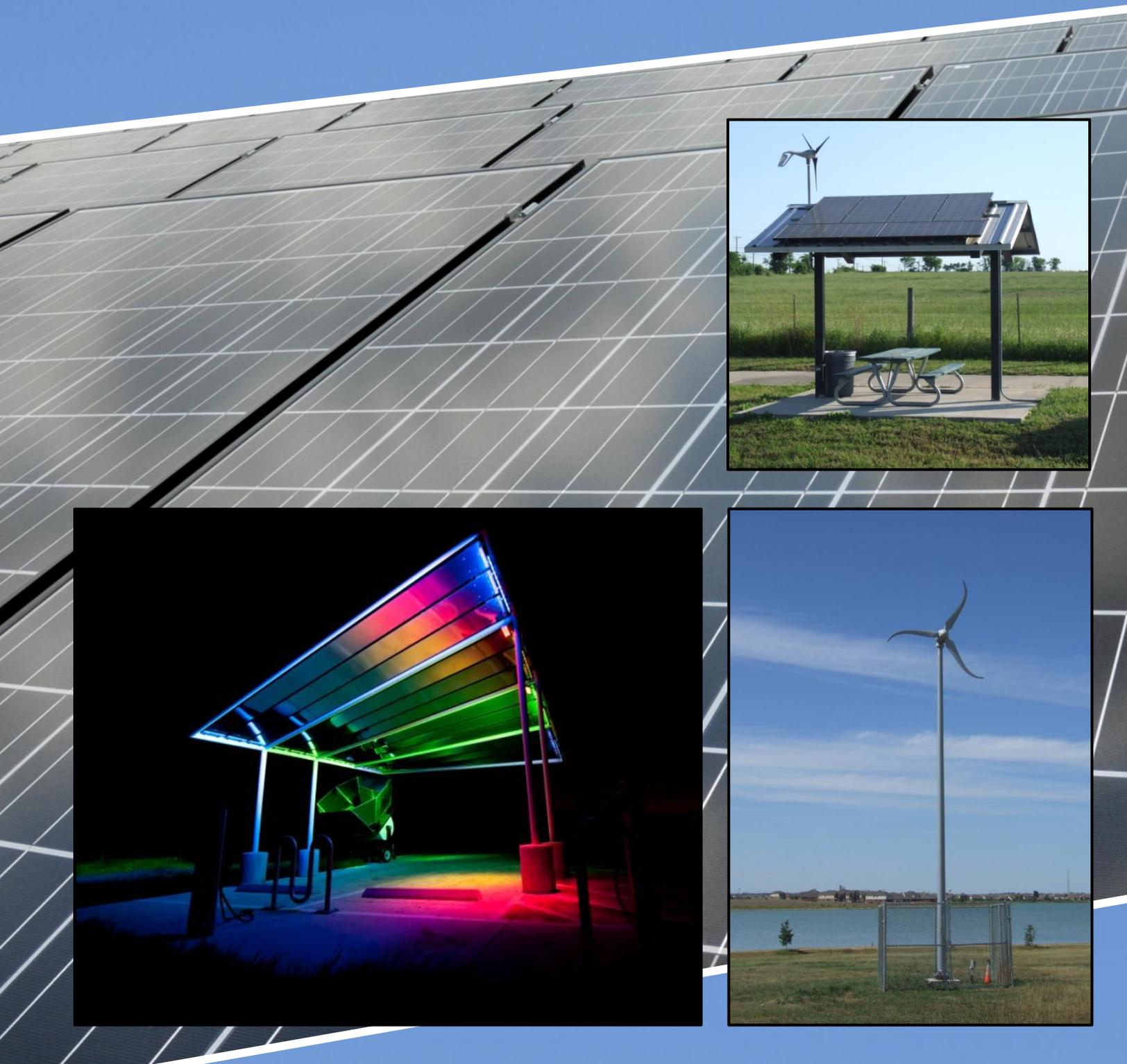




where quality meets life

PFLUGERVILLE
T E X A S

ANNUAL BUDGET 2012-2013



On the cover . . .

Several of the renewable energy projects undertaken by the City in recent years:

Pictured in the background are some of the more than 500 solar panels included in the 141 kw solar array installed on the City's Water Treatment Plant.

At top right, one of several solar and wind picnic facilities that generate power for lights (not pictured) along the City's hike and bike trails.

A wind turbine at Lake Pflugerville generates some of the electricity for the Lake facilities, pictured bottom right.

The Solar Sail, pictured bottom left, is an electric vehicle charging station partially powered by solar panels funded and installed by the Pflugerville Community Development Corporation (PCDC).

More information about the City's green energy efforts can be accessed at www.pflugervilletx.gov/green.

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, 2011

Linda C. Davison Jeffrey R. Egan

President

Executive Director

Vision Statement

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

Mission Statement

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

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

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Budget Message





October 1, 2012

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

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

It is our pleasure to present the approved annual budget for fiscal year 2012-2013 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 2012-2013 approved budget for expenses totals \$66,211,350. This figure includes \$22,230,248 for the general fund, \$5,837,514 for the debt service fund, \$12,417,700 for the capital improvements fund, and \$25,725,888 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. Sales tax revenue is increasing, and it is now over 20% of general fund revenue. The general fund emphasis is the City's Charter requirement mandating a minimum fund balance of 25% of the approved operations and maintenance budget for the City. The utility fund emphasis is providing sufficient coverage as a relationship between revenues and expenses to satisfy requirements for future debt issuance.

This document represents a conservative but real budget of both expenses and revenues. The budget is based on the current economic climate, population projections, departmental operating plans and specific guidelines determined by the City Manager. We believe it represents the Council's priorities as staff knows them to be and as the restraints on the budget will allow. The spending plan provides funding for basic services, critical needs, and equipment replacement and upgrades. Additional expenses are related to the completion of the Library expansion early in 2013, requiring additional staff and operational funding increases.

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 work sessions are scheduled in July and August with the goal of adopting the budget at the regular City Council meeting on September 11, 2012.

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.

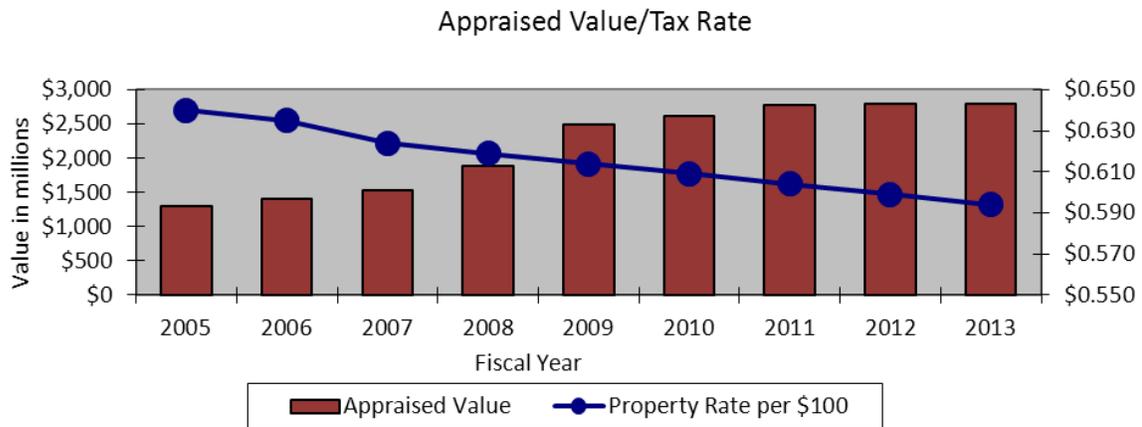
Budget Overview

For fiscal year 2012-2013, the philosophy regarding the method of budgeting, and the funding of one-time expenditures has continued. This budget was prepared with department directors requested to only list 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.

A General Capital Reserve Fund was established in FY 2011-2012. The fund is used to purchase capital items or fund capital projects on a one-time basis. 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.

Budget Overview (continued)

The City Council has lowered the property tax rate each year since 2004. The City Council has indicated that it will continue to drop the tax rate by one-half cent for fiscal year 2013 to \$0.594 per \$100 in valuation. This approved budget reflects that property tax rate.



The City continues to incentivize economic development. Current economic incentives include rebating property tax and sales tax to Cinemark and to the DPS Mega Center for a specific period of time.

Growth – Challenges and Rewards

Since 2000, the population of the City has grown from 16,335 to 46,936 per the 2010 U. S. Census. In January 2012 the City's Planning Department estimated a total population of 49,079 for the end of fiscal year 2013. Current population growth projections for fiscal years 2013 through 2017 are for a 1.5% 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 2013 (tax year 2012) decreased by 0.5% which includes properties within the Greenridge subdivision annexed in December 2011. The national and international economy has affected property values within the City limits and thus has had a direct impact on the City of Pflugerville and its revenues. Two subdivisions in the City began building homes in new sections during FY 2012, and there is an indication of additional sections opening during FY 2013 as a result of the progress in the City of Pflugerville Tax Increment Reinvestment Zone No. One (TIRZ #1).

Growth – Challenges and Rewards (continued)

TIRZ #1 was authorized in December 2010 to stimulate economic development in designated areas of the Falcon Pointe subdivision. The City agreed to allow tax revenue from 100% of new property value in the TIRZ be used for specific projects within the zone. The captured appraised value (value of new construction) on January 1, 2011, was \$1,971,519. The resulting tax revenue of \$11,806 will be used to pay administrative and legal expenses. The captured appraised value for January 1, 2012 has been certified at \$3,669,945. Any value created in TIRZ #1 above the base value of \$5,934,138 is not included in the City's taxable value for calculation of revenue from property taxes.

Sales tax revenue shows an increase of more than 12% through September, and franchise fee revenue will exceed the 2012 budgeted amount.



Fiscal year 2012 development included the Randolph-Brooks Federal Credit Union branch; the opening of a stand-alone emergency room as an extension of St. David's North Austin Medical Center featuring 13 treatment beds and advanced testing capabilities. This is the first full-service emergency facility in the City. Two



new restaurants opened this year: Shogun Japanese Restaurant and Morelia Mexican Grill. All of these projects are located in Stone Hill Town Center.

Construction on the Mansions at Stone Hill, a planned 370-unit apartment complex behind the Stone Hill Town Center, is underway. Western Rim Property officials expect the first apartments to be available by Nov. 1. Also under construction are a Department of Public Safety Mega Center and the Heatherwilde Professional Park.

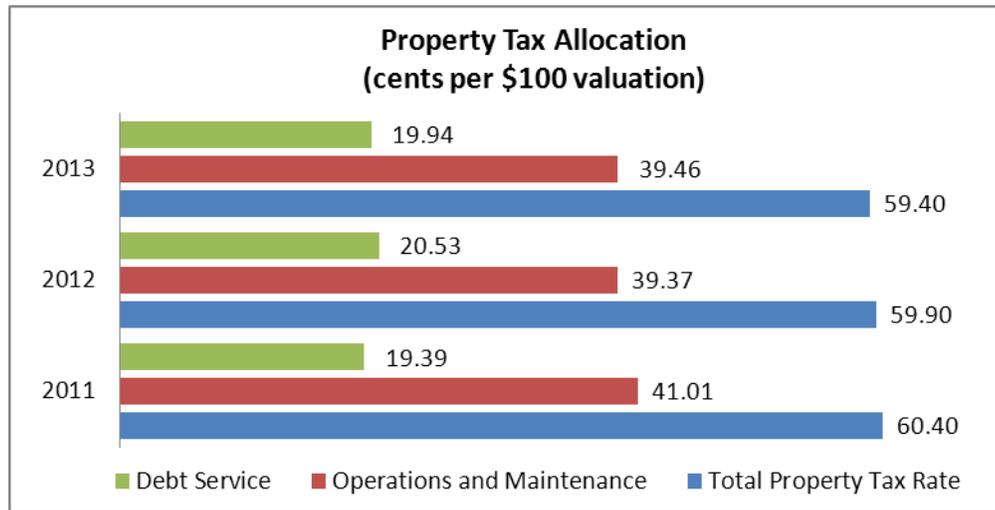
General Fund Revenue

In FY 2013 debt service payments will be lower as the result of the refunding bond issued in May 2012. The interest rate on the four bonds refunded was lowered from approximately 5% to 3%. This resulted in a decrease of approximately \$100K in debt service payments. Even though debt service will be added after issuing the final set of bonds for the Library expansion, total debt service will still be less than FY 2012.

This approved budget for fiscal year 2013 will continue all current services and programs, and is balanced without requiring a transfer from fund balance.

General Fund Revenue (continued)

The following chart shows the approved tax rate for fiscal year 2013 of \$0.594 and 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.



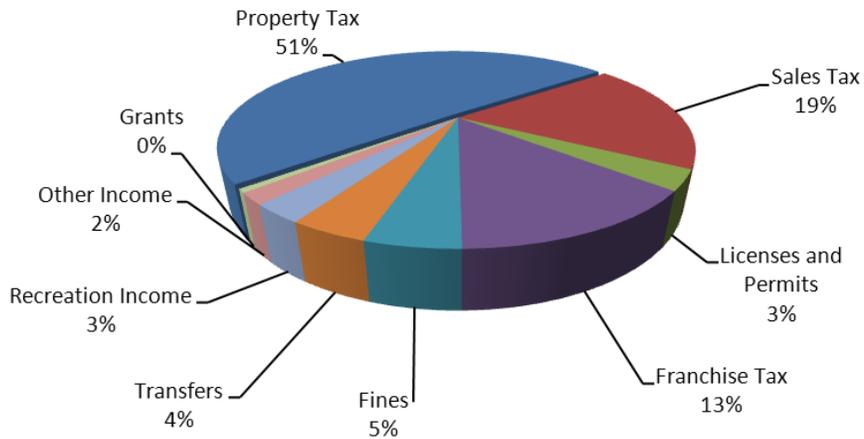
The FY 2013 budget includes a growth rate of 8% for sales tax revenue due to the percentage increases experienced in FY 11 and continuing in FY 12. Building permit revenue is projected to increase slightly from FY 2012. The majority of new homes are in the City's extraterritorial jurisdiction and therefore do not add to the City's property tax base. The number of subdivision construction applications has increased from FY 2011, and, the revenue received has exceeded the budgeted revenue estimate by 50%. These fees were paid for new sections in established subdivisions and new commercial construction. Plat review revenue through August has exceeded the budgeted amount by 20%, but is still lower than FY 2011. Site development plan review revenue through August is 50% higher than budgeted. The approved fiscal year 13 budget projects a leveling out in all categories of development revenue for fiscal years 2013 through 2017.

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 is expected to also remain level for the next 5 years.

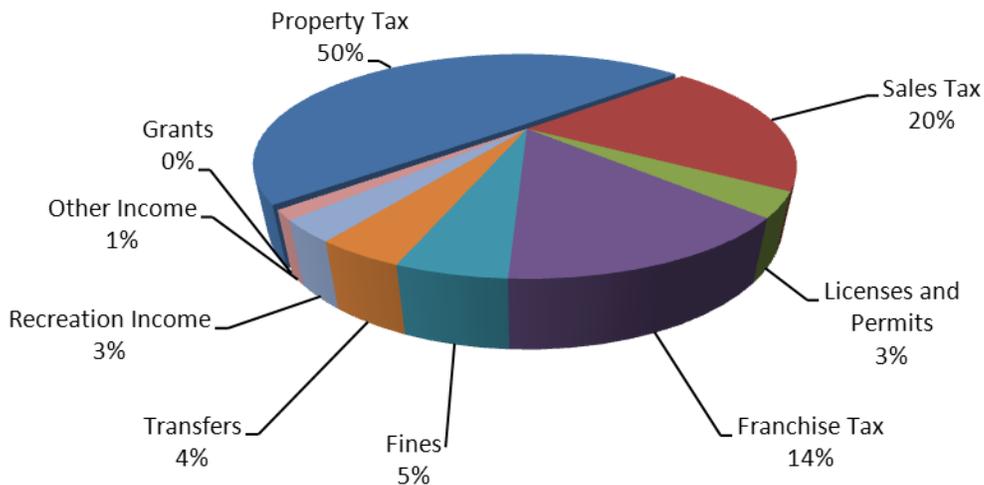
General Fund Revenue (continued)

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the general fund for fiscal years 2012 and 2013.

FY 2012 Revenue Sources



FY 2013 Revenue Sources



The charts above reflect the reduction in property tax revenue as a percentage of general fund revenue and the increase in sales tax revenue as a percentage. This reflects the goal of the City Council to reduce property taxes as sales tax revenue increases.

General Fund Revenue (continued)

Transfers

The transfer from the utility fund to the general fund increased from \$700,000 to \$750,000 for the 2012 fiscal year. An additional Assistant City Manager was added to the budget in FY 2012. That position oversees public works which includes the utility fund. The position is in the general fund staffing and budget plans; therefore, an additional transfer to support that position was approved. Other transfers into the General Fund include Municipal Court and Police Department special revenue funds to support programs budgeted in the General Fund. For example, funds are transferred from the Municipal Court Security Fees to allow for the hiring of a Bailiff to attend Municipal Court sessions.

The budget for fiscal year 2013 does not require as a revenue source a transfer from the fund balance in the general fund. The projected surplus of funds for fiscal year 2012 is \$1.8M, and this fiscal year 2013 budget projects a surplus of \$77K.

General Fund Expenditures

The fiscal year 2013 general fund budgeted expense for operations and maintenance of \$22,153,162 is a \$1.9M (10%) increase from the fiscal year 2012 projected year-end estimate.

The Administration department includes a new full-time position, Human Resources Coordinator, and a part-time position, Media Intern. These new positions, coupled with an increase in legal expenditures, contribute to the department's 5% increase in operating expenditures over the fiscal year 2012 budget. The Municipal Court budget increase of \$78,250 for courtroom and office upgrades is primarily funded from special revenue funds set aside exclusively for Court use.

The departments that provide development related services, Building, Engineering and Planning, will acquire new software for fiscal year 2013 to better manage applications and permits related to the development process. During 2012, the City Engineer position was reinstated to the Engineering Department and consequently engineering consultant fees decreased in the 2013 budget. Operating expenditures for the Planning Department increased by 25% over projected, due to the addition of a position, Planning Director, which was removed from the 2012 budget.

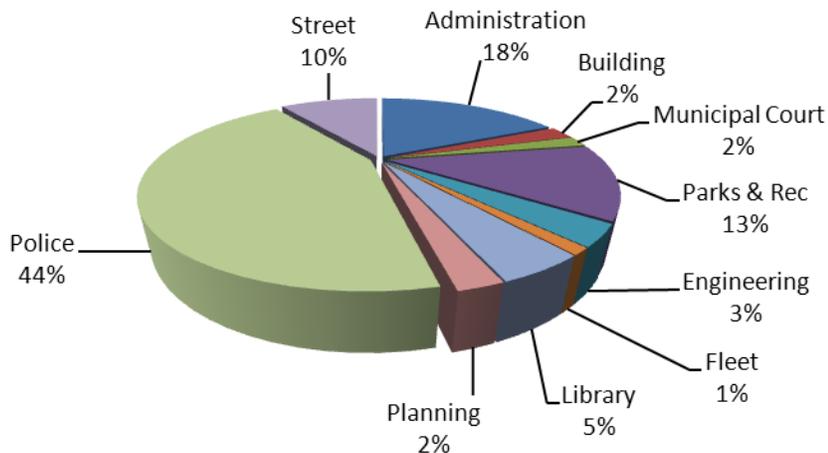
The completion of the expanded Library is anticipated in calendar year 2013. To properly staff this larger facility, two new full-time positions and four new part-time positions are included in the 2013 Library Department budget. Two positions contribute to the 9% increase in operating expenditures in the Parks and Recreation departmental budget. The Assistant Parks & Recreation Director position is restored and a new Marketing and Event Coordinator is established. This new position will be responsible for managing all City events and for marketing the Parks and Recreation department.

General Fund Expenditures (continued)

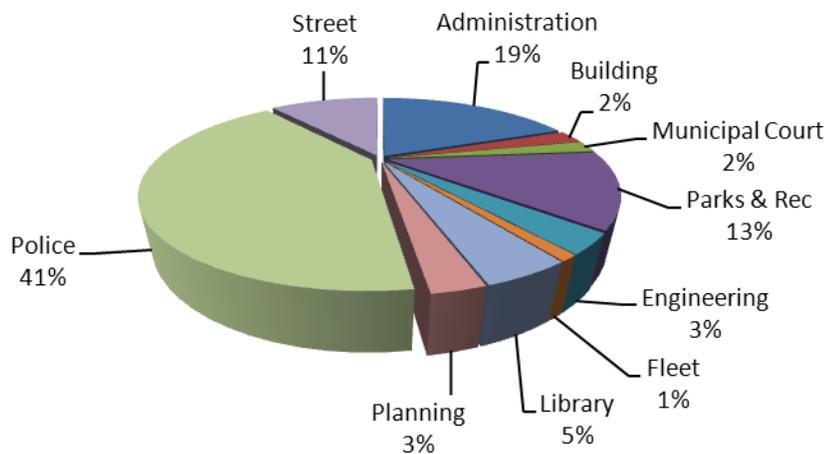
The Police Department budget also shows an increase due to new positions. Two new positions are included for fiscal year 2013: a dispatch supervisor and an Animal Shelter Director. In addition, the budget includes the reclassification of nine Officers to Corporals. Six patrol vehicles have been requested as replacements for vehicles that have reached the end of their useful lives. A number of technology-related improvements have also been approved, including: a mobile license plate reader, mobile radios, and additional and replacement Tasers.

The following charts illustrate the City of Pflugerville’s projected uses of funds on a percentage basis in the general fund for fiscal year 2012 and approved uses for fiscal year 2013.

FY 2012 Expense by Department



FY 2013 Expense by Department



General Fund Debt Service

The City's outstanding general fund indebtedness will be \$151,080,000 as of September 30, 2012. 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 \$5,780,000 in debt. Nearly \$76 million of the City's overall indebtedness was incurred for and is intended to be repaid from the general fund.

As in fiscal year 2011, during the 2012 fiscal year, conditions in the bond market and the number of callable bonds in the City portfolio were in a position to provide a benefit to both the general and utility debt service programs. Again, the City issued advanced refunding bonds. Five debt issues were called and partially refunded with one issue of Limited Tax Refunding Bonds. The interest rate for the new debt was lower than that of the original bonds resulting in a savings to the City.

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 Aa2 for bonds issued in June 2012.

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 (Progressive Waste Solutions 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 since 2002. A pipeline from the Colorado River, a reservoir, and a water treatment plant were built to provide a more reliable source of water. Until that time the City was relying on wells to supply water to its customers. The central wastewater plant was expanded in response to the population growth the City experienced. 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.

Utility Fund (continued)

By using projections of customer base, revenues from user fees and other sources, and expenses including additional debt service from any future 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. The City has experienced a decrease in Capital Recovery Fee revenue which increases the amount of bonded debt required and reduces the amount of funds available to cover debt service on existing bonds. 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 completed during fiscal year 2010 that indicated that current rates are meeting the requirements of the water and wastewater systems. A rate study update is budgeted in fiscal year 2013 to provide guidance on future rates taking into account new customer projections and system needs.

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 ratio of 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 2012, work on a water master plan continued and a wastewater master plan update will be undertaken in fiscal year 2013. The resulting plans should provide direction to guide the expansion and operation of the water and wastewater systems for the foreseeable future. Although no initiation of significant system improvements was undertaken in 2012, a 141 kW photovoltaic system was installed at the Water Treatment Plant to offset a portion of electric usage. This project was funded through a State Energy Conservation Office (SECO) Distributed Renewable Energy Grant and Oncor rebates.

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 toll roads will be enhanced. During 2012, the Pflugerville Parkway East project will be substantially complete and work will begin on rehabilitating Kelly Lane East. Existing balances in bond accounts will be used during fiscal year 2013 for the construction of street projects as approved by the City Council.

Capital Improvement Project Funds (continued)

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 early in fiscal year 2012 the design was finalized. A construction contract was awarded in November 2011 with a projected completion date of early calendar 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.

Long-term and Short-term Planning

Comprehensive Plan

In October 2010, the City adopted the Pflugerville 2030 Comprehensive Plan. This plan establishes a vision and framework for the future of Pflugerville. The plan reflects the desires of Pflugerville residents and was compiled from numerous public meetings and hearings and other methods of citizen input.

Functional Plans

The City also has numerous plans that help guide the development and growth of various functional areas of the City. The Parks and Open Space Master Plan was adopted May 2011. Similar to the Comprehensive Plan, the Parks plan was developed with a variety of citizen input. The utilities, Water and Wastewater also have Master Plans, both are currently undergoing updates. These plans are more technical in nature and are prepared by outside experts with staff and management input.

Five Year Financial Outlook

As part of the annual budget process staff prepares and provides to Council a five year financial outlook for the City. This plan, known locally as the *proforma*, provides estimates of five-year revenues and expenditures, including debt service. The proforma may not reflect balanced budgets for all five years presented, however, it identifies potential funding gaps which Council and staff can begin discussions to close.

City Manager's Strategic Plan

The City Manager has developed an annual strategic plan to guide staff efforts. This is a broad blue print to drive decision making with the intent of producing specific results and provides primary direction for staff in those activities above daily delivery of municipal services. The strategic plan is separated into the following categories, each with a set of action plans:

1. *Quality of Life*
2. *Public Safety*
3. *Infrastructure Operations and Asset Maintenance Plans*
4. *Back to Basics in Governmental Administration*

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 2013 Budget Schedule

Saturday, March 24	City Council retreat to discuss overview of FY 13 Budget.
Wednesday, April 18	Budget worksheets distributed to department managers (FY 13 and 5-year worksheets).
April/May	Appraiser sends notices of appraised values to taxpayers.
Monday, April 30	Appraiser mails notice of estimated taxable value to City.
Wednesday, May 2	Completed budget worksheets and narratives returned by department managers to Finance.
May 3 - May 31	Preparation of budget for review by department managers, City Manager and Assistant City Managers.
Tuesday, May 22 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.
Friday, 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.
Friday, June 1	Budget given to City Manager and Assistant City Managers for review
June 4 - June 15	Meetings with City Manager, Assistant City Managers and department managers.
June 4 - June 25	Preparation of budget for presentation to City Council.
Tuesday, June 26 City Council meeting	Provide the proposed budget to City Council.
July 1	Proposed Budget due to the City Council.
Tuesday, July 10 City Council meeting	City Council work session to discuss the budget.
Thursday, July 12	Finance and Budget Committee meeting to discuss budget.
Tuesday, July 24 City Council meeting	City Council work session to discuss the budget.
Wednesday, July 25	Deadline for Chief Appraiser to certify appraisal rolls.
July 25 - August 8	Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on August 11.

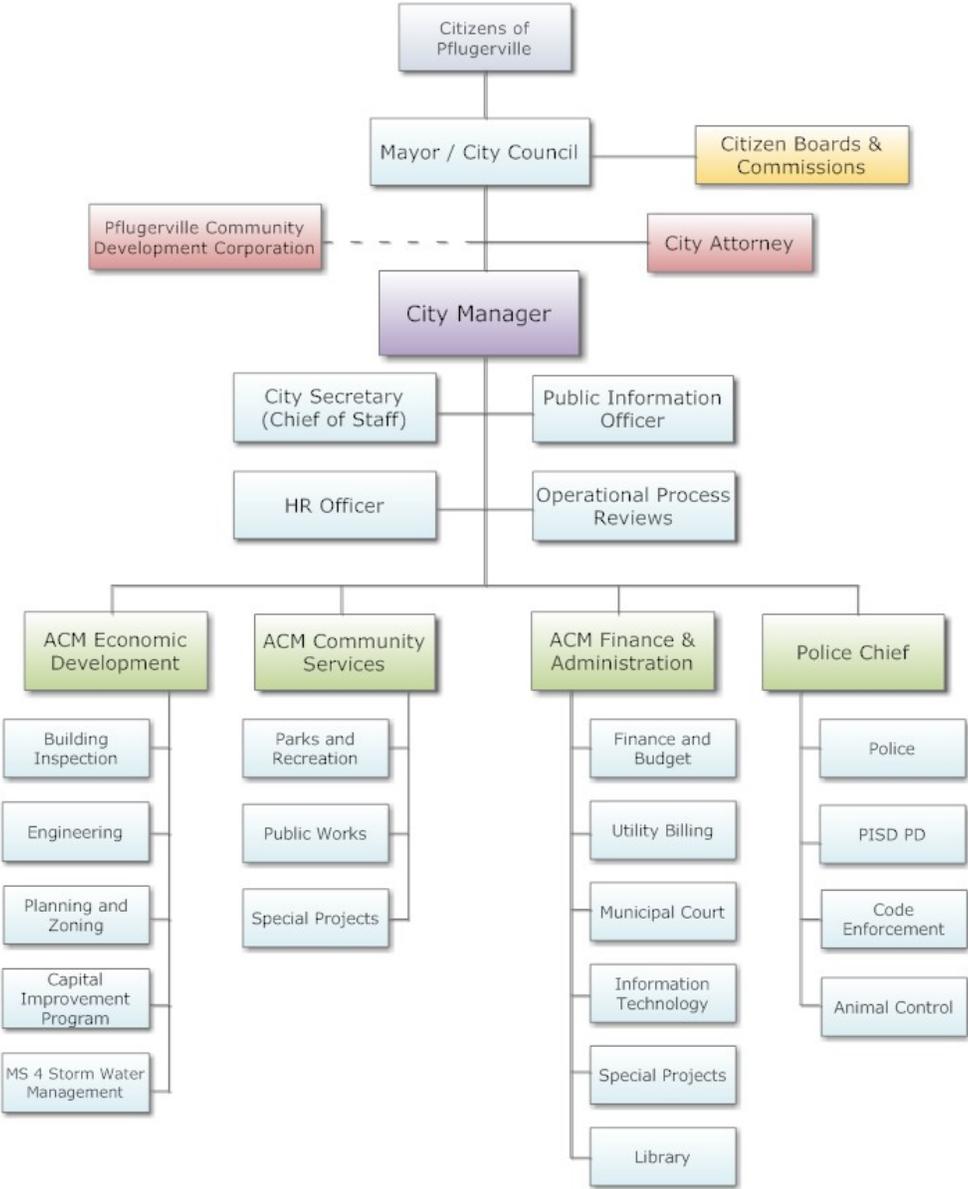
Fiscal Year 2013 Budget Schedule

Saturday, August 11	Publication of effective tax rates, fund balances, and debt schedules, submitted by Travis County, appears in Austin American Statesman.
Tuesday, August 14 City Council meeting	Discuss and propose the tax rate.
Monday, August 31	Notice of public hearing on budget required by Charter posted on City Website. Must be publicized at least 10 days before the public hearing.
Tuesday, September 11 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 12	Notice of Adoption posted on City website and aired on Channel 10.
Tuesday, September 25	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.

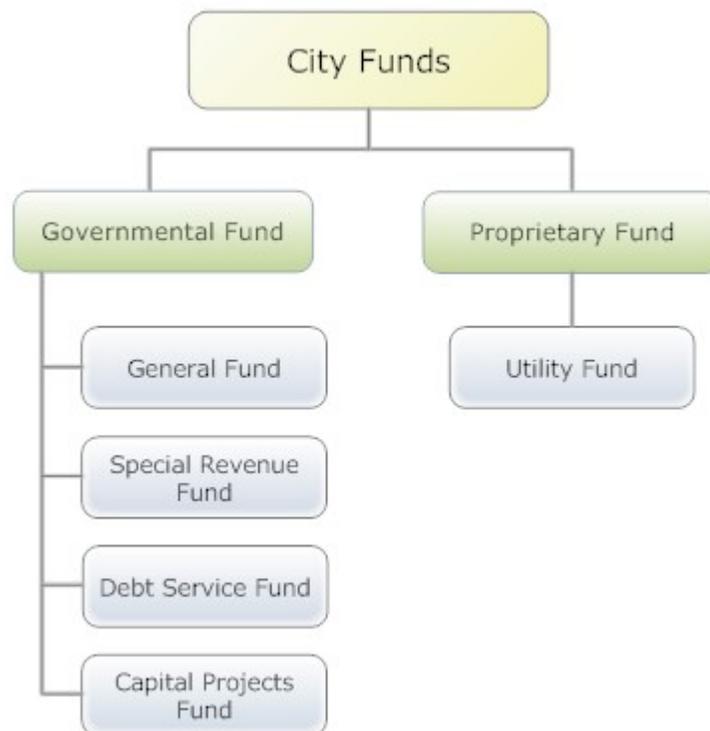
Debt Service Fund (Governmental)

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.

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.

Financial Policies (continued)

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)

Debt Policies

1. The City has the power, except prohibited by law, to borrow money by whatever method the council deems to be in the public interest.
2. The City has 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.
3. The City has 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.
4. 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.
5. Bond payments 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.
6. 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.
7. 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.

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
2011-2013
(in thousands)**

	Governmental Funds			Utility Funds			Total All Funds		
	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved
Financial Sources:									
Property Tax	\$ 16,938	\$ 17,020	\$ 16,788				\$ 16,938	\$ 17,020	\$ 16,788
Sales Tax	\$ 3,898	\$ 4,296	\$ 4,452				\$ 3,898	\$ 4,296	\$ 4,452
Franchise Tax	\$ 2,999	\$ 3,028	\$ 2,993				\$ 2,999	\$ 3,028	\$ 2,993
Water Sales				\$ 12,990	\$ 12,532	\$ 11,760	\$ 12,990	\$ 12,532	\$ 11,760
Wastewater Service				\$ 5,465	\$ 5,749	\$ 5,689	\$ 5,465	\$ 5,749	\$ 5,689
Solid Waste Service				\$ 3,475	\$ 3,623	\$ 3,600	\$ 3,475	\$ 3,623	\$ 3,600
Fines	\$ 1,105	\$ 1,149	\$ 1,075				\$ 1,105	\$ 1,149	\$ 1,075
Licenses and Permits	\$ 696	\$ 1,009	\$ 747				\$ 696	\$ 1,009	\$ 747
Fees				\$ 1,050	\$ 1,215	\$ 77	\$ 1,050	\$ 1,215	\$ 77
Developer Contributions				\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Recreation Income	\$ 672	\$ 722	\$ 627				\$ 672	\$ 722	\$ 627
Interest	\$ 58	\$ 38	\$ 14	\$ 32	\$ 25	\$ 17	\$ 90	\$ 63	\$ 31
Grants	\$ 206	\$ 49	\$ 2				\$ 206	\$ 49	\$ 2
Miscellaneous	\$ 2,312	\$ 2,362	\$ 435	\$ 1,659	\$ 607	\$ 29	\$ 3,971	\$ 2,969	\$ 464
Bond Proceeds	\$ 16,743	\$ 186	\$ 2,000	\$ 6	\$ -	\$ -	\$ 16,749	\$ 186	\$ 2,000
Transfer	\$ 811	\$ 750	\$ 750	\$ 1,157	\$ 1,222	\$ 2,132	\$ 1,968	\$ 1,972	\$ 2,882
Fund Balance Transfer	\$ 1,205	\$ -	\$ -	\$ 5,476	\$ 1,216	\$ 200	\$ 6,681	\$ 1,216	\$ 200
Total Financial Sources	\$ 47,642	\$ 30,608	\$ 29,884	\$ 32,310	\$ 26,188	\$ 23,502	\$ 79,952	\$ 56,796	\$ 53,386
Expenditures									
General government	\$ 5,006	\$ 5,651	\$ 5,521				\$ 5,006	\$ 5,651	\$ 5,521
Public Safety	\$ 10,578	\$ 11,195	\$ 9,672				\$ 10,578	\$ 11,195	\$ 9,672
Culture & Recreation	\$ 3,446	\$ 3,740	\$ 3,838				\$ 3,446	\$ 3,740	\$ 3,838
Public Works	\$ 1,894	\$ 2,748	\$ 3,122				\$ 1,894	\$ 2,748	\$ 3,122
Water Departments				\$ 7,423	\$ 7,589	\$ 7,497	\$ 7,423	\$ 7,589	\$ 7,497
Wastewater Departments				\$ 2,961	\$ 3,047	\$ 3,869	\$ 2,961	\$ 3,047	\$ 3,869
Solid Waste Contract				\$ 3,475	\$ 3,475	\$ 3,600	\$ 3,475	\$ 3,475	\$ 3,600
Transfer (Interfund)				\$ 700	\$ 750	\$ 750	\$ 700	\$ 750	\$ 750
Capital Projects	\$ 9,528	\$ 6,757	\$ 11,822	\$ 4,763	\$ 520	\$ 2,684	\$ 14,291	\$ 7,277	\$ 14,506
Debt Service	\$ 16,306	\$ 5,637	\$ 5,654	\$ 5,962	\$ 4,742	\$ 5,293	\$ 22,268	\$ 10,379	\$ 10,947
Total Expenditures	\$ 46,759	\$ 35,728	\$ 39,628	\$ 25,284	\$ 20,122	\$ 23,693	\$ 72,043	\$ 55,850	\$ 63,322
Intrafund Transfers				\$ 7,406	\$ 2,861	\$ 3,536	\$ 7,406	\$ 2,861	\$ 3,536
Total Expenses + Transfers				\$ 32,691	\$ 22,983	\$ 27,230	\$ 79,450	\$ 58,711	\$ 66,858
Net Change Fund Balance	\$ 884	\$ (5,120)	\$ (9,744)	\$ (381)	\$ 3,205	\$ (3,727)	\$ 503	\$ (1,915)	\$ (13,472)
Beginning Fund Balance	\$ 28,932	\$ 28,652	\$ 23,531	\$ 21,042	\$ 20,661	\$ 23,866	\$ 49,974	\$ 49,312	\$ 47,397
Projected Ending Fund Balance	\$ 28,652	\$ 23,531	\$ 13,787	\$ 20,661	\$ 23,866	\$ 20,139	\$ 49,313	\$ 47,397	\$ 33,925

**City of Pflugerville
Governmental Funds
2011-2013 Summary of Revenues, Expenses, and Changes in Fund Balance
(in thousands)**

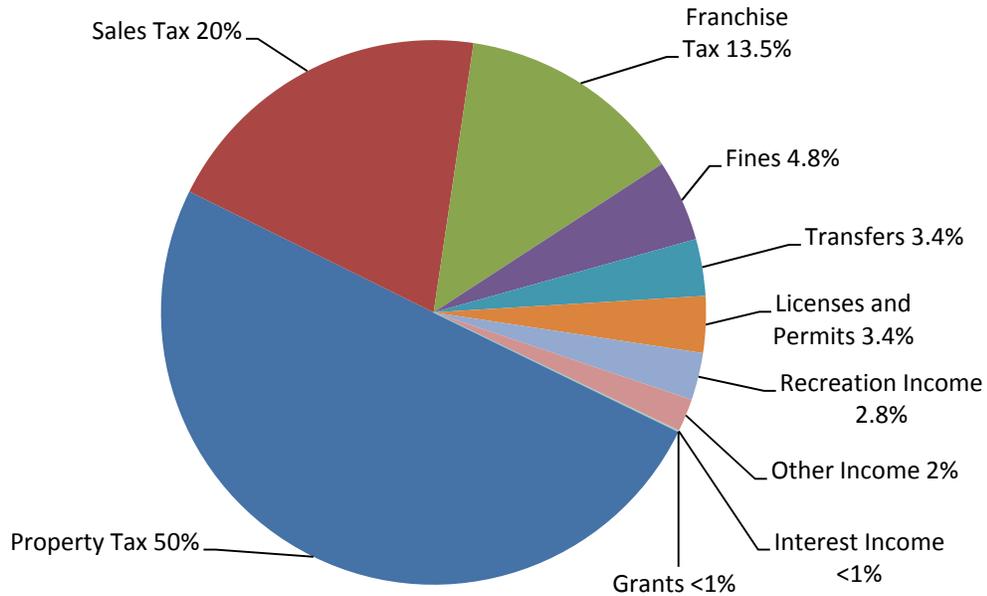
	General Fund			General Debt Service		
	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved
Financial Sources:						
Property Tax	\$ 11,314	\$ 11,214	\$ 11,135	5,624	5,806	5,653
Sales Tax	\$ 3,898	\$ 4,296	\$ 4,452			
Licenses and Permits	\$ 673	\$ 955	\$ 747			
Franchise Tax	\$ 2,999	\$ 3,028	\$ 2,993			
Fines	\$ 1,064	\$ 1,106	\$ 1,075			
Grants	\$ 180	\$ 49	\$ 2			
Transfer	\$ 700	\$ 750	\$ 750			
Recreation Income	\$ 570	\$ 590	\$ 627			
Interest	\$ 16	\$ 16	\$ 14	\$ 16	\$ 4	
Fund Balance Transfer	\$ 1,205	\$ -	\$ -			
Miscellaneous	\$ 555	\$ 526	\$ 435	\$ 30	\$ -	
Bond Proceeds				\$ 10,613	\$ 186	
Total Financial Sources	\$ 23,174	\$ 22,529	\$ 22,230	\$ 16,283	\$ 5,996	\$ 5,653
Expenditures						
General government	\$ 5,006	\$ 5,651	\$ 5,521			
Public Safety	\$ 8,837	\$ 9,562	\$ 9,672			
Culture & Recreation	\$ 3,361	\$ 3,649	\$ 3,838			
Public Works	\$ 1,894	\$ 2,748	\$ 3,122			
Capital Projects	\$ 1,200					
Debt Service						
Principal Retirements				2,272	2,344	2,367
Interest				3,373	3,277	3,287
Paying Agent Fees				3	5	
Bond Issuance Costs				194	11	
Pmt to Refunding Agent				10,282		
Total Expenditures	\$ 20,298	\$ 21,610	\$ 22,153	\$ 16,124	\$ 5,636	\$ 5,653
Fund Balance						
Net Change	\$ 2,876	\$ 919	\$ 77	\$ 159	\$ 360	\$ -
Beginning Balance	\$ 7,897	\$ 9,609	\$ 10,528	\$ 2,070	\$ 2,229	\$ 2,589
Projected Ending Balance	\$ 9,609	\$ 10,528	\$ 10,605	\$ 2,229	\$ 2,589	\$ 2,589

**City of Pflugerville
Governmental Funds
2011-2013 Summary of Revenues, Expenses, and Changes in Fund Balance
(in thousands)**

	Special Revenue Funds			Capital Funds			Total Governmental Funds		
	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved
Financial Sources:									
Property Tax							\$ 16,938	\$ 17,020	\$ 16,788
Sales Tax							\$ 3,898	\$ 4,296	\$ 4,452
Licenses and Permits	\$ 23	\$ 54					\$ 696	\$ 1,009	\$ 747
Franchise Tax							\$ 2,999	\$ 3,028	\$ 2,993
Fines	\$ 41	\$ 43					\$ 1,105	\$ 1,149	\$ 1,075
Grants				\$ 26	\$ -		\$ 206	\$ 49	\$ 2
Transfer				\$ 111	\$ -		\$ 811	\$ 750	\$ 750
Recreation Income	\$ 101	\$ 133					\$ 672	\$ 722	\$ 627
Interest	\$ 0.2	\$ 0.3		\$ 26	\$ 17		\$ 58	\$ 38	\$ 14
Fund Balance Transfer							\$ 1,205	\$ -	\$ -
Miscellaneous	\$ 1,681	\$ 1,695		\$ 46	\$ 141		\$ 2,312	\$ 2,362	\$ 435
Bond Proceeds				\$ 6,130	\$ -	\$ 2,000	\$ 16,743	\$ 186	\$ 2,000
Total Financial Sources	\$ 1,847	\$ 1,925	\$ -	\$ 6,338	\$ 158	\$ 2,000	\$ 47,642	\$ 30,608	\$ 29,884
Expenditures									
General government							\$ 5,006	\$ 5,651	\$ 5,521
Public Safety	\$ 1,741	\$ 1,633					\$ 10,578	\$ 11,195	\$ 9,672
Culture & Recreation	\$ 85	\$ 91					\$ 3,446	\$ 3,740	\$ 3,838
Public Works							\$ 1,894	\$ 2,748	\$ 3,122
Capital Projects	\$ -	\$ -		\$ 8,328	\$ 6,757	\$ 11,822	\$ 9,528	\$ 6,757	\$ 11,822
Debt Service							\$ -	\$ -	\$ -
Principal Retirements							\$ 2,272	\$ 2,344	\$ 2,367
Interest							\$ 3,373	\$ 3,277	\$ 3,287
Paying Agent Fees							\$ 3	\$ 5	\$ -
Bond Issuance Costs				\$ 182			\$ 376	\$ 11	\$ -
Pmt to Refunding Agent							\$ 10,282	\$ -	\$ -
Total Expenditures	\$ 1,827	\$ 1,724	\$ -	\$ 8,510	\$ 6,757	\$ 11,822	\$ 46,759	\$ 35,728	\$ 39,628
Fund Balance									
Net Change	\$ 20	\$ 201	\$ -	\$ (2,172)	\$ (6,599)	\$ (9,822)	\$ 883	\$ (5,120)	\$ (9,745)
Beginning Balance	\$ 371	\$ 391	\$ 592	\$ 18,594	\$ 16,421	\$ 9,822	\$ 28,932	\$ 28,652	\$ 23,531
Projected Ending Balance	\$ 391	\$ 592	\$ 592	\$ 16,421	\$ 9,822	\$ 0	\$ 28,652	\$ 23,531	\$ 13,787

General Fund Revenue Analysis

FY 2013 Financial Sources - General Fund



Major Revenue Sources

These revenues constitute more than 75% of the general fund revenue budgeted for 2013.

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 both fiscal years 2013 and 2012. Property tax revenues are relatively flat since 2011, the final year of a multi-year annexation plan. Other factors contributing to the flattened revenues are a nine year decrease in the property tax rate and current 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 13% actual increase from 2011 to 2012 and budget to budget growth of 16% for 2013.

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 2013 a 10% budget to budget increase is projected. This conservative budget increase is only a 4% increase over the 2012 actual due to better than anticipated receipts received in 2012.

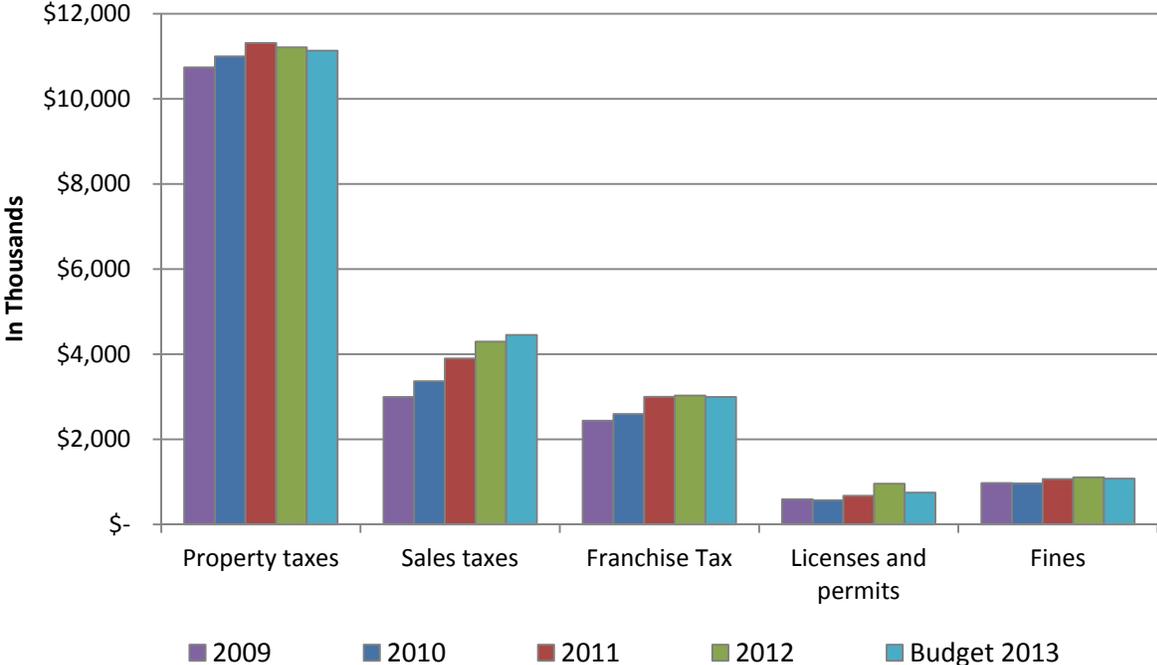
Licenses, Permits and Fees

Development receipts increased dramatically in 2012, 42% over 2011, due to an increase in housing starts and new retail establishments. Due to continued uncertainty in the overall economy, these revenues are budgeted to remain relatively flat in fiscal year 2013 and still well below the growth years of the past.

Fines

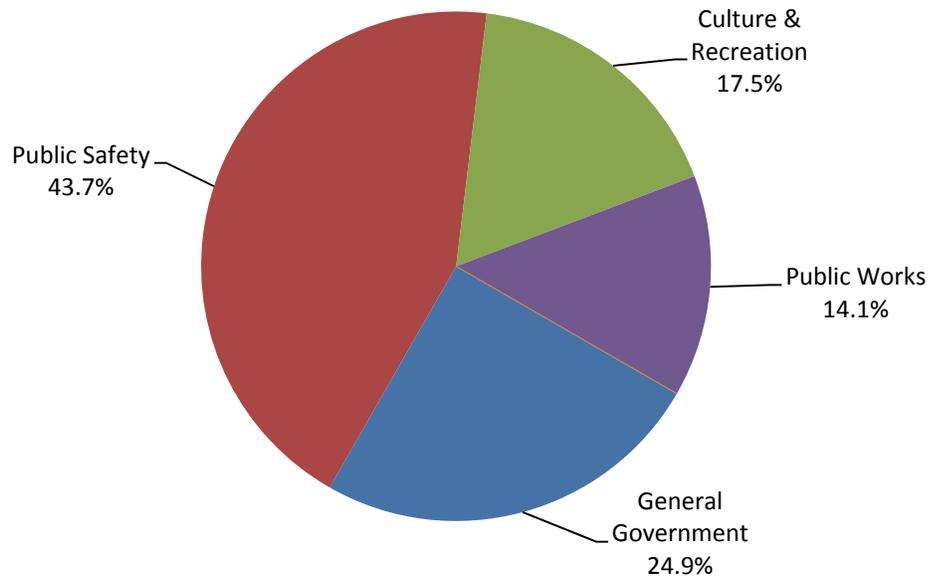
This revenue category has slightly increased over the past several years. Continuing this trend, fiscal year 2013 includes a conservative 1% budget to budget increase.

Historical Revenue Major Sources



General Fund Expenditure Analysis

FY 2013 Financial Uses - General Fund



General Fund Uses

The expenditures of all functions are on an upward trend; reflecting the recent population increases the City has seen 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 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. Since 2011 expenditures have increased for additional personnel and to replace aging equipment.

General Fund Expenditure Analysis

General Fund Uses (continued)

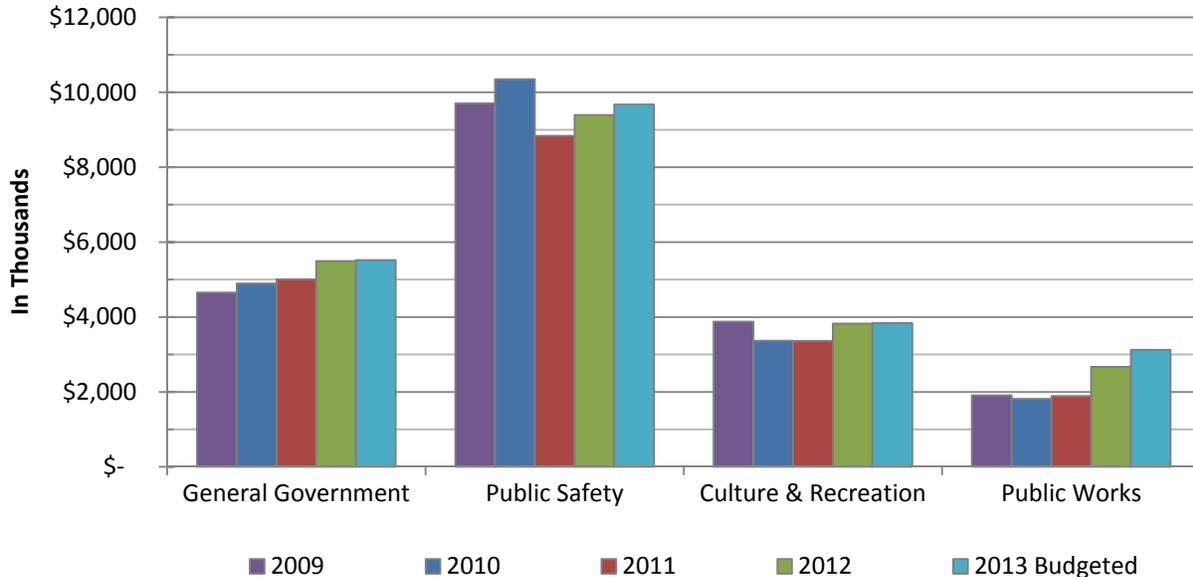
Culture & Recreation

Departments include: Pflugerville Community Library and Parks and Recreation Department. Similar to the general government function, these expenditures have increased roughly on pace with the population. Additional operating expenditures were incurred for the Library expansion in 2012 and additional expenditures are budgeted for 2013.

Public Works

Departments include: Engineering and Street Departments. 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. In 2013, the Street Department includes additional expenditures for street overlays.

Historical Expenditures by function



Fund Balance Summary Governmental Funds

General Fund

Fund balance reserves were used in 2010 and 2011 to fund cash payments 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 fund balance is projected to remain static in 2013.

Debt Service Fund

The fund balance is projected to remain static in 2013 with no new debt issuances anticipated.

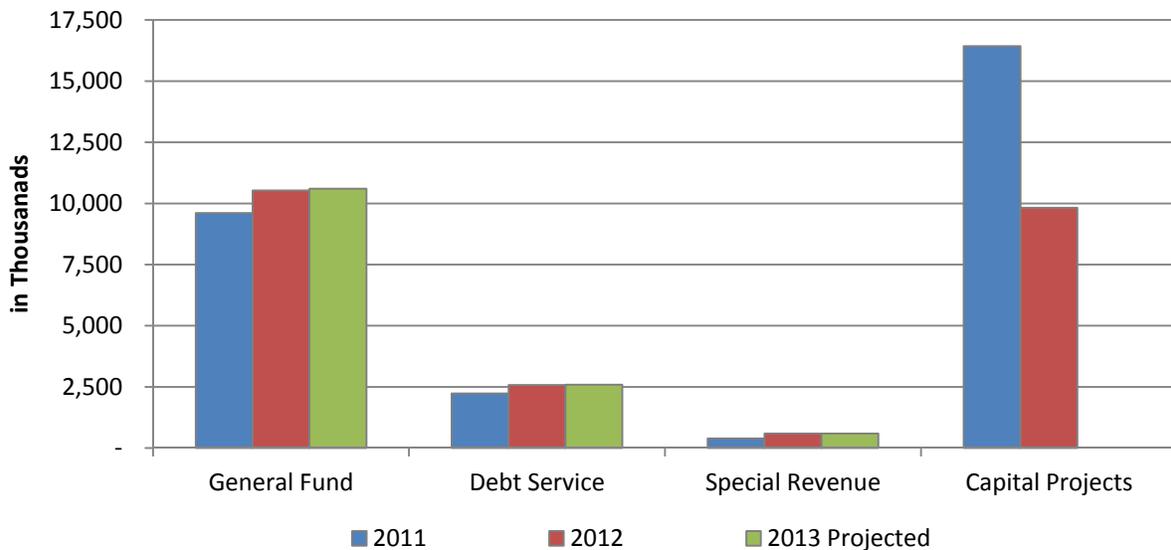
Special Revenue Fund

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 decreased as funds were expended for capital projects in 2012. Bonds were issued in order to complete the library in 2013.

Ending Fund Balance by fund





**City of Pflugerville
Enterprise Funds
2011-2013 Summary of Revenues, Expenses, and Changes in Retained Earnings
(in thousands)**

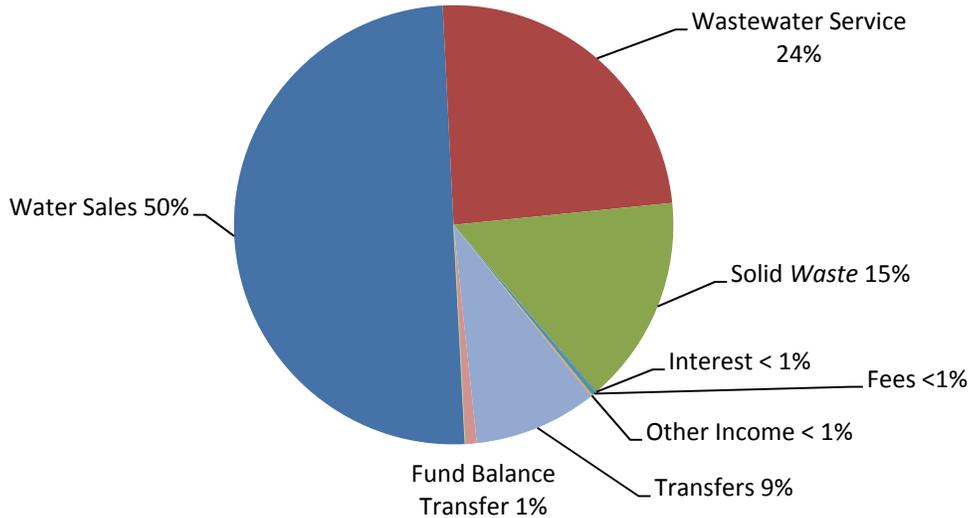
	Utility Fund			Utility Debt Service		
	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved
Revenues						
Water Sales	\$ 11,074	\$ 11,056	\$ 9,958	\$ 1,916	\$ 1,476	\$ 1,802
Wastewater Service	\$ 4,077	\$ 4,681	\$ 4,330	\$ 1,388	\$ 1,068	\$ 1,359
Solid Waste Service	\$ 3,475	\$ 3,623	\$ 3,600			
Interest	\$ 11	\$ 10	\$ 7	\$ 5	\$ 1	\$ 0
Fees	\$ 91	\$ 97	\$ 77			
Miscellaneous	\$ 895	\$ 326	\$ 29			
Developer Contributions	\$ 1,000	\$ -	\$ -			
Transfers				\$ 1,157	\$ 1,149	\$ 2,132
Bond Proceeds				\$ 6	\$ -	\$ -
Fund Balance Transfer				\$ 1,500	\$ 1,049	\$ -
Total Revenues	\$ 20,622	\$ 19,792	\$ 17,999	\$ 5,973	\$ 4,743	\$ 5,293
Expenses						
Water Treatment	\$ 2,069	\$ 2,157	\$ 2,242			
Water Distribution	\$ 5,354	\$ 5,432	\$ 5,255			
Wastewater Collection	\$ 1,096	\$ 996	\$ 1,401			
Wastewater Treatment	\$ 1,865	\$ 2,051	\$ 2,468			
Solid Waste Contract	\$ 3,475	\$ 3,475	\$ 3,600			
Debt Service						
Principal Retirements				\$ 1,858	\$ 1,846	\$ 1,929
Interest				\$ 3,795	\$ 2,894	\$ 3,362
Paying Agent Fees				\$ 2	\$ 2	\$ 2
Bond Issuance Costs				\$ 307	\$ -	\$ -
Capital Projects						
Transfers (Interfund)	\$ 700	\$ 750	\$ 750			
Total Expenses	\$ 14,559	\$ 14,860	\$ 15,716	\$ 5,963	\$ 4,742	\$ 5,293
Intrafund Transfers	\$ 6,248	\$ 1,712	\$ 1,404			
Total Expenses + Transfers	\$ 20,807	\$ 16,572	\$ 17,120	\$ 5,963	\$ 4,742	\$ 5,293
Retained Earnings						
Net Change	\$ (185)	\$ 3,220	\$ 879	\$ 10	\$ 1	\$ 0
Beginning Retained Earnings	\$ 7,632	\$ 7,447	\$ 10,667	\$ 394	\$ 405	\$ 406
Ending Retained Earnings	\$ 7,447	\$ 10,667	\$ 11,546	\$ 405	\$ 406	\$ 406

**City of Pflugerville
Enterprise Funds
2011-2013 Summary of Revenues, Expenses, and Changes in Retained Earnings
(in thousands)**

	Impact Fees			Capital Projects			Total Enterprise Funds		
	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved	FY 2011 Actual	FY 2012 Actual	FY 2013 Approved
Revenues									
Water Sales							\$ 12,990	\$ 12,532	\$ 11,760
Wastewater Service							\$ 5,465	\$ 5,749	\$ 5,689
Solid Waste Service							\$ 3,475	\$ 3,623	\$ 3,600
Interest	\$ 9	\$ 8	\$ 5	\$ 7	\$ 6	\$ 4	\$ 32	\$ 25	\$ 17
Fees	\$ 959	\$ 1,118	\$ -				\$ 1,050	\$ 1,215	\$ 77
Miscellaneous				\$ 764	\$ 281	\$ -	\$ 1,659	\$ 607	\$ 29
Developer Contributions							\$ 1,000	\$ -	\$ -
Transfers				\$ -	\$ 73	\$ -	\$ 1,157	\$ 1,222	\$ 2,132
Bond Proceeds				\$ -	\$ -	\$ -	\$ 6	\$ -	\$ -
Fund Balance Transfer				\$ 3,976	\$ 167	\$ 200	\$ 5,476	\$ 1,216	\$ 200
Total Revenues	\$ 968	\$ 1,126	\$ 5	\$ 4,747	\$ 527	\$ 204	\$ 32,310	\$ 26,188	\$ 23,502
Expenses									
Water Treatment							\$ 2,069	\$ 2,157	\$ 2,242
Water Distribution							\$ 5,354	\$ 5,432	\$ 5,255
Wastewater Collection							\$ 1,096	\$ 996	\$ 1,401
Wastewater Treatment							\$ 1,865	\$ 2,051	\$ 2,468
Solid Waste Contract							\$ 3,475	\$ 3,475	\$ 3,600
Debt Service									
Principal Retirements							\$ 1,858	\$ 1,846	\$ 1,929
Interest							\$ 3,795	\$ 2,894	\$ 3,362
Paying Agent Fees							\$ 2	\$ 2	\$ 2
Bond Issuance Costs							\$ 307	\$ -	\$ -
Capital Projects				\$ 4,763	\$ 520	\$ 2,684	\$ 4,763	\$ 520	\$ 2,684
Transfers (Interfund)							\$ 700	\$ 750	\$ 750
Total Expenses	\$ -	\$ -	\$ -	\$ 4,763	\$ 520	\$ 2,684	\$ 25,284	\$ 20,122	\$ 23,693
Intrafund Transfers	\$ 1,158	\$ 1,149	\$ 2,132				\$ 7,406	\$ 2,861	\$ 3,536
Total Expenses + Transfers	\$ 1,158	\$ 1,149	\$ 2,132	\$ 4,763	\$ 520	\$ 2,684	\$ 32,691	\$ 22,983	\$ 27,230
Retained Earnings									
Net Change	\$ (190)	\$ (23)	\$ (2,127)	\$ (16)	\$ 7	\$ (2,479)	\$ (381)	\$ 3,205	\$ (3,727)
Beginning Retained Earnings	\$ 6,782	\$ 6,592	\$ 6,569	\$ 6,234	\$ 6,218	\$ 6,225	\$ 21,042	\$ 20,661	\$ 23,866
Ending Retained Earnings	\$ 6,592	\$ 6,569	\$ 4,442	\$ 6,218	\$ 6,225	\$ 3,745	\$ 20,661	\$ 23,866	\$ 20,139

Enterprise Fund Revenue Analysis

FY 2013 Financial Sources



Major Revenue Sources

These revenues constitute more than 75% of the utility fund revenue budgeted for 2013.

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 5% in fiscal year 2012 and 4% in each of the prior 3 years. In 2008, a restructuring of the water rates was implemented and that summer marked the beginning of a two-year drought. Fiscal years 2011 and 2012 were some of the driest years on record, statewide, and water revenue reflected that with the largest receipts to date. 2013 revenue is budgeted at an increase over the 2012 budget.

Wastewater

The number of wastewater customers grew 4% in both 2011 and 2012. Revenue is conservatively projected to increase 3% in 2013.

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)

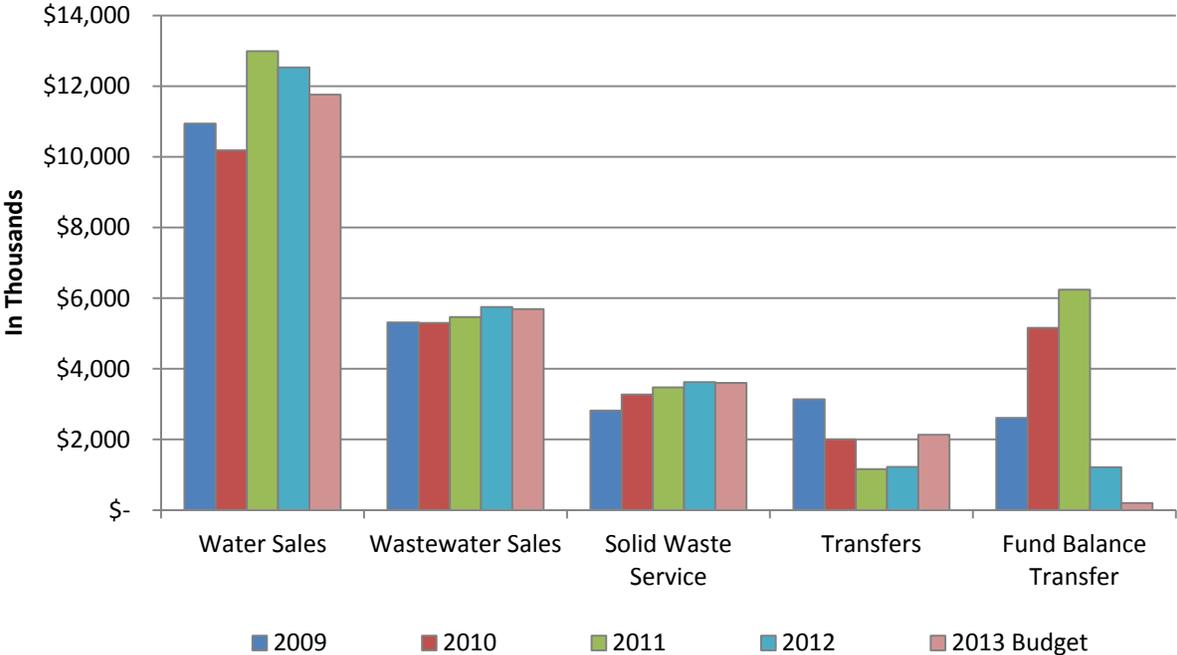
Transfers

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

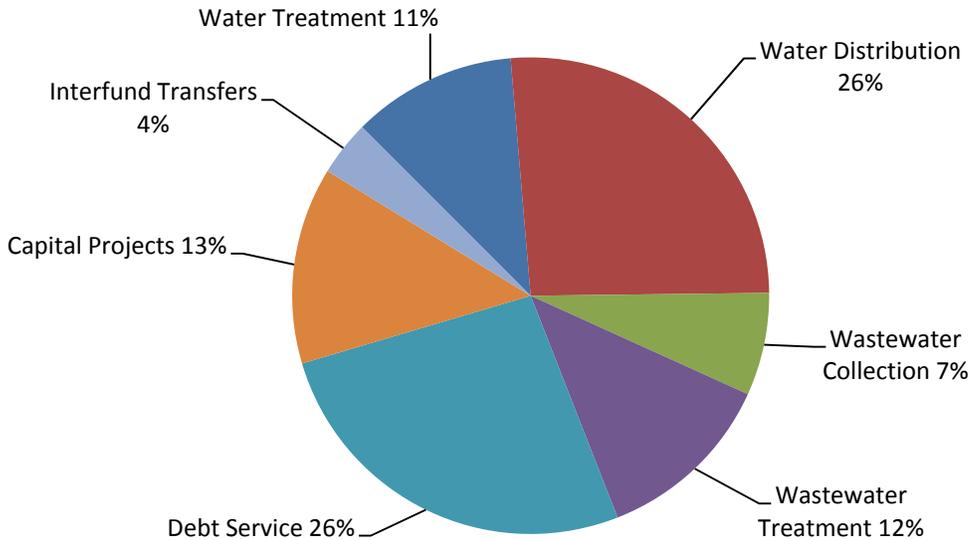
Transfers from fund balance vary from year-to-year due to the fluctuation in funding needs and the availability of other revenue sources. The 2011 fund balance transfer includes a portion of the final payment to reimburse a developer for infrastructure and funding for capital improvement projects. A fund balance transfer of \$200,000 is budgeted for fiscal year 2013 to cover specific utility capital improvement projects.

Historical Revenue Major Sources



Enterprise Fund Expense Analysis

FY 2013 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 2010, wetter than normal conditions led to a decrease in the amount of water treated and distributed, resulting in lower expenses. Expenditures in 2013 are anticipated to remain level with 2012 expenditures.

Wastewater Departments

The operating expenditures of the wastewater departments (collection and treatment) have grown in tandem with the number of customers. In addition, several projects are included in the budget for fiscal year 2013.

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.

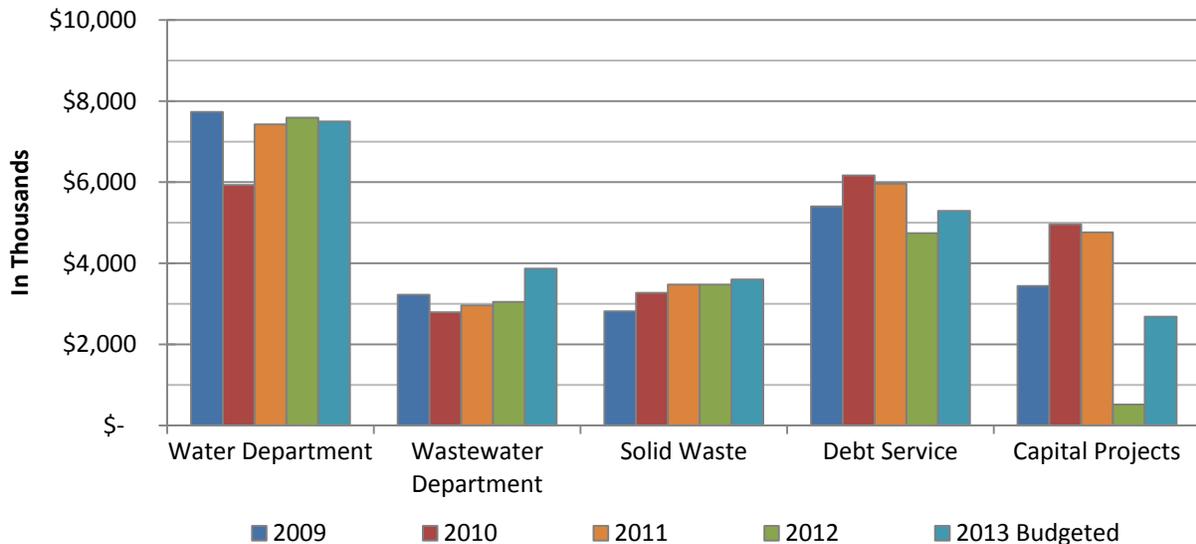
Debt Service

Debt service on the City's utility system remains consistent. In 2010, 2011 and 2012, the City refunded several old debt issues and in 2010 also issued new debt. These refunding issues resulted in a decrease in debt service expenditures for 2012 and continuing into 2013. No new or refunding debt issuances are anticipated for 2013.

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 balance of the utility fund is anticipated to continue to increase in 2013 as projections indicate smaller transfers from fund balance and anticipated increase in 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.

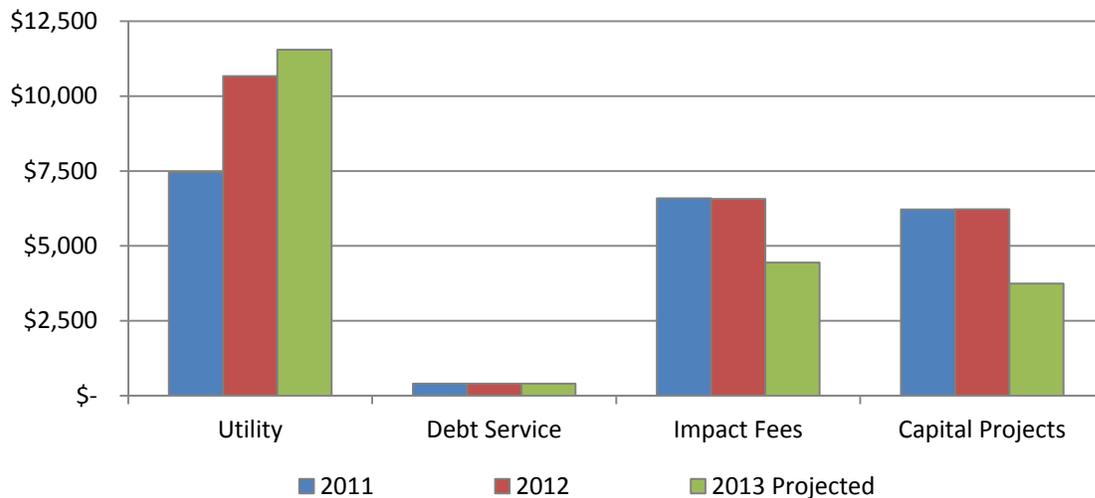
Impact Fees Fund

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. As these infrastructure projects are completed the fund balance will decline. In 2013, approximately \$2.2 million will be used to fund water, wastewater and reuse system improvements.

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

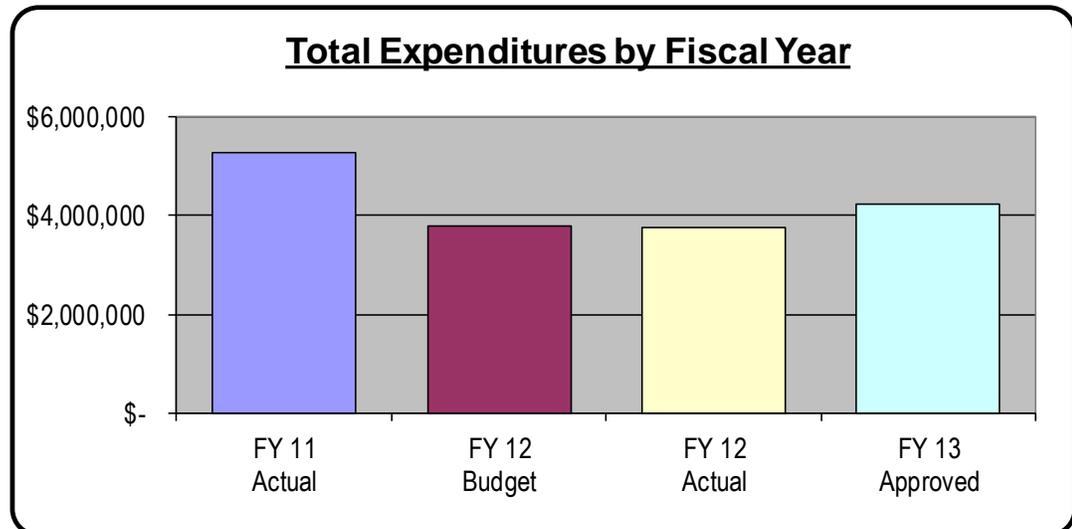
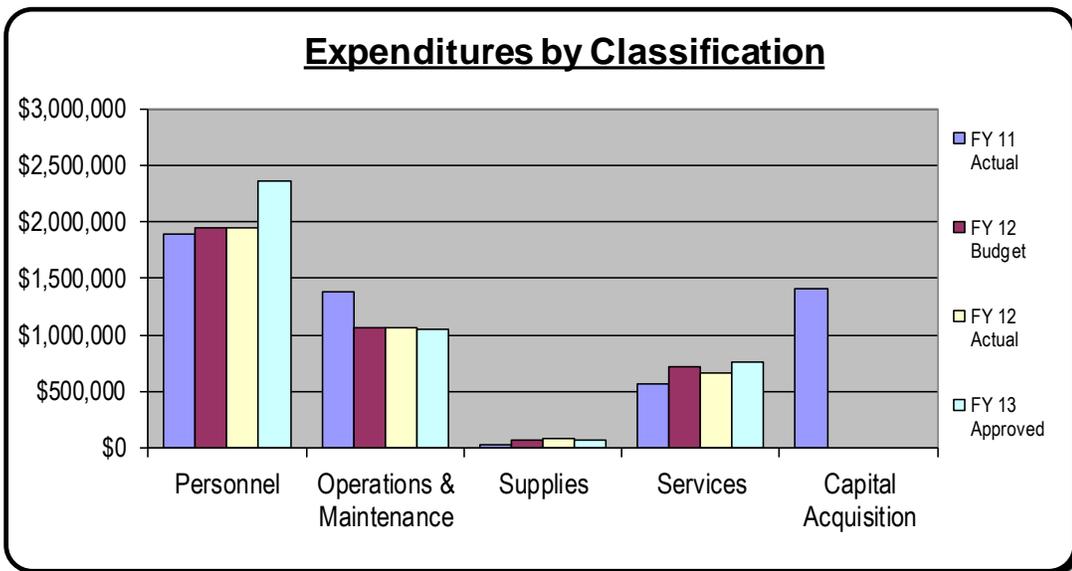
Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Accountant	2	2	2
Accounting Tech/Payroll	0	0	1
Accounts Payable Clerk	1	1	1
Administrative Tech	3	3	3
Assistant City Manager (ACM)	1	3	3
Assistant Finance Director	1	1	1
City Attorney	1	0	0
City Manager	1	1	1
City Secretary	1	1	1
Construction Zone & Safety Inspector	1	1	0
Facilities Coordinator	0	0	1
Facilities Maintenance Tech*	1	4	4
Finance Director	1	1	1
Human Resources Assistant	2	1	0
Human Resources Coordinator	0	0	1
Human Resources Director	1	0	0
Human Resources Generalist	1	0	0
Human Resources Officer	0	1	1
Info & Comm. Development Coordinator	1	1	0
Managing Director of Operations	1	0	0
Media Intern (PT)	0	0	1
Public Information Officer	1	1	1
Purchasing Supervisor	0	1	1
Website Coordinator	0	0	1
Total	21	23	25

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

Administration

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	1,895,220	1,954,272	1,951,670	2,359,126
Operations & Maintenance	1,383,944	1,065,446	1,059,050	1,055,654
Supplies	30,386	62,200	77,573	63,700
Services	562,946	712,982	664,101	765,796
Capital Acquisition	1,411,476	-	-	-
Totals	\$5,283,972	\$3,794,900	\$3,752,394	\$4,244,276



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;

Website: www.pflugervilletx.gov

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

FY 2011- 2012 Accomplishments

- The City of Pflugerville ranked 43 out of 100 best small cities in America by Money Magazine.
- Certified as a Texas Scenic City, silver level, for 2012-2017.
- City was invited to be a featured participant at the 2012 ICMA (International City/County Management Association) annual conference.

City Manager

FY 2011- 2012 Accomplishments (continued)

- Redesigned the City's webpages and transitioned to the new pflugervilletx.gov website.
- Held a general election for citizens to vote on 11 propositions to the City Charter and amended the City Charter to include all adopted changes.
- Revised organizational structure to incorporate two new Assistant City Manager positions.
- Implemented Pflugerville Pfix-up, a multi-department approach to further beautify Pflugerville.
- Transitioned the Pflugerville May General Election to November.

FY 2012 – 2013 Goals

- Commission a City survey to gain public input from citizens.
- Continue to monitor and coordinate economic development agreements.
- Continue citizen outreach efforts and seek new methods for communicating with citizens, including the possibility of City specific phone apps.
- Complete installation of electric vehicle charging stations at the Library (four) and Stone Hill Town Center (four).
- Explore options for software to record and monitor Freedom of Information Act (FOIA) requests.
- Continue emphasis on customer service through training.

FY 2012 - 2013 Budget Objectives

- Hire personnel to fill the new positions for a full-time Human Resources Coordinator and a part-time Media Intern.

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
City Manager	1	1	1
Assistant City Manager (ACM)	1	3	3
City Attorney	1	0	0
Managing Director of Operations	1	0	0
City Secretary	1	1	1
Public Information Officer	1	1	1
Human Resources Director	1	0	0
Human Resources Generalist	1	0	0
Human Resources Officer	0	1	1
Human Resources Coordinator	0	0	1
Human Resources Assistant	2	1	0
Information & Comm. Develop. Coord.	1	1	0
Website Coordinator	0	0	1
Construction Zone & Safety Inspector	1	1	0
Facilities Coordinator	0	0	1
Administrative Tech	2	2	2
Facilities Maintenance Tech*	1	4	4
Media Intern (PT)	0	0	1
Totals	15	16	17

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

City Manager

Staffing (continued)



Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
City Population	47,640	48,354	49,079
Number of Budgeted Positions	281	289	308
Number of Seasonal Employees	127	139	122
<u>Input</u>			
Annual City Budget	\$68,257,711	\$61,717,025	\$64,101,569
Annual City Operating Budget	\$29,706,712	\$30,852,762	\$33,355,130
Number of General Fund Personnel (FTE)	216	218.5	229 (1)
Total Number of Personnel	15	16	17
<u>Output</u>			
Number of Applicants Processed	2,060	1,946	2,000
Number of RFT Applicants Hired	22	32	42
Number of Seasonal Applicants Hired	127	122	125
Number of Terminations Processed	95	141	125
<u>Efficiency</u>			
Population per General Fund FTE	221	221	214
Cost of City Govt per Citizen	\$384	\$407	\$441 (2)
Dept FTE as % of General Fund FTE	6.9%	7.3%	7.4%
<u>Effectiveness</u>			
Taxable Assessed Valuation	\$2,781,357,612	\$2,803,692,319	\$2,826,931,963
Debt to Valuation Ratio	5.72%	5.52%	5.35% (3)
Bond Rating	Aa3/AA-	Aa2/AA-	Aa2/AA-
Tax Rate /\$100 Valuation	\$0.6040	\$0.5990	\$0.5940
Actual Expense versus Budget (Operating)	99%	98%	100%
City Employee Turnover Rate	14%	9.5%	10%

(1) See pages 186-187 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, accounting, and customer service for all water, wastewater and solid waste utility accounts.
- Maintains the fixed assets records for the City.
- Prepares financial reports throughout the year for City related functions such as Deutschen Pfest and City of Pflugerville TIRZ #1.
- 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

Website: www.pflugervilletx.gov/finance

Finance Department

FY 2011 - 2012 Accomplishments

- Received Distinguished Budget Presentation Award for the fiscal year 2012 budget from the Government Finance Officers Association (eighth year).
- Received Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2011 from the Government Finance Officers Association (seventh year).
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association for the fiscal year 2011 report (second year).
- Received an unqualified audit opinion.
- Received the Texas Comptroller's Leadership Circle Award, Silver Level; recognition for transparency in the City's financial operations.
- Created formalized purchasing procedures, to assure consistent and effective purchasing practices, and disseminated to departments.
- Refinanced \$65 million of City debt, a savings of more than \$7.5 million in future debt service payments.

FY 2012 – 2013 Goals

- Receive Distinguished Budget Presentation Award from the Government Finance Officers Association for the fiscal year 2013 budget.
- Receive the Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2012 report.
- Receive the Award for Outstanding Achievement in Popular Annual Financial Reporting for the fiscal year 2012 report.
- Maintain or improve bond ratings of Moody's – Aa2 and Standard & Poor's – AA-.
- Continue to develop and promote the Purchasing function through training staff and standardizing purchasing procedures across the City.
- Assist with the assessment of risk throughout the City.

FY 2012 – 2013 Budget Objectives

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

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Accountant (I/II)	2	2	2
Purchasing Supervisor	0	1	1
Accounts Payable Clerk	1	1	1
Administrative Tech	1	1	1
Accounting Tech/Payroll	0	0	1
Utility Business Operations Mgr*	1	1	1
Utility Billing Specialist*	1	1	2
Total	8	9	11

*Position funded from the Utility Fund.



Finance Department

Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
City Population	47,640	48,354	49,079
Utility Customer Base	18,260	18,963	19,350
Number of bond issues outstanding	17	17	16
Amount of debt outstanding	\$159,050,000	\$154,860,000	\$151,080,000
Annual Budget	\$68,257,711	\$61,717,025	\$64,101,569
<u>Input</u>			
Personnel Expense*	\$657,441	\$671,221	\$724,396
Total Number of Personnel	8	9	11
<u>Output</u>			
Number of AP checks written	6,692	6,666	6,700
Number of Payroll checks written	8,602	8,831	9,250
Number of Purchase Orders Processed	804	505	550
Number of Invoices Processed	13,482	13,794	13,800
Number of Utility Bills Processed	217,331	226,000	231,100
<u>Efficiency</u>			
FTE as % of General Fund FTE	3.7%	4.1%	4.8%
Finance Expenditures as % of GF	3.6%	3.4%	3.4%
<u>Effectiveness</u>			
Bond Ratings (Moody's/S&P)	Aa3/AA-	Aa2/AA-	Aa2/AA-
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	87,723	87,396	87,500
Total Revenue Received	\$31,133,305	\$31,474,385	\$31,500,000

*Personnel and benefits expenses only. Includes three employees 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.
- Manage Pflugerville's floodplains and act as depository of maps and information.

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

Website: www.pflugervilletx.gov/building

FY 2011 – 2012 Accomplishments

- Continued to work with surrounding municipalities to gain consensus on code interpretations and inspection practices and procedures.
- Adopted the 2011 National Electrical Code to keep up to date on electrical safety and technical progress.

Building Inspection

FY 2011 – 2012 Accomplishments (continued)

- Maintained a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- Disseminated information for the approved Physical Map Revision of the Gilleland Creek restudy to the affected property owners.
- Worked with Insurance Services Office personnel regarding Community Rating Service (CRS) rating and the new CRS program.
- Implemented the following from the City Manager's Strategic Plan:
 - Participated in quality watershed initiatives through the CRS and introduced Higher Regulatory Standards into the Floodplain Ordinance.

FY 2012 – 2013 Goals

- Adopt the 2012 International family of building codes to keep up to date on safety and technological advances in the built environment.
- Continue to maintain a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- Implement the following from the City Manager's Strategic Plan:
 - Continue to support the construction efforts of the Library expansion and renovation project through completion in April 2013.

FY 2012 - 2013 Budget Objectives

- Monitor the level of services to the extent 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 11 Actual	FY 12 Actual	FY 13 Approved
Building Official	1	1	1
Building Inspector	3	3	3
Admin Tech	2	2	2
Totals	6	6	6



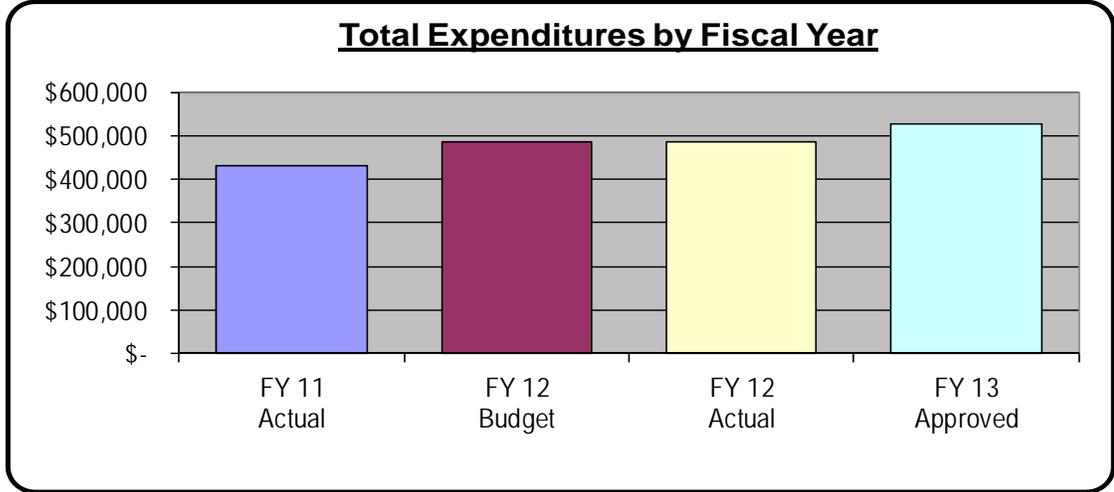
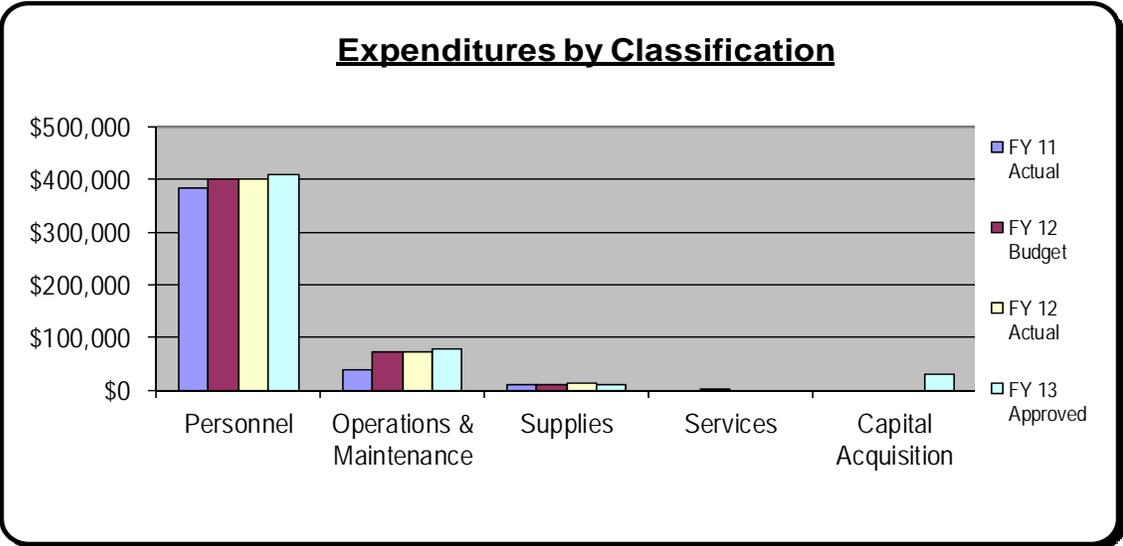
Building Inspection

Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Building Permits:			
Single Family City	200	230	200
Single Family ETJ	260	293	270
Duplex	0	0	0
Multi-Family	0	1	0
Commercial buildings and finishouts	28	31	30
Other (pools, additions, patio covers, signs, etc)	1,417	1,613	1,400
Total Building Permits Issued	1,905	2,168	1,900
<u>Input</u>			
Operating Expenditures	\$430,205	\$487,392	\$497,873
Number of Building Inspectors (funded)	3	3	3
Number of Full-Time Equivalents (funded)	6	6	6
<u>Output</u>			
Inspections:			
Single-Family	11,147	13,598	12,836
Duplex	0	0	0
Multi-Family	0	516	370
Commercial	1,338	1,372	1,350
Other (mechanical, sign, electrical, plumbing)	1,869	2,419	2,707
Total Inspections	14,354	17,905	17,263
Square Footage Residential--Inspected	1,288,000	1,359,800	1,316,000
Square Footage Commercial--Inspected	238,201	310,000	320,000
<u>Efficiency</u>			
Cost per Building Inspection	\$29.97	\$27.22	\$28.84
Operational Cost per capita	\$9.03	\$10.08	\$10.14
Time per Building Inspection (minutes)	24	20	20
<u>Effectiveness</u>			
Average Inspections per Day	59	73	71
# of Inspections per Day per (funded) Inspector	20	24	24

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	383,379	401,430	400,604	409,689
Operations & Maintenance	37,570	73,177	73,346	78,284
Supplies	9,255	10,200	13,442	9,900
Services	-	2,000	-	-
Capital Acquisition	-	-	-	29,853
Totals	\$430,205	\$486,807	\$487,392	\$527,726





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;

Website: www.pflugervilletx.gov/engineering.

FY 2011-2012 Accomplishments

- Completed review of multiple Subdivision and Site Projects.
- Investigated the need to initiate consultant contracts for traffic study services.
- Implemented Code for MS4 Permit for development and redevelopment.

FY 2011 – 2012 Accomplishments (continued)

- Completed Capital Improvements Projects:
 - Becker Farm Road
 - Heatherwilde Boulevard Overlay
 - Kelly Lane Street Rehabilitation
 - Mountain Creek Trail
 - Pflugerville Parkway East (FM 685 to SH 130)

FY 2012-2013 Goals

- Review and update City's current general construction notes for subdivision and site plan to help facilitate private development while protecting the long term needs of the City.
- Continue to be efficient with subdivision and site plan reviews and maintain review times within a 21-day period.
- Review and initiate update of the City's Engineering Design Guidelines & Construction Standards.
- Coordinate with the City Planning Department in developing a Master Transportation Plan.
- Continue public awareness and provide information for the ongoing MS4 permit.

FY 2012-2013 Budget Objectives

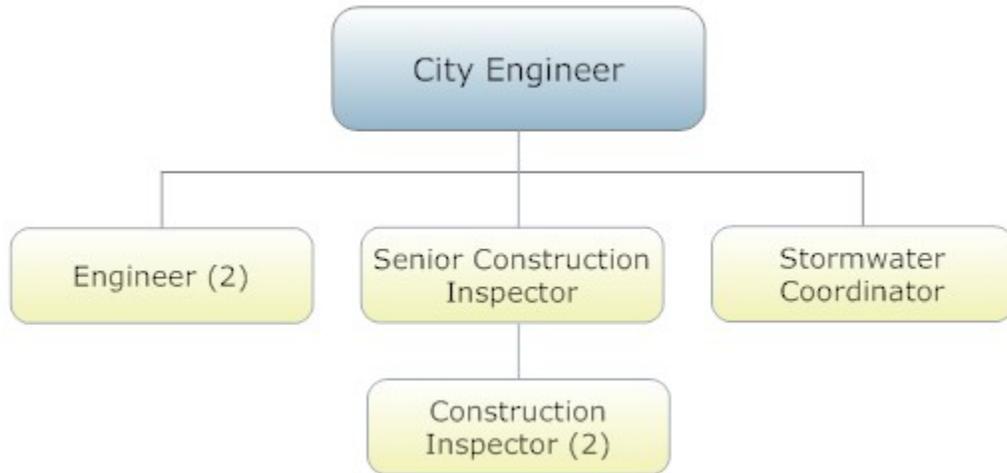
- Improve monitoring of City Capital Improvement Projects (CIP). Develop project spreadsheets to better allocate and monitor project cost and improve communication with the City Finance Department in order to provide savings to the City.
- Conduct various studies and reviews in house thereby eliminating unnecessary consulting fees.

Engineering Department

Staffing

Position	FY 11 Actual	FY 12 Actual*	FY 13 Approved
City Engineer*	1	1	1
Engineer	1	2	2
Engineering Associate	1	0	0
Senior Construction Inspector	1	1	1
Construction Inspector	2	2	2
Stormwater Coordinator	0	1	1
Total	6	7	7

*Hired City Engineer within fiscal year



Performance Measures

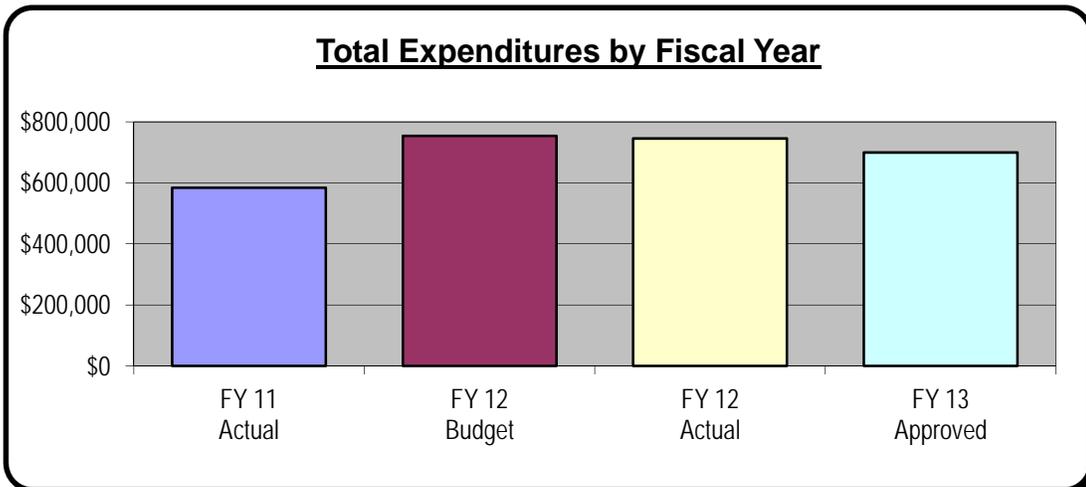
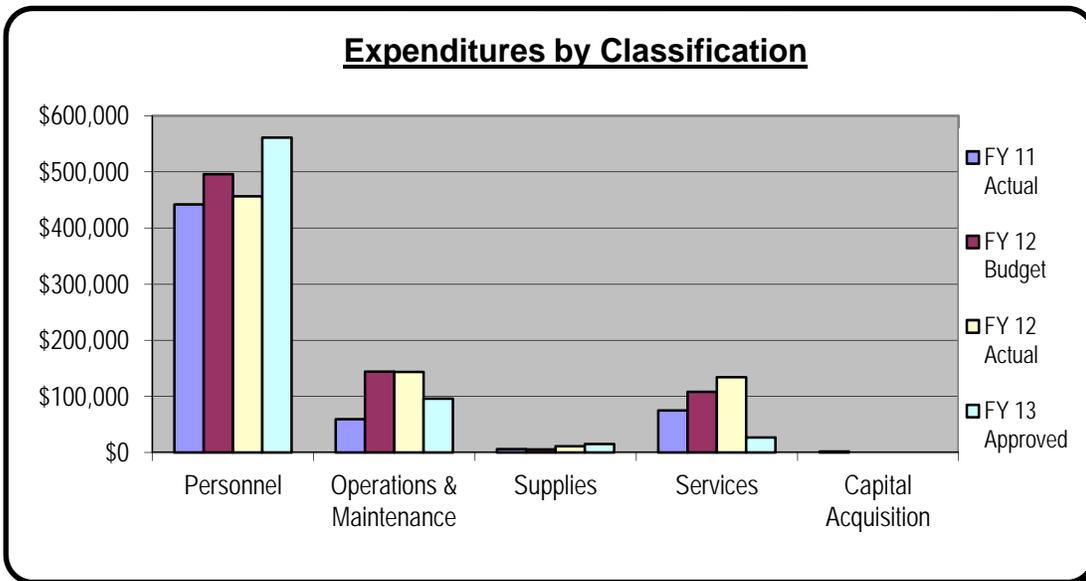
Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
City Population	47,640	48,354	49,079
Subdivision Infrastructure Construction (in millions)	\$4.8	\$5.0	\$6.1
<u>Input</u>			
Operating Expenditures	\$581,775	\$745,480	\$698,684
Number of Personnel (FTE)	6	7	7
<u>Output</u>			
Number of Construction Plans Reviewed	8	18	18
Number of Subdivision Plats Reviewed	14	24	15
Number of Site Plans Reviewed	11	25	13
Number of Active CIP at Year End*	5	6	4
Number of CIP Under Active Construction at Year End*	2	1	1
Number of Completed CIP at Year End*	2	2	4
Number of Inspections	10,080	9,721	13,000
<u>Efficiency</u>			
Average Number of Days to Review Construction Plans	25	20	20
Average Number of Days to Review Subdivision Plats	18	18	17
Average Number of Days to Review Site Plans	20	20	19
Cost per Inspection	\$57.72	\$76.69	\$53.74
Operational Cost per capita	\$12.21	\$15.42	\$14.24

* CIP - Capital Improvement Projects

Engineering Department

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	441,917	495,945	456,717	560,940
Operations & Maintenance	59,145	144,326	143,327	95,744
Supplies	5,811	5,200	11,329	15,000
Services	74,901	108,205	134,107	27,000
Capital Acquisition	1,922	-	-	-
Totals	\$583,697	\$753,676	\$745,480	\$698,684



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 Public Works.

Phone: 512-990-6400; Fax: 512-989-1052.

FY 2011 - 2012 Accomplishments

- 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.
- Acquired a new tire jack to more safely and efficiently change tires on a variety of vehicles.
- Equipped 18 new Police Department vehicles and five new Pflugerville ISD Police vehicles for use.
- Prepared nine new City vehicles for use with tags, inspections, etc.

Fleet Department

FY 2011 – 2012 Accomplishments (continued)

- Maintained school zone lights at all PISD campuses within the City.
- Updated all Police Department patrol vehicles with up-to-date computer stands.

FY 2012 - 2013 Goals

- Increase knowledge of the work order program in order to schedule vehicle repair and maintenance more efficiently.
- Work with administrative support to allow more shop time for Fleet Department staff.
- Integrate and enhance parts inventory for fleet stock.

FY 2012 - 2013 Budget Objectives

- Improve FY 12 levels of service without an increase to the budget.

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Fleet Maintenance Foreman	1	1	1
Automotive Mechanic	2	1	1
Regular Personnel Total	3	2	2
Part Time Mechanics Helper	1	2	2
Totals	4	4	4



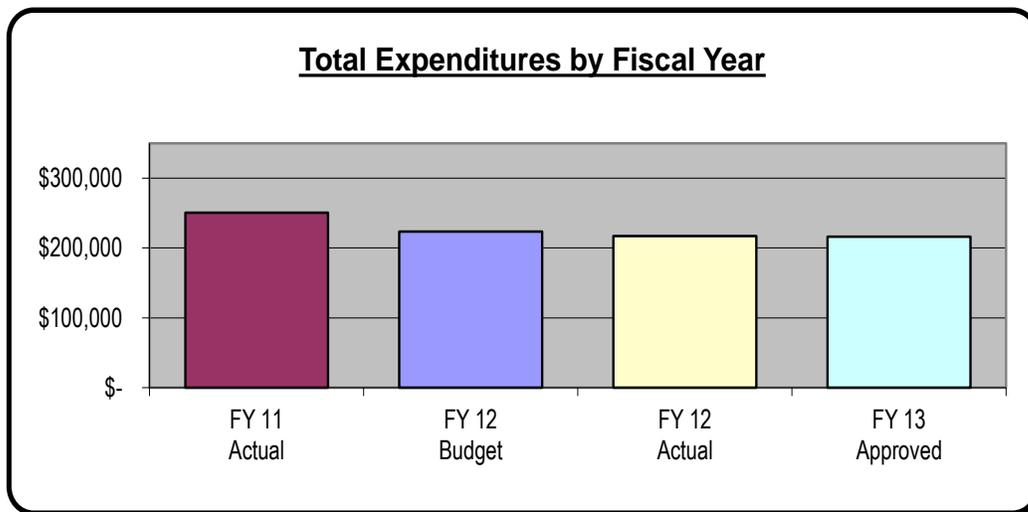
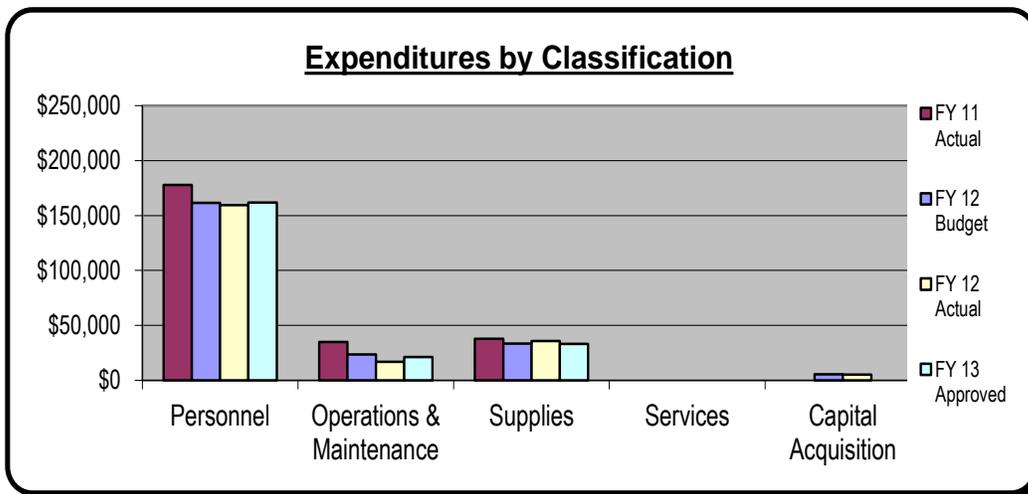
Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Number of Fleet Vehicles	163	171	172
<u>Input</u>			
Operating Expenditures	\$250,439	\$211,884	\$216,212
Number of Full-Time Personnel	3	2	2
<u>Output</u>			
Number of Vehicles Inspected	145	118	150
Number of Vehicles Maintained	160	172	172
<u>Efficiency</u>			
Operating Expenditures per capita	\$5.26	\$4.38	\$4.41
Fleet Expenditures as a % of General Fund Operating Expenditures	1.4%	1.1%	1.0%

Fleet Department

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	177,847	161,521	159,581	161,837
Operations & Maintenance	34,981	23,367	16,636	21,225
Supplies	37,611	33,250	35,667	33,150
Services	-	-	-	-
Capital Acquisition	-	5,500	5,100	-
Totals	\$ 250,439	\$ 223,638	\$ 216,984	\$ 216,212



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; Fax: 512-670-5597; Website: www.pflugervilletx.gov/court.

FY 2011 – 2012 Accomplishments

- Reduced scheduled court hearings and improved customer services by processing deferred disposition requests at front counter and through the mail.
- Participated with Police Department in implementing new telephone messaging system throughout the Justice Center.
- Participated in annual statewide Warrant Round-Up program.
- Completed annual file retention and records management.
- Provided continuing education to court staff with in-person training and webinars through the Texas Municipal Court Education Center.
- Continued to work with Police Department in development of bailiff program and other monitoring devices to improve court security.

Municipal Court

FY 2012 – 2013 Goals

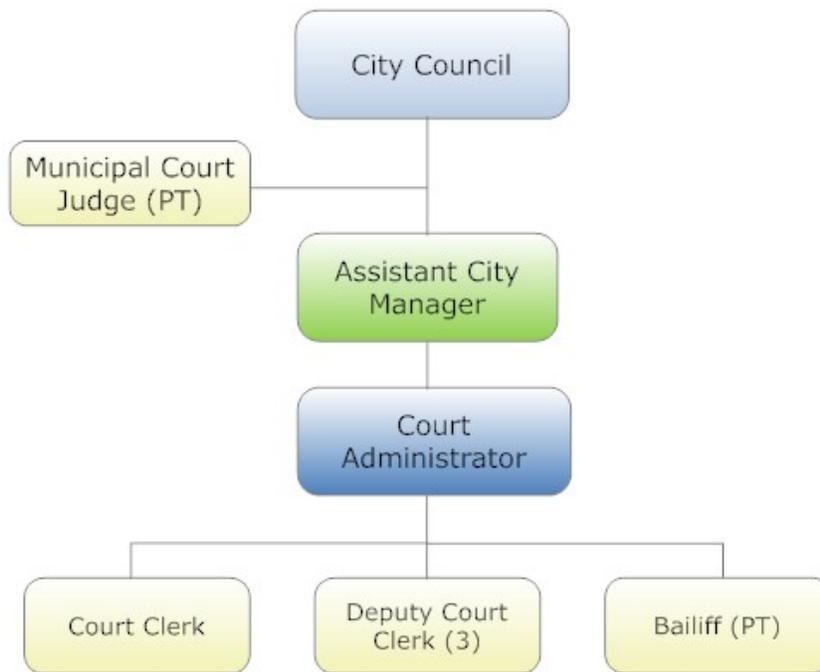
- Implement bailiff program for additional security at scheduled court hearings.
- Improve court records management with additional secured storage for files.
- Enhance public lobby areas with information monitors and create an inviting atmosphere for the public to enjoy.
- Provide continuing education to court staff.
- Work with Police Department to improve magistration hearings involving juveniles.

FY 2012 – 2013 Budget Objectives

- Monitor level of services to ensure positive interaction with public and continue to look for solutions to meet increasing customer demands while maintaining current staff levels.
- Utilize funds collected through all special revenue accounts to maintain existing systems, purchase additional equipment and supplies necessary to support court case processing, and fund programs to improve the overall efficiency and administration of court operations.

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Court Administrator	1	1	1
Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
Municipal Court Judge (PT)	1	1	1
Bailiff (PT)	0	0	1
Totals	6	6	7



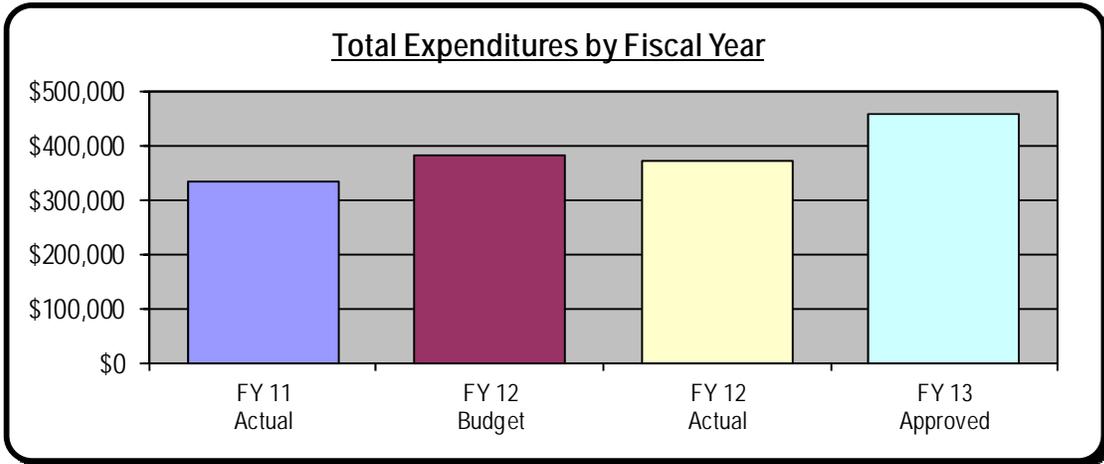
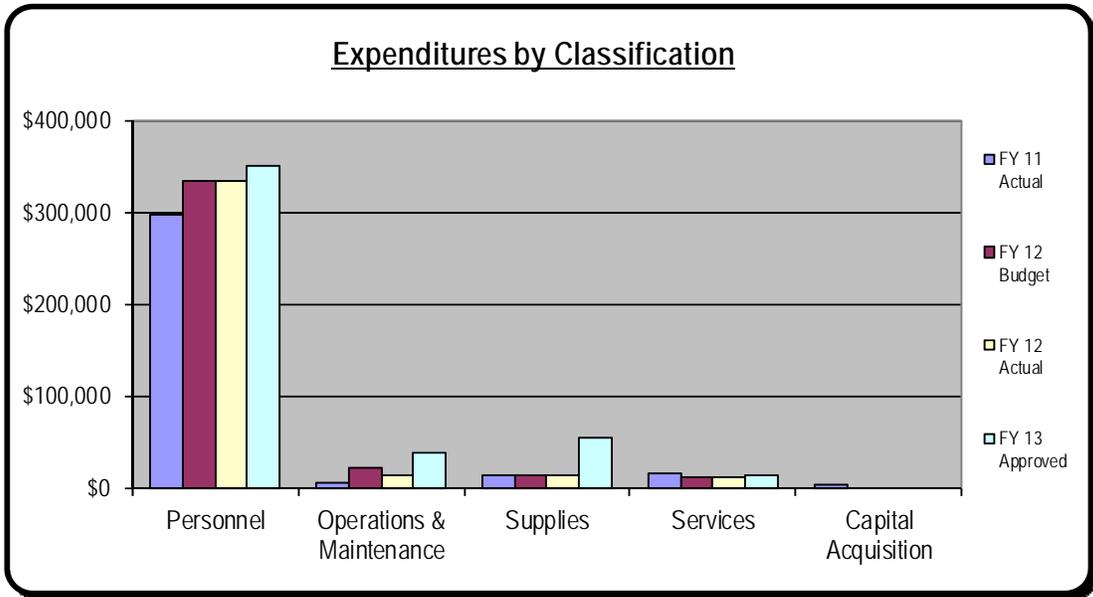
Municipal Court

Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Population	47,640	48,354	49,079
Number of Cases Filed	15,225	16,115	17,584
Number of Full-Time Police Officers	74	76	76
Number of PISD Police Officers	17	17	20
<u>Input</u>			
Operating Expenditures	\$330,618	\$372,392	\$455,742
Number of Full-Time Personnel	5	5	5
Number of Part-Time Personnel	1	1	2
<u>Output</u>			
Revenue Collected	\$1,899,833	\$1,884,278	\$1,978,491
Citation Revenue (City Revenue)	\$1,008,095	\$1,056,903	\$1,040,301
<u>Efficiency</u>			
Cost per Case Filed	\$21.72	\$23.11	\$25.92
City Revenue Collected per Case Filed	\$66.21	\$65.59	\$59.16
Operational Cost per capita	\$6.94	\$7.70	\$9.29
Number of cases processed per Court Clerk	3,806	4,029	4,396

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	297,046	332,804	333,442	350,802
Operations & Maintenance	4,720	22,151	13,778	37,710
Supplies	13,184	13,000	13,278	54,000
Services	15,668	11,890	11,893	13,230
Capital Acquisition	3,025	-	-	-
Totals	\$ 333,643	\$ 379,845	\$ 372,392	\$ 455,742





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

Pflugerville Parks and Recreation Department is the 2nd largest park system in Travis County. The department serves a growing population of nearly 50,000 people and maintains 688 acres of parkland.

Activities performed by Parks staff include:

- Performing daily inspections and maintenance of park facilities;
- Coordinating and scheduling the use of park facilities;
- Planning, organizing, and oversight of a wide variety of recreation activities for the community;
- Planning, organizing, and hosting a variety of special events;
- Administering the Drop by Drop and Community Garden programs; and
- Serving as liaison to the Parks and Recreation Commission.

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;
Website: www.pflugervilletx.gov/parks

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. to 6:00 p.m. Sunday.
Phone: 512-990-6350;

Parks and Recreation Department

FY 2011 - 2012 Accomplishments

- Combined the Easter Festival, the Expo, and Earth Fair into one large special event at Heritage Park named Spring Fling. The event offered a mixed variety of activities enhancing attendance and enjoyment.
- Undertook a parks improvement project to add shade canopies, tables, play structures, trash receptacles, pet waste stations, and benches in nineteen (19) City parks.
- Increased the number of participants on the Pfest Swim Team.
- Offered over 35 classes in recreational exercise including Gymnastics, Zumba, Karate, Children's Ballet, and Tap.
- Added volleyball league play at the Recreation Center.
- Constructed one new multiple sports practice field for public use at Pfennig Fields.
- Refinished the gymnasium floor at the Recreation Center.
- Completed two (2) Pflugerville Pick Up projects improving the appearance of Bohl's Park, Pfennig Park and Pecan Street from FM 685 west to 5th Street removing undesirable vegetation and dead or dying trees.
- Completed replacement of old Adopt-A-Trail signage along City trails with newly designed signage.
- Combined the duties of the Farmer's Market Manager with the Drop By Drop program and the Community Garden into the Community Service Coordinator position (part-time).
- Completed construction of the Mountain Creek Trail, with the assistance of a Texas Parks and Wildlife grant.
- Implemented a Trails Maintenance Crew to improve the appearance and care of Pflugerville's 31 miles of trails to concentrate on removal of dead or hazardous trees, pruning of limbs, trash pickup and removal of undesirable vegetation.
- Began operation of the City's first dog park.

FY 2012 - 2013 Goals

- Continue review of the 2030 Pflugerville Plan for Parks, Recreation and Open Space and develop an implementation schedule of priorities.
- Develop an action plan responding to a review of current activities and programs at the Recreation Center with an assessment of the Recreation Center's ability to serve a population of 50,000.
- Establish a quarterly staff review of national recreational trends or new recreational activities.
- Increase awareness of tennis and tennis facilities within the parks system through introduction of "Cardio Tennis" and "Quick Start" tennis programs for adults and youth.
- Contact US Lacrosse and lay ground work for a lacrosse program in Pflugerville.
- Identify a site to propose and develop a disc golf course within a Pflugerville park.
- Complete the first draft of the Trail Gap Analysis to pave the way for connectivity of City parks and trails.
- Coordinate the Randig Tract and Athletic Complex Feasibility Study to determine the merits or suitability of the Randig tract for active sports or to select an alternative site.

FY 2012 - 2013 Budget Objectives

- Accomplish resurfacing of City tennis courts and investigate using a new concept of "pad and pour" resurfacing for tennis facilities.
- Hire a Marketing and Event Coordinator that will be responsible for coordinating all City special events and marketing of the department.
- Maximize use of approved budget funding.
- Seek opportunities for grants and partnerships.
- Create a plan for equipment replacement scheduling.

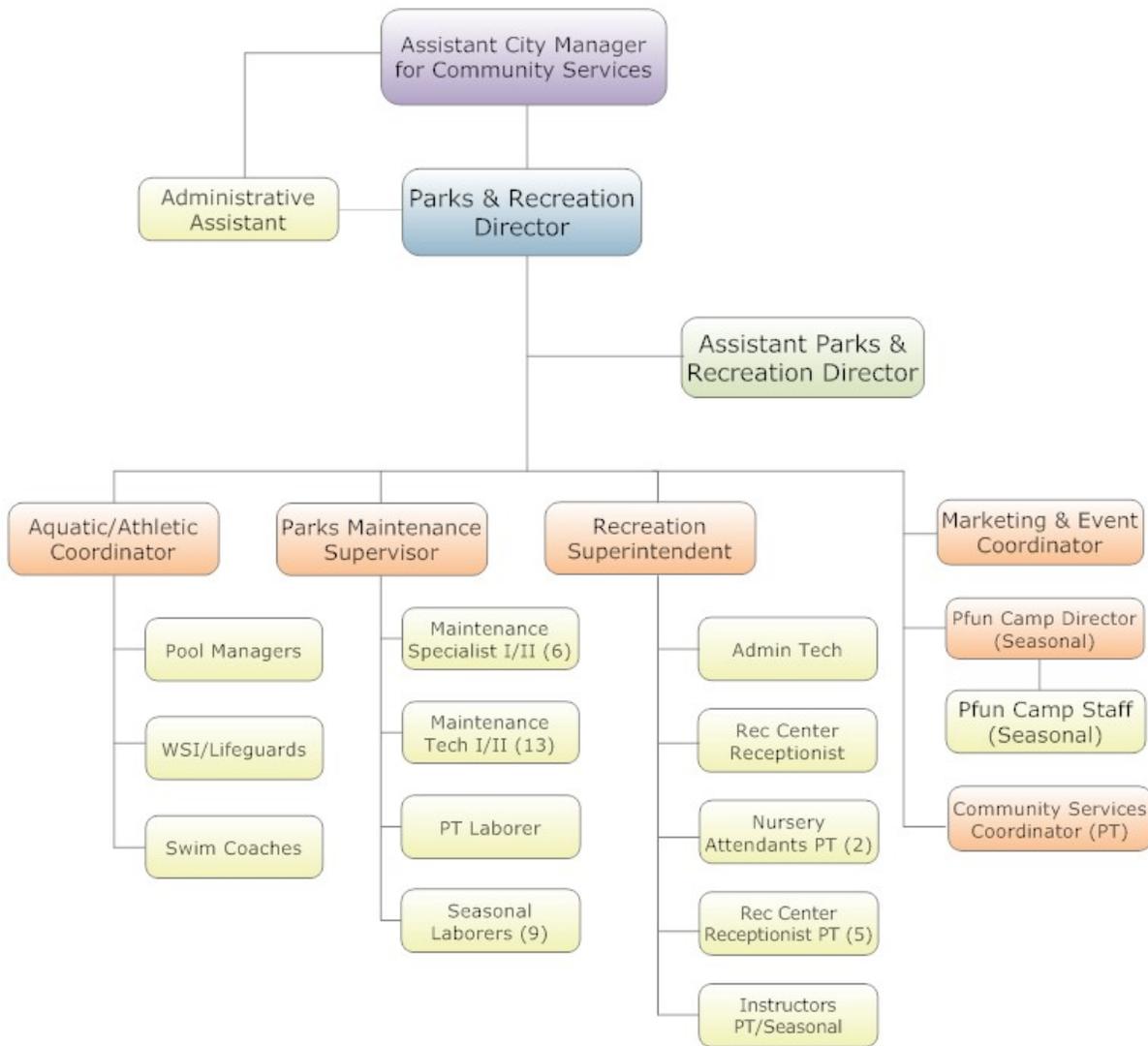
Parks and Recreation Department

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	0	1
Administrative Assistant	0	0	1
Marketing & Event Coordinator	0	0	1
Aquatic/Athletic Coordinator	1	1	1
Recreation Superintendent	1	1	1
Parks Maintenance Supervisor	1	1	1
Admin Tech VII	2	2	1
Maintenance Specialist VII	6	6	6
Maintenance Technician**	14	13	13
Recreation Center Receptionist	1	1	1
Subtotal for Full-Time Personnel	28	26	28
Laborer (PT)	1	1	1
Rec Center Receptionists (PT)	6	6	5
Community Service Coordinator	1	1	1
Subtotal for Regular Part-Time Personnel	8	8	7
Laborer (Seasonal)	9	9	9
Pfun Camp Staff (Seasonal)	23	23	23
Pool Staff (Seasonal)	89	89	89
Swim Coaches (PT)	3	3	3
Instructors (Seasonal/PT)	7	7	7
Nursery Attendants (PT)	2	2	2
Subtotal for Seasonal/Temp PT Personnel	133	133	133
Totals	169	167	168

**One position moved to Admin as part of the facilities maintenance team in FY12.

Staffing (continued)



Parks and Recreation Department

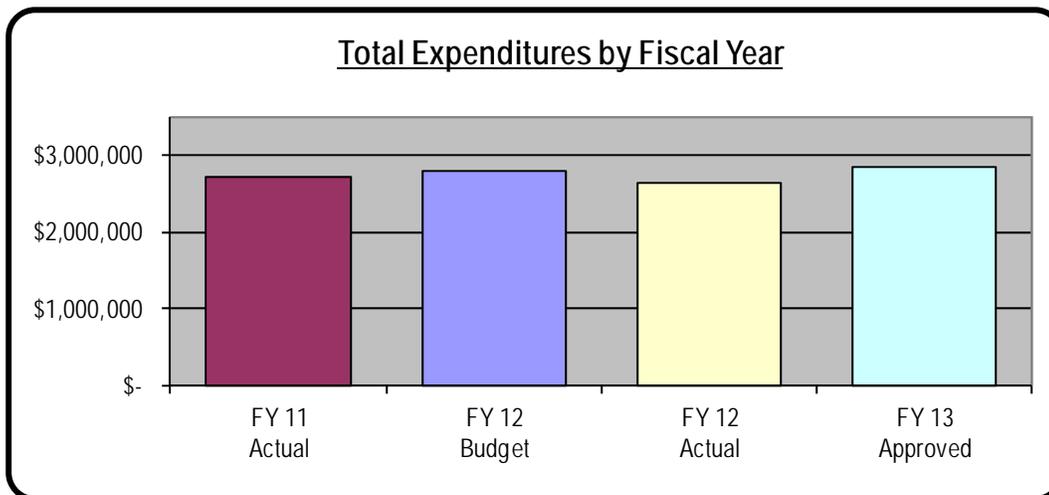
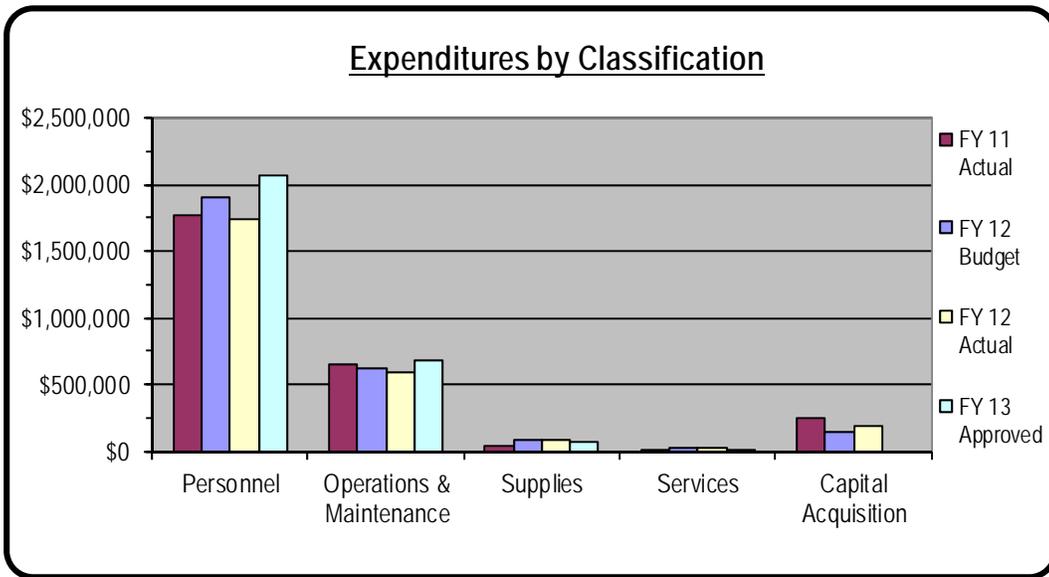
Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY13 Approved
<u>Demand</u>			
Population	47,640	48,354	49,079
Miles of Trails	29	31	31
Number of Parks	27	31	31
Number of Buildings	29	29	29
Number of Playscapes	22	22	22
Number of Acres Maintained	674	688	688
Number of Swimming Pools	3	3	3
Number of Special Events	14	13	13
Number of Soccer Fields	15	15	15
Number of Volleyball Courts	5	5	5
Number of Basketball Courts	6	6	6
Number of Baseball Fields	1	1	1
Number of Football Fields	1	2	2
Number of Tennis Courts	1	1	1
Number of Practice field complexes	1	3	3
<u>Input</u>			
Parks Operating Expenditures	\$2,479,217	\$2,437,405	\$2,838,244
Parks Staff - Regular (FTE)	32	30	31.5
Seasonal Staff	121	121	121
Volunteer Hours	3,500	3,500	3,500
Grants & Donations Received	135,050	51,516	10,000
<u>Output</u>			
Recreation Program Participants	2,596	2,633	2,200
Facilities Reservations	540	633	574
Recreation Center Members*	1,770	1,309	1,760
Sports League Participants	2,775	3,000	2,781
Aquatics Participants (Classes)	3,630	2,525	3,700
Special Event Participation	34,700	34,800	35,000
<u>Efficiency</u>			
Parks Expenditures as % of General Fund	13.54%	12.39%	13.13%
Parks Expenditures per Capita	\$52.04	\$50.41	\$57.83
Population per Regular Staff FTE	1,489	1,612	1,558
<u>Effectiveness</u>			
Total Program & Fee Revenue	\$570,497	\$589,792	\$626,920
% Budget Recovered through Parks Programs and Fees	23.0%	24.2%	22.1%

* Families are counted as one member.

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	1,766,573	1,900,479	1,732,980	2,063,131
Operations & Maintenance	654,177	621,907	596,134	685,163
Supplies	44,727	80,600	81,186	76,450
Services	13,740	34,700	27,104	13,500
Capital Acquisition	244,524	145,086	191,832	-
Totals	\$2,723,741	\$2,782,772	\$2,629,237	\$2,838,244





Pflugerville Community Library

Department Mission

The Library joyfully engages, inspires, informs and entertains the Pflugerville community.

Department Description

- Welcome and 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 and information to queries from a variety of sources; telephone, email, online, and 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 and 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 1008 W. Pfluger Street.

The Library is open:

Monday through Thursday - 10 a.m. to 8 p.m.

Friday – 10 a.m. to 6 p.m.

Saturday and Sunday – 1 p.m. to 6 p.m.

The Library is closed on all City holidays.

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

Website: www.pflugervilletx.gov/library

FY 2011 - 2012 Accomplishments

- The newly expanded and renovated Library building is on schedule to open in the spring of 2013.
- Designed a new volunteer program to elicit expanded community support of the Library.
- Increased Library availability with a variety of new automation services including:
 - Self-Check
 - Self-Registration for new & renewed library cards
 - Automatic phone calls/text/emails for overdue reminders & reserves
 - Reserve Express- a favorite author pre-registration service
 - Mobile app for a range of smart phones.
- Introduced e-books; providing access to more than 5,000 current bestsellers through Overdrive and 39,000 classics through Project Gutenberg- all available through the library catalog.
- The public computers have been updated to provide greater functionality with less maintenance.
- Provided more than 50 programs and classes each month; in addition to the beloved Summer Reading Program for children, reached the community with a variety of book clubs and craft groups, job and computer training opportunities.
- Instituted an annual Librarians Brunch with PISD Librarians.
- Continued to refresh the collection to meet the highest Texas State Library and Archives Commission (TSLAC) standards of material age; more than 27% of the collection is less than 5 years old.
- Coordinated with the Friends of the Library to apply for a Lower Colorado River Authority (LCRA) grant. This award will provide \$25,000 toward a fountain and cistern to be included in the Library's water demonstration courtyard.
- Eliminated library fines for overdue materials.

FY 2012 – 2013 Goals

- Open and familiarize ourselves & the community with the expanded Library facility.
- Strengthen the Library's role in the Pflugerville community, especially through:
 - the implementation of a newly structured volunteer program, and
 - teaming with the Friends of the Library to develop an outreach program for shut-ins.
- Provide a welcoming, comfortable, secure building including such revenue-neutral conveniences as color copying and coffee.
- Provide the materials patrons want, in formats they desire, as promptly as possible.
- Continue to make library services user-friendly.

FY 2012 - 2013 Budget Objectives

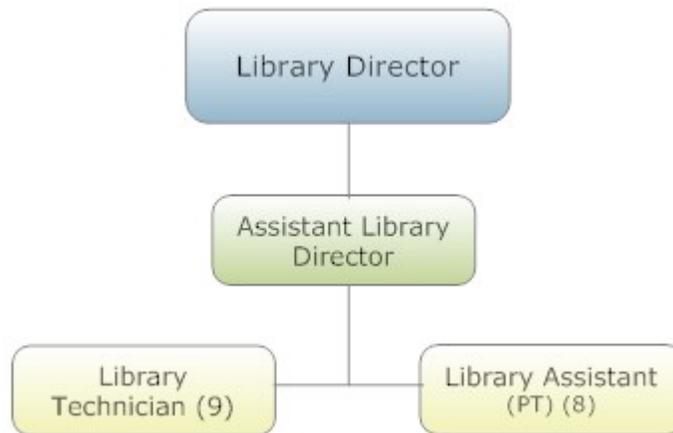
- Use every aspect of the Library facility in the development of programs, including the courtyard and parking lot.
- Hire additional part-time and full-time staff to ensure the expanded Library facility is adequately manned.
- Work with the Public Information Officer to brand the Library with:
 - a public relations campaign highlighting the new building, and
 - redesign of the Library Card.
- Increase the collection, particularly in these aspects:
 - downloadable materials, and
 - materials in languages other than English, especially Spanish and Vietnamese.

Pflugerville Community Library

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Library Director	1	1	1
Assistant Library Director	0	1	1
Librarian	1	0	0
Library Technician	7	7	9
Facilities Maintenance Technician*	1	0	0
Regular personnel total	10	9	11
Library Assistant (PT)	4	4	8
Totals	14	13	19

*Facilities Maintenance Technician moved to Admin in FY 12.



Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Card Holders	25,854	25,841	26,000
Collection	63,998	59,013	70,000
Number of Items Circulated	293,664	325,502	325,000
Number of Reference Requests	8,310	6,234	8,000
Library Programs Attendance	7,358	10,559	7,000
Number of Internet Users	43,734	47,696	45,000
<u>Input</u>			
Operating Expenditures	\$621,861	\$601,370	\$799,804
Number of Full-Time Equivalents *	12.0	11.0	15.0
Donations/Grants**	\$10,515	\$4,738	\$25,000
<u>Output</u>			
Number of Library Visits	171,551	199,411	165,000
Volunteer Hours	1,323	1,486	1,500
Library Revenue***	\$26,688	\$34,777	\$5,000
<u>Efficiency</u>			
Library Expenditures as a % of General Fund Operating Expenditures	3.4%	3.1%	3.7%
FTE as a % of General Fund FTE	5.6%	5.0%	6.6%
Library Operating Expenditures per capita	\$13.05	\$12.44	\$16.30
<u>Effectiveness</u>			
% Increase in Circulation	3.5%	10.8%	8.3%
Circulation per FTE Staff Member	24,472	29,591	21,667
Circulation per Library Visits	1.71	1.63	1.97
Collection Turnover Rate	4.59	5.52	4.64

* Excludes seasonal personnel

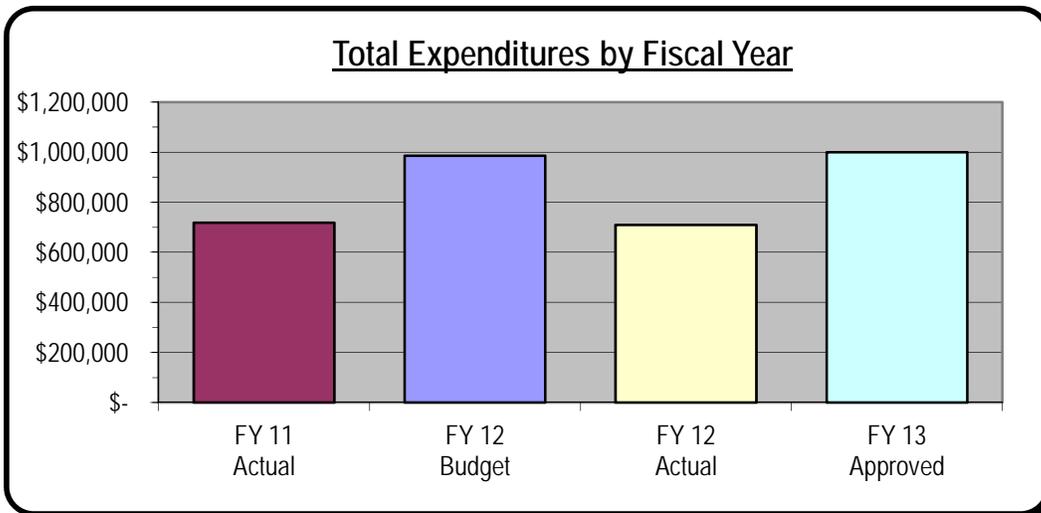
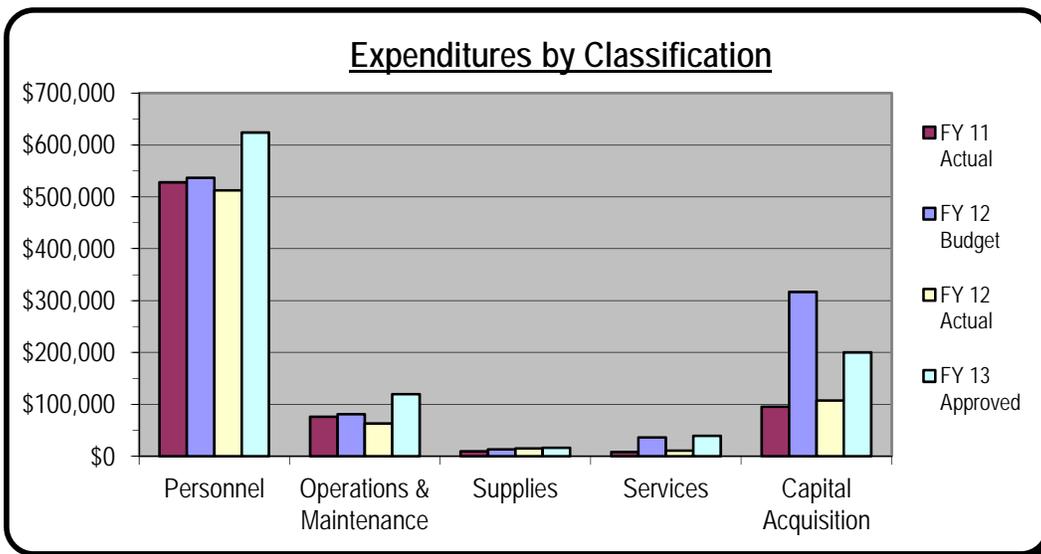
** Grants are not budgeted until awarded.

*** In 2012, the Library eliminated fines for past due books.

Pflugerville Community Library

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	527,859	536,932	512,321	623,854
Operations & Maintenance	76,226	81,173	63,352	120,020
Supplies	9,526	13,500	14,819	16,600
Services	8,250	36,400	10,878	39,330
Capital Acquisition	95,632	317,000	107,367	200,000
Totals	\$717,493	\$985,005	\$708,737	\$999,804



Planning Department

Department Mission

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;

Website: www.pflugervilletx.gov/planning

FY 2011 - 2012 Accomplishments

- Completed, with consultant assistance, a diagnostic report and recommendations regarding the Unified Development Code.
- Planning & Zoning Commission provided annual capital improvement plan and annexation recommendations to the City Council.
- Recertified Tree City USA participation.

FY 2012 – 2013 Goals

- Allocate resources in a manner consistent with the vision, goals, strategies and priority projects outlined in the Pflugerville 2030 Comprehensive Plan, the 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 focused manner.
- Promote continuous staff development.
- Receive Certificate of Achievement for Planning Excellence for 2012.
- Draft and adopt the Development Services Center Handbook.

FY 2012 - 2013 Budget Objectives

- Develop and implement comprehensive land use approach (zoning, site development and engineering specifications) consistent with the comprehensive plan.

FY 2012 - 2013 Budget Objectives (continued)

- Further the transportation element of the comprehensive plan into a proactive multimodal approach that serves Pflugerville to 2030 and beyond.
- Evaluate and, if appropriate, acquire and implement new permit software.

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Planning Director	1	0	1
Senior Planner	1	1	1
Planner I/II	1	2	2
Arborist	1	0	0
GIS Coordinator	1	1	1
GIS Analyst	1	1	1
Admin Technician	1	1	1
Total	7	6	7



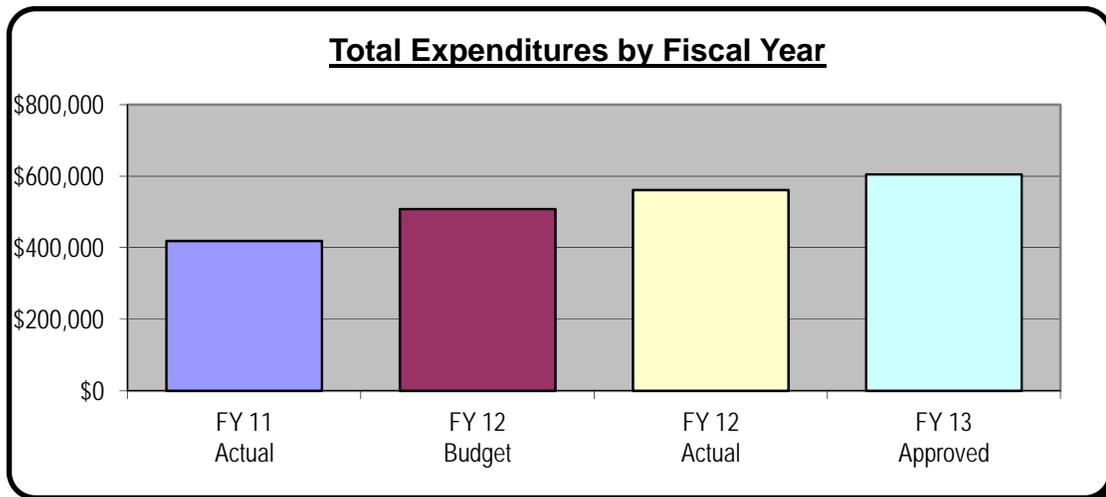
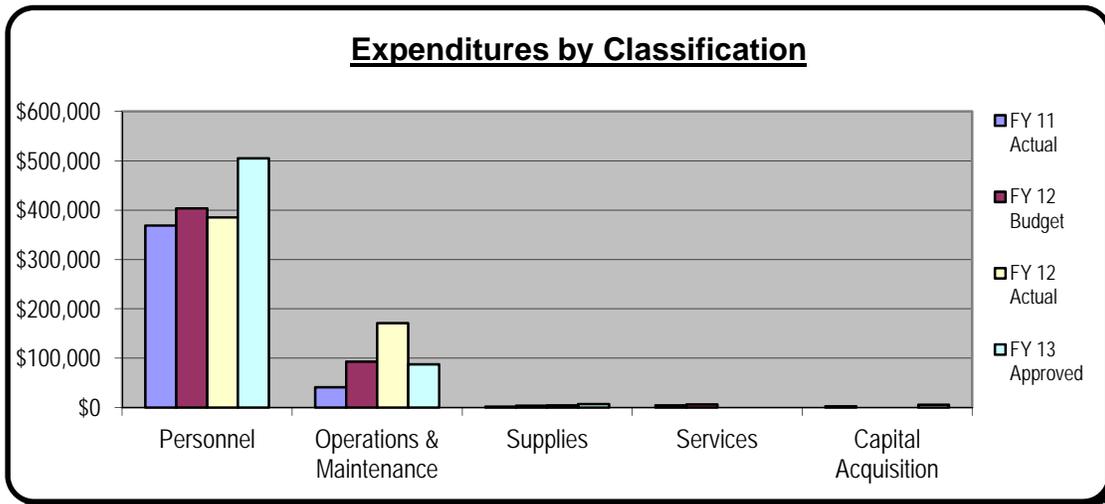
Planning Department

Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
City Population	47,640	48,354	49,079
Annual Growth Rate	1.5%	1.5%	1.5%
Land Area Within City limit (sq. mi.)	22.65	22.65	22.70
Land Area Within ETJ only (sq. mi.)	40.86	40.86	40.86
Number of Annexations / Acres	2/245	0	2/29
Number of Households in Annexation	445	n/a	0
Number of Persons in Annexation	1,317	n/a	0
<u>Input</u>			
Operating Expenditures	\$416,213	\$561,047	\$599,480
Number of Personnel (FTE)	7	6	7
<u>Output</u>			
Subdivision Plat Applications	15	24	10
Site Development Applications	12	25	15
Single Family Lots Reviewed	822	577	500
Zoning Applications	10	4	5
Board of Adjustment Cases	1	1	2
<u>Efficiency</u>			
Planning Expenditures as % of General Fund Expenditures	2.27%	2.85%	2.77%
FTE as % of General Fund FTE	3.24%	2.75%	3.06%
Population per FTE	6,806	8,059	7,011
Operating Expenditures per Capita	\$8.74	\$11.60	\$12.21

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	368,672	403,988	385,479	505,240
Operations & Maintenance	41,453	93,145	171,178	87,295
Supplies	1,768	4,000	4,389	6,945
Services	4,320	6,500	-	-
Capital Acquisition	2,795	-	-	5,500
Totals	\$419,008	\$507,633	\$561,047	\$604,980





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.**

Website: www.pflugervilletx.gov/police.

Police Department

FY 2011 – 2012 Accomplishments

- Completed full electronic and hands on inventory of all items in the property room.
- Implemented electronic evidence submission to Texas Department of Public Safety (DPS) laboratory.
- Implemented detective staffing on Saturdays to improve customer service.
- Replaced fleet vehicles with new Chevy Tahoes.
- Started implementation of FBI designed training “Bandit Shield” for local area banks.
- Began supporting, implementation and participation in the Austin Regional Intelligence Center.
- Purchased additional tracking components and a pole camera surveillance system with drug seizure funds.
- Completed improvements to the Animal Shelter, such as installation of a new A/C system, new dog runs and interaction pens, new paint and a renovated washroom in the building, and new landscaping.
- Implemented a new case management module in Incode RMS Software.
- Improved emergency response by partnering with a local faith based entity for use of their facilities during emergencies.
- Hired additional School Crossing Guards in order to improve child safety, utilizing Child Safety Funds.
- Began CAPCOG Cadet Class #62 with 27 students.
- Upgraded our current NIXLE Communication Program.
- Elevated our National Night Out Award Ranking for the second year.
- Purchased Cool Cops, personal officer air conditioning systems, and installed window tint on all patrol vehicles to mitigate adverse effects from the heat.
- Purchased additional mobile data computers for patrol.
- Increased monthly firearms training for officers and instituted entry team training every two weeks.

FY 2012 – 2013 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 and Police Department's Strategic Plans into all operations within the Police Department.
- Continue to improve Emergency Management Training for all employees.
- Increase the numbers of volunteers in CERT, COPs and Animal Control.
- Strive to improve adoptions, operations and conditions at the Animal Shelter.
- Continue process for accreditation through the Texas Police Chiefs Association.
- Continue to support our partnership with the Pflugerville Independent School District.

FY 2012 – 2013 Budget Objectives

- Procure additional vehicles to maintain a reasonable number of fleet vehicles.
 - Insure available fleet to cover all duties of the department.
 - Maintain service to all fleet vehicles to reduce repairs.
 - Replace high mileage units as a priority.
- Replace all tasers due to end of life cycle and purchase taser holsters.
- Replace outdated computers throughout the Police Department.
- Add additional hand held radios to supplement inventory due to increase in personnel and mobile radios due to end of life cycle.
- Purchase a Mobile License Plate Reader System for patrol.
- Create Patrol Corporals in order to improve supervision of personnel and create the ability for officers to transfer throughout the department.
- Hire an Animal Shelter Director to manage and promote the Pflugerville Animal Shelter and its programs.
- Hire a new Dispatch Supervisor position in communications.
- Add one Dispatch Console, installation and furniture funded through a grant from the Pflugerville Community Development Corporation.

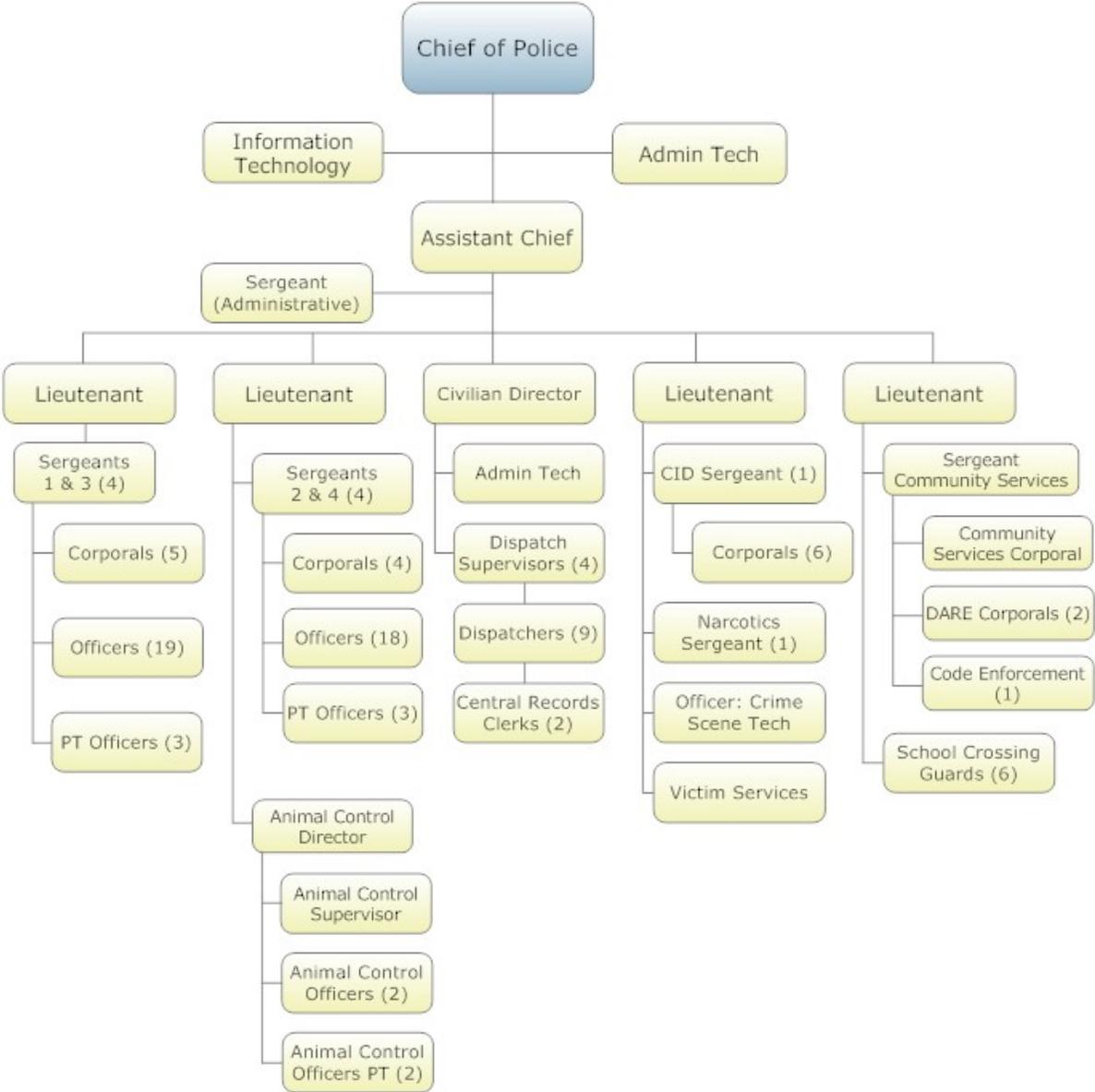
Police Department

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Police Chief	1	1	1
Assistant Chief	1	1	1
Lieutenant	4	4	4
Sergeant	12	12	12
Corporal	8	9	18
Officer	47	48	39
Information Technology	1	1	1
Civillian Director	1	1	1
Dispatch Supervisor	3	3	4
Dispatcher	9	9	9
Victim Services Director	1	1	1
Central Records Clerk	2	2	2
Animal Shelter Director	0	0	1
Animal Control Supervisor	1	1	1
Animal Control Officer	2	2	2
Code Enforcement	2	2	2
Facilities Maintenance Tech*	1	0	0
Admin Tech	2	2	2
Subtotal for full-time personnel	98	99	101
Part Time Animal Control	2	2	2
Part Time Dispatcher	1	0	0
Part Time Officers	5	6	6
School Crossing Guard	0	6	6
Totals	106	113	115

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

Staffing (continued)



Police Department

Performance Measures

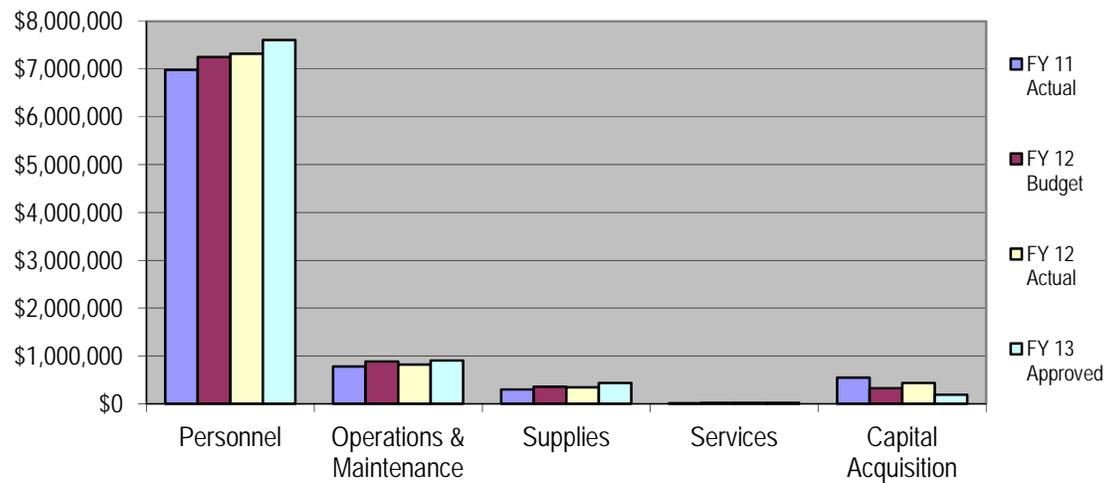
Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Population	47,640	48,354	49,079
Calls for Service	67,003	74,391	72,000
Index Crimes Reported	1,440	1,479	1,500
Number of Collisions	568	550	550
Number of Animals Caught	714	955	810
Stolen Property (UCR)*	\$1,310,561	\$921,610	\$730,000
<u>Input</u>			
Operating Expenditures	\$8,075,781	\$8,507,948	\$8,958,216
Officers per Thousand Population (Does not include SROs)	1.55	1.57	1.49
<u>Output</u>			
Number of Citations Issued	13,563	14,597	13,500
Number of Felony Arrests	295	200	225
Number of Misdemeanor Arrests	2,164	1,126	1,500
<u>Efficiency</u>			
Crime Rate per UCR*	2,550	2,550	2,550
Police Expenditure per Capita	\$170	\$176	\$183
Average Response Time - All Calls	7 minutes	8 minutes	8 minutes
% Clearance Rate - Part 1 Offenses (UCR)*	43%	47%	50%
Stolen Property Recovered	\$316,826	\$182,676	\$200,000
Recovery Rate of Stolen Property	24%	20%	25%
Total # of Training Hours-Officers	3,686	3,191	3,450
# of Training hours per Officer	50	42	45
Total # of Training Hours-Civilians	567	532	350
# of Training hours per Civilian	24	23	15

*UCR -- Uniform Crime Report

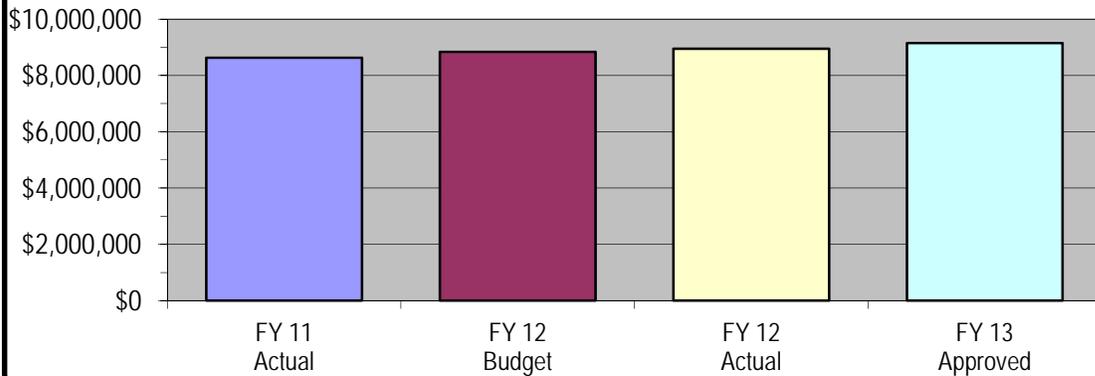
Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	6,982,717	7,249,325	7,324,582	7,605,023
Operations & Maintenance	782,637	883,081	819,532	901,565
Supplies	296,505	360,186	345,973	433,413
Services	13,923	18,425	17,861	18,215
Capital Acquisition	546,910	322,797	433,473	186,075
Totals	\$ 8,622,691	\$ 8,833,814	\$ 8,941,421	\$ 9,144,291

Expenditures by Classification



Total Expenditures by Fiscal Year





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, 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: 512-990-6400; Fax: 512-989-1052;
Website: www.pflugervilletx.gov/publicworks
After hours: 512-251-4004

Street and Drainage Department

FY 2011 - 2012 Accomplishments

- Continued clean-up of the Cactus Blossom drainage ditch.
- Implemented the street blade project which incorporates the city's Pf logo on arterials and collectors as well as changing the sign color to blue throughout the City.
- Took over maintenance of the school zone lights enhancing their functionality and extending the warranty with new software.
- Participated in another successful Clean Up Day.
- Assisted the Parks Department in making repairs to two Hike and Bike trails, eliminating water over the trails.

FY 2012 - 2013 Goals

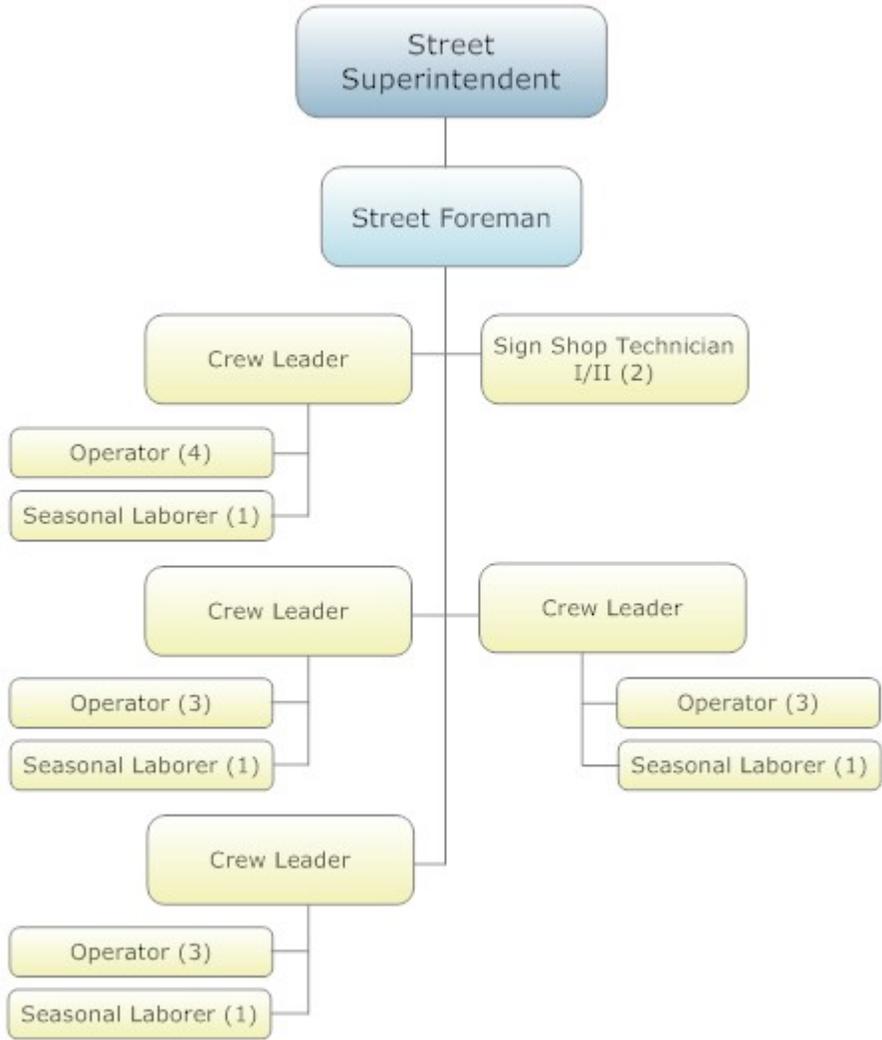
- Continue clean-up of the Cactus Blossom drainage ditch.
- Implement federally mandated sign retro-reflectivity guidelines.
- Shift personnel to the Drainage Crew to assist with maintenance of drainage facilities.
- Further develop staff capabilities to maintain street system.

FY 2012 - 2013 Budget Objectives

- Increase contract mowing allowing personnel to be shifted to the Drainage Crew.
- Continue replacing trucks for an aging fleet.
- Continue the same level of service with little increase in the budget.
- Increase the overlay program and budget to incorporate additional areas of the City.

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Street Superintendent	1	1	1
Street Foreman	1	1	1
Crew Leader	4	4	4
Sign Shop Technician	1	1	2
Operators/Laborers I/II	14	14	13
Regular personnel total	21	21	21
Seasonal Laborers	4	4	4
Totals	25	25	25



Street and Drainage Department

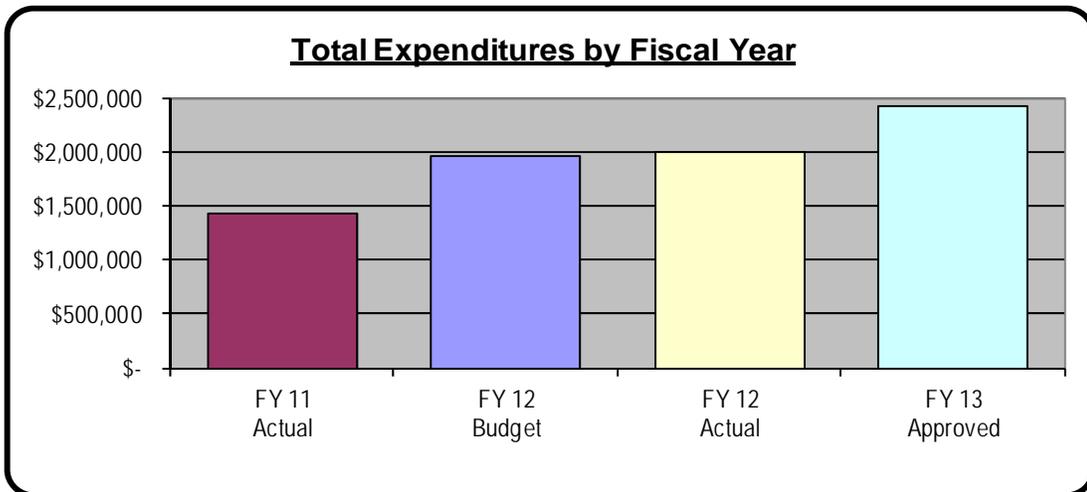
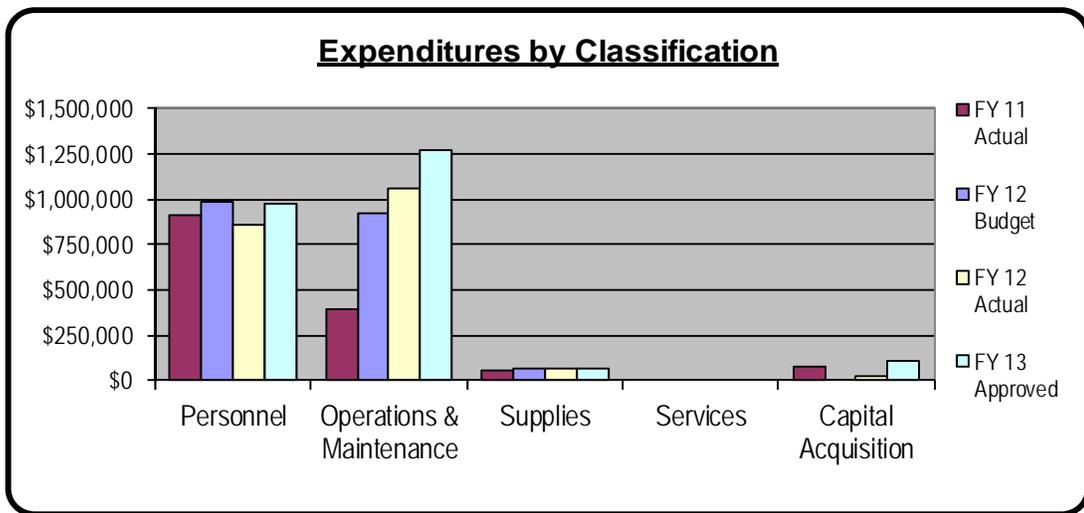
Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Miles of Paved Street	195	195	200
Right of Way/Ditch Acres to Maintain	240	240	241
<u>Input</u>			
Operating Expenditures*	\$1,358,148	\$1,976,762	\$2,314,201
Number of Full-Time Personnel	21	21	21
Number of Seasonal Personnel	4	4	4
Street Overlay Expenditure	\$75,000	\$120,000	\$250,000
<u>Output</u>			
Roadway Repairs (#)	189	202	200
Street Signs-create, install, maintain (#)	314	273	300
Custom signs made (Bandit, etc.) (#)	494	726	600
Crack Sealing (linear feet)	150,413	21,620	100,000
Right of Way Maintenance (hours)	5,831	5,907	8,000
Drainage (hours)	4,069	2,090	1,000
Total Work Orders	1,718	475	800
<u>Efficiency</u>			
Street Expenditures as a % of General Fund Expenditures	7.4%	10.1%	10.7%
Street Maintenance Cost per Mile	\$6,965	\$10,137	\$11,571
Street Maintenance Cost per Capita*	\$28.51	\$40.88	\$47.15

*Beginning in 2012, the electricity for street and traffic lights is included in the Street Department.

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	910,970	981,295	857,367	973,251
Operations & Maintenance	396,011	927,118	1,057,158	1,272,950
Supplies	51,168	66,000	62,237	68,000
Services	-	-	-	-
Capital Acquisition	76,173	-	25,784	109,000
Totals	\$1,434,322	\$1,974,413	\$2,002,546	\$ 2,423,201





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

Water Department

Department Description (continued)

Treatment (continued)

- Keeps records of operation and maintenance of the treatment system.
- 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 15500 Sun Light Near Way.

Phone: 512-990-6400; Fax: 989-1052;

Website: www.pflugervilletx.gov/publicworks

FY 2011 - 2012 Accomplishments

- Provided training opportunities for employees allowing them to increase their knowledge, skills and advance their licensing levels.
- Held weekly departmental safety meetings to help prevent work place injuries and accidents. These weekly meeting include training on various safety topics.
- Continue to promote the concept of “Lean Thinking in Local government” to Water department staff and encouraged them to use the City Manager’s “E-Pfive” philosophy.
- Purchased two Ford F150s to continue the fleet replacement program.
- The department improved communications by utilizing our Public Information Officer (PIO) and Communication Team to promote our departments and keep our customers and staff informed.
- The Line Maintenance Crew has worked with GIS to complete GPS mapping of all water lines, valves, and interconnects.
- Purchased a new mobile data collector to enhance the meter testing and in-house leak detection programs.
- Continued to work with consultants on revisions to the Water Master Plan.
- Created a Conservation Manager position to handle the increasing conservation needs of the City.
- Began conservation public awareness and education efforts.
- Worked with LCRA to develop water curtailment plans in an effort to conserve water.

FY 2012 - 2013 Goals

- Designed a logo and coloring book to help promote water conservation to school age children.
- 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.
- Continue training of all personnel both in house and through specialized training to allow employees to grow.
- Continue GPS mapping of lines, valves and interconnects to keep data updated with new construction.
- Work with Pflugerville ISD to educate elementary age children on the importance of water conservation.
- Work with consultants to finalize the Water Master Plan.
- Implement an Infrastructure Asset Management Program.

FY 2012 - 2013 Budget Objectives

- Purchase two vehicles to follow the City's fleet replacement program.
- Continue maintenance programs for SCATA, chemical feed equipment and online analyzers.
- Implement an Infrastructure Asset Management Program
- Purchase new permeate pump for the Surface Water Treatment Plant to help ensure a constant supply of water.
- Enhance our conservation education efforts.
- Begin various improvements to the water system, including new and upgraded transmission mains and increased pumping capacity. See Capital Improvement Program section for additional information.

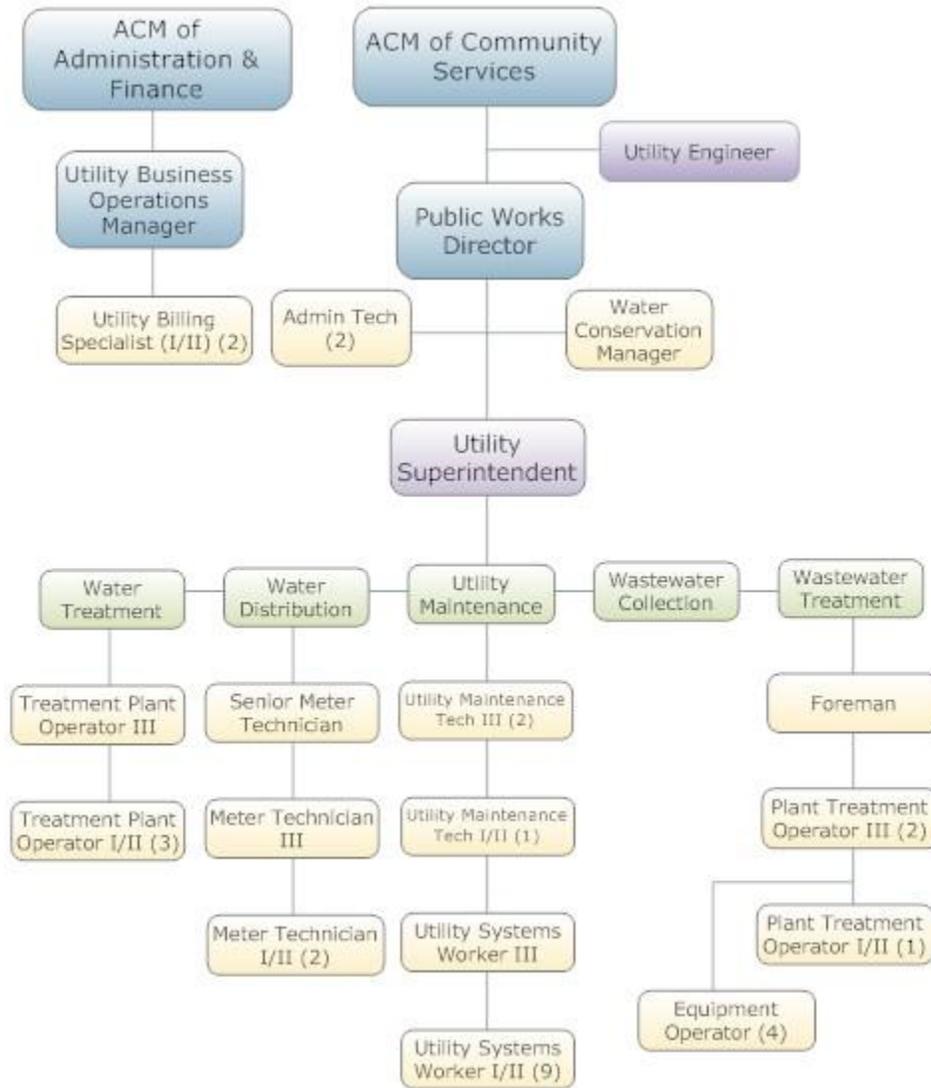
Water Department

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Public Works Director*	0.5	0.5	0.5
Utility Superintendent*	1	0.5	0.5
Water Conservation Manager*	0	0.5	0.5
Utility Engineer*	0	0	0.5
Utility Business Operations Mgr*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	1
Utility Foreman*	1.5	1.5	1.5
Utility Maintenance Tech III*	0	0	1
Utility Maintenance Tech II*	1	1.5	0.5
Utility Maintenance Tech I*	0.5	0	0
Senior Meter Technician	0	0	1
Meter Tech III	1	2	1
Meter Tech II	2	1	2
Meter Tech I	1	1	0
Utility Systems Worker III*	0.5	0.5	0.5
Utility Systems Worker II*	1.5	1	3
Utility Systems Worker I*	3	3.5	1.5
Treatment Plant Operator III	1	1	1
Treatment Plant Operator II	2	3	3
Treatment Plant Operator I	1	0	0
GIS Tech*	0.5	0.5	0.5
Admin Tech*	1	1	1
Subtotal for Full-Time Personnel	20	20	21
Seasonal Laborer	1	1	1
Subtotal for Seasonal Personnel	1	1	1
Totals	21	21	22

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

Utility System Staffing



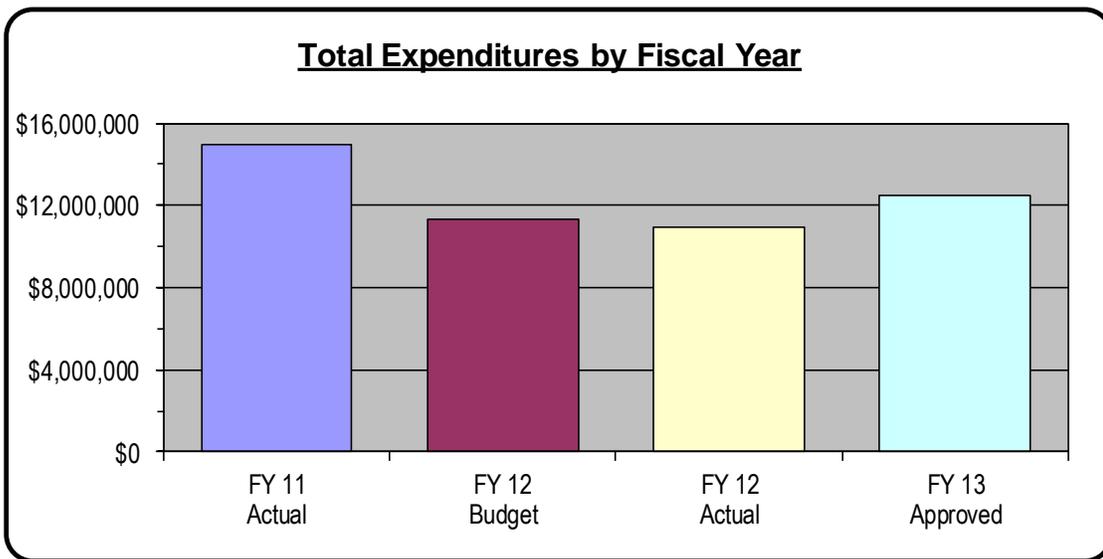
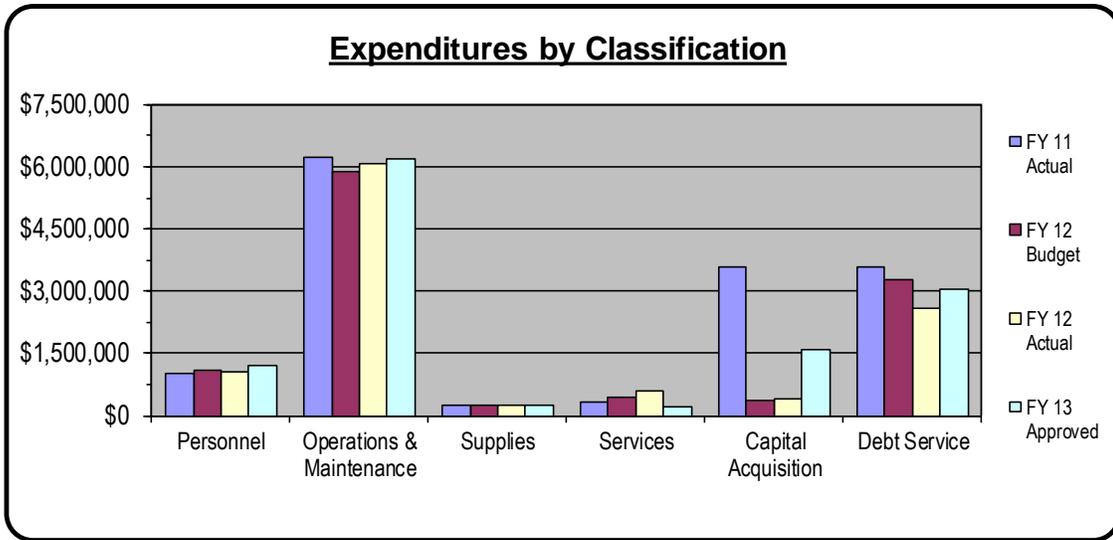
Water Department

Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Number of miles of waterline	177	181	205
Number of connections	12,640	13,213	13,193
Surface Water Plant	1	1	1
Number of wells in operation	3	3	3
<u>Input</u>			
Operating Expenditures	\$7,821,467	\$7,983,277	\$7,877,884
Number of Full Time Equivalents	20.0	20.0	21.0
<u>Output</u>			
New connections	433	538	300
Meters replaced or rebuilt*	180	155	160
Service line leaks	87	79	100
Main Breaks	3	8	5
Water Usage:			
Average Flow (MGD)	6.634	5.846	6.500
Peak Flow (MGD)	8.356	10.378	11.500
Total Flow (MG)	2,427	2,140	2,372
<u>Efficiency</u>			
Cost per mile of water main	\$44,189	\$44,107	\$38,429
Cost per connection	\$619	\$604	\$597

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	1,025,195	1,102,711	1,061,817	1,197,301
Operations & Maintenance	6,209,872	5,871,667	6,092,323	6,203,345
Supplies	252,992	258,180	244,102	256,450
Services	333,408	425,385	585,035	220,788
Capital Acquisition	3,586,705	355,500	383,890	1,587,000
Debt Service	3,575,040	3,274,019	2,604,844	3,033,427
Totals	\$14,983,212	\$11,287,462	\$10,972,011	\$12,498,311





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.

Wastewater Department

Department Location

The Wastewater Department is located at 15500 Sun Light Near Way.

Phone: 512-990-6400; Fax: 989-1052;

Website: www.pflugervilletx.gov/publicworks

FY 2011-2012 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.
- Produced and provided compost and wood chips for City customers at the recycling center and for the community gardens.
- Provided training opportunities for employees allowing them to increase their knowledge, skills and advance their licensing levels.
- Held weekly departmental safety meetings to help prevent work place injuries and accidents. These weekly meeting include training on various safety topics.
- Continued writing of SOPs (Standard Operating Procedures) for all job functions to improve safety and efficiency.
- Continue to promote the concept of “Lean Thinking in Local government” to Wastewater Department Staff and encouraged them to use the City Manager’s “E-Pfive” philosophy.
- Purchased two vehicles to continue the fleet replacement program.
- Divided the City into quarters for the chipping program, allowing staff to meet city demands more efficiently.
- The Line Maintenance Crew completed GPS mapping of wastewater lines and manholes.
- Work with other departments on the implementation of the MS4 program, Gilleland Creek TMDL (total maximum daily load), and other regional watershed water quality initiatives.
- The department improved communications by utilizing our Public Information Officer (PIO) and Communication Team to promote our departments and keep our customers and staff informed.

FY 2012-2013 Goals

- Work with consultants on preliminary engineering for construction to increase permitted plant flow at Gilleland Creek Wastewater Treatment Plant from 5.3 MGD to 5.85 MGD, allowing us to substantially delay the building of Wilbarger Creek Regional Wastewater Facility.
- Complete improvements to the Rowe Loop service line, including conversion of a force main to a gravity main, which will allow the Steeds Crossing Lift Station to be taken off line.
- 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.
- Continue training of all personnel both in house and through specialized training to allow employees to grow.
- Continue GPS mapping of wastewater lines and manholes to keep data updated with new construction.
- Continue the Water Softener Rebate Program aimed at lowering Total Dissolved Solids levels in the effluent to Gilleland Creek.

FY 2012-2013 Budget Objectives

- Upgrade pumps and controls at the Little Blackhawk Station to keep the collection system operating properly and prevent sanitary sewer overflows.
- Purchase two Ford F150s to follow the City's fleet replacement program.
- Continue maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- Implement an Infrastructure Asset Management Program.
- Acquire a replacement camera van to transport sewer inspection equipment to sites.

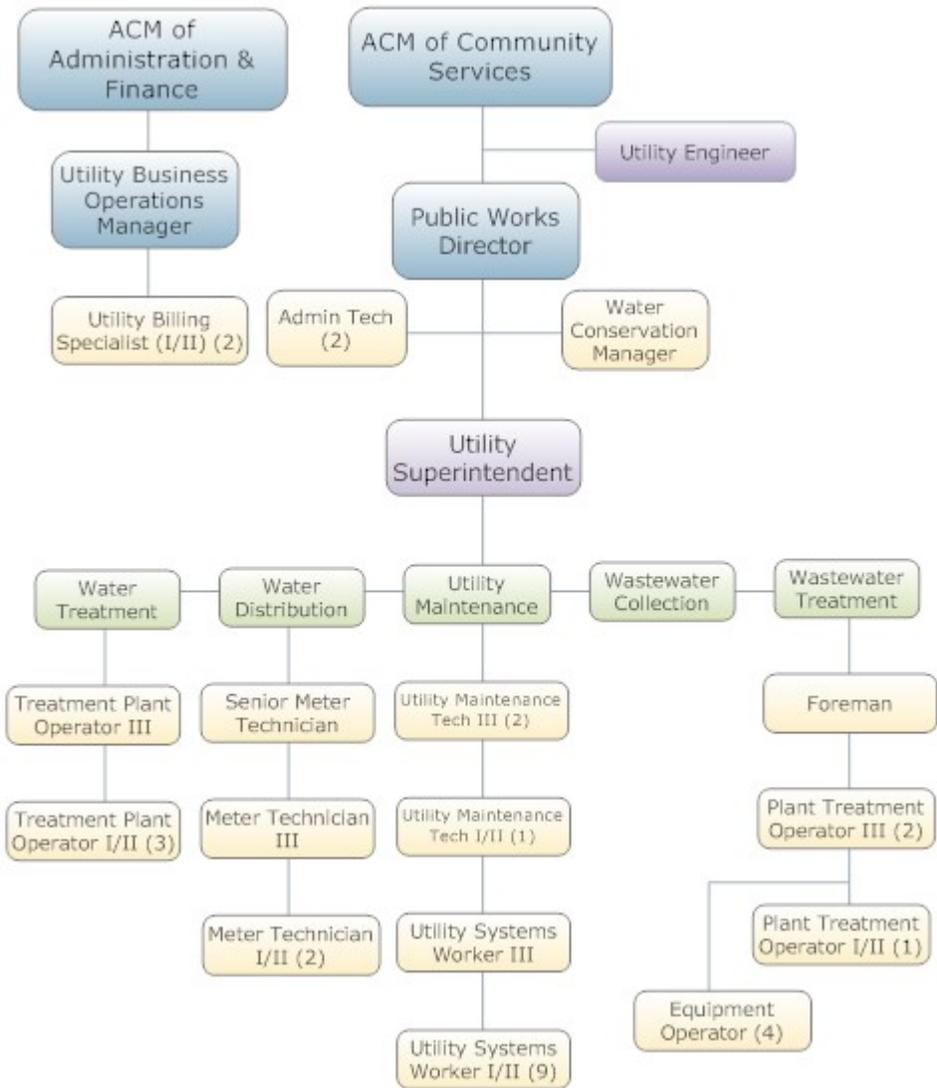
Wastewater Department

Staffing

Position	FY 11 Actual	FY 12 Actual	FY 13 Approved
Public Works Director*	0.5	0.5	0.5
Utility Superintendent*	1	0.5	0.5
Water Conservation Manager*	0	0.5	0.5
Utility Engineer*	0	0	0.5
Utility Business Operations Mgr*	0.5	0.5	0.5
Utility Billing Specialist*	0.5	0.5	1
Utility Foreman*	1.5	1.5	1.5
Utility Maintenance Tech III*	0	0	1
Utility Maintenance Tech II*	1	1.5	0.5
Utility Maintenance Tech I*	0.5	0	0
Wastewater Foreman	1	1	1
Utility Systems Worker III*	0.5	0.5	0.5
Utility Systems Worker II*	1.5	1	3
Utility Systems Worker I*	3	3.5	1.5
Treatment Plant Operator III	1	2	2
Treatment Plant Operator II	2	1	1
Equipment Operator	3	4	4
GIS Tech*	0.5	0.5	0.5
Admin Tech*	1	1	1
Subtotal Full-Time Personnel	20	20	21
Seasonal Laborer	1	1	1
Subtotal Seasonal Personnel	1	1	1
Totals	21	21	22

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

Utility System Staffing



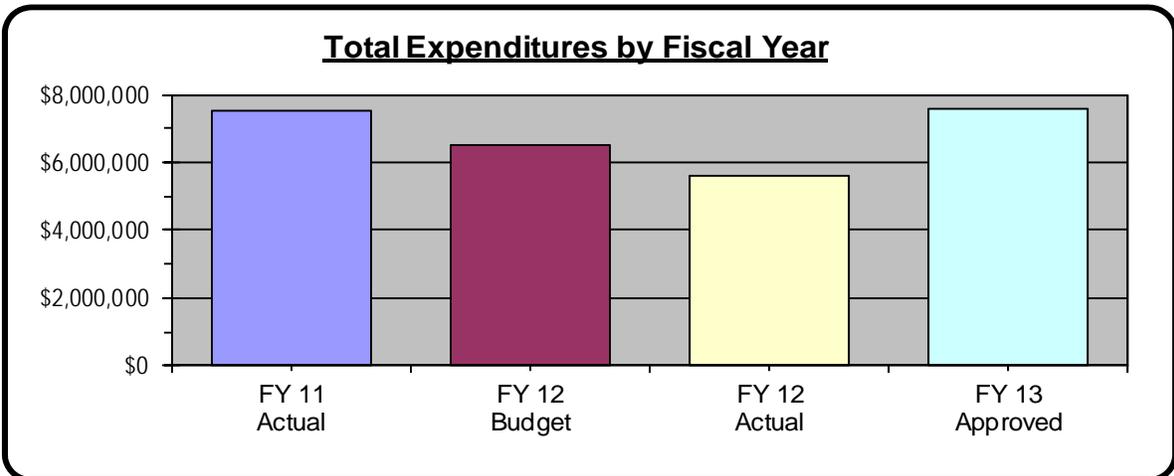
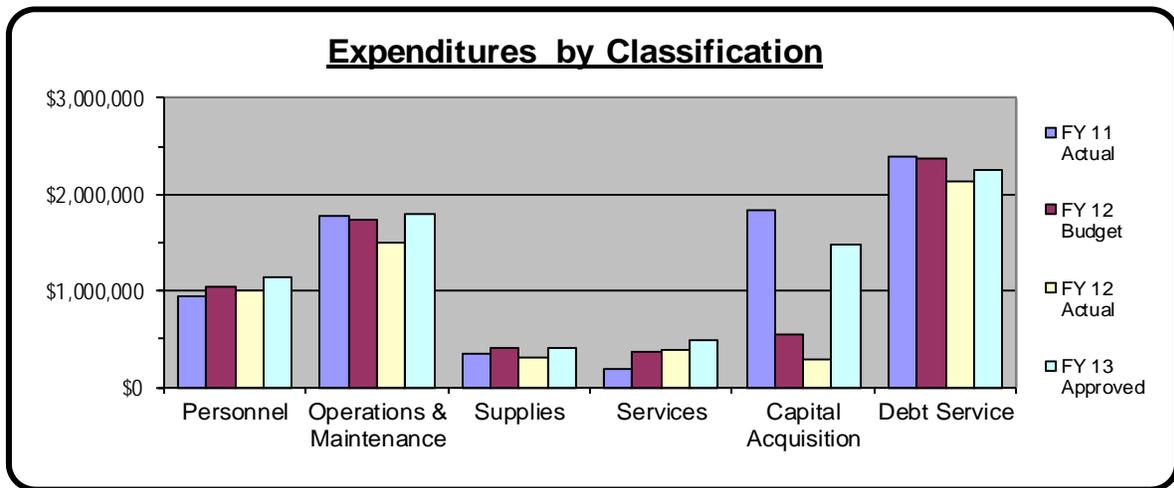
Wastewater Department

Performance Measures

Measurement Indicators	FY 11 Actual	FY 12 Actual	FY 13 Approved
<u>Demand</u>			
Number of Connections	13,567	14,115	14,000
Number of miles of wastewater lines	184	188	190
<u>Input</u>			
Operating Expenditures	\$3,273,272	\$3,200,616	\$3,854,517
Number of Full Time Equivalents	20	20	21
<u>Output</u>			
Number of new taps installed by dept	0	0	2
Number of blockages cleared	67	81	80
Number of line locations completed	60	52	50
Wastewater lines filmed (ft)	140,799	121,190	123,376
Number of manholes repaired	21	9	25
Number of gallons treated (MG)	1,198	1,136	1,350
Average Flow (MGD)	3.15	3.11	3.70
Peak Flow (MGD)	4.746	7.310	7.200
Amount of Sludge Composted (cu yds)	1,926	2,800	4,000
<u>Efficiency</u>			
Operating cost per mile of line	\$17,761	\$17,025	\$20,287
Operating cost per connection	\$241	\$227	\$275

Expenditure Summary

Classification	FY 11 Actual	FY 12 Budget	FY 12 Actual	FY 13 Approved
Personnel	935,786	1,042,019	1,006,433	1,150,262
Operations & Maintenance	1,783,571	1,731,671	1,506,660	1,808,117
Supplies	354,359	401,531	307,331	411,350
Services	199,555	378,585	380,192	484,788
Capital Acquisition	1,843,367	547,000	283,484	1,480,500
Debt Service	2,385,344	2,383,245	2,136,847	2,259,835
Total	\$ 7,501,982	\$ 6,484,051	\$ 5,620,947	\$ 7,594,852





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.

2011 - 2012 Accomplishments

In fiscal year 2012, approximately \$18,000 of Deutschen Pfest proceeds were used to enhance the adjoining Pfluger and Gilleland Creek Parks. A shade canopy was installed over the existing playscape in Gilleland Creek Park. The playground gravel in Pfluger Park was replaced with wood fiber mulch. In addition, new water fountains and trash receptacles were added to both parks.

2012 - 2013 Objectives

The balance of the fund on October 1, 2012 is approximately \$115,800. A portion of this funding will be used to evaluate and potentially enhance the electrical system at Pfluger Park.



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.

2011 - 2012 Accomplishments

Child safety funds were used to provide training for the crossing guards. 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 2012 Chevy pickup truck, a key system storage unit and a large storage trailer. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa programs.

Financial Summary	FY 10 Actual	FY 11 Actual	FY 12 Actual
Revenues			
Drug Seizure	\$ 91,572.79	\$ 31,323.87	\$ 111,097.06
Child Safety	\$ 30,590.43	\$ 35,427.98	\$ 69,181.95
Training	\$ 4,865.67	\$ 6,422.51	\$ 0.00
Blue Santa	\$ 6,924.00	\$ 6,080.00	\$ 5,480.60
Bike Rodeo	\$ 200.00	\$ 300.00	\$ 300.00
Expenses			
Drug Seizure	\$ 47,860.57	\$ 43,689.39	\$ 38,420.09
Child Safety	\$ 26,703.38	\$ 40,248.58	\$ 27,096.38
Training	\$ 9,743.31	\$ 3,926.05	\$ 736.50
Blue Santa	\$ 3,000.00	\$ 2,000.00	\$ 4,036.87
Bike Rodeo	\$ 238.36	\$ 455.13	\$ 125.44

2012 - 2013 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 2013 fiscal year is:

Drug Seizure Funds -	\$	136,477.50
Child Safety Funds -	\$	102,183.01
Training Funds -	\$	10,449.70
Blue Santa -	\$	13,508.18
Bike Rodeo -	\$	1,499.15



Bike Rodeo

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.

2011 - 2012 Accomplishments

- Procured five new Tahoe vehicles and associated police equipment.
- Operated the PISD police operations within the contracted budget of \$1,673,332.

2012 - 2013 Objectives

- Hire and train two mid-year positions to patrol all district schools.
- Hire and train a School Resource Officer (SRO) for the new PISD middle school scheduled to open in August 2013.
- Operate the PISD police operations within the contracted budget of \$1,891,733.

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.

2011 - 2012 Accomplishments

Technology funds were used to various operational items for the Court. Monthly and annual software and credit card fees were also offset with technology funds. The efficiency funds provided staff training and a handicap door opener to enhance operations.

Financial Summary	FY 10 Actual	FY 11 Actual	FY 12 Actual
Revenues			
Technology	\$ 34,746.16	\$ 41,104.61	\$ 42,780.15
Security	\$ 25,416.67	\$ 30,212.87	\$ 31,806.77
Efficiency	\$ 8,759.34	\$ 10,265.64	\$ 9,931.84
Expenses			
Technology	\$ 41,094.95	\$ 38,974.43	\$ 27,286.36
Security	\$ 955.15	\$ -	\$ 525.75
Efficiency	\$ 7,407.75	\$ 5,581.54	\$ 10,731.61

2012 - 2013 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 2013 fiscal year is:

Technology Funds	-	\$ 56,211.23
Security	-	\$ 130,322.21
Efficiency	-	\$ 15,869.16



Capital Outlay



Capital Outlay

The City defines capital outlay as any item costing \$5,000 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>	\$ 2,700,500	
<p>Personal Property/Equipment Assets used for operating or maintaining City services such as: vehicles, mobile equipment, books, software, water meters, and furnishings.</p>	\$ 959,997	
Total Capital Outlay		<u><u>\$3,660,497</u></u>

Capital Outlay

General Fund

Department	Description	Amount	Total
Administration			
	None requested	-	\$ -
Building			
Personal Property	Laserfiche Software	29,853	\$ 29,853
Court			
	None requested	-	\$ -
Engineering			
	None requested	-	\$ -
Fleet			
	None requested	-	\$ -
Library			
Personal Property	Books & Collection Materials	200,000	\$ 200,000
Parks			
		-	\$ -
Planning			
Personal Property	Plotter	5,500	\$ 5,500
Police			
Equipment	6-Chevy Tahoe Patrol Vehicles (Replacements)	230,519	
	1-Mobile License Plate Reader	18,125	\$ 248,644
Street			
Equipment	Ford F-250 Truck (Replacement)	31,000	
	Ford F-250 Truck (Replacement)	31,000	
	Ford F-550 Truck (Replacement)	36,000	
	72" Mower	11,000	\$ 109,000
Total General Fund Capital Outlay			\$ 592,997

Capital Outlay

Utility Fund

Department	Description	Amount	Total
Utility Administration			
Equipment	Ford Fusion (Replacement)	17,000	
Infrastructure	Reuse CIP Project	<u>200,000</u>	\$ 217,000
Utility Maintenance			
Equipment	Ford F-150 Truck (Replacement)	<u>20,000</u>	\$ 20,000
Water Treatment			
Equipment	Permeate Pump	<u>75,000</u>	\$ 75,000
Water Distribution			
Equipment	Ford F-150 Truck (Replacement)	<u>20,000</u>	\$ 20,000
Infrastructure	Pfennig Pump Station Ground Storage Tank and Upgrades	162,500	
	West Pflugerville Water System Improvements	250,500	
	Colorado Sand Transmission Main	233,500	
	Kelly Lane Transmission Main	<u>727,000</u>	\$ 1,373,500
Wastewater Collection			
Equipment	Little Blackhawk Lift Station Camera Van (Replacement)	12,000	
		<u>200,000</u>	\$ 212,000
Infrastructure	Rowe Loop Wastewater Service Extension	<u>850,000</u>	\$ 850,000
Wastewater Treatment			
Equipment	Two Ford F-150 Truck (Replacements)	<u>40,000</u>	\$ 40,000
Infrastructure	Central Wastewater Treatment Plant Expansion - Preliminary Engineering Report (PER)	<u>260,000</u>	\$ 260,000
Total Utility Fund Capital Outlay			<u>\$ 3,067,500</u>

General Capital Reserve Fund

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 Council has approved a policy to set aside sufficient revenues to finance capital projects and one-time purchases of capital items. The policy is located in the User Information section of this document. Below are the projects funded by the General Capital Reserve Fund for fiscal year 2012. The 2013 list of proposed projects will be submitted to Council in January 2013.

<u>Department</u>	<u>Project</u>	<u>Amount</u>
Administration	Kenguru electric car	25,000
	Fiber connection from City Hall to Parks and Public Works	158,830
	Remodel of City Hall (Suites 100-300)	147,081
	Electric Vehicle Charging Stations	40,136
Development Services	Comprehensive assessment of regulatory codes	32,480
Parks & Recreation	Gilleland Creek Pool Deck Renovations	135,062
	Park Amenity Improvements	250,090
	Athletic Complex Feasibility Study	129,000
	Mountain Creek Trail (supplemental funding)	55,000
Police	New phone system	66,306
	Mobile Animal Adoption Trailer	29,940
	Animal Shelter Repairs	45,126
	Security Camera Upgrade	26,740
Streets	Sidewalk Repair	64,457
	Street Sign Blades	63,439
	School Zone Signal Update	9,325
	Street Overlays	<u>279,811</u>
2012 Capital Reserve Funding		\$ <u>1,557,823</u>

Proposed Capital Reserve Fund balance available October 1, 2012: **\$ 1,200,000**

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
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
2013	2,830,601,908	42,459,029	5,823,753

Schedule of General Fund Debt Fiscal Year 2012-2013

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/12 Amount Outstanding	Principal 2012-2013	Interest 2012-2013	Total Principal & Interest
<i>2013 Limited Tax Bonds -- proposed</i>									
	100%				\$2,000,000	-	-	40,000	40,000
2012 Limited Tax Refunding Bonds	24%	2.0-5.0%	6/1/2012	8/1/2037	\$14,982,000	14,982,000	55,083	615,229	670,313
2010 Limited Tax Refunding Bonds	64%	2.0-4.0%	12/1/2010	8/1/2032	10,099,200	9,894,400	204,800	387,424	592,224
2010 Combination Tax/Rev C.O. Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	4,130,000	4,045,000	85,000	153,504	238,504
2010 Limited Tax Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	2,000,000	1,960,000	40,000	74,570	114,570
2009 Limited Tax Refunding Bonds	52%	2.0-3.13%	12/1/2009	8/1/2016	2,930,200	1,674,400	478,400	41,990	520,390
2009A Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-5.0%	12/1/2009	8/1/2035	2,750,000	2,605,000	75,000	109,183	184,183
2009A Combination Tax/Rev C.O. Bonds	56%	2.0-5.0%	12/1/2009	8/1/2035	8,422,400	8,097,600	159,600	355,275	514,875
2009 Limited Tax (General Obligation) Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	3,000,000	2,820,000	60,000	137,780	197,780
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.38%	2/1/2009	8/1/2035	11,500,000	10,840,000	220,000	548,965	768,965
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	12/1/2007	8/1/2033	10,315,000	9,475,000	210,000	460,363	670,363
2006 Combination Tax/Rev C.O. Bonds	100%	4.0%	12/1/2006	8/1/2025	4,785,000	4,660,000	25,000	186,400	211,400
2005 Combination Tax/Rev C.O. Bonds	21.2%	4.0-5.25%	12/1/2005	8/1/2035	3,370,800	3,008,280	68,250	145,856	214,106
2004 Combination Tax/Rev. C.O. Bonds	19%	3.63-5.0%	12/1/2004	8/1/2014	463,600	419,900	51,300	17,623	68,923
2003 Combination Tax/Rev. C.O. Bonds	4%	3.0-5.5%	1/1/2003	8/1/2033	52,800	35,800	17,600	1,455	19,055
2002 Combination Tax/Rev C.O. Bonds	55%	4.50%	2/15/2002	8/1/2013	492,250	250,250	250,250	11,261	261,511
1999 General Obligation Bonds	100%	5.625-6.75%	2/1/1999	8/1/2014	1,225,000	1,000,000	475,000	61,594	536,594
Total					\$87,268,250	\$75,767,630	\$2,475,283	\$3,348,470	\$5,823,753

Purpose of Bonds Issued - General Fiscal Year 2012 – 2013

Bond Issue	Original Amount Issued	Amount Issued Net of Refunding	Streets	Drainage	Parks	Library	Other
2013 Limited Tax Bonds -- proposed	\$ 2,000,000	\$ 2,000,000				X	
2012 Limited Tax Refunding Bonds (24%)	\$ 14,982,000	\$ 14,982,000					X
2010 Limited Tax Refunding Bonds (64%)	\$ 10,099,200	\$ 10,099,200					X
2010 Combination Tax/Rev C.O. Bonds	\$ 4,130,000	\$ 4,130,000					X
2010 Limited Tax Bonds	\$ 2,000,000	\$ 2,000,000				X	
2009 Limited Tax Refunding Bonds (52%)	\$ 2,930,200	\$ 2,930,200					X
2009A Combination Tax & Revenue Certificates of Obligation (PCDC)	\$ 2,750,000	\$ 2,750,000	X				X
2009A Combination Tax & Revenue Certificates of Obligation (56%)	\$ 8,422,400	\$ 8,422,400	X				
2009 Combination Tax & Revenue Bonds	\$ 3,000,000	\$ 3,000,000				X	
2009 Combination Tax & Revenue Certificates of Obligation	\$ 11,500,000	\$ 11,500,000	X				
2007 Combination Tax & Revenue Certificates of Obligation	\$ 10,315,000	\$ 10,315,000	X				
2006 Combination Tax & Revenue Certificates of Obligation	\$ 4,785,000	\$ 4,785,000	X				
2005 Combination Tax & Revenue Certificates of Obligation (21.2%)	\$ 3,370,800	\$ 3,370,800	X				
2004 Combination Tax & Revenue Certificates of Obligation (19%)	\$ 3,002,000	\$ 463,600	X	X	X		
2003 Combination Tax & Revenue Certificates of Obligation (4%)	\$ 713,200	\$ 52,800					X
2002 Combination Tax & Revenue Certificates of Obligation (55%)	\$ 10,037,500	\$ 492,250	X			X	
1999 Combination Tax & Revenue Certificates of Obligation	\$ 13,450,000	\$ 1,225,000	X			X	X

Outstanding Debt

General Fund

Debt Outstanding as of 9/30/12

Fiscal Year	Principal	Interest	Total
2013	2,475,283	3,348,470	5,823,753
2014	2,558,253	3,218,900	5,777,153
2015	2,511,795	3,131,366	5,643,162
2016	2,571,899	3,041,235	5,613,134
2017	2,807,240	2,963,223	5,770,463
2018	2,884,082	2,870,999	5,755,081
2019	2,996,401	2,754,725	5,751,126
2020	3,100,899	2,637,546	5,738,445
2021	3,181,431	2,495,952	5,677,383
2022	3,170,678	2,363,793	5,534,471
2023	3,292,398	2,218,045	5,510,443
2024	4,999,722	2,065,683	7,065,405
2025	3,640,050	1,846,489	5,486,539
2026	2,752,500	1,695,571	4,448,071
2027	2,910,650	1,570,664	4,481,314
2028	3,071,500	1,438,476	4,509,976
2029	3,111,950	1,297,516	4,409,466
2030	3,337,300	1,154,835	4,492,135
2031	3,554,650	998,190	4,552,840
2032	3,791,050	830,607	4,621,657
2033	3,459,250	650,986	4,110,236
2034	4,623,650	479,672	5,103,322
2035	4,964,998	253,001	5,217,999
Total	\$ 75,767,630	\$ 45,325,944	\$ 121,093,574

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 utility customers. Please refer to the Utility Customer Growth chart 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
2009	7,128,013	5,397,248	1.32
2010	7,443,102	5,586,375	1.33
2011	7,428,832	5,687,650	1.31
2012	8,629,558	5,654,891	1.53
2013	7,326,991	5,291,172	1.38

**Schedule of Utility Debt
Fiscal Year 2012-2013**

Issue	% Utility Supported	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/12 Amount Outstanding	Principal 2012-2013	Interest 2012-2013	Total Principal & Interest
2012 Limited Tax Refunding Bonds	76%	2.0-5.0%	6/1/2012	8/1/2037	\$47,443,000	47,443,000	34,017	2,145,077	2,179,094
2010 Limited Tax Refunding Bonds	36%	2.0-4.0%	12/1/2010	8/1/2032	5,680,800	5,565,600	115,200	217,926	333,126
2009 Limited Tax Refunding Bonds	48%	2.0-3.13%	12/1/2009	8/1/2016	2,704,800	1,545,600	441,600	38,760	480,360
2009A Combination Tax/Rev C.O. Bonds	44%	2.0-5.0%	12/1/2009	8/1/2035	6,617,600	6,362,400	125,400	279,145	404,545
2005 Combination Tax/Rev C.O. Bonds	78.80%	4.0-4.50%	12/1/2005	8/1/2035	12,529,200	11,181,720	256,750	548,695	805,445
2004 Combination Tax/Rev. C.O. Bonds	81%	3.63-5%	12/1/2004	8/1/2033	1,976,400	1,790,100	218,700	75,128	293,828
2003-A Combination Tax/Rev. C.O. Bonds	100%	3.5-3.88%	12/1/2003	8/1/2015	460,000	360,000	110,000	13,498	123,498
2003 Combination Tax/Rev. C.O. Bonds	96%	3.0-5.5%	1/1/2003	8/1/2014	1,267,200	859,200	422,400	34,914	457,314
2002 Combination Tax/Rev C.O. Bonds	45%	4.50%	2/15/2002	8/1/2013	402,750	204,750	204,750	9,214	213,964
Total					\$79,081,750	\$75,312,370	\$1,928,817	\$3,362,355	\$5,291,172

**Purpose of Bonds Issued – Utility
Fiscal Year 2012-2013**

Issue	Original Amount Issued	Amount Issued Net of Refunding	Water/Wastewater
2012 Limited Tax Refunding Bonds (76%)	\$47,443,000	47,443,000	Refunding
2010 Limited Tax Refunding Bonds (36%)	5,680,800	5,680,800	Refunding
2009 Limited Tax Refunding Bonds (48%)	2,704,800	2,704,800	Refunding
2009A Combination Tax/Rev. CO Bonds (44%)	6,617,600	6,617,600	Wilbarger Wastewater Treatment Plant Wilbarger Interceptor
2005 Combination Tax/Rev. C.O. Bonds (78.8%)	12,529,200	12,529,200	Purchase of Wastewater Companies (Kelly Lane and Wilke Lane)
2004 Combination Tax/Rev. C.O. Bonds (81%)	12,798,000	1,976,400	Wastewater Treatment Facility Colorado River Project (Lake Pflugerville)
2003-A Combination Tax/Rev. C.O. Bonds (100%)	26,645,000	460,000	Colorado River Project Wastewater System Interconnect
2003 Combination Tax/Rev. C.O. Bonds (96%)	17,116,800	1,267,200	Colorado River Surface Water Supply Project Kennemer Lane Wastewater Plant Wastewater System Interconnect
2002 Combination Tax/Rev C.O. Bonds (45%)	8,212,500	402,750	Colorado River Supply Project Other Water Supply Projects

Outstanding Debt

Utility Fund

Debt Outstanding as of 9/30/12

Fiscal Year	Principal	Interest	Total
2013	1,928,817	3,362,355	5,291,172
2014	1,991,747	3,298,527	5,290,274
2015	2,163,205	3,232,136	5,395,341
2016	2,248,101	3,151,893	5,399,994
2017	2,412,760	3,082,989	5,495,749
2018	2,505,918	3,003,172	5,509,090
2019	2,543,599	2,899,157	5,442,756
2020	2,649,101	2,800,989	5,450,090
2021	2,758,569	2,677,495	5,436,064
2022	2,719,322	2,564,605	5,283,927
2023	2,857,602	2,435,128	5,292,730
2024	1,630,278	2,298,371	3,928,649
2025	3,274,950	2,221,265	5,496,215
2026	3,667,500	2,116,289	5,783,789
2027	3,814,350	1,938,736	5,753,086
2028	3,968,500	1,753,741	5,722,241
2029	4,258,050	1,560,695	5,818,745
2030	4,382,700	1,353,344	5,736,044
2031	4,550,350	1,138,231	5,688,581
2032	4,693,950	914,924	5,608,874
2033	5,415,750	684,614	6,100,364
2034	4,536,350	413,231	4,949,581
2035	4,340,901	226,358	4,567,259
Total	\$ 75,312,370	\$ 49,128,245	\$ 124,440,615

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 2012	FY 2013	FY 2014	FY 2015	FY 2016	Future Years	Estimated Cost
<u>Projects Completed in FY 2012</u>					(in thousands)				
Becker Farms Road Improvements	January 2012	336	334	-	-	-	-	\$	670
Pflugerville Parkway East Widening Phase II	September 2012	411	1,830	391	-	-	-	\$	2,632
<u>Projects In Progress</u>									
Library Expansion	April 2013	661	2,550	3,789	-	-	-	\$	7,000
Colorado Sand Drive (TIRZ)	September 2013	-	-	3,225	-	-	-	\$	3,225
Colorado Sand Transmission Line (TIRZ)	September 2013	-	-	234	-	-	-	\$	234
Rowe Loop Wastewater Service Extension	September 2013	45	-	975	-	-	-	\$	1,020
Pfennig Station Storage Tank & Upgrades	June 2014	-	-	163	1,300	-	-	\$	1,463
W Pflugerville Water System Improvements	June 2014	-	-	251	1,356	-	-	\$	1,607
Kelly Lane 1A	To be determined	879	23	2	3,625	-	-	\$	4,529
Kelly Lane 1A Transmission Main	To be determined	-	14	258	517	-	-	\$	789
Kelly Lane 1B	To be determined	439	11	2	To Be Determined*		\$	TBD	
Heatherwilde North Widening	To be determined	772	77	584	To Be Determined*		\$	TBD	
Pfennig Lane Improvements	To be determined	88	-	22	To Be Determined*		\$	TBD	
* Once design is completed and a construction estimate is prepared, this project will be considered for funding.									
<u>Future Projects</u>		Future projects are pending funding and/or an increase in demand.							
Wilbarger Wastewater Interceptor	To be determined	65	-	-	To Be Determined		\$	TBD	
Wilbarger Wastewater Treatment Plant	To be determined	3,813	-	-	To Be Determined		\$	TBD	

Becker Farms Road Improvements

Description Becker Farms Road is a paved 2-lane roadway connecting Silent Harbor Loop in the Villages of Hidden Lakes Subdivision to Pflugerville Parkway East.

Financial Plan

(in thousands)	Prior	2012	2013	2014	2015	2016	Future	Project
	Years						Years	Total
Schedule	\$ 336	334						\$ 670

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

Estimated Project Costs:
(in thousands)

Construction	\$ 602
Design	45
Surveying	7
Construction Test	5
Property Acq.	4
Utility Relocations	-
Other	7
Total	\$ 670



Estimated Operating Costs:
(in thousands)

FY 12	\$1
FY 13	\$1
FY 14	\$1
FY 15	\$1
FY 16	\$1

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

Operating expenditures for these improvements include mowing right of ways and minimal repair and maintenance. As a newly constructed roadway, very little maintenance is anticipated in the first five years.

Notes from Review Process

This project was closed out in January of 2012.

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	2012	2013	2014	2015	2016	Future	Project
	Years						Years	Total
Schedule	\$ 411	1,830	391					\$ 2,632

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	\$ 2,193
Design	118
Surveying	3
Construction Test	22
Property Acq.	290
Utility Relocations	-
Traffic Lights	3
Other	3
Total	\$ 2,632



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$2
FY 14	\$2
FY 15	\$2
FY 16	\$2

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

Operating expenditures for these improvements include mowing right of ways and minimal repair and maintenance. As a newly constructed roadway, very little maintenance is anticipated in the first five years.

Notes from Review Process

This project was substantially complete in September of 2012.

Library Expansion

Description Expand and renovate the existing 12,000 square foot Library to 27,000 square feet.

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ 661	2,550	3,789					\$ 7,000

Funding Sources This project is funded from the 2009 General Obligation bond issue, the 2010 General Obligation issue, and a 2013 General Obligation issue.

Estimated Project Costs:

(in thousands)

Construction	\$ 5,710
Design	991
Surveying	3
Construction Test	40
Property Acq.	8
Utility Relocations	-
Other	248
Total	\$ 7,000



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$245
FY 14	\$197
FY 15	\$211
FY 16	\$225

Project Schedule

Select Consultant	September 2009
Design	December 2009 to May 2011
Bid	May 2011
Award Bid	November 2011
Construction	December 2011 to April 2013

Impact on Operating Budget

Due to the increase in facility size, future increases in operating expenditures include costs for additional personnel, supplies, electricity and books. Repair and maintenance costs are anticipated to decrease with the renovation of the old building. FY 13 includes additional one-time expenditures for costs such as moving.

Notes from Review Process

The Library is scheduled to move into the new building January of 2013. At this time, renovations of the old building will begin. The Library is scheduled to be complete in April of 2013.

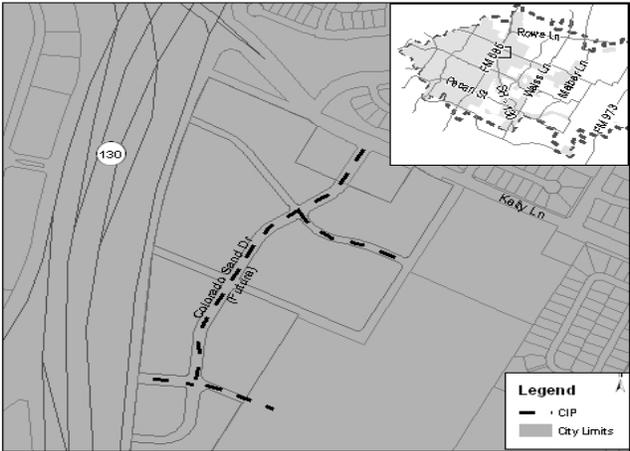
Colorado Sand Drive (TIRZ)

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	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ -	-	3,225	-	-	-	-	\$ 3,225

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.

<p>Estimated Project Costs: (in thousands)</p> <table border="0"> <tr><td>Construction</td><td style="text-align: right;">\$ 2,931</td></tr> <tr><td>Design</td><td style="text-align: right;">265</td></tr> <tr><td>Surveying</td><td style="text-align: right;">-</td></tr> <tr><td>Construction Test</td><td style="text-align: right;">29</td></tr> <tr><td>Property Acq.</td><td style="text-align: right;">-</td></tr> <tr><td>Utility Relocations</td><td style="text-align: right;">-</td></tr> <tr><td>Other</td><td style="text-align: right;">-</td></tr> <tr><td>Total</td><td style="text-align: right;">\$ 3,225</td></tr> </table>	Construction	\$ 2,931	Design	265	Surveying	-	Construction Test	29	Property Acq.	-	Utility Relocations	-	Other	-	Total	\$ 3,225					
Construction	\$ 2,931																				
Design	265																				
Surveying	-																				
Construction Test	29																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Total	\$ 3,225																				
<p>Estimated Operating Costs (in thousands)</p> <table border="0"> <tr><td>FY 12</td><td style="text-align: right;">\$0</td></tr> <tr><td>FY 13</td><td style="text-align: right;">\$0</td></tr> <tr><td>FY 14</td><td style="text-align: right;">\$2</td></tr> <tr><td>FY 15</td><td style="text-align: right;">\$2</td></tr> <tr><td>FY 16</td><td style="text-align: right;">\$2</td></tr> </table>	FY 12	\$0	FY 13	\$0	FY 14	\$2	FY 15	\$2	FY 16	\$2	<p>Project Schedule</p> <table border="0"> <tr><td>Select Consultant</td><td>January 2012</td></tr> <tr><td>Design</td><td>September 2012 to January 2013</td></tr> <tr><td>Bid</td><td>February 2013</td></tr> <tr><td>Award Bid</td><td>February 2013</td></tr> <tr><td>Construction</td><td>March 2013 to September 2013</td></tr> </table>	Select Consultant	January 2012	Design	September 2012 to January 2013	Bid	February 2013	Award Bid	February 2013	Construction	March 2013 to September 2013
FY 12	\$0																				
FY 13	\$0																				
FY 14	\$2																				
FY 15	\$2																				
FY 16	\$2																				
Select Consultant	January 2012																				
Design	September 2012 to January 2013																				
Bid	February 2013																				
Award Bid	February 2013																				
Construction	March 2013 to September 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 re-analyzed.

Notes from Review Process

Estimates for project costs will be finalized upon completion of preliminary engineering and design.

Colorado Sand Transmission Main (TIRZ)

Description Construct a transmission main for Colorado Sand Drive.

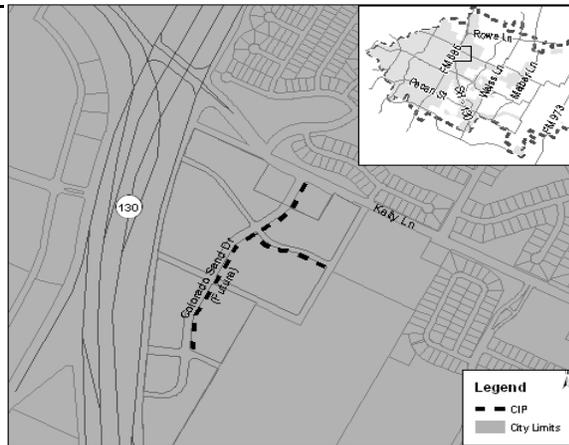
Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ -	-	234	-	-	-	-	\$ 234

Funding Sources This project is funded from the existing Bond #31 Combination Tax & Revenue bonds and will be subject to reimbursement from City of Pflugerville TIRZ #1.

Estimated Project Costs:

(in thousands)	
Construction	\$ 211
Design	23
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$ 234



Estimated Operating Costs:

	(in thousands)
FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	January 2012
Design	September 2012 to January 2013
Bid	February 2013
Award Bid	February 2013
Construction	March 2013 to September 2013

Impact on Operating Budget

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

Notes from Review Process

This project will be constructed in conjunction with the Colorado Sand road project. Estimates for project costs will be finalized upon completion of preliminary engineering and design.

Rowe Loop Wastewater Service Extension

Description Create a gravity line extension along Rowe Loop to eliminate the Steeds Crossing Lift Station.

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ 45	-	975	-	-	-	-	\$ 1,020

Funding Sources Capital and construction costs for this project are funded from the existing Bond #31 Combination Tax & Revenue funds.

Estimated Project Costs:

(in thousands)

Construction	\$ 850
Design	170
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$ 1,020



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$0
FY 14	(\$11)
FY 15	(\$11)
FY 16	(\$11)

Project Schedule

Select Consultant	December 2012
Design	January 2013 to May 2013
Bid	June 2013
Award Bid	June 2013
Construction	June 2013 to September 2013

Impact on Operating Budget

Estimated savings in electricity are expected due to the elimination of the Steeds Crossing Lift Station.

Notes from Review Process

Estimates for project costs will be finalized upon completion of preliminary engineering and design.

Pfennig Pump Station Ground Storage Tank & Upgrades

Description Construct a ground storage tank and upgrade the pump station and yard piping.

Financial Plan

(in thousands)	Prior						Future	Project
	Years	2012	2013	2014	2015	2016		
Schedule	\$ -	-	163	1,300	-	-	-	\$ 1,463

Funding Sources Capital and construction costs for this project are funded from the existing Bond #31 Combination Tax & Revenue bonds.

Estimated Project Costs:
(in thousands)

Construction	\$ 1,312
Design	146
Surveying	5
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$ 1,463



Estimated Operating Costs:

	(in thousands)
FY 12	\$0
FY 13	\$0
FY 14	\$20
FY 15	\$80
FY 16	\$80

Project Schedule

Select Consultant	March 2013
Design	April 2013 to September 2013
Bid	October 2013
Award Bid	October 2013
Construction	November 2013 to June 2014

Impact on Operating Budget

Estimated operating costs include electricity to run an additional booster pump. Once the design is completed the estimated operating impact of the project can be re-analyzed.

Notes from Review Process

Estimates for project costs will be finalized upon completion of preliminary engineering and design.

West Pflugerville Water System Improvements

Description Extend Pflugerville Parkway transmission main and connect to Pfennig pump station. Construct Pfennig Lane transmission main from Rocky Creek to FM 685. Upgrade Pfennig Lane transmission main from Rocky Creek to Railroad Ave. Construct downtown pressure zone re-delineation with PRVs and check valve.

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ -	-	251	1,356	-	-	-	\$ 1,607

Funding Sources Capital and construction costs for this project are funded from the existing Bond #31 Combination Tax & Revenue funds.

Estimated Project Costs:

(in thousands)

Construction	\$ 1,436
Design	161
Surveying	10
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$1,607



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	March 2013
Design	April 2013 to September 2013
Bid	October 2013
Award Bid	October 2013
Construction	November 2013 to June 2014

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

Estimates for project costs will be finalized upon completion of preliminary engineering and design.

Kelly Lane 1A

Description Widen Kelly Lane to a 4-lane urban section from Murchison Ridge Trail to the western intersection of Falcon Point.

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ 879	23	2	3,625	-	-	-	\$ 4,529

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

Estimated Project Costs:

(in thousands)	
Construction	\$ 4,035
Design	280
Surveying	19
Construction Test	20
Property Acq.	130
Utility Relocations	-
Other	2
Traffic Signals	44
Total	<u>\$ 4,529</u>



Estimated Operating Costs

	(in thousands)
FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	February 2008
Design	February 2008 to March 2013
Bid	September 2013
Award Bid	To be determined
Construction	To be determined

Impact on Operating Budget

Operating expenditures for these improvements include mowing right of ways and minimal repair and maintenance. As an existing roadway, the City is already maintaining the right of way. No additional operating costs are anticipated.

Notes from Review Process

Bidding and construction will begin once Colorado Sand Drive is completed in September of 2013.

Kelly Lane 1A Transmission Main

Description Construct a transmission main on Kelly Lane from SH 130 to Falcon Pointe Dr.

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ -	14	258	517	-	-	-	\$ 789

Funding Sources Capital and construction costs for this project are funded from the existing Bond #31 Combination Tax & Revenue bonds.

Estimated Project Costs:

(in thousands)

Construction	\$ 710
Design	79
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$ 789



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	September 2012
Design	September 2012 to March 2013
Bid	September 2013
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

This project will be constructed in conjunction with the Kelly Lane Widening road project. Estimates for project costs will be finalized upon completion of preliminary engineering and design.

Kelly Lane 1B

Description Widen Kelly Lane to a 4-lane urban section from Falcon Pointe West to Moorlynch Ave.

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ 439	11	2		To Be Determined			\$ TBD

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

Estimated Project Costs:

(in thousands)	
Construction	\$ -
Design	282
Surveying	19
Construction Test	20
Property Acq.	130
Utility Relocations	-
Other	2
Traffic Signals	-
Total	TBD



Estimated Operating Costs

	(in thousands)
FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	February 2008
Design	February 2008 to March 2013
Bid	To be determined
Award Bid	To be determined
Construction	To be determined

Impact on Operating Budget

Operating expenditures for these improvements include mowing right of ways and minimal repair and maintenance. As an existing roadway, the City is already maintaining the right of way. No additional operating costs are anticipated.

Notes from Review Process

This project is being designed in conjunction with Kelly Lane 1A. When the design phase of the project is completed, and a construction estimate prepared, the project will be considered for funding.

Heatherwilde North Widening

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

Financial Plan

(in thousands)	Prior Years	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ 772	77	584		To Be Determined			\$ TBD

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

Estimated Project Costs:

(in thousands)

Construction	\$ -
Design	793
Surveying	-
Construction Test	-
Property Acq.	640
Utility Relocations	-
Other	-
Total	TBD



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	June 2008
Design	September 2008 to January 2013
Bid	To be determined
Award Bid	To be determined
Construction	To be determined

Impact on Operating Budget

Operating expenditures for these improvements include mowing right of ways and minimal repair and maintenance. As an existing roadway, the City is already maintaining the right of way. No additional operating costs are anticipated.

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	2012	2013	2014	2015	2016	Future Years	Project Total
Schedule	\$ 88	-	22		To Be Determined			\$ TBD

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	TBD



Estimated Operating Costs:

(in thousands)

FY 12	\$0
FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0

Project Schedule

Select Consultant	April 2010
Design	July 2010 to March 2013
Bid	To be determined
Award Bid	To be determined
Construction	To be determined

Impact on Operating Budget

Operating expenditures for these improvements include mowing right of ways and minimal repair and maintenance. As an existing roadway, the City is already maintaining the right of way. No additional operating costs are anticipated.

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.

Capital Projects

Revenue	FY 2013	
Cash Balance Forward		
2009 Combination Tax & Revenue Certificates of Obligation (FY 2009)	\$ 2,637,000	
2009 General Obligation Bonds (FY 2009) -- Library Expansion	170,000	
2009A Combination Tax & Revenue Certificates of Obligation (FY 2010)	5,610,700	
2010 General Obligation Bonds (FY 2011) -- Library Expansion	2,000,000	
	\$ 10,417,700	
<hr/>		
Additional Funds		
2012 General Obligation Bonds (FY 2013) -- Library Expansion	2,000,000	
		2,000,000
	Total FY 2013 Funding Available	\$ 12,417,700

Expense	FY 2013	
Allocated Funding		
Street Projects		
<hr/>		
Colorado Sand Drive (Kelly Lane to FM 685)/ Kelly Lane Phases 1A and 1B (Murchison Ridge to western edge of Falcon Pointe Blvd)	\$ 7,230,334	
Heatherwilde Boulevard North (Wilke Ridge Lane to SH 45)	584,443	
Pflugerville Parkway East (FM 685 to SH 130)	295,219	
Building Projects		
Library Expansion	\$ 4,170,000	
	Total Allocated Funding	\$ 12,279,996
	Total FY 2013 Expenses	\$ 12,279,996
<hr/>		
Unallocated Funding		\$ 137,704

Unallocated funding will be distributed to projects based on Council approval.

Utility Fund Capital Improvement Projects

Water Projects	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
A. Pfennig Ground Storage Tank & yard piping upgrades	\$ -	\$ 125,000	\$ 1,000,000	\$ -	\$ -	\$ -
B. Pfennig pump station upgrades (1 pump)	-	37,500	300,000	-	-	-
C. Pflugerville Pkwy transmission main ext & connection to Pfennig BPS	-	96,900	775,000	-	-	-
D. Pfennig Lane transmission main from Rocky Creek to FM 685	-	52,100	416,700	-	-	-
E. Pfennig Lane transmission main upgrade from Rocky Creek to Railroad	-	20,500	163,900	-	-	-
F. Downtown pressure zone re-delineation - PRVs & check valve	-	81,000	-	-	-	-
G. Water Treatment plant membrane replacement	-	-	-	4,500,000	-	-
H. Elevated storage tank	-	-	-	-	-	500
I. Black Locust to Wilke Ridge transmission main	-	-	-	-	-	86,250
J. Wilke Ridge transmission main to elevated storage	-	-	-	-	-	34,500
K. South stand pipe repump station	-	-	-	-	-	113,700
L. Colorado Sand transmission main	-	233,500	-	-	-	-
M. Kelly Lane transmission main - SH 130 to Falcon Pointe	61,500	727,000	-	-	-	-

Total Capital Improvement Project Expenses - Water	61,500	1,373,500	2,655,600	4,500,000	-	234,950
Funding sources:				(500,000) Escrow		
Transfer from Fund balance	(61,500)			(4,000,000)		(234,950)
Water impact fees						
Existing bond funds #31		\$ (1,373,500)	\$ (2,655,600)			
New Bond Issue	-	-	-	-	-	-

Wastewater Projects	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
A. Rowe Loop Wastewater service extension	\$ 125,000	\$ 850,000	\$ -	\$ -	\$ -	\$ -
B. Bypass Wilke lift station	100,000	-	-	-	-	-
C. Wastewater master plan update(in O&M budget)	-	-	-	-	-	-
D. Central WWTP expansion - Phase II design	-	-	-	3,045,000	-	-
E. 3-year impact fee & CIP update	-	-	-	256,000	-	-

Total Capital Improvement Project Expenses - Wastewater	225,000	850,000	-	3,301,000	-	-
Funding sources:						
Transfer from Fund balance	\$ -	\$ -	\$ -	\$ (2,680,741)	\$ -	\$ -
Wastewater impact fees				\$ (256,000)		
Existing bond funds #31	\$ (225,000)	\$ (850,000)	\$ -	\$ (364,259)		
New Bond Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Reuse Projects	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
A. Reuse Master Plan	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
B. Purchase Travis County pumps at WWTP	-	200,000	-	-	-	-
C. Construct mains and storage to serve PCDC development (funded by PCDC)	-	1,200,000	-	-	-	-

Total Capital Improvement Project Expenses - Reuse	\$ 100,000	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -
Funding sources:						
Pflugerville Community Development Corporation		(1,200,000)				
Transfer from Utility Fund Balance	\$ (100,000)	\$ (200,000)	\$ -	\$ -	\$ -	\$ -

Fund balance remaining:	\$ 8,243,056	\$ 10,075,750	\$ 12,314,985	\$ 7,869,633	\$ 10,006,501	\$ 9,956,845
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Bond #31 funds remaining:	\$ 5,243,359	\$ 3,019,859	\$ 364,259	\$ -	\$ -	\$ -
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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.



George Pfluger

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.



Pflugerville 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.



Pfluger Park

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 48,000 in 2012 reaching 50,000 by 2015. The Utility Department serves more than 18,000 customers. The City's Parks and Recreation Department maintains 31 parks and approximately 31 miles of hike-and-bike trails.

History of the City of Pflugerville (continued)

Lake Pflugerville, at the intersection of Weiss Lane and Pfluger Lane, was dedicated to the citizens on April 20, 2006. 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.



Lake Pflugerville

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. In addition, one million square feet of shopping at the Stone Hill Town Center is open at the corner of SH130 and SH45, with new stores, restaurants, and business tenants. This development also includes a 9-screen movie theater, 24-hour Fitness Super Sport and a full service emergency center.



**Stone Hill
Town Center**



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	Tom Word
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>
Thomas Anker, Chairman	December 2013
Rodney Blackburn, Vice Chairman	December 2013
Drew Botkin	December 2013
Lisa Ely	December 2012
Kirk Lowe	December 2012
Joseph O'Bell	December 2013
Sam Storms	December 2012

City Officials (continued)

Appointed Officials (continued)

Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Brian Burkinshaw	December 2012
Karen Doughty	December 2013
Thomas Dunn	December 2013
Dave Rogers	December 2012
Russel Shirley	December 2013
Warren Jones – Alternate	December 2012

Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Corey Shepperd, Chairman	December 2012
Melody Ryan, Vice Chairman	December 2013
Glenn Beck, Secretary	December 2012
Raul Capetillo	December 2013
Dale Legband	December 2012
Nicole Ward	December 2013
Christina Crouch, Alternate	December 2013

Library Board

<u>Name</u>	<u>Term Expires</u>
David Calabuig, Chairman	December 2013
Clay Leben, Vice Chairman	December 2012
Becky Boyer, Secretary	December 2012
Samantha Akins	December 2012
Kaye Jividen	December 2012
Jeannette Larson	December 2012
Jerry Spatar	December 2013
Robert Spoonemore	December 2013

City Officials (continued)

Appointed Officials (continued)

Personnel Appeal Board

<u>Name</u>	<u>Term Expires</u>
Linda Atkins	December 2013
Cheryl Callicott	December 2014
Judith Carter	December 2013
Christopher Clark	December 2014
Loretta Doty	December 2012
Michael Russell	December 2013

Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
Omar Pena, President	December 2013
Doug Weiss, Vice-President	December 2013
Bob Dwyer, Treasurer	December 2013
Randy Duncan, Secretary	December 2012
Janice Heath	December 2013
Starlet Sattler	December 2012
Darelle White	December 2012

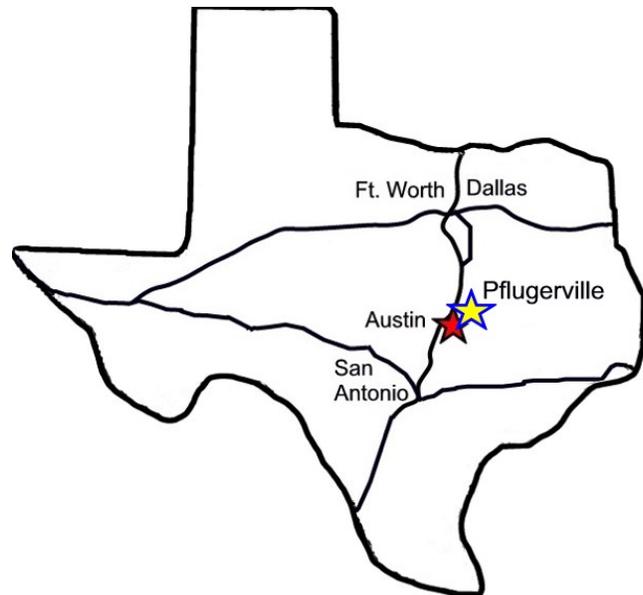
City and Area Demographics

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.

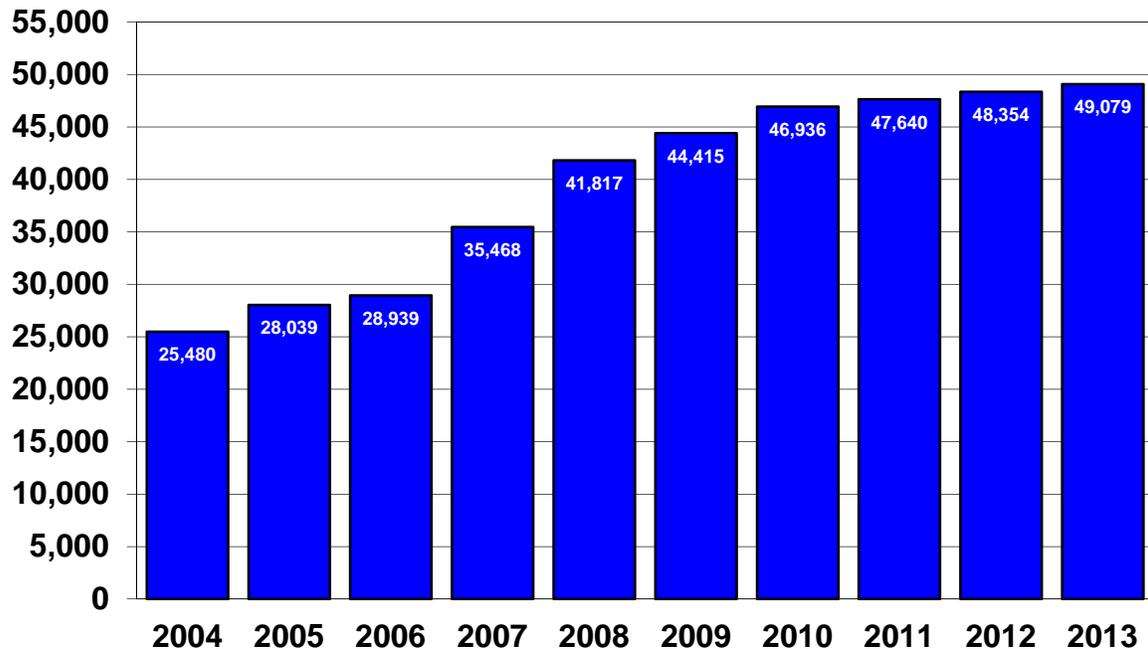
Our location provides residents easy access to some of the best outdoor recreation in Texas.



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.

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
		%		%		%		%
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	44,415	6.21	1,008,345	3.00	24,782,302	1.87	307,006,550	0.97
2010	46,936	5.68	1,024,266	1.58	25,145,561	1.47	308,745,538	0.57
2011	47,640	1.50	1,049,873	2.50	25,674,681	2.10	311,591,917	0.92
2012	48,354	1.50	1,076,119	2.50	**	**	**	**
2013*	49,079	1.50	1,103,022	2.50	**	**	**	**

* Future estimate.

** Numbers not yet available.

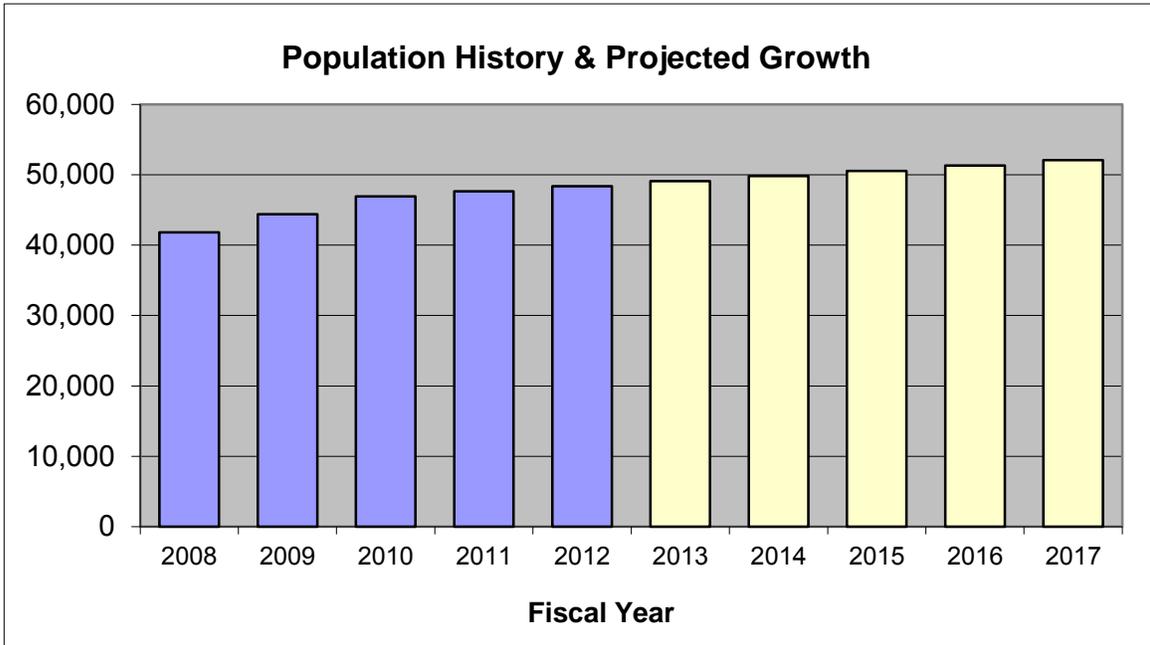
¹ Population estimates from the City of Pflugerville Planning Department

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>
2008	41,817	17.9%
2009	44,415	6.2%
2010	46,936	5.7%
2011	47,640	1.5%
2012	48,354	1.5%
2013	49,079	1.5%
2014	49,815	1.5%
2015	50,563	1.5%
2016	51,321	1.5%
2017	52,091	1.5%

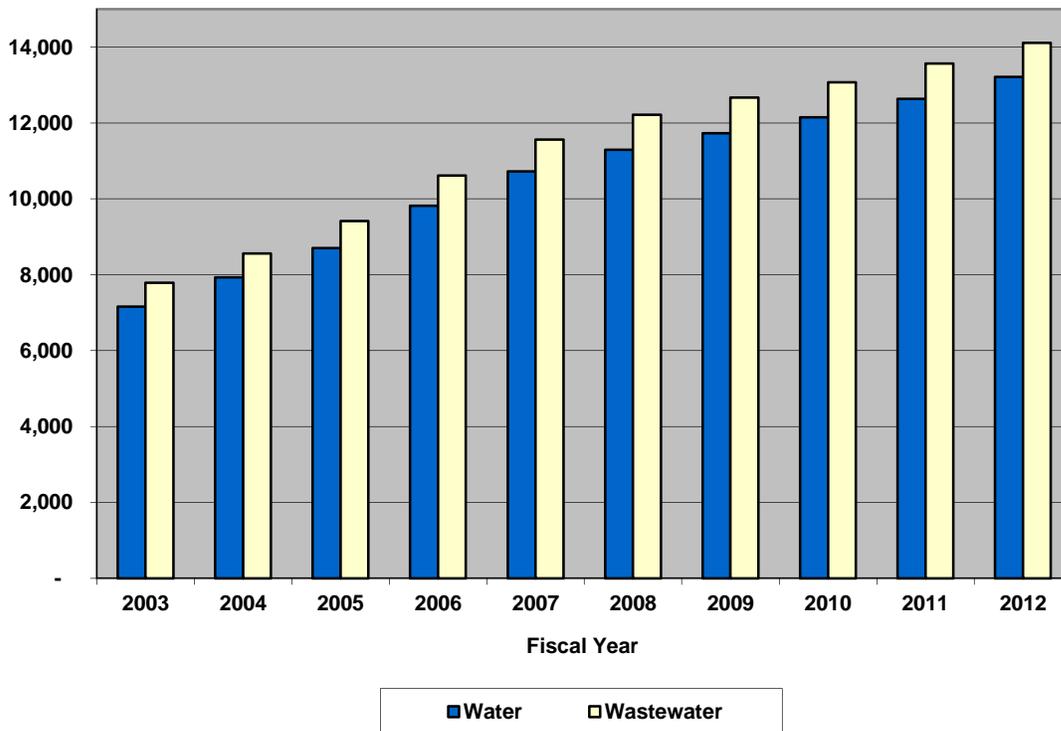


Source: City of Pflugerville Planning Department

Utility Customer Growth

Fiscal Year	Water	Wastewater
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
2012	13,213	14,115

Water and Wastewater Customers*



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

Assessed Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year	Real Property			Less: Tax Exempt Real Property	Total Taxable Assessed Value	Percent of Growth in Assessed Value	Total Direct Tax Rate
	Residential Property	Commercial Property	Personal Property				
2004	1,068,663,126	92,124,535	82,207,828	41,650,008	1,201,345,481	2.24%	0.6417
2005	1,166,280,570	96,456,406	88,640,105	40,926,253	1,310,450,828	9.08%	0.6400
2006	1,168,015,150	187,317,196	94,638,373	41,254,216	1,408,716,503	7.50%	0.6350
2007	1,278,169,940	230,674,602	81,940,510	74,871,477	1,515,913,575	7.61%	0.6240
2008	1,601,403,371	302,185,148	79,775,407	90,922,779	1,892,441,147	24.84%	0.6190
2009	2,000,762,235	483,463,819	179,109,976	174,166,430	2,489,169,600	31.53%	0.6140
2010	2,180,612,058	538,457,480	198,209,982	293,270,168	2,624,009,352	5.42%	0.6090
2011	2,273,827,616	546,581,824	196,080,703	235,132,531	2,781,357,612	6.00%	0.6040
2012	2,343,923,432	519,094,632	172,089,561	231,415,306	2,803,692,319	0.80%	0.5990
2013	2,276,991,273	576,524,439	241,161,415	264,075,219	2,830,601,908	0.96%	0.5940

Source: Travis Central Appraisal District; Williamson County Appraisal District

Property Tax Analysis

Average Residential Property Value (2011-2012)	\$152,588
Average Residential Property Value (2010-2011)	\$159,329

Last Year's Effective Tax Rate	\$0.6336
Last Year's Rollback Tax Rate	\$0.6687
Last Year's Adopted Tax Rate	\$0.5990

This Year's Effective Tax Rate	\$0.6162
This Year's Rollback Tax Rate	\$0.6371
This Year's Adopted Tax Rate	\$0.5940

	Tax Levy:	Maintenance & Operations	Interest & Sinking	Total Rate & Levy
Taxable Value		\$2,830,601,908	\$2,830,601,908	\$2,830,601,908
Less: TIRZ #1 Taxable Value *		<u>(3,669,945)</u>	<u>(3,669,945)</u>	<u>(3,669,945)</u>
Net Taxable Value - City:		\$2,826,931,963	\$2,826,931,963	\$2,826,931,963
Maint & Operation Rate/100		0.3946		
Debt Rate/100			0.1994	
Total Rate				0.5940
Total Levy		\$11,134,831	\$5,639,570	\$16,774,401
Collection Rate		100%	100%	100%
Estimated Tax Revenue		<u>\$11,134,831</u>	<u>\$5,639,570</u>	<u>\$16,774,401</u>

* 100% of the property taxes collected above the base zone value in the Tax increment Reinvestment Zone (TIRZ) #1 will be transferred to the TIRZ #1.

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
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
2012-2013	0.3946	0.1994	0.5940	2,826,931,963	16,774,401

* Based on certified valuation and approved tax rate. Excludes TIRZ #1 Taxable Value.

Principal Property Taxpayers September 30, 2012

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
A-S 93 SH130 - SH45, L.P.	\$ 59,385,416	1	2.10%
Avaya Inc.	39,050,747	2	1.38%
FSC Swenson Farms LLC	24,654,000	3	0.87%
Pflugerville Covington	22,000,000	4	0.78%
Target Corporation	20,849,233	5	0.74%
Oncor Electric Delivery Company	20,426,597	6	0.72%
Wal-Mart Real Estate Business Trust	16,223,035	7	0.57%
Timmerman Terrell	13,810,515	8	0.49%
Home Depot	12,940,222	9	0.46%
H.E.B. Grocery Co.	10,185,000	10	0.36%
	\$239,524,765		8.46%

Source: Travis Central Appraisal District

**Principal Employers
September 30, 2012**

Employers	Employees
Pflugerville ISD	1,434
Wal-Mart	325
City of Pflugerville	289
Target	200
HEB Grocery Co.	175
Avant Technologies	154
Austin Foam Plastics	137
Titus Systems	135
Home Depot	125
Advanced Integration Technologies	102

Source:
Pflugerville Community Development Corporation

Budgeted Positions

Department	Positions			Full Time Equivalent		
	Actual FY 11	Actual FY 12	Approved FY 13	Actual FY 11	Actual FY 12	Approved FY 13
<u>General Fund</u>						
Administration	21	23	25	21	23	24.5
Building Inspection	6	6	6	6	6	6
Court	6	6	7	5.5	5.5	6
Engineering	6	7	7	6	7	7
Fleet	4	4	4	3.5	3	3
Library	14	13	19	12	11	15
Parks ¹	36	34	35	32	30	31.5
Planning	7	6	7	7	6	7
Police	106	113	115	102	106	108
Streets ¹	21	21	21	21	21	21
Total General Fund	227	233	246	216	218.5	229
<u>Utility Fund</u>						
Utility Administration ¹	11	8	10	11	8	10
Utility Maintenance ²	0	16	16	0	16	16
Water Treatment	4	4	4	4	4	4
Water Distribution	10	4	4	10	4	4
Wastewater Collection ²	6	0	0	6	0	0
Wastewater Treatment	7	8	8	7	8	8
Total Utility Fund	38	40	42	38	40	42
<u>Special Revenue Fund</u>						
PISD PD	16	16	20	16	16	20
Total Special Revenue Fund	16	16	20	16	16	20
Total	281	289	308	270	274.5	291

¹ Does not include seasonal employees

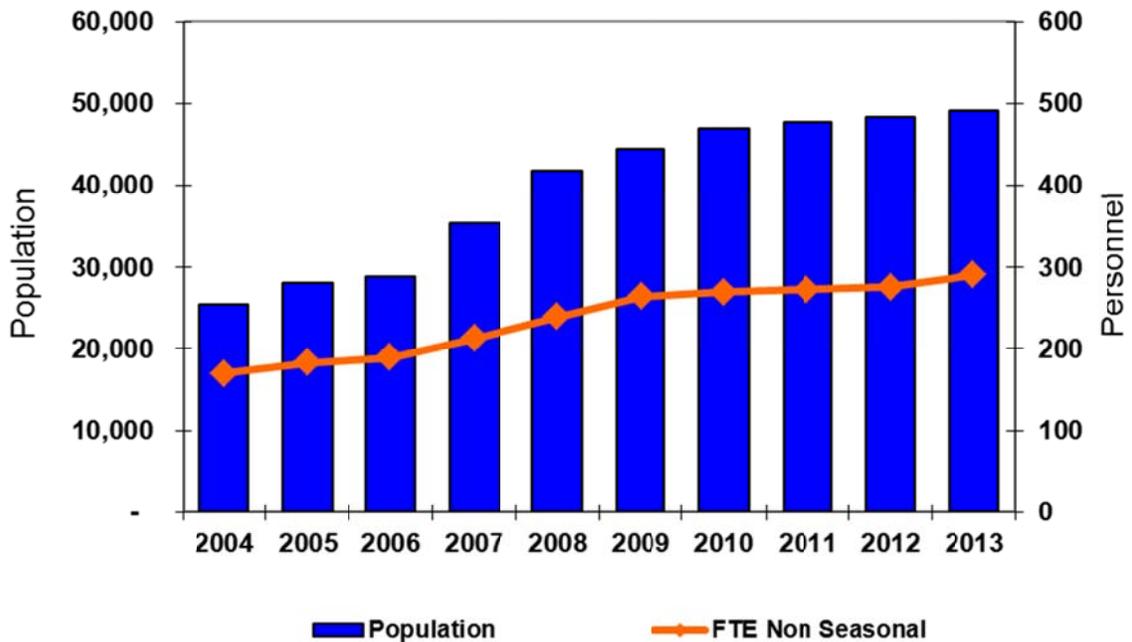
² All employees moved from Wastewater Collection to Utilities Maintenance FY12

Budgeted Positions

Change in Personnel

The City of Pflugerville population continues to grow, although at a slower pace. However, additional personnel are needed to maintain the level of services provided to our citizens and to fulfill new needs. For the 2013 fiscal year ten new full-time and six part-time positions are budgeted. These positions include a full-time Planning Director, a full-time Animal Shelter Director, a full-time Dispatch Supervisor, a full-time Parks Assistant Director, a full-time Marketing/Event Coordinator, a full-time Utility Engineer, a full-time Utility Billing Specialist, a full-time HR Coordinator, two full-time Library Technicians, four part-time Library Assistants, a part-time Media Intern and a part-time Bailiff.

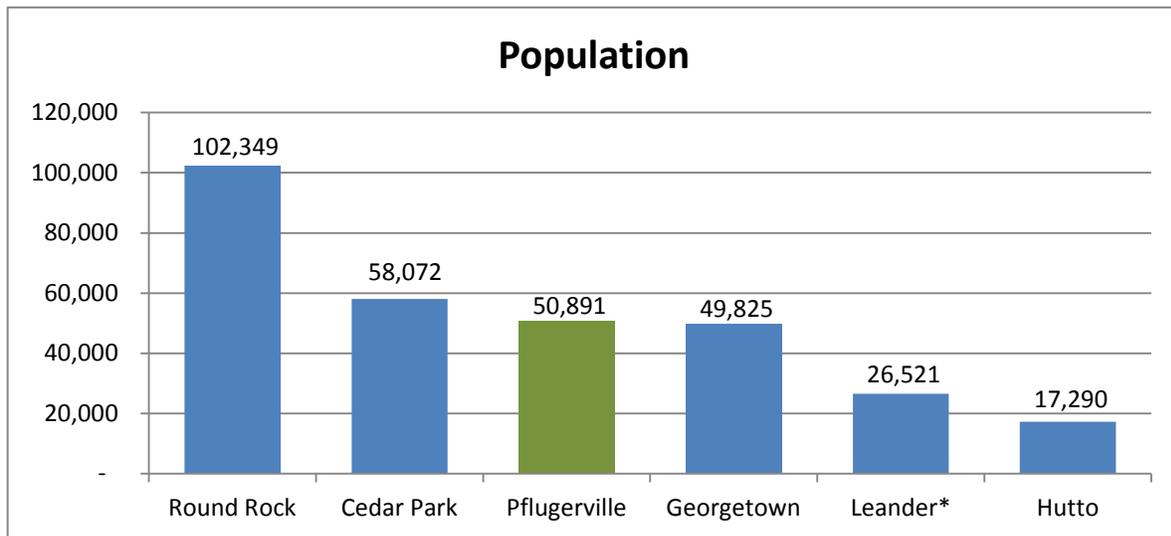
Population Growth Versus Personnel Growth



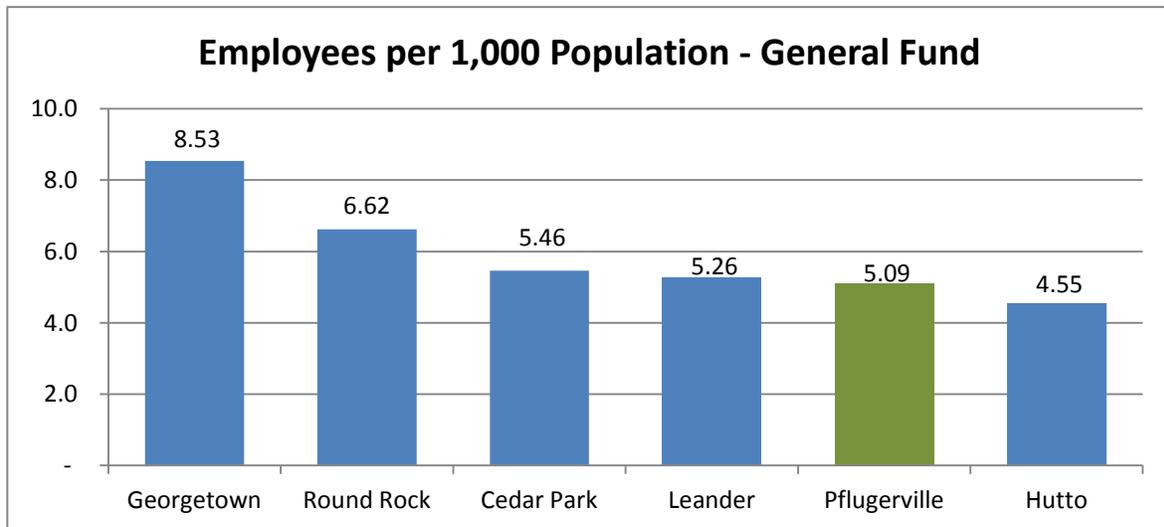
Peer Comparisons

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.

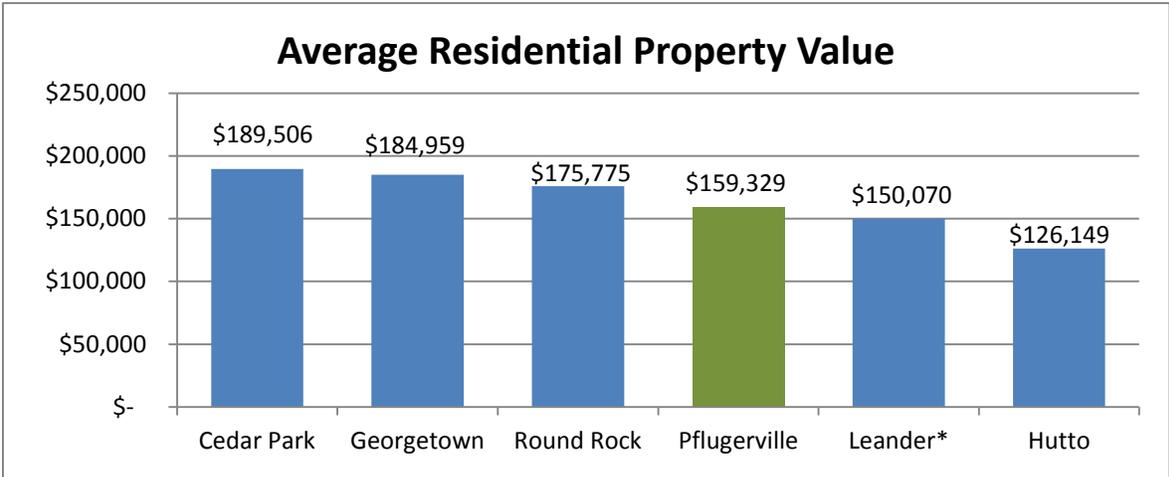
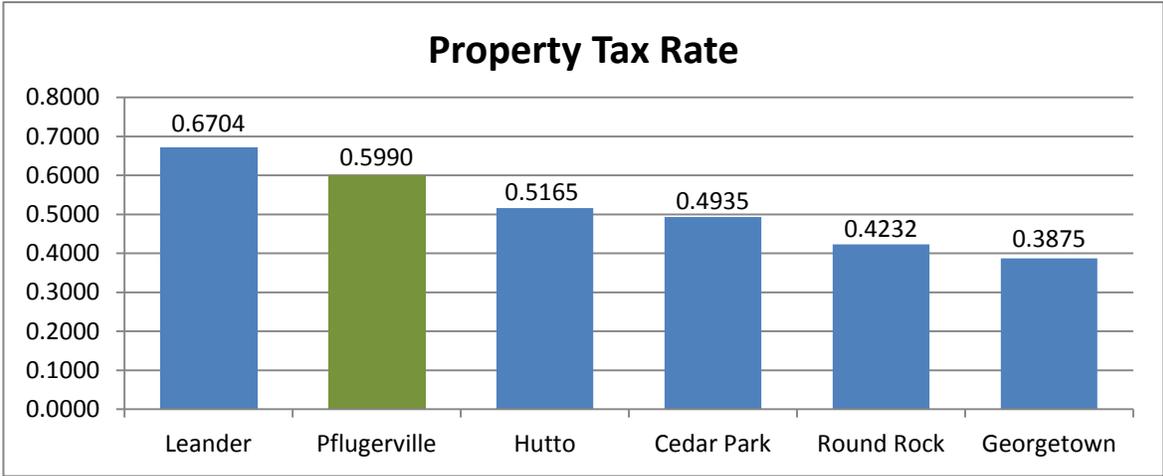
The data presented was taken from each city's 2011-2012 annual budget (unless otherwise noted).



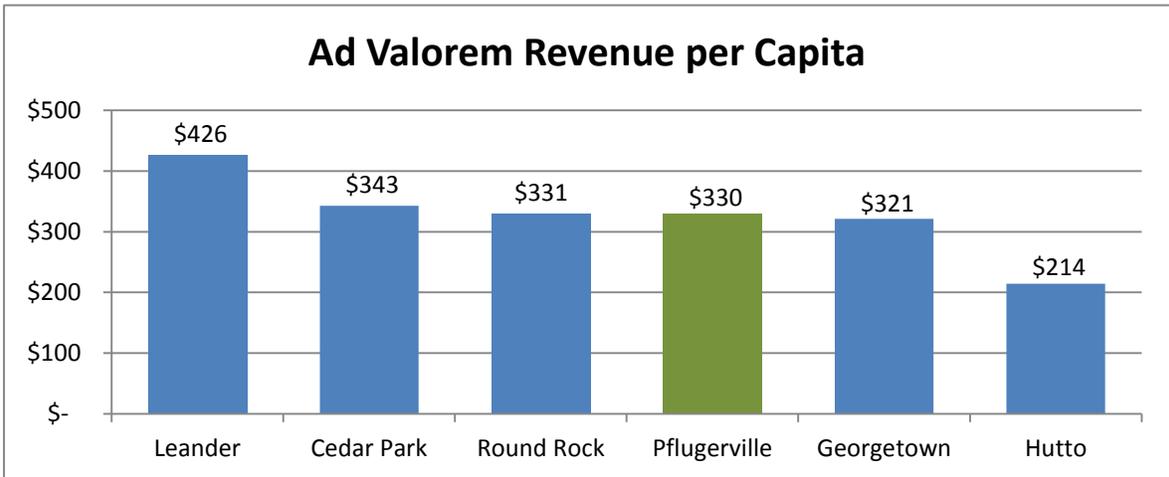
*Leander's population was obtained from the 2010 US census.



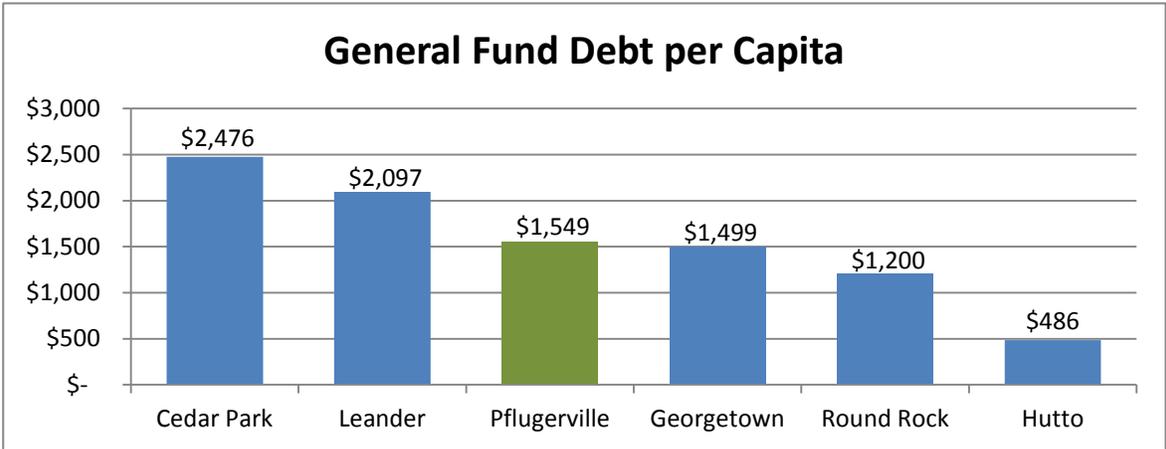
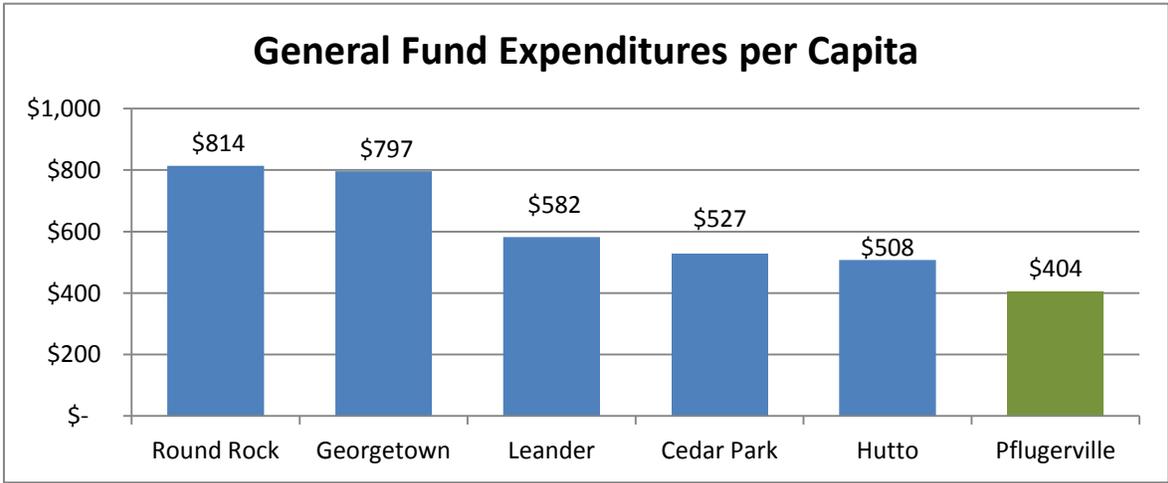
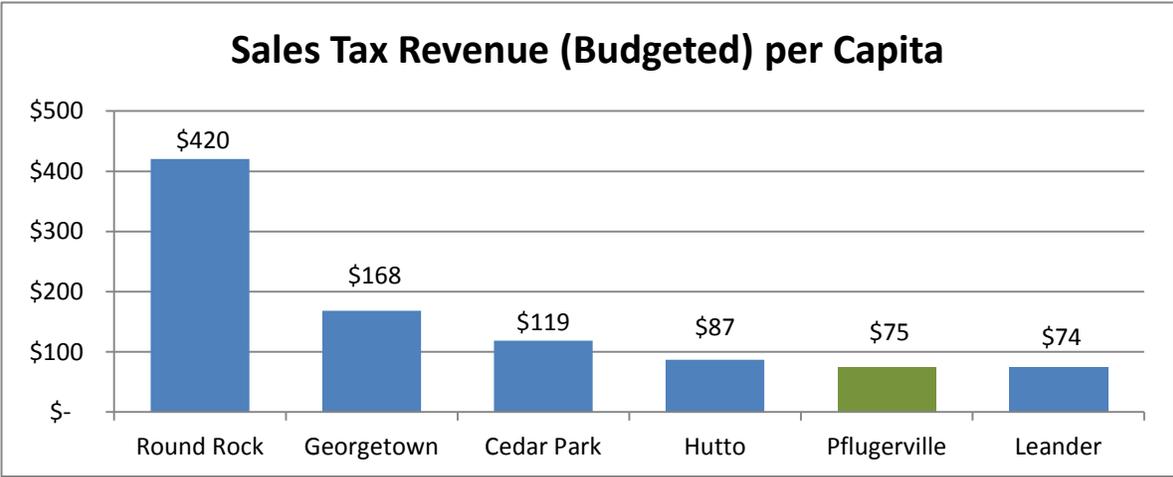
Peer Comparisons



*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 2013 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.

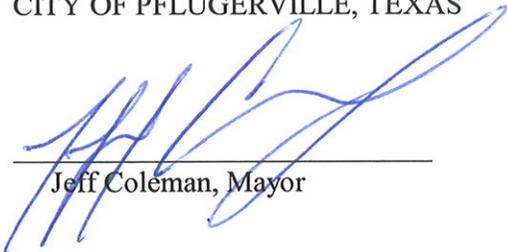
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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 11th day of September, 2012.

CITY OF PFLUGERVILLE, TEXAS



Jeff Coleman, Mayor

ATTEST:



Karen Thompson, City Secretary

TAX LEVY ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS

WHEREAS, the appraisal roll of the City of Pflugerville, Texas (the "City") for 2012 has been prepared and certified by the Travis Central Appraisal District and the Williamson County Appraisal District and submitted to the City's tax assessor/collector; and

WHEREAS, the City's tax assessor/collector has submitted the appraisal roll for the City showing \$2,380,601,908 to be the total appraised, assessed and taxable value of all property and the total taxable value of new property to the City; and

WHEREAS, following notice and hearing in accordance with applicable legal requirements and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2012 sufficient to provide the tax revenues required by the City; NOW THEREFORE

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

Section 1. There is hereby levied an ad valorem tax of \$0.5940 on each \$100.00 of property within the City which is not exempt from taxation under the State constitution or State law. The general fund operating portion of the tax is \$0.3946. The debt service portion of the tax is \$0.1994.

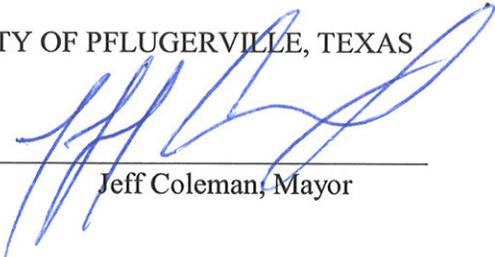
Section 2. The City's tax assessor/collector is hereby authorized to assess and collect the taxes of the City employing the above tax rate.

Section 3. The taxes levied hereby are due presently, and shall be delinquent if not paid by January 2013.

Section 4. This tax levy ordinance shall be effective from and after its passage and adoption by the City Council.

PASSED AND APPROVED this 11th day of September 2012.

CITY OF PFLUGERVILLE, TEXAS



Jeff Coleman, Mayor

ATTEST:



Karen Thompson, City Secretary

City of Pflugerville, Texas Home Rule Charter*

Budget and Financial Administration

Section 9.01. Fiscal Year.

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

Section 9.02. Public Record.

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

Section 9.03. Annual Budget.

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

The budget shall begin with a clear general summary of its contents and shall show in detail all estimated income, based on the proposed property tax levy and all proposed expenditures, including debt service, for the coming fiscal year. The proposed budget expenditures shall not exceed the total of estimated income and any fund balances available from prior years. For every budget adopted after the 1997-1998 fiscal year budget, except in the event of an emergency under Section 9.04(b), 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;
 - 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 on the City's official website or other electronic media that is readily accessible to the public 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. The three-month general fund operating reserve requirement may be suspended by a resolution approved by Council. The resolution should reference the extenuating/emergency situation that created the expending of reserves below the three-month level; and, should also provide a proposed process and timeline for rebuilding the three-month reserve.

(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 9.09. 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;
Amended November 7, 2006;
And Amended November 8, 2011



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, Chapter 2256 of the Texas Government Code, as amended.

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"), as amended. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, as amended, specifies collateral requirements for all public funds deposits.

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, as amended, 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 attend a training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date. The training session(s) will include not less than 10 aggregate hours of instruction relating to investment responsibilities.

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 in accordance with accepted industry practices. 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.

The Investment Officer shall monitor the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by policy, the Investment Officer shall immediately solicit bids for and sell the security, if possible, regardless of a loss of principal.

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. Direct obligations of the State of Texas or its agencies.
- C. 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.
- 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, as amended, not to exceed ninety (90) days to stated 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, as amended. The maximum dollar-weighted maturity for the pool may not exceed ninety (90) days and the pool must maintain a minimum rating of AAAm.

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.

Last adopted by City Council March 27, 2012



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.

Sections 03.09. 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.

Sections 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.

Sections 3.12. Rules of Procedure.

The City Council shall determine its own rules and order of business by resolution. Rules of procedure shall ensure that citizens of the City have a reasonable opportunity at any meeting to address the Council regarding matters under consideration. The Council shall provide for minutes to be kept of all meetings and, except for records of discussion held in executive session, the minutes shall be public records.

Sections 3.13. Voting.

Voting on all motions regarding official actions of the Council shall be by roll call, and each member's vote shall be recorded in the minutes. Except as prohibited by conflict of interest laws or this charter, all members of the City Council shall vote "yes" or "no" on every action, resolution, or ordinance requiring a vote. The nature of a conflict of interest requiring an abstention shall be concisely stated in the minutes.

Sections 3.14. Action Requiring an Ordinance.

In addition to other acts required by law or by specific provision of this charter to be done by ordinance, the City Council shall adopt ordinances in order to:

1. Adopt or amend an administrative code or establish, alter, or abolish any City department, office, or agency.
2. Provide for a fine or other penalty or establish a rule or regulation subject to a fine or other penalty for its violation.
3. Levy taxes.
4. Grant, renew, or extend a franchise.
5. Regulate the rates charged by a public utility for its services.
6. Authorize the borrowing of money.
7. Convey or lease or authorize the conveyance or lease of any City land.
8. Regulate land use or development.
9. Amend or repeal any ordinance previously adopted.

Acts other than those specifically enumerated above may be done either by ordinance or resolution.

Section 3.15. Ordinances, In General.

(a) Form: The Council shall legislate only by ordinance that contains an enacting clause stating, "Be it ordained by the City Council of the City of Pflugerville, Texas." Each proposed ordinance shall be introduced in the written or printed form required for adoption. No ordinance shall contain more than one subject, which shall be clearly expressed in its title; however, general appropriations ordinances may contain various subjects and accounts for which monies are to be appropriated.

Once adopted, no ordinance may be amended or repealed except by adoption of another ordinance amending or repealing the original ordinance. Except when an ordinance is repealed in its entirety, the amending or repealing ordinance shall set out in full the ordinance, sections, or subsections to be amended or repealed and shall clearly indicate the proposed amendments, additions, or deletions.

(b) Procedure: Any member of the Council may offer an ordinance in writing after it has been approved as to form by the City Attorney and placed on the agenda of a regular Council meeting. At least one week before first reading, copies of the proposed ordinance in the form required for adoption shall be furnished to members of the Council and the caption of the proposed ordinance shall be posted at the City Hall. On request of any citizen, the City Secretary shall furnish a copy of any proposed ordinance, the caption of which is posted for public review. Amendments to any proposed ordinance shall be subject to the same notice, posting, and copy requirements so long as the proposed ordinance is before the Council.

The City Attorney shall review all proposed ordinances before first reading and provide any suggestions or objections to the Council in writing.

Except as specified below, a proposed ordinance shall be read at two Council meetings with at least seventy-two hours elapsing between readings. A proposed ordinance may be amended on first reading; however, if an amendment is made at second reading, final adoption shall be postponed until a subsequent meeting. An emergency ordinance shall be adopted in

accordance with section 3.16 of this charter; a budget ordinance shall be adopted in accordance with section 9.03 of this charter; an appropriations ordinance shall be adopted in accordance with section 9.04 of this charter; an ordinance pertaining to borrowing shall be adopted in accordance with section 9.05 of this charter; and a tax ordinance shall be adopted in accordance with section 9.08 of this charter.

(c) Reading: Reading aloud the caption of an ordinance shall satisfy the requirement for reading, provided that printed copies of the ordinance in the form required for adoption are in front of all Council members present and a reasonable number of copies are available to citizens present at the meeting. If three Council members request, a proposed ordinance shall be read aloud in its entirety.

(d) Effective date: Every ordinance shall be effective upon adoption, or at any later time specified in the ordinance; however, no ordinance imposing a penalty, fine, or forfeiture shall become effective until the caption of the ordinance, which shall summarize the purpose of the ordinance and the penalty for violating the ordinance has been published one time on the City's official website or other electronic media that is readily accessible to the public. An ordinance passed on first reading by at least three affirmative votes may become effective after first reading provided the motion so specifies, but the ordinance shall be posted and adopted at a subsequent meeting as required by section 3.15(b).

Section 3.16. Emergency Ordinances.

(a) Purpose and limitations: To meet a public emergency affecting life, health, property, or the public peace, the Council may adopt emergency ordinances; however, ordinances that levy taxes; grant, renew, or extend a franchise; regulate the rates charged by a public utility for its services; or, except as permitted by section 9.05, authorize the borrowing of money shall not be adopted as emergency ordinances.

(b) Form and procedure: An emergency ordinance shall be introduced in the form required for ordinances and shall be clearly designated in its caption as an emergency ordinance. Immediately after the enacting clause, it shall contain a declaration stating that an emergency exists and describing it in clear and specific terms. The affirmative vote of three Council members shall be required to approve an emergency clause. An emergency ordinance may be adopted, amended, or rejected at the same meeting at which it is introduced, and the affirmative vote of three Council members is required for adoption. After adoption, it shall be numbered as any other ordinance with the designation of "E" following the number and shall be published and become effective in the manner required for any other ordinance.

(c) Expiration: Any emergency ordinance, except one authorizing borrowing as provided by section 9.05, shall be automatically repealed sixty-one days after becoming effective, but this provision shall not prevent re-adoption of the ordinance using the procedure required for any other ordinance.

Section 3.17. Code of Technical Regulations.

The City Council may adopt any standard code of technical regulations by adopting an ordinance that incorporates the code by reference. The procedure for adopting such an ordinance shall be as prescribed in section 3.15 of this charter, except that the requirement for distribution and posting of copies of the ordinance shall be construed to include copies of the technical regulations proposed for adoption by reference, as well as the adopting ordinance. Copies of an adopted code of technical regulations shall be available from the City Secretary for distribution or for purchase at a reasonable price.

Section 3.18. Bonded Employees.

The City Council shall require all municipal officers and employees who receive and pay out City funds, including the City Manager, to be bonded in an amount determined by the City Council. The City shall bear the cost of the bonds.

Section 3.19. Inquiries and Investigations.

The City Council may, upon majority vote, make investigations into the affairs of the City and the conduct of any City department, division, or office and for this purpose may subpoena witnesses, administer oaths, take testimony, and require the production of evidence. By ordinance, the Council may provide that any person who fails or refuses to obey a lawful order issued in the exercise of these powers shall, upon conviction, be guilty of a misdemeanor and subject to a fine set by that ordinance.

* Originally Adopted November 1993;
Amended January 18, 1997;
Amended November 6, 2001;
Amended November 7, 2006;
And Amended November 8, 2011

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 08.07. Texas Open Meetings Act.

The City of Pflugerville shall conduct all its meetings in accordance with the Texas Open Meetings Act.

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 08.09. 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;
 Amended November 7, 2006;
 And Amended November 8, 2011

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.

Section 4.05. Personnel Policies.

(a) The City Manager, subject to the approval of the City Council, shall develop policies and procedures to govern the hearing and redress of employee grievances regarding wages, hours of work, and conditions of work and to provide for the annual evaluation of all City employees.

(b) All full time employees shall be required to complete an initial probationary period.

(c) Any regular full-time employee who has been promoted or appointed from within the City ranks to a position as Department Head, Assistant Department Head or Assistant City Manager may be demoted to his previous rank/classification by the City Manager with or without cause and without right to appeal to the Board. However, if a Department Head, Assistant Department Head or Assistant City Manager had not been employed by the City immediately prior to the time of appointment, demotion does not apply.

(d) Personnel Appeal Board. All commissioned peace officers that are regular, full-time employees or regular, part-time employees of the City (excluding the Police Chief and any other commissioned peace officers that do not report to the Police Chief or any contract employees) who have completed their initial probationary period, may appeal a disciplinary action resulting in a placement on suspension greater than 15 calendar days, a demotion to a lower rank or classification, or a termination of employment to a three-member Personnel Appeal Board panel. The following procedures apply to the Personnel Appeal Board:

1. The Mayor, with the advice and consent of the City Council, shall appoint not less than five (5) individuals to serve on the Personnel Appeal Board for up to 3 years. Any given panel will consist of three (3) of the appointed members. The Mayor, with the advice and consent of the City Council, shall establish the procedures for the conduct and recording of the Personnel Appeal Board hearings and outcomes. Members of the Personnel Appeal Board must be at least 21, have no criminal record, no prior employment with the City, and be a resident of the City of Pflugerville for at least 3 years.
2. The employee shall notify the City Manager in writing within ten (10) working days after the employee receives a written notice of suspension, demotion, or termination that he/she will be requesting the Personnel Appeal Board to hear the appeal. The written notice must include a sworn and notarized statement acknowledging the employee is voluntarily waiving the right to pursue any claims in any state or federal court.
3. Unless the employee agrees to an alternative date, the Personnel Appeal Board panel shall conduct a hearing and render a decision within thirty (30)

calendar days from the time the written appeal has been presented to the City Manager.

4. The Board shall not be given any documents or materials or take part in any discussion regarding the appeal prior to the hearing. All hearings shall be open to the public unless otherwise requested by the employee.
5. The City shall carry the burden of proof by a preponderance of the evidence to show that the disciplinary action was for just cause. The panel is not required to use Rules of Evidence, but the hearing shall be fair and impartial. If the employee makes a written request to the City Manager within ten (10) calendar days before the hearing, he/she shall be allowed to review all documents, statements, and records used to determine the disciplinary action at least seven (7) calendar days before the hearing. The employee shall be allowed to introduce evidence or call witnesses. The employee has the right to cross-examine and confront all witnesses. In addition, the party that calls a witness is responsible for paying any charges incurred for that person.
6. The Personnel Appeal Board panel may adjourn to discuss and review the evidence. The panel shall provide a written decision based on the facts presented. The decision shall be announced in an open meeting. The panel has the authority to uphold, reduce, or set aside suspension, demotion or termination. The panel has the authority to reinstate the employee with or without loss of wages, benefits or rank. The decision of the Personnel Appeal Board panel is final and binding on the City and the employee. The employee automatically waives his/her rights to appeal to a state or federal court unless the panel's decision was without jurisdiction or exceeded its jurisdiction or was influenced by fraud, collusion, or other unlawful means.

Section 4.06. Administrative Departments.

Administrative departments other than those established by this charter, may only be established by an ordinance adopted by the City Council; however, the Council shall not affect the administrative organization of the City until it has heard the recommendations of the City Manager regarding proposed changes.

Except as otherwise provided in this charter, administrative departments shall be under the direction of the City Manager, who shall appoint the head of each administrative department, subject to approval of the City Council. All department heads shall serve at the will of the City Manager. The head of each department shall have supervision and control over the department. Two or more departments may be headed by the same person, and the City Manager may head one or more departments.

*** Originally Adopted November 1993;
Amended January 18, 1997;
Amended November 6, 2001;
Amended November 7, 2006;
And Amended November 8, 2011**

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.

(GFOA) Government Finance Officers Association. The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.

(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.

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

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.

Budget Glossary (continued)

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

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

LCRA (Lower Colorado River Authority). An agency of the State of Texas that fulfills a variety of roles in Central Texas: delivering electricity, managing the water supply and environment of the lower Colorado River basin, providing public recreation areas, and supporting community and economic development.

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.

Budget Glossary (continued)

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

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

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

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

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

(PISD) Pflugerville Independent School District. The public school district that provides pre-K through 12th grade education to residents in the City of Pflugerville.

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

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

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

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

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

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

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

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

Budget Glossary (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Budget Glossary (continued)

(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.

(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.

