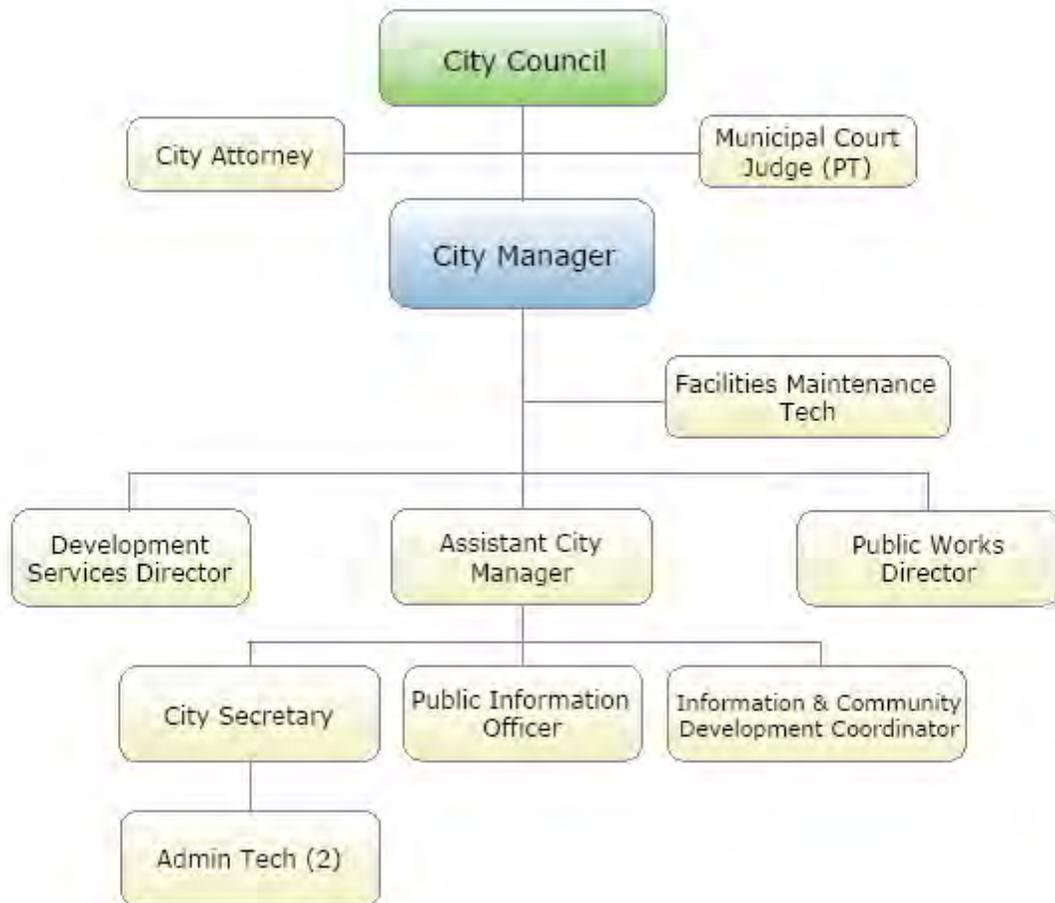
### FY 2009 - 2010 Budget Objectives

- Continue to seek solutions to meet increasing customer demands, while maintaining current staff levels.
- Purchase a new automated agenda review program to be used by the City Council and all City Boards and Commissions.
- Acquire and install new thin client technology at various City facilities, including the City Hall complex and Library to reduce the expense of replacing desktop computers.
- Coordinate the installation of a fiber optics line to provide consistent and reliable service between City facilities.

### Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
City Manager	1	1	1
Assistant City Manager (ACM)	1	1	1
City Attorney	1	1	1
Public Works Director	1	1	1
Development Services Director	0	1	1
City Secretary	1	1	1
Info. & Comm. Develop. Coord.	1	1	1
Public Information Officer	0	1	1
Assistant to City Manager	1	0	0
Municipal Court Judge (PT)	0	1	1
Administrative Tech	2	2	2
Facilities Maintenance Tech	1	1	1
<b>Totals</b>	<b>10</b>	<b>12</b>	<b>12</b>

Staffing (continued)



**City Manager**

**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u>Demand</u>			
City Population	41,817	47,417	51,816
<u>Input</u>			
Annual City Budget	\$50,348,500	\$57,085,119	\$73,932,972 (1)
Annual City Operating Budget	\$27,244,497	\$32,066,671	\$30,984,328
Number of City Personnel (FTE)	239.58	264.1	269.6 (2)
Total Number of Personnel	10	12	12
<u>Efficiency</u>			
Population per City FTE	175	180	192
Cost of City Govt per Citizen	\$402	\$354	\$405 (3)
Dept FTE as % of General Fund FTE	4.2%	4.5%	4.5%
<u>Effectiveness</u>			
Taxable Assessed Valuation	\$1,895,830,016	\$2,489,169,600	\$2,624,009,352
Debt to Valuation Ratio	6.57%	5.71%	5.70% (4)
Bond Rating	A1/A+	A1/AA-	Aa3/AA-
Tax Rate /\$100 Valuation	\$0.6190	\$0.6140	\$0.6090
Actual Expense versus Budget	94%	91%	100%

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

(2) See page 192 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.

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 containing the audited financial statements.
- 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.
- 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.

### **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: 512-990-6100; and Fax: 512-251-5768; and the City website:

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

### **FY 2009 - 2010 Accomplishments**

#### **Finance**

- Received Distinguished Budget Presentation Award for the fiscal year 2009 budget from the Government Finance Officers Association.
- Received Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2008 from the Government Finance Officers Association.
- Moody's bond rating was upgraded from A1 to Aa3 and Standard and Poor's bond rating of AA- was maintained.
- Received an unqualified audit opinion.
- Contracted an actuarial analysis of the City's employee benefits to comply with the new standards set by the Governmental Accounting Standards Board Statement (GASB) 45.
- Negotiated a new 3-year electricity service contract that includes 5% green energy for the City's facilities at a rate lower than the previous contract.

#### **Human Resources**

- Implemented a three-tiered leadership development program designed to enhance the skills of the City's organization leaders including crew leaders, foremen, supervisors, and managers.
- Conducted a comprehensive compensation survey and analysis to ensure that the City remains positioned to recruit the best qualified candidates and retain excellent employees.
- Expanded the employee orientation program as a supplement to the employee retention strategy.
- Continued the City-wide wellness program that will result in a healthy return; both in terms of employee productivity and reduced healthcare costs.
- Created an on-line employment application, to minimize the data entry and reduce the processing time of employment applications.
- Implemented time entry software for 87% of departments to automate the process, eliminate paper timesheets, and increase the data available.

## FY 2009 – 2010 Goals

### Finance

- Receive Distinguished Budget Presentation Award from the Government Finance Officers Association for the fiscal year 2010 budget.
- Receive the Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2009.
- Continue evaluating and updating City policies.
- Complete coordination and development of City Internal Procedures Manual.
- Complete the process to encompass requirements of GASB 45 in the annual financial report.
- Maintain bond ratings of Moody's – Aa3 and Standard & Poor's – AA-.
- Gather information regarding the purchasing function by attending area seminars and researching requirements, in anticipation of creating a Purchasing division for the City of Pflugerville in the future.
- Coordinate with the City's new solid waste provider to implement a smooth transition to the new solid waste and recycling services.

### Human Resources

- Perform a comprehensive audit of the Human Resources department and processes to ensure it is in compliance with the law, standardize processes, identify risk areas, and tie HR to strategic business goals.
- 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 2009 – 2010 Budget Objectives

### Finance

- Continue to look for solutions to meet increasing customer demands while maintaining current staff levels.

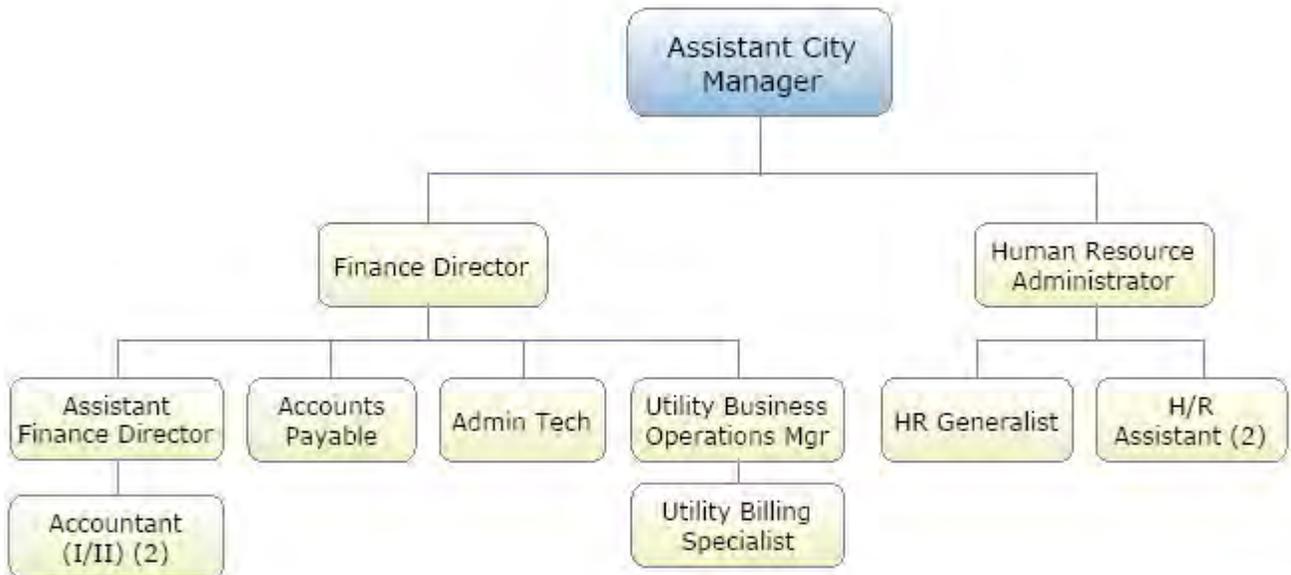
### Human Resources

- Implement software that will improve the efficiency and effectiveness of the staffing process by automating the entire hiring process from requisition to hire.

**Finance Department  
Human Resources**

**Staffing**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Accountant (I/II)	2	2	2
Accounts Payable Clerk	1	1	1
Administrative Tech	1	1	1
Assistant Finance Director	1	1	1
Finance Director	1	1	1
Human Resource Administrator	1	1	1
Human Resource Assistant	2	2	2
Human Resource Generalist	1	1	1
Utility Business Operations Mgr	1	1	1
Utility Billing Specialist	1	1	1
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>



**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
City Population	41,817	47,417	51,816
Number of Budgeted Positions	252	278	284
Number of Seasonal Employees	113	134	113
Utility Customer Base	15,340	16,653	17,000
Number of bond issues outstanding	18	17	18
Amount of debt outstanding	\$130,801,000	\$142,235,000	\$158,815,000
Annual Budget	\$50,348,500	\$57,085,119	\$73,932,972
<u><b>Input</b></u>			
Personnel Expense*	\$746,910	\$790,731	\$863,439
Total Number of Personnel	12	12	12
<u><b>Output</b></u>			
Number of AP checks written	7,305	8,233	8,300
Number of Purchase Orders Processed	611	837	850
Number of Invoices Processed	14,259	14,954	15,000
Number of Utility Bills Processed	166,720	192,193	199,836
Number of Applicants Processed	1,469	1,585	1,750
Number of RFT Applicants Hired	70	65	90
Number of Seasonal Applicants Hired	142	133	165
Number of Terminations Processed	129	198	125
<u><b>Efficiency</b></u>			
FTE as % of General Fund FTE	5.9%	5.3%	5.2%
Finance Expenditures as % of GF	4.4%	4.3%	4.2%
<u><b>Effectiveness</b></u>			
Bond Ratings (Moody's/S&P)	A1/A+	A1/AA-	Aa3/AA-
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	71,149	80,864	85,000
Total Revenue Received	\$25,784,288	\$28,023,991	\$28,200,000
City Employee Turnover Rate	16.2%	19.2%	10.0%

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



# CULTURE & RECREATION

Library



Parks and Recreation



## 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.
- Supports literacy by developing and maintaining a collection of print and non-print materials for all ages.
- Responds to telephone, email, and on-site information queries.
- Provides a variety of programs, including story times, computer classes and reading programs for children and adults.
- Provides reference assistance, electronic resources and public Internet access 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 10<sup>th</sup> Street.

The Library is open from 10 a.m. to 9 p.m., Monday through Thursday; 10 a.m. to 6 p.m. on Friday; 10 a.m. to 4 p.m. on Saturday; and 1 p.m. to 6 p.m. on Sundays. The Library is closed on all City holidays.

Phone: 512-251-9185; Fax: 512-990-8791; City website:  
[www.citypflugerville.com](http://www.citypflugerville.com)

### FY 2008 - 2009 Accomplishments

- Circulated 252,515 items to the public.
- Received Texas Municipal Library Directors' Association "Excellence in Libraries" Award.
- Initiated building expansion project.
- Expanded adult services to include English as a Second Language (ESL) classes, ESL/GED transition classes, and outreach to area assisted living facilities.
- Established Local History collection and enlarged periodicals collection.

## **Pflugerville Community Library**

### **FY 2008 – 2009 Accomplishments (continued)**

- Began Family Literacy initiatives and Saturday Story Times.
- Completed TeenSpace! project and expanded library shelving through Loan Star Grant funds.
- Received Texas Book Festival and National Endowment for the Humanities' *We the People* "Picturing America Bookshelf" materials grants.
- Increased staff participation in Texas Library Association professional committee activities.
- Acquired new Apollo/Biblionix Integrated Library System (ILS) catalog/circulation system.

### **FY 2009 – 2010 Goals**

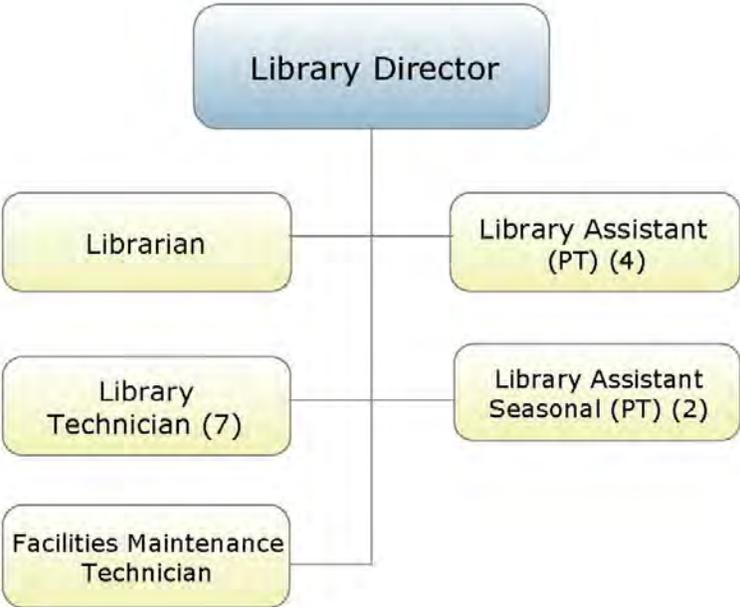
- Improve service to customers through technology enhancements by updating the Internet Service Provider (ISP) and installing a new server to connect to the City's network.
- Provide assistive technology computer stations.
- Create access to additional electronic resources.
- Improve access to the Library's databases.
- Streamline library web services through web page redesign and web 2.0 applications.

### **FY 2009 - 2010 Budget Objectives**

- Plan for new library facilities and seek sources of grant support.
- Provide continued support for staff professional education and training.
- Seek service enhancements for differently-abled customers.
- Install additional express public computing station.
- Acquire new public computing system.
- Work to increase Texas Library Association collection standards.

**Staffing**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Library Director	1	1	1
Librarian	1	1	1
Library Technician	7	7	7
Facilities Maintenance Technician	1	1	1
<b>Regular personnel total</b>	<b>10</b>	<b>10</b>	<b>10</b>
Library Assistant (PT)	4	4	4
Seasonal Library Assistant (PT)	2	2	2
<b>Totals</b>	<b>16</b>	<b>16</b>	<b>16</b>



**Pflugerville Community Library**

**Performance Measures**

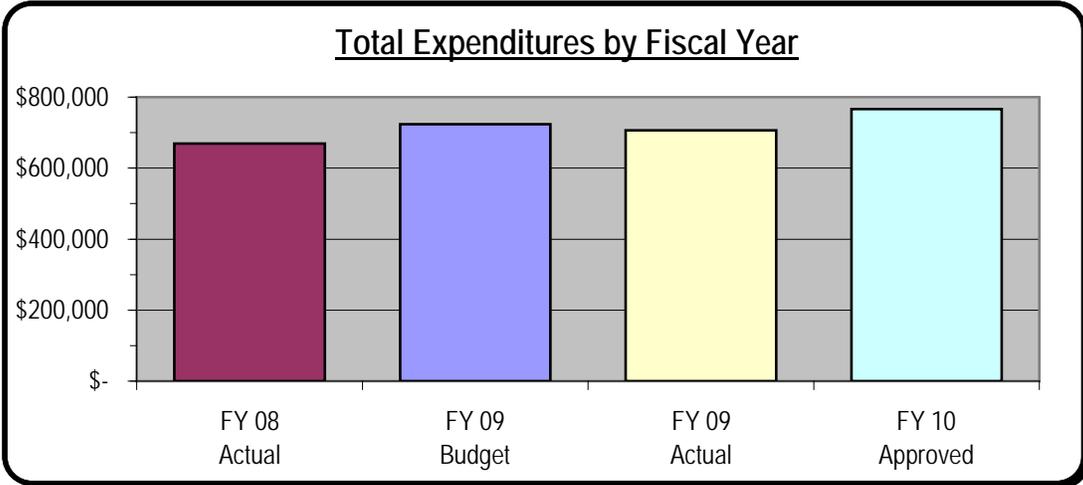
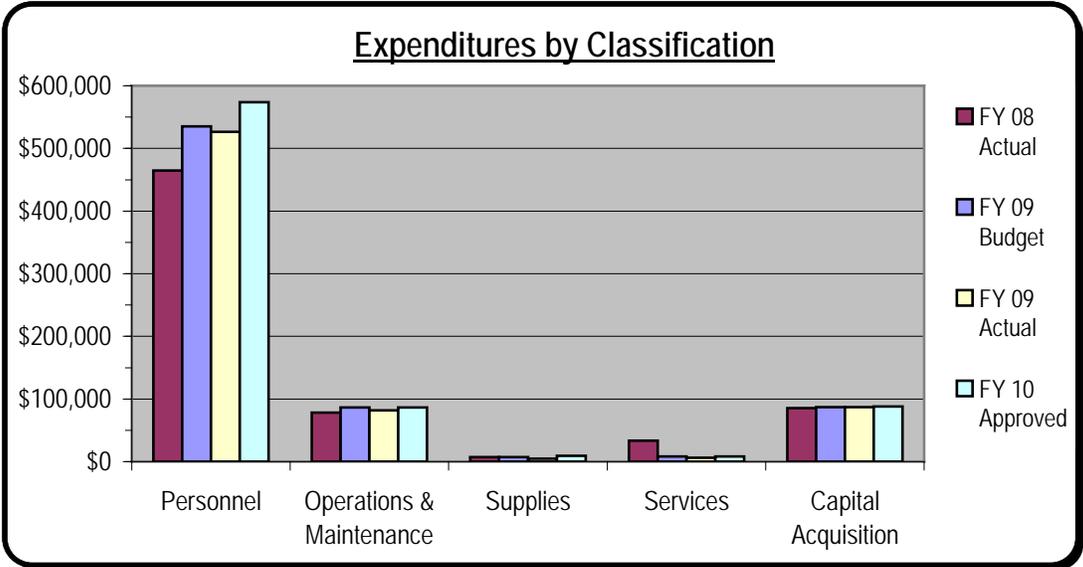
Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<b><u>Demand</u></b>			
Card Holders	26,006	22,713 *	24,000
Collection	55,734	56,164	60,000
Number of Items Circulated	213,097	252,515	260,000
Number of Reference Requests	4,268	4,020	4,000
Library Programs Attendance	8,694	7,327	7,500
Number of Internet Users	52,120	45,285	50,000
<b><u>Input</u></b>			
Operating Expenditures	\$583,515	\$623,038	\$677,750
Number of Full-Time Equivalents **	12.2	12.2	12.2
<b><u>Output</u></b>			
Number of Library Visits	158,920	161,714	165,000
Volunteer Hours	1,043	1,270	1,200
Library Revenue	\$32,084	\$29,862	\$30,000
Donations/Grants	\$15,765	\$21,837	\$4,260
<b><u>Efficiency</u></b>			
Library Expenditures as a % of General Fund	3.4%	3.4%	3.3%
FTE as a % of General Fund FTE	6.0%	5.4%	5.3%
<b><u>Effectiveness</u></b>			
% Increase in Circulation	-1.5%	18.5%	3.0%
Circulation per FTE Staff Member	17,467	20,698	21,311
Circulation per Library Visits	1.34	1.56	1.58
Collection Turnover Rate	3.82	4.50	4.33

\* Reduction due to migration to new server

\*\* Excludes seasonal personnel

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	464,573	535,203	526,462	573,777
Operations & Maintenance	78,259	86,315	81,919	86,513
Supplies	7,031	7,000	4,446	9,460
Services	33,653	8,000	6,361	8,000
Capital Acquisition	85,354	86,913	86,906	88,200
<b>Totals</b>	<b>\$668,869</b>	<b>\$723,431</b>	<b>\$706,095</b>	<b>\$765,950</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.
- Plans, organizes and hosts a variety of special events.
- Administers the Drop by Drop and Community Garden Programs.
- Acts as liaison to Parks and Recreation Commission and Tree Care Advisory Board.

### 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 2008- 2009 Accomplishments

- Awarded 2<sup>nd</sup> year Tree City designation.
- Lake Pflugerville Park improvements completed in the summer.
- Renovated Windermere Park to help transition from a private to a public park.
- Achieved the goal of full time staffing for the Recreation Center.
- Completed tree planting and large rock border around Lake Pflugerville.
- Expanded Easter Pfest and Holidays at Heritage Park to accommodate more participants.
- Successfully supported downtown events such as the Chili Cook-off and the Holiday Stroll.
- Assisted in developing the Pecan Street Community Gardens.
- Began accreditation process with the Commission for Accreditation of Park and Recreation Agencies.

## **Parks and Recreation Department**

### **FY 2008- 2009 Accomplishments (continued)**

- Completed conversion from a diesel to a propane bus with a rebate from the Texas Railroad Commission.
- Held the first Nature Fest in conjunction with Pflugerville Independent School District in Pflugger Park.

### **FY 2009 - 2010 Goals**

- Continue accreditation process with the Commission for Accreditation of Park and Recreation Agencies.
- Complete Parks & Recreation Master Plan, including update of the trails system.
- Expand Pecan Street Gardens.
- Refurbish Deutschen Pfest Float.
- Begin implementation of new practice field.
- Complete National Recreation Trails project from 10<sup>th</sup> Street to Settlers Valley, funded by Texas Parks and Wildlife Department.

### **FY 2009 - 2010 Budget Objectives**

- Expand Nature Pfest to meet increased demand.
- Design and construct a new practice field.
- Complete the update of the Parks & Recreation Master Plan.
- Replace aging equipment to enhance efficiency, including a new utility cart to maintain park facilities which holds four individuals and can be used on and off trails.
- Purchase new radios to enhance communications between maintenance crews.

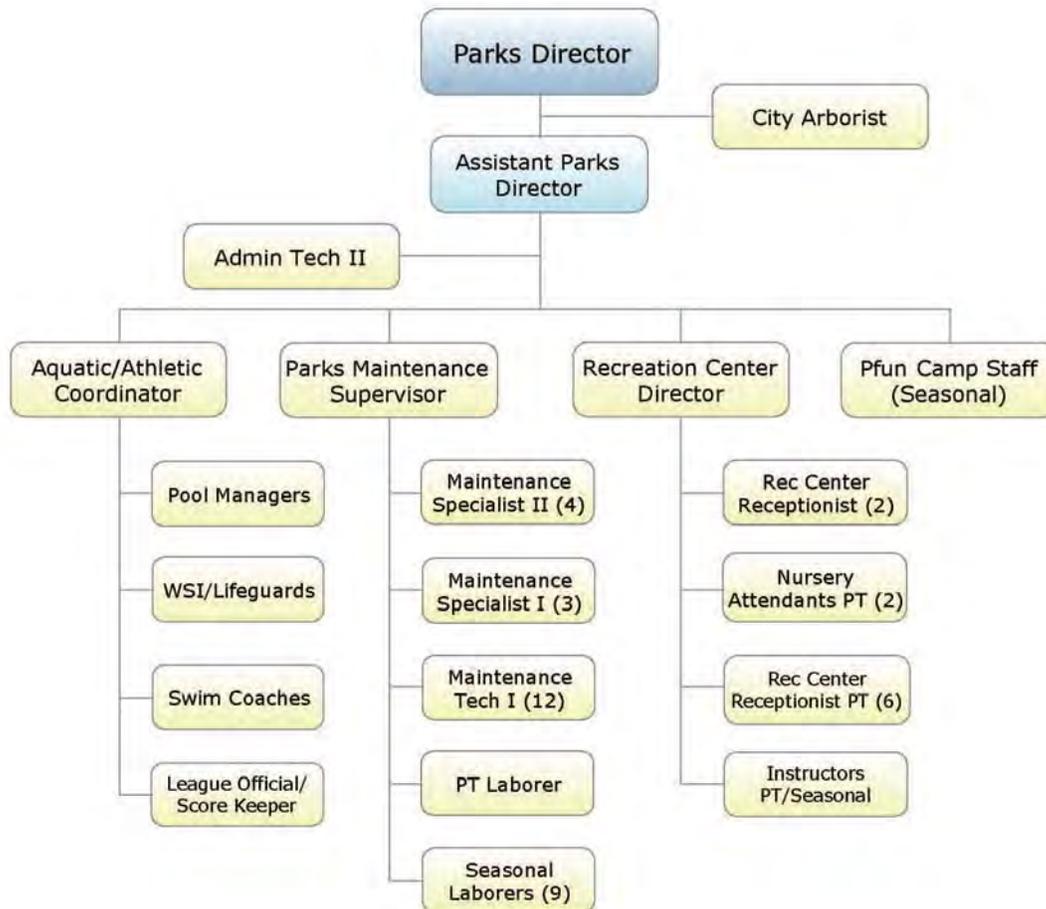
Parks and Recreation Department

Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 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
Arborist	1	1	1
Parks Maintenance Supervisor	1	1	1
Admin Tech II	1	1	1
Maintenance Specialist I/II	8	7	7
Maintenance Technician	8	12	12
Recreation Center Receptionist	1	2	2
<b>Subtotal for Full-Time Personnel</b>	<b>24</b>	<b>28</b>	<b>28</b>
Laborer (PT)	1	1	1
Laborer (Seasonal)	9	9	9
Pfun Camp Staff (Seasonal)	20	20	20
Pool Staff (Seasonal)	67	79	79
Swim Coaches (PT)	1	2	2
League Official/Score Keeper	1	1	1
Instructors (Seasonal/PT)	6	7	7
Rec Center Receptionists (PT)	6	6	6
Nursery Attendants (PT)	2	2	2
<b>Totals</b>	<b>137</b>	<b>155</b>	<b>155</b>

# Parks and Recreation Department

## Staffing (continued)



**Performance Measures**

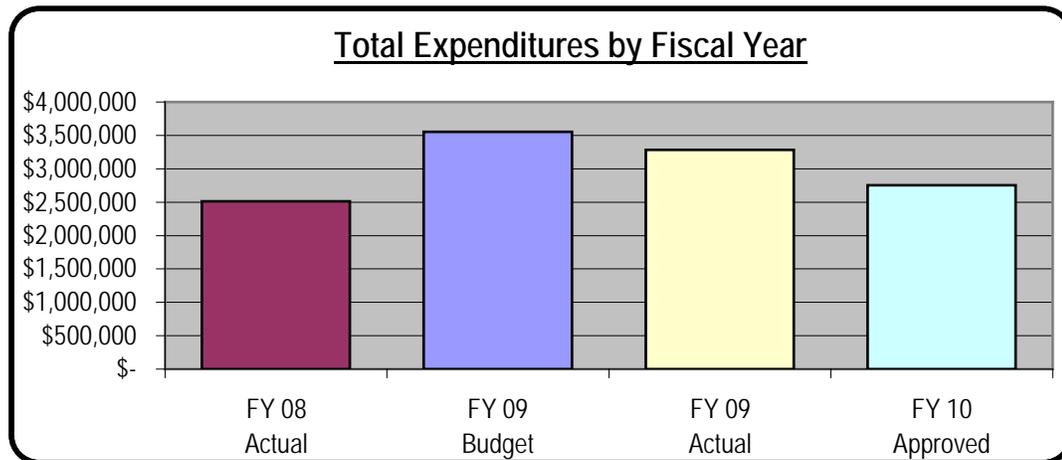
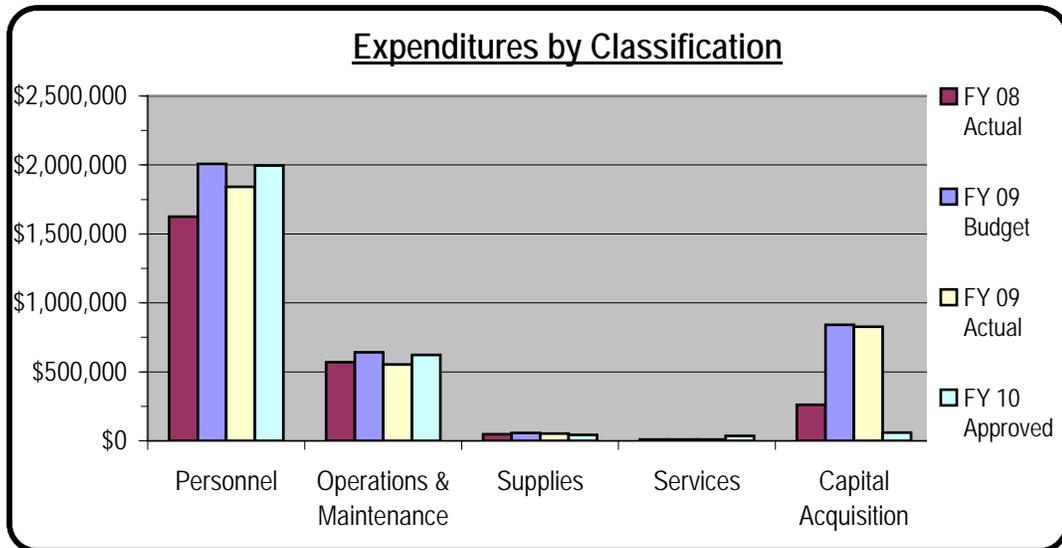
<b>Measurement Indicators</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY10 Approved</b>
<b><u>Demand</u></b>			
Population	41,817	47,417	51,816
Miles of Trails	20	25	27
Number of Parks	24	25	26
Number of Buildings	24	27	27
Number of Playscapes	17	19	19
Number of Acres Maintained	495	520	530
Number of Swimming Pools	2	3	3
Number of Special Events	12	13	14
Number of Soccer Fields	2	2	2
Number of Volleyball Courts	7	7	8
Number of Basketball Courts	8	9	9
Number of Baseball Fields	2	2	2
Number of Bocce Courts	1	1	1
Number of Football Fields	0	1	2
Number of Tennis Courts	0	1	1
<b><u>Input</u></b>			
Parks Operating Expenditures	\$2,250,860	\$2,420,840	\$2,694,477
Parks Staff (FTE)	27.5	31.5	31.5
Seasonal Staff	112	118	118
Volunteer Hours	2,858	3,200	3,400
<b><u>Output</u></b>			
Recreation Program Participants	2,714	2,629	3,500
Facilities Reservations	486	525	550
Recreation Center Members	3,969	5,540	4,600 *
Sports League Participants	2,617	2,735	2,800
Aquatics Participants (Classes)	2,910	3,652	3,410
Special Event Participation	33,100	34,200	35,200
<b><u>Efficiency</u></b>			
Parks Expenditures as % of General Fund	13.23%	13.24%	13.02%
Parks Expenditures per Capita	\$53.83	\$51.05	\$52.00
Population per FTE	1,521	1,505	1,645
<b><u>Effectiveness</u></b>			
% Budget Recovered through Parks Programs and Fees	26.7%	24.7%	22.9%
Total Gross Revenues	\$600,040	\$599,000	\$617,000

\* Beginning in FY 10, families are now counted as one member

**Parks and Recreation Department**

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	1,625,087	2,007,685	1,840,874	1,995,128
Operations & Maintenance	569,173	640,831	554,501	622,404
Supplies	46,754	57,600	51,215	41,945
Services	9,847	8,500	10,297	35,000
Capital Acquisition	261,087	840,382	827,232	58,753
<b>Totals</b>	<b>\$2,511,947</b>	<b>\$3,554,998</b>	<b>\$3,284,119</b>	<b>\$2,753,230</b>



# DEVELOPMENT SERVICES

Building Inspection



Engineering

Planning





# Building Inspection Department

## Department Mission

In collaboration with other Development Services functions, the Building Department is committed to ensuring 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.
- Review plans for compliance with building, plumbing, mechanical and electrical codes.
- 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.
- Administer Flood Plain revisions.
- Review plans for compliance with sign ordinance.
- Provide general information to the public.
- Abate dangerous buildings.
- Participate in the Development Review Committee.

## 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: 512-990-6320; Fax: 512-990-4374;  
City Website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com)

## FY 2008 – 2009 Accomplishments

- Adopted the 2008 National Electrical Code to ensure the safety and well being of homeowners and business owners in the City.
- Permitted and inspected over 350,000 square feet of light industrial, commercial and commercial finish-out building projects.
- Submitted Community Rating System Application for review by the National Floodplain Insurance Program.

## Building Inspection

### FY 2009 – 2010 Goals

- Adopt 2009 International Building Codes to stay current with the latest technologies and building techniques.
- Implement the Community Rating System through the National Floodplain Insurance Program to save lives and prevent property damage, thus reducing the cost of floodplain insurance.

### FY 2009 - 2010 Budget Objectives

- Monitor the level of building inspection personnel within the department to correspond with the quantity of construction projects.

### Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Building Official	1	1	1
Building Inspector	5	4	3
Building Inspector (Vacant)	1	1	2
Admin Tech	2	2	2
<b>Totals</b>	<b>9</b>	<b>8</b>	<b>8</b>



**Performance Measures**

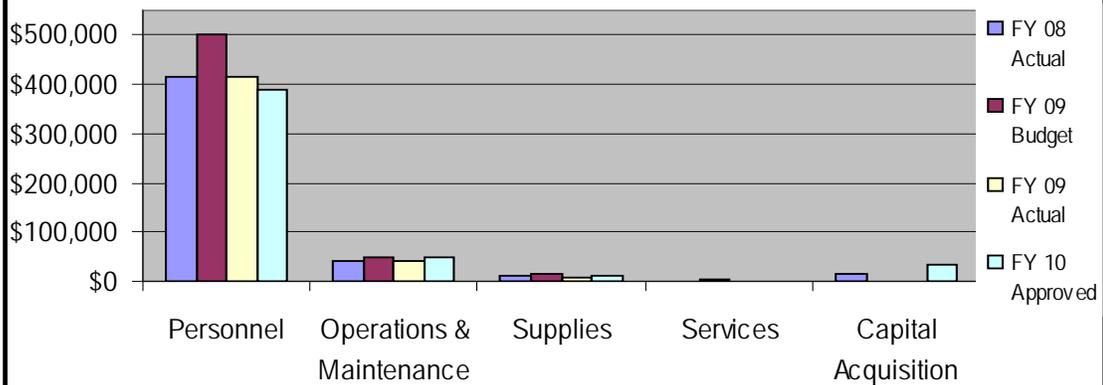
Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
Building Permits:			
Single Family	259	386	350
Duplex	1	0	0
Multi-Family	2	0	1
Commercial buildings and finishouts	58	45	60
Other (pools, additions, patio covers, signs, etc)	1,430	1,193	1,500
Total Building Permits Issued	1,750	1,624	1,431
<u><b>Input</b></u>			
Operating Expenditures	\$468,803	\$453,178	\$448,381
Number of Full-Time Equivalents	9	8	8
<u><b>Output</b></u>			
Inspections:			
Single-Family	8,291	9,758	11,200
Duplex	34	0	0
Multi-Family	320	0	1,020
Commercial	1,647	1,932	1,705
Other (mechanical, sign, electrical, plumbing)	2,145	2,112	1,500
Total Inspections	12,437	13,802	14,945
Square Footage Residential--Inspected	732,840	1,092,186	990,325
Square Footage Commercial--Inspected	785,320	353,541	812,400
<u><b>Efficiency</b></u>			
Cost per Building Inspection	\$33.32	\$29.44	\$26.11
Time per Building Inspection	57 minutes	34 minutes	31 minutes
<u><b>Effectiveness</b></u>			
Average Inspections per Day	51	57	61
# of Inspections per Day per Inspector	10	14	15

## Building Inspection

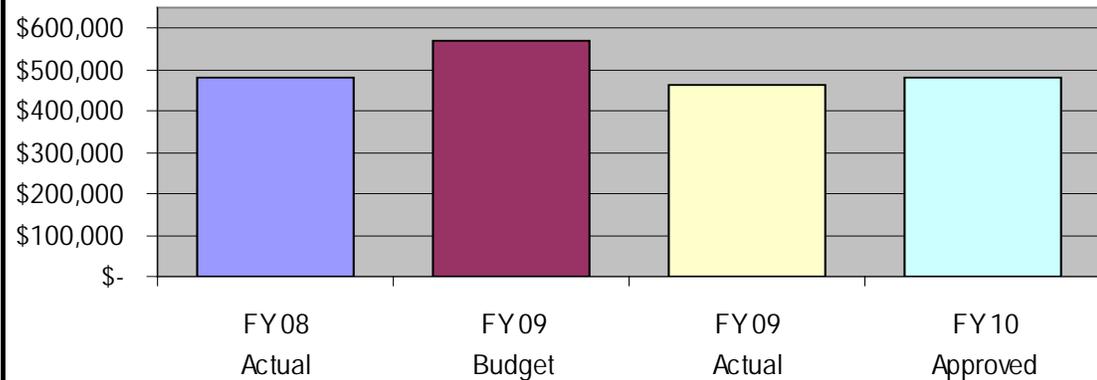
### Expenditure Summary

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	414,392	502,458	416,253	390,175
Operations & Maintenance	41,787	47,765	39,500	48,181
Supplies	12,624	16,000	7,431	10,025
Services	-	5,000	-	-
Capital Acquisition	13,552	-	-	33,000
<b>Totals</b>	<b>\$482,355</b>	<b>\$571,223</b>	<b>\$463,183</b>	<b>\$481,381</b>

#### Expenditures by Classification



#### Total Expenditures by Fiscal Year



# 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. Provide responsible, efficient management of capital improvement projects in collaboration with other Development Services functions.

## Department Description

- Perform review of land development applications in collaboration with other Divisions under the Development Services Department.
- Manage capital improvement projects.
- Perform construction inspections of public infrastructure associated with land development and capital improvement projects.
- Offer supportive technical guidance and coordination with all City departments.
- Coordinate engineering related items with other jurisdictions when necessary.
- Coordinate utility service, transportation, and drainage requirements with potential developments.
- Address citizen concerns/questions related to engineering and construction topics.

## Department Location

The Engineering Department is located at 100 E Main, Suite 200.  
Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays.  
Staff can be reached by phone at 512-990-6340, by fax at 512-990-4374; or through the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com)

## FY 2008-2009 Accomplishments

- Began construction on the Lake Pflugerville Park Improvements Project (more detail regarding this project can be found in the Capital Improvement Projects section of this budget).
- Continued construction of the Pflugerville Parkway (Greenlawn Boulevard to Great Basin Avenue) Capital Improvement Project (more detail regarding this project can be found in the Capital Improvement Projects section of this budget).

## Engineering Department

### FY 2008-2009 Accomplishments (continued)

- Completed construction on the following Capital Improvement Projects (more detail regarding these projects can be found in the Capital Improvement Projects section of this budget):
  - East Pecan Street
  - Pfennig Booster Pump Facility
  - 10<sup>th</sup> Street and Pecan Street (intersection improvements)
  - 6<sup>th</sup> Street and Walter Avenue Drainage Improvements
  - Lake Pflugerville Park Project
- Continued development of a storm water management plan in accordance with the Phase II MS4 permit.
- Staff minimized consultant fees by conducting plan reviews for site plans and non-residential subdivisions.

### FY 2009-2010 Goals

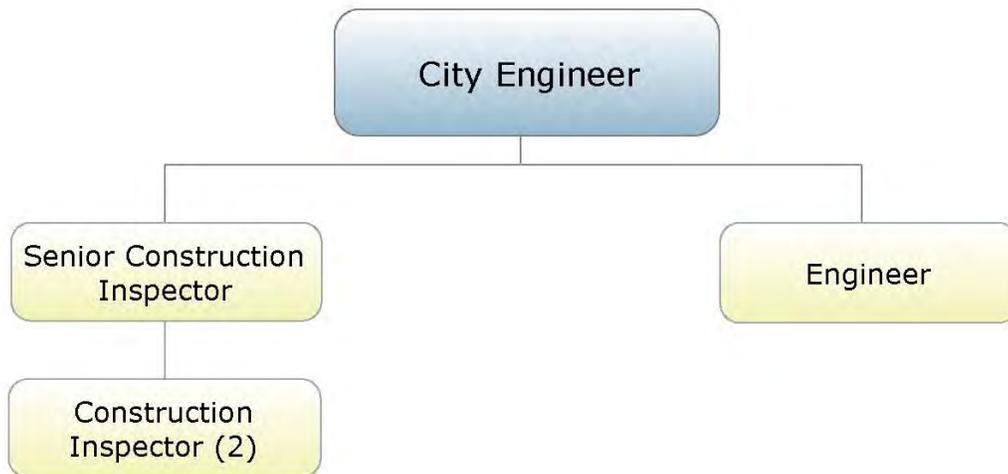
- Continue to proactively resolve traffic congestion and provide multi-modal opportunities.
- Maintain or enhance CIP efficiency and effectiveness.
- Assess needs and ensure compliance with federal and state water quality requirements.
- Enhance role within development review process in collaboration with Building Inspections and Planning.

### FY 2009-2010 Budget Objectives

- Secure development service software consistent with the objectives of the Development Services Department.
- Cross-train construction inspection staff to also conduct stormwater inspections in accordance with the City's MS4 Phase II stormwater permit.
- Conduct various traffic studies in accordance with negotiations associated with recent annexations.
- Conduct all plan reviews in-house thereby eliminating consultant fees towards this task.

**Staffing**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
City Engineer	1	1	1
Engineer	0	1	1
Senior Construction Inspector	1	1	1
Construction Inspector	2	2	2
Project Coordinator	1	1	0
<b>Total</b>	<b>5</b>	<b>6</b>	<b>5</b>



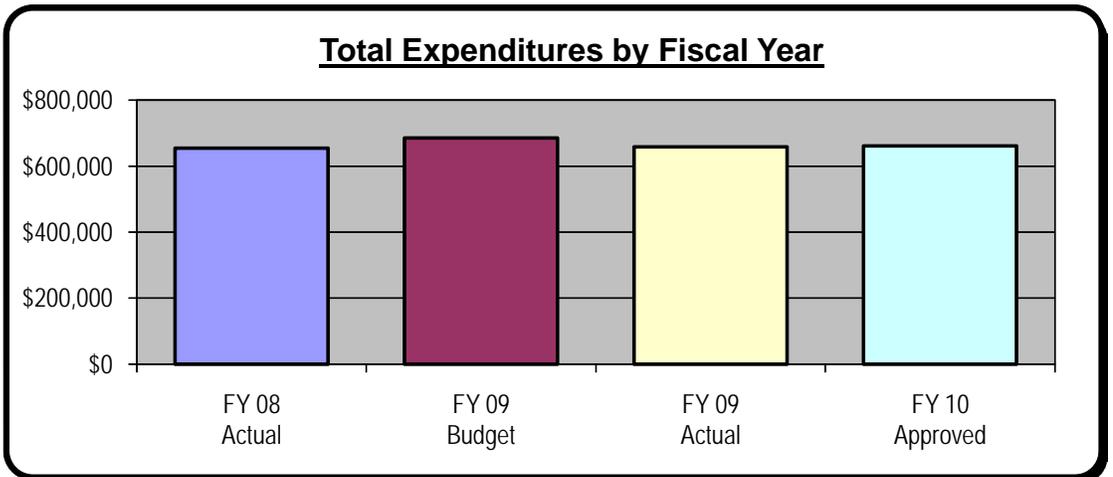
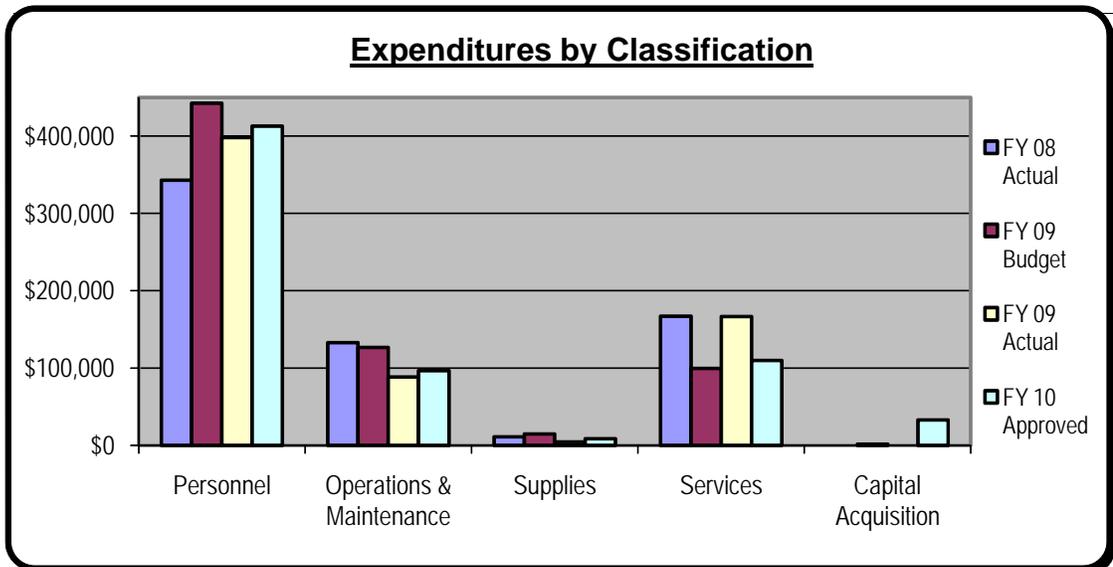
**Engineering Department**

**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
City Population	41,817	47,417	51,816
Subdivision Construction Value	\$ 11.53 mil	\$ 1.750 mil	\$ 8 mil
<u><b>Input</b></u>			
Operating Expenditures	\$654,276	\$645,762	\$628,266
Number of Personnel (FTE)	5	6	5
<u><b>Output</b></u>			
Number of Construction Plans Reviewed	75	15	75
Number of Subdivision Plats Reviewed	20	21	20
Number of Site Plans Reviewed	25	24	25
Number of Active Capital Improvement Projects	26	26	25
Number of Capital Improvement Projects Under Construction	6	5	5
Number of Completed Capital Improvement Projects	1	7	8
Number of Inspections	16,954	11,700	17,000
<u><b>Efficiency</b></u>			
Average Number of Days to Review Construction Plans	9	11	10
Average Number of Days to Review Subdivision Plats	5	7	5
Average Number of Days to Review Site Plans	7	9	7
Cost per Inspection	\$38.59	\$55.19	\$36.96

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	342,888	442,382	398,300	412,978
Operations & Maintenance	133,130	126,798	88,442	96,838
Supplies	10,976	14,672	4,660	8,450
Services	167,281	99,658	166,778	110,000
Capital Acquisition	-	1,500	-	33,000
<b>Totals</b>	<b>\$654,276</b>	<b>\$685,010</b>	<b>\$658,180</b>	<b>\$661,266</b>





# Planning Department

## Department Mission

In collaboration with other Development Services functions, the Planning Department is committed to providing professional guidance and expertise to promote a healthy and vibrant quality of life through the responsible application of land use and development regulations. By focusing on economic vitality, environmental integrity and quality development standards, Pflugerville ensures the long term sustainability of the community's identity and its values.

## Department Description

The department is oriented toward activities associated with current planning, long range planning, and the integration of Geographic Information Systems (GIS) across the City.

### Current Planning:

- Administer the zoning and subdivision processes.
- Review site development plans for compliance with zoning and site development requirements.
- Coordinate the Development Review Committee (DRC).
- Provide direct staff support for the Planning and Zoning Commission, the Board of Adjustment and the Architectural Review Board.

### Long Range Planning:

- Prepare ordinances and code amendments consistent with the City's Vision and Mission.
- Work within the Capital Area Metropolitan Planning Organization (CAMPO) framework to ensure future funding of the local transportation network.
- Prepare and maintain the comprehensive plan.
- Analyze and prepare annexations and coordination of the service plan implementation.
- Maintain and update statistics related to growth and development.
- Provide staff support to the Downtown Planning Committee (DPC).

### GIS:

- 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.

## Planning Department

### Department Location

The Planning Department is located at 100 East Main Street, Suite 400. Hours are 8 a.m. to 5 p.m., Monday through Friday, excluding City holidays. Phone: 512-990-6300; Fax: 512-251-8525; email [planning@cityofpflugerville.com](mailto:planning@cityofpflugerville.com); City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2008 - 2009 Accomplishments

- Completed Old Town Pflugerville – Vision for Tomorrow project and began implementing recommendations.
- Completed multi-family design standards project, which included the creation of urban and suburban standards for multi-family and single family uses.
- Completed the tree preservation ordinance rewrite, which redefined what trees are specifically protected in Pflugerville and the required mitigation measures.
- Revised the non-residential landscaping and screening ordinance to reflect the community desires in a manner which is achievable.
- Updated the subdivision code to reflect changes in the Development Review Process and specific design criteria.
- GIS completed the Strategic Plan for the division.
- GIS made strides in capturing existing data in an accessible format including plat easements, water/wastewater locations, and existing land use survey.
- Began the 2030 Comprehensive Plan update in collaboration with the selected consultants, Design Workshop.
- Completed a rewrite of the zoning ordinance to include all amendments in a consistent and easy to navigate format.
- Continued to implement recommendations from the SH 130 and SH 45 Corridor Development Strategy project and made necessary updates for consistency and applicability of design standards.
- Completed 685 Commercial Land Use Remedies project.
- Implemented a customer satisfaction survey.
- Increased availability of information on the website, including on-line mapping capabilities.
- Completed service plan negotiations with the appointed owners for the Greenridge 3-Year annexation plan area.

**FY 2008 - 2009 Accomplishments (continued)**

- Established and collaborated with internal annexation committee to monitor compliance with annexation service plan commitments.
- Completed multiple annexation proceedings including the PCDC tract disannexation, 2008 3-Year annexation plan area, New Sweden Wastewater Treatment site and the Heatherwilde North annexation proceedings.

**FY 2009 – 2010 Goals**

- Collaborate with the Census Bureau to ensure an accurate and complete census for 2010.
- Implement Development Services software to increase efficiency and consistency for the development processes in collaboration with the Building and Engineering Departments.
- Complete and adopt the updated Comprehensive Plan, and begin prioritization of the tasks recommended in the implementation portion of the Comprehensive Plan update.
- Continue to enhance the availability of information via the department's website, including access to GIS data and current projects, and relevant statistics.
- Increase awareness of GIS capabilities for other departments through the use of ArcReader and the City website.
- Assess and prepare staff to address future needs with increased population, including; neighborhood planning, redevelopment planning, and Community Development Block Grant (CDBG) funding.
- Collaborate with appropriate departments to assess the existence of historical and cultural resources. Determine the need and priority for additional programs designed to protect and enhance the community, including public art and rural heritage.
- Evaluate existing development fees and make recommendations where needed.
- Provide necessary support to the 2010 Impact Fee Update.
- Continue to collaborate with the Downtown Planning Committee to implement the Downtown Vision Plan.

**Planning Department**

**FY 2009 - 2010 Budget Objectives**

- Acquire and implement appropriate software to better address community needs and internal coordination among other functions within Development Services, including Building Inspections and Engineering.

**Staffing**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Planning Director	1	1	1
Senior Planner	1	1	1
Planner II	1	1	1
Planner II/CIP Coordinator	1	1	1
GIS Coordinator	1	1	1
GIS Analyst	1	1	1
Planning/Admin Technician	1	1	1
<b>Regular Personnel Total</b>	<b>7</b>	<b>7</b>	<b>7</b>
GIS Intern PT	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>



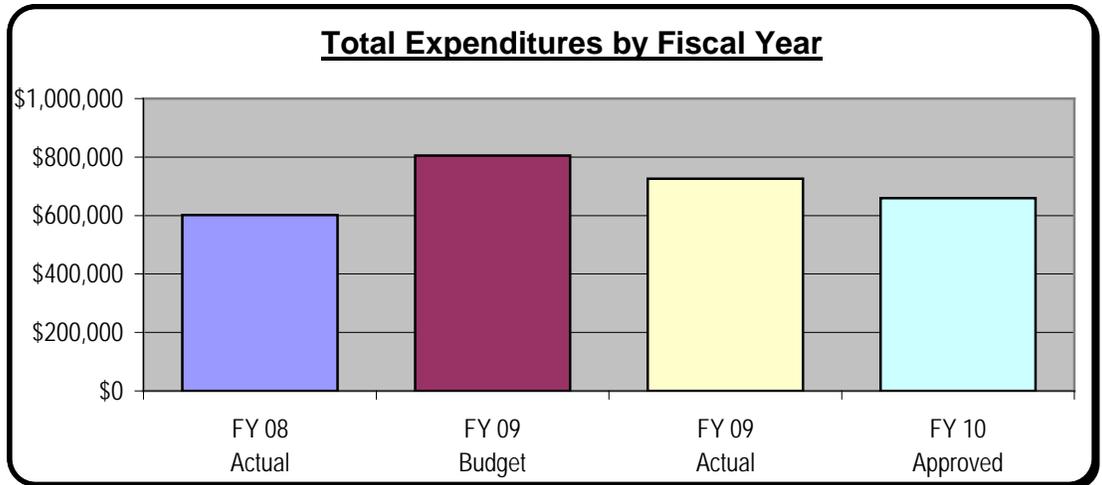
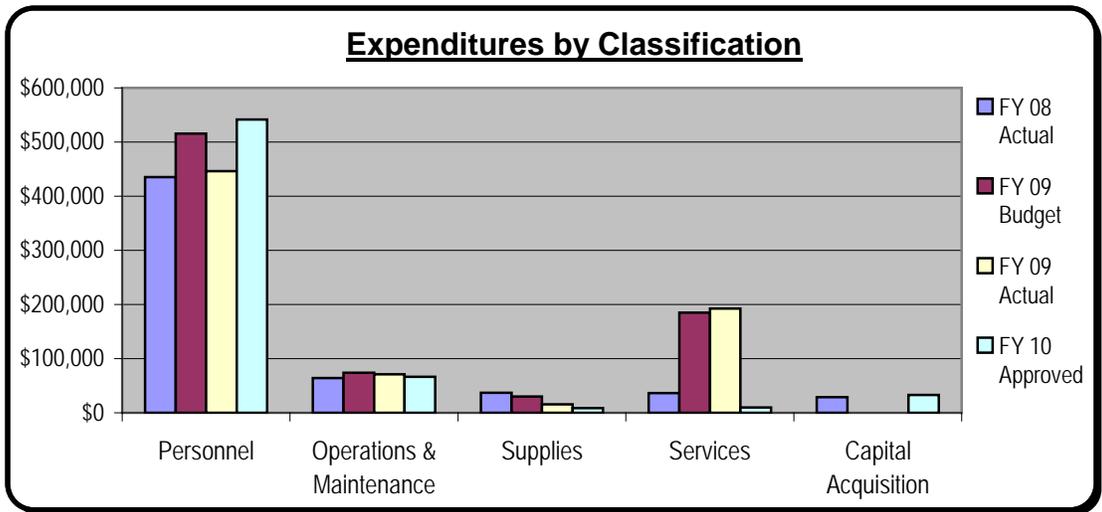
**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
City Population	41,817	47,417	51,816
Annual Growth Rate	17.9%	13.4%	9.3%
Land Area Within City limit (sq. mi.)	21.4	21.64	22.3
Land Area Within ETJ only (sq. mi.)	36.2	35.72	41.4
Number of Annexations / Acres	4/947.6	3/414	4/423.4
Number of Households in Annexation	2,553	827	1,492
Number of Persons in Annexation	5,014	2,605	4,700
<u><b>Input</b></u>			
Operating Expenditures	\$572,610	\$714,585	\$626,917
Number of Personnel (FTE)	7.38	7.4	7.4
<u><b>Output</b></u>			
Subdivision Plat Applications	58	21	20
Site Development Applications	37	24	26
Single Family Lots Reviewed	720	230	700
Zoning Applications	25	16	10
Architectural Review Board Cases	11	2	3
Board of Adjustment Cases	21	3	5
<u><b>Efficiency</b></u>			
Planning Expenditures as % of General Fund	3.37%	3.91%	3.03%
FTE as % of General Fund FTE	3.63%	3.25%	3.19%
Population per FTE	5,666	6,408	7,002
Planning Expenditures per Capita	\$13.69	\$15.07	\$12.10

Planning Department

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	435,071	515,508	446,470	541,891
Operations & Maintenance	64,275	74,152	71,203	66,451
Supplies	36,926	30,027	15,830	8,575
Services	36,338	185,000	192,331	10,000
Capital Acquisition	28,741	0	0	33,000
<b>Totals</b>	<b>\$601,351</b>	<b>\$804,687</b>	<b>\$725,834</b>	<b>\$659,917</b>



# POLICE SERVICES

Police/Municipal Court



PISD Police Department





# 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**

Our mission is to provide quality service in a professional manner and to ensure trust and confidence in the Pflugerville Municipal Court. It is our goal to treat each person efficiently with dignity and respect. The Court is dedicated to provide a fair and just resolution of the legal issues within its jurisdiction and in accordance with the laws of the State of Texas.

### Department Description

#### **Police Department**

- 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.
- Coordinates Emergency Management Operations for the City.

#### **Municipal Court**

- Municipal Court provides a forum for the disposition of Class C Misdemeanor cases through impartiality, fairness, integrity, separation of powers, and judicial independence.

**Police Department  
Municipal Court**

**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.**

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

Hours for Municipal Court are 8 a.m. to 6 p.m., Monday through Friday, excluding holidays. Phone: 512-251-4191.

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

**FY 2008 – 2009 Accomplishments**

**Police Department**

- Completed FY 2008 annual report on the department's fiscal status and pertinent crime statistics for public distribution.
- Improved service, response, volunteer participation, and added interactive kennels / fencing to our animal shelter.
- Graduated new Animal Control volunteers Class 5.
- Implemented a new program to reduce speeding through use of two stealth traffic units.
- Graduated Capital Area Council of Government Class 50.
- Received a national ranking number of 12 in category 4 (15,000-49,000 population) for National Night Out participation.
- Created the "Cool Moves" program which promotes child safety (bicycle and pedestrian) in partnership with local businesses.
- Added an Information Technology section to our department.
- Upgraded our security proximity card system.
- Introduced a "bait car" program in order to deter vehicle burglaries and auto thefts.
- Completed Emergency Management training for City department heads.
- Implemented our current field training program to reflect new community policing initiatives.
- Improved testing methods of dispatch applicants by using software programs.
- Created P.R.I.M.E. (Pflugerville Retailer Information Management and Exchange) program. A public and private partnership for information sharing.

**FY 2008 – 2009 Accomplishments (continued)**

**Municipal Court**

- Provided cost effective professional management and competent, efficient and quality customer services.
- Participated in annual Police Department open house event.
- Participated in multi-agency Warrant Round-Up program.
- Completed annual file retention and destruction of court records.
- Completed annual warrant purge.
- Implemented Failure to Appear Program (Omnibase) with Texas Department of Public Safety to increase the Court's ability to clear more warrant cases and increase fine revenue.
- Improved court security with installation of additional equipment to staff parking area denying access to individuals who were attempting to enter through staff building entrances.
- Reorganized and improved filing system of court records.

**FY 2009 – 2010 Goals**

**Police Department**

- Enhance methods of providing a safe environment for all citizens and aggressively address criminal activity in the City by developing partnerships throughout the community.
- Continue and expand emergency management training to all employees.
- Increase numbers of volunteers in Citizens Emergency Response Team, Citizens on Patrol and Animal Control programs.
- Implement an Officer Response Program to target specific crimes.
- Improve child safety in school zones by adding speed monitoring devices.
- Draft a new wrecker ordinance and city wrecker contract.

**Municipal Court**

- Continue to provide cost effective professional management and competent, efficient and quality customer services.
- Expand electronic entry of citations and complaints.
- Continue to make improvements to court security with installation of electronic monitoring devices, bailiff services, and additional training.
- Provide training to court staff, through Texas Municipal Courts Education Center and other applicable sources.
- Replace outdated VHS equipment in courtroom.
- Move court database to its own server to improve system management.

**Police Department  
Municipal Court**

**FY 2009 – 2010 Budget Objectives**

**Police Department**

- Replace outdated VHS format video systems in patrol cars with new digital technology.
- Add digital video infrastructure (server) capable of handling large amounts of video data from patrol car camera systems.
- Procure new digital video recording system for criminal investigation interview rooms replacing VHS format system.
- Hire five new officers and one administrative technician.
- Purchase equipment for new officers including: vehicles, tasers, radios, cameras, and computer workstation.
- Update aging and outdated equipment.

**Municipal Court**

- Utilize funds collected through CCP §102.0172, to purchase additional computer software and equipment needed to expand electronic citation issuance and court collections programs.
- Utilize funds collected through CCP §102.017, to upgrade court security equipment and environment, install alert alarm in courtroom, and provide continuing education on security issues for court personnel.
- Utilize funds collected through LGC §133.103 and §133.105 to provide continuing education of court personnel and improve efficiency and administration of daily court operations.

**Staffing**

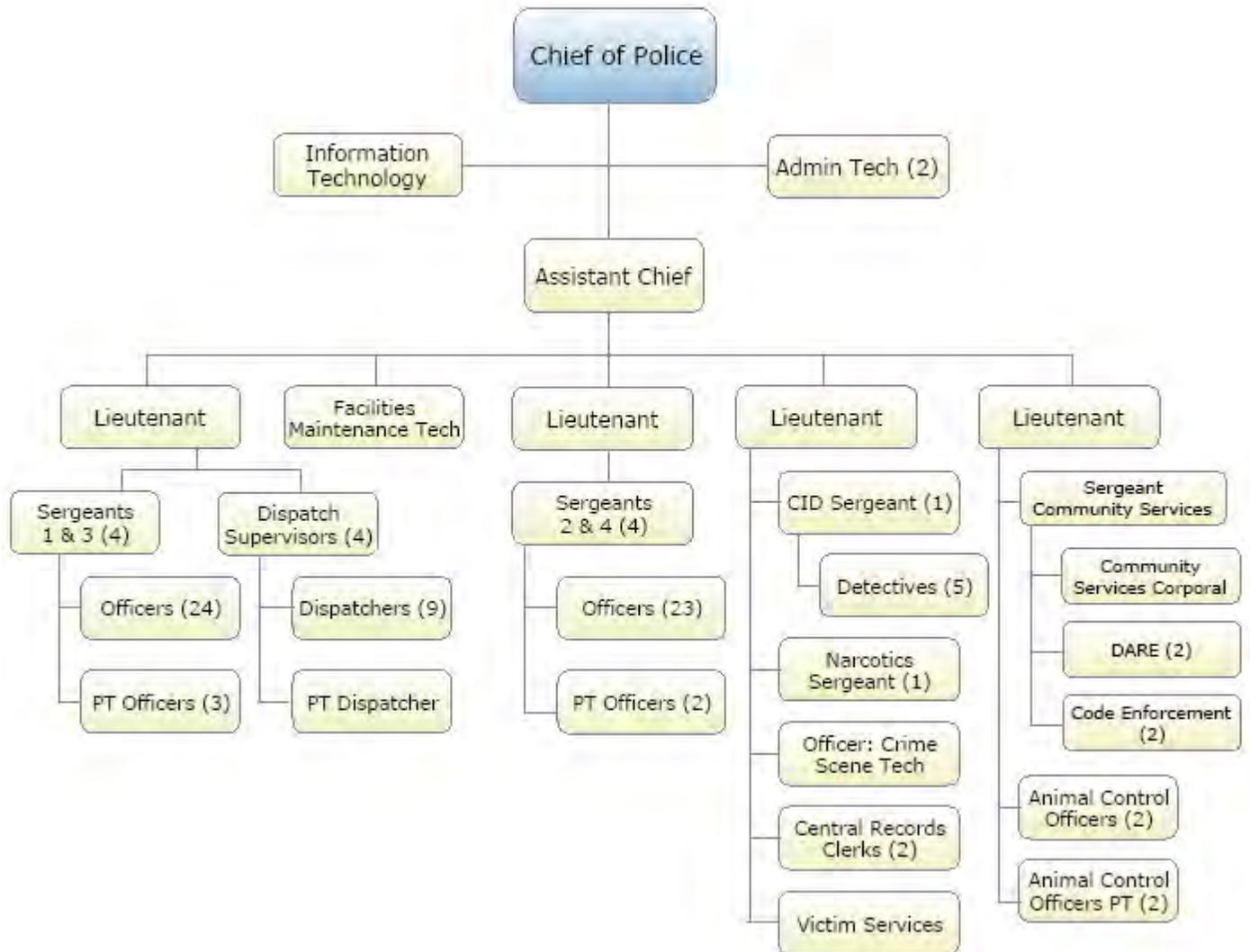
**Police Department**

<b>Position</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>
Police Chief	1	1	1
Assistant Chief	1	1	1
Lieutenant	3	4	4
Sergeant	11	11	11
Corporal	8	8	8
School Resource Officer	6	0	0
Officer	34	43	48
Information Technology	0	1	1
Dispatch Supervisor	4	4	4
Dispatcher	8	8	9
Victim Services Director	1	1	1
Victim Services Assistant	0	0	0
Central Records Clerk	2	2	2
Animal Control Officer	2	2	2
Code Enforcement	2	2	2
Facilities Maintenance Tech	1	1	1
Admin Tech	1	1	2
<b>Subtotal for full-time personnel</b>	<b>85</b>	<b>90</b>	<b>97</b>
Part Time Animal Control	1	2	2
Part Time Dispatch	0	1	1
Part time Officers	7	5	5
<b>Totals</b>	<b>93</b>	<b>98</b>	<b>105</b>

**Police Department  
Municipal Court**

**Staffing (continued)**

**Police Department**



**Staffing (continued)**

**Municipal Court**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Court Administrator	1	1	1
Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
<b>Totals</b>	<b>5</b>	<b>5</b>	<b>5</b>



**Police Department  
Municipal Court**

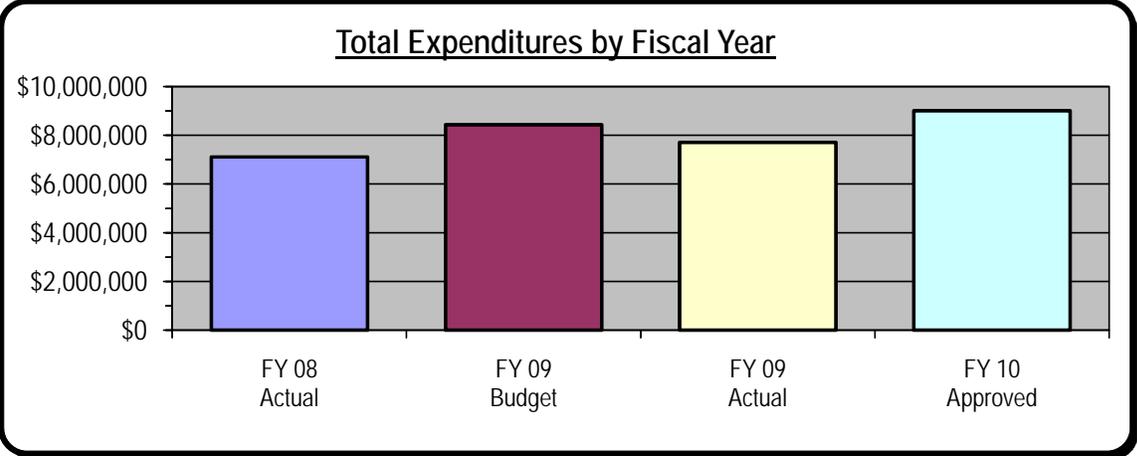
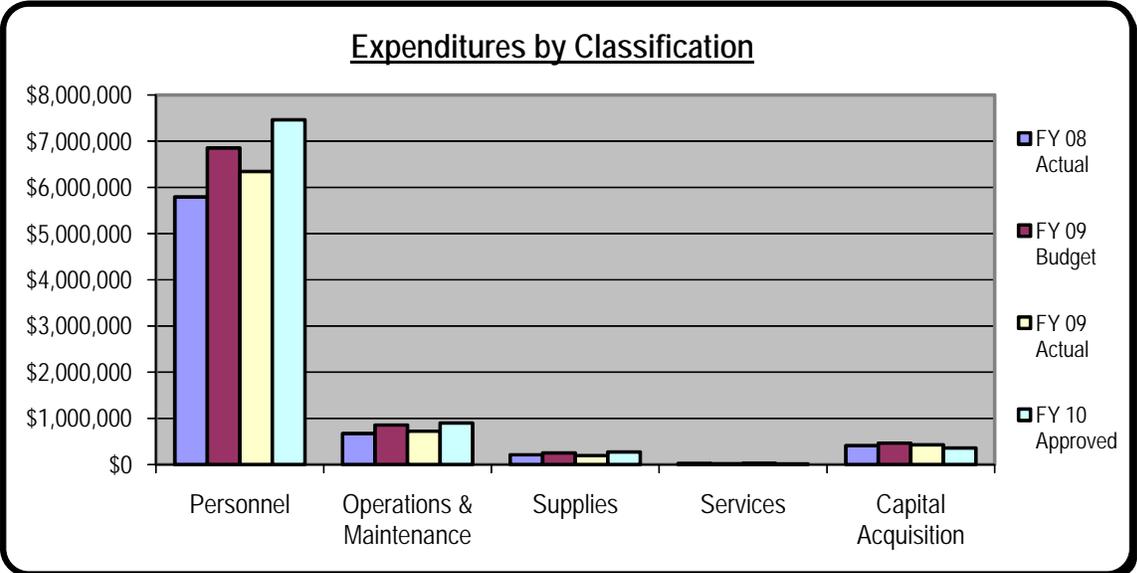
**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
Population	41,817	47,417	51,816
Calls for Service	44,423	55,032	58,000
Index Crimes Reported	944	980	1,300
<u><b>Input</b></u>			
Operating Expenditures	\$6,700,364	\$7,108,645	\$8,648,738
Officers per Thousand Population (Does not include SROs)	1.36	1.46	1.43
<u><b>Output</b></u>			
Number of Collisions	526	577	625
Number of Citations Issued	11,352	14,527	15,000
Number of Felony Arrests	252	242	280
Number of Misdemeanor Arrests	2,613	2,856	2,900
Number of Cases Filed (Municipal Court)	13,064	16,172	15,750
Revenue Collected (Municipal Court)	\$1,332,467	\$1,574,148	\$1,453,967
<u><b>Efficiency</b></u>			
Crime Rate per UCR*	2.609	2.509	2.685
Police Expenditure per Capita	\$160	\$150	\$167
Average Response Time - All Calls	6 minutes	6 minutes	7 minutes
% Clearance Rate - Part 1 Offenses (UCR)*	54%	42%	45%
Stolen Property (UCR)*	\$1,099,438	\$1,222,966	\$1,335,000
Recovered	\$292,389	\$417,203	\$400,000
Recovery Rate of Stolen Property	27%	34%	28%
Total # of Training Hours per Officers	7,637	6,629	7,000
# of Training hours per Officer	80	88	88
Total # of Training Hours per Civilians	1,574	1,083	1,500
# of Training Hours per Civilian	40	40	40

\*UCR -- Uniform Crime Report

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	5,791,814	6,852,319	6,341,924	7,462,697
Operations & Maintenance	672,458	857,043	720,207	900,061
Supplies	212,885	250,966	194,910	271,930
Services	23,208	14,950	26,879	14,050
Capital Acquisition	408,771	461,704	426,151	358,306
<b>Totals</b>	<b>\$ 7,109,135</b>	<b>\$ 8,436,982</b>	<b>\$ 7,710,070</b>	<b>\$ 9,007,044</b>





# Pflugerville Independent School District Police Department

## Department Mission

Provide a safe learning environment for the students and faculty of the Pflugerville Independent School District (PISD), and enhance the overall safety and security of the entire district by providing school based law enforcement officers to the district.

## Department Description

- An interlocal agreement for police services between the City of Pflugerville and the Pflugerville Independent School District.
- Enforces City ordinances, State of Texas laws, applicable Federal laws, and District policies and rules.
- Reduce the opportunity for crime by providing highly visible, uniformed, school based law enforcement officers.

## Department Location

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

Hours for the PISD 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.**

## FY 2008 – 2009 Accomplishments

- Recruited and successfully hired ten experienced police officers and appointed two supervisors to serve the Pflugerville ISD Police Department.
- Completed advanced training in active shooter response.
- Completed taser training and issuance of equipment to all school based law enforcement officers in the department.
- Provided significant input into upgrading campus security surveillance systems in conjunction with PISD Support Services and a private consultant.
- Received approval for Juvenile Processing Offices in all middle school and high school PISD campuses.
- Completed training in the implementation and use of the visitor check-in system being installed within PISD.

## PISD Police Department

### FY 2008 – 2009 Accomplishments (continued)

- Installed a new dispatch communications console to handle the increased call volume into the Pflugerville Police Department Communications section to house a dispatcher supported by the ISD Police Department.
- Implemented a drug detection K9 program within the department.

### FY 2009 – 2010 Goals

- Enhance methods of providing a safe environment for all students and faculty and aggressively address criminal activity on campuses by developing partnerships.
  - Maintain adequate public safety staffing to fill all approved positions within the ISD Police Department.
  - Continue to coordinate and work with Support Services and private consultant to upgrade campus security surveillance systems.
  - Obtain recertification from juvenile board on all juvenile processing officers in middle school and high school campuses.
  - Effectively manage networking between the Pflugerville Independent School District and the City of Pflugerville networks.
  - Increase coverage for sponsored athletic events and extracurricular activities.
  - Continue to provide school based law enforcement training from the Center for Safe Communities and Schools to all officers with assistance from their respective campuses.
  - Ensure efficient and effective emergency communications within the Pflugerville Independent School District.

### FY 2009 - 2010 Budget Objectives

- Procure additional vehicles to maintain a reasonable number of fleet vehicles.
  - Ensure 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.
- Ensure all police vehicles have updated mobile video recording equipment replacing outdated units that are no longer supported by the manufacturer with new units.

**Staffing**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Police Chief	0	1	1
Sergeant	1	2	2
Investigator	0	1	1
School Resource Officer	6	11	11
K-9 Officer	0	1	1
Dispatcher*	0	1	0
<b>Totals</b>	<b>7</b>	<b>17</b>	<b>16</b>

\* Dispatcher position was moved to PPD for FY 10.



**PISD Police Department**

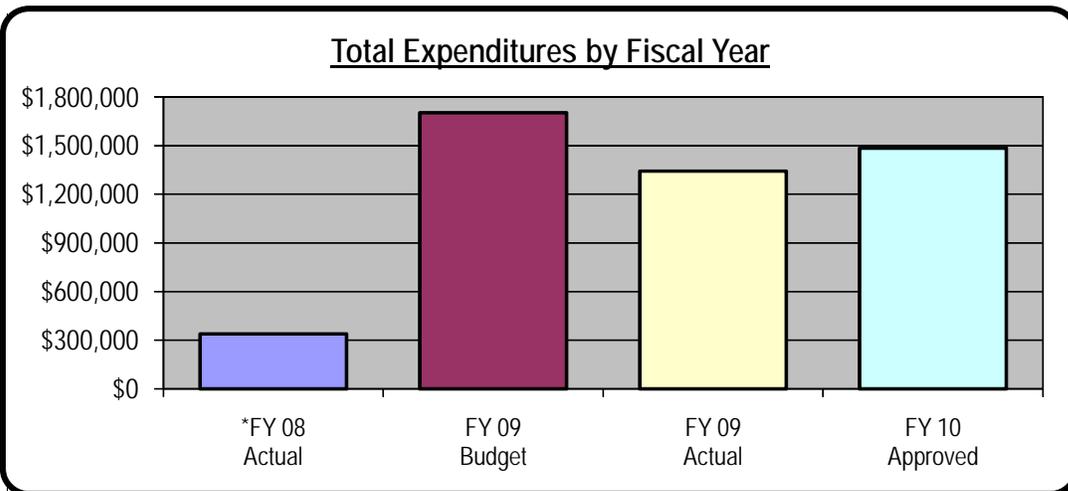
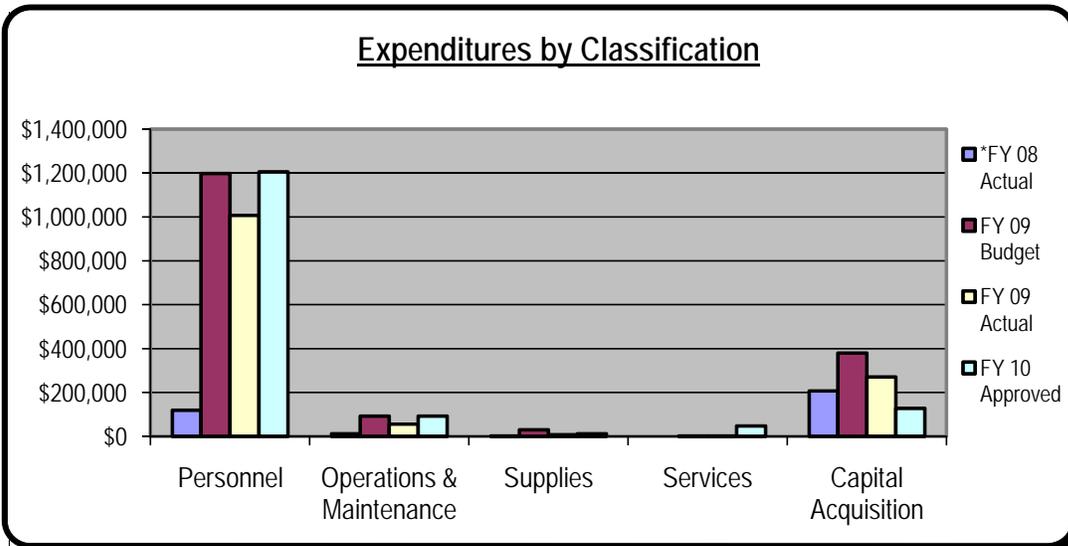
**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
Number of Campuses	26	27	27
Number of Administrative Facilities	3	3	3
Number of Students	21,000	22,012	22,500
Number of Faculty	2,000	2,531	2,650
<u><b>Input</b></u>			
Operating Expenditures	\$132,890	\$1,041,313	\$1,356,935
Capital Expenditures	--	\$271,079	\$127,758
Number of Officers	7	16	16
<u><b>Efficiency</b></u>			
Officers per Thousand School Population	0.30	0.65	0.64
Operating Expenditures per Thousand School Population	\$5,778	\$42,428	\$53,954

**Expenditure Summary**

Classification	*FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	119,452	1,197,916	1,007,380	1,205,525
Operations & Maintenance	12,049	92,059	55,932	92,298
Supplies	1,388	30,180	7,758	11,883
Services	-	2,500	1,140	47,229
Capital Acquisition	206,429	379,663	271,079	127,758
<b>Totals</b>	<b>\$ 339,319</b>	<b>\$ 1,702,318</b>	<b>\$ 1,343,289</b>	<b>\$ 1,484,693</b>

\* Department began in June 2008





# PUBLIC WORKS



Fleet

Street





## Fleet Department

### Department Mission

Ensure that all the City vehicles and equipment are in the best running condition possible, through routine maintenance and repair.

### Department Description

- Perform repairs, state inspections, and preventive maintenance on all City vehicles and equipment.
- Review City purchases of vehicles and heavy equipment.

### Department Location

The Fleet 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: 512-252-6281; Fax: 512-990-8383; and through the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com)

### FY 2008 - 2009 Accomplishments

- Assumed vehicle maintenance of 16 units associated with the Pflugerville Independent School District Police Department.
- Equipped 15 new police units for service, including installation of radios, lighting systems, and numbers for aerial identification.
- Completed installation of window protectors in Police patrol cars for safety.
- Completed design and construction of new office in Fleet bay to prepare for disposal of mobile trailer office.
- Fleet Shop Manager completed customer service training.
- Fleet Manager visited other Fleet organizations including LCRA, City of Georgetown, City of Round Rock, and Williamson County to compare best practices used.
- Prepared two new Police Department stealth units for service.
- Fleet Manager attended multiple Clean USA seminars to discuss green alternatives.
- Maintained City equipment including backhoes, loaders, mowers, bobcats and weed eaters.

## Fleet Department

### FY 2008 - 2009 Accomplishments (continued)

- Utilized department equipment and staff skills to weld equipment for City facilities.
- Researched the feasibility of a City propane station for refueling vehicles and equipment.

### FY 2009 - 2010 Goals

- Set up parts inventory controlled location environment.
- Implement paperless work order tracking system.
- Prepare new Police Department units for service.
- Retrofit all Police Dept patrol units with new digital camera system.

### FY 2009 - 2010 Budget Objectives

- Convert part time laborer position from a seasonal laborer.
- Add newly acquired vehicles to City fleet.
- Purchase work order tracking system software and hardware which provides vehicle maintenance reminders and tracks maintenance history.
- Purchase 275-gallon oil container with dispenser for bulk oil storage providing a cost savings to the City over purchasing individual quart containers.
- Purchase new vehicle diagnostic scanner reducing the need for vehicles to be taken to the dealership for diagnostics and repair at a savings of \$85 per hour per vehicle.
- Purchase transmission jack to assist in transmission repair.

Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Fleet Services Manager	1	1	1
Automotive Mechanic	2	2	2
<b>Regular Personnel Total</b>	<b>3</b>	<b>3</b>	<b>3</b>
Part Time Laborer	0	0	1
Seasonal Laborers	1	1	0
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>



Fleet Department

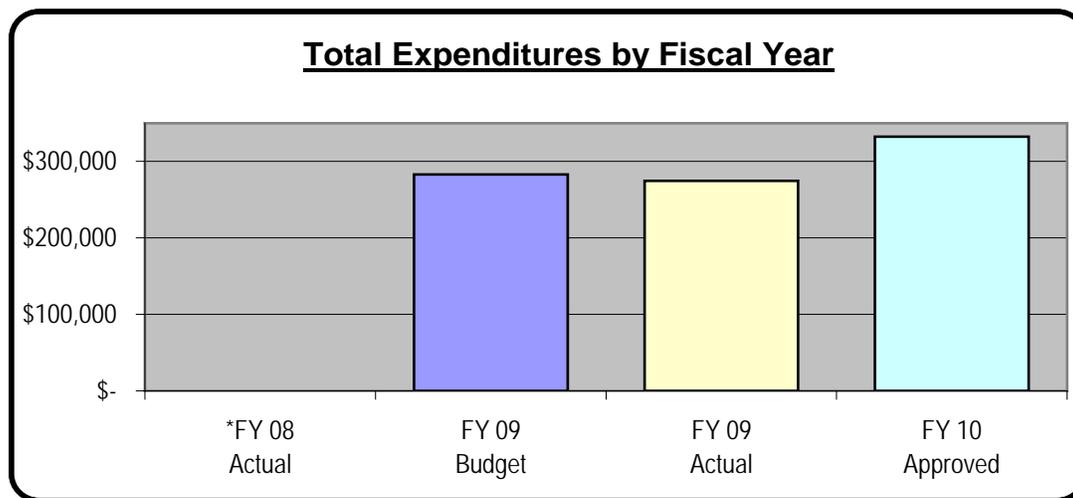
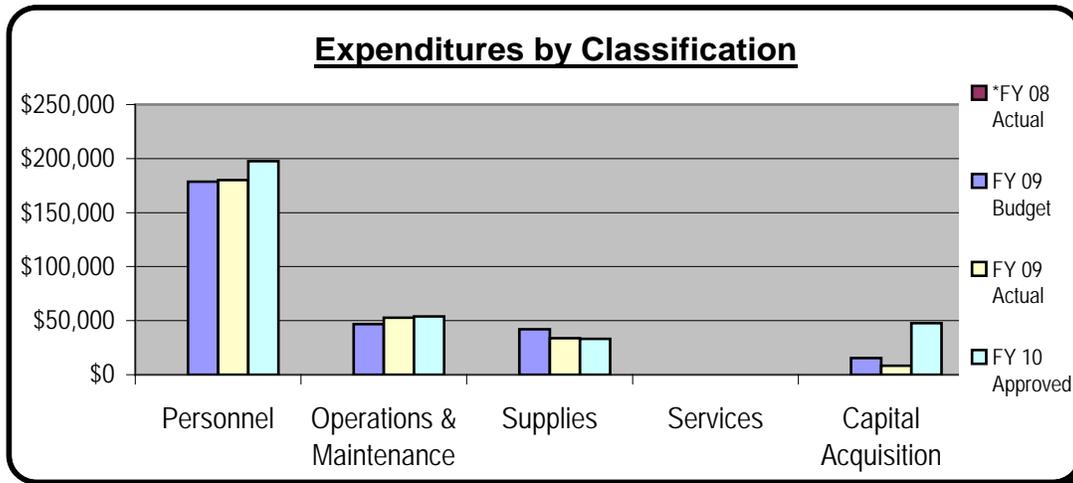
Performance Measures

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<b><u>Demand</u></b>			
Number of Fleet Vehicles	143	160	171
<b><u>Input</u></b>			
Operating Expenditures	\$ -	\$ 262,170	\$ 284,671
Number of Full-Time Personnel	3	3	3
<b><u>Output</u></b>			
Number of Vehicles Inspected	113	130	142
Number of Vehicles Maintained	142	160	171
<b><u>Efficiency</u></b>			
Average Fleet Maintenance Cost per Vehicle	\$ -	\$ 1,573.44	\$ 1,664.74
Fleet Expenditure as a % of General Fund	n/a	1.4%	1.4%

**Expenditure Summary**

Classification	*FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	-	178,478	180,224	197,716
Operations & Maintenance	-	46,897	52,688	53,855
Supplies	-	42,125	33,647	33,100
Services	-	-	-	-
Capital Acquisition	-	15,400	8,170	47,590
<b>Totals</b>	<b>-</b>	<b>\$282,900</b>	<b>\$274,728</b>	<b>\$ 332,261</b>

\*New Department in FY 09





## Street Department

### Department Mission

Maintain streets, drainage, and rights-of-way in a professional, efficient and cost effective manner.

### Department Description

The Street Department is comprised of four main crews: Streets, Rights-of-way, Ditch and Drainage, and Signs.

- Streets Maintenance
  - Crack sealing, pothole repairs, patching utility cuts.
  - Responding to emergency and special events road closures.
- Rights-of-way Maintenance
  - Mowing, edging, tree trimming and trash removal.
  - Repairing sidewalks.
- Drainage Maintenance
  - Maintaining drainage culverts, detention ponds, channels and creeks.
- Sign Maintenance
  - Maintaining traffic signs, street signs, and barricades.
  - Complying with Federal and State regulations for street sign placement and maintenance.

### Department Location

The Street Department is located at 2609 East Pecan Street.

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: 512-989-1052; and through the City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com). After hours: 512-251-4004

## Street Department

### FY 2008 - 2009 Accomplishments

- Acquired State pesticide/herbicide license.
- Developed orderly and cost effective work plans for street, mowing, and drainage maintenance.
- Implemented first phase of procedures to maintain compliance with Federal and State reflectivity requirements for traffic signs.
- Assisted in the construction of the Community Gardens and Recycle Center.
- Supported City Departments and City-wide events including installation of Christmas Tree, Deutschen Pfest, Clean Up Day, Pfirecracker Pfestival and Friends of the Library Book Sale.
- Improved drainage at several locations throughout Pflugerville.
- Streets implemented cost savings techniques saving thousands of dollars this budget year.
- Implemented purchasing and personnel cost savings techniques saving thousands of dollars this budget year.

### FY 2009 - 2010 Goals

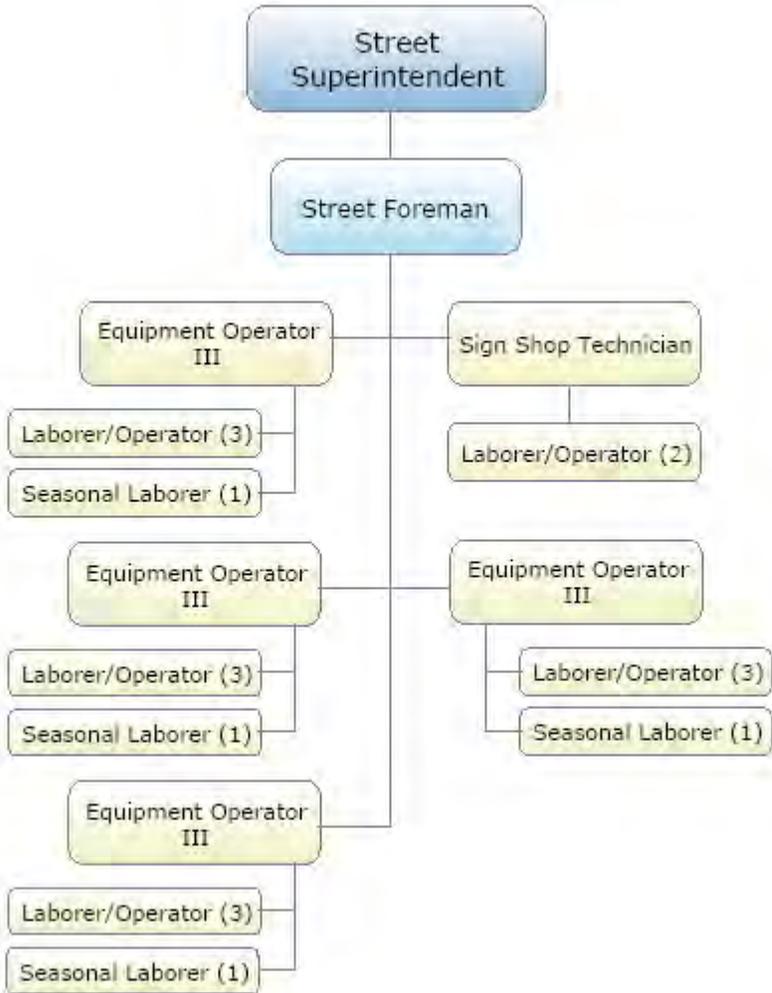
- Initiate sidewalk repair criteria and implement an organized sidewalk repair plan.
- Initiate repairs to specific deteriorating roads.
- Continue repairs to drainage areas.
- Initiate herbicide spraying plan.

### FY 2009 - 2010 Budget Objectives

- Acquire more efficient, environmentally friendly propane mowers.
- Acquire asphalt milling attachment and paver to assist in making in house road repairs rather than contracting the work out at an estimated savings to the city of over \$15,000 annually.
- Continue to seek additional cost saving techniques and efficiencies in daily operations.

**Staffing**

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Street Superintendent	1	1	1
Street Foreman	1	1	1
Equipment Operator III	5	4	4
Sign Shop Technician	1	1	1
Operators/Laborers	13	14	14
<b>Regular personnel total</b>	<b>21</b>	<b>21</b>	<b>21</b>
Seasonal Laborers	4	4	4
<b>Totals</b>	<b>25</b>	<b>25</b>	<b>25</b>



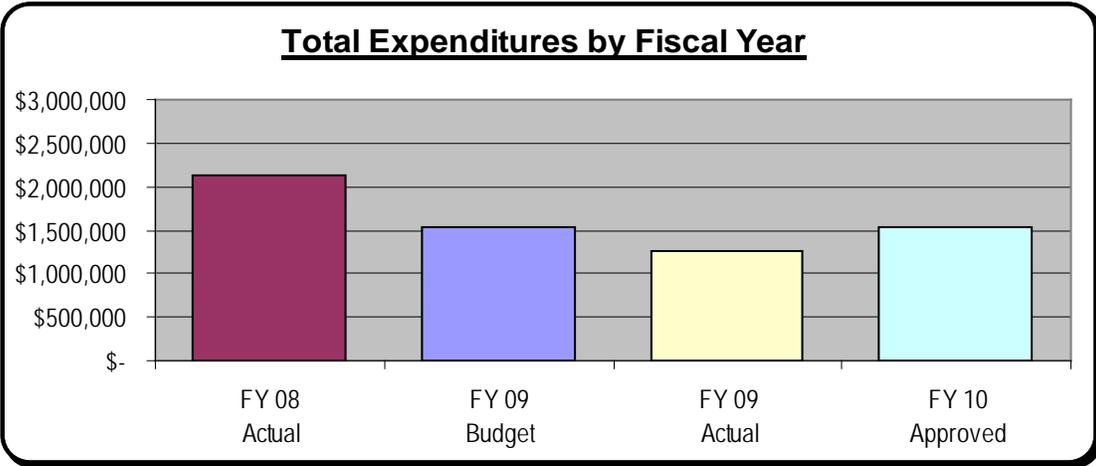
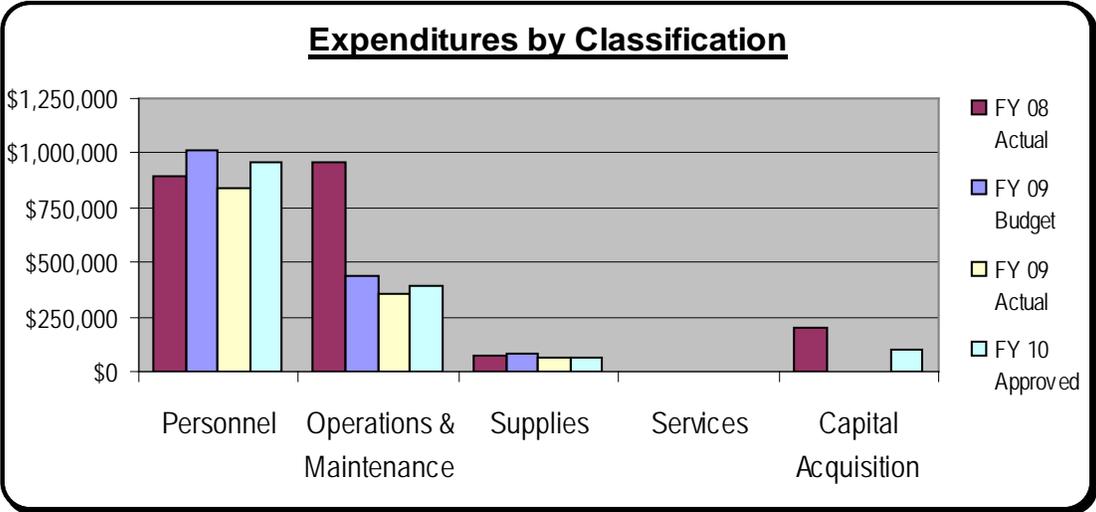
**Street Department**

**Performance Measures**

Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u><b>Demand</b></u>			
Miles of Paved Street	178	203	223
Right of Way/Ditch Acres to Maintain	172	196	199
<u><b>Input</b></u>			
Operating Expenditures	\$1,928,400	\$1,241,629	\$1,420,383
Number of Full-Time Personnel	21	21	21
Number of Seasonal Personnel	4	4	4
Street Overlay Expenditure	\$548,256	\$0	\$0
<u><b>Output</b></u>			
Roadway Repairs (hours)	3,716	3,620	4,000
Street Signs-create, install, maintain (hours)	2,896	3,778	4,600
Crack Sealing (hours)	1,227	1,059	1,000
Right of Way Maintenance (hours)	6,838	8,743	7,500
Total Work Orders	681	662	700
<u><b>Efficiency</b></u>			
Street Expenditures as a % of General Fund Expenditures	11.3%	6.8%	6.9%
Street Maintenance Cost per Mile	\$9,676	\$6,116	\$6,369

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	894,327	1,013,547	841,644	956,469
Operations & Maintenance	961,123	439,270	359,396	396,664
Supplies	71,550	81,300	61,436	67,250
Services	1,400	3,000	-	-
Capital Acquisition	200,314	-	-	103,770
<b>Totals</b>	<b>\$2,128,714</b>	<b>\$1,537,117</b>	<b>\$1,262,477</b>	<b>\$1,524,153</b>





# Utility Fund



# Water Department

## Department Mission

To ensure the health and well-being of its customers by providing a safe supply of water and maintaining the distribution system to the highest degree; while maintaining good internal and external communication and fiscal accountability.

## Department Description

The Water Department is made up of two divisions: Water Distribution and Water Treatment. Each division manages 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.
- Reads all water meters monthly for billing.
- Installs, replaces, tests, and repairs water meters.
- Replaces meter boxes.
- Performs routine fire hydrant testing and maintenance.
- Operates and maintains valves in the distribution system.
- Plants grass at leak sites and repairs sidewalks and curbs.
- Works with state and county officials to maintain area water supplies.
- Collects required monthly bacteriologic samples for testing.
- Assists other City departments when needed.

### Treatment

- Tests the quality of treated water daily.
- Performs daily water quality testing of lake.
- Takes daily readings of water usage, wells, and booster pumps.
- Manipulates distribution system to keep standpipe full during heavy water usage.

## Water Department

### Department Description (continued)

#### Treatment (continued)

- Keeps records of operation and maintenance of the treatment system.
- Maintains grounds at the well sites and storage sites.
- Conducts tours of the water treatment facilities.
- Continues to train all employees on new water system.

### Department Location

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

### FY 2008 - 2009 Accomplishments

- Completed phase three of the automated meter reading system installation.
- Continued training of operators on process control and daily operations of surface water treatment plant.
- Continued program to educate our customers about TDS (total dissolved solids) in our water and how it affects the cost of the water treatment process.
- Continued program to educate citizens of the differences in ground water and surface water.
- Structured the placement of erosion control (rocks) at Lake Pflugerville.
- Assisted in construction of an additional pier at Lake Pflugerville.
- Continued leak survey of the distribution system to minimize water loss.
- Coordinated design and construction for the Community Gardens and the Recycle Center.
- Completed a booster pump station to distribute surface water to all City water customers.
- Reduced membrane repair time by half with acquisition of aluminum repair tank.
- Completed approximately 6,000 work orders.
- Painted all pumps, motors and pipelines at wells and surface water treatment plant, in compliance with TCEQ guidelines and to prolong equipment life.
- Completed valve installation project along Dessau Road.
- Completed a long side service line replacement project in the Willow Creek subdivision, making the lines more accessible for repair and maintenance.
- Started using the Round Rock Environmental Lab for our bacteriological testing a cost savings of at least \$3,000 annually.

**FY 2009-2010 Goals**

- Obtain a minimum of a Class C License for every operator.
- Continue training to improve efficiency in the maintenance and repair of water lines.
- Continue to improve on preventive maintenance procedures to improve plant efficiency and reduce repair cost.
- Improve efficiency in the meter reading program.
- Expand the leak detection and meter testing programs to further decrease the percentage of water loss.
- Continue to educate our customers on the automatic meter reading system.
- Repair water leaks in a timely manner to reduce loss of natural resources and prevent property damage.
- Set up a database of meter installations in order to expedite the resolution of billing disputes.
- Set up a workshop at the Water Treatment plant for in-house repairs, to help reduce down time and save on outside repair cost.
- Continue operator training and education to achieve maximum performance from operators to meet increasing water demands and maintain highest efficiency level of the water treatment plant.
- Eliminate the high cost of cell phones and start using pagers for calls from our SCADA system.

**FY 2009-2010 Budget Objectives**

- Purchase replacement parts for surface plant operations to minimize down time.
- Purchase new trucks to improve driving safety and increase fuel efficiency.
- Purchase storage/maintenance building for repair work on small pumps and motors at the water plant, this will reduce down time and repair cost.
- Install proper turbidity meter to improve quality of test results to give a more accurate chemical dosage factor.

## Water Department

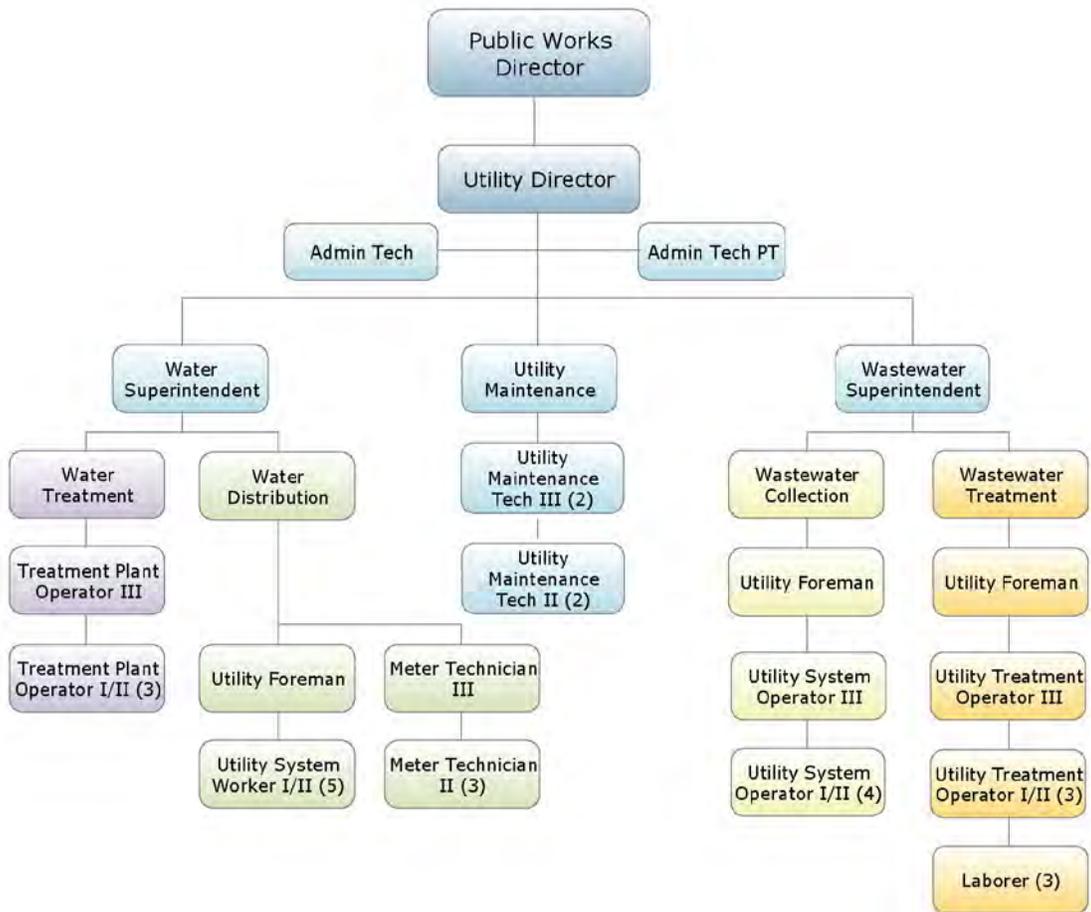
### Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Utility Business Operations Mgr*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	0.5
Utility Foreman*	0.5	0	0
Utility Maintenance Tech III*	0	0.5	1
Crew Leader*	0.5	0	0
Utility I/II*	1	0	0
Utility Maintenance Tech II*	0	1.5	1
Utility Director*	0	.5	.5
Water Superintendent	1	1	1
Utility Foreman	3	1	1
Meter Tech III	0	1	1
Meter Tech II	0	3	3
Utility Systems Worker II	0	2	2
Utility Systems Worker I	0	3	3
Treatment Plant Operator III	0	1	1
Treatment Plant Operator II	0	2	2
Treatment Plant Operator I	0	1	1
Utility Crew Leader	2	0	0
Utility I/II	9	0	0
Admin Tech* **	0.5	0.5	0.5
Admin Tech PT*	0	0.5	0.5
<b>Totals</b>	<b>18.5</b>	<b>19.5</b>	<b>19.5</b>

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

\*\*Moved from Admin in FY 10.

Staffing (continued)



## Water Department

### Performance Measures

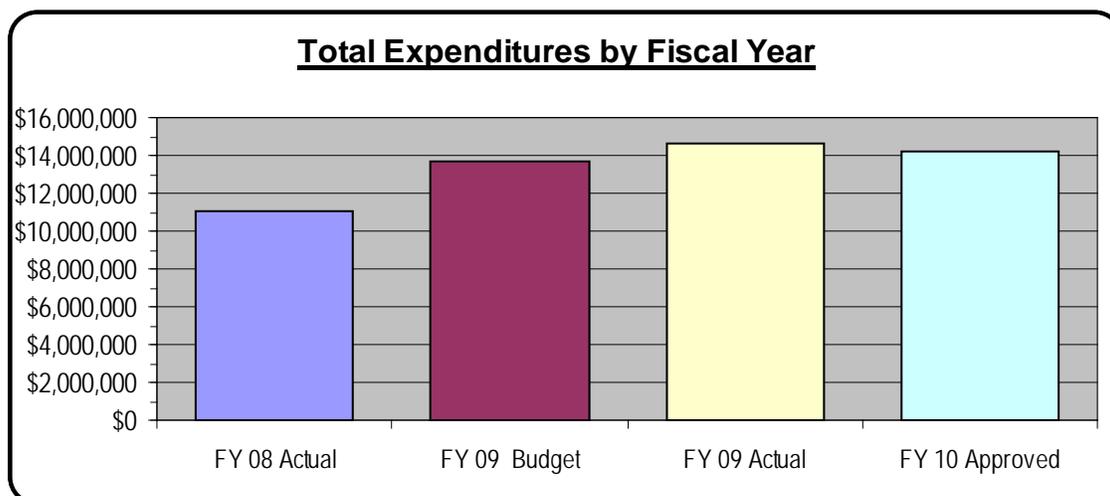
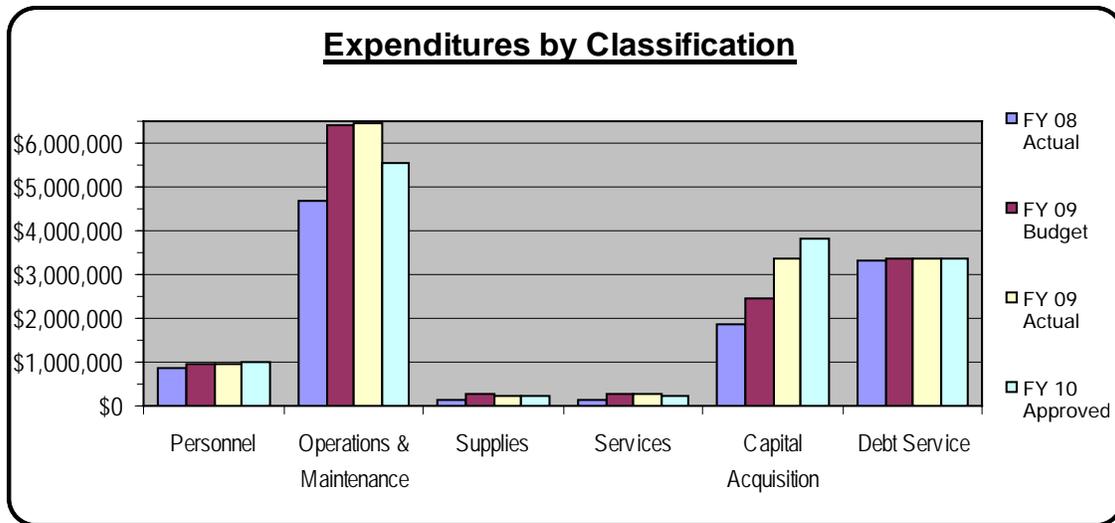
Measurement Indicators	FY 08 Actual	FY 09 Actual	FY 10 Approved
<u>Demand</u>			
Number of miles of waterline	163	165	170
Number of connections	11,288	11,730	12,155
Surface Water Plant	1	1	1
Number of wells in operation	3	3	3
<u>Input</u>			
Operating Expenditures	\$5,803,365	\$6,897,759	\$7,053,882
Number of FTE's	18	19	19
<u>Output</u>			
New connections	644	442	425
Meters replaced or rebuilt	3,613	2,630	100
Service line leaks	48	62	75
Main Breaks	7	4	5
Water Usage:			
Average Flow (MGD)	4.969	5.420	5.750
Peak Flow (MGD)	9.896	10.236	10.450
Total Flow (MG)	1,843,044	1,984,344	2,175,000
<u>Efficiency</u>			
Cost per mile of water main	\$35,603	\$41,805	\$41,493
Cost per connection	\$514	\$588	\$580

Estimated number of gallons lost per year: 211,650,000 120,902,176

Percentage of water lost per year: 12% 6%

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	850,997	961,111	940,970	1,014,231
Operations & Maintenance	4,675,882	6,418,571	6,475,529	5,567,827
Supplies	155,192	286,460	241,812	228,678
Services	121,296	282,173	267,998	243,146
Capital Acquisition	1,869,405	2,431,977	3,385,794	3,839,130
Debt Service	3,338,330	3,344,180	3,344,380	3,357,685
<b>Totals</b>	<b>\$11,011,100</b>	<b>\$13,724,472</b>	<b>\$14,656,483</b>	<b>\$14,250,697</b>





# 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. Provide curb side brush chipping for City customers. Operate composting program and recycling center, providing City customers a place to dispose of used oil, antifreeze, batteries, and appliances, as well as providing them with compost and mulch.

## 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.
- Restores sidewalks damaged due to repair work.
- Maintains buildings, grounds, and equipment.
- Uses GPS to locate and map manholes and wastewater lines.
- Operates and maintains lift stations throughout city.

### Treatment

- Operates and maintains the wastewater treatment plants.
- Performs daily process control testing.
- Completes mandatory state and federal testing and recordkeeping.
- Coordinates the collection and processing of resident tree limbs for chipping and composting.
- Operates compost site and provides compost to the community.
- Operates Recycle Center.
- Works with Travis County to supply reuse water to Northeast Metropolitan Park.
- Maintains buildings, grounds, and equipment.

## Wastewater Department

### Department Location

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

### FY 2008-2009 Accomplishments

- Purchased CT-10 Trommel Screen to enable the compost operations to keep up with production.
- Purchased a new truck for the chipping program, allowing for more efficient operations and decreasing waiting time for citizens due to volume or mechanical failure.
- Cleared approximately 50% of stockpiled sludge.
- Maintained Water Softener Replacement Program to reduce the levels of total dissolved solids (TDS) by 34%.
- Completed Phase I of Community Garden.
- Opened Recycling Center.
- Completed two City Wide Cleanups.
- Repaired existing piers and assisted in building an additional pier at Lake Pflugerville.
- Attend Gilleland Creek TMDL (Total Maximum Daily Loading) workshops to help decide whether there is a need for TMDL implementation on Gilleland Creek.
- Completed SSOP (Sanitary Sewer Overflow Plan) and submitted to City Engineer and TCEQ for review.
- Upgraded Boulder Ridge and Steeds Lift Station pumps to eliminate blockages and possible SSO (Sanitary Sewer Overflow).
- Upgraded Highland Park Lift Station so that its firm capacity was sufficient to allow Wilke Lane WWTP to be taken offline.
- Purchased GPS equipment, located and mapped approximately 95% of the City's wastewater manholes, and provided data to GIS.
- The line filming crew has set a new daily filming record of 6,594.5 feet and is staying ahead of the filming requirement set by TCEQ.
- Revised our preventative maintenance program to include GPS data collected from manholes.
- Significantly reduced inflow and infiltration through our preventative maintenance program.

### **FY 2008-2009 Accomplishments (continued)**

- Through our preventative maintenance program we have identified several hot spots we monitor to help control FOG (fat, oil, and grease) reducing the amount of backups and SSOs (Sanitary Sewer Overflows).
- Worked with City engineers and consultants on the Wilbarger Creek Wastewater Treatment Program preliminary engineering report.
- Completed Wilbarger Creek Interceptor statement of qualifications process.
- Completed the Preim House remodel at the site of a future wastewater treatment plant.

### **FY 2009-2010 Goals**

- Efficiently operate the recycling center.
- Clear stockpiled sludge from beds.
- Provide accurate maps displaying line and manhole locations of the collection system.
- Complete GPS data collection of wastewater manholes.
- Explore new options to help increase efficiency and effectiveness.
- Continue Water Softener Replacement Program to reduce the levels of total dissolved solids (TDS), working towards a goal of 500 mg/L.

### **FY 2009-2010 Budget Objectives**

- Purchase new push camera for filming of smaller wastewater lines, which replaces a camera which is older and without readily available parts. The camera is more efficient and provides more advanced data logging.
- Purchase new utility bed and crane for the Maintenance Department's F550 truck, enabling better accessibility to perform preventive maintenance.

Wastewater Department

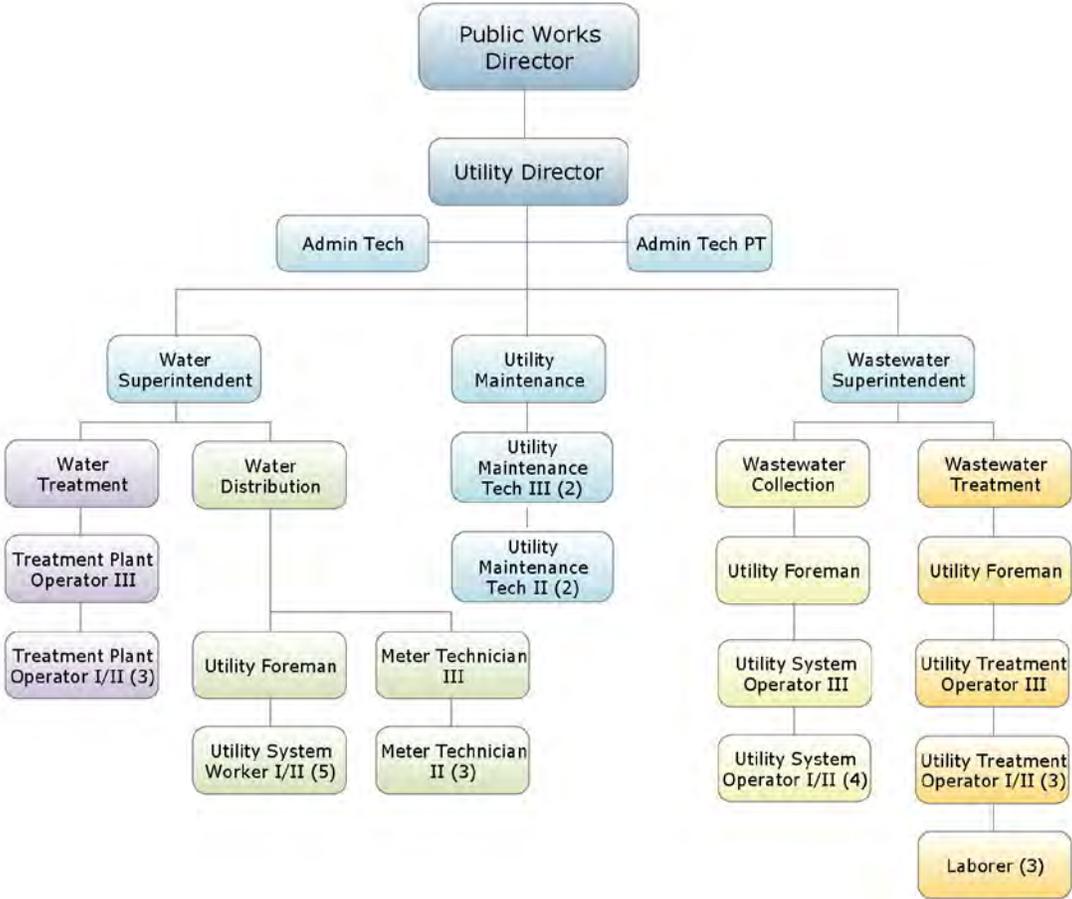
Staffing

Position	FY 08 Actual	FY 09 Actual	FY 10 Approved
Utility Business Operations Mgr*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	0.5
Utility Foreman*	0.5	0	0
Utility Maintenance Tech III*	0	0.5	1
Crew Leader*	0.5	0	0
Utility Maintenance Tech II*	1	1.5	1
Utility Director*	0	0.5	0.5
Wastewater Superintendent	1	0	0
Utility Foreman	2	2	2
Utility Systems Worker III	3	0	1
Utility Systems Worker II	0	3	2
Utility Systems Worker I	0	2	2
Treatment Plant Operator III	0	1	1
Treatment Plant Operator II	0	1	1
Treatment Plant Operator I	0	2	2
Utility I/II	6	0	0
Utility Laborer	3	3	3
Admin Tech* **	0.5	0.5	0.5
Admin Tech PT*	0	0.5	0.5
Utility I (part time)	1	1	0
<b>Totals</b>	<b>19.5</b>	<b>19.5</b>	<b>18.5</b>

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

\*\*Moved from Admin in FY 10

Staffing



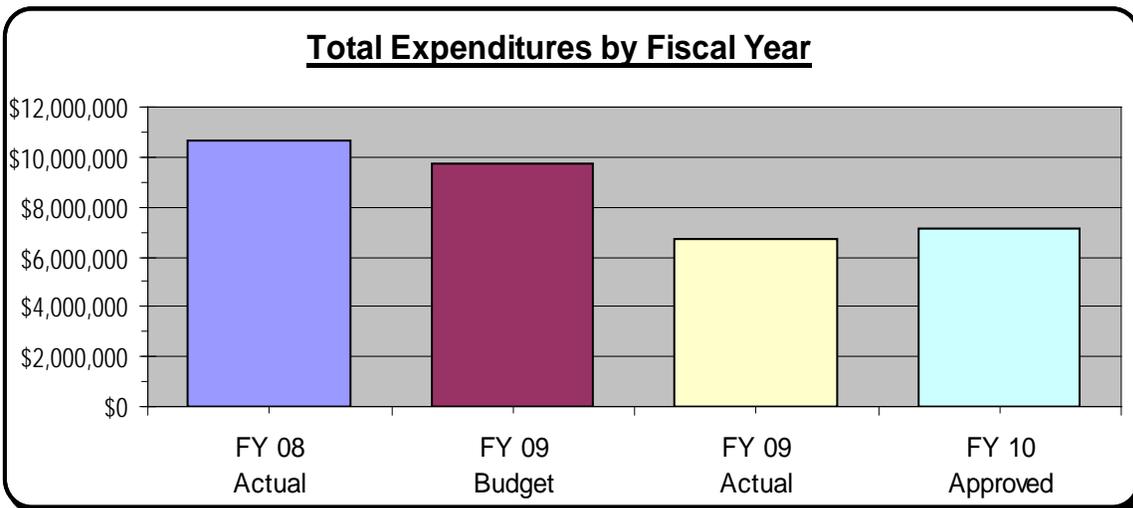
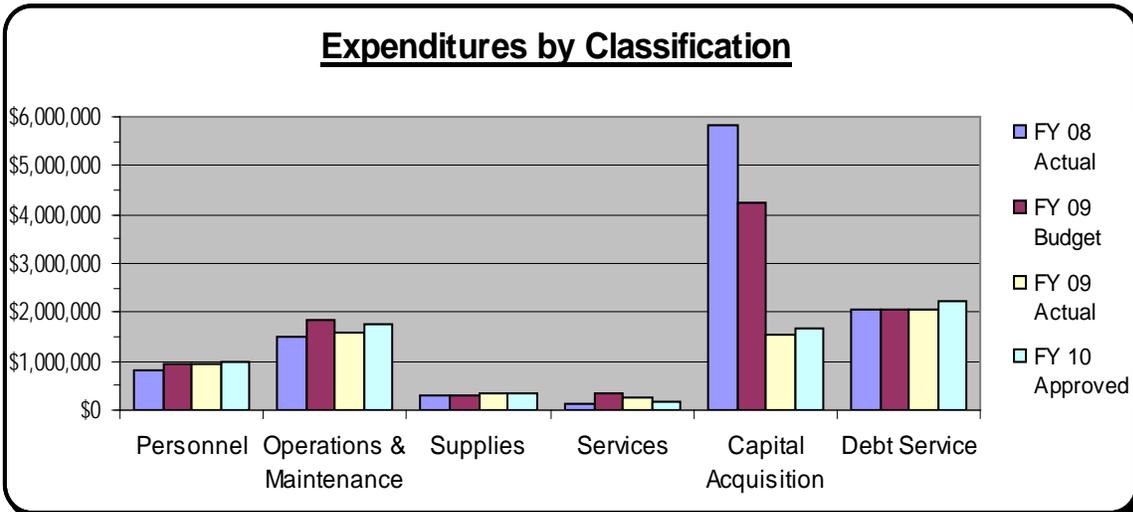
Wastewater Department

Performance Measures

Measurement Indicators	FY 08 Actual	FY09 Actual	FY 10 Approved
<b><u>Demand</u></b>			
Number of connections	12,226	12,670	13,000
Number of miles of wastewater lines	140	142	150
<b><u>Input</u></b>			
Operating Expenditures	\$2,787,039	\$3,121,687	\$3,237,572
Number of FTE's	19.5	19.5	18.5
<b><u>Output</u></b>			
Number of new taps installed by dept	6	2	12
Number of blockages cleared	73	95	90
Number of line locations completed	60	54	80
Wastewater lines filmed (ft)	117,563	122,086	112,000
Number of manholes repaired	37	19	24
Number of gallons treated (MG)	1,101	1,072	1,200
Average Flow (MGD)	3.015	2.938	3.5
Peak Flow (MGD)	4.252	4.911	8.5
Amount of compost generated (cu yds)	1,338	4,604	3,500
<b><u>Efficiency</u></b>			
Operating cost per mile of line	\$19,907	\$21,984	\$21,584
Operating cost per connection	\$228	\$246	\$249

**Expenditure Summary**

Classification	FY 08 Actual	FY 09 Budget	FY 09 Actual	FY 10 Approved
Personnel	824,079	933,011	922,139	996,972
Operations & Maintenance	1,519,262	1,843,362	1,591,079	1,745,925
Supplies	286,966	314,850	360,272	326,675
Services	119,932	345,196	277,398	168,000
Capital Acquisition	5,830,993	4,256,031	1,538,425	1,650,828
Debt Service	2,065,250	2,055,984	2,056,393	2,227,965
<b>Total</b>	<b>\$10,646,482</b>	<b>\$ 9,748,434</b>	<b>\$ 6,745,706</b>	<b>\$ 7,116,365</b>





# Special Revenue Fund



## 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.

### 2008 - 2009 Accomplishments

In fiscal year 2009, \$76,365 of Deutschen Pfest proceeds were used to purchase a mobile stage. This stage is used for entertainment at various park events including Deutschen Pfest, Music in the Park and the Pflugerville Pfirecracker Pfestival.

### 2009 - 2010 Objectives

The balance of the fund on October 1, 2009 is approximately \$35,000.

The Parks and Recreation Commission has designated a portion of this balance be applied toward restoration of the Deutschen Pfest float.

## 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.

### 2008 - 2009 Accomplishments

Child safety funds were used to purchase a projector, portable screen, and laptop to make a variety of presentations to children. These funds also allowed the police department to begin a new children's program to encourage pedestrian and bicycle safety. New signs prohibiting cell phone usage in school zones were also purchased with child safety funds.

Training funds received were used to enhance officer skills in a variety of areas. Federal and state drug seizure funds were used to repair and renovate the Police Department remote command trailer. Federal funds were also used to acquire riot gear. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa program.

Financial Summary	FY 07 Actual	FY 08 Actual	FY 09 Actual
<b>Revenues</b>			
Drug Seizure	\$ 14,677.64	\$ 25,104.34	\$ 9,005.01
Child Safety	\$ 27,876.29	\$ 29,517.00	\$ 28,613.16
Training	\$ 3,952.39	\$ 4,271.13	\$ 5,282.23
Blue Santa	\$ 3,270.00	\$ 4,860.00	\$ 4,974.79
Bike Rodeo	\$ 300.00	\$ 300.00	\$ 300.00
SOS Grant	\$ 21,317.56	\$ 11,221.00	\$ --
<b>Expenses</b>			
Drug Seizure	\$ 6,319.17	\$ 21,793.09	\$ 11,612.82
Child Safety	\$ 29,517.36	\$ 28,966.50	\$ 17,478.80
Training	\$ 3,360.00	\$ 5,221.80	\$ 6,807.16
Blue Santa	\$ 3,986.00	\$ 5,312.73	\$ 3,484.95
Bike Rodeo	\$ 183.53	\$ 220.15	\$ 270.08

**2009 - 2010 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 2010 fiscal year is:

Drug Seizure Funds	- \$ 32,453.83
Child Safety Funds	- \$ 61,030.99
Training Funds	- \$ 13,567.38
Blue Santa	- \$ 4,060.45
Bike Rodeo	- \$ 1,518.08

## 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.

### 2008 - 2009 Accomplishments

Technology funds were used to purchase mobile citation writing hardware and offset monthly and annual software fees. The Security Funds upgraded security of the Municipal Court offices and facility. The Efficiency funds provided staff training and additional office furniture to enhance operations.

Financial Summary	FY 07 Actual	FY 08 Actual	FY 09 Actual
Revenues			
Technology	\$ 26,010.41	\$ 28,158.68	\$ 34,367.54
Security	\$ 16,962.88	\$ 19,897.06	\$ 25,047.55
Efficiency	\$ 3,534.41	\$ 6,754.25	\$ 8,586.24
Expenses			
Technology	\$ 5,960.56	\$ 20,925.81	\$ 20,111.00
Security	\$ 5,069.20	\$ 887.64	\$ 14,923.79
Efficiency	\$ 11,057.89	\$ 2,585.45	\$ 3,951.95

### 2009 - 2010 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 2010 fiscal year is:

Technology Funds	- \$ 44,936.05
Security	- \$ 44,366.80
Efficiency	- \$ 10,633.24

# Capital Outlay



## Capital Outlay

### General Fund

Department	Description	Amount	Total
<b>Administration</b>			
Software	Agenda Review Software	35,000	
	Performance Management Software	<u>20,000</u>	\$ 55,000
<b>Building</b>			
Software	Development Services Software	<u>33,000</u>	\$ 33,000
<b>Planning</b>			
Software	Development Services Software	<u>33,000</u>	\$ 33,000
<b>Engineering</b>			
Software	Development Services Software	<u>33,000</u>	\$ 33,000
<b>Library</b>			
Books	Books & Materials	<u>88,200</u>	\$ 88,200
<b>Parks</b>			
Equipment	EZ Go ST Express Utility Cart	8,890	
	Stihl 660 Chainsaw	1,119	
	Backflow Test Gauge	695	
	Stihl HT 131 Pole Saw	649	
	Radios (3 radios, 5 bases)	<u>17,400</u>	\$ 28,753
Improvements	Practice Field Development	<u>30,000</u>	\$ 30,000
<b>Police</b>			
Equipment	Ford Crown Victoria (3)	132,713	
	CID (non-patrol) vehicle	18,039	
	Vanguard Box Lockers	812	
	Mobile Vision Digital for Interview Room	5,595	
	Mobile Vision Digital In Car - Upgrade	59,639	
	Mobile Vision Digital In Car - Replacement	81,284	
	Portable Handheld radios (2)	7,526	
	Cisco Routers (2)	3,000	
	Ruggedized Panasonic Laptops (2)	9,000	
	Dell PC for Patrol	1,500	
	Tasers (6)	7,200	
	UPS	<u>31,998</u>	\$ 358,306
<b>PISDPD</b>			
Equipment	Replacement police vehicles (3)	113,618	
	Replacement Mobile Video Recorders	11,290	
	L3 Communications VHS to digital upgrade	<u>2,850</u>	\$ 127,758
<b>Street</b>			
Equipment	Asphalt Miller	9,537	
	Paver	52,935	
	72" Propane Mower (2)	27,998	
	18" Heavy Duty Trailer	5,300	
	Sign Printer and Software	<u>8,000</u>	\$ 103,770
<b>Fleet</b>			
Equipment	275 Gallon Oil Container with Dispenser	1,699	
	Transmission Jack	1,529	
	Vehicle Diagnostic Scanner	6,265	
	48" Evaporative Cooling Unit	<u>3,097</u>	\$ 12,590
Software	Work Order Tracking System	<u>35,000</u>	\$ 35,000
<b>Total General Fund Capital Outlay</b>			<b><u>\$ 938,377</u></b>

## Capital Outlay

### Utility Fund

Department	Description	Amount	Total
<b>Utility Administration</b>			
Equipment	Truck Crane Body with Auto Crane	54,700	
	F-150 Ford Truck (2)	30,686	
	72" Ferris Propane Mower	13,999	
	5 Drawer Flat Files with Bases (4)	2,300	<b>\$ 101,685</b>
<b>Water Treatment</b>			
Equipment	F-150 Ford Truck	15,343	
	SS7 Turbidity Meter	4,910	
	Work table	2,058	<b>\$ 22,311</b>
Improvements	Work Shop	22,000	<b>\$ 22,000</b>
<b>Water Distribution</b>			
Equipment	Mueller tool kit D5 tapping machine	5,046	
	Air Powered Saw	1,930	<b>\$ 6,976</b>
Improvements	Pflugerville Parkway Transmission Line	400,000	
	3 Million Gallon Clear Well/Clarifier	3,337,000	<b>\$ 3,737,000</b>
<b>Wastewater Collection</b>			
Equipment	Inspector PC Push Camera System	13,500	
	Triplex Control Panel	11,485	<b>\$ 24,985</b>
Improvements	Wilbarger Interceptor preliminary engineering - Phase 1 and 2	675,000	
	Wilbarger Interceptor preliminary engineering - Phase 3	500,000	<b>\$ 1,175,000</b>
<b>Wastewater Treatment</b>			
Improvements	Wilbarger WWTP Phase 1 Discharge Permit	150,000	
Land	New Sweden site - final payment	250,000	<b>\$400,000</b>
<b>Total Utility Fund Capital Outlay</b>			<b>\$ 5,489,957</b>

# Debt Service Funds



## 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
2005	\$ 1,310,450,828	\$ 19,656,762	\$ 3,023,135
2006	1,408,716,503	21,130,748	3,239,878
2007	1,515,913,575	22,738,704	3,411,099
2008	1,892,441,147	28,386,617	3,650,239
2009	2,489,169,600	37,337,544	4,405,074
2010	2,624,009,352	39,360,140	5,187,336

## Schedule of General Fund Debt Fiscal Year 2009-2010

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/09 Amount Outstanding	Principal 2009-2010	Interest 2009-2010	Total Principal & Interest
<i>2009A Combination Tax/Rev C.O. Bonds -- proposed</i>					\$8,500,000	\$ -	\$ -	\$226,944	\$226,944
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.38%	2/1/2009	8/1/2035	\$11,500,000	\$11,500,000	\$220,000	\$569,865	\$789,865
2009 Limited Tax Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	\$3,000,000	\$3,000,000	\$60,000	\$143,180	\$203,180
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	11/13/2007	8/1/2037	\$10,315,000	\$10,105,000	\$210,000	\$485,563	\$695,563
2006 Combination Tax/Rev C.O. Bonds	100%	4.00%	12/20/2006	8/1/2025	4,785,000	4,735,000	25,000	189,400	214,400
2005 Combination Tax/Rev C.O. Bonds	21.20%	4.0-5.25%	12/1/2006	8/1/2035	3,350,000	3,198,020	61,480	154,999	216,479
2004 Combination Tax/Rev. C.O. Bonds	18.90%	2.5 -5.25%	12/1/2004	8/1/2034	3,000,000	2,773,575	45,360	135,954	181,314
2003 Combination Tax/Rev. C.O. Bonds	4%	3.00-5.50%	1/1/2003	8/1/2033	713,200	668,800	15,800	32,746	48,546
2002 Combination Tax/Rev C.O. Bonds	54.70%	4.50-5.25%	2/15/2002	8/1/2032	9,994,200	8,853,195	218,800	444,930	663,730
2001 Combination Tax/Rev C.O. Bonds	100%	4.20-6.00%	7/1/2001	8/1/2021	4,750,000	3,565,000	210,000	169,395	379,395
1999 General Obligation Bonds	100%	4.75-6.75%	2/1/1999	8/1/2024	13,450,000	13,025,000	200,000	674,594	874,594
1997 Combination Tax/Rev C.O. Bonds	100%	5.00-8.00%	5/1/1997	8/1/2012	1,800,000	700,000	200,000	35,000	235,000
1996 General Obligation Bonds	100%	4.75-7.75%	1/1/1996	8/1/2016	2,075,000	1,050,000	125,000	52,500	177,500
1996A General Obligation Bonds	100%	4.75-7.75%	11/15/1996	8/1/2016	3,000,000	1,625,000	200,000	77,188	277,188
<b>Total</b>					<b>\$80,232,400</b>	<b>\$64,798,590</b>	<b>\$1,791,440</b>	<b>\$3,392,256</b>	<b>\$5,183,696</b>

## Purpose of Bonds Issued - General Fiscal Year 2009 – 2010

Bond Issue	Amount Issued	Streets	Drainage	Parks	Public Safety	Library	Other
2009A Combination Tax & Revenue Certificates of Obligation	\$ 8,500,000	X					
2009 Combination Tax & Revenue Certificates of Obligation	\$ 3,000,000					X	
2009 Combination Tax & Revenue Certificates of Obligation	\$ 11,500,000	X					
2007 Combination Tax & Revenue Certificates of Obligation	\$ 10,315,000	X					
2006 Combination Tax & Revenue Certificates of Obligation	\$ 4,785,000	X					
2005 Combination Tax & Revenue Certificates of Obligation (21.2%)	\$ 3,350,000	X					
2004 Combination Tax & Revenue Certificates of Obligation (18.9%)	\$ 3,000,000	X	X	X			
2003 Combination Tax & Revenue Certificates of Obligation (4%)	\$ 713,200						X
2002 Combination Tax & Revenue Certificates of Obligation (54.7%)	\$ 9,994,200	X		X			
2001 Combination Tax & Revenue Certificates of Obligation	\$ 4,750,000	X		X			X
1999 Combination Tax & Revenue Certificates of Obligation	\$ 13,450,000	X		X			X
1997 Combination Tax & Revenue Certificates of Obligation	\$ 1,800,000	X					X
1996 Combination Tax & Revenue Certificates of Obligation	\$ 2,075,000	X					X
1996A Combination Tax & Revenue Certificates of Obligation	\$ 3,000,000			X		X	

## Outstanding Debt

### General Fund

Debt Outstanding as of 9/30/09

Fiscal Year	Principal	Interest	Total
2010	\$ 1,792,640	\$ 3,167,752	\$ 4,960,392
2011	1,859,355	3,083,757	4,943,112
2012	1,953,190	2,998,638	4,951,828
2013	2,032,780	2,909,408	4,942,188
2014	2,113,505	2,811,442	4,924,947
2015	2,220,895	2,711,962	4,932,857
2016	2,307,545	2,604,549	4,912,094
2017	2,504,515	2,492,173	4,996,688
2018	2,612,580	2,367,911	4,980,491
2019	2,721,375	2,235,036	4,956,411
2020	2,832,045	2,104,919	4,936,964
2021	2,934,665	1,969,031	4,903,696
2022	2,776,515	1,828,269	4,604,784
2023	2,874,380	1,696,468	4,570,848
2024	4,604,910	1,559,127	6,164,037
2025	3,176,515	1,353,706	4,530,221
2026	1,663,790	1,216,185	2,879,975
2027	1,788,945	1,130,648	2,919,593
2028	1,911,420	1,039,401	2,950,821
2029	1,910,870	941,830	2,852,700
2030	2,100,480	843,980	2,944,460
2031	2,276,705	736,244	3,012,949
2032	2,468,790	619,056	3,087,846
2033	2,163,345	491,526	2,654,871
2034	3,504,305	380,089	3,884,394
2035	3,692,530	195,022	3,887,552
<b>Total</b>	<b>\$ 64,798,590</b>	<b>\$ 45,488,129</b>	<b>\$ 110,286,719</b>

## 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; construction or improvements of water transmission lines and water storage facilities; and 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. Please refer to Population History and Utility Customer Growth charts in the Statistical section of this document.

### 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
2006	7,022,666	4,721,299	1.49
2007	7,519,932	5,398,925	1.39
2008	8,545,752	5,403,579	1.58
2009	7,128,013	5,397,248	1.32
2010	7,443,102	5,586,375	1.33

**Schedule of Utility Revenue Debt  
Fiscal Year 2009-2010**

Issue	% Utility Supported	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/09 Amount Outstanding	Principal 2009-2010	Interest 2009-2010	Total Principal & Interest
<i>2009A Combination Tax/Rev C.O. Bonds -- proposed</i>					\$ 6,280,000	\$ -	\$ -	\$ 177,551	\$ 177,551
2005 Combination Tax/Rev C.O. Bonds	78.80%	4.0-5.25%	12/1/2005	8/1/2035	\$ 12,529,200	\$ 11,886,980	\$ 228,520	\$ 576,127	\$ 804,647
2004 Combination Tax/Rev. C.O. Bonds	81.10%	2.5-5.25%	12/1/2004	8/1/2034	12,800,000	11,901,425	194,640	583,378	778,018
2003-A Combination Tax/Rev. C.O. Bonds	100%	3.00-5.00%	12/1/2003	8/1/2033	26,645,000	26,465,000	80,000	1,309,648	1,389,648
2003 Combination Tax/Rev. C.O. Bonds	96%	3.00-5.50%	1/1/2003	8/1/2033	17,116,800	16,051,200	379,200	785,912	1,165,112
2002 Combination Tax/Rev C.O. Bonds	45.30%	4.50-5.25%	2/15/2002	8/1/2032	8,255,800	7,331,805	181,200	368,470	549,670
2000 W/S Revenue and Refunding Bonds	100%	4.50-5.35%	12/1/2000	1/1/2016	2,400,000	1,700,000	150,000	85,063	235,063
1999 W/S Revenue and Refunding Bonds	100%	4.25-6.63%	6/1/1999	1/1/2014	3,400,000	1,600,000	300,000	72,325	372,325
1993 W/S Revenue Bonds	100%	4.30-7.30%	12/1/1993	1/1/2014	1,400,000	500,000	90,000	24,343	114,343
<b>Total</b>					<b>\$90,826,800</b>	<b>\$ 77,436,410</b>	<b>\$ 1,603,560</b>	<b>\$3,982,815</b>	<b>\$ 5,586,375</b>

**Purpose of Bonds Issued – Utility  
Fiscal Year 2009-2010**

<b>Issue</b>	<b>Amount Issued</b>	<b>Water/Wastewater</b>
2009A Combination Tax/Rev. CO Bonds (36.8%)	\$6,280,000	Wilbarger Wastewater Treatment Plant Wilbarger Interceptor
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

## Outstanding Debt

### Utility Fund

Debt Outstanding as of 9/30/09

Fiscal Year	Principal	Interest	Total
2010	\$ 1,602,360	\$ 3,802,824	\$ 5,405,184
2011	1,665,645	3,735,707	5,401,352
2012	1,736,810	3,664,062	5,400,872
2013	1,817,220	3,587,151	5,404,371
2014	1,896,495	3,506,314	5,402,809
2015	1,979,105	3,428,741	5,407,846
2016	2,067,455	3,340,455	5,407,910
2017	2,150,485	3,258,864	5,409,349
2018	2,245,695	3,156,759	5,402,454
2019	2,361,825	3,046,130	5,407,955
2020	2,486,065	2,925,487	5,411,552
2021	2,613,340	2,798,482	5,411,822
2022	2,746,400	2,664,993	5,411,393
2023	2,883,430	2,524,786	5,408,216
2024	1,687,780	2,380,318	4,068,098
2025	3,381,070	2,295,535	5,676,605
2026	3,543,660	2,126,064	5,669,724
2027	3,698,370	1,947,590	5,645,960
2028	3,855,760	1,761,339	5,617,099
2029	4,151,160	1,567,370	5,718,530
2030	4,281,400	1,358,537	5,639,937
2031	4,455,010	1,143,236	5,598,246
2032	4,602,760	919,214	5,521,974
2033	5,196,655	687,756	5,884,411
2034	4,405,695	426,642	4,832,337
2035	3,924,760	203,747	4,128,507
<b>Total</b>	<b>\$ 77,436,410</b>	<b>\$ 62,258,104</b>	<b>\$ 139,694,514</b>

# Capital Improvement Program



## Capital Projects Summary

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

This table summarizes the capital projects in progress and those completed within the last fiscal year. Additional detail for each project can be found in the remainder of this section.

Project	Estimated Completion	Prior Years	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Future Years	Estimated Cost
<b><u>Projects Completed in FY 2009</u></b>			(in thousands)						
Picadilly/Grand Ave Traffic Signal	November 2008	130	49	-	-	-	-	- \$	179
Weiss Lane Utility Improvements	November 2008	392	70	-	-	-	-	- \$	462
6th & Walter Roadway & Drainage Improvements	December 2008	59	135	-	-	-	-	- \$	193
685 Commercial Park Drainage	December 2008	72	40	-	-	-	-	- \$	112
10th & Pecan Intersection Improvements	March 2009	75	204	-	-	-	-	- \$	279
East Pecan Street Widening	July 2009	6,977	21	-	-	-	-	- \$	6,998
<b><u>Projects In Progress</u></b>									
Pfennig Lane Booster Pump	December 2009	803	2,237	461	-	-	-	- \$	3,500
Lake Pflugerville Park	January 2010	22	632	27	-	-	-	- \$	681
West Pflugerville Parkway Widening	December 2010	2,201	7,115	3,500	1,685	-	-	- \$	14,500
Schultz Lane Re-Route	December 2010	431	159	410	-	-	-	- \$	1,000
Wilbarger Creek Regional Detention	May 2011	414	747	1,440	-	-	-	- \$	2,600
Pflugerville Parkway East Widening Phase II	June 2011	12	81	2,100	557	-	-	- \$	2,750
Railroad Avenue Drainage Improvements	June 2010	17	13	170	-	-	-	- \$	200
Heatherwilde North Widening	March 2012	9	336	4,255	2,500	-	-	- \$	7,100

## Capital Projects Summary

Project	Estimated Completion	Prior Years	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Future Years	Estimated Cost
<b><u>Projects In Progress (continued)</u></b>									
Kelly Lane Widening Phase I	Spring 2012	80	534	4,886	1,350	-	-	-	\$ 6,850
Kelly Lane Re-Route	Spring 2011	36	47	75	100	1,242	-	-	\$ 1,500
Wilbarger Wastewater Treatment Plant	June 2014	3,028	255	5,088	7,150	7,000	7,000	3,000	\$ 32,521
Library Expansion	Spring 2012	-	7	2,993	2,000	2,000	-	-	\$ 7,000
Pfennig Lane Improvements	Spring 2013	-	-	550	1,750	-	-	-	\$ 2,300
Pfennig Lane Transmission Line	Spring 2013	-	-	400	1,000	-	-	-	\$ 1,400
Becker Farms Road Improvements	Summer 2010	-	51	599	-	-	-	-	\$ 650
Wilbarger Wastewater Interceptor	Spring 2014	-	4	5,485	7,100	8,500	9,000	4,500	\$ 34,589
Picadilly Drive Improvements	TBD	-	-	250	1,750	-	-	-	\$ 2,000
Clear Well and Backwash Clarifier	Summer 2010	-	-	3,337	-	-	-	-	\$ 3,337

**Picadilly/Grand Avenue Traffic Signal**

**Description** Design and construct traffic signal improvements at the intersection of Picadilly Drive and Grand Avenue Parkway. An Interlocal Agreement has been completed between the City and Travis County for this project since the intersection is currently within Travis County's jurisdiction.

**Financial Plan**  
(in thousands)

	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ 130	49						\$ 179

**Funding Sources** Travis County \$100,000 per an Interlocal Agreement; General Fund Balance.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 152
<b>Design</b>	16
<b>Surveying</b>	7
<b>Construction Test</b>	-
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	5
<b>Total</b>	\$ 179



**Project Schedule**

<b>Select Consultant</b>	January 2008
<b>Design</b>	March 2008 to June 2008
<b>Bid</b>	July 2008
<b>Award Bid</b>	July 2008
<b>Construction</b>	August 2008 to November 2008

**Impact on Operating Budget**

Repair and maintenance on traffic signals is included in the annual Street Department operating budget.

**Notes from Review Process**

Completed November 2008.

## Weiss Lane Utility Improvements

**Description** Water and sewer line improvements along Weiss Lane, which consists of installing lines and manholes.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2012	Future Years	Project Total
<b>Schedule</b>	\$ 392	70						\$ 462

**Funding Sources** This project is funded by PCDC and Wastewater Impact Fees.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 454
<b>Design</b>	-
<b>Surveying</b>	-
<b>Construction Test</b>	-
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	8
<b>Total</b>	\$ 462



**Project Schedule**

<b>Select Consultant</b>	Spring 2008
<b>Design</b>	February 2008 to May 2008
<b>Bid</b>	May 2008
<b>Award Bid</b>	May 2008
<b>Construction</b>	June 2008 to August 2008

**Impact on Operating Budget**

The operating costs of this improvement will be minimal and will be absorbed in the Utility annual operating budget.

**Notes from Review Process**

Completed November 2008.

## 6th Street & Walter Avenue Roadway and Drainage Improvements

**Description**      Widen Walter Avenue to urban section with curb/gutter from 3rd Street to 6th Street. Replace roadside ditch with underground storm drain system. Repair trench failures on Plumbago Dr.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 59	135						\$ 193

**Funding Sources**      This project is funded from the 2004 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 170
<b>Design</b>	23
<b>Surveying</b>	-
<b>Construction Test</b>	-
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	-
<b>Total</b>	\$ 193



**Project Schedule**

<b>Select Consultant</b>	September 2007
<b>Design</b>	October 2007 to April 2008
<b>Bid</b>	July 2008
<b>Award Bid</b>	July 2008
<b>Construction</b>	September 2008 to October 2008

**Impact on Operating Budget**

Repair and maintenance on roadways and curbs are included in the annual Street Department operating budget.

**Notes from Review Process**

Completed December 2008.

## 685 Commercial Park Drainage

**Description** The proposed drainage improvements include repairing concrete slabs in the channel, dredging the channel, providing accessibility to facilitate maintenance operations, and additional excavation so that the 100-year storm will be contained within the channel.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ 72	40						\$ 112

**Funding Sources** This project is funded from the 2004 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 88
<b>Design</b>	17
<b>Surveying</b>	-
<b>Construction Test</b>	-
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	7
<b>Total</b>	\$ 112



**Project Schedule**

<b>Select Consultant</b>	September 2007
<b>Design</b>	October 2007 to February 2008
<b>Bid</b>	March 2008
<b>Award Bid</b>	March 2008
<b>Construction</b>	March 2008 to November 2008.

**Impact on Operating Budget**

The operating costs of the drainage improvements are minimal, mostly consisting of mowing and similar maintenance, and will be absorbed into the Street Department annual operating budget.

**Notes from Review Process**

Completed December 2008.

## 10th Street & Pecan Street Intersection Improvements

**Description**      Widen 10th Street to accommodate two lanes for northbound traffic and improve drainage.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 75	204						\$ 279

**Funding Sources**      This project is funded from the 2007 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 238
<b>Design</b>	36
<b>Surveying</b>	-
<b>Construction Test</b>	2
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	4
<b>Total</b>	\$ 279



**Project Schedule**

<b>Select Consultant</b>	September 2007
<b>Design</b>	September 2007 to March 2008
<b>Bid</b>	June 2008
<b>Award Bid</b>	July 2008
<b>Construction</b>	August 2008 to November 2008

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Completed March 2009.

## East Pecan Street Widening

**Description**           Widen Pecan Street East from FM 685/Dessau Road to Immanuel Road.  
The City and Travis County will complete the section from Immanuel to SH 130.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 6,977	21						\$ 6,998

**Funding Sources**    This project is funded from the 2005, 2006 and 2007 Combination Tax & Revenue Certificates of Obligation and Travis County.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 4,721
<b>Design</b>	27
<b>Surveying</b>	22
<b>Construction Test</b>	-
<b>Property Acq.</b>	1,810
<b>Utility Relocations</b>	374
<b>Other</b>	44
<b>Total</b>	\$ 6,998



**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>	February 2008 to June 2009

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Completed July 2009.

**Pfennig Lane Booster Pump**

**Description**      Install a pump station at Pfennig Lane and Black Locust Drive to bring Lake Pflugerville treated water to the higher, west pressure plane.

**Financial Plan**  
(in thousands)

	Prior	2009	2010	2011	2012	2013	Future	Project
	Years						Years	Total
<b>Schedule</b>	\$ 803	2,237	461					\$ 3,500

**Funding Sources**      Utility Fund Balance

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 2,837
<b>Design</b>	201
<b>Surveying</b>	-
<b>Construction Test</b>	25
<b>Property Acq.</b>	212
<b>Utility Relocations</b>	-
<b>Other</b>	225
<b>Total</b>	\$ 3,500



**Project Schedule**

<b>Select Consultant</b>	n/a
<b>Design</b>	November 2007 to May 2008
<b>Bid</b>	June 2008
<b>Award Bid</b>	June 2008
<b>Construction</b>	August 2008 to October 2009

**Impact on Operating Budget**

The large pumps required to move the water to the west pressure plane will require a significant amount of electricity and a minimal amount of personnel oversight. These expenditures have been incorporated into the Water Distribution Department budget.

**Notes from Review Process**

Final completion anticipated for December 2009.

## Lake Pflugerville Park

**Description** Construct a park at Lake Pflugerville, on the north shore, consisting of a swimming beach, group shelter, boat launch and rental, two small picnic shelters, and parking area.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ 22	632	27					\$ 681

**Funding Sources** This project is funded by an LCRA grant (\$200,000), PCDC (\$100,000) and parkland escrow.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 579
<b>Design</b>	27
<b>Surveying</b>	16
<b>Construction Test</b>	9
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	1
<b>Other</b>	50
<b>Total</b>	\$ 681



**Project Schedule**

<b>Select Consultant</b>	June 2008
<b>Design</b>	April 2009 to September 2009
<b>Bid</b>	February 2009
<b>Award Bid</b>	March 2009
<b>Construction</b>	April 2009 to June 2009

**Impact on Operating Budget**

The operating costs of the park will be minimal, mostly consisting of mowing and similar maintenance, and will be absorbed into the Parks Department annual operating budget.

**Notes from Review Process**

The park was substantially complete in July but is anticipated to be fully completed by January 2010.

## West Pflugerville Parkway Widening

**Description** Street and drainage improvements along the existing Pflugerville Pkwy and a section of Victoria Station Blvd. Connect the existing Pflugerville Pkwy at Great Basin Ave to Greenlawn Blvd in Round Rock. The new roadway will be a 4-lane roadway, with a sidewalk on the south side and a hike and bike trail on the north side. This project also includes a traffic signal at Grand Ave and Pflugerville Pkwy. The Heatherwilde/Pflugerville Pkwy intersection will also be realigned and have new traffic signal improvements constructed.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013		
<b>Schedule</b>	\$ 2,201	7,115	3,500	1,685				\$ 14,500

**Funding Sources** This project is funded from the 2006, 2007, 2009 and 2009A Combination Tax & Revenue Certificates of Obligation as well as 4.7 million in federal funding.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 12,093
<b>Design</b>	407
<b>Surveying</b>	4
<b>Construction Test</b>	66
<b>Property Acq.</b>	777
<b>Utility Relocations</b>	674
<b>Other</b>	480
<b>Total</b>	\$ 14,500



**Project Schedule**

<b>Select Consultant</b>	October 2002
<b>Design</b>	July 2003 to Fall 2006
<b>Bid</b>	August 2008
<b>Award Bid</b>	October 2008
<b>Construction</b>	November 2008 to December 2010

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Construction is underway.

## Schultz Lane Re-Route

**Description** Re-route the existing Schultz Lane section that ties into Pflugerville Parkway to A.W. Grimes Blvd.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2012	Years	Total
<b>Schedule</b>	\$ 431	159	410					\$ 1,000

**Funding Sources** This project is funded from the 2007 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 490
<b>Design</b>	110
<b>Surveying</b>	5
<b>Construction Test</b>	-
<b>Property Acq.</b>	385
<b>Utility Relocations</b>	-
<b>Other</b>	10
<b>Total</b>	<u>\$ 1,000</u>



**Project Schedule**

<b>Select Consultant</b>	May 2007
<b>Design</b>	July 2007 to January 2008
<b>Bid</b>	August 2008
<b>Award Bid</b>	October 2008
<b>Construction</b>	November 2008 to December 2010

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Schultz Lane will be open to traffic once the Pflugerville Parkway traffic is flipped to the north side of the road. However, additional improvements on Schultz Lane are anticipated to be completed by December 2010.

# Wilbarger Creek Regional Detention

**Description** Create a regional detention pond north of Pflugerville Parkway and west of FM 685 on the Timmerman Property.

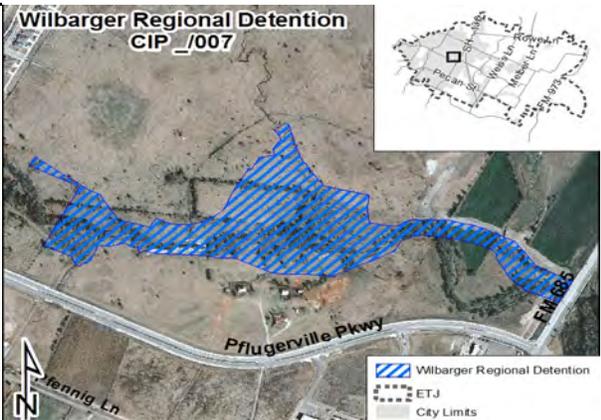
**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 414	747	1,440					\$ 2,600

**Funding Sources** This project is funded from the regional detention escrow, the 2007 Combination Tax & Revenue Certificates of Obligation, and future bond issues.

**Estimated Project Costs:**  
(in thousands)

Construction	\$ 1,365
Design	1,200
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	35
<b>Total</b>	<b>\$ 2,600</b>



**Project Schedule**

<b>Select Consultant</b>	September 2007
<b>Design</b>	Began October 2007
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	Completion May 2011

**Impact on Operating Budget**

Maintenance on detention ponds is minimal and included in the annual Street Department operating budget.

**Notes from Review Process**

This project is currently being designed. The scope is in the process of being re-evaluated. Upon completion design will resume.

**Pflugerville Parkway East Widening Phase II**

**Description**      Widen Pflugerville Parkway to a 4-lane roadway from FM 685, including the low water crossing, to the eastern edge of the SH 130 right-of-way.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 12	81	2,100	557				\$ 2,750

**Funding Sources**      A portion of the project's design is funded by PCDC. The remainder of the project is funded from the 2009 Combination Tax & Revenue Certificates of Obligation and future bond issues.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 2,155
<b>Design</b>	180
<b>Surveying</b>	20
<b>Construction Test</b>	-
<b>Property Acq.</b>	345
<b>Utility Relocations</b>	-
<b>Other</b>	50
<b>Total</b>	\$ 2,750



**Project Schedule**

<b>Select Consultant</b>	March 2006
<b>Design</b>	May 2006 to January 2008
<b>Bid</b>	Spring 2010
<b>Award Bid</b>	Spring 2010
<b>Construction</b>	Spring 2010 to June 2011

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Right-of-way acquisition is underway.

# Railroad Avenue Drainage Improvements

**Description** Construct drainage improvements along Railroad Avenue by Gilleland Creek.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ 17	13	170					\$ 200

**Funding Sources** This project is funded from the 2007 Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**  
(in thousands)

Construction	\$ 164
Design	17
Surveying	11
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	8
<b>Total</b>	<b>\$ 200</b>



**Project Schedule**

Select Consultant	May 2008
Design	June 2008 to September 2008
Bid	January 2010
Award Bid	February 2010
Construction	March 2010 to June 2010

**Impact on Operating Budget**

The operating costs of the drainage improvements are minimal, mostly consisting of mowing and similar maintenance, and will be absorbed into the Street Department annual operating budget.

**Notes from Review Process**

One fiber optic line needs relocating. Following that relocation the project will be bid for construction.

## Heatherwilde North Widening

**Description**      Widen Heatherwilde Boulevard to 4-lanes divided from Wilke Ridge Lane to SH 45.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 9	336	4,255	2,500				\$ 7,100

**Funding Sources**      A portion of the design is funded by PCDC. The remainder of the project is funded from the 2007, 2009 and 2009A Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 5,750
<b>Design</b>	850
<b>Surveying</b>	25
<b>Construction Test</b>	20
<b>Property Acq.</b>	250
<b>Utility Relocations</b>	130
<b>Other</b>	75
<b>Total</b>	\$ 7,100



**Project Schedule**

<b>Select Consultant</b>	June 2008
<b>Design</b>	September 2008 to September 2009 for Phase I December 2008 to Summer 2010 for Phase II
<b>Bid</b>	Fall 2010
<b>Award Bid</b>	Fall 2010
<b>Construction</b>	Fall 2010 to March 2012

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Project was split into two phases for design but will be constructed together as one.

**Kelly Lane Widening Phase I**

**Description**           Widen Kelly Lane to a 4-lane urban section from Murchison Ridge Trail to Moorlynch Avenue.

**Financial Plan**  
(in thousands)

	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ 80	534	4,886	1,350				\$ 6,850

**Funding Sources**    This project is funded from the 2007, 2009, and 2009A Combination Tax & Revenue Certificates of Obligation and future bond issues.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 5,850
<b>Design</b>	870
<b>Surveying</b>	31
<b>Construction Test</b>	-
<b>Property Acq.</b>	74
<b>Utility Relocations</b>	-
<b>Other</b>	25
<b>Total</b>	<u>\$ 6,850</u>



**Project Schedule**

<b>Select Consultant</b>	February 2008
<b>Design</b>	February 2008 to December 2009
<b>Bid</b>	Fall 2010
<b>Award Bid</b>	Fall 2010
<b>Construction</b>	Fall 2010 to Spring 2012

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

The design phase is almost complete.

## Kelly Lane Re-Route

**Description** Realignment of Kelly Lane at the southeast corner of the Avalon Subdivision to ultimately connect to Cele Road.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ 36	47	75	100	1,242			\$ 1,500

**Funding Sources** This project is funded from the General Fund and future bond issues.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 1,075
<b>Design</b>	225
<b>Surveying</b>	25
<b>Construction Test</b>	20
<b>Property Acq.</b>	100
<b>Utility Relocations</b>	40
<b>Other</b>	15
<b>Total</b>	\$ 1,500



**Project Schedule**

<b>Select Consultant</b>	February 2008
<b>Design</b>	June 2008 to December 2009
<b>Bid</b>	Fall 2010
<b>Award Bid</b>	Fall 2010
<b>Construction</b>	Fall 2010 to Spring 2011

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

# Wilbarger Wastewater Treatment Plant

**Description** Construct a wastewater treatment plant on the east side of the City. Phase I will accommodate a flow of four millions gallons per day.

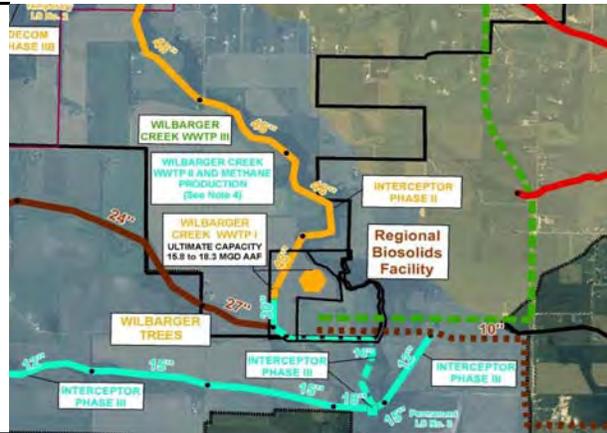
**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ 3,028	255	5,088	7,150	7,000	7,000	3,000	\$ 32,521

**Funding Sources** This project is funded from the 2009A Combination Tax & Revenue Certificates of Obligation, future bond issues and Utility Fund Balance.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 28,350
<b>Design</b>	841
<b>Surveying</b>	25
<b>Construction Test</b>	60
<b>Property Acq.</b>	2,987
<b>Utility Relocations</b>	-
<b>Other</b>	258
<b>Total</b>	\$ 32,521



**Project Schedule**

<b>Select Consultant</b>	March 2009
<b>Design</b>	April 2009 to Spring 2012
<b>Bid</b>	May 2012
<b>Award Bid</b>	May 2012
<b>Construction</b>	June 2012 to June 2014

**Impact on Operating Budget**

No impact on the operating budget until site is developed in the future.

**Notes from Review Process**

The design and construction time frames depend on the City's growth. Currently we anticipate needing the plant to be operational at Phase I capacity in 2014.

## Library Expansion

**Description**      Expand and renovate the existing 12,000 square foot Library to 35,000 - 40,000 square feet.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ -	7	2,993	2,000	2,000			\$ 7,000

**Funding Sources**      This project is funded from the 2009 General Obligation bond issue and future bonds.

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 5,845
<b>Design</b>	1,050
<b>Surveying</b>	50
<b>Construction Test</b>	25
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	30
<b>Total</b>	\$ 7,000



**Project Schedule**

<b>Select Consultant</b>	September 2009
<b>Design</b>	December 2009 to the end of Summer 2010
<b>Bid</b>	Fall 2010
<b>Award Bid</b>	Fall 2010
<b>Construction</b>	Fall 2010 to Spring 2012

**Impact on Operating Budget**

Repair, maintenance, and operating costs on the facility are included in the annual Library operating budget.

**Notes from Review Process**

**Pfennig Lane Improvements**

**Description** Construct a 4-lane urban section of Pfennig Lane from Rocky Creek Drive to FM 685.

**Financial Plan**  
(in thousands)

	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ -	-	550	1,750				\$ 2,300

**Funding Sources** This project is funded from the 2009 and 2009A Combination Tax & Revenue Certificates of Obligation and future bonds.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 1,885
<b>Design</b>	345
<b>Surveying</b>	25
<b>Construction Test</b>	15
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	30
<b>Total</b>	<u>\$ 2,300</u>



**Project Schedule**

<b>Select Consultant</b>	Spring 2010
<b>Design</b>	Spring 2010 to Winter 2011
<b>Bid</b>	Fall 2011
<b>Award Bid</b>	Fall 2011
<b>Construction</b>	Fall 2011 to Spring 2013

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Project timing will be coordinated with the Pfennig Lane Transmission Line project.

# Pfennig Lane Transmission Line

**Description** In conjunction with the Pfennig Lane Road Improvements, complete a Preliminary Engineering Report (PER) and construct a water transmission line from N. Railroad Avenue to F.M. 685.

**Financial Plan**

(in thousands)	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ -	-	400	1,000				\$ 1,400

**Funding Sources** This project is funded from Utility Fund Balance.

**Estimated Project Costs:**  
(in thousands)

Construction	\$ 1,000
Design	125
Surveying	25
Construction Test	-
Property Acq.	230
Utility Relocations	-
Other	20
<b>Total</b>	<b>\$ 1,400</b>



**Project Schedule**

<b>Select Consultant</b>	February 2010
<b>Design</b>	March 2010 to February 2011
<b>Bid</b>	Fall 2011
<b>Award Bid</b>	Fall 2011
<b>Construction</b>	Fall 2011 to Spring 2013

**Impact on Operating Budget**

Repair and maintenance on water lines is included in the annual Water Department operating budget.

**Notes from Review Process**

**Becker Farms Road Improvements**

**Description** Becker Farms Road will be paved and connected to Silent Harbor Loop in the Villages of Hidden Lakes Subdivision.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ -	51	599					\$ 650

**Funding Sources** This project is funded from the 2007 and 2009A Combination Tax & Revenue Certificates of Obligation.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 478
<b>Design</b>	100
<b>Surveying</b>	7
<b>Construction Test</b>	-
<b>Property Acq.</b>	50
<b>Utility Relocations</b>	-
<b>Other</b>	15
<b>Total</b>	<u>\$ 650</u>



**Project Schedule**

<b>Select Consultant</b>	April 2009
<b>Design</b>	May 2009 to October 2009
<b>Bid</b>	Spring 2010
<b>Award Bid</b>	Spring 2010
<b>Construction</b>	Spring 2010 to Summer 2010

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

# Wilbarger Wastewater Interceptor

**Description** Design and construct a wastewater interceptor generally from F.M. 685 to the future Wilbarger Wastewater Treatment Plant site. The future construction of the wastewater interceptor will be done in multiple phases.

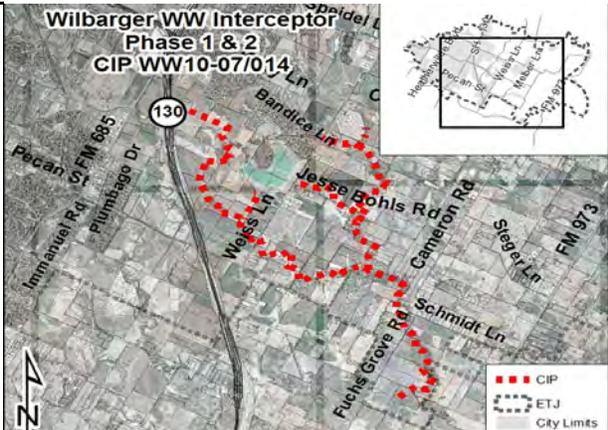
**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ -	4	5,485	7,100	8,500	9,000	4,500	\$ 34,589

**Funding Sources** This project is funded from the 2009A Combination Tax & Revenue Certificates of Obligation, future bond issues, Wastewater Impact Fees, and Utility Fund Balance.

**Estimated Project Costs:**  
(in thousands)

Construction	\$ 31,310
Design	1,175
Surveying	-
Construction Test	-
Property Acq.	2,100
Utility Relocations	-
Other	4
<b>Total</b>	<b>\$ 34,589</b>



**Project Schedule**

<b>Select Consultant</b>	October 2009
<b>Design</b>	October 2009 to Summer 2010
<b>Bid</b>	May 2012
<b>Award Bid</b>	May 2012
<b>Construction</b>	Spring 2012 to Spring 2014

**Impact on Operating Budget**

Repair, maintenance, and operating costs are included in the annual Wastewater Department operating budget. A savings in electricity is anticipated when lift stations are taken off-line and gravity flow is used by the interceptor.

**Notes from Review Process**

**Picadilly Drive Improvements**

**Description** Construct an urban roadway section of the Picadilly Drive from Central Commerce Drive to the City limit line.

**Financial Plan**  
(in thousands)

	Prior						Future	Project
	Years	2009	2010	2011	2012	2013	Years	Total
<b>Schedule</b>	\$ -	-	250	1,750				\$ 2,000

**Funding Sources** This project is funded from the 2009A Combination Tax & Revenue Certificates of Obligation and future bonds.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 1,595
<b>Design</b>	300
<b>Surveying</b>	10
<b>Construction Test</b>	15
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	30
<b>Other</b>	50
<b>Total</b>	<u>\$ 2,000</u>



**Project Schedule**

<b>Select Consultant</b>	To be determined
<b>Design</b>	To be determined
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	To be determined

**Impact on Operating Budget**

Repair and maintenance on roadways is included in the annual Street Department operating budget.

**Notes from Review Process**

Coordination with Round Rock and Austin will be required for this project. A project schedule has not been determined.

**Three Million Gallon Clear Well & Backwash Clarifier**

**Description**      The addition of one three-million gallon Clear Well will increase the storage level at the water plant site to a total of four million gallons. The backwash clarifier enhancements will greatly increase water recovery at the water treatment plant.

**Financial Plan**

(in thousands)	Prior Years	2009	2010	2011	2012	2013	Future Years	Project Total
<b>Schedule</b>	\$ -	-	3,337					\$ 3,337

**Funding Sources**      This project is funded from Utility Fund Balance.

**Estimated Project Costs:**  
(in thousands)

<b>Construction</b>	\$ 2,782
<b>Design</b>	500
<b>Surveying</b>	-
<b>Construction Test</b>	20
<b>Property Acq.</b>	-
<b>Utility Relocations</b>	-
<b>Other</b>	35
<b>Total</b>	\$ 3,337



**Project Schedule**

<b>Select Consultant</b>	September 2009
<b>Design</b>	September 2009 to November 2009
<b>Bid</b>	December 2009
<b>Award Bid</b>	December 2009
<b>Construction</b>	December 2009 to Summer 2010

**Impact on Operating Budget**

Repair, maintenance, and operating costs are included in the annual Water Department operating budget.

**Notes from Review Process**

**FY 2010 thru FY 2014 CO & GO Cash Flow Forecast**

**FY 2010 Bond Issue\***

Pflugerville Parkway West - Greenlawn Blvd. to Great Basin	1,000,000
Kelly Lane Phase 1 - Murchison Ridge Trail to Villamoura Dr.	1,750,000
Heatherwilde Blvd. North - Wilke Ridge Lane to SH 45	2,000,000
Pfennig Lane - FM 685 to Rocky Creek (ROW)	250,000
Picadilly Drive - IH 35 to Central Commerce Dr. (Engineering)	250,000
Becker Farm Road	400,000
	<b>5,650,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	294,427
	<b>5,944,427</b>
	<b>5,944,427</b>
Economic Development	<b>2,500,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	130,278
	<b>2,630,278</b>
	<b>2,630,278</b>
<b>Total CO bond issue</b>	<b>8,574,705</b>

**FY 2011 Bond Issue\***

Kelly Lane Phase 1 - Murchison Ridge Trail to Villamoura Dr.	1,350,000
Heatherwilde Blvd. North - Wilke Ridge Lane to SH 45	2,500,000
Pflugerville Parkway East - FM 685 to SH 130	250,000
Pfennig Lane - FM 685 to Rocky Creek	1,750,000
Picadilly Drive - IH 35 to Central Commerce Dr.	1,750,000
Drainage Project - Gatlinburg Drainage Channel	1,000,000
	<b>8,600,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	448,155
	<b>9,048,155</b>
	<b>9,048,155</b>
Economic Development	<b>4,000,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	208,444
	<b>4,208,444</b>
	<b>4,208,444</b>
<b>Total CO bond issue</b>	<b>13,256,599</b>
General Obligation Bond for Library Expansion	<b>2,000,000</b>
<b>Total GO bond issue</b>	<b>2,000,000</b>

**FY 2012 Bond Issue\***

Kelly Lane Phase 2 - Villamoura Drive to Weiss Lane	3,000,000
Immanuel Road / Oxford Drive Intersection Improvements	550,000
Heatherwilde / Pecan Street Intersection Improvements	750,000
Willow Creek Subdivision Street Repairs	800,000
Yellow Sage Road (Engineering)	250,000
Royston Lane (Engineering)	250,000
Drainage Projects - Pfennig Lane and Wilbarger Street	725,000
Colorado Sands Drive (Engineering & ROW)	1,000,000
Downtown Alley Improvements	-
	<b>7,325,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	381,713
	<b>7,706,713</b>
	<b>7,706,713</b>
Economic Development	<b>4,200,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	218,866
	<b>4,418,866</b>
	<b>4,418,866</b>
<b>Total CO bond issue</b>	<b>12,125,579</b>
General Obligation Bond for Library Expansion	<b>2,000,000</b>
<b>Total GO bond issue</b>	<b>2,000,000</b>

**FY 2013 Bond Issue\***

Kelly Lane Phase 2 - Villamoura Drive to Weiss Lane	2,000,000
Immanuel Road Widening and Hike & Bike Trail (Engineering)	300,000
Pecan Street East - SH 130 to Harris Branch Pkwy	2,200,000
Royston Lane	1,750,000
Drainage Project - Pflugerville High School Channel	1,000,000
Colorado Sands Drive (Construction)	3,500,000
Downtown Alley Improvements	-
	<b>10,750,000</b>
Subtotal for CO bond issue	<b>10,750,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	560,193
	<b>11,310,193</b>
	<b>11,310,193</b>

**FY 2014 Bond Issue\***

Kelly Lane Phase 2 - Villamoura Drive to Weiss Lane	1,000,000
Immanuel Road Widening and Hike & Bike Trail	2,200,000
Pflugerville Parkway - SH 130 to Weiss Lane (Engineering)	900,000
Colorado Sands Drive (Construction)	2,500,000
Downtown Alley Improvements	-
	<b>6,600,000</b>
Subtotal for CO bond issue	<b>6,600,000</b>
Administrative fees (5%) & funding of I&S (0.2%)	343,933
	<b>6,943,933</b>
	<b>6,943,933</b>

\*Estimates based on 2010 five-year CIP plan.

Assumed 5.375% interest rate for 30 years for bond issues.

## Utility Fund Capital Improvement Projects

<b>Water Projects</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>Project Total</b>
Three Million Gallon Clear Well & Backwash Clarifier		\$ 3,337,000	-	-	-	-	\$ 3,337,000
Pfennig Lane Transmission Line - design & ROW acquisition		\$ 400,000	\$ 1,000,000	-	-	-	\$ 1,400,000
Southeast Elevated Storage Tank	-	-	-	-	\$ 1,000,000	-	\$ 1,000,000
Additional Membrane Cartridge at WTP	-	-	-	-	-	\$ 4,500,000	\$ 4,500,000
<b>Total Capital Improvement Project Expenses</b>	<b>\$ -</b>	<b>\$ 3,737,000</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 4,500,000</b>	
<b>Fund balance</b>	<b>\$ -</b>	<b>\$ (3,737,000)</b>	<b>\$ (1,000,000)</b>	<b>\$ -</b>	<b>\$ (1,000,000)</b>	<b>\$ -</b>	
<b>Capital Recovery Fees</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Bond Issue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500,000</b>	

*Water Master Plan - \$90,000 - may include additional scenarios at additional expense. Use CRF.*

## Utility Fund Capital Improvement Projects

Wastewater Projects	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Project Total
*Wilbarger Interceptor PER	\$ -	\$ 675,000	-	-	-	-	\$ 675,000
Wilbarger Interceptor Easement Acquisition	-	\$ -	\$ 2,100,000	-	-	-	\$ 2,100,000
Wilbarger Interceptor Phase 1	-	\$ 2,380,000	\$ 2,500,000	\$ 4,500,000	\$ 5,000,000	\$ 2,500,000	\$ 16,880,000
Wilbarger Interceptor Phase 2	-	\$ 1,930,000	\$ 2,500,000	\$ 4,000,000	\$ 4,000,000	\$ 2,000,000	\$ 14,430,000
Wilbarger Interceptor Phase 3 PER	-	\$ 500,000	-	-	-	-	\$ 500,000
New Sweden 3 MGD WWTP - this is budgeted for FY 2010		\$ 250,000	Final payment for site.				\$ 250,000
Highland Park Lift Station Expansion	-	-	\$ 1,000,000	\$ 1,000,000	-	-	\$ 2,000,000
Wilbarger WWTP Phase 1 PER	\$ 740,000	-	-	-	-	-	\$ 740,000
Wilbarger WWTP Phase 1 Discharge Permit Acq	\$ 100,000	\$ 150,000	-	-	-	-	\$ 250,000
Wilbarger WWTP Phase 1	-	\$ 4,350,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 3,000,000	\$ 28,350,000
Wilbarger WWTP Tree Plantings	-	-	\$ 150,000	-	-	-	\$ 150,000
*Rowe Loop Wastewater Service Extension	-	-	-	-	\$ 700,000	-	\$ 700,000
Southside Interceptor Capacity Improvements	-	-	\$ 250,000	\$ 1,000,000	\$ 1,000,000	-	\$ 2,250,000
Facility Decommissioning	-	-	-	-	\$ 650,000	-	\$ 650,000
5 and 10 year CIP Update	-	-	-	\$ 230,000	-	-	\$ 230,000
Central WWTP Expansion Phase 2	-	-	-	\$ 2,100,000	-	-	\$ 2,100,000
Central WWTP Reclaimed Water System Phase 1	-	-	-	\$ 170,000	-	-	\$ 170,000
Central WWTP Reclaimed Water System Phase 2	-	-	-	\$ 800,000	\$ 2,000,000	\$ 2,720,000	\$ 5,520,000
<b>Total Capital Improvement Project Expenses</b>	<b>\$ 840,000</b>	<b>\$ 10,235,000</b>	<b>\$ 15,500,000</b>	<b>\$ 20,800,000</b>	<b>\$ 20,350,000</b>	<b>\$ 10,220,000</b>	
<b>Fund balance</b>	<b>\$ (840,000)</b>	<b>\$ (1,575,000)</b>	<b>\$ (3,500,000)</b>	<b>\$ (5,800,000)</b>	<b>\$ (350,000)</b>		
<b>Capital Recovery Fees</b>		<b>\$ (2,380,000)</b>	<b>\$ (2,100,000)</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Bond Issue</b>	<b>\$ -</b>	<b>\$ 6,280,000</b>	<b>\$ 9,900,000</b>	<b>\$ 15,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ 10,220,000</b>	

*Notes:*

PER - Preliminary Engineering Report

Facility Decommissioning includes: Wilke Lane WWTP, Weiss Lane LS, Eagle Point LS, Wildflower WWTP, Pflugerville Pkwy LS, and Cactus LS

Central WWTP TDS Treatment may be needed in the future if the City cannot demonstrate lower Total Dissolved Solids in effluent at Gilleland Central WWTP.

The construction cost (\$8,000,000) of the 973 (New Sweden) WWTP is not included in this summary as its timeframe is somewhat uncertain.

\*These items were budgeted in 2009 to be paid from fund balance.

These items are for engineering



# Statistical



## 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 levy for the town of Pflugerville.

Today the City of Pflugerville encompasses 13,849.6 acres with an extraterritorial jurisdiction area over 22,860.8 acres. The population currently exceeds 40,000 and there is a projection of almost 100,000 in population by 2020. The Utility Department serves more than 15,000 customers. The City's Parks and Recreation Department maintains 25 parks and about 25 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 has a 3.1 mile hike-and-bike trail, fishing piers to access the stocked waters, a swimming area, park, and allows canoes, kayaks and wind surfing.

Pflugerville has over 5000 acres of developable land along State Highway 130 and 45. A new 1 million square foot light industrial park is almost half completed. Wal-Mart opened in March 2007. One million square feet of shopping is well on its way at the corner of SH130 and SH45, which includes SuperTarget, The Home Depot, Best Buy, Verizon Wireless, Bealls, Mattress Firm, Dick's Sporting Goods, Office Depot, Rack Room Shoes, Maurice's, PETCO, rue21, Firestone, and various restaurants.

## City Officials

### Elected Officials

#### City Council Three-Year Terms

<u>Name</u>	<u>Term Expires</u>
Jeff Coleman, Mayor	May 2010
Wayne Cooper, Place 1	May 2010
Mike Marsh, Place 2	May 2011
Darelle White, Place 3	May 2012
Starlet Sattler, Place 4	May 2011
Victor Gonzales, Place 5	May 2012

### City Staff

<u>Position</u>	<u>Name</u>
City Manager	Vacant
Interim City Manager	Lauri Gillam
Finance Director	Beth C. Davis
Police Chief	Chuck Hooker
City Secretary	Karen Thompson
Development Services Director	Trey Fletcher
Public Works Director	David Buesing
Planning Director	Autumn Speer
City Engineer	Felix Benavides
Parks and Recreation Director	Glenn Holzer
Building Official	Blake Overmyer
Library Director	Kathy Freiheit

### Appointed Officials

#### Planning and Zoning Commission

<u>Name</u>	<u>Term Expires</u>
Naji Norder, Chairman	December 2009
Thomas Anker, Vice Chairman	December 2009
Rodney Blackburn	December 2009
Lisa Ely	December 2010
Kirk Lowe	December 2010
Dennis Sedlachek	December 2009
Sam Storms	December 2010

## City Officials (continued)

### Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Kevin Kluge, Chair	December 2009
Ed Limbaugh, Vice Chair	December 2010
Russel Shirley, Secretary	December 2009
Louis DeCuir	December 2009
Laura Mueller	December 2010
David Rogers	December 2010
Jeremy Ziegler	December 2010

### Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Marion Shofner, President	December 2009
Pat McCord, Vice-President	December 2009
Susan De Rosa	December 2010
Mary Esther Garza	December 2009
Dale Legband	December 2010
Corey Shepperd	December 2010
Dean Minchillo (Alternate)	December 2010
Sheyda Aboii, Student Member	May 2010

### Library Board

<u>Name</u>	<u>Term Expires</u>
Tamya Isenberg, President	December 2010
Pamela Armstrong-Ferguson	December 2010
David Calabuig	December 2010
Michelle Cervantes	December 2010
Jeanette Larson	December 2010
Scott Reed	December 2009
Barbara Shable	December 2009
Kathleen Thun	December 2009
Katherine Ryan, Student Member	May 2010

## City Officials (continued)

### Architectural Review Board

<u>Name</u>	<u>Term Expires</u>
David Taylor, Chairman	December 2009
Keith Hickman, Vice-Chairman	December 2010
Carey Colley	December 2009
Charles Collier	December 2010
Willie Jackson	December 2009

### Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
Fred Velarde, President	December 2009
Darelle White, Vice-President	December 2010
Mark Reagan, Treasurer	December 2009
Janice Heath, Secretary	December 2009
Jeff Reeb	December 2010
Randy Duncan	December 2010
Julia Ruiz	December 2009

### Tree Care Advisory Board

<u>Name</u>	<u>Term Expires</u>
David Taylor, President	December 2009
Kathryn Young	December 2009
Anthony Martin	December 2009
Mary Garza	December 2010
Dean Minchillo	December 2010

## City and Area Demographics

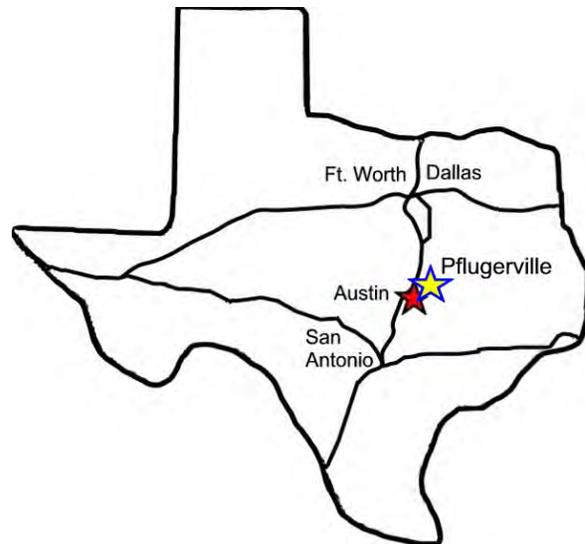
Pflugerville is located 15.6 miles northeast of downtown Austin on FM 1825. This location places our city within three hours driving time of ninety percent of the population of the State of Texas.

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.

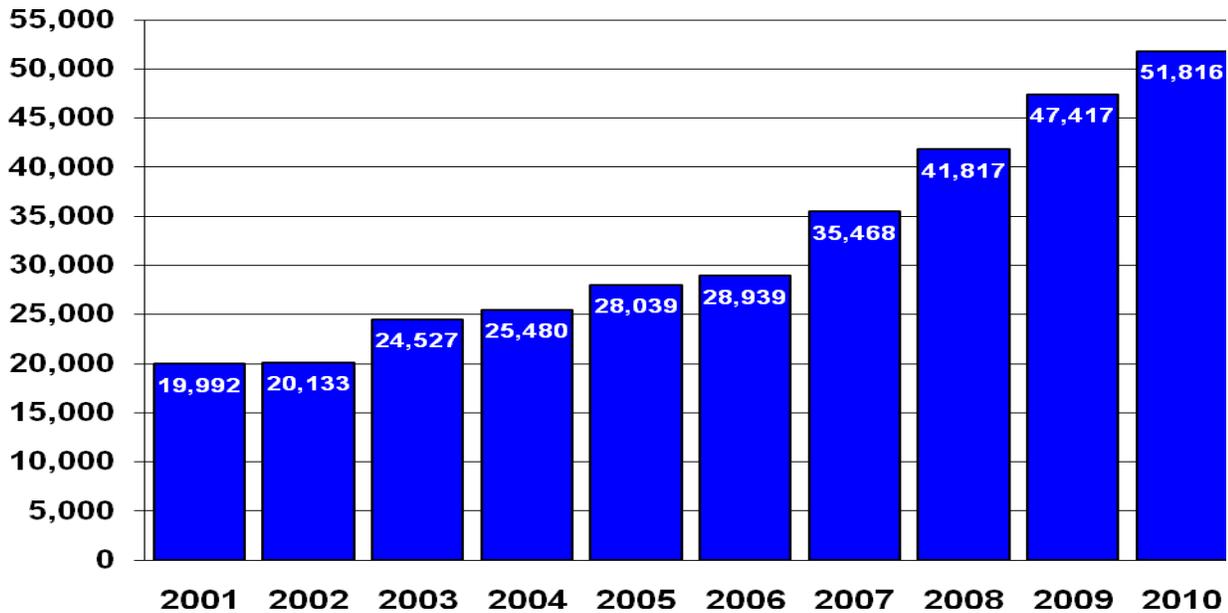
Our location provides residents easy access to some of the best outdoor recreation in Texas.

The construction of the Central Texas Turnpike System (CTTS) is having a major impact on the City of Pflugerville. The CTTS has improved overall traffic mobility, facilitated access to regional services, and increased travel safety for Central Texas residents, workers, and visitors. 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. During fiscal year 2009 commercial development continued to increase, partially as a result of the new toll ways bringing more traffic into our City limits and enabling that traffic to move efficiently.



## City and Area Demographics

### Population



### Population Analysis

Year	Pflugerville <sup>1</sup>		Travis County <sup>2</sup>		Texas <sup>3</sup>		United States <sup>3</sup>	
	Population	Percent Change %	Population	Percent Change %	Population	Percent Change %	Population	Percent Change %
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	25,480	3.89	869,868	1.81	22,490,022	1.75	293,655,404	0.99
2005	28,039	10.04	893,295	2.69	22,775,004	1.27	295,507,134	0.63
2006	28,939	3.21	920,544	3.05	23,507,783	3.22	299,398,484	1.32
2007	35,468	22.56	948,160	3.00	23,904,380	1.69	301,621,157	0.74
2008	41,817	17.90	978,976	3.25	24,326,974	1.77	304,059,724	0.81
2009	47,417	11.04	1,008,345	3.00	**	**	**	**
2010	51,816	11.59	1,023,470	1.50	**	**	**	**

\*\* Numbers not yet available.

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

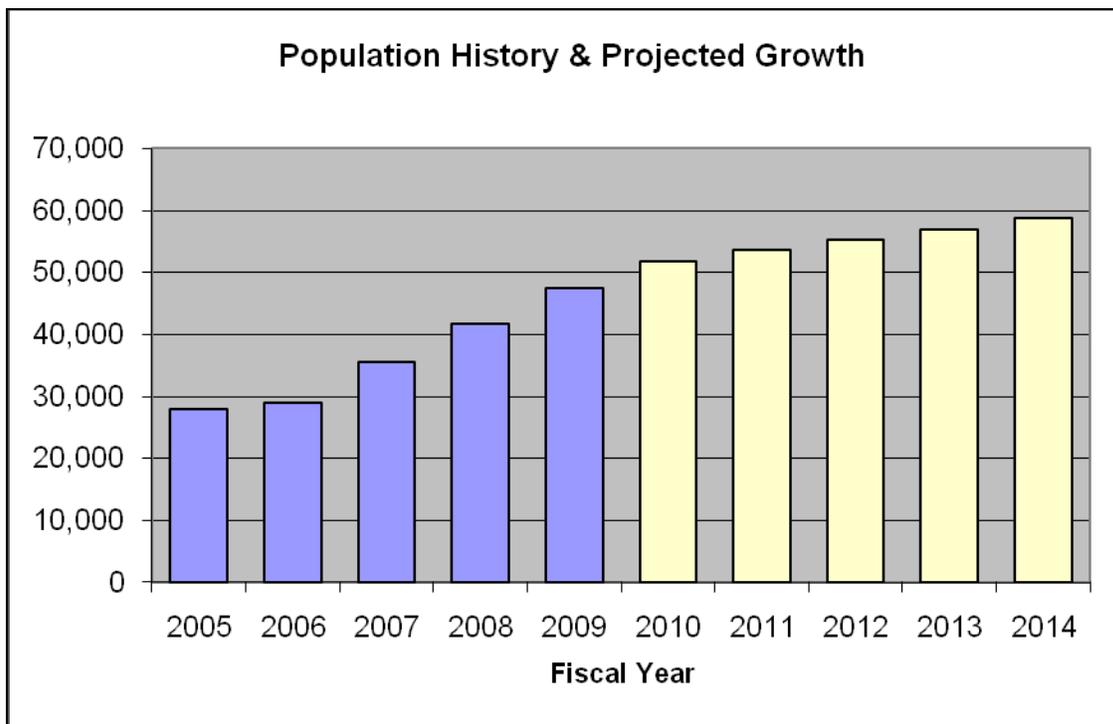
<sup>2</sup> Population estimates from the City of Austin Planning Department.

<sup>3</sup> Population estimates from the U.S. Census Bureau.



## Population History & Projected Growth

Fiscal Year	Population	% increase
2005	28,039	10.0%
2006	28,939	3.2%
2007	35,468	22.6%
2008	41,817	17.9%
2009	47,417	13.4%
2010	51,816	9.3%
2011	53,716	3.7%
2012	55,327	6.8%
2013	56,987	6.1%
2014	58,697	6.1%

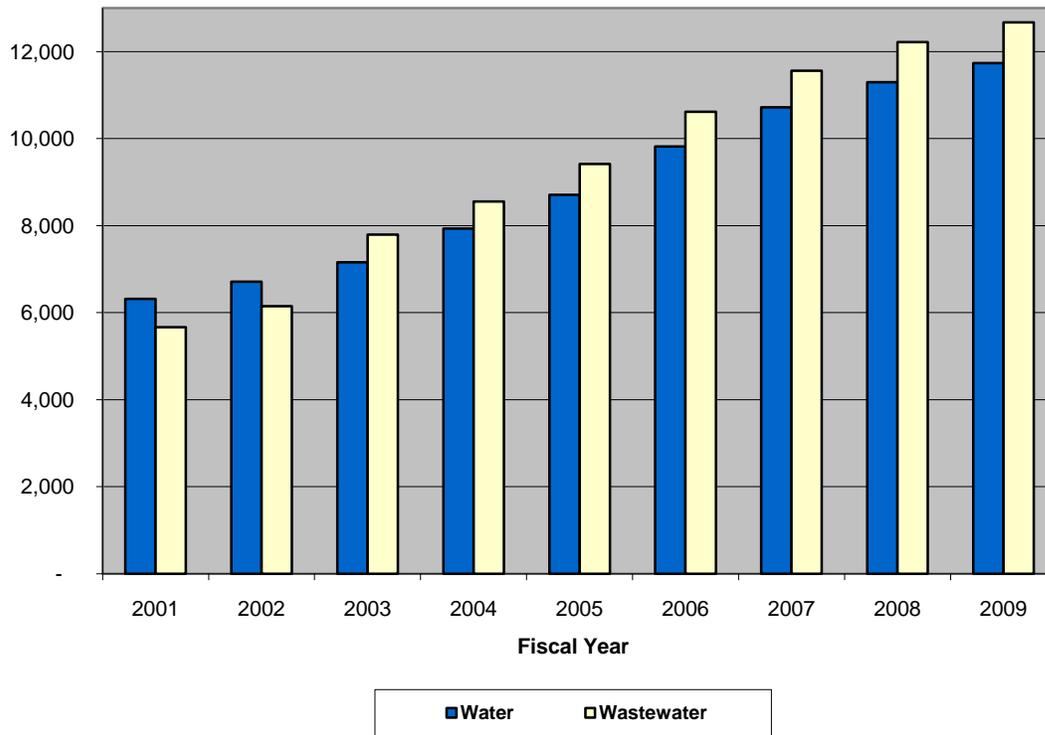


Source: City of Pflugerville Planning Department

## Utility Customer Growth

<u>Fiscal Year</u>	<u>Water</u>	<u>Wastewater</u>
2001	6,314	5,665
2002	6,711	6,150
2003	7,159	7,792
2004	7,934	8,557
2005	8,707	9,417
2006	9,821	10,618
2007	10,721	11,560
2008	11,293	12,220
2009	11,731	12,670

**Water and Wastewater Customers\***



\*Customers can have only water, only wastewater, or both water and wastewater.

## Budgeted Positions

Department	Positions			Full Time Equivalent		
	Actual FY 08	Actual FY 09	Approved FY 10	Actual FY 08	Actual FY 09	Approved FY 10
<b><u>General Fund</u></b>						
Administration <sup>3</sup>	24	23	22	24	22.5	21.5
Building Inspection	9	8	8	9	8	8
Engineering	5	6	5	5	6	5
Fleet <sup>1</sup>	0	3	4	0	3	3.5
Library	16	17	17	12.2	12.2	12.2
Parks <sup>1</sup>	31	35	35	27.5	31.5	31.5
Planning	8	8	8	7.38	7.4	7.4
Police/Court <sup>2</sup>	98	103	110	94	99	106
PISD PD <sup>2</sup>	0	17	16	0	17	16
Streets <sup>1</sup>	24	21	21	24	21	21
<b>Total General Fund</b>	<b>215</b>	<b>241</b>	<b>246</b>	<b>203.08</b>	<b>227.6</b>	<b>232.1</b>
<b><u>Utility Fund</u></b>						
Utility Administration <sup>1 3</sup>	8	8	10	8	8	9.5
Water Treatment	4	4	4	4	4	4
Water Distribution	10	10	10	10	10	10
Wastewater Collection	6	6	6	6	6	6
Wastewater Treatment	9	9	8	8.5	8.5	8
<b>Total Utility Fund</b>	<b>37</b>	<b>37</b>	<b>38</b>	<b>36.5</b>	<b>36.5</b>	<b>37.5</b>
<b>Total</b>	<b>252</b>	<b>278</b>	<b>284</b>	<b>239.58</b>	<b>264.1</b>	<b>269.6</b>

<sup>1</sup> Does not include seasonal employees

<sup>2</sup> One Dispatcher position is moving from PISD PD to Police/Court

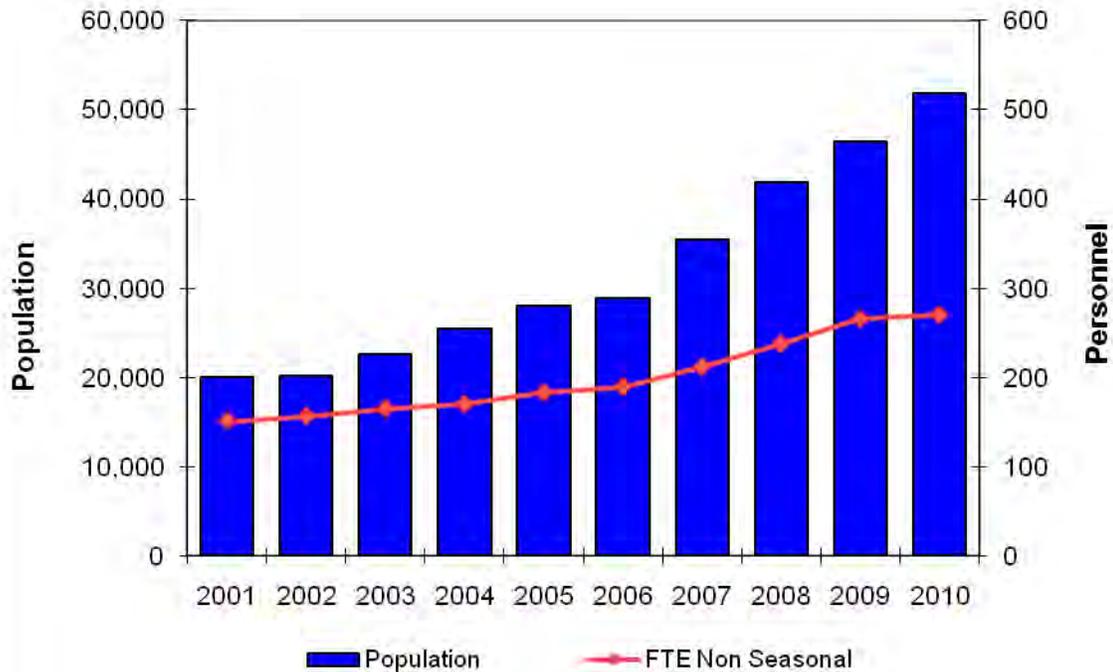
<sup>3</sup> Admin Tech moved from Admin to Utility Admin

## 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 2010 fiscal year the following new full-time positions were budgeted: five Police Officers and one Administrative Technician for the Police Department. One part-time position has been added to the 2010 budget, a Mechanic Helper in the Fleet department.

### Population Growth Versus Personnel Growth



## Property Tax Analysis

Average Residential Property Value (2008-2009)	\$172,444
Average Residential Property Value (2007-2008)	\$170,743
Last Year's Effective Tax Rate	\$0.5659
Last Year's Rollback Tax Rate	\$0.5950
Last Year's Adopted Tax Rate	\$0.6140
This Year's Effective Tax Rate	\$0.6170
This Year's Rollback Tax Rate	\$0.6719
This Year's Adopted Tax Rate	\$0.6090

	Tax Levy: Maintenance & Operations	Interest & Sinking	Total Rate & Levy
<b>Taxable Value</b>	<b>\$2,624,009,352</b>	<b>\$2,624,009,352</b>	<b>\$2,624,009,352</b>
Maint & Operation Rate/100	0.4114		
Debt Rate/100		0.1976	
Total Rate			0.6090
Total Levy	\$10,776,860	\$5,187,336	\$15,964,196
Collection Rate	100%	100%	100%
<b>Estimated Tax Revenue</b>	<b><u><u>\$10,776,860</u></u></b>	<b><u><u>\$5,187,336</u></u></b>	<b><u><u>\$15,964,196</u></u></b>

**Source:** Travis County Appraisal District Report

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

<b>Year</b>	<b>M &amp; O</b>	<b>I &amp; S</b>	<b>Total Rate</b>	<b>Taxable Value</b>	<b>Tax Levy</b>
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	8,937,150
2006-2007	0.4125	0.2115	0.6240	1,515,913,575	9,451,101
2007-2008	0.4236	0.1954	0.6190	1,892,441,147	11,702,010
2008-2009	0.4371	0.1769	0.6140	2,489,169,600	15,268,751
2009-2010	0.4114	0.1976	0.6090	2,624,009,352	15,964,196 *

\* Based on certified valuation and proposed tax rate.

## Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year	Real Property			Less:		Total Taxable Assessed Value	Percent of Growth in Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Personal Property	Tax Exempt Real Property						
2000	\$ 550,754,322	\$ 51,529,423	\$ 55,555,375	\$ 28,042,623	\$ 629,796,497	11.61%	0.6998	\$ 629,796,497	100.0%	
2001	679,913,204	59,277,666	64,117,665	41,984,864	761,323,671	20.88%	0.6424	761,323,671	100.0%	
2002	873,205,133	72,077,850	75,094,841	55,797,833	964,579,991	26.70%	0.6299	964,579,991	100.0%	
2003	1,062,466,204	84,508,236	82,176,423	54,091,193	1,175,059,670	21.82%	0.6299	1,175,059,670	100.0%	
2004	1,068,663,126	92,124,535	82,207,828	41,650,008	1,201,345,481	2.24%	0.6417	1,201,345,481	100.0%	
2005	1,166,280,570	96,456,406	88,640,105	40,926,253	1,310,450,828	9.08%	0.6400	1,310,450,828	100.0%	
2006	1,168,015,150	187,317,196	94,638,373	41,254,216	1,408,716,503	7.50%	0.6350	1,408,716,503	100.0%	
2007	1,278,169,940	230,674,602	81,940,510	74,871,477	1,515,913,575	7.61%	0.6240	1,515,913,575	100.0%	
2008	1,601,403,371	302,185,148	79,775,407	90,922,779	1,892,441,147	24.84%	0.6190	1,892,441,147	100.0%	
2009	2,000,762,235	483,463,819	179,109,976	174,166,430	2,489,169,600	31.53%	0.6140	2,489,169,600	100.0%	

**Principal Property Taxpayers  
September 30, 2009**

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
SCA 115 Swenson LLC	\$ 25,871,308	1	0.96%
A-S 93 SH 130 - SH 45, L.P.	22,980,116	2	0.86%
Pflugerville Covington	21,312,945	3	0.79%
Oncor Electric Delivery Co LLC	20,447,810	4	0.76%
Wal-Mart Real Estate Business Trust	18,202,963	5	0.68%
Timmermann Terrell	14,793,913	6	0.55%
Verde Meister Lane LP	14,095,658	7	0.53%
Home Depot	13,963,124	8	0.52%
Target Corporation	13,070,346	9	0.49%
Terrabrook Falcon Pointe LP	<u>10,619,262</u>	10	<u>0.40%</u>
	<u><u>\$ 175,357,445</u></u>		<u><u>6.54%</u></u>

**Principal Employers  
September 30, 2009**

<b><u>Employers</u></b>	<b><u>Employees</u></b>
<b>Pflugerville ISD</b>	1,351
<b>Wal-Mart</b>	325
<b>City of Pflugerville</b>	278
<b>Austin Foam Plastics</b>	250
<b>HEB</b>	200
<b>Target</b>	200
<b>Home Depot</b>	125
<b>Pflugerville Care Center</b>	75
<b>CoCom</b>	70
<b>Best Buy</b>	65

Source:  
Pflugerville Community Development Corporation

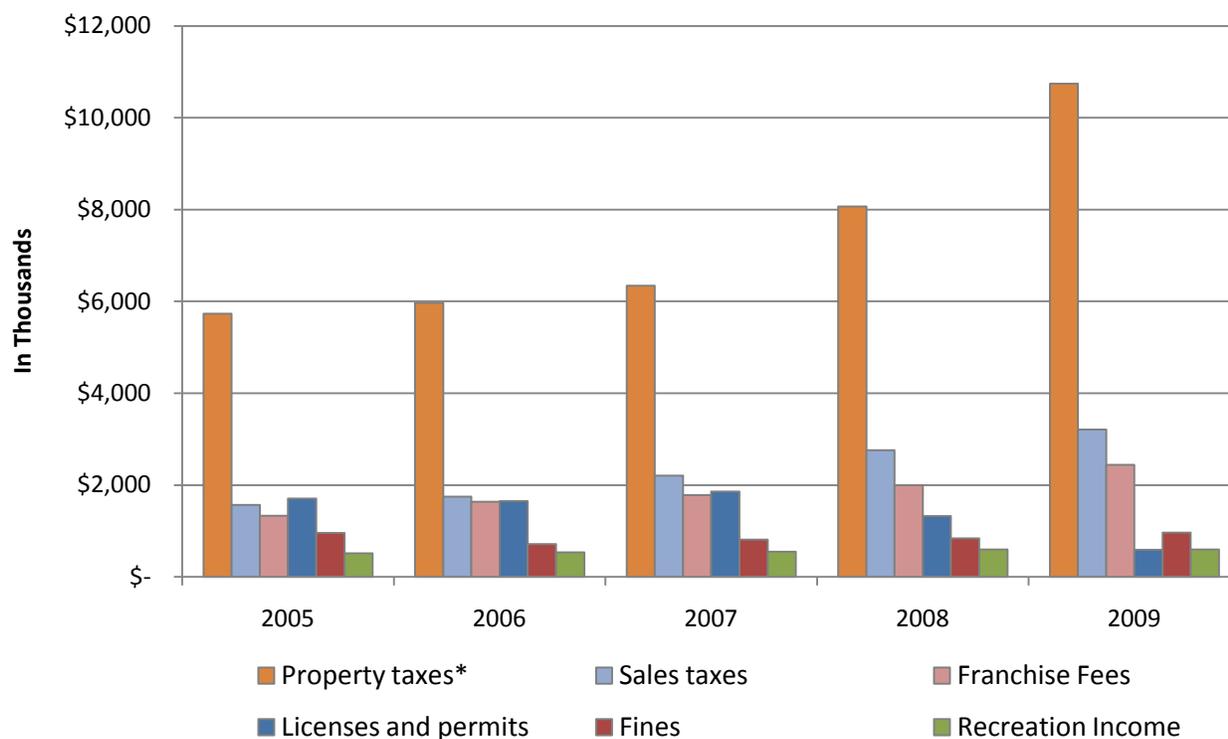
## Historical Revenue

### General Fund

(in thousands)	Fiscal Year					
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Budget 2010</u>
Property taxes*	\$ 5,731	\$ 5,971	\$ 6,342	\$ 8,068	\$ 10,742	\$ 10,777
Sales taxes	\$ 1,566	\$ 1,745	\$ 2,204	\$ 2,764	\$ 3,213	\$ 3,801
Franchise Fees	\$ 1,333	\$ 1,637	\$ 1,781	\$ 1,996	\$ 2,438	\$ 2,744
Licenses and permits	\$ 1,709	\$ 1,651	\$ 1,862	\$ 1,323	\$ 588	\$ 701
Fines	\$ 959	\$ 719	\$ 813	\$ 841	\$ 969	\$ 960
Recreation Income	\$ 517	\$ 537	\$ 551	\$ 600	\$ 599	\$ 617
Grants	\$ 101	\$ 15	\$ 236	\$ 126	\$ 455	\$ -
Interest	\$ 217	\$ 418	\$ 543	\$ 354	\$ 91	\$ 50
Miscellaneous	\$ 434	\$ 499	\$ 832	\$ 1,142	\$ 2,461	\$ 1,624
Transfers	\$ 450	\$ 450	\$ 450	\$ 500	\$ 500	\$ 500
<b>Total</b>	<b>\$ 13,017</b>	<b>\$ 13,642</b>	<b>\$ 15,615</b>	<b>\$ 17,714</b>	<b>\$ 22,057</b>	<b>\$ 21,773</b>

\* Includes Operation and Maintenance portion only, does not include debt service.

### Historical Revenue Major Sources

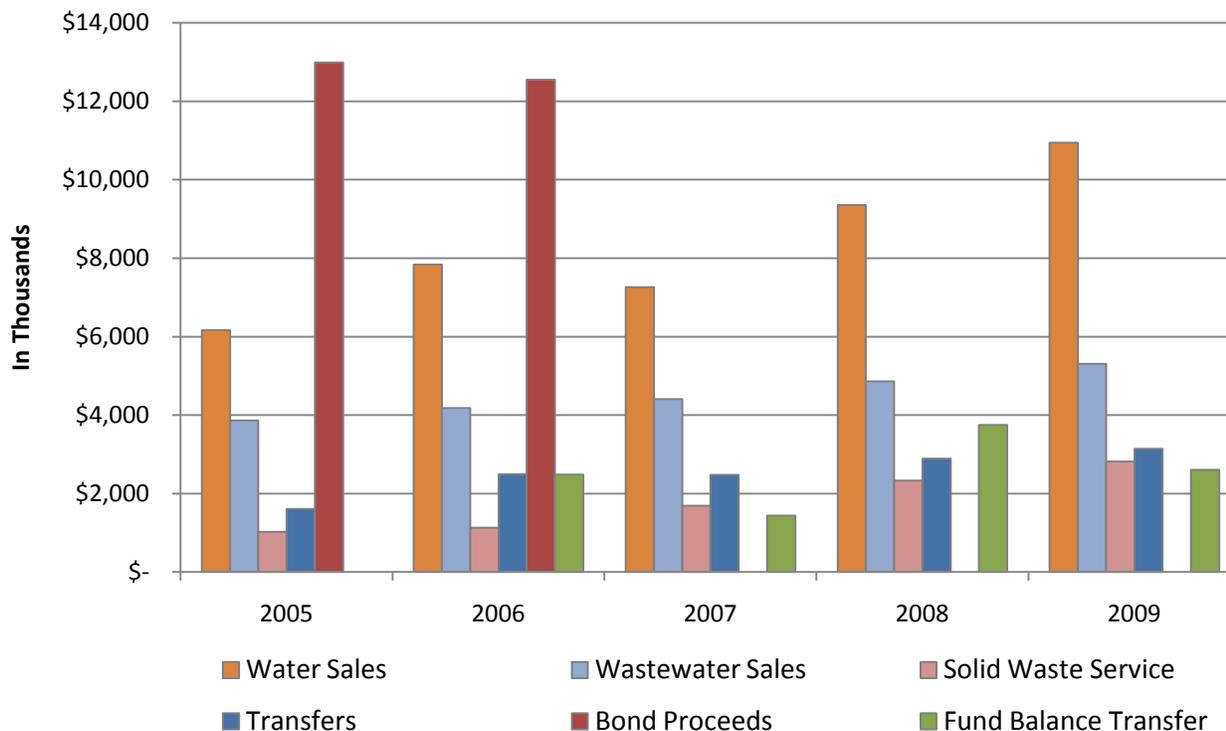


## Historical Revenue

### Utility Fund

(in thousands)	Fiscal Year					
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>Budget 2010</u>
Water Sales	\$ 6,171	\$ 7,837	\$ 7,259	\$ 9,357	\$ 10,941	\$ 11,142
Wastewater Sales	\$ 3,860	\$ 4,178	\$ 4,408	\$ 4,859	\$ 5,311	\$ 5,363
Solid Waste Service	\$ 1,023	\$ 1,129	\$ 1,693	\$ 2,328	\$ 2,816	\$ 3,300
Interest	\$ 1,527	\$ 1,447	\$ 1,337	\$ 720	\$ 147	\$ 22
Fees	\$ 1,955	\$ 4,867	\$ 2,884	\$ 1,616	\$ 1,811	\$ 9
Miscellaneous	\$ 60	\$ 57	\$ 332	\$ 255	\$ 188	\$ 88
Developer Contributions	\$ 648	\$ 2,425	\$ 1,213	\$ -	\$ 1,000	\$ -
Transfers	\$ 1,606	\$ 2,490	\$ 2,475	\$ 2,890	\$ 3,139	\$ 4,474
Bond Proceeds	\$ 12,986	\$ 12,554	\$ -	\$ -	\$ -	\$ 6,280
Fund Balance Transfer	\$ -	\$ 2,481	\$ 1,441	\$ 3,750	\$ 2,608	\$ 6,099
<b>Total</b>	<b>\$ 29,836</b>	<b>\$ 39,465</b>	<b>\$ 23,042</b>	<b>\$ 25,775</b>	<b>\$ 27,961</b>	<b>\$ 36,777</b>

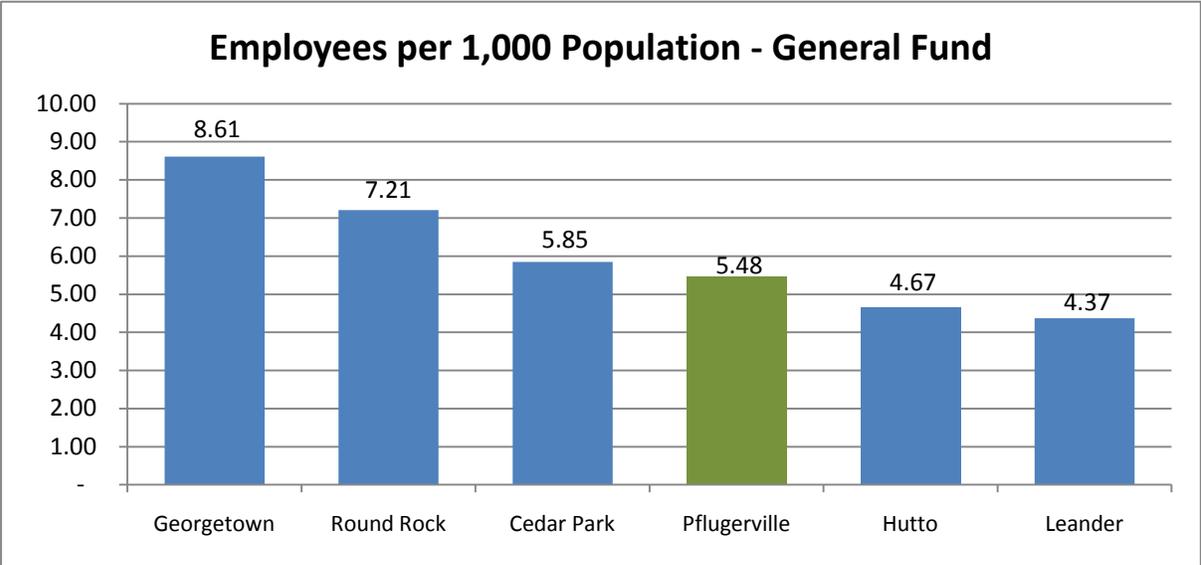
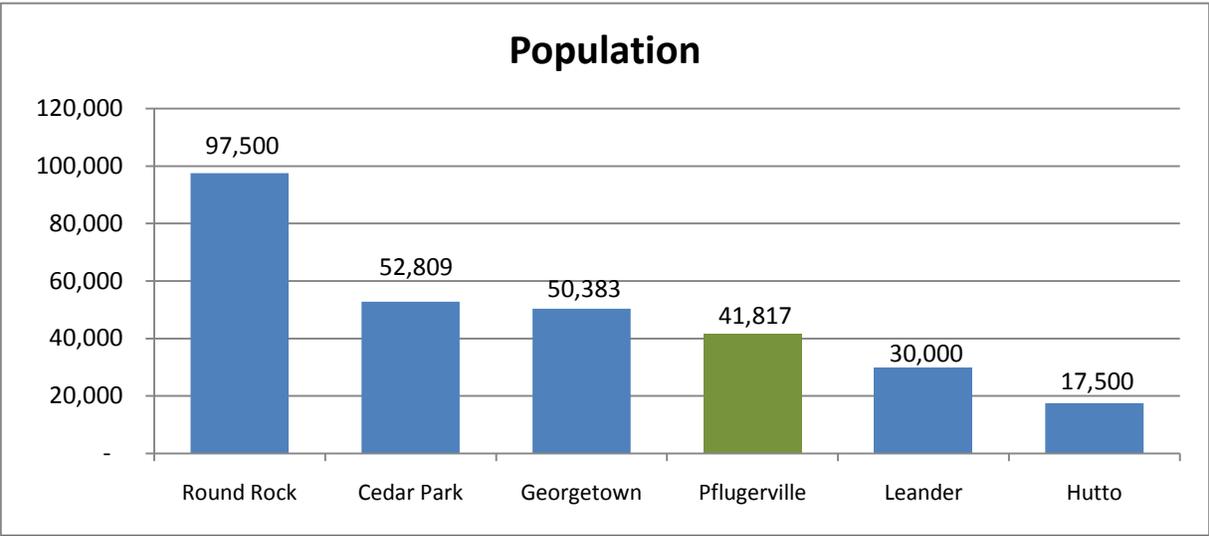
### Historical Revenue Major Sources



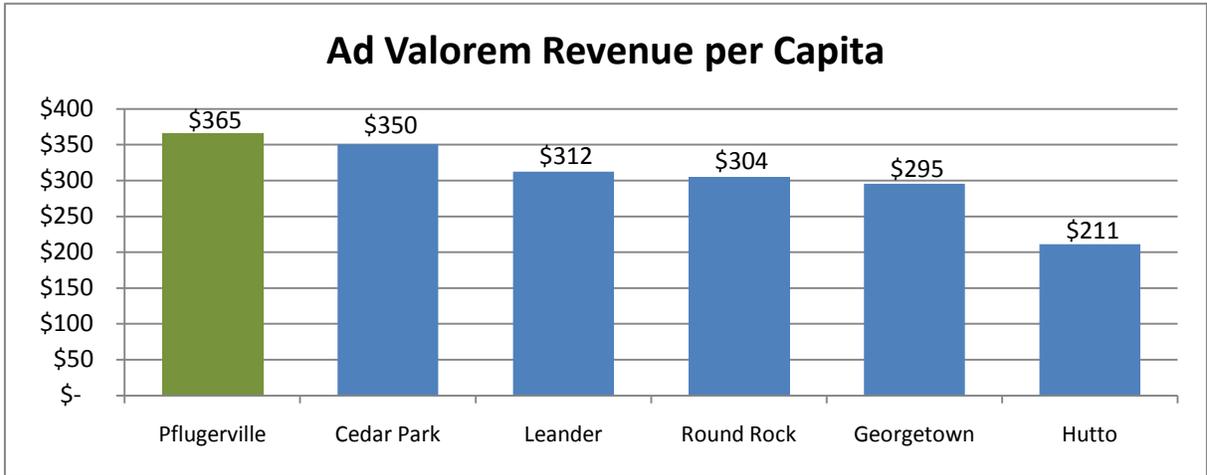
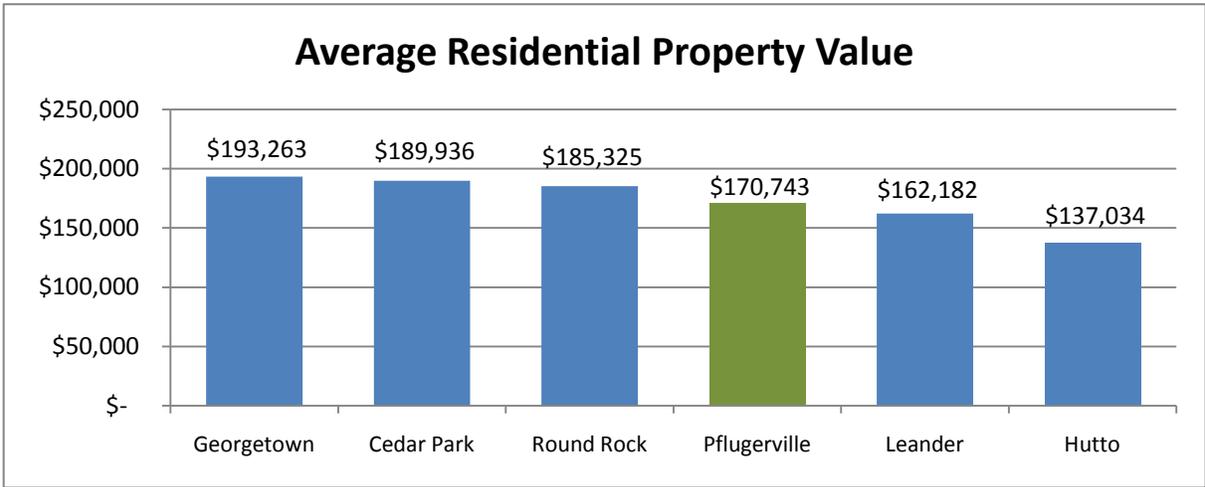
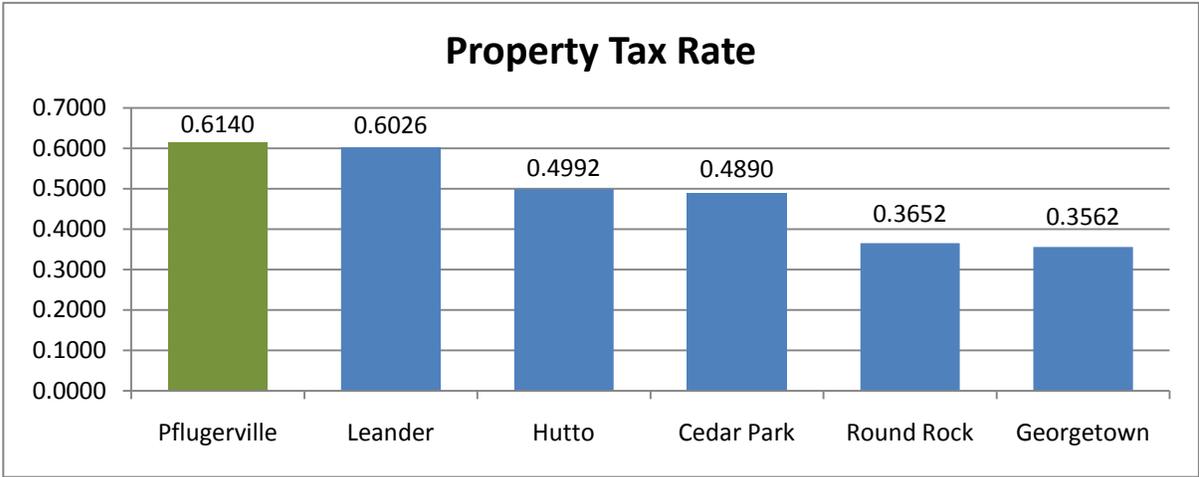
## Peer Comparisons

An important element of evaluating and understanding financial data is the ability to compare it to other entities. The municipalities chosen for this comparison are all in Central Texas, located within 30 miles of Pflugerville.

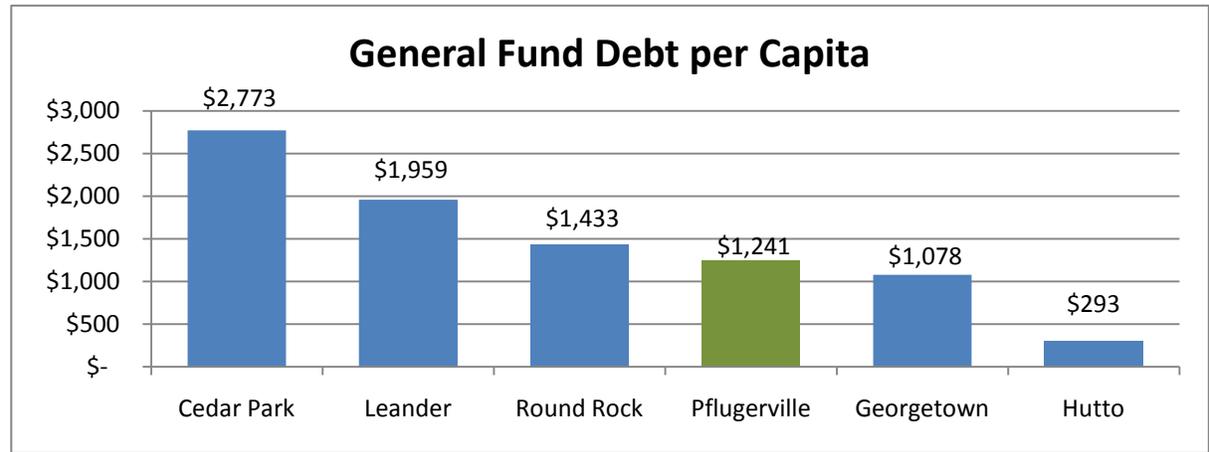
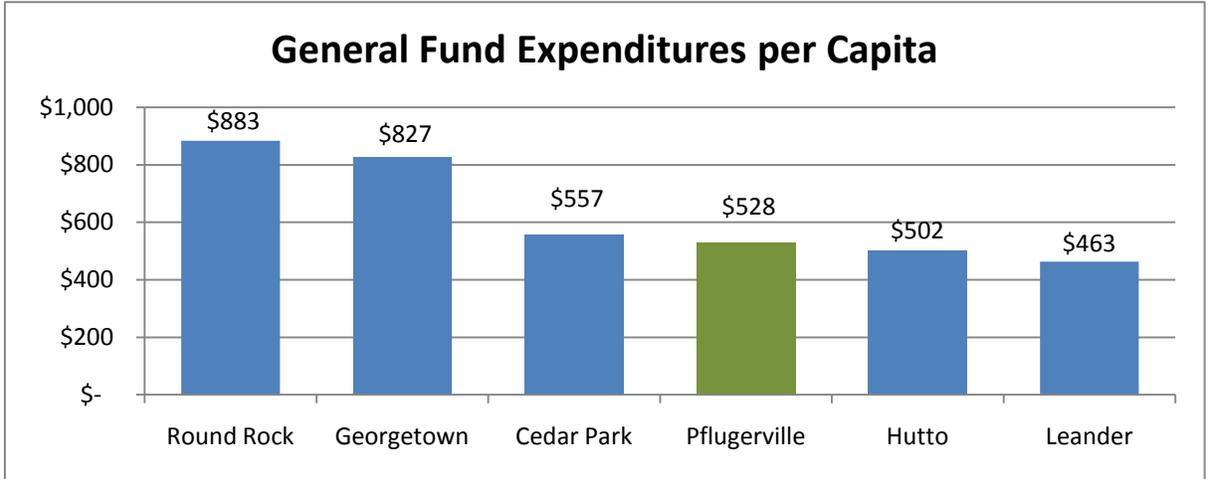
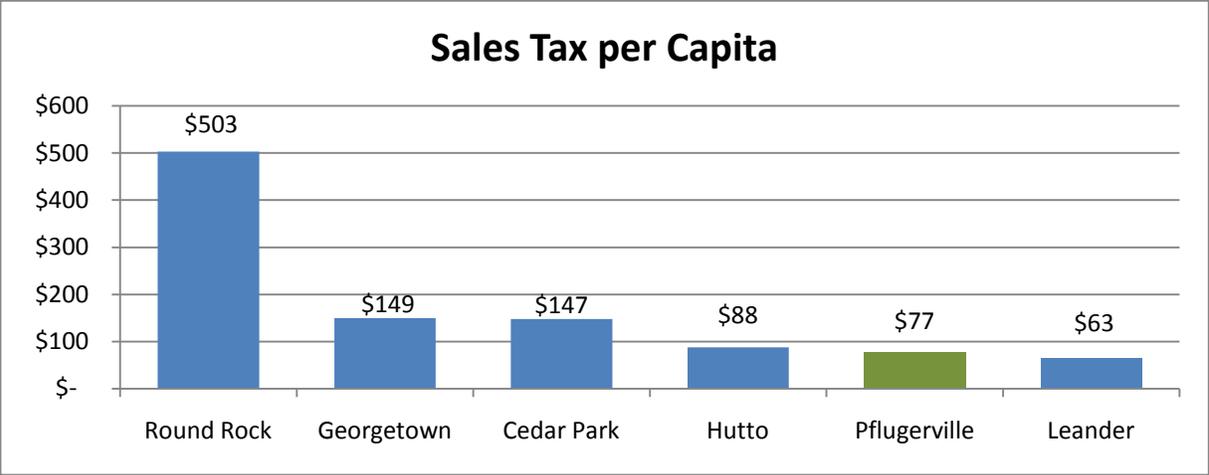
The data presented was taken from each city's 2008-2009 annual budget.



**Peer Comparisons**



**Peer Comparisons**





# Reference



**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS  
ADOPTING THE FISCAL YEAR 2010 BUDGET  
FOR THE CITY OF PFLUGERVILLE, TEXAS**

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.

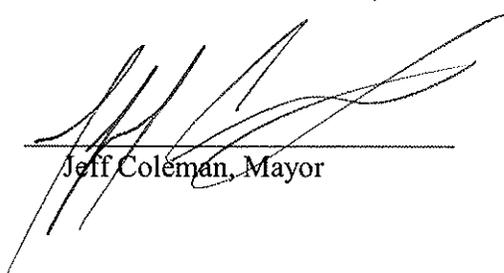
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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 8th day of September, 2009.

CITY OF PFLUGERVILLE, TEXAS

  
\_\_\_\_\_  
Jeff Coleman, Mayor

ATTEST:

  
\_\_\_\_\_  
Karen Thompson, City Secretary



# City of Pflugerville, Texas Home Rule Charter\*

## Budget and Financial Administration

### Section 9.01. Fiscal Year.

The fiscal year of the City shall begin on the first day of October and end on the last day of September.

### Section 9.02. Public Record.

The budget shall be a public record and copies shall be made available to the public upon request.

### Section 9.03. Annual Budget.

**(a) Content:** The budget shall provide a complete financial plan of all City funds and activities and, except as required by law or this charter, shall be in a form that the manager deems desirable or that the Council may require. A budget message explaining the budget both in fiscal terms and in terms of City programs shall be submitted with the budget. The budget message shall (1) outline the proposed financial policies of the City for the coming fiscal year, (2) describe the important features of the budget, (3) indicate any major changes from the current year in financial policies, expenditures, and revenues, with reasons for such changes, (4) summarize the City's debt position, and (5) include other material as the manager deems necessary or desirable.

The budget shall begin with a clear general summary of its contents and shall show in detail all estimated income, based on the proposed property tax levy and all proposed expenditures, including debt service, for the coming fiscal year. The proposed budget expenditures shall not exceed the total of estimated income and any fund balances available from prior years. For every budget adopted after the 1997-1998 fiscal year budget, the adopted budget must include an unencumbered general fund balance that is at least sufficient to cover three months of the City's budgeted general fund operation and maintenance expenses. This fund balance may be used for emergency appropriations in accordance with Section 9.04(b). The budget shall be arranged to show comparative figures for the current fiscal year's actual and estimated income and expenditures, the preceding fiscal year's actual income and expenditures, and the estimate of income and expenditures for the budgeted year. It shall include in separate sections:

1. An itemized, estimate of the expense of conducting each department, division, and office.
2. Reasons for proposed increases or decreases in specific expenditures, compared with the current fiscal year.

3. A separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished if possible.
4. A statement of the total probable income of the City from taxes for the period covered by the estimate.
5. Tax levies, rates, and collections for the preceding five years.
6. All anticipated revenue from itemized sources other than the tax levy.
7. The amount required for interest on the City's debts, for the sinking fund, and for maturing serial bonds.
8. The total principal amount of outstanding City debts, with a consolidated schedule of debt service requirements.
9. Anticipated net surplus or deficit for the coming fiscal year of each utility owned or operated by the City and the proposed method of its disposition. Subsidiary budgets for each utility, with detailed income and expenditure information shall be attached as appendices to the budget.
10. A capital program, which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, that includes the following items:
  - a. summary of proposed programs; and
  - b. a list of all capital improvements proposed to be undertaken during the next five fiscal years, with appropriate supporting information regarding the necessity for the improvements, including the five-year plan related to that particular type of capital improvement;
  - c. cost estimates, methods of financing, and recommended time schedules for each improvement; and
  - d. the estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
11. Other information required by the Council.

**(b) Submission:** On or before the first day of July of each year, the manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise it as the Council deems appropriate prior to general circulation for public hearing.

**(c) Public notice and hearing:** The Council shall post in the City Hall and publish in the official newspaper a general summary of the proposed budget and a notice stating 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 on the budget. The public hearing must be held not fewer than ten or more than thirty days after publication of the notice.

**(d) Amendment before adoption:** After the public hearing, the Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit; however, no budget amendment shall increase the authorized expenditures to an amount greater than the total of estimated income, plus funds available from prior years.

**(e) Adoption:** The Council shall adopt its annual budget by ordinance, on one reading, by the fifteenth day of September, or as soon thereafter as practical. Adoption of the budget shall require an affirmative vote of at least a majority of all members of the Council. Adoption of the budget shall constitute appropriations of the amounts specified as expenditures from the funds indicated.

#### **Section 9.04. Amendments After Adoption.**

**(a) Supplemental appropriations:** If, during the fiscal year, the manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the Council by ordinance may make supplemental appropriations for the year up to the amount of the excess.

**(b) Emergency appropriations:** To meet a public emergency created by a natural disaster or man-made calamity affecting life, health, property, or the public peace, the Council may make emergency appropriations by emergency ordinance in accordance with the provisions of this charter. If there are no available unappropriated revenues or general fund balances to meet such appropriations, the Council may by emergency ordinance authorize the issuance of renewable emergency notes sufficient to fund the appropriation.

**(c) Reduction of appropriations:** If at any time during the fiscal year it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him, and his recommendations for any other steps to be taken. The Council shall take further action as it deems necessary to prevent or minimize any deficit and, for that purpose, it may by ordinance reduce one or more appropriations.

**(d) Transfer of appropriations:** At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, division, or office. Upon written request by the manager, the Council by ordinance may transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.

**(e) Limitations:** No appropriation for debt service may be reduced or transferred. No appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance.

**(f) Effective date:** Supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption of the enacting ordinance.

#### **Section 9.05. Borrowing.**

**(a) Borrowing:** The City shall have the power, except as prohibited by law, to borrow money by whatever method the Council deems to be in the public interest.

**(b) General obligation bonds:** The City shall have the power to borrow money on the credit of the City and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All bonds shall be issued in conformity with the laws of the State of Texas.

**(c) Revenue bonds:** The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending, or repairing public utilities, recreational facilities, or any other self-liquidating municipal function not prohibited by the constitution and laws of the State of Texas, and to issue revenue bonds to evidence the obligation. Revenue bonds shall be a charge upon and payable from the properties, or interest pledged in the bonds, or the income from the bonds, or both. Holders of the revenue bonds shall never have the right to demand payment out of monies raised or to be raised by taxation. All revenue bonds shall be issued in conformity with the laws of the State of Texas.

**(d) Bonds incontestable:** All bonds of the City, after they have been issued, sold, and delivered to the purchaser, shall be incontestable. All bonds issued to refund in exchange for outstanding bonds previously issued shall, after the exchange, be incontestable.

**(e) Election to authorize bonds:** Bonds payable from ad valorem taxes, other than refunding bonds, shall not be issued unless the bonds have been authorized by majority vote at an election held for that purpose.

**(f) Ordinance authorizing borrowing:** A copy of the proposed ordinance shall be furnished to each member of the City Council, to the City Attorney, and to any citizen, upon request to the City Secretary, at least seven days before the date of the meeting at which the ordinance is to be considered. Any ordinance pertaining to borrowing may be adopted and finally passed at the meeting at which it is introduced.

**(g) Public hearing before ordinance authorizing borrowing is adopted:** The City Council must hold a public hearing before adopting an ordinance authorizing borrowing money. The City must publish notice of the public hearing at least one week before the public hearing unless a public emergency exists that requires immediate action by the City Council.

#### **Section 9.06. Lapse of Appropriations.**

Every unexpended or unencumbered appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

#### **Section 9.07. Administration of Budget.**

**(a) Payments and obligations prohibited:** No payment shall be made or obligation incurred against any allotment or appropriation unless the manager or his designee certifies there is a sufficient unencumbered balance in the allotment or appropriation and that sufficient funds are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any payment authorized or obligation incurred in violation of this provision shall be void; any payment made in violation of this provision shall be illegal. Making unauthorized payments or obligations shall be cause for removal of any officer who knowingly authorized or

made such a payment or incurred such an obligation. Furthermore, the person making the payment shall also be liable to the City for any amount illegally paid. However, this prohibition shall not be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that the action is made or approved by ordinance.

**(b) Financial reports:** The City Manager shall submit a report each month that describes the financial condition of the City by budget item, and shows budgeted and actual income and expenditures for the preceding month and the fiscal year to date. The financial records of the City will be maintained on a basis consistent with generally accepted accounting procedures.

**(c) Independent audit:** At the close of each fiscal year, and at any other times deemed necessary, the Council shall call for an independent audit of all City accounts to be conducted by a certified public accountant. The certified public accountant selected shall have no personal interest, direct or indirect, in the City's financial affairs, or in any of its officers and, in any event, the same certified public accountant shall not perform the City's audit for more than five consecutive years. The audit shall contain all information required by any covenants contained in any bond ordinance of the City. Upon completion of the audit, and presentation of the auditor's report to the City Council, the summary of the audit results shall be made available in the City Secretary's office as a public record, and a copy of the audit shall also be forwarded to each of the two primary bond rating agencies, as determined by the City's financial advisor, at their principal offices.

#### **Section 9.08. Taxation.**

The City Council shall annually establish the annual rate of taxation of the City, and City taxes shall be levied and collected on all property taxable by the City which is not exempt from taxation under the State constitution or State law. The Council shall adopt a tax levy ordinance, on one reading, by the 15<sup>th</sup> day of September of each year, or as soon after the certification of the appraisal rolls of the City as practical. Failure of the Council to enact a tax levy ordinance for a particular year shall not invalidate the collection of taxes for that year and, in such event, the tax levy ordinance last enacted shall remain in effect until the next tax levy ordinance is adopted by the Council.

#### **Section 9.09. Sales and Purchasing.**

All sales of City property, purchases made and contracts executed by the City shall be made in accordance with the requirements of the constitution and laws of the State of Texas.

\* Originally Adopted November 1993;  
Amended January 18, 1997.  
Amended November 6, 2001.  
And Amended November 7, 2006



# **CITY OF PFLUGERVILLE, TEXAS INVESTMENT POLICY**

## **I. POLICY STATEMENT**

It is the policy of the City of Pflugerville (“City”) that the administration of its funds and the investment of those funds shall be handled in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state and City statutes and ordinances governing the investment of public funds. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act.

## **II. SCOPE**

This investment policy applies to all the financial assets and funds held by the City. These funds are defined in the City’s Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Fund
- Utility Fund
- Debt Service Fund
- Capital Project Fund
- Trust and Agency Fund
- Any new fund created by the City unless specifically exempted by the City Council and this policy.

## **III. OBJECTIVES AND STRATEGY**

### **A. General Fund**

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

#### Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio’s composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

B. Special Revenue Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

C. Utility Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

### Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

### D. Debt Service Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

#### Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

#### Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

### Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

### E. Capital Projects Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

#### Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

#### Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

### Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

### F. Trust and Agency Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

#### Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

#### Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

### Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

## **IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY**

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"). The Act is attached as Exhibit A. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits. The Collateral Act is attached as Exhibit B.

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, authorizes local governments in Texas to participate in an investment pool established thereunder. That statute and reference to authorized investment in investment pools in the Act is primary authority for use of investment pools by political subdivisions of the State of Texas.

## **V. DELEGATION OF INVESTMENT AUTHORITY**

The Finance Director, acting on behalf of the City Council, is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The Council is also responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this investment policy. Procedures will include reference to safekeeping, require and include PSA Master Repurchase Agreements, wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer and approved by the City Manager.

## **VI. PRUDENCE**

The standard of prudence to be used in the investment function shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. This standard states: “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived.”

### Limitation of Personal Liability

The Investment Officer and those delegated investment authority under this policy, when acting in accordance with the written procedures and this policy and in accord with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security’s credit risk or market price change or portfolio shifts are reported in a timely manner and then appropriate action is taken to control adverse market effects.

## **INTERNAL CONTROLS**

The Investment Officer shall establish a system of written internal controls which will be reviewed annually with the independent auditor of the City. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees of the City.

### Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. Supplemental to the financial and budgetary systems, the Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes. Cash flow will include the historical researching and monitoring of specific cash flow items, payables and receivables as well as overall cash positions and patterns.

## **VII. AUTHORIZED INVESTMENTS**

Acceptable investments under this policy shall be limited to the instruments listed below. The investments are to be chosen in a manner which promotes diversity or market sector and maturity.

- A. Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed two years to the stated maturity;
- B. Certificates of deposit issued by an FDIC insured financial institution, not to exceed the FDIC limit of \$100,000 per institution and with a maximum maturity length of one year.
- C. Direct obligations of the State of Texas or its agencies.
- D. Obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent.
- E. Repurchase agreements and reverse repurchase agreements as defined by the Public Funds Investment Act, not to exceed 90 days to stated the maturity, provided an executed PSA Master Repurchase Agreement is on file with the City and the counterparty bank or primary dealer.
- F. Texas Local Government Investment Pools as defined by the Public Funds Investment Act. The maximum dollar-weighted maturity for the pool may not exceed ninety (90) days.

## **IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

All investments made by the City will be made through either the City's banking services bank or a primary dealer. The City shall maintain a list of financial institutions which are authorized to provide investment services. Banks shall continuously provide their most recent "Consolidated Report of Condition" (call report). Securities broker/dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve as primary dealers. The following criteria must be met by those firms on the list: provision of an audited financial statement for the most recent period, proof of certification by the National Association of Securities Dealers (NASD), and proof of current registration with the State Securities Commission.

Every dealer with whom the City transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The broker/dealer will be required to return a signed copy of the Certification Form certifying that the policy has been received and reviewed (Exhibit C).

## **X. DIVERSIFICATION AND MATURITY LIMITATIONS**

It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. With the exception of U.S. Treasury securities and authorized investment pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investment with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to specific requirements such as semiannual or annual bond payments, the Investment Officer may not invest more than 20% of the portfolio for a period greater than one (1) year. The Investment Officer may not invest any portion of the portfolio for a period greater than two (2) years.

## **XI. SAFEKEEPING AND COLLATERALIZATION**

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officer and evidenced by safekeeping receipts.

## **XII. PERFORMANCE EVALUATION AND REPORTING**

The Investment Officer shall submit quarterly reports to the City Manager and City Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program. This report shall contain:

- Beginning and ending market value of the portfolio by market sector and total portfolio;
- Beginning and ending carrying (Book) value of the portfolio by market sector and total portfolio;
- Transactions which change market and book value;
- Detail reporting on each asset (book, market, and maturity dates);
- Overall current yield of the portfolio;
- Overall weighted average maturity of the portfolio;
- Maximum maturities in the portfolio; and,
- The signature of the investment officer.

## **XIII. INVESTMENT POLICY ADOPTION BY THE CITY COUNCIL**

The City's investment policy shall be adopted by the City Council. The policy shall be reviewed on an annual basis by the City Manager and City Council.

# City of Pflugerville, Texas Home Rule Charter\*

## THE CITY COUNCIL

### **Section 3.01. Number, Selection, and Term.**

The City Council shall be composed of the Mayor and five council members, who shall be elected from the City at large. Each council member shall occupy a position on the Council, numbered one through five consecutively. The Mayor and council members shall be elected in the manner provided in Article V of this charter to serve for three-year terms.

Unless the context clearly requires otherwise, the terms “City Council” or “Council”, when used in this charter, shall mean the Mayor and the council members.

### **Section 3.02. Term Limits.**

Council members and the Mayor shall be limited to three consecutive full terms in office. A person who has served three consecutive full terms as a council member, regardless of place number, or as Mayor may not again hold the same office until at least one term out of office has passed. A person who has served three consecutive terms as a council member shall be eligible to be elected to the office of Mayor for three consecutive terms, and a person who has served three consecutive terms as Mayor shall be eligible to be elected as a council member for three consecutive terms.

### **Section 3.03. Qualifications.**

In addition to any qualifications for holding office prescribed by law, the members of the Council shall reside within the City and shall meet the conditions of section 5.02 of this charter while in office.

### **Section 3.04. Compensation.**

Members of the City Council shall serve without compensation, but shall be entitled to payment of or reimbursement for all necessary expenses incurred in the performance of official duties, upon approval by the City Council.

### **Section 3.05. General Powers and Duties.**

All powers of the City shall be vested in the City Council, except as otherwise provided by law or this charter. The City Council shall provide for the performance of all duties and obligations imposed on the City by law through the establishment of general policies and ordinances, which will be implemented by the City Manager. Any City Council member may place an item on the agenda for a subsequent regular council meeting with the consent of a second council member.

### **Section 3.06. Mayor and Mayor Pro-Tem.**

The Mayor shall have the following rights and responsibilities:

1. With the advice of the City Manager and assistance from the City Secretary and other City staff members, as appropriate, prepare agendas for City Council meetings.

2. Preside at all meetings of the City Council and vote only if there is a tie.
3. Sign any ordinance, order, resolution, plat, bond, conveyance, contract, or other document that is authorized or enacted by the City Council.
4. Serve as head of the City government for all ceremonial purposes.
5. Serve as the official representative of the City.
6. Perform other duties, consistent with this charter, as may be imposed by the City Council.

The Mayor shall not have the power to veto or modify any ordinance adopted by the City Council and shall not, in any way, neutralize or negate any action of the City Council. The Mayor may not bind or obligate the City in any way without prior authorization from the City Council. Anything herein to the contrary notwithstanding, the Mayor shall not vote on any motion considered by the Council, except as required in order to break a tie.

The Mayor Pro-Tem shall be a council member elected by the Council at the first meeting following the canvassing of each regular election. The Mayor Pro-Tem shall act as Mayor during the disability or absence of the Mayor. When acting in the capacity of Mayor, the Mayor Pro-Tem shall have the rights and responsibilities and be subject to the limitations, including those on voting, conferred on the Mayor by this Section. In the event a vacancy in the office of Mayor occurs, the Council shall within 30 days determine how to fill the vacancy for the office of Mayor in accordance with state law.

**Section 3.07. Vacancies.**

A vacancy is created when any member of the Council dies, resigns, or is removed from office under section 3.08. Within 30 days following the creation of a vacancy, the Council shall take action to fill the vacancy in accordance with state law.

**Section 3.08. Removal from Office.**

**(a) Reasons:** Any member of the Council may be removed from office for any of the following reasons:

1. Failure to maintain the qualifications for office required by sections 3.03 and 5.02 of this charter.
2. Violation of any express prohibition of this charter or the Code of Ethics adopted under Section 11.05.
3. Conviction of a crime involving moral turpitude.
4. Failure to attend three consecutive regular City Council meetings without being excused by the Council.

**(b) Initiation:** Removal proceedings shall be initiated when a sworn written complaint charging a member of the Council with an act or omission that is a reason for removal is presented to the Mayor or, if the complaint is against the Mayor, to the Mayor Pro-Tem. The person receiving the complaint shall file it with the City Secretary, who shall provide a copy to the member complained against and all other council members. The Mayor or the Mayor Pro-Tem shall set a time and date for a hearing on the complaint.

**(c) *Hearing and decision:*** The remaining members of the City Council shall conduct a hearing to take evidence on the complaint. The member complained against shall have a right to representation at the hearing and to question and cross-examine all witnesses, but may not vote on the question of removal. Based on the evidence presented at the hearing, the City Council shall make a decision whether the member should be removed from office and shall issue an order setting out its decision. If it determines by at least three affirmative votes that removal is warranted, it shall declare a vacancy to be filled no sooner than the next regular meeting and in accordance with section 3.07. The decision of the City Council shall be final and binding so long as it is made in good faith.

### **Section 3.09. Prohibitions.**

**(a) *Holding other office:*** No member of the Council shall hold other City office or employment during his term of office and no former member of the council shall hold any compensated appointive City office or employment until at least one year after the expiration of his term of office.

**(b) *Appointments and removals:*** Neither the City Council nor any of its individual members shall require the appointment or removal of any City officer or employee that the City Manager or his subordinate is authorized to appoint. This provision shall not limit the right of the City Council to express and to freely and fully discuss with the City Manager its views pertaining to the appointment and removal of City officers and employees.

**(c) *Interference with administration:*** Unless making inquiries or conducting an investigation under section 3.19, the City Council and its individual members shall work through the City Manager in dealing with City officers and employees who are under the direction and supervision of the City Manager. No member of the Council shall exert any direct control over City officers and employees or shall give orders to or direct the actions of City officers and employees, publicly or privately, except as may be permitted by this charter.

### **Section 3.10. City Council Meetings.**

The City Council shall meet at least once each month and may hold as many additional meetings as it deems necessary to transact the business of the City. Days and times of regular meetings shall be set by resolution. All meetings shall be posted and conducted in accordance with the requirements of the Texas Open Meetings Act, Chapter 551, Government Code. The City Council must annually meet with each board or commission.

### **Section 3.11. Quorum.**

Three City Council members, excluding the Mayor (but not excluding the Mayor Pro-Tem when acting as Mayor), shall constitute a quorum for the purpose of transacting business. Except as otherwise provided by this charter or state law, the affirmative vote of a majority of those members present and voting shall constitute valid action by the City Council.

\* Originally Adopted November 1993;  
Amended January 18, 1997.  
Amended November 6, 2001.  
And Amended November 7, 2006



# City of Pflugerville, Texas Home Rule Charter\*

## BOARDS AND COMMISSIONS

### **Section 8.01. Boards and Commissions in General.**

In addition to the boards and commissions established by this charter, the City Council by ordinance may establish any boards and commissions it deems necessary for the conduct of City business and the management of municipal affairs. The functions, authority, and responsibilities of such boards and commissions shall be set out in the ordinances establishing them. All boards and commissions in existence at the time this charter is adopted shall continue according to the ordinances or other acts under which they were created, except as otherwise provided in this charter, until the City Council abolishes, modifies, or alters the ordinances or acts under which they exist. Notwithstanding any other provision of this charter, the City Council retains full authority over the budget, appropriation of funds, expenditures, purchase and sale of property, and accounting procedures for all boards and commission, consistent with this charter and the state constitution and laws.

### **Section 8.02. Membership Qualifications.**

Except as otherwise provided in this charter, each candidate for appointment as a member of a board or commission shall be a registered voter of the City who has resided within the corporate city limits, or within territory annexed prior to the appointment, for at least twelve months preceding the appointment. Board or commission members shall serve without compensation and shall not be employed by or hold any other position in City government. In addition to any other requirements prescribed by the Council, members shall maintain the qualifications established by this section while in office.

### **Section 8.03. Membership Disqualification.**

No member of a board or commission shall remain in his position after being elected or appointed to City office.

### **Section 8.04. Term Limits.**

Members of a board or commission shall be limited to three consecutive full terms in office. A person who has served three consecutive full terms as a board or commission member may not again hold the same office until at least one term out of office has passed.

### **Section 8.05. Vacancies.**

Board or commission members shall actively participate in the commission's activities, and any member who is absent for three consecutive meetings without valid excuse, as determined by the board or commission, shall automatically be dismissed from membership. The membership shall at once notify the Council that a vacancy exists. Any vacancy on the board or commission, for any reason, shall be filled for the unexpired term by Council appointment within thirty days of the vacancy.

### **Section 8.06. Officers.**

Each board or commission must annually elect a chairman and a vice-chairman and may elect a secretary.

### **Section 8.07. Open Meetings.**

All City boards and commissions and any of their subcommittees containing one or more board or commission members shall give notice of and conduct their meetings in accordance with the Texas Open Meetings Act, Chapter 551, Government Code.

### **Section 8.08. Planning Commission.**

**(a) Composition and term:** The City Council shall appoint a planning and zoning commission of seven members who shall be appointed to two-year terms and shall serve until their successors are appointed and qualified.

**(b) Rules of procedure:** The commission shall establish its own rules of procedure, which shall require that a quorum consists of at least four members of the commission and that an affirmative vote of a majority of those present shall be necessary to act on pending questions. The chairman shall be permitted to vote on any question.

**(c) Powers and duties:** The commission shall exercise the following powers:

1. Make, amend, extend, and add to the comprehensive plan for the physical development of the City and recommend the comprehensive plan to the City Council for approval.
2. Approve or disapprove plats of proposed subdivisions submitted to the City. In considering plats, the commission shall require the proposed subdivision to meet, so far as is practicable, all the standards of layout and street and sidewalk construction applicable to comparable property within the City's corporate limits. Further, it shall require restriction on the use of the property consistent with the restrictions on comparable property within the City's corporate limits.
3. Draft rules and regulations governing platting and subdividing of land that are consistent with the state constitution and laws and recommend them to the City Council for adoption.
4. Annually recommend an annexation plan to the City Council.
5. Annually submit a five-year capital improvements plan to the City Council and City Manager, at least one hundred twenty days before the beginning of the budget year. The plan must list projects in order of preference with a recommendation for the year of construction for each project.
6. Meet at least once each month.
7. Perform other duties and be vested with other powers as the City Council shall from time to time prescribe.

**(d) Liaison with City Council:** The City Manager or his representative shall attend planning commission meetings and shall serve as liaison between the commission and the City Council.

### **Section 8.09. Board of Adjustment.**

**(a) Composition and term:** The City Council shall appoint a board of adjustment consisting of five regular members and four alternate members to serve two-year terms. Alternate members may participate in meetings and vote on matters in the absence of regular members when requested to do so by the City Manager or City Manager's designee. The City Council may remove a member for cause set out in a written charge and as determined by the Council after a public hearing on the charges.

**(b) Rules of procedure:** The presiding officer shall call meetings at least quarterly and may administer oaths to witnesses and compel attendance of witnesses. Cases shall be heard in open meeting by at least four members and not more than five members. The minutes of meetings shall be public records of the board's examinations, official actions, and other proceedings and shall reflect each member's vote, absence, or failure to vote on each question.

**(c) Powers:** The board of adjustment shall exercise the following authority:

1. Hear and decide an appeal that alleges error in an order, requirement, decision, or determination made by an administrative official in enforcing zoning laws or ordinances.
2. Hear and decide special exceptions to terms of zoning ordinances when the ordinance so requires, provided that exceptions granted shall be consistent with the general purpose and intent of the ordinance and in accordance with any applicable rules contained in the ordinance.
3. In specific cases, authorize a variance from the terms of a zoning ordinance, provided that the variance is not contrary to the public interest and that, due to special conditions, literal enforcement of the ordinance would result in unnecessary hardship. In authorizing variances, the board shall ensure that the spirit of the ordinance is observed and substantial justice is done.
4. Hear and decide other matters authorized by City zoning ordinances.

**(d) Appeals procedure:** Appeals to the board of adjustment shall be conducted in accordance with the requirements of § 211.010, Local Government Code.

**(e) Board determination:** The board may reverse or affirm, wholly or in part, or may modify the order or decision that is the subject of an appeal under subsection (c)(1). The concurring vote of at least four members is necessary to: reverse an order, requirement, decision, or determination of an administrative official; decide in favor of an applicant on a matter which the board is required to pass under the zoning ordinance; or authorize a variation from the term of the zoning ordinance.

**(f) Judicial review:** Any person dissatisfied with the board of adjustment's decision on an appeal may petition a court of record for further action in accordance with the requirements of § 211.011, Local Government Code.

## **Section 8.10. Parks and Recreation Commission.**

**(a) Composition and term:** The City Council shall appoint a parks and recreation commission consisting of six members to serve two-year terms and one high school student member to serve a one-year term. The student member shall not be required to be a registered voter. The City Council shall also appoint an alternate member who may vote if a regular member is absent.

**(b) Rules of procedure:** The commission shall establish rules of procedure consistent with City ordinances, resolutions, and regulations. The commission shall meet at least monthly, and absence from three consecutive meetings without valid excuse, as determined by the commission, shall result in automatic removal from office.

**(c) Powers and duties:** The commission shall exercise the following powers:

1. Annually submit a five-year comprehensive park plan to the City Council and City Manager, at least one hundred twenty days before the beginning of the budget year. The plan must list projects in order of preference with a recommendation for the year of construction for each project.

2. Make recommendations to the City Council and City Manager concerning the management, maintenance, use or improvement of all parks and public recreational facilities owned or controlled by the City.
3. Make recommendations to the City Council and City Manager concerning taking and holding any real property that may be needed for carrying out the commission's purposes by purchase, devise, bequest, or otherwise and instituting condemnation proceedings for parks and recreation purposes whenever it determines that private property should be taken in the name of the City.
4. Make recommendations to the City Council and City Manager concerning receipt of donations, legacies, or bequests for the improvement or maintenance of public parks or for the acquisition of new parks.
5. Any other matters designated by City ordinance.

### **Section 8.11. Library Board.**

**(a) Composition and term:** The City Council shall appoint a library board consisting of seven regular members, to serve two-year terms, and one alternate member, to serve a one-year term. The alternate member may vote if a regular member is absent. Liaisons to the board will include the President of the Friends of the Pflugerville Community Library, the Director of the Library and a student from a high school in the Pflugerville Independent School District. Liaisons may advise the board but may not vote on any matter.

**(b) Rules of procedure:** The commission shall establish rules of procedure consistent with City ordinances, resolutions, and regulations. The commission shall meet at least monthly, and absence from three consecutive meetings without valid excuse, as determined by the commission, shall result in automatic removal from office.

**(c) Powers and duties:** The commission shall exercise the following powers:

1. By January 31st of each year, review, update and submit a five-year comprehensive library plan to the City Council and City Manager. The plan must list projects in order of preference with a recommendation for the year of construction for each project.
2. Make recommendations periodically to the City Council and City Manager concerning matters of library procedure and policy.
3. Make recommendations to the City Council and City Manager concerning promotion of the library's programs and services in the greater Pflugerville community.
4. Make recommendations to the City Council and City Manager concerning grants and fund-raising activities.
5. Any other matters designated by City ordinance.

\* Originally Adopted November 1993;  
 Amended January 18, 1997.  
 Amended November 6, 2001.  
 And Amended November 7, 2006

# City of Pflugerville, Texas Home Rule Charter\*

## ADMINISTRATIVE SERVICES

### Section 4.01. City Manager.

**(a) Appointment and qualifications:** The City Council shall appoint a City Manager by affirmative vote of at least four members. The Council shall determine a method of selection that ensures orderly, nonpartisan action in securing a competent and qualified person to fill the position. The City Manager shall be chosen based on executive and administrative training, experience, and ability. Within a reasonable time after appointment, which time shall be set by the Council, the City Manager shall become a resident of the City.

**(b) Term and compensation:** The City Manager shall be employed for a term and compensation and upon conditions determined by the City Council.

**(c) Powers and duties:** The City Manager shall be the chief administrative officer of the City and shall be responsible to the City Council for the proper administration of all City matters. In fulfilling that administrative responsibility, the City Manager shall:

1. Implement the general policies established by the City Council
2. See that all state laws and City ordinances are effectively enforced.
3. Appoint, suspend, or remove department heads in accordance with the City's established policies and procedures, except as otherwise provided in this charter.
4. Attend all City Council meetings unless excused by the Council.
5. Prepare the annual budget and submit it to the City Council in accordance with section 9.03 of this charter and be responsible for administration of the budget after its adoption.
6. Prepare and submit to the City Council at the end of each fiscal year a complete report on the finances and administrative activity of the City for the preceding year.
7. Submit to the City Council a monthly budget report; keep the Council informed regarding the City's financial condition and future needs; and make financial recommendations.
8. Provide reports concerning the operation of City departments, offices, commissions, boards and agencies, as required by the City Council.
9. Serve as officer for public records in accordance with the Texas Open Records Act, Chapter 552, Government Code, and the custodian of records under the Local Government Records Act, Subtitle C, Title 6, Local Government Code.
10. If authorized by the City Council, sign any contract, conveyance or other document.

11. Assist each board or commission that must make recommendations to the City Council regarding the expenditure of funds or capital improvements in the preparation or amendment of a five-year plan to submit to the Council.
12. Perform the duties prescribed by this charter and other duties as may be required by the City Council, consistent with this charter.

**(d) Acting City Manager:** Within sixty days after the City Manager takes office, the City Council, on recommendation of the City Manager, shall appoint a qualified administrative officer of the City to serve as acting City Manager in the manager's absence or disability. No member of the City Council may serve as acting City Manager.

#### **Section 4.02. Municipal Court.**

**(a) Establishment:** A municipal court for the City of Pflugerville is established and shall be maintained for the trial of misdemeanor offenses. The municipal court shall have all the powers and duties of municipal courts prescribed by state law.

**(b) Municipal judge and associate judges:** The City Council shall appoint a municipal judge, who shall be an attorney licensed to practice law in Texas, and shall fix the compensation for that office. The City Council, in its discretion, may appoint additional associate municipal judges, who shall not be required to be attorneys. All municipal judges shall serve at the will of the Council and shall receive compensation fixed by the City Council.

**(c) Municipal court clerk:** The City Manager shall appoint a clerk of the municipal court and deputies, as needed, who shall have power to administer oaths and affidavits, make certificates, affix the seal of the court, and perform any of the usual and necessary acts performed by clerks of courts in issuing process and conducting the business of the court.

**(d) Finances:** All costs, fees, special expenses, and fines imposed by the municipal court shall be deposited to the city treasury for the use and benefit of the City, except as otherwise required by state law.

#### **Section 4.03. City Attorney.**

The City Council shall appoint a City Attorney, who shall be a competent attorney, duly licensed to practice law in Texas. The City Attorney shall serve at the will of the Council and shall receive compensation as fixed by the Council. The City Attorney shall be the legal advisor and attorney for the City and all its departments and officers in the conduct of City business and shall represent the City in all litigation; however, the City Council may retain special counsel at any time it deems necessary or advisable.

#### **Section 4.04. City Secretary.**

The City Manager shall appoint the City Secretary and may appoint assistant City secretaries, as needed. The City Secretary shall serve at the will of the City Manager and shall perform the following duties:

1. Post or cause to be posted notice of City Council and City board or commission meetings, as required by the Texas Open Meetings Act, Chapter 551, Government Code.
2. Keep or cause to be kept minutes of City Council meetings and ensure that minutes of City board or commission meetings are kept.

3. Authenticate by personal signature and record or cause to be recorded in full, in a book indexed for this purpose, all ordinances and resolutions.
4. Serve as an agent of the officer of public records in accordance with the requirements of the Texas Open Records Act, Chapter 552, Government Code, and the records management officer under the Local Government Records Act, Subtitle C, Title 6, Local Government Code.
5. Perform all duties prescribed by this charter.
6. Perform other duties as required by the City Council or assigned by the City Manager.

**\* Originally Adopted November 1993;  
Amended January 18, 1997.  
Amended November 6, 2001.  
And Amended November 7, 2006**



# Budget Glossary



## 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.

**Accrued Expenses.** Expenses incurred but not due until a later date.

**Ad Valorem Taxes (Current).** Commonly referred to as property taxes. All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the City limits that is subject to taxation on January 1 of the current fiscal year. Following the final passage of the appropriations ordinance, the City Council sets the tax rate and levy for the current fiscal year beginning October 1 and continuing through the following September 30.

**Ad Valorem Taxes (Delinquent).** All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed.

**Ad Valorem Taxes (Penalty and Interest).** A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

**Aldermanic.** A municipal legislative body, especially of a municipal council.

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

**Assessed Valuation.** The value established for real or personal property for use as a basis for levying property taxes. Property values are established by the Travis County Tax Assessor-Collector or the Williamson County Tax Assessor based on the location of the property.

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

**Audit.** A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets, and makes recommendations for improvements where necessary. The City is required to have an annual audit conducted by qualified certified public accountants selected by the City Council.

## Budget Glossary (continued)

**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. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types are general obligation bonds, certificates of obligation, and revenue bonds.

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

**Budget Category.** A group of expenses related by function. The City uses five budget categories including: Personnel; Operations and Maintenance; Supplies; Services; and Capital Outlay.

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

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

**Capital Improvements Plan.** A five-year planning document that outlines the capital projects within the next five years and includes information regarding funding, project description and scheduling, and status. The City Council annually adopts a CIP as part of the budget process.

**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 of the following categories: Equipment, Buildings, Improvements Other Than Buildings, or 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 Outlays.** A specific and identifiable improvement or purchase over \$500 for which expenditures are proposed within the capital budget or capital improvement program.

**Cash Basis.** A basis of accounting under which transactions are recognized only when cash changes "hands."

**CCP (Code of Criminal Procedure).** The portion of the Texas Statutes that applies to criminal procedures.

**Charrette.** A facilitated planning process that brings together multiple parties to create initial ideas and designs for projects.

**(CIP) Capital Improvement Project.** A project that will constitute a capital outlay of the City upon completion, and typically takes several years to complete.

## Budget Glossary (continued)

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

**(CO's) Certificates of Obligation.** 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. See definition of bond.

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

**CTTS.** Central Texas Turnpike System. The Central Texas Turnpike System (CTTS) is a new transportation system that will improve overall traffic mobility, facilitate access to regional services, and increase travel safety for Central Texas residents, workers, and visitors.

**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.

**Deficit.** The excess of the liabilities of a fund over its assets, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

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

**Depreciation.** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fiscal asset's lost usefulness is the depreciation, or the reserve cost, in order to replace the item at the end of its useful life.

**Effective Tax Rate.** The effective tax rate is the tax rate required to produce the same amount of tax revenue for the current fiscal year as the previous fiscal year. The rate is calculated by subtracting values on property lost this year from the prior year's values total. This number is divided by the current value of property taxed in the prior year. Multiplying this number by 100 will produce the effective tax rate.

**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.

## Budget Glossary (continued)

**(ETJ) Extraterritorial Jurisdiction.** 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.

**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.** This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

**Expenses.** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges.

**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.

**Fixed Assets.** Assets of a long-term character which are intended to continue to be held or used such as land, buildings, improvements other than buildings, machinery and equipment.

**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.

**(FTE) Full-Time Equivalent.** The numeric breakdown of city positions. A regular full-time employee (40 hours per week) equals one (1.0) full-time equivalent. Part-time positions are calculated as 0.5 full-time equivalents, and seasonal staff positions are considered 0.25 full-time equivalents.

**Function.** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund.** An accounting entity with a separate set of self-balancing accounts that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, and internal service funds.

**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.

## Budget Glossary (continued)

**(GAAP) Generally Accepted Accounting Principles.** Uniform minimum standards of and guidelines to financial accounting and reporting. These principles govern the form and content of the basic financial statements of an entity; encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time; include not only broad guidelines of general application, but also detailed practices and procedures; and, provide a standard by which to measure financial presentations.

**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, streets, and general administration.

**GASB.** Governmental Accounting Standards Board. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**(GO's) General Obligation Bonds.** Bonds that finance public projects such as streets, municipal facilities, and park improvements. These bonds are backed by the full faith and credit of the issuing government.

**Governmental Funds.** Funds, within a governmental accounting system, that support general tax-supported governmental activities such as public safety, public library, etc.

**(GIS).** Geographic Information System. A geographic information system integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically referenced information.

**Grants.** Contributions or gifts of cash or other assets from another government or organization to be used or expended for a specific purpose, activity, or facility.

**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.

**Impact Fees.** Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service related to capital projects. Also called Capital Recovery Fees.

## **Budget Glossary (continued)**

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

**LGC (Local Government Code).** The portion of the Texas Statutes that applies to local governments.

**Levy.** To impose taxes, special assessments, or special charges for the support of governmental activities. Also, the total amount of taxes, special assessments, or special charges imposed by a government.

**Long-Term Debt.** Debt with a maturity of more than one year after the date of issuance.

**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.

**(MGD). Million Gallons per Day.**

**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.

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

**Open Meetings.** The Open Meetings Act was adopted to help make governmental decision making accessible to the public. It requires meetings 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.

**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.

## Budget Glossary (continued)

**Performance Measures.** Performance measures are specific quantitative and qualitative indicators that report on the progress of activities and goals. Measures include inputs (the resources required to complete objectives), outputs (the number of units produced), efficiency measures (the number of units produced per input), and outcome measures (the end result of the objective).

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

**Plat.** A recorded legal document which shows the actual or planned features on a piece of property; including streets, utilities, easements and building lots.

**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.** Forecasted financial figures based on previous business operations for estimate purposes. *A pro forma balance sheet.*

**Program Description.** A description of the nature of service delivery provided at a particular level of funding.

**Program Goals.** Goals identify the end result the department desires to achieve with its activities. Goals are often ongoing and may not be achieved in one year.

**Property Tax.** Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

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

**Proprietary Fund.** Funds within a governmental accounting system, that operate like business entities. These funds are characterized as either enterprise or internal service funds.

**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.

**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.

## **Budget Glossary (continued)**

**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.

**(SCADA) Supervisor Control and Data Acquisition.** A computer system used by the utility departments that allows operators to supervise and control various pumps and motors, and change process controls in the plant or distribution system while collecting and storing data.

**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 expenditures 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.

**(TCEQ) Texas Commission on Environmental Quality.** The Texas Commission on Environmental Quality monitors the City's utility system for safety and compliance with state law.

**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.

**(TCAD) Travis Central Appraisal District.** The entity responsible for appraising all real and business personal property within Travis County, Texas.

**(UCR) Uniform Crime Reports.** The Uniform Crime Reporting (UCR) Program was conceived in 1929 by the International Association of Chiefs of Police to meet a need for reliable, uniform crime statistics for the nation. In 1930, the FBI was tasked with collecting, publishing, and archiving those statistics. Today, these publications are produced from data provided by nearly 17,000 law enforcement agencies across the United States.

**(WCAD) Williamson County Appraisal District.** The entity responsible for appraising all real and business personal property within Williamson County, Texas.

