

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$277,005, which is a 1.6% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$373,682.

The City Council passed the budget ordinance with the following votes:

- Mayor Jeff Coleman – does not vote except to break a tie
- Mayor pro tem Victor Gonzales - Yes
- Councilmember Starlet Sattler - Yes
- Councilmember Brad Marshall - Yes
- Councilmember Omar Peña - Yes
- Councilmember Wayne Cooper - Yes

Tax rate per \$100 in value	FY 2013	FY 2014
Property tax rate	\$ 0.5940	\$ 0.5736
Effective tax rate	0.6162	0.5786
Effective M&O tax rate	0.3946	0.3841
Rollback tax rate	0.6368	0.6033
Debt rate	0.1994	0.1885

Total amount of municipal debt obligations: \$153,275,000.

The total amount of outstanding municipal debt obligations considered self-supporting: \$73,280,885.



City of Pflugerville, Texas
ANNUAL BUDGET 2013-2014

On the cover . . .

The Pflugerville Public Library opened a new chapter with the completion of an expansion and renovation project in 2013. The Library more than doubled in size from 12,000 square feet to 28,000 square feet. The new building includes expanded computer labs, story time rooms, and community meeting space.

The project was funded by \$7 million of general obligation bonds, as approved by voters in a bond election in May of 2008.

More information about the Pflugerville Public Library at www.pflugervilletx.gov/library.

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**



**Omar Peña
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, 2012

Christopher P. Morrell

President

Jeffrey R. Emer

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.*

Table of Contents

Introduction

City Council

GFOA – Distinguished Budget Presentation Award

Vision and Mission Statements

Budget Message

Budget Message i

User Information

Organization Wide Goals 3

Long-term and Short-term Planning 4

The Budget Process 5

Budget Schedule 6

The City Organization 8

City Funds 10

Basis of Accounting and Budgeting 11

Revenue Descriptions 12

Expenditure Descriptions 14

Financial Policies 15

Component Unit 19

Financial

Budget Summaries

Financial Summary – All Funds 23

Financial Summary – Governmental Funds 24

Revenue Analysis – General Fund 26

Expenditure Analysis – General Fund 28

Fund Balance Summary – Governmental Funds 30

Table of Contents

Budget Summaries (continued)

Financial Summary – Enterprise Fund	32
Revenue Analysis – Enterprise Fund	34
Expense Analysis – Enterprise Fund	36
Fund Balance Summary – Enterprise Funds	38

General Fund

Administration	41
City Manager	43
Finance	47
Development Services Administration	51
Building Inspection	53
Engineering Department	57
Planning	61
Fleet Department	65
Municipal Court	69
Parks and Recreation	73
Parks Maintenance	77
Pflugerville Public Library	81
Police Department	85
Streets and Drainage Department	91

Utility Fund

Water	97
Wastewater	103

Special Revenue Funds

Deutschen Pfest	111
Law Enforcement	112
PISD Police Department	113

Table of Contents

Special Revenue Funds (continued)

Municipal Court	114
Tax Increment Investment Zone (TIRZ) Fund	115

Capital Outlay

Summary	119
General Fund	120
Utility Fund	121
General Capital Reserve Fund	122

Debt Service Funds

General Fund	125
Utility Fund	129

Capital Improvement Projects

Capital Projects Summary	135
Program Detail – All Projects	136
General Fund 5-year Capital Improvement Plan	153
Utility Fund 5-year Capital Improvement Plan	154

Statistical Section

History of Pflugerville	159
City Officials	161
City and Area Demographics	164
Population History and Projected Growth	167
Utility Customer Growth	168
Historical Taxable Assessed Value Data	169
Property Tax Analysis	170
Historical Tax Levy Data	171

Table of Contents

Statistical Section (continued)

Principal Property Taxpayers	172
Principal Employers	173
Budgeted Positions	174
Peer Comparisons	176

Reference

Budget Ordinance	181
Tax Levy Ordinance	182
Charter – Budget and Financial Administration	183
Investment Policy	188
Resolution- Review of the Investment Policy	195
Charter – The City Council	196
Charter – Boards and Commissions	202
Charter – Administrative Services	206

Budget Glossary

Budget Glossary	213
-----------------	-----

Budget Message





October 1, 2013

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

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

It is our pleasure to present the annual budget for fiscal year 2013-2014 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 2013-2014 budget for expenses totals \$73,886,746. This figure includes \$24,051,717 for the general fund, \$6,062,260 for the debt service fund, \$5,280,375 for the capital improvements fund, and \$38,497,394 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 for FY 14 it is budgeted at 21% of total 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. Expenses related to funding of additional utility system improvements and increased funding for street maintenance are also included.

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 first regular City Council meeting in September, but not later than September 30, 2013.

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 2013-2014, 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 and omit contingencies for significant unanticipated expenditures. This method of budgeting should result in a diminished amount of surplus expense money at the end of the fiscal year.

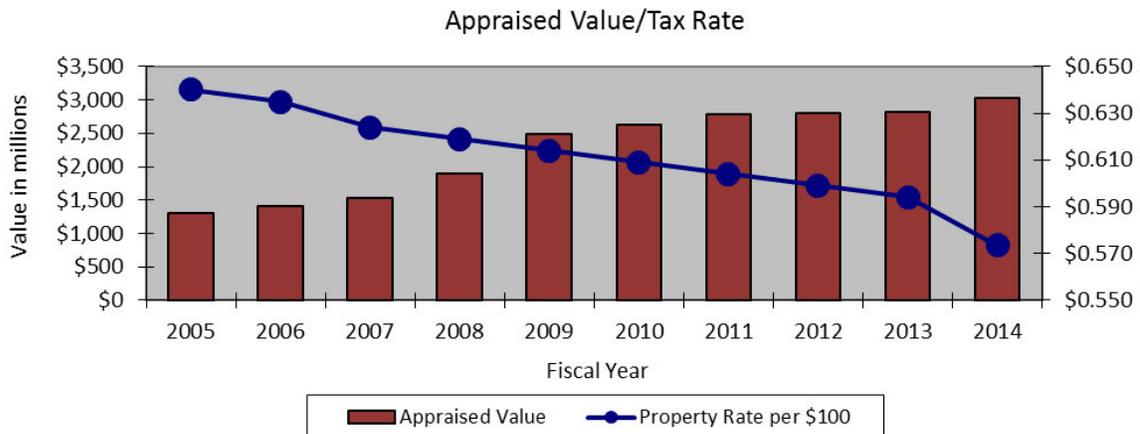
A General Capital Reserve Fund was established in fiscal year 2012. The fund is used to purchase capital items or fund capital projects on a one-time basis. Purchases from the fund will be listed on a separate schedule in the fiscal year budget – much like the current Capital Projects fund where bond funds are held for specific capital improvements. However, these projects are reviewed and approved by the City Council separate from the annual budget, typically in January of each year.



Animal Adoption Trailer

Budget Overview (continued)

The City Council has lowered the property tax rate each year since 2004. The City Council indicated a desire to decrease the tax rate for fiscal year 2014 by 2.04 cents to \$0.5736 per \$100 in valuation, and this document reflects that property tax rate. This rate reduces the tax rate to one-half cent below the FY 14 effective rate, the rate by which the City obtains the same amount of property revenue as the previous year on the same properties.



The City continues to incentivize economic development in order to promote development within the City. Current economic incentives include rebating property tax and sales tax to Cinemark and property tax to the DPS Mega Center and Community Impact newspaper 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 April 2013 the City's Planning Department estimated a total population of 53,622 for the end of fiscal year 2014. Current population growth projections for the upcoming fiscal years reflect a 1.8% increase in 2014 and 2.1% in 2015 and 2016, then a slowing of the growth rate by 0.1% each year, resulting in 1.9% growth in 2018. This slow, but steady population growth will allow the City to refine and improve on current service levels.

The certified appraised value for fiscal year 2014 (tax year 2013) increased by 5.3%, primarily due to new construction (residential and commercial) and a slight increase in appraised property values. The national and international economies have a direct impact on the City of Pflugerville and its revenues. The economy has affected property values within the City limits and the past three years have shown a decline in the average residential value. However, in FY 14 this trend reversed with the average value increasing 4.5% to \$159,312. Similarly, residential construction accelerated in 2013, with subdivisions opening new sections and others continuing to build out sections opened in 2012. There

Growth – Challenges and Rewards (continued)

are also indications that new residential (single and multi-family) and commercial developments will begin construction in 2014. Some of this development is in the City of Pflugerville Tax Increment Reinvestment Zone No. One (TIRZ #1).

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 for January 1, 2013 of \$12,659,365 has been certified by the Travis Central Appraisal District. 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.

In fiscal year 2013, the Texas Department of Public Safety (DPS) Austin area Driver's License Mega Center, one of six facilities state-wide, was completed in the City of Pflugerville. The Mansions at Stone Hill, a 370-unit luxury townhome and apartment complex, adjacent to the Stone Hill Town Center retail development, was also completed in 2013. A variety of smaller retail and commercial establishments continue to open throughout the City.



DPS Mega Center – Austin Area

Developments that remain under construction in 2013 are the Community Impact newspaper corporate headquarters and various retail buildings in Stone Hill Town Center.



The Mansions at Stone Hill

Picture courtesy of Western Rim Property Services

In addition, office buildings, an apartment complex, and additional restaurants and retail are expected to begin construction before the end of the year.

General Fund Revenue

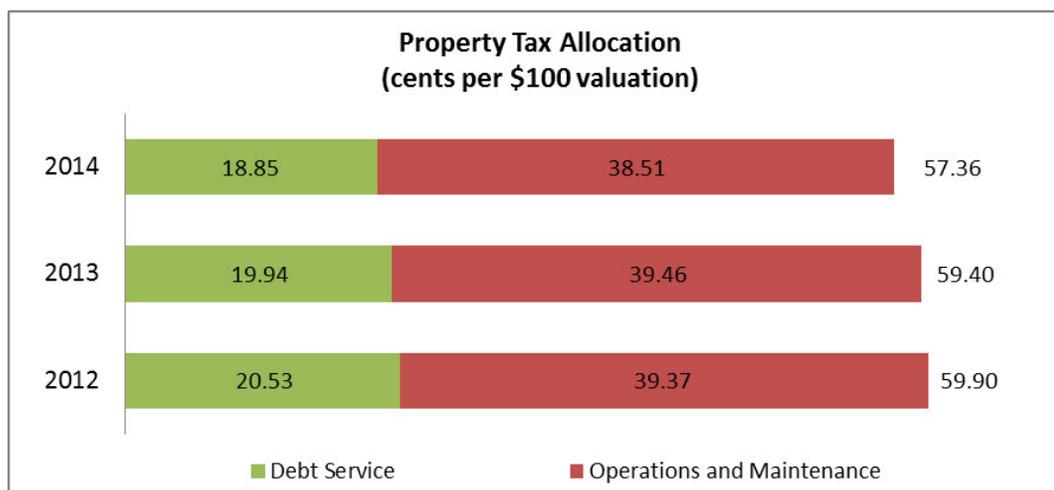
This approved budget for fiscal year 2014 continues all current services and programs, and is balanced without requiring a transfer from fund balance. Debt service payments for FY 14 will be slightly higher as the result of the final \$2 million debt issued in FY13 for the completion of the Library. However, due to the increase in appraised value, the debt service as a percentage of the overall tax rate will decline.



Pflugerville Public Library

General Fund Revenue (continued)

The following chart shows the adopted tax rate for fiscal year 2014 of \$0.5736 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.



As a result of continuing commercial development, sales tax revenue collections exceed 2013 collections by 11%. The FY 14 budget includes a growth rate of 8% for sales tax revenue due to the percentage increases experienced in FY 12 and continuing in FY 13. A growth trend is expected to continue as commercial development within the City continues.

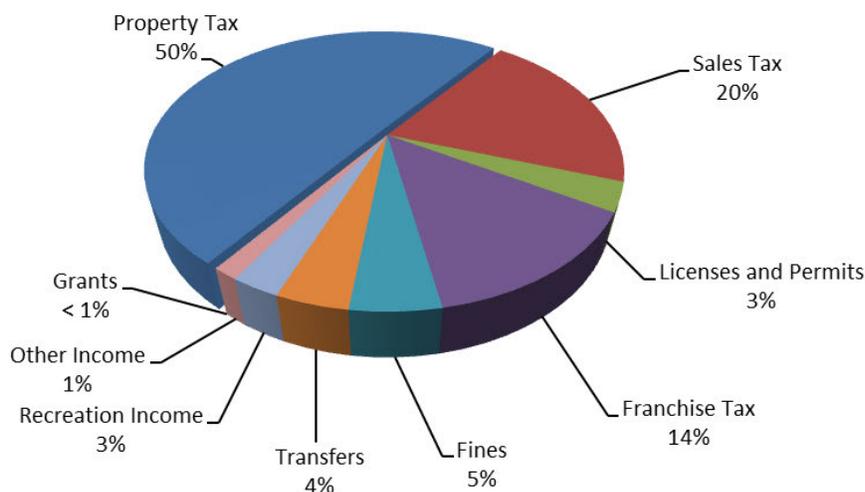
Building permit revenue is projected to increase slightly from FY 13; however, the majority of new homes are in the City's extraterritorial jurisdiction and therefore do not add to the City's property tax base. The number of subdivision construction applications increased from FY 2012, and the revenue received exceeded the original budgeted revenue estimate by more than 75%. Plat review and site development revenues through exceeded the budgeted amount by 140% and 68%, respectively. These numbers indicate that numerous development projects are in the approval process and could begin construction in the near future. The FY 14 budget conservatively projects development revenue for fiscal year 2014 with continued growth anticipated for the next five years.

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. Fiscal year 2014 recreation revenues reflect a slight decrease from prior years as the swim team formerly affiliated with the City has obtained a new sponsor; the corresponding expenditures for this program have also been removed from the Parks and Recreation Department budget.

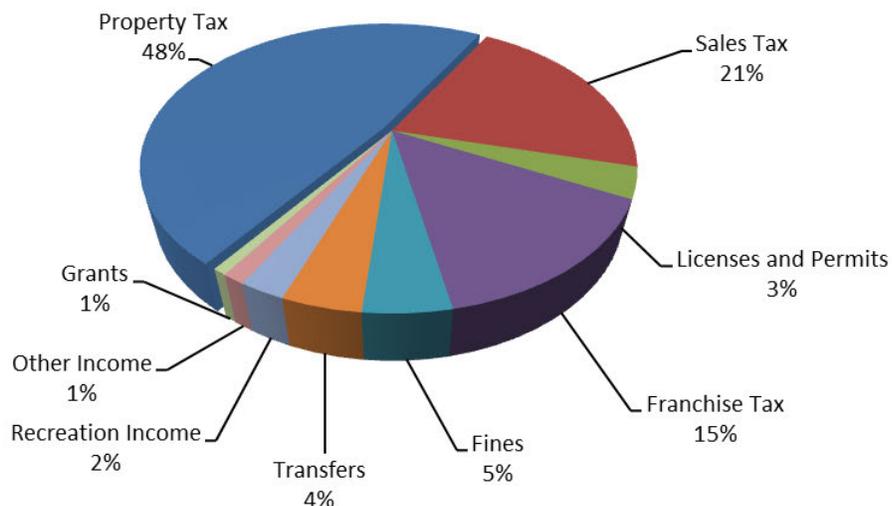
General Fund Revenue (continued)

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the general fund for fiscal years 2013 and 2014.

FY 2013 Revenue Sources



FY 2014 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.

Transfers

The transfer from the utility fund to the general fund will remain the same, \$750,000, for the 2014 fiscal year. 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 Police Department special revenue funds to support crossing guards in several Pflugerville Independent School District school zones.

The budget for fiscal year 2014 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 2013 is \$1.4 million, and this fiscal year 2014 budget proposes a surplus of nearly \$5,000.

General Fund Expenditures

The fiscal year 2014 general fund budgeted expense for operations and maintenance of \$23,361,532 is a \$2.4 million (11.2%) increase from the fiscal year 2013 projected year-end estimate.

New departments have been created for the FY 14 budget, including: Development Services Administration and Parks Maintenance. Development Services Administration captures the expenses shared, and previously divided, among the Building, Engineering and Planning departments, including the administrative staff supporting those functions. Parks Maintenance has been separated from the Parks and Recreation department in order to standardize maintenance across all areas of the City.

Development Services Administration, Building, Engineering and Planning account for a combined 21% operating increase from the fiscal year 2013 budget. This increase is due to positions for an Administrative Technician and a part-time GIS intern, as well as the addition of the Assistant City Manager for Development Services, previously budgeted in the Administration department. The Planning department will acquire new GIS mapping contour and aerial data in fiscal year 2014 to allow for more precise mapping.

As previously mentioned, Parks and Recreation and Parks Maintenance have been separated into two department budgets for FY14; when combined, these departments account for a 10% operating increase over the FY 13 budget. Several projects contribute to the increase, including: resurfacing numerous basketball courts, improvements to Heritage House museum and a variety of Recreation Center upgrades. The Parks budget also includes connecting the existing portions of the Gilleland Creek Trail with a new segment between Swenson Farms and Heatherwilde Boulevards. The City has received a grant award from the federal Recreational Trail Grant Program through the Texas Parks and Wildlife Department to assist with this project.



Heritage House Museum

General Fund Expenditures (continued)

The Library expansion, completed in April 2013, more than doubled the facility to approximately 28,000 square feet. Operations expenditures have been increased for FY 14, the first full year of operations and contribute to the \$64,000 increase in the Library budget. This budget also includes a continuation of the FY 13 level of funding for collection materials (books and other media) to support the larger facility. The Municipal Court 7% budget increase is primarily for courtroom, lobby, and office upgrades. These projects are funded from special revenue funds set aside exclusively for Court use.

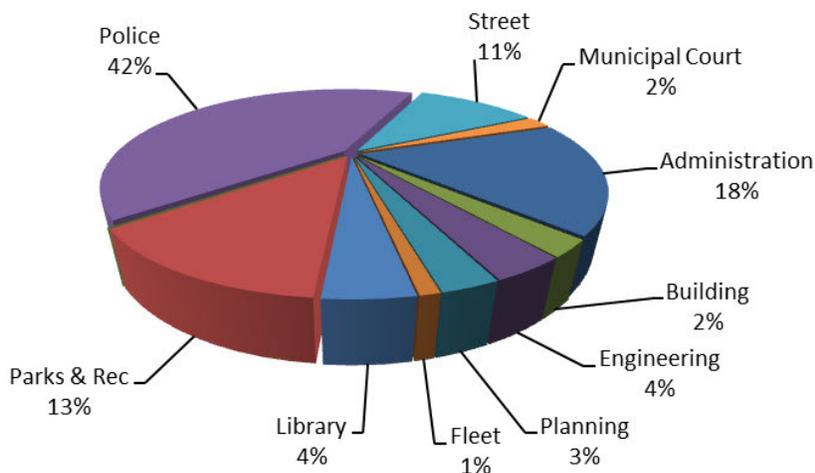


Library Children's area
Picture courtesy of Catchlight Portraits

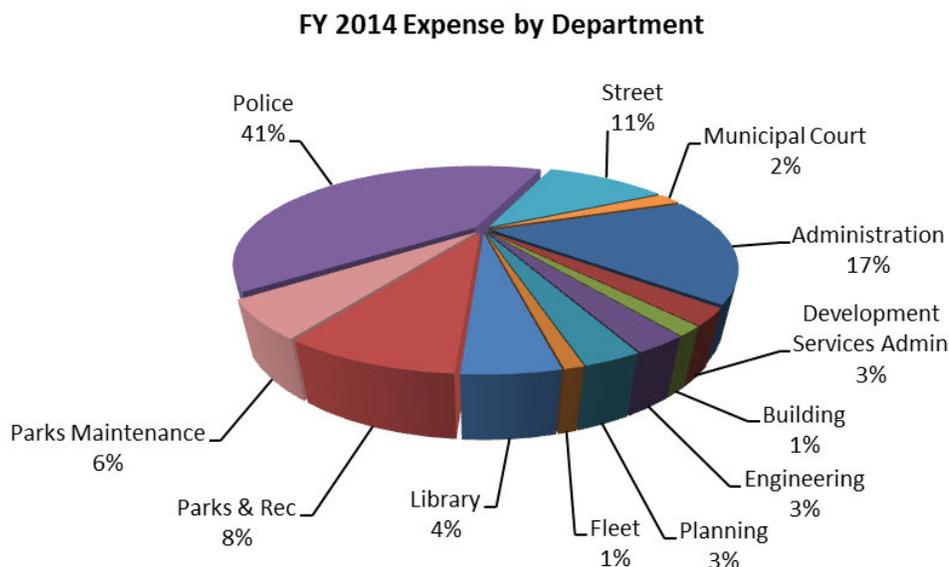
The Police Department is the largest function of the general fund. This departmental budget increases due to four new positions for fiscal year 2014: Detective, Information Technology Assistant, Property Crime Scene Technician, and Dispatcher. In addition, the budget includes equity increases for some of the Officers, Corporals, Sergeants and Lieutenants. A number of equipment replacements are also requested, including: mobile radios, radio recording equipment, in-car camera systems and Tasers. Nine Chevy Tahoes are included as replacements for patrol vehicles that have reached the end of their useful lives; these vehicles will be funded from reserve funds.

The following charts illustrate the City of Pflugerville's projected uses of funds on a percentage basis in the general fund for fiscal year 2013 and approved uses for fiscal year 2014.

FY 2013 Expense by Department



General Fund Expenditures (continued)



General Fund Debt Service

The City's outstanding general fund indebtedness will be \$153,275,000 as of September 30, 2013. 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 \$7,205,000 in debt. Nearly \$80 million of the City's overall indebtedness was incurred for and is intended to be repaid from the general fund.

In 2008, voters approved a total of \$7.0 million for a Library expansion and renovation project. In fiscal year 2013, the final \$2 million of general obligations bonds were issued to complete this project. The City also issued \$4.6 million of certificate of obligation bonds for the construction of roadways associated with economic development, primarily Pfluger Farm Lane. Payments on this debt will be made by the Pflugerville Community Development Corporation (PCDC) until such time that the property tax values of the surrounding developments support these debt payments.

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 February 2013.

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 City's water is primarily obtained from the Colorado River, through a pipeline that feeds into a surface water reservoir, Lake Pflugerville. The water is treated and then distributed to customers throughout the system. As drought conditions and regional growth continue to put pressure on regional water supplies, the City continues to explore options to diversify



Lake Pflugerville

and enhance the water system to ensure an adequate water supply is available for the future. The central wastewater plant has been expanded in recent years in response to population growth. The need for expanded or additional wastewater facilities is routinely monitored.

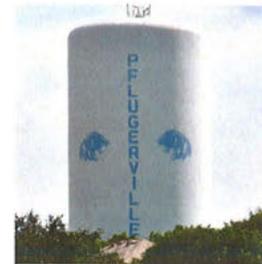
By using projections of customer base, revenues from user fees and other sources, and expenses including additional debt service from any future bond issues, City staff and financial consultants have developed a schedule that should meet the City's needs for the next five years, and provide a planning basis for the future. The City has experienced a decline 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.

During fiscal year 2013, preparation continues on both the water and wastewater master plans. Upon completion of these plans, a utility rate study will be initiated to provide guidance on future rates taking into account new customer projections and system needs. A review of the City's Capital Recovery (Impact) Fees will also be completed to ensure adequate funding is received for the increased demand placed on the system by new construction.

Funding for the water and wastewater portions of the debt service is included in the water and wastewater budgets. City policy requires annual operating revenues exceed operating expenses by a ratio of 1.10. 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. The completion of the water and wastewater master plans in the near future should provide direction to guide the expansion and operation of the water and wastewater systems for the foreseeable future. Currently, the design for a variety of water system improvements is underway. It is anticipated that these improvements will be constructed during fiscal year 2014 and provide needed redundancy to the system.



Pflugerville Water Tower

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. The Colorado Sand Boulevard project is currently under construction and upon its completion work will begin on rehabilitating Kelly Lane. Existing balances in bond accounts will be used during fiscal year 2014 for the construction of street projects as approved by the City Council.

It is our hope that this 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

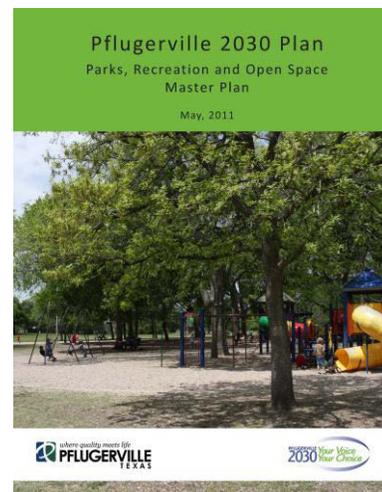
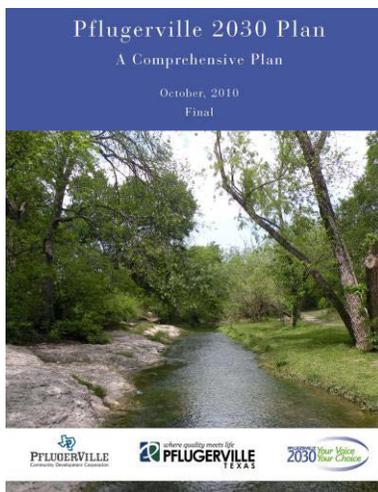
The City also has numerous plans that help guide the development and growth of various functional areas of the City. The Parks and Open Space Master Plan was adopted May 2011. Similar to the Comprehensive Plan, the Parks plan was developed with a variety of citizen input. The City utilities, Water and Wastewater, also have Master Plans which are currently undergoing updates, anticipated for completion in early calendar year 2014. 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.

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 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. Early in the calendar year, 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 2014 Budget Schedule

Wednesday, April 17	Budget worksheets distributed to department managers (FY 14 and 5-year worksheets).
Saturday, April 27	City Council retreat to discuss overview of FY 14 Budget.
April/May	Appraiser sends notices of appraised values to taxpayers.
Tuesday, April 30	Appraiser mails notice of estimated taxable value to City.
Wednesday, May 1	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 14 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.
Tuesday, May 28 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.
Thursday, May 30	Budget given to City Manager and Assistant City Managers for review.
Monday, June 3	Debt Service survey due to Travis County Tax Office for calculation of the debt service (I&S) portion of the City's tax rate.
June 3 - June 14	Meetings with City Manager, Assistant City Managers and department managers.
June 3 - June 25	Preparation of budget for presentation to City Council.
Tuesday, June 25 City Council meeting	Provide the proposed budget to City Council.
July 1	Proposed Budget due to the City Council.
Tuesday, July 9 City Council meeting	City Council work session to discuss the budget.

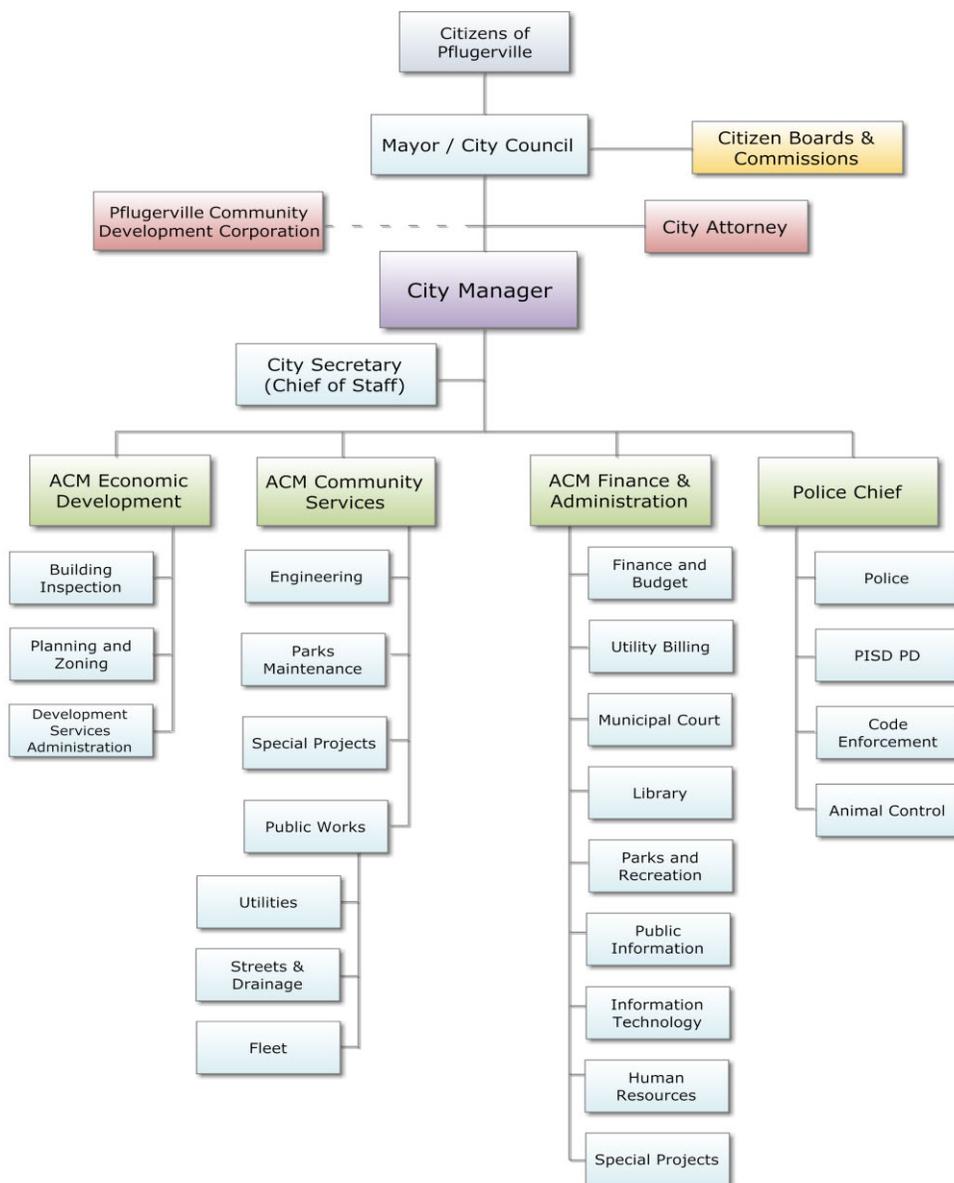
Fiscal Year 2014 Budget Schedule

Thursday, July 11	Finance and Budget Committee meeting to discuss budget.
Tuesday, July 23 City Council meeting	City Council work session to discuss the budget.
Thursday, July 25	Deadline for Chief Appraiser to certify appraisal rolls.
July 25 - August 7	Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on August 17.
Tuesday, August 6 City Council Meeting	City Council work session to discuss the budget.
Tuesday, August 13 City Council meeting	Discuss and propose the tax rate.
Saturday, August 17	Publication of effective tax rates, fund balances, and debt schedules, submitted by Travis County, appears in Austin American Statesman.
Thursday, August 22	Finance and Budget Committee meeting to discuss budget.
Tuesday, August 27 City Council Meeting	City Council work session to discuss the budget.
Friday, August 30	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 24 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 25	Notice of Adoption posted on City website and aired on Channel 10.

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
Administration	PISD PD Police Department
Building Inspection	
Development Services Administration	
Engineering	
Fleet Department	Utility Fund
Finance	Utility Administration
Municipal Court	Utility Maintenance
Parks and Recreation	Water Treatment
Parks Maintenance	Water Distribution
Pflugerville Public Library	Wastewater Collection
Planning Department	Wastewater Treatment
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, Development Services Administration, Engineering, Library, Parks and Recreation, Parks Maintenance, Planning, Police, Municipal Court, Street and Fleet Departments. The General Capital Reserve Fund is also combined with the General Fund. See General Capital Reserve Policy in the Financial Policies section of the User Information.

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.

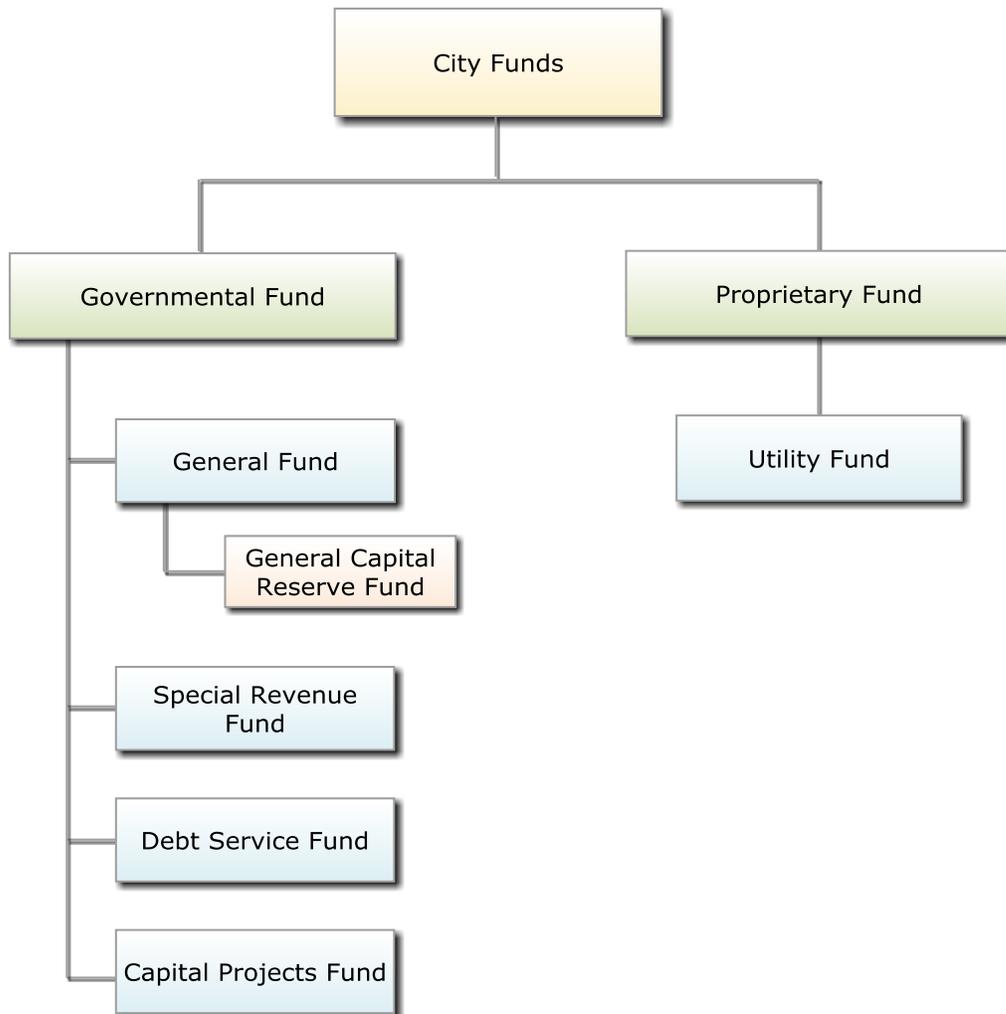
Debt Service Fund (Governmental)

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.

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.

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.

Capitalization Policy

1. Capital assets categories and thresholds will be:
 - a. Land – any amount
 - b. Certificates of Convenience and Necessity- any amount
 - c. Buildings/building improvements - \$25,000
 - d. Improvements other than buildings - \$25,000
 - e. Infrastructure - \$25,000
 - f. 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 Certificate of Convenience and Necessity is a permit issued by the Texas Commission on Environmental Quality (TCEQ) that authorizes the holder of the permit the exclusive right to provide water or wastewater service within a particular geographic area.
 - c. 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.
 - d. Improvements other than buildings include fences, parking lots, recreation areas, pools, etc.
 - e. 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.
 - f. 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.

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.

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.



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
2012-2014
(in thousands)**

	Governmental Funds			Utility Funds			Total All Funds		
	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved
Financial Sources:									
Property Tax	\$ 17,020	\$ 17,012	\$ 17,281				\$ 17,020	\$ 17,012	\$ 17,281
Sales Tax	\$ 4,296	\$ 4,781	\$ 5,011				\$ 4,296	\$ 4,781	\$ 5,011
Franchise Tax	\$ 3,028	\$ 2,899	\$ 3,485				\$ 3,028	\$ 2,899	\$ 3,485
Water Sales				\$ 12,532	\$ 12,104	\$ 12,070	\$ 12,532	\$ 12,104	\$ 12,070
Wastewater Service				\$ 5,749	\$ 6,101	\$ 5,802	\$ 5,749	\$ 6,101	\$ 5,802
Solid Waste Service				\$ 3,623	\$ 3,766	\$ 3,750	\$ 3,623	\$ 3,766	\$ 3,750
Fines	\$ 1,149	\$ 1,032	\$ 1,093				\$ 1,149	\$ 1,032	\$ 1,093
Licenses and Permits	\$ 1,009	\$ 1,332	\$ 839				\$ 1,009	\$ 1,332	\$ 839
Fees				\$ 1,215	\$ 1,730	\$ 80	\$ 1,215	\$ 1,730	\$ 80
Developer Contributions				\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ -
Recreation Income	\$ 714	\$ 696	\$ 537				\$ 714	\$ 696	\$ 537
Interest	\$ 38	\$ 32	\$ 16	\$ 25	\$ 24	\$ 19	\$ 63	\$ 56	\$ 35
Intergovernmental	\$ 1,707	\$ 1,759	\$ 376				\$ 1,707	\$ 1,759	\$ 376
Grants	\$ 97	\$ 119	\$ 179				\$ 97	\$ 119	\$ 179
Miscellaneous	\$ 757	\$ 540	\$ 301	\$ 326	\$ 133	\$ 29	\$ 1,083	\$ 673	\$ 330
Bond Proceeds	\$ 17,110	\$ 6,600	\$ -	\$ -	\$ -	\$ 3,386	\$ 17,110	\$ 6,600	\$ 3,386
Transfer	\$ 3,509	\$ 2,197	\$ 997	\$ 1,149	\$ 3,654	\$ 1,723	\$ 4,658	\$ 5,851	\$ 2,720
Fund Balance Transfer	\$ -	\$ -	\$ -	\$ 1,288	\$ 1,709	\$ 8,636	\$ 1,288	\$ 1,709	\$ 8,636
Total Financial Sources	\$ 50,433	\$ 38,998	\$ 30,113	\$ 25,906	\$ 29,721	\$ 35,495	\$ 76,339	\$ 68,719	\$ 65,608
Expenditures									
General government	\$ 5,719	\$ 5,270	\$ 5,653				\$ 5,719	\$ 5,270	\$ 5,653
Public Safety	\$ 11,140	\$ 11,360	\$ 10,486				\$ 11,140	\$ 11,360	\$ 10,486
Culture & Recreation	\$ 3,685	\$ 4,211	\$ 4,380				\$ 3,685	\$ 4,211	\$ 4,380
Public Works	\$ 2,748	\$ 2,825	\$ 3,533				\$ 2,748	\$ 2,825	\$ 3,533
Water Departments				\$ 7,570	\$ 7,885	\$ 7,682	\$ 7,570	\$ 7,885	\$ 7,682
Wastewater Departments				\$ 3,025	\$ 3,807	\$ 3,893	\$ 3,025	\$ 3,807	\$ 3,893
Solid Waste Contract				\$ 3,623	\$ 3,767	\$ 3,750	\$ 3,623	\$ 3,767	\$ 3,750
Transfer (Interfund)				\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750
Capital Projects	\$ 6,757	\$ 8,311	\$ 7,596	\$ 520	\$ 2,927	\$ 17,128	\$ 7,277	\$ 11,238	\$ 24,724
Debt Service	\$ 22,848	\$ 5,890	\$ 6,062	\$ 4,742	\$ 5,294	\$ 5,294	\$ 27,590	\$ 11,184	\$ 11,356
Total Expenditures	\$ 52,897	\$ 37,867	\$ 37,710	\$ 20,230	\$ 24,429	\$ 38,497	\$ 73,127	\$ 62,297	\$ 76,208
Intrafund Transfers	\$ 2,710	\$ 1,384		\$ 2,613	\$ 3,243	\$ 10,359	\$ 5,323	\$ 4,627	\$ 10,359
Total Expenses + Transfers	\$ 55,607	\$ 39,251	\$ 37,710	\$ 22,843	\$ 27,673	\$ 48,856	\$ 78,450	\$ 66,924	\$ 86,567
Net Change Fund Balance	\$ (5,174)	\$ (253)	\$ (7,597)	\$ 3,064	\$ 2,049	\$ (13,361)	\$ (2,111)	\$ 1,796	\$ (20,958)
Beginning Fund Balance	\$ 28,640	\$ 23,466	\$ 23,213	\$ 20,662	\$ 23,726	\$ 25,774	\$ 49,302	\$ 47,192	\$ 48,987
Projected Ending Fund Balance	\$ 23,466	\$ 23,213	\$ 15,616	\$ 23,726	\$ 25,774	\$ 12,414	\$ 47,191	\$ 48,987	\$ 28,029

**City of Pflugerville
Governmental Funds
2012-2014 Summary of Revenues, Expenses, and Changes in Fund Balance
(in thousands)**

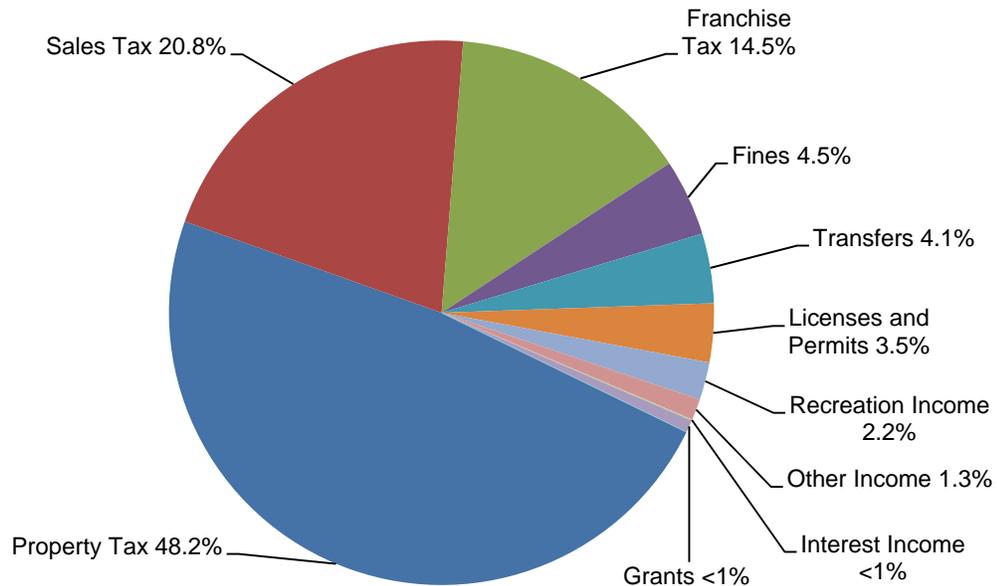
	General Fund			General Capital Reserve			General Debt Service		
	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved
Financial Sources:									
Property Tax	\$ 11,214	\$ 11,303	\$ 11,600				\$ 5,806	\$ 5,709	\$ 5,681
Sales Tax	\$ 4,296	\$ 4,781	\$ 5,011						
Licenses and Permits	\$ 955	\$ 1,274	\$ 839						
Franchise Tax	\$ 3,028	\$ 2,899	\$ 3,485						
Fines	\$ 1,106	\$ 996	\$ 1,093						
Grants	\$ 49	\$ 119	\$ 179	\$ 48					
Transfer	\$ 799	\$ 798	\$ 997	\$ 2,710	\$ 1,384				
Recreation Income	\$ 581	\$ 575	\$ 537						
Interest	\$ 16	\$ 15	\$ 16				\$ 4	\$ 6	\$ -
Intergovernmental							\$ 186	\$ 256	\$ 376
Fund Balance Transfer									
Miscellaneous	\$ 431	\$ 429	\$ 301						
Bond Proceeds							\$ 17,110	\$ -	\$ -
Total Financial Sources	\$ 22,474	\$ 23,189	\$ 24,056	\$ 2,758	\$ 1,384	\$ -	\$ 23,106	\$ 5,970	\$ 6,057
Expenditures									
General government	\$ 4,903	\$ 5,062	\$ 5,653	\$ 796	\$ 130				
Public Safety	\$ 9,446	\$ 9,653	\$ 10,486	\$ 116	\$ 57				
Culture & Recreation	\$ 3,340	\$ 3,781	\$ 4,380	\$ 254	\$ 357				
Public Works	\$ 2,748	\$ 2,825	\$ 3,533						
Capital Projects									
Debt Service									
Principal Retirements							\$ 2,344	\$ 2,475	\$ 2,633
Interest							\$ 3,266	\$ 3,411	\$ 3,424
Paying Agent Fees							\$ 5	\$ 4	\$ 5
Bond Issuance Costs							\$ 73	\$ -	\$ -
Pmt to Refunding Agent							\$ 17,160	\$ -	\$ -
Transfers (intrafund)	\$ 2,710	\$ 1,384							
Total Expenditures	\$ 23,147	\$ 22,705	\$ 24,052	\$ 1,166	\$ 544	\$ -	\$ 22,848	\$ 5,890	\$ 6,062
Fund Balance									
Net Change	\$ (673)	\$ 485	\$ 5	\$ 1,592	\$ 840	\$ -	\$ 258	\$ 80	\$ (5)
Beginning Balance	\$ 9,634	\$ 8,961	\$ 9,446	\$ -	\$ 1,592	\$ 2,432	\$ 2,229	\$ 2,487	\$ 2,567
Projected Ending Balance	\$ 8,961	\$ 9,446	\$ 9,450	\$ 1,592	\$ 2,432	\$ 2,432	\$ 2,487	\$ 2,567	\$ 2,562

**City of Pflugerville
Governmental Funds
2012-2014 Summary of Revenues, Expenses, and Changes in Fund Balance
(in thousands)**

	Special Revenue Funds			Capital Funds			Total Governmental Funds		
	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved
Financial Sources:									
Property Tax							\$ 17,020	\$ 17,012	\$ 17,281
Sales Tax							\$ 4,296	\$ 4,781	\$ 5,011
Licenses and Permits	\$ 54	\$ 57	\$ -				\$ 1,009	\$ 1,332	\$ 839
Franchise Tax							\$ 3,028	\$ 2,899	\$ 3,485
Fines	\$ 43	\$ 36	\$ -				\$ 1,149	\$ 1,032	\$ 1,093
Grants							\$ 97	\$ 119	\$ 179
Transfer				\$ -	\$ 15	\$ -	\$ 3,509	\$ 2,197	\$ 997
Recreation Income	\$ 133	\$ 121	\$ -				\$ 714	\$ 696	\$ 537
Interest	\$ 0.3	\$ 0.5	\$ -	\$ 17	\$ 11	\$ -	\$ 38	\$ 32	\$ 16
Intergovernmental	\$ 1,522	\$ 1,503	\$ -				\$ 1,707	\$ 1,759	\$ 376
Fund Balance Transfer							\$ -	\$ -	\$ -
Miscellaneous	\$ 185	\$ 110	\$ -	\$ 141	\$ -	\$ -	\$ 757	\$ 540	\$ 301
Bond Proceeds				\$ -	\$ 6,600	\$ -	\$ 17,110	\$ 6,600	\$ -
Total Financial Sources	\$ 1,937	\$ 1,829	\$ -	\$ 158	\$ 6,626	\$ -	\$ 50,433	\$ 38,998	\$ 30,113
Expenditures									
General government	\$ 20	\$ 78	\$ -				\$ 5,719	\$ 5,270	\$ 5,653
Public Safety	\$ 1,578	\$ 1,650	\$ -				\$ 11,140	\$ 11,360	\$ 10,486
Culture & Recreation	\$ 91	\$ 73	\$ -				\$ 3,685	\$ 4,211	\$ 4,380
Public Works							\$ 2,748	\$ 2,825	\$ 3,533
Capital Projects				\$ 6,757	\$ 8,311	\$ 7,596	\$ 6,757	\$ 8,311	\$ 7,596
Debt Service							\$ -	\$ -	\$ -
Principal Retirements							\$ 2,344	\$ 2,475	\$ 2,633
Interest							\$ 3,266	\$ 3,411	\$ 3,424
Paying Agent Fees							\$ 5	\$ 4	\$ 5
Bond Issuance Costs							\$ 73	\$ -	\$ -
Pmt to Refunding Agent							\$ 17,160	\$ -	\$ -
Transfers (intrafund)							\$ 2,710	\$ 1,384	\$ -
Total Expenditures	\$ 1,689	\$ 1,801	\$ -	\$ 6,757	\$ 8,311	\$ 7,596	\$ 55,607	\$ 39,251	\$ 37,710
Fund Balance									
Net Change	\$ 248	\$ 28	\$ -	\$ (6,599)	\$ (1,685)	\$ (7,596)	\$ (5,174)	\$ (252)	\$ (7,597)
Beginning Balance	\$ 355	\$ 603	\$ 631	\$ 16,421	\$ 9,822	\$ 8,137	\$ 28,640	\$ 23,466	\$ 23,213
Projected Ending Balance	\$ 603	\$ 631	\$ 631	\$ 9,822	\$ 8,137	\$ 541	\$ 23,466	\$ 23,213	\$ 15,616

General Fund Revenue Analysis

FY 2014 Financial Sources - General Fund



Major Revenue Sources

These revenues constitute more than 75% of the general fund revenue budgeted for 2014.

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 5.2% for fiscal year 2014. This increase is due to new residential and commercial construction and a slight increase in appraised property values. City Council has lowered the property tax rate each year for the past ten years, including a decrease of 2.04 cents in fiscal year 2014. Due to the increased valuation of all taxable property though, revenues are budgeted at a 3.1% increase over prior year actual.

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 an 11% actual increase from 2012 to 2013 and budget to budget growth of 12% for 2014.

General Fund Revenue Analysis

Major Revenue Sources (continued)

Franchise Tax

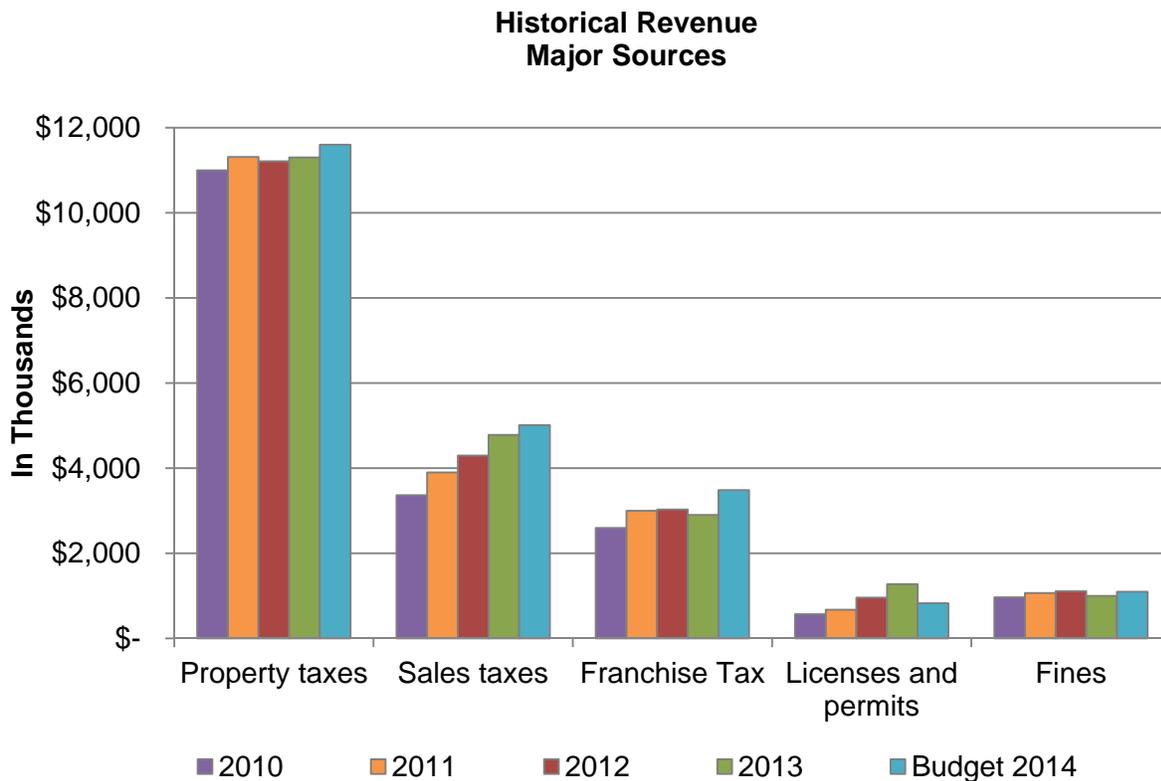
These fees have been on an upward trend, due to the growth of the City.

Licenses, Permits and Fees

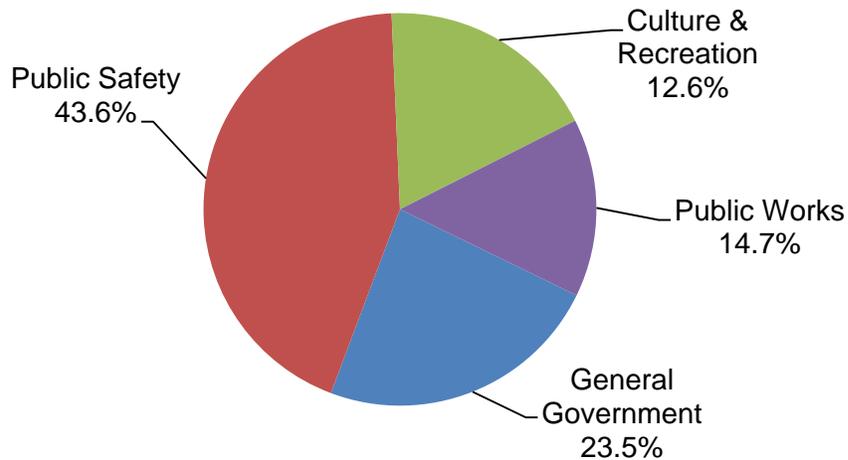
Development receipts increased dramatically in 2013, 34% over 2012, due to an increase in housing starts and new retail establishments. Due to continued uncertainty in the overall economy, these revenues are budgeted to remain relatively flat in fiscal year 2014 and still well below the growth years of the past.

Fines

This revenue category has slightly increased over the past several years. Continuing this trend, fiscal year 2014 includes a conservative 2% budget to budget increase.



FY 2014 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, as well as a portion of the newly created Development Services Administration Department. The Development Services Administration Department captures expenditures shared, and previously divided, among the Building, Engineering and Planning Departments. Expenditures have increased in 2014 due to additional mapping data services for the Planning Department and courtroom upgrades offset by special revenue for Municipal Court.

Public Safety

Departments include: Building Inspection, Police Department, and as previously mentioned a portion of the new Development Services Administration Department. Public safety is a high priority of the City and correspondingly the largest use of general funds. In 2011 the PISDPD 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)

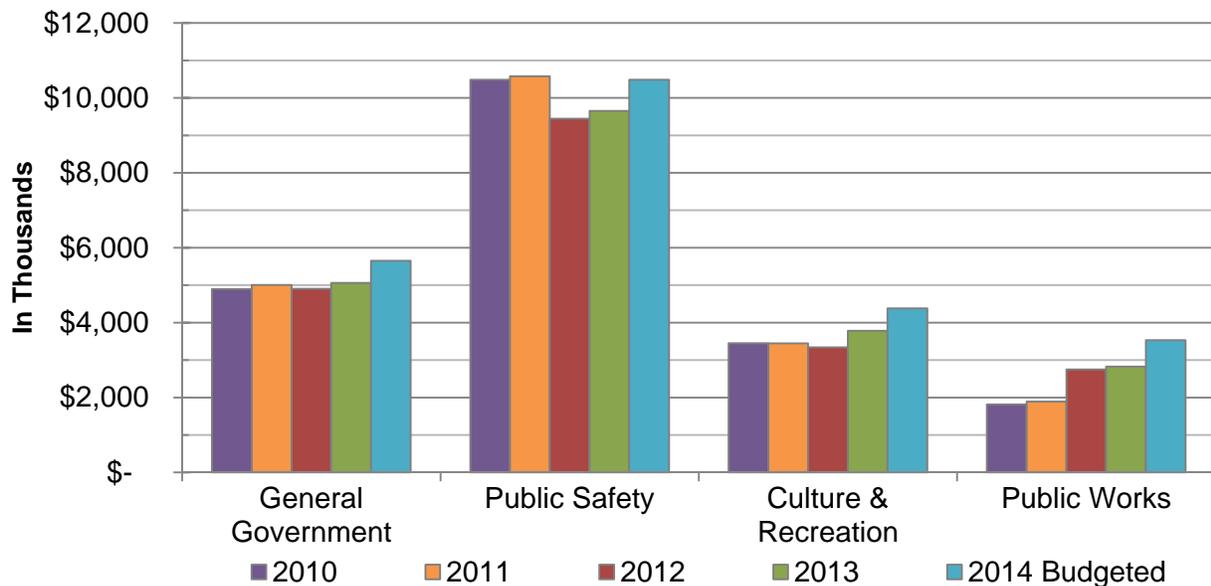
Culture & Recreation

Departments include: Pflugerville Public Library, Parks and Recreation, and the newly created Parks Maintenance Department. In fiscal year 2014, the Parks Maintenance Department was created and split from the Parks and Recreation Department in order to standardize maintenance across all areas of the City. Additional operating expenditures were incurred for the Library expansion completed in 2013. Additional maintenance and repairs of the recreation center and various City parks are budgeted for 2014.

Public Works

Departments include: Engineering, Streets & Drainage, and as previously mentioned, a portion of the new Development Services Administration Department. In 2014, the Streets & Drainage Department includes additional expenditures for street overlays, drainage improvements, and pavement marking programs.

**Historical Expenditures
by function**



Fund Balance Summary

Governmental Funds

General Fund

In 2013, expenditures were under budget and both sales tax and development revenue increased due to an increase in overall development within the City. The fund balance is projected to remain static in 2014.

General Capital Reserve

The fund balance is expected to be depleted as projects are approved by City Council. See General Capital Reserve Policy in the Financial Policies of the User Information Section for more detail.

Debt Service Fund

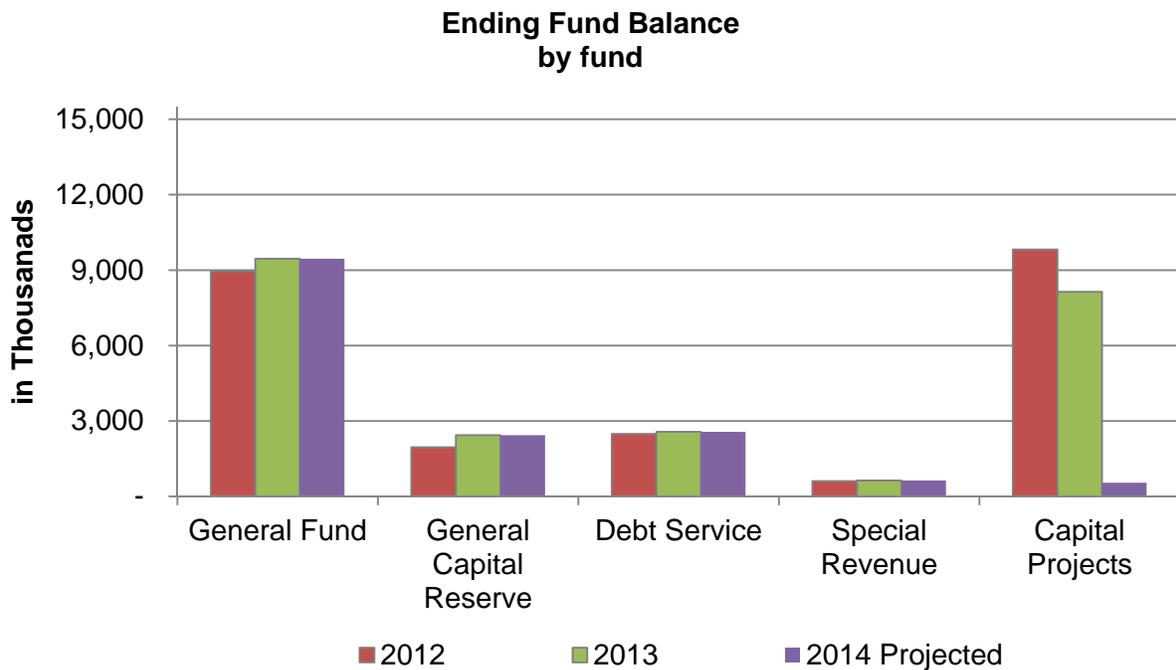
The fund balance is projected to remain static in 2014 with no known new debt issuances.

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 decreased as funds were expended for capital projects in 2013. Bonds were issued in order to complete the library in 2013. Fund balance is budgeted to be used for street projects in 2014.



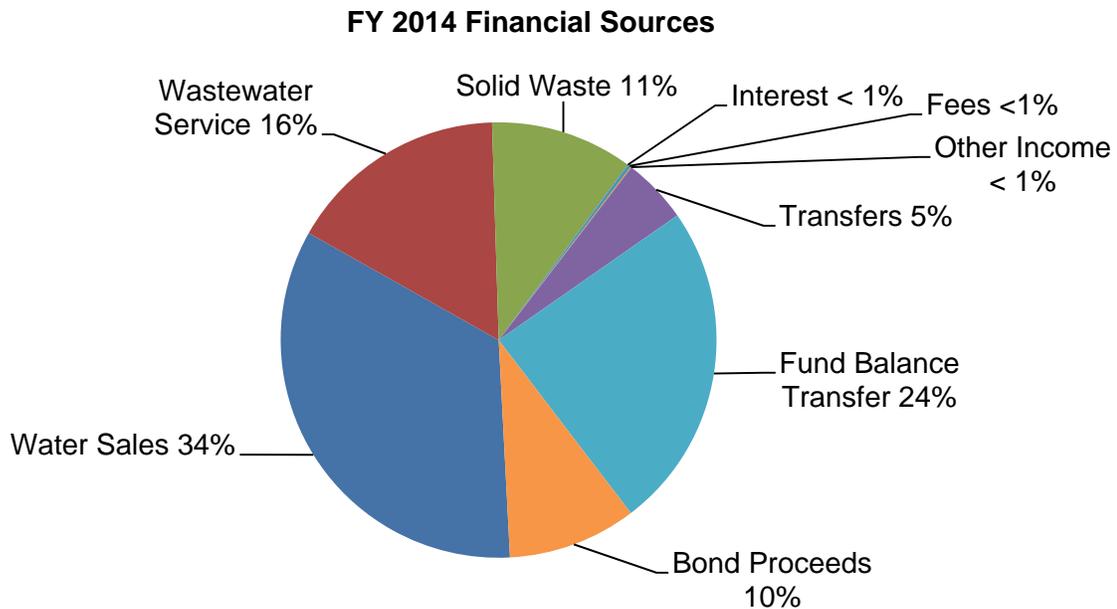


**City of Pflugerville
Enterprise Funds
2012-2014 Summary of Revenues, Expenses, and Changes in Retained Earnings
(in thousands)**

	Utility Fund			Utility Debt Service		
	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved
Revenues						
Water Sales	\$ 11,056	\$ 10,282	\$ 10,057	\$ 1,476	\$ 1,822	\$ 2,013
Wastewater Service	\$ 4,681	\$ 4,727	\$ 4,221	\$ 1,068	\$ 1,374	\$ 1,581
Solid Waste Service	\$ 3,623	\$ 3,766	\$ 3,750			
Interest	\$ 10	\$ 11	\$ 9	\$ 1	\$ 1	\$ 1
Fees	\$ 97	\$ 93	\$ 80			
Miscellaneous	\$ 45	\$ 133	\$ 29			
Developer Contributions	\$ -	\$ 500	\$ -			
Transfers				\$ 1,149	\$ 2,132	\$ 1,723
Bond Proceeds				\$ -	\$ -	\$ -
Fund Balance Transfer				\$ 1,049	\$ -	\$ -
Total Revenues	\$ 19,511	\$ 19,512	\$ 18,146	\$ 4,743	\$ 5,330	\$ 5,318
Expenses						
Water Treatment	\$ 2,145	\$ 2,269	\$ 2,419			
Water Distribution	\$ 5,425	\$ 5,616	\$ 5,263			
Wastewater Collection	\$ 985	\$ 1,455	\$ 1,291			
Wastewater Treatment	\$ 2,040	\$ 2,352	\$ 2,602			
Solid Waste Contract	\$ 3,623	\$ 3,767	\$ 3,750			
Debt Service						
Principal Retirements				\$ 1,846	\$ 1,929	\$ 1,992
Interest				\$ 2,894	\$ 3,362	\$ 3,299
Paying Agent Fees				\$ 2	\$ 2	\$ 4
Bond Issuance Costs				\$ -	\$ -	\$ -
Capital Projects						
Transfers (Interfund)	\$ 750	\$ 750	\$ 750			
Total Expenses	\$ 14,968	\$ 16,209	\$ 16,075	\$ 4,742	\$ 5,294	\$ 5,294
Intrafund Transfers	\$ 1,464	\$ 1,111	\$ 8,636			
Total Expenses + Transfers	\$ 16,432	\$ 17,320	\$ 24,711	\$ 4,742	\$ 5,294	\$ 5,294
Retained Earnings						
Net Change	\$ 3,079	\$ 2,192	\$ (6,565)	\$ 1	\$ 36	\$ 24
Beginning Retained Earnings	\$ 7,447	\$ 10,526	\$ 12,719	\$ 405	\$ 406	\$ 442
Ending Retained Earnings	\$ 10,526	\$ 12,719	\$ 6,153	\$ 406	\$ 442	\$ 466

City of Pflugerville
Enterprise Funds
2012-2014 Summary of Revenues, Expenses, and Changes in Retained Earnings
(in thousands)

	Impact Fees			Capital Projects			Total Enterprise Funds		
	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved	FY 2012 Actual	FY 2013 Actual	FY 2014 Approved
Revenues									
Water Sales							\$ 12,532	\$ 12,104	\$ 12,070
Wastewater Service							\$ 5,749	\$ 6,101	\$ 5,802
Solid Waste Service							\$ 3,623	\$ 3,766	\$ 3,750
Interest	\$ 8	\$ 6	\$ 5	\$ 6	\$ 5	\$ 4	\$ 25	\$ 24	\$ 19
Fees	\$ 1,118	\$ 1,637	\$ -				\$ 1,215	\$ 1,730	\$ 80
Miscellaneous				\$ 281	\$ -	\$ -	\$ 326	\$ 133	\$ 29
Developer Contributions							\$ -	\$ 500	\$ -
Transfers				\$ -	1,522	\$ -	\$ 1,149	\$ 3,654	\$ 1,723
Bond Proceeds				\$ -	\$ -	\$ 3,386	\$ -	\$ -	\$ 3,386
Fund Balance Transfer				\$ 239	\$ 1,709	\$ 8,636	\$ 1,288	\$ 1,709	\$ 8,636
Total Revenues	\$ 1,126	\$ 1,644	\$ 5	\$ 526	\$ 3,236	\$ 12,026	\$ 25,906	\$ 29,721	\$ 35,495
Expenses									
Water Treatment							\$ 2,145	\$ 2,269	\$ 2,419
Water Distribution							\$ 5,425	\$ 5,616	\$ 5,263
Wastewater Collection							\$ 985	\$ 1,455	\$ 1,291
Wastewater Treatment							\$ 2,040	\$ 2,352	\$ 2,602
Solid Waste Contract							\$ 3,623	\$ 3,767	\$ 3,750
Debt Service									
Principal Retirements							\$ 1,846	\$ 1,929	\$ 1,992
Interest							\$ 2,894	\$ 3,362	\$ 3,299
Paying Agent Fees							\$ 2	\$ 2	\$ 4
Bond Issuance Costs							\$ -	\$ -	\$ -
Capital Projects				\$ 520	\$ 2,927	\$ 17,128	\$ 520	\$ 2,927	\$ 17,128
Transfers (Interfund)							\$ 750	\$ 750	\$ 750
Total Expenses	\$ -	\$ -	\$ -	\$ 520	\$ 2,927	\$ 17,128	\$ 20,230	\$ 24,429	\$ 38,497
Intrafund Transfers	\$ 1,149	\$ 2,132	\$ 1,723				\$ 2,613	\$ 3,243	\$ 10,359
Total Expenses + Transfers	\$ 1,149	\$ 2,132	\$ 1,723	\$ 520	\$ 2,927	\$ 17,128	\$ 22,843	\$ 27,673	\$ 48,857
Retained Earnings									
Net Change	\$ (23)	\$ (489)	\$ (1,718)	\$ 6	\$ 309	\$ (5,102)	\$ 3,064	\$ 2,049	\$ (13,361)
Beginning									
Retained Earnings	\$ 6,592	\$ 6,569	\$ 6,080	\$ 6,218	\$ 6,224	\$ 6,533	\$ 20,662	\$ 23,726	\$ 25,774
Ending									
Retained Earnings	\$ 6,569	\$ 6,080	\$ 4,362	\$ 6,224	\$ 6,533	\$ 1,431	\$ 23,726	\$ 25,774	\$ 12,413



Major Revenue Sources

These revenues constitute more than 75% of the utility fund revenue budgeted for 2014.

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 years 2013 and 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. 2014 revenue is expected to remain level with 2013 revenue.

Wastewater

The number of wastewater customers grew 4% in both 2012 and 2013. In 2013, actual revenue was 7% over budget due to continued drought conditions. Revenue is conservatively projected to increase 2% budget to budget in 2014.

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.

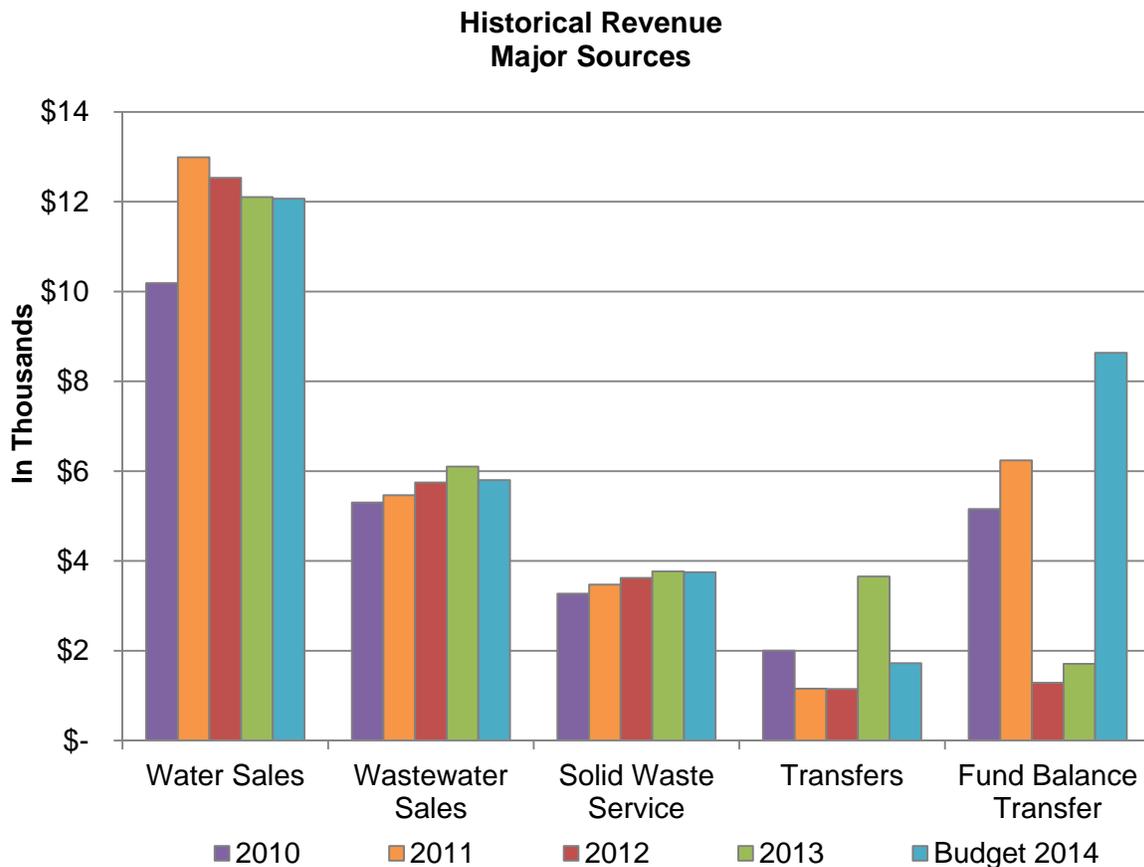
Major Revenue Sources (continued)

Transfers

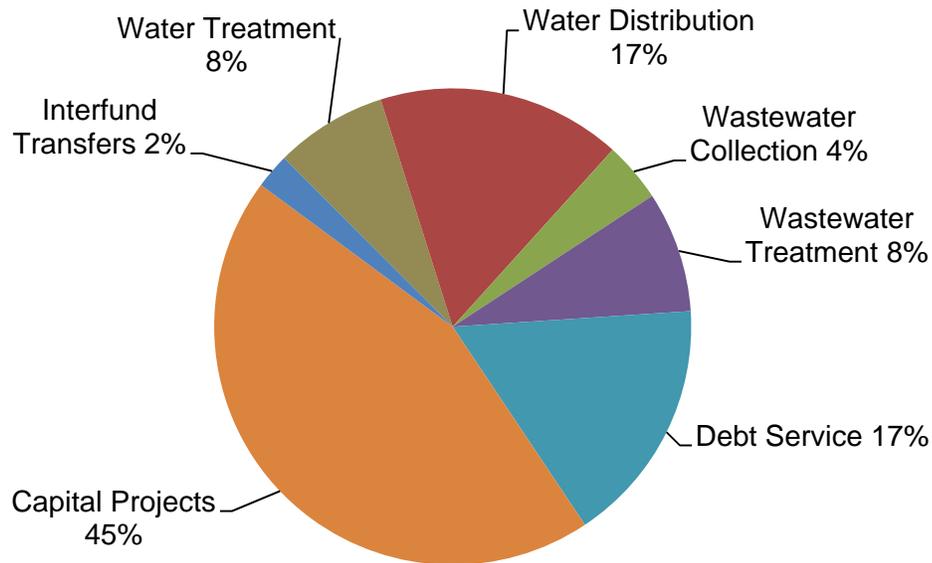
Transfers of impact fees have been steadily used the past several years. These transfers are used to fund capital improvement projects of water and wastewater facilities or the debt service on those projects. In 2013, an additional transfer from PCDC bonds was made to cover the utility portion of a capital improvement project.

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 \$8,636,000 is budgeted for fiscal year 2014 to cover specific utility capital improvement projects.



FY 2014 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. In 2013, actual expenditures were 7% under budget due to implementation of additional water restrictions. Expenditures in 2014 are conservatively budgeted at 3% under prior year's budget.

Wastewater Departments

The operating expenditures of the wastewater departments (collection and treatment) have grown due to additional projects in 2013 and 2014. Expenditures in 2014 are expected to remain level with 2013 expenditures.

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.

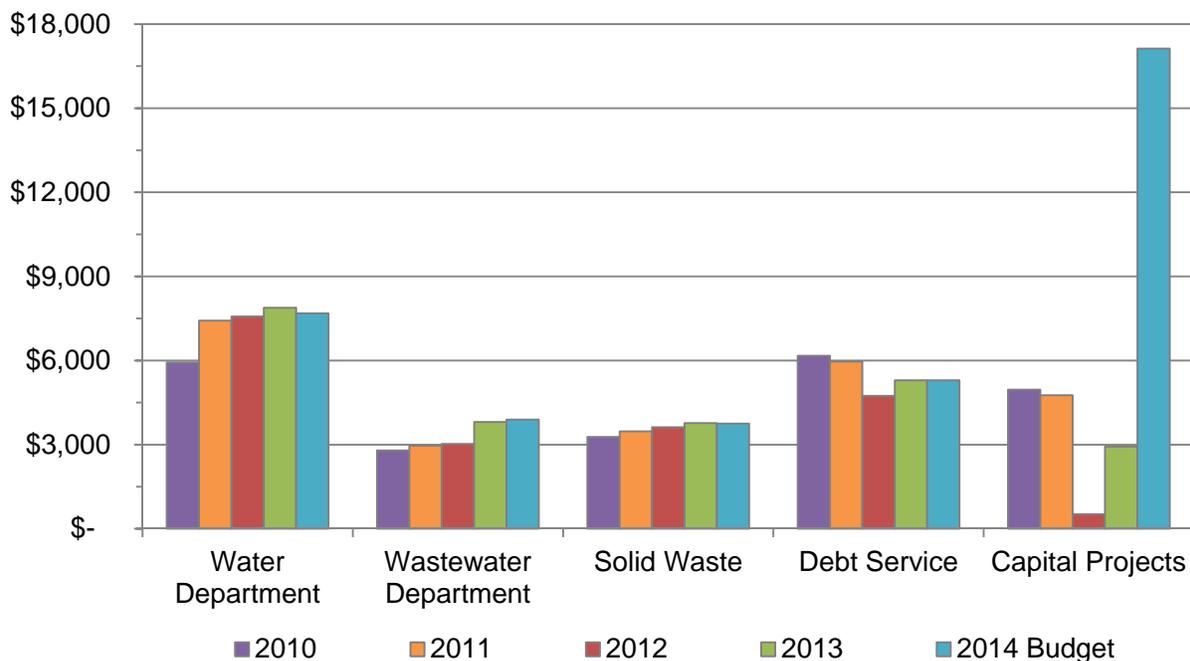
Debt Service

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. A debt issuance is anticipated for 2014 to fund capital water projects.

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). 2014 includes a variety of water system improvements needed to provide redundancy to the system.

**Historical Expenditures
by function**



Fund Balance Summary Enterprise Funds

Utility Fund

The balance of the utility fund is anticipated to decrease as we fund water and wastewater capital projects in 2014.

Debt Service Fund

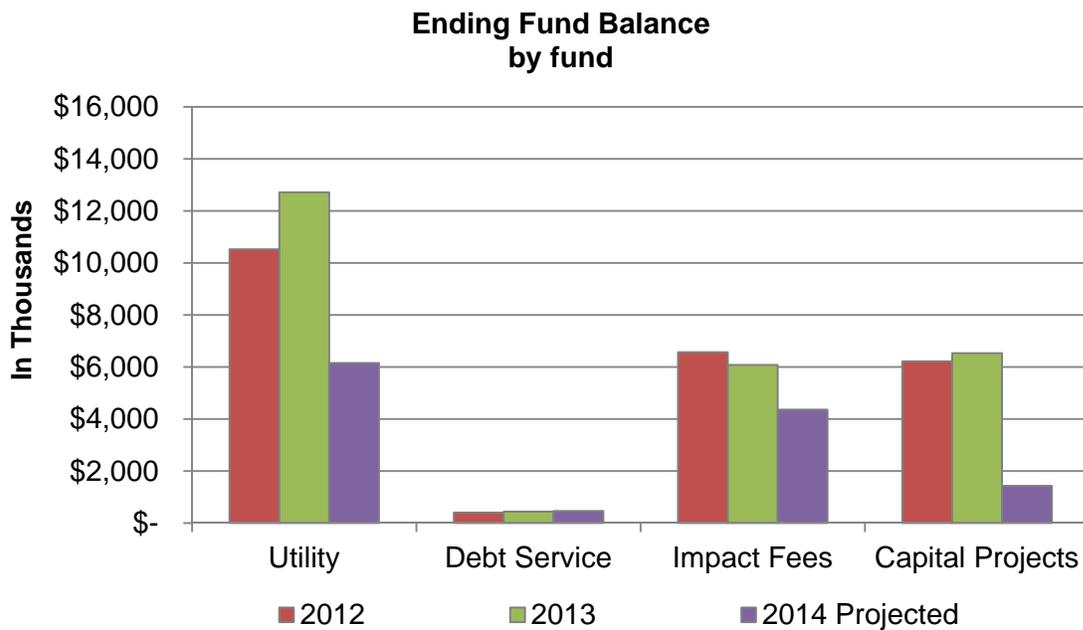
The debt service fund is projected to remain steady as funds are accumulated and used to pay debt service.

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

In 2014, fund balance will be used to fund water, wastewater and reuse system improvements.



General Fund





The Administration Department is composed of the City Manager's 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.

Interesting Pfact:

The City of Pflugerville had the largest property tax rate reduction in 10 years of 2.04 cents.

Fiscal Year 2014

Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Accountant	2	2	2
Accounting Tech/Payroll	0	1	1
Accounts Payable Clerk	1	1	1
Administrative Tech	3	3	3
Assistant City Manager (ACM)*	3	3	1
Assistant Finance Director	1	1	1
City Manager	1	1	1
City Secretary	1	1	1
Construction Zone & Safety Inspector	1	0	0
Facilities Coordinator	0	1	1
Facilities Maintenance Tech	4	3	3
Finance Director	1	1	1
Human Resources Assistant	1	0	0
Human Resources Coordinator	0	1	1
Human Resources Officer	1	1	1
Marketing & Special Events Coordinator**	0	0	1
Media Intern (PT)	0	1	1
Public Information Officer	1	1	1
Purchasing Supervisor	1	1	1
Website Coordinator	0	1	1
Total	23	24	23

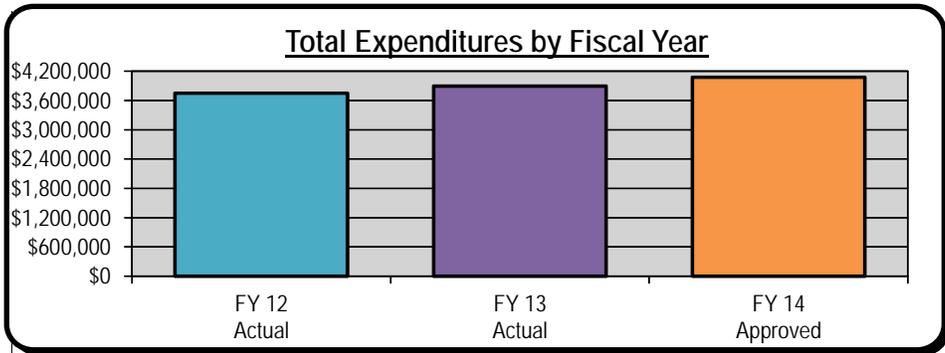
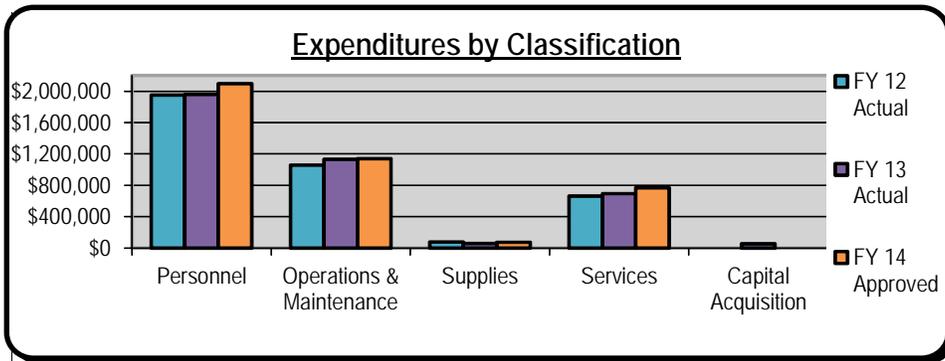
* The Assistant City Manager for Development Services moved to Development Services Administration and the Assistant City Manager for Community Services moved to Utility Admin.

** Position moved from Parks & Recreation.



Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	1,951,670	1,960,354	2,096,938
Operations & Maintenance	1,059,203	1,130,487	1,139,681
Supplies	77,573	56,482	74,000
Services	664,101	695,152	767,896
Capital Acquisition	-	53,348	-
Totals	\$ 3,752,547	\$ 3,895,823	\$ 4,078,515





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.
- ❖ Other city functions are provided through the City Manager's Office, including:
 - The City Secretary's Office which maintains all actions and records of City Council, provides administrative support to the City Manager and City Council, coordinates all City elections, directs records management, and oversees requests for public information.
 - Human Resources which provides leadership and direction to city staff, including managing and administering recruiting, compensation, benefits, employee relations, training and records programs.
 - The Public Information Office that plans and manages community and media relations, marketing and telecommunications.

FY 2012 – 2013 Accomplishments

- ✓ The City of Pflugerville ranked 44 out of 100 best small cities in America by Money Magazine.
- ✓ Launched a Pfone app to allow citizens to better connect to the City using mobile devices.
- ✓ Implemented software to record and monitor Freedom of Information Act (FOIA) requests.

- ✓ Received results from the Pflugerville Citizens Survey 2012 that provided an understanding of how well the citizens' needs are being met.
- ✓ Continued emphasis on customer service through City-wide customer playbook training.
- ✓ Earned a Savvy Award from the City County Communications and Marketing Association (3CMA) for Pf Connect Public Service Announcement.



FY 2013 – 2014 Goals/Objectives

- Install digital signage at various City facilities to increase communication of events and City news to the public.
- Purchase new street pole banners to replace old banners and to provide new messaging promoting Pflugerville.
- Enlist the services of a graphic design firm to assist in the preparation of publications and promotional materials.
- Continue to emphasize the e-Pfive principals: essential, efficient, effective, equitable, and ethical.





City Manager's Office

City Hall, 100 E. Main St, Suites 200 & 300 | M-F 8am-5pm, excluding holidays
Ph. 512-990-6101 | Fax 512-990-4364 | pflugervilletx.gov

Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
City Manager	1	1	1
Assistant City Manager (ACM) *	3	3	1
City Secretary	1	1	1
Public Information Officer	1	1	1
Human Resources Officer	1	1	1
Human Resources Coordinator	0	1	1
Human Resources Assistant	1	0	0
Information & Comm. Develop. Coord.	1	0	0
Website Coordinator	0	1	1
Marketing & Special Events Coordinator ~	0	0	1
Construction Zone & Safety Inspector	1	0	0
Administrative Tech	2	2	2
Facilities Coordinator	0	1	1
Facilities Maintenance Tech ^	4	3	3
Media Intern (PT)	0	1	1
Totals	16	16	15

* The Assistant City Manager for Development Services moved to Development Services Administration and the Assistant City Manager for Community Services moved to Utility Administration.

~ Position moved from the Parks & Recreation Department.

^ Position moved to the Police Department.



Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
City Population	50,081	52,669	53,622
Number of Budgeted Positions	289	308	316
Number of Seasonal Employees	139	142	140
<u>Input</u>			
Annual City Budget	\$53,603,885	\$65,174,569	\$73,886,746
Annual City Operating Budget	\$30,870,991	\$32,968,002	\$35,356,030
Number of General Fund Personnel (FTE)	218.5	226.5	233.5 (1)
Total Number of Personnel	16	16	15
<u>Output</u>			
Number of Applicants Processed	1,946	2,401	2,500
Number of RFT Applicants Hired	32	40	42
Number of Seasonal Applicants Hired	122	130	128
Number of Terminations Processed	141	169	128
<u>Efficiency</u>			
Population per General Fund FTE	229	233	230
Cost of City Govt per Citizen	\$392	\$399	\$436 (2)
Dept FTE as % of General Fund FTE	7.3%	7.1%	6.4%
<u>Effectiveness</u>			
Taxable Assessed Valuation	\$2,803,692,319	\$2,826,301,037	\$3,019,457,851
Debt to Valuation Ratio	5.52%	5.35%	5.01% (3)
Bond Rating	Aa2/AA-	Aa2/AA-	Aa2/AA-
Tax Rate /\$100 Valuation	\$0.5990	\$0.5940	\$0.5736
Actual Expense versus Budget (Operating)	98%	97%	100%
City Employee Turnover Rate	9.5%	10%	10%

(1) See Statistical Section Budgeted Positions for actual positions added.

(2) Based on General Fund Operating Expenditures.

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





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.

FY 2012 – 2013 Accomplishments

- ✓ Received Distinguished Budget Presentation Award for fiscal year 2012 from the Government Finance Officers Association (GFOA) for the eighth year.
- ✓ Received Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2011 from GFOA for the seventh year.

FY 2012 – 2013 Accomplishments (cont)

- ✓ Received Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for fiscal year 2011 for the second year.
- ✓ Received unqualified audit opinion and no audit findings.
- ✓ Issued final \$2 million general obligation bond for the Pflugerville Community Library expansion.
- ✓ Issued \$4.6 million certificate of obligation bond for construction of Pfluger Farm Road.

FY 2013 – 2014 Goals/Objectives

- Continue to produce financial documents that meet the requirements of GFOA.
- Maintain or improve bond ratings.
- Research software options for the Finance and Utility Billing functions.
- Receive an unqualified audit opinion.



Interesting Pfact:

The City's general fund budget has increased 110% in the last decade.



Finance Department

City Hall, 100 E. Main St., Suite 100 | M-F 8am-5pm, excluding holidays
Ph. 512-990-6100 | Fax 512-251-5768 | pflugervilletx.gov/finance

Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Accountant (I/II)	2	2	2
Purchasing Supervisor	1	1	1
Accounts Payable Clerk	1	1	1
Administrative Tech	1	1	1
Accounting Tech/Payroll	0	1	1
Utility Business Operations Mgr*	1	1	1
Utility Billing Specialist*	1	2	3
Total	9	11	12

*Position funded from the Utility Fund.



Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
City Population	50,081	52,669	53,662
Utility Customer Base	18,963	19,675	20,069
Number of bond issues outstanding	17	17	18
Amount of debt outstanding	\$154,860,000	\$153,275,000	\$148,650,000
Annual Budget	\$53,603,885	\$65,174,569	\$73,886,746
<u>Input</u>			
Personnel Expense*	\$549,163	\$664,396	\$712,964
Total Number of Personnel	9	11	12
<u>Output</u>			
Number of AP checks written	6,666	7,160	7,200
Number of Payroll checks written	8,831	9,167	9,475
Number of Purchase Orders Processed	505	497	475
Number of Invoices Processed	13,794	14,873	15,000
Number of Utility Bills Processed	226,000	227,556	232,000
<u>Efficiency</u>			
FTE as % of General Fund FTE	4.1%	4.9%	5.1%
Finance Expenditures as % of GF	2.8%	3.1%	3.0%
<u>Effectiveness</u>			
Bond Ratings (Moody's/S&P)	Aa2/AA-	Aa2/AA-	Aa2/AA-
Unqualified Audit Opinion	Yes	Yes	NA
Number of Cash Receipts	87,396	87,717	90,000
Total Revenue Received	\$31,474,385	\$32,978,553	\$33,000,000

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





The Development Services Administration Department is composed of expenditures shared by the Building Department, Engineering Department, and Planning Department. The budgets for these departments are allocated separately.

This section will provide information on the budget for the Development Services Administration department and subsequent pages will provide information for each related department.

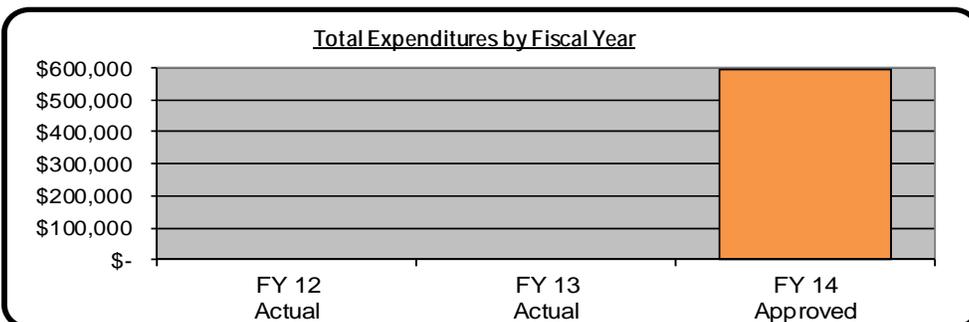
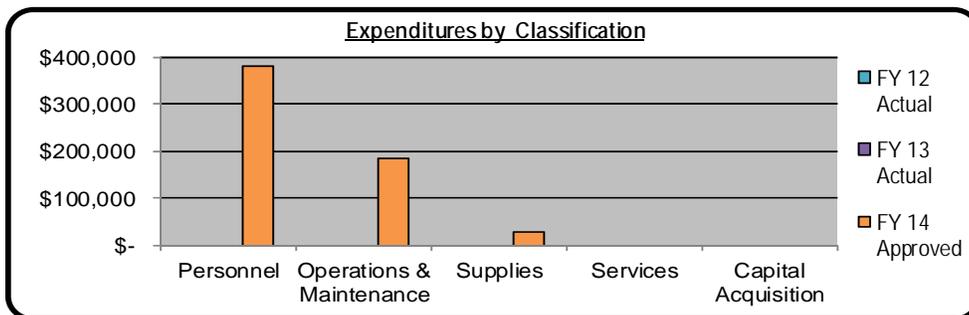
Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved*
Assistant City Manager	-	-	1
Administrative Tech I/II	-	-	4
Totals	-	-	5

* Personnel were moved from other General Fund departments in FY 14.

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	-	-	381,891
Operations & Maintenance	-	-	184,769
Supplies	-	-	26,800
Services	-	-	-
Capital Acquisition	-	-	-
Totals	\$ -	\$ -	\$593,460







The Building Inspection 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.

FY 2012 – 2013 Accomplishments

- ✓ Maintained a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- ✓ Adopted the 2012 International family of building codes with an effective date of January 1, 2013.
- ✓ Began utilization of MyPermitNow, a new inspection software.
- ✓ Initiated administration of food establishment and public swimming pool permits.

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Contracted with Laserfische, a permanent records retention program, and began scanning plans and permits for permanent retention.
- ✓ Continued to disseminate information for the approved Physical Map Revision of the Gilleland Creek Restudy to the affected property owners in the floodplain.

FY 2013 – 2014 Goals/ Objectives

- Continue to maintain a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- Maintain and work towards increasing the City's Community Rating System (CRS) classification.
- 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.



Interesting Pfact:

In the last 10 years the Building Department has performed approximately 296,000 inspections.



Building Inspection Department

201-B E. Pecan St. | M-F 8am-5pm, excluding holidays
 Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov/building

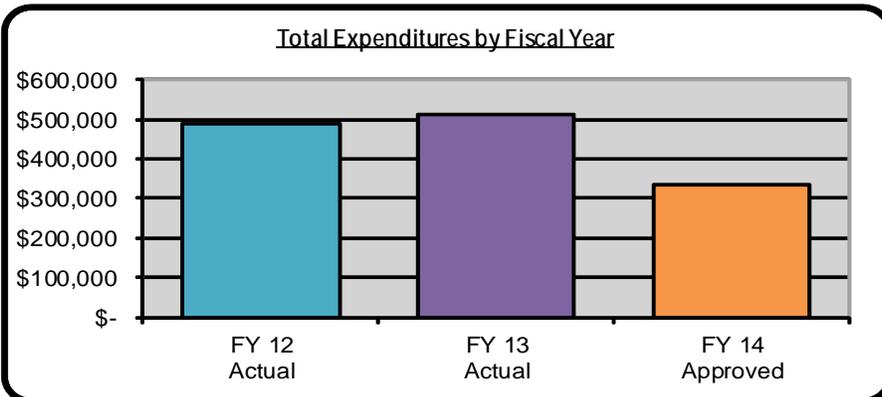
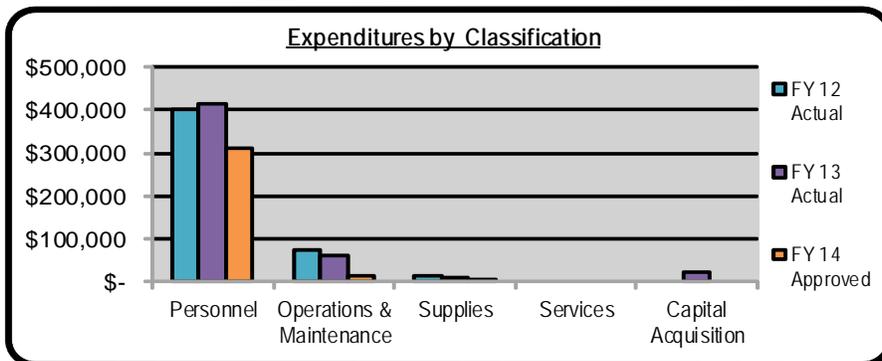
Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Building Official	1	1	1
Building Inspector	3	3	3
Admin Tech*	2	2	0
Totals	6	6	4

* Personnel moved to Development Services Administration Department.

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	400,604	414,656	312,051
Operations & Maintenance	73,692	62,105	16,792
Supplies	13,442	12,690	7,300
Services	-	-	-
Capital Acquisition	-	22,206	-
Totals	\$487,738	\$511,657	\$336,143





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Building Permits:			
Single Family City	230	292	280
Single Family ETJ	293	354	300
Duplex	0	3	0
Multi-Family	1	1	1
Commercial buildings and finishouts	31	34	35
Other (pools, additions, patio covers, signs, etc)	1,613	1,700	1,800
Total Building Permits Issued	2,168	2,384	2,416
<u>Input</u>			
Operating Expenditures *	\$487,738	\$489,451	\$336,143
Number of Building Inspectors	3	3	3
Number of Full-Time Equivalents	6	6	4
<u>Output</u>			
Inspections:			
Single-Family	13,598	15,200	15,950
Duplex	0	60	0
Multi-Family	516	640	600
Commercial	1,372	1,425	1,250
Other (mechanical, sign, electrical, plumbing)	2,419	2,840	3,600
Total Inspections	17,905	20,165	21,400
Square Footage Residential--Inspected	1,359,800	1,679,600	1,624,000
Square Footage Commercial--Inspected	310,000	302,620	418,000
<u>Efficiency</u>			
Cost per Building Inspection	\$27.24	\$24.27	\$24.95
Operational Cost per capita	\$9.74	\$9.29	\$9.96
Time per Building Inspection (minutes)	20	17	16
<u>Effectiveness</u>			
Average Inspections per Day	73	83	88
# of Inspections per Day per Inspector	24	28	29

* Operating Expenditures dropped in FY14 due to several expenses moving to the newly created Development Services Administration Dept.





The Engineering Department is dedicated to providing 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.

Department Description (cont.)

- ❖ 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.
 - ❖ Update City-wide pedestrian facilities in accordance with the City of Pflugerville Americans with Disabilities Act (ADA) Transition Plan and the ADA.
- ❖ 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 right-of-way (ROW) permits for subdivisions, public infrastructure or construction in the ROW 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, repair, and maintenance with the Street and Police Departments.

Fiscal Year 2014



Engineering Department

201-B E. Pecan St. | M-F 8am-5pm, excluding holidays

Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov/engineering

FY 2012 – 2013 Accomplishments

- ✓ Completed review of multiple subdivision and site projects.
- ✓ Completed Capital Improvement Projects:
 - ✓ Pflugerville Parkway E. Widening
 - ✓ Highland Park Manhole Installation
 - ✓ Gilleland Park Pool Improvements
 - ✓ Pfennig Lane Street Lights
 - ✓ Library Expansion
- ✓ Updated City's general construction notes for subdivision and site plan development.
- ✓ Created Environmental Design Criteria and incorporated into City's Engineering Design Guidelines & Construction Standards.
- ✓ Initiated a City Americans with Disabilities Act (ADA) Transition Plan in accordance with the ADA and appointed the City Engineer as the ADA Coordinator for the City of Pflugerville.
- ✓ Created and modified existing construction details for increased efficiency in design and construction for private development.

FY 2013 – 2014 Goals/Objectives

- Continue to be efficient with subdivision and site plan reviews and maintain review times within a 21-day period.
- Implement the updated City's Engineering Design Guidelines & Construction Standards.
- Continue to develop a City Master Transportation Plan in coordination with the city's Planning Department.
- Continue public awareness and provide information for ongoing MS4 water quality and best management practices.
- Continue installation of street lighting in areas of the City for improved transportation safety.

FY 2013 – 2014 Goals/Objectives (cont.)

- Continue improving overall project management of City Capital Improvement Projects (CIP) in order to meet or exceed deadline and budget criteria.



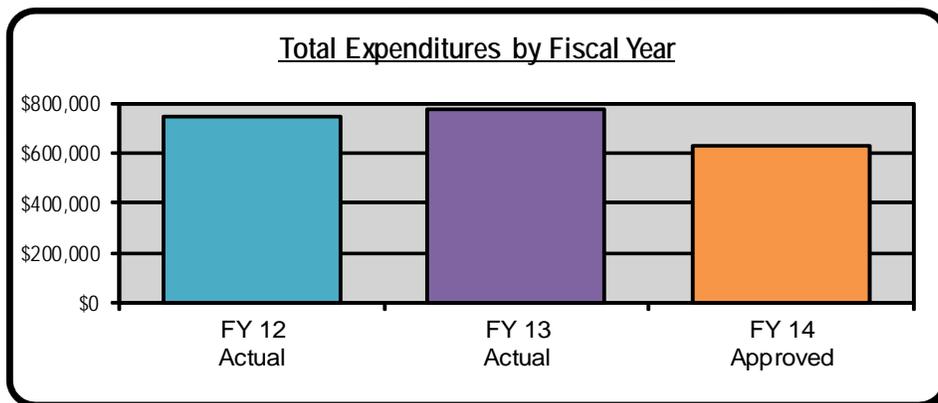
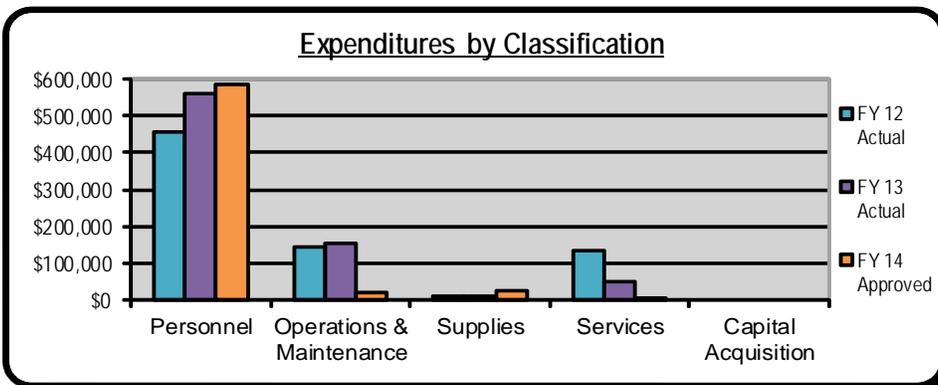


Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
City Engineer*	1	1	1
Engineer	2	2	2
Senior Construction Inspector	1	1	1
Construction Inspector	2	2	2
Stormwater Coordinator	1	1	1
Total	7	7	7

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	456,717	560,651	583,184
Operations & Maintenance	143,327	155,226	18,134
Supplies	11,329	12,199	25,995
Services	134,107	46,997	5,000
Capital Acquisition	-	-	-
Totals	\$745,480	\$775,073	\$632,314





Engineering Department

201-B E. Pecan St. | M-F 8am-5pm, excluding holidays

Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov/engineering

Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
City Population	50,081	52,669	53,622
Subdivision Infrastructure Construction (in millions)	\$5.0	\$11.3	\$10.2
<u>Input</u>			
Operating Expenditures	\$745,480	\$775,073	\$632,314
Number of Personnel (FTE)	7	7	7
<u>Output</u>			
Number of Construction Plans Reviewed	18	25	30
Number of Subdivision Plats Reviewed	24	25	30
Number of Site Plans Reviewed	25	15	15
Number of Active CIP at Year End*	6	5	5
Number of CIP Under Active Construction at Year End*	1	1	1
Number of Completed CIP at Year End*	2	5	2
Number of Inspections	9,721	15,000	17,500
<u>Efficiency</u>			
Average Number of Days to Review Construction Plans	20	18	18
Average Number of Days to Review Subdivision Plats	18	17	17
Average Number of Days to Review Site Plans	20	15	15
Cost per Inspection	\$76.69	\$51.67	\$47.44
Operational Cost per capita	\$14.89	\$14.72	\$11.79



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

- ❖ 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.
 - ❖ Manage the creation of the City's Master Transportation Plan in conjunction with the Engineering Department.
- ❖ 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.

FY 2012 – 2013 Accomplishments

- ✓ Implemented My Permit Now (MPN) software, a web-based application that facilitates permit and development applications between contractors, developers, and the City.
- ✓ Implemented Laserfiche software to provide for historic record keeping of development and other City documents. To date over 50,000 documents have been scanned into this system.
- ✓ Planning & Zoning Commission provided annual capital improvement plan and annexation recommendations to the City Council.
- ✓ Completed population projections for multiple master plan projects.
- ✓ Completed minor amendments to the Unified Development Code (UDC).
- ✓ Received Certificate of Achievement for Planning Excellence for 2013.
- ✓ Recertified Tree City USA participation.

FY 2013 – 2014 Goals/ Objectives

- Complete, with consultant assistance, the Unified Development Code Update.
- Update the Comprehensive Plan future land use map.
- 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.
- Implement Laserfiche web client.
- Implement interactive tour maps within ArcGIS online.
- Implement aerial and topographic data.
- Promote continuous staff development.
- Continue to manage and input data into the Laserfiche system to provide for continued efficiency and management of records.



Planning Department

201-B E. Pecan St. | M-F 8am-5pm, excluding holidays

Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov/planning

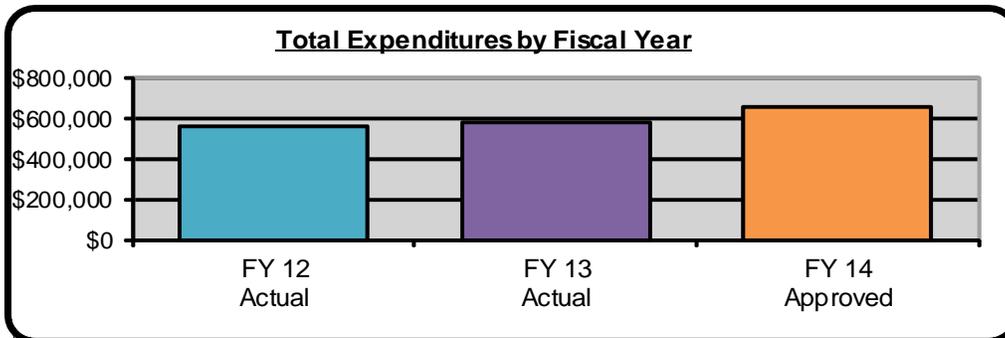
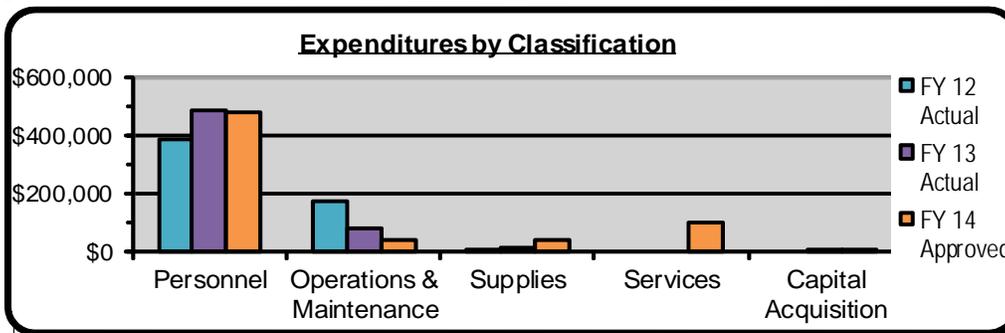
Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Planning Director	0	1	1
Senior Planner	1	1	1
Planner I/II	2	2	2
GIS Coordinator	1	1	1
GIS Analyst	1	1	1
Admin Tech*	1	1	0
Full-Time Personnel Total	6	7	6
GIS Intern (PT)	0	0	1
Totals	6	7	7

* Personnel moved to Development Services Administration Department.

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	385,479	483,942	478,537
Operations & Maintenance	171,178	78,172	36,380
Supplies	4,389	11,968	38,850
Services	-	-	98,100
Capital Acquisition	-	4,741	7,800
Totals	\$561,047	\$578,823	\$659,667





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
City Population	50,081	52,669	53,622
Annual Growth Rate	5.1%	5.2%	1.8%
Land Area Within City limit (sq. mi.)	22.65	22.70	22.70
Land Area Within ETJ only (sq. mi.)	40.86	40.81	40.81
Number of Annexations / Acres	0	35.56	N/A
Number of Households in Annexation	n/a	0	0
Number of Persons in Annexation	n/a	0	0
<u>Input</u>			
Operating Expenditures	\$561,047	\$574,082	\$651,867
Number of Personnel (FTE)	6	7	6
<u>Output</u>			
Subdivision Plat Applications	24	40	24
Site Development Applications	25	21	18
Single Family Lots Reviewed	577	4,005	2,500
Zoning Applications	4	10	7
Board of Adjustment Cases	1	1	1
<u>Efficiency</u>			
Planning Expenditures as % of General Fund Expenditures	2.85%	2.66%	2.71%
FTE as % of General Fund FTE	2.75%	3.08%	2.56%
Population per FTE	8,347	7,524	8,937
Operating Expenditures per Capita	\$11.20	\$10.90	\$12.16





Ensure that all 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.

FY 2012 – 2013 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 capacity.
- ✓ Utilized department equipment and staff skills to weld equipment for City facilities.
- ✓ Purchased new tire changer allowing fleet staff to mount and dismount larger size tires on the City's late model vehicles.
- ✓ Equipped eight new Police Department vehicles for use.
- ✓ Equipped nine new Public Works vehicles for use.
- ✓ Utilized the Work Order System to capture all work performed and scheduled vehicle repair and maintenance more efficiently.
- ✓ Purchased bulk tanks for common oils used in fleet vehicles allowing the City to reduce the cost for oil.
- ✓ Worked with administrative support to allow more shop time for Fleet Department staff.

FY 2013 – 2014 Goals/Objectives

- Continue working with administrative staff to increase efficiencies of the work order system and scheduling.
- Continually evaluate the Fleet department to keep it performing at maximum capacity.
- Continue educating City staff on proper maintenance and scheduling procedures for vehicles.
- Maintain the City's vehicles and equipment in a safe, effective and efficient manner.
- Purchase a new R/R/R air conditioner machine to allow staff to safely recover, recycle and recharge fleet vehicle air conditioners. This new machine will not only be more efficient, but also better for the environment.
- Continue providing a high level of service to a growing fleet without a marked increase in the budget.



Interesting Pfact:

The vehicle lift that the Fleet Department uses to work on vehicles can lift up to 12,000 pounds.



Fleet Department

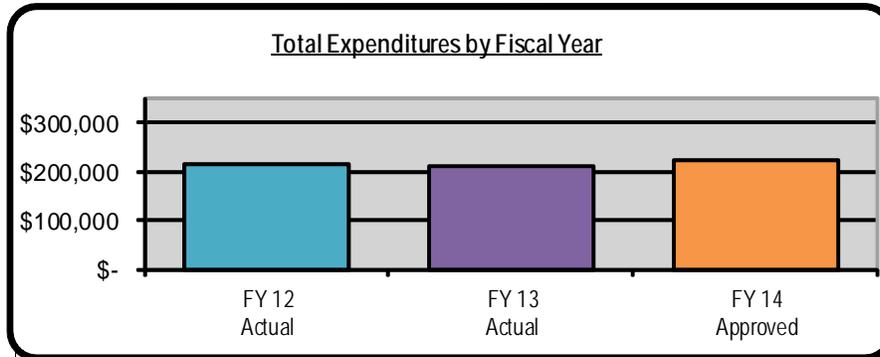
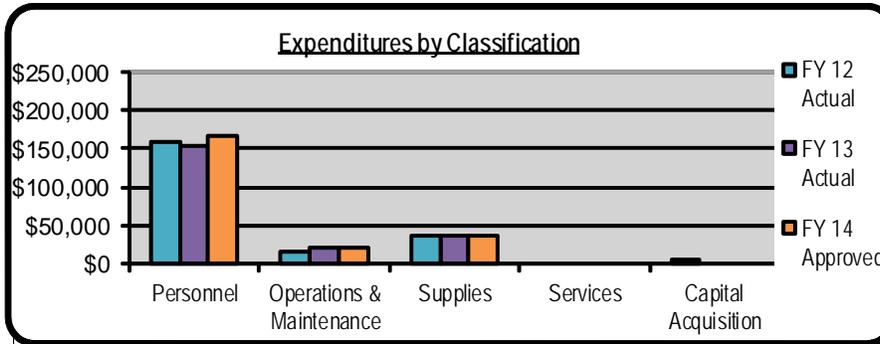
15500 Sun Light Near Way, # B | M-F 7:30am-4pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov

Staffing

Position	FY 12	FY 13	FY 14
	Actual	Actual	Approved
Fleet Maintenance Foreman	1	1	1
Automotive Mechanic	1	1	1
Full-Time Personnel Total	2	2	2
Part Time Mechanics Helper	2	2	2
Totals	4	4	4

Expenditure Summary

Classification	FY 12	FY 13	FY 14
	Actual	Actual	Approved
Personnel	159,581	154,079	167,569
Operations & Maintenance	16,636	21,217	21,125
Supplies	35,667	35,425	35,500
Services	-	-	-
Capital Acquisition	5,100	-	-
Totals	\$ 216,984	\$ 210,721	\$ 224,194





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Number of Fleet Vehicles	171	172	172
<u>Input</u>			
Operating Expenditures	\$ 211,884	\$ 210,721	\$ 224,194
Number of Full-Time Personnel	2	2	2
<u>Output</u>			
Number of Vehicles Inspected	118	160	165
Number of Vehicles Maintained	172	172	172
<u>Efficiency</u>			
Operating Expenditures per capita	\$4.38	\$4.00	\$4.18
Fleet Expenditures as a % of General Fund Operating Expenditures	1.1%	1.0%	0.9%





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 providing 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.

FY 2012 – 2013 Accomplishments

- ✓ Implemented bailiff program for additional security at scheduled court hearings.
- ✓ Improved court records management with additional secured storage for files.
- ✓ Participated in annual statewide Warrant Round-Up program.
- ✓ Provided continuing education to court staff with in-person training and webinars through the Texas Municipal Court Education Center.
- ✓ Worked with Police Department to improve magistration hearings involving juveniles.
- ✓ Installed additional window coverings in courtroom and court public areas to improve security and create a more inviting atmosphere for the public to enjoy.
- ✓ Expanded electronic entry to citations and complaints.
- ✓ Continued to utilize funds collected through all special revenue accounts to maintain existing systems, purchase new equipment, and fund daily operations to improve overall efficiency and administration.

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Started development of Court customer service playbook implemented by the City Manager and used to enhance customer service.

FY 2013 – 2014 Goals/ Objectives

- Continue work on enhancing the Justice Center lobby area through creation of an inviting atmosphere for the public to enjoy with information monitors, more seating and amenities for juror panels.
- Provide continuing education for court staff.
- Upgrade audio visual equipment and functionality in the courtroom.
- Complete development of the Court customer service playbook to enhance and improve services to promote more positive interactions with defendants and other court customers.
- Monitor levels of services to ensure positive interaction with the public and continue to look for solutions to meet increasing customer demands while maintaining current staff levels.
- Continue to use funds collected through all special revenue accounts to maintain existing systems, purchase additional equipment necessary to support court case processing, and fund programs to improve the overall efficiency and administration of court operations.



Interesting Pfact:

In addition to presiding over their criminal cases, Municipal Court judges may also perform marriage ceremonies.



Municipal Court Department

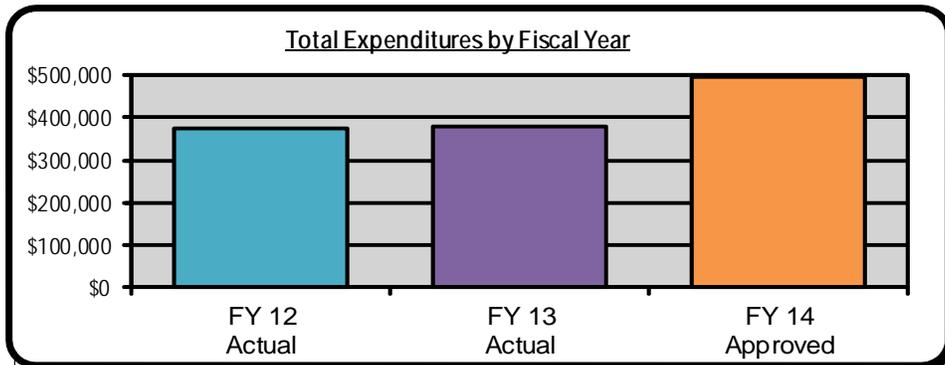
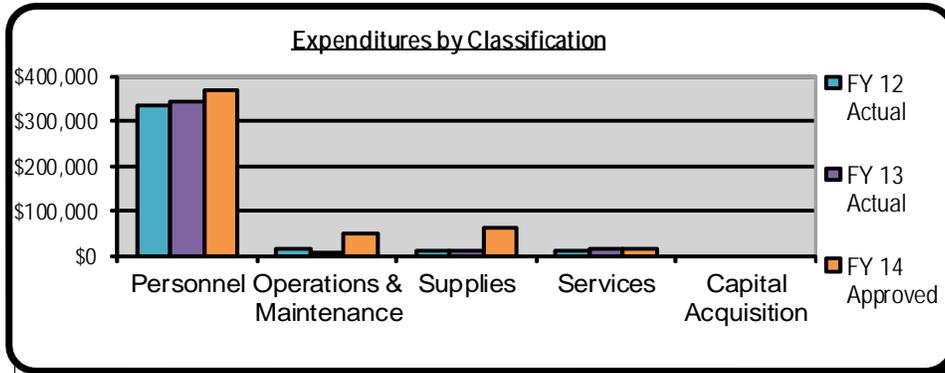
Pflugerville Justice Center, 1611 East Pfennig Ln. | M-F 8am-6pm, excluding holidays
 Ph. 512-251-4191 | Fax 512-670-5597 | pflugervilletx.gov/court

Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Court Administrator	1	1	1
Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
Full-Time Personnel Total	5	5	5
Municipal Court Judge (PT)	1	1	1
Bailiff (PT)	0	1	1
Totals	6	7	7

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	333,442	343,438	368,681
Operations & Maintenance	13,778	5,681	48,609
Supplies	13,278	12,392	62,000
Services	11,893	15,406	13,626
Capital Acquisition	-	-	-
Totals	\$ 372,392	\$ 376,917	\$ 492,916





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Population	50,081	52,669	53,622
Number of Cases Filed	16,115	17,584	15,625
Number of Full-Time Police Officers	76	76	76
Number of PISD Police Officers	17	20	20
<u>Input</u>			
Operating Expenditures	\$372,392	\$376,917	\$492,916
Number of Full-Time Personnel	5	5	5
Number of Part-Time Personnel	1	2	2
<u>Output</u>			
Revenue Collected	\$1,884,278	\$1,978,491	\$1,696,040
Citation Revenue (City Revenue)	\$1,056,903	\$1,040,301	\$1,041,428
<u>Efficiency</u>			
Cost per Case Filed	\$23.11	\$21.44	\$31.55
City Revenue Collected per Case Filed	\$65.59	\$59.16	\$66.65
Operational Cost per capita	\$7.44	\$7.16	\$9.19
Number of cases processed per Court Clerk	4,029	4,396	3,906





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

- ❖ Activities performed by Parks staff include:
 - ❖ Coordinating and scheduling the use of park facilities;
 - ❖ Planning, organizing, and overseeing 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, Pfarmer's Market, Volunteer Programs; and
 - ❖ Serving as liaison to the Parks and Recreation Commission.

FY 2012 – 2013 Accomplishments

- ✓ Forty-seven Drop By Drop applications were received, with forty-six total rebates given.
- ✓ The Community Garden's fifty-four plots were fully utilized.
- ✓ 250 pounds of produce from the Community Garden was contributed to a local food bank.
- ✓ Purchased new circuit machines and redesigned the fitness room in the Recreation Center.
- ✓ Extended north shore beach by 125 feet at Lake Pflugerville with General Capital Reserve funding.
- ✓ 1800 hours of community service completed at the Community Garden.
- ✓ Negotiated an agreement with the Texas Longhorn Aquatics Swim Team to operate a swim team at Gilleland Creek pool.

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Awarded a Texas Parks & Wildlife Department (TPWD) Trail Grant for the Gilleland Trail Gap Project.
- ✓ Completed staff training on the Customer Service Playbook.

FY 2013 – 2014 Goals/ Objectives

- Complete limited renovations to the Recreation Center, including painting and weight room flooring.
- Increase Drop By Drop participation by 10%.
- Increase volunteer hours by 5%.
- Increase the number of Pfarmer's Market vendors by 10%
- Increase Recreation Center utilization and programs during non-peak hours.
- Restructure Swim Lesson Program.
- Complete Athletic Complex Study, Lake Master Plan, and Trails Master Plan.
- Construct the Gilleland Creek Trail gap between Swenson Farms & Heatherwilde Blvds, with funding assistance from Texas Parks & Wildlife Department (TPWD).

Fiscal Year 2014



Interesting Pfact:

Lake Pflugerville is a 180-acre reservoir built to provide the citizens of Pflugerville with drinking water and is the city's most popular family playground.



Parks and Recreation Department

400 Immanuel Rd. | Office: M-F 8am-5pm, excluding holidays

Rec center: M-F 5:30am-9pm, Sa 8am-8pm, Su 1pm-6pm

Ph. 512-990-6350 | Fax 512-990-0932 | pflugervilletx.gov/parks

Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	0	1	1
Administrative Assistant	1	1	0
Marketing & Event Coordinator^	0	1	0
Aquatic/Athletic Coordinator	1	1	1
Community Service Coordinator	0	1	1
Recreation Superintendent	1	1	1
Parks Maintenance Supervisor*	1	1	0
Admin Tech I/II	1	1	2
Maintenance Specialist I/II*	6	6	0
Maintenance Technician*	13	13	0
Recreation Center Receptionist	1	1	1
Subtotal for Full-Time Personnel	26	29	8
Laborer (PT)*	1	1	0
Rec Center Receptionists (PT)	6	5	5
Community Service Coordinator	1	0	0
Subtotal for Regular Part-Time Personnel	8	6	5
Laborer (Seasonal)*	9	9	0
Pfun Camp Staff (Seasonal)	23	23	23
Pool Staff (Seasonal)	89	89	89
Swim Coaches (PT)	3	0	0
Instructors (Seasonal/PT)	7	7	7
Nursery Attendants (PT)	2	2	2
Subtotal for Seasonal/Temp PT Personnel	133	130	121
Totals	167	165	134

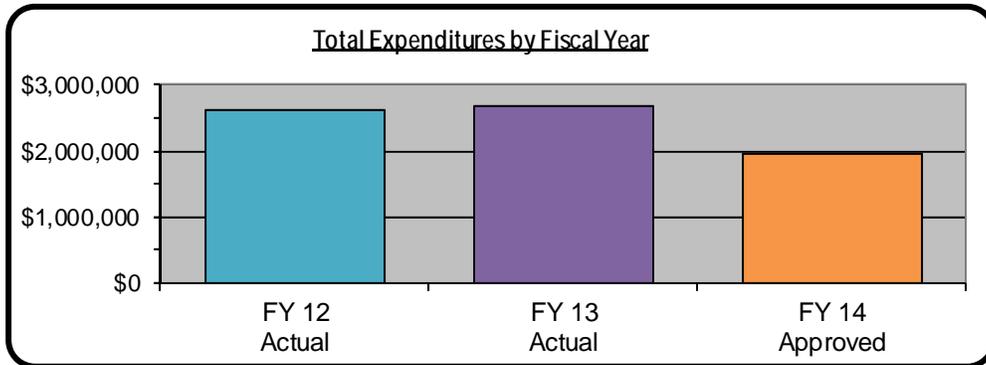
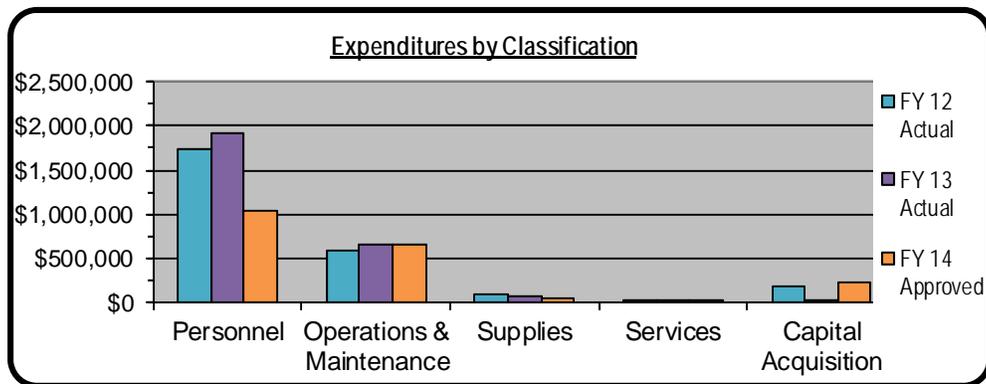
^ Personnel moved to the Administration Department in FY14.

* Personnel moved to the newly created Parks Maintenance Department in FY14.



Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	1,732,980	1,918,777	1,030,045
Operations & Maintenance	598,177	652,345	653,842
Supplies	81,186	68,993	37,976
Services	27,104	35,833	14,500
Capital Acquisition	191,832	2,982	230,000
Totals	\$2,631,280	\$2,678,929	\$1,966,363





Parks and Recreation Department

400 Immanuel Rd. | Office: M-F 8am-5pm, excluding holidays
 Rec center: M-F 5:30am-9pm, Sa 8am-8pm, Su 1pm-6pm
 Ph. 512-990-6350 | Fax 512-990-0932 | pflugervilletx.gov/parks

Performance Measures

Measurement Indicators	FY 12 Actual	FY13 Actual	FY14 Approved ¹
<u>Demand</u>			
Population	50,081	52,669	53,622
Miles of Trails	31	31	32
Number of Parks	31	31	31
Number of Acres Maintained	688	688	688
Number of Swimming Pools	3	3	3
Number of Special Events	11	12	12
Number of Practice field complexes	3	3	3
Number of Leagues	8	9	8
Number of Recreation Programs	47	47	49
<u>Input</u>			
Parks Operating Expenditures	\$2,437,405	\$2,675,947	\$1,736,363
Parks Staff - Regular (FTE)	30	32	10.5
Seasonal Staff	121	130	121
Volunteer Hours	3,500	3,900	4,000
Grants & Donations Received	51,516	3,200	172,500
<u>Output</u>			
Recreation Program Participants	2,633	2,809	3,000
Facilities Reservations	633	736	816
Recreation Center Members*	1,309	1,336	1,400
Sports League Participants	3,000	3,000	3,000
Aquatics Participants (Classes)	2,525	3,000	3,000
Special Event Participation	34,800	36,600	36,000
<u>Efficiency</u>			
Parks Expenditures as % of General Fund	12.39%	12.40%	7.22%
Parks Expenditures per Capita	\$48.67	\$50.81	\$32.38
Population per Regular Staff FTE	1,669	1,646	5,107
<u>Effectiveness</u>			
Total Program & Fee Revenue	\$589,792	\$542,598	\$544,815
% Budget Recovered through Parks Programs and Fees	24.2%	20.3%	31.4%

* Families are counted as one member.

¹ In FY14, Parks Maintenance became a separate department.



The Parks Maintenance Department strives to present a positive image, safe and clean facilities, and well-maintained properties.

Department Description

The Parks Maintenance Department is responsible for maintaining 688 acres of City-owned parkland, 32 miles of trails and for the upkeep and maintenance on all parks-managed facilities. The City's park system is the second largest in Travis County.

Activities include:

- ❖ Performing daily inspections and maintenance of all park facilities and trails;
- ❖ Providing daily disposal of trash and debris in parks and along trails;
- ❖ Performing maintenance on City-owned aquatic facilities;
- ❖ Providing turf management and irrigation maintenance support;
- ❖ Cleaning up debris after inclement weather events;
- ❖ Providing vandalism maintenance and graffiti removal;
- ❖ Performing site amenity maintenance for benches, trash containers, picnic tables, grills, bicycle racks, flag poles, and drinking fountains; and
- ❖ Providing support for special events.

FY 2012 – 2013 Accomplishments

- ✓ Continued implementation of monthly Pfix Up projects in coordination with Public Works Departments.
- ✓ Provided support for all Parks and Recreation special events, the annual Deutschen Pfest and the Chamber of Commerce Community Expo.
- ✓ Performed concentrated maintenance activities at parks and in rights-of-ways including removal of dead trees, undergrowth, poison ivy, trash and debris.

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Awarded a mowing contract for six locations throughout the City.
- ✓ Assisted with multiple community Eagle Scout Projects including trash bins at Lake Pflugerville, a flag pole at Heritage House Museum and bluebird houses along the trails.

FY 2013 – 2014 Goals/ Objectives

- Continue to provide support and daily maintenance for all City-owned park facilities and open space.
- Conduct a facility condition assessment.
- Develop a comprehensive set of strategies to address an ongoing program of maintenance, renewal and replacement requirements of parks facilities.
- Provide recommendations for capital improvement program and replacement of existing assets.



Interesting Pfact:

It took 300 tons of sand to extend the north shore at Lake Pflugerville. With that addition, there is a total of 1,120 tons of sand making up the north shore beach.



Parks Maintenance Department

15500 Sun Light Near Way #B | M-F 7:30am-4pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

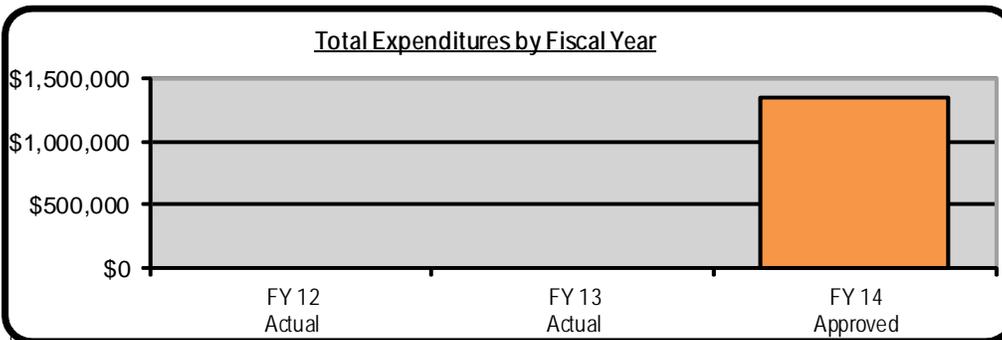
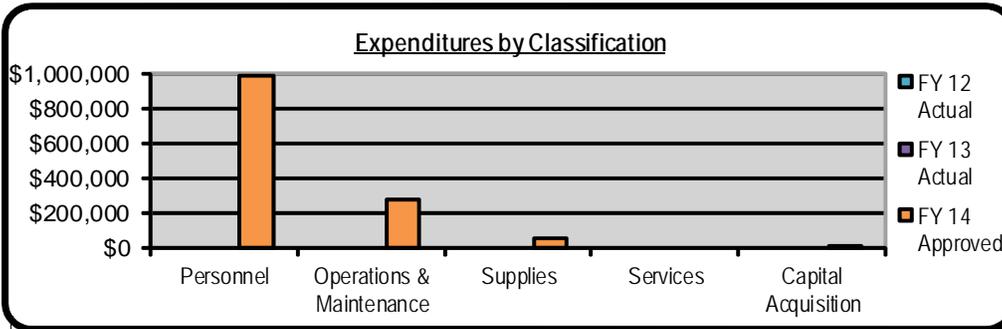
Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved*
Parks Maintenance Foreman	-	-	1
Maintenance Specialist I/II	-	-	6
Maintenance Tech I/II	-	-	13
Subtotal for Full-Time Personnel	-	-	20
Laborer (PT)	-	-	2
Laborer (Seasonal/Temp)	-	-	7
Totals	-	-	29

* Positions were moved from the Parks & Rec department in FY14.

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	-	-	989,847
Operations & Maintenance	-	-	277,035
Supplies	-	-	57,250
Services	-	-	-
Capital Acquisition	-	-	15,000
Totals	\$ -	\$ -	\$1,339,132





Performance Measures

Measurement Indicators	FY 12 Actual	FY13 Actual	FY14 Approved
<u>Demand</u>			
Population	50,081	52,669	53,622
Miles of Trails	31	31	32
Number of Parks	31	31	31
Number of Buildings	29	29	29
Number of Playscapes	22	22	22
Number of Acres Maintained	688	688	688
Number of Swimming Pools	3	3	3
Number of Special Events	13	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	2	2	2
Number of Tennis Courts	1	1	1
Number of Practice field complexes	3	3	3
<u>Input</u>			
Operating Expenditures	\$0	\$0	\$1,324,132
Number of Full Time Personnel	0	0	20
Number of Seasonal Personnel	0	0	9
<u>Output</u>			
Number of Work Orders	475	556	600
<u>Efficiency</u>			
Expenditures as % of General Fund	0.00%	0.00%	5.51%
Expenditures per Capita	\$0.00	\$0.00	\$24.69
Maintenance cost per acre	0	0	\$1,925
<u>Effectiveness</u>			
Acres Maintained Daily	3	3	3
Acres Maintained per Staff (FTE)	0	0	34





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

Department Description

- ❖ 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.
- ❖ Enrich the lives of adults and encourage relationships within the community with a variety of interesting and entertaining programs including craft groups, book clubs, and special interest groups.
- ❖ 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.

FY 2012 – 2013 Accomplishments

- ✓ Fully opened the newly expanded and furnished 28,000 square feet library building, including a 100 space parking lot and seven meeting rooms.
- ✓ Completed the “green” features of the courtyard, including a roof-fed cistern, green-screen, and a recycling fountain underwritten by a \$25,000 grant from LCRA and the Friends of the Library.

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Enhanced public access to the internet and social media with thirty new public computers under the management of a new security and print program, Envisionware.
- ✓ Encouraged the Library’s identity as the community living room with the provision of a coffee vending area to complement comfortable chairs, café tables, and open meeting rooms.
- ✓ Instituted a world languages collection with emphasis on materials in Spanish and Vietnamese.
- ✓ Designed and implemented new library cards in conjunction with City branding efforts.
- ✓ Established the Home Bound Delivery program, in conjunction with the Friends of the Library, to serve those who cannot come to the Library.
- ✓ Eliminated overdue fines for Library materials.
- ✓ Hosted almost 13,000 participants in 275 programs this year, in spite of eight months of meeting room construction.
- ✓ Circulated almost 360,000 items, including books, e-books, DVDs, CDs, graphic novels; plus a variety of electronic resources. Each item checked out an average of 5.8 times, more than double the statewide average of 2.5.



Fiscal Year 2014



Pflugerville Public Library

1008 W. Pfluger St. | Ph. 512-990-6375 | Fax 512-990-8791 | pflugervilletx.gov/library
M-Th 10am-8pm, F 10am-6pm, Sa-Su 1pm-6pm, excluding holidays

FY 2013 – 2014 Goals/ Objectives

- Introduce and welcome the community to the new Library with the provision of excellent customer service.
- Become an ever more vital part of the Pflugerville community, especially through the continuing development of:
 - the Volunteer program,
 - the establishment of the Library as a gallery space with an emphasis on local artists, and
 - a local Digital History Archive, accessible to all online, with materials and permissions gathered collaboratively with the Heritage House, History Diggers, and Friends of the Library.
- Promote the creative, educational, and career needs of Pflugerville with increased programming:
 - using the new technologies and spaces available at the Library, and
 - collaborating with individuals, City departments, local organizations and resources in the greater Pflugerville area.
- Run the Library efficiently, including:
 - providing a comfortable, secure building;
 - collecting materials patrons want, in formats they desire, as promptly as possible; and
 - providing well maintained and up to date communications and print technologies for both staff and patrons.
- Stay informed and aware of emerging technologies, particularly with regard to e-resources.
- Continue to measure progress with use and participation statistics.

FY 2013 – 2014 Goals/ Objectives (cont.)

- Develop consistent, easy meeting room reservation and use procedures.
- Increase programming for all ages.
- Maintain role in e-resource consortia and library organizations.
- Encourage staff development in technology, e-resources, and programming.



Interesting Pfact:

Did you know you can:
 Learn French in your pajamas,
 Practice Vietnamese at breakfast, and
 Watch a movie in Portuguese on your tablet.
 All through the Library's Mango
 e-language e-resource!

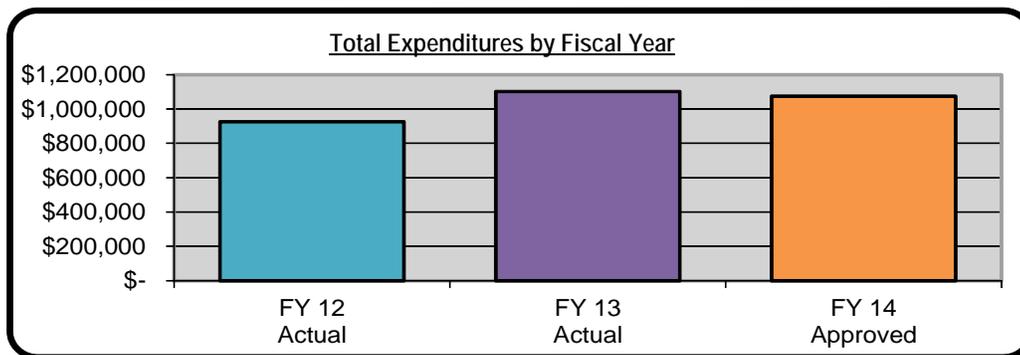
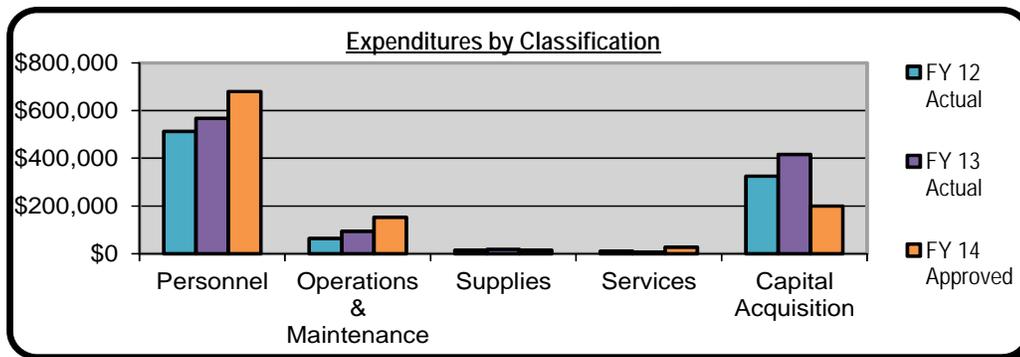


Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Library Director	1	1	1
Assistant Library Director	1	1	1
Librarian	0	0	2
Library Technician	7	9	7
Full-Time Personnel Total	9	11	11
Library Assistant (PT)	4	8	8
Totals	13	19	19

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	512,321	567,623	679,875
Operations & Maintenance	63,352	93,899	152,530
Supplies	14,889	18,106	14,000
Services	10,878	6,597	27,600
Capital Acquisition	324,367	415,628	200,000
Totals	\$925,807	\$1,101,854	\$1,074,005





Pflugerville Public Library

1008 W. Pfluger St. | Ph. 512-990-6375 | Fax 512-990-8791 | pflugervilletx.gov/library
 M-Th 10am-8pm, F 10am-6pm, Sa-Su 1pm-6pm, excluding holidays

Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Card Holders	25,841	25,763	28,000
Collection	59,013	61,396	65,000
Number of Items Circulated	325,502	358,347	400,000
Number of Reference Requests	6,234	20,158	25,000
Library Programs Attendance	10,559	14,690	16,000
Number of Internet Users	47,696	23,165	40,000
<u>Input</u>			
Operating Expenditures	\$601,370	\$686,226	\$874,005
Number of Full-Time Equivalents	11	15	15
Donations/Grants*	\$4,738	\$25,000	\$0
<u>Output</u>			
Number of Library Visits	199,411	294,679	325,000
Volunteer Hours	1,486	3,137	3,500
Library Revenue**	\$21,278	\$10,000	\$20,000
<u>Efficiency</u>			
Library Expenditures as a % of General Fund Operating Expenditures	3.1%	3.2%	3.6%
FTE as a % of General Fund FTE	5.0%	6.6%	6.4%
Library Operating Expenditures per capita	\$12.01	\$13.03	\$16.30
<u>Effectiveness</u>			
% Increase in Circulation	10.8%	10.1%	23.1%
Circulation per FTE Staff Member	29,591	23,890	26,667
Circulation per Library Visits	1.63	1.22	1.23
Collection Turnover Rate	5.52	5.84	6.15

* Grants are not budgeted until awarded.

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



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.

FY 2012 – 2013 Accomplishments

- ✓ Improved National Night Out rating to 7th in the nation for cities with 10,000-50,000 population.
- ✓ Installed new phone system and added security cameras throughout the Police Department.

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Purchased new vehicles for Community Services and Narcotics utilizing special revenue funds.
- ✓ Trained the department on the “HOW” management philosophy and servant leadership principles implemented by the City Manager.
- ✓ Completed the first year of the Commercial Vehicle Enforcement Unit, enforcing commercial vehicle laws through inspections of vehicles weighing more than 26,001 pounds or containing hazardous materials.
- ✓ Completed a City-wide emergency management exercise in February.
- ✓ Completed the new Animal Shelter Cat Adoption and Care Facility and:
 - ✓ Implemented Pet Point software for adoptions,
 - ✓ Achieved a less than 10% euthanasia rate, and
 - ✓ Purchased a new adoption trailer for mobile adoptions.
- ✓ Purchased a trailer for storage of property utilizing drug seizure funds.
- ✓ Utilized a Department of Justice license plate recognition trailer at no cost which led to numerous arrests.
- ✓ Two officers were recognized by Mthers Against Drunk Driving (MADD) for their Driving Under the Influence (DUI) enforcement initiatives.
- ✓ Added additional laptops and associated equipment to patrol vehicles.
- ✓ Created “Behind the Badge” monthly newsletter for the department.
- ✓ Began quarterly meetings with the Chief for all employees in small groups.





Police Department

1611 E. Pfennig Lane | Office hours are M-F 8am-5pm, excluding holidays

Non-emergency Ph. 512-251-4004 | pflugervilletx.gov/police

For emergencies, dial 911

FY 2012 – 2013 Accomplishments (cont.)

- ✓ Instituted additional firearms training for officers and supplied ammunition for practice.
- ✓ A survey conducted by ETC Institute rating city services revealed:
 - ✓ 88% of citizens were satisfied with the quality of police protection.
 - ✓ In comparing overall police services to departments in the Southwest region and the U.S., Pflugerville PD exceeded ratings in all categories.
 - ✓ A new benchmark for patrol practices in neighborhoods was set by the Police Department.
- ✓ Received funding from Pflugerville Economic Development Corporation (PCDC) for a new dispatch console and improvements to our command trailer.

FY 2013 – 2014 Goals/ Objectives

- 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 the increase 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 number 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 2013 – 2014 Goals/ Objectives (cont.)

- Work closely with Federal, State and local agencies to improve in all areas of Homeland Security.
- 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 outdated computers throughout the Police Department.
- Add additional hand-held radios to supplement inventory due to increase in personnel and mobile radios reaching end of life cycle.
- Add one additional Detective to the Criminal Investigation Division to lower the current case load and improve investigation services.
- Add one additional Dispatcher to handle an increased volume in 911 calls.
- Hire an Information Technology/Social Media employee to support the I.T. Manager and improve communications through social media in our community.
- Hire a Property Crime Scene Technician to investigate crimes by evaluating details left on the scene in order to solve and reduce property crime.
- Procure a new radio monitoring and recording system for Dispatch due to end of life on current radio coalition equipment.
- Purchase and install Criminal Justice Information Services (C.J.I.S.) required radio/data security equipment to mobile data computers in vehicles.
- Add one additional parking gate on east side of the Justice Center to improve security by limiting access through our parking lot.

Interesting Pfact:

The Police Department has been participating in Blue Santa for over 20 years.



Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Police Chief	1	1	1
Assistant Chief	1	1	1
Lieutenant	4	4	4
Sergeant	12	12	12
Corporal	9	18	19
Officer	48	39	39
Property Crime Scene Technician	0	0	1
Information Technology	1	1	1
I.T. Assistant	0	0	1
Civillian Director	1	1	1
Dispatch Supervisor	3	4	4
Dispatcher	9	9	10
Victim Services Director	1	1	1
Central Records Clerk	2	2	2
Animal Shelter Director	0	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	2	2	2
Code Enforcement	2	2	2
Admin Tech	2	2	2
Facilities Maintenance Tech*	0	0	1
Subtotal for Full-Time Personnel	99	101	106
Animal Control	2	4	4
Officers	6	5	5
Dispatcher	0	1	1
Subtotal for Part-Time Personnel	8	10	10
School Crossing Guard	6	6	6
Subtotal for Seasonal/Temp PT	6	6	6
Totals	113	117	122

* Position moved from the Administration Department.

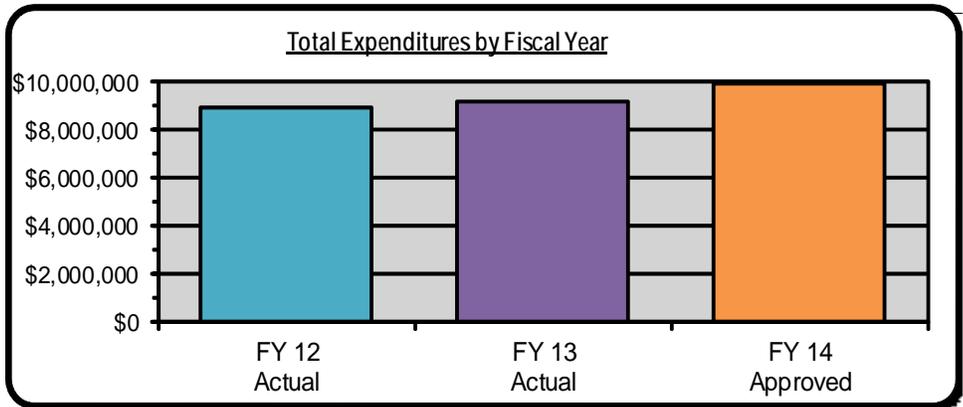
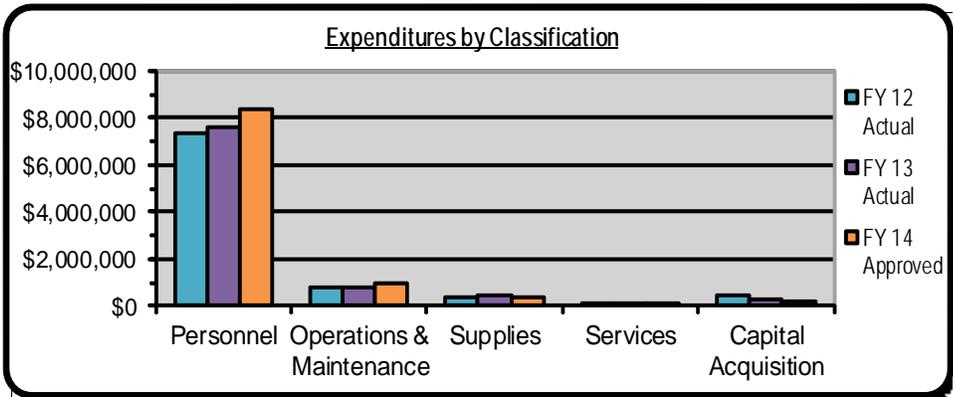


Police Department

1611 E. Pfennig Lane | M-F 8am-5pm, excluding holidays
 Non-emergency Ph. 512-251-4004 | pflugervilletx.gov/police
For emergencies, dial 911

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	7,324,582	7,608,153	8,410,165
Operations & Maintenance	836,248	761,671	973,476
Supplies	345,973	468,488	350,189
Services	17,861	21,831	25,174
Capital Acquisition	433,473	280,907	193,385
Totals	\$ 8,958,137	\$ 9,141,051	\$ 9,952,389





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Population	50,081	52,669	53,622
Calls for Service	74,391	68,518	70,000
Index Crimes Reported	1,479	1,361	1,500
Number of Collisions	550	567	590
Number of Animals Caught	955	1,332	1,400
Stolen Property (UCR)*	\$921,610	\$790,602	\$800,000
<u>Input</u>			
Operating Expenditures	\$8,507,948	\$8,860,144	\$9,759,004
Officers per Thousand Population (Does not include SROs)	1.52	1.44	1.42
<u>Output</u>			
Number of Citations Issued	14,597	12,002	13,000
Number of Felony Arrests	200	309	320
Number of Misdemeanor Arrests	1,126	663	800
<u>Efficiency</u>			
Police Expenditure per Capita	\$170	\$168	\$182
Average Response Time - All Calls	8 minutes	8 minutes	8 minutes
% Clearance Rate - Part 1 Offenses (UCR)*	47%	61%	50%
Stolen Property Recovered	\$182,676	\$107,000	\$150,000
Recovery Rate of Stolen Property	20%	14%	19%
Total # of Training Hours-Officers	3,191	4,011	4,100
# of Training hours per Officer	42	53	54
Total # of Training Hours-Civilians	532	545	400
# of Training hours per Civilian	23	24	15

* Uniform Crime Rate





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

Department Description

- ❖ 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.

FY 2012 – 2013 Accomplishments

- ✓ Assisted the Parks Department in beach improvements at Lake Pflugerville including 125 feet of additional beach area on the north shore.
- ✓ Shifted personnel to the drainage crew to assist with maintenance of drainage facilities and inspect and clean drainage out-fall and storm inlets.
- ✓ Completed 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.
- ✓ Replaced all “STOP” signs throughout the City in order to meet new federal guidelines.



FY 2012 – 2013 Accomplishments (cont.)

- ✓ Participated in another successful Clean Up Day.
- ✓ Assisted with Pflugerville Pfix-Ups, initiatives for the City to pick a spot in Pflugerville and fix it up in one day every month.
- ✓ Expanded contract mowing to City rights-of-way allowing personnel to be shifted to the drainage crew.
- ✓ Expanded our maintenance of city streets by increasing the amount of crack sealing.

FY 2013 – 2014 Goals/ Objectives

- Complete the Cactus Blossom drainage channel improvements.
- Replace all regulatory signs in the City to meet federally mandated sign retro-reflectivity guidelines.
- Further develop staff capabilities to maintain street system.
- Increase contract mowing of City facilities allowing employees to better maintain drainage facilities.
- Add resources to enhance the drainage program with shift of personnel, increased drainage and rental expenditures and the purchase of a new dump truck.



Interesting Pfact:

Wells Branch Parkway is approximately 2.5 miles long, which means there are about 10 miles of edging that need to be done after every mowing.

Fiscal Year 2014



Streets and Drainage Department

15500 Sun Light Near Way #B | M-F 7:30am-4pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

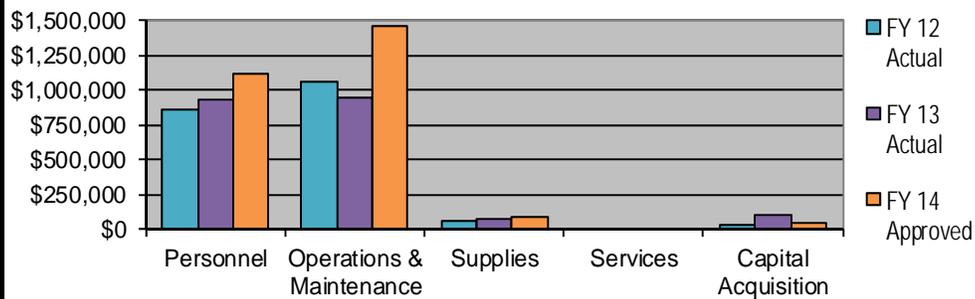
Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Field Operations Superintendent	1	1	1
Traffic Engineer	0	0	1
Street Foreman	1	1	1
Drainage Foreman	0	0	1
Crew Leader	3	3	3
Sign Shop Technician	1	1	2
Equipment Operators	15	15	13
Full-Time Personnel Total	21	21	22
Seasonal Laborers	4	4	4
Totals	25	25	26

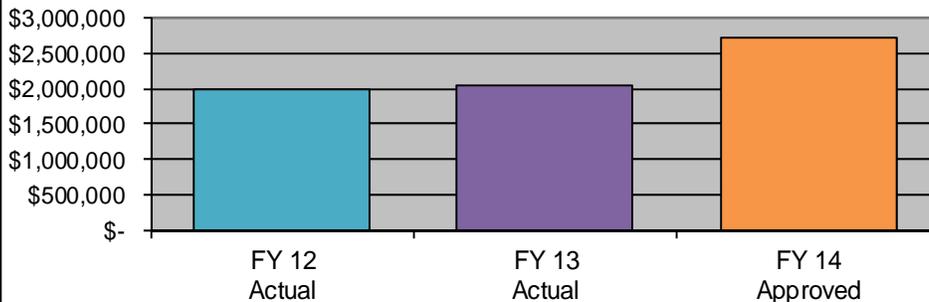
Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	857,367	926,541	1,112,569
Operations & Maintenance	1,057,158	950,549	1,460,050
Supplies	62,237	73,266	86,000
Services	-	-	-
Capital Acquisition	25,784	99,755	44,000
Totals	\$2,002,546	\$2,050,109	\$2,702,619

Expenditures by Classification



Total Expenditures by Fiscal Year





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Miles of Paved Street	195	197	201
Right of Way/Ditch Acres to Maintain	240	241	244
<u>Input</u>			
Operating Expenditures	\$1,976,762	\$1,950,354	\$2,658,619
Number of Full-Time Personnel	21	21	22
Number of Seasonal Personnel	4	4	4
Street Overlay Expenditure	\$185,189	\$0	\$300,000
<u>Output</u>			
Roadway Repairs (#)	202	156	200
Street Signs-create, install, maintain (#)	273	620	325
Custom signs made (Bandit, etc.) (#)	726	770	600
Crack Sealing (linear feet)	21,620	100,320	200,000
Right of Way Maintenance (hours)	5,907	4,997	4,000
Drainage (hours)	2,090	2,096	4,000
Total Work Orders	475	556	500
<u>Efficiency</u>			
Street Expenditures as a % of General Fund Expenditures	10.1%	9.0%	11.1%
Street Maintenance Cost per Mile	\$10,137	\$9,900	\$13,227
Street Maintenance Cost per Capita	\$39.47	\$37.03	\$49.58



Utility Fund





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.

Department Description (cont.)

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.
- ❖ 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.

FY 2012 – 2013 Accomplishments

- ✓ Continued GPS mapping of lines, valves and interconnects to keep data updated with new construction.
- ✓ Worked with Pflugerville ISD to educate Elementary age children on the importance of water conservation.
- ✓ Provided training opportunities for employees allowing them to increase their knowledge, skills and advance their licensing levels.
- ✓ Held weekly and monthly departmental safety meetings to help prevent work place injuries and accidents, and included training on various safety topics.
- ✓ Continued 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 one Ford F-150 to continue the fleet replacement program.
- ✓ Worked with LCRA to develop water curtailment plans in an effort to conserve water.

Fiscal Year 2014



Water Department

15500 Sun Light Near Way, # B | M-F 8am-5pm, excluding holidays
Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

FY 2013 – 2014 Goals/ Objectives

- Continue to improve upon safety programs in the department and look for ways to complete jobs safely and efficiently. Use weekly and monthly safety meeting to train staff and get input about any safety issues the staff encounters.
- 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.
- Continue working with Pflugerville ISD to educate Elementary age children on the importance of water conservation.
- Upgrade one of the most important parts of our Surface Water Treatment Plant, the air system, in order to help ensure that we are able to constantly provide water to the City.
- Continue maintenance programs for SCADA, chemical feed equipment and online analyzers.
- Enhance our conservation education efforts through the addition of a dedicated Conservation Education Specialist and increasing the Conservation budget.
- Increase the water treatment maintenance and repairs budget to allow for the painting of all piping throughout the Water Treatment Plant in order to extend the life of the pipes by preventing rust and corrosion.
- Install new, higher capacity membranes in order to produce additional water supply and to replace any existing membrane that is beginning to need repair.
- Design and construct connections, waterline extensions, and elevated storage necessary to provide redundancy in the City's water delivery system, including a transmission main along Kelly Lane.

FY 2013 – 2014 Goals/ Objectives (cont.)

- Construct transmission main along Kelly Lane (in conjunction with road project) from Murchison Ridge to Falcon Point Blvd.



Interesting Pfact:

When full, Lake Pflugerville contains
554,000,000 gallons of water.



Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Assistant City Manager*	0	0	0.5
Public Works Director*	0.5	0.5	0.5
Utility Superintendent*	0.5	0.5	0.5
Water Conservation Manager*	0.5	0.5	0.5
Utility Engineer*	0	0.5	0
Utility Business Operations Manager*	0.5	0.5	0.5
Capital Improvement Program Manager*	0	0	0.5
Utility Billing Specialist*	0.5	1	1.5
Utility Foreman*	1.5	1.5	1.5
Utility Maintenance Tech III*	0	0.5	0.5
Utility Maintenance Tech II*	1.5	0.5	1
Utility Maintenance Tech I*	0	0.5	0.5
Meter Tech III	2	2	2
Meter Tech II	1	2	2
Meter Tech I	1	0	0
Utility Systems Worker III*	0.5	0.5	2
Utility Systems Worker II*	1	2.5	1
Utility Systems Worker I*	3.5	2	2
Treatment Plant Operator III	1	1	1
Treatment Plant Operator II	3	2	2
Treatment Plant Operator I	0	1	1
GIS Tech*	0.5	0.5	0.5
Conservation Education Specialist*	0	0	0.5
Admin Tech*	0	0	1
Totals	19	20	23

* The expense for these positions is budgeted under Utility Administration or Utility Maintenance and therefore split between the water and wastewater functions.

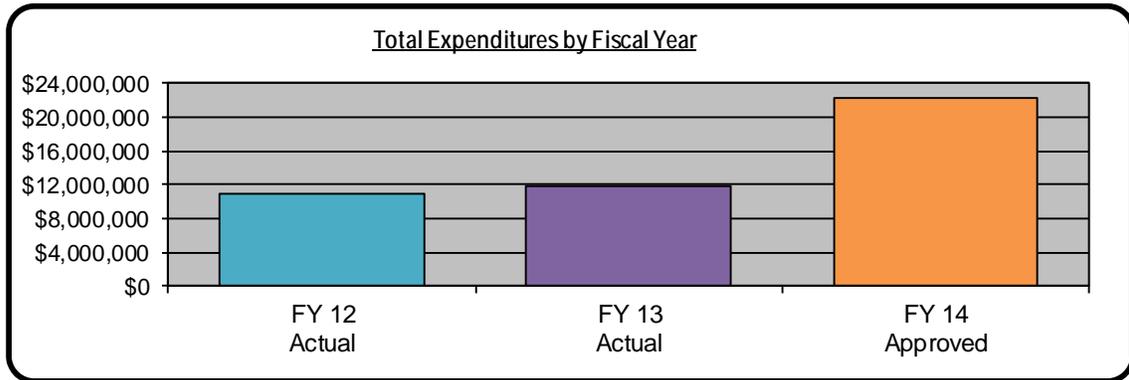
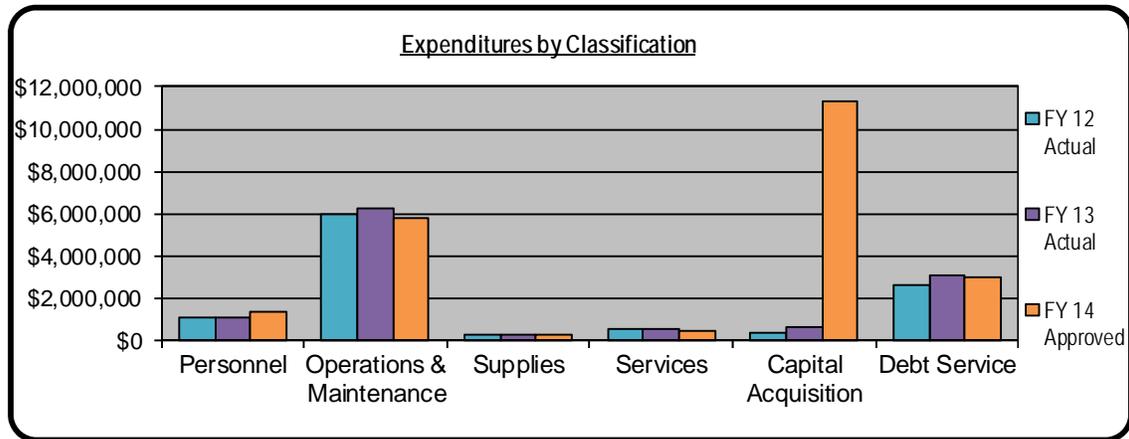


Water Department

15500 Sun Light Near Way, # B | M-F 8am-5pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	1,061,817	1,101,781	1,396,417
Operations & Maintenance	5,964,800	6,223,853	5,831,690
Supplies	244,102	267,084	288,950
Services	589,369	562,072	422,308
Capital Acquisition	383,890	612,793	11,295,112
Debt Service	2,604,844	3,034,621	2,970,735
Totals	\$10,848,822	\$11,802,204	\$22,205,211





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Number of miles of waterline	181	200	205
Number of connections	13,213	13,844	14,350
Surface Water Plant	1	1	1
Number of wells in operation	3	3	3
<u>Input</u>			
Operating Expenditures	\$7,983,277	\$8,154,790	\$7,939,364
Number of Full Time Equivalents	19.0	20.0	23.0
<u>Output</u>			
New connections	538	631	506
Meters replaced or rebuilt*	155	158	160
Service line leaks	79	41	100
Main Breaks	8	8	12
Water Usage:			
Average Flow (MGD)	5.846	6.019	6.500
Peak Flow (MGD)	10.378	10.049	11.500
Total Flow (MG)	2,140	2,191	2,373
<u>Efficiency</u>			
Cost per mile of water main	\$44,107	\$40,774	\$38,729
Cost per connection	\$604	\$589	\$553





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.

FY 2012 – 2013 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 to 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.
- ✓ Promoted 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 Ford F-150s to continue the fleet replacement program.
- ✓ Redesigned the Chipping program dividing the City into halves to allow staff to meet curb side chipping demands more efficiently.
- ✓ Continued maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- ✓ Upgraded pumps and controls at the Little Black Hawk Lift Station to keep the collection system operating properly and prevent sanitary sewer overflows.
- ✓ Held weekly and monthly departmental safety meetings to help prevent work place injuries and accidents, and included training on various safety topics.
- ✓ Purchased new replacement camera van, which is used to film wastewater lines in accordance with TCEQ Chapter 213, and increased the safety and efficiencies of the filming crew.

Fiscal Year 2014



Wastewater Department

15500 Sun Light Near Way, # B | M-F 8am-5pm, excluding holidays
Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

FY 2013 – 2014 Goals/ Objectives

- Continue to improve upon safety programs in the department and look for ways to complete jobs safely and efficiently. Use weekly and monthly safety meetings to train staff and get input about any safety issues the staff encounters.
- Work with consultants to update Wastewater Master Plan and complete Capital Improvement Projects.
- Continue looking for ways to improve the curb side Chipping Program by exploring options in scheduling and regulating that will allow the department to keep up with the growing demands of the program.
- Continue GPS mapping and filming of wastewater lines and manholes to keep data updated with new construction and find any issues needing repairs.
- Hire an equipment operator to assist the Wastewater Treatment department and keep up with the growing demands of the Recycle Center and composting operations.
- Purchase a new chipping truck and chipper to replace the older, unreliable truck and equipment and help increase fuel efficiency, effectiveness and safety of our chipping crews.
- Purchase and install magnetic flow meters on the discharge lines at Weiss Lane, Kelly Lane, and Highland Park Lift Stations to monitor the flow from the lift station and send flow data back to the SCADA computer at the Wastewater Treatment Plant in order to prevent Sanitary Sewer Overflows (SSO) which can cause major damage to the pumps and motors.

FY 2013 – 2014 Goals/ Objectives (cont.)

- Purchase a new safety tripod hoist system to allow for safe entry for multiple crew members into confined space for maintenance and repairs.
- Continue training of all personnel both in house and through specialized training to allow employees to grow.
- Continue the Water Softener Rebate Program aimed at lowering Total Dissolved Solids levels in the effluent to Gilleland Creek.
- Continue maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- Continue construction of the Rowe Loop wastewater service extension.
- Design and construct a lift station and force main to the Sorrento/Carmel subdivision as well as an interceptor from the subdivision.



Interesting Pfact:

Wastewater is 99.9% water.



Staffing

Position	FY 12 Actual	FY 13 Actual	FY 14 Approved
Assistant City Manager*	0	0	0.5
Public Works Director*	0.5	0.5	0.5
Utility Superintendent*	0.5	0.5	0.5
Water Conservation Manager*	0.5	0.5	0.5
Utility Engineer*	0	0.5	0
Utility Business Operations Manager*	0.5	0.5	0.5
Capital Improvement Program Manager*	0	0	0.5
Utility Billing Specialist*	0.5	1	1.5
Utility Foreman*	1.5	1.5	1.5
Utility Maintenance Tech III*	0	0.5	0.5
Utility Maintenance Tech II*	1.5	0.5	1
Utility Maintenance Tech I*	0	0.5	0.5
Wastewater Foreman	1	1	1
Utility Systems Worker III*	0.5	0.5	2
Utility Systems Worker II*	1	2.5	1
Utility Systems Worker I*	3.5	2	2
Treatment Plant Operator III	2	2	3
Treatment Plant Operator II	1	1	0
Equipment Operator II	2	1	1
Equipment Operator I	2	3	4
GIS Tech*	0.5	0.5	0.5
Conservation Education Specialist*	0	0	0.5
Admin Tech*	0	0	1
Totals	19	20	24

* The expense for these positions is budgeted under Utility Administration or Utility Maintenance and therefore split between the water and wastewater functions.

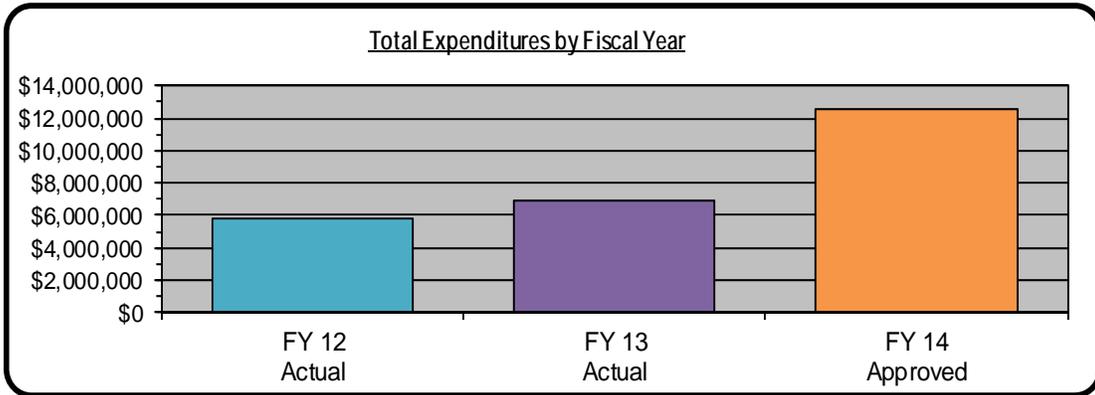
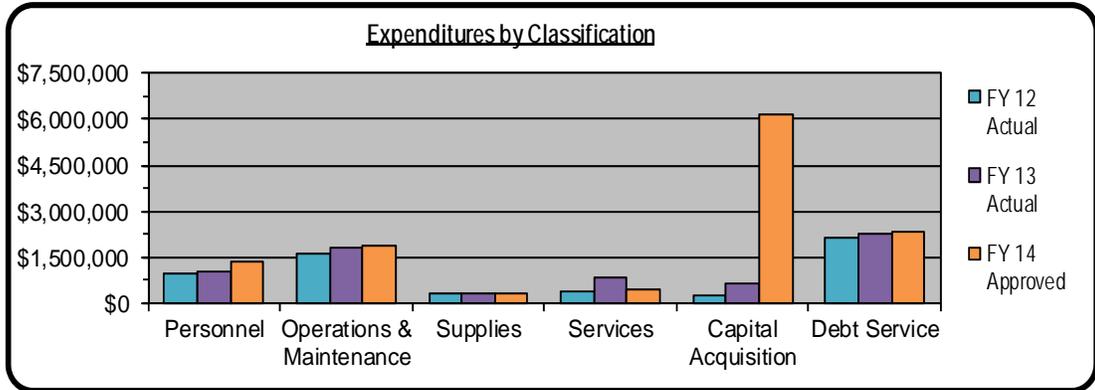


Wastewater Department

15500 Sun Light Near Way, # B | M-F 8am-5pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Expenditure Summary

Classification	FY 12 Actual	FY 13 Actual	FY 14 Approved
Personnel	1,006,431	1,046,282	1,384,401
Operations & Maintenance	1,643,658	1,818,204	1,908,172
Supplies	307,331	299,369	303,750
Services	380,192	814,245	458,808
Capital Acquisition	283,484	656,007	6,163,510
Debt Service	2,136,847	2,259,566	2,323,539
Totals	\$5,757,944	\$6,893,673	\$12,542,179





Performance Measures

Measurement Indicators	FY 12 Actual	FY 13 Actual	FY 14 Approved
<u>Demand</u>			
Number of Connections	14,115	14,728	15,500
Number of miles of wastewater lines	188	190.8	193
<u>Input</u>			
Operating Expenditures	\$3,200,616	\$3,978,100	\$4,055,130
Number of Full Time Equivalents	19	20	24
<u>Output</u>			
Number of new taps installed by dept	0	2	2
Number of blockages cleared	81	102	110
Number of line locations completed	52	44	50
Wastewater lines filmed (ft)	121,190	105,000	115,000
Number of manholes repaired	9	16	20
Number of gallons treated (MG)	1,136	1,060	1,250
Average Flow (MGD)	3.11	2.90	3.30
Peak Flow (MGD)	7.310	6.800	7.200
Amount of Sludge Composted (cu yds)	2,800	3,800	4,000
<u>Efficiency</u>			
Operating cost per mile of line	\$17,025	\$20,850	\$21,011
Operating cost per connection	\$227	\$270	\$262



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.

2012 - 2013 Accomplishments

In fiscal year 2013, nearly \$48,000 was raised from Deutschen Pfest proceeds to fund projects to enhance the City's park system.

2013 - 2014 Objectives

The balance of the fund on October 1, 2013 is approximately \$163,500. Projects anticipated for this year include electrical system improvements at Pflugger Park and environmental interpretive signage. In addition, Deutschen Pfest proceeds will be used to fund the City's match for a Texas Parks and Wildlife grant received for trail improvements along Gilleland Creek, between Swenson Farms and North Heatherwilde Boulevards.



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.

2012 - 2013 Accomplishments

Child safety funds were used to provide training for the crossing guards and to purchase two new vehicles. 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 command trailer, cameras for the license plate reader system, and a narcotics K-9. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa programs.

Financial Summary	FY 11 Actual	FY 12 Actual	FY 13 Actual
Revenues			
Drug Seizure	\$ 31,323.87	\$ 111,097.06	\$ 55,919.40
Child Safety	\$ 35,427.98	\$ 69,181.95	\$ 65,143.04
Training	\$ 6,422.51	\$ 0.00	\$ 0.00
Blue Santa	\$ 6,080.00	\$ 5,480.60	\$ 5,856.43
Bike Rodeo	\$ 300.00	\$ 300.00	\$ 569.45
Expenses			
Drug Seizure	\$ 43,689.39	\$ 38,420.09	\$ 27,327.02
Child Safety	\$ 40,248.58	\$ 27,096.38	\$ 81,982.73
Training	\$ 3,926.05	\$ 736.50	\$ 1,612.60
Blue Santa	\$ 2,000.00	\$ 4,036.87	\$ 8,967.68
Bike Rodeo	\$ 455.13	\$ 125.44	\$ 579.13

2013 - 2014 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 2014 fiscal year is:

Drug Seizure Funds	\$ 165,069.88
Child Safety Funds	\$ 85,343.32
Training Funds	\$ 8,837.10
Blue Santa	\$ 10,396.93
Bike Rodeo	\$ 1,489.47



Pflugerville Independent School District Police Department Fund

Mission

The mission of the Pflugerville Independent School District (PISD) Police Department is to serve and protect the safety and welfare of all persons (staff, students, visitors, board members) as well as district property at all PISD facilities. The department is dedicated in helping provide an opportunity for all students of PISD to achieve the highest level of success. The Department supports the mission of PISD, developing and maintaining a collaborative partnership with the community in helping to educate and produce graduates who are fully enabled to successfully engage as responsible and contributing members of our rapidly changing society. The Department is also dedicated to the prevention of crime; the protection of life and liberty; the maintenance of law and order.

Description

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

2012 - 2013 Accomplishments

- Hired and trained three new positions including one for the new PISD middle school that opened in August 2013.
- Procured new equipment including Toughbook computers and tasers.
- Operated the PISD police operations within the contracted budget of \$1,891,733.
- Promoted two officers to supervisory positions creating a new "Support Sergeant" who supervises the non-campus based officers including the K-9 officers.
- Supervisory staff for the department was restructured to maintain staffing rations set out in the National Incident Management System (N.I.M.S.) guidelines necessitated by PISD's growth and the addition of a new middle school.
- A narcotics detection K-9 was replaced during the year and an explosives K-9 was added to the department.

2013 - 2014 Objectives

- Operate the PISD police operations within the contracted budget of \$1,880,000.
- Establish long range planning capability for PISDPD by addressing the interlocal agreement between the City and the School District to establish common goals and direction for the future of the organization.



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.

2012 - 2013 Accomplishments

Technology funds were used to purchase electronic citation devices and software. Monthly and annual software and credit card fees were also offset with technology funds. Security funds were used to provide a Bailiff for the Court. Efficiency funds provided staff training and various operational items for the Court.

Financial Summary	FY 11 Actual	FY 12 Actual	FY 13 Actual
Revenues			
Technology	\$ 41,104.61	\$ 42,780.15	\$ 36,509.92
Security	\$ 30,212.87	\$ 31,806.77	\$ 28,871.07
Efficiency	\$ 10,265.64	\$ 9,931.84	\$ 8,723.85
Expenses			
Technology	\$ 38,974.43	\$ 27,286.36	\$ 76,369.16
Security	\$ -	\$ 525.75	\$ 7,328.25
Efficiency	\$ 5,581.54	\$ 10,731.61	\$ 8,425.44

2013 - 2014 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 2014 fiscal year is:

Technology	\$ 16,351.99
Security	\$ 151,865.03
Efficiency	\$ 16,167.57



Tax Increment Reinvestment Zone (TIRZ) Fund

Mission

The purpose of this fund is to accumulate and account for property tax received from the zone designated as a tax increment reinvestment zone (TIRZ) #1. TIRZ #1 was authorized in December 2010 to stimulate economic development in designated areas including the Falcon Pointe subdivision. The City agreed to allow 100% of new property tax value in the TIRZ be used for specific projects within the zone. Development and improvements are funded through special tax provisions as governed by Chapter 311 of the State of Texas Tax Code.

2012 - 2013 Accomplishments

The captured appraised value for January 1, 2013 of \$12,659,365 has been certified by the Travis Central Appraisal District. 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.

2013 - 2014 Objectives

The balance of the fund on October 1, 2014 is approximately \$11,328.18. In 2014, approximately \$21,000 of additional tax revenue is estimated.





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>	\$ 405,000	
<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>	\$ 23,650	
<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>	\$ 16,953,122	
<p>Personal Property/Equipment Assets used for operating or maintaining City services such as: vehicles, mobile equipment, books, software, water meters, and furnishings.</p>	\$ 767,035	
Total Capital Outlay		<u><u>\$ 18,148,807</u></u>

Capital Outlay

General Fund

Department	Description	Amount	Total
Administration			
	None requested	-	\$ -
Development Services Administration			
	None requested	-	\$ -
Building			
	None requested	-	\$ -
Court			
	None requested	-	\$ -
Engineering			
	None requested	-	\$ -
Fleet			
	None requested	-	\$ -
Library			
Personal Property	Books & Collection Materials	200,000	\$ 200,000
Parks & Recreation			
Infrastructure	Gilleland Trail	230,000	\$ 230,000
Parks Maintenance			
Improvement	Install Chain Link Fence - Wells Point Park	15,000	\$ 15,000
Planning			
Equipment	Large Format GIS Scanner (Replacement)	7,800	\$ 7,800
Police			
Equipment	2 - In Car Camera Systems	10,161	
	4 - Motorola Hand Held Radios	23,616	
	1 - Thermal Imager	7,000	
	1 - Trunked Radio Talk Recording Solution	77,937	
	1 - NICE Radio Recording Equipment	15,685	
	1 - ACO Replacement Truck - Ford F150	21,092	
	1 - Ford Escape	22,444	\$ 177,935
Personal Property	Police K-9 (Replacement)	6,800	\$ 6,800
Improvement	Security/Parking Gates	8,650	\$ 8,650
Street and Drainage			
Equipment	1 - Asphalt Tack Sprayer	17,000	
	1 - 3/4 Ton Truck (Replacement)	27,000	\$ 44,000
Total General Fund Capital Outlay			\$ 690,185

Capital Outlay

Utility Fund

Department	Description	Amount	Total
Utility Administration			
Equipment	Ford F150 (Replacement)	20,000	
	GeoXT Hand Held GIS	<u>6,500</u>	\$ 26,500
Buildings/Building Impr	Building Addition	225,000	
	Field Crew Building (1/3)	<u>180,000</u>	\$ 405,000
Utility Maintenance			
Equipment	Ford F550 w/ Service Bed (Replacement)	<u>49,000</u>	\$ 49,000
Water Treatment			
Equipment	Air System Upgrades	<u>80,000</u>	\$ 80,000
Infrastructure	Membranes New and Replacement	<u>1,900,000</u>	\$ 1,900,000
Water Distribution			
Infrastructure	General System Improvements	3,303,700	
	- Pfennig ground storage tank & yard piping		
	- Pfennig pump station upgrades		
	- Pflugerville Pkwy Transmission main extension (to Pfennig)		
	- Pfennig Lane Transmission Main (Rocky Creek to FM 685)		
	- Downtown Pressure zone re-delineation		
	Kelly Lane Transmission Main	1,032,900	
	Parkway Drive Interconnect	300,000	
	New Well	1,400,000	
	Manville/Windermere Water Supply Projects	630,000	
	Windermere Water Supply Projects	1,498,700	
	NTCMUD5 Water Supply Projects	<u>909,562</u>	\$ 9,074,862
Wastewater Collection			
Equipment	SCADA Flow Meters for Lift Stations	<u>25,000</u>	\$ 25,000
Infrastructure	Rowe Loop Wastewater Service Extension	700,000	
	Sorento/Carmel Lift Station and Force Main	3,494,500	
	Sorento Interceptor - Phase I	<u>1,553,760</u>	\$ 5,748,260
Wastewater Treatment			
Equipment	1800 Tier 4 110hp Chipper (Replacement)	65,000	
	Chipper Truck (Replacement)	<u>85,000</u>	\$ 150,000
Total Utility Fund Capital Outlay			<u>\$ 17,458,622</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 2013.

<u>Department</u>	<u>Project</u>	<u>Amount</u>
Administration	ADA parking spaces at 100 E Main offices	15,000
	Street Banners	50,000
Parks & Recreation	Undeveloped park finish out and Trail gap analysis	140,000
	Recreation Center remodeling of upstairs office space	50,000
	Construct trail segments	150,000
	Improve beach areas at Lake Pflugerville	70,000
	Lake Pflugerville Master Plan	40,000
	Extend North Shore paved parking (34 spaces)	120,000
	Construct electrical system for vendors on North Shore of Lake Pflugerville	30,000
	Additional trees and irrigation	100,000
Planning	Thoroughfare Plan and Transportation Model	200,000
	Unified Development Code update	50,000
Police	Animal Shelter renovations	100,000
Streets	Trailblazer signage	25,000
	Construct asphalt overlay/miscellaneous street repair	<u>1,000,000</u>
2013 Capital Reserve Funding		<u>\$ 2,140,000</u>

Proposed Capital Reserve Fund balance available October 1, 2013: **\$ 430,177**

Debt Service Funds





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
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
2014	3,019,457,851	45,291,868	6,057,260

**Schedule of General Fund Debt
Fiscal Year 2013-2014**

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/13 Amount Outstanding	Principal 2013-2014	Interest 2013-2014	Total Principal & Interest
2013 Combination Tax/Rev C.O. Bonds	100%	2.0-4.0%	2/1/2013	8/1/2033	\$4,600,000	\$4,600,000	\$50,000	\$143,206	\$193,206
2013 Limited Tax (General Obligation) Bonds	100%	2.0-4.0%	2/1/2013	8/1/2033	2,000,000	2,000,000	25,000	61,900	86,900
2012 Limited Tax Refunding Bonds	24%	2.0-5.0%	6/1/2012	8/1/2034	14,982,000	14,951,349	317,003	614,128	931,131
2010 Limited Tax Refunding Bonds	64%	2.0-4.0%	12/1/2010	8/1/2032	10,099,200	9,689,600	204,800	382,304	587,104
2010 Combination Tax/Rev C.O. Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	4,130,000	3,960,000	85,000	151,804	236,804
2010 Limited Tax (General Obligation) Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	2,000,000	1,920,000	40,000	73,770	113,770
2009 Limited Tax Refunding Bonds	52%	2.0-3.13%	12/1/2009	8/1/2016	2,930,200	1,196,000	481,000	32,422	513,422
2009A Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-5.0%	12/1/2009	8/1/2035	2,750,000	2,530,000	75,000	107,683	182,683
2009A Combination Tax/Rev C.O. Bonds	56%	2.0-5.0%	12/1/2009	8/1/2035	8,422,400	7,938,000	173,600	352,083	525,683
2009 Limited Tax (General Obligation) Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	3,000,000	2,760,000	60,000	135,980	195,980
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.38%	2/1/2009	8/1/2035	11,500,000	10,620,000	220,000	542,365	762,365
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	12/1/2007	8/1/2033	10,315,000	9,265,000	210,000	451,963	661,963
2006 Combination Tax/Rev C.O. Bonds	100%	4.0%	12/1/2006	8/1/2025	4,785,000	4,635,000	25,000	185,400	210,400
2005 Combination Tax/Rev C.O. Bonds	21%	4.0-5.25%	12/1/2005	8/1/2035	3,339,000	2,911,650	71,400	142,955	214,355
2004 Combination Tax/Rev. C.O. Bonds	19%	2.5-5.0%	12/1/2004	8/1/2033	463,600	368,600	52,250	15,763	68,013
2003 Combination Tax/Rev. C.O. Bonds	4%	3.0-5.5%	1/1/2003	8/1/2014	52,800	18,200	18,200	751	18,951
1999 General Obligation Bonds	100%	4.75-6.75%	2/1/1999	8/1/2014	1,225,000	525,000	525,000	29,531	554,531
Total					\$86,594,200	\$79,888,399	\$2,633,253	\$3,424,007	\$6,057,260

Purpose of Bonds Issued- General
Fiscal Year 2013-2014



Bond Issue	Original Amount Issued	Amount Issued Net of Refunding	Streets	Drainage	Parks	Library	Other
2013 Combination Tax/Rev C.O. Bonds (PCDC)	\$ 4,600,000	\$ 4,600,000	X				
2013 Limited Tax Bonds	\$ 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
1999 Combination Tax & Revenue Certificates of Obligation	\$ 13,450,000	\$ 1,225,000	X		X		X

Outstanding Debt

General Fund

Debt Outstanding as of 9/30/13

Fiscal Year	Principal	Interest	Total
2014	2,633,253	3,424,007	6,057,260
2015	2,661,795	3,334,973	5,996,768
2016	2,721,899	3,241,841	5,963,740
2017	2,957,240	3,160,829	6,118,069
2018	3,034,082	3,065,605	6,099,687
2019	3,146,401	2,944,831	6,091,232
2020	3,250,899	2,823,152	6,074,051
2021	3,331,431	2,677,058	6,008,489
2022	3,320,678	2,540,399	5,861,077
2023	3,442,398	2,390,151	5,832,549
2024	4,999,722	2,233,289	7,233,011
2025	3,790,050	2,014,095	5,804,145
2026	3,317,500	1,858,677	5,176,177
2027	3,460,650	1,716,820	5,177,470
2028	3,606,500	1,568,133	5,174,633
2029	3,776,950	1,411,122	5,188,072
2030	3,937,300	1,247,660	5,184,960
2031	4,114,650	1,072,265	5,186,915
2032	4,301,050	882,282	5,183,332
2033	4,499,250	686,086	5,185,336
2034	4,623,650	479,672	5,103,322
2035	4,961,050	253,001	5,214,051
Total	\$ 79,888,399	\$ 45,025,949	\$ 124,914,348



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 1.10 to 1.0.

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
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
2014	6,235,160	5,290,274	1.18

**Schedule of Utility Debt
Fiscal Year 2013-2014**

Issue	% Utility Supported	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/13 Amount Outstanding	Principal 2013-2014	Interest 2013-2014	Total Principal & Interest
2012 Limited Tax Refunding Bonds	76%	2.0-5.0%	6/1/2012	8/1/2034	\$47,443,000	\$47,383,651	\$247,997	\$2,144,378	\$2,392,375
2010 Limited Tax Refunding Bonds	36%	2.0-4.0%	12/1/2010	8/1/2032	5,680,800	5,450,400	115,200	215,046	330,246
2009 Limited Tax Refunding Bonds	48%	2.0-3.13%	12/1/2009	8/1/2016	2,704,800	1,104,000	444,000	29,928	473,928
2009A Combination Tax/Rev C.O. Bonds	44%	2.0-5.0%	12/1/2009	8/1/2035	6,617,600	6,237,000	136,400	276,637	413,037
2005 Combination Tax/Rev C.O. Bonds	79%	4.0-5.25%	12/1/2005	8/1/2035	12,561,000	10,953,350	268,600	537,783	806,383
2004 Combination Tax/Rev. C.O. Bonds	81%	2.5-5%	12/1/2004	8/1/2033	1,976,400	1,571,400	222,750	67,200	289,950
2003-A Combination Tax/Rev. C.O. Bonds	100%	3.0-5.0%	12/1/2003	8/1/2015	460,000	250,000	120,000	9,538	129,538
2003 Combination Tax/Rev. C.O. Bonds	96%	3.0-5.5%	1/1/2003	8/1/2014	1,267,200	436,800	436,800	18,018	454,818
Total					\$78,710,800	\$73,386,601	\$1,991,747	\$3,298,527	\$5,290,274

Purpose of Bonds Issued- Utility
Fiscal Year 2013-2014



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

Outstanding Debt

Utility Fund

Debt Outstanding as of 9/30/13

Fiscal Year	Principal	Interest	Total
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	4,343,950	226,358	4,570,308
Total	\$ 73,386,602	\$ 45,765,890	\$ 119,152,492

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 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 2013	FY 2014	FY 2015	FY 2016	FY 2017	Future Years	Estimated Cost
<u>Projects Completed in FY 2013</u>					(in thousands)				
Library Expansion	April 2013	3,211	3,433	356	-	-	-	-	\$ 7,000
<u>Projects In Progress</u>									
Colorado Sand Drive (TIRZ)	November 2013	49	1,267	1,158	-	-	-	-	\$ 2,474
Colorado Sand Transmission Line (TIRZ)	November 2013	-	343	6	-	-	-	-	\$ 349
Rowe Loop Wastewater Service Extension	August 2014	45	30	970	-	-	-	-	\$ 1,045
Windermere Water Supply Projects	September 2014	-	-	1,713	-	-	-	-	\$ 1,713
NTCMUD5 Water Supply Projects	December 2014	-	-	1,182	1,279	-	-	-	\$ 2,461
Kelly Lane 1A	December 2014	451	22	3,667	407	-	-	-	\$ 4,547
Kelly Lane 1A Transmission Main	December 2014	14	40	937	103	-	-	-	\$ 1,094
Pfennig Station Storage Tank & Upgrades	April 2015	-	-	1,645	160	-	-	-	\$ 1,805
W Pflugerville Water System Improvements	April 2015	-	-	1,908	300	-	-	-	\$ 2,208
Manville/Windermere Water Supply Projects	May 2015	-	-	630	5,040	-	-	-	\$ 5,670
Sorento Interceptor - Phase I	May 2015	-	-	733	821	-	-	-	\$ 1,554
Sorento/Carmel Lift Station and Force Main	June 2015	-	-	1,524	1,970	-	-	-	\$ 3,494
New Well	To be determined	-	-	200	1,200	-	-	-	\$ TBD
Heatherwilde North Widening	To be determined	850	133	450		To Be Determined*		\$	TBD
Pfennig Lane Improvements	To be determined	88	4	18		To Be Determined*		\$	TBD
Kelly Lane 1B	To be determined	451	22			To Be Determined*		\$	TBD

* Once design is completed and a construction estimate is prepared, this project will be considered for funding.

Library Expansion

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

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 3,211	3,433	356					\$ 7,000

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

Estimated Project Costs:

(in thousands)

Construction	\$ 4,765
Design	817
Surveying	3
Construction Test	28
Property Acq.	8
Furniture	1,035
Other	344
Total	<u>\$ 7,000</u>



Estimated Operating Costs:

(in thousands)

FY 13	\$244
FY 14	\$236
FY 15	\$240
FY 16	\$246
FY 17	\$251

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 included additional one-time expenditures for costs such as moving.

Notes from Review Process

This project was substantially 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	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 49	1,267	1,158	-	-	-	-	\$ 2,474

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

Estimated Project Costs:

(in thousands)

Construction	\$ 2,198
Design	269
Surveying	-
Construction Test	6
Property Acq.	-
Utility Relocations	-
Other	1
Total	<u>\$ 2,474</u>



Estimated Operating Costs

(in thousands)

FY 13	\$0
FY 14	\$1
FY 15	\$1
FY 16	\$1
FY 17	\$1

Project Schedule

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

Impact on Operating Budget

Operating expenditures for the improvements include mowing of 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 is expected to be substantially complete in November of 2013.

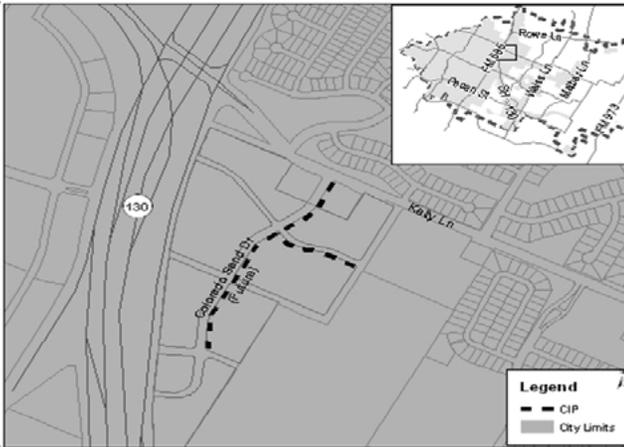
Colorado Sand Transmission Main (TIRZ)

Description Construct a water transmission main for Colorado Sand Drive.

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	343	6	-	-	-	-	\$ 349

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

<p>Estimated Project Costs: (in thousands)</p> <table border="0"> <tr> <td>Construction</td> <td>\$ 334</td> </tr> <tr> <td>Design</td> <td>15</td> </tr> <tr> <td>Surveying</td> <td>-</td> </tr> <tr> <td>Construction Test</td> <td>-</td> </tr> <tr> <td>Property Acq.</td> <td>-</td> </tr> <tr> <td>Utility Relocations</td> <td>-</td> </tr> <tr> <td>Other</td> <td>-</td> </tr> <tr> <td>Total</td> <td><u>\$ 349</u></td> </tr> </table>	Construction	\$ 334	Design	15	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Total	<u>\$ 349</u>	 <p>The map displays the project route (Colorado Sand Drive TIRZ) as a dashed line. It is situated near Highway 130 and Kaly Ln. An inset map in the top right corner shows the project area within the city limits, with various streets labeled. A legend in the bottom right corner identifies the dashed line as CIP and the shaded area as City Limits.</p>				
Construction	\$ 334																				
Design	15																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Total	<u>\$ 349</u>																				
<p>Estimated Operating Costs: (in thousands)</p> <table border="0"> <tr> <td>FY 13</td> <td>\$0</td> </tr> <tr> <td>FY 14</td> <td>\$0</td> </tr> <tr> <td>FY 15</td> <td>\$0</td> </tr> <tr> <td>FY 16</td> <td>\$0</td> </tr> <tr> <td>FY 17</td> <td>\$0</td> </tr> </table>	FY 13	\$0	FY 14	\$0	FY 15	\$0	FY 16	\$0	FY 17	\$0	<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 November 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 November 2013
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
Select Consultant	January 2012																				
Design	September 2012 to January 2013																				
Bid	February 2013																				
Award Bid	February 2013																				
Construction	March 2013 to November 2013																				

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

This project is expected to be substantially complete in November of 2013.

Rowe Loop Wastewater Service Extension

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

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 45	30	970	-	-	-	-	\$ 1,045

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

Estimated Project Costs:

(in thousands)

Construction	\$ 850
Design	195
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 1,045</u>



Estimated Operating Costs:

(in thousands)

FY 13	\$0
FY 14	(\$11)
FY 15	(\$11)
FY 16	(\$11)
FY 17	(\$11)

Project Schedule

Select Consultant	August 2013
Design	August 2013 to December 2013
Bid	January 2014
Award Bid	February 2014
Construction	March 2014 to August 2014

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.

Windermere Water Supply Projects

Description Design and construct connections and waterline extensions necessary to provide redundancy in the City's water delivery system.

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	-	1,713	-	-	-	-	\$ 1,713

Funding Sources This project is funded from existing fund balance and a future bond issue.

Estimated Project Costs:

(in thousands)

Construction	\$ 1,499
Design	214
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 1,713</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	July 2013
Design	November 2013 to May 2014
Bid	May 2014
Award Bid	May 2014
Construction	May 2014 to September 2014

Impact on Operating Budget

This project is still in the design phase. Once 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.

NTCMUD5 Water Supply Projects

Description Design and construct connections and waterline extensions necessary to provide redundancy in the City's water delivery system.

Financial Plan

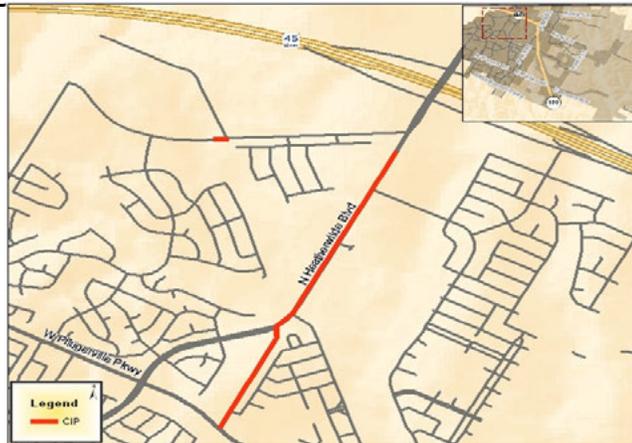
(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	-	1,182	1,279	-	-	-	\$ 2,461

Funding Sources This project is funded from existing fund balance as well as a future bond issue.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,189
Design	272
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 2,461</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	July 2013
Design	November 2013 to May 2014
Bid	May 2014
Award Bid	May 2014
Construction	June 2014 to December 2014

Impact on Operating Budget

This project is still in the design phase. Once 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. Add 3 traffic signals at Kennemer Dr., Colorado Sand Dr., and Falcon Pointe Blvd.

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 451	22	3,667	407	-	-	-	\$ 4,547

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

Estimated Project Costs:

(in thousands)

Construction	\$ 4,030
Design	301
Surveying	19
Construction Test	20
Property Acq.	130
Utility Relocations	-
Other	3
Traffic Signals	44
Total	<u>\$ 4,547</u>



Estimated Operating Costs

(in thousands)

FY 13	\$0
FY 14	\$3
FY 15	\$3
FY 16	\$3
FY 17	\$3

Project Schedule

Select Consultant	February 2008
Design	February 2008 to March 2013
Bid	October 2013
Award Bid	November 2013
Construction	December 2013 to December 2014

Impact on Operating Budget

Operating expenditures for these improvements include electricity for new traffic signals, mowing right of ways and minimal repair and maintenance. As an existing roadway, the City is already maintaining the right of way. Additional operating expenditures are for the additional electricity only.

Notes from Review Process

Bidding and construction will begin once connecting Colorado Sand Drive is completed in November 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	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 14	40	937	103	-	-	-	\$ 1,094

Funding Sources This project is funded from existing fund balance.

<p>Estimated Project Costs: (in thousands)</p> <table border="0"> <tr> <td>Construction</td> <td>\$ 1,028</td> </tr> <tr> <td>Design</td> <td>61</td> </tr> <tr> <td>Surveying</td> <td>5</td> </tr> <tr> <td>Construction Test</td> <td>-</td> </tr> <tr> <td>Property Acq.</td> <td>-</td> </tr> <tr> <td>Utility Relocations</td> <td>-</td> </tr> <tr> <td>Other</td> <td>-</td> </tr> <tr> <td>Total</td> <td><u>\$ 1,094</u></td> </tr> </table>	Construction	\$ 1,028	Design	61	Surveying	5	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Total	<u>\$ 1,094</u>					
Construction	\$ 1,028																				
Design	61																				
Surveying	5																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Total	<u>\$ 1,094</u>																				
<p>Estimated Operating Costs: (in thousands)</p> <table border="0"> <tr> <td>FY 13</td> <td>\$0</td> </tr> <tr> <td>FY 14</td> <td>\$0</td> </tr> <tr> <td>FY 15</td> <td>\$0</td> </tr> <tr> <td>FY 16</td> <td>\$0</td> </tr> <tr> <td>FY 17</td> <td>\$0</td> </tr> </table>	FY 13	\$0	FY 14	\$0	FY 15	\$0	FY 16	\$0	FY 17	\$0	<p>Project Schedule</p> <table border="0"> <tr> <td>Select Consultant</td> <td>September 2012</td> </tr> <tr> <td>Design</td> <td>September 2012 to March 2013</td> </tr> <tr> <td>Bid</td> <td>October 2013</td> </tr> <tr> <td>Award Bid</td> <td>November 2013</td> </tr> <tr> <td>Construction</td> <td>December 2013 to December 2014</td> </tr> </table>	Select Consultant	September 2012	Design	September 2012 to March 2013	Bid	October 2013	Award Bid	November 2013	Construction	December 2013 to December 2014
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
Select Consultant	September 2012																				
Design	September 2012 to March 2013																				
Bid	October 2013																				
Award Bid	November 2013																				
Construction	December 2013 to December 2014																				

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

Bidding and construction will begin in November of 2013.

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	2013	2014	2015	2016	2017	Future	Project
	Years						Years	Total
Schedule	\$ -	-	1,645	160	-	-	-	\$ 1,805

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

Estimated Project Costs:

(in thousands)

Construction	\$ 1,595
Design	205
Surveying	5
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$ 1,805



Estimated Operating Costs:

(in thousands)

FY 13	\$0
FY 14	\$0
FY 15	\$40
FY 16	\$40
FY 17	\$40

Project Schedule

Select Consultant	July 2013
Design	October 2013 to April 2014
Bid	April 2014
Award Bid	April 2014
Construction	April 2014 to April 2015

Impact on Operating Budget

Estimated operating costs include electricity to run an additional booster pump. Once 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 de-lineation with PRVs and check valve.

Financial Plan

(in thousands)	Prior						Future	Project
	Years	2013	2014	2015	2016	2017	Years	Total
Schedule	\$ -	-	1,908	300	-	-	-	\$ 2,208

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

<p>Estimated Project Costs: (in thousands)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 60%;">Construction</td><td style="text-align: right;">\$ 1,994</td></tr> <tr><td>Design</td><td style="text-align: right;">204</td></tr> <tr><td>Surveying</td><td style="text-align: right;">10</td></tr> <tr><td>Construction Test</td><td style="text-align: right;">-</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; border-top: 1px solid black;">\$ 2,208</td></tr> </table>	Construction	\$ 1,994	Design	204	Surveying	10	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Total	\$ 2,208					
Construction	\$ 1,994																				
Design	204																				
Surveying	10																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Total	\$ 2,208																				
<p>Estimated Operating Costs: (in thousands)</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 60%;">FY 13</td><td style="text-align: right;">\$0</td></tr> <tr><td>FY 14</td><td style="text-align: right;">\$0</td></tr> <tr><td>FY 15</td><td style="text-align: right;">\$0</td></tr> <tr><td>FY 16</td><td style="text-align: right;">\$0</td></tr> <tr><td>FY 17</td><td style="text-align: right;">\$0</td></tr> </table>	FY 13	\$0	FY 14	\$0	FY 15	\$0	FY 16	\$0	FY 17	\$0	<p>Project Schedule</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 60%;">Select Consultant</td><td>October 2013</td></tr> <tr><td>Design</td><td>October 2013 to April 2014</td></tr> <tr><td>Bid</td><td>April 2014</td></tr> <tr><td>Award Bid</td><td>April 2014</td></tr> <tr><td>Construction</td><td>April 2014 to April 2015</td></tr> </table>	Select Consultant	October 2013	Design	October 2013 to April 2014	Bid	April 2014	Award Bid	April 2014	Construction	April 2014 to April 2015
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
Select Consultant	October 2013																				
Design	October 2013 to April 2014																				
Bid	April 2014																				
Award Bid	April 2014																				
Construction	April 2014 to April 2015																				

Impact on Operating Budget

This project is still in the design phase. Once 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.

Manville/Windermere Water Supply Projects

Description Design and construct connections, waterline extensions, and elevated storage necessary to provide redundancy in the City's water delivery system.

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	-	630	5,040	-	-	-	\$ 5,670

Funding Sources This project will be funded with a future bond issue.

Estimated Project Costs:

(in thousands)

Construction	\$ 5,040
Design	630
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 5,670</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	January 2014
Design	June 2014 to July 2014
Bid	July 2014
Award Bid	August 2014
Construction	September 2014 to May 2015

Impact on Operating Budget

This project is still in the design phase. Once 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.

Sorento Interceptor - Phase I

Description Design and construct an interceptor from the Sorento/Carmel subdivision per development agreement between the City and Sorento/Carmel.

Financial Plan

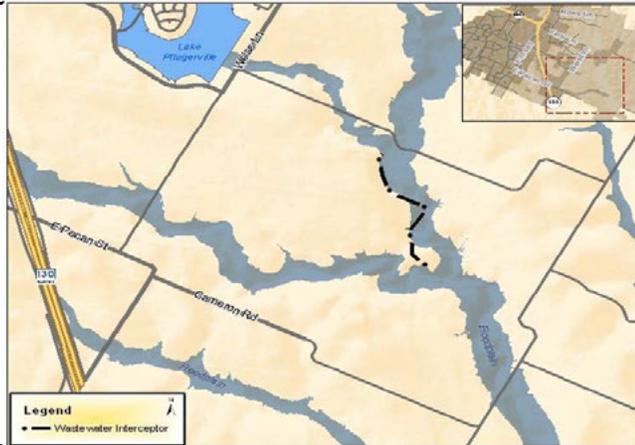
(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	-	733	821	-	-	-	\$ 1,554

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

Estimated Project Costs:

(in thousands)

Construction	\$ 1,316
Design	233
Surveying	5
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 1,554</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	July 2013
Design	November 2013 to July 2014
Bid	August 2014
Award Bid	August 2014
Construction	September 2014 to May 2015

Impact on Operating Budget

This project is still in the design phase. Once 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.

Sorento/Carmel Lift Station and Force Main

Description Design and construct a lift station and force main to the Sorento/Carmel subdivision per development agreement between the City and Sorento/Carmel.

Financial Plan

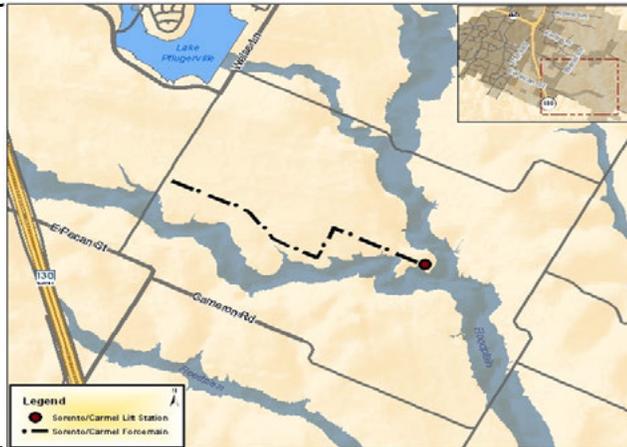
(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	-	1,524	1,970	-	-	-	\$ 3,494

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

Estimated Project Costs:

(in thousands)

Construction	\$ 2,960
Design	524
Surveying	10
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 3,494</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	July 2013
Design	October 2013 to May 2014
Bid	June 2014
Award Bid	July 2014
Construction	August 2014 to June 2015

Impact on Operating Budget

This project is still in the design phase. Once 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.

New Well

Description Location site study and construction of an additional well near the water treatment plant.

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ -	-	200	1,200	-	-	-	\$ 1,400

Funding Sources This project is funded from existing fund balance.

<p>Estimated Project Costs: (in thousands)</p> <table> <tr> <td>Construction</td> <td>\$ 1,200</td> </tr> <tr> <td>Design</td> <td>200</td> </tr> <tr> <td>Surveying</td> <td>-</td> </tr> <tr> <td>Construction Test</td> <td>-</td> </tr> <tr> <td>Property Acq.</td> <td>-</td> </tr> <tr> <td>Utility Relocations</td> <td>-</td> </tr> <tr> <td>Other</td> <td>-</td> </tr> <tr> <td>Total</td> <td><u>\$ 1,400</u></td> </tr> </table>	Construction	\$ 1,200	Design	200	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Total	<u>\$ 1,400</u>					
Construction	\$ 1,200																				
Design	200																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Total	<u>\$ 1,400</u>																				
<p>Estimated Operating Costs (in thousands)</p> <table> <tr> <td>FY 12</td> <td>\$0</td> </tr> <tr> <td>FY 13</td> <td>\$0</td> </tr> <tr> <td>FY 14</td> <td>\$0</td> </tr> <tr> <td>FY 15</td> <td>\$0</td> </tr> <tr> <td>FY 16</td> <td>\$0</td> </tr> </table>	FY 12	\$0	FY 13	\$0	FY 14	\$0	FY 15	\$0	FY 16	\$0	<p>Project Schedule</p> <table> <tr> <td>Select Consultant</td> <td>October 2013</td> </tr> <tr> <td>Design</td> <td>October 2013 to January 2014</td> </tr> <tr> <td>Bid</td> <td>To be determined</td> </tr> <tr> <td>Award Bid</td> <td>To be determined</td> </tr> <tr> <td>Construction</td> <td>To be determined</td> </tr> </table>	Select Consultant	October 2013	Design	October 2013 to January 2014	Bid	To be determined	Award Bid	To be determined	Construction	To be determined
FY 12	\$0																				
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
Select Consultant	October 2013																				
Design	October 2013 to January 2014																				
Bid	To be determined																				
Award Bid	To be determined																				
Construction	To be determined																				

Impact on Operating Budget

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

Notes from Review Process

Upon completion of the study to determine the potential well sites, design and construction can commence.

Heatherwilde North Widening

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

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 850	133	450		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	<u>TBD</u>



Estimated Operating Costs:

(in thousands)

FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0
FY 17	\$0

Project Schedule

Select Consultant	June 2008
Design	September 2008 to January 2014
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 3-lane urban section of Pfennig Lane from Rocky Creek Drive to FM 685.

Financial Plan

(in thousands)	Prior Years	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 88	4	18		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	<u>TBD</u>



Estimated Operating Costs:

(in thousands)

FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0
FY 17	\$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.

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	2013	2014	2015	2016	2017	Future Years	Project Total
Schedule	\$ 451	22			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	301
Surveying	19
Construction Test	20
Property Acq.	130
Utility Relocations	-
Other	3
Traffic Signals	-
Total	TBD



Estimated Operating Costs

(in thousands)

FY 13	\$0
FY 14	\$0
FY 15	\$0
FY 16	\$0
FY 17	\$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.

Capital Projects

Revenue	FY 2014
Cash Balance Forward	
2009A Combination Tax & Revenue Certificates of Obligation (FY 2010)	5,280,375
	\$ 5,280,375
	Total FY 2014 Funding Available
	\$ 5,280,375

Expense	FY 2014
Allocated Funding	
Street Projects	
Kelly Ln Phases 1A and 1B (Murchison Ridge to western edge of Falcon Pointe Blvd)	\$ 3,918,400
Heatherwilde Boulevard North (Wilke Ridge Lane to SH 45)	600,000
Colorado Sand Dr (Kelly Lane to FM 685)	200,000
Pfennig Lane (FM685 to Rocky Creek)	21,340
	Total Allocated Funding
	\$ 4,739,740
	Total FY 2014 Expenses
	\$ 4,739,740

Unallocated Funding	\$ 540,635
----------------------------	------------

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

Utility Fund Capital Improvement Projects

Water Projects - General	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
1. Pfennig Ground Storage Tank & yard piping upgrades	\$ 85,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
2. Pfennig pump station upgrades (2 pumps)	120,000	600,000	-	-	-	-
3. Pflugerville Pkwy transmission main ext & connection to Pfennig BPS	114,000	911,700	-	-	-	-
4. Pfennig Lane transmission main from Rocky Creek to FM 685	52,300	416,700	-	-	-	-
5. Pfennig Lane transmission main upgrade from Rocky Creek to Railroad	12,200	200,300	-	-	-	-
6. Downtown pressure zone re-delineation - PRVs & check valve	25,000	175,000	-	-	-	-
7. Kelly Lane transmission main - SH 130 to Falcon Pointe	-	1,032,900	-	-	-	-
8. Weiss Lane Transmission Line from WTP to Sorento at Hidden Lake Crossing	-	-	190,300	1,521,700	-	-
9. Pecan Street at Parkway Drive Interconnect	-	300,000	-	-	-	-
10. Water Treatment plant membrane replacement	-	1,900,000	1,600,000	900,000	-	-
11. Colorado Sand transmission main (TIRZ?)	310,000	-	-	-	-	-
12. New well - locating and construction	-	1,400,000	-	-	-	-
Total Water Projects - General	718,500	7,936,600	1,790,300	2,421,700	-	-
Funding sources:						
Transfer from Fund balance	-	(7,436,600)	(1,790,300)	-	-	-
Membrane replacement escrow	-	(500,000)	-	-	-	-
Existing bond funds #31	(718,500)	-	-	-	-	-
New Bond Issue	-	-	-	(2,421,700)	-	-
Water Projects - Manville/Windermere						
13. Elevated storage tank	-	630,000	5,040,000	-	-	-
14. Wilke Ridge transmission main to elevated storage	142,150	-	1,279,350	-	-	-
Total Water Projects - Manville/Windermere	142,150	630,000	6,319,350	-	-	-
Funding sources:						
Transfer from Fund balance	(142,150)	-	-	-	-	-
New Bond Issue	-	(630,000)	(6,319,350)	-	-	-
Water Projects - Windermere						
15. Extend main Pfennig Lane from Swenson Farms to Gazania	18,375	128,625	-	-	-	-
16. Extend main Black Locust from Golden Eagle to Gazania	44,000	308,000	-	-	-	-
17. Extend main from Black Locust to Pflugerville Pkwy to Heatherwilde	95,425	667,975	-	-	-	-
18. Extend main Pflugerville Parkway from Heatherwilde to Picadilly	56,300	394,100	-	-	-	-
Total Water Projects - Windermere	214,100	1,498,700	-	-	-	-
Funding sources:						
Transfer from Fund balance	(214,100)	-	-	-	-	-
New Bond Issue	-	(1,498,700)	-	-	-	-

Utility Fund Capital Improvement Projects

Water Projects - NTCMUD5	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
19. Extend main Pflugerville Parkway to Mammoth Cave to Great Basin	\$ 21,000	\$ 147,000	\$ -	\$ -	\$ -	\$ -
20. Connect main Pflugerville Parkway to Heatherwilde	6,250	43,750	-	-	-	-
21. Construct main Pflugerville Parkway to Dansworth to Regis	8,750	61,250	-	-	-	-
22. Construct main Heatherwilde from Kingston Lacy to New Meister	37,938	265,562	-	-	-	-
23. Construct main Heatherwilde from Wilke Ridge to Great Basin	22,500	157,500	-	-	-	-
24. Extend main New Meister from MKT ROW to Timothy John	17,500	122,500	-	-	-	-
25. Construct main Wilke Ridge from Pflugerville Parkway to North Cascades	16,000	112,000	-	-	-	-
Total Water Projects - NTCMUD5	129,938	909,562	-	-	-	-

Funding sources:						
Transfer from Fund balance	(129,938)	-	-	-	-	-
New Bond Issue	-	(909,562)	-	-	-	-

TOTAL WATER PROJECTS	\$ 1,204,688	\$ 10,974,862	\$ 8,109,650	\$ 2,421,700	\$ -	\$ -
Fund Balance	(486,188)	(7,436,600)	(1,790,300)	-	-	-
Bond funds	(718,500)	-	-	-	-	-
New Bond issue	-	(3,038,262)	(6,319,350)	(2,421,700)	-	-

Wastewater Projects	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
A. Rowe Loop Wastewater service extension	\$ 150,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -
B. Sorrento/Carmel lift station and force main	524,200	2,970,300	-	-	-	-
C. Sorrento Interceptor Phase 1	233,100	1,320,660	-	-	-	-
D. Lakeside Interceptor Phase 1	-	-	-	133,100	754,422	-
E. SH 45 Connector interceptor	-	-	120,600	683,221	-	-
F. Central WWTP Capacity Expansion	-	-	-	1,239,750	-	-
G. New Sweden package treatment plant	-	-	480,000	2,720,000	-	-
Total Capital Improvement Project Expenses - Wastewater	907,300	4,990,960	600,600	4,776,071	754,422	-

Funding sources - Wastewater:						
Transfer from Fund balance	-	(700,000)	-	-	(754,422)	-
Existing bond funds #31	(907,300)	(3,942,942)	-	-	-	-
New Bond Issue	-	(348,018)	(600,600)	(4,776,071)	-	-

TOTAL FUNDING SOURCES - WATER & WASTEWATER						
Transfer from Fund balance	(486,188)	(8,636,600)	(1,790,300)	-	(754,422)	-
Existing bond funds #31	(1,625,800)	(3,942,942)	-	-	-	-
New Bond Issue	-	(3,386,280)	(6,919,950)	(7,197,771)	-	-
Total Proposed Water and Wastewater CIP Expense	(2,111,988)	(15,965,822)	(8,710,250)	(7,197,771)	(754,422)	-
Fund balance remaining:	\$ 11,000,000	\$ 4,330,145	\$ 4,212,171	\$ 5,380,478	\$ 5,796,056	\$ 5,796,056



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

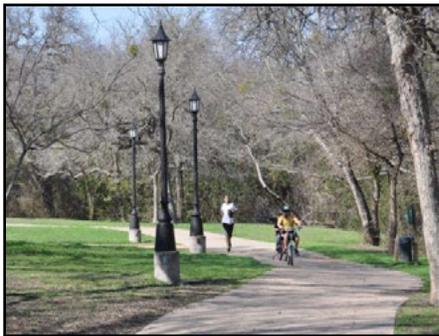
In 1904 the Missouri-Kansas and Texas Railroad (MKT) built a line from Granger through the Pflugerville community to Austin and San Antonio. On February 19, 1904, the town site of Pflugerville was platted by George Pfluger and his son, Albert, dedicating streets and alleys for the town from the Alexander 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 22.70 square miles with an extraterritorial jurisdiction area over 40.81 square miles. As one of the fastest growing small cities in Texas, Pflugerville has grown from fewer than 750 residents in 1980 to an estimated 53,622 in 2014. The Utility Department serves more than 19,000 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, was dedicated to the citizens on April 20, 2006 and sits at the intersection of Weiss and Pfluger Lanes. 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, wind surfing, and other non-motorized activities.

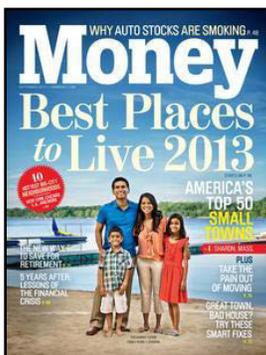


Lake Pflugerville

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**



In 2013 Pflugerville was ranked 44 in Money Magazine's "America's Top 50 Small Towns". For two consecutive years, 2012 and 2013, Pflugerville placed in the top 50 small towns in America. Money Magazine's ranking system compared Pflugerville's connectivity, housing, financial state and quality of life to other cities nationwide. It recognized Pflugerville's safe streets, beautiful park system, school district and incredible community spirit. Pflugerville is continuing to receive attention nationwide as a great place to live and raise a family.

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 2015
Wayne Cooper, Place 1	November 2013
Brad Marshall, Place 2	November 2014
Omar Peña, Place 3	November 2015
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

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 2014
Daniel Flores	December 2014
Kevin Kluge	December 2014
Joseph O'Bell	December 2013

City Officials (continued)

Appointed Officials (continued)

Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Karen Doughty	December 2013
Thomas Dunn	December 2013
Aaron Dvorak	December 2014
David Prout	December 2014
Russel Shirley	December 2013
Brian Burkinshaw – Alternate	December 2014
David Rogers – Alternate	December 2014
Eduardo Zamora – Alternate	December 2014
Vacant – Alternate	

Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Christina Crouch, Chairman	December 2014
Glenn Beck, Vice Chairman	December 2014
Raul Capetillo, Secretary	December 2013
Edward Marburger	December 2014
Melody Ryan	December 2013
David Taylor	December 2013
Ronda Gindin – Alternate	December 2013
Sarah Young – Student Member	May 2014

Library Board

<u>Name</u>	<u>Term Expires</u>
Clay Leben, Chairman	December 2014
Robert Spoonemore, Vice Chairman	December 2013
Becky Boyer, Secretary	December 2014
Samantha Akins	December 2013
David Calabuig	December 2013
Jeannette Larson	December 2014
Rosie Riddick	December 2014
Jerry Spataro	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 2015
Michael Russell	December 2013

Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
Omar Peña, President	December 2013
Doug Weiss, Vice-President	December 2013
Bob Dwyer, Treasurer	December 2013
Randy Duncan, Secretary	December 2014
Janice Heath	December 2013
Starlet Sattler	December 2014
Darelle White	December 2014

Reinvestment Zone No. One (Falcon Pointe TIRZ)

<u>Name</u>	<u>Term Expires</u>
Mike Marsh, Chair, Place 1	December 2014
Scott Johnson, Vice Chair, Place 3	December 2014
Ron Beyer, Place 2	December 2013
Bob Dwyer, Place 4	December 2013
Scott Williams, Place 5	December 2014

City and Area Demographics

Pflugerville is located 15.6 miles northeast of downtown Austin on FM 1825, primarily in Travis County. 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.

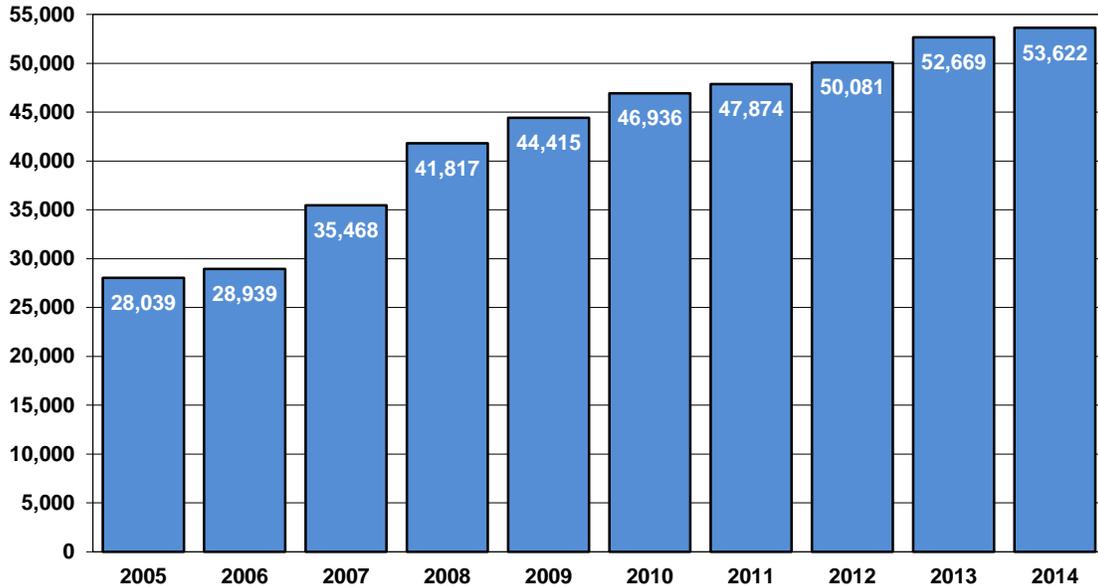


The construction of the Central Texas Turnpike System (CTTS) is having a major impact on the City of Pflugerville. The CTTS has improved overall traffic mobility, facilitated access to regional services, and increased travel safety for Central Texas residents, workers, and visitors. State Highway 130 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 (continued)

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
		%		%		%		%
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	47,874	2.00	1,049,873	2.50	25,674,681	2.10	311,591,917	0.92
2012	50,081	4.61	1,076,119	2.50	26,059,203	1.50	313,914,040	0.75
2013	52,669	5.17	1,108,403	3.00	**	**	**	**
2014*	53,622	1.81	1,138,884	2.75	**	**	**	**

* Future estimate.

** Numbers not yet available.

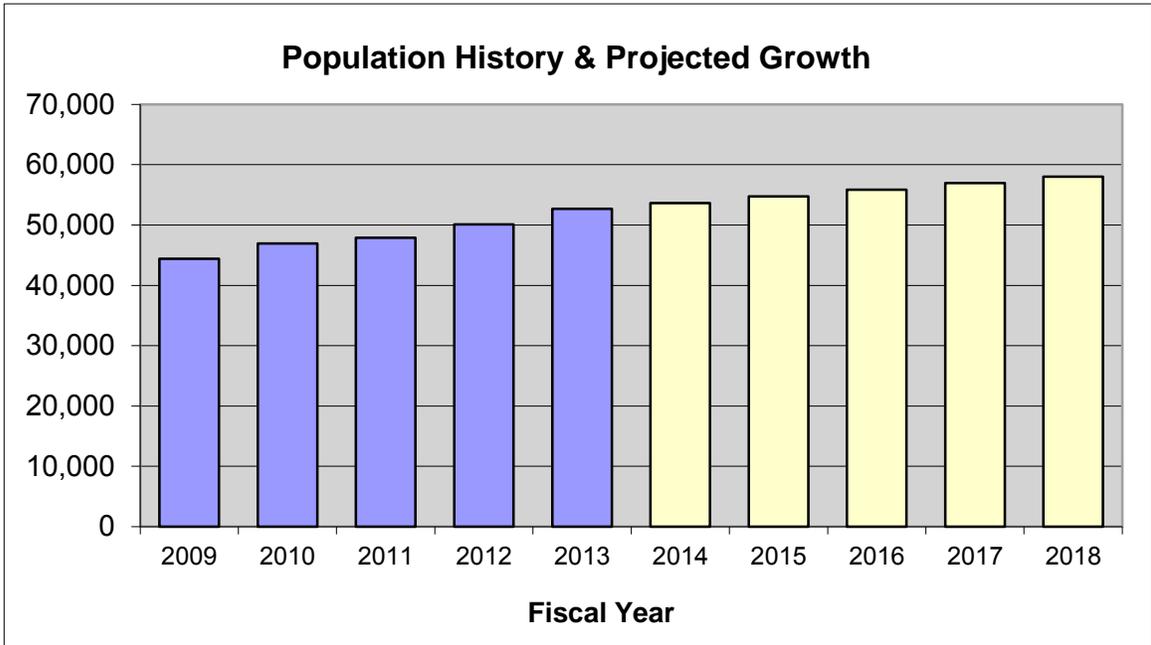
¹ Population estimates from the City of Pflugerville Planning Department

² Population estimates from the City of Austin Planning Department.

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

Population History and Projected Growth

Fiscal Year	Population	% increase
2009	44,415	6.2%
2010	46,936	5.7%
2011	47,874	2.0%
2012	50,081	4.6%
2013	52,669	5.2%
2014	53,622	1.8%
2015	54,741	2.1%
2016	55,872	2.1%
2017	56,973	2.0%
2018	58,027	1.9%

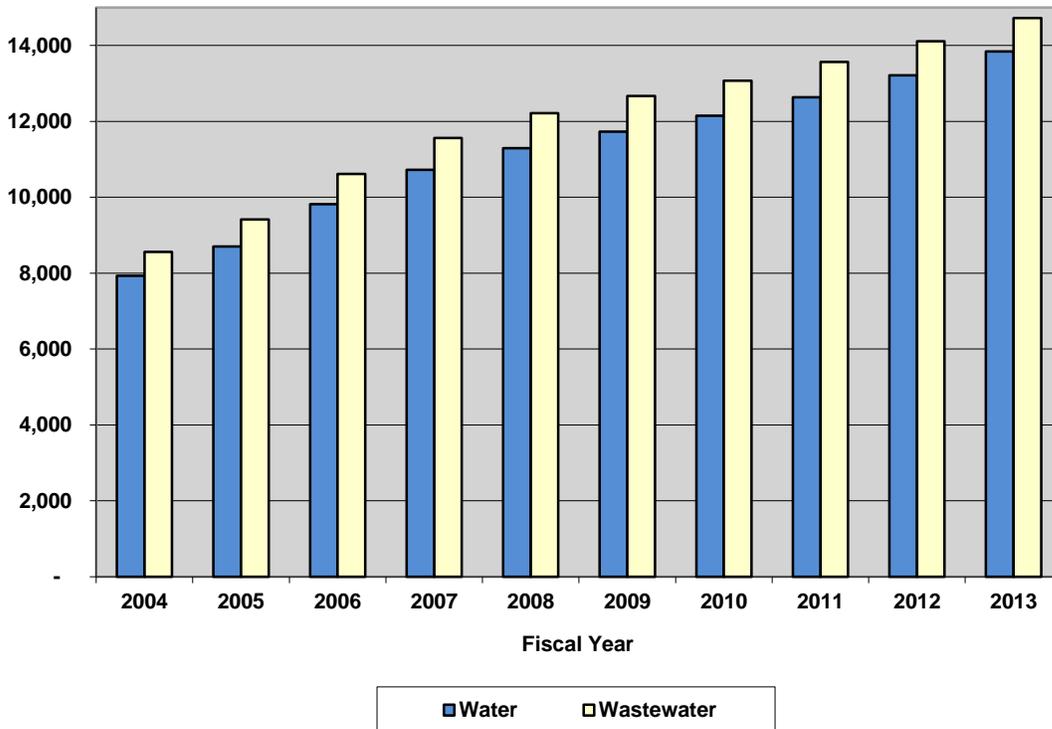


Source: City of Pflugerville Planning Department

Utility Customer Growth

Fiscal Year	Water	Wastewater
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
2013	13,844	14,728

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	\$977,268,770	\$181,383,632	\$82,207,828	\$41,650,008	\$1,199,210,222	2.06%	0.6417
2005	\$1,079,861,552	\$182,875,424	\$88,640,105	\$40,926,253	\$1,310,450,828	9.28%	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	\$305,574,017	\$79,775,407	\$90,922,779	\$1,895,830,016	25.06%	0.6190
2009	\$2,000,762,235	\$483,463,819	\$179,109,976	\$174,166,430	\$2,489,169,600	31.30%	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	\$572,854,494	\$241,161,415	\$264,075,219	\$2,826,931,963	0.83%	0.5940

Source: Travis Central Appraisal District; Williamson County Appraisal District

Property Tax Analysis

Average Residential Property Value (2012-2013)	\$159,312
Average Residential Property Value (2011-2012)	\$152,384
Last Year's Effective Tax Rate	\$0.6162
Last Year's Rollback Tax Rate	\$0.6371
Last Year's Adopted Tax Rate	\$0.5940
This Year's Effective Tax Rate	\$0.5786
This Year's Rollback Tax Rate	\$0.6033
This Year's Adopted Tax Rate	\$0.5736

Tax Levy:	Maintenance & Operations	Interest & Sinking	Total Rate & Levy
Taxable Value	\$3,019,457,851	\$3,019,457,851	\$3,019,457,851
Less: TIRZ #1 Taxable Value *	<u>(6,725,227)</u>	<u>(6,725,227)</u>	<u>(6,725,227)</u>
Net Taxable Value - City:	\$3,012,732,624	\$3,012,732,624	\$3,012,732,624
Maint & Operation Rate/100	0.3851		
Debt Rate/100		0.1885	
Total Rate			0.5736
Total Levy	\$11,578,039	\$5,681,371	\$17,259,410
Collection Rate	100%	100%	100%
Estimated Tax Revenue	<u>\$11,578,039</u>	<u>\$5,681,371</u>	<u>\$17,259,410</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
1994-1995	0.3848	0.1402	0.5250	234,004,828	1,228,525
1995-1996	0.3709	0.1085	0.4794	290,434,657	1,392,344
1996-1997	0.3936	0.1445	0.5381	339,707,299	1,827,965
1997-1998	0.4095	0.2111	0.6206	436,322,251	2,707,816
1998-1999	0.4669	0.1631	0.6300	556,037,314	3,503,035
1999-2000	0.4609	0.2389	0.6998	627,028,378	4,387,945
2000-2001	0.4291	0.2133	0.6424	758,849,420	4,874,849
2001-2002	0.4218	0.2081	0.6299	950,667,129	5,988,252
2002-2003	0.3986	0.2313	0.6299	1,171,638,331	7,380,150
2003-2004	0.4175	0.2242	0.6417	1,199,210,222	7,695,332
2004-2005	0.4372	0.2028	0.6400	1,310,450,828	8,386,885
2005-2006	0.4199	0.2151	0.6350	1,408,716,503	8,945,350
2006-2007	0.4125	0.2115	0.6240	1,515,913,575	9,459,301
2007-2008	0.4236	0.1954	0.6190	1,895,830,016	11,735,188
2008-2009	0.4371	0.1769	0.6140	2,489,169,600	15,283,501
2009-2010	0.4114	0.1976	0.6090	2,624,009,352	15,980,217
2010-2011	0.4101	0.1939	0.6040	2,781,357,612	16,799,400
2011-2012	0.3937	0.2053	0.5990	2,803,692,319	16,794,117
2012-2013	0.3946	0.1994	0.5940	2,826,931,963	16,791,976
2013-2014	0.3851	0.1885	0.5736	3,012,732,624	17,259,410

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

Principal Property Taxpayers September 30, 2013

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
A-S 93 SH130 - SH45, L.P.	\$ 58,180,691	1	1.93%
FSC Swenson Farms LLC	27,225,000	2	0.90%
1825 Place LLC	23,570,000	3	0.78%
Oncor Electric Delivery Company	21,524,393	4	0.71%
Wal-Mart Real Estate Business Trust	15,840,317	5	0.52%
Timmerman Terrell	13,815,794	6	0.44%
Home Depot	12,754,382	7	0.42%
Western Rim Investors 2011-1 LP	12,000,000	8	0.40%
IXIA Inc.	11,415,379	9	0.38%
Verde Meister Lane LP	9,808,428	10	0.32%
	\$205,487,384		6.80%

Source: Travis Central Appraisal District

Principal Employers September 30, 2013

<u>Employers</u>	<u>Employees</u>
Pflugerville ISD	1,497
Wal-Mart	325
City of Pflugerville	289
Target	200
HEB Grocery Co.	200
Avant Technologies	155
Flextronics	150
Titus Systems	135
Home Depot	125
Austin Foam Plastics	115

Source:
Pflugerville Community Development Corporation

Budgeted Positions

Department	Positions			Full Time Equivalent		
	Actual FY 12	Actual FY 13	Approved FY 14	Actual FY 12	Actual FY 13	Approved FY 14
<u>General Fund</u>						
Administration	23	24	23	23	23.5	22.5
Building Inspection	6	6	4	6	6	4
Court	6	7	7	5.5	6	6
Development Services Admin	0	0	5	0	0	5
Engineering	7	7	7	7	7	7
Fleet	4	4	4	3	3	3
Library	13	19	19	11	15	15
Parks ²	34	35	13	30	32	10.5
Parks Maintenance ^{1,2}	0	0	22	0	0	21
Planning	6	7	7	6	7	6.5
Police ¹	113	111	116	106	106	111
Streets ¹	21	21	22	21	21	22
Total General Fund	233	241	249	218.5	226.5	233.5
<u>Utility Fund</u>						
Utility Administration ¹	8	10	13	8	10	13
Utility Maintenance	16	16	17	16	16	17
Water Treatment	4	4	4	4	4	4
Water Distribution	4	4	4	4	4	4
Wastewater Treatment	8	8	9	8	8	9
Total Utility Fund	40	42	47	40	42	47
<u>Special Revenue Fund</u>						
PISD PD	17	20	20	17	20	20
Total Special Revenue Fund	17	20	20	17	20	20
Total	290	303	316	275.5	288.5	300.5

¹ Does not include seasonal employees.

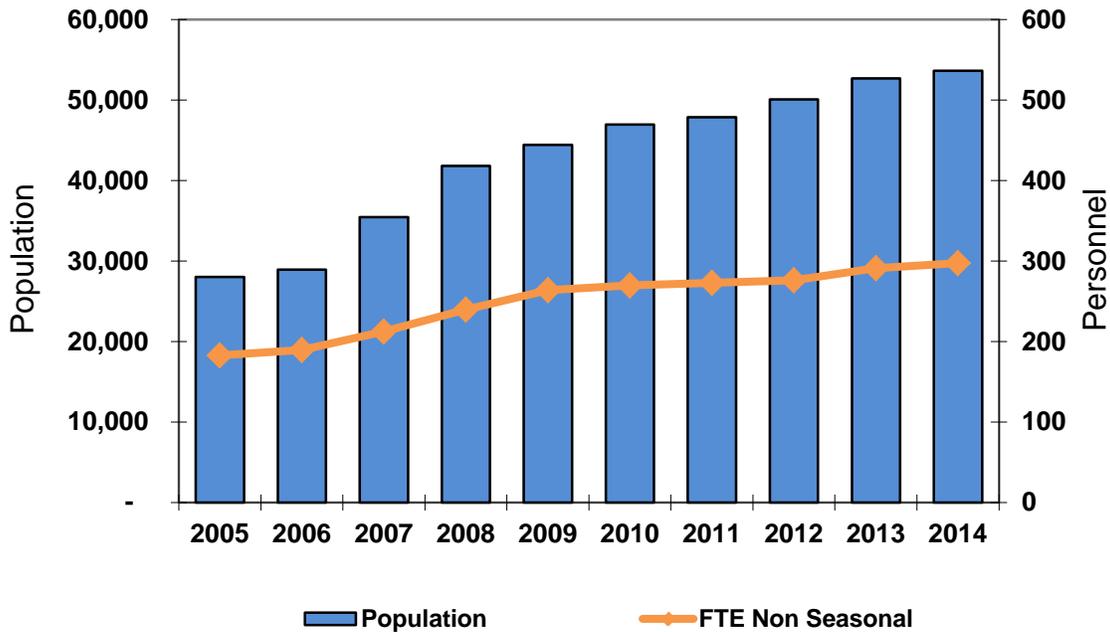
² Parks Maintenance Techs moved to newly created Parks Maintenance department in FY14.

Budgeted Positions

Change in Personnel

Although The City of Pflugerville's population continues to grow at a slower pace additional personnel are needed to maintain the level of services provided to our citizens and to fulfill new needs. For the 2014 fiscal year eleven new full-time and one part-time positions are budgeted. The full-time positions include two Admin Techs, Detective, Dispatcher, I.T. Assistant, Property Crime Scene Tech, Traffic Engineer, Utility Billing Specialist, CIP Program Manager, Utility Maintenance Tech, and an Equipment Operator. The part-time position includes a GIS Intern.

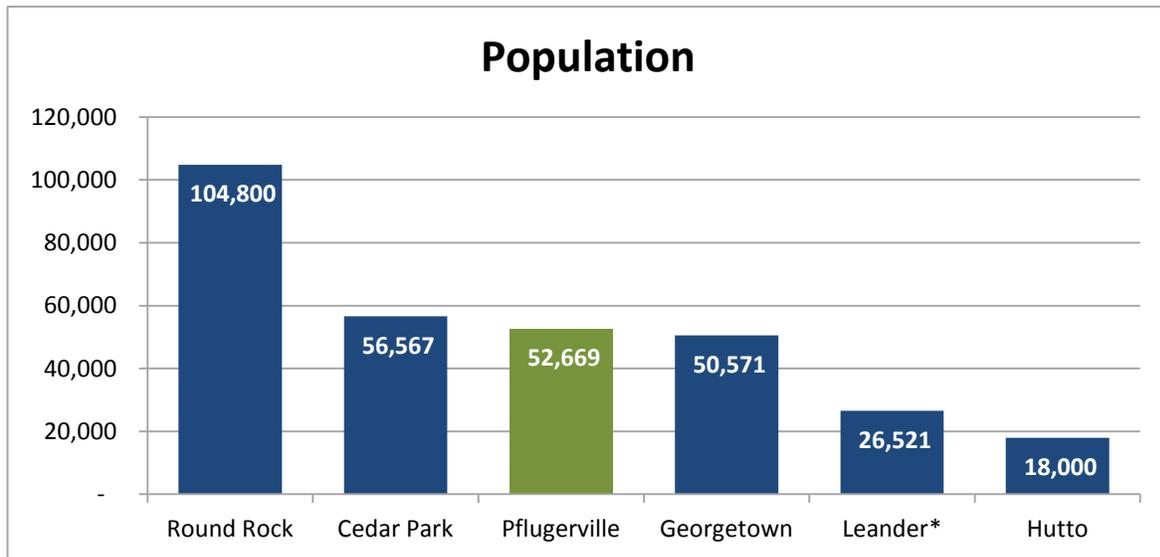
Population Growth Versus Personnel Growth



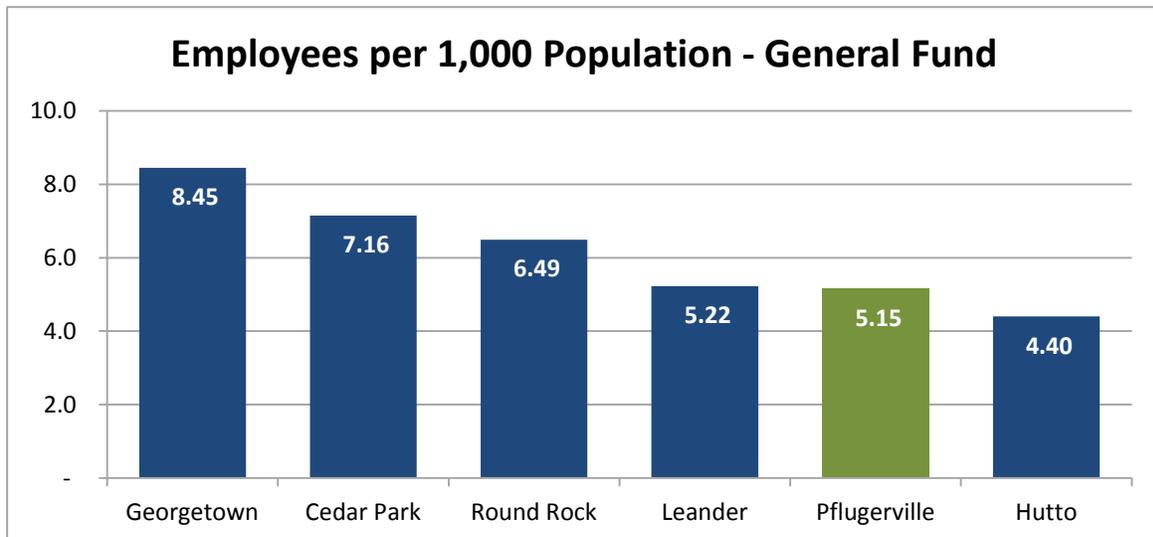
Peer Comparisons

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.

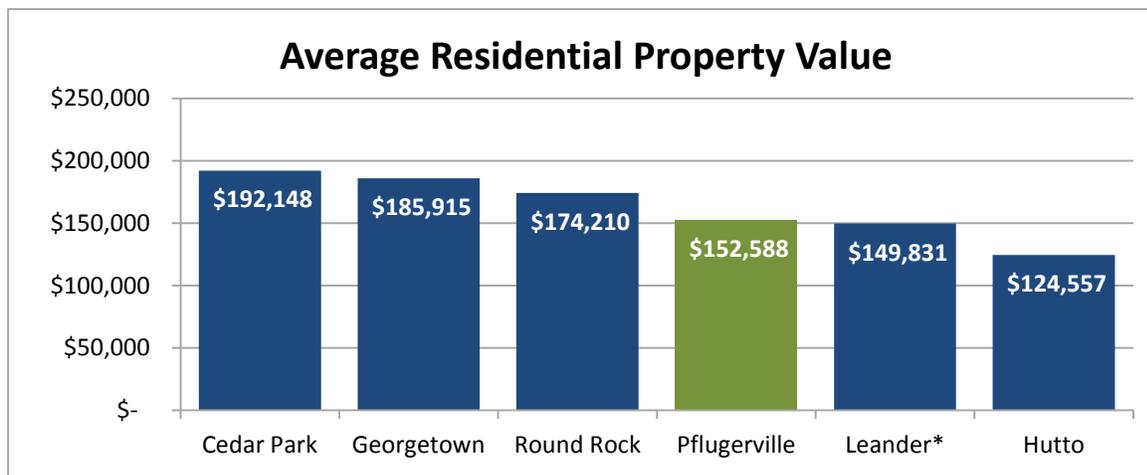
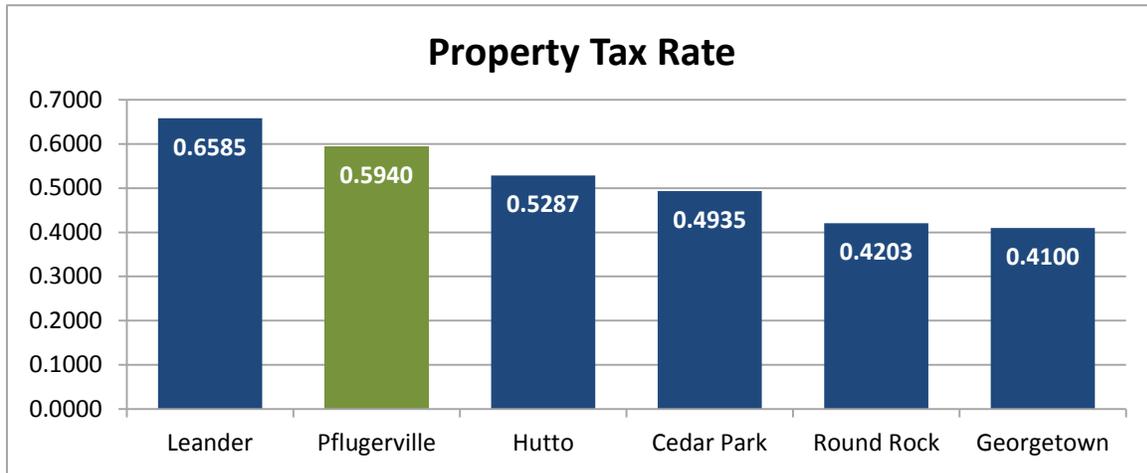
The data presented was taken from each city's 2012-2013 annual budget (unless otherwise noted).



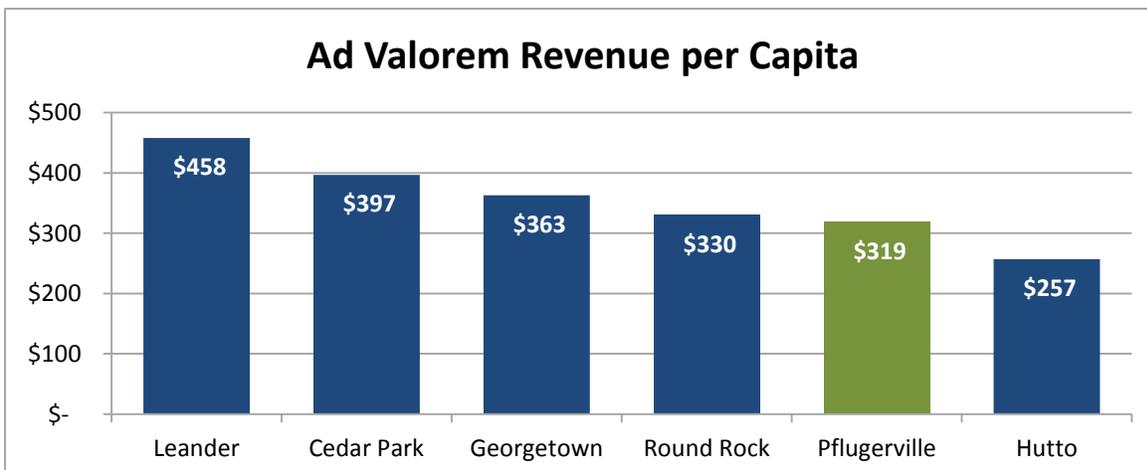
*Leander's population was obtained from the 2010 US census.



Peer Comparisons



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

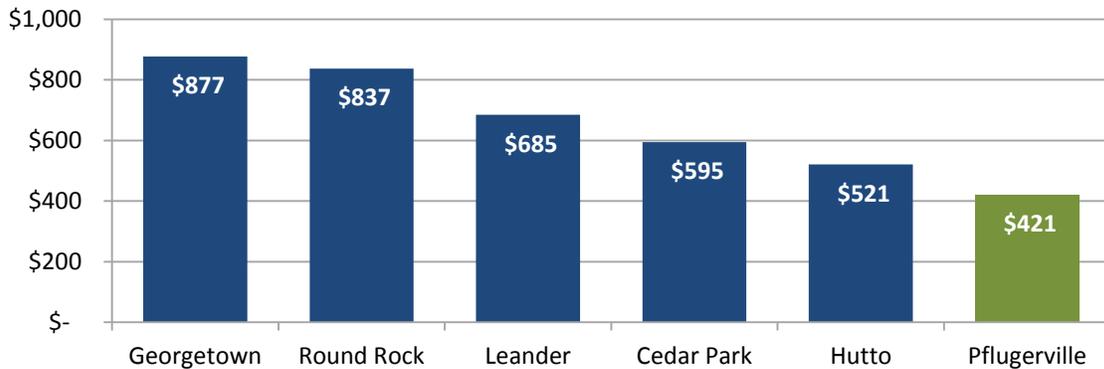


Peer Comparisons

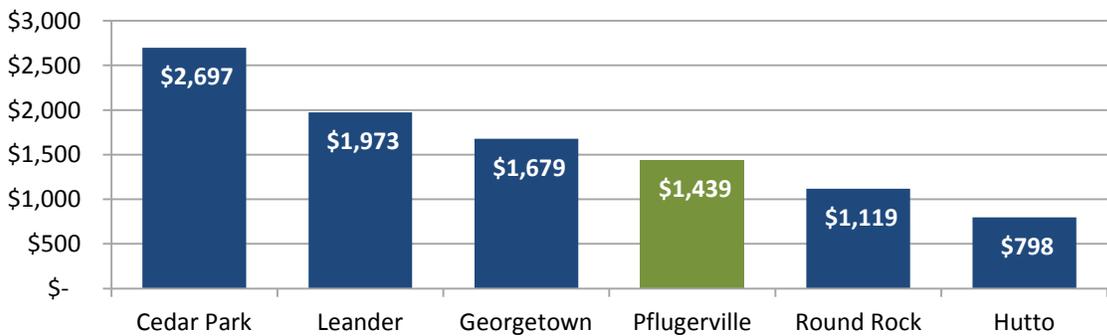
Sales Tax Revenue (Budgeted) per Capita



General Fund Expenditures per Capita



General Fund Debt per Capita



Reference



**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS
ADOPTING THE FISCAL YEAR 2014 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.

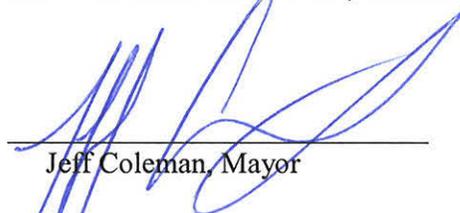
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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 24th day of September, 2013.

CITY OF PFLUGERVILLE, TEXAS



Jeff Coleman, Mayor

APPROVED AS TO FORM:



George Hyde, City Attorney

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 2013 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 \$3,019,457,851 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 2013 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 \$0.5736 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 \$0.3851. The debt service portion of the tax is \$0.1885.

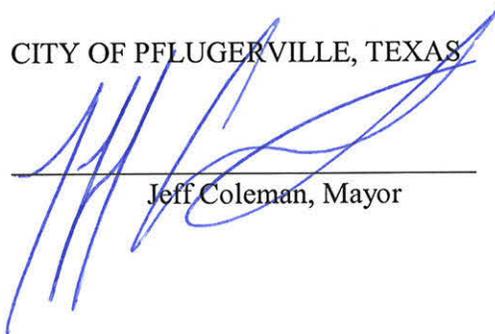
Section 2. The City's tax assessor/collector is hereby authorized to assess and collect the taxes of the City employing the above tax rate.

Section 3. The taxes levied hereby are due presently, and shall be delinquent if not paid by January 2014.

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

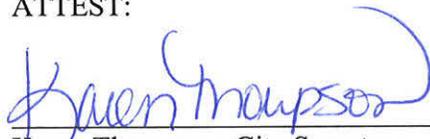
PASSED AND APPROVED this 24th day of September 2013.

CITY OF PFLUGERVILLE, TEXAS



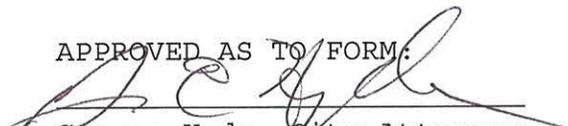
Jeff Coleman, Mayor

ATTEST:



Karen Thompson, City Secretary

APPROVED AS TO FORM:



George Hyde, City Attorney

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 9.08. Taxation.

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

Section 9.09. Sales and Purchasing.

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

*** Originally Adopted November 1993;
Amended January 18, 1997;
Amended November 6, 2001;
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

Resolution No. 1319-03-27-0079

**RESOLUTION OF THE CITY OF PFLUGERVILLE, TEXAS
REVIEWING AND AMENDING THE INVESTMENT POLICY
OF THE CITY OF PFLUGERVILLE, TEXAS**

WHEREAS, the Public Funds Investment Act requires the review of the Investment Policy on an annual basis; and

WHEREAS, the City of Pflugerville recognizes the need for relevant and updated policies; and

WHEREAS, an amendment to the Investment Policy has been proposed; and

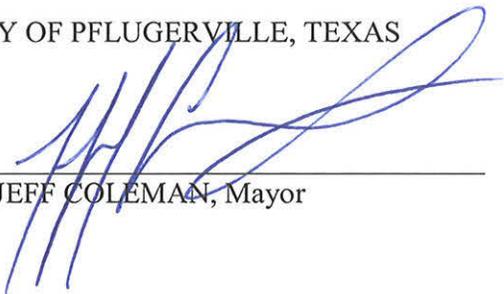
WHEREAS, the amendment is shown on the attached Investment Policy; NOW THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PFLUGERVILLE, TEXAS;

That the investment policy has been reviewed and amended as written.

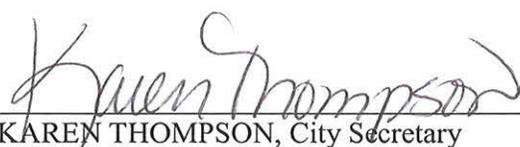
APPROVED this 27th day of March, 2012.

CITY OF PFLUGERVILLE, TEXAS

By: 

JEFF COLEMAN, Mayor

ATTEST:


KAREN THOMPSON, City Secretary

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.

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 Glossary (continued)

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."

CCN (Certificate of Convenience and Necessity). A permit issued by a governmental agency that authorizes the holder of the permit the exclusive right to provide utility service within a particular geographic area.

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.

(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 polices and direction for the use, development and protection of land.

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

Budget Glossary (continued)

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 on properties taxed in both years.

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

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

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

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

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

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

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

Budget Glossary (continued)

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.

(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.

Budget Glossary (continued)

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.

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.

Budget Glossary (continued)

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

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

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

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

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

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.

Budget Glossary (continued)

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

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

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

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

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

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

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

Rollback Rate. The maximum rate allowed by law without voter approval. The rollback rate calculation includes an eight percent increase on the prior year operations and maintenance rate plus the amount necessary to cover debt service.

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.

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

Budget Glossary (continued)

(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.