



*where quality meets life*

# PFLUGERVILLE TEXAS

## ANNUAL BUDGET 2010-2011



*On the cover . . .*

A collage of various images that illustrate the services, provided by the City of Pflugerville, as well as the cultural and recreational activities sponsored by the City.

A calendar of all City events and activities can be accessed at [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

# City of Pflugerville City Council

The City Council of Pflugerville is the governing body of the municipality. Composed of the mayor and five council positions, all members are elected at-large allowing them to serve the entire City as opposed to a geographical district. The mayor pro-tem is elected annually by council members. All council positions are voluntary, unpaid positions.

The Council meets on the second and fourth Tuesday of each month in the City Council Chambers located at 100 East Main, Suite 500. Meeting times, agendas, minutes and more information can be found on the City's website [www.cityofpflugerville.com](http://www.cityofpflugerville.com).



**Pictured left to right:**

**Mike Marsh, Councilmember Place 2**

**Starlet Sattler, Councilmember Place 4**

**Wayne Cooper, Councilmember Place 1**

**Jeff Coleman, Mayor**

**Victor Gonzales, Mayor Pro-Tem, Councilmember Place 5**

**Darelle White, Councilmember Place 3**





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pflugerville**

**Texas**

For the Fiscal Year Beginning

**October 1, 2009**

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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GFOA – Distinguished Budget Presentation Award

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# Budget Message





October 1, 2010

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:

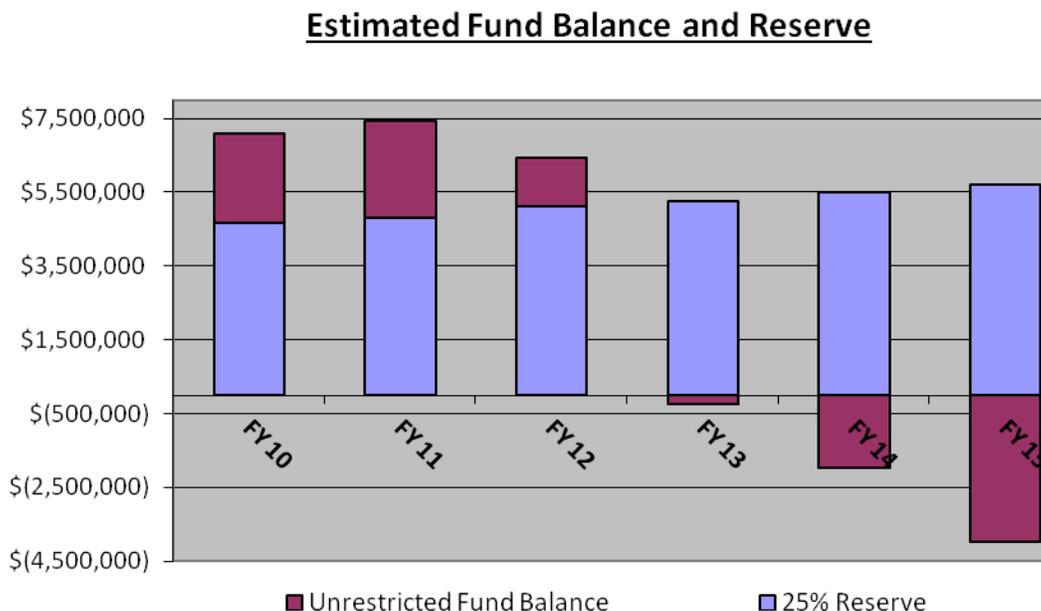
It is our pleasure to present the approved annual budget for fiscal year 2010 - 2011 for the City of Pflugerville. This budget is the outline of the programs and services to be provided by the City during the coming fiscal year. We believe that this document is a sound financial plan that provides the requested level of services and infrastructure improvements needed for our 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 fiscal year 2010 – 2011 approved budget is \$69,756,710. This figure includes \$21,446,848 for the general fund, \$5,577,309 for the debt service fund, \$16,460,000 for the capital improvements fund, and \$26,272,553 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 City's 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 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.



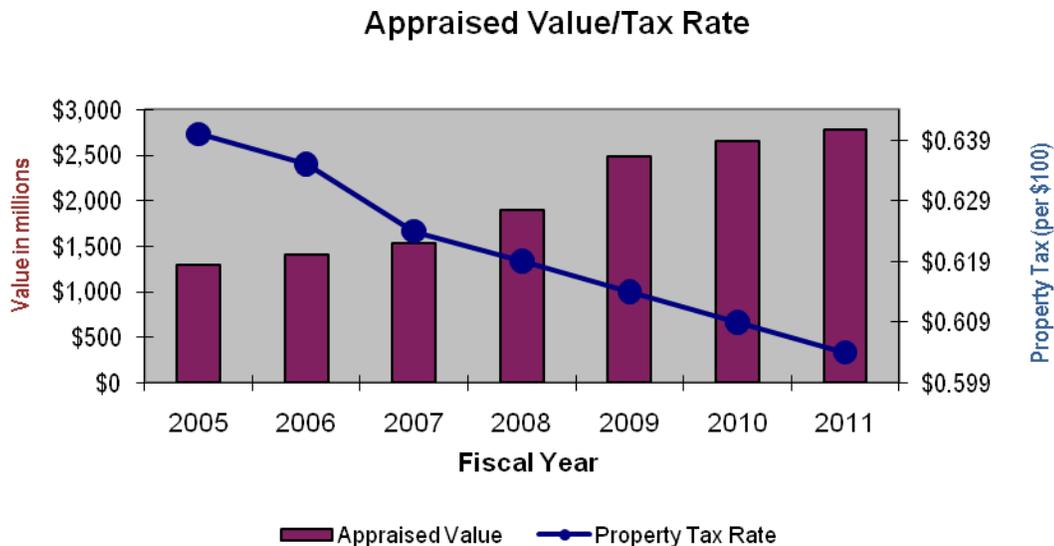
### **Growth – Challenges and Rewards**

The City of Pflugerville population grew by approximately 3,400 in fiscal year 2009-2010 based on estimates from the Planning Department. This is a reduction of 1,844 in the projected growth for fiscal year 2010. Since 2001, the population of the City has grown 150% (over 30,000 new citizens) to 50,850. During fiscal year 2011 the last of six planned annexations will occur with the inclusion of the Greenridge subdivision into the City limits. This subdivision is located north of SH 45 and east of Heatherwilde Boulevard. Current population growth projections for fiscal years 2012 through 2015 are for a 1% increase each year. This slowing of the population growth will allow the City to slow the pace of growth of City services and stabilize the budgeted revenues and expenses for those services.

The certified appraised value for fiscal year 2011 increased by 4%. This was in sharp contrast to the 32% growth realized in fiscal year 2009. The national and international decline in the economy has had an impact on the City of Pflugerville. Housing starts are down, sales tax revenue is under projections and franchise fee revenue has not increased as expected. One factor that has helped 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 fiscal year 2010 several additional commercial/retail developments opened for business: Petco, Office Depot, Ross Dress for Less, and other smaller outlets.

The City Council has lowered the property tax rate each year since 2005 in response to the increase in appraised/taxable value and the increase in sales tax revenue.

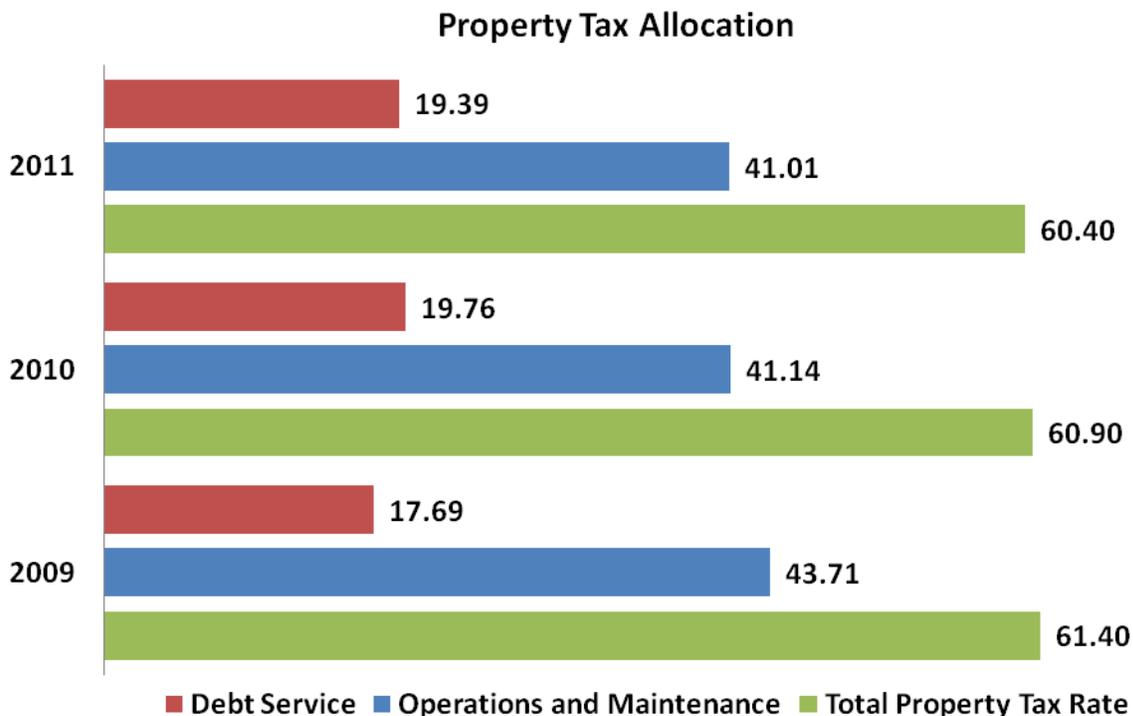
The City Council has indicated that they will continue to drop the tax rate by one-half cent for fiscal year 2011 to \$0.604 per \$100 in valuation. This budget reflects a tax rate of \$0.604.



One challenge the City faces as a result of the retail growth is the payment of economic incentives which were granted to developers. 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. It is anticipated that the performance requirements will be met for the second year of the agreement and a payment of \$4 million will be made in December 2010. The City will be required to bond the payment for the 2011 fiscal year. The general fund pro forma document forecasts the necessity of bonding the future payment, 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 preparation of this proposed budget.

The following chart shows the anticipated tax rate for fiscal year 2011 of \$0.604 and an estimate of the breakdown of the amount of property tax that will go toward debt service 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

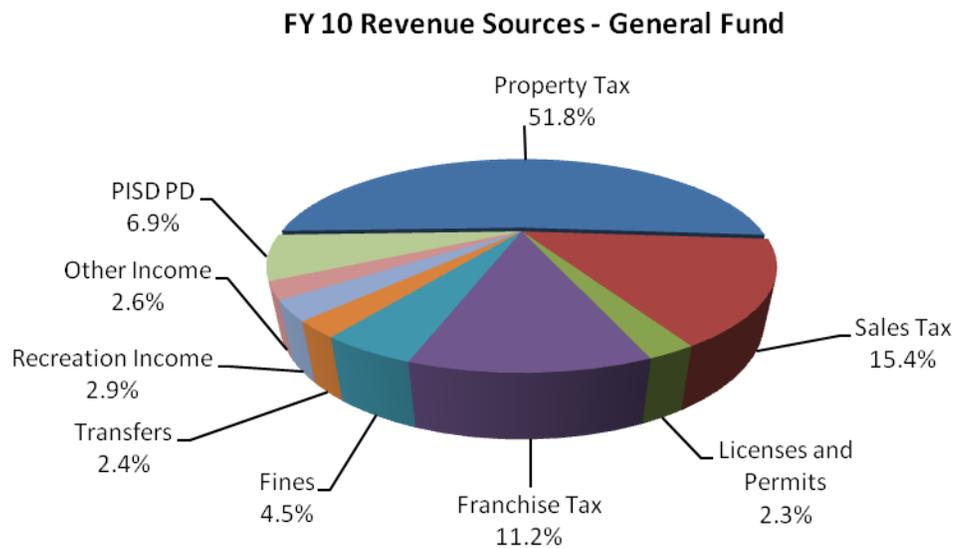
The certified appraised value of properties within the City of Pflugerville for fiscal year 2011 results in an increase in property tax revenue of \$500,095. Of this amount, \$303,752 will be allocated for new and existing debt service. This results in a net increase of property tax revenue for operations and maintenance of \$196,343. With the population growth during fiscal year 2010 – almost entirely through annexation – the operating budget for fiscal year 2011 will be constrained from offering any new programs or services; however, this proposed budget which continues all current services and programs is balanced without requiring a transfer from fund balance or a tax rate increase.

Sales tax revenues were budgeted in fiscal year 2010 with an increase of 18.7% over the fiscal year 2009 projected levels. It is now anticipated that the sales tax revenue will only increase by 6% in fiscal year 2010. This reduced revenue is partially the result of sales tax revenue being paid to the City of Pflugerville that was actually due to the City of Austin. The error had occurred for over two years so the amount of the reimbursement to the City of Austin was significant. Based on this incorrect data, projected revenues were also overestimated. The decline in sales tax revenue growth was also affected by the slowing economy and the resulting slowing of retail construction. Only two projects of any significant size have future construction commitments with the City at this time. Future sales tax growth projections have been reduced to 6% based on this slowdown. A small increase in franchise tax revenue will come from the scheduled annexation and other residential and commercial growth.

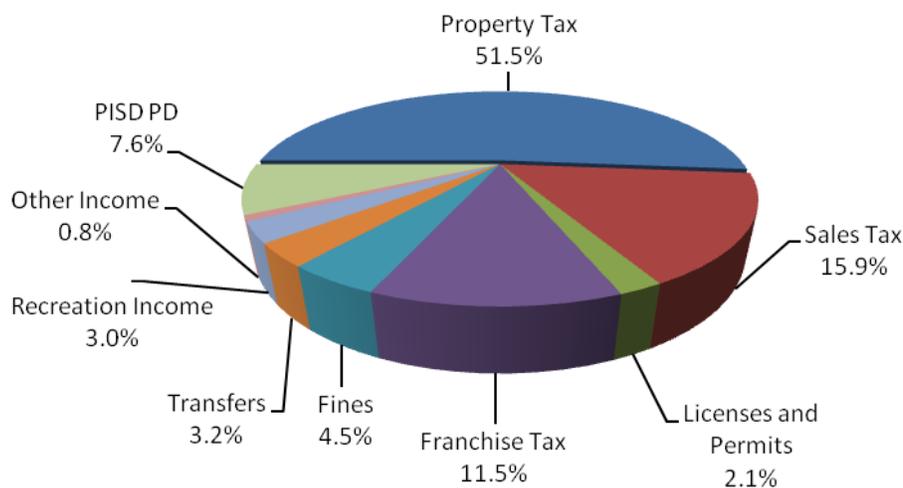
Residential development revenue continued to decrease during fiscal year 2010 following a substantial decrease in fiscal year 2009. Building permit revenue is projected to decrease by 8% in fiscal year 2010. To compound this reduction in permit revenue, the majority of the revenue received is for homes outside the City limits which do not add to the City's tax base. Less than \$28,000 has been received for subdivision construction inspections; the budget was \$125,000. Plat review revenue has decreased to less than \$53,000; and site development plan review revenue is down to less than \$32,000. Overall development revenues have decreased 19% over fiscal year 2009, and it is not anticipated that development revenues will rebound significantly in the near future. This budget projects a significant reduction in projected development revenue for fiscal years 2011 through 2015.

Recreation Center and Pfun Camp revenues remain flat as the facilities used for these activities are being utilized fully. The City has absorbed an additional pool into the Parks Department as the result of an annexation. This is a small pool and will not have a significant impact on revenues, but will increase the Parks operating expenses.

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the general fund for fiscal years 2010 and 2011.



### FY 11 Revenue Sources - General Fund



### Transfers

The transfer from the utility fund to the general fund will increase from \$500,000 to \$700,000 for the 2011 fiscal year. During fiscal year 2010 several activities have been performed by general fund personnel on behalf of the utility fund. For example, construction inspectors who have had a reduced work load this year due to the reduction in construction, have been performing field work to identify utility lines for inclusion into the City's geographic information system database. Other factors include the increase in the number of utility accounts without a related increase in utility personnel in the utility billing and receipting functions. Finance personnel have absorbed the additional customer service demands. Additionally, there are ongoing utility fund construction projects that are inspected by personnel in the general fund. These activities justify the increase in the transfer from the utility fund.

The budget for fiscal year 2011 does not require as a revenue source a transfer from the fund balance in the general fund. In the fiscal year 2010 budget, a surplus of \$208,479 is projected, and this fiscal year 2011 budget projects a surplus of \$335,369.

### General Fund Expenditures

The fiscal year 2011 general fund budgeted expense for operations and maintenance of \$19,793,446 is a \$277,945 (1.4%) increase from the fiscal year 2010 projected year-end estimate. The additional expenses required to provide services to newly annexed areas have been absorbed into the existing budget. To respond to the declining revenue in the general fund, a reduction in personnel expense across the City was implemented by removing merit raises from the budget for the coming fiscal year.

The Parks Department budget includes two additional personnel for fiscal year 2011: a full-time parks maintenance technician; and a seasonal, part-time employee to manage the Farmers Market which became a City-run operation during fiscal year 2010. The Building Department will continue with two vacancies for building inspectors that will remain unfilled and unbudgeted until housing starts increase.

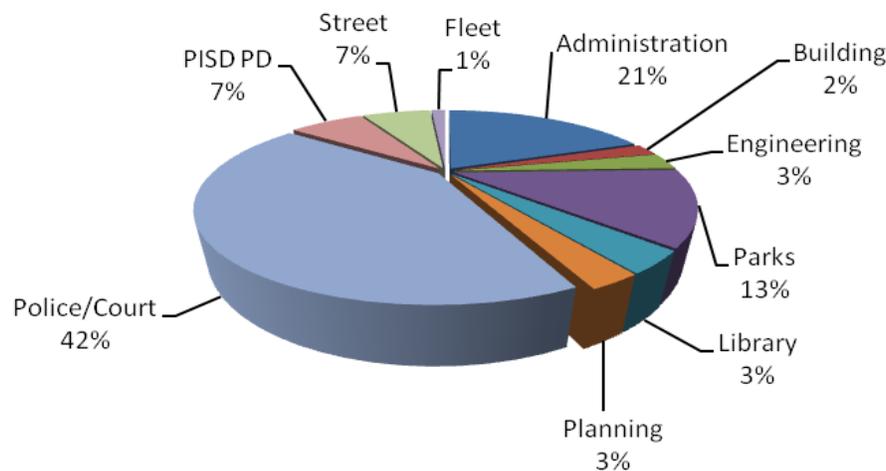
The Police Department budget includes one additional position and one upgraded position this fiscal year: an Animal Control Supervisor; and the upgrade of an officer position to a sergeant position. Four new police vehicles have been requested as replacements for vehicles past their useful lives. Additionally, a number of technology-related improvements have been proposed: mobile radios, docking stations, and servers.

One new department has been added to the general fund in fiscal year 2011. The Municipal Court will now be separate from the Police Department for budgeting and reporting functions. Prior to fiscal year 2011 the Court budget has been aggregated with the Police Department budget.

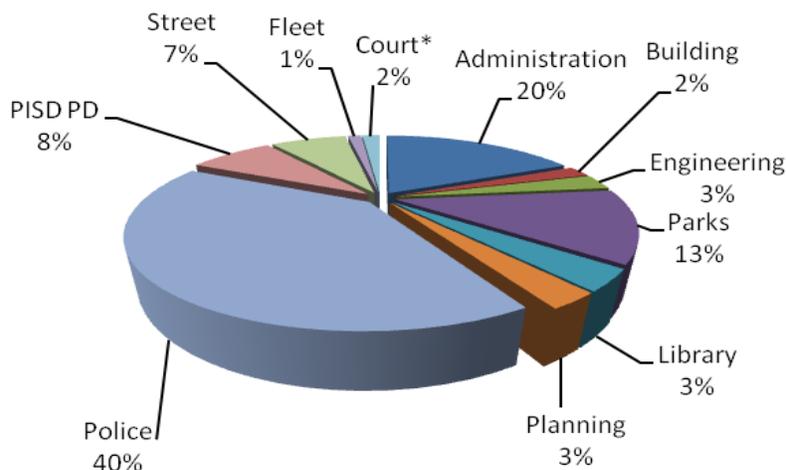
The Pflugerville Independent School District contracted with the City in fiscal year 2009 to provide police coverage on all campuses in the district whether or not they are in the City limits. A separate department, PISD PD, was established to track the expense of providing these services. The District will reimburse the City for all expenses incurred. Fiscal year 2011 will be the third year of a three-year contract with the PISD. These revenues and expenses are not included in the general fund obligations or fund balance reserve requirements.

The following charts illustrate the City of Pflugerville's projected uses of funds on a percentage basis in the general fund for fiscal year 2010 and proposed uses for fiscal year 2011.

**FY 10 Expense by Department**



### FY 11 Expense by Department



\* First year Court is budgeted separately.

### General Fund Debt Service

The City's outstanding general fund indebtedness is \$153,290,000 as of September 30, 2010. This number includes 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 \$15,765,000 in debt.

During the 2010 fiscal year, the conditions in the bond market and the number of callable bonds in the City portfolio were in a position to provide a benefit to both the general and utility debt service programs. Six debt issues were called and paid off with one issue of Limited Tax Refunding Bonds. The interest rate was lower than any of the original bonds and the term of the bonds is six years which coincides with the original payoff dates.

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 bond rating by Standard and Poor's remained at AA- and Moody's upgraded the City's rating to Aa3 for the 2009A bonds issued in December 2009.

## 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, receipting, and customer service functions, no additional 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, especially in the wastewater service area, more infrastructure will be required. Further development of the utility system is outlined in the utility fund capital improvement project five-year plan. In fiscal year 2010, several contracts for wholesale water became effective. The delivery of the contracted amounts of water required the construction of a three million gallon clear well which was completed during the 2010 fiscal year. The design and right-of-way acquisition for a new water transmission line were completed during the fiscal year as well. Future wastewater projects include the construction of an additional wastewater treatment plant and an interceptor to connect with this new plant. Wastewater projects have been delayed due to the slowing economy and the subsequent reduced need for current expansion; however, during fiscal year 2011 the engineering for these projects will be completed so construction can begin when demand increases.

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 fiscal year 2009 and completed during fiscal year 2010. The study indicates that current rates are meeting the requirements of the water and wastewater systems. The five-year projections on customer rates indicate no increase or decrease.

Funding for the water and wastewater portions of the debt service is included in the water and wastewater budgets. 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 staff maintains this ratio throughout the entire time period, even after factoring in additional debt.

## Capital Improvement Project Funds

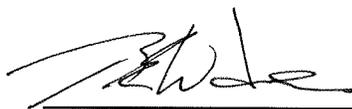
**Utility CIP.** During fiscal year 2010, construction improvements and engineering for future water and wastewater projects were funded by using the utility fund balance, the wastewater capital recovery fees, and issuing debt for wastewater projects. A three million gallon clear well was constructed for water storage and a backwash clarifier was installed at the treatment plant. Utility fund balance was used for this combined project. Combination tax and revenue certificates were issued in the amount of \$6.28 million to fund wastewater projects. Less than \$1 million was spent during fiscal year 2010. Wastewater projects scheduled for fiscal year 2011 will be funded with the remaining funds from the debt issuance plus fund balance and capital recovery fees.

**Street CIP.** Street projects in various stages of planning and construction will improve mobility throughout the City of Pflugerville. Connectivity within the City and to the new toll roads will be enhanced. Existing balances in bond accounts will be used during fiscal year 2011 for the construction of Becker Farm Road; the construction of a drainage/detention project; and for additional street projects to be determined.

**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 fiscal year 2009, \$3.0 million in general obligation debt was issued to begin the project. During fiscal year 2010 the selection process for an architect was completed and the design is in progress. General obligation bonds will be issued in fiscal year 2011 in the amount of \$2 million to begin construction. It is anticipated that the remaining \$2.0 million will be bonded during the 2012 fiscal year 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.



Brandon Wade  
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.

- Apply the comprehensive plan to 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.

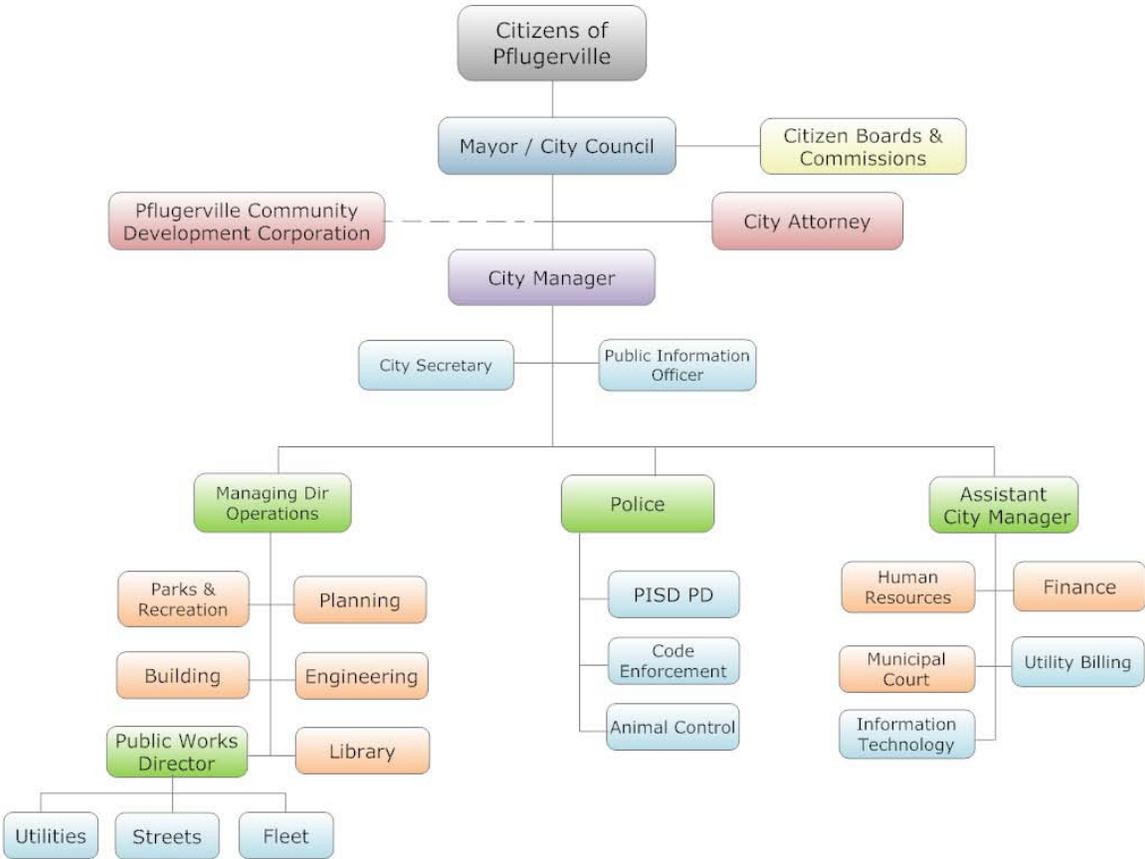
Also with this growth is the need to increase the City's infrastructure. As noted in the Capital Projects section of this document, many of the projects are focused on expanding the City's roadways.

# 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.

City of Pflugerville, Texas  
Organizational Chart



## The City Organization (continued)

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

Funds are further organized into groups called departments. A department is a group of related activities aimed at accomplishing a major City service or program. At the head of each department is an officer of the City. Department managers have supervision and control of a department, but are subject to the supervision and control of the City Manager.

### Department Organization

By Fund

<b>General Fund</b>	<b>Utility Fund</b>
Administration	Utility Administration
Building Inspection	Water Treatment
Engineering	Water Distribution
Fleet Department	Wastewater Collection
Finance	Wastewater Treatment
Human Resources	
Pflugerville Community Library	
Municipal Court	
Parks and Recreation Department	
Planning Department	
Police Department	
PISD Police Department	
Street Department	

## 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 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, Municipal Court, 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.

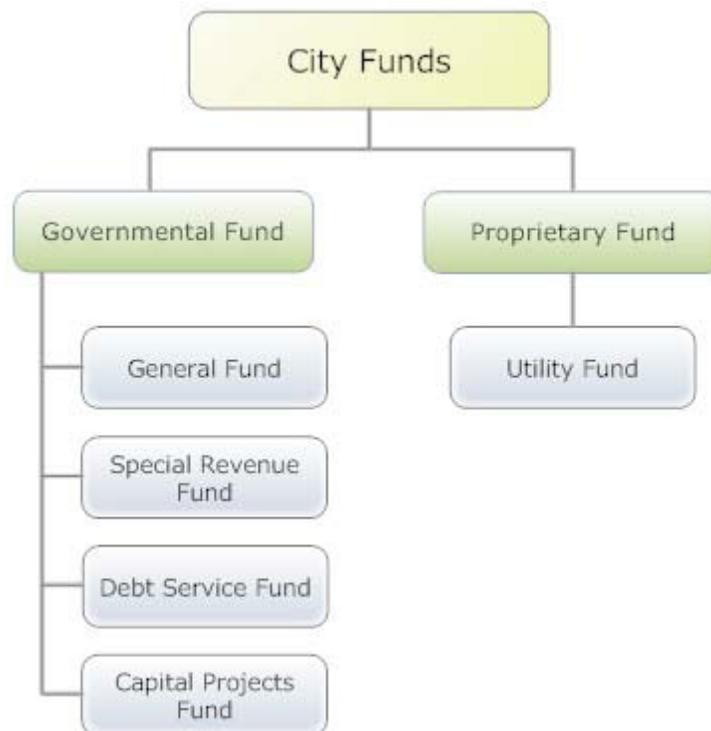
### **Debt Service Fund (Governmental)**

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.

## 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 that contain information about the department, including historical expenditure amounts, and current expenditure and budget amounts. In May, the Planning and Zoning Commission reviews and approves a City-wide Capital Improvement Project Plan (CIP Plan) which is forwarded to the City Council for review and approval.

While the departments are preparing their budget requests, the Finance Department prepares several calculations. Personnel costs for each department are calculated based on historical data and compared to a compensation survey; this is coordinated by the Human Resources Department. Debt service requirements are estimated based on existing obligations and new debt issues as necessitated by the newly approved CIP Plan. Revenue projections are also determined for the new fiscal year and estimated for the ensuing four years for planning purposes. 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 2011 Budget Schedule

Wednesday, April 15	Budget worksheets distributed to department managers.
April 16 - 17	Council Retreat
Monday, April 26	Completed budget worksheets and narratives returned by department managers.
Thursday, April 29	5-year projected budget worksheets to department managers.
Monday, May 10	5-year projected budget worksheets returned from department managers.
May 10 - June 6	Preparation of budget for review by department managers, City Manager and Assistant City Manager.
May	Appraiser sends notices of appraised values to taxpayers.
Tuesday, May 25 City Council meeting	Worksession to discuss the five year Capital Improvement Projects (CIP) Plan and the debt service (I&S) portion of the tax rate.
May 28 - June 5	Additional budget review and revision by department managers.
Tuesday, June 1 City Council meeting	Worksession to discuss the five year Capital Improvement Projects (CIP) Plan and the debt service (I&S) portion of the tax rate.
Friday, June 4	Budget given to City Manager and Assistant City Manager for review.
June 7 - June 11	Budget meetings with City Manager, Assistant City Manager and department managers.
Tuesday, June 8 City Council meeting	Approval of the five year Capital Improvement Projects (CIP) Plan and the debt service (I&S) portion of the tax rate.
June 11 - June 22	Preparation of budget for presentation to City Council.
Tuesday, June 22 City Council meeting	Work session to present the budget to City Council.
Friday, June 25	Proposed budgets provided to department managers.
July 1	Proposed Budget due to the City Council.
Tuesday, July 6 City Council meeting	Special Meeting to discuss the budget.
Thursday, July 8	Finance and Budget Committee meeting to discuss budget.
Tuesday, July 13 City Council meeting	Work session to discuss the budget.

## Fiscal Year 2011 Budget Schedule (continued)

Tuesday, July 20 City Council meeting	Work session to discuss the budget.
Monday, July 26	Deadline for Chief Appraiser to certify appraisal rolls.
July 26 - August 12	Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on August 14.
Tuesday, July 27 City Council meeting	Discuss the tax rate. If the proposed tax rate does not exceed the lower of the rollback rate or the effective rate, the tax rate can be adopted with one public hearing required by the City Charter, anytime after the August 14 publication.
Tuesday, August 3 City Council meeting	Special Meeting to discuss the budget.
Thursday, August 5	Finance and Budget Committee meeting to discuss budget.
Tuesday, August 10 City Council meeting	Work session to discuss the budget.
Saturday, August 14	Publication of effective tax rates, fund balances, and debt schedules, submitted by Travis County appears in Austin American Statesman.
Tuesday, August 24 City Council meeting	Work session to discuss the budget.
Monday, August 30	Take notice of public hearing on budget required by charter to Pflag. Must be published at least 10 days before the public hearing.
Tuesday, September 14 City Council meeting	Public hearing on budget required by Charter. Adoption of budget by the City Council. Adoption of tax rate by the City Council.
Wednesday, September 15	Notice of Adoption posted on City website and aired on Channel 10.

## 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 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 new retailers for the initial 12 months of operation.

**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.

**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.

## Revenue Descriptions (continued)

### General Fund (continued)

**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.

**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.

### 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.

**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.

**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.

### All Funds

**Bond Proceeds.** Proceeds from debt issued to fund capital projects.

**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.

**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.

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

## 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.
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



**City of Pflugerville**  
**Summary of All Funds**  
**2009-2011**  
**(in thousands)**

	Governmental Funds			Utility Funds			Total All Funds		
	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved
<b>Financial Sources:</b>									
Property Tax	\$ 15,092	\$ 16,286	\$ 16,781				\$ 15,092	\$ 16,286	\$ 16,781
Sales Tax	\$ 2,993	\$ 3,364	\$ 3,467				\$ 2,993	\$ 3,364	\$ 3,467
Franchise Tax	\$ 2,438	\$ 2,595	\$ 2,500				\$ 2,438	\$ 2,595	\$ 2,500
Water Sales				\$ 10,941	\$ 10,187	\$ 10,476	\$ 10,941	\$ 10,187	\$ 10,476
Wastewater Service				\$ 5,311	\$ 5,301	\$ 5,398	\$ 5,311	\$ 5,301	\$ 5,398
Solid Waste Service				\$ 2,816	\$ 3,273	\$ 3,305	\$ 2,816	\$ 3,273	\$ 3,305
Fines	\$ 1,003	\$ 1,000	\$ 970				\$ 1,003	\$ 1,000	\$ 970
Licenses and Permits	\$ 610	\$ 588	\$ 450				\$ 610	\$ 588	\$ 450
Fees				\$ 1,942	\$ 493	\$ 75			
Developer Contributions				\$ 1,000	\$ 176				
Recreation Income	\$ 688	\$ 717	\$ 630				\$ 688	\$ 717	\$ 630
Interest	\$ 202	\$ 86	\$ 20	\$ 147	\$ 56	\$ 21	\$ 349	\$ 142	\$ 41
Grants	\$ 3,486	\$ 1,614	\$ 11				\$ 3,486	\$ 1,614	\$ 11
Miscellaneous	\$ 2,560	\$ 2,571	\$ 1,826	\$ 189	\$ 54	\$ 26	\$ 2,749	\$ 2,625	\$ 1,852
Bond Proceeds	\$ 14,500	\$ 10,881	\$ 2,000	\$ -	\$ 6,359	\$ -	\$ 14,500	\$ 17,240	\$ 2,000
Transfer	\$ 500	\$ 514	\$ 700	\$ 3,241	\$ 2,004	\$ 3,758	\$ 3,741	\$ 2,518	\$ 4,458
Fund Balance Transfer	\$ -	\$ 2,500	\$ -	\$ 2,608	\$ 5,199	\$ 4,775	\$ 2,608	\$ 7,699	\$ 4,775
<b>Total Financial Sources</b>	<b>\$ 44,072</b>	<b>\$ 42,716</b>	<b>\$ 29,355</b>	<b>\$ 28,195</b>	<b>\$ 33,102</b>	<b>\$ 27,834</b>	<b>\$ 69,325</b>	<b>\$ 75,149</b>	<b>\$ 57,114</b>
<b>Expenditures</b>									
General government	\$ 4,652	\$ 4,894	\$ 5,141				\$ 4,652	\$ 4,894	\$ 5,141
Public Safety	\$ 9,784	\$ 10,483	\$ 10,713				\$ 9,784	\$ 10,483	\$ 10,713
Culture & Recreation	\$ 4,012	\$ 3,449	\$ 3,440				\$ 4,012	\$ 3,449	\$ 3,440
Public Works	\$ 1,910	\$ 1,816	\$ 2,152				\$ 1,910	\$ 1,816	\$ 2,152
Water Departments				\$ 7,731	\$ 5,933	\$ 6,777	\$ 7,731	\$ 5,933	\$ 6,777
Wastewater Departments				\$ 3,225	\$ 2,794	\$ 3,073	\$ 3,225	\$ 2,794	\$ 3,073
Solid Waste Contract				\$ 2,816	\$ 3,273	\$ 3,305	\$ 2,816	\$ 3,273	\$ 3,305
Transfer (Interfund)				\$ 500	\$ 500	\$ 700	\$ 500	\$ 500	\$ 700
Capital Projects	\$ 10,131	\$ 11,515	\$ 16,460	\$ 3,441	\$ 4,963	\$ 6,725	\$ 13,572	\$ 16,478	\$ 23,185
Debt Service	\$ 4,419	\$ 5,172	\$ 5,577	\$ 5,401	\$ 6,168	\$ 5,694	\$ 9,820	\$ 11,340	\$ 11,271
<b>Total Expenditures</b>	<b>\$ 34,908</b>	<b>\$ 37,329</b>	<b>\$ 43,484</b>	<b>\$ 23,114</b>	<b>\$ 23,631</b>	<b>\$ 26,274</b>	<b>\$ 58,022</b>	<b>\$ 60,960</b>	<b>\$ 69,758</b>
Intrafund Transfers				\$ 5,849	\$ 7,203	\$ 8,533	\$ 5,849	\$ 7,203	\$ 8,533
<b>Total Expenses + Transfers</b>				<b>\$ 28,963</b>	<b>\$ 30,834</b>	<b>\$ 34,807</b>	<b>\$ 63,871</b>	<b>\$ 68,163</b>	<b>\$ 78,291</b>
<b>Net Change Fund Balance</b>	<b>\$ 9,164</b>	<b>\$ 5,387</b>	<b>\$ (14,129)</b>	<b>\$ 5,081</b>	<b>\$ 9,471</b>	<b>\$ 1,560</b>	<b>\$ 11,303</b>	<b>\$ 14,189</b>	<b>\$ (12,644)</b>
<b>Beginning Fund Balance</b>	<b>\$ 16,939</b>	<b>\$ 26,103</b>	<b>\$ 28,990</b>	<b>\$ 19,594</b>	<b>\$ 24,675</b>	<b>\$ 34,146</b>	<b>\$ 36,533</b>	<b>\$ 50,778</b>	<b>\$ 63,136</b>

**City of Pflugerville  
Governmental Funds  
2009-2011 Summary of Revenues, Expenses, and Changes in Fund Balance  
(in thousands)**

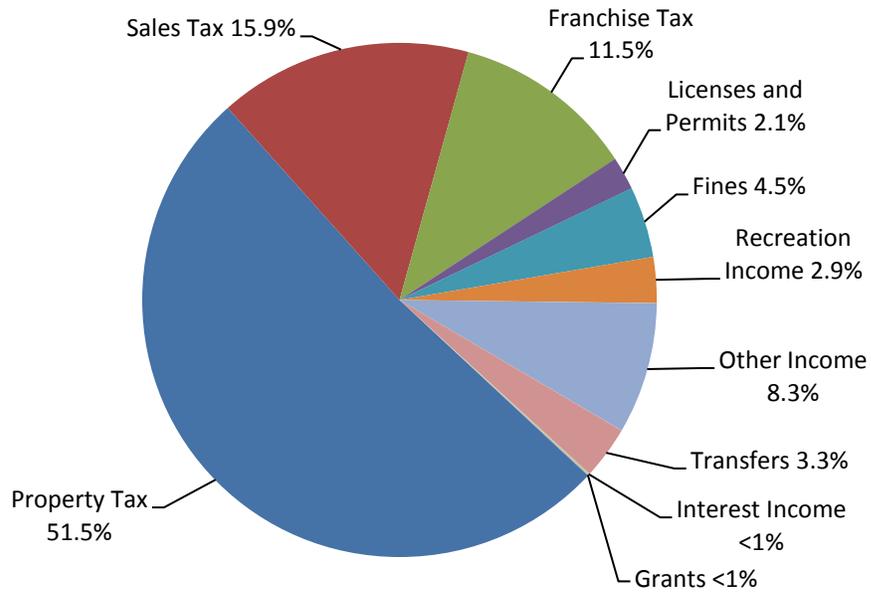
	General Fund			General Debt Service		
	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved
<b>Financial Sources:</b>						
Property Tax	\$ 10,742	\$ 11,000	\$ 11,208	4,350	5,286	5,573
Sales Tax	\$ 2,993	\$ 3,364	\$ 3,467			
Licenses and Permits	\$ 588	\$ 566	\$ 450			
Franchise Tax	\$ 2,438	\$ 2,595	\$ 2,500			
Fines	\$ 969	\$ 965	\$ 970			
Grants	\$ 455	\$ 94	\$ 11			
Transfer	\$ 500	\$ 500	\$ 700			
Recreation Income	\$ 599	\$ 608	\$ 630			
Interest	\$ 91	\$ 22	\$ 20	\$ 15	\$ 27	\$ -
Fund Balance Transfer	\$ -	\$ 2,500	\$ -			
Miscellaneous	\$ 2,465	\$ 1,928	\$ 1,826	\$ 34	\$ 206	
Bond Proceeds						
<b>Total Financial Sources</b>	<b>\$ 21,841</b>	<b>\$ 24,143</b>	<b>\$ 21,782</b>	<b>\$ 4,399</b>	<b>\$ 5,519</b>	<b>\$ 5,573</b>
<b>Expenditures</b>						
General government	\$ 4,652	\$ 4,894	\$ 5,141			
Public Safety	\$ 9,701	\$ 10,349	\$ 10,713			
Culture & Recreation	\$ 3,877	\$ 3,364	\$ 3,440			
Public Works	\$ 1,910	\$ 1,816	\$ 2,152			
Capital Projects		\$ 2,500				
Debt Service						
Principal Retirements				1,535	1,852	3,537
Interest				2,881	3,317	2,036
Paying Agent Fees				3	3	4
<b>Total Expenditures</b>	<b>\$ 20,141</b>	<b>\$ 22,923</b>	<b>\$ 21,447</b>	<b>\$ 4,419</b>	<b>\$ 5,172</b>	<b>\$ 5,577</b>
<b>Fund Balance</b>						
<b>Net Change</b>	<b>\$ 1,701</b>	<b>\$ 1,219</b>	<b>\$ 335</b>	<b>\$ (20)</b>	<b>\$ 347</b>	<b>\$ (4)</b>
<b>Beginning Balance</b>	<b>\$ 7,477</b>	<b>\$ 9,178</b>	<b>\$ 7,897</b>	<b>\$ 1,743</b>	<b>\$ 1,723</b>	<b>\$ 2,070</b>
<b>Projected Ending Balance</b>	<b>\$ 9,178</b>	<b>\$ 7,897</b>	<b>\$ 8,232</b>	<b>\$ 1,723</b>	<b>\$ 2,070</b>	<b>\$ 2,066</b>

**City of Pflugerville  
Governmental Funds  
2009-2011 Summary of Revenues, Expenses, and Changes in Fund Balance  
(in thousands)**

	Special Revenue Funds			Capital Funds			Total Governmental Funds		
	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved
<b>Financial Sources:</b>									
Property Tax							\$ 15,092	\$ 16,286	\$ 16,781
Sales Tax							\$ 2,993	\$ 3,364	\$ 3,467
Licenses and Permits	\$ 22	\$ 22					\$ 610	\$ 588	\$ 450
Franchise Tax							\$ 2,438	\$ 2,595	\$ 2,500
Fines	\$ 34	\$ 35					\$ 1,003	\$ 1,000	\$ 970
Grants				\$ 3,031	\$ 1,520		\$ 3,486	\$ 1,614	\$ 11
Transfer					\$ 14		\$ 500	\$ 514	\$ 700
Recreation Income	\$ 89	\$ 109					\$ 688	\$ 717	\$ 630
Interest	\$ 1	\$ 0.2		\$ 95	\$ 38	\$ -	\$ 202	\$ 86	\$ 20
Fund Balance Transfer							\$ -	\$ 2,500	\$ -
Miscellaneous	\$ 61	\$ 144		\$ -	\$ 293		\$ 2,560	\$ 2,571	\$ 1,826
Bond Proceeds				\$ 14,500	\$ 10,881	\$ 2,000	\$ 14,500	\$ 10,881	\$ 2,000
<b>Total Financial Sources</b>	<b>\$ 206</b>	<b>\$ 310</b>	<b>\$ -</b>	<b>\$ 17,626</b>	<b>\$ 12,746</b>	<b>\$ 2,000</b>	<b>\$ 44,072</b>	<b>\$ 42,717</b>	<b>\$ 29,355</b>
<b>Expenditures</b>									
General government							\$ 4,652	\$ 4,894	\$ 5,141
Public Safety	\$ 83	\$ 134					\$ 9,784	\$ 10,483	\$ 10,713
Culture & Recreation	\$ 135	\$ 84					\$ 4,012	\$ 3,449	\$ 3,440
Public Works							\$ 1,910	\$ 1,816	\$ 2,152
Capital Projects				\$ 10,131	\$ 9,015	\$ 16,460	\$ 10,131	\$ 11,515	\$ 16,460
Debt Service							\$ -	\$ -	\$ -
Principal Retirements							\$ 1,535	\$ 1,852	\$ 3,537
Interest							\$ 2,881	\$ 3,317	\$ 2,036
Paying Agent Fees							\$ 3	\$ 3	\$ 4
<b>Total Expenditures</b>	<b>\$ 218</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ 10,131</b>	<b>\$ 9,015</b>	<b>\$ 16,460</b>	<b>\$ 34,908</b>	<b>\$ 37,329</b>	<b>\$ 43,484</b>
<b>Fund Balance</b>									
<b>Net Change</b>	<b>\$ (12)</b>	<b>\$ 92</b>	<b>\$ -</b>	<b>\$ 7,495</b>	<b>\$ 3,731</b>	<b>\$ (14,460)</b>	<b>\$ 9,164</b>	<b>\$ 5,389</b>	<b>\$ (14,129)</b>
<b>Beginning Balance</b>	<b>\$ 292</b>	<b>\$ 280</b>	<b>\$ 371</b>	<b>\$ 7,427</b>	<b>\$ 14,922</b>	<b>\$ 18,653</b>	<b>\$ 16,939</b>	<b>\$ 26,103</b>	<b>\$ 28,991</b>
<b>Projected Ending Balance</b>	<b>\$ 280</b>	<b>\$ 371</b>	<b>\$ 371</b>	<b>\$ 14,922</b>	<b>\$ 18,653</b>	<b>\$ 4,193</b>	<b>\$ 26,103</b>	<b>\$ 28,991</b>	<b>\$ 14,862</b>

# General Fund Revenue Analysis

## FY 2011 Financial Sources - General Fund



### Major Revenue Sources

These revenues constitute more than 75% of the general fund revenue budgeted for 2011.

#### Property Tax

Ad valorem property tax revenue remains the largest funding source in the general fund. The total value of all taxable property as rendered by the Travis and Williamson County Appraisal Districts increased 4% in 2011 as compared to 7% in the previous year. The 2009 increase of 32% is the City's largest since 1995. These increases reflect the annexation plan the City has been executing and the economic conditions of the City of Pflugerville and the Central Texas area.

#### Sales Tax

The City of Pflugerville's recent annexations, coupled with new retail development, have increased the sales tax base steadily the past several years. This trend includes a 12% increase from 2009 to 2010 and budgeted growth of 6% for 2011. In 2010, a taxpayer remittance error was detected that lowered sales tax revenues for fiscal years 2009 and 2010. This section of the budget reflects the correction of that error to the appropriate years.

# General Fund Revenue Analysis

## Major Revenue Sources (continued)

### Franchise Tax

These fees have been on an upward trend, due to the growth of the City. The slight decrease in the 2011 budget reflects the uncertainty in the economy. The growing trend of customers reducing or eliminating services such as home phones and cable, which make up a portion of this revenue stream, will have an unknown effect on this revenue.

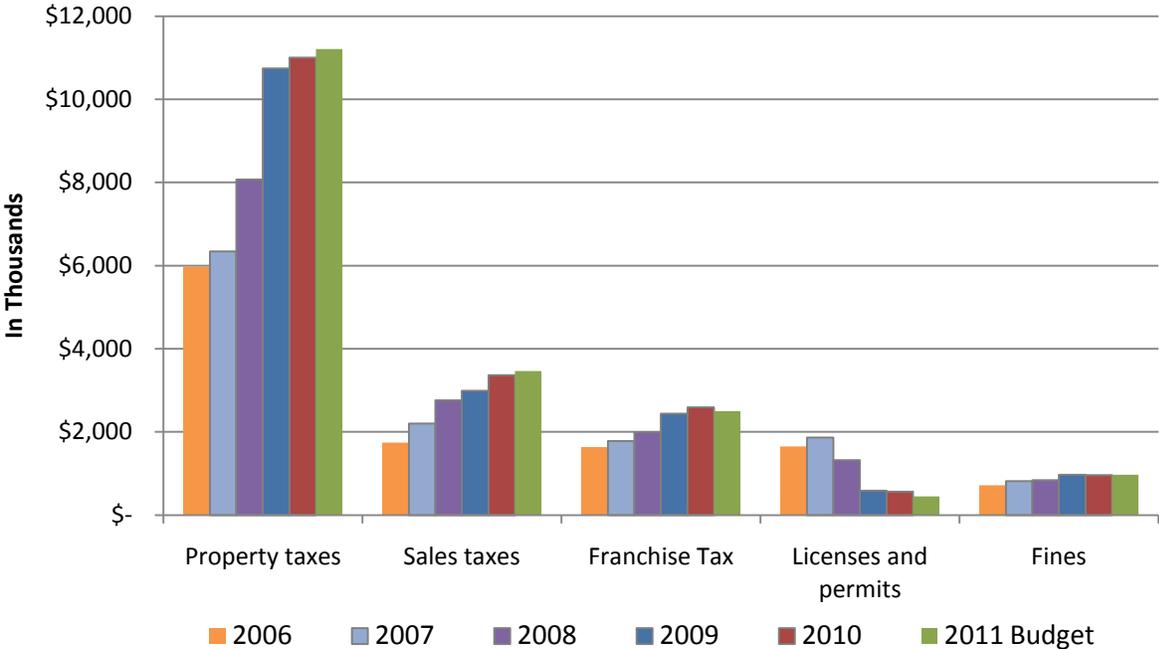
### Licenses, Permits and Fees

Development continued a downward trend in 2010, resulting in a 7% decrease in revenue over 2009. The trend is unchanged in the 2011 budget with a 21% decrease in these revenues.

### Fines

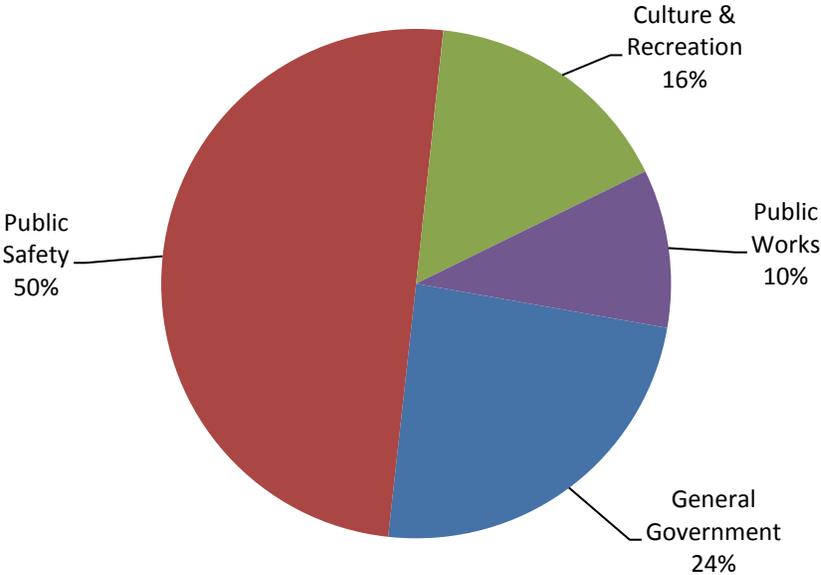
This revenue category has slightly increased over the past several years. Continuing this trend, the fiscal year 2011 budget includes a 1% increase.

## Historical Revenue Major Sources



**General Fund  
Expenditure Analysis**

**FY 2011 Financial Uses - General Fund**



**General Fund Uses**

The expenditures of all functions are on an upward trend; reflecting the annexation plan the City has been executing and the economic conditions of the City of Pflugerville and the Central Texas area. Additional financial summaries for each department are located in the General Fund section of this document.

**General Government**

Departments include: Administration (including the City Manager’s Office, Finance and Human Resources), Fleet, Municipal Court, and Planning. These expenditures have increased at roughly the same pace as the City population.

**Public Safety**

Departments include: Building Inspection, Police Department, and Pflugerville Independent School District Police Department (PISDPD). Public safety is a high priority of the City and correspondingly the largest use of general funds. In 2008, in response to population growth, several additional officers were hired, increasing personnel and associated expenditures. The PISDPD department was established in 2009, further increasing public safety expenditures.

# General Fund Expenditure Analysis

## General Fund Uses (continued)

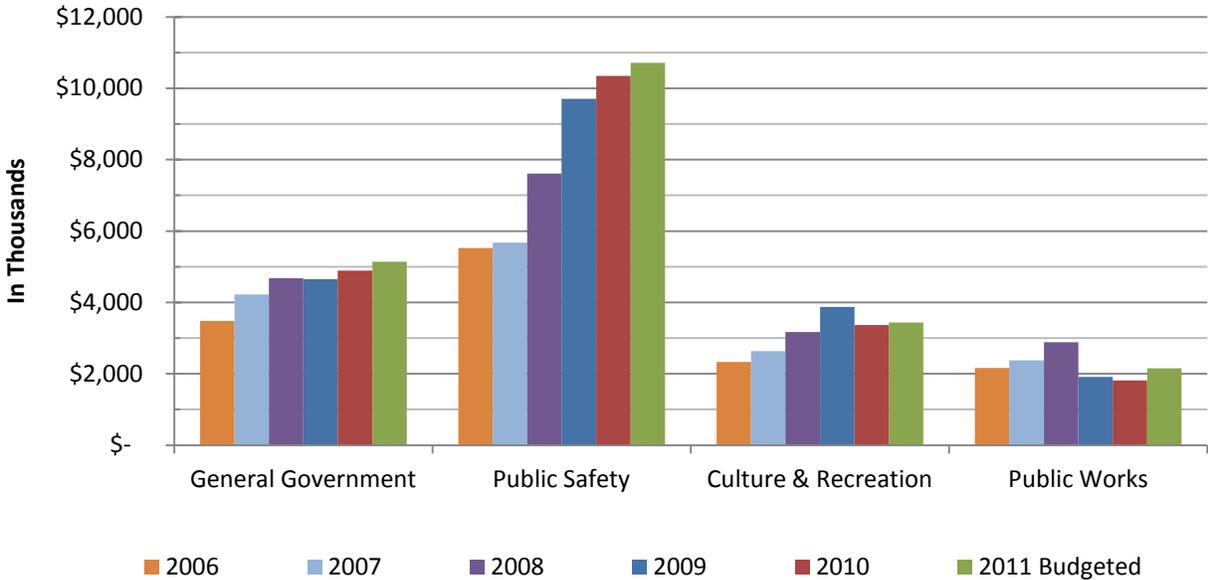
### Culture & Recreation

Departments include: Pflugerville Community Library and Parks and Recreation Department. Similar to General Government, these expenditures have increased on pace with the population. In 2009, expenditures included budgeted improvements to a new City park.

### Public Works

Departments include: Engineering and Street Departments. Fleet, previously accounted for in the Street department, became a separate department in 2008.

## Historical Expenditures by function



## Fund Balance Summary Governmental Funds

### General Fund

The fund balance of the general fund declined in 2010 because of an economic incentive cash payment made from fund balance. The 2011 budget predicts a slight fund balance increase. The general fund requires a minimum fund balance “reserve” of 25% of operating expenditures. In FY 11, the fund balance is projected to exceed this minimum by approximately 13% or \$2.6 million.

### Special Revenue Fund

In 2010 the special revenue fund balance increased by 33% primarily attributable to an increase in drug seizure funds received.

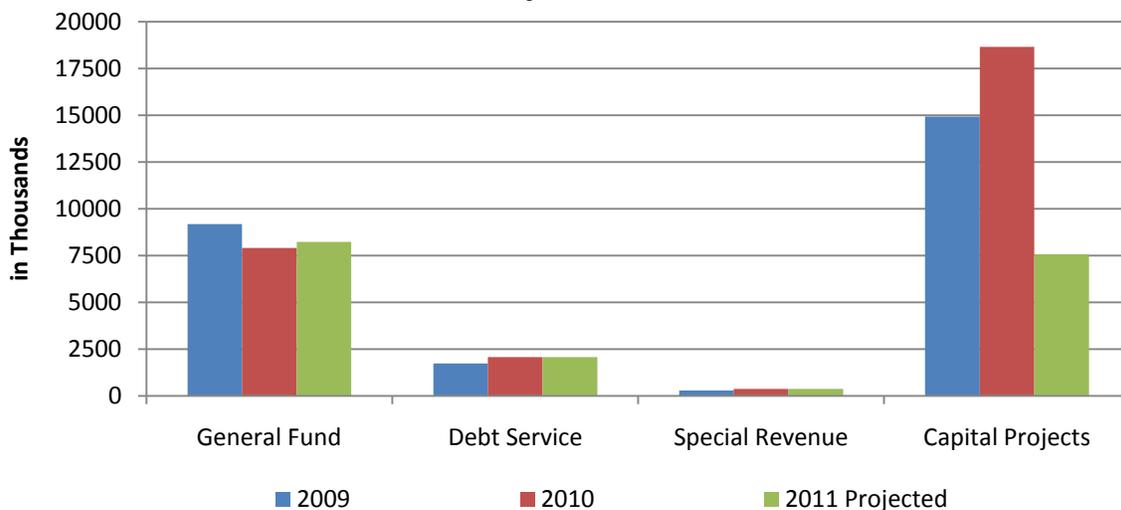
### Debt Service Fund

Debt service funds increased in fiscal year 2010 due to an increase in the funds collected from ad valorem taxes. The fund balance is projected to remain static in 2011.

### Capital Project Fund

The fund balance of the capital project fund increased in the last two years as a result of large debt issues for capital projects and steady expenditures.

### Ending Fund Balance by fund





**City of Pflugerville**  
**Enterprise Funds**  
**2009-2011 Summary of Revenues, Expenses, and Changes in Retained Earnings**  
**(in thousands)**

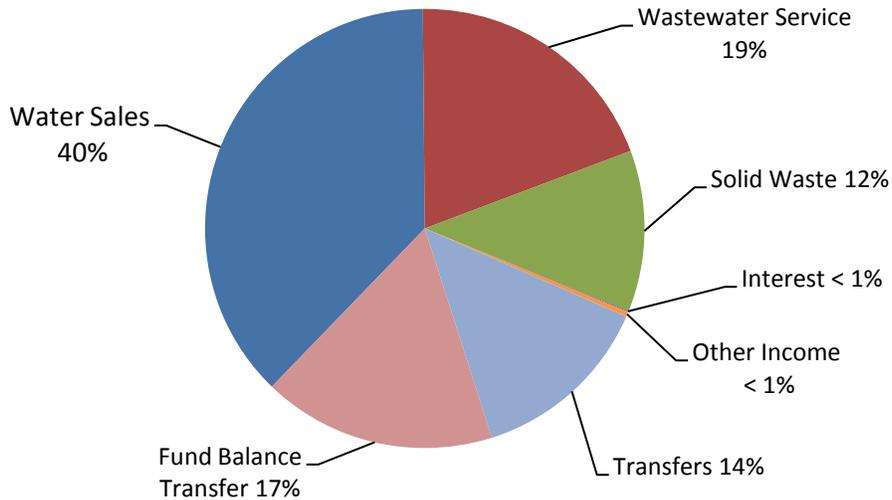
	Utility Fund			Utility Debt Service		
	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved
<b>Revenues</b>						
Water Sales	\$ 9,183	\$ 8,894	\$ 8,716	\$ 1,758	\$ 1,293	\$ 1,760
Wastewater Service	\$ 4,311	\$ 4,439	\$ 4,123	\$ 1,000	\$ 862	\$ 1,275
Solid Waste Service	\$ 2,816	\$ 3,273	\$ 3,305			
Interest	\$ 51	\$ 15	\$ 21	\$ 11	\$ 15	\$ -
Fees	\$ 7	\$ 72	\$ 75			
Miscellaneous	\$ 189	\$ 54	\$ 26			
Developer Contributions	\$ 1,000	\$ -	\$ -			
Transfers	\$ 102			\$ 2,629	\$ 2,004	\$ 1,158
Bond Proceeds					\$ 120	\$ -
Fund Balance Transfer					\$ 787	\$ 1,500
<b>Total Revenues</b>	<b>\$ 17,658</b>	<b>\$ 16,748</b>	<b>\$ 16,265</b>	<b>\$ 5,399</b>	<b>\$ 5,082</b>	<b>\$ 5,693</b>
<b>Expenses</b>						
Water Treatment	\$ 1,754	\$ 1,655	\$ 1,926			
Water Distribution	\$ 5,977	\$ 4,278	\$ 4,851			
Wastewater Collection	\$ 1,100	\$ 1,019	\$ 1,120			
Wastewater Treatment	\$ 2,125	\$ 1,775	\$ 1,953			
Solid Waste Contract	\$ 2,816	\$ 3,273	\$ 3,305			
<b>Debt Service</b>						
Principal Retirements				\$ 1,531	\$ 2,223	\$ 1,767
Interest				\$ 3,866	\$ 3,943	\$ 3,924
Paying Agent Fees				\$ 4	\$ 2	\$ 3
<b>Capital Projects</b>						
Transfers (Interfund)	\$ 500	\$ 500	\$ 700			
<b>Total Expenses</b>	<b>\$ 14,271</b>	<b>\$ 12,499</b>	<b>\$ 13,855</b>	<b>\$ 5,401</b>	<b>\$ 6,167</b>	<b>\$ 5,693</b>
Intrafund Transfers	\$ 2,608	\$ 5,199	\$ 4,775			
<b>Total Expenses + Transfers</b>	<b>\$ 16,879</b>	<b>\$ 17,699</b>	<b>\$ 18,630</b>	<b>\$ 5,401</b>	<b>\$ 6,167</b>	<b>\$ 5,693</b>
<b>Retained Earnings</b>						
<b>Net Change</b>	<b>\$ 779</b>	<b>\$ (950)</b>	<b>\$ (2,365)</b>	<b>\$ (2)</b>	<b>\$ (1,085)</b>	<b>\$ 1</b>
<b>Beginning</b>						
<b>Retained Earnings</b>	<b>\$ 7,818</b>	<b>\$ 8,597</b>	<b>\$ 7,646</b>	<b>\$ 1,481</b>	<b>\$ 1,479</b>	<b>\$ 394</b>

**City of Pflugerville**  
**Enterprise Funds**  
**2009-2011 Summary of Revenues, Expenses, and Changes in Retained Earnings**  
**(in thousands)**

	Impact Fees			Capital Projects			Total Enterprise Funds		
	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved	FY 2009 Actual	FY 2010 Actual	FY 2011 Approved
<b>Revenues</b>									
Water Sales							\$ 10,941	\$ 10,187	\$ 10,476
Wastewater Service							\$ 5,311	\$ 5,301	\$ 5,398
Solid Waste Service							\$ 2,816	\$ 3,273	\$ 3,305
Interest	\$ 82	\$ 16	\$ -	\$ 3	\$ 9	\$ -	\$ 147	\$ 56	\$ 21
Fees	\$ 1,935	\$ 421	\$ -				\$ 1,942	\$ 493	\$ 75
Miscellaneous							\$ 189	\$ 54	\$ 26
Developer Contributions					\$ 176		\$ 1,000	\$ 176	\$ -
Transfers				\$ 510	\$ -	\$ 2,600	\$ 3,241	\$ 2,004	\$ 3,758
Bond Proceeds				\$ -	\$ 6,239		\$ -	\$ 6,359	\$ -
Fund Balance Transfer				\$ 2,608	\$ 4,412	\$ 3,275	\$ 2,608	\$ 5,199	\$ 4,775
<b>Total Revenues</b>	<b>\$ 2,017</b>	<b>\$ 437</b>	<b>\$ -</b>	<b>\$ 3,121</b>	<b>\$ 10,836</b>	<b>\$ 5,875</b>	<b>\$ 28,195</b>	<b>\$ 33,103</b>	<b>\$ 27,834</b>
<b>Expenses</b>									
Water Treatment							\$ 1,754	\$ 1,655	\$ 1,926
Water Distribution							\$ 5,977	\$ 4,278	\$ 4,851
Wastewater Collection							\$ 1,100	\$ 1,019	\$ 1,120
Wastewater Treatment							\$ 2,125	\$ 1,775	\$ 1,953
Solid Waste Contract							\$ 2,816	\$ 3,273	\$ 3,305
Debt Service									
Principal Retirements							\$ 1,531	\$ 2,223	\$ 1,767
Interest							\$ 3,866	\$ 3,943	\$ 3,924
Paying Agent Fees							\$ 4	\$ 2	\$ 3
Capital Projects				\$ 3,441	\$ 4,963	\$ 6,725	\$ 3,441	\$ 4,963	\$ 6,725
Transfers (Interfund)							\$ 500	\$ 500	\$ 700
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,441</b>	<b>\$ 4,963</b>	<b>\$ 6,725</b>	<b>\$ 23,113</b>	<b>\$ 23,629</b>	<b>\$ 26,273</b>
Intrafund Transfers	\$ 3,241	\$ 2,004	\$ 3,758				\$ 5,849	\$ 7,203	\$ 8,533
<b>Total Expenses + Transfers</b>	<b>\$ 3,241</b>	<b>\$ 2,004</b>	<b>\$ 3,758</b>	<b>\$ 3,441</b>	<b>\$ 4,963</b>	<b>\$ 6,725</b>	<b>\$ 28,962</b>	<b>\$ 30,832</b>	<b>\$ 34,806</b>
<b>Retained Earnings</b>									
<b>Net Change</b>	<b>\$ (1,224)</b>	<b>\$ (1,567)</b>	<b>\$ (3,758)</b>	<b>\$ (320)</b>	<b>\$ 5,873</b>	<b>\$ (850)</b>	<b>\$ (768)</b>	<b>\$ 2,270</b>	<b>\$ (6,972)</b>
<b>Beginning Retained Earnings</b>	<b>\$ 9,573</b>	<b>\$ 8,349</b>	<b>\$ 6,782</b>	<b>\$ 722</b>	<b>\$ 402</b>	<b>\$ 6,274</b>	<b>\$ 19,594</b>	<b>\$ 18,826</b>	<b>\$ 21,097</b>

# Enterprise Fund Revenue Analysis

## FY 2011 Financial Sources



### Major Revenue Sources

These revenues constitute more than 75% of the utility fund revenue budgeted for 2011.

#### Water Revenues

The sale of water is the largest, single revenue source in the utility fund. Though fluctuating annually with climate and weather changes, these revenues continue an upward trend. The summer of 2008 marked the beginning of a two-year drought. Also in 2008, a restructuring of the water rates was implemented. The number of water customers between 2009 and 2010 increased more than 3% and 2% growth is projected for 2011. Water revenue is budgeted to increase 3% in 2011.

#### Wastewater

The number of wastewater customers between 2009 and 2010 increased more than 3% and 2% growth is projected for 2011. Revenue is projected to mimic the 2% increase in customers.

#### Solid Waste

All citizens of the City are required to maintain solid waste (garbage) service through the City. Revenues collected for solid waste services continue to grow as the City completes its annexation plan. In 2011, the revenue increase of 1% parallels the City's population growth.

# Enterprise Fund Revenue Analysis

## Major Revenue Sources (continued)

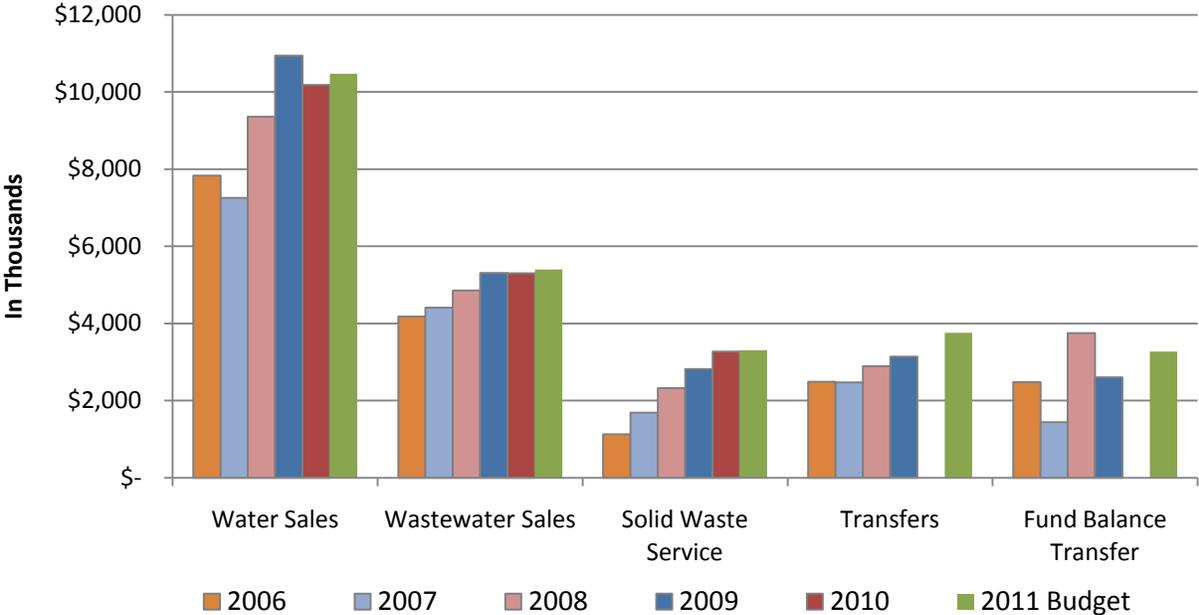
### Transfers

Transfers of impact fees have been steadily used the past several years. These transfers are used to fund capital improvement projects of water and wastewater facilities or the debt service on those projects.

### Fund Balance Transfer

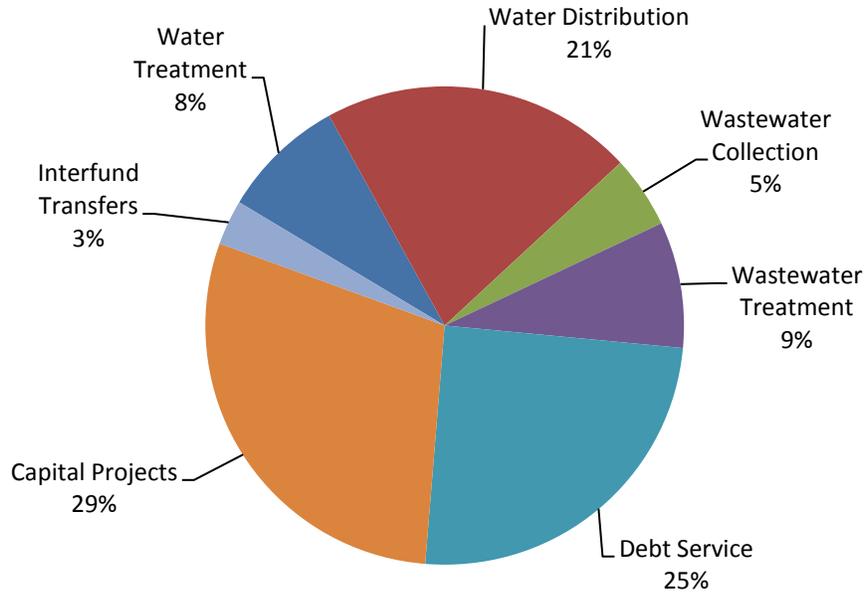
A fund balance transfer of \$4,775,000 is budgeted for fiscal year 2011 to cover specific utility capital improvement projects and debt service payments. Transfers from fund balance vary from year-to-year due to the fluctuation in funding needs and the availability of other revenue sources.

## Historical Revenue Major Sources



# Enterprise Fund Expense Analysis

## FY 2011 Financial Uses



### Enterprise Fund Uses

The expenditures of all utility functions are on an upward trend; reflecting the growth in the utility customer base. Additional financial summaries for each department are located in the Utility Fund section of this document.

#### Water Departments

The operating expenditures of the water departments (treatment and distribution) have been growing in response to the increase in the number of customers and infrastructure. In addition, the drought in 2008 and 2009 increased the amount water produced, resulting in larger expenses.

#### Wastewater Departments

The operating expenditures of the wastewater departments (collection and treatment) have grown in tandem with the number of customers.

# Enterprise Fund Expense Analysis

## Utility Fund Uses (continued)

### Solid Waste

All citizens of the City are required to maintain solid waste (garbage) service through the City. Expenditures collected for solid waste services continue to grow steadily as the City completes its annexation plan and adds new users.

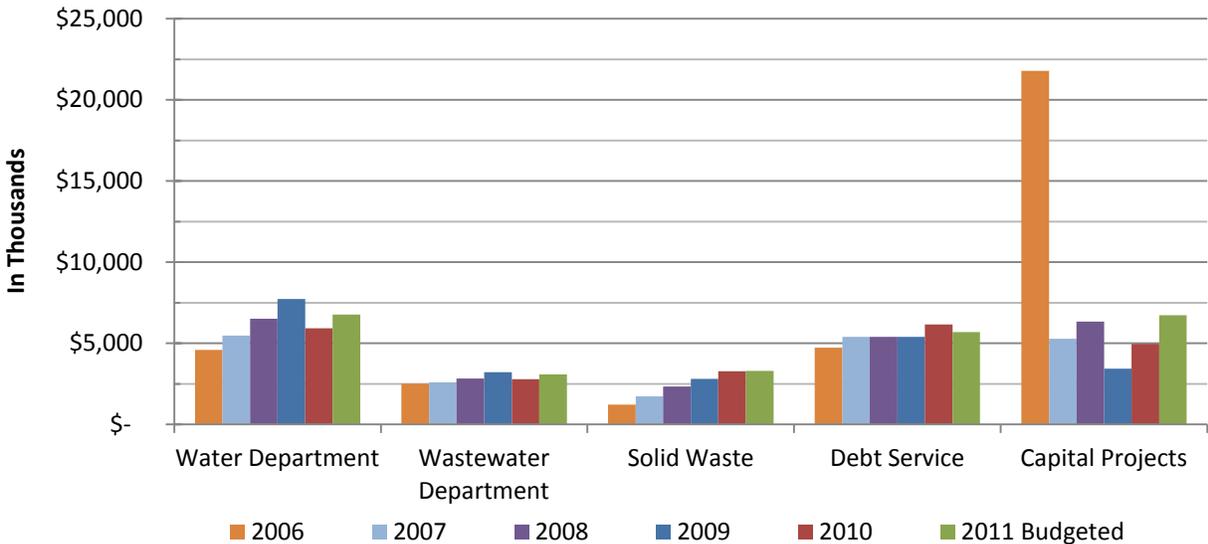
### Debt Service

Debt service on the City's utility system remains level. In 2010, the City issued new debt and refunded several old debt issues. The refunding resulted in a projected decrease in debt service expense for 2011.

### Capital Projects

In 2006, the largest capital project in City history, a 180 acre surface water reservoir including a water treatment plant and raw water pipeline was completed. Since that time, additional improvements have been completed at a fairly steady pace.

## Historical Expenditures by function



## Fund Balance Summary Enterprise Funds

**Utility Fund**

The utility fund balance is declining as the fund balance is used to construct capital improvements and fund debt service.

**Debt Service Fund**

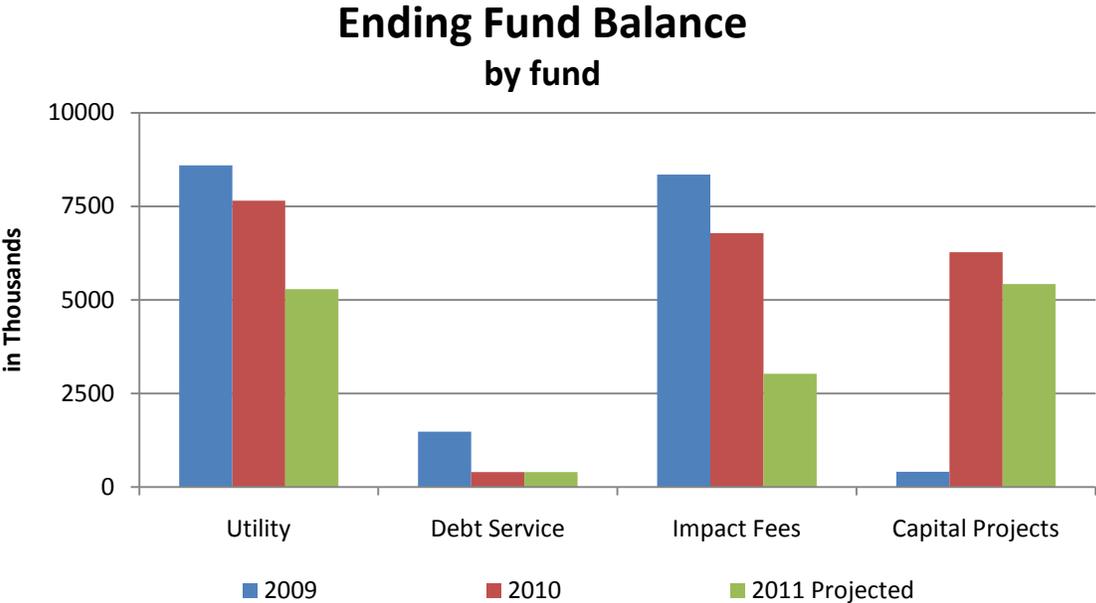
Debt service fund balance decreased in fiscal year 2010 in response to a refunding of several debt issues. The 2011 fund balance is projected to remain steady.

**Impact Fees Fund**

The revenues from these fees are decreasing as the economy has slowed development. The available balance is being used to pay debt service and construct capital improvements.

**Capital Project Fund**

Debt for capital projects was issued in 2010 for wastewater projects increasing the fund balance. As these projects are completed the fund balance will decline.



# General Fund



# GENERAL GOVERNMENT

City Manager's Office  
Finance / Human Resources



Municipal Court

Fleet Department



Planning Department



## 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 09 Actual	FY 10 Actual	FY 11 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
City Attorney	1	1	1
City Manager	1	1	1
City Secretary	1	1	1
Facilities Maintenance Tech	1	1	1
Human Resources Director	1	1	1
Human Resources Assistant	2	2	2
Human Resources Generalist	1	1	1
Info & Comm. Development Coordinator	1	1	1
Public Works Director*	1	1	0
Construction Zone & Safety Inspector	0	1	1
Development Services Director	1	1	0
Managing Director of Operations	0	0	1
Municipal Court Judge (PT)**	1	1	0
Public Information Officer	1	1	1
Total	22	23	21

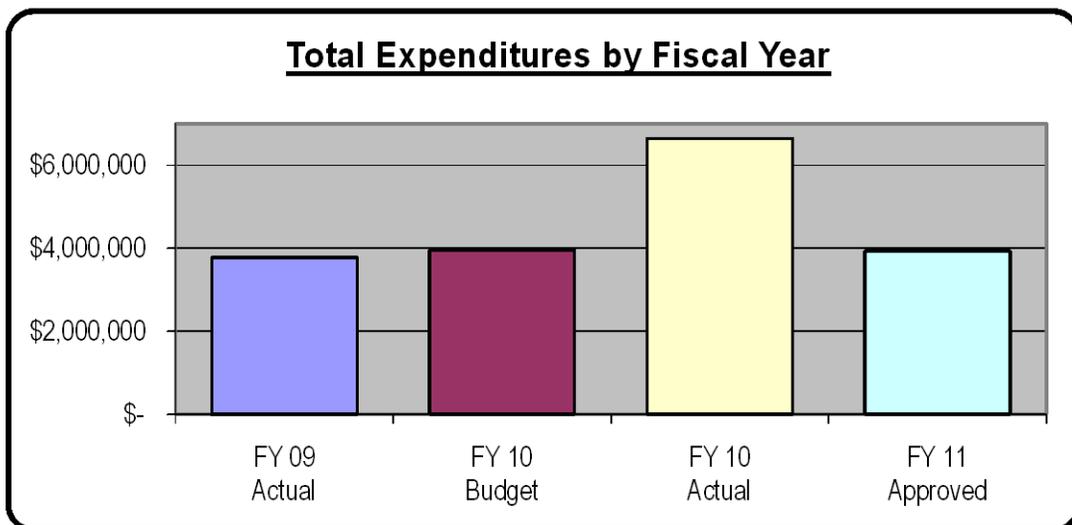
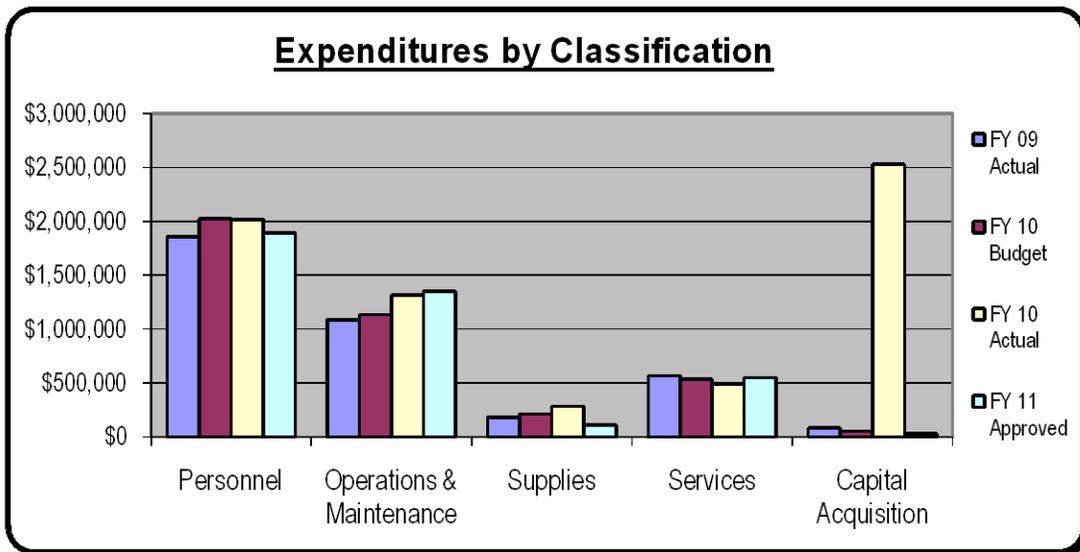
\*Public Works Director is now in the Utility Fund.

\*\*Municipal Court Judge (PT) is now in Municipal Court.

**Administration**

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	1,855,161	2,022,601	2,017,815	1,892,459
Operations & Maintenance	1,088,564	1,136,517	1,312,476	1,348,974
Supplies	184,188	211,464	284,715	110,005
Services	567,387	535,780	496,818	547,690
Capital Acquisition	85,656	55,000	2,528,883	32,000
<b>Totals</b>	<b>\$3,780,956</b>	<b>\$3,961,362</b>	<b>\$6,640,707</b>	<b>\$3,931,128</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's 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's 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 2009- 2010 Accomplishments

- Reviewed organizational structure and instituted changes to improve the efficiency and effectiveness of the City.
- Evaluated and updated City policies.
- Increased communication with citizens through increased media resources.
- Negotiated a new contract for solid waste and recycling services, incorporating expanded recycling options for customers.
- Purchased a new automated agenda review program for use by the City Council and all City Boards and Commissions.
- Coordinated the installation of a fiber optic line to provide consistent and reliable service between City facilities.

## FY 2010 – 2011 Goals

- Continue review of organizational structure and institute changes to improve the efficiency and effectiveness of the City.
- Continue evaluating and updating City policies.
- Review the City's Charter and propose revisions to the City Council.

## City Manager

### FY 2010 - 2011 Budget Objectives

- Continue to seek solutions to meet increasing customer demands, while maintaining current staff levels.
- Continue to 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.

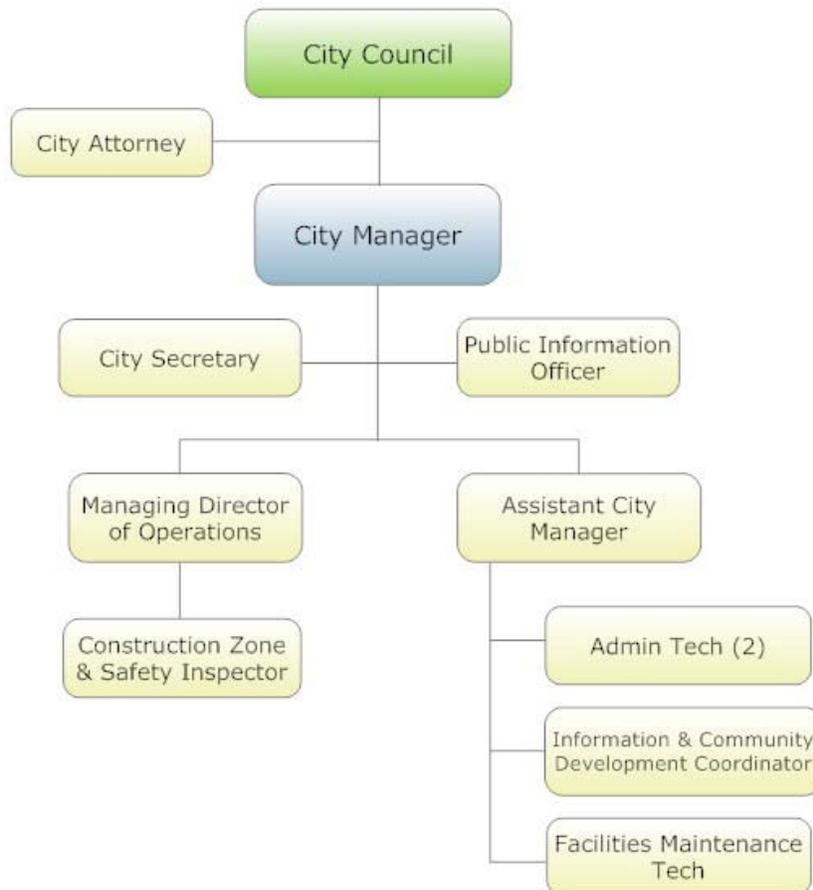
### Staffing

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
City Manager	1	1	1
Assistant City Manager (ACM)	1	1	1
City Attorney	1	1	1
Managing Director of Operations	0	0	1
Public Works Director*	1	1	0
Development Services Director	0	1	0
City Secretary	1	1	1
Info. & Comm. Develop. Coord.	1	1	1
Public Information Officer	1	1	1
Construction Zone & Safety Inspector	0	1	1
Municipal Court Judge (PT)**	0	1	0
Administrative Tech	2	2	2
Facilities Maintenance Tech	1	1	1
<b>Totals</b>	<b>10</b>	<b>13</b>	<b>11</b>

\*Public Works Director is now in the Utility Fund.

\*\*Municipal Court Judge (PT) is now in Municipal Court.

Staffing (continued)



**City Manager**

**Performance Measures**

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved	
<b><u>Demand</u></b>				
City Population	47,417	50,850	51,359	
<b><u>Input</u></b>				
Annual City Budget	\$57,857,506	\$58,933,744	\$69,756,710	(1)
Annual City Operating Budget	\$28,505,665	\$28,444,281	\$29,698,899	
Number of General Fund Personnel (FTE)	227.4	233.2	234	(2)
Total Number of Personnel	10	13	11	
<b><u>Efficiency</u></b>				
Population per General Fund FTE	209	218	219	
Cost of City Govt per Citizen	\$390	\$379	\$403	(3)
Dept FTE as % of General Fund FTE	4.4%	5.6%	4.7%	
<b><u>Effectiveness</u></b>				
Taxable Assessed Valuation	\$2,489,169,600	\$2,624,009,352	\$2,781,357,612	
Debt to Valuation Ratio	5.71%	5.84%	5.81%	(4)
Bond Rating	A1/AA-	Aa3/AA-	Aa2/AA-	
Tax Rate /\$100 Valuation	\$0.6140	\$0.6090	\$0.6040	
Actual Expense versus Budget	79%	74%	100%	

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

(2) See pages 194-195 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 strategic business support and 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 2010 budget from the Government Finance Officers Association (sixth year).
- Received Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2009 from the Government Finance Officers Association (fifth year).
- 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.
- Incorporated results of 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 2-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 an Integrated Emergency Management Training program that included community partners (Pflugerville Independent School District and Pflugerville Fire Department). The year long program built a foundation of knowledge regarding emergency management while developing inter-organizational cooperation.
- 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 City-wide wellness program that will better provide useful data on the overall health of the organization while providing the ability to measure the impact and return on investment.
- Documented internal HR Department processes and procedures.
- Completed implementation of the time entry software for all departments.

## **FY 2010 – 2011 Goals**

### **Finance**

- Receive Distinguished Budget Presentation Award from the Government Finance Officers Association for the fiscal year 2011 budget.
- Receive the Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2010 report.
- Increase transparency in the City's financial operations.
- Increase coordination with Finance and Budget Committee to continue evaluating and updating City policies.
- Complete coordination and development of City Internal Procedures Manual.
- Maintain bond ratings of Moody's – Aa3 and Standard & Poor's – AA-.
- Continue information gathering regarding establishing a purchasing function by attending area seminars and researching requirements, in anticipation of creating a Purchasing division for the City of Pflugerville in the future.
- Enhance the Utility billing function by updating software to allow for e-billing, reducing costs and increasing customer satisfaction.

### **Human Resources**

- Perform a comprehensive process audit of four major Human Resources Department procedures to ensure 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.
- Perform a complete Employee Handbook review/update to ensure compliance, ease of use and consistency in application.

## **FY 2010 – 2011 Budget Objectives**

### **Finance**

- Continue to look for solutions to meet increasing customer demands while maintaining current staff levels.
- Contract for an update to the required actuarial study of the City's post-employment benefits for Governmental Accounting Standards Board (GASB) Statement 45.

### **Human Resources**

- Work with all departments within the organization to find efficiencies and increase effectiveness that will help contain costs and identify strategic needs.

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 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 Resources Director	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 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
City Population	47,417	50,850	51,359
Number of Budgeted Positions	275	284	284
Number of Seasonal Employees	134	115	115
Utility Customer Base	16,653	17,000	17,750
Number of bond issues outstanding	17	13	16
Amount of debt outstanding	\$142,235,000	\$153,290,000	\$161,620,000
Annual Budget*	\$57,085,119	\$58,933,744	\$69,756,710
<b><u>Input</u></b>			
Personnel Expense**	\$790,731	\$863,439	\$849,999
Total Number of Personnel	12	12	12
<b><u>Output</u></b>			
Number of AP checks written	7,436	6,807	7,000
Number of Purchase Orders Processed	837	668	850
Number of Invoices Processed	14,954	13,431	15,000
Number of Utility Bills Processed	192,193	207,617	210,000
Number of Applicants Processed	1,585	1,844	2,000
Number of RFT Applicants Hired	65	36	25
Number of Seasonal Applicants Hired	133	115	115
Number of Terminations Processed	198	119	140
<b><u>Efficiency</u></b>			
FTE as % of General Fund FTE	5.3%	5.1%	5.1%
Finance Expenditures as % of GF	4.3%	4.5%	4.1%
<b><u>Effectiveness</u></b>			
Bond Ratings (Moody's/S&P)	A1/AA-	Aa3/AA-	Aa2/AA-
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	80,864	88,471	90,000
Total Revenue Receipted	\$28,023,991	\$25,493,700	\$28,000,000
City Employee Turnover Rate	13.1%	12.9%	10.0%

\*Major portion of increase in FY 11 is for planned Capital Improvement Projects.

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



# Fleet Department

## Department Mission

Ensure that all the City vehicles and equipment are in the best possible running condition 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.  
Hours are 7:30 a.m. to 4 p.m., Monday through Friday, excluding holidays.  
Fleet Maintenance work orders can be scheduled at the Public Works Department at 512-251-9935; Fax: 512-989-1052.

## FY 2009 - 2010 Accomplishments

- Performed repairs and routine maintenance on all City vehicles including Police Department and PISD Police vehicles.
- Performed repairs and routine maintenance on all City equipment including backhoes, loaders, mowers, bobcats, and weed eaters.
- Performed preventive maintenance on an aging fleet to ensure maximum efficiency to prolong the life of the vehicle.
- Utilized Fleet staff welding skills to repair various equipment and facilities, such as handrails and guardrails across the City.
- Purchased and installed a 250-gallon oil reservoir, using FY10 budget funds. The City will save money and reduce waste, by purchasing oil in bulk instead of smaller, individual containers.
- Purchased a transmission jack that paid for itself in savings in one year.
- Purchased a vehicle diagnostic scanner to reduce the time and expense of taking vehicles to the dealership for diagnostics and repair.
- Fleet Manager attended the Supervisory Academy training series.

## Fleet Department

### FY 2009 - 2010 Accomplishments (continued)

- Prepared nine new vehicles for use: three for the Police Department, three for the PISD Police Department, and three other City vehicles.
- Prepared two impounded vehicles for undercover police duty.
- Installed four new school zone flashing signs with speed zone readouts.
- Assumed responsibility for four new school zone flashing signs at Windermere Primary.

### FY 2010 - 2011 Goals

- Establish new work order tracking system.
- Maintain high level of performance with minimal budget increases.
- Set up parts inventory controlled location.
- Revise and enhance performance measures related to the fleet services.

### FY 2010 - 2011 Budget Objectives

- Maintain high level of performance with minimal budget increases.
- No capital improvements/purchases requested.

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 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	1	1
Seasonal Laborers	1	0	0
<b>Totals</b>	<b>4</b>	<b>4</b>	<b>4</b>



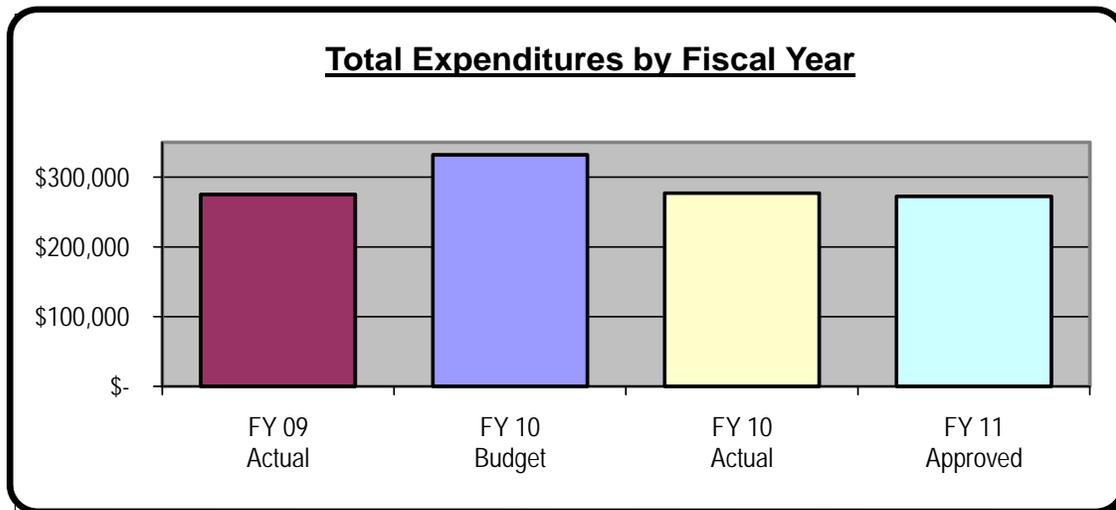
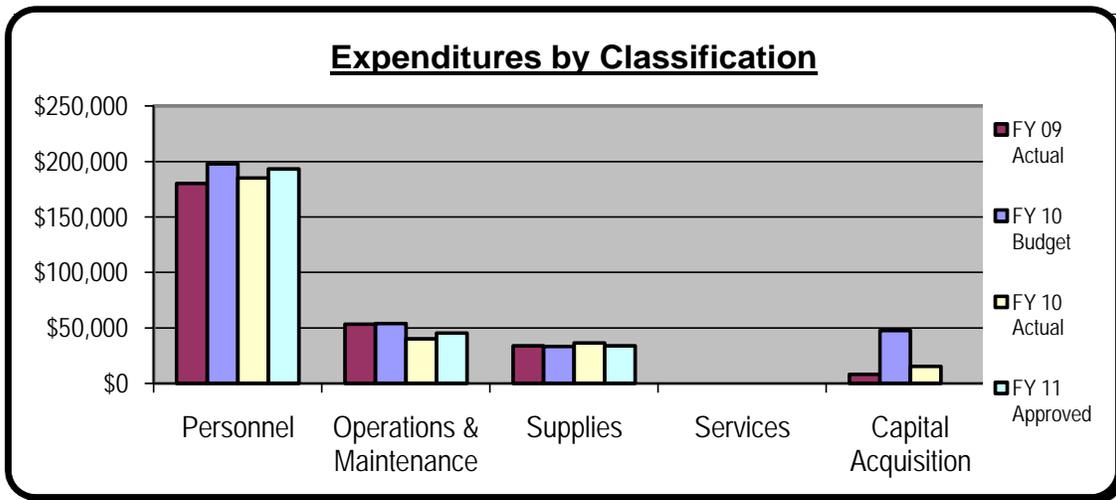
Fleet Department

**Performance Measures**

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
Number of Fleet Vehicles	160	167	168
<b><u>Input</u></b>			
Operating Expenditures	\$ 267,187	\$ 261,648	\$ 272,393
Number of Full-Time Personnel	3	3	3
<b><u>Output</u></b>			
Number of Vehicles Inspected	130	116	162
Number of Vehicles Maintained	160	159	191
<b><u>Efficiency</u></b>			
Operating Expenditures per capita	\$5.63	\$5.15	\$5.30
Fleet Expenditures as a % of General Fund Operating Expenditures	1.4%	1.4%	1.3%

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	180,224	197,716	185,211	193,223
Operations & Maintenance	53,317	53,855	40,048	45,320
Supplies	33,647	33,100	36,389	33,850
Services	-	-	-	-
Capital Acquisition	8,170	47,590	15,160	-
<b>Totals</b>	<b>\$ 275,357</b>	<b>\$ 332,261</b>	<b>\$ 276,808</b>	<b>\$ 272,393</b>





## Municipal Court

### Department Mission

Provide quality service in a professional manner and ensure trust and confidence in the Pflugerville Municipal Court. The goal of the Court staff is to treat each person efficiently and 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

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

### Department Location

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

Customer Service 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 2009 – 2010 Accomplishments

- Provided cost effective and professional management and competent, efficient and quality customer service.
- Participated in annual Police Department Open House event.
- Participated in annual statewide Warrant Round-Up program.
- Completed annual file retention and destruction of court records.
- Reorganized and improved filing system of court records.
- Replaced outdated audio and video equipment in courtroom.
- Improved court security by adding additional surveillance cameras and monitoring devices to court entrances/exits.
- Improved court security for court staff by installing lockers for personal items.
- Improved case management system with installation of new server for database updates.
- Provided continuing education to all court staff through the Texas Municipal Court Education Center.

## Municipal Court

### FY 2010 – 2011 Goals

- Continue to provide competent, efficient and quality customer service and professional management.
- Expand electronic entry of citations and complaints.
- Continue to make improvements to court security with additional monitoring devices, bailiff services, and additional training.
- Continue to provide educational training to all court staff through the Texas Municipal Court Training Center and other applicable sources.
- Continue and expand emergency management training to all court staff.

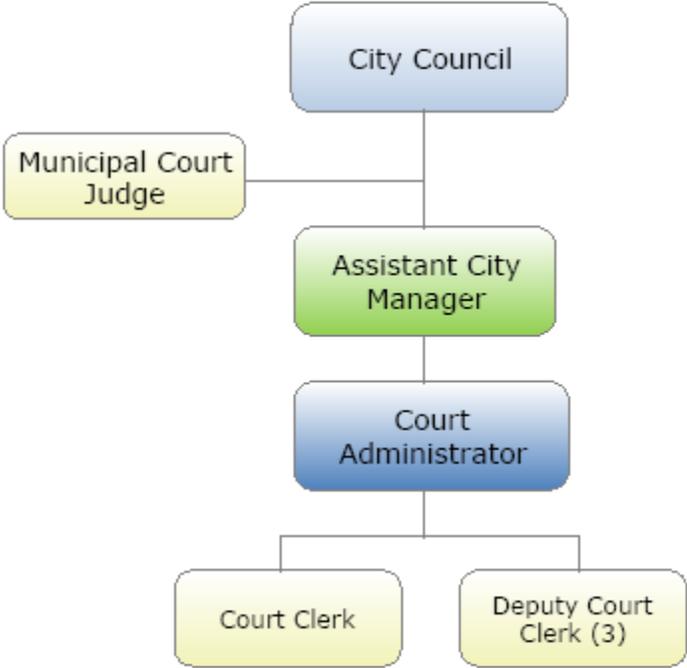
### FY 2010 – 2011 Budget Objectives

- Utilize funds collected through CCP §102.0172, to maintain existing systems and purchase additional computer software and equipment necessary to support court case processing and expand court collections programs.
- Utilize funds collected through CCP §102.017, to maintain and upgrade existing court security equipment and provide continuing education on security issues for court personnel.
- Utilize funds collected through LGC §133.103 and §133.105 to provide continuing education for court personnel and improve the efficiency and administration of court operations.

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
Court Administrator	1	1	1
Municipal Court Judge (PT)*	0	0	1
Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
<b>Totals</b>	<b>5</b>	<b>5</b>	<b>6</b>

\*Municipal Court Judge (PT) moved from Administration in FY11.



**Municipal Court**

**Performance Measures**

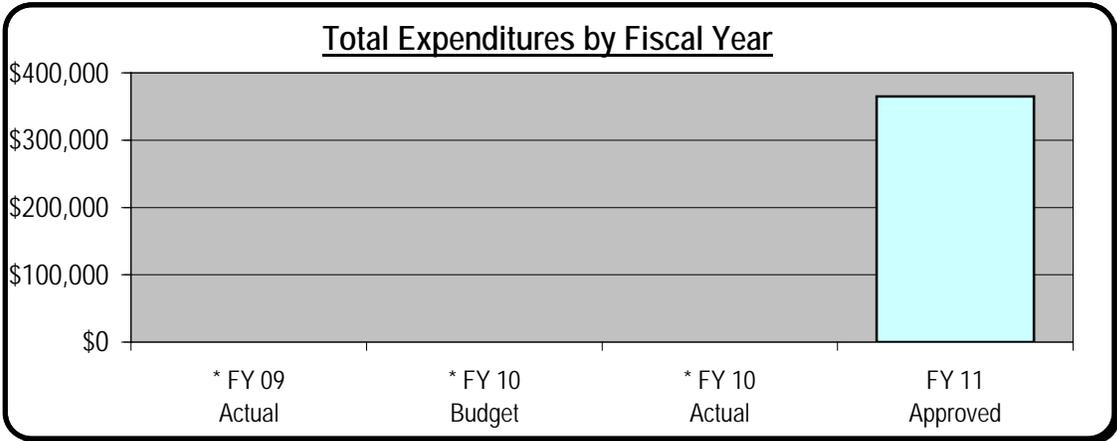
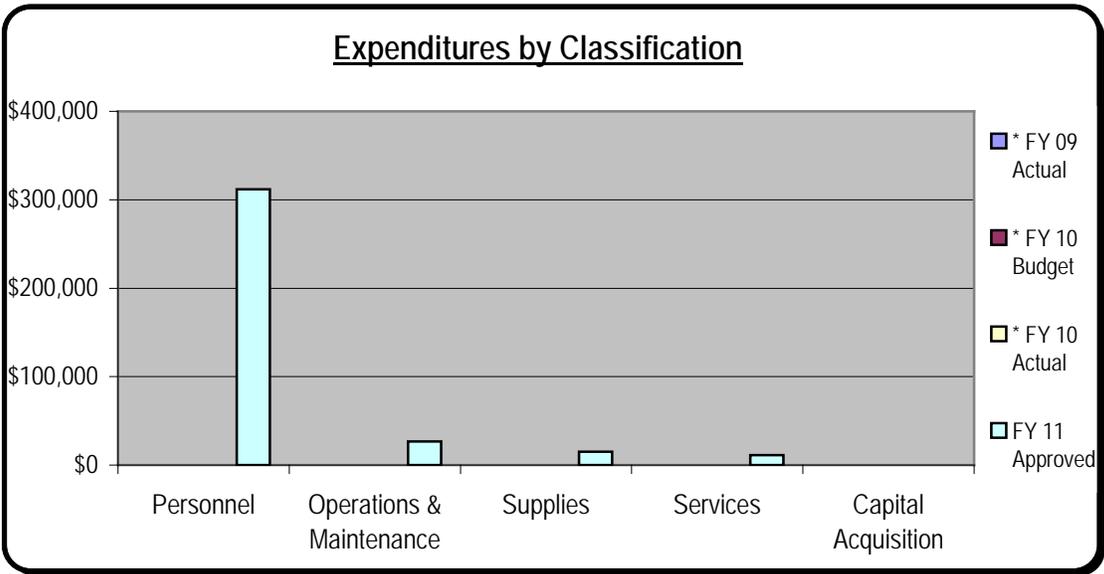
Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<u>Demand</u>			
Population	47,417	50,850	51,359
Number of Cases Filed	16,172	13,988	16,500
Number of Full-Time Police Officers	73	74	74
Number of PISD Police Officers	16	16	17
<u>Input</u>			
Operating Expenditures*	\$ -	\$ -	\$364,836
Number of Full-Time Personnel	5	5	5
Number of Part-Time Personnel	1	1	1
<u>Output</u>			
Revenue Collected	\$1,574,148	\$1,579,487	\$1,526,659
Citation Revenue (City Revenue)	\$922,081	\$915,357	\$925,000
<u>Efficiency</u>			
Cost per Case Filed	-	-	\$22.11
City Revenue Collected per Case Filed	\$57.02	\$65.44	\$56.06
Operational Cost per capita	-	-	\$7.10
Number of cases processed per Court Clerk	4,043	3,497	4,125

\* New department in FY 11; this function was previously consolidated with the Police Department.

**Expenditure Summary**

Classification	* FY 09 Actual	* FY 10 Budget	* FY 10 Actual	FY 11 Approved
Personnel	-	-	-	311,697
Operations & Maintenance	-	-	-	26,789
Supplies	-	-	-	15,000
Services	-	-	-	11,350
Capital Acquisition	-	-	-	-
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 364,836</b>

\*New department in FY 11





# Planning Department

## Department Mission

In collaboration with other departments, 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 the following activities across the City.

### Current Planning

- Administer the zoning and subdivision processes.
- Review site development plans for compliance with zoning and site development requirements.
- Provide direct staff support for the Planning and Zoning Commission and the Board of Adjustment.
- Manage the implementation of development agreements.

### Long Range Planning

- Prepare and manage the implementation of the Pflugerville 2030 Comprehensive Plan.
- Analyze and prepare annexations and coordination of the service plan implementation.
- Maintain and update statistics related to growth and development.
- Administer the implementation of the Vision for Tomorrow Downtown report.
- Provide direct staff support for the Architectural Review Board and Downtown Planning Committee (DPC).

### Sustainability and Forestry

- Administer the Tree City USA program.
- In collaboration with other departments and outside agencies, manage the implementation of sustainability programs and initiatives.

### 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 2009 - 2010 Accomplishments

- Completed and adopted the updated Comprehensive Plan and began prioritization of implementation tasks.
- Implemented development services software to increase efficiency and consistency for the development processes in collaboration with Building and Engineering Departments.
- Created an internal development process handbook.
- Collaborated with PfCONA to assist the Census Bureau to ensure an accurate and complete census for 2010.
- Integrated urban forestry into the development process.
- Completed the review portion of the Corridor Zoning District Review project.
- Applied for and received a SECO grant in the amount of approximately \$86,000 to increase energy efficiency and reduce overhead cost for various City owned structures.
- Worked towards implementation of items outlined in the Vision for Tomorrow Downtown Plan including the design work for the downtown pocket park.
- Received 3rd Tree City USA Award from the Arbor Day Foundation.
- Utilized volunteers to completed landscaping and irrigation improvements to Lake Pflugerville Park, Pecan Park, and parkland between the Katymead and Saxony subdivisions.
- Completed phase I of an interpretive trail in Pfluger Park with the assistance of volunteers.
- Held Creek stewardship event to observe the MLK Day of Service.
- Celebrated the second annual Arbor Day Nature Fest to provide education and outreach to 200 3rd graders from Brookhollow and Timmerman Elementary Schools utilizing the support of existing and new partnerships.
- Assisted with the planning and celebration of the first annual Earth Pfair. Tree Care Advisory Board distributed information and 330 free sapling trees.

**FY 2009 - 2010 Accomplishments (continued)**

- Created framework for Citizen Forester program.
- Planted more than 1,200 trees on City property, many with volunteer labor.
- Completed mapping of wastewater system and began mapping of water infrastructure.
- Provided information and maps as part of the application to the Federal Emergency Management Agency for review of current floodplain practices.
- Completed mapping of separate instrument easements (not included in plats) and detention pond locations.
- Installed ArcReader and trained four personnel in other City departments in software use.

**FY 2010 – 2011 Goals**

- Continue to implement the Vision for Tomorrow Downtown project.
- Develop annexation policy and five year plan.
- Investigate potential incentives for renewable energy sources for residential uses.
- In collaboration with other departments, create development participation policies and methods.
- In collaboration with PCDC and other departments create development incentive packages and processes.
- Develop Municipal Utility District (MUD) policy.
- Investigate incentives for commercial green building practices.
- Develop conservation subdivision ordinance.
- Create an external development guide.
- Complete mapping of two thirds of existing water infrastructure in platted subdivisions within Pflugerville's water CCN.
- Complete mapping of one third of Pflugerville's storm water infrastructure.
- Continue to expand GIS services to other departments through information and software.
- Maintain Tree City USA designation for the fourth consecutive year, including Arbor Day celebration.

## Planning Department

### **FY 2010 – 2011 Goals (continued)**

- Develop long-range street tree planting plan.
- Hold tree plantings and plant minimum 365 trees per year on public property.
- Expand public communication and volunteer recruitment for the urban forestry program.
- Coordinate with other agencies and non-profit groups to offer sustainability training and educational opportunities for employees, contractors and general public.

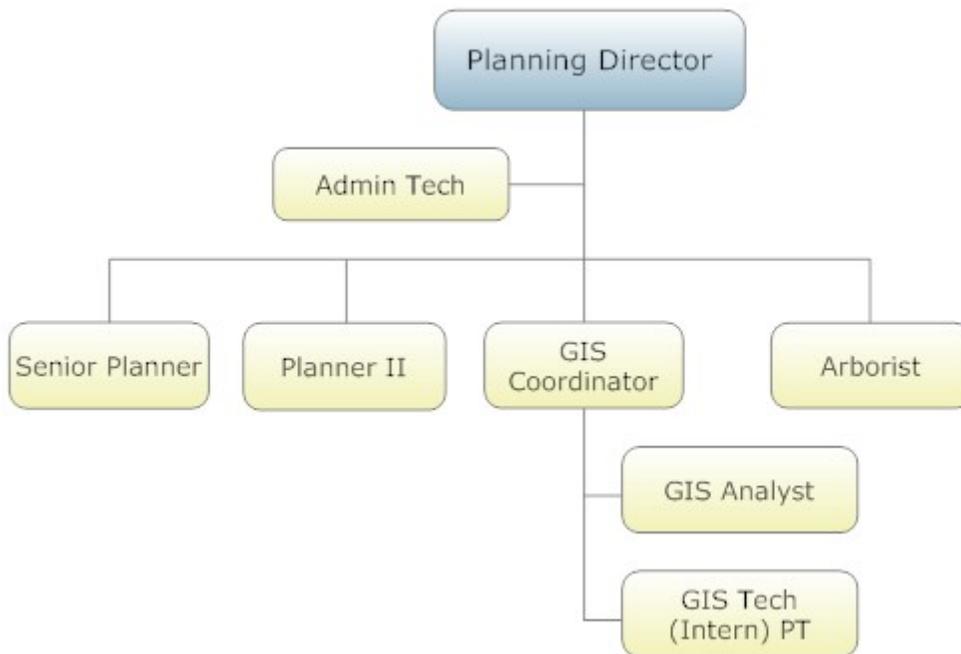
### **FY 2010 - 2011 Budget Objectives**

- Continue to operate in an efficient and customer oriented manner.
- Complete annexation survey for the Greenridge subdivision that will be annexed into the City in fiscal year 2011.

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
Planning Director	1	1	1
Senior Planner	1	1	1
Planner II	2	2	1
Arborist	0	0	1
GIS Coordinator	1	1	1
GIS Analyst	1	1	1
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>

\*Arborist moved from Parks to Planning in FY 11.



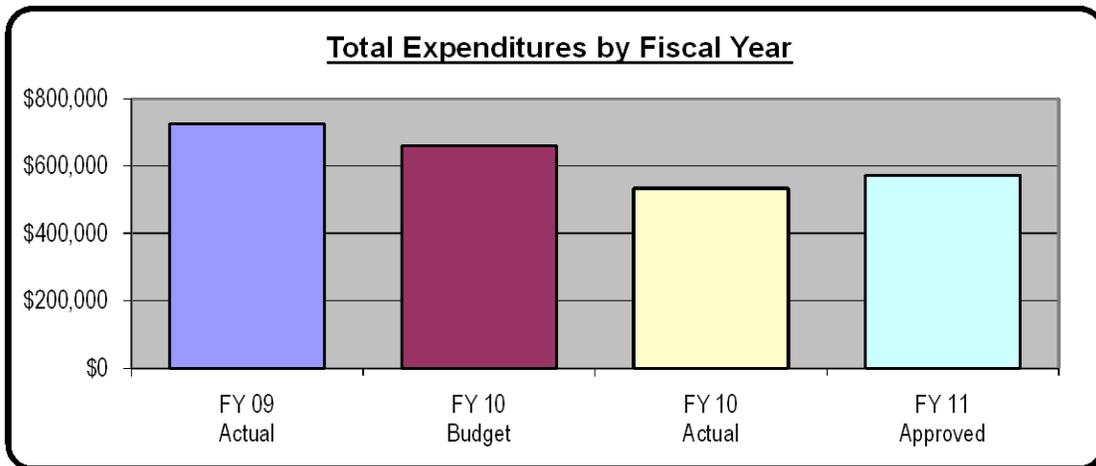
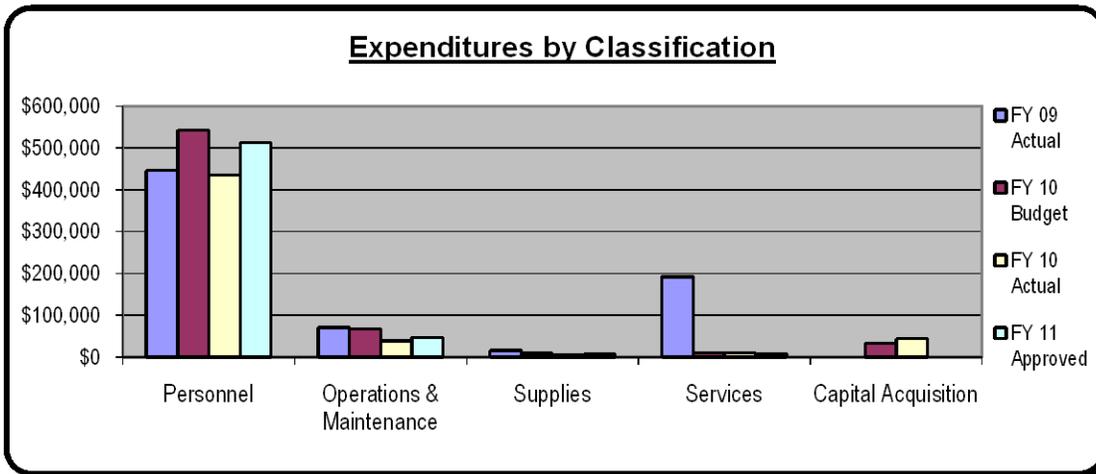
Planning Department

Performance Measures

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
City Population	47,417	50,850	51,359
Annual Growth Rate	13.4%	7.2%	1.0%
Land Area Within City limit (sq. mi.)	21.64	22.26	22.3
Land Area Within ETJ only (sq. mi.)	35.72	41.24	41.24
Number of Annexations / Acres	3/414	3/423.8	1/162
Number of Households in Annexation	827	1,490	360
Number of Persons in Annexation	2,605	4,700	1,114
<b><u>Input</u></b>			
Operating Expenditures	\$725,834	\$489,362	\$572,921
Number of Personnel (FTE)	7.4	7.4	7.4
<b><u>Output</u></b>			
Subdivision Plat Applications	21	17	8
Site Development Applications	24	15	12
Single Family Lots Reviewed	230	2445	100
Zoning Applications	16	10	10
Architectural Review Board Cases	2	0	0
Board of Adjustment Cases	3	2	1
<b><u>Efficiency</u></b>			
Planning Expenditures as % of General Fund	3.92%	2.54%	2.77%
FTE as % of General Fund FTE	3.25%	3.17%	3.16%
Population per FTE	6,408	6,872	6,940
Operating Expenditures per Capita	\$15.31	\$9.62	\$11.16

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	446,470	541,891	435,773	512,034
Operations & Maintenance	71,203	66,451	39,025	46,387
Supplies	15,830	8,575	4,677	6,500
Services	192,331	10,000	9,887	8,000
Capital Acquisition	-	33,000	44,407	-
<b>Totals</b>	<b>\$725,834</b>	<b>\$659,917</b>	<b>\$533,769</b>	<b>\$572,921</b>





# CULTURE & RECREATION

Parks  
and  
Recreation  
Department



Pflugerville  
Community  
Library



## 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. Recreation Center hours are 5:30 a.m. to 9:00 p.m. Monday through Friday; 8:00 a.m. to 8:00 p.m. Saturday; and 1:00 p.m. – 6:00 p.m. Sunday. Phone: 512-251-5082; Fax: 512-990-0932; City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com)

### FY 2009- 2010 Accomplishments

- Completed and opened Lake Pflugerville Park.
- Moved Pflugerville Farmers Market to Heritage Park and took over operation.
- Awarded boat concession for Lake Pflugerville.
- Started the Neighborwoods Program to encourage citizens to plant and maintain trees.
- Installed a wind generator at Lake Pflugerville.
- Renovated the Green Red Barn to accommodate handicap parking.
- Complete and begin implementation of Parks and Open Space Master Plan.

## Parks and Recreation Department

### FY 2010 - 2011 Goals

- Implement new department goals and project tracking and scheduling system.
- Install new play equipment, accessible for all children, adjacent to Brookhollow Elementary using grant and donation funding.
- Continue to develop practice fields.
- Develop comprehensive operations manuals for the Parks and Recreation Department and Parks Maintenance.
- Implement a memorial bench and tree program.
- Implement park use permit policy and procedures.
- Create and implement a preventive maintenance program and schedule.
- Develop a formal department activity guide to inform citizens of departmental programs and activities, such as recreational classes, special events, and park locations and amenities.
- Implement a new park and recreation CIP planning process and schedule.
- Update parkland dedication standards.
- Compile all parkland deeds, maps, acreage, and inventory into one document.
- Convert game room at the Recreation Center to a teen room.
- Expand Community Garden and add a pergola for shade.
- Complete construction of football and soccer fields and installation of amenities at Pfennig Pfields.
- Finalize repairs to trails at Bohls Park and Kuemple Bridge.
- Conduct a comprehensive cost analysis and fee review of all department programs, events, and community outreach activities.
- Host a Parks and Recreation Expo to highlight department programs and educate citizens on various community recreational opportunities.

### FY 2010 - 2011 Budget Objectives

- Incorporate Farmers Market functions into the FY11 budget.
- Continue to enhance amenities at Lake Pflugerville Park.
- Complete repairs to Mentzer Pool.
- Construct Mountain Creek Trail with National Recreation Trail grant funds.
- Renovations to the back porch of the Heritage House Museum.

Parks and Recreation Department

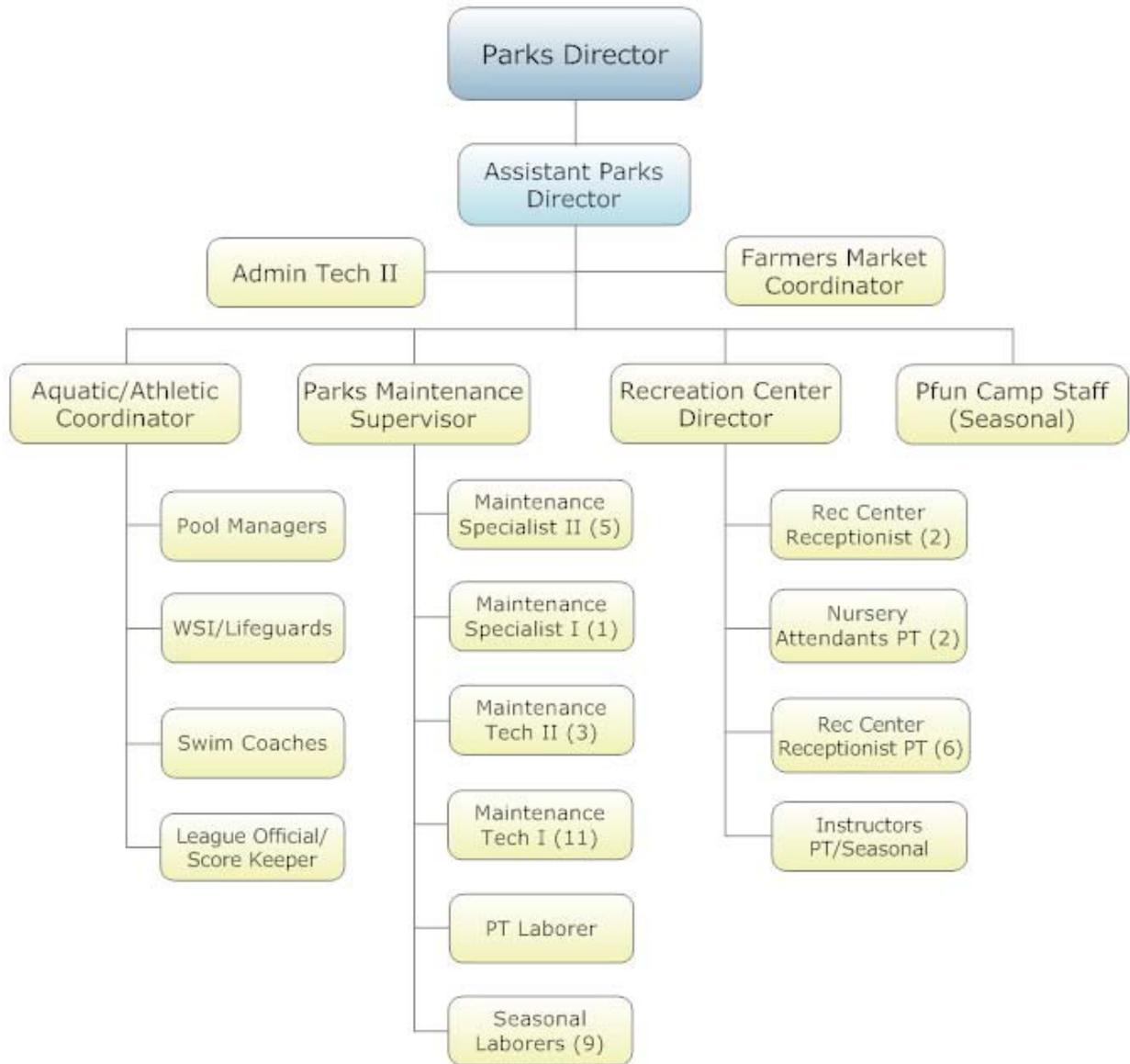
Staffing

Position	FY 09 Actual	FY 10 Actual	FY 11 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	0
Parks Maintenance Supervisor	1	1	1
Admin Tech II	1	1	1
Maintenance Specialist I/II	7	7	6
Maintenance Technician	12	12	14
Recreation Center Receptionist	2	2	2
<b>Subtotal for Full-Time Personnel</b>	<b>28</b>	<b>28</b>	<b>28</b>
Laborer (PT)	1	1	1
Rec Center Receptionists (PT)	6	6	6
<b>Subtotal for Regular Part-Time Personnel</b>	<b>7</b>	<b>7</b>	<b>7</b>
Laborer (Seasonal)	9	9	9
Pfun Camp Staff (Seasonal)	20	20	20
Pool Staff (Seasonal)	79	79	79
Swim Coaches (PT)	2	2	2
League Official/Score Keeper (PT)	1	1	1
Farmers Market Coordinator (Seasonal/PT)	0	0	1
Instructors (Seasonal/PT)	7	7	7
Nursery Attendants (PT)	2	2	2
<b>Subtotal for Seasonal/Temp PT Personnel</b>	<b>120</b>	<b>120</b>	<b>121</b>
<b>Totals</b>	<b>155</b>	<b>155</b>	<b>156</b>

\*Arborist moved from Parks to Planning in FY11.

# Parks and Recreation Department

## Staffing (continued)



**Performance Measures**

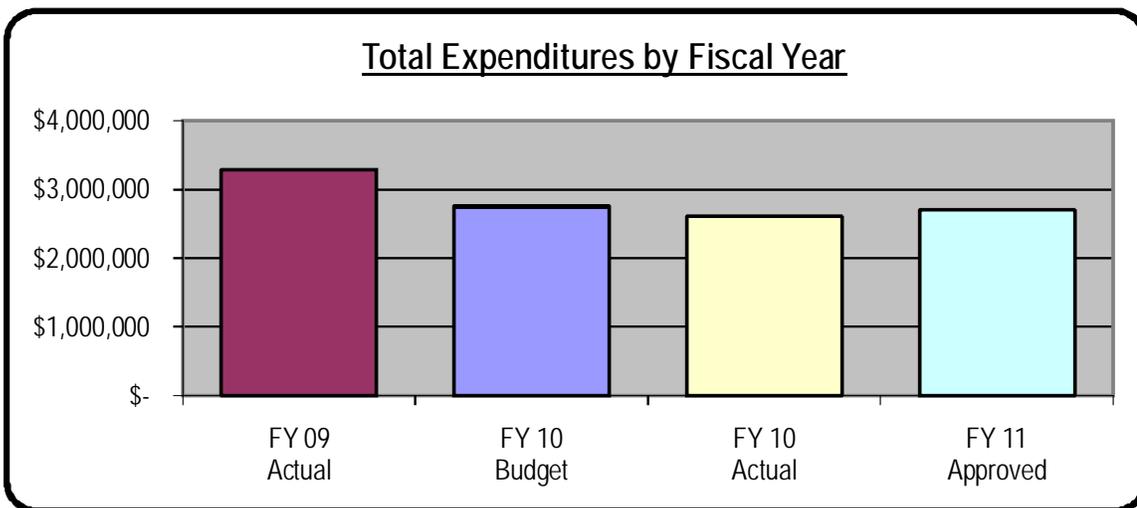
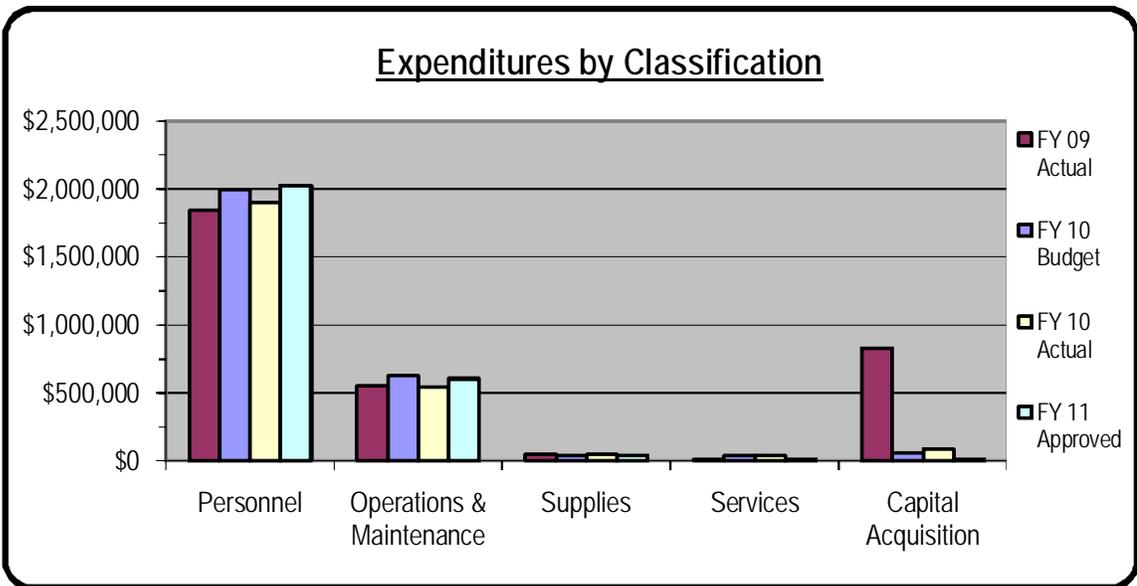
Measurement Indicators	FY 09 Actual	FY 10 Actual	FY11 Approved
<b><u>Demand</u></b>			
Population	47,417	50,850	51,359
Miles of Trails	25	27	29
Number of Parks	25	28	28
Number of Buildings	27	29	29
Number of Playscapes	19	19	22
Number of Acres Maintained	520	736	736
Number of Swimming Pools	3	3	3
Number of Special Events	13	13	14
Number of Soccer Fields	2	2	4
Number of Volleyball Courts	7	7	7
Number of Basketball Courts	9	9	9
Number of Baseball Fields	2	2	2
Number of Bocce Courts	1	1	1
Number of Football Fields	1	1	3
Number of Tennis Courts	1	1	1
<b><u>Input</u></b>			
Parks Operating Expenditures	\$2,457,617	\$2,515,971	\$2,685,010
Parks Staff - Regular (FTE)	31.5	31.5	31.5
Seasonal Staff	120	120	121
Volunteer Hours	3,200	3,300	3,500
Grants & Donations Received	417,617	24,201	8,689
<b><u>Output</u></b>			
Recreation Program Participants	2,629	2,670	2,850
Facilities Reservations	525	525	535
Recreation Center Members*	1,657	1,710	1,775
Sports League Participants	2,735	2,750	2,800
Aquatics Participants (Classes)	3,652	3,667	3,630
Special Event Participation	34,200	34,500	35,400
<b><u>Efficiency</u></b>			
Parks Expenditures as % of General Fund	13.28%	13.06%	12.98%
Parks Expenditures per Capita	\$51.83	\$49.48	\$52.28
Population per Regular Staff FTE	1,505	1,614	1,630
<b><u>Effectiveness</u></b>			
Total Program & Fee Revenue	\$599,000	\$608,428	\$630,100
% Budget Recovered through Parks Programs and Fees	24.4%	24.2%	23.5%

\* Families are counted as one member.

**Parks and Recreation Department**

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	1,840,874	1,995,128	1,896,140	2,025,516
Operations & Maintenance	555,230	622,404	538,491	605,205
Supplies	51,215	41,945	45,233	40,289
Services	10,297	35,000	36,107	14,000
Capital Acquisition	827,232	58,753	88,857	14,320
<b>Totals</b>	<b>\$3,284,849</b>	<b>\$2,753,230</b>	<b>\$2,604,828</b>	<b>\$2,699,330</b>



## Pflugerville Community Library

### Department Mission

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

### Department Description

- Serve all residents of the community and the surrounding region.
- Support literacy by developing and maintaining a collection of print and non-print materials for all ages.
- Respond to telephone, email, and on-site information queries.
- Provide a variety of programs, including story times, computer classes and reading programs for children and adults.
- Provide reference assistance, electronic resources and public Internet access to support the needs of formal education, independent learning, and business development.
- Provide meeting room space for community activities and programs.
- Provide community outreach through special programs.

### Department Location

The Pflugerville Community Library is located at 102 10<sup>th</sup> Street.

The Library is open:

Monday through Thursday - 10 a.m. to 9 p.m.

Friday - 10 a.m. to 6 p.m.

Saturday - 10 a.m. to 4 p.m.

Sundays - 1 p.m. to 6 p.m.

The Library is closed on all City holidays.

Phone: 512-251-9185; Fax: 512-990-8791;

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

**FY 2009 - 2010 Accomplishments**

- Circulated 282,813 items to the public.
- Offered early literacy initiatives through continued Saturday Storytimes and addition of a Parent-Child Book Club.
- Expanded outreach services to adults with special needs through on-site and off-site programs, including book clubs and summer reading programs.
- Provided community economic outreach by hosting U.S. Census and Tax Aide programs, and offering workshops on job search and interviewing skills.
- Achieved technology improvements, including migration to a new Integrated Library System (ILS) and changeover of public computers to a thin-client system.
- Added additional “express” public computing station and improved public computer printing and reservations capability.
- Improved remote access to the Library catalog, streamlining access to customer account information, improving reserve and renewal capability, and easing access to specialized databases.
- Increased Playaway/MP3 audiobook holdings for children and adults.
- Established circulating Board Book collection.
- Acquired additional materials shelving and media display units.
- Completed comprehensive collection inventory.
- Selected architectural design team for library expansion project and initiated design development.
- Received grant awards valued at \$15,246.

**FY 2010 – 2011 Goals**

- Publicize and promote improved public computer and Library catalog availability.
- Resume computer class programming.
- Launch downloadable eBook collection and enhance accessibility through Library catalog.
- Continue to streamline Library web services through web page redesign and web 2.0 applications.

**FY 2010 – 2011 Goals (continued)**

- Promote value of Library materials, programs, and services to customers and the community.
- Initiate customer self-checkout capability utilizing equipment purchased in 2010 with Loan Star grant funds.
- Investigate the feasibility of fine/fee self-payment technology.
- Recruit and train volunteers to assist customers in public computer use and printing operations.
- Assist in completion of design phase of Library expansion project in preparation for construction.

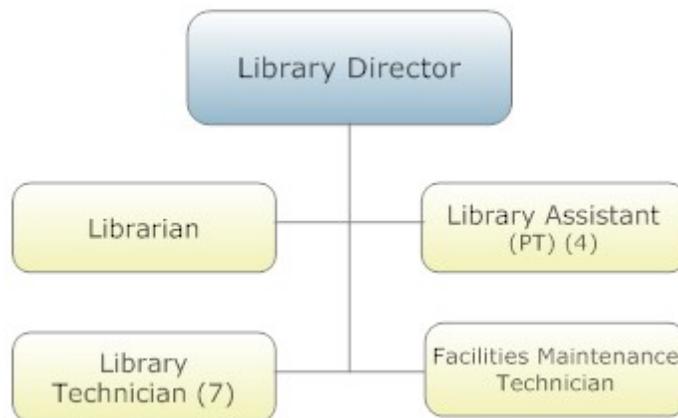
**FY 2010 - 2011 Budget Objectives**

- Provide continued support for staff development and professional education/training opportunities.
- Seek service enhancements for differently-abled customers.
- Work toward return to Texas Public Library Collection standards at Basic (or higher) level through increased book budget.

**Pflugerville Community Library**

**Staffing**

<b>Position</b>	<b>FY 09 Actual</b>	<b>FY 10 Actual</b>	<b>FY 11 Approved</b>
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	0
<b>Totals</b>	<b>16</b>	<b>16</b>	<b>14</b>



**Performance Measures**

<b>Measurement Indicators</b>	<b>FY 09 Actual</b>	<b>FY 10 Actual</b>	<b>FY 11 Approved</b>
<b><u>Demand</u></b>			
Card Holders	22,713	24,827	28,000
Collection	56,164	59,636	63,000
Number of Items Circulated	252,515	282,813	300,000
Number of Reference Requests	4,020	7,252	7,500
Library Programs Attendance	7,327	7,126	7,250
Number of Internet Users	45,285	32,799	35,000
<b><u>Input</u></b>			
Operating Expenditures	\$619,189	\$615,208	\$648,889
Number of Full-Time Equivalents *	12.2	12.2	12.2
Donations/Grants**	\$11,860	\$18,106	\$0
<b><u>Output</u></b>			
Number of Library Visits	161,714	164,707	155,000
Volunteer Hours	1,270	1,616	1,900
Library Revenue	\$29,862	\$29,398	\$28,000
<b><u>Efficiency</u></b>			
Library Expenditures as a % of General Fund Operating Expenditures	3.3%	3.2%	3.1%
FTE as a % of General Fund FTE	5.4%	5.2%	5.2%
Library Operating Expenditures per capita	\$13.06	\$12.10	\$12.63
<b><u>Effectiveness</u></b>			
% Increase in Circulation	18.5%	12.0%	6.1%
Circulation per FTE Staff Member	20,698	23,181	24,590
Circulation per Library Visits	1.56	1.72	1.94
Collection Turnover Rate	4.50	4.74	4.76

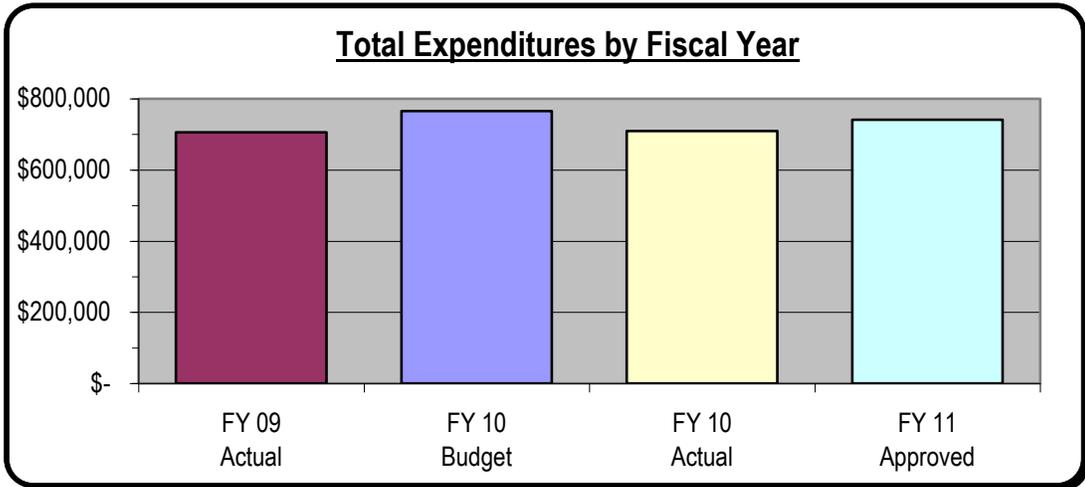
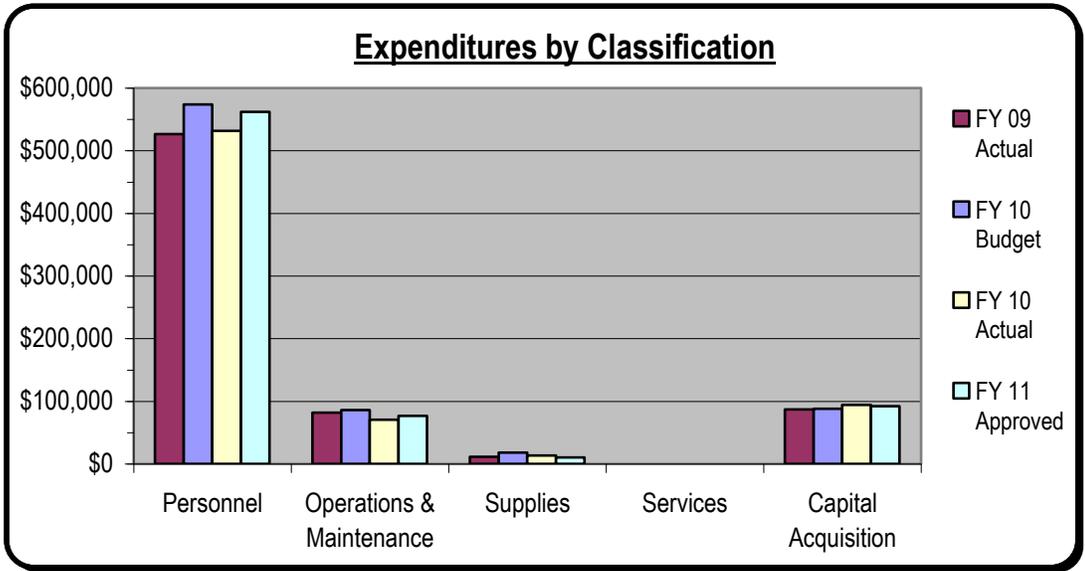
\* Excludes seasonal personnel

\*\* Grants are not budgeted until awarded.

**Pflugerville Community Library**

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	526,462	573,777	531,469	562,104
Operations & Maintenance	81,562	86,013	70,391	76,535
Supplies	11,165	17,960	13,347	10,250
Services	-	-	-	-
Capital Acquisition	86,906	88,200	93,960	92,000
<b>Totals</b>	<b>\$706,095</b>	<b>\$765,950</b>	<b>\$709,168</b>	<b>\$740,889</b>



# PUBLIC SAFETY



Building Inspection

Police Department



PISD Police Department



# Building Inspection Department

## Department Mission

The Building Department is committed to partnering with the building community to ensure that Pflugerville's residences and places of business are designed and constructed to the standards for quality, safety, and efficiency in accordance with the adopted building, site development, and zoning regulations.

## Department Description

- Process and issue building, plumbing, mechanical and electrical permits.
- Review site plans for compliance with building, plumbing, mechanical and electrical codes.
- Inspect work in progress for compliance with the site development code and building, plumbing, mechanical, and electrical code requirements, through in-house staff and contracted personnel as necessary.
- Review proposed sign plans for compliance with sign ordinance.
- 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 2009 – 2010 Accomplishments

- Submitted the Community Rating System application to the Federal Emergency Management Agency for review of current floodplain practices.
- Met the safety and quality related needs of the citizens and the building community with prompt and thorough inspections.
- Implemented development services software to increase efficiency and consistency in the development processes.

## Building Inspection

### FY 2010 – 2011 Goals

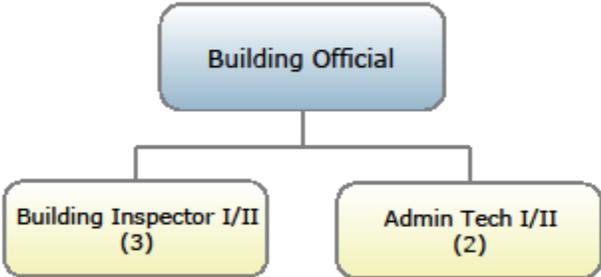
- Implement the Community Rating System through the National Flood Insurance Program to prevent property damage and reduce the cost of floodplain insurance.
- Work with surrounding municipalities to gain consensus on building code interpretations and inspection practices and procedures.
- Strive to maintain a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- Adopt the 2009 complement of the International Building Codes to ensure the safety and wellbeing of the citizens and business owners in the City.

### FY 2010 - 2011 Budget Objectives

- Monitor the level of building inspection personnel within the department to correspond with the quantity of construction projects.
- Monitor the level of services to the extent that the department maintains a positive interaction with the building community.

**Staffing**

<b>Position</b>	<b>FY 09 Actual</b>	<b>FY 10 Actual</b>	<b>FY 11 Approved</b>
Building Official	1	1	1
Building Inspector	4	3	3
Building Inspector (Vacant)	1	2	2
Admin Tech	2	2	2
<b>Totals</b>	<b>8</b>	<b>8</b>	<b>8</b>



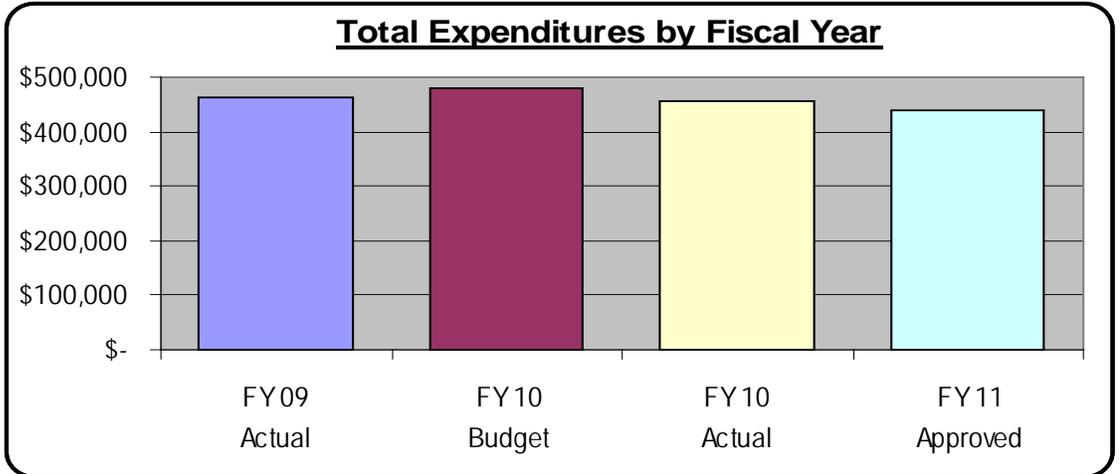
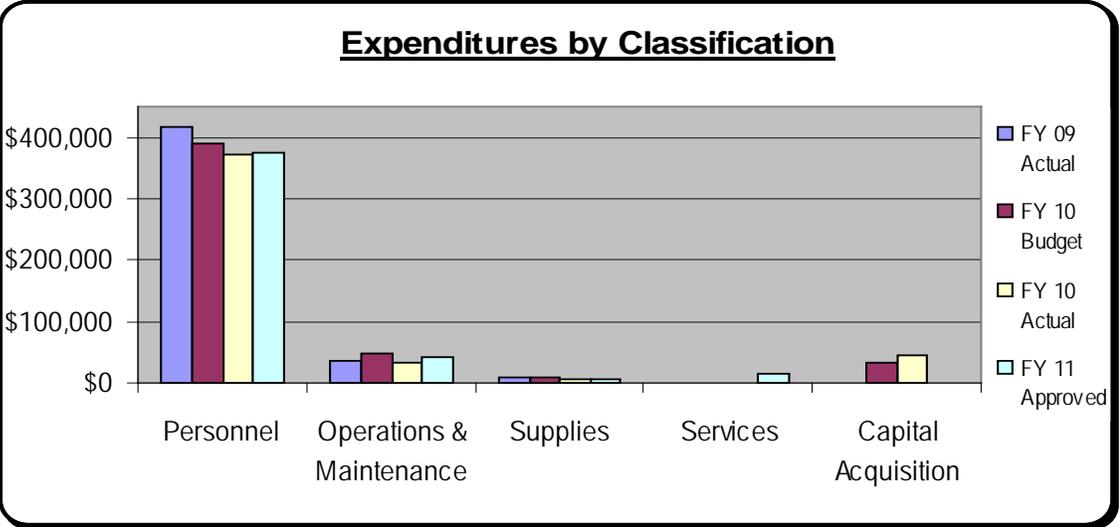
## Building Inspection

### Performance Measures

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
Building Permits:			
Single Family City	171	142	135
Single Family ETJ	214	237	228
Duplex	0	0	0
Multi-Family	0	0	0
Commercial buildings and finishouts	45	32	35
Other (pools, additions, patio covers, signs, etc)	1,193	1,250	1,050
Total Building Permits Issued	1,623	1,661	1,448
<b><u>Input</u></b>			
Operating Expenditures	\$462,278	\$410,890	\$437,643
Number of Building Inspectors (funded)	4	3	3
Number of Full-Time Equivalents (funded)	7	6	6
<b><u>Output</u></b>			
Inspections:			
Single-Family	9,758	11,352	11,420
Duplex	0	0	0
Multi-Family	0	0	0
Commercial	1,932	940	995
Other (mechanical, sign, electrical, plumbing)	2,112	1,260	1,500
Total Inspections	13,802	13,552	13,915
Square Footage Residential--Inspected	1,092,186	1,061,200	1,018,620
Square Footage Commercial--Inspected	353,541	329,832	473,900
<b><u>Efficiency</u></b>			
Cost per Building Inspection	\$33.49	\$30.32	\$31.45
Operational Cost per capita	\$9.75	\$8.08	\$8.52
Time per Building Inspection (minutes)	34	26	25
<b><u>Effectiveness</u></b>			
Average Inspections per Day	57	56	57
# of Inspections per Day per (funded) Inspector	14	19	19

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	416,253	390,175	370,879	374,184
Operations & Maintenance	37,095	48,181	33,399	41,579
Supplies	8,931	10,025	6,611	6,880
Services	-	-	-	15,000
Capital Acquisition	-	33,000	45,407	-
<b>Totals</b>	<b>\$462,278</b>	<b>\$481,381</b>	<b>\$456,297</b>	<b>\$437,643</b>





## Police Department

### Department Mission

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.

### Department Description

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

### Department Location

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

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

Non-emergency phone: 512-251-4004.

**For emergencies, dial 911.**

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

## Police Department

### FY 2009 – 2010 Accomplishments

- Completed FY 09 annual report on the department's fiscal status and pertinent crime statistics for public distribution.
- Improved service, response time, volunteer participation and the website for the animal shelter.
- Hosted meetings with Travis County Emergency Services District #2 in order to discuss emergency response issues.
- Finalized a contract with the Pflugerville Independent School District to provide continued police service for an additional two years.
- Hired an evidence/property room officer.
- Graduated Capital Area Council of Governments (CAPCOG) cadet class #54.
- Joined the CAPCOG regional Law Enforcement Standards, Equipment and Training (LE-SET) committee to assist in mutual aid response situations.
- Replaced the VHS in-car video system with a digital system.
- Revamped our Field Training Program.
- Participated in numerous joint narcotics operations with various state and federal law enforcement agencies. The joint ventures resulted in arrests throughout the United States.
- Upgraded the entry team vehicles through the utilization of drug seizure funds.
- Completed and implemented a new ordinance and contract for wrecker rotation services within the City.

### FY 2010 – 2011 Goals

- Enhance policing methods to provide a safe environment for all citizens and to aggressively address criminal activity in the City by developing partnerships throughout the community.
- Maintain a low crime rate.
- Increase the number of volunteers in the department's Citizens Emergency Response Team (CERT), Citizens on Patrol (COP), and Pflugerville Animal Control (PAC) programs.
- Participate in the Texas Chiefs of Police Association accreditation program.
- Create a Street Response Unit to proactively enforce the law with regard to specific offenses in targeted areas.
- Create a Chaplain program to support the members of the department.

**FY 2010 – 2011 Goals (continued)**

- Continue police and city staff training in Emergency Management.
- Actively recruit neighborhood representatives to join and attend the Pflugerville Council of Neighborhood Associations (PFCONA).
- Advertise and promote the NIXLE program, a secure internet-based notification system. This system allows the department to alert users to important information, advisories, and warnings in a timely manner.
- Research and analyze data from automotive manufacturers in order to determine which patrol vehicles will be utilized in the future. The standard Crown Victoria police car will no longer be manufactured.

**FY 2010 – 2011 Budget Objectives**

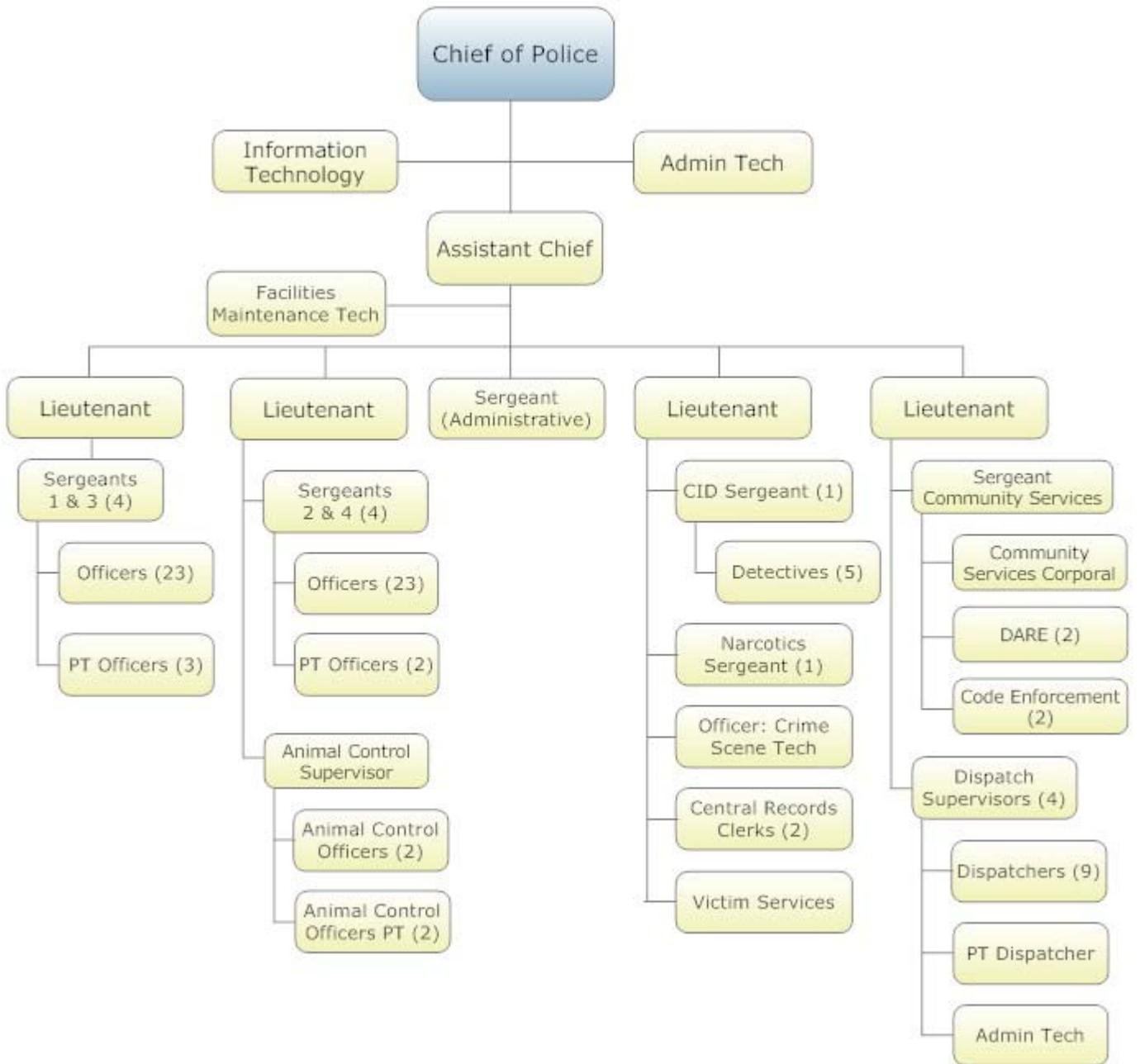
- Hire additional officers in order to maintain a ratio of officers-to-citizens that will ensure sufficient response times and provide adequate patrol, call coverage and investigative services.
- Procure additional vehicles in order to:
  - Insure available fleet to cover all the department's responsibilities.
  - Maintain service on all vehicles to reduce repairs.
  - Replace the department's high mileage units.
- Replace the department's outdated computers.
- Add additional radios, to supplement inventory, due to the increase in personnel.
- Hire an Animal Control Supervisor to supervise the Animal Control Officers and improve coverage.
- Promote an officer into the new Administrative Sergeant position. The Administrative Sergeant will oversee Internal Affairs; the department's training programs and the new officer hiring process.
- Add a Civilian Director. The director will supervise our Communications and Central Records personnel.
- Begin a graduated replacement of the City's outdated mobile radios.
- Improve the department's data network by replacing our outdated servers.

Police Department

**Staffing**

<b>Position</b>	<b>FY 09 Actual</b>	<b>FY 10 Actual</b>	<b>FY 11 Approved</b>
Police Chief	1	1	1
Assistant Chief	1	1	1
Lieutenant	4	4	4
Sergeant	11	11	12
Corporal	8	8	8
Officer	43	48	47
Information Technology	1	1	1
Dispatch Supervisor	4	4	4
Dispatcher	8	9	9
Victim Services Director	1	1	1
Central Records Clerk	2	2	2
Animal Control Supervisor	0	0	1
Animal Control Officer	2	2	2
Code Enforcement	2	2	2
Facilities Maintenance Tech	1	1	1
Admin Tech	1	2	2
<b>Subtotal for full-time personnel</b>	<b>90</b>	<b>97</b>	<b>98</b>
Part Time Animal Control	2	2	2
Part Time Dispatcher	1	1	1
Part time Officers	5	5	5
<b>Totals</b>	<b>98</b>	<b>105</b>	<b>106</b>

Staffing (continued)



**Police Department**

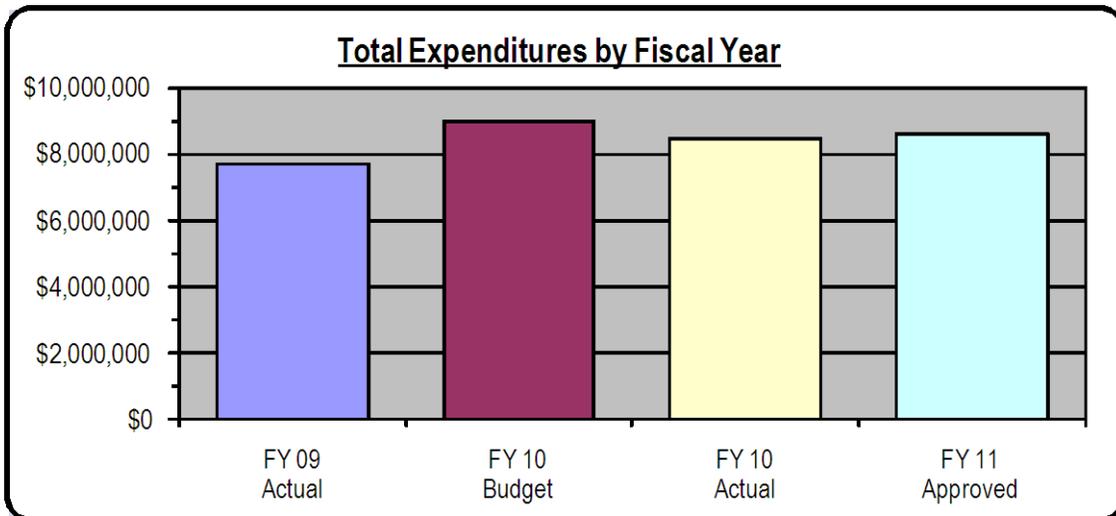
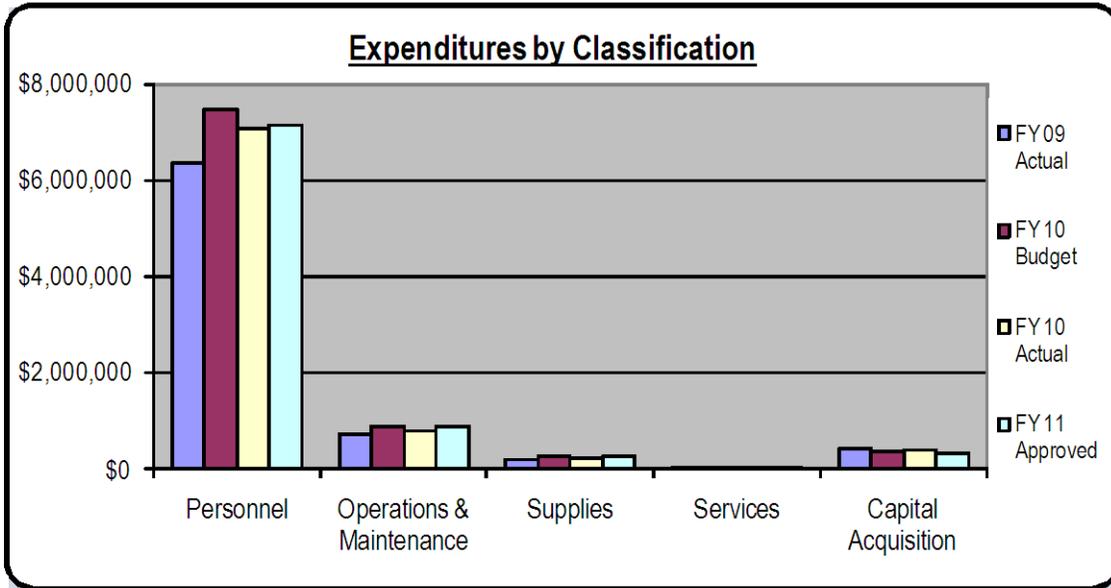
**Performance Measures**

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
Population	47,417	50,850	51,359
Calls for Service	55,032	60,746	58,800
Index Crimes Reported	980	1,300	1,440
<b><u>Input</u></b>			
Operating Expenditures	\$7,284,775	\$8,086,147	\$8,304,187
Officers per Thousand Population (Does not include SROs)	1.46	1.46	1.44
<b><u>Output</u></b>			
Number of Collisions	577	512	575
Number of Citations Issued	14,527	12,367	13,000
Number of Felony Arrests	242	255	300
Number of Misdemeanor Arrests	2,856	2,453	2,700
<b><u>Efficiency</u></b>			
Crime Rate per UCR*	2,509	2,550	2,550
Police Expenditure per Capita	\$154	\$159	\$162
Average Response Time - All Calls	6 minutes	7 minutes	7 minutes
% Clearance Rate - Part 1 Offenses (UCR)*	42%	45%	45%
Stolen Property (UCR)*	\$1,222,966	\$1,300,872	\$1,511,000
Recovered	\$417,203	\$361,407	\$400,000
Recovery Rate of Stolen Property	34%	28%	26%
Total # of Training Hours/Officers	6,629	7,361	6,600
# of Training hours per Officer	96	99	89
Total # of Training Hours/Civilians	1,083	1,086	1,300
# of Training hours per Civilian	52	47	54

\*UCR -- Uniform Crime Report

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	6,341,924	7,462,697	7,069,760	7,142,158
Operations & Maintenance	721,063	900,061	779,020	879,759
Supplies	194,910	271,930	229,020	264,430
Services	26,879	14,050	8,348	17,840
Capital Acquisition	426,151	358,306	381,971	317,721
<b>Totals</b>	<b>\$ 7,710,926</b>	<b>\$ 9,007,044</b>	<b>\$ 8,468,118</b>	<b>\$ 8,621,908</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

- Established by an interlocal agreement for police services between the City of Pflugerville and the Pflugerville Independent School District (PISD).
- Enforces City ordinances, State of Texas laws, applicable Federal laws, and District policies and rules.
- Reduces 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 2009 – 2010 Accomplishments

- Compiled and filed first full year of UCR data with the Texas Department of Public Safety.
- Surveyed all campuses with school based law enforcement officers for department performance report that was compiled and presented to the PISD Board of Trustees.
- Successfully recruited, hired and trained three new school resource officers bringing the PISDPD to full staffing levels.
- Selected internal officer for the PISDPD Investigator position enabling more in-house investigations and campus support.
- Completed School Based Law Enforcement Conference (S.B.L.E.) for a large number of school resource officers within the PISDPD.
- Completed Central Area Shelter Hub Plan training for the entire department for hurricane season preparedness.

**FY 2009 – 2010 Accomplishments (continued)**

- Hosted active shooter training class at PISD school facility for new Pflugerville Police Department officers and completed refresher training for entire PISDPD.
- Entire department received updated training in taser certification, firearms certification and training in patrol rifle use and certification.
- Received renewal on all certifications of Juvenile Processing Offices (JPO) in all middle school and high school PISD campuses.
- Collaborated with PISD Support Services and a private consultant in the upgrade of campus security surveillance systems.
- Obtained approval of the second Interlocal Agreement entered into between the City of Pflugerville and PISD to be effective following the initial agreement establishing a vision for long term school-based law enforcement services.

**FY 2010 – 2011 Goals**

- Enhance methods of providing a safe environment for all students and faculty and aggressively address criminal activity on campuses by developing partnerships throughout the district.
- Maintain a low crime rate.
- Integrate proactively with PISD departments and other law enforcement agencies.
- Respond to the district's rapid growth as coordinated between PISD and the City of Pflugerville.
- Complete advanced training in active shooter response and practice scenario based drills on an actual PISD campus.
- Implement taser recertification training and issuance of equipment to all school-based law enforcement officers.
- Obtain recertification of all juvenile processing offices (JPOs) in all middle school and high school campuses in PISD.
- Effectively manage networking between PISD and the City of Pflugerville networks.
- Continue effective district-wide communication between school-based law enforcement officers and PISD staff throughout the district while maintaining interoperability with other law enforcement agencies.
- Establish long range planning capability for the PISDPD by addressing the interlocal agreement between the City and PISD to establish common goals and direction for the future of the organization beyond the current expiration date.

**FY 2010 - 2011 Budget Objectives**

- Procure additional equipment necessary for added staff and campuses including vehicles, computers, radios, etc.
- Replace four older, higher mileage patrol cars from fleet.
- Obtain additional speed detection equipment for use in school zone enforcement.
- Add personal video recorders to each school-based officer in the district to extend the video evidence capability, currently limited to patrol cars, into the campuses.
- Add additional staff for Provan Opportunity Center as an added service to the current interlocal agreement to be in place for the 2010-2011 school year.
- Seek out grant opportunities to expand services of the PISDPD to more areas within the school district.

**PISD Police Department**

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
Police Chief	1	1	1
Sergeant	2	2	2
Investigator	1	1	1
School Resource Officer	11	11	12
K-9 Officer	1	1	1
Dispatcher*	1	0	0
<b>Totals</b>	<b>17</b>	<b>16</b>	<b>17</b>

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

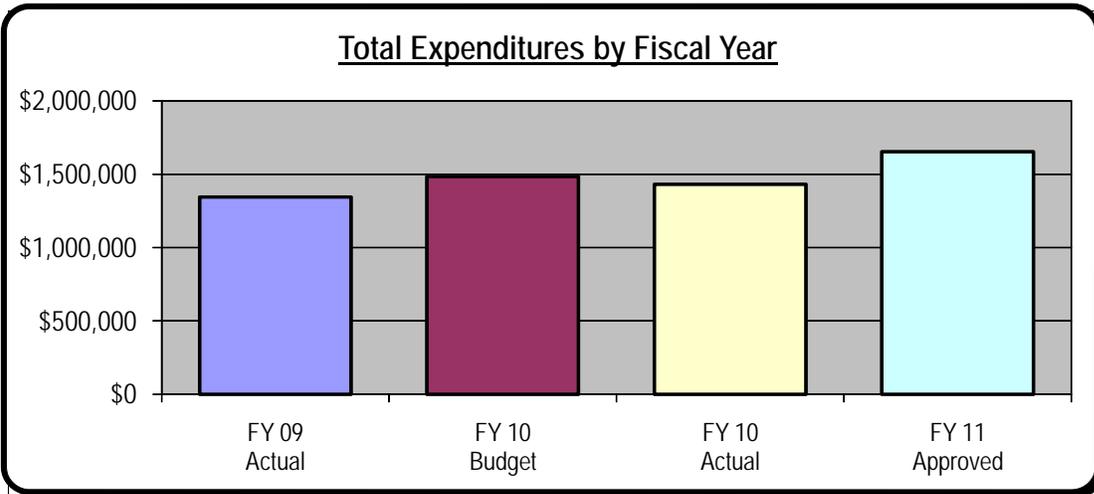
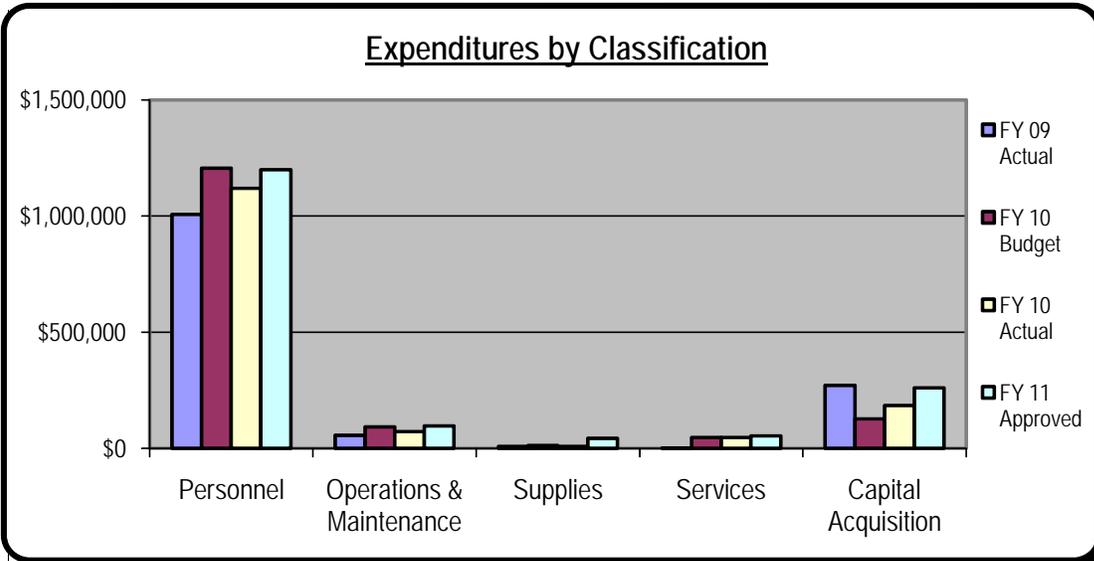


**Performance Measures**

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<u><b>Demand</b></u>			
Number of Campuses	27	27	28
Number of Administrative Facilities	3	3	3
Number of Students	22,012	22,949	22,632
Number of Faculty and Staff	2,531	2,725	2,717
<u><b>Input</b></u>			
Operating Expenditures	\$1,073,204	\$1,247,515	\$1,393,291
Capital Expenditures	\$271,079	\$184,749	\$260,113
Number of Officers	16	16	17
<u><b>Efficiency</b></u>			
Officers per Thousand School Population	0.65	0.62	0.67
Operating Expenditures per Thousand School Population	\$43,727	\$48,591	\$54,964

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	1,007,380	1,205,525	1,119,408	1,199,470
Operations & Maintenance	56,926	92,298	73,042	96,895
Supplies	7,758	11,883	8,537	43,515
Services	1,140	47,229	46,529	53,411
Capital Acquisition	271,079	127,758	184,749	260,113
<b>Totals</b>	<b>\$ 1,344,283</b>	<b>\$ 1,484,693</b>	<b>\$ 1,432,264</b>	<b>\$ 1,653,404</b>



# PUBLIC WORKS

Engineering  
Department



Street Department



# 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.

## Department Description

### Capital Improvement Program (CIP):

- Oversee the design, bidding, and construction of all capital improvement projects to insure the highest quality and economical construction of public infrastructure.
- Procure the professional services of consultants for the design of CIP projects.
- Compile project recommendations into the CIP Plan for review and approval by the Planning and Zoning Commission and City Council.

### Land Development:

- Perform engineering review of land development applications.
- Perform construction inspections of public infrastructure associated with land development projects.
- Coordinate with developers regarding the requirements for utility service, transportation, and drainage for potential developments.

### Other:

- Coordinate engineering related items with other jurisdictions such as the Texas Department of Transportation (TxDOT), the Texas Commission on Environmental Quality (TCEQ) and Travis County.
- Address citizen concerns/questions related to engineering and construction issues.
- Apply the Engineering Design Guidelines consistently throughout the design and construction processes of all public infrastructure.

## 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)

## Engineering Department

### FY 2009-2010 Accomplishments

- Completed design of a 3 million gallon water clearwell and backwash clarifier at our water treatment plant.
- Completed construction of a 3 million gallon water clearwell at our water treatment plant, quadrupling the City's treated water storage capacity.
- Completed the City's largest roadway project, the three mile Pflugerville Parkway and Schultz Road realignment.
- Updated the consultant selection process to improve transparency and increase the number of consultants interested in working in Pflugerville.
- Realized a substantial cost savings by performing all development project reviews in-house without assistance from consultants.
- Performed reviews of all CIP project cost estimates.
- Continued development of a storm water management plan in accordance with the Phase II MS4 permit issued by TCEQ.
- Began the process of transferring traffic studies, signals, signs and markings from the Police Department to the Engineering Department.

### FY 2010-2011 Goals

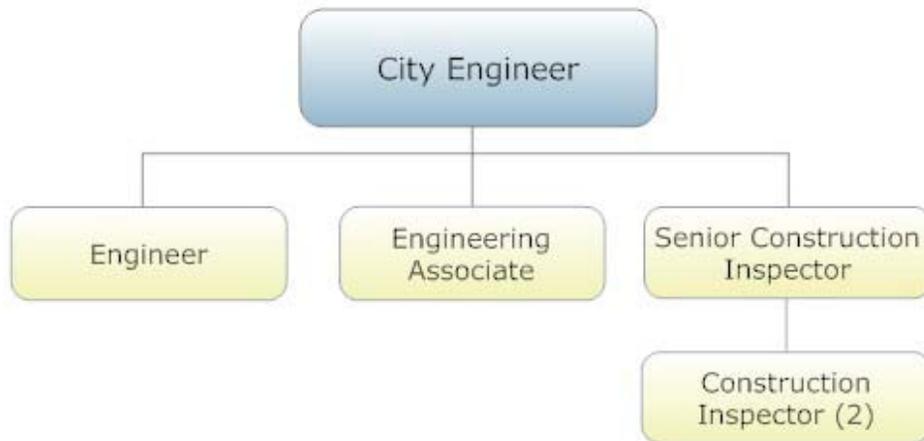
- Complete construction of a backwash clarifier at our water treatment plant.
- Continue to improve quality in all areas of the Engineering Department.
- Develop the process to perform traffic studies in-house.
- Reevaluate and improve the process for project selection and inclusion in the CIP plan.
- Assess the needs and ensure compliance with federal and state water quality requirements.

### FY 2010-2011 Budget Objectives

- Continue cross training of personnel to fulfill the needs and inspections of the MS4 permit requirements.
- Increase the level of accountability and efficiency of all consultants working with the City, through enhanced, standardized consultant contracts.

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
City Engineer	1	1	1
Engineer	1	1	1
Engineering Associate	0	1	1
Senior Construction Inspector	1	1	1
Construction Inspector	2	2	2
Project Coordinator	1	0	0
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>



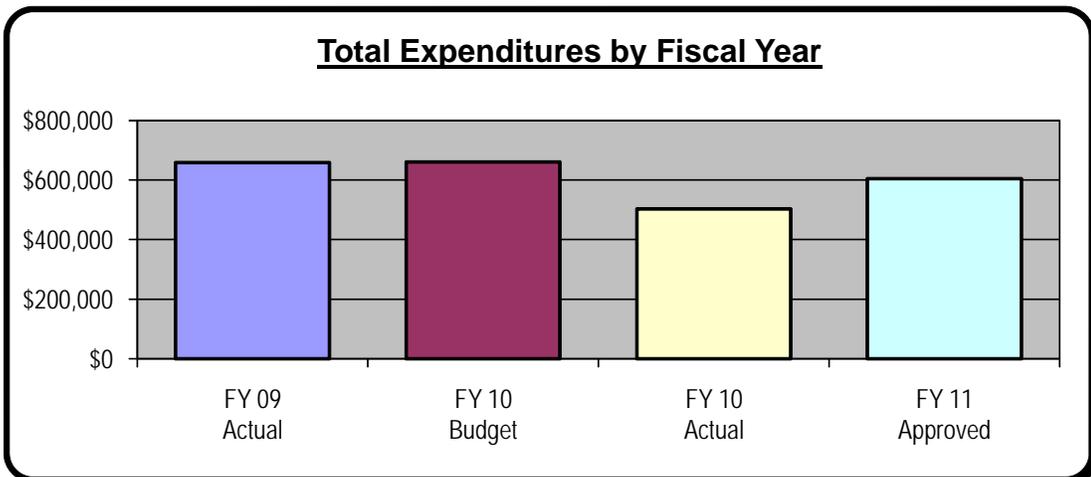
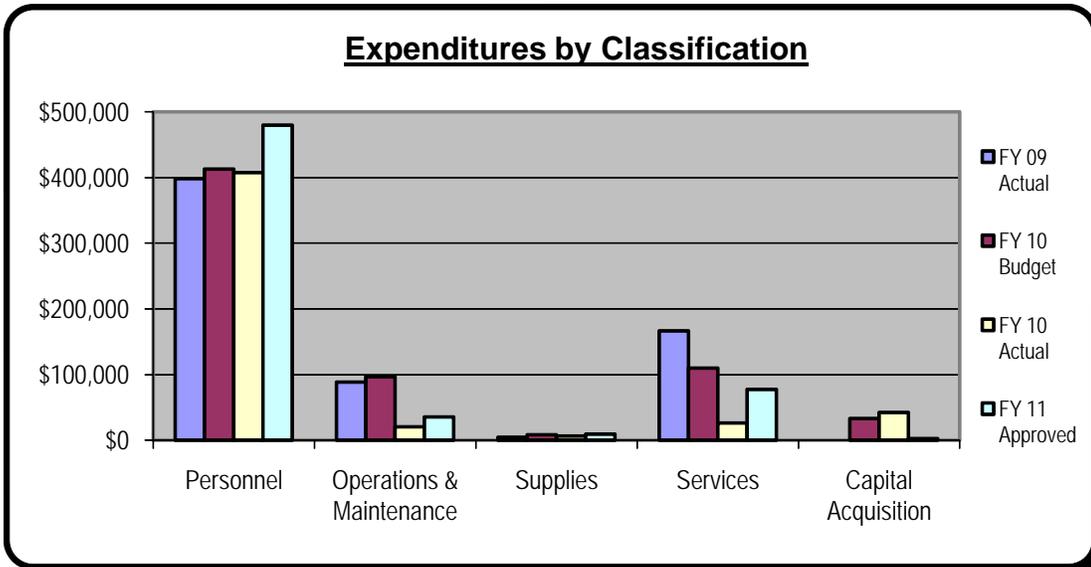
## Engineering Department

### Performance Measures

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
City Population	47,417	50,850	51,359
Subdivision Construction Value (in millions)	\$1.8	\$6.3	\$10.0
<b><u>Input</u></b>			
Operating Expenditures	\$658,415	\$460,238	\$602,217
Number of Personnel (FTE)	6	6	6
<b><u>Output</u></b>			
Number of Construction Plans Reviewed	15	10	60
Number of Subdivision Plats Reviewed	21	17	12
Number of Site Plans Reviewed	24	15	20
Number of Active Capital Improvement Projects	18	18	11
Number of Capital Improvement Projects Under Construction	9	5	4
Number of Completed Capital Improvement Projects	6	5	3
Number of Inspections	11,700	9,040	14,000
<b><u>Efficiency</u></b>			
Average Number of Days to Review Construction Plans	11	20	18
Average Number of Days to Review Subdivision Plats	7	10	10
Average Number of Days to Review Site Plans	9	20	8
Cost per Inspection	\$56.27	\$50.91	\$43.02
Operational Cost per capita	\$13.89	\$9.05	\$11.73

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	398,300	412,978	407,511	479,778
Operations & Maintenance	88,677	96,838	20,473	35,589
Supplies	4,660	8,450	6,174	9,150
Services	166,778	110,000	26,080	77,700
Capital Acquisition	-	33,000	42,407	2,500
<b>Totals</b>	<b>\$658,415</b>	<b>\$661,266</b>	<b>\$502,645</b>	<b>\$604,717</b>





## 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.

Phone: 512-990-4388; Fax: 512-989-1052; City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

After hours: 512-251-4004

## Street Department

### FY 2009 - 2010 Accomplishments

- Instituted sidewalk repair criteria.
- Repaired streets that were deteriorating.
- Initiated herbicide spraying program.
- Crack sealed streets at the curb, limiting the need for spraying herbicide.
- Crack sealed four miles of newly annexed streets.
- Continued drainage improvements.
- Replaced 80 faded stop signs and 252 street blades in newly annexed subdivisions.
- Supported City departments and City-wide events including Deutschen Pfest, Clean Up Day, Pfirecracker Pfestival, Friends of the Library Book Sale and decorating for Christmas
- Began maintaining an additional 19.3 acres of newly annexed drainage areas.

### FY 2010 - 2011 Goals

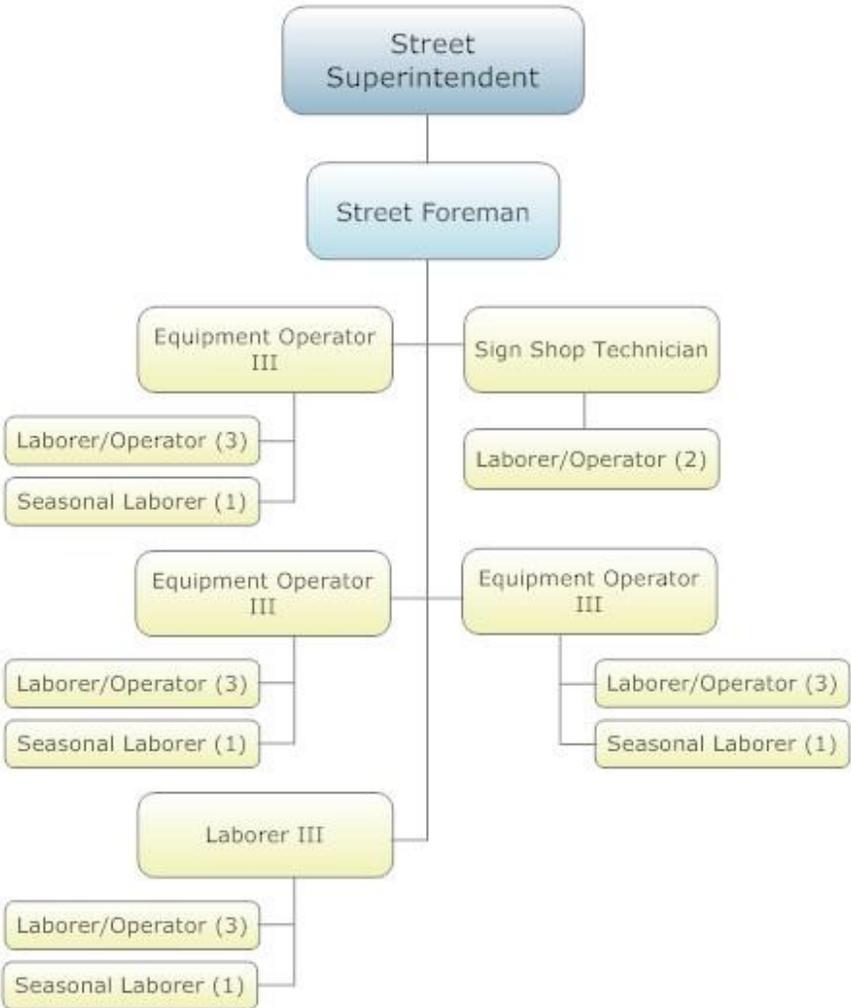
- Clean drainage areas in the Windemere and Edgemere subdivisions that were not maintained prior to annexation.
- Develop and implement policies and practices to assure consistent application of the Texas Manual of Uniform Traffic Control Devices (TxMUTCD). This manual guides the proper placement, installation and maintenance of traffic signs, pavement markings, and other traffic control devices.
- Evaluate the Municipal Separate Storm Sewer System (MS4) guidelines and prepare an implementation plan.

### FY 2010 - 2011 Budget Objectives

- Replace an aging skid steer to enhance efficiency of right-of-way and drainage maintenance.
- Maintain FY10 levels of service.
- Renew the street overlay program, to ensure proper maintenance of City streets.
- Obtain contracts for mowing some right-of-way and median areas, to allow personnel more time for street and drainage maintenance.

**Staffing**

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
Street Superintendent	1	1	1
Street Foreman	1	1	1
Equipment Operator III/Laborer II	4	4	4
Sign Shop Technician	1	1	1
Operators/Laborers I/II	14	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>



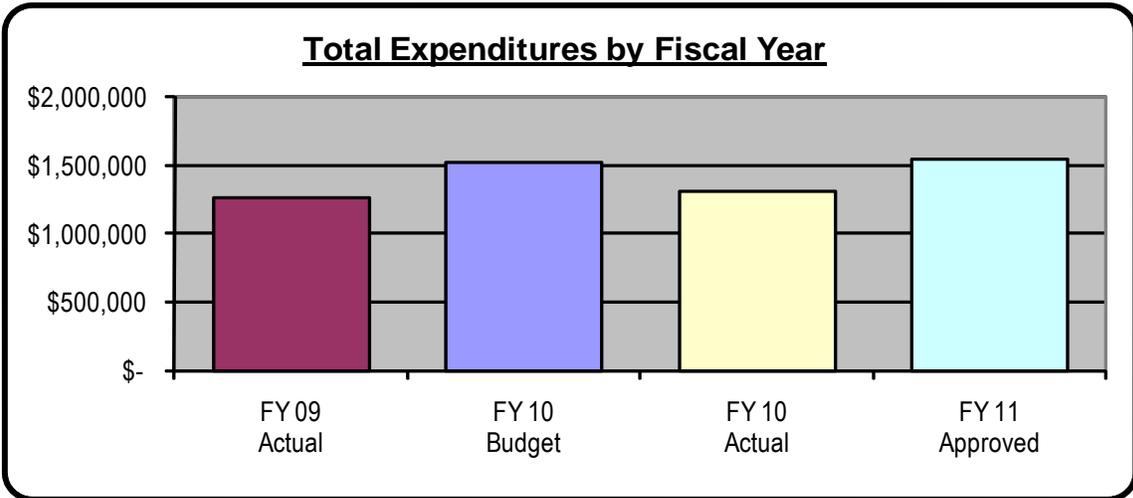
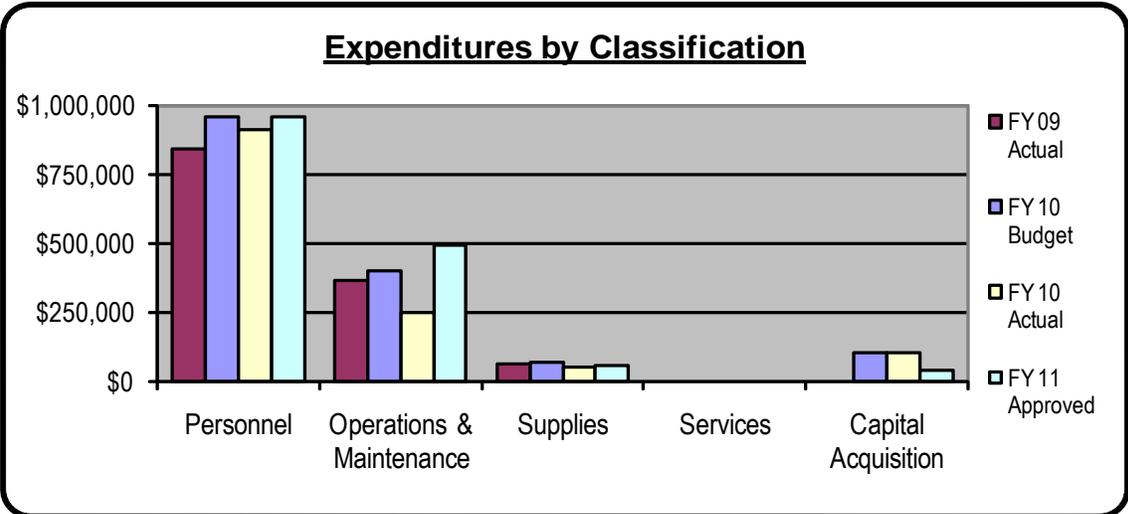
Street Department

**Performance Measures**

Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<b><u>Demand</u></b>			
Miles of Paved Street	181	183	195
Right of Way/Ditch Acres to Maintain	196	240	240
<b><u>Input</u></b>			
Operating Expenditures	\$1,266,230	\$1,206,126	\$1,507,680
Number of Full-Time Personnel	21	21	21
Number of Seasonal Personnel	4	4	4
Street Overlay Expenditure	\$0	\$0	\$75,000
<b><u>Output</u></b>			
Roadway Repairs (hours)	3,620	4,068	4,000
Street Signs-create, install, maintain (hours)	3,778	2,855	3,000
Custom signs made (Bandit, etc.)	*	256	400
Crack Sealing (hours)	1,059	763	1,000
Right of Way Maintenance (Acres mowed)	8,743	9,183	8,000
Drainage (Acres mowed)	*	412	1,000
Street Sweeping (hours)			
Total Work Orders	662	830	900
<b><u>Efficiency</u></b>			
Street Expenditures as a % of General Fund Expenditures	6.8%	6.3%	7.3%
Street Maintenance Cost per Mile	\$6,996	\$6,591	\$7,732
Street Maintenance Cost per Capita	\$26.70	\$23.72	\$29.36

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	841,644	956,469	908,241	956,208
Operations & Maintenance	363,149	396,664	247,661	493,972
Supplies	61,436	67,250	50,223	57,500
Services	-	-	-	-
Capital Acquisition	-	103,770	104,285	40,000
<b>Totals</b>	<b>\$1,266,230</b>	<b>\$1,524,153</b>	<b>\$1,310,411</b>	<b>\$ 1,547,680</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 the 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; Fax: 989-1052; City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2009 - 2010 Accomplishments

- Completed the automatic meter reading project for Chisholm Point subdivision.
- All meter personnel obtained state Water Operator certifications.
- Successfully completed over 6000 work orders.
- Installed or retro fitted over 600 new water meters.
- Expanded leak survey program of the City's water systems and meter testing program to reduce water and revenue loss.
- Created a database to store meter installation information.
- Expanded the irrigation system in the Community Garden which will allow for future expansion.
- Installed a water line for the Parks Department for additional practice fields for youth sports groups.
- Constructed a new workshop at the surface water treatment plant.
- Began using the new three million gallon clear well at the surface water treatment plant.
- All treatment plant operators attended required classes and maintained state certifications as Surface Water Treatment Plant Operators.
- Upgraded the turbidity testing equipment at the lake pump station.

**FY 2010-2011 Goals**

- Continue to enhance the meter testing program and leak detection program to reduce water and revenue loss.
- Complete improvements to the backwash clarifier to reduce the amount of water sent to the waste stream.
- Work with the Parks Department to expand the Drop by Drop program to educate water customers about the importance of and long term need for water conservation.
- Continue to supply our customers with high quality water while treating, maintaining and repairing the water system in a safe, cost effective manner.
- Continue employee training to achieve a higher level of knowledge and maintain state certification levels.
- Update standard operating procedure manuals for all water operations.
- Lower chemical cost by dealing directly with the chemical manufacturer.
- Install clay valves at the well sites to utilize the on-site ground storage tanks in the event the wells are not functioning.
- Install clay valves on the high service pumps to eliminate water hammers and blow by.
- Install concrete support columns under new clay valves to support the additional weight.
- Utilize the City's Public Information Officer (PIO) for promoting departmental accomplishments.
- Continue to increase awareness for safe working habits in the work place, by developing and encouraging our crews to use our new Safety Officer.
- Continue the preventive maintenance programs in an effort to reduce costly repairs.
- Work more closely with other City departments to enhance customer relations and improve City services.

**FY 2010-2011 Budget Objectives**

- Purchase new meter testing equipment to expedite the testing process in an effort to reduce cost and enhance customer relations.
- Install new chlorination equipment at well sites to ensure accurate chemical dosage for water treatment and reduce chemical costs.
- Participate in the completion of a regional water plan to obtain guidance on the future water needs of the region.
- Complete capital improvements to the water system including a new pump at the surface water treatment plant, a new water transmission line and improvements to the river intake site.

## Water Department

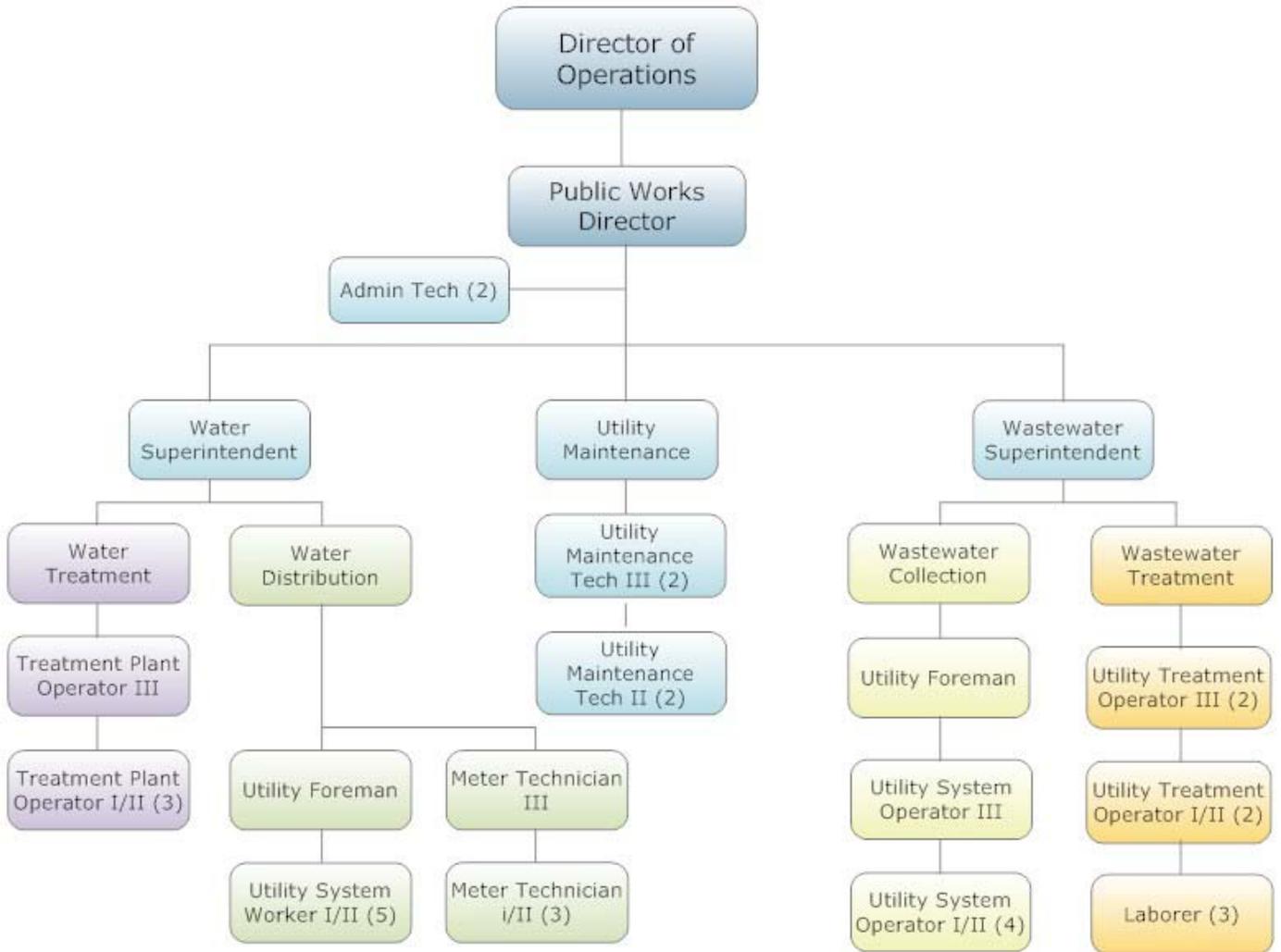
### Staffing

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
Public Works Director*	0	0.5	0.5
Utility Director*	0.5	0	0
Water Superintendent*	1	1	1
Wastewater Superintendent*	0	0	0
Utility Business Operations Mgr*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	0.5
Utility Maintenance Tech III*	0.5	1	1
Utility Maintenance Tech II*	1.5	1	1
Utility Foreman	1	1	1
Meter Tech III	1	1	1
Meter Tech II	3	2	2
Meter Tech I	0	1	1
Utility Systems Worker II	2	2	2
Utility Systems Worker I	3	3	3
Treatment Plant Operator III	1	1	1
Treatment Plant Operator II	2	2	2
Treatment Plant Operator I	1	1	1
Admin Tech* **	0.5	0.5	1
Admin Tech PT*	0.5	0.5	0
<b>Totals</b>	<b>19.5</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

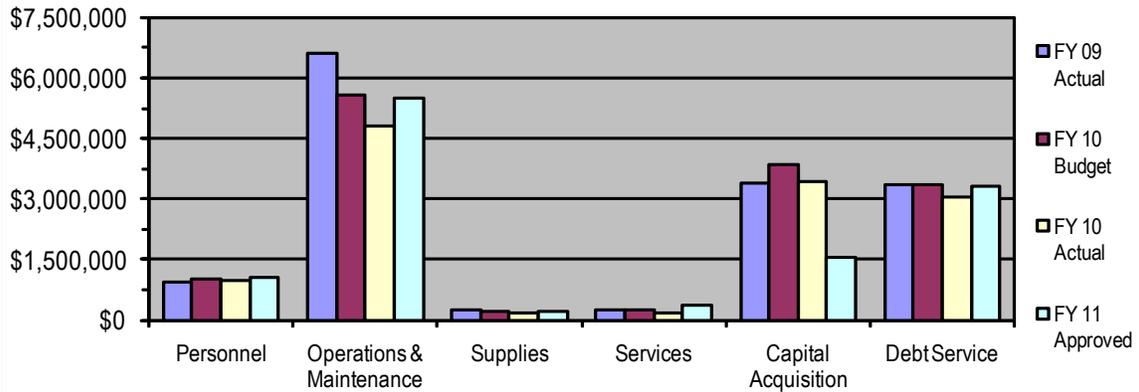
Measurement Indicators	FY 09 Actual	FY 10 Actual	FY 11 Approved
<u>Demand</u>			
Number of miles of waterline	165	168	173
Number of connections	11,730	12,154	12,654
Surface Water Plant	1	1	1
Number of wells in operation	3	3	3
<u>Input</u>			
Operating Expenditures	\$8,029,299	\$6,109,198	\$7,128,023
Number of Full Time Equivalents	19.25	19.25	19.50
<u>Output</u>			
New connections	442	424	500
Meters replaced or rebuilt	2,630	582	600
Service line leaks	62	69	90
Main Breaks	4	3	5
Water Usage:			
Average Flow (MGD)	5.420	5.293	5.850
Peak Flow (MGD)	10.236	10.254	10.500
Total Flow (MG)	1,984,344	2,017,000	2,200,000
<u>Efficiency</u>			
Cost per mile of water main	\$48,662	\$36,364	\$41,202
Cost per connection	\$685	\$503	\$563

Estimated amount of water lost per year (MG):	120,902	105,767	110,000
Percentage of water lost per year:	6%	5%	5%

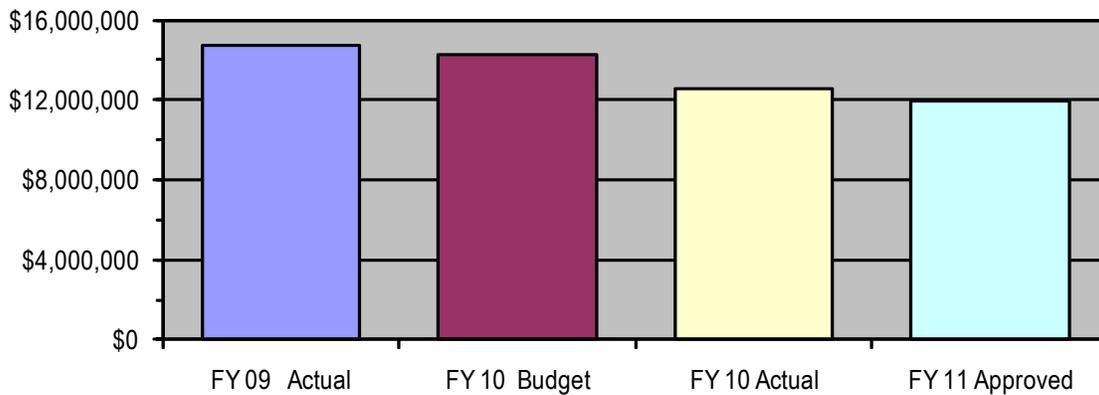
**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	927,570	1,014,231	972,749	1,042,852
Operations & Maintenance	6,596,103	5,565,102	4,814,243	5,507,409
Supplies	237,628	220,403	167,928	222,282
Services	267,998	243,146	154,277	355,480
Capital Acquisition	3,384,814	3,839,130	3,428,767	1,540,821
Debt Service	3,344,161	3,357,685	3,058,604	3,304,314
<b>Totals</b>	<b>\$14,758,274</b>	<b>\$14,239,697</b>	<b>\$12,596,569</b>	<b>\$11,973,158</b>

**Expenditures by Classification**



**Total Expenditures by Fiscal Year**





# Wastewater Department

## Department Mission

Provide for the effective, safe and reliable removal and treatment of wastewater for City customers by operating and maintaining the collection system and treatment plant 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 the City.

### Treatment

- Operates and maintains the wastewater treatment plant.
- 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 the 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; Fax: 989-1052; City website: [www.cityofpflugerville.com](http://www.cityofpflugerville.com).

### FY 2009-2010 Accomplishments

- The SSOP (Sanitary Sewer Overflow Plan) was completed and approved by the City Engineer.
- Submitted the draft Wilbarger Wastewater Treatment Plant preliminary engineering report for review.
- The Wilbarger Wastewater Treatment Plant discharge permit was administratively completed and is currently under review by TCEQ.
- The Wilbarger Interceptor Preliminary Engineering Report contract was initiated.
- A triplex control panel was installed at the Boulder Ridge Lift Station.
- Purchased a new push camera system to allow for more efficient filming of smaller and inaccessible wastewater lines.
- Started maintenance programs for generators and online equipment.
- Purchased and installed a new utility bed and crane on the F-550 truck to allow more safe and efficient maintenance for inaccessible locations. This will also help to reduce the possibility of sanitary sewer overflows.
- Improved operations of recycle center and curbside chipping program by including administrative staff in the daily operations and record keeping.
- Finished 99% of GPS data collection for wastewater manholes.
- Improved safety, efficiency and quality of work by purchasing additional equipment for inspection and repairs of wastewater lines.
- Completed an average of five water softener inspections per month to help reduce Total Dissolved Solids (TDS) levels at the wastewater treatment plant.
- Produced and provided compost and wood chips for City customers at the Recycling Center and for the Community Gardens.
- Efficiently operated the City Recycle Center six days a week providing a place for citizens to recycle materials and improve the environment.
- Operate the chipping and composting programs, providing mulch and compost to the citizens.
- Provided many different training opportunities for employees allowing them to increase their knowledge, skills and advancement of their licensing levels.
- Conducted weekly department safety meetings to help prevent work place injuries. These weekly meetings include training on various safety topics taught by leaders and crewmembers as well as open discussions about safety or safety concerns.

### **FY 2010-2011 Goals**

- Maintain the Water Softener Rebate Program offered to residents and customers, to continue lowering Total Dissolved Solids (TDS) levels.
- Reduce maintenance cost and Sanitary Sewer Overflows related to lift station failures by adding wet well washing systems to two lift stations.
- Continue to add value and efficiently operate the Recycle Center, Chipping Program and composting operations.
- Continue to enhance safety programs in the department and look for ways to complete jobs safely and efficiently.
- Continue training all personnel, both in house and through specialized training, to expand employee knowledge.
- Continue GPS mapping of wastewater lines and manholes to keep data up to date.
- Maintain FY 10 levels of service.

### **FY 2010-2011 Budget Objectives**

- Increase safety during utility repairs with new, versatile modular shoring that will fit any trench the department might need to dig. This shoring would be available to be used by various departments and will help us adhere to Occupational Safety and Health Administration (OSHA) regulations.
- Purchase a new Ford F550, that will enable us to more efficiently tow backhoes and various other equipment which the departments aging F450 no longer has the power to handle properly.
- Acquire wet well washing systems for two Lift Stations. These systems will assist in keeping the pump walls and floats clean and preventing the buildup of FOG (fats, oils, and grease) reducing the possibilities of SSO (sanitary sewer overflows) and call outs.
- Purchase a new all-terrain vehicle to assist in the GPS locating of wastewater manholes located in remote areas, operations of the wastewater treatment plant, recycle center, compost facility and community gardens.

Wastewater Department

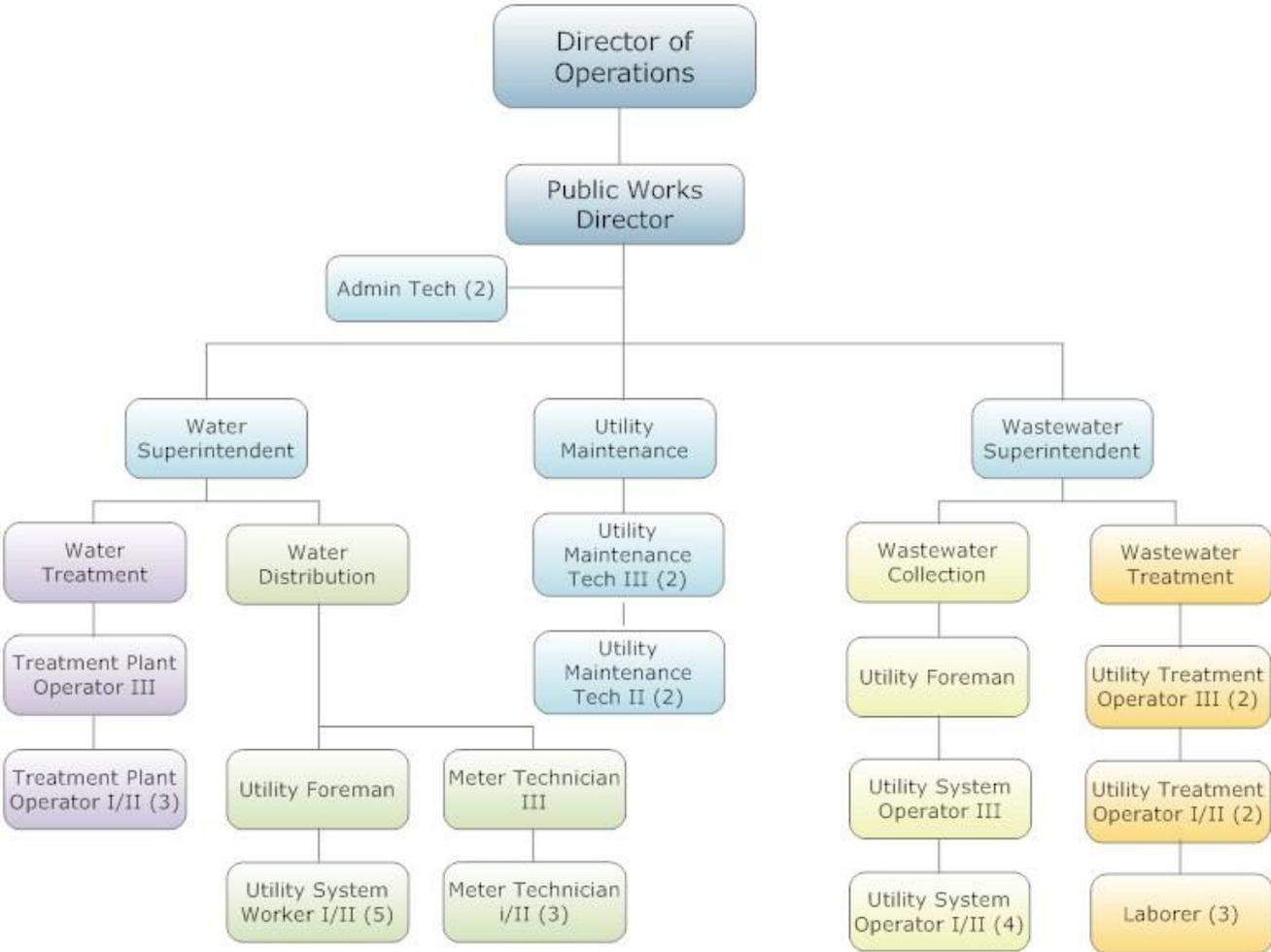
Staffing

Position	FY 09 Actual	FY 10 Actual	FY 11 Approved
Public Works Director*	0	0.5	0.5
Utility Director*	0.5	0	0
Water Superintendent*	0	0	0
Wastewater Superintendent*	1	1	1
Utility Business Operations Mgr*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	0.5
Utility Maintenance Tech III*	0.5	1	1
Utility Maintenance Tech II*	1.5	1	1
Utility Foreman	2	2	1
Utility Systems Worker III	0	1	1
Utility Systems Worker II	3	2	2
Utility Systems Worker I	2	2	2
Treatment Plant Operator III	1	2	2
Treatment Plant Operator II	2	1	2
Treatment Plant Operator I	1	1	0
Utility Laborer	3	3	3
Admin Tech* **	0.5	0.5	1
Admin Tech PT*	0.5	0.5	0
Utility I (part time)	1	0	0
<b>Totals</b>	<b>20.5</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 (continued)



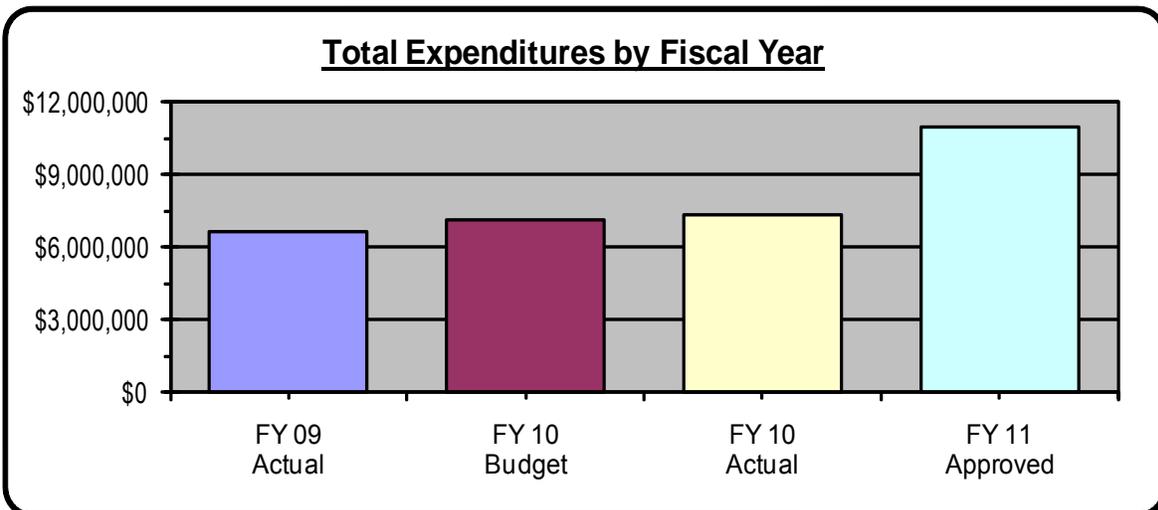
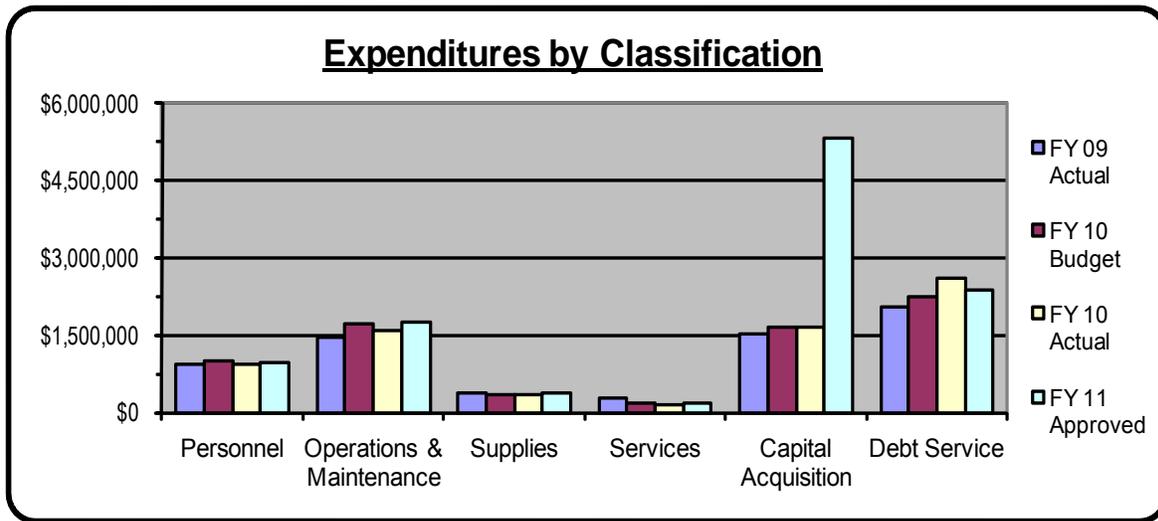
**Wastewater Department**

**Performance Measures**

<b>Measurement Indicators</b>	<b>FY 09 Actual</b>	<b>FY 10 Actual</b>	<b>FY 11 Approved</b>
<b><u>Demand</u></b>			
Number of Connections	12,670	13,076	13,200
Number of miles of wastewater lines	142	180	180
<b><u>Input</u></b>			
Operating Expenditures	\$3,039,524	\$3,037,956	\$3,275,980
Number of Full Time Equivalents	19.75	19.25	18.5
<b><u>Output</u></b>			
Number of new taps installed by dept	2	2	15
Number of blockages cleared	95	76	100
Number of line locations completed	54	48	60
Wastewater lines filmed (ft)	122,086	166,286	131,500
Number of manholes repaired	19	23	20
Number of gallons treated (MG)	1,072	1,351	1,400
Average Flow (MGD)	2.938	3.71	3.7
Peak Flow (MGD)	4.911	6.826	6.08
Amount of Sludge Composted (cu yds)	4,604	3,920	4,200
<b><u>Efficiency</u></b>			
Operating cost per mile of line	\$21,405	\$16,878	\$18,200
Operating cost per connection	\$240	\$232	\$248

**Expenditure Summary**

Classification	FY 09 Actual	FY 10 Budget	FY 10 Actual	FY 11 Approved
Personnel	921,599	996,972	945,690	974,058
Operations & Maintenance	1,453,123	1,730,281	1,576,599	1,745,576
Supplies	387,404	353,319	354,758	369,651
Services	277,398	168,000	160,909	186,695
Capital Acquisition	1,537,445	1,650,828	1,657,270	5,330,050
Debt Service	2,056,393	2,227,965	2,614,714	2,388,375
<b>Total</b>	<b>\$ 6,633,362</b>	<b>\$ 7,127,365</b>	<b>\$ 7,309,940</b>	<b>\$ 10,994,405</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.

### 2009 - 2010 Accomplishments

In fiscal year 2010, approximately \$20,500 of Deutschen Pfest proceeds were used to enhance the electric system at Pfluger Park and to renovate the Deutschen Pfest float. The float will be used to promote the City and the Parks and Recreation at other communities' festivals and parades.

### 2010 - 2011 Objectives

The balance of the fund on October 1, 2010 is approximately \$58,900.

The Parks and Recreation Commission has designated a portion of this balance be applied toward construction and installation of an all-abilities basketball court.

## 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.

### 2009 - 2010 Accomplishments

Child safety funds were used to purchase a speed radar boards for school zones and make traffic improvements to school intersections. These funds also allowed the police department continue a children's program that encourages pedestrian and bicycle safety.

Training funds received were used to enhance officer skills in a variety of areas. Drug seizure funds were used to purchase law enforcement equipment, including: entry team equipment, a forensic extraction kit, and weapons. Technological equipment, including: computers, a video system and a server were also acquired with drug seizure funds. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa programs.

Financial Summary	FY 08 Actual	FY 09 Actual	FY 10 Actual
<b>Revenues</b>			
Drug Seizure	\$ 25,104.34	\$ 9,005.01	\$ 91,572.79
Child Safety	\$ 29,517.00	\$ 28,613.16	\$ 30,590.43
Training	\$ 4,271.13	\$ 5,282.23	\$ 4,865.67
Blue Santa	\$ 4,860.00	\$ 4,974.79	\$ 6,924.00
Bike Rodeo	\$ 300.00	\$ 300.00	\$ 200.00
SOS Grant	\$ 11,221.00	\$ --	\$ --
<b>Expenses</b>			
Drug Seizure	\$ 21,793.09	\$ 11,612.82	\$ 47,860.57
Child Safety	\$ 28,966.50	\$ 17,478.80	\$ 26,703.38
Training	\$ 5,221.80	\$ 6,807.16	\$ 9,743.31
Blue Santa	\$ 5,312.73	\$ 3,484.95	\$ 3,000.00
Bike Rodeo	\$ 220.15	\$ 270.08	\$ 238.36

**2010 - 2011 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 2011 fiscal year is:

Drug Seizure Funds	- \$ 76,166.05
Child Safety Funds	- \$ 64,918.04
Training Funds	- \$ 8,689.74
Blue Santa	- \$ 7,984.45
Bike Rodeo	- \$ 1,479.72

## 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.

### 2009 - 2010 Accomplishments

Technology funds were used to purchase a new server and mobile citation writing hardware. Monthly and annual software and credit card fees were also offset with technology funds. The security funds purchased new lockers for staff personal items. The efficiency funds provided staff training and additional office furniture to enhance operations.

Financial Summary	FY 08 Actual	FY 09 Actual	FY 10 Actual
Revenues			
Technology	\$ 28,158.68	\$ 34,367.54	\$ 34,746.16
Security	\$ 19,897.06	\$ 25,047.55	\$ 25,416.67
Efficiency	\$ 6,754.25	\$ 8,586.24	\$ 8,759.34
Expenses			
Technology	\$ 20,925.81	\$ 20,111.00	\$ 41,094.95
Security	\$ 887.64	\$ 14,923.79	\$ 955.15
Efficiency	\$ 2,585.45	\$ 3,951.95	\$ 7,407.75

### 2010 - 2011 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 2011 fiscal year is:

Technology Funds	- \$ 38,587.26
Security	- \$ 68,828.32
Efficiency	- \$ 11,984.83

# Capital Outlay



## Capital Outlay

The City defines capital outlay as any item costing \$500.00 or more and having an estimated useful life of at least two years. These items are itemized separately in the department line item budget. Capital outlay items are categorized, based on use and expected life, into the categories below.

### General Fund and Utility Fund Summary

Category	Amount	Total
<p><b>Land</b> Acquisitions of land and right-of-way.</p>	\$ -	
<p><b>Buildings/Building Improvements</b> A structure permanently attached to the land, has a roof, and is partially or completely enclosed by walls. Building improvements must extend the life or increase the value of the building.</p>	\$ -	
<p><b>Improvements other than buildings</b> Improvements made to land or structures other than buildings, such as: fences, parking lots, recreation areas, and swimming pools.</p>	\$ 675,000	
<p><b>Infrastructure</b> Stationary improvements that can be utilized for a significant number of years, such as: streets, sidewalks, dams, drainage facilities, and water and wastewater lines.</p>	\$ 6,050,000	
<p><b>Personal Property</b> Assets used for operating or maintaining City services such as: vehicles, mobile equipment, books, software, water meters, and furnishings.</p>	\$ 904,523	
<b>Total Capital Outlay</b>		<b><u>\$7,629,523</u></b>

## Capital Outlay

### General Fund

Department	Description	Amount	Total
<b>Administration</b>			
Equipment	Council Audio/Visual upgrades	<u>32,000</u>	\$ 32,000
<b>Building</b>			
	None requested	<u>-</u>	\$ -
<b>Court</b>			
	None requested	<u>-</u>	\$ -
<b>Engineering</b>			
Equipment	Laptop for New Engineer	<u>2,500</u>	\$ 2,500
<b>Fleet</b>			
	None requested	<u>-</u>	\$ -
<b>Library</b>			
Books	Books & Collection Materials	<u>92,000</u>	\$ 92,000
<b>Parks</b>			
Equipment	Precor Elliptical trainers (2)	8,689	
	Manual aquatic chair lift (ADA)	1,344	
	Pool vacuum	<u>4,287</u>	\$ 14,320
<b>Planning</b>			
	None requested	<u>-</u>	\$ -
<b>Police</b>			
Equipment	4-Crown Victoria Police Cars (Replacements)	187,712	
	9 Mobile Radios	58,500	
	31-Docking Stations + 18 Upgrades	55,870	
	1-Communications Server	6,944	
	1-Applications Server	<u>8,695</u>	\$ 317,721
<b>PISDPD</b>			
Equipment	Police vehicles (4) replacements	168,760	
	Patrol Rifles (8)	10,200	
	Mobile Data Computer (1)	5,160	
	Replacement Mobile Data computers (6)	35,146	
	Command Vehicle Emergency Equipment	20,830	
	Multifunction Armor Blanket (3)	4,531	
	VieVu Personal Video Recorders (15)	13,485	
	Handheld Radars (2)	<u>2,000</u>	\$ 260,112
<b>Street</b>			
Equipment	Skid Steer (Bobcat)	<u>40,000</u>	\$ 40,000
<b>Total General Fund Capital Outlay</b>			<b><u>\$ 758,653</u></b>

## Capital Outlay

### Utility Fund

Department	Description	Amount	Total
<b>Utility Administration</b>			
Equipment	Arrow Board	4,000	
	Cross-cut Paper Shredder	1,799	\$ 5,799
Software	Tyler Output Processor & Enhanced Bill	6,500	\$ 6,500
<b>Water Treatment</b>			
Equipment	Chlorinator Equipment for Wells 6 & 7	8,571	
	Pump for Water Treatment Plant	50,000	\$ 58,571
Improvements	River Intake - site improvements	75,000	\$ 75,000
<b>Water Distribution</b>			
Equipment	Portable Meter Tester	1,100	\$ 1,100
Infrastructure	Water Transmission Line	1,400,000	\$ 1,400,000
<b>Wastewater Collection</b>			
Equipment	Ford F550	39,000	
	6 X 10 Cargo Trailer	2,400	
	Modular Shoring	15,500	
	Wet Well Washing System - 2	7,000	\$ 63,900
Infrastructure	Wilbarger Interceptor - Preliminary Engineering Report (PER), Easements, Phase 1 Design	3,200,000	\$ 3,200,000
<b>Wastewater Treatment</b>			
Equipment	Polaris Ranger ATV	10,000	\$ 10,000
Infrastructure	Wilbarger Wastewater Treatment Plant (PER & Design)	1,450,000	\$ 1,450,000
Improvements	Central WWTP Compost Pad Expansion (Design and Construction)	600,000	\$ 600,000
<b>Total Utility Fund Capital Outlay</b>			<b>\$ 6,870,870</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
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
2011	2,781,357,612	41,720,364	5,572,909

**Schedule of General Fund Debt  
Fiscal Year 2010-2011**

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/10 Amount Outstanding	Principal 2010-2011	Interest 2010-2011	Total Principal & Interest
<i>2010 Limited Tax Bonds -- proposed</i>	100%				2,000,000	-	-	53,750	53,750
<i>2010 Combination Tax/Rev C.O. Bonds -- proposed</i>	100%				4,130,000	-	-	107,500	107,500
2009 Limited Tax Refunding Bonds	52.2%	2.0-3.125%	12/1/2009	8/1/2016	2,941,470	2,881,440	592,470	66,164	658,634
2009A Combination Tax/Rev C.O. Bonds	56.5%	2.0-4.25%	12/1/2009	8/1/2035	8,497,600	8,497,600	163,850	365,001	528,851
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.38%	2/1/2009	8/1/2035	11,500,000	11,280,000	220,000	563,265	783,265
2009 Limited Tax (General Obligation) Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	3,000,000	2,940,000	60,000	141,380	201,380
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	12/1/2007	8/1/2033	10,315,000	9,895,000	210,000	477,163	687,163
2006 Combination Tax/Rev C.O. Bonds	100%	4.00%	12/20/2006	8/1/2025	4,785,000	4,710,000	25,000	188,400	213,400
2005 Combination Tax/Rev C.O. Bonds	21.20%	4.0-5.25%	12/1/2005	8/1/2035	3,350,000	3,136,540	62,540	152,539	215,079
2004 Combination Tax/Rev. C.O. Bonds	18.90%	2.5 -5.25%	12/1/2004	8/1/2034	3,000,000	2,728,215	44,415	134,536	178,951
2003 Combination Tax/Rev. C.O. Bonds	4%	3.00-5.50%	1/1/2003	8/1/2033	713,200	653,000	16,400	32,178	48,578
2002 Combination Tax/Rev C.O. Bonds	55%	4.50-5.25%	2/15/2002	8/1/2032	9,994,200	8,681,750	231,000	437,470	668,470
2001 Combination Tax/Rev C.O. Bonds	100%	4.20-6.00%	7/1/2001	8/1/2021	4,750,000	3,355,000	210,000	156,795	366,795
1999 General Obligation Bonds	100%	4.75-6.75%	2/1/1999	8/1/2024	13,450,000	12,825,000	200,000	661,094	861,094
<b>Total</b>					<b>\$82,426,470</b>	<b>\$71,583,545</b>	<b>\$2,035,675</b>	<b>\$3,537,234</b>	<b>\$5,572,909</b>

## Purpose of Bonds Issued - General Fiscal Year 2010 – 2011

Bond Issue	Amount Issued	Streets	Drainage	Parks	Public Safety	Library	Other
2009 Limited Tax Refunding Bonds	\$ 2,941,470						X
2009A Combination Tax & Revenue Certificates of Obligation	\$ 8,333,750	X					
2009 Combination Tax & Revenue Bonds	\$ 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 (55%)	\$ 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

## Outstanding Debt

### General Fund

Debt Outstanding as of 9/30/10

Fiscal Year	Principal	Interest	Total
2011	\$ 2,035,675	\$ 3,375,984	\$ 5,411,659
2012	2,110,170	3,307,229	5,417,399
2013	2,274,045	3,229,757	5,503,802
2014	2,361,505	3,138,341	5,499,846
2015	2,325,775	3,045,252	5,371,027
2016	2,397,700	2,943,638	5,341,338
2017	2,661,525	2,835,858	5,497,383
2018	2,789,455	2,706,272	5,495,727
2019	2,875,725	2,566,962	5,442,687
2020	3,000,610	2,431,034	5,431,644
2021	3,086,385	2,288,801	5,375,186
2022	2,925,500	2,141,951	5,067,451
2023	3,043,245	2,004,170	5,047,415
2024	4,751,295	1,860,052	6,611,347
2025	3,339,955	1,648,566	4,988,521
2026	2,211,565	1,504,075	3,715,640
2027	2,353,805	1,394,960	3,748,765
2028	2,499,015	1,278,976	3,777,991
2029	2,518,390	1,154,944	3,673,334
2030	2,730,750	1,029,735	3,760,485
2031	2,926,915	891,263	3,818,178
2032	3,150,240	742,363	3,892,603
2033	2,872,420	581,601	3,454,021
2034	4,060,830	435,593	4,496,423
2035	4,281,050	223,392	4,504,442
<b>Total</b>	<b>\$ 71,583,545</b>	<b>\$ 48,760,769</b>	<b>\$ 120,344,314</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
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
2011	7,248,832	5,687,650	1.27

**Schedule of Utility Debt  
Fiscal Year 2010-2011**

<b>Issue</b>	<b>% Utility Supported</b>	<b>Interest Rate</b>	<b>Date of Issue</b>	<b>Date of Maturity</b>	<b>Amount of Issue</b>	<b>10/1/10 Amount Outstanding</b>	<b>Principal 2010-2011</b>	<b>Interest 2010-2011</b>	<b>Total Principal &amp; Interest</b>
2009 Limited Tax Refunding Bonds	47.80%	2.0-3.125%	12/01/2009	8/1/2016	\$ 2,693,530	2,638,560	542,530	60,587	603,117
2009A Combination Tax/Rev C.O. Bonds	43.50%	2.0-4.25%	12/01/2009	8/1/2035	6,542,400	6,542,400	126,150	281,019	407,169
2005 Combination Tax/Rev C.O. Bonds	78.80%	4.0-5.25%	12/1/2005	8/1/2035	12,529,200	11,658,460	232,460	566,986	799,446
2004 Combination Tax/Rev. C.O. Bonds	81.10%	2.5-5.25%	12/1/2004	8/1/2034	12,800,000	11,706,785	190,585	577,295	767,880
2003-A Combination Tax/Rev. C.O. Bonds	100%	3.00-5.00%	12/1/2003	8/1/2033	26,645,000	26,385,000	90,000	1,307,248	1,397,248
2003 Combination Tax/Rev. C.O. Bonds	96%	3.00-5.50%	1/1/2003	8/1/2033	17,116,800	15,672,000	393,600	772,261	1,165,861
2002 Combination Tax/Rev C.O. Bonds	45%	4.50-5.25%	2/15/2002	8/1/2032	8,255,800	7,103,250	189,000	357,930	546,930
<b>Total</b>					<b>\$86,582,730</b>	<b>\$81,706,455</b>	<b>\$1,764,325</b>	<b>\$3,923,325</b>	<b>\$5,687,650</b>

**Purpose of Bonds Issued – Utility  
Fiscal Year 2010-2011**

<b>Issue</b>	<b>Amount Issued</b>	<b>Water/Wastewater</b>
2009 Limited Tax Refunding Bonds (47.80%)	\$2,693,530	Refunding
2009A Combination Tax/Rev. CO Bonds (43.5%)	\$6,416,250	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%)	\$8,255,800	Colorado River Supply Project Other Water Supply Projects

## Outstanding Debt

### Utility Fund

Debt Outstanding as of 9/30/10

Fiscal Year	Principal	Interest	Total
2011	\$ 1,764,325	\$ 3,923,325	\$ 5,687,650
2012	1,819,830	3,870,269	5,690,099
2013	1,775,955	3,808,053	5,584,008
2014	1,838,495	3,747,887	5,586,382
2015	2,004,225	3,682,189	5,686,414
2016	2,092,300	3,604,185	5,696,485
2017	2,268,475	3,519,931	5,788,406
2018	2,380,545	3,415,789	5,796,334
2019	2,479,275	3,300,271	5,779,546
2020	2,614,390	3,175,224	5,789,614
2021	2,728,615	3,043,406	5,772,021
2022	2,859,500	2,905,306	5,764,806
2023	3,011,755	2,760,575	5,772,330
2024	1,798,705	2,610,975	4,409,680
2025	3,505,045	2,521,616	6,026,661
2026	3,963,435	2,346,876	6,310,311
2027	4,131,195	2,150,351	6,281,546
2028	4,305,985	1,945,165	6,251,150
2029	4,616,610	1,730,936	6,347,546
2030	4,764,250	1,501,157	6,265,407
2031	4,953,085	1,262,317	6,215,402
2032	5,124,760	1,014,012	6,138,772
2033	5,742,580	757,105	6,499,685
2034	4,834,170	469,376	5,303,546
2035	4,328,950	225,590	4,554,540
<b>Total</b>	<b>\$ 81,706,455</b>	<b>\$ 63,291,887</b>	<b>\$ 144,998,342</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 2010	FY 2011	FY 2012	FY 2013	FY 2014	Future Years	Estimated Cost
<b><u>Projects Completed in FY 2010</u></b>			(in thousands)						
Pfennig Lane Booster Pump	December 2009	3,039	224	-	-	-	-	- \$	3,263
Lake Pflugerville Park	January 2010	654	31	-	-	-	-	- \$	685
New Sweden WWTP Land Acquisition	April 2010	2,308	1,000	-	-	-	-	- \$	3,308
West Pflugerville Parkway Widening	December 2010	9,315	4,471	714	-	-	-	- \$	14,500
Schultz Lane Re-Route	December 2010	590	528	182	-	-	-	- \$	1,300
<b><u>Projects In Progress</u></b>									
Clear Well and Backwash Clarifier	November 2010	-	3,060	277	-	-	-	- \$	3,337
Becker Farms Road Improvements	August 2011	57	5	538	-	-	-	\$	600
Pflugerville Parkway East Widening Phase II	To be determined	93	287	300	-	-	-	3,120 \$	3,800
Heatherwilde North Widening	To be determined	345	260	700	200	-	-	7,495 \$	9,000
Kelly Lane Widening Phase I	To be determined	614	54	175	-	-	-	6,957 \$	7,800
Kelly Lane Re-Route	To be determined	83	2	-	-	-	-	1,415 \$	1,500
Wilbarger Wastewater Treatment Plant	June 2016	3,322	468	200	-	-	8,000	20,531 \$	32,521
Library Expansion	Summer 2012	7	170	3,000	3,823	-	-	- \$	7,000
Pfennig Lane Improvements	To be determined	-	31	250	-	-	-	4,719 \$	5,000

## Capital Projects Summary

Project	Estimated Completion	Prior Years	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Future Years	Estimated Cost
<b><u>Projects In Progress (continued)</u></b>									
Pflugerville Parkway Transmission Main	March 2011	-	75	1,325	-	-	-	\$	1,400
Wilbarger Wastewater Interceptor	Summer 2015	4	61	3,875	4,700	10,000	9,000	12,000	\$ 39,640

**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 Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 3,039	224						\$ 3,263

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

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

Construction	\$ 2,803
Design	201
Surveying	-
Construction Test	4
Property Acq.	222
Utility Relocations	-
Other	33
<b>Total</b>	<b>\$ 3,263</b>



**Project Schedule**

Select Consultant	n/a
Design	November 2007 to May 2008
Bid	June 2008
Award Bid	June 2008
Construction	August 2008 to December 2009

**Impact on Operating Budget**

The large pumps required to move the water to the west pressure plane require a significant amount of electricity and a minimal amount of personnel oversight. These expenditures have been incorporated into the Water Distribution Department budget. Electricity estimates are as follows: \$69,500 for FY11, \$71,000 for FY12 and \$72,250 for FY13.

**Notes from Review Process**

## 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	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 654	31						\$ 685

**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>	\$ 580
<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>	53
<b>Total</b>	\$ 685



**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 March 2010

**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 and the grand opening was held in March.

# New Sweden Wastewater Treatment Plant Land Acquisition

**Description** Purchase land for future New Sweden Wastewater Treatment Plant.

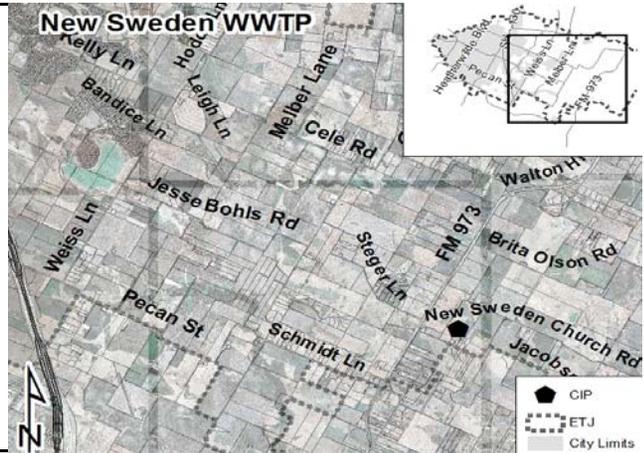
**Financial Plan**

(in thousands)	Prior	2010	2011	2012	2013	2014	Future	Project
	Years						Years	Total
<b>Schedule</b>	\$ 2,308	1,000						\$ 3,308

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

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

Construction	\$ -
Design	-
Surveying	-
Construction Test	-
Property Acq.	3,300
Utility Relocations	-
Other	8
<b>Total</b>	<b>\$ 3,308</b>



**Project Schedule**

Select Consultant	n/a
Design	n/a
Bid	n/a
Award Bid	n/a
Construction	n/a

**Impact on Operating Budget**

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

**Notes from Review Process**

**West Pflugerville Parkway Widening**

**Description**      Widen Pflugerville Parkway to four lanes from Great Basin Ave to Greenlawn Blvd. Street and drainage improvements will include a sidewalk on the south side and a hike and bike trail on the north side. This will also include a traffic signal at Grand Ave as well as Heatherwilde and a realignment of the Heatherwilde intersection.

**Financial Plan**

(in thousands)	Prior Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 9,315	4,471	714					\$ 14,500

**Funding Sources**      This project is funded from the 2006, 2007, 2009 and 2009A Combination Tax & Revenue Certificates of Obligation as well as 4.57 million in federal funding.

**Estimated Project Costs:**

(in thousands)	
Construction	\$ 11,689
Design	407
Surveying	4
Construction Test	200
Property Acq.	777
Utility Relocations	674
Other	750
<b>Total</b>	<b>\$ 14,500</b>



**Project Schedule**

Select Consultant	October 2002
Design	July 2003 to Fall 2006
Bid	August 2008
Award Bid	October 2008
Construction	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**

Project was substantially complete and opened to traffic in September but is anticipated to be fully completed by December 2010.

## 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 Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 590	528	182					\$ 1,300

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

**Estimated Project Costs:**

(in thousands)

<b>Construction</b>	\$ 775
<b>Design</b>	116
<b>Surveying</b>	1
<b>Construction Test</b>	25
<b>Property Acq.</b>	325
<b>Utility Relocations</b>	-
<b>Other</b>	58
<b>Total</b>	<u>\$ 1,300</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**

Project was substantially complete and opened to traffic in September but is anticipated to be fully completed by December 2010.

## 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						Future	Project
	Years	2010	2011	2012	2013	2014	Years	Total
<b>Schedule</b>	\$ -	3,060	277					\$ 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 November 2010

**Impact on Operating Budget**

We estimate that this project will save \$13,500 in wastewater costs annually and cost approximately \$1,000 for electricity.

**Notes from Review Process**

The clearwell is complete and in operation. The backwash clarifier improvements are on-going.

## 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	2010	2011	2012	2013	2014	Future	Project
	Years						Years	Total
<b>Schedule</b>	\$ 57	5	538					\$ 600

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

**Estimated Project Costs:**

(in thousands)	
Construction	\$ 450
Design	75
Surveying	7
Construction Test	-
Property Acq.	50
Utility Relocations	-
Other	18
<b>Total</b>	<b>\$ 600</b>



**Project Schedule**

<b>Select Consultant</b>	April 2009
<b>Design</b>	May 2009 to December 2010
<b>Bid</b>	January 2011
<b>Award Bid</b>	February 2011
<b>Construction</b>	March 2011 to August 2011

**Impact on Operating Budget**

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

**Notes from Review Process**

Final design is currently underway.

## Pflugerville Parkway East Widening Phase II

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

**Financial Plan**

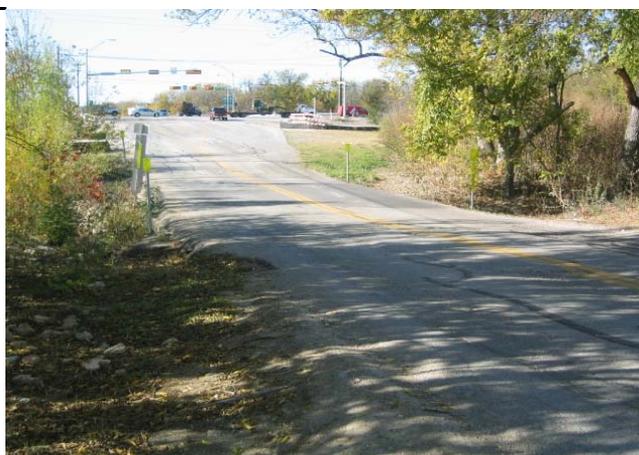
(in thousands)	Prior						Future	Project
	Years	2010	2011	2012	2013	2014	Years	Total
<b>Schedule</b>	\$ 93	287	300				3,120	\$ 3,800

**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>	\$ 2,990
<b>Design</b>	300
<b>Surveying</b>	20
<b>Construction Test</b>	25
<b>Property Acq.</b>	345
<b>Utility Relocations</b>	50
<b>Other</b>	70
<b>Total</b>	\$ 3,800



**Project Schedule**

<b>Select Consultant</b>	March 2006
<b>Design</b>	May 2006 to February 2011
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	To be determined

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

CIP projects for roadways are currently being re-evaluated.

## 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	2010	2011	2012	2013	2014	Years	Total
<b>Schedule</b>	\$ 345	260	700	200			7,495	\$ 9,000

**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>	\$ 7,100
<b>Design</b>	1,065
<b>Surveying</b>	30
<b>Construction Test</b>	65
<b>Property Acq.</b>	500
<b>Utility Relocations</b>	115
<b>Other</b>	125
<b>Total</b>	\$ 9,000



**Project Schedule**

<b>Select Consultant</b>	June 2008
<b>Design</b>	September 2008 to September 2009 for Phase I December 2008 to Summer 2011 for Phase II
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	To be determined

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

CIP projects for roadways are currently being re-evaluated.

**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 Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 614	54	175				6,957	\$ 7,800

**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>	\$ 6,500
<b>Design</b>	975
<b>Surveying</b>	50
<b>Construction Test</b>	65
<b>Property Acq.</b>	125
<b>Utility Relocations</b>	35
<b>Other</b>	50
<b>Total</b>	<u>\$ 7,800</u>



**Project Schedule**

<b>Select Consultant</b>	February 2008
<b>Design</b>	February 2008 to September 2011
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	To be determined

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

CIP projects for roadways are currently being re-evaluated.

# 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	2010	2011	2012	2013	2014	Future	Project
	Years						Years	Total
<b>Schedule</b>	\$ 83	2					1,415	\$ 1,500

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

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

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



**Project Schedule**

<b>Select Consultant</b>	February 2008
<b>Design</b>	June 2008 to December 2009
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	To be determined

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

CIP projects for roadways are currently being re-evaluated.

# 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.

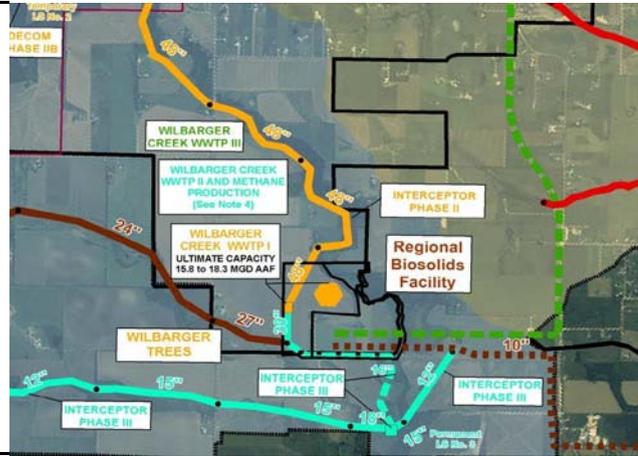
**Financial Plan**

(in thousands)	Prior Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 3,322	468	200	-	-	8,000	20,531	\$ 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>	Winter 2013
<b>Award Bid</b>	Winter 2013
<b>Construction</b>	Spring 2014 to Spring 2016

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**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 2016.

## 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 Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 7	170	3,000	3,823				\$ 7,000

**Funding Sources** This project is funded from the 2009 General Obligation bond issue, proposed 2010 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 May 2011
<b>Bid</b>	May 2011
<b>Award Bid</b>	May 2011
<b>Construction</b>	Summer 2011 to Summer 2012

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

This project is currently under design.

## 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	2010	2011	2012	2013	2014	Future	Project
	Years						Years	Total
<b>Schedule</b>	\$ -	31	250				4,719	\$ 5,000

**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>	\$ 4,000
<b>Design</b>	600
<b>Surveying</b>	40
<b>Construction Test</b>	35
<b>Property Acq.</b>	200
<b>Utility Relocations</b>	-
<b>Other</b>	125
<b>Total</b>	<u>\$ 5,000</u>



**Project Schedule**

<b>Select Consultant</b>	April 2010
<b>Design</b>	July 2010 to Summer 2011
<b>Bid</b>	To be determined
<b>Award Bid</b>	To be determined
<b>Construction</b>	To be determined

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

CIP projects for roadways are currently being re-evaluated.

# Pflugerville Parkway Transmission Main

**Description** Construct a 16" water transmission line from F.M. 685 to Rocky Creek Drive.

**Financial Plan**

(in thousands)	Prior Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ -	75	1,325					\$ 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**

Select Consultant	April 2010
Design	July 2010 to October 2010
Bid	October 2010
Award Bid	October 2010
Construction	November 2010 - March 2011

**Impact on Operating Budget**

This project is still in the design phase. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

Project is estimated to be complete by March of 2011.

# 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.

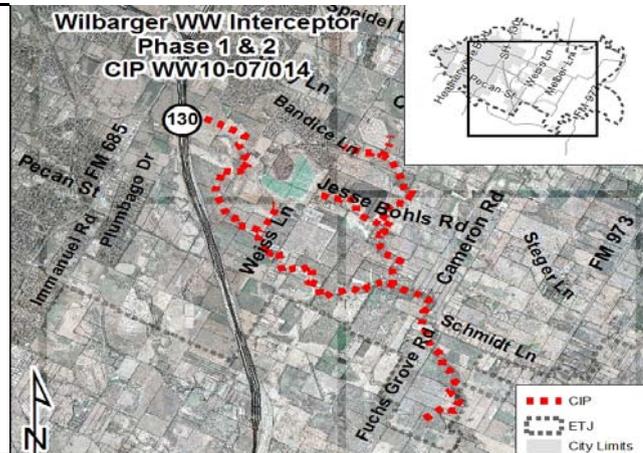
**Financial Plan**

(in thousands)	Prior Years	2010	2011	2012	2013	2014	Future Years	Project Total
<b>Schedule</b>	\$ 4	61	3,875	4,700	10,000	9,000	12,000	\$ 39,640

**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	\$ 32,500
Design	4,875
Surveying	-
Construction Test	-
Property Acq.	2,100
Utility Relocations	-
Other	165
<b>Total</b>	<b>\$ 39,640</b>



**Project Schedule**

<b>Select Consultant</b>	October 2009
<b>Design</b>	February 2010 to Winter 2012
<b>Bid</b>	Summer 2013
<b>Award Bid</b>	Summer 2013
<b>Construction</b>	Fall 2013 to Summer 2015

**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. Once the design is completed the estimated operating impact of the project can be analyzed.

**Notes from Review Process**

The design of this project is underway.

## General Fund Capital Improvement Plan

The General Fund Capital Improvement Plan for the City of Pflugerville is undergoing revisions. The recent update of the City's Comprehensive Plan, scheduled for approval in early October 2010, necessitates a reevaluation of proposed projects. Based on the revised Comprehensive Plan, capital improvements will be evaluated and reprioritized. The information below outlines the anticipated funding available for 2011 and the projects that will

	FY 2011	
<b>Cash Balance Forward</b>		
2009 Combination Tax & Revenue Certificates of Obligation (FY 2009)	6,760,000	
2009 General Obligation Bonds (FY 2009)	2,700,000	
2009 Combination Tax & Revenue Certificates of Obligation (FY 2010)	5,000,000	
		14,460,000
<b>Additional Funds</b>		
2010 General Obligation Bonds (FY 2011)	2,000,000	
		2,000,000
	<b>Total FY 2011 Funding Available</b>	<b>\$ 16,460,000</b>

	FY 2011	
<b>2011 Projects:</b>		
<b>Street Projects</b>	<b>\$ 400,000</b>	
Becker Farm Road - Construction		
<b>Building Projects</b>	<b>\$ 4,700,000</b>	
Library Expansion - Design and Construction		
<b>Design and Easement Acquisition</b>	<b>\$ 3,360,000</b>	
Heatherwilde Boulevard North		
Kelly Lane Widening		
Pflugerville Parkway East (FM 685 to SH 130)		
	<b>Total Allocated Funding</b>	<b>\$ 8,460,000</b>
<b>Unallocated Funding</b>	<b>8,000,000</b>	
	<b>Total Unallocated Funding</b>	<b>\$ 8,000,000</b>
	<b>Total FY 2011 Potential Expenses</b>	<b>\$ 16,460,000</b>

### Water Projects

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
3MG Clear Well & Backwash Clarifier	\$ 3,337,000	\$ -	\$ -	\$ -	\$ -	\$ -
Water Transmission Line	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -
Southeast Elevated Storage Tank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
River Intake Improvements	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Additional Membrane Cartridge at WTP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
<b>Total Capital Improvement Project Expenses</b>	<b>\$ 3,337,000</b>	<b>\$ 1,475,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,500,000</b>
<b>Fund balance</b>	<b>\$ (3,337,000)</b>	<b>\$ (1,475,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Recovery Fees</b>	<b>\$ -</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>\$ 5,500,000</b>

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

### Wastewater Projects

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
*Wilbarger Intercep & Reclaimed water PER	\$ 75,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -
Wilbarger Interceptor Easement Acquisition	\$ -	\$ 1,000,000	\$ 1,100,000	\$ -	\$ -	\$ -
Wilbarger Intercep & Reclaimed water Phase 1	\$ -	\$ 1,600,000	\$ 1,000,000	\$ 10,000,000	\$ 9,000,000	\$ -
Wilbarger Intercep & Reclaimed water Phase 2	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -	\$ 12,000,000
New Sweden 3 MGD WWTP	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Highland Park Lift Station Expansion	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 1,800,000
Wilbarger WWTP Phase 1 Discharge Permit Acq	\$ 772,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Wilbarger WWTP Phase 1	\$ -	\$ 1,300,000	\$ 3,000,000	\$ 14,000,000	\$ 10,150,000	\$ -
*Rowe Loop Wastewater Service Extension	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 600,000
Southside Interceptor Capacity Improvements	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 2,000,000
Facility Decommissioning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
5 and 10 year CIP Update	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Central WWTP Expansion Phase 2 (A&B)	\$ -	\$ 600,000	\$ -	\$ -	\$ 150,000	\$ 1,350,000
<b>Total Capital Improvement Project Expenses</b>	<b>\$ 1,847,000</b>	<b>\$ 5,850,000</b>	<b>\$ 7,700,000</b>	<b>\$ 24,000,000</b>	<b>\$ 19,850,000</b>	<b>\$ 18,630,000</b>
<b>Fund balance</b>	<b>\$ (1,075,000)</b>	<b>\$ (1,800,000)</b>	<b>\$ (1,100,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Recovery Fees</b>	<b>\$ -</b>	<b>\$ (2,600,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Existing bond funds</b>	<b>\$ (772,000)</b>	<b>\$ (1,450,000)</b>	<b>\$ (4,000,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>New Bond Issue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,600,000</b>	<b>\$ 24,000,000</b>	<b>\$ 19,850,000</b>	<b>\$ 18,630,000</b>

**Notes:**

PER - Preliminary Engineering Report

These items are for engineering

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.

# 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 14,246 acres with an extraterritorial jurisdiction area over 26,393 acres. As one of the fastest growing small cities in Texas, Pflugerville has grown from fewer than 750 residents in 1980, to an estimated 50,000 in 2010. The Utility Department serves more than 17,000 customers. The City's Parks and Recreation Department maintains 28 parks and approximately 27 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 5,000 acres of developable land along State Highway 130 and 45. A new one million square foot light industrial park has availability for office and warehouse space. One million square feet of shopping is well on its way at the corner of SH130 and SH45, with new stores, restaurants, and business tenants.

## City Officials

### Elected Officials

#### City Council Three-Year Terms

<u>Name</u>	<u>Term Expires</u>
Jeff Coleman, Mayor	May 2013
Wayne Cooper, Place 1	May 2013
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	Brandon Wade
Assistant City Manager	Lauri Gillam
City Attorney	Floyd Akers
Finance Director	Beth C. Davis
Police Chief	Chuck Hooker
City Secretary	Karen Thompson
Managing Director of Operations	Trey Fletcher
Public Works Director	James Wills
Planning Director	Vacant
City Engineer	Felix Benavides
Parks and Recreation Director	Vacant
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 2011
Thomas Anker, Vice Chairman	December 2011
Rodney Blackburn	December 2011
Lisa Ely	December 2010
Kirk Lowe	December 2010
Sam Storms	December 2010
Katherine Taylor	December 2011

## City Officials (continued)

### Appointed Officials (continued)

#### Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Ed Limbaugh, Chairman	December 2010
Kevin Kluge, Vice Chairman	December 2011
Laura Mueller	December 2010
Russel Shirley	December 2011
David Rogers, Alternate	December 2010
Jeremy Ziegler, Alternate	December 2010

#### Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Pat McCord, Chairman	December 2011
Susan De Rosa, Vice Chairman	December 2010
Dale Legband	December 2010
Melody Ryan	December 2011
Corey Shepperd	December 2010
Marion Shofner	December 2011
Glenn Beck, Alternate	December 2010
Matthew Evans, Student Member	May 2011

#### Library Board

<u>Name</u>	<u>Term Expires</u>
Tamya Isenberg, President	December 2010
Pamela Armstrong-Ferguson	December 2010
David Calabuig	December 2011
Michelle Cervantes	December 2010
Jeanette Larson	December 2010
Scott Reed	December 2011
Barbara Shable	December 2011
Stan Grzybowski, Alternate	December 2010
Austin Anker, Student Member	May 2011

## City Officials (continued)

### Appointed Officials (continued)

#### Architectural Review Board

<u>Name</u>	<u>Term Expires</u>
Andre Gladney	December 2011
Keith Hickman	December 2010
Willie Jackson	December 2011
David Taylor	December 2011

#### Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
Randy Duncan, President	December 2010
Darelle White, Vice-President	December 2010
Omar Pena, Treasurer	December 2011
Janice Heath, Secretary	December 2011
David Clay	December 2011
Jeff Reeb	December 2010
Doug Weiss	December 2011

#### Tree Care Advisory Board

<u>Name</u>	<u>Term Expires</u>
David Taylor, President	December 2011
Mary Garza	December 2010
Anthony Martin	December 2011
Dean Minchillo	December 2010
Kathryn Young	December 2011

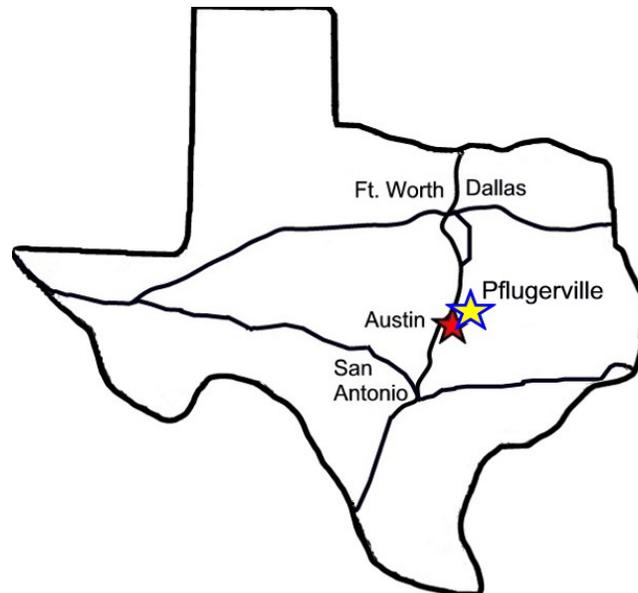
## City and Area Demographics

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.

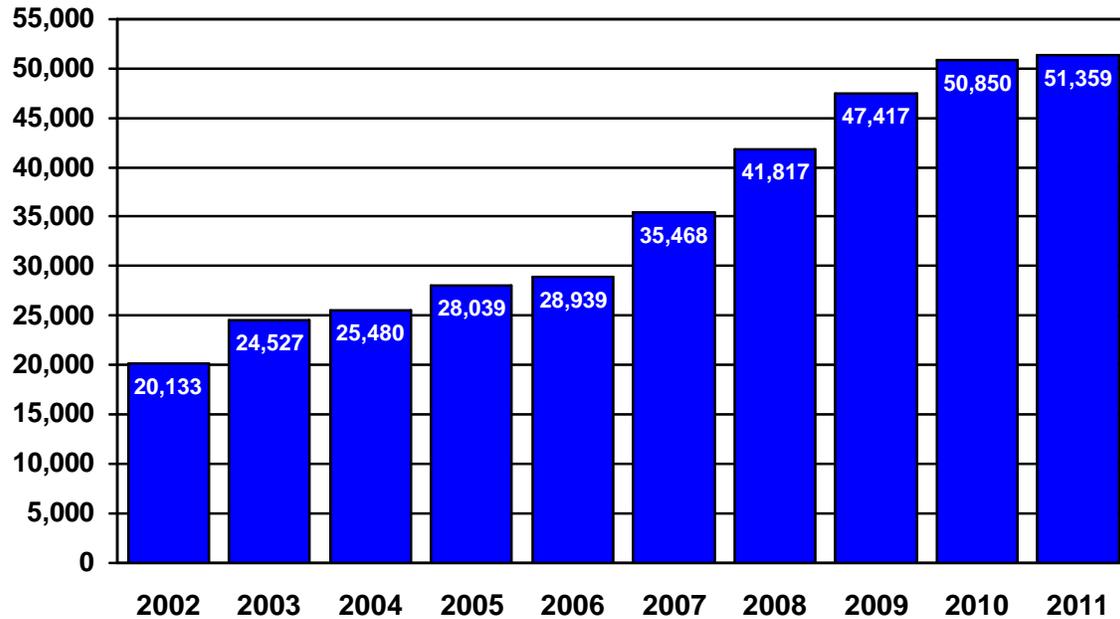
Our location provides residents easy access to some of the best outdoor recreation in Texas.



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. In the past several fiscal years commercial development has increased, partially as a result of the new toll ways bringing more traffic into our City limits and enabling that traffic to move efficiently. This trend is expected to continue into fiscal year 2011 with the completion of two recreational-type commercial developments.

## 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 %
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	13.39	1,008,345	3.00	24,782,302	1.87	307,006,550	0.97
2010	50,850	7.24	1,033,553	2.50	**	**	**	**
2011*	51,359	1.00	1,069,753	3.50	**	**	**	**

\* Future estimate.

\*\* Numbers not yet available.

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

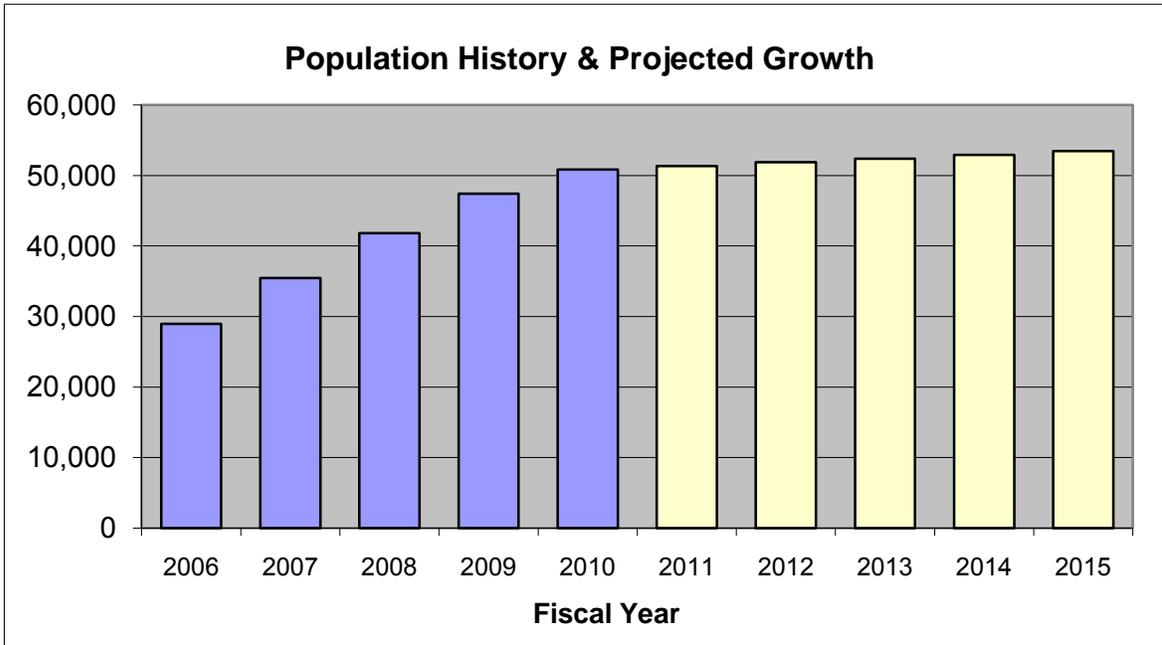
<sup>2</sup> Population estimates from the City of Austin Planning Department.

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



**Population History and Projected Growth**

<u>Fiscal Year</u>	<u>Population</u>	<u>% increase</u>
2006	28,939	3.2%
2007	35,468	22.6%
2008	41,817	17.9%
2009	47,417	13.4%
2010	50,850	7.2%
2011	51,359	1.0%
2012	51,872	1.0%
2013	52,391	1.0%
2014	52,915	1.0%
2015	53,444	1.0%

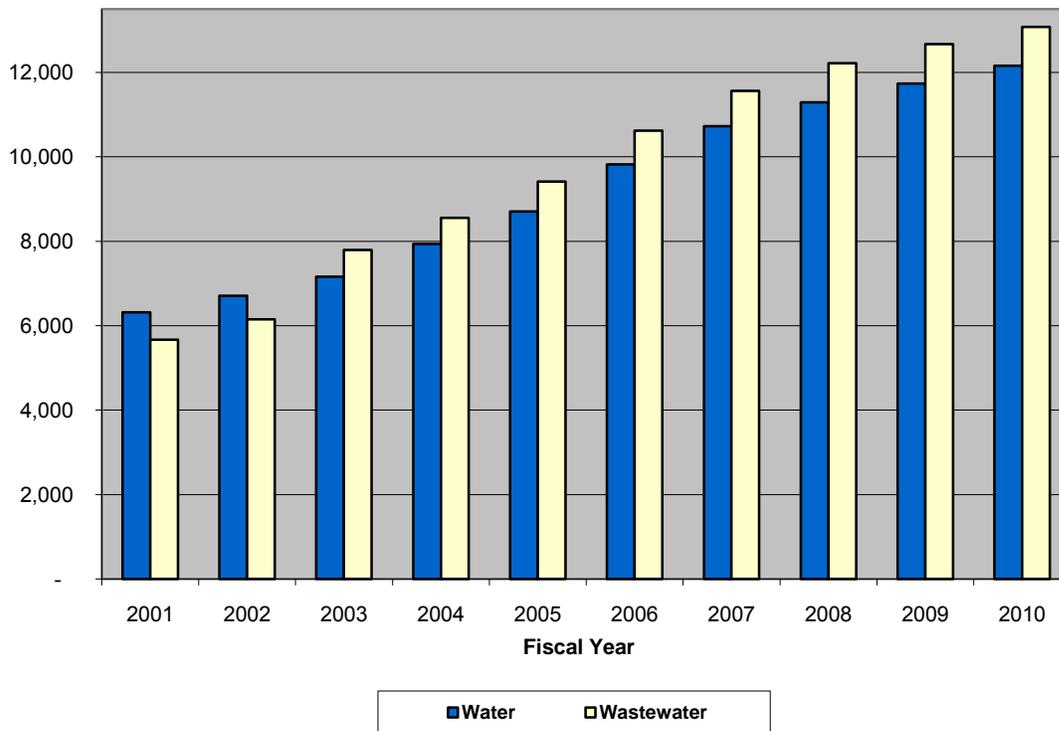


Source: City of Pflugerville Planning Department

## 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
2010	12,154	13,076

**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 09	Actual FY 10	Approved FY 11	Actual FY 09	Actual FY 10	Approved FY 11
<b><u>General Fund</u></b>						
Administration <sup>2</sup>	23	23	21	22.5	21.5	21
Building Inspection	8	8	8	8	8	8
Court <sup>2</sup>	5	5	6	5	5	5.5
Engineering	6	6	6	6	6	6
Fleet	3	4	4	3	3.5	3.5
Library <sup>1</sup>	14	15	13	12	12.2	11.5
Parks <sup>1</sup>	35	35	36	31.5	31.5	32
Planning	8	8	8	7.4	7.5	7.5
Police	98	105	106	94	101	102
PISD PD	17	16	16	17	16	16
Streets <sup>1</sup>	21	21	21	21	21	21
<b>Total General Fund</b>	<b>238</b>	<b>246</b>	<b>245</b>	<b>227.4</b>	<b>233.2</b>	<b>234</b>
<b><u>Utility Fund</u></b>						
Utility Administration <sup>1</sup>	8	10	11	8	9.5	11
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	8	8	8.5	8	8
<b>Total Utility Fund</b>	<b>37</b>	<b>38</b>	<b>39</b>	<b>36.5</b>	<b>37.5</b>	<b>39</b>
<b>Total</b>	<b>275</b>	<b>284</b>	<b>284</b>	<b>263.9</b>	<b>270.7</b>	<b>273</b>

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

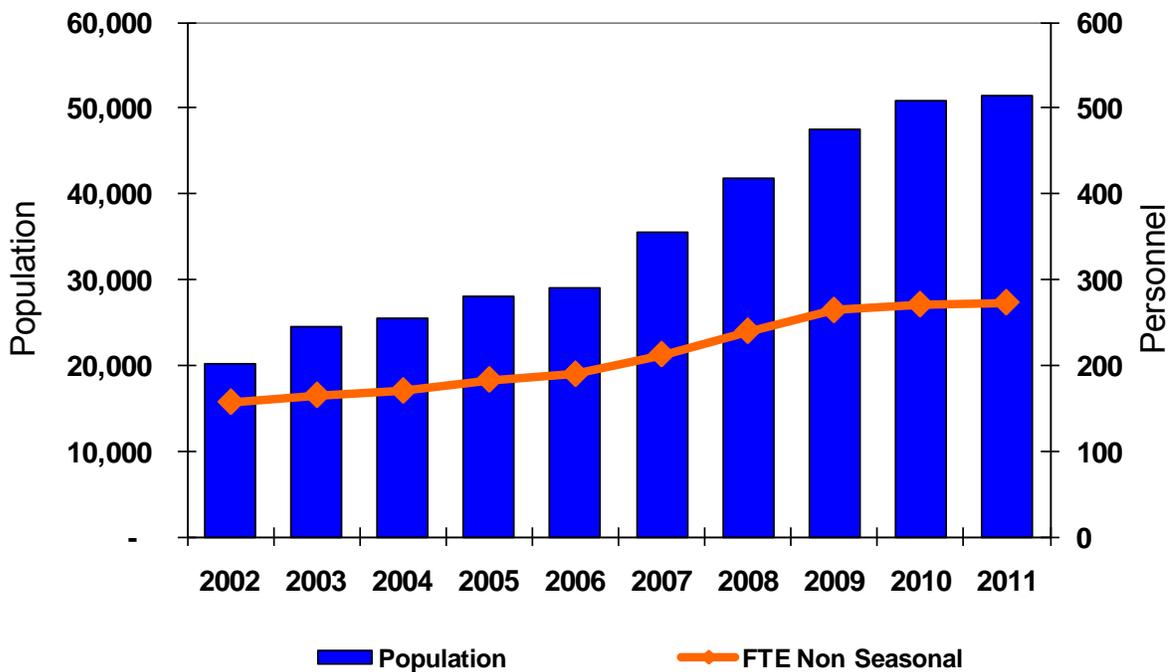
<sup>2</sup> Municipal Court Judge moved from Admin to Court

## Budgeted Positions

### Change in Personnel

The City of Pflugerville population continues to grow, although at a slower pace. Similarly, the growth in personnel has slowed, but additional personnel are still needed to maintain the level of services provided to our citizens. For the 2011 fiscal year two new full-time and one part-time positions are budgeted. These positions include a full-time Animal Control Supervisor, a full-time Parks Maintenance Technician and a part-time Farmers Market Coordinator. In addition, one Administrative Technician position was converted from part-time to full-time.

Population Growth Versus Personnel Growth



## Property Tax Analysis

Average Residential Property Value (2009-2010)	\$162,346
Average Residential Property Value (2008-2009)	\$172,444
Last Year's Effective Tax Rate	\$0.6170
Last Year's Rollback Tax Rate	\$0.6719
Last Year's Adopted Tax Rate	\$0.6090
This Year's Effective Tax Rate	\$0.6394
This Year's Rollback Tax Rate	\$0.6667
This Year's Adopted Tax Rate	\$0.6040

	Tax Levy: Maintenance & Operations	Interest & Sinking	Total Rate & Levy
<b>Taxable Value</b>	<b>\$2,781,357,612</b>	<b>\$2,781,357,612</b>	<b>\$2,781,357,612</b>
Maint & Operation Rate/100	0.4101		
Debt Rate/100		0.1939	
Total Rate			0.6040
Total Levy	\$11,207,639	\$5,572,909	\$16,780,548
Collection Rate	100%	100%	100%
<b>Estimated Tax Revenue</b>	<b><u>\$11,207,639</u></b>	<b><u>\$5,572,909</u></b>	<b><u>\$16,780,548</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
2010-2011	0.4101	0.1939	0.6040	2,781,357,612	16,780,548 *

\* Based on certified valuation and approved tax rate.

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

Fiscal Year	Real Property		Personal 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		Tax Exempt Real Property						
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%	
2010	2,180,612,058	538,457,480	198,209,982	293,270,168	2,624,009,352	5.42%	0.6090	2,624,009,352	100.0%	

Source: Travis Central Appraisal District

**Principal Property Taxpayers  
September 30, 2010**

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
A-S 93 SH 130 - SH 45, L.P.	\$ 47,924,207	1	1.70%
SCA 115 Swenson LLC	20,991,600	2	0.75%
Oncor Electric Delivery Co LLC	20,504,130	3	0.73%
Target Corporation	20,484,582	4	0.73%
Pflugerville Covington	19,900,000	5	0.71%
Wal-Mart Real Estate Business Trust	15,432,733	6	0.55%
Timmermann Terrell	13,559,609	7	0.48%
Home Depot	13,192,174	8	0.47%
Verde Meister Lane LP	12,402,723	9	0.44%
Terrabrook Falcon Pointe LP	<u>11,041,995</u>	10	<u>0.39%</u>
	<u>\$ 195,433,753</u>		<u>6.95%</u>

Source: City of Pflugerville 2010 Official Statement

**Principal Employers  
September 30, 2010**

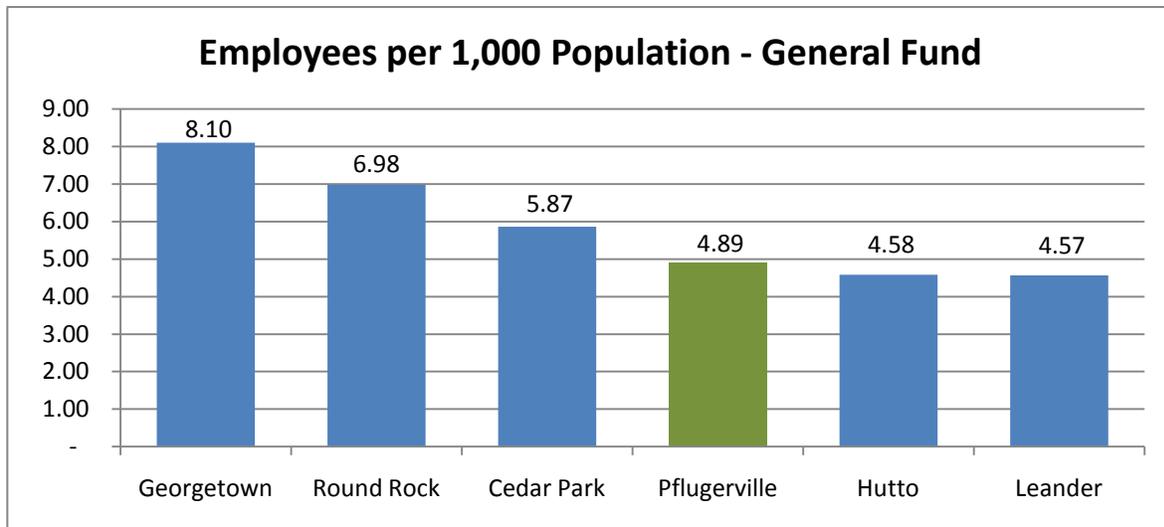
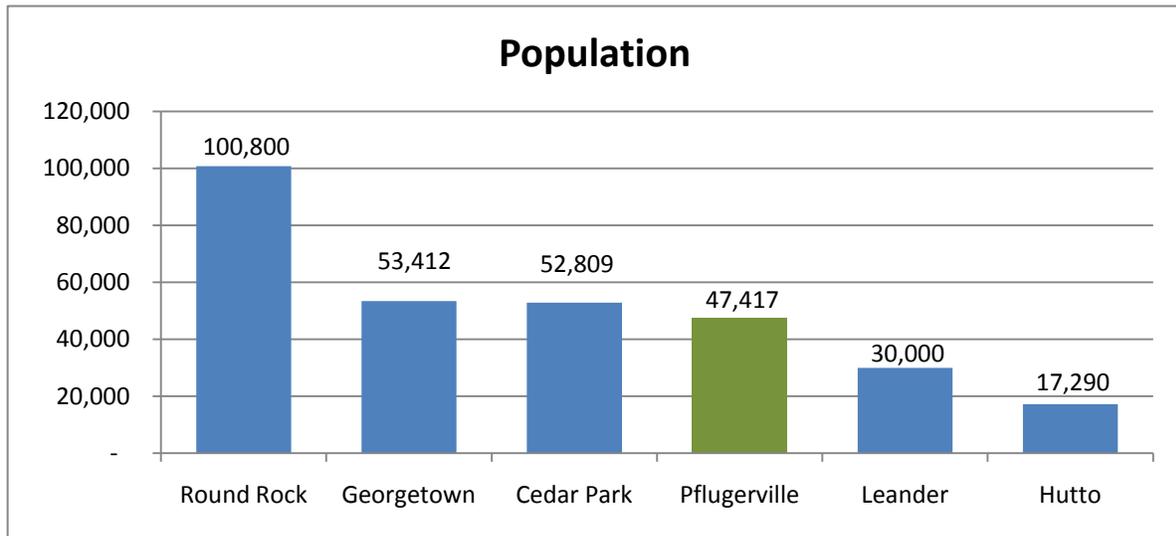
<b>Employers</b>	<b>Employees</b>
Pflugerville ISD	1,351
Wal-Mart	325
City of Pflugerville	284
HEB	200
Target	200
Avant Technologies	133
Home Depot	125
Austin Foam Plastics	124
Air Craft, Inc	100
Advanced Integration Technologies	83
Pflugerville Care Center	75
Titus Systems	70
Travis County Emergency Services District #2	67
Best Buy	65
EVS Metal	61
ALK Abello, Inc	47
U.S. Post Office	45
Sears	43
AT&T	40
Merit Electric	40
Banister Tools	30
Progressive Manufacturing	25
SPAN International	25
PE Ceramics	25
McBride Electric	20

Source:  
Pflugerville Community Development Corporation

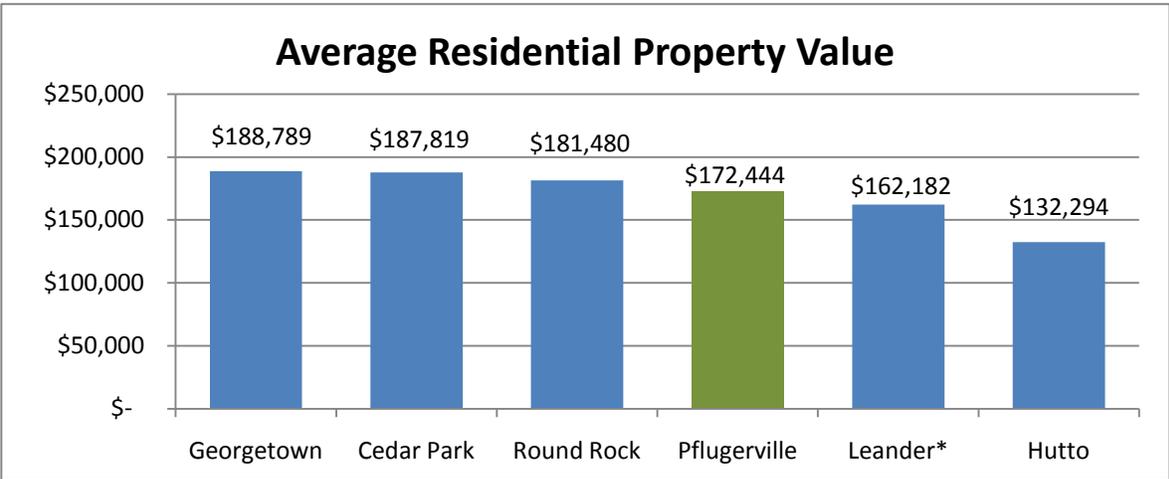
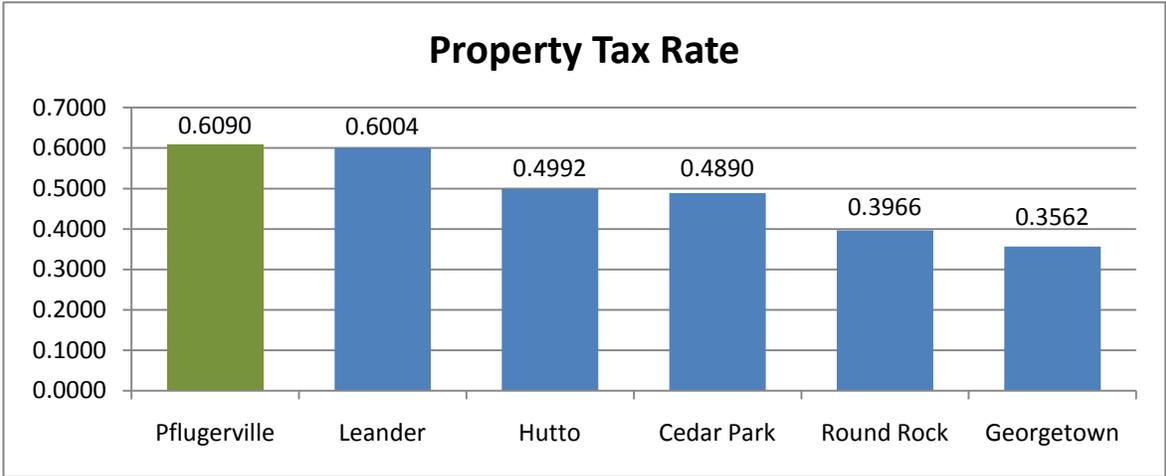
## Peer Comparisons

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.

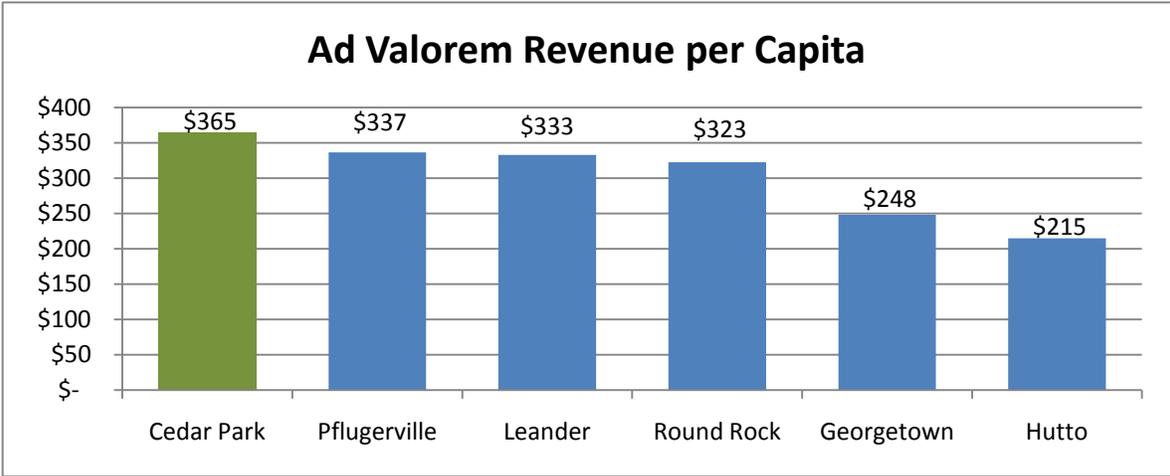
The data presented was taken from each city's 2009-2010 annual budget (unless otherwise noted).



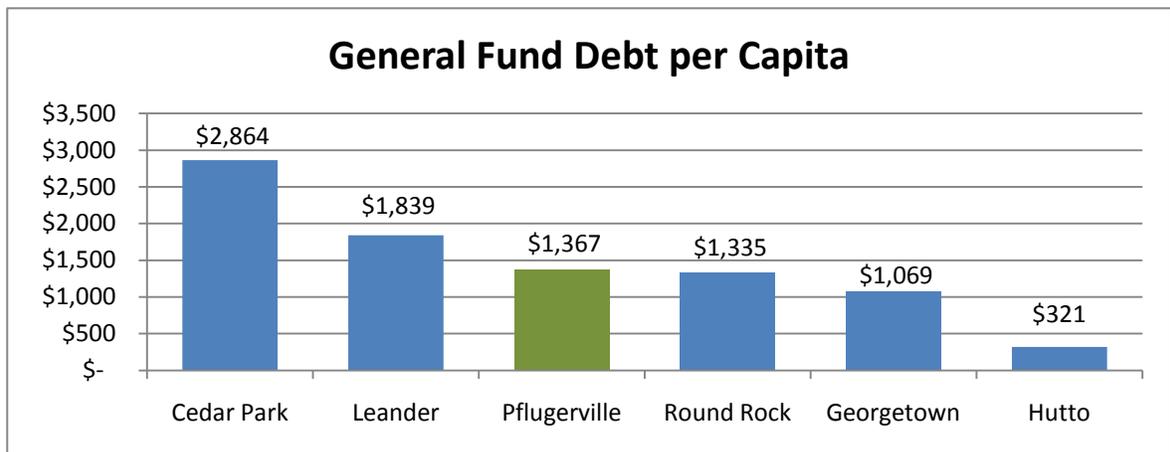
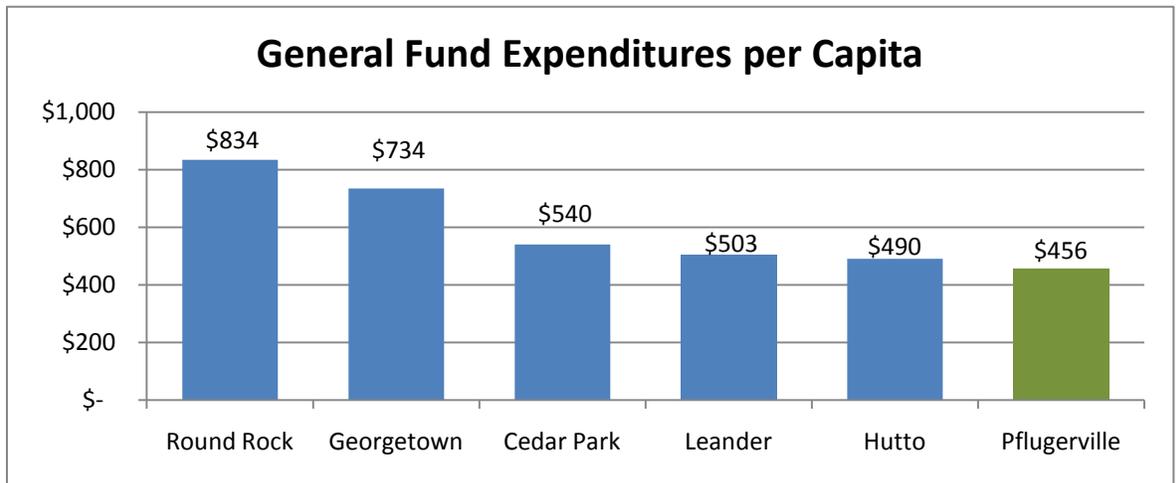
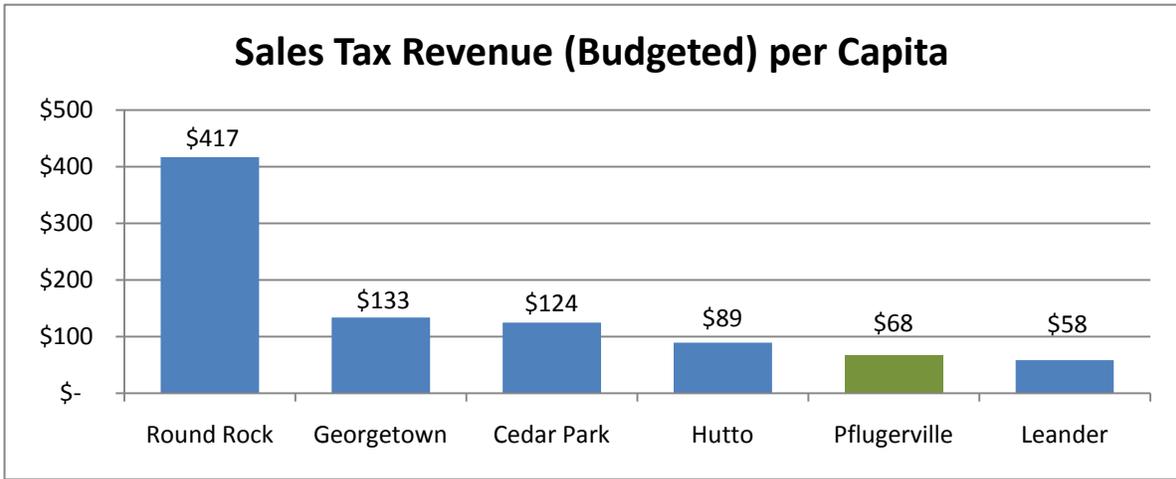
**Peer Comparisons**



\*2010 data not available, 2009 budget information used.



**Peer Comparisons**





# Reference



**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS  
ADOPTING THE FISCAL YEAR 2011 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.

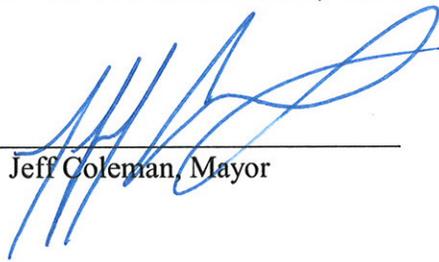
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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.

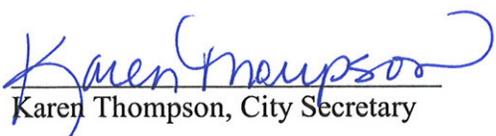
Section 4. This ordinance shall be effective upon adoption.

PASSED AND APPROVED this 14h day of September, 2010.

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)

**Balanced Budget.** A budget in which the expenditures shall not exceed the total of estimated revenue and any fund balances available from prior fiscal years.

**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.

## Budget Glossary (continued)

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

**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.

**Comprehensive Plan.** A plan or a guiding visionary document that shapes development codes and government actions in its application. A comprehensive plan sets goals for the social, economic, and natural environment of an entity by setting out policies and direction for the use, development and protection of land.

**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.

## Budget Glossary (continued)

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

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

**(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.

## Budget Glossary (continued)

**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.

**(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.

## Budget Glossary (continued)

**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.

**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.

## Budget Glossary (continued)

**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.

**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.

**Preliminary Engineering Report.** A Preliminary Engineering Report describes the present situation, analyzes alternatives, and proposes a specific course of action, from an engineering perspective. The level of effort required to prepare the report and the depth of analysis within the report are proportional to the size and complexity of the proposed project.

**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.

## Budget Glossary (continued)

**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.

**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.

## **Budget Glossary (continued)**

**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.

