



where quality meets life

PFLUGERVILLE
T E X A S



2011-2012

ANNUAL BUDGET

On the cover . . .

A sampling of some of the parks, recreation and open spaces to enjoy in the City of Pflugerville.

More information about the City's parks and recreation opportunities can be accessed at www.pflugervilletx.gov/parks.

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.pflugervilletx.gov.



Jeff Coleman, Mayor



**Wayne Cooper
Council – Place 1**



**Brad Marshall
Council – Place 2**



**Darelle White
Council – Place 3**



**Starlet Sattler
Council – Place 4**



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





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pflugerville
Texas**

For the Fiscal Year Beginning

October 1, 2010

President

Executive Director

Vision Statement

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

Mission Statement

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

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

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Budget Message





September 13, 2011

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

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

It is our pleasure to present the annual budget for fiscal year 2011 - 2012 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 2011 – 2012 budget for expenses totals \$62,346,456. This figure includes \$20,581,716 for the general fund, \$5,727,416 for the debt service fund, \$14,000,000 for the capital improvements fund, and \$22,037,325 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 proposed operations and maintenance budget for the City. Beginning in this fiscal year, a policy change requires an additional 5% contingency. The utility fund emphasis is providing sufficient coverage as a relationship between revenues and expenses to satisfy requirements for future debt issuance. Both of these criteria have been met in the FY 2012 budget.

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 Budget Process

The City's budget process begins each year with the Capital Improvements Program (CIP) planning process. CIP budgets are prepared on five-year planning horizons. Revenue estimates for utility operations, as well as development impact fees, are prepared to forecast the ability of the rate base to fund needed capital maintenance, upgrades and expansions. The general fund pro forma shows projected revenue and expense to determine the impact of general infrastructure and facilities improvements on future property tax rates.

The City Council holds a retreat during the second quarter of the fiscal year to discuss future **priorities and provide direction to City staff on the preparation of the next year's fiscal budget.** **The Council indicated at this year's** retreat that its major priorities are to maintain the quality of life, to continue with scheduled road and drainage projects, and to continue the annual reduction of the property tax rate by \$0.005.

The City Manager and staff then prepare a proposed budget based on these priorities for presentation to the City Council by June 30 as required by the City Charter. Each City department prepares a five-year operating budget. Only one year is formally adopted, while the other four years are indicators of the current year programs and commitments on future budgets. City Council worksessions were conducted in July and August with the goal of adopting the budget at the regular City Council meeting on September 13.

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 budget.

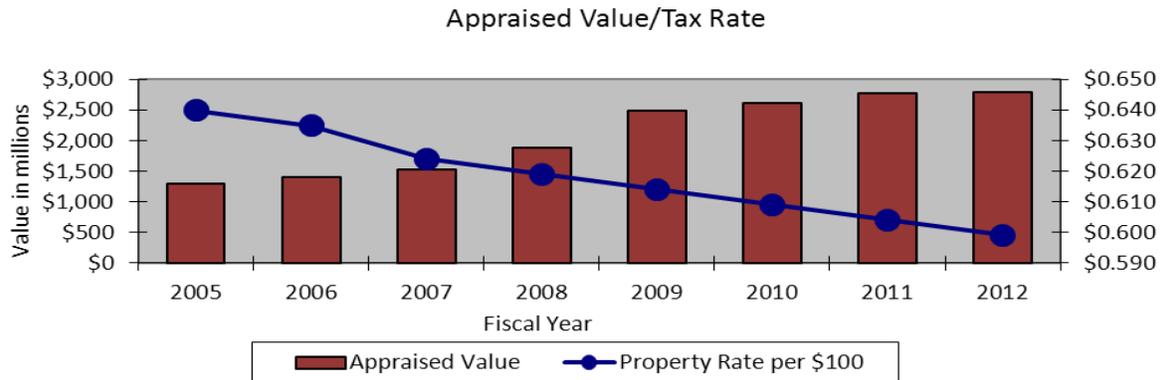
Budget Overview

For fiscal year 2011-2012, a new philosophy has been adopted regarding the method of budgeting, and the funding of one-time expenditures. In past years the City has budgeted with a built-in contingency factor. During preparation of this budget, department directors were requested to request funds only for routine operating expenses. This method of budgeting should result in a diminished amount of surplus expense money being left at the end of the fiscal year.

The City Manager has also requested, and the City Council concurred, to establish a General Capital Reserve Fund (GCRF). This fund will be used to purchase capital items or fund capital projects on a one-time basis. Requested purchases from the fund will be listed on a separate schedule in the fiscal year budget – much like the current Capital Projects fund where bond funds are held for specific capital improvements. **The City's intent will be to set aside resources** for the General Capital Reserve Fund from the prior **fiscal year's excess general fund** revenue. The initial funding for this fund will be a transfer from the general fund balance in the amount of \$1.3 million.

Budget Overview (continued)

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 again voted to drop the tax rate by one-half cent for fiscal year 2012 to \$0.599 per \$100 in valuation. This budget reflects that property tax rate.



The City continues to incentivize economic development. The largest of these incentives is the agreement with Stone Hill Town Center requiring payments from the City totaling \$13.2 million over three fiscal years to reimburse for developer built infrastructure. This agreement is based on property value and sales tax revenue generated by this specific development. As all performance requirements have been met by the developer, the final payment of \$4.2 million was scheduled to be made in December 2011. However, cash reserves in the General Fund and the Utility Fund were sufficient that the entire payment was made in August 2011, removing the need to issue debt in fiscal year 2012. Over the three years of the agreement, the City has been able to fund \$6.7 million of the \$13.2 million payment from cash reserves.

Growth – Challenges and Rewards

During fiscal year 2011 the last of six planned annexations was implemented with the inclusion of the Greenridge subdivision into the City limits. This subdivision is located north of SH 45 and east of Heatherwilde Boulevard. Since 2000, the population of the City has grown from 16,335 to 46,936 per the 2010 U. S. Census. In January 2011 the City's **Planning Department** estimated a total population of 50,387 for the end of Fiscal Year 2011. This estimate includes the recently annexed Greenridge subdivision and additional growth since the census. Current population growth projections for fiscal years 2013 through 2016 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 2012 (tax year 2011) increased by less than 1%. This amount includes properties within the Greenridge subdivision. The national and international decline in the economy has affected property values within the City limits and thus has had a direct impact on the City of Pflugerville and its revenues. The forecast for

Growth – Challenges and Rewards (continued)

housing starts remains very low. Two subdivisions in the City began building homes in new sections during FY 2011, but there is no indication of additional sections opening during FY 2012. On the positive side, sales tax revenue shows an increase of over 13% through August, and franchise fee revenue has exceeded the projections for FY 2011.

The City's revenue has been helped by an increase in the number of retail outlets and the resulting increase in property values and sales tax revenue. **Fiscal year 2011 saw the opening of the City's first movie theater, a 9-screen Cinemark, featuring Cinemark's new NextGen design concept, which is promoted as offering**



"the latest technology, cutting edge amenities, and customer-preferred options all under one roof." In March



2011, 24 Hour Fitness opened a new Super Sport facility. Construction has begun for a stand-alone emergency room as an extension of St. David's North Austin Medical Center. It will feature 13 treatment beds and advanced testing capabilities.

Scheduled to open in early 2012, it is the first full-service emergency care facility in the City. All of these projects are in the Stone Hill Town Center.

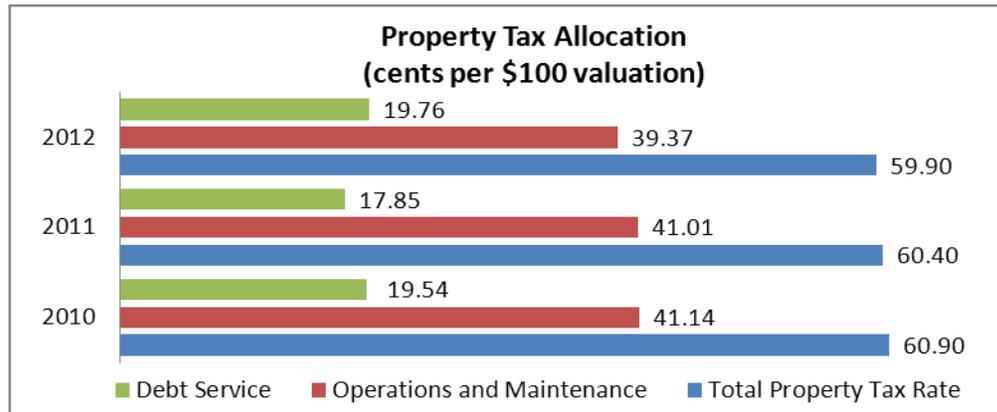
In the City's extra-territorial jurisdiction, ground was broken in December 2010 for one of the largest solar farms in the nation. Developed by RRE Power, the flagship project encompasses 720 acres and plans for more than 400,000 solar panels to generate 60-megawatts of electricity.

General Fund Revenue

The certified appraised value of properties within the City of Pflugerville for fiscal year 2012 increased by only 0.8% over 2011. This was not totally unexpected as the local economy reflects the national decrease in housing starts and reduced spending. The tax rate reduction of \$0.005 and the minimal growth in appraised value will result in a decrease in property tax revenue for operations in fiscal year 2012. In FY 2012 debt service payments will increase as the result of issuing bonds for the Library expansion in FY 2011. The net result of these factors is a \$246K (2%) reduction in funds for the operation and maintenance of all departments in the General Fund. This budget for fiscal year 2012 is constrained from offering any new programs or services; however, all current services and programs will continue and the budget is balanced without requiring a transfer from fund balance.

General Fund Revenue (continued)

The following chart shows the tax rate for fiscal year 2012 of \$0.599 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.



Following two years of sales tax revenue not reaching the calculated growth trend, in FY 2011 only a 6% increase was projected and budgeted. We are pleased to report that FY 2011 sales tax revenue is anticipated to increase by 13% over the FY 2010 revenue by the end of this fiscal year. There have been many adjustments to sales tax revenue by the Comptroller during FY 2011. Year-to-year monthly sales tax revenue percentage has been as low as -3.66% and as high as 28.35%. Because of this fluctuation, future sales tax growth projections have once again been budgeted at a very conservative 6%. A small increase in franchise tax revenue is anticipated based on the Greenridge annexation and other residential and commercial growth.

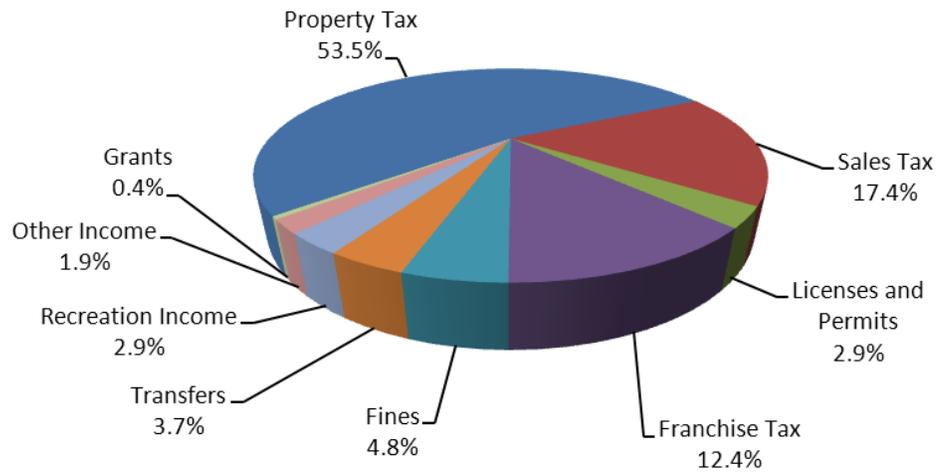
Building permit revenue is projected to increase by 2% in fiscal year 2012. The majority of the building permit revenue growth is for homes outside the City limits which do not add to the **City's tax base**. Subdivision application revenue increased significantly in FY 2011. These fees were paid for new housing sections in established subdivisions and new commercial construction. This revenue source is expected to decrease slightly in FY 2012. Plat review revenue has also exceeded the budget in FY 2011, but is budgeted 20% lower for next year. Site development plan review revenue has met the target for the current fiscal year and is anticipated to remain level for the next five years. The FY 2012 budget projects a leveling out in all categories of development revenue for fiscal years 2012 through 2016.

Recreation Center and Pfun Camp revenues remain flat as the facilities used for these activities are being utilized fully. **Revenue from the City's swimming pools will also remain level for the next 5 years.**

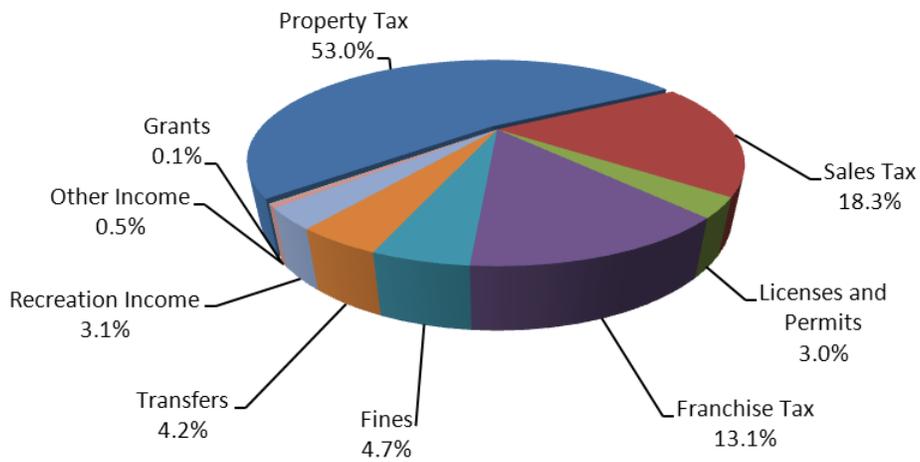
The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the general fund for fiscal years 2011 and 2012.

General Fund Revenue (continued)

FY 2011 Revenue Sources - General Fund



FY 2012 Revenue Sources - General Fund



Transfers

The transfer from the utility fund to the general fund has been increased in fiscal year 2012 due to the addition of City-wide administrative staff that supports the operations in the utility fund. There are numerous activities that are being 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 street projects, 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 infrastructure 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 2012 does not require as a revenue source a transfer from the fund balance in the general fund. In the fiscal year 2011 budget, a surplus of \$1.3M is projected, and this fiscal year 2012 budget projects a surplus of \$268K.

General Fund Expenditures

The fiscal year 2012 general fund budgeted expense for operations and maintenance of \$20,581,715 is a \$795,431 (4%) increase from the fiscal year 2011 projected year-end estimate.

The organizational plan for the City has been revised as reflected in the chart on page 8. The current Managing Director of Operations position will become an Assistant City Manager for Economic Development position. An additional Assistant City Manager for Community Services will be employed in FY 2012. The current Assistant City Manager for Finance and Administration position will remain the same.

The Assistant City Manager for Economic Development and the departments reporting to that position will be moving from the City Hall complex to a vacant space at the Emergency Services District offices. Expenses for each of these departments will increase by \$47K to reflect the lease payments and utility costs. In addition, the Building Department will continue with two vacancies for building inspectors that will remain unfilled and unbudgeted until housing starts increase. Operating expense for the Engineering Department also includes the expense of an outside consultant to perform the duties of the vacant and unfunded City Engineer position and the funding of a new position, Stormwater Coordinator, to manage the Municipal Separate Storm Sewer System permit process. In the Planning Department the City Planner position was removed and a Planner I position was added.

The Police Department budget shows an increase due to the restructuring of the grade and salary schedule for police positions. The combined cost of the adjustments is \$163,222. In addition, two new full-time positions were authorized for FY 2012: a patrol officer and a detective; and four part-time School Crossing Guards. Five patrol vehicles, and an Animal

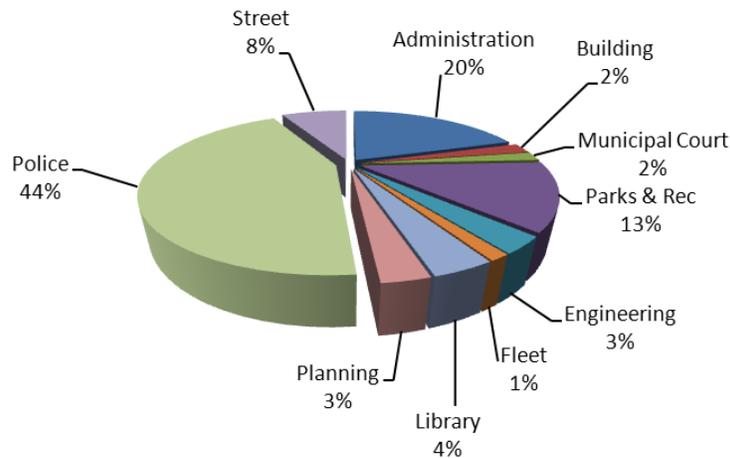
General Fund Expenditures (continued)

Control vehicle have been requested as replacements for vehicles past their useful lives. A new vehicle has been requested for the detective position. A number of technology-related improvements have been proposed: mobile radios, scanned document storage, and seven Toughbook computers for patrol.

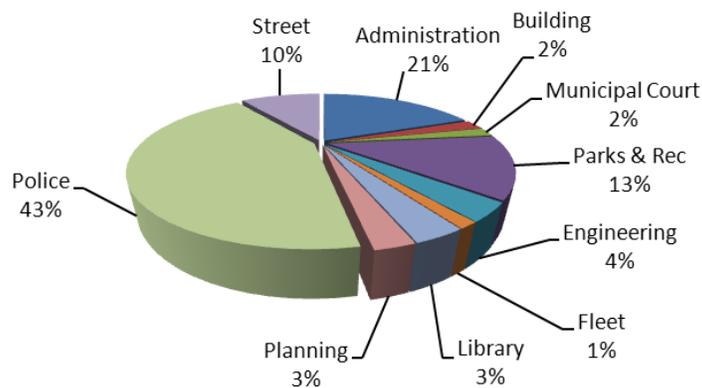
The Streets Department was renamed the Streets and Drainage Department. Additional funds were included in the FY 2012 budget to perform street overlays. The expense of street lights was moved from the Administration Department to Streets and Drainage.

The following charts illustrate the City of Pflugerville’s projected uses of funds on a percentage basis in the general fund for fiscal year 2011 and proposed uses for fiscal year 2012.

FY 2011 Projected Expense by Department



FY 2012 Proposed Expense by Department



General Fund Debt Service

The City's outstanding general fund indebtedness will be \$159,050,000 as of September 30, 2011. This number includes combination tax and revenue certificates that were issued for Pflugerville Community Development Corporation projects and 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 \$17,505,000 in debt.

As in fiscal year 2011 conditions in the bond market and the number of callable bonds in the City portfolio appear to be in a position to provide a benefit to both the general and utility debt service programs. **After review by the City's financial advisor, it was decided to defer a decision** on issuing refunding debt obligations until the national economy and municipal bond interest rates stabilize. Finance staff will continue to monitor the municipal bond refunding opportunities. As construction of the Library expansion begins, the necessity of issuing the remaining \$2M in voter-approved general obligation bonds could occur in fiscal year 2012.

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** rating remained at Aa3 for the fiscal year 2011 bonds issued in December 2010.

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 major changes in the last decade to insure a sufficient supply of water for its customers. A pipeline from the Colorado River, a reservoir, and a water treatment plant were built to provide a more reliable source of water. During the record drought and heat during the summer of 2011, those upgrades were heavily utilized. A water transmission line was built along Pflugerville Parkway during FY 2011. Because of the economic downturn and the resulting depression of the building industry, plans for a wastewater interceptor and a second wastewater treatment plant have been postponed until at least FY 2017. The engineering for these projects which are underway will be completed so construction can begin when demand increases. Further development of the utility system is outlined in the utility fund capital improvement project five-year plan.

Utility Fund (continued)

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 2011, construction improvements and engineering for future water and wastewater projects were funded by using the utility fund balance, the wastewater capital recovery fees, and existing bond funds for wastewater projects. A water transmission line was constructed along Pflugerville Parkway to make City water accessible to future developments. Improvements were made to the intake equipment on the Colorado River; and high service pumps at the Water Treatment plant were replaced. Existing bond funds were also used to complete the proposed second wastewater treatment plant discharge permit. Water and wastewater projects scheduled for fiscal year 2012 will be funded with the remaining bond funds and utility fund balance.

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. During FY 2011 the Pflugerville Parkway West project was completed; Becker Farm Road was constructed; and a drainage/detention project was funded. Existing balances in bond accounts will be used during fiscal year 2012 for the construction of Colorado Sand, improvements to Kelly Lane, construction of Pflugerville Parkway East, and completion of design and right-of-way acquisition for Heatherwilde Boulevard north of Wilke Lane.

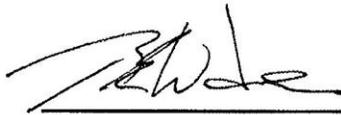
Library Expansion. In the spring of 2008, the citizens of Pflugerville voted to issue \$7 million in bonds to fund a major expansion of the Pflugerville Community Library. In fiscal year 2009, \$3.0 million in general obligation debt was issued to begin the project. During fiscal year 2010 the selection process for an architect was completed and in fiscal year 2011 the design was

Capital Improvement Project Funds (continued)

completed and bids for the construction of the expansion were received. A construction contract is expected to be awarded early in fiscal year 2012 with a projected completion date of early fiscal year 2013. General obligation bonds were 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 2013 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

Mindful of the City's slogan "Pflugerville...where quality meets life," staff efforts are focused toward:

- Maintaining or improving established levels of services to citizens and customers.
- Continuing to round out the City's revenue base through economic development initiatives, especially in the State Highway 45 - State Highway 130 corridor.
- Expanding cultural and recreational opportunities and facilities for the community.
- Developing short-term and long-term requirements for City infrastructure and facilities; exploring environmentally responsible options when available.

Strategic Plan

The City Manager has developed a strategic plan, concentrated on the organizational goals, to guide staff efforts. This plan is a broad blue print to drive decision making with the intent of producing specific results. The City's Comprehensive Plan coupled with the City Manager's strategic plan provide primary direction for staff in those activities above daily delivery of municipal services. The strategic plan is separated into the following categories:

1. *Community Economic Vitality*
2. *Preserve and Sustain Quality of Life*
3. *Environmental Sustainability/Green Initiatives*
4. *Organizational Advancement*

Within each category, are several detailed action plans (not reproduced here for space constraints). Excerpts from these action plans can be located within the accomplishments and goals sections of various department pages.

As part of this strategic plan, one of the overarching initiatives introduced to staff in 2011 was the E-Pfive accountability measures. This initiative is intended to direct the organization toward a culture focused on programs that are consistently:

Essential
Efficient
Effective
Equitable
Ethical

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 the City Manager's strategic plan for the upcoming year and prioritize goals for the next fiscal year. This planning process provides direction for staff in preparation of the annual budget. 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.pflugervilletx.gov.

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 2012 Budget Schedule

Tuesday, April 19 City Council meeting	Council Special Meeting to discuss budget priorities.
Wednesday, April 20	Budget worksheets distributed to department managers (FY 12 and 5 year worksheets).
April 30	Appraiser sends notice of estimated taxable value.
April/May	Appraiser sends notices of appraised values to taxpayers.
Wednesday, May 4	Completed budget worksheets and narratives returned by department managers.
May 18 - May 31	Preparation of budget for review by department managers, City Manager and Assistant City Manager.
Tuesday, May 24 City Council meeting	Worksession to discuss and approve the five year Capital Improvement Projects (CIP) Plan and the debt service (I&S) portion of the tax rate.
Wednesday, June 1	Debt Service survey due to Travis County Tax Office for calculation of the debt service (I&S) portion of the City's tax rate.
Wednesday, June 1	Budget given to City Manager and Assistant City Manager for review.
June 6 - June 10	Meetings with City Manager, Assistant City Manager and department managers.
June 13 - June 27	Preparation of budget for presentation to City Council.
Monday, June 20	Proposed Budget provided to City Manager and department managers for final review.
Tuesday, June 28 City Council meeting	Work session to present the budget to City Council.
July 1	Proposed Budget due to the City Council.
Tuesday, July 12 City Council meeting	City Council work session to discuss the budget.
Thursday, July 14	Finance and Budget Committee meeting to discuss budget.
Monday, July 25	Deadline for Chief Appraiser to certify appraisal rolls.
July 25 - August 11	Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on August 13.

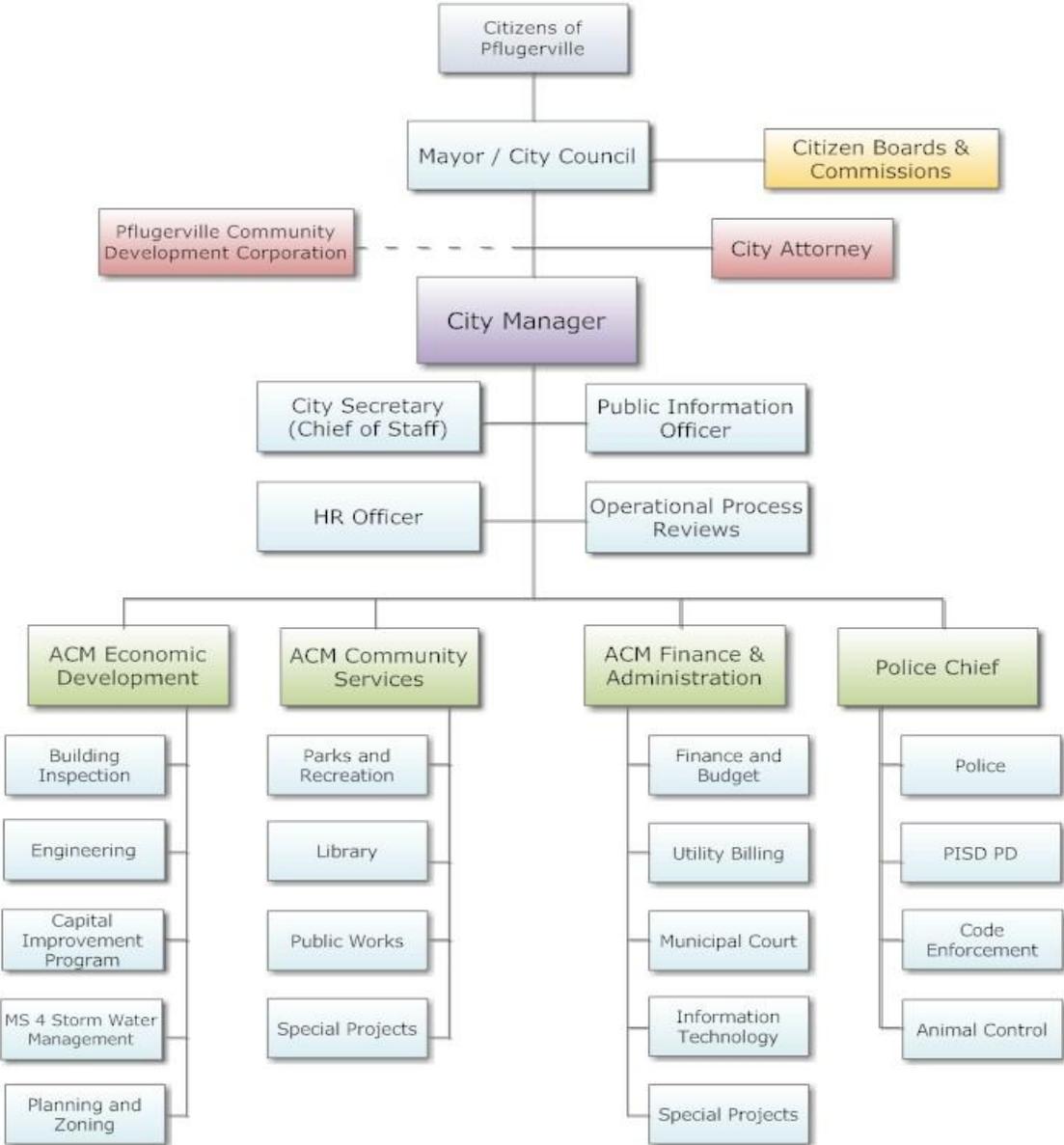
Fiscal Year 2012 Budget Schedule

Tuesday, July 26 City Council meeting	City Council work session to discuss the budget and proposed tax rate.
Thursday, August 4	Finance and Budget Committee meeting to discuss budget.
Tuesday, August 9 City Council meeting	City Council work session to discuss the budget.
Saturday, August 13	Publication of effective tax rates, fund balances, and debt schedules, submitted by Travis County, appears in Austin American Statesman.
Tuesday, August 23 City Council meeting	City Council work session to discuss the budget.
Monday, August 29	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 13 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 14	Notice of Adoption posted on City website and aired on Channel 10.
Tuesday, September 27	Final deadline for Council to adopt budget and tax rate.

The City Organization

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

The City Manager is the chief executive officer and the head of the administrative branch of the City government. He is responsible to the Council for the proper administration of all affairs of the City. The City Charter, Section IV, outlines the duties of the City Manager and other specific positions. It can be found in the Reference section of this document.



The City 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

General Fund	Special Revenue Fund	Utility Fund
Administration	PISD Police Department	Utility Administration
Building Inspection		Utility Maintenance
Engineering		Water Treatment
Fleet Department		Water Distribution
Finance		Wastewater Collection
Municipal Court		Wastewater Treatment
Parks and Recreation		
Pflugerville Community Library		
Planning Department		
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, Utility Maintenance, Water Treatment, Water Distribution, Wastewater Collection, Wastewater Treatment Departments as well as 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 as well as the PISD Police Department.

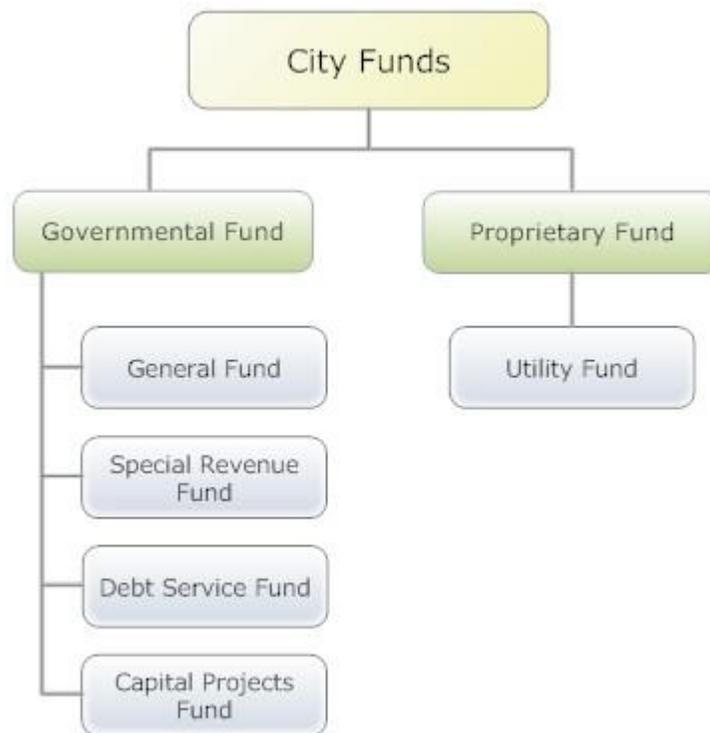
Debt Service Fund (Governmental)

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

Capital Projects Fund (Governmental)

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

City Funds (continued)



Basis of Accounting and Budgeting

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

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

Revenue Descriptions

General Fund

Property Tax Rate and Property Tax Revenue. Property tax is assessed and collected through intergovernmental agreements with Travis and Williamson Counties, the counties within which the City is located. The 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 prepared by staff. 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 or refund prior debt issues.

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 \$5,000 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 the City Council.
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.

Financial Policies (continued)

General Capital Reserve Policy

Consistent with the City of Pflugerville's philosophy of conservative budgeting for operations and maintenance and to maximize the use of general funds available, the City should set aside sufficient revenues to finance capital projects and one-time purchases of capital items.

1. The City will establish a General Capital Reserve Fund and strive to set aside resources for future funding of capital projects and capital items.
2. The City will strive to set aside resources for the General Capital Reserve Fund from the prior fiscal year's excess general fund revenue.
3. General Capital Reserve Fund resources are restricted to capital expenses for asset management, unique one-time capital acquisitions, and equipment and vehicles that meet the City's capitalization threshold and criteria.
4. The General Capital Reserve Fund will be a separately managed fund within the governmental funds designation.

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

Budget Summaries



**City of Pflugerville
Summary of All Funds
2010-2012
(in thousands)**

	Governmental Funds			Utility Funds			Total All Funds		
	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved
Financial Sources:									
Property Tax	\$ 16,286	\$ 16,938	\$ 16,778				\$ 16,286	\$ 16,938	\$ 16,778
Sales Tax	\$ 3,364	\$ 3,898	\$ 3,816				\$ 3,364	\$ 3,898	\$ 3,816
Franchise Tax	\$ 2,595	\$ 2,999	\$ 2,727				\$ 2,595	\$ 2,999	\$ 2,727
Water Sales				\$ 10,187	\$ 12,990	\$ 11,466	\$ 10,187	\$ 12,990	\$ 11,466
Wastewater Service				\$ 5,301	\$ 5,465	\$ 5,506	\$ 5,301	\$ 5,465	\$ 5,506
Solid Waste Service				\$ 3,273	\$ 3,475	\$ 3,500	\$ 3,273	\$ 3,475	\$ 3,500
Fines	\$ 1,000	\$ 1,105	\$ 983				\$ 1,000	\$ 1,105	\$ 983
Licenses and Permits	\$ 588	\$ 696	\$ 645				\$ 588	\$ 696	\$ 645
Fees				\$ 493	\$ 1,050	\$ 77			
Developer Contributions				\$ 176	\$ 1,000	\$ 500			
Recreation Income	\$ 717	\$ 672	\$ 625				\$ 717	\$ 672	\$ 625
Interest	\$ 86	\$ 58	\$ 20	\$ 56	\$ 32	\$ 30	\$ 142	\$ 90	\$ 50
Grants	\$ 1,614	\$ 206	\$ 18				\$ 1,614	\$ 206	\$ 18
Miscellaneous	\$ 2,571	\$ 2,408	\$ 212	\$ 54	\$ 895	\$ 25	\$ 2,625	\$ 3,303	\$ 237
Bond Proceeds	\$ 10,881	\$ 6,364	\$ -	\$ 6,359	\$ -	\$ -	\$ 17,241	\$ 6,364	\$ -
Transfer	\$ 514	\$ 811	\$ 700	\$ 2,004	\$ 1,158	\$ 1,149	\$ 2,518	\$ 1,969	\$ 1,849
Fund Balance Transfer	\$ 2,500	\$ 1,205	\$ -	\$ 5,158	\$ 5,477	\$ 1,404	\$ 7,658	\$ 6,682	\$ 1,404
Total Financial Sources	\$ 42,717	\$ 37,360	\$ 26,523	\$ 33,062	\$ 31,542	\$ 23,656	\$ 75,110	\$ 66,852	\$ 49,603
Expenditures									
General government	\$ 4,894	\$ 5,006	\$ 5,069				\$ 4,894	\$ 5,006	\$ 5,069
Public Safety	\$ 10,483	\$ 10,578	\$ 9,207				\$ 10,483	\$ 10,578	\$ 9,207
Culture & Recreation	\$ 3,449	\$ 3,446	\$ 3,603				\$ 3,449	\$ 3,446	\$ 3,603
Public Works	\$ 1,816	\$ 1,894	\$ 2,702				\$ 1,816	\$ 1,894	\$ 2,702
Water Departments				\$ 5,965	\$ 7,424	\$ 7,158	\$ 5,965	\$ 7,424	\$ 7,158
Wastewater Departments				\$ 2,817	\$ 2,962	\$ 3,213	\$ 2,817	\$ 2,962	\$ 3,213
Solid Waste Contract				\$ 3,273	\$ 3,475	\$ 3,500	\$ 3,273	\$ 3,475	\$ 3,500
Transfer (Interfund)				\$ 500	\$ 700	\$ 750	\$ 500	\$ 700	\$ 750
Capital Projects	\$ 11,515	\$ 9,904	\$ 14,000	\$ 4,963	\$ 4,763	\$ 1,760	\$ 16,478	\$ 14,667	\$ 15,760
Debt Service	\$ 5,172	\$ 5,648	\$ 5,727	\$ 6,168	\$ 5,963	\$ 5,657	\$ 11,340	\$ 11,611	\$ 11,384
Total Expenditures	\$ 37,329	\$ 36,477	\$ 40,309	\$ 23,685	\$ 25,286	\$ 22,037	\$ 61,014	\$ 61,763	\$ 62,346
Intrafund Transfers				\$ 7,162	\$ 6,635	\$ 2,553	\$ 7,162	\$ 6,635	\$ 2,553
Total Expenses + Transfers				\$ 30,847	\$ 31,921	\$ 24,590	\$ 68,176	\$ 68,398	\$ 64,899
Net Change Fund Balance	\$ 5,389	\$ 883	\$ (13,786)	\$ 2,214	\$ (380)	\$ (934)	\$ 14,096	\$ 5,089	\$ (12,743)
Beginning Fund Balance	\$ 26,102	\$ 28,932	\$ 28,651	\$ 18,828	\$ 21,042	\$ 20,662	\$ 44,930	\$ 49,974	\$ 49,313
Projected Ending Fund Balance	\$ 28,932	\$ 28,651	\$ 14,865	\$ 21,042	\$ 20,662	\$ 19,728	\$ 59,026	\$ 55,062	\$ 36,570

**City of Pflugerville
Governmental Funds
2010-2012 Summary of Revenues, Expenses, and Changes in Fund Balance
(in thousands)**

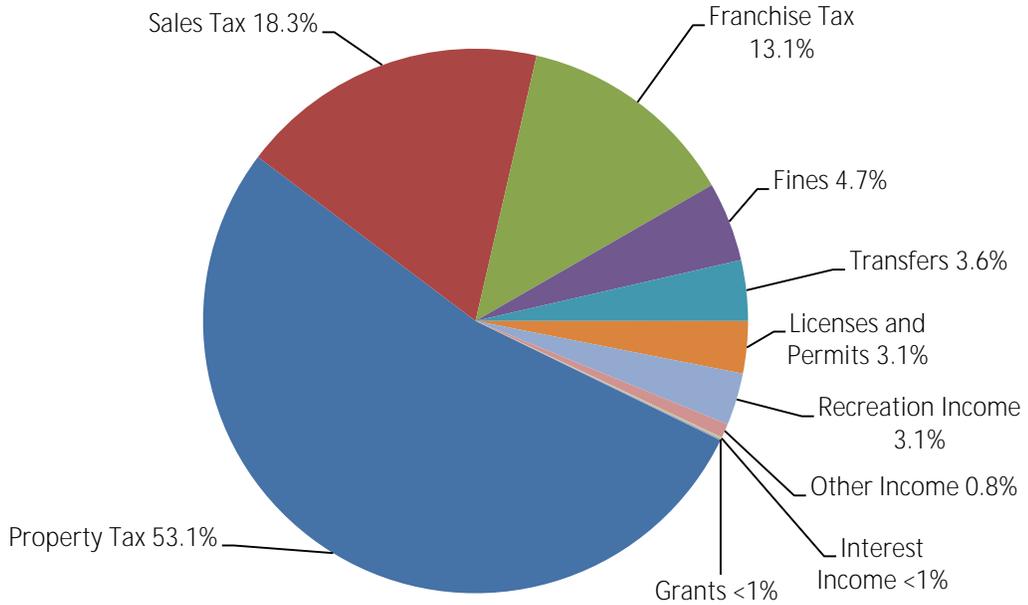
	General Fund			General Debt Service		
	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved
Financial Sources:						
Property Tax	\$ 11,000	\$ 11,314	\$ 11,055	5,286	5,624	5,723
Sales Tax	\$ 3,364	\$ 3,898	\$ 3,816			
Licenses and Permits	\$ 566	\$ 673	\$ 645			
Franchise Tax	\$ 2,595	\$ 2,999	\$ 2,727			
Fines	\$ 965	\$ 1,064	\$ 983			
Grants	\$ 94	\$ 180	\$ 18			
Transfer	\$ 500	\$ 700	\$ 700			
Recreation Income	\$ 608	\$ 570	\$ 625			
Interest	\$ 22	\$ 16	\$ 20	\$ 27	\$ 16	\$ -
Fund Balance Transfer	\$ 2,500	\$ 1,205	\$ -			
Miscellaneous	\$ 1,928	\$ 555	\$ 212	\$ 206	\$ 126	
Bond Proceeds					\$ 30	
Total Financial Sources	\$ 24,143	\$ 23,174	\$ 20,800	\$ 5,519	\$ 5,796	\$ 5,723
Expenditures						
General government	\$ 4,894	\$ 5,006	\$ 5,069			
Public Safety	\$ 10,349	\$ 8,837	\$ 9,207			
Culture & Recreation	\$ 3,364	\$ 3,361	\$ 3,603			
Public Works	\$ 1,816	\$ 1,894	\$ 2,702			
Capital Projects	\$ 2,500	\$ 1,200				
Debt Service						
Principal Retirements				1,852	2,272	3,449
Interest				3,317	3,373	2,274
Paying Agent Fees				3	3	4
Total Expenditures	\$ 22,923	\$ 20,298	\$ 20,582	\$ 5,172	\$ 5,648	\$ 5,727
Fund Balance						
Net Change	\$ 1,219	\$ 2,876	\$ 218	\$ 347	\$ 148	\$ (4)
Beginning Balance	\$ 9,178	\$ 7,897	\$ 9,609	\$ 1,723	\$ 2,070	\$ 2,218
Projected Ending Balance	\$ 7,897	\$ 9,609	\$ 9,828	\$ 2,070	\$ 2,218	\$ 2,214

**City of Pflugerville
Governmental Funds
2010-2012 Summary of Revenues, Expenses, and Changes in Fund Balance
(in thousands)**

	Special Revenue Funds			Capital Funds			Total Governmental Funds		
	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved
Financial Sources:									
Property Tax							\$ 16,286	\$ 16,938	\$ 16,778
Sales Tax							\$ 3,364	\$ 3,898	\$ 3,816
Licenses and Permits	\$ 22	\$ 23					\$ 588	\$ 696	\$ 645
Franchise Tax							\$ 2,595	\$ 2,999	\$ 2,727
Fines	\$ 35	\$ 41					\$ 1,000	\$ 1,105	\$ 983
Grants				\$ 1,520	\$ 26		\$ 1,614	\$ 206	\$ 18
Transfer				\$ 14	\$ 111		\$ 514	\$ 811	\$ 700
Recreation Income	\$ 109	\$ 101					\$ 717	\$ 672	\$ 625
Interest	\$ 0	\$ 0.2		\$ 38	\$ 26	\$ -	\$ 86	\$ 58	\$ 20
Fund Balance Transfer							\$ 2,500	\$ 1,205	\$ -
Miscellaneous	\$ 144	\$ 1,681		\$ 293	\$ 46		\$ 2,571	\$ 2,408	\$ 212
Bond Proceeds				\$ 10,881	\$ 6,334	\$ -	\$ 10,881	\$ 6,364	\$ -
Total Financial Sources	\$ 310	\$ 1,847	\$ -	\$ 12,746	\$ 6,542	\$ -	\$ 42,717	\$ 37,360	\$ 26,523
Expenditures									
General government							\$ 4,894	\$ 5,006	\$ 5,069
Public Safety	\$ 134	\$ 1,741					\$ 10,483	\$ 10,578	\$ 9,207
Culture & Recreation	\$ 84	\$ 85					\$ 3,449	\$ 3,446	\$ 3,603
Public Works							\$ 1,816	\$ 1,894	\$ 2,702
Capital Projects				\$ 9,015	\$ 8,704	\$ 14,000	\$ 11,515	\$ 9,904	\$ 14,000
Debt Service							\$ -	\$ -	\$ -
Principal Retirements							\$ 1,852	\$ 2,272	\$ 3,449
Interest							\$ 3,317	\$ 3,373	\$ 2,274
Paying Agent Fees							\$ 3	\$ 3	\$ 4
Total Expenditures	\$ 218	\$ 1,827	\$ -	\$ 9,015	\$ 8,704	\$ 14,000	\$ 37,329	\$ 36,476	\$ 40,309
Fund Balance									
Net Change	\$ 92	\$ 20	\$ -	\$ 3,731	\$ (2,161)	\$ (14,000)	\$ 5,389	\$ 883	\$ (13,786)
Beginning Balance	\$ 280	\$ 371	\$ 391	\$ 14,922	\$ 18,594	\$ 16,432	\$ 26,102	\$ 28,932	\$ 28,651
Projected Ending Balance	\$ 371	\$ 391	\$ 391	\$ 18,594	\$ 16,432	\$ 2,432	\$ 28,932	\$ 28,651	\$ 14,865

General Fund Revenue Analysis

FY 2012 Financial Sources - General Fund



Major Revenue Sources

These revenues constitute more than 75% of the general fund revenue budgeted for 2012.

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 0.8% for fiscal year 2012 as compared to 4% 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 16% actual increase from 2010 to 2011 and budget to budget growth of 6% for 2012.

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. For 2012 a 10% budget to budget increase is projected. This conservative budget increase is a decrease from the 2011 actual due to better than anticipated receipts received in 2011.

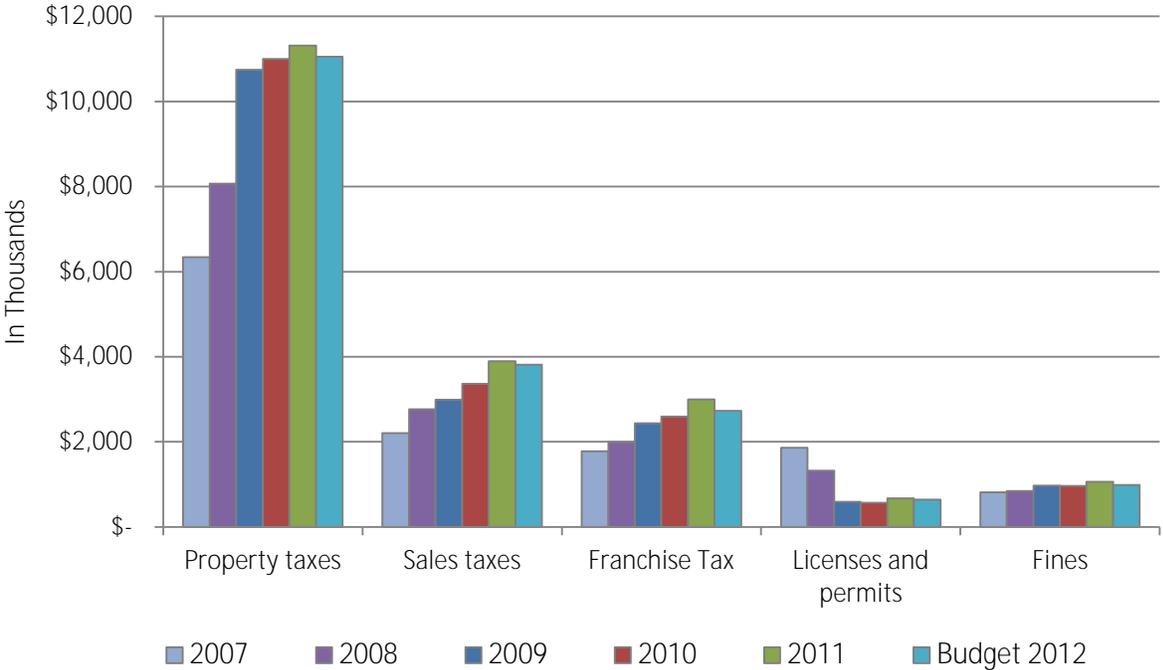
Licenses, Permits and Fees

Development receipts increased slightly in 2011, 19%, due to an increase in housing starts and new retail establishments. Due to continued uncertainty in the overall economy, these revenues are expected to remain relatively flat in fiscal year 2012 and still well below the growth years of the past.

Fines

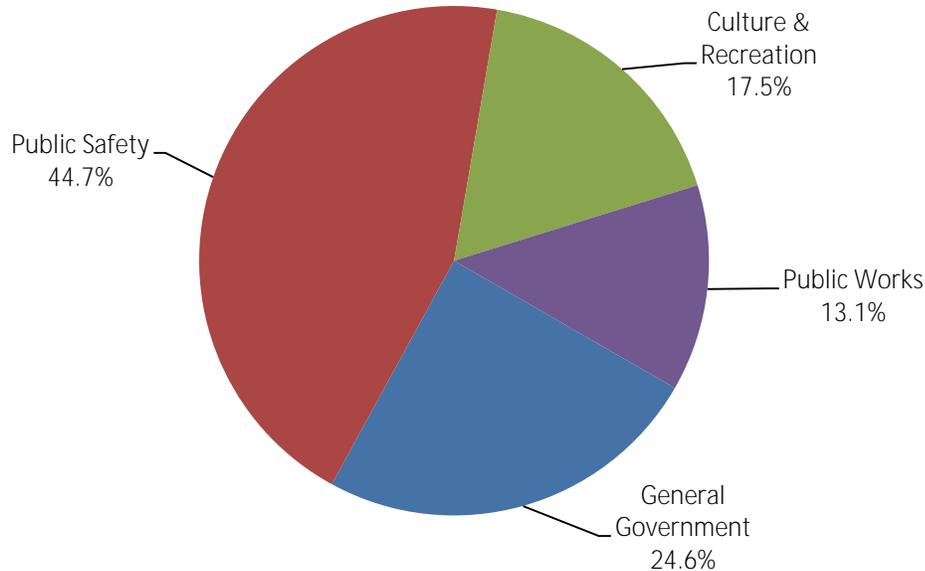
This revenue category has slightly increased over the past several years. Continuing this trend, fiscal year 2012 includes a 1% budget to budget increase.

Historical Revenue
Major Sources



General Fund Expenditure Analysis

FY 2012 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 and Finance), Fleet, Municipal Court, and Planning. In addition, all overhead type expenditures are included in this function. General government expenditures have increased at roughly the same pace as the City population.

Public Safety

Departments include: Building Inspection and the Police Department. 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. In 2009, the PISDPD department was established; further increasing public safety expenditures. In 2011 this department was moved to a special revenue fund, accounting for the decrease in general fund public safety expenditures in 2011 and subsequent years.

General Fund Expenditure Analysis

General Fund Uses (continued)

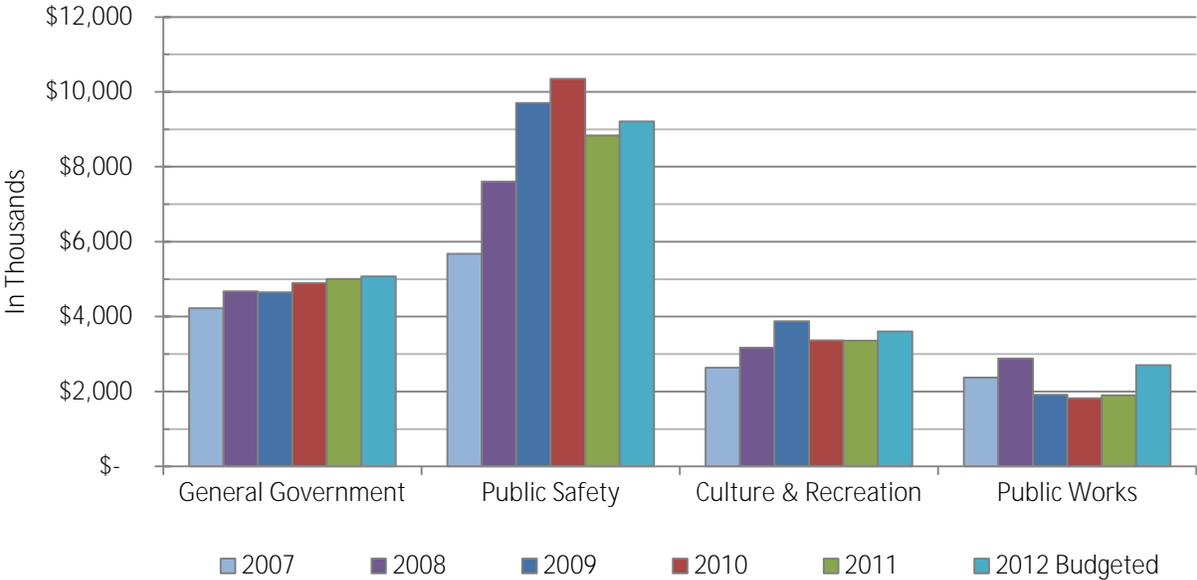
Culture & Recreation

Departments include: Pflugerville Community Library and Parks and Recreation Department. Similar to the general government function, these expenditures have increased on pace with the population. In 2012, additional expenditures for furniture and fixtures are anticipated for the Library expansion.

Public Works

Departments include: Engineering and Street Departments. Fleet, previously accounted for in the Street department, became a separate department in 2008. In 2012, the Street Department budget contains the cost of electricity for all City street lights and traffic signals; these costs were previously accounted for within general government.

Historical Expenditures
by function



Fund Balance Summary Governmental Funds

General Fund

Fund balance reserves were used in 2010 and 2011 to fund cash payment of an economic incentive. This caused a decrease in the 2010 fund balance, but due to better than expected sales and franchise taxes, 2011 ended the year with an increase in fund balance. The 2012 budget predicts a slight fund balance increase.

Debt Service Fund

Additional interest and sinking reserve funds on new debt caused an increase in the fund balance for fiscal years 2010 and 2011. The fund balance is projected to remain static in 2012 with no new debt issuances anticipated.

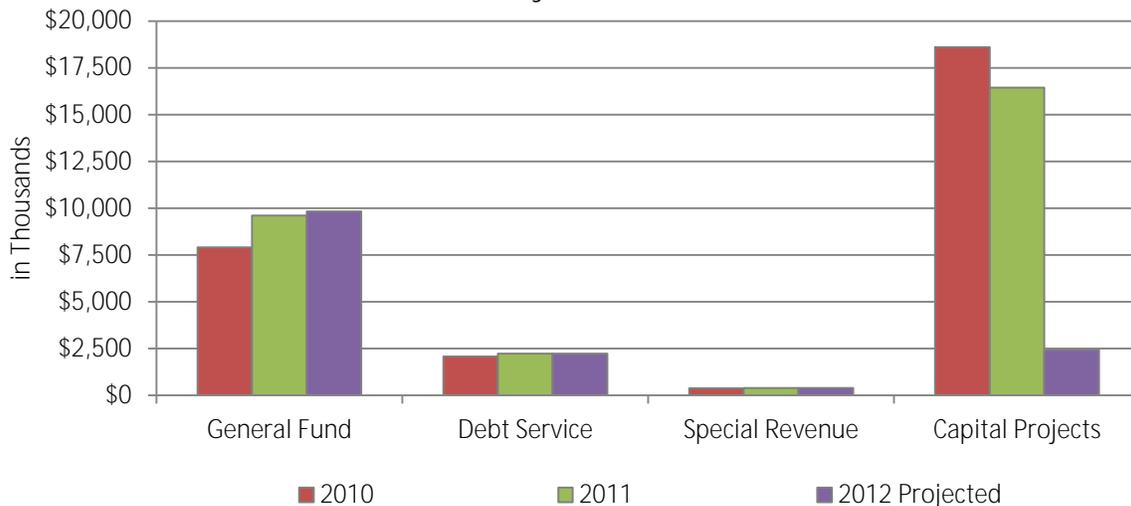
Special Revenue Fund

The fund balance of the special revenue fund remained level as expenditures made were comparable with the funding received.

Capital Project Fund

The fund balance of the capital project fund increased in 2010 and remained high in 2011 as a result of large debt issues for capital projects. The fund balance is projected to decrease as funds are expended for capital projects in 2012. In addition, no new bond issues are anticipated for 2012.

Ending Fund Balance
by fund





City of Pflugerville
Enterprise Funds
2010-2012 Summary of Revenues, Expenses, and Changes in Retained Earnings
(in thousands)

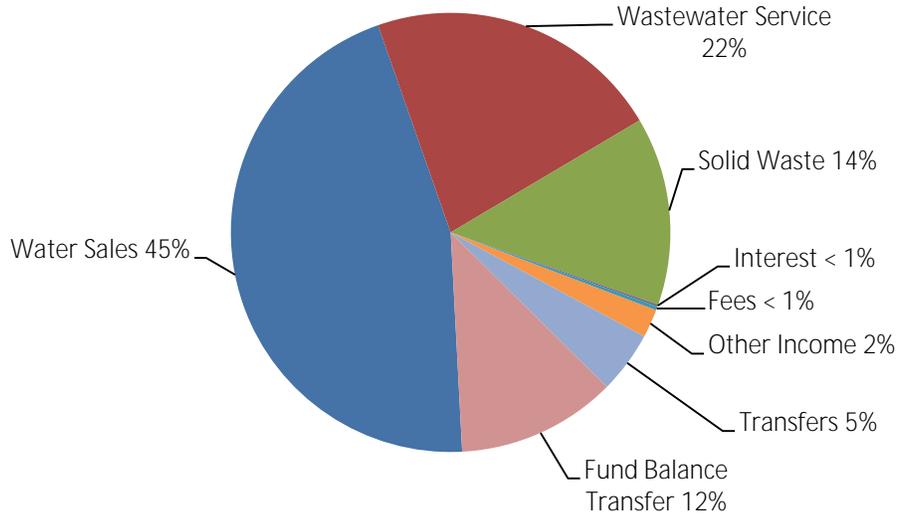
	Utility Fund			Utility Debt Service		
	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved
Revenues						
Water Sales	\$ 8,894	\$ 11,070	\$ 9,430	\$ 1,293	\$ 1,920	\$ 2,036
Wastewater Service	\$ 4,439	\$ 4,075	\$ 4,033	\$ 862	\$ 1,390	\$ 1,473
Solid Waste Service	\$ 3,273	\$ 3,475	\$ 3,500			
Interest	\$ 15	\$ 11	\$ 17	\$ 15	\$ 5	\$ -
Fees	\$ 72	\$ 91	\$ 77			
Miscellaneous	\$ 54	\$ 131	\$ 25			
Developer Contributions	\$ -	\$ 1,000	\$ 500			
Transfers				\$ 2,004	\$ 1,158	\$ 1,149
Bond Proceeds				\$ 120	\$ -	\$ -
Fund Balance Transfer				\$ 787	\$ 1,500	\$ 1,000
Total Revenues	\$ 16,748	\$ 19,853	\$ 17,581	\$ 5,082	\$ 5,974	\$ 5,658
Expenses						
Water Treatment	\$ 1,669	\$ 2,069	\$ 2,057			
Water Distribution	\$ 4,296	\$ 5,355	\$ 5,101			
Wastewater Collection	\$ 1,030	\$ 1,097	\$ 1,009			
Wastewater Treatment	\$ 1,787	\$ 1,865	\$ 2,204			
Solid Waste Contract	\$ 3,273	\$ 3,475	\$ 3,500			
Debt Service						
Principal Retirements				\$ 2,223	\$ 1,858	\$ 1,844
Interest				\$ 3,943	\$ 3,795	\$ 3,811
Paying Agent Fees				\$ 2	\$ 2	\$ 2
Bond Issuance Costs				\$ -	\$ 307	\$ -
Capital Projects						
Transfers (Interfund)	\$ 500	\$ 700	\$ 750			
Total Expenses	\$ 12,555	\$ 14,561	\$ 14,620	\$ 6,167	\$ 5,963	\$ 5,657
Intrafund Transfers	\$ 5,158	\$ 5,477	\$ 1,404			
Total Expenses + Transfers	\$ 17,714	\$ 20,037	\$ 16,024	\$ 6,167	\$ 5,963	\$ 5,657
Retained Earnings						
Net Change	\$ (965)	\$ (185)	\$ 1,557	\$ (1,085)	\$ 11	\$ 1
Beginning Retained Earnings	\$ 8,597	\$ 7,632	\$ 7,447	\$ 1,479	\$ 394	\$ 405
Ending Retained Earnings	\$ 7,632	\$ 7,447	\$ 9,004	\$ 394	\$ 405	\$ 406

City of Pflugerville
Enterprise Funds
2010-2012 Summary of Revenues, Expenses, and Changes in Retained Earnings
(in thousands)

	Impact Fees			Capital Projects			Total Enterprise Funds		
	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved	FY 2010 Actual	FY 2011 Actual	FY 2012 Approved
Revenues									
Water Sales							\$ 10,187	\$ 12,990	\$ 11,466
Wastewater Service							\$ 5,301	\$ 5,465	\$ 5,506
Solid Waste Service							\$ 3,273	\$ 3,475	\$ 3,500
Interest	\$ 16	\$ 9	\$ -	\$ 9	\$ 7	\$ 13	\$ 56	\$ 32	\$ 30
Fees	\$ 421	\$ 959	\$ -				\$ 493	\$ 1,050	\$ 77
Miscellaneous					\$ 764		\$ 54	\$ 895	\$ 25
Developer Contributions				\$ 176	\$ -	\$ -	\$ 176	\$ 1,000	\$ 500
Transfers							\$ 2,004	\$ 1,158	\$ 1,149
Bond Proceeds				\$ 6,239	\$ -	\$ -	\$ 6,359	\$ -	\$ -
Fund Balance Transfer				\$ 4,371	\$ 3,977	\$ 404	\$ 5,158	\$ 5,477	\$ 1,404
Total Revenues	\$ 437	\$ 968	\$ -	\$ 10,795	\$ 4,747	\$ 417	\$ 33,062	\$ 31,542	\$ 23,656
Expenses									
Water Treatment							\$ 1,669	\$ 2,069	\$ 2,057
Water Distribution							\$ 4,296	\$ 5,355	\$ 5,101
Wastewater Collection							\$ 1,030	\$ 1,097	\$ 1,009
Wastewater Treatment							\$ 1,787	\$ 1,865	\$ 2,204
Solid Waste Contract							\$ 3,273	\$ 3,475	\$ 3,500
Debt Service									
Principal Retirements							\$ 2,223	\$ 1,858	\$ 1,844
Interest							\$ 3,943	\$ 3,795	\$ 3,811
Paying Agent Fees							\$ 2	\$ 2	\$ 2
Bond Issuance Costs							\$ -	\$ 307	\$ -
Capital Projects				\$ 4,963	\$ 4,763	\$ 1,760	\$ 4,963	\$ 4,763	\$ 1,760
Transfers (Interfund)							\$ 500	\$ 700	\$ 750
Total Expenses	\$ -	\$ -	\$ -	\$ 4,963	\$ 4,763	\$ 1,760	\$ 23,685	\$ 25,286	\$ 22,037
Intrafund Transfers	\$ 2,004	\$ 1,158	\$ 1,149				\$ 7,162	\$ 6,635	\$ 2,553
Total Expenses + Transfers	\$ 2,004	\$ 1,158	\$ 1,149	\$ 4,963	\$ 4,763	\$ 1,760	\$ 30,847	\$ 31,921	\$ 24,590
Retained Earnings									
Net Change	\$ (1,567)	\$ (190)	\$ (1,149)	\$ 5,832	\$ (16)	\$ (1,343)	\$ 2,214	\$ (380)	\$ (934)
Beginning									
Retained Earnings	\$ 8,349	\$ 6,782	\$ 6,592	\$ 402	\$ 6,234	\$ 6,218	\$ 18,828	\$ 21,042	\$ 20,662
Ending									
Retained Earnings	\$ 6,782	\$ 6,592	\$ 5,443	\$ 6,234	\$ 6,218	\$ 4,875	\$ 21,042	\$ 20,662	\$ 19,728

Enterprise Fund Revenue Analysis

FY 2012 Financial Sources



Major Revenue Sources

These revenues constitute more than 75% of the utility fund revenue budgeted for 2012.

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. This trend is due, in part, to the area growth with the number of water customers increasing 4% in each of the past 3 years. In 2008, a restructuring of the water rates was implemented and that summer marked the beginning of a two-year drought. Last year was one of the driest years on record, statewide, and water revenue reflected that with the largest receipts to date. This revenue is budgeted to remain high in 2012, due to anticipated continuing dry conditions.

Wastewater

The number of wastewater customers grew 3% and 4% in 2010 and 2011, respectively. Revenue is conservatively projected to increase 2% in 2012.

Solid Waste

All citizens of the City are required to maintain solid waste (garbage) service through the City. Revenues collected for solid waste services have leveled off as the City completed the last of six planned annexations in 2011.

Enterprise Fund Revenue Analysis

Major Revenue Sources (continued)

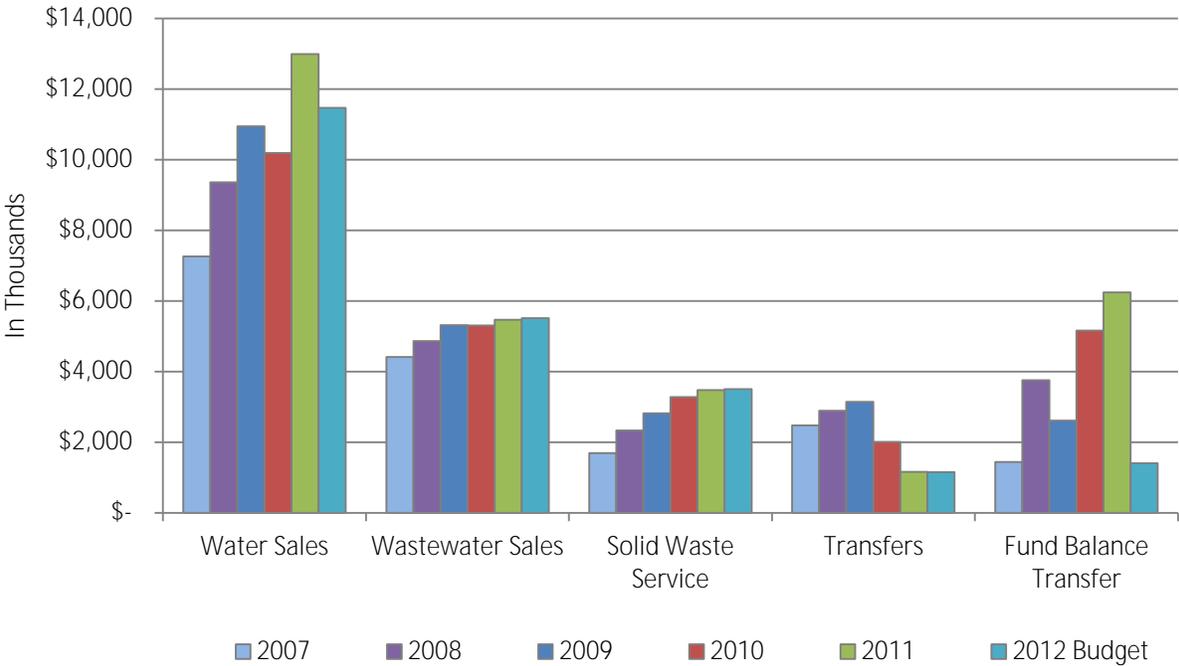
Transfers

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

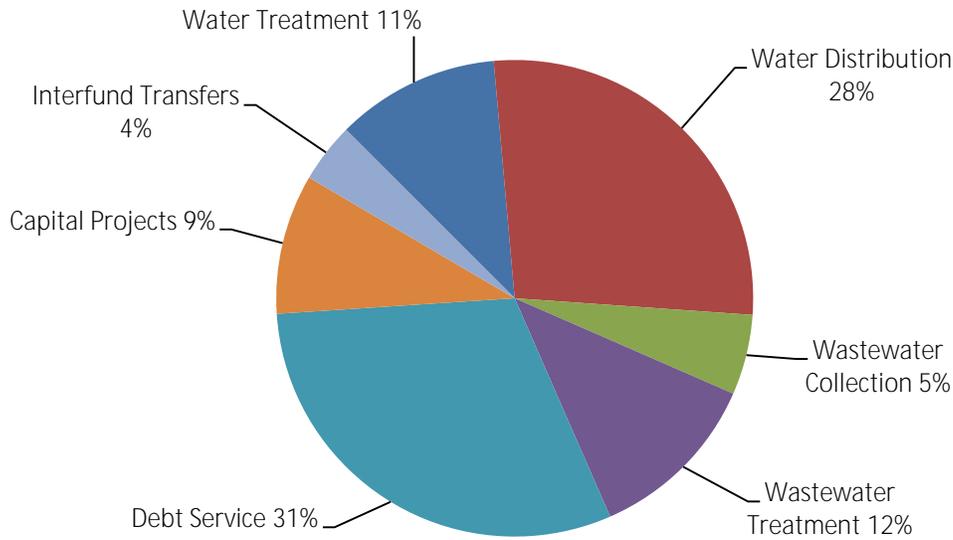
Transfers from fund balance vary from year-to-year due to the fluctuation in funding needs and the availability of other revenue sources. The 2011 fund balance transfer includes a portion of the final payment to reimburse a developer for infrastructure. A fund balance transfer of \$1,404,000 is budgeted for fiscal year 2012 to cover specific utility capital improvement projects and debt service payments.

Historical Revenue Major Sources



Enterprise Fund Expense Analysis

FY 2012 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, drought in 2008, 2009, and 2011 increased the amount of water treated and distributed, resulting in higher expenses. Expenditures in 2012 are anticipated to be just below 2011 levels.

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 for solid waste services have leveled off as the City completed the last of six planned annexations in 2011.

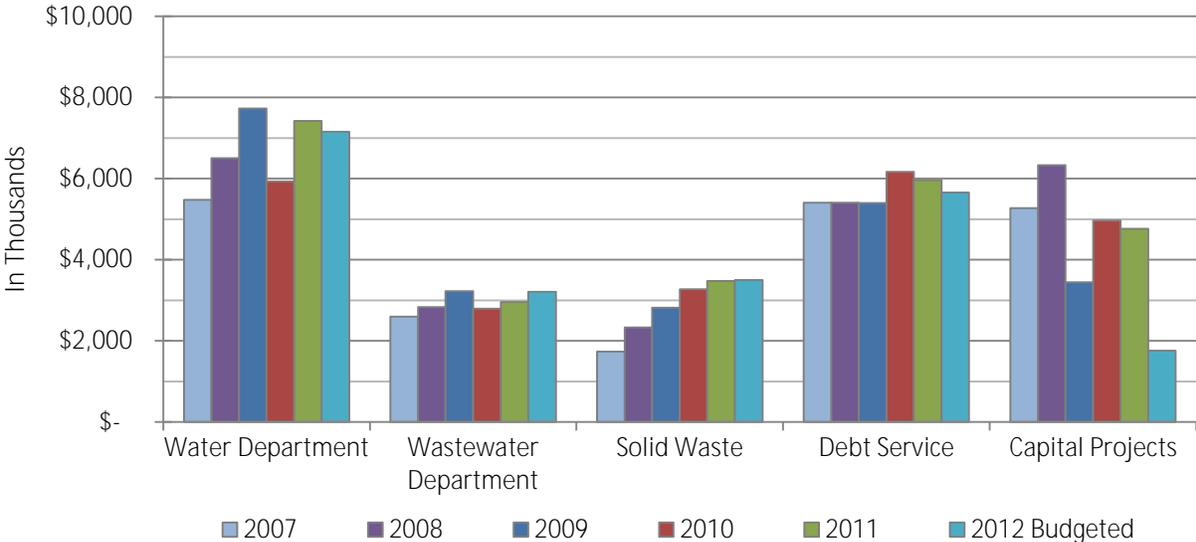
Debt Service

Debt service on the City’s utility system remains consistent. In 2010 and 2011, the City refunded several old debt issues and in 2010 also issued new debt. These refunding issues resulted in a decreased in debt service expenditures for 2011 and continuing into 2012. No new or refunding debt issuances are anticipated for 2012.

Capital Projects

Projects to enhance or expand the water or wastewater infrastructure are completed in accordance with the Capital Improvement Project Plan for Utilities (located in the Capital Improvement Program section of this document). The relatively low projected expenditures for 2012 reflects a cycle of planning in anticipation of future growth.

Historical Expenditures
by function



Fund Balance Summary Enterprise Funds

Utility Fund

The utility fund balance declined slightly in 2011 due to the large transfers from fund balance used to pay for capital improvements and infrastructure. The balance of the utility fund is anticipated to rebound in 2012 when projections indicate smaller transfers from fund balance and higher than average water revenues due to the continued drought.

Debt Service Fund

The debt service fund is projected to remain steady as funds are accumulated and used to pay debt service.

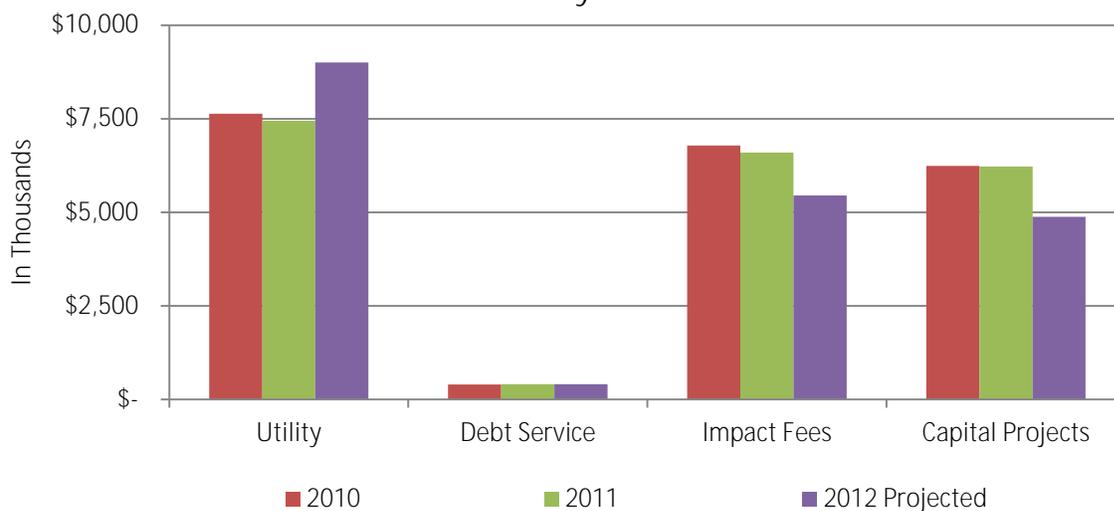
Impact Fees Fund

The revenues from these fees are decreasing as the economy has slowed development. Thus, the balance is declining as it is being used to pay for debt service on bonds that funded capital improvements to the utility system.

Capital Project Fund

Debt for wastewater capital projects was issued in 2010, increasing the fund balance to slightly over \$6.0 million. As these infrastructure projects are completed the fund balance will decline. In 2012, approximately \$1.2 million will be used to fund the preliminary engineering on the future Wilbarger Interceptor project.

Ending Fund Balance by fund



General Fund



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 10 Actual	FY 11 Actual	FY 12 Approved
Accountant	2	2	2
Accounts Payable Clerk	1	1	1
Administrative Tech	3	3	4
Assistant City Manager (ACM)	1	1	3
Assistant Finance Director	1	1	1
City Attorney	1	1	1
City Manager	1	1	1
City Secretary	1	1	1
Construction Zone & Safety Inspector	1	1	0
Development Services Director	1	0	0
Facilities Coordinator	0	0	1
Facilities Maintenance Tech***	1	1	4
Finance Director	1	1	1
Human Resources Director	1	1	0
Human Resources Officer	0	0	1
Human Resources Generalist	1	1	0
Human Resources Assistant	2	2	1
Info & Comm. Development Coordinator	1	1	1
Managing Director of Operations	0	1	0
Municipal Court Judge (PT)**	1	0	0
Public Information Officer	1	1	1
Public Works Director*	1	0	0
Total	23	21	24

*Public Works Director is now in the Utility Fund.

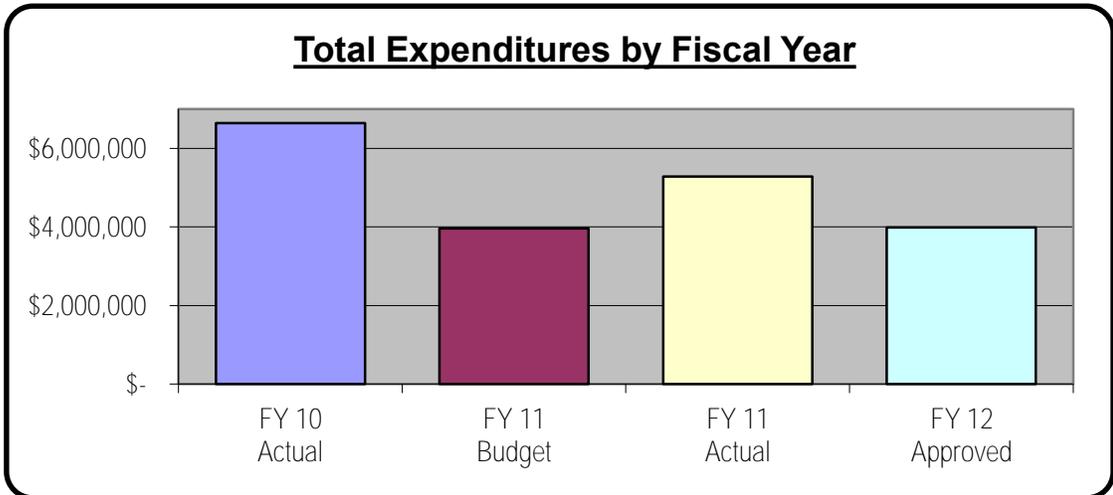
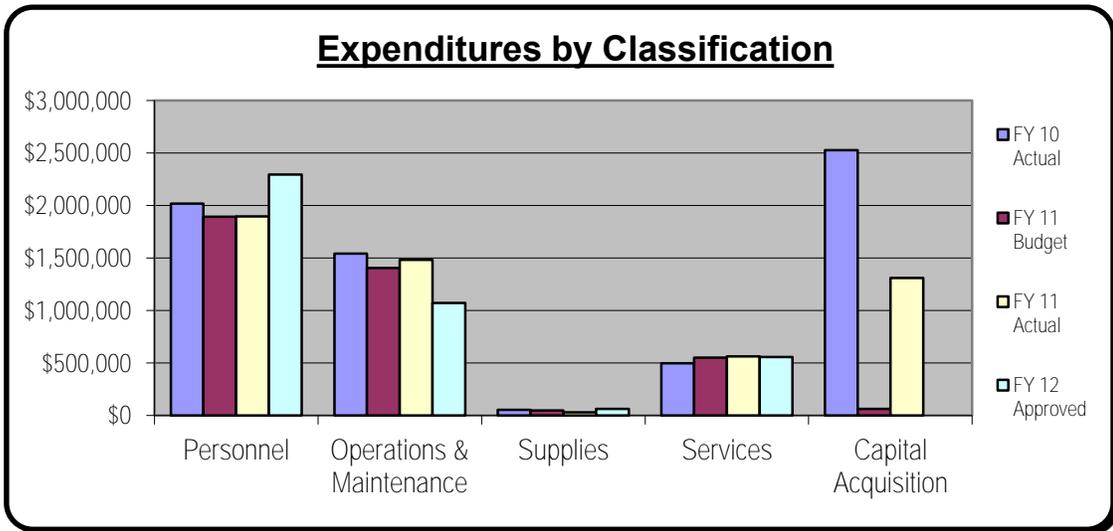
**Municipal Court Judge (PT) is now in Municipal Court.

***Facilities Maintenance Techs moved from various departments to Administration in FY 12.

Administration

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	2,017,815	1,892,459	1,895,220	2,294,959
Operations & Maintenance	1,542,911	1,406,013	1,482,626	1,070,967
Supplies	54,280	47,565	31,926	62,200
Services	496,818	552,690	564,167	556,587
Capital Acquisition	2,528,883	65,000	1,310,476	-
Totals	\$6,640,708	\$3,963,727	\$5,284,415	\$3,984,713



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.

Human Resources provides leadership and direction in human resource services, including managing and administering recruiting, compensation, benefits, employee relations, training and records programs.

Department Location

The City Manager's office is located at City Hall, 100 East Main Street, Suites 200 and 300.

Phone: 512-990-6101; Fax: 512-990-4364; www.pflugervilletx.gov

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

FY 2010- 2011 Accomplishments

- Developed and presented a Strategic Plan to guide City staff.
- Introduced staff to the E-Pfive accountability initiative to direct the organization toward a culture focused on programs that are consistently: Essential, Efficient, Effective, Equitable, and Ethical.
- Reviewed organizational structure and instituted changes to improve the efficiency and effectiveness of the City.
- Installed new equipment to record open meetings and deliver them to citizens live on the website and local channel 10.
- Refined Human Resources internal processes to increase efficiency.

City Manager

FY 2010- 2011 Accomplishments (continued)

- Formalized a list of special events hosted or supported by the City and developed a process for adding events to that list.
- Coordinated the citizen Charter Review Commission that recommended revisions to the City Charter.

FY 2011 – 2012 Goals

- Explore the implementation of informed consent policies.
- Coordinate the custodial services of all City public-use facilities to increase efficiency.
- Determine the feasibility of outsourcing the landscaping duties of smaller City campuses, such as City Hall.
- Complete a redesign of the City's webpages and transition from the cityofpflugerville.com website to pflugervilletx.gov website.
- Conduct an election on the 11 propositions brought forward by the Charter Review Commission and amend the City Charter as necessary.

FY 2011 - 2012 Budget Objectives

- Hire an additional Assistant City Manager.
- Continue to seek solutions to meet increasing customer demands, while maintaining current staffing levels.

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
City Manager	1	1	1
Assistant City Manager (ACM)	1	1	3
City Attorney	1	1	1
Managing Director of Operations	0	1	0
Public Works Director*	1	0	0
Development Services Director	1	0	0
City Secretary	1	1	1
Human Resources Generalist	1	0	0
Human Resources Officer	0	1	1
Info. & Comm. Develop. Coord.	1	1	1
Public Information Officer	1	1	1
Construction Zone & Safety Inspector	1	1	0
Facilities Coordinator	0	0	1
Municipal Court Judge (PT)**	1	0	0
Administrative Tech	2	2	2
Facilities Maintenance Tech***	1	1	4
Totals	14	12	16

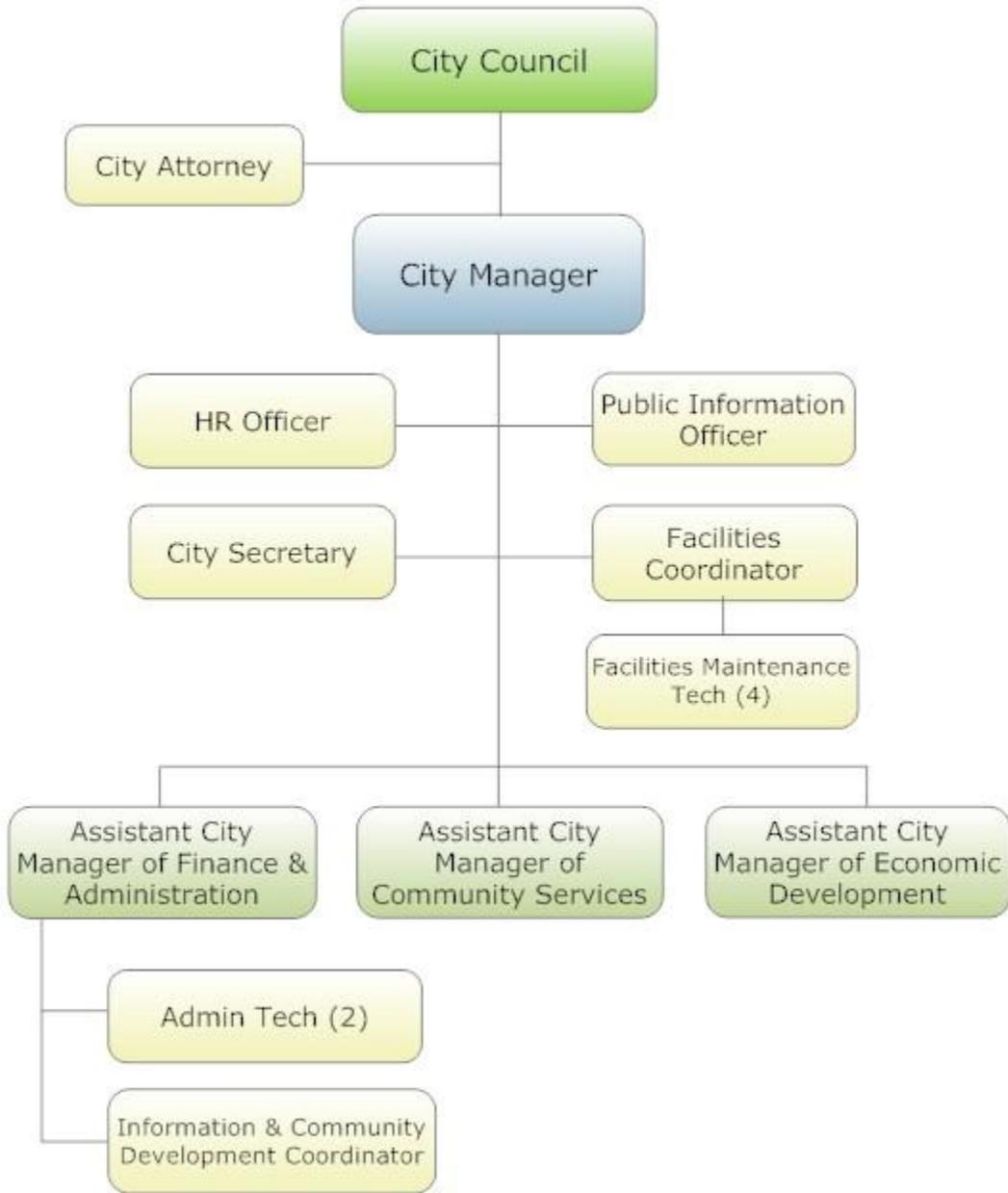
*Public Works Director moved to the Utility Fund in FY11.

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

***Facilities Maintenance Techs moved from various departments to Administration in FY12.

City Manager

Staffing (continued)



Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved	
<u>Demand</u>				
City Population	50,850	50,387	50,891	
Number of Budgeted Positions	283	284	290	
Number of Seasonal Employees	115	127	139	
<u>Input</u>				
Annual City Budget	\$58,933,744	\$61,798,723	\$62,346,456	
Annual City Operating Budget	\$28,444,281	\$29,706,712	\$30,885,979	
Number of General Fund Personnel (FTE)	217	217	219	(1)
Total Number of Personnel	14	12	16	
<u>Output</u>				
Number of Applicants Processed	1,844	2,060	2,000	
Number of RFT Applicants Hired	36	22	25	
Number of Seasonal Applicants Hired	115	127	139	
Number of Terminations Processed	119	95	100	
<u>Efficiency</u>				
Population per General Fund FTE	234	232	232	
Cost of City Govt per Citizen	\$357	\$369	\$391	(2)
Dept FTE as % of General Fund FTE	6.5%	5.5%	7.3%	
<u>Effectiveness</u>				
Taxable Assessed Valuation	\$2,624,009,352	\$2,781,357,612	\$2,803,692,319	
Debt to Valuation Ratio	5.84%	5.72%	5.52%	(3)
Bond Rating	Aa3/AA-	Aa3/AA-	Aa3/AA-	
Tax Rate /\$100 Valuation	\$0.6090	\$0.6040	\$0.5990	
Actual Expense versus Budget	74%	91%	100%	
City Employee Turnover Rate	11%	14%	14%	

(1) See pages 178-179 for actual positions added.

(2) Based on General Fund Operating Expenditures.

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



Finance Department

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.

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.
- 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 staff support 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 is 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

Fax: 512-251-5768

City website: www.pflugervilletx.gov

Finance Department

FY 2010 - 2011 Accomplishments

- Received Distinguished Budget Presentation Award for the fiscal year 2011 budget from the Government Finance Officers Association (seventh year).
- Received Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2010 from the Government Finance Officers Association (sixth year).
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association for the fiscal year 2010 report (first year).
- Maintained bond ratings from Moody's (Aa3) and Standard and Poor's (AA-).
- Received an unqualified audit opinion.
- Enhanced the Utility billing function by updating software to allow for e-billing and implementing an automated phone calling system. These enhancements reduce costs and increase customer satisfaction.

FY 2011 – 2012 Goals

- Receive Distinguished Budget Presentation Award from the Government Finance Officers Association for the fiscal year 2012 budget.
- Receive the Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2011 report.
- Receive the Award for Outstanding Achievement in Popular Annual Financial Reporting for the fiscal year 2011 report.
- Increase transparency in the City's financial operations, including application for the Texas Comptroller's Leadership Circle Award.
- Increase coordination with Finance and Budget Committee to continue evaluating and updating City policies.
- 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.
- Implement the following from the City Manager's Strategic Plan:
 - **(4.C.iii)** Develop a more formal City Purchasing Policy.
 - **(4.C. i)** Prepare a formal Risk Management Policy.
 - **(1.C.i)** Develop an initial plan for funding and implementation of City-wide infrastructure asset management in collaboration with Public Works.

FY 2011 – 2012 Budget Objectives

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

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Accountant (I/II)	2	2	2
Accounts Payable Clerk	1	1	1
Administrative Tech	1	1	2
Human Resources Assistant*	0	1	1
Utility Business Operations Mgr	1	1	1
Utility Billing Specialist	1	1	1
Total	6	7	8

*Human Resources assistant was moved from HR to Finance in FY 11.



Finance Department

Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
City Population	50,850	50,387	50,891
Utility Customer Base	17,545	18,260	18,300
Number of bond issues outstanding	14	17	17
Amount of debt outstanding	\$153,290,000	\$159,050,000	\$154,860,000
Annual Budget	\$58,933,744	\$68,257,711	\$62,346,456
<u>Input</u>			
Personnel Expense*	\$651,599	\$657,441	\$671,221
Total Number of Personnel	8	9	10
<u>Output</u>			
Number of AP checks written	6,807	6,692	6,675
Number of Purchase Orders Processed	668	804	800
Number of Invoices Processed	13,431	13,482	13,500
Number of Utility Bills Processed	207,617	217,331	218,000
<u>Efficiency</u>			
FTE as % of General Fund FTE	5.5%	5.5%	5.5%
Finance Expenditures as % of GF	3.6%	3.5%	3.4%
<u>Effectiveness</u>			
Bond Ratings (Moody's/S&P)	Aa3/AA-	Aa3/AA-	Aa3/AA-
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	88,471	88,196	88,000
Total Revenue Received	\$25,493,700	\$31,133,305	\$32,000,000

*Personnel and benefits expenses only. Includes two employees who are paid from Utility Fund.

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 building and site development 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 Department is located within the Development Services Center at 201-B East Pecan St.
Office hours are 8 a.m. to 5 p.m., Monday through Friday, excluding City holidays.
Phone: 512-990-6300; Fax: 512-990-4374;
City website: www.pflugervilletx.gov.

FY 2010 – 2011 Accomplishments

- Awarded a Community Rating System (CRS) classification through the National Flood Insurance Program (NFIP) to prevent property damage and reduce the cost of floodplain insurance.
- Worked with surrounding municipalities to gain consensus on code interpretations and inspection practices and procedures.
- Completed Building Code Grading Effectiveness Schedule (BCEGS) through the Insurance Services Office (ISO).

Building Inspection

FY 2010 – 2011 Accomplishments (continued)

- Adopted the 2009 compliment of the International Building Codes to ensure the safety and wellbeing of the citizens and business owners in the City.
- Completed the following from the City Manager's Strategic Plan:
 - (2.A.i.) Continued to support the activities of Emergency Services District No. 2 as they work to maintain their existing level of service regarding inspections and enforcement.
 - (2.A.v) Supported the construction efforts of the St. David's freestanding emergency department at Stone Hill Town Center, where construction is nearly complete.

FY 2011 – 2012 Goals

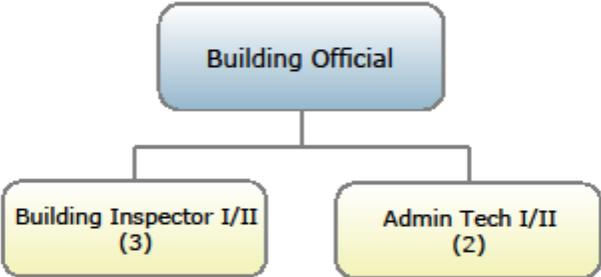
- Maintain and work towards increasing the City's Community Rating System (CRS) classification.
- Strive to maintain a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- Adopt the 2011 National Electrical Code to keep up to date on electrical safety and technical progress.
- Implement the following from the City Manager's Strategic Plan:
 - (3.B.ii) Participate in quality watershed initiatives through the CRS and the introduction of Higher Regulatory Standards into the City's Floodplain Ordinance.

FY 2011 - 2012 Budget Objectives

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

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Building Official	1	1	1
Building Inspector	3	3	3
Building Inspector (Vacant)	2	2	2
Admin Tech	2	2	2
Totals	8	8	8



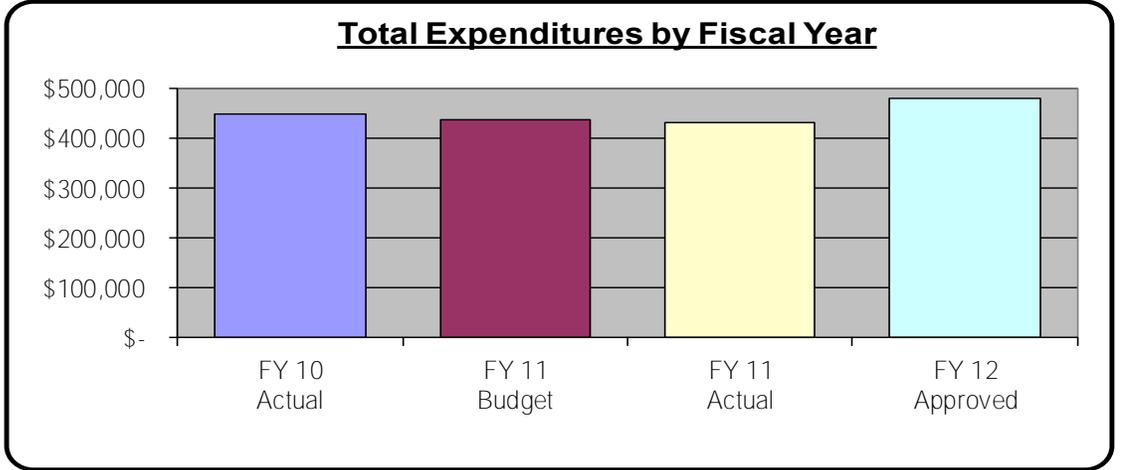
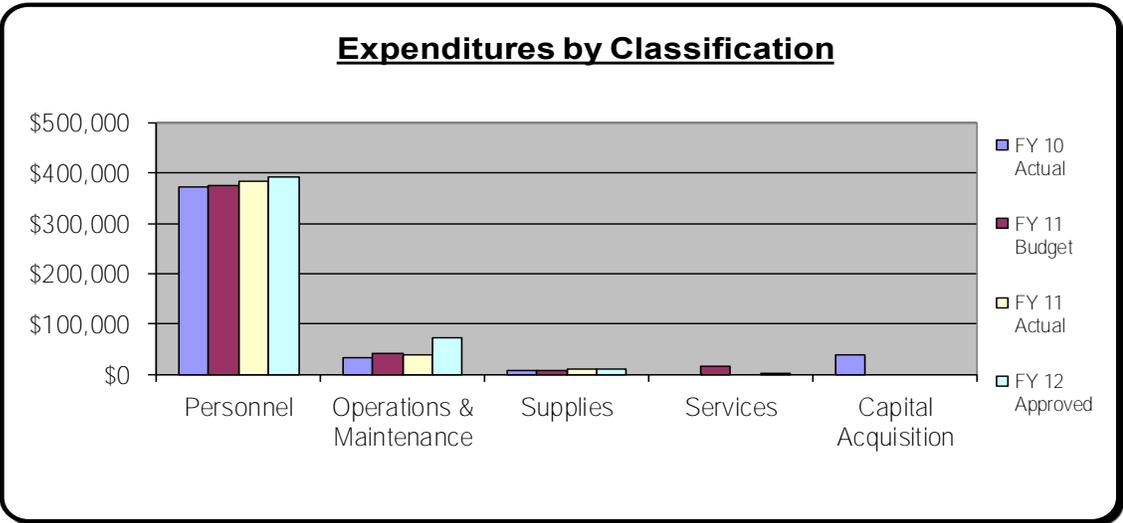
Building Inspection

Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Building Permits:			
Single Family City	142	200	150
Single Family ETJ	237	260	240
Duplex	0	0	0
Multi-Family	0	0	0
Commercial buildings and finishouts	32	28	30
Other (pools, additions, patio covers, signs, etc)	1,250	1,417	1,280
Total Building Permits Issued	1,661	1,905	1,700
<u>Input</u>			
Operating Expenditures	\$410,890	\$430,204	\$478,704
Number of Building Inspectors (funded)	3	3	3
Number of Full-Time Equivalents (funded)	6	6	6
<u>Output</u>			
Inspections:			
Single-Family	11,352	11,147	10,500
Duplex	0	0	0
Multi-Family	0	0	370
Commercial	940	1,338	2,200
Other (mechanical, sign, electrical, plumbing)	1,260	1,869	1,300
Total Inspections	13,552	14,354	14,370
Square Footage Residential--Inspected	1,061,200	1,288,000	1,092,000
Square Footage Commercial--Inspected	329,832	238,201	300,000
<u>Efficiency</u>			
Cost per Building Inspection	\$30.32	\$29.97	\$33.31
Operational Cost per capita	\$8.08	\$8.38	\$9.32
Time per Building Inspection (minutes)	26	24	24
<u>Effectiveness</u>			
Average Inspections per Day	56	59	59
# of Inspections per Day per (funded) Inspector	19	20	20

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	370,879	374,184	383,379	393,327
Operations & Maintenance	33,399	41,579	37,570	73,177
Supplies	6,611	6,880	9,255	10,200
Services	-	15,000	-	2,000
Capital Acquisition	38,074	-	-	-
Totals	\$448,964	\$437,643	\$430,204	\$478,704





Engineering Department

Department Mission

The Engineering Department is dedicated to provide Pflugerville citizens and the business community with quality, safe and efficient public infrastructure facilities for water, wastewater, transportation and drainage, through managing Subdivision and Capital Improvement projects, to ensure design and construction plans comply with the City's adopted regulations and guidelines.

Department Description

Capital Improvement Program (CIP):

- Compile project recommendations into the CIP Plan for review and approval by the Planning and Zoning Commission and City Council.
- Oversee the design, bidding, and construction of all capital improvement projects to ensure the highest quality and economical construction of public infrastructure as well as compliance with City codes, City of Pflugerville Engineering Design & Construction Standards and any other applicable generally accepted engineering practices.

Land Development:

- Perform engineering review of land development applications and 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.
- Review and recommend to development engineers, approval of plans for public and private developments including, but not limited to, street improvements, storm drainage, grade and fill, temporary erosion/sedimentation control (TESC), and sewer and water main plans associated with residential and commercial/industrial developments.
- Perform final walk-through inspections for subdivision and site development projects.

Traffic Management, Operations, and Safety:

- Coordinate with potential developments for traffic circulation needs and monitor traffic management through review of Traffic Impact Analyses (TIA).
- Research best practices for traffic solutions within the City of Pflugerville.
- Review and approve temporary traffic control plans due to work within the City of Pflugerville's public right-of-way.

Engineering Department

Department Description (continued)

Municipal Separate Storm Sewer System (MS4):

- Oversee the City of Pflugerville's Storm Water Management Program (SWMP).
- Perform construction and post-construction inspections for land development in accordance to the City of Pflugerville's MS4 requirements.

Construction Inspection:

- Perform construction inspections of public infrastructure associated with land development and capital improvement projects.
- Coordinate with Public Works for maintenance of public infrastructure upon acceptance of CIP and Land Development project sites.

Other:

- Review and issue ROW permits for subdivisions, public infrastructure or construction in the right-of-way to ensure that they are in compliance with City codes and construction standards and generally accepted engineering practices.
- Coordinate with construction companies for request of maintenance on items within the warranty period for City projects.
- Coordinate signal timing, maintenance and repair concerns with the Street and Police Departments.

Department Location

The Engineering Department is located within the Development Services Center at 201-B East Pecan St.

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

Phone: 512-990-6300; Fax: 512-990-4374;

City website: www.pflugervilletx.gov.

FY 2010-2011 Accomplishments

- Completed construction on the following Capital Improvement Projects on-time and under budget:
 - Pflugerville Parkway Water Transmission Main
 - Water Treatment Plant Clarifier Clearwell No. 2
- Incorporated a new process prior to final acceptance of projects to include other City departments for inspection of public infrastructure facilities.

FY 2010-2011 Accomplishments (continued)

- Improved communication and coordination with the Public Works Department.
- Facilitated improved signal operations at the following intersection locations:
 - Pflugerville Parkway at Railroad Ave. (Mammoth Cave) to provide a split phase cycle to allow left turning traffic on Railroad/Mammoth Cave.
 - Pfennig Lane at Railroad Ave. to provide a split phase cycle to allow left turning traffic on Pfennig Lane.
- In collaboration with Building Inspections and Planning, Engineering completed a thorough review of customer service in regards to the development review process.
- Eliminated consultant fees by conducting in-house plan reviews and final walkthroughs for all site plans and non-residential subdivisions.
- Cross-trained construction inspection staff to also conduct stormwater inspections in accordance with the City's MS4 Phase II stormwater permit.

FY 2011-2012 Goals

- Continue to proactively resolve traffic congestion and seek multi-modal transportation opportunities.
- Coordinate with City of Austin to initiate a Regional Strategic Traffic Management System for seamless operations of traffic signals.
- Continue to improve CIP efficiency and effectiveness.
- Continue efficient and effective customer service with the development review process.
- Investigate the need to initiate consultant contracts for traffic study services.
- Implement Code for MS4 Permit for development and redevelopment.
- Investigate the need for the development of a Traffic Management System for the City of Pflugerville.

FY 2011-2012 Budget Objectives

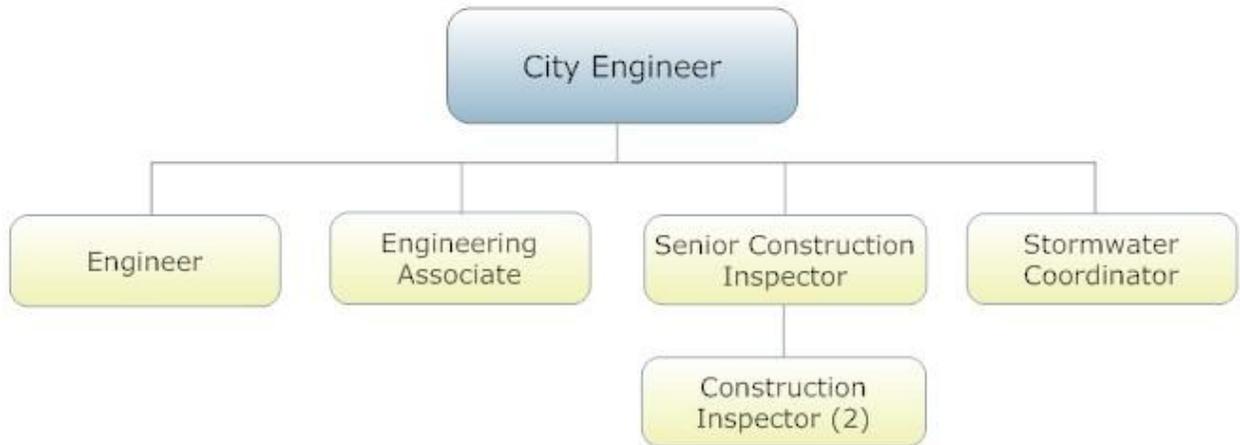
- Conduct various traffic studies in accordance with negotiations associated with recent annexations.
- Hire an MS4 Stormwater Coordinator to manage the implementation of the City's storm water program and ensure compliance with the state and federal regulations.

Engineering Department

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
City Engineer*	1	1	0
Engineer	1	1	1
Engineering Associate	1	1	1
Senior Construction Inspector	1	1	1
Construction Inspector	2	2	2
Stormwater Coordinator	0	0	1
Total	6	6	6

*Position is currently performed by an outside consultant.



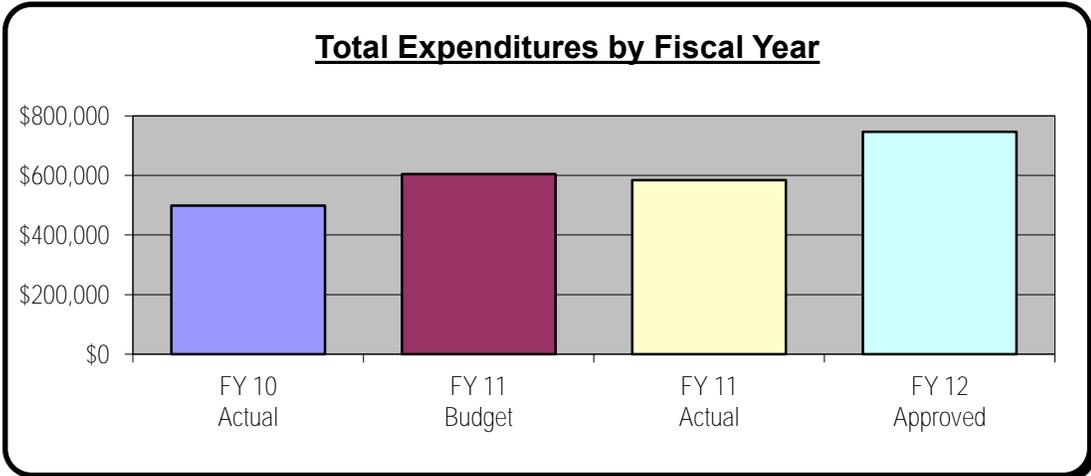
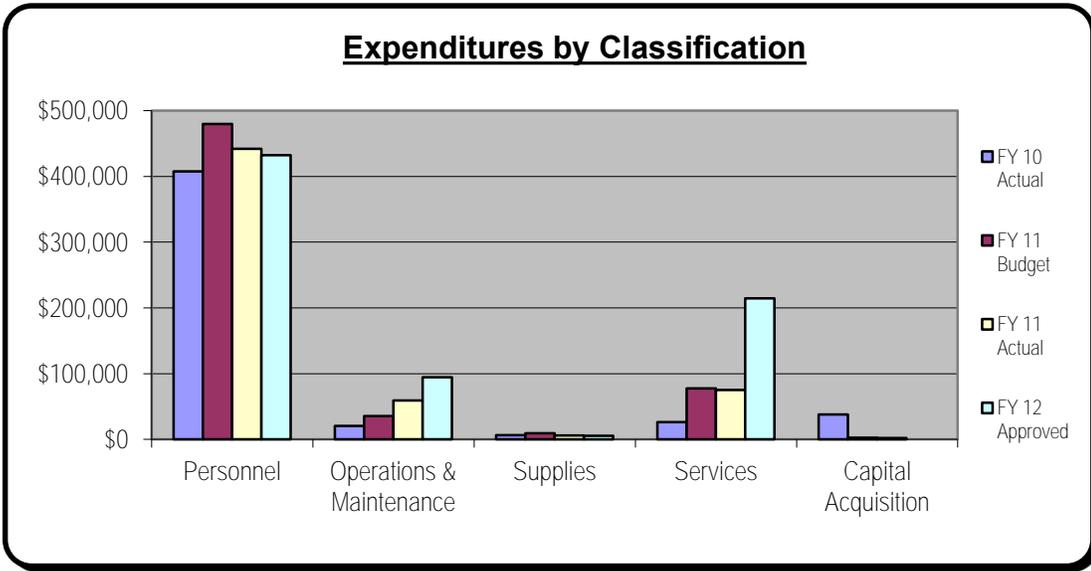
Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
City Population	50,850	50,387	50,891
Subdivision Construction Value (in millions)	\$6.3	\$4.8	\$6.4
<u>Input</u>			
Operating Expenditures	\$460,238	\$581,774	\$745,878
Number of Personnel (FTE)	6	6	6
<u>Output</u>			
Number of Construction Plans Reviewed	10	8	15
Number of Subdivision Plats Reviewed	17	14	20
Number of Site Plans Reviewed	15	11	20
Number of Active Capital Improvement Projects	18	5	7
Number of Capital Improvement Projects Under Construction	5	2	4
Number of Completed Capital Improvement Projects	5	2	2
Number of Inspections	9,040	10,080	17,280
<u>Efficiency</u>			
Average Number of Days to Review Construction Plans	20	25	21
Average Number of Days to Review Subdivision Plats	10	18	18
Average Number of Days to Review Site Plans	20	20	20
Cost per Inspection	\$50.91	\$57.72	\$43.16
Operational Cost per capita	\$9.05	\$11.55	\$14.66

Engineering Department

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	407,511	479,778	441,917	432,040
Operations & Maintenance	20,473	35,589	59,145	94,326
Supplies	6,174	9,150	5,811	5,200
Services	26,080	77,700	74,901	214,312
Capital Acquisition	38,074	2,500	1,922	0
Totals	\$498,311	\$604,717	\$583,697	\$745,878



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 2609 East Pecan Street. 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 2010 - 2011 Accomplishments

- Completed move to 2609 East Pecan Street.
- Performed routine maintenance on all City and PISD Police vehicles to maintain service needs for daily operations.
- Performed routine maintenance on all City equipment including backhoes, loaders, mowers, bobcats, and weed eaters to maintain service needs for daily operations.
- Evaluated aging fleet to keep it performing at maximum capability.
- Utilized department equipment and staff skills to weld equipment for City facilities.
- Equipped five new Police Department vehicles and six new PISD Police vehicles for use.
- Prepared one new non-Police City vehicle for use with tags, inspections, etc.
- Maintained school zone lights at all PISD campuses within the City.
- Installed updated computer standards in all Police Department patrol vehicles.
- Improved efficiency by implementing new work order tracking program.

Fleet Department

FY 2011 - 2012 Goals

- Increase knowledge of the work order program in order to schedule vehicle repair and maintenance more effectively.
- Coordinate administrative tasks with Public Works staff to allow more shop time for Fleet Department staff.
- Integrate and enhance parts inventory for fleet stock.
- Utilize the work order system to capture data on all work performed.

FY 2011 - 2012 Budget Objectives

- Maintain FY 11 levels of service without an increase to the budget.

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Fleet Maintenance Foreman	1	1	1
Automotive Mechanic	2	2	1
Regular Personnel Total	3	3	2
Part Time Mechanics Helper	1	1	2
Totals	4	4	4



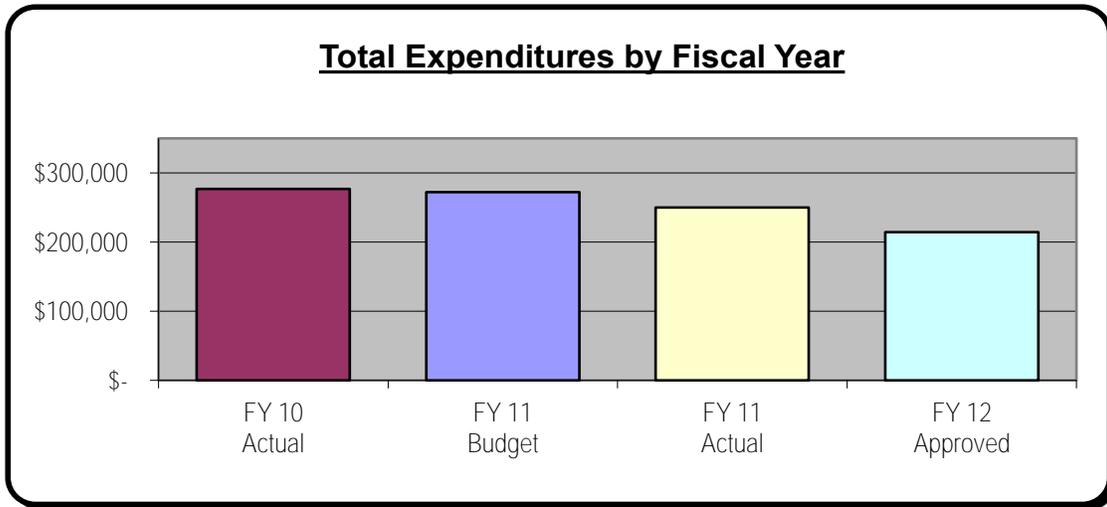
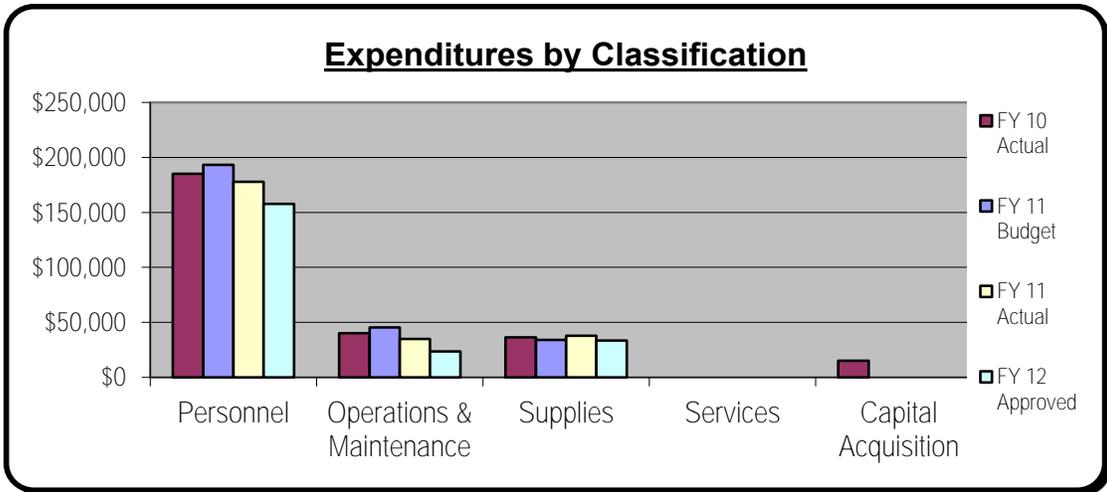
Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Number of Fleet Vehicles	167	163	164
<u>Input</u>			
Operating Expenditures	\$ 261,648	\$ 250,292	\$ 214,257
Number of Full-Time Personnel	3	3	2
<u>Output</u>			
Number of Vehicles Inspected	116	145	150
Number of Vehicles Maintained	159	160	175
<u>Efficiency</u>			
Operating Expenditures per capita	\$5.15	\$4.97	\$4.21
Fleet Expenditures as a % of General Fund Operating Expenditures	1.4%	1.3%	1.1%

Fleet Department

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	185,211	193,223	177,847	157,640
Operations & Maintenance	40,048	45,320	34,833	23,367
Supplies	36,389	33,850	37,611	33,250
Services	-	-	-	-
Capital Acquisition	15,160	-	-	-
Totals	\$ 276,808	\$ 272,393	\$ 250,292	\$ 214,257



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.pflugervilletx.gov

FY 2010 – 2011 Accomplishments

- Provided cost effective and professional management and competent, efficient and quality customer services.
- Improved access for disabled persons to Justice Center by installation of directional signage and automated door openers.
- Participated in annual statewide Warrant Round-Up program.
- Completed annual file retention and destruction of court records.
- Provided continuing education to all court staff with online training courses and through the Texas Municipal Court Education Center.
- Replaced aging computer hardware in order to produce expanded reports as required by the State Office of Court Administration.

Municipal Court

FY 2011 – 2012 Goals

- Continue to provide competent, efficient and quality customer services 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 2011 – 2012 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 10 Actual	FY 11 Actual	FY 12 Approved
Court Administrator	1	1	1
Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
Municipal Court Judge (PT)*	0	1	1
Totals	5	6	6

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



Municipal Court

Performance Measures

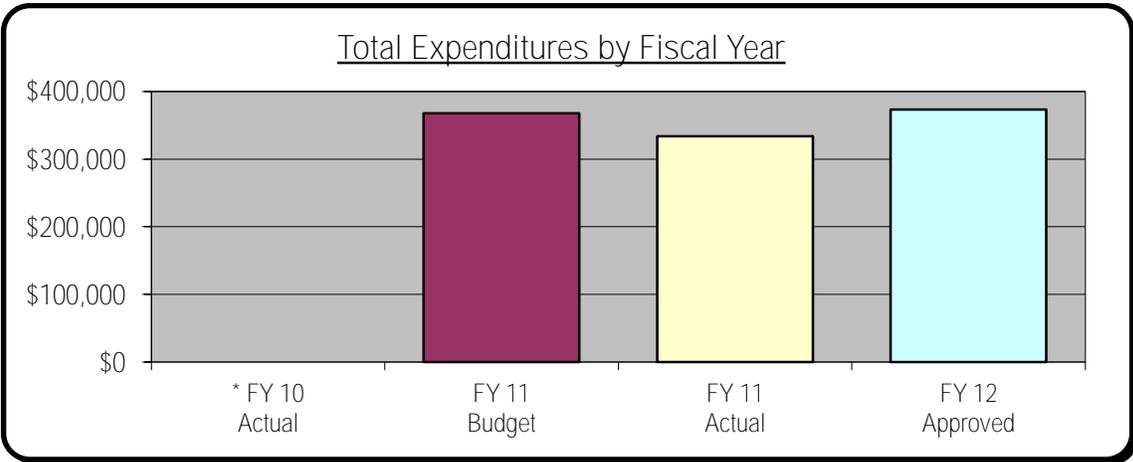
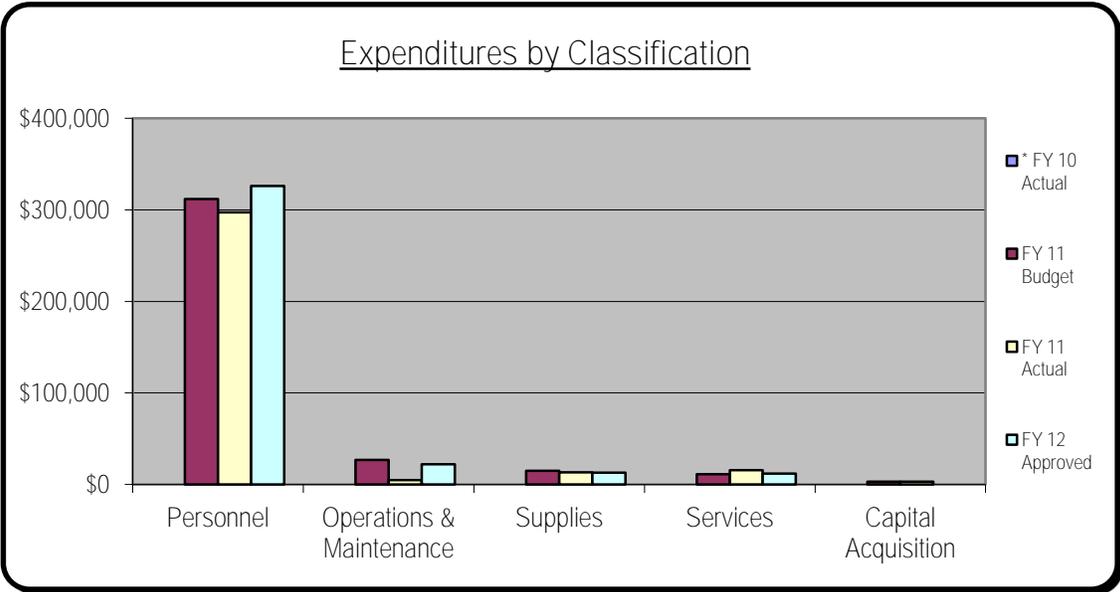
Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Population	50,850	50,387	50,891
Number of Cases Filed	13,988	15,225	16,747
Number of Full-Time Police Officers	74	74	76
Number of PISD Police Officers	16	17	17
<u>Input</u>			
Operating Expenditures*	\$ -	\$ 330,618	\$373,126
Number of Full-Time Personnel	5	5	5
Number of Part-Time Personnel	1	1	1
<u>Output</u>			
Revenue Collected	\$1,579,487	\$1,899,833	\$1,825,885
Citation Revenue (City Revenue)	\$915,357	\$1,008,095	\$934,146
<u>Efficiency</u>			
Cost per Case Filed	-	\$21.72	\$22.28
City Revenue Collected per Case Filed	\$65.44	\$66.21	\$55.78
Operational Cost per capita	-	\$6.56	\$7.33
Number of cases processed per Court Clerk	3,497	3,806	4,187

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

Expenditure Summary

Classification	* FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	-	311,697	297,046	326,085
Operations & Maintenance	-	26,789	4,720	22,151
Supplies	-	15,000	13,184	13,000
Services	-	11,350	15,668	11,890
Capital Acquisition	-	3,025	3,025	-
Totals	\$ -	\$ 367,861	\$ 333,643	\$ 373,126

*New department in FY 11





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

- Perform daily inspections and maintenance of park facilities.
- Coordinate and schedules the use of park facilities.
- Plan, organize, and conduct a wide variety of recreation activities for the community.
- Plan, organize and host a variety of special events.
- Administer the Drop by Drop and Community Garden programs.
- Act as liaison to the Parks and Recreation Commission and the Tree Care Advisory Board.

Department Location

The Parks and Recreation Department is located at 400 Immanuel Road. Office hours are 8 a.m. to 5 p.m., Monday through Friday, excluding holidays. Phone: 512 990-6355; Fax: 512-990-0932; City website: www.pflugervilletx.gov

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: 512-990-6350; Fax: 512-990-0932; City website: www.pflugervilletx.gov

FY 2010 - 2011 Accomplishments

- Adoption of Parks, Recreation, and Open Space Master Plan.
- Implemented new department goals and project tracking/scheduling system.
- Developed a comprehensive department operations manual.
- Developed permitting fee structure for park and lake use by businesses and special events.

Parks and Recreation Department

FY 2010 - 2011 Accomplishments (continued)

- Introduced and completed two “Park Pursuit” challenge programs to encourage the exploration of amenities at the City’s various park facilities.
- Implemented a memorial (tree, bench, plaque) program.
- Printed the first biannual department program guide.
- Completed a comprehensive department cost analysis.
- Re-launched the Adopt-A-Trail program.
- Installed numerous amenities and play features at Lake Pflugerville Park.
- Completed trail repairs at Lake Pflugerville, Bohls Park and Kuemple trails.
- Developed Pfennig practice fields with amenities.
- Constructed a pergola and kiosk at community gardens.
- Hosted first Parks and Recreation Department EXPO in conjunction with Earth Day to educate citizens on community recreational opportunities and programs.
- Implemented the following from the City Manager’s Strategic Plan:
 - **(1.B.ii)** Prepared a Parks and Recreation recommended Capital Improvement Program Plan as outlined in the City Charter.
 - **(2.C.ii)** Identified gaps in the trails system and located them on a GIS map.

FY 2011 - 2012 Goals

- Maintain and enhance infrastructure to create an inviting atmosphere for the community to enjoy.
- Repurpose recreation center game room to a teen room.
- Create and implement a preventive maintenance program and schedule.
- Compile a comprehensive inventory of all parkland deeds, maps, and acreage.
- Update the department trails map.
- Continue to improve compliance with all aspects of state and national aquatic standards.
- When appropriate, evaluate and integrate National Recreation and Park Association (NRPA) standards with parks maintenance best practices.

FY 2011 - 2012 Goals (continued)

- Submit Texas Recreation and Park Society (TRAPS) Gold Medal Award application.
- Research potential grant opportunities.
- Obtain American Camping Association accreditation for Pfun Camp.
- Implement the following from the City Manager's Strategic Plan:
 - **(2.C.ii)** Prepare a prioritization plan for the expansion of the trail system including connecting gaps in the system.

FY 2011 - 2012 Budget Objectives

- Put maintenance contracts in place on major equipment.
- Continue to upgrade the fitness room at the Recreation Center.
- Upgrade basketball court equipment.
- Upgrade trail and park amenities throughout the park system and continue trail repair projects.
- Complete the following projects, if approved for funding as part of the general capital reserve:
 - Repair plumbing and pumps and install a new pool deck at Gilleland Creek pool,
 - Improve parking lot and construct a new driveway at Windermere Park.
 - Construct a permanent restroom on south shore of Lake Pflugerville,
 - Improve Pflugerville Heights Park by adding amenities.

Parks and Recreation Department

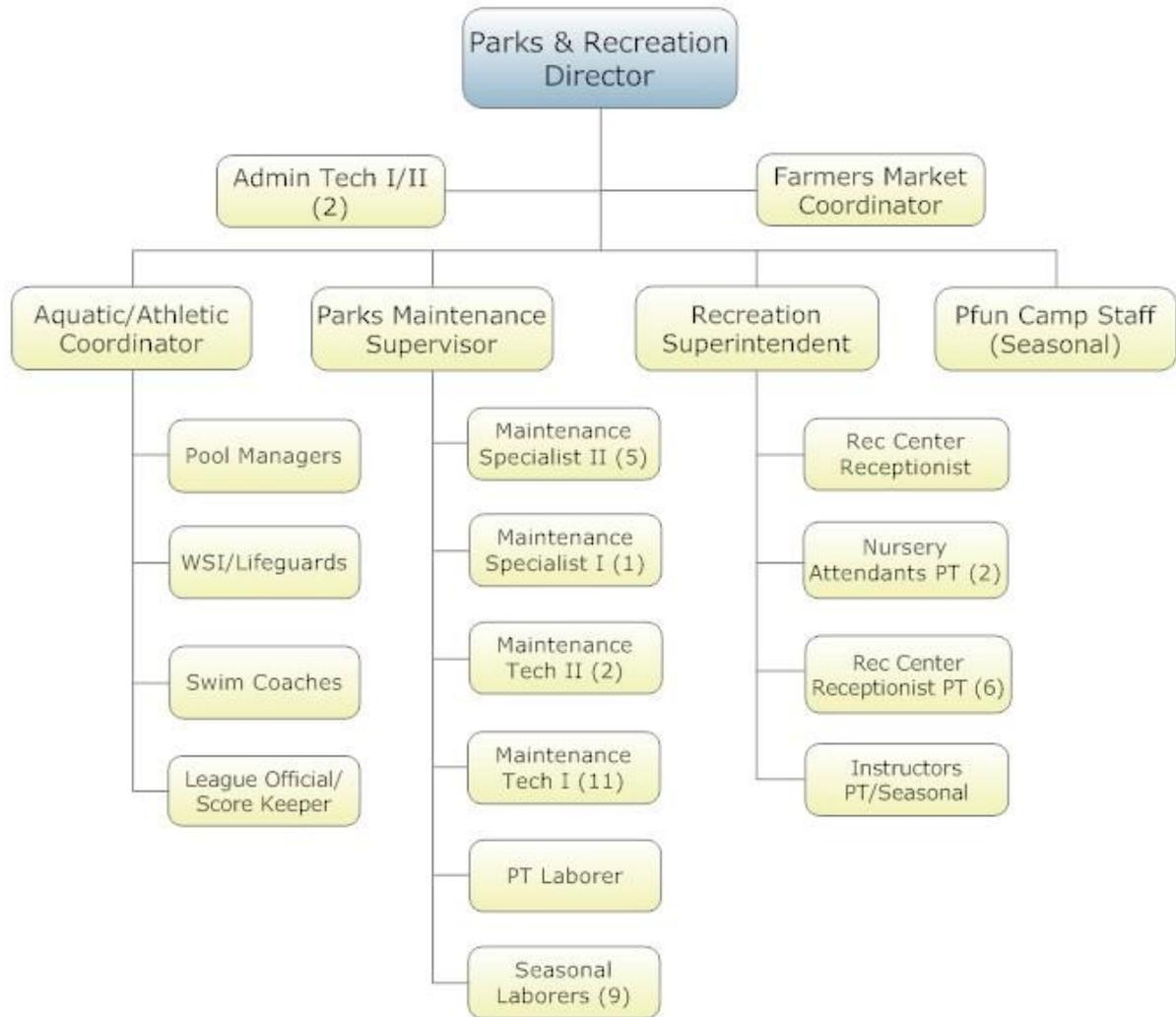
Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	0
Aquatic/Athletic Coordinator	1	1	1
Recreation Superintendent	1	1	1
Arborist*	1	0	0
Parks Maintenance Supervisor	1	1	1
Admin Tech I/II	2	2	2
Maintenance Specialist I/II	7	6	6
Maintenance Technician**	12	14	13
Recreation Center Receptionist	1	1	1
Subtotal for Full-Time Personnel	28	28	26
Laborer (PT)	1	1	1
Rec Center Receptionists (PT)	6	6	6
Subtotal for Regular Part-Time Personnel	7	7	7
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	1	1
Instructors (Seasonal/PT)	7	7	7
Nursery Attendants (PT)	2	2	2
Subtotal for Seasonal/Temp PT Personnel	120	121	121
Totals	155	156	154

*Arborist moved from Parks to Planning in FY11.

**One position moved to Administration as part of the facilities maintenance team.

Staffing (continued)



Parks and Recreation Department

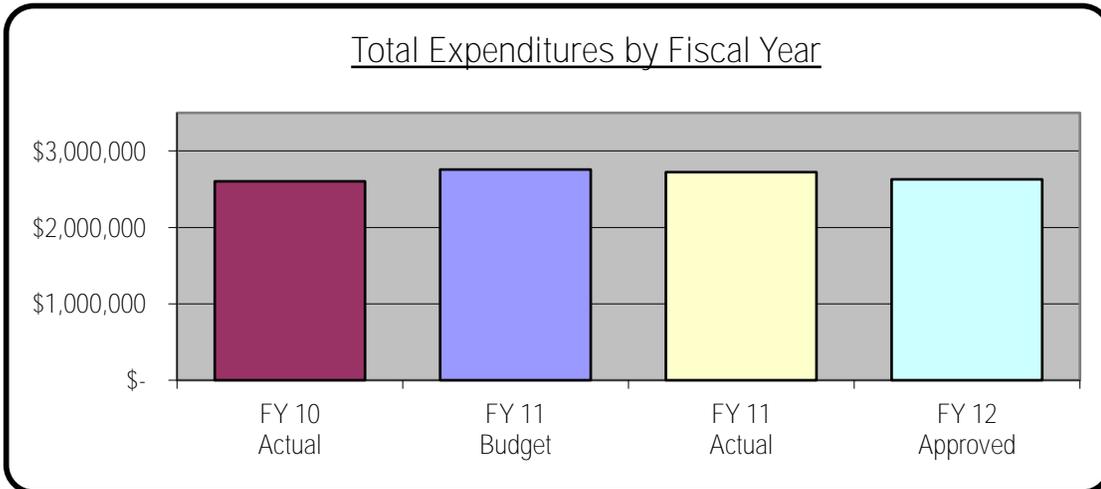
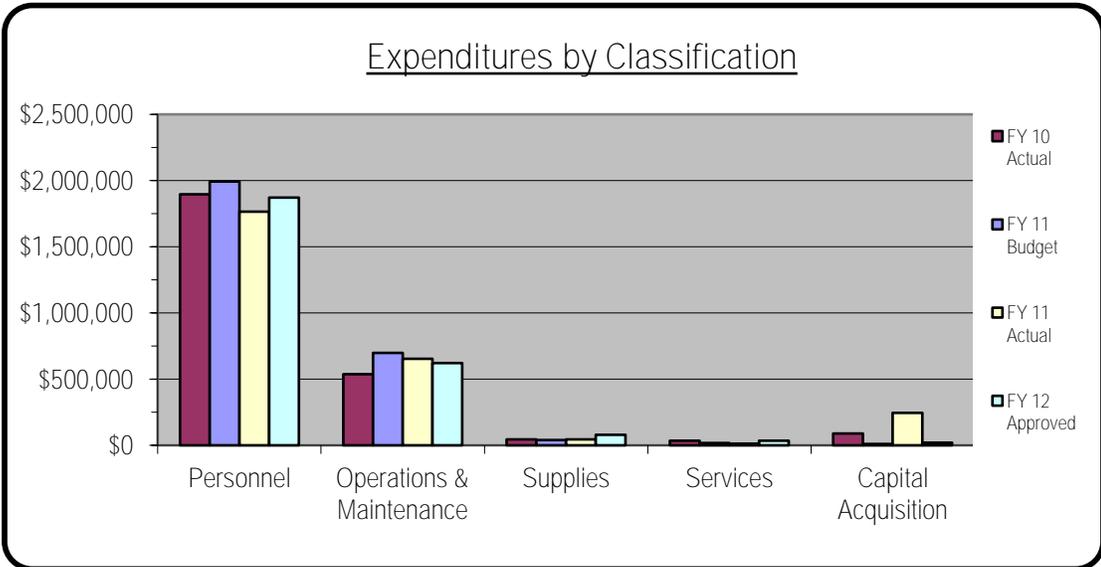
Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY12 Approved
<u>Demand</u>			
Population	50,850	50,387	50,891
Miles of Trails	27	29	30
Number of Parks	28	28	28
Number of Buildings	29	29	29
Number of Playscapes	19	22	22
Number of Acres Maintained	736	674	688
Number of Swimming Pools	3	3	3
Number of Special Events	13	14	14
Number of Soccer Fields	2	2	2
Number of Volleyball Courts	5	5	5
Number of Basketball Courts	6	6	6
Number of Baseball Fields	1	1	1
Number of Bocce Courts	1	1	1
Number of Football Fields	1	1	1
Number of Tennis Courts	1	1	1
Number of Practice field complexes	0	1	2
<u>Input</u>			
Parks Operating Expenditures	\$2,515,971	2,479,217	2,629,859
Parks Staff - Regular (FTE)	31.5	31.5	29.5
Seasonal Staff	120	121	121
Volunteer Hours	3,300	3,500	3,500
Grants & Donations Received	24,201	135,050	10,064
<u>Output</u>			
Recreation Program Participants	2,670	2,596	2,700
Facilities Reservations	525	540	540
Recreation Center Members*	1,710	1,770	1,780
Sports League Participants	2,750	2,775	2,775
Aquatics Participants (Classes)	3,667	3,630	3,630
Special Event Participation	34,500	34,700	34,800
<u>Efficiency</u>			
Parks Expenditures as % of General Fund	13.86%	13.32%	13.20%
Parks Expenditures per Capita	\$49.48	\$49.20	\$51.68
Population per Regular Staff FTE	1,614	1,600	1,725
<u>Effectiveness</u>			
Total Program & Fee Revenue	\$608,428	\$570,497	\$625,430
% Budget Recovered through Parks Programs and Fees	24.2%	23.0%	23.8%

* Families are counted as one member.

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	1,896,140	1,992,516	1,766,573	1,872,652
Operations & Maintenance	538,491	697,492	654,177	621,907
Supplies	45,233	40,289	44,727	80,600
Services	36,107	17,428	13,740	34,700
Capital Acquisition	88,857	10,033	244,524	20,000
Totals	\$2,604,828	\$2,757,758	\$2,723,741	\$2,629,859





Pflugerville Community Library

Department Mission

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

- Welcome & serve all residents of the community and the surrounding region.
- Support life-long learning, literacy, and recreation by developing and maintaining a multi-media collection for community members of all ages.
- Provide answers & information to queries from a variety of sources; telephone, email, online, & in person.
- Encourage the love of learning with a variety of programs for children and teens, including story times, Summer Reading Program, and specific teen events.
- Act as the portal for technology and job & business resources for the entire community.
- Provide meeting room space for a wide range of community activities and programs.
- Provide community outreach for underserved local residents through special programs.

Department Location

The Pflugerville Community Library is located at 102 10th 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.pflugervilletx.gov

Pflugerville Community Library

FY 2010 - 2011 Accomplishments

- Circulated 293,664 items to the public.
- Welcomed 171,551 Library visitors.
- Implemented customer self-checkout capability.
- Recruited and trained Computer Help Desk volunteers for customer assistance in public computer use and printing.
- Resumed computer classes.
- Joined the Central Texas Digital Consortium to provide the community with access to e-books, e-audiobooks, videos, and music through the digital distributor Overdrive.
- Expanded Library catalog functionality to include Spanish language and mobile applications.
- Trained staff and set up implementation procedures for the new Texas Inter Library Loan (ILL) system.
- Promoted Library value and expanded program publicity through addition of an in-house LCD monitor, City social networks, *Dipity*, and Library webpage redesign.
- Completed design phase of Library expansion project in preparation for the construction and renovation project.
- Sought grants funding for furnishings and equipment and worked with the Friends of the Library to pursue individual gifts and private support.
- Received grant awards valued at \$10,515.

FY 2011 – 2012 Goals

- Complete construction of expanded and renovated Library facility, subject to acceptance of the final project schedule.
- Encourage increased community support and participation at the Library.

FY 2010 – 2011 Goals (continued)

- Design and promote new literacy, technology, & environmental education programs.
- Promote closer relationships between the Library, area schools and community organizations.
- Increase Library holdings toward Texas Public Library standards.

FY 2011 - 2012 Budget Objectives

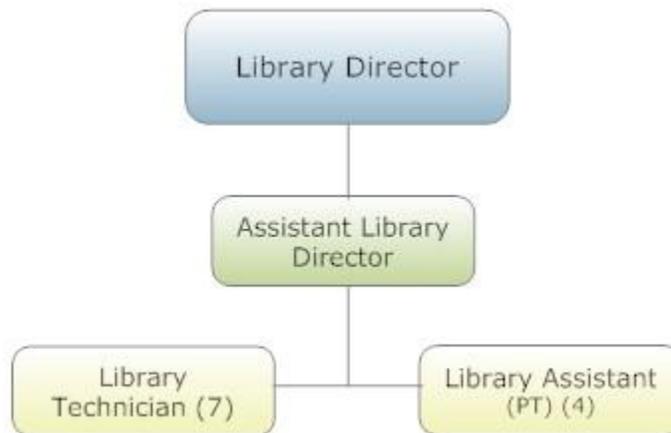
- Provide furnishings and equipment to maximize the use and enjoyment of the new facility.
- Seek grant awards to assist in furnishing the expanded facility.
- Complete implementation of eco-friendly landscape design.
- Evaluate staffing requirements and volunteer participation needs for the expanded Library facility.
- Encourage increased volunteer support through the development & institution of a new volunteer program.
- Work with the Public Information Officer to develop a publicity campaign for the new expanded Library.
- Increase outreach and information efforts to community organizations.
- Increase community satisfaction & reduce waiting times by providing self-registration as well as self-serve checkouts.
- Update and expand the functionality of the public computers.
- Increase access to downloadable materials to meet demand for electronic books, music and videos.
- Plan and seek funding grants for new tools and environmental education programs at the newly expanded Library.
- Institute a regular meeting of area school librarians at the Pflugerville Community Library.

Pflugerville Community Library

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Library Director	1	1	1
Assistant Library Director	0	0	1
Librarian	1	1	0
Library Technician	7	7	7
Facilities Maintenance Technician*	1	1	0
Regular personnel total	10	10	9
Library Assistant (PT)	4	4	4
Seasonal Library Assistant (PT)	2	0	0
Totals	16	14	13

*Facilities Maintenance Technician moved to Admin in FY 12



Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Card Holders	24,827	25,854	26,000
Collection	59,636	63,998	65,000
Number of Items Circulated	283,607	293,664	300,000
Number of Reference Requests	7,252	8,310	8,000
Library Programs Attendance	7,126	7,358	7,000
Number of Internet Users	32,799	43,734	45,000
<u>Input</u>			
Operating Expenditures	\$615,208	\$621,861	\$656,562
Number of Full-Time Equivalents *	12.0	12.0	11.0
Donations/Grants**	\$18,106	\$10,515	\$0
<u>Output</u>			
Number of Library Visits	164,707	171,551	165,000
Volunteer Hours	1,616	1,323	1,200
Library Revenue	\$29,398	\$26,688	\$26,000
<u>Efficiency</u>			
Library Expenditures as a % of General Fund Operating Expenditures	3.4%	3.3%	3.3%
FTE as a % of General Fund FTE	5.5%	5.5%	5.0%
Library Operating Expenditures per capita	\$12.10	\$12.23	\$12.78
<u>Effectiveness</u>			
% Increase in Circulation	12.3%	3.5%	2.2%
Circulation per FTE Staff Member	23,634	24,472	27,273
Circulation per Library Visits	1.72	1.71	1.82
Collection Turnover Rate	4.76	4.59	4.62

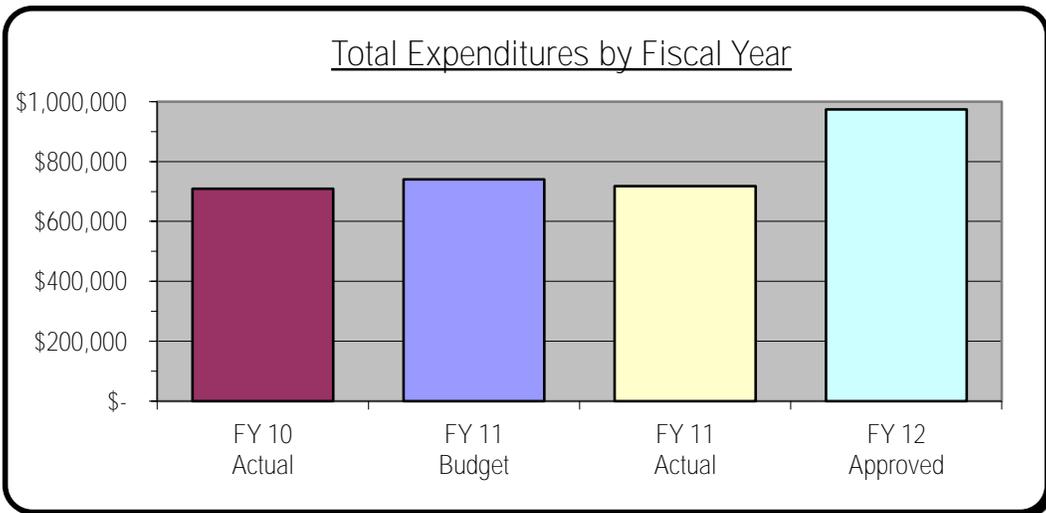
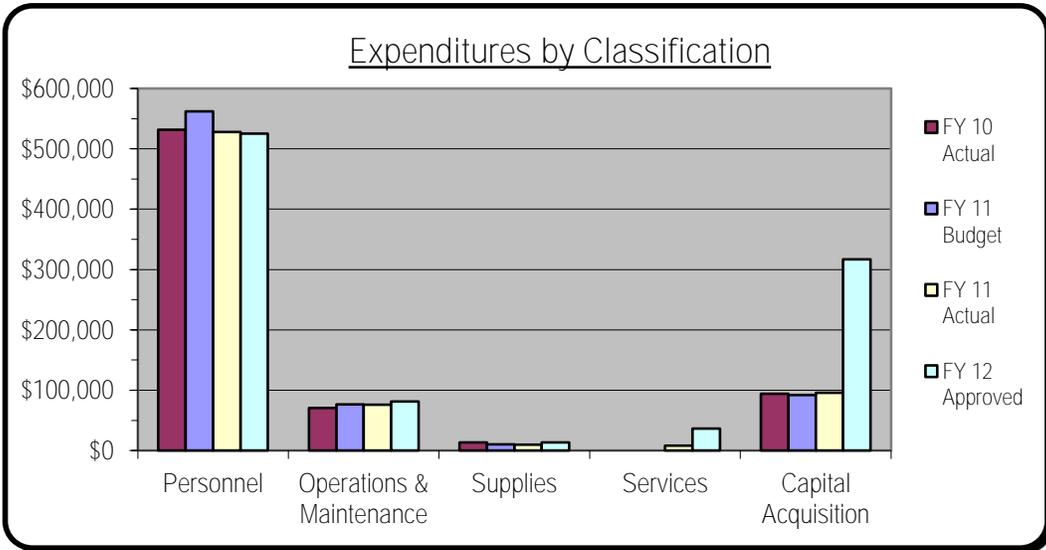
* Excludes seasonal personnel

** Grants are not budgeted until awarded.

Pflugerville Community Library

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	531,469	562,104	527,859	525,489
Operations & Maintenance	70,391	76,535	76,226	81,173
Supplies	13,347	10,250	9,526	13,500
Services	-	-	8,250	36,400
Capital Acquisition	93,960	92,000	95,632	317,000
Totals	\$709,168	\$740,889	\$717,493	\$973,562



Planning Department

Department Mission

In collaboration with other departments, the Planning Department is committed to the Pflugerville 2030 Comprehensive Plan, 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.

Long Range Planning

- Manage and monitor 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.

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.

Geographic Information Systems (GIS)

- Prepare and maintain the GIS database and other computer mapping resources for City and public needs.

Planning Department

Department Location

The Planning Department is located within the Development Services Center at 201-B East Pecan St.

Office hours are 8 a.m. to 5 p.m., Monday through Friday, excluding City holidays. Phone: 512-990-6300; Fax: 512-990-4374; email planning@pflugervilletx.gov; City website: www.pflugervilletx.gov.

FY 2010 - 2011 Accomplishments

- Received Comprehensive Planning Award from Texas American Planning Association for the Pflugerville 2030 Comprehensive Plan.
- Completed the 2010 Greenridge Subdivision Annexation Plan.
- Amended the Unified Development Code to add specific requirements for athletic field lighting.
- Recertified Tree City USA participation.
- Received Certificate of Achievement for Planning Excellence Award for 2011 from the American Planning Association Texas Chapter.
- Developed three year annexation plan.
- Implemented the following from the City Manager's Strategic Plan:
 - **(1.E.i)** Continued with implementation of the elements of the City's Comprehensive Plan, with a focus on prioritizing elements that will result in a Balanced Land Use Philosophy, in which staff completed biannual review of the SH 130 and SH 45 Corridor regulations and text amendments.
 - **(2.A.v)** Supported the construction efforts of the St. David's freestanding emergency department at Stone Hill Town Center, where construction is nearly complete.

FY 2011 – 2012 Goals

- Allocate resources in a manner consistent with the vision, goals, strategies and priority projects outlined in the Pflugerville 2030 Comprehensive Plan, the City Manager's Strategic Plan and other planning and policy documents of the City.
- Continue to improve the efficiency and effectiveness of the development review process in a customer oriented manner.
- Encourage continuous staff development.

FY 2011 – 2012 Goals (continued)

- Develop conservation subdivision ordinance.
- Create an external development guide.
- Continue to expand GIS services to other departments through information and software.
- Continue to implement the Vision for Tomorrow Downtown project.
- Develop long-range street tree planting plan.

FY 2011 - 2012 Budget Objectives

- Achieve minimum criteria for Planning Excellence Award.
- Implement the following from the City Manager’s Strategic Plan:
 - **(1.A.i)** Further and implement guidance to the City Staff regarding the development type and the level of participation that the City Staff is prepared to recommend for various types of development agreements, including Ch.380 Agreements, Tax Increment Reinvestment Zones (TIRZs), Municipal Utility Districts (MUDs), etc., and coordinate the strategy with the PCDC Executive Director.
 - **(1.A.ii)** Maintain periodic reports regarding existing development agreements and post on the City’s website.
 - **(1.B.i)** Continue efforts in development and prioritization of Capital Improvement Program projects through a Capital Improvement Program Management Team.
 - **(3.C.ii)** Investigate opportunities to convert to various forms of renewable energy.
 - **(1.D.ii)** Create a list of critical elements that the City can continue or initiate to take a more proactive role in job creation and retention such as utility extensions and improvements, and seek funding for the improvements.
- Investigate incentives for commercial green building practices.
- Maintain Tree City USA designation for the fourth consecutive year.
- Coordinate with other agencies and non-profit groups to offer sustainability training and educational opportunities for employees, contractors and general public.

Planning Department

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Planning Director	1	1	0
Senior Planner	1	1	1
Planner I/II	2	1	2
Arborist*	0	1	0
GIS Coordinator	1	1	1
GIS Analyst	1	1	1
Admin Technician	1	1	1
Regular Personnel Total	7	7	6
GIS Intern PT**	1	0	0
Total	8	7	6

*Moved from Parks in FY 11.

**Moved to Utility Admin in FY 11.



Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
City Population*	50,850	50,387	50,891
Annual Growth Rate	7.2%	-0.9%	1.0%
Land Area Within City limit (sq. mi.)	22.26	22.65	22.65
Land Area Within ETJ only (sq. mi.)	41.24	40.86	40.86
Number of Annexations / Acres	3/423.8	2/245	0
Number of Households in Annexation	1,490	445	n/a
Number of Persons in Annexation	4,700	1,317	n/a
<u>Input</u>			
Operating Expenditures	\$489,362	\$496,344	\$497,115
Number of Personnel (FTE)	7.4	7.0	6.0
<u>Output</u>			
Subdivision Plat Applications	17	15	15
Site Development Applications	15	12	12
Single Family Lots Reviewed	2445	822	500
Zoning Applications	10	10	10
Architectural Review Board Cases	0	0	**
Board of Adjustment Cases	2	1	2
<u>Efficiency</u>			
Planning Expenditures as % of General Fund	2.70%	2.67%	2.50%
FTE as % of General Fund FTE	3.41%	3.23%	2.74%
Population per FTE	6,872	7,198	8,482
Operating Expenditures per Capita	\$9.62	\$9.85	\$9.77

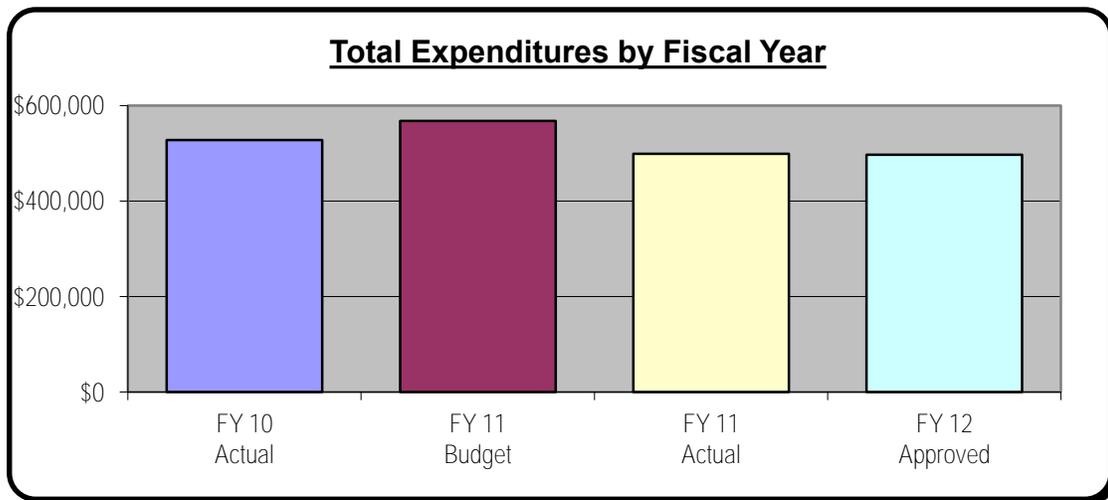
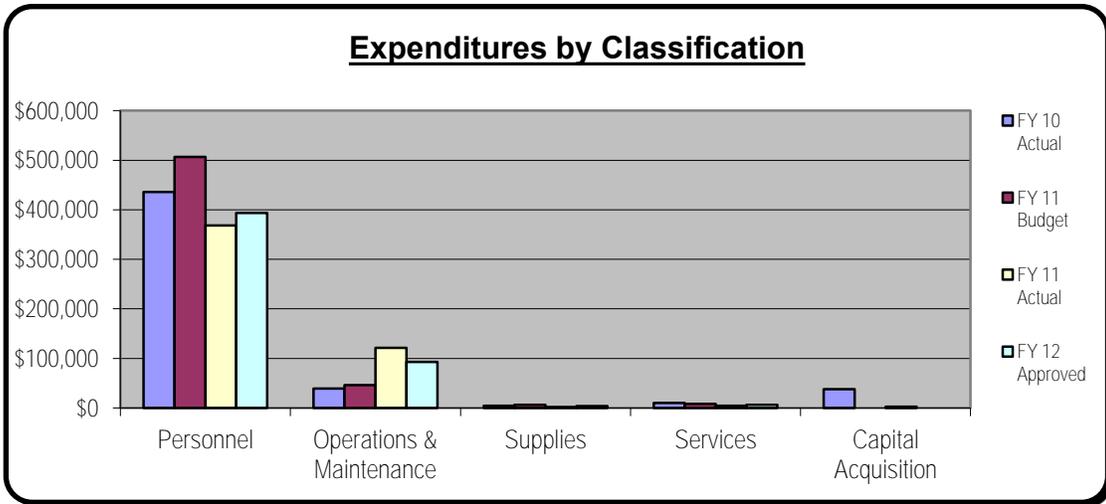
* Despite population growth of approximately 1% in 2011, revisions from the 2010 Census affect a decline in the overall population.

** The Architectural Review Board (ARB) was dissolved by the City Council in 2011, all duties of this board were assumed by the Planning and Zoning Commission.

Planning Department

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	435,773	506,784	368,672	393,470
Operations & Maintenance	39,025	46,387	121,584	93,145
Supplies	4,677	6,500	1,768	4,000
Services	9,887	8,000	4,320	6,500
Capital Acquisition	38,074	-	2,795	-
Totals	\$527,435	\$567,671	\$499,139	\$497,115



Police Department

Department Mission

The Pflugerville Police Department is 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.pflugervilletx.gov

Police Department

FY 2010 – 2011 Accomplishments

- Completed the FY 2010 annual report on the department's fiscal status and crime statistics for public distribution.
- Received increased volunteer participation at the animal shelter and graduated class #9 of the P.A.C. volunteer program.
- Installed central air conditioning and heating units in the Animal Shelter and new interaction pens, dog runs, and a laundry room were also completed.
- An Animal Control Supervisor position was approved and filled.
- Received our highest national rating for National Night Out participation, ranking 8ths in population category 4.
- Created a Street Response Team that proactively enforces specific offenses in targeted areas.
- Participated through the Texas Sheriff's Association in the shared use of a Tecnam Eagle Sport Aircraft utilizing pilots from within the department to fly missions.
- Launched the NIXLE Program. A program which delivers trustworthy and important neighborhood level public safety and community event notifications by web, e-mail, and cell phone.
- Graduated 32 citizens in two Citizens on Patrol (COP) academies.
- Seven members of the department brought home 11 medals from the Annual Police Games held in Brownsville, Texas.
- New narcotics K-9 and additional surveillance equipment were purchased for the narcotics unit utilizing drug seizure funding. Patrol rifles and other miscellaneous equipment were also purchased for our Dynamic Entry Team utilizing these same funds.
- Continued training of department heads and police administrators in emergency management protocols and response.
- Trained all supervisors in the principles of Servant Leadership and created a Supervisors' Creed for the department.
- Completed a full review of all policy and procedure manuals in the department and updated as required in preparation for the accreditation process with the Texas Police Chiefs Association.

FY 2011 – 2012 Goals

- Enhance methods of providing a safe environment for all citizens and aggressively address criminal activity in the City by developing partnerships throughout the community.
- Maintain a low crime rate.
- Integrate proactively with other City departments and law enforcement agencies.
- Respond to the City's continuing growth and rise in calls for service.
- Remain pro-active in code enforcement.
- Integrate the City's Strategic Plan into all Police Department operations.
- Continue to improve Emergency Management Training for all employees.
- Increase the number of volunteers in CERT (Citizens Emergency Response Team), COPs and Animal Control.
- Host the next CAPCOG Police Academy for new police officers.
- Improve adoptions, operations and conditions at the Animal Shelter.
- Continue process for accreditation through the Texas Police Chiefs Association.

FY 2011 – 2012 Budget Objectives

- Hire additional officers to maintain a ratio of officers-to-citizens that will ensure sufficient response times, and provide patrol coverage, call coverage, and investigative services.
- Procure additional vehicles to:
 - Insure available fleet to cover all duties of the department,
 - Maintain routine service to all fleet vehicles to reduce unexpected repairs, and
 - Replace high mileage units as a priority.
- Replace tactical vests that have reached end of life.
- Replace outdated computers throughout the Police Department.
- Add additional radios due to increase in personnel and to replace aging equipment.
- Add additional hand held laser radar units to improve traffic enforcement in high volume traffic conditions.
- Implement Patrol Corporal positions in order to improve supervision of personnel.

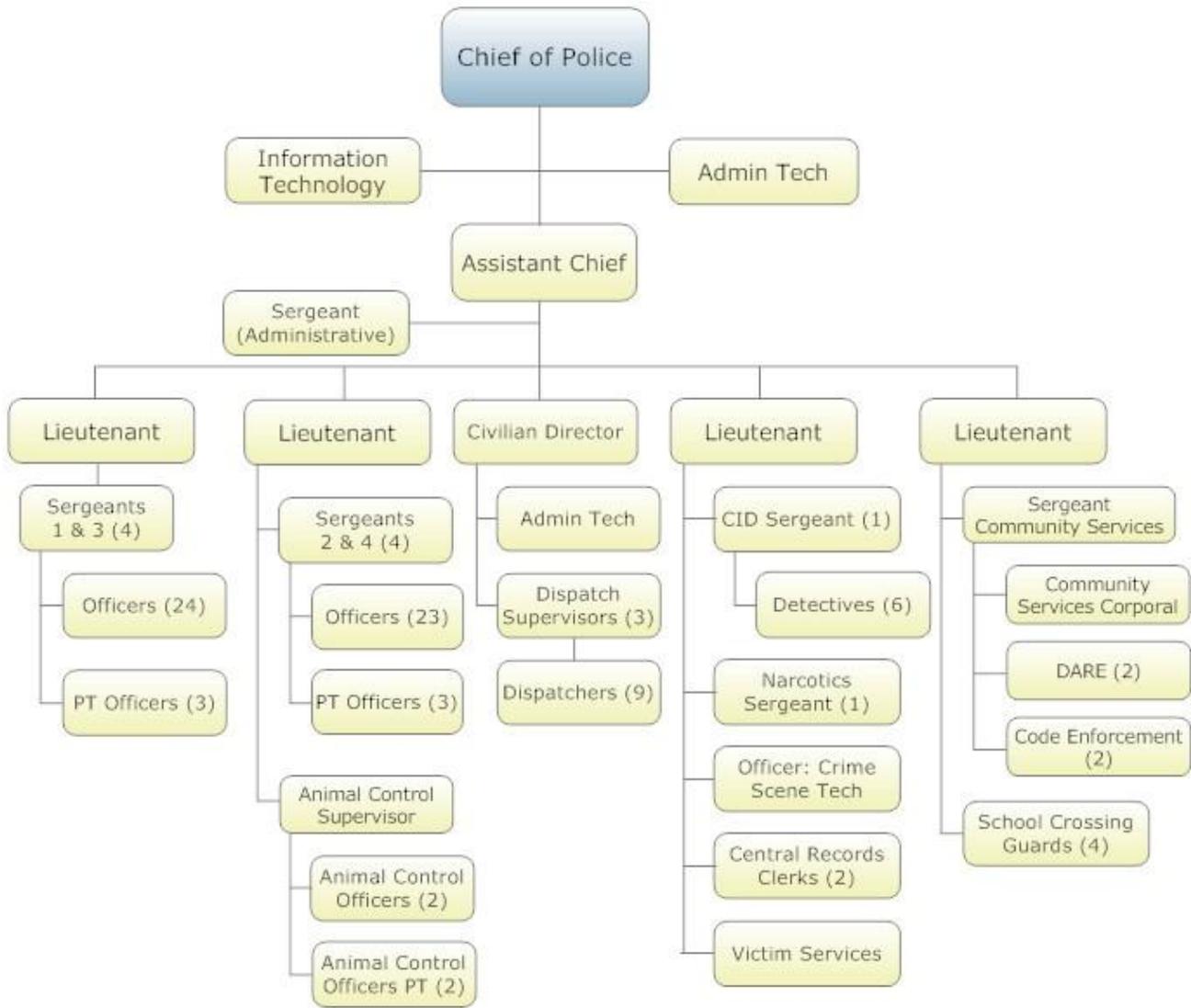
Police Department

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Police Chief	1	1	1
Assistant Chief	1	1	1
Lieutenant	4	4	4
Sergeant	11	12	12
Corporal	8	8	9
Officer	48	47	48
Information Technology	1	1	1
Civillian Director	0	1	1
Dispatch Supervisor	4	3	3
Dispatcher	9	9	9
Victim Services Director	1	1	1
Central Records Clerk	2	2	2
Animal Control Supervisor	0	1	1
Animal Control Officer	2	2	2
Code Enforcement	2	2	2
Facilities Maintenance Tech*	1	1	0
Admin Tech	2	2	2
Subtotal for full-time personnel	97	98	99
Part Time Animal Control	2	2	2
Part Time Dispatcher	1	1	0
Part Time Officers	5	5	6
School Crossing Guard	0	0	4
Totals	105	106	111

*Facilities Maintenance Tech was moved to Administration in FY 12.

Staffing (continued)



Police Department

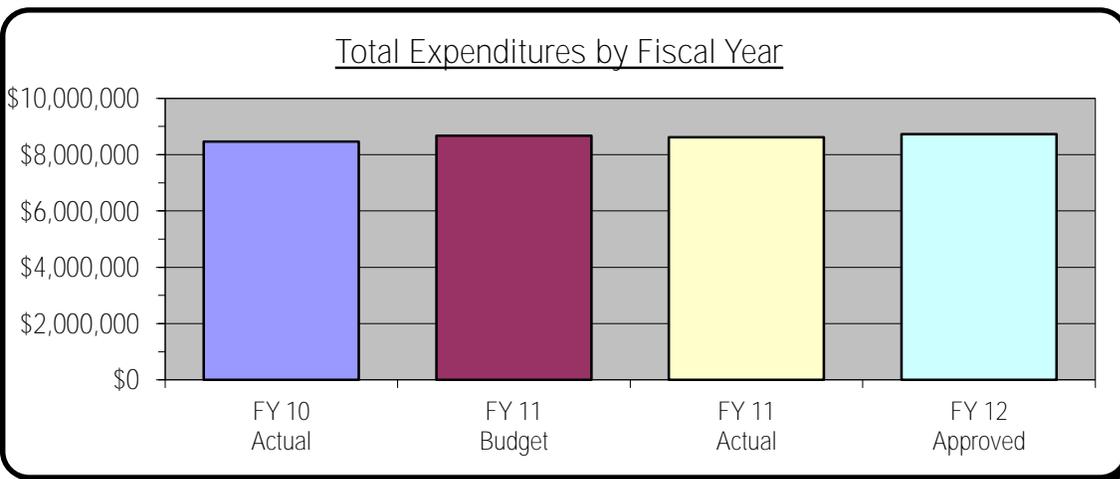
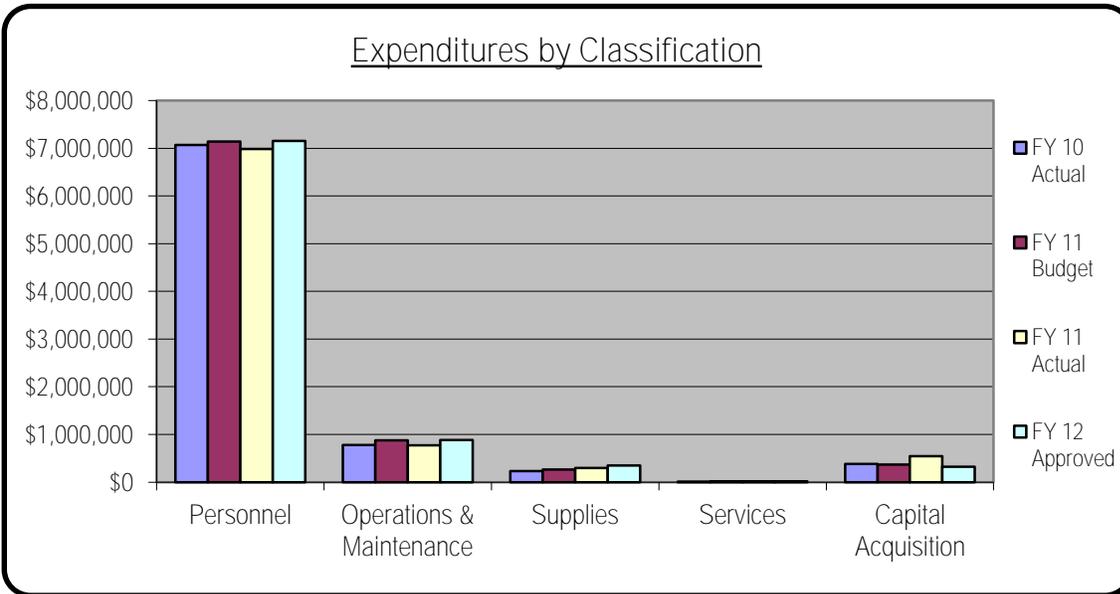
Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Population	50,850	50,387	50,891
Calls for Service	60,746	67,003	67,000
Index Crimes Reported	1,300	1,440	1,500
<u>Input</u>			
Operating Expenditures	\$8,086,147	\$8,068,471	\$8,405,925
Officers per Thousand Population (Does not include SROs)	1.46	1.47	1.49
<u>Output</u>			
Number of Collisions	512	568	570
Number of Citations Issued	12,367	13,563	13,500
Number of Felony Arrests	255	295	325
Number of Misdemeanor Arrests	2,453	2,164	2,800
Number of Animals Caught	708	714	725
<u>Efficiency</u>			
Crime Rate per UCR*	2,550	2,550	2,550
Police Expenditure per Capita	\$159	\$160	\$165
Average Response Time - All Calls	7 minutes	7 minutes	8 minutes
% Clearance Rate - Part 1 Offenses (UCR)*	45%	43%	52%
Stolen Property (UCR)*	\$1,300,872	\$1,310,561	\$1,500,000
Stolen Property Recovered	\$361,407	\$316,826	\$400,000
Recovery Rate of Stolen Property	28%	24%	27%
Total # of Training Hours-Officers	7,361	3,686	6,000
# of Training hours per Officer	99	50	79
Total # of Training Hours-Civilians	1,086	567	800
# of Training hours per Civilian	47	24	35

*UCR -- Uniform Crime Report

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	7,069,758	7,142,160	6,982,717	7,154,433
Operations & Maintenance	779,018	879,759	775,327	883,081
Supplies	229,020	264,430	296,505	351,986
Services	8,348	17,840	13,923	16,425
Capital Acquisition	381,971	366,571	546,910	322,797
Totals	\$ 8,468,115	\$ 8,670,760	\$ 8,615,381	\$ 8,728,722





Streets and Drainage Department

Department Mission

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

Department Description

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

Streets Maintenance:

- Crack sealing, pothole repairs and 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 Streets and Drainage 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.pflugervilletx.gov. After hours: 512-251-4004

Street and Drainage Department

FY 2010 - 2011 Accomplishments

- Cleaned drainage areas in the Windermere and Edgemere subdivisions that were not maintained prior to annexation.
- Began implementation of Municipal Separate Storm Sewer System guidelines.
- Implemented practices to insure consistent application of the Texas MUTCD (Manual on Uniform Traffic Control Devices).
- Contracted out several areas of the City for mowing to allow more time for personnel to work drainage areas.
- Served 100 more vehicles in Clean-up Day than in the previous year.
- Incorporated the E-Pfive initiative from the City Manager's strategic plan into departmental operations.
- Began using the new work order system helping to capture more accurate cost and labor numbers.
- Moved out of one bay of our shop to give the Fleet Department more room.
- Purchased three trucks to begin a replacement program for an aging fleet.

FY 2011 - 2012 Goals

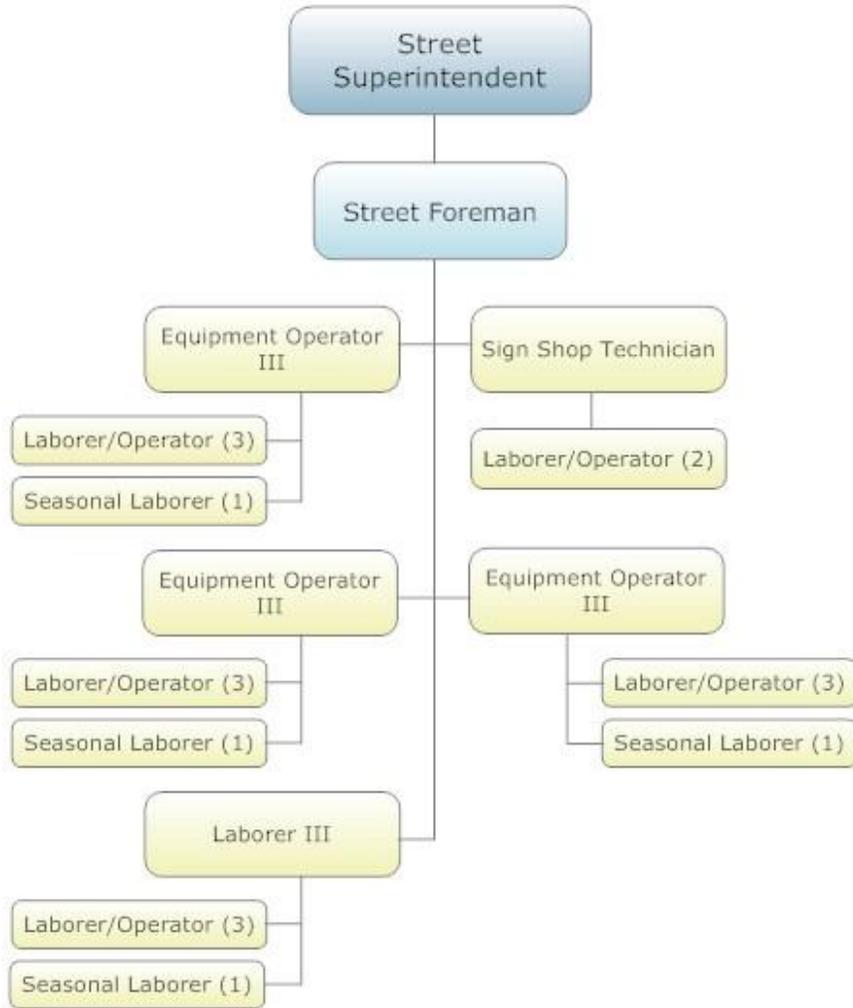
- Implement federally mandated sign retro-reflectivity guidelines.
- Continue implementation of MS4 guidelines.
- Take over maintenance of the school zone lights from the Fleet Department.
- Finish the cleanup of the Cactus Blossom drainage ditch.
- Implement street blade project incorporating the City's new logo.

FY 2011 - 2012 Budget Objectives

- Expand contract mowing to include some rough cut areas such as detention ponds, drainage areas and more urban roadways.
- Expand overlay program to additional areas of the city incorporating recently annexed roadways and subdivisions.
- Account for electricity of all street lights and traffic signals in the department budget (previously in Administration).

Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Street Superintendent	1	1	1
Street Foreman	1	1	1
Equipment Operator III/Laborer III	4	4	4
Sign Shop Technician	1	1	1
Operators/Laborers I/II	14	14	14
Regular personnel total	21	21	21
Seasonal Laborers	4	4	4
Totals	25	25	25



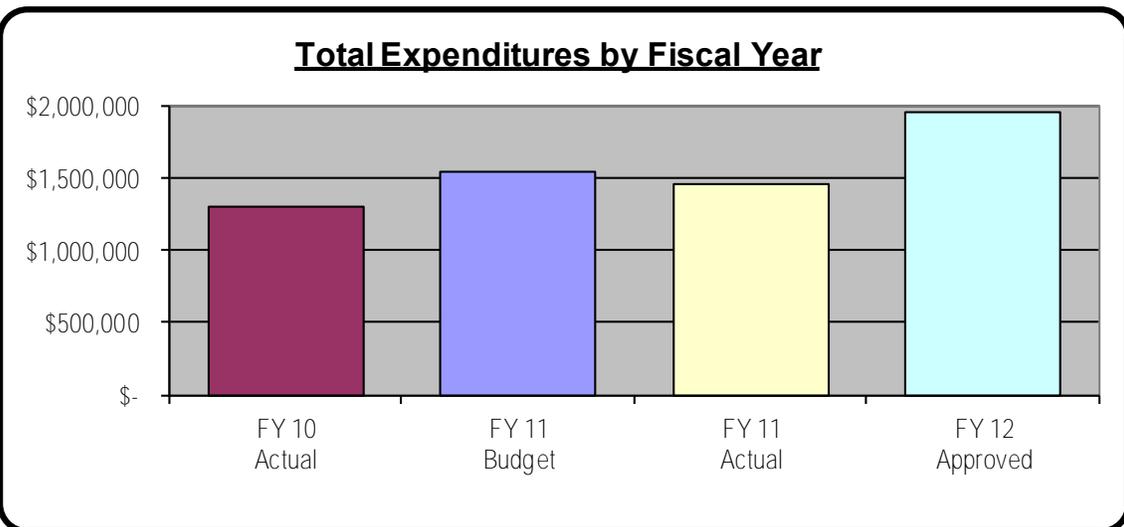
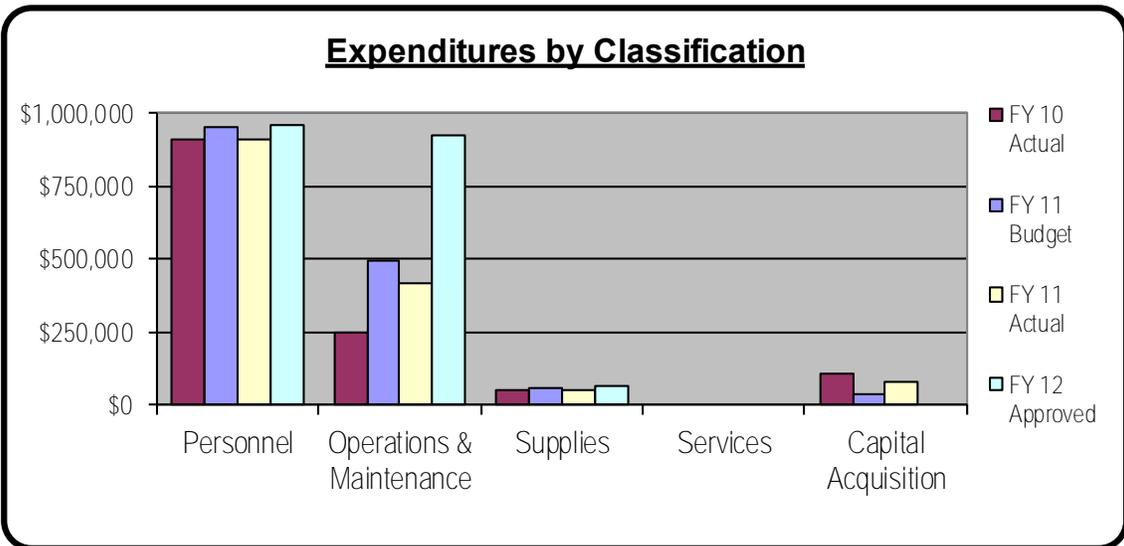
Street and Drainage Department

Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Miles of Paved Street	183	195	195
Right of Way/Ditch Acres to Maintain	240	240	240
<u>Input</u>			
Operating Expenditures	\$1,206,126	\$1,379,253	\$1,955,780
Number of Full-Time Personnel	21	21	21
Number of Seasonal Personnel	4	4	4
Street Overlay Expenditure	\$0	\$75,000	\$120,000
<u>Output</u>			
Roadway Repairs	48	189	200
Street Signs-created, installed, maintained	197	314	300
Custom signs made (Bandit, etc.)	256	494	500
Mowing (Hours)	9,595	5,831	7,500
Drainage Maintenance (Hours)	2,119	4,069	2,500
Total Work Orders	830	1,718	1,700
<u>Efficiency</u>			
Street Expenditures as a % of General Fund Expenditures	6.6%	7.4%	9.8%
Street Maintenance Cost per Mile	\$6,591	\$7,073	\$10,030
Street Maintenance Cost per Capita	\$23.72	\$27.37	\$38.43

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	908,241	956,208	910,970	962,662
Operations & Maintenance	247,661	493,972	417,116	927,118
Supplies	50,223	57,500	51,168	66,000
Services	-	-	-	-
Capital Acquisition	104,285	40,000	76,173	-
Totals	\$1,310,411	\$1,547,680	\$1,455,426	\$ 1,955,780





Utility Fund



Water Department

Department Mission

Ensure the health and well-being of 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 function is comprised of two departments: Water Distribution and Water Treatment. Each department manages different facets of the water system. Distribution maintains the water lines and Treatment maintains 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.
- Collects required monthly bacteriologic samples for testing.
- Performs daily water quality testing of the lake.
- Takes daily readings of water usage, wells, and booster pumps.

Water Department

Department Description (continued)

Treatment (continued)

- Manipulates distribution system to keep standpipe full during heavy water usage.
- 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.

Department Location

The Water Department is located at 2609 East Pecan Street.
Phone: 512-251-9935; Fax: 989-1052; City website: www.pflugervilletx.gov.

FY 2010 - 2011 Accomplishments

- Installed clay valves on high service pumps to eliminate water hammers and blow by.
- Installed concrete support columns under clay valves to support the additional weight.
- Installed automatic air valves to blow the intake screens at our river pump station, thus reducing the need for a manual cleaning process.
- Installed 12" and 16" transmission line from F.M. 685 to Rocky Creek.
- Introduced grass carp in Lake Pflugerville to curtail the growth of hydrilla in the lake.
- Began utilizing the Public Information Officer (PIO) to disperse information to citizens in emergencies as well as to share general information.
- Expanded our meter testing program to ensure the accuracy of our water meters thereby reducing water and revenue loss.
- Revised both the Water Conservation Plan and the Drought Contingency Plan per TCEQ regulations and Lower Colorado River Authority contract requirements.
- Installed new chlorination equipment at well sites.
- Completed over 6,300 work orders.
- Closed out the three million gallon clear-well project, expanding the water plant site storage level to four million gallons.
- Incorporated the E-Pfive initiative from the City Manager's strategic plan into departmental operations.

FY 2010 - 2011 Accomplishments (continued)

- Implemented the Municipal Separate Storm Sewer System (MS4) directives as they affect the water departments.
- Began irrigating with sludge at the Surface Water Plant to reduce the flow to the Central Wastewater Treatment Plant.
- Installed a flow control valve on a wholesale water line to protect the high service pumps at the Water Treatment Plant.
- Implemented the MUTCD (Manual on Uniform Traffic Control Devices) Guidelines for work zone safety.

FY 2011-2012 Goals

- Train the meter technicians to become relief operators at the Surface Water Treatment Plant.
- Enhance the Drop by Drop program to better educate water customers about water conservation practices.
- Obtain certification for several staff members to conduct sprinkler system audits for customers.
- Continue to educate our operators on new treatment processes and membrane technology improvements.
- Minimize the use of well water in order to lower our Total Dissolved Solids (TDS) levels going to the Central Wastewater Treatment Plant and cut down on hard water concerns from our customers.
- Continue to utilize the PIO and Communication Team to promote the departments and keep customers informed of breaking news.
- Work closely with other departments on the MS4 projects.

FY 2011-2012 Budget Objectives

- Purchase new vehicles to enhance fuel economy and ensure the safety of our employees.
- Design a logo and/or coloring book to be distributed to 2nd and 3rd graders to educate them on the importance of water conservation.
- Start a valve replacement program in several of our older subdivisions in order to help minimize the number of customers that are out of water during water leaks.
- Purchase new mobile data collector so that our meter technicians can continue to grow the meter testing and in-house leak detection programs.

Water Department

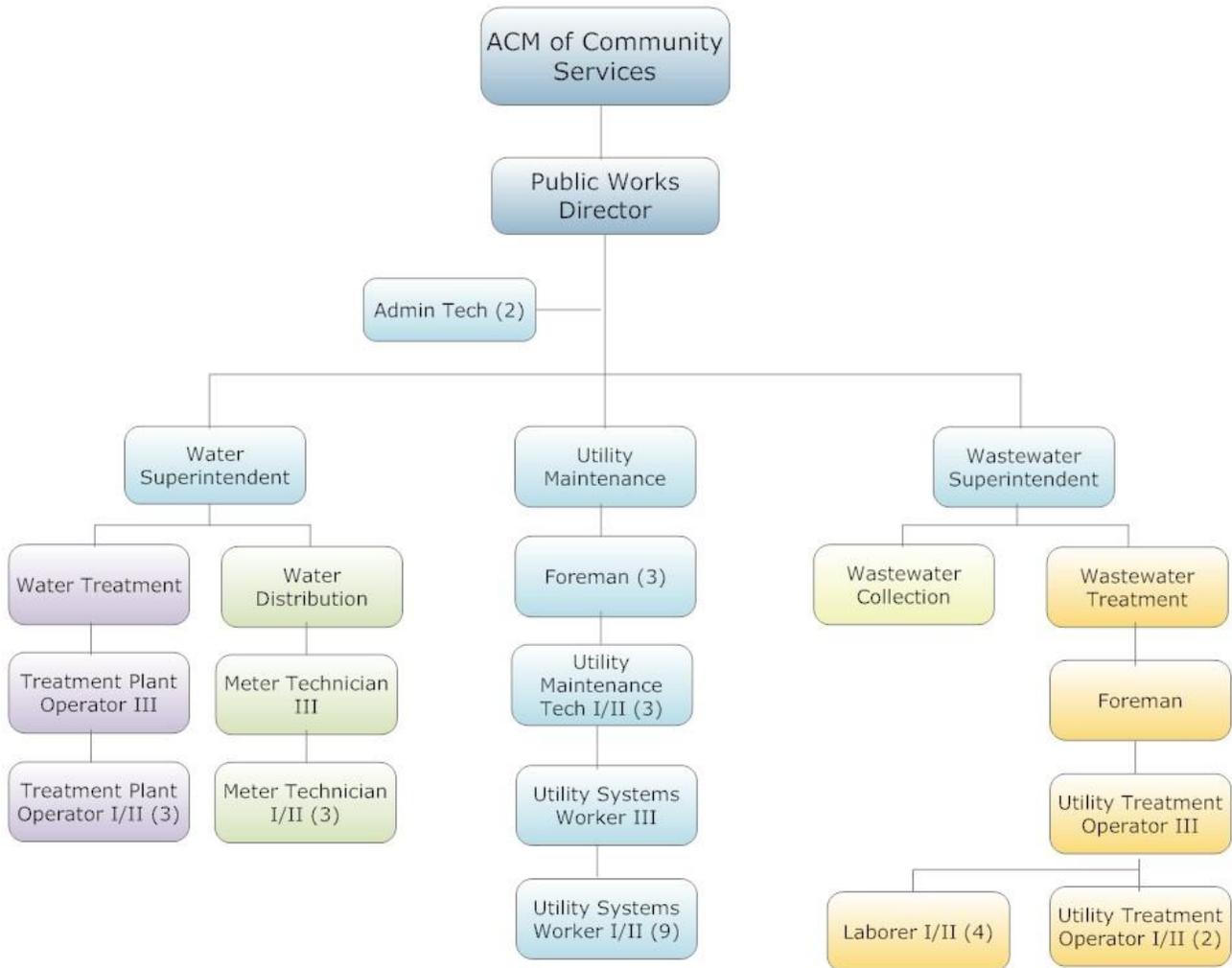
Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Public Works Director*	0.5	0.5	0.5
Water 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*	1	1	0
Utility Maintenance Tech II*	1	1	1
Utility Maintenance Tech I*	0	0	0.5
Utility Foreman*	1	1	1.5
Meter Tech III	1	1	1
Meter Tech II	2	2	2
Meter Tech I	1	1	1
Utility Systems Worker III*	0	0	0.5
Utility Systems Worker II*	2	2	1.5
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
GIS Tech* **	0	0.5	0.5
Admin Tech*	0.5	1	1
Admin Tech PT*	0.5	0	0
Totals	19.5	20	20

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

**Moved from Planning in FY 11.

Staffing (continued)



Water Department

Performance Measures

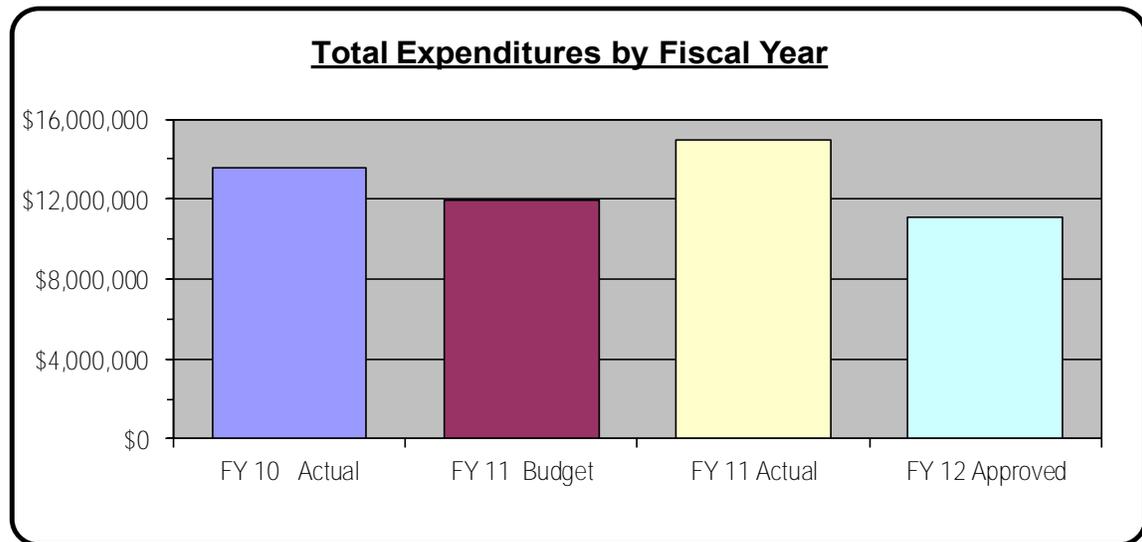
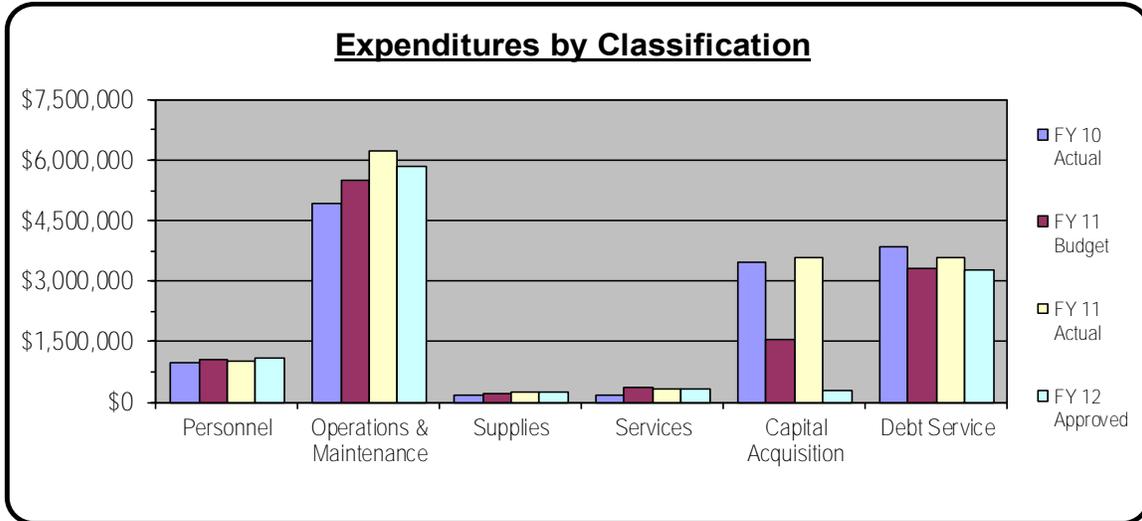
Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Number of miles of waterline	168	177	181
Number of connections	12,154	12,640	12,978
Surface Water Plant	1	1	1
Number of wells in operation	3	3	3
<u>Input</u>			
Operating Expenditures	\$6,109,198	\$7,821,467	\$7,542,520
Number of Full Time Equivalents	19.5	20.0	20.0
<u>Output</u>			
New connections	424	433	480
Meters replaced or rebuilt*	582	180	155
Service line leaks	69	87	95
Main Breaks	3	3	5
Water Usage:			
Average Flow (MGD)	5.293	6.634	5.950
Peak Flow (MGD)	10.254	8.356	11.000
Total Flow (MG)	2,017	2,427	2,350
<u>Efficiency</u>			
Cost per mile of water main	\$36,364	\$44,189	\$41,671
Cost per connection	\$503	\$619	\$581

Estimated amount of water lost per year (MG):	120.9	105.8	110.0
Percentage of water lost per year:	6.0%	4.4%	4.7%

* Installed new radio read meters in a final subdivision in 2010.

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Approved
Personnel	972,749	1,051,228	1,025,195	1,098,628
Operations & Maintenance	4,912,075	5,507,409	6,209,872	5,851,667
Supplies	171,664	222,282	252,992	258,180
Services	154,277	355,480	333,408	334,045
Capital Acquisition	3,476,991	1,540,821	3,586,705	294,000
Debt Service	3,843,715	3,304,314	3,575,040	3,274,019
Totals	\$13,531,472	\$11,981,534	\$14,983,212	\$11,110,539





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 curbside brush chipping for citizens. Operate composting program and recycling center, providing citizens with a place to dispose of used oil, antifreeze, batteries, and appliances, as well as providing them with compost and mulch.

Department Description

The Wastewater function is comprised of two departments: Wastewater Collection and Wastewater Treatment.

Wastewater Collection

- Performs construction and 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.

Wastewater 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 citizen 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.

Department Location

The Wastewater Department is located at 2609 East Pecan Street.
Phone: 512-251-9935; Fax: 989-1052; City website: www.pflugervilletx.gov.

Wastewater Department

FY 2010-2011 Accomplishments

- Completed an average of five water softener inspections each month as part of the rebate program designed to help reduce Total Dissolved Solids (TDS) levels at the wastewater treatment plant.
- Provided compost and wood chips for citizens and for the community gardens.
- Provided many different employee training opportunities promoting an increase in employee knowledge and skills and encouraging advancement of licensing levels.
- Held weekly departmental safety meetings to help prevent work place injuries and accidents. These weekly meeting include training on various safety topics.
- Implemented MUTCD (Manual on Uniform Traffic Control Devices) standards into all jobs on or near roadways.
- Purchased additional signs and traffic control devices to adhere to MUTCD standards.
- Purchased versatile modular shoring that will fit any trench the department might need to dig in order to increase safety during utility repairs. This shoring is available to be used by various departments and will help us adhere to OSHA regulations.
- Purchased a Ford F-550 that enables towing of backhoes and other large equipment safely.
- Purchased a wet well washing system for the Highland Park and the Club lift stations. These systems use a portion of the flow from the lift stations' pumps to spray down the wet well, keeping the pumps walls and floats clean and preventing the buildup of FOG (fats, oils, and grease). This reduces the possibility of SSO's (sanitary sewer overflows) and call outs.
- Purchased a new ATV (all-terrain vehicle) for use in various operations.
- Initiated writing of standard operating procedures for all job functions to improve safety and efficiency.
- Incorporated the E-Pfive initiative from the City Manager's strategic plan into departmental operations.

FY 2011-2012 Goals

- Research ways to operate the recycle center, chipping program and composting more efficiently.
- Continue to improve upon safety programs in the department and look for ways to complete jobs safely and efficiently. Use weekly safety meetings to train staff and get input about any safety issues the staff faces.

FY 2011-2012 Goals (continued)

- Continue training of all personnel both in house and through specialized training to allow employee growth.
- Continue GPS mapping of wastewater lines and manholes to keep data current with new construction.
- Work with a consultant to increase permitted plant flow at Gilleland Creek Wastewater Treatment Plant from 5.3 million gallons per day (MGD) to 5.85 MGD. This improvement will provide the ability to substantially delay the construction of Wilbarger Creek Regional Wastewater Facility.
- Reevaluate the SSOP (Sanitary Sewer Overflow Plan) in relation to the reduction in growth estimates and the proposed increased capacity the Gilleland Creek Wastewater Treatment Plant permit.
- Continue the Water Softener Rebate Program aimed at lowering Total Dissolved Solids levels in the effluent to Gilleland Creek.
- Work with other departments on the implementation of the MS4 program, Gilleland Creek TMDL (Total Maximum Daily Load Program), and other regional watershed water quality initiatives.
- Continue to utilize the Public Information Officer (PIO) and communication team to promote the Wastewater departments and keep customers and staff informed.

FY 2011-2012 Budget Objectives

- Continue maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- Hire an additional Utility Laborer I to more efficiently staff the recycle center, chipping program, and composting program.
- Replace two of the older, high mileage vehicles in the Wastewater fleet which will improve fuel efficiency, mileage, reliability, and safety.
- Continue to evaluate the department's services and goals using the E-Pfive approach.
- Increase rentals of equipment to handle chipping of the increasing amount of brush that is being received at the recycle center.
- Fund trenchless repairs of taps on Great Basin and Hees Lane.

Wastewater Department

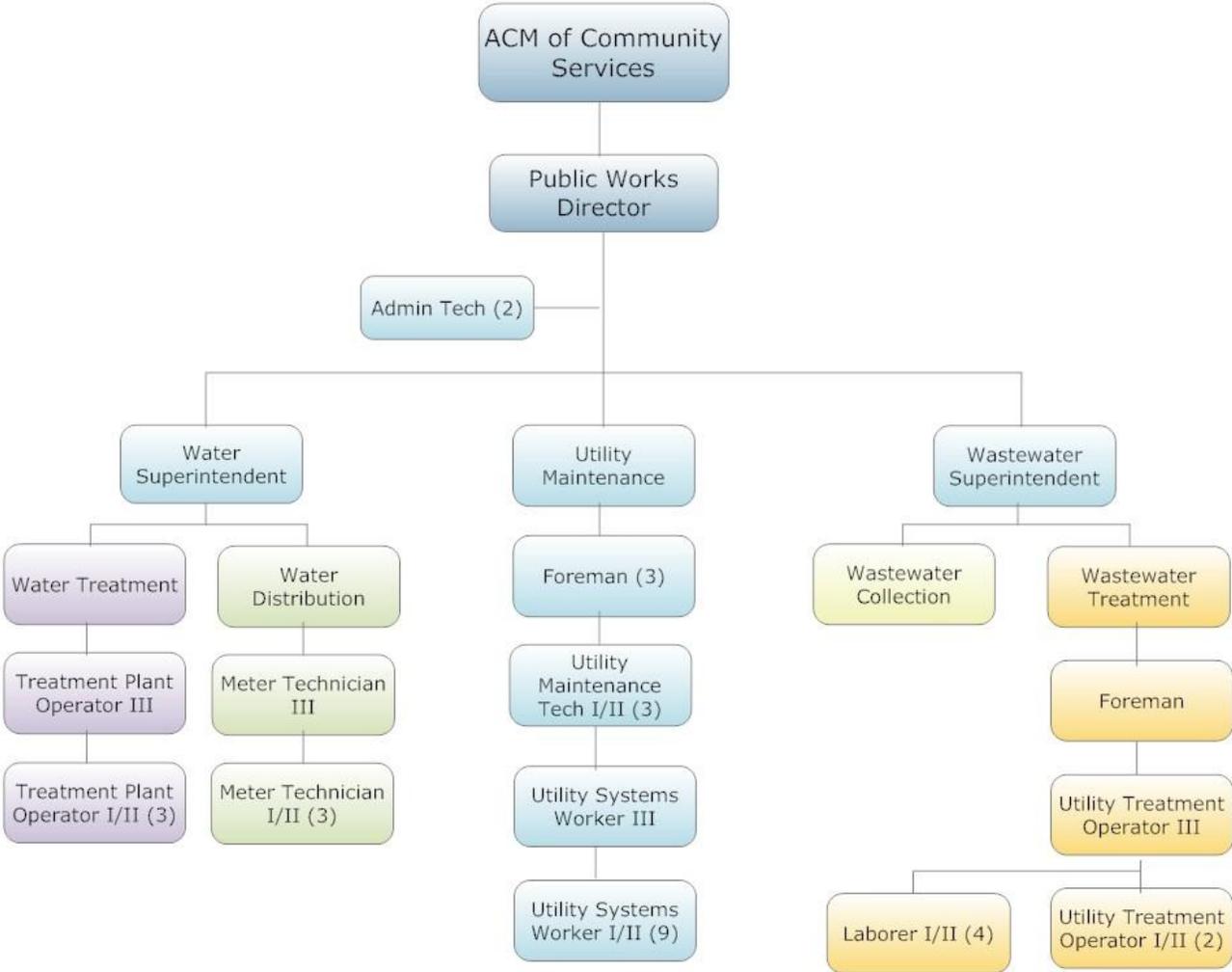
Staffing

Position	FY 10 Actual	FY 11 Actual	FY 12 Approved
Public Works Director*	0.5	0.5	0.5
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*	1	1	0
Utility Maintenance Tech II*	1	1	1
Utility Maintenance Tech I*	0	0	0.5
Utility Foreman*	0	0	1.5
Wastewater Foreman	2	1	1
Utility Systems Worker III*	1	1	0.5
Utility Systems Worker II*	2	2	1.5
Utility Systems Worker I*	2	2	3
Treatment Plant Operator III	2	2	1
Treatment Plant Operator II	1	2	2
Treatment Plant Operator I	1	0	0
Utility Laborer	3	3	4
GIS Tech* **	0	0.5	0.5
Admin Tech*	0.5	1	1
Admin Tech PT*	0.5	0	0
Totals	19.5	19	20

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

**Moved from Planning in FY 11.

Staffing (continued)



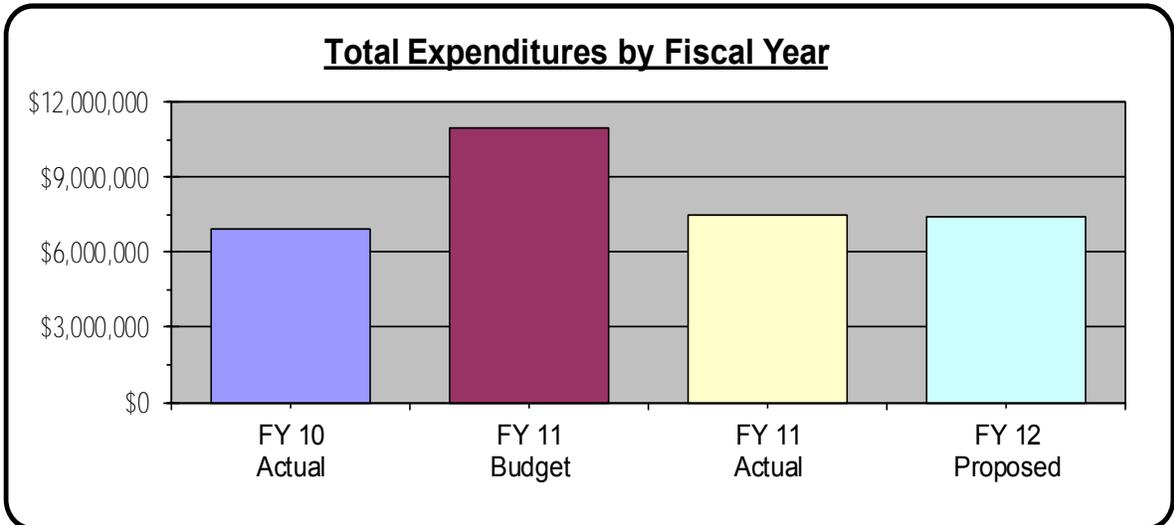
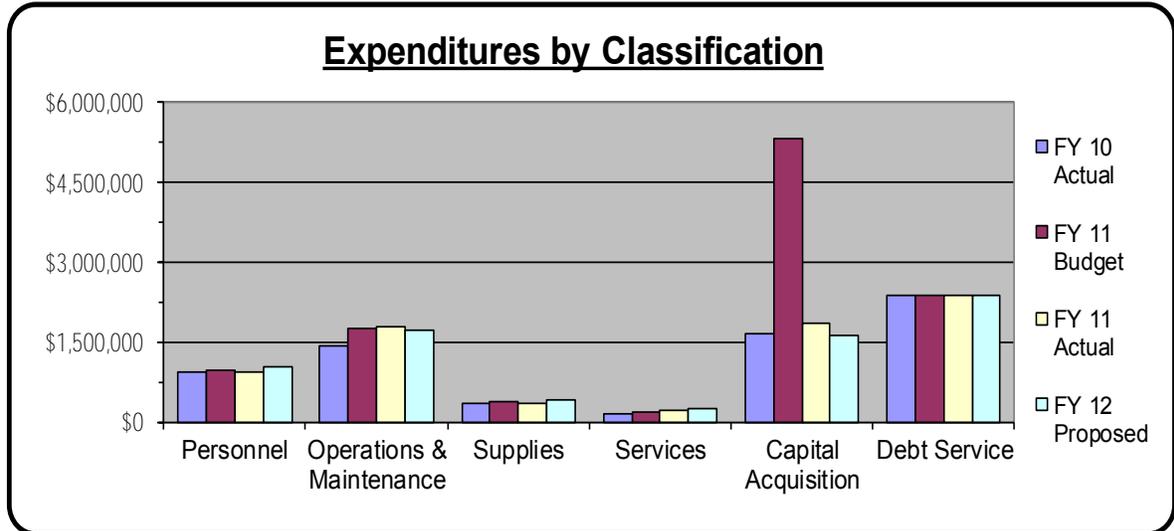
Wastewater Department

Performance Measures

Measurement Indicators	FY 10 Actual	FY 11 Actual	FY 12 Approved
<u>Demand</u>			
Number of Connections	13,076	13,567	14,000
Number of miles of wastewater lines	180	184.3	188
<u>Input</u>			
Operating Expenditures	\$3,037,956	\$3,273,272	\$3,421,549
Number of Full Time Equivalents	19.5	19	20
<u>Output</u>			
Number of new taps installed by dept	2	0	5
Number of blockages cleared	76	67	80
Number of line locations completed	48	60	70
Wastewater lines filmed (ft)	166,286	140,799	140,000
Number of manholes repaired	23	21	25
Number of gallons treated (MG)	1,351	1,198	1,400
Average Flow (MGD)	3.71	3.15	3.40
Peak Flow (MGD)	6.799	4.746	7.000
Amount of Sludge Composted (cu yds)	3,920	1,926	4,200
<u>Efficiency</u>			
Operating cost per mile of line	\$16,878	\$17,761	\$18,199.73
Operating cost per connection	\$232	\$241	\$244

Expenditure Summary

Classification	FY 10 Actual	FY 11 Budget	FY 11 Actual	FY 12 Proposed
Personnel	945,690	982,434	935,786	1,046,102
Operations & Maintenance	1,422,054	1,745,576	1,783,571	1,731,671
Supplies	354,758	369,651	354,359	401,531
Services	160,909	186,695	199,555	242,245
Capital Acquisition	1,657,270	5,330,050	1,843,367	1,622,000
Debt Service	2,375,003	2,388,375	2,387,481	2,383,245
Total	\$ 6,915,684	\$ 11,002,781	\$ 7,504,120	\$ 7,426,794





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.

2010 - 2011 Accomplishments

In fiscal year 2011, approximately \$14,000 of Deutschen Pfest proceeds were used to enhance electric system at Pfluger Park and to assist in funding a an all-abilities basketball court.

2011 - 2012 Objectives

The balance of the fund on October 1, 2011 is approximately \$75,000.

Law Enforcement Fund

Mission

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

2010 - 2011 Accomplishments

Child safety funds were used to purchase and install pedestrian traffic improvements along the Kennemer bridge near Kelly Lane Elementary and Middle Schools. The bollards separate the pedestrians from the roadway and provide for safer bridge crossing.

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: a canine, entry team vests and equipment, upgrades to a raid team vehicle and raid team equipment. In addition, drug seizure funds were used to improve the parking lot at the Justice Center including the addition of a helipad. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa programs.

Financial Summary	FY 09 Actual	FY 10 Actual	FY 11 Actual
Revenues			
Drug Seizure	\$ 9,005.01	\$ 91,572.79	\$ 31,323.87
Child Safety	\$ 28,613.16	\$ 30,590.43	\$ 35,427.98
Training	\$ 5,282.23	\$ 4,865.67	\$ 6,422.51
Blue Santa	\$ 4,974.79	\$ 6,924.00	\$ 6,080.00
Bike Rodeo	\$ 300.00	\$ 200.00	\$ 300.00
Expenses			
Drug Seizure	\$ 11,612.82	\$ 47,860.57	\$ 43,689.39
Child Safety	\$ 17,478.80	\$ 26,703.38	\$ 40,248.58
Training	\$ 6,807.16	\$ 9,743.31	\$ 3,926.05
Blue Santa	\$ 3,484.95	\$ 3,000.00	\$ 2,000.00
Bike Rodeo	\$ 270.08	\$ 238.36	\$ 455.13

2011 - 2012 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 2012 fiscal year is:

Drug Seizure Funds -	\$ 63,800.53
Child Safety Funds -	\$ 60,097.44
Training Funds -	\$ 11,186.20
Blue Santa -	\$ 12,064.45
Bike Rodeo -	\$ 1,324.59

Pflugerville Independent School District Police Department Fund

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.

Description

The City and PISD have entered into an interlocal agreement whereby the City provides police services for all PISD campuses. This arrangement reduces the opportunity for crime by providing highly visible, uniformed, school-based law enforcement officers.

2010 - 2011 Accomplishments

- Hired an additional officer for the PISD Provan Opportunity Center, bringing the total staff to 17.
- Procured personal video recorders for each school-based officer in the District to extend the video evidence capability.
- Operated the PISD police operations within the contracted budget of \$1,780,000.

2011 - 2012 Objectives

- Replace one older, high mileage patrol vehicle.
- Operate the PISD police operations within the contracted budget of \$1,673,332.

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.

2010 - 2011 Accomplishments

Technology funds were used to purchase new computer stations and software. Monthly and annual software and credit card fees were also offset with technology funds. The efficiency funds provided staff training and additional office furniture to enhance operations.

Financial Summary	FY 09 Actual	FY 10 Actual	FY 11 Actual
Revenues			
Technology	\$ 34,367.54	\$ 34,746.16	\$ 41,104.61
Security	\$ 25,047.55	\$ 25,416.67	\$ 30,212.87
Efficiency	\$ 8,586.24	\$ 8,759.34	\$ 10,265.64
Expenses			
Technology	\$ 20,111.00	\$ 41,094.95	\$ 38,974.43
Security	\$ 14,923.79	\$ 955.15	\$ -
Efficiency	\$ 3,951.95	\$ 7,407.75	\$ 5,581.54

2011 - 2012 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 2012 fiscal year is:

Technology Funds	- \$ 40,717.44
Security	- \$ 99,041.19
Efficiency	- \$ 16,668.93



Capital Outlay



Capital Outlay

The City defines capital outlay as any item costing \$5,000.00 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>Land Acquisitions of land and right-of-way.</p>	\$ -	
<p>Buildings/Building Improvements 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>Improvements other than buildings Improvements made to land or structures other than buildings, such as: fences, parking lots, recreation areas, and swimming pools.</p>	\$ -	
<p>Infrastructure 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>	\$ 1,780,000	
<p>Personal Property Assets used for operating or maintaining City services such as: vehicles, mobile equipment, books, software, water meters, and furnishings.</p>	\$ 795,797	
Total Capital Outlay		<u><u>\$2,575,797</u></u>

Capital Outlay

General Fund

Department	Description	Amount	Total
Administration	None requested	-	\$ -
Building	None requested	-	\$ -
Court	None requested	-	\$ -
Engineering	None requested	-	\$ -
Fleet	None requested	-	\$ -
Library			
Personal Property	Furniture, Finishes & Equipment	217,000	
	Books & Collection Materials	100,000	\$ 317,000
Parks			
Infrastructure	Trail Repair	20,000	\$ 20,000
Planning	None requested	-	\$ -
Police			
Equipment	5-Chevy Tahoe Patrol Vehicles (Replacements)	158,154	
	1-Ford Animal Control Pickup	25,267	
	1-Ford Escape (Detective)	21,502	
	1-Dell Raid System	7,873	
	7-Panasonic Toughbooks	35,000	
	Additional Items from Special Revenue Police Funds	75,000	\$ 322,797
Street	None Requested	-	\$ -
Total General Fund Capital Outlay			\$ 659,797

Capital Outlay

Utility Fund

Department	Description	Amount	Total
Utility Administration			
Equipment	Ford Explorer	24,000	
	Ford F-150 Truck	18,000	\$ 42,000
Utility Maintenance			
Equipment	Ford F-150 Truck	18,000	\$ 18,000
Water Treatment			
Equipment	60 HP Booster Pump Motors (2)	20,000	\$ 20,000
Water Distribution			
Equipment	Neptune MRX920 Mobile Data Collector	8,000	
	1/2 ton Pickup	18,000	
	1/2 ton Pickup	18,000	\$ 44,000
Infrastructure	Waterline Extension	200,000	\$ 200,000
Wastewater Collection			
Equipment	Submersible Pump for Bohls Lift Station	14,000	\$ 14,000
Infrastructure	Willbarger Interceptor & Reclaimed Water - Preliminary Engineering Report (PER)	1,200,000	
	Rowe Loop Wastewater Service Extension - Preliminary Engineering Report (PER)	100,000	\$ 1,300,000
Wastewater Treatment			
Equipment	F-150 Truck	18,000	\$ 18,000
Infrastructure	Central Wastewater Treatment Plant Expansion - Preliminary Engineering Report (PER)	260,000	\$ 260,000
Total Utility Fund Capital Outlay			\$ 1,916,000

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
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
2012	2,803,692,319	42,055,385	5,911,308

**Schedule of General Fund Debt
Fiscal Year 2011-2012**

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/11 Amount Outstanding	Principal 2011-2012	Interest 2011-2012	Total Principal & Interest
2010 Limited Tax Refunding Bonds	64%	2.0-4.0%	12/1/2010	8/1/2032	\$10,099,200	9,932,800	38,400	388,192	426,592
2010 Combination Tax/Rev C.O. Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	4,130,000	4,130,000	85,000	155,204	240,204
2010 Limited Tax Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	2,000,000	2,000,000	40,000	75,370	115,370
2009 Limited Tax Refunding Bonds	52.2%	2.0-3.125%	12/1/2009	8/1/2016	2,941,470	2,288,970	608,130	56,924	665,054
2009A Combination Tax/Rev C.O. Bonds (PCDC)	100.0%	2.0-3.75%	12/1/2009	8/1/2035	2,750,000	2,680,000	75,000	110,683	185,683
2009A Combination Tax/Rev C.O. Bonds	56.5%	2.0-4.25%	12/1/2009	8/1/2035	8,497,600	8,333,750	163,850	361,724	525,574
2009 Limited Tax (General Obligation) Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	3,000,000	2,880,000	60,000	139,580	199,580
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.38%	2/1/2009	8/1/2035	11,500,000	11,060,000	220,000	555,565	775,565
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	12/1/2007	8/1/2033	10,315,000	9,685,000	210,000	468,763	678,763
2006 Combination Tax/Rev C.O. Bonds	100%	4.0%	12/20/2006	8/1/2025	4,785,000	4,685,000	25,000	187,400	212,400
2005 Combination Tax/Rev C.O. Bonds	21.20%	4.0-5.25%	12/1/2005	8/1/2035	3,350,000	3,074,000	65,720	150,038	215,758
2004 Combination Tax/Rev. C.O. Bonds	18.90%	2.5 -5.25%	12/1/2004	8/1/2034	3,000,000	2,683,800	43,470	133,037	176,507
2003 Combination Tax/Rev. C.O. Bonds	4%	3.0-5.5%	1/1/2003	8/1/2033	713,200	636,600	17,000	31,554	48,554
2002 Combination Tax/Rev C.O. Bonds	55%	4.5-5.25%	2/15/2002	8/1/2032	9,994,200	1,930,500	242,000	90,761	332,761
2001 Combination Tax/Rev C.O. Bonds	100%	4.2-6.0%	7/1/2001	8/1/2021	4,750,000	230,000	230,000	10,350	240,350
1999 General Obligation Bonds	100%	4.75-6.75%	2/1/1999	8/1/2024	13,450,000	12,625,000	225,000	647,594	872,594
Total					\$95,275,670	\$78,855,420	\$2,348,570	\$3,562,738	\$5,911,308

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Purpose of Bonds Issued - General Fiscal Year 2011 – 2012

Bond Issue	Amount Issued	Streets	Drainage	Parks	Public Safety	Library	Other
2010 Limited Tax Refunding Bonds	\$ 10,099,200						X
2010 Combination Tax/Rev C.O. Bonds	\$ 4,130,000						X
2010 Limited Tax Bonds	\$ 2,000,000					X	
2009 Limited Tax Refunding Bonds	\$ 2,941,470						X
2009A Combination Tax & Revenue Certificates of Obligation (PCDC)	\$ 2,750,000	X					X
2009A Combination Tax & Revenue Certificates of Obligation	\$ 8,497,600	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 9/30/11

Fiscal Year	Principal	Interest	Total
2012	\$ 2,348,570	\$ 3,562,738	\$ 5,911,308
2013	2,423,845	3,480,498	5,904,343
2014	2,506,305	3,391,947	5,898,252
2015	2,461,575	3,301,937	5,763,512
2016	2,530,300	3,203,064	5,733,364
2017	2,793,325	3,095,750	5,889,075
2018	2,907,255	2,966,067	5,873,322
2019	3,041,725	2,825,622	5,867,347
2020	3,164,310	2,692,003	5,856,313
2021	3,246,035	2,548,813	5,794,848
2022	3,251,450	2,401,259	5,652,709
2023	3,374,145	2,254,262	5,628,407
2024	5,082,595	2,100,923	7,183,518
2025	3,673,005	1,881,348	5,554,353
2026	2,790,465	1,728,794	4,519,259
2027	2,950,355	1,602,022	4,552,377
2028	3,113,215	1,467,879	4,581,094
2029	3,155,690	1,324,858	4,480,548
2030	3,382,950	1,180,016	4,562,966
2031	3,602,665	1,021,095	4,623,760
2032	3,841,340	851,117	4,692,457
2033	3,512,420	668,988	4,181,408
2034	4,725,830	495,021	5,220,851
2035	4,976,050	239,069	5,215,119
Total	\$ 78,855,420	\$ 50,285,091	\$ 129,140,511

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
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
2012	8,629,558	5,654,891	1.53

**Schedule of Utility Debt
Fiscal Year 2011-2012**

Issue	% Utility Supported	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue	10/1/11 Amount Outstanding	Principal 2011-2012	Interest 2011-2012	Total Principal & Interest
2010 Limited Tax Refunding Bonds	36%	2.0-4.0%	12/1/2010	8/1/2032	\$5,680,800	5,587,200	21,600	218,358	239,958
2009 Limited Tax Refunding Bonds	47.80%	2.0-3.125%	12/01/2009	8/1/2016	2,693,530	2,096,030	556,870	52,126	608,996
2009A Combination Tax/Rev C.O. Bonds	43.50%	2.0-4.25%	12/01/2009	8/1/2035	6,542,400	6,416,250	126,150	278,496	404,646
2005 Combination Tax/Rev C.O. Bonds	78.80%	4.0-5.25%	12/1/2005	8/1/2035	12,529,200	11,426,000	244,280	557,687	801,967
2004 Combination Tax/Rev. C.O. Bonds	81.10%	2.5-5.25%	12/1/2004	8/1/2034	12,800,000	11,516,200	186,530	570,863	757,393
2003-A Combination Tax/Rev. C.O. Bonds	100%	3.0-5.0%	12/1/2003	8/1/2033	26,645,000	26,295,000	100,000	1,304,368	1,404,368
2003 Combination Tax/Rev. C.O. Bonds	96%	3.0-5.5%	1/1/2003	8/1/2033	17,116,800	15,278,400	408,000	757,304	1,165,304
2002 Combination Tax/Rev C.O. Bonds	45%	4.5-5.25%	2/15/2002	8/1/2032	8,255,800	1,579,500	198,000	74,259	272,259
Total					\$92,263,530	\$80,194,580	\$1,841,430	\$3,813,461	\$5,654,891

**Purpose of Bonds Issued – Utility
Fiscal Year 2011-2012**

Issue	Amount Issued	Water/Wastewater
2010 Limited Tax Refunding Bonds (36%)	\$5,680,800	Refunding
2009 Limited Tax Refunding Bonds (47.80%)	\$2,693,530	Refunding
2009A Combination Tax/Rev. CO Bonds (43.5%)	\$6,542,400	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 (100%)	\$12,800,000	Wastewater Treatment Facility Colorado River Project (Lake Pflugerville)
2003-A Combination Tax/Rev. C.O. Bonds (100%)	\$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 9/30/11

Fiscal Year	Principal	Interest	Total
2012	\$ 1,841,430	\$ 3,813,461	\$ 5,654,891
2013	1,891,155	3,750,813	5,641,968
2014	1,953,695	3,687,767	5,641,462
2015	2,128,425	3,619,189	5,747,614
2016	2,214,700	3,537,459	5,752,159
2017	2,401,675	3,448,309	5,849,984
2018	2,522,745	3,338,839	5,861,584
2019	2,578,275	3,216,553	5,794,828
2020	2,710,690	3,091,326	5,802,016
2021	2,828,965	2,958,491	5,787,456
2022	2,818,550	2,819,370	5,637,920
2023	2,965,855	2,679,404	5,645,259
2024	1,747,405	2,534,925	4,282,330
2025	3,446,995	2,451,950	5,898,945
2026	3,899,535	2,284,059	6,183,594
2027	4,059,645	2,094,872	6,154,517
2028	4,226,785	1,897,582	6,124,367
2029	4,529,310	1,691,597	6,220,907
2030	4,667,050	1,470,656	6,137,706
2031	4,847,335	1,241,320	6,088,655
2032	5,008,660	1,003,158	6,011,818
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
Total	\$ 80,194,580	\$ 58,083,171	\$ 138,277,751

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 2011	FY 2012	FY 2013	FY 2014	FY 2015	Future Years	Estimated Cost
<u>Projects Completed in FY 2011</u>					(in thousands)				
Clear Well and Backwash Clarifier	May 2011	3,060	283	-	-	-	-	- \$	3,343
Pflugerville Parkway Transmission Main	June 2011	75	587	38	-	-	-	\$	700
<u>Projects In Progress</u>									
Becker Farms Road Improvements	January 2012	63	273	516	-	-	-	\$	852
Pflugerville Parkway East Widening Phase II	September 2012	403	7	3,390	-	-	-	- \$	3,800
Library Expansion	Fall 2012	177	485	6,038	300	-	-	- \$	7,000
Kelly Lane Widening	To be determined	665	214	-	-	-	-	- \$	879
Colorado Sand Drive (TIRZ)	To be determined	-	-	100	1,475	-	-	- \$	1,575
Kelly Lane Intersection Improvements	To be determined	-	-	-	-	-	-	- \$	TBD
Wilbarger Wastewater Interceptor	To be determined	65	-	1,200	-	-	-	38,300 \$	39,565
Wilbarger Wastewater Treatment Plant	To be determined	3,790	23	-	-	-	-	27,150 \$	30,963
Heatherwilde North Widening	To be determined	647	125	721	-	-	-	- \$	1,492
Pfennig Lane Improvements	To be determined	31	57	22	-	-	-	- \$	110

Three Million Gallon Clear Well & Backwash Clarifier

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

Financial Plan

(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 3,060	283						\$ 3,343

Funding Sources This project is funded from Utility Fund Balance.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,978
Design	341
Surveying	-
Construction Test	22
Property Acq.	-
Utility Relocations	-
Other	2
Total	\$ 3,343



Project Schedule

Select Consultant	September 2009
Design	September 2009 to November 2009
Bid	December 2009
Award Bid	December 2009
Construction	December 2009 to February 2011

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

This project was closed out in May of 2011.

Pflugerville Parkway Transmission Main

Description Construct a 16" water transmission line from Pflugerville Parkway to the Pfennig Lane Booster Pump.

Financial Plan

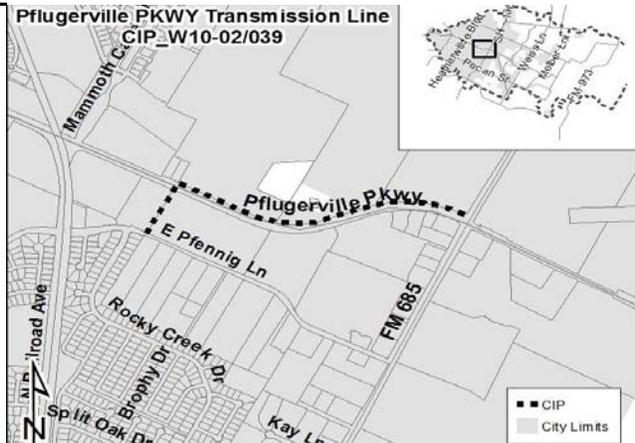
(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 75	587	38					\$ 700

Funding Sources This project is funded from Utility Fund Balance.

Estimated Project Costs:

(in thousands)

Construction	\$ 512
Design	147
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	41
Total	\$ 700



Project Schedule

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

Impact on Operating Budget

The transmission main will have minimal impact on the operating budget of the Water Department.

Notes from Review Process

This project was closed out in June of 2011.

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	2011	2012	2013	2014	2015	Future	Project
	Years						Years	Total
Schedule	\$ 63	273	516					\$ 852

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

Estimated Project Costs:
(in thousands)

Construction	\$ 547
Design	61
Surveying	7
Construction Test	35
Property Acq.	100
Utility Relocations	20
Other	82
Total	\$ 852



Project Schedule

Select Consultant	April 2009
Design	May 2009 to December 2010
Bid	June 2011
Award Bid	June 2011
Construction	July 2011 to January 2012

Impact on Operating Budget

Repair and maintenance on roadways is included in the annual Street and Drainage Department operating budget. As a newly constructed roadway, very little maintenance is anticipated in the first five years.

Notes from Review Process

Project is currently under construction.

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	2011	2012	2013	2014	2015	Years	Total
Schedule	\$ 403	7	3,390					\$ 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 and 2009A Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,285
Design	400
Surveying	20
Construction Test	65
Property Acq.	345
Utility Relocations	150
Other	535
Total	\$ 3,800



Project Schedule

Select Consultant	March 2006
Design	May 2006 to September 2011
Bid	October 2011
Award Bid	November 2011
Construction	December 2011 to September 2012

Impact on Operating Budget

As of 09/30/11 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

Library Expansion

Description Expand and renovate the existing 12,000 square foot Library to 35,000 - 28,000 square feet.

Financial Plan

(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 177	485	6,038	300				\$ 7,000

Funding Sources This project is funded from the 2009 General Obligation bond issue, the 2010 General Obligation issue, and future bonds.

Estimated Project Costs:

(in thousands)

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



Project Schedule

Select Consultant	September 2009
Design	December 2009 to May 2011
Bid	May 2011
Award Bid	November 2011
Construction	December 2011 to December 2012

Impact on Operating Budget

The FY 12 Library Department budget includes increased expenditures for furniture, fixtures and moving of approximately \$252,000. Due to the increase in facility size, budget projections for utilities and other operating costs will be increased beginning in FY 13 proportionally.

Notes from Review Process

On 9/6/11 competitive sealed construction proposals were opened publicly. Staff will review the submissions and make a recommendation to the City Council regarding the proposal that is the best value for the City.

Kelly Lane Widening

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

Financial Plan

(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 665	214						\$ 879

Funding Sources Design costs for this project is funded from the 2007, and 2009 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ -
Design	546
Surveying	31
Construction Test	-
Property Acq.	255
Utility Relocations	-
Other	47
Total	\$ 879



Project Schedule

Select Consultant	February 2008
Design	February 2008 to December 2011
Bid	To be determined
Award Bid	To be determined
Construction	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

The scope and timing of this project have been changed due to the Colorado Sand Drive Falcon Pointe TIRZ project.

Colorado Sand Drive (TIRZ)

Description Construct a 2-lane, raised median roadway from FM 685 to Kelly Lane, including connections to schools on route.

Financial Plan

(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ -	-	100	1,475				\$ 1,575

Funding Sources This project is funded from the 2009A Combination Tax & Revenue Certificates of Obligation and will be subject to reimbursement from City of Pflugerville TIRZ #1.

Estimated Project Costs:

(in thousands)

Construction	\$ 1,475
Design	100
Surveying	
Construction Test	
Property Acq.	
Utility Relocations	
Other	
Total	\$ 1,575



Project Schedule

Select Consultant	January 2012
Design	January 2012 to June 2012
Bid	July 2012
Award Bid	August 2012
Construction	August 2012 to May 2013

Impact on Operating Budget

Repair and maintenance on roadways is included in the annual Streets and Drainage Department operating budget. Once the design is completed the estimated operating impact of the project can be analyzed.

Notes from Review Process

Project design will begin once the Tax Increment Reinvestment Zone (TIRZ) #1 project and financing plans have been approved by the TIRZ #1 Board and City Council. Project information is from the proposed project plan.

Kelly Lane Intersection Improvements

Description Improvements of intersections between SH 130 and Falcon Pointe West Boulevard in conjunction with Colorado Sand Drive TIRZ project.

Financial Plan

(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total	
Schedule	\$	To be determined						\$	TBD

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

Estimated Project Costs:

(in thousands)

Construction	
Design	
Surveying	
Construction Test	
Property Acq.	
Utility Relocations	
Other	
Total	TBD



Project Schedule

Select Consultant	January 2012
Design	January 2012 to June 2012
Bid	July 2012
Award Bid	August 2012
Construction	August 2012 to May 2013

Impact on Operating Budget

Repair and maintenance on roadways is included in the annual Streets and Drainage Department operating budget. Once the design is completed the estimated operating impact of the project can be analyzed.

Notes from Review Process

This project will be initiated along with the Colorado Sand Drive TIRZ project.

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.

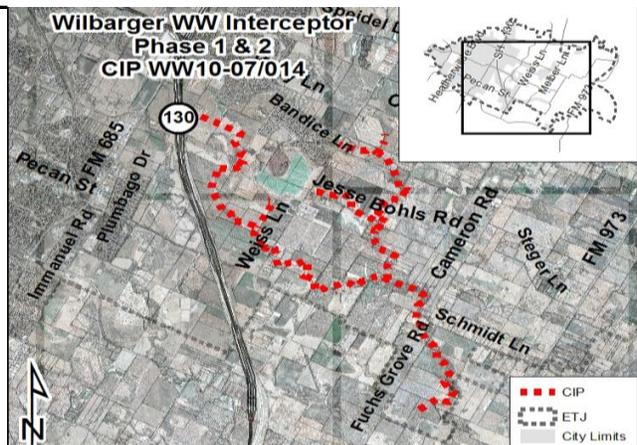
Financial Plan
(in thousands)

	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 65	0	1,200				38,300	\$ 39,565

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	\$ 36,200
Design	1,265
Surveying	-
Construction Test	-
Property Acq.	2,100
Utility Relocations	-
Other	-
Total	\$ 39,565



Project Schedule

Select Consultant	October 2009
Design	February 2010 to 2016
Bid	To be determined
Award Bid	To be determined
Construction	To be determined

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 in more detail.

Notes from Review Process

The interceptor preliminary engineering will begin in FY12. The construction phase will be coordinated with the construction of the Wilbarger Wastewater Treatment Plant. Current projections indicate needing the plant to be operational at Phase I capacity before 2019.

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

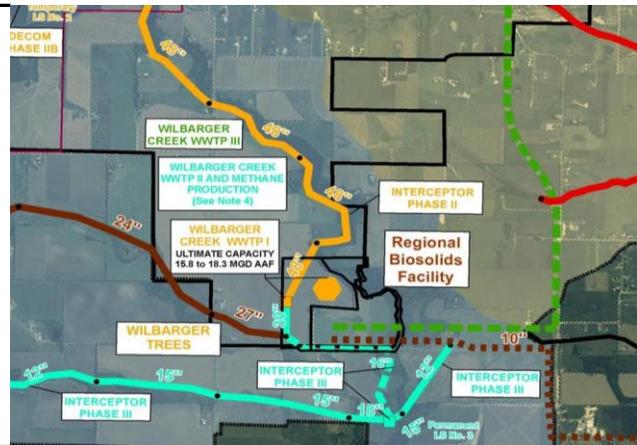
(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 3,790	23					27,150	\$ 30,963

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)

Construction	\$ 24,000
Design	3,927
Surveying	16
Construction Test	-
Property Acq.	2,987
Utility Relocations	-
Other	33
Total	\$ 30,963



Project Schedule

Select Consultant	March 2009
Design	April 2009 to Spring 2016
Bid	To be determined
Award Bid	To be determined
Construction	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

The design and construction time frames depend on the City's growth. Current projections indicate needing the plant to be operational at Phase I capacity before 2019.

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	2011	2012	2013	2014	2015	Years	Total
Schedule	\$ 647	125	721					\$ 1,492

Funding Sources Design costs for this project is funded from the 2007, 2009 and 2009A Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ -
Design	1,244
Surveying	-
Construction Test	-
Property Acq.	223
Utility Relocations	-
Other	25
Total	\$ 1,492



Project Schedule

Select Consultant	June 2008
Design	September 2008 to September 2009 for Phase I December 2008 to April 2012 for Phase II
Bid	To be determined
Award Bid	To be determined
Construction	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

When the design phase of the project is completed, and a construction estimate prepared, the project will be considered for funding.

Pfennig Lane Improvements

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

Financial Plan

(in thousands)	Prior Years	2011	2012	2013	2014	2015	Future Years	Project Total
Schedule	\$ 31	57	22					\$ 110

Funding Sources Design costs for this project is funded from the 2009 and 2009A Combination Tax & Revenue Certificates of Obligation and future bonds.

Estimated Project Costs:

(in thousands)

Construction	\$ -
Design	110
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 110</u>



Project Schedule

Select Consultant	April 2010
Design	July 2010 to June 2012
Bid	To be determined
Award Bid	To be determined
Construction	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

When the design phase of the project is completed, and a construction estimate prepared, the project will be considered for funding.

General Fund Capital Improvement Plan

The information below outlines the anticipated funding available for 2012 and the projects that will progress this year. At this time, the City Council would like to utilize available funding before proceeding with any additional projects.

Revenue	FY 2012
Cash Balance Forward	
2009 Combination Tax & Revenue Certificates of Obligation (FY 2009)	\$ 5,000,000
2009 General Obligation Bonds (FY 2009) -- Library Expansion	2,000,000
2009A Combination Tax & Revenue Certificates of Obligation (FY 2010)	5,000,000
2010 General Obligation Bonds (FY 2011) -- Library Expansion	2,000,000
	<u>\$ 14,000,000</u>
<hr/>	
Additional Funds	
No debt is proposed for issuance in fiscal year 2012.	-
	-
	<u><u>\$ 14,000,000</u></u>

Expense	FY 2012
Allocated Funding	
Street Projects	
Colorado Sand Drive (Kelly Lane to FM 685)/ Kelly Lane Phases 1A and 1B (Murchison Ridge to western edge of Falcon Pointe Blvd)	\$ 5,854,919
Heatherwilde Boulevard North (Wilke Ridge Lane to SH 45)	720,562
Pflugerville Parkway East (FM 685 to SH 130)	3,328,000
Building Projects	
Library Expansion	\$ 4,000,000
	<u>Total Allocated Funding</u> <u>\$ 13,903,481</u>
	Unallocated Funding \$ 96,519



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 14,483 acres with an extraterritorial jurisdiction area over 26,157 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 2011. The Utility Department serves more than 18,000 customers. The City's Parks and Recreation Department maintains 28 parks and approximately 29 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 at the Stone Hill Town Center is now open 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	November 2013
Victor Gonzales, Mayor Pro Tem, Place 5	November 2012
Wayne Cooper, Place 1	November 2013
Brad Marshall, Place 2	November 2014
Darelle White, Place 3	November 2012
Starlet Sattler, Place 4	November 2014

City Staff

<u>Position</u>	<u>Name</u>
City Manager	Brandon Wade
Assistant City Manager	Trey Fletcher
Assistant City Manager	Lauri Gillam
Assistant City Manager	New FY 12 position
Police Chief	Chuck Hooker
City Secretary	Karen Thompson
Public Information Officer	Terri Waggoner
Human Resources Officer	Dennis O'Neill

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 2012
Kirk Lowe	December 2012
Sam Storms	December 2012
Katherine Taylor	December 2011

City Officials (continued)

Appointed Officials (continued)

Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Drew Botkin	December 2012
Raul Capetillo	December 2011
Kevin Kluge	December 2011
Dave Rogers	December 2012
Russel Shirley	December 2011

Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Corey Shepperd, Chairman	December 2012
Melody Ryan, Vice Chairman	December 2011
Glenn Beck, Secretary	December 2012
Dale Legband	December 2012
Pat McCord	December 2011
Marion Shofner	December 2011
Nicole Ward, Alternate	December 2011

Library Board

<u>Name</u>	<u>Term Expires</u>
Barbara Shable, Chairman	December 2011
David Calabuig, Vice Chairman	December 2011
Becky Boyer	December 2012
Marta Gregory	December 2011
Kaye Jividen	December 2012
Jeannette Larson	December 2012
Clay Leben	December 2012
Edna Elizabeth Castillo, Alternate	December 2011

City Officials (continued)

Appointed Officials (continued)

Personnel Appeal Board

<u>Name</u>	<u>Term Expires</u>
Linda Atkins	December 2013
Cheryl Callicott	December 2011
Judith Carter	December 2013
Loretta Doty	December 2012
Michael Russell	December 2013
Robert Spoonemore	December 2013

Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
David Clay, President	December 2011
Doug Weiss, Vice-President	December 2011
Omar Pena, Treasurer	December 2011
Randy Duncan, Secretary	December 2012
John Donovan	December 2012
Janice Heath	December 2011
Starlet Sattler	December 2012

Tree Care Advisory Board

<u>Name</u>	<u>Term Expires</u>
David Taylor, President	December 2011
Mary Ester Garza	December 2012
Anthony Martin	December 2011
Dean Minchillo	December 2012
Kathryn Young	December 2011

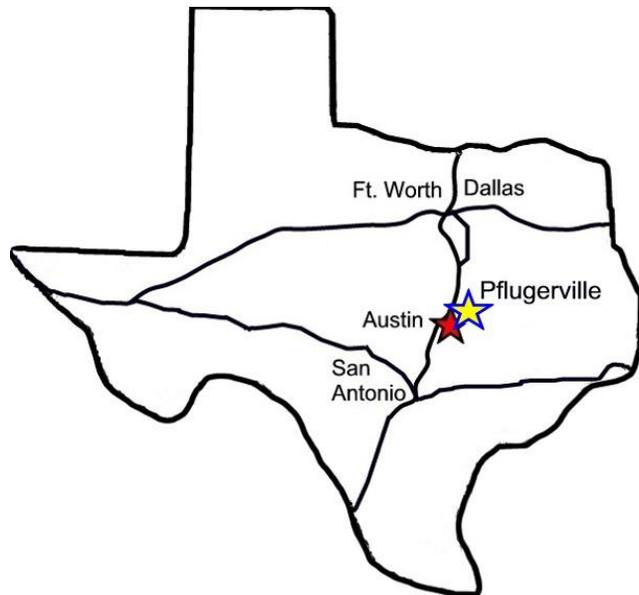
City and Area Demographics

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.

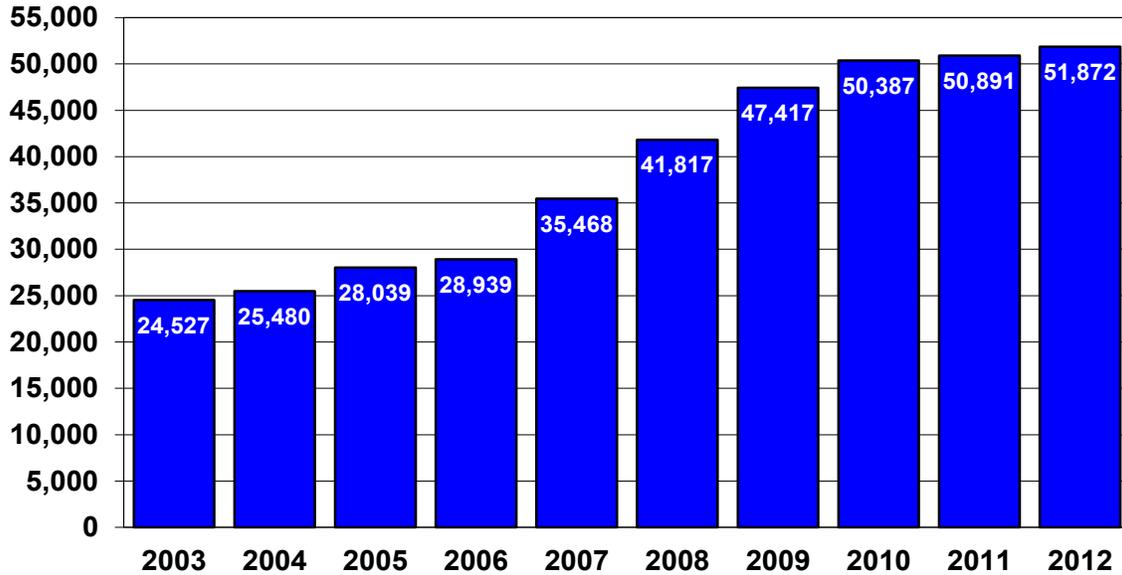
Our location provides residents easy access to some of the best outdoor recreation in Texas.



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 2012 with the completion of the St. David's 24 hour Emergency Center.

City and Area Demographics

Population



Population Analysis

Year	Pflugerville ¹		Travis County ²		Texas ³		United States ³	
	Population	Percent Change	Population	Percent Change	Population	Percent Change	Population	Percent Change
		%		%		%		%
2003	24,527	21.82	856,927	1.50	22,103,374	1.75	290,788,976	0.99
2004	25,480	3.89	874,065	2.00	22,490,022	1.75	293,655,404	0.99
2005	28,039	10.04	893,295	2.20	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	50,387	6.26	1,024,266	1.58	25,145,561	1.47	308,745,538	0.57
2011	50,891	1.00	1,049,873	2.50	**	**	**	**
2012*	51,872	1.93	1,076,119	2.50	**	**	**	**

* Future estimate.

** Numbers not yet available.

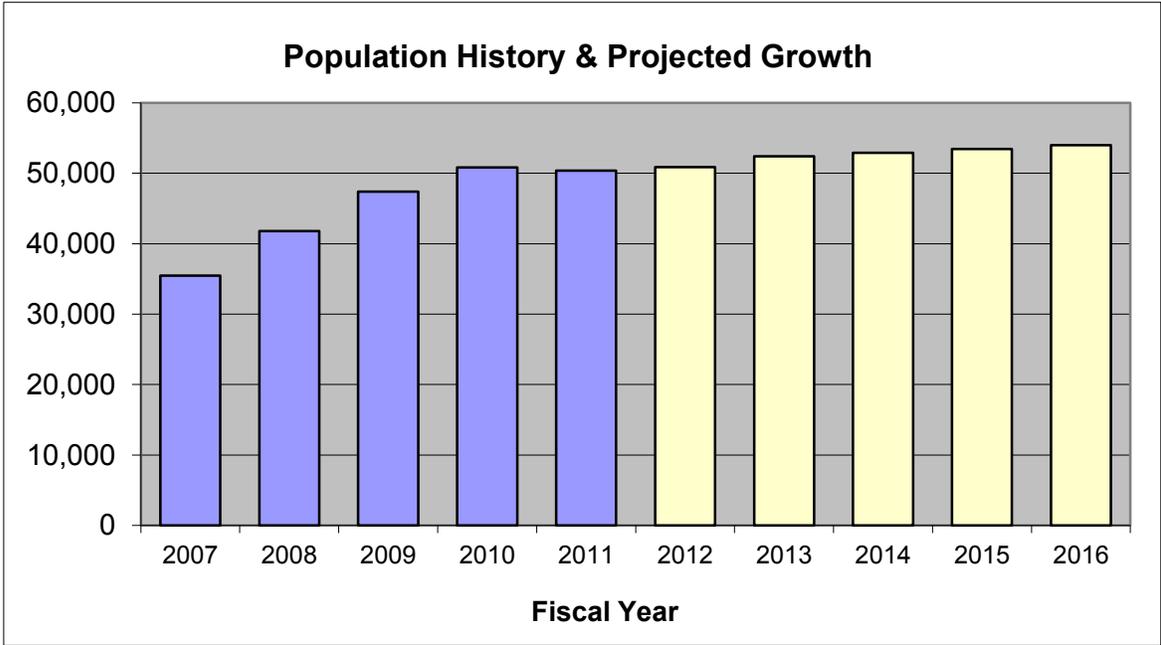
¹ Population estimates from the City of Pflugerville Planning Department

² Population estimates from the City of Austin Planning Department.

³ Population estimates from the U.S. Census Bureau.

Population History and Projected Growth

<u>Fiscal Year</u>	<u>Population</u>	<u>% increase</u>
2007	35,468	22.6%
2008	41,817	17.9%
2009	47,417	13.4%
2010	50,850	7.2%
2011	50,387 *	-0.9%
2012	50,891	1.0%
2013	52,391	2.9%
2014	52,915	1.0%
2015	53,444	1.0%
2016	53,978	1.0%



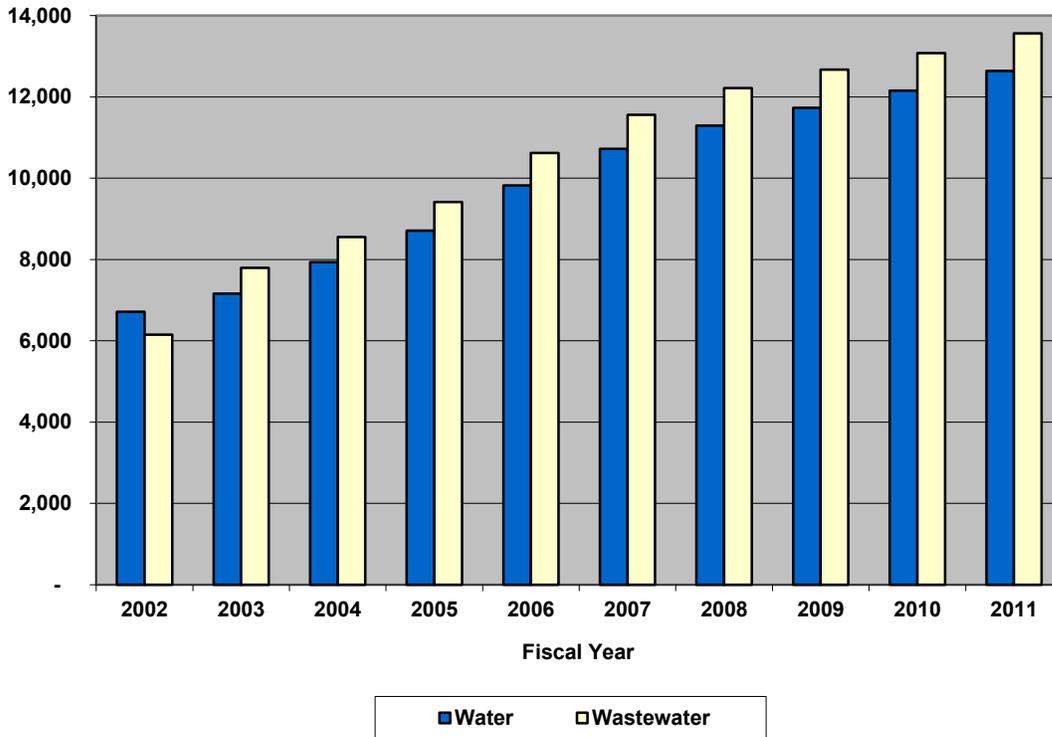
* Despite population growth of approximately 1% in 2011, revisions from the 2010 Census affect a decline in the overall population.

Source: City of Pflugerville Planning Department

Utility Customer Growth

<u>Fiscal Year</u>	<u>Water</u>	<u>Wastewater</u>
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
2011	12,640	13,567

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 10	Actual FY 11	Approved FY 12	Actual FY 10	Actual FY 11	Approved FY 12
<u>General Fund</u>						
Administration	23	21	24	21.5	21	24
Building Inspection	8	8	8	8	8	8
Court	5	6	6	5	5.5	5.5
Engineering	6	6	6	6	6	6
Fleet	4	4	4	3.5	3	3
Library ¹	14	14	13	12	12	11
Parks ¹	35	35	34	31.5	31.5	29.5
Planning	8	7	6	7.5	7	6
Police	105	106	111	101	102	105
Streets ¹	21	21	21	21	21	21
Total General Fund	229	228	233	217	217	219
<u>Utility Fund</u>						
Utility Administration ¹	10	12	8	9.5	12	8
Utility Maintenance ²	0	0	16	0	0	16
Water Treatment	4	4	4	4	4	4
Water Distribution	10	10	4	10	10	4
Wastewater Collection ²	6	6	0	6	6	0
Wastewater Treatment	8	7	8	8	7	8
Total Utility Fund	38	39	40	37.5	39	40
<u>Special Revenue Fund</u>						
PISD PD	16	17	17	16	17	17
Total Special Revenue Fund	16	17	17	16	17	17
Total	283	284	290	270.5	273	276

¹ Does not include seasonal employees

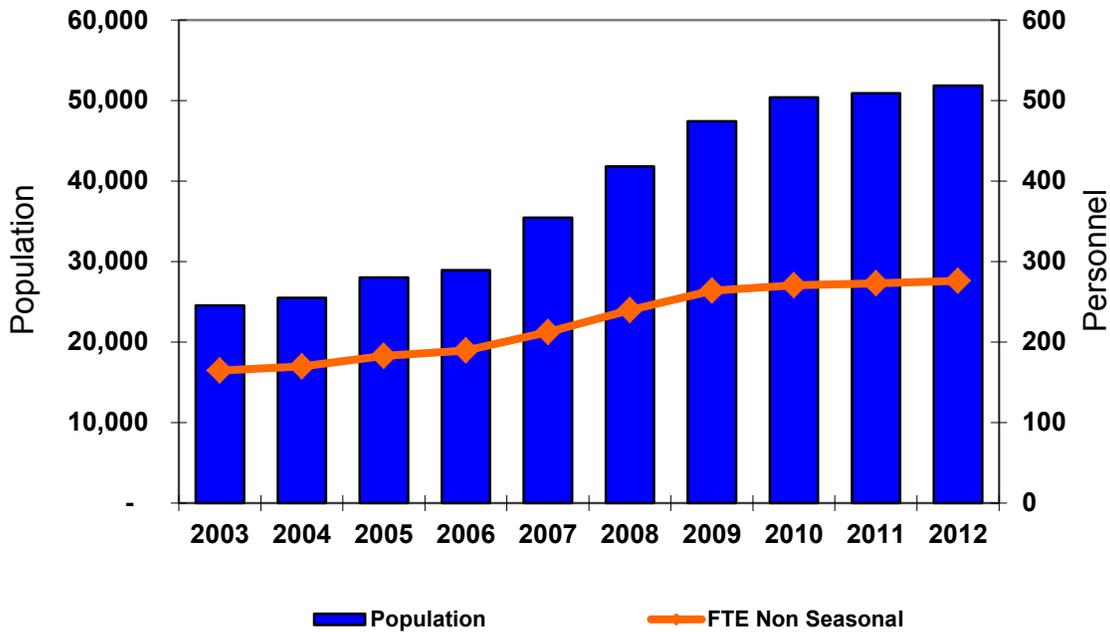
² All employees moved from Wastewater Collection to Utilities Maintenance FY12

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 2012 fiscal year five new full-time and four part-time positions are budgeted. These positions include a full-time Assistant City Manager, a full-time Stormwater Coordinator, a full-time Police Officer, a full-time Detective/Corporal, a full-time Laborer I and four part-time School Crossing Guards. Also, due to reorganization, the Human Resources Director, City Engineer and Assistant Parks Director positions were removed from the budget.

Population Growth Versus Personnel Growth



Property Tax Analysis

Average Residential Property Value (2010-2011)	\$159,329
Average Residential Property Value (2009-2010)	\$161,948
Last Year's Effective Tax Rate	\$0.6394
Last Year's Rollback Tax Rate	\$0.6667
Last Year's Adopted Tax Rate	\$0.6040
This Year's Effective Tax Rate	\$0.6336
This Year's Rollback Tax Rate	\$0.6687
This Year's Adopted Tax Rate	\$0.5990

	Tax Levy: Maintenance & Operations	Interest & Sinking	Total Rate & Levy
Taxable Value	\$2,803,692,319	\$2,803,692,319	\$2,803,692,319
Maint & Operation Rate/100	0.3937		
Debt Rate/100		0.2053	
Total Rate			0.5990
Total Levy	\$11,054,701	\$5,723,016	\$16,777,717
Collection Rate	100%	100%	100%
Estimated Tax Revenue	<u>\$11,054,701</u>	<u>\$5,723,016</u>	<u>\$16,777,717</u>

Source: Travis County Appraisal District Report,
Williamson County Appraisal District Report

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

Year	M & O	I & S	Total Rate	Taxable Value	Tax Levy
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
2011-2012	0.3937	0.2053	0.5990	2,803,692,319	16,777,717 *

* Based on certified valuation and approved tax rate.

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

Fiscal Year	Real Property			Less:	Total Taxable Assessed Value	Percent of Growth in Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Personal Property	Tax Exempt Real Property					
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%
2011	2,273,827,616	546,581,824	196,080,703	235,132,531	2,781,357,612	6.00%	0.6040	2,781,357,612	100.0%

Source: Travis Central Appraisal District; Williamson County Appraisal District

**Principal Property Taxpayers
September 30, 2011**

<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.	\$ 47,181,138	1	1.68%
FSC Swenson Farms LLC	21,700,000	2	0.77%
Pflugerville Covington	20,357,414	3	0.73%
Target Corporation	20,245,134	4	0.72%
Oncor Electric Delivery Co LLC	20,170,584	5	0.72%
Wal-Mart Real Estate Business Trust	15,809,268	6	0.56%
Timmermann Terrell	14,462,716	7	0.52%
Home Depot	12,783,669	8	0.46%
Butt H E Grocery Company	9,814,916	9	0.35%
Verde Meister Lane LP	<u>9,259,928</u>	10	<u>0.33%</u>
	<u>\$ 191,784,767</u>		<u>6.84%</u>

Source: Travis County Appraisal District

**Principal Employers
September 30, 2011**

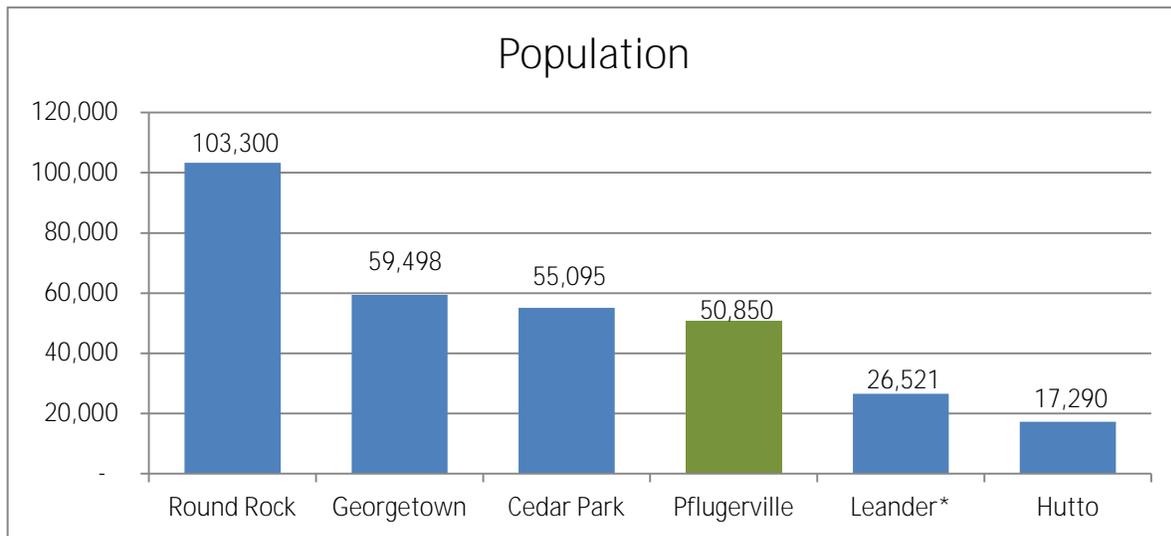
Employers	Employees
Pflugerville ISD	1,351
Wal-Mart	325
City of Pflugerville	295
HEB	200
Target	200
Avant Technologies	154
Flextronics	150
Austin Foam Plastics	137
Home Depot	125
Advanced Integration Technologies	102

Source:
Pflugerville Community Development Corporation

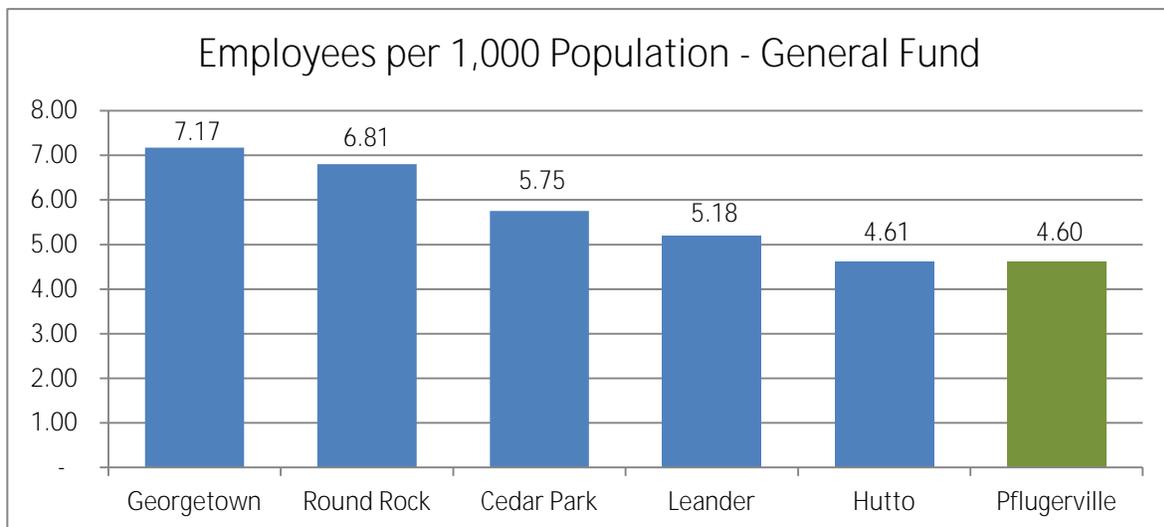
Peer Comparisons

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.

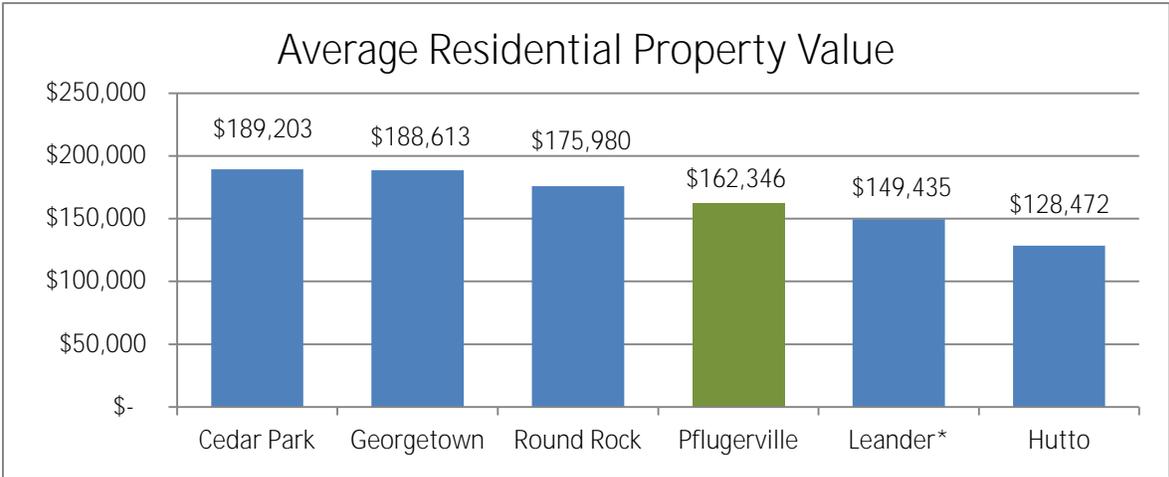
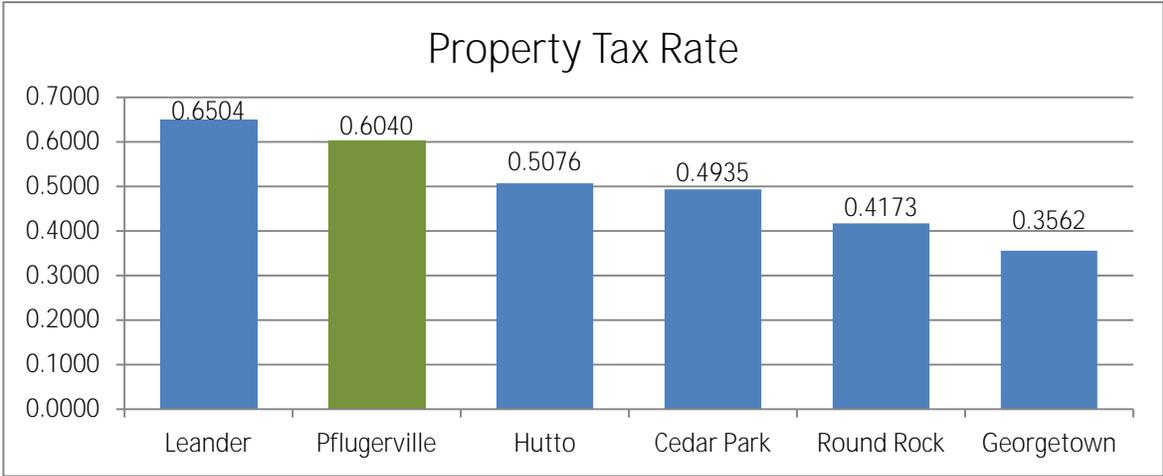
The data presented was taken from each city's 2010-2011 annual budget (unless otherwise noted).



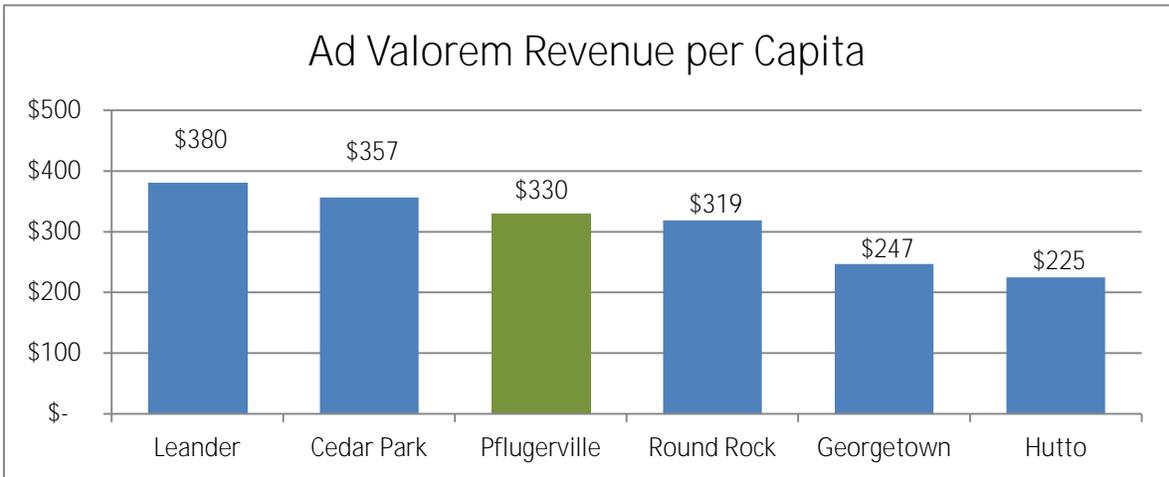
*Leander's population was obtained from the 2010 US census.



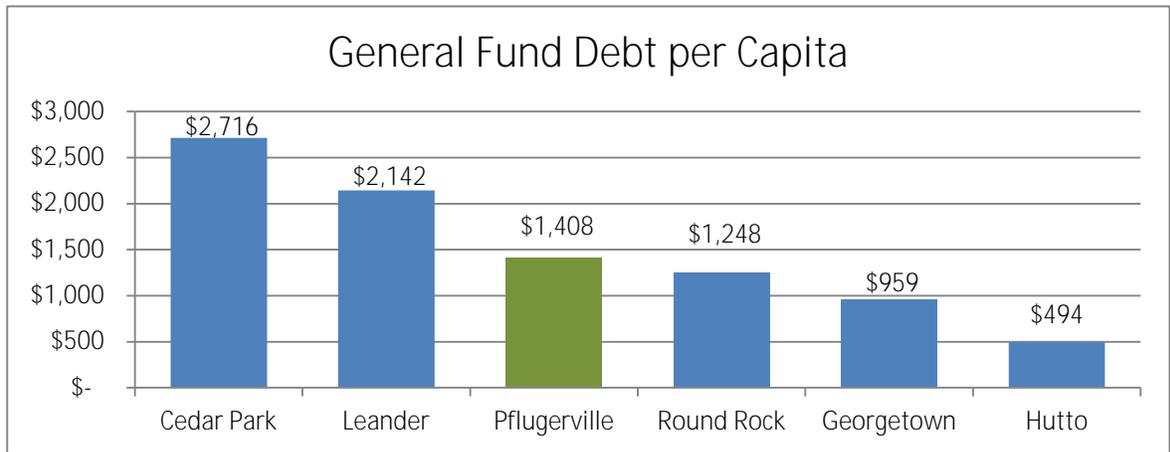
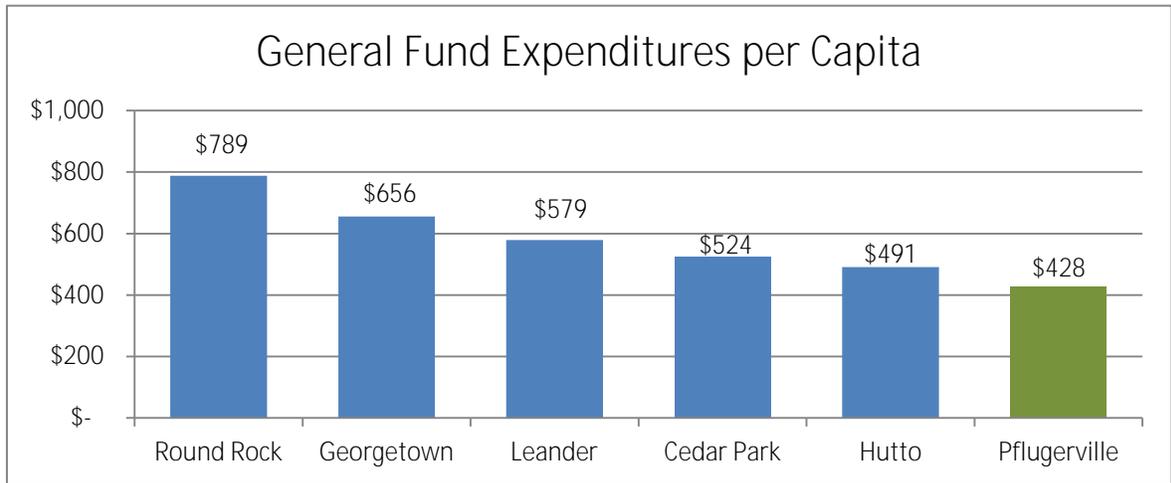
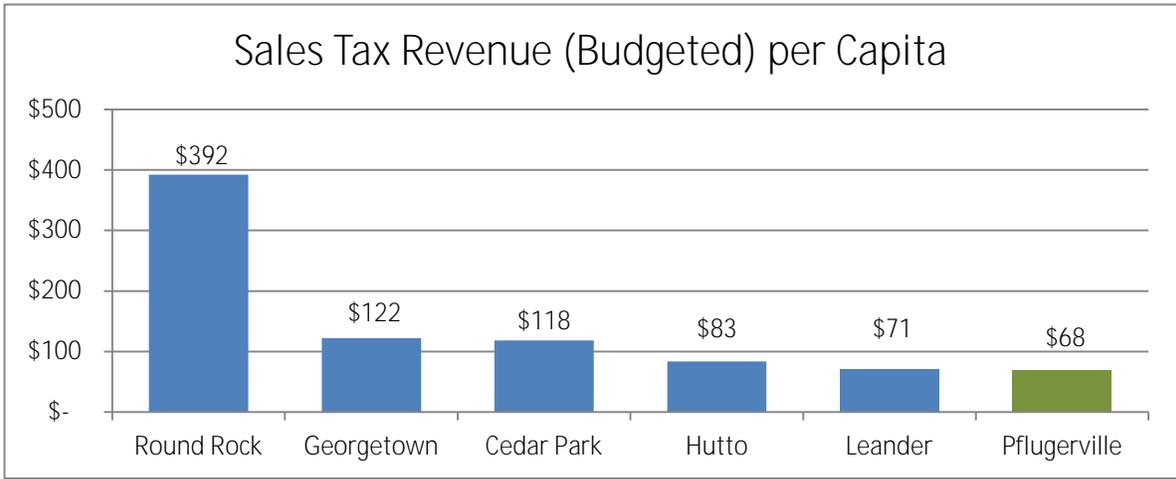
Peer Comparisons



*Leander average calculated using data obtained from Williamson Central Appraisal District, based on Williamson County properties only.



Peer Comparisons





Reference



**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS
ADOPTING THE FISCAL YEAR 2012 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.

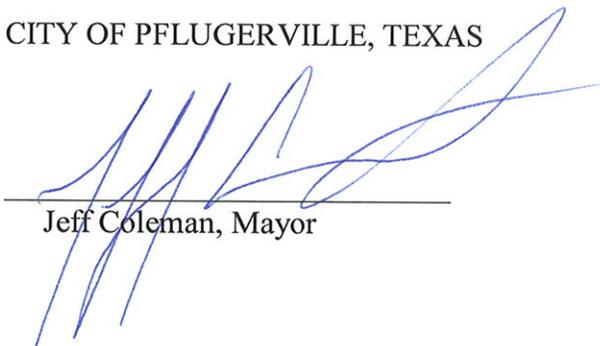
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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.

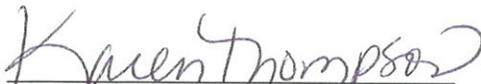
PASSED AND APPROVED this 13th day of September, 2011.

CITY OF PFLUGERVILLE, TEXAS



Jeff Coleman, Mayor

ATTEST:



Karen Thompson, City Secretary



TRV
180 PGS
201137442



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 15th 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 Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public funds deposits.

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.

VII. 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.

VIII. 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 current FDIC limit 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.

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 are 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 at least two years; 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 \$5,000 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.

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

Budget Glossary (continued)

(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. A transportation system that includes roadways (SH 130 and SH 45) that pass through the City of Pflugerville. This transportation system is intended to improve overall traffic mobility, facilitate access to regional services, and increase travel safety for Central Texas residents, workers, and visitors.

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

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

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

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

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

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

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

Budget Glossary (continued)

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

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

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

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

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

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

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

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

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

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

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

Budget Glossary (continued)

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

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

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

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

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

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

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

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

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

Budget Glossary (continued)

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

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

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

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

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

(MGD). Million Gallons per Day.

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

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

(MS4) Municipal Separate Storm Sewer System – a publically owned system of collecting or conveying runoff that does not connect with a wastewater collection system or treatment plant.

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

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

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

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

Budget Glossary (continued)

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.

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.

Budget Glossary (continued)

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.

(TIRZ) Tax Increment Reinvestment Zone. A zone designated for renewal by the governing board of an entity. Development and improvements are funded through special property tax provisions as governed by Chapter 311 of the State of Texas Tax Code.

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.

Budget Glossary (continued)

(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.

