

ANNUAL BUDGET 2014-2015



This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,002,944, which is a 5.8% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$559,520.

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 - Absent

Councilmember Starlet Sattler - Yes

Councilmember Brad Marshall - Yes

Councilmember Omar Peña - Yes

Councilmember Wayne Cooper - Yes

<u>Tax rate per \$100 in value</u>	<u>FY 2014</u>	<u>FY 2015</u>
Property tax rate	\$ 0.5736	\$0.5336
Effective tax rate	\$ 0.5786	\$0.5198
Effective M&O tax rate	\$ 0.3841	\$0.3476
Rollback tax rate	\$ 0.6033	\$0.5390
Debt rate	\$ 0.1855	\$0.1636

Total amount of municipal debt obligations: \$153,450,000.

The total amount of outstanding municipal debt obligations considered self-supporting: \$70,250,146.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pflugerville
Texas**

For the Fiscal Year Beginning

October 1, 2013

Executive Director

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Budget Message





September 30, 2014

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

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

It is our pleasure to present the annual budget for fiscal year 2014-2015 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 2014-2015 budget for expenses totals \$78,403,773. This figure includes \$25,956,325 for the General Fund, \$6,359,349 for the Debt Service Fund, \$3,066,000 for the Capital Improvements Fund, and \$43,022,099 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 15 it is budgeted at 24% 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 bond 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.

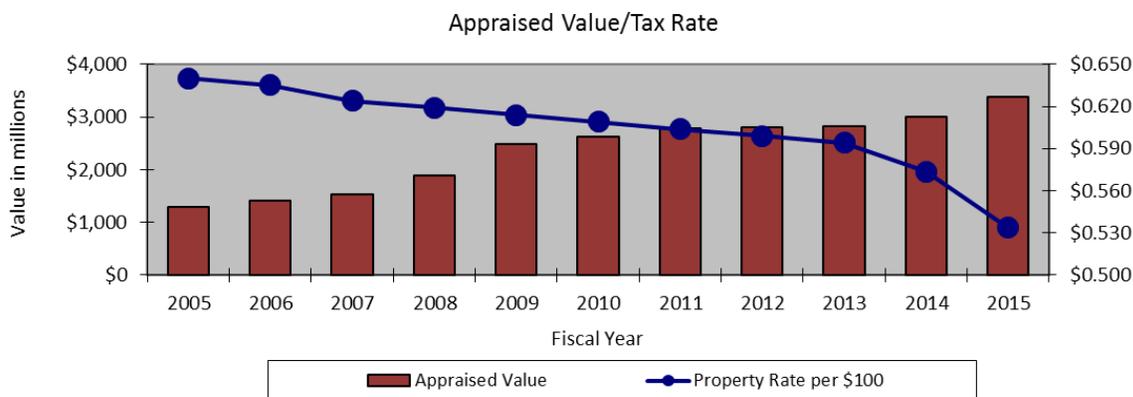
Throughout the year the City Council provides direction to City staff on the preparation of the next fiscal year’s budget. The Council has indicated its major priorities are to maintain the quality of life, to undertake additional road and drainage projects, continue to diversify the tax base through business incentives, and to continue to reduce the property tax rate.

The City Manager and staff then prepare a proposed budget based on these priorities for presentation to the City Council by July 1st, 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 30th annually.

This budget acknowledges the Council’s commitment to maintaining the level of service to which Pflugerville citizens are accustomed, 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

The City Council has lowered the property tax rate each year since 2004; a cumulative total of over 10.5 cents per \$100 in valuation. This budget includes an adopted tax rate of \$0.5336 per \$100 in valuation, a decrease of 4 cents from the last fiscal year. The chart below represents the correlation between appraised taxable property value and the tax rate since 2005.



Budget Overview (continued)

The City continues to incentivize economic development in order to promote development within the City, thereby increasing the property tax base and diversifying revenues. Continuing economic incentives include rebating a portion of 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. Newer incentives include rebating a portion of sales and property taxes to Hawaiian Falls Waterpark and sales tax to Lauren Concrete.

Growth – Challenges and Rewards

Per the 2010 U.S. Census, the population of the City grew during that decade from 16,335 to 46,936 or 187%. In April 2014, the City's Planning Department estimated a total population of 56,831 for the end of fiscal year 2015. Current population growth projections for the upcoming fiscal years reflect a 3.6% increase in 2015, 2.8% in 2016, 1.3% in 2017 and 1.9% growth in both 2018 and 2019. This growth is reflective of the population increase seen in the entire Central Texas (Austin metropolitan) region.

The certified appraised value for fiscal year 2015 (tax year 2014) increased by 13.7%, due to new construction (residential and commercial) and an increase in appraised property values. In FY 15 the average residential taxable value increased 8% to \$172,045. Residential construction continued at an accelerated pace in 2014, with new subdivisions opening, existing subdivisions continuing construction, and a multi-family complex under construction. There are indications that commercial and residential development will continue into 2015. Some of this development is in the City of Pflugerville Tax Increment Reinvestment Zone Number One (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 tax revenue received from 100% of new property value in the TIRZ to be used for specific projects within the zone. The appraised value for properties in TIRZ #1 as of January 1, 2014 is \$67,691,911, a 128% increase over the fiscal year 2014 value. 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 for maintenance and operations of the City.

In 2014, the 25 acre, year-round Pflugerville Hawaiian Falls Adventure Park and Water Park opened. This new attraction coupled with other area development has attracted the City's first hotel developments. The first of two planned hotels, a Best Western Plus, is expected to open in 2015 with a Marriott Courtyard and Conference Center to follow. These hotels will provide a new revenue source to the City, Hotel Occupancy Taxes, which can be used for tourism related programs.



Hawaiian Falls Adventure & Water Park

Growth – Challenges and Rewards (continued)



Community Impact Corporate headquarters

The City's largest commercial centers, Stone Hill Town Center and 130 Commerce Park, continue to expand. In Stone Hill Town Center smaller retail stores, neighborhood service businesses, and larger, national establishments such as At Home, Ulta, and IHOP continue to develop. The 130 Commerce Park, at the intersection of State Highway 130 and East Pecan Street, is in the second phase of construction. This development is home to a variety of light industrial and commercial establishments, including several corporate headquarters. The Community Impact newspaper, Tracking Point, Thinology, and EIEIO headquarters all opened in fiscal year 2014. A FedEx ground facility is under construction and on pace to open early in fiscal year 2015.

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Tracking Point

The City Council has called a November 2014 bond election for the citizens of Pflugerville to vote on whether to authorize the issuance of bonds to fund capital improvement projects for roadways and parks. Approval of Proposition 1 would allow the City to fund the expansion or reconstruction of specified streets up to \$28 million dollars. Proposition 2 would allow the City to fund a City sports complex, improvements to Lake Pflugerville, expansion of hike and bike trails and the development of parks, in an amount not to exceed \$25 million.

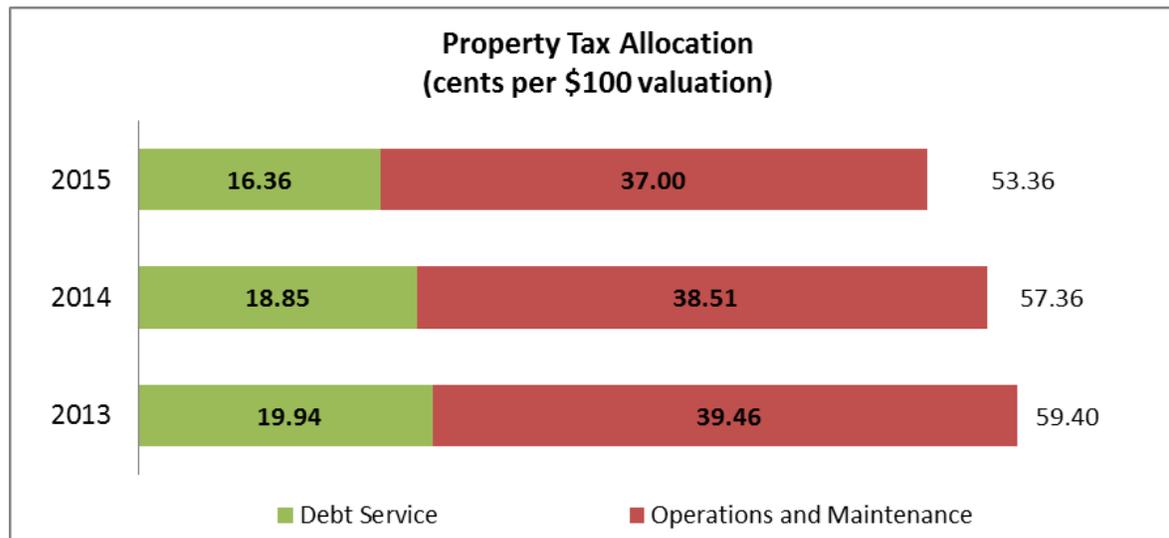
General Fund Revenue

The approved budget for fiscal year 2015 continues all current services and programs, and is balanced with revenues exceeding expenditures.

Ad Valorem Taxes

The significant increase in appraised value has allowed the Council to decrease the tax rate by 4 cents or 7% from the prior year to \$0.5336/\$100 valuation. This rate includes funding for both the City's general governmental debt and annual operations and maintenance expenses.

The following chart shows the adopted tax rate for fiscal year 2015 of \$0.5336 and the breakdown of the amount of property tax that will go toward debt service payments for general obligation bonds and certificates of obligation and the amount of property tax dedicated to funding the operating budget in the General Fund. The debt service payments funded by property taxes decline slightly in fiscal year 2015, decreasing the debt service as a percentage of the overall tax rate.

General Fund Revenue (continued)**Sales Taxes**

As a result of continuing commercial development, sales tax revenue received through August 2014 reflects an increase of more than 14.5% through the same period last year. The FY 15 sales tax revenue is budgeted to grow 17% over FY14 projections due to the percentage increases experienced in FY 13 and FY 14 and anticipated new businesses. A growth trend is expected to continue as commercial development within the City continues.

Development Revenues

Development revenues are projected to increase from the FY 2014 budget. The number of subdivision construction applications increased from FY 2013, and the revenue received through August exceeded the original budgeted revenue estimate by more than 80%. Plat review and site development revenues through August also exceeded the budgeted amount by more than 175% each. These numbers indicate that numerous development projects are in the approval process and could begin construction in the near future. The FY 15 budget conservatively projects development revenue for fiscal year 2015.

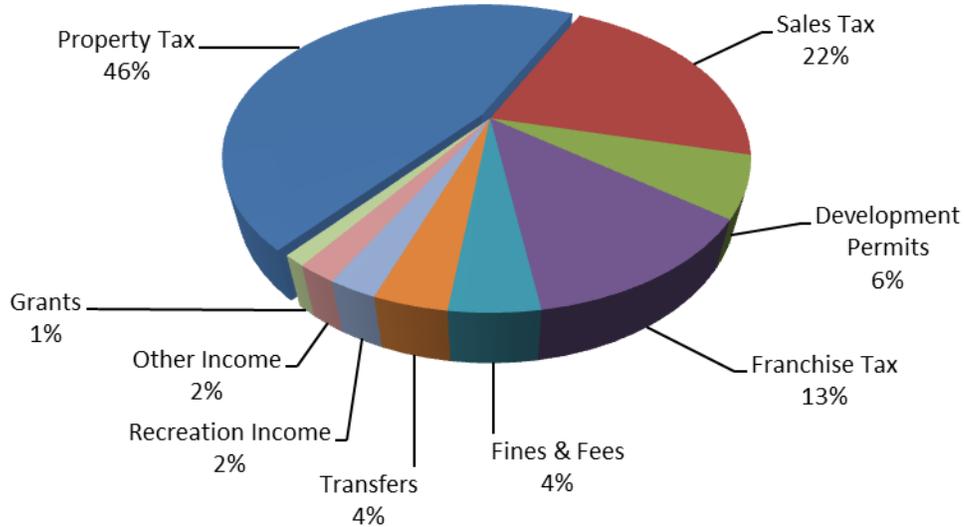
Other Revenues

All other revenues will remain relatively level from 2014 to 2015, with the exception of grants. Grant revenues will decline for 2015, due to the inclusion of the Gilleland Trail gap and the associated funding from the Texas Parks and Wildlife Department in the 2014 budget. New revenues for fiscal year 2015 include payments from the Falcon Pointe TIRZ #1 included in Other Income. Administrative fees of 5% of the zone's revenue are paid to the City to administer the TIRZ #1 funds. Service fees are assessed annually on each single family home and multi-family unit in order to cover a portion of the costs of providing service to these residents.

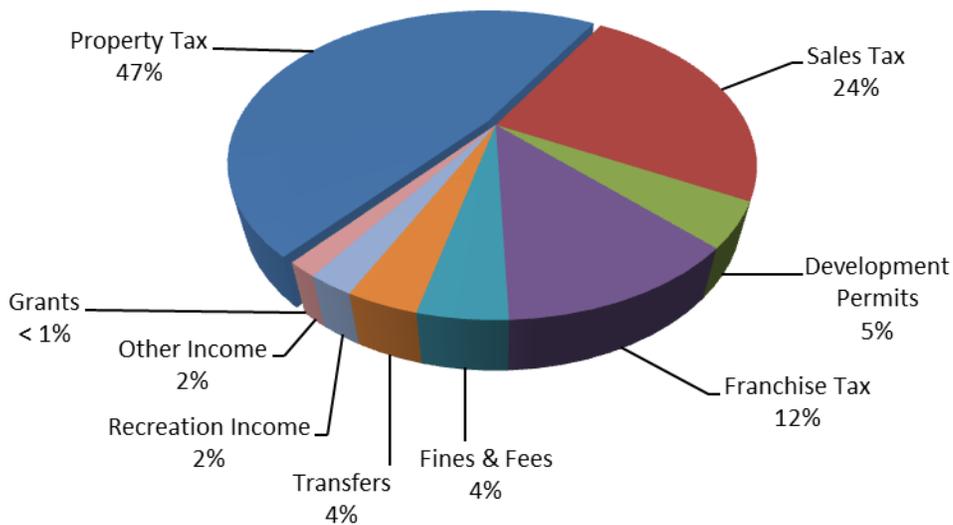
General Fund Revenue (continued)

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the general fund for fiscal years 2014 and 2015.

FY 2014 Projected Revenue Sources



FY 2015 Approved Revenue Sources



Transfers

The transfer from the Utility Fund to the General Fund will remain the same at \$750,000 for the 2015 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 Municipal Court special revenue funds to support Bailiff services and security improvements to the Courtroom.

The budget for fiscal year 2015 does not require, as a revenue source, a fund balance transfer in the General Fund. The projected amount of General Fund revenue over expenditures for fiscal year 2014 is \$1.9 million. The fiscal year 2015 budget anticipates revenues over expenditures of just over \$150,000.

General Fund Expenditures

The fiscal year 2015 General Fund budgeted expense for operations and maintenance of \$25,155,722 is a \$2.78 million (12.4%) increase from the fiscal year 2014 projected year-end estimate.

Administration accounts for 18% of the approved General Fund budget. A new Maintenance Technician, to support Public Works and provide additional services to the Library is included. Professional services will be obtained in 2015 to redesign the City's website, prepare an employee compensation plan, and provide transportation planning assistance. The Municipal Court budget increases a slight 0.8% and continues courtroom, lobby, and office upgrades. These projects are funded from special revenue funds set aside exclusively for Court use.

The Police Department is the largest function of the General Fund, accounting for 41% of all expenditures. This departmental budget increases due to new positions added for fiscal year 2015 including: four Patrol Officers, a Captain, an Administrative Analyst, a Records Supervisor, and an Administrative Technician for Animal Control. In addition, two new Chevy Tahoes will be purchased and a number of equipment replacements will take place, including: mobile radios, DVD recording equipment, in-car camera systems and Tasers. Eight 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 Animal Shelter has budgeted for replacement cat intake cages and a commercial washer, dryer, and dishwasher.



Pflugerville Animal Shelter

Development Services Administration, Building, Engineering and Planning account for a combined 9% of the fiscal year 2015 budget. Together, the budget for these departments has increased 10% from FY 14 projected expenditures to the FY 15 budget. This increase is due to new positions including an Engineer and a Construction Inspector. The Engineering department has also requested a vehicle for the new inspector position, a new filing system, and survey marker installations across the City.

General Fund Expenditures (continued)

The Parks and Recreation and Parks Maintenance departments account for a combined 11% of the General Fund budget expenditures. This is a decline from 14% of the 2014 projected expenditures, primarily due to the transfer of several positions, equipment, and services related to the new consolidated mowing team in the Streets and Drainage Department. The decrease in these budgets are further due to the completion of several FY 14 projects, including the Skate Spot, fencing at Wells Point Park and various upkeep projects at several Parks facilities.



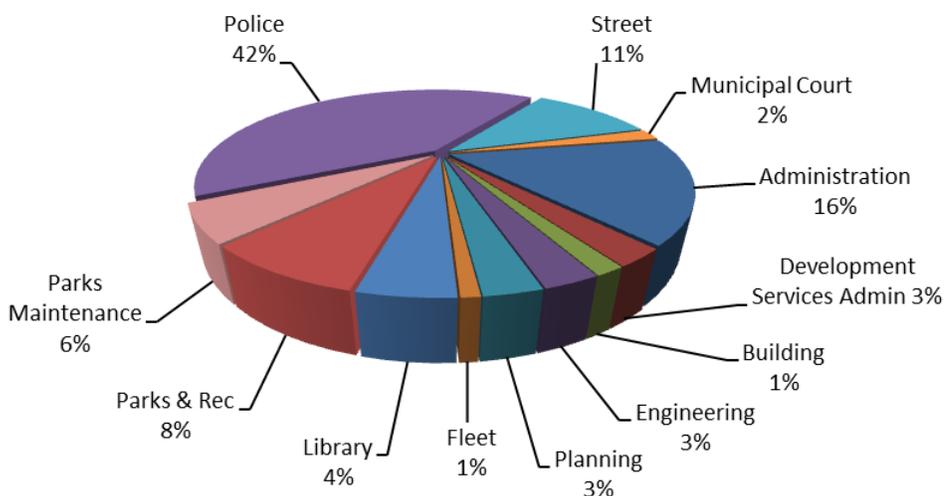
Pflugerville's Skate Spot

The 2013 completion of the Library expansion and renovation increased usage and attendance at the Library. Due to this increase, three additional Library Technician positions will be added in 2015. Further, as the first year of operations of the new building concluded in 2014, manufacturer and construction warranties and maintenance expired on the building equipment and systems, thus increasing the maintenance costs on the facility.

More than half of the increase in Streets and Drainage Department in the Fiscal Year 2015 budget is due to the transfer of positions, equipment, and services related to the new consolidated City mowing team. A pavement management study has also been included to systematically assess the condition of City streets. The remainder of the budgeted increase can be attributed to additional funding for street maintenance, such as overlays, and new and replacement capital equipment, such as a tractor, mowers, and a vehicle.

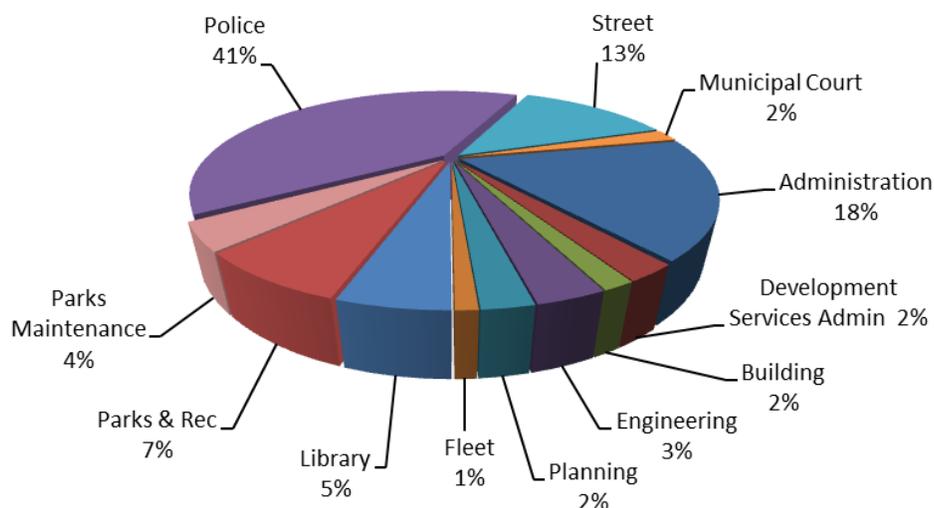
The following charts illustrate the departmental allocation of the General Fund resources projected for fiscal year 2014 and approved for fiscal year 2015.

FY 2014 Projected Expense by Department



General Fund Expenditures (continued)

FY 2015 Budgeted Expense by Department



General Fund Debt Service

The City's outstanding total indebtedness will be \$153,450,000 as of September 30, 2014. This number includes approximately \$83 million combination tax and revenue certificates that were issued for water and wastewater projects and Pflugerville Community Development Corporation projects. Repayment on these certificates are intended to be made by the appropriate source, however, since these bonds carry a tax pledge, they are considered General Fund debt for analysis and rating purposes.

In 2014, the City issued \$4.98 million of Certificate of Obligation bonds for the construction of roadways associated with economic development, primarily Impact Way. Payments on this debt will be made by the Pflugerville Community Development Corporation (PCDC).

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.

Special Revenue Funds

The City maintains several special revenue funds for which no formal budget is adopted. The City's Special Revenue funds include: Police, Court, Pflugerville Independent School District Police Department, Deutschen Pfest, and TIRZ #1. Descriptions of each source of revenue and fund balances are available in the Fund Summary section of this document.

Special Revenue Funds (continued)

Two new sources of funds will be added to this group for FY 15. For the first time, the City has been awarded funds from the U.S. Department of Housing and Urban Development as part of its Community Development Block Grant (CDBG) program. The fiscal year 2015 allocation is \$232,501, which must be used in accordance with the CDBG program guidelines and the City's Consolidated Plan. In addition, the Council has approved the collection of a 7% Hotel Occupancy Tax (HOT) in anticipation of two new hotels. According to representatives at the PCDC the first hotel should open in 2015, allowing for collection of HOT funds in 2015. According to state law, the expenditure of HOT funds is restricted to advertising and encouraging the growth of tourism and convention activity in the City.

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 solid waste services contracted to Progressive Waste Solutions. Except for the billing, receipting, and customer service functions, no additional City staff 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 City also utilizes wells as a secondary water source. The water is treated and then distributed to customers throughout the system. As drought conditions and growth continue to put pressure on regional water



Lake Pflugerville

supplies, the City continues to explore options to diversify 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.

During fiscal year 2014, the Water and Wastewater Master Plans and an Impact (Capital Recovery) Fee study were completed and approved by Council. The new impact fee rates will take effect October 1, 2014, helping to ensure adequate funding is received for the increased demand placed on the system by new construction.

A utility rate study was conducted in fiscal year 2014 to provide guidance on future rates taking into account customer projections and system needs. The study revealed that rate adjustments were needed to realign revenues between the water and wastewater functions. The new rates take effect on October 1, 2014 and increase overall service revenues by 2.4%. Although the study recommends an overall revenue increase, most

Utility Fund (continued)

residential customers using between 5,000 and 25,000 gallons of water per month will see a reduction in their total utility bill. These rates are anticipated to adequately fund the water and wastewater utility through FY 2017.

Funding for the water and wastewater portions of the debt service are included in the water and wastewater budgets. Net operating revenues currently exceed 20% of the annual debt service payment. Rating agencies like Moody's and S&P consider such calculations in their rating evaluations. In addition, the fund balance reserve policy will be changed to increase the Utility Fund balance reserve from 10% to 25% (3 months) of operating expenditures. For 2015 this amount would be about \$3.2 million and this increase will further establish the Utility Fund's ability to cover expenses during unforeseen events.

Capital Improvement Project (CIP) Funds

Utility CIP

The completion of the Water and Wastewater Master Plans provides 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 and several projects are anticipated to begin construction before fiscal year end. Several improvements will be constructed during fiscal year 2015 that provide needed redundancy to the system, such as the Heatherwilde/Wilke Ridge Transmission main and improvements to the Pfennig Pump Station. Several wastewater improvements are also in the design stage, with construction anticipated to begin in 2015, including Sorento/Carmel lift station and force main and phase 1 of the Sorento Interceptor.



Waterline Construction

Street CIP

Roadway projects in various stages of planning and construction will improve mobility throughout the City of Pflugerville, including connectivity within the City and to the area toll roads. The Colorado Sand Boulevard, Town Center Drive, and Pfluger Farm Lane projects are complete. Work is underway on rehabilitating Kelly Lane and constructing Impact Way. Remaining CIP funds will be used to design improvements on East Pecan, Weiss Lane, and Rowe Lane. As previously mentioned, several future roadway projects will be considered by voters in a November 2014 bond election.

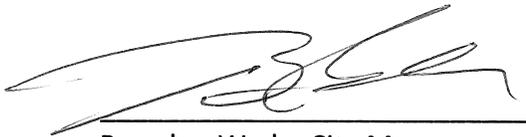


Kelly Lane Rehabilitation

Final Thoughts

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 staff members 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 gathering the information and developing the format in which to present it. We also wish to express our gratitude to Finance staff, especially Sarah Moody, Budget Analyst and Lauren Vander Laan, Accountant II, for their dedication to excellence in developing this budget.



Brandon Wade, City Manager



Amy M. Good, Finance Director

City Profile



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. Around 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 facility.



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 56,831 in 2014. The Utility Department serves more than 20,500 customers. The City's Parks and Recreation Department maintains 31 parks and approximately 44 miles of hike-and-bike trails. In 2015, the City of Pflugerville will celebrate its 50th anniversary as an incorporated municipality.

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 2,700 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, there is one million square feet of retail space at Stone Hill Town Center at the corner of SH130 and SH45. This development includes several restaurants, banks, a variety of stores, medical offices, a 9-screen movie theater and a full service emergency center. In 2014 Hawaiian Falls Water & Adventure Park opened in Pflugerville and is the first large-scale entertainment facility in the region.



**Hawaiian Falls
Water & Adventure Park**

**Stone Hill
Town Center**



In 2014 Pflugerville was ranked 20th in Money Magazine's "America's Top 50 Small Towns". For three consecutive years, 2012, 2013 and 2014, Pflugerville has 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 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.

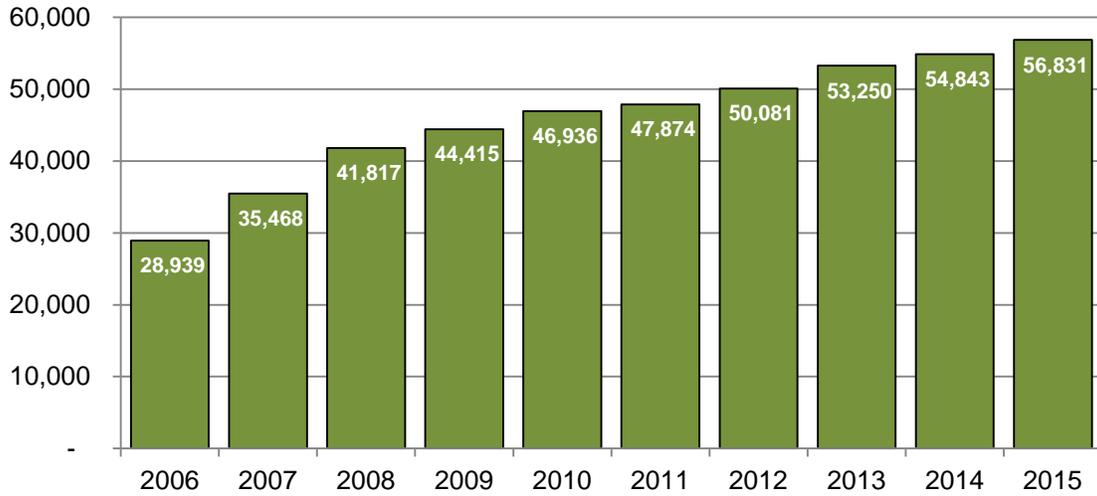


The construction of the Central Texas Turnpike System (CTTS) is having a major impact on the City of Pflugerville. The CTTS has improved overall traffic mobility, facilitated access to regional services, and increased travel safety for Central Texas residents, workers, and visitors. State Highway 130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



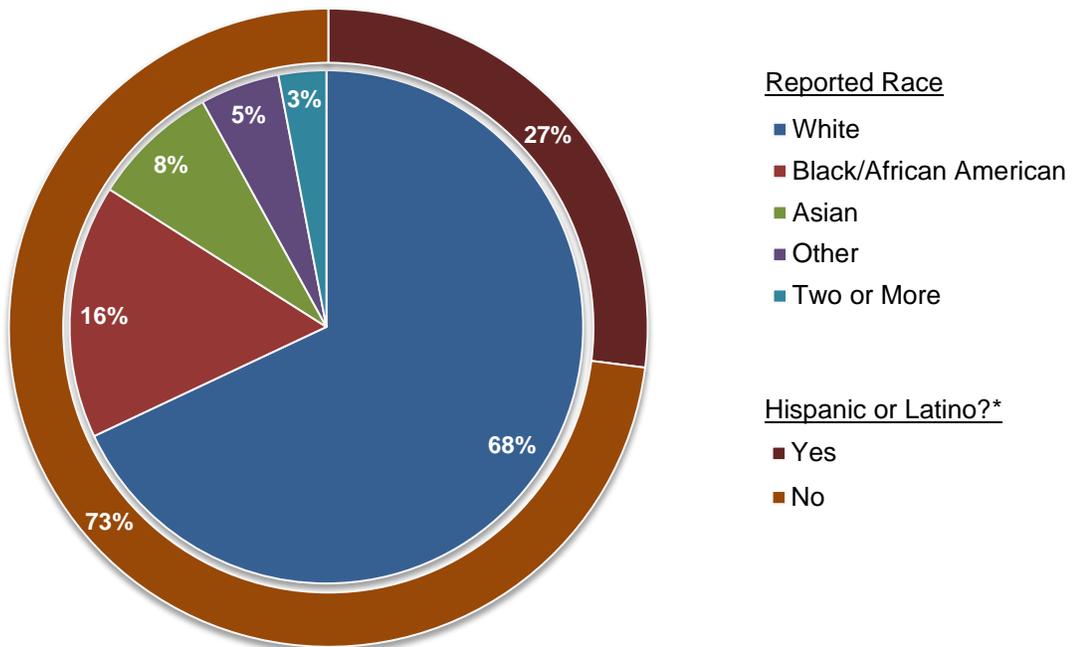
City and Area Demographics (continued)

City of Pflugerville Population



Source: City of Pflugerville Planning Department

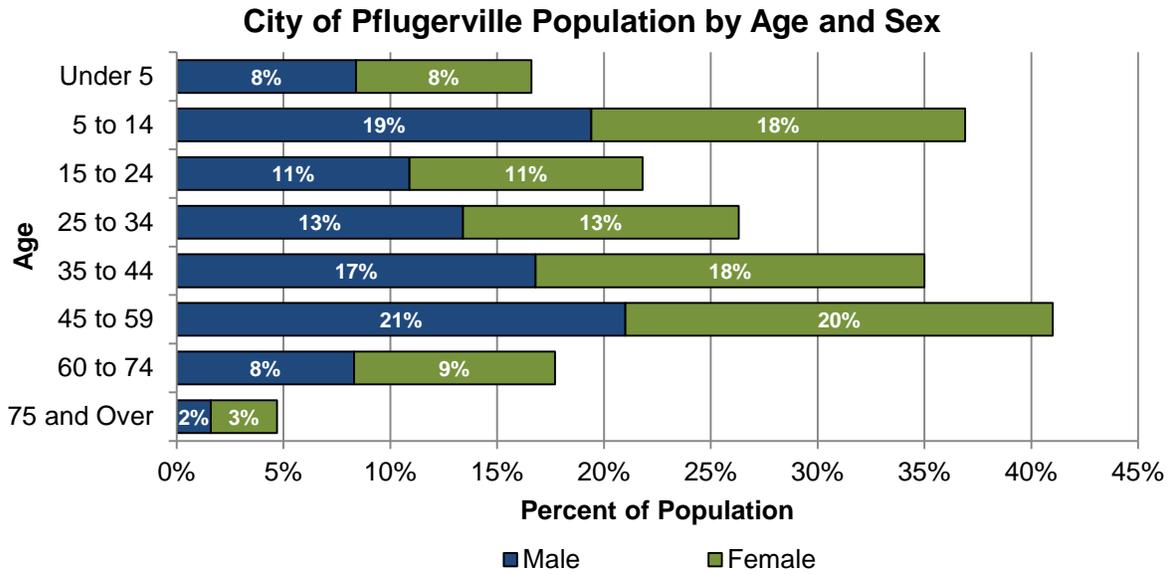
City of Pflugerville Racial/Ethnic Composition



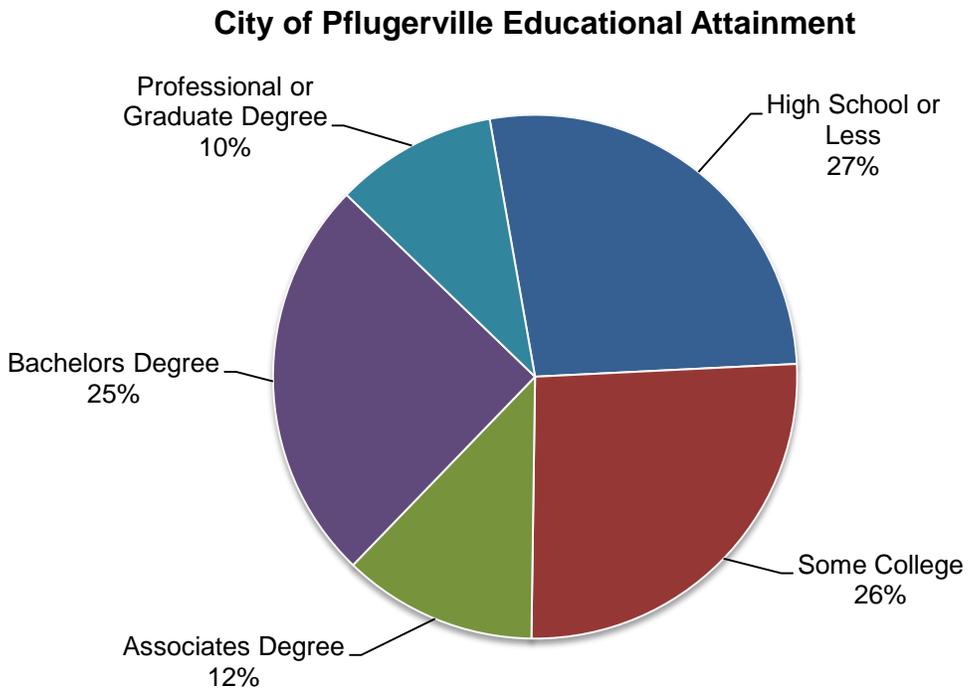
*Hispanic or Latino may be of any race and are included in the applicable reported race.

Source: Census Bureau – 2008-2012 American Community Survey 5- Year Estimates

City and Area Demographics (continued)

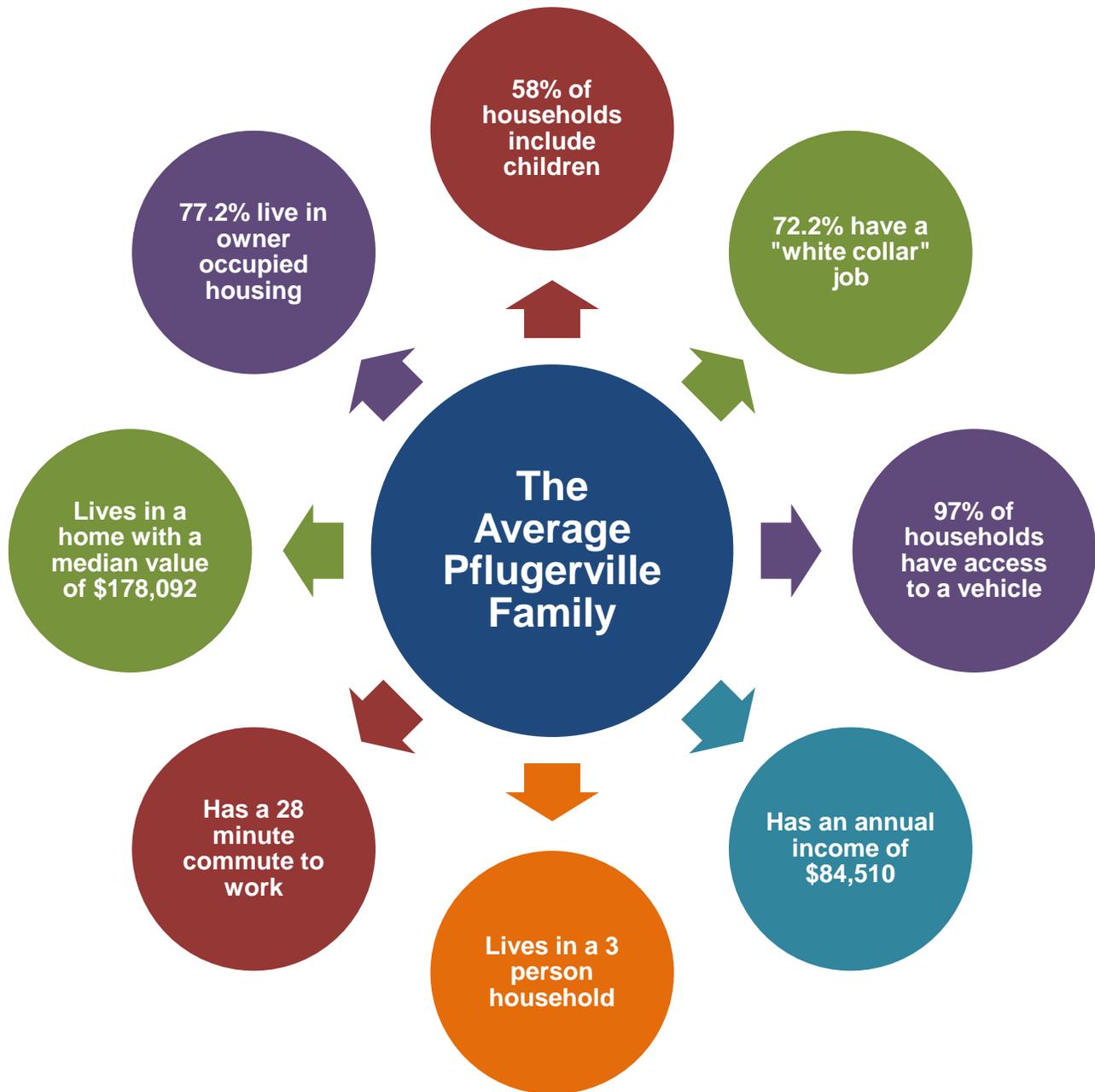


Source: Census Bureau – 2008-2012 American Community Survey 5- Year Estimates



Source: City of Pflugerville Planning Department

City and Area Demographics (continued)



Source: Census Bureau – 2008-2012 American Community Survey 5- Year Estimates and the Community Impact Newspaper "The Average Pflugerville Pfamily", May 2014

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
Mayor Pro-Tem
Council – Place 1**



**Brad Marshall
Council – Place 2**



**Omar Peña
Council – Place 3**



**Starlet Sattler
Council – Place 4**



**Victor Gonzales
Council – Place 5**

City Officials

Elected Officials

City Council Three-Year Terms

<u>Name</u>	<u>Term Expires</u>
Jeff Coleman, Mayor	November 2016
Wayne Cooper, Mayor Pro Tem, Place 1	November 2016
Brad Marshall, Place 2	November 2014
Omar Peña, Place 3	November 2015
Starlet Sattler, Place 4	November 2014
Victor Gonzales, Place 5	November 2015

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>
Rodney Blackburn, Chair	December 2015
Kevin Kluge, Vice Chair	December 2014
Drew Botkin	December 2015
Lisa Ely	December 2014
Daniel Flores	December 2014
Rachel Nunley	December 2015
Joseph O'Bell	December 2015

City Officials (Continued)

Appointed Officials (continued)

Board of Adjustment

<u>Name</u>	<u>Term Expires</u>
Karen Arnold	December 2015
Aaron Dvorak	December 2014
David Prout	December 2014
Robyn Provost	December 2015
Vacant	N/A
Brian Burkinshaw, Alternate	December 2014
David Rogers, Alternate	December 2014
Eduardo Zamora, Alternate	December 2014
Vacant, Alternate	N/A

Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Christina Couch, Chair	December 2014
Melody Ryan, Vice Chair	December 2015
Ronda Gindin, Secretary	December 2015
Raul Capetillo	December 2015
Edward Marburger	December 2014
Bret Stewart	December 2014
Danny Vinzant, Alternate	December 2014
Kaylie Curington, Student Member	May 2015

Library Board

<u>Name</u>	<u>Term Expires</u>
Robert Spoonemore, Chair	December 2015
Samantha Akins, Vice Chair	December 2015
Becky Boyer, Secretary	December 2014
Sue Lee Flores	December 2014
Clay Leben	December 2014
Rosie Riddick	December 2014
Jerry Spataro	December 2015
Vacant, Alternate	N/A

City Officials (Continued)

Appointed Officials (continued)

Personnel Appeal Board

<u>Name</u>	<u>Term Expires</u>
Cheryl Callicott	December 2014
Judith Carter	December 2016
Christopher Clark	December 2014
Loretta Doty	December 2015
Norma Gonzales-Petito	December 2016

Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
Omar Peña, President	December 2015
Doug Weiss, Vice-President	December 2015
Darelle White, Treasurer	December 2014
Randy Duncan, Secretary	December 2014
George Cudd	December 2015
Janice Heath	December 2015
Starlet Sattler	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 2015
Bob Dwyer, Place 4	December 2015
Scott Williams, Place 5	December 2014



Budget Overview



Vision Statement

Pflugerville will be a well-planned, 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.

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.

Pflugerville E-Pfive

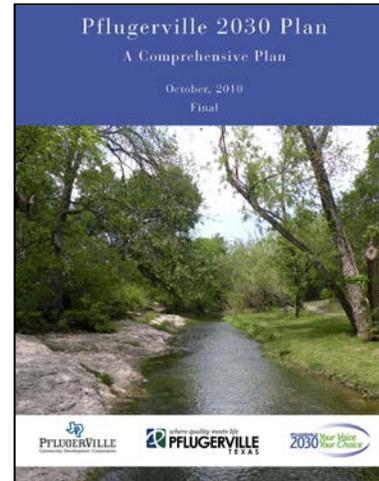
The City is committed to continually evaluating City programs to determine whether programs are:

- ❖ Essential;
- ❖ Efficient;
- ❖ Effective;
- ❖ Equitable and
- ❖ Ethical.

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 were completed in 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 1st and ends September 30th. 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.

The budget process begins early in the calendar year in order to adopt a budget before October 1st. In mid-April budget packets, created by the Finance Department, are distributed to Department Managers that contain information about the department, including historical and current expenditure amounts and budget amounts. Concurrently, the City Council holds a retreat to discuss the City Manager's strategic plan and prioritize goals for the next fiscal year. The results of this retreat provide direction for staff in preparation of the annual budget. In May, the Planning and Zoning Commission reviews and approves a City-wide Capital Improvement Project Plan (CIP Plan) which is submitted 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 next four fiscal years for planning purposes. This data, combined with 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, with revenues greater than or equal to 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 25% of budgeted expenses is maintained.

A series of City Council budget work sessions are 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 prioritizes expenditures for the next fiscal year. With guidance from the Council, the City Manager then formulates the 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 2015 Budget Schedule

Thursday, April 17	Budget worksheets distributed to Department Managers (FY 15 and 5-year worksheets).
Wednesday, April 30	Appraiser sent notice of estimated taxable value to City.
Thursday, May 1	Completed budget worksheets and narratives returned by Department Managers to Finance.
May 19 - 30	Individual department budget meetings with City Manager, Assistant City Managers, Department Managers, and Finance staff.
May	Worksession to discuss the five year Capital Improvement Projects (CIP) Plan and the debt service (I&S) portion of the tax rate.
Monday, June 9	Fiscal Year 15 budget given to City Manager and Assistant City Managers for review.
June 9 - June 17	Review and analysis of budget and additional meetings (as necessary) with City Manager, Assistant City Managers, Department Managers and Finance staff.
June 18 - June 25	Final preparation of FY15 proposed budget for distribution to City Council.
Friday, June 27	Provided the proposed Fiscal Year 2015 budget to the City Council.
July 1	Deadline for providing proposed budget to the City Council. Budget provided to Finance and Budget Committee.
Tuesday, July 8 City Council meeting	City Council work session to discuss the budget.
Thursday, July 10	Finance and Budget Committee meeting to discuss budget.
Friday, July 11	Debt Service survey due to Travis County Tax Office for calculation of the debt service (I&S) portion of the City's tax rate.
Tuesday, July 22	City Council work session to discuss the budget.
August 1 - August 20	Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on August 23.
Tuesday, August 12 City Council Meeting	City Council work session to discuss the budget.
Tuesday, August 19 City Council Meeting	* Discuss the property tax rate for Fiscal Year 2015, in advance of the Aug. 23rd publication and schedule public hearings.
Wednesday, August 20	City provides approval of tax rate publication to Travis County for Aug. 23rd publication.
Friday, August 22	Fiscal Year 2015 proposed budget posted to website and provided to City Secretary.
Saturday, August 23	Publication of effective tax rates, fund balances, and debt schedules, unencumbered fund balance, submitted by Travis County, appears in Austin American-Statesman.
Tuesday, August 26 City Council meeting	City Council work session to discuss the budget.
Wednesday, August 27	* Notice of Public Hearing published (1/4 page) in Pflugerville Pflag newspaper. Notice of proposed property tax rate posted on website and Channel 10.

* Action required due to the Truth-in-Taxation requirements prompted when the proposed tax rate exceeds the lower of the effective or rollback rate.

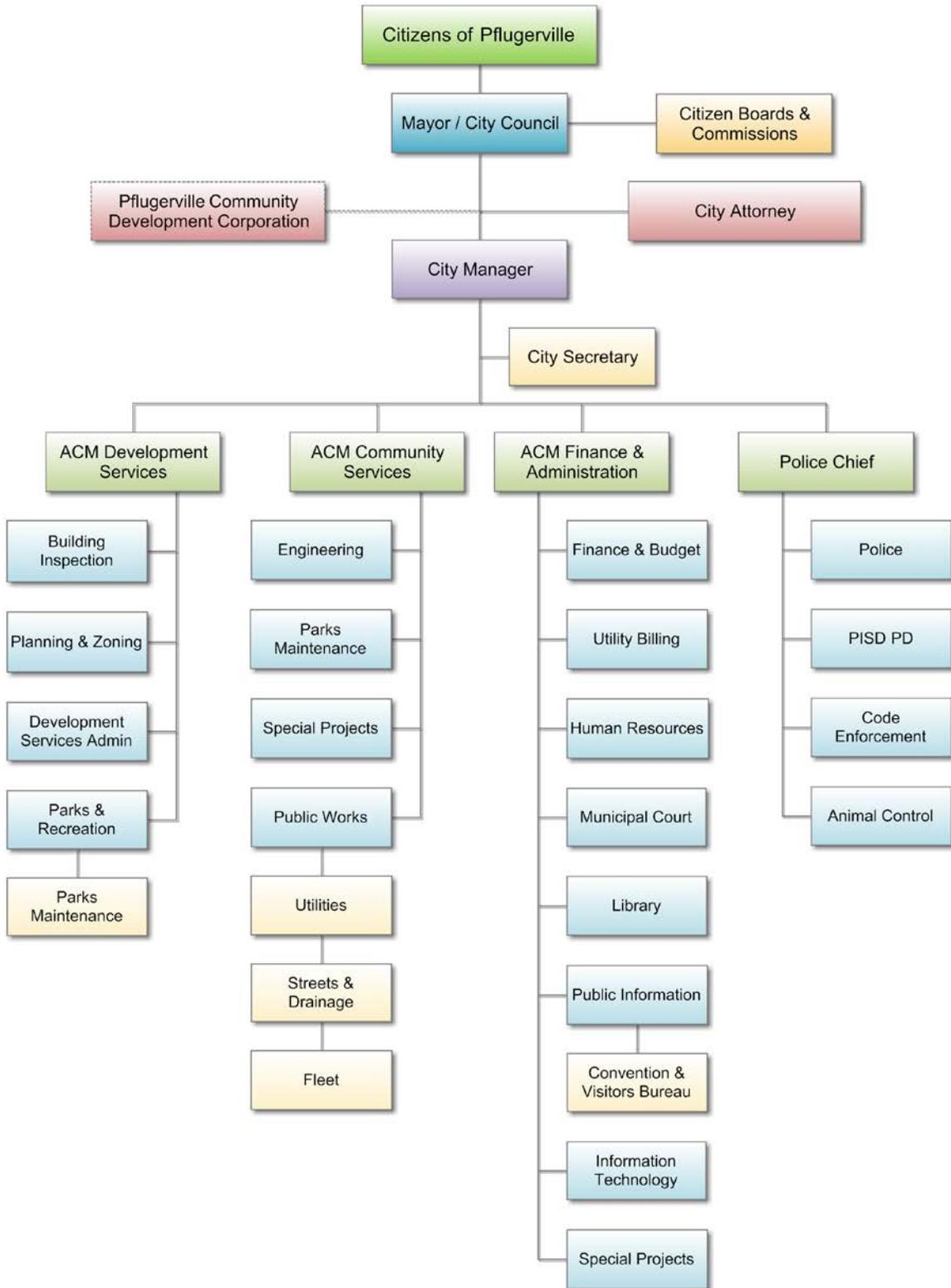
Fiscal Year 2015 Budget Schedule

Tuesday, August 30	Deadline for Chief Appraiser to certify appraisal rolls. <i>Action delayed, typically occurs end of July.</i>
Tuesday, September 2 - Tuesday, September 16	* Notice of Public Hearings published on Channel 10 as a 60-second notice at least five times a day between 7 a.m. and 9 p.m. This should run for at least 7 days immediately before the first public hearing.
Tuesday, September 9 City Council meeting	* First Public Hearing on tax increase.
Wednesday, September 10	Notice of Vote on Tax Rate published (1/4 page) in Pflugerville Pflag newspaper. * Notice of Public Hearing on Budget published in Pflugerville Pflag newspaper.
Friday, September 12	* Notice of upcoming Vote on Tax Rate published on the City website. Notice of Public Hearing for budget required by Charter published on City website.
Tuesday, September 16 Special City Council meeting	* Second Public Hearing on tax increase. At the hearing, schedule and announce meeting to adopt a tax rate 3-14 days following the second public hearing.
Tuesday, September 16 - Tuesday, September 23	* Notice of Tax Revenue Increase published on Channel 10 as a 60-second notice at least five times a day between 7 a.m. and 9 p.m. This should run for at least 7 days immediately before the meeting to adopt the tax rate.
Tuesday, September 23 City Council meeting	Public hearing on budget required by Charter. Adoption of budget by the City Council by ordinance. Adoption of tax rate by ordinance and resolution ratifying the property tax increase.
Wednesday, September 24	Notice of Adoption posted on City website and aired on Channel 10. Adopted FY 15 budget posted on City website.

* Action required due to the Truth-in-Taxation requirements prompted when the proposed tax rate exceeds the lower of the effective or rollback rate.

The City Organization

City of Pflugerville Organizational Chart



The City Organization (continued)

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 appoints the City Manager. The section of the City Charter which outlines the functions of the City Council is included in the Reference section of this document.

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

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

Funds are further organized into functional groups called departments. A department is a group of related activities aimed at accomplishing a major City service or program. Each department has a Department Manager who is responsible for managing all aspects of the department. Department Managers report directly to their respective Assistant City Manager.

Department Organization By Fund

General Fund

Administration
Building Inspection
Development Services Administration
Engineering
Fleet Department
Finance
Municipal Court
Parks and Recreation
Parks Maintenance
Pflugerville Public Library
Planning Department
Police Department
Streets & Drainage Department

Special Revenue Fund

PISD PD Police Department

Utility Fund

Utility Administration
Utility Maintenance
Water Treatment
Water Distribution
Wastewater Collection
Wastewater Treatment

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 City of Pflugerville has established the following funds:

General Fund (Governmental)

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund of the City of Pflugerville includes the Administration, Building Inspection, Development Services Administration, Engineering, Library, Parks and Recreation, Parks Maintenance, Planning, Police, Municipal Court, Street and Fleet Departments. The General Reserve Funds (General Capital Reserve and Vehicle Replacement Funds) are also combined with the General Fund. See the General Capital Reserve Policy in the Financial Policies section of the Budget Overview for more 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 includes 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)

This fund accounts for special revenues that must be expended for specific purposes. The functions maintained in this fund include the Police Department, Municipal Court, Public, Educational, and Governmental Access Channel (PEG) and Tax Increment Reinvestment Zone (TIRZ) funds that have a use restricted by State statute as well as the PISD Police Department.

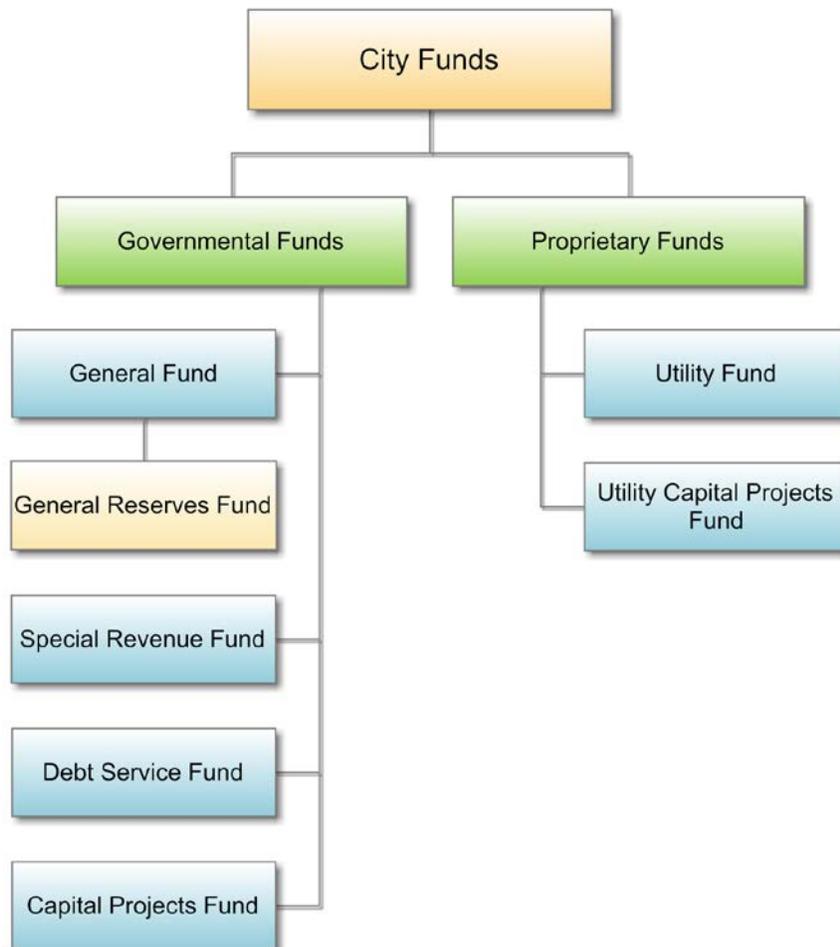
Debt Service Fund (Governmental)

This fund 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. This method recognizes revenue when it is earned and expenses when they are incurred.

The City implemented Governmental Accounting Standards Board Statement No. 34 (GASB 34) during Fiscal Year 2003. 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 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. This rate is calculated differently for the Effective Tax Rate and the Rollback Rate.
2. **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. This rate is the same for both the Effective and Rollback Tax Rates.
3. **The Effective Tax Rate** – This rate provides about the same amount of revenue collected on the same properties on the tax roll as the prior year. This rate calculation requires the taxing entity to account for changes in the value of existing properties and is not effected by new properties.
4. **The Rollback Rate** – This rate provides about the same amount of revenue collected on the same properties for Maintenance and Operations as the prior year, plus 8% as well as the amount calculated for the Debt Service Rate. This rate is typically higher than the Effective Rate, but can be lower due to decreases in the Debt Service Rate.
5. **The Hearing Limit Rate** – This rate is any amount above the lower of the Effective Tax Rate or Rollback Rate. Public hearings must be held regarding the tax rate if this or a higher rate is adopted.

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.

Development Permits – These revenues are collected for the applications of site development and subdivision construction as well as the permits for building the approved projects.

Fines & Fees – Revenues from this category are collected 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 to cover a portion of the cost of services provided Parks and Recreation.

Transfers – Annually a transfer is budgeted from the Utility Fund to the General Fund to mitigate the burden of some shared administrative costs on the General Fund.

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 Utility Fund is budgeted 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 (see Reference section). 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 the departments' pages. Expenditures are grouped into the following categories; these categories apply to both the General and Utility Funds.

Personnel – Accounts for each department's salaries, benefits and related expenditures, such as overtime, 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 – Include payments for services utilized by the department, such as auditors, external attorneys, and consultants.

Capital Acquisition – Expenditures which will result in the acquisition of or addition to fixed assets and meets specific criteria (see Financial Policies section 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.

Budgeted Positions

Department	Positions			Full-Time Equivalents		
	FY 13 Actual	FY 14 Actual	FY15 Approved	FY 13 Actual	FY 14 Actual	FY15 Approved
General Fund						
Administration	24	24	25	23.5	23.5	24.5
Court	7	7	7	6.0	6.0	6.0
Development Services Admin	0	5	5	0.0	5.0	5.0
Building Inspection	6	4	4	6.0	4.0	4.0
Engineering	7	7	9	7.0	7.0	9.0
Planning	7	7	7	7.0	6.5	6.5
Fleet	4	4	4	3.0	3.0	3.5
Library	19	19	22	15.0	15.0	18.0
Parks	35	13	15	32.0	10.5	12.0
Parks Maintenance	0	22	15	0.0	21.0	14.0
Police	111	116	124	106.0	111.0	119.0
Streets	21	22	29	21.0	22.0	29.0
Total General Fund	241	250	266	226.5	234.5	250.5
Utility Fund						
Utility Administration	10	13	15	10.0	13.0	14.5
Utility Maintenance	16	17	16	16.0	17.0	16.0
Water Treatment	4	4	5	4.0	4.0	5.0
Water Distribution	4	4	4	4.0	4.0	4.0
Wastewater Treatment	8	9	10	8.0	9.0	10.0
Total Utility Fund	42	47	50	42.0	47.0	49.5
Special Revenue Fund						
PISD PD	20	20	23	20.0	20.0	22.0
Total Special Revenue Fund	20	20	23	20.0	20.0	22.0
Total Positions/FTEs	303	317	339	288.5	301.5	322.0

Does not include seasonal employees.

Changes to Personnel

In FY 15, the City of Pflugerville will add 22 positions to meet or increase current service levels.

The Administration Department added a full-time Maintenance Tech I position to provide additional services to the Library and Public Works. The Engineering Department is adding a full-time Engineer and a full-time Construction Inspector I to maintain current service levels. The Fleet Department is upgrading one part-time Mechanics Helper position to a full-time Automotive Mechanic I position due to the increase in the City's fleet. The Library is adding three full-time Library Technician positions to keep up with current demand at the newly expanded Library. The Parks and Recreation Department is adding a full-time Athletics Coordinator position to assist in overseeing athletic and aquatic programs and a

Budgeted Positions

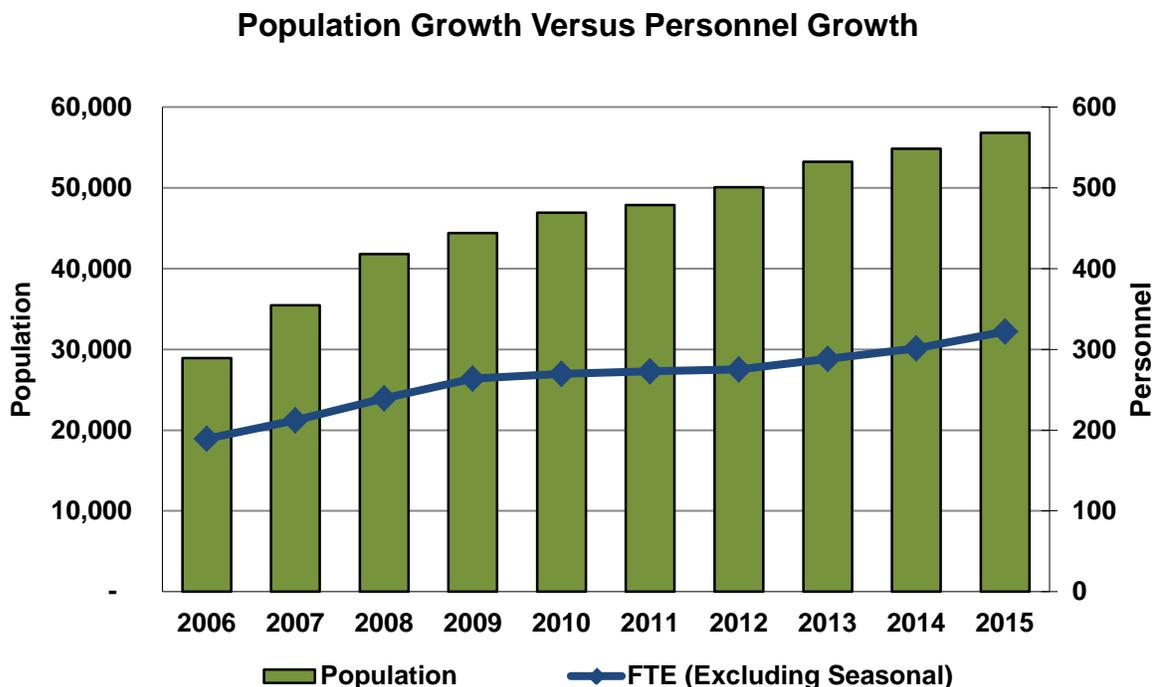
part-time Senior Activity Center Coordinator to assist with and supervise senior activities. Seven full-time personnel were moved from Parks Maintenance to the Streets Department to consolidate the mowing crew into a single department.

The Police Department added several new positions including four Police Officers, one Captain, one Records Supervisor, one Administrative Analyst and one Administrative Technician. The four Police Officers and Captain are being added to maintain current service levels with the increasing population. The Records Supervisor was added to supervise Police Records staff and ensure compliance with Texas Open Records and Public Information requests. The Administrative Analyst position will aid the department by providing crime and financial analysis and creating the department's annual report. The Administrative Technician position was added to assist in the daily operations of the department.

The Utility Administration Department is adding one part-time Recycling Center Attendant and one full-time Utility Superintendent. The Recycling Coordinator will assist in the operations of the recycling center and the Utility Superintendent will balance the organizational structure of the Utility Fund. One Utility Foreman will be moved from the Utility Maintenance Department to the Water Treatment Department due to reorganization. One Equipment Operator position was added to the Wastewater Treatment Department to aid in the expansion the chipping program.

The PISD Police Department is adding one full-time Detective position and two part-time Police Officer positions in FY 15.

The figure below shows the increase in population versus the City of Pflugerville's personnel growth over the past 10 years.



Financial Policies

Purpose

The City has established financial policies to achieve and maintain a positive long-term financial condition. In addition, these policies provide guidance to the Finance Department in planning and managing the City's financial affairs and in developing recommendations to the City Manager and City Council.

Budget Policies

1. The City Council shall adopt a balanced operations budget; the revenues must equal or exceed 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 personnel 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.
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 General Obligation bonds, Certificates of Obligation, or other evidences of indebtedness for the purpose of buying or constructing capital assets.
5. All capital projects shall be financially monitored to ensure compliance with the approved funding for the project.

Financial Policies (continued)

Capitalization Policy

1. Capital assets categories and thresholds will be:
 - a. Land – any amount
 - b. 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.

Financial Policies (continued)

Reporting Policies

1. The budget will be prepared in accordance with Governmental Accounting Standards Board (GASB) and Governmental Finance Officers Association (GFOA) 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 (CAFR). This report will be presented to the City Council upon completion and will be available for public viewing.

Fund Balance Policy

Unassigned fund balance is an important measure of economic stability and is essential to mitigating financial risk. This policy ensures the City will maintain adequate operating fund balances with the capacity to:

1. Provide sufficient cash flow for daily financial needs,
2. Secure and maintain investment grade bond ratings,
3. Offset significant economic downturns or revenue shortfalls and
4. Provide funds for unforeseen expenditures related to emergencies.

The Finance Director is responsible for monitoring and reporting the City's reserve balances. The City Manager is directed to make recommendations to the Council on the use of reserve funds both as an element of the annual operating budget submission and from time to time throughout the fiscal year as needs may arise.

Compliance with the provisions of the policy shall be reviewed as a part of the annual operating budget adoption process and subsequent review will be included in the annual audit and financial statement preparation procedures.

The General Fund has a minimum unassigned fund balance equal to 25% of budgeted operating expenditures per the City Charter. In the event the unassigned fund balance falls below 25% or if it is anticipated that the balance will be less than 25% at the close of the fiscal year, the City Manager shall prepare and submit a plan to City Council restore the minimum required level as soon as economic conditions allow and provide an estimated timeline for restoring the balance to 25%.

The Utility Fund also has a minimum unassigned fund balance equal to 25% of budgeted operating expenditures. In the event the unrestricted fund balance is calculated to be less than 25%, the City Manager shall prepare and submit a plan to City Council restore the minimum required level as soon as economic conditions allow and provide an estimated timeline for restoring the balance to 25%.

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 and a Texas 4B Economic Development Corporation that collects a one-half cent sales tax of taxable goods purchased in the City. It operates on an independent budget and has a seven member Board of Directors. 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:
16225 Impact Way, Suite 2
Pflugerville, TX 78660

Phone: (512) 990-3725
Fax: (512) 990-3183
www.pfdevelopment.com



Budget Summaries



**City of Pflugerville
Summary of All Funds
2013-2015**

	Governmental Funds			Utility Funds			Total All Funds		
	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved
Financial Sources									
Property Tax	17,011,962	17,316,196	17,973,015	-	-	-	17,011,962	17,316,196	17,973,015
Sales Tax	4,833,364	5,658,164	6,318,000	-	-	-	4,833,364	5,658,164	6,318,000
Franchise Tax	2,913,034	3,322,550	3,129,356	-	-	-	2,913,034	3,322,550	3,129,356
Mixed Beverage Tax	35,467	67,504	67,500	-	-	-	35,467	67,504	67,500
Development Permits	1,256,491	1,595,266	1,204,920	-	-	-	1,256,491	1,595,266	1,204,920
Fines & Fees	1,125,502	1,121,970	1,138,499	-	-	-	1,125,502	1,121,970	1,138,499
Recreation Income	747,522	717,945	599,875	-	-	-	747,522	717,945	599,875
Water Sales	-	-	-	12,103,613	11,400,254	11,940,175	12,103,613	11,400,254	11,940,175
Wastewater Service	-	-	-	6,101,484	6,272,649	5,410,000	6,101,484	6,272,649	5,410,000
Solid Waste Service	-	-	-	3,766,137	3,915,907	3,875,000	3,766,137	3,915,907	3,875,000
Fees	-	-	-	1,729,973	4,555,685	79,000	1,729,973	4,555,685	79,000
Developer Contributions	-	-	-	739,560	4,500	-	739,560	4,500	-
Interest	17,510	28,823	-	24,151	11,035	13,500	41,661	39,858	13,500
Intergovernmental	1,759,165	2,330,487	790,689	-	-	-	1,759,165	2,330,487	790,689
Grants	118,546	252,444	4,000	-	-	-	118,546	252,444	4,000
Miscellaneous	680,236	1,065,455	331,095	132,977	121,667	29,680	813,213	1,187,122	360,775
Bond Proceeds	6,600,000	4,980,000	-	-	-	13,945,518	6,600,000	4,980,000	13,945,518
Transfer	2,197,032	3,061,952	3,280,000	3,653,843	1,723,315	1,991,640	5,850,875	4,785,267	5,271,640
Fund Balance Transfer	-	-	-	1,023,664	1,502,356	3,124,984	1,023,664	1,502,356	3,124,984
Total Financial Sources	\$ 39,295,831	\$ 41,518,756	\$ 34,836,949	\$ 29,275,402	\$ 29,507,368	\$ 40,409,497	\$ 68,571,233	\$ 71,026,124	\$ 75,246,446
Expenditures									
General Government	5,242,907	5,866,643	6,220,294	-	-	-	5,242,907	5,866,643	6,220,294
Public Safety	11,311,484	12,234,622	11,482,884	-	-	-	11,311,484	12,234,622	11,482,884
Culture & Recreation	4,210,753	4,224,465	4,176,607	-	-	-	4,210,753	4,224,465	4,176,607
Public Works	2,837,017	3,143,934	4,578,585	-	-	-	2,837,017	3,143,934	4,578,585
Water Departments	-	-	-	7,884,683	7,952,925	8,347,133	7,884,683	7,952,925	8,347,133
Wastewater Departments	-	-	-	3,807,645	3,725,337	3,827,206	3,807,645	3,725,337	3,827,206
Solid Waste Contract	-	-	-	3,766,573	3,915,907	3,875,000	3,766,573	3,915,907	3,875,000
Transfer (Interfund)	-	-	-	750,000	750,000	750,000	750,000	750,000	750,000
Capital Projects	8,311,403	11,319,085	3,066,000	2,480,885	4,290,128	20,823,790	10,792,288	15,609,213	23,889,790
Debt Service	5,890,264	6,330,596	6,364,349	5,294,187	5,292,392	5,398,970	11,184,451	11,622,988	11,763,319
Total Expenditures	\$ 37,803,828	\$ 43,119,345	\$ 35,888,719	\$ 23,983,973	\$ 25,926,689	\$ 43,022,099	\$ 61,787,801	\$ 69,046,034	\$ 78,910,818
Intrafund Transfers	1,447,032	1,326,288	-	3,287,457	3,929,792	5,116,624	\$ 4,734,489	\$ 5,256,080	\$ 5,116,624
Total Expenses + Transfers	\$ 39,250,860	\$ 44,445,633	\$ 35,888,719	\$ 27,271,430	\$ 29,856,481	\$ 48,138,723	\$ 66,522,290	\$ 74,302,114	\$ 84,027,442
Net Change Fund Balance	44,971	(2,926,877)	(1,051,770)	2,003,972	(349,113)	(7,729,226)	2,048,943	(3,275,990)	(8,780,996)
Beginning Funds Balance	\$ 23,466,430	\$ 23,511,401	\$ 20,584,524	\$ 23,761,285	\$ 25,765,257	\$ 25,416,144	\$ 47,227,715	\$ 49,276,658	\$ 46,000,668
Projected Ending Funds Balance	\$ 23,511,401	\$ 20,584,524	\$ 19,532,754	\$ 25,765,257	\$ 25,416,144	\$ 17,686,918	\$ 49,276,658	\$ 46,000,668	\$ 37,219,672

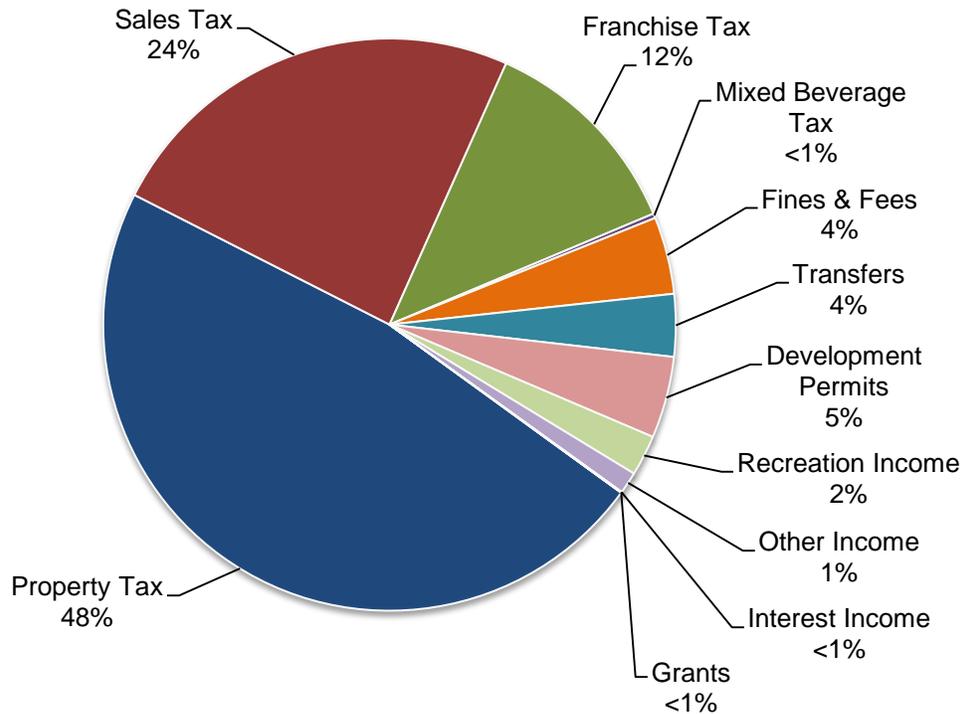
**City of Pflugerville
Governmental Funds
2013-2015 Summary of Revenues, Expenses, and Changes in Fund Balance**

	General Fund			General Reserves			General Debt Service		
	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved
Financial Sources									
Property Tax	11,303,265	11,463,829	12,404,355	-	-	-	5,708,697	5,695,370	5,568,660
Sales Tax	4,833,364	5,658,164	6,318,000	-	-	-	-	-	-
Franchise Tax	2,913,034	3,191,575	3,129,356	-	-	-	-	-	-
Mixed Beverage Tax	35,467	67,504	67,500	-	-	-	-	-	-
Development Permits	1,256,491	1,595,266	1,204,920	-	-	-	-	-	-
Fines & Fees	995,775	996,887	1,138,499	-	-	-	-	-	-
Recreation Income	626,541	591,128	599,875	-	-	-	-	-	-
Grants	118,546	252,444	4,000	-	-	-	-	-	-
Transfers	798,349	809,057	922,000	1,383,586	1,267,231	495,000	-	-	-
Interest	-	-	-	-	-	-	5,966	25,563	-
Intergovernmental	-	-	-	-	-	-	255,786	644,379	790,689
Fund Balance Transfer	-	-	-	-	-	-	-	-	-
Miscellaneous	375,083	581,571	331,095	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Total Financial Sources	\$ 23,255,915	\$ 25,207,425	\$ 26,119,600	\$ 1,383,586	\$ 1,267,231	\$ 495,000	\$ 5,970,449	\$ 6,365,312	\$ 6,359,349
Expenditures									
General Government	5,047,193	5,298,643	6,212,798	118,049	288,093	7,496	-	-	-
Public Safety	9,652,712	10,070,489	11,133,319	56,832	425,066	349,565	-	-	-
Culture & Recreation	3,780,785	3,892,285	4,176,607	356,832	255,282	-	-	-	-
Public Works	2,825,183	3,058,192	4,433,601	11,834	85,742	144,984	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal Retirements	-	-	-	-	-	-	2,475,283	2,813,253	2,851,795
Interest	-	-	-	-	-	-	3,411,023	3,512,098	3,507,554
Paying Agent Fees	-	-	-	-	-	-	3,958	5,245	5,000
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Refunding Agent	-	-	-	-	-	-	-	-	-
Transfers (intrafund)	1,398,683	1,267,231	-	-	-	-	-	-	-
Total Expenditures	\$ 22,704,556	\$ 23,586,840	\$ 25,956,325	\$ 543,547	\$ 1,054,183	\$ 502,045	\$ 5,890,264	\$ 6,330,596	\$ 6,364,349
Fund Balance									
Net Change	\$ 551,359	\$ 1,620,585	\$ 163,275	\$ 840,039	\$ 213,048	\$ (7,045)	\$ 80,185	\$ 34,716	\$ (5,000)
Beginning Balance	\$ 8,961,413	\$ 9,512,772	\$ 11,133,357	\$ 1,591,833	\$ 2,431,872	\$ 2,644,920	\$ 2,487,714	\$ 2,567,899	\$ 2,602,615
Projected Ending Balance	\$ 9,512,772	\$ 11,133,357	\$ 11,296,632	\$ 2,431,872	\$ 2,644,920	\$ 2,637,875	\$ 2,567,899	\$ 2,602,615	\$ 2,597,615

**City of Pflugerville
Governmental Funds
2013-2015 Summary of Revenues, Expenses, and Changes in Fund Balance**

	Special Revenue Funds			Capital Funds			Total Governmental Funds		
	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved
Financial Sources:									
Property Tax	-	156,997	-	-	-	-	17,011,962	17,316,196	17,973,015
Sales Tax	-	-	-	-	-	-	4,833,364	5,658,164	6,318,000
Franchise Tax	-	130,975	-	-	-	-	2,913,034	3,322,550	3,129,356
Mixed Beverage Tax	-	-	-	-	-	-	35,467	67,504	67,500
Development Permits	-	-	-	-	-	-	1,256,491	1,595,266	1,204,920
Fines & Fees	129,727	125,083	-	-	-	-	1,125,502	1,121,970	1,138,499
Recreation Income	120,981	126,817	-	-	-	-	747,522	717,945	599,875
Grants	-	-	-	-	-	-	118,546	252,444	4,000
Transfers	-	-	-	15,097	985,664	1,863,000	2,197,032	3,061,952	3,280,000
Interest	556	511	-	10,988	2,749	-	17,510	28,823	-
Intergovernmental	1,503,379	1,686,108	-	-	-	-	1,759,165	2,330,487	790,689
Fund Balance Transfer	-	-	-	-	-	-	-	-	-
Miscellaneous	74,446	71,884	-	230,707	412,000	-	680,236	1,065,455	331,095
Bond Proceeds	-	-	-	6,600,000	4,980,000	-	6,600,000	4,980,000	-
Total Financial Sources	\$ 1,829,089	\$ 2,298,375	\$ -	\$ 6,856,792	\$ 6,380,413	\$ 1,863,000	\$ 39,295,831	\$ 41,518,756	\$ 34,836,949
Expenditures									
General Government	77,665	279,907	-	-	-	-	5,242,907	5,866,643	6,220,294
Public Safety	1,601,940	1,739,067	-	-	-	-	11,311,484	12,234,622	11,482,884
Culture & Recreation	73,136	76,898	-	-	-	-	4,210,753	4,224,465	4,176,607
Public Works	-	-	-	-	-	-	2,837,017	3,143,934	4,578,585
Capital Projects	-	-	-	8,311,403	11,319,085	3,066,000	8,311,403	11,319,085	3,066,000
Debt Service	-	-	-	-	-	-	-	-	-
Principal Retirements	-	-	-	-	-	-	2,475,283	2,813,253	2,851,795
Interest	-	-	-	-	-	-	3,411,023	3,512,098	3,507,554
Paying Agent Fees	-	-	-	-	-	-	3,958	5,245	5,000
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Refunding Agent	-	-	-	-	-	-	-	-	-
Transfers (intrafund)	48,349	59,057	-	-	-	-	1,447,032	1,326,288	-
Total Expenditures	\$ 1,801,090	\$ 2,154,929	\$ -	\$ 8,311,403	\$ 11,319,085	\$ 3,066,000	\$ 39,250,860	\$ 44,445,633	\$ 35,888,719
Fund Balance									
Net Change	\$ 27,999	\$ 143,446	\$ -	\$ (1,454,611)	\$ (4,938,672)	\$ (1,203,000)	\$ 44,971	\$ (2,926,877)	\$ (1,051,770)
Beginning Balance	\$ 603,355	\$ 631,354	\$ 774,800	\$ 9,822,115	\$ 8,367,504	\$ 3,428,832	\$ 23,466,430	\$ 23,511,401	\$ 20,584,524
Projected Ending Balance	\$ 631,354	\$ 774,800	\$ 774,800	\$ 8,367,504	\$ 3,428,832	\$ 2,225,832	\$ 23,511,401	\$ 20,584,524	\$ 19,532,754

FY 2015 Financial Sources - General Fund



Major Revenue Sources

These revenues constitute more than 75% of the General Fund revenue budgeted for FY 2015.

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 13.7% for Fiscal Year 2015. This increase is due to new residential and commercial construction and an increase in appraised property values. City Council has lowered the property tax rate each year for the past eleven years, including a decrease of 4 cents in Fiscal Year 2015. 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 steadily increased the sales tax base over the past several years. This trend includes an 18% actual increase from 2013 to 2014 and budget to budget growth of 25% for 2015.

General Fund Revenue Analysis

Major Revenue Sources (continued)

Franchise Tax

These fees are budgeted conservatively due to the level trend over the past several years.

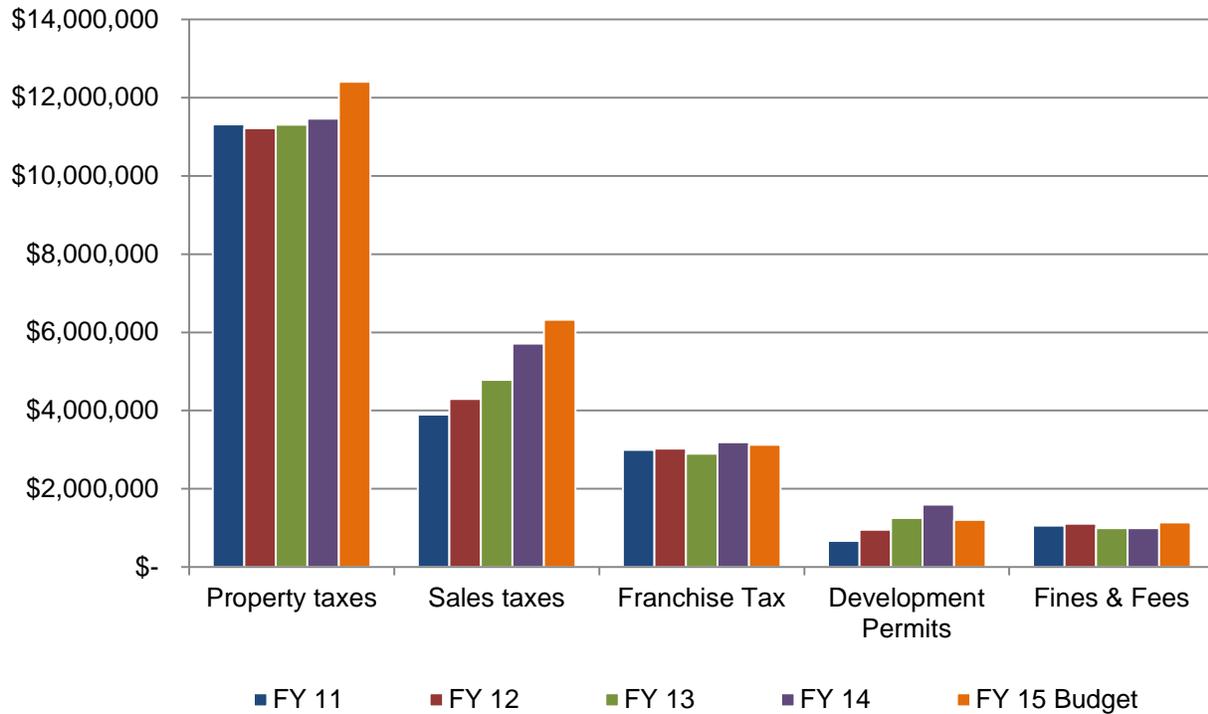
Development Permits

Development permits increased 27% from FY 13 to FY 14 due to an increase in housing starts and new retail development. To address uncertainties in the local economy, these revenues are budgeted conservatively in FY 15, well below the growth seen in the past few years.

Fines & Fees

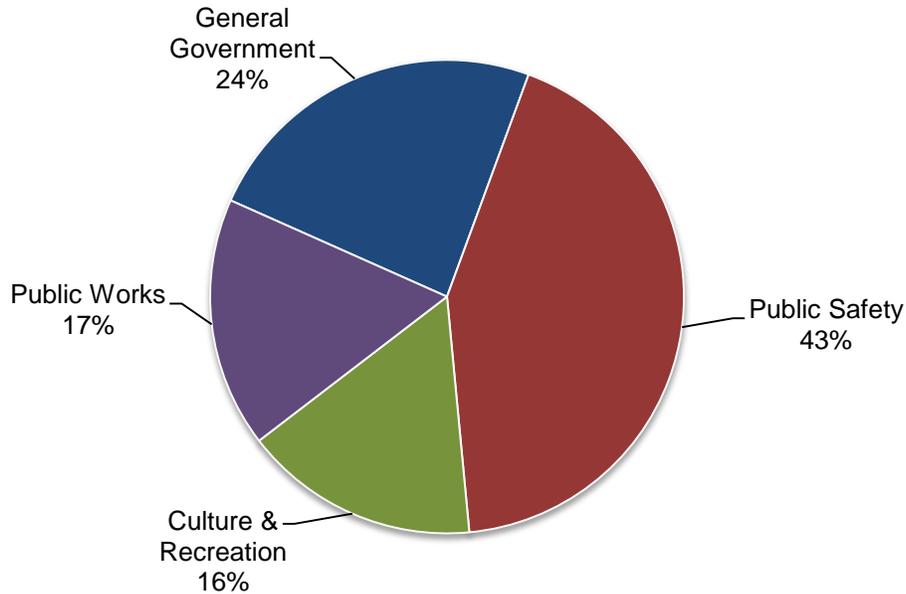
These revenues have slightly increased over the past several years. The Fiscal Year 2015 budget includes a 4% increase over the FY 14 budget, to remain in line with past growth.

**Historical Revenue
Major Sources**



General Fund Expenditure Analysis

FY 2015 Financial Uses - General Fund



General Fund Uses

General Fund expenditures are expected to steadily increase for FY 15 due to population growth and improved local economic conditions compared to past years. Additional financial summaries for each department are located in the General Fund section of this document.

General Government

The departments included in this category are Administration (including the City Manager's Office and Finance), Fleet, Municipal Court, Planning and a portion of the Development Services Administration Department. The Development Services Administration Department captures expenditures shared, and previously divided, among the Building, Engineering and Planning Departments. Expenditures are expected to increase in FY 15 due to the purchase of GPS tracking units for all non-Police vehicles, a compensation plan for City staff and courtroom upgrades offset by special revenue for Municipal Court.

Public Safety

The departments included in this category are Building Inspection, Police and a portion of the Development Services Administration Department. Public safety is a high priority for the City and correspondingly the largest use of the General Fund. In FY 11, PISD Police Department was moved to the Special Revenue Fund, which accounts for the decrease in FY 12 General Fund public safety expenditures. Since FY 12, expenditures have increased due to the addition of personnel and purchasing new equipment and replacing aging equipment.

General Fund Expenditure Analysis

General Fund Uses (continued)

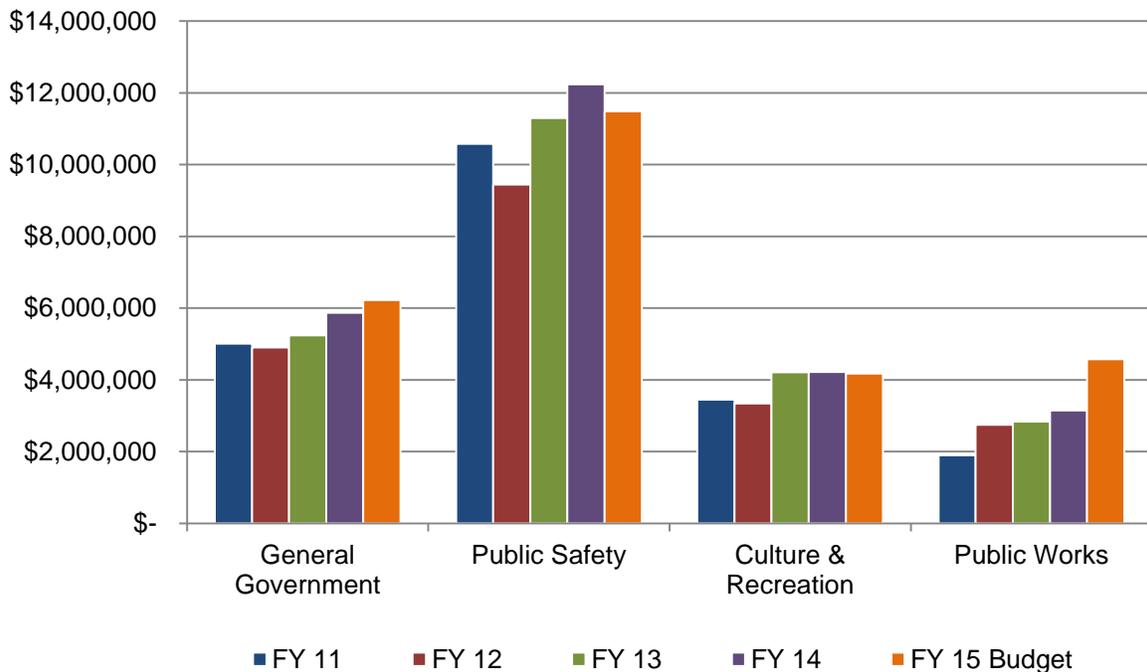
Culture & Recreation

The departments included in this category are Pflugerville Public Library, Parks and Recreation and Parks Maintenance. 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. Expenditures budgeted for FY 15 include the addition of personnel at the Library, re-plastering Windermere pool, purchasing an electronic sign for the Recreation Center and the purchase of several new pieces of equipment for Parks Maintenance.

Public Works

The departments included in this category are Engineering, Streets & Drainage and a portion of the Development Services Administration Department. In FY 15, expenditures are expected to increase due to the addition of personnel, installation of survey benchmarks throughout the City, performing a Pavement Management Study and purchasing equipment.

Historical Expenditures by Function



Fund Balance Summary Governmental Funds

General Fund

In FY 2014, 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 increase slightly in FY 2015.

General Reserves

The fund balance is expected to decrease as projects are approved by City Council in calendar year 2015 and replacement vehicles are purchased in FY 15. See General Capital Reserve Policy in the Financial Policies of the Budget Overview Section for more detail.

Debt Service Fund

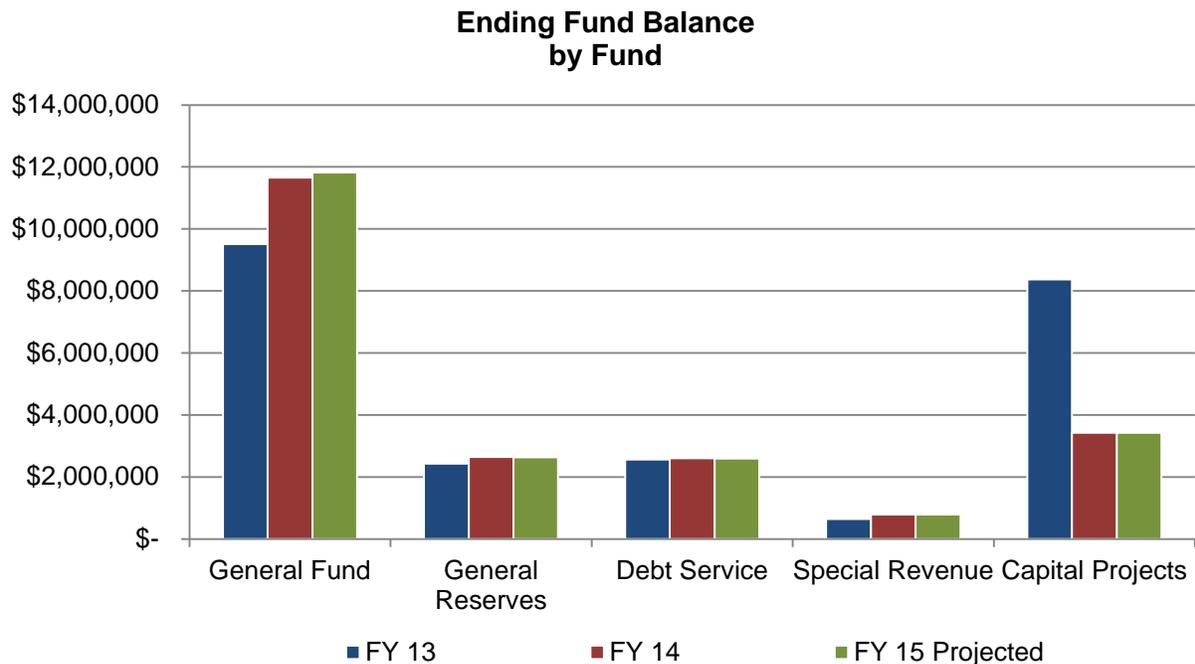
The fund balance is projected to remain static in FY 2015 with no new debt issuances.

Special Revenue Fund

The fund balance of the Special Revenue Fund has increased slightly from FY 13 to FY 14 due to the delay of purchases.

Capital Project Fund

The fund balance decreased as funds were expended for capital projects in FY 14. A transfer from fund balance and existing bond proceeds will be used to fund FY 15 street projects.





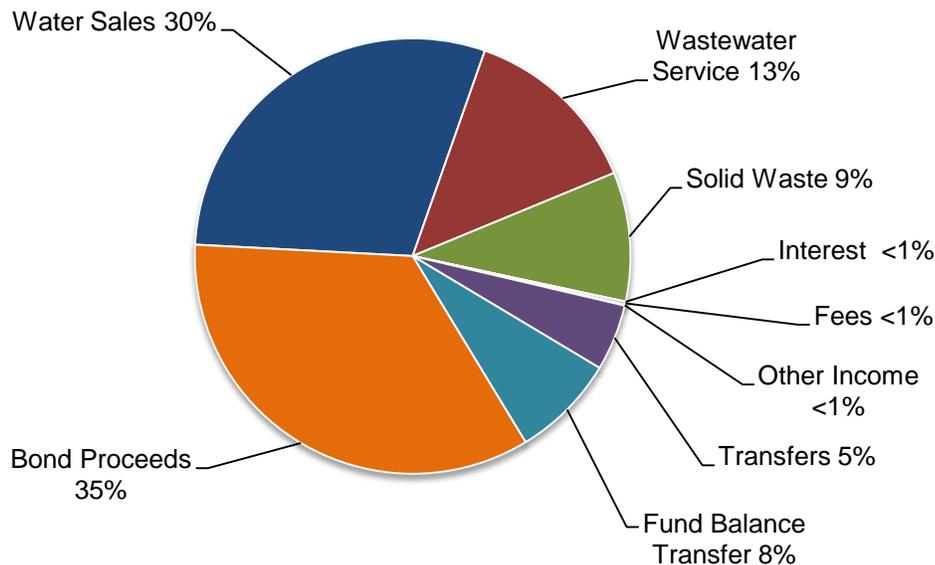
**City of Pflugerville
Enterprise Funds
2013-2015 Summary of Revenues, Expenses, and Changes in Retained Earnings**

	Utility Fund			Utility Debt Service		
	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved
Revenues						
Water Sales	10,291,235	9,397,582	10,068,157	1,812,378.0	2,002,672	1,872,018
Wastewater Service	4,751,995	4,706,244	3,874,688	1,349,489.0	1,566,405	1,535,312
Solid Waste Service	3,766,137	3,915,907	3,875,000	-	-	-
Interest	11,349	6,624	8,104	1,294.0	460	563
Fees	92,725	92,426	79,000	-	-	-
Miscellaneous	132,977	121,667	29,680	-	-	-
Developer Contributions	500,000	-	-	-	-	-
Transfers	-	-	-	2,132,320.0	1,723,315	1,991,640
Bond Proceeds	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-
Total Revenues	\$ 19,546,418	\$ 18,240,450	\$ 17,934,629	\$ 5,295,481	\$ 5,292,852	\$ 5,399,533
Expenses						
Water Treatment	2,268,890	2,755,962	2,423,632	-	-	-
Water Distribution	5,615,793	5,196,963	5,923,501	-	-	-
Wastewater Collection	1,455,388	1,247,263	1,245,988	-	-	-
Wastewater Treatment	2,352,257	2,478,074	2,581,218	-	-	-
Solid Waste Contract	3,766,573	3,915,907	3,875,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirements	-	-	-	1,929,717	1,991,747	2,163,205
Interest	-	-	-	3,362,356	3,298,527	3,232,136
Paying Agent Fees	-	-	-	2,114	2,118	3,629
Bond Issuance Costs	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Transfers (Interfund)	750,000	750,000	750,000	-	-	-
Total Expenses	\$ 16,208,901	\$ 16,344,169	\$ 16,799,339	\$ 5,294,187	\$ 5,292,392	\$ 5,398,970
Intrafund Transfers	1,155,137	2,206,477	3,124,984	-	-	-
Total Expenses + Transfers	\$ 17,364,038	\$ 18,550,646	\$ 19,924,323	\$ 5,294,187	\$ 5,292,392	\$ 5,398,970
Retained Earnings						
Net Change	2,182,380	(310,196)	(1,989,694)	1,294	460	563
Beginning Retained Earnings	\$ 10,526,166	\$ 12,708,546	\$ 12,398,350	\$ 441,724	\$ 443,018	\$ 443,478
Ending Retained Earnings	\$ 12,708,546	\$ 12,398,350	\$ 10,408,656	\$ 443,018	\$ 443,478	\$ 444,041

**City of Pflugerville
Enterprise Funds
2013-2015 Summary of Revenues, Expenses, and Changes in Retained Earnings**

	Impact Fees			Capital Projects			Total Enterprise Funds		
	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved	FY 2013 Actual	FY 2014 Actual	FY 2015 Approved
Revenues									
Water Sales	-	-	-	-	-	-	12,103,613	11,400,254	11,940,175
Wastewater Service	-	-	-	-	-	-	6,101,484	6,272,649	5,410,000
Solid Waste Service	-	-	-	-	-	-	3,766,137	3,915,907	3,875,000
Interest	6,370	2,481	3,035	5,138	1,470	1,798	24,151	11,035	13,500
Fees	1,637,248	4,463,259	-	-	-	-	1,729,973	4,555,685	79,000
Miscellaneous	-	-	-	-	-	-	132,977	121,667	29,680
Developer Contributions	-	-	-	239,560	4,500	-	739,560	4,500	-
Transfers	-	-	-	1,521,523	-	-	3,653,843	1,723,315	1,991,640
Bond Proceeds	-	-	-	-	-	13,945,518	-	-	13,945,518
Fund Balance Transfer	-	-	-	1,023,664	1,502,356	3,124,984	1,023,664	1,502,356	3,124,984
Total Revenues	\$ 1,643,618	\$ 4,465,740	\$ 3,035	\$ 2,789,885	\$ 1,508,326	\$ 17,072,300	\$ 29,275,402	\$ 29,507,368	\$ 40,409,497
Expenses									
Water Treatment	-	-	-	-	-	-	2,268,890	2,755,962	2,423,632
Water Distribution	-	-	-	-	-	-	5,615,793	5,196,963	5,923,501
Wastewater Collection	-	-	-	-	-	-	1,455,388	1,247,263	1,245,988
Wastewater Treatment	-	-	-	-	-	-	2,352,257	2,478,074	2,581,218
Solid Waste Contract	-	-	-	-	-	-	3,766,573	3,915,907	3,875,000
Debt Service	-	-	-	-	-	-	-	-	-
Principal Retirements	-	-	-	-	-	-	1,929,717	1,991,747	2,163,205
Interest	-	-	-	-	-	-	3,362,356	3,298,527	3,232,136
Paying Agent Fees	-	-	-	-	-	-	2,114	2,118	3,629
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	2,480,885	4,290,128	20,823,790	2,480,885	4,290,128	20,823,790
Transfers (Interfund)	-	-	-	-	-	-	750,000	750,000	750,000
Total Expenses	\$ -	\$ -	\$ -	\$ 2,480,885	\$ 4,290,128	\$ 20,823,790	\$ 23,983,973	\$ 25,926,689	\$ 43,022,099
Intrafund Transfers	2,132,320	1,723,315	1,991,640	-	-	-	3,287,457	3,929,792	5,116,624
Total Expenses + Transfers	\$ 2,132,320	\$ 1,723,315	\$ 1,991,640	\$ 2,480,885	\$ 4,290,128	\$ 20,823,790	\$ 27,271,430	\$ 29,856,481	\$ 48,138,723
Retained Earnings									
Net Change	(488,702)	2,742,425	(1,988,605)	309,000	(2,781,802)	(3,751,490)	2,003,972	(349,113)	(7,729,226)
Beginning Retained Earnings	\$ 6,569,103	\$ 6,080,401	\$ 8,822,826	\$ 6,224,292	\$ 6,533,292	\$ 3,751,490	\$ 23,761,285	\$ 25,765,257	\$ 25,416,144
Ending Retained Earnings	\$ 6,080,401	\$ 8,822,826	\$ 6,834,221	\$ 6,533,292	\$ 3,751,490	\$ -	\$ 25,765,257	\$ 25,416,144	\$ 17,686,918

FY 2015 Financial Sources



Major Revenue Sources

These revenues constitute more than 75% of the Utility Fund revenue budgeted for FY 2015.

Water Revenues

Water revenues fluctuate annually with climate and weather changes. Although there was a 6% increase in the number of customers served from FY 13 to FY 14, FY 14 saw a slight decrease in water revenue. FY 15 water revenue is expected to go back to FY 13 levels due to the implementation of the new water rates and increased residential and commercial development.

Wastewater

The number of wastewater customers grew 5% from FY 13 to FY 14. Although the number of wastewater customers will likely grow in FY 15, due to the new wastewater rate schedule, wastewater revenues are expected to decrease in FY 15.

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.

Bond Proceeds

In FY 15 Bond Proceeds revenue is the largest, single revenue source in the Utility Fund. Bond Proceeds are budgeted at \$13,945,518 for FY 15 and will be used to fund water and wastewater capital projects (see Capital Projects section).

**Enterprise Fund
Revenue Analysis**

Major Revenue Sources (continued)

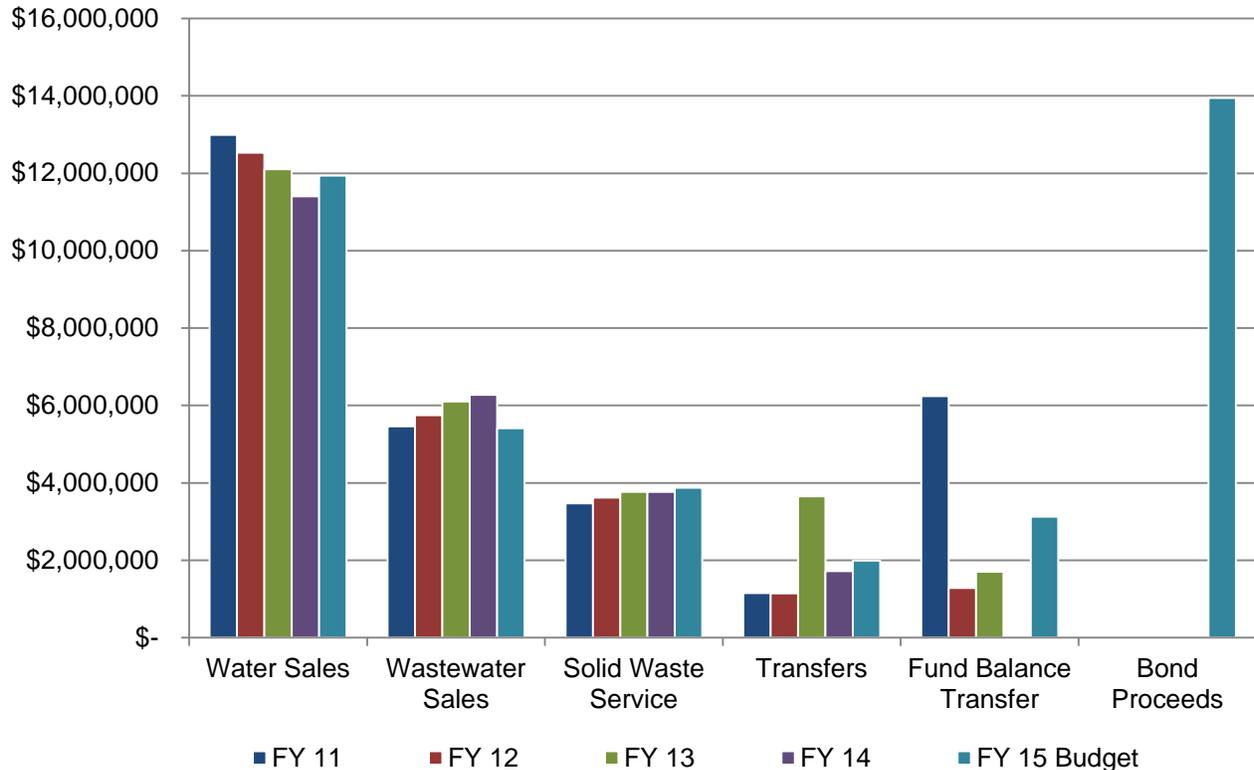
Transfers

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

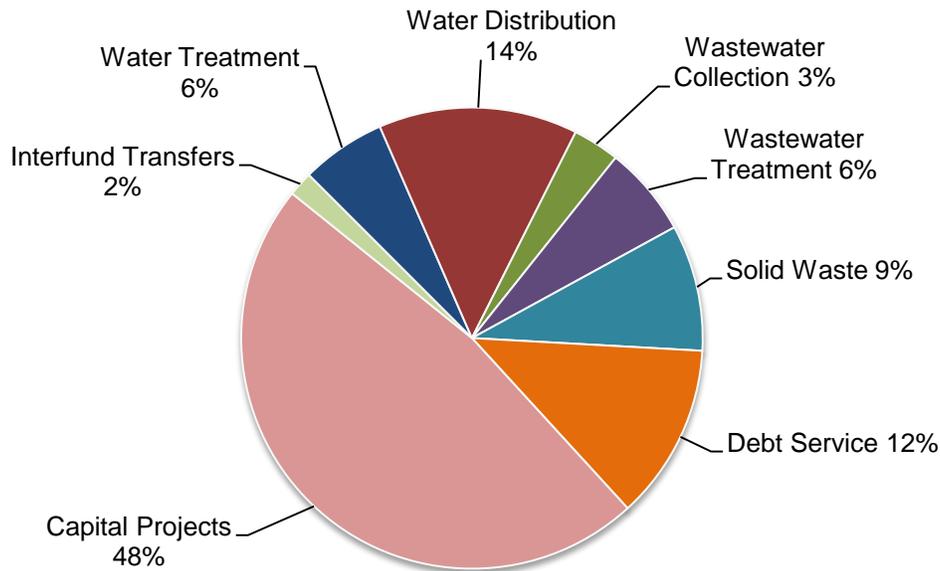
Fund Balance Transfer

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. No fund balance transfers were made in FY 14. The FY 15 fund balance transfer is \$3,124,984 and will be used to fund specific water and wastewater capital projects.

**Historical Revenue
Major Sources**



FY 2015 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. FY 15 is expected to follow this trend with the FY 15 budget expected to exceed FY 14 actuals by 5%.

Wastewater Departments

The operating expenditures of the wastewater departments (collection and treatment) have grown due to additional projects in 2013 and 2014, however expenditures in FY 15 are expected to level off and FY 15 has a conservative budgeted increase of 2% over FY 14 actuals.

Solid Waste

All citizens of the City are required to maintain solid waste (garbage) service through the City. Growth in Solid Waste expenditures is due to new development within the existing city limits.

Utility Fund Uses (continued)

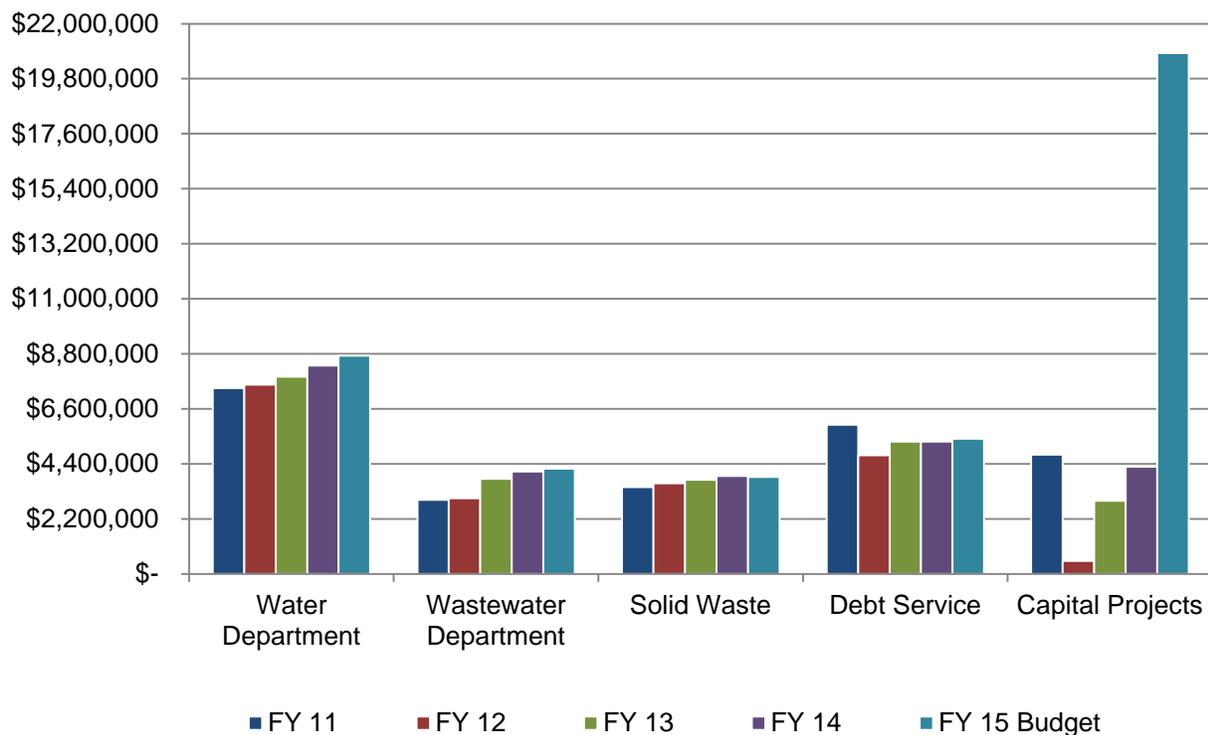
Debt Service

Debt service on the City’s utility system remains consistent. In 2011 and 2012, the City refunded several old debt issues and in 2010 also issued new debt which caused a spike in FY 11 debt service. These refunding issues resulted in a decrease in debt service expenditures for FY 12 and continuing into FY 13. A debt issuance is anticipated for FY 15 to fund capital water and wastewater 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). FY 15 includes a variety of needed water and wastewater system improvements.

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 FY 15.

Debt Service Fund

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

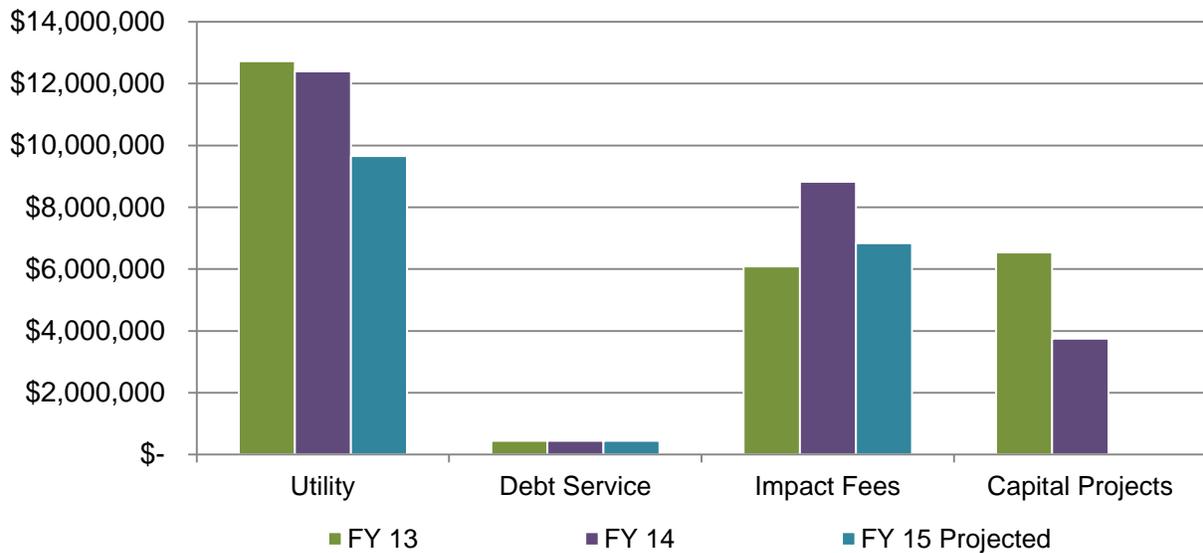
Impact Fees Fund

The revenues from these fees are increasing as development is on the rise. The balance is declining as it is being used to pay for debt service on bonds that funded capital improvements to the utility system. The FY 15 fund balance is projected to decrease by \$1,988,605. The FY 15 projection reflects a very conservative fund balance estimate.

Capital Project Fund

In FY 15, fund balance will be used to fund water and wastewater system improvements.

Ending Fund Balance by Fund



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 was incorporated in 1965 and will celebrate its 50th anniversary in 2015.

Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
City Manager	1	1	1
Assistant City Manager (ACM) ¹	3	1	1
City Secretary	1	1	1
Public Information Officer	1	1	1
Human Resources Manager	1	1	1
Human Resources Coordinator	1	0	0
Human Resources Assistant	0	1	1
Marketing & Special Events Coordinator	0	1	1
Website Coordinator	1	1	1
Videography Multimedia Specialist	0	1	1
Facilities Coordinator	1	1	1
Facilities Maintenance Tech	3	3	4
Administrative Tech	2	2	2
Media Intern (Part-Time)	1	1	1
Total City Manager's Office	16	16	17
Finance Director	1	1	1
Assistant Finance Director	1	0	0
Accountant	2	2	2
Accounting Tech/Payroll	1	1	1
Budget Analyst	0	1	1
Purchasing Supervisor	1	1	1
Accounts Payable Clerk	1	1	1
Administrative Tech	1	1	1
Total Finance	8	8	8
Total Administration Positions	24	24	25

¹ In FY 14, the ACM of Development Services moved to Development Services Administration and the ACM for Community Services moved to Utility Administration.



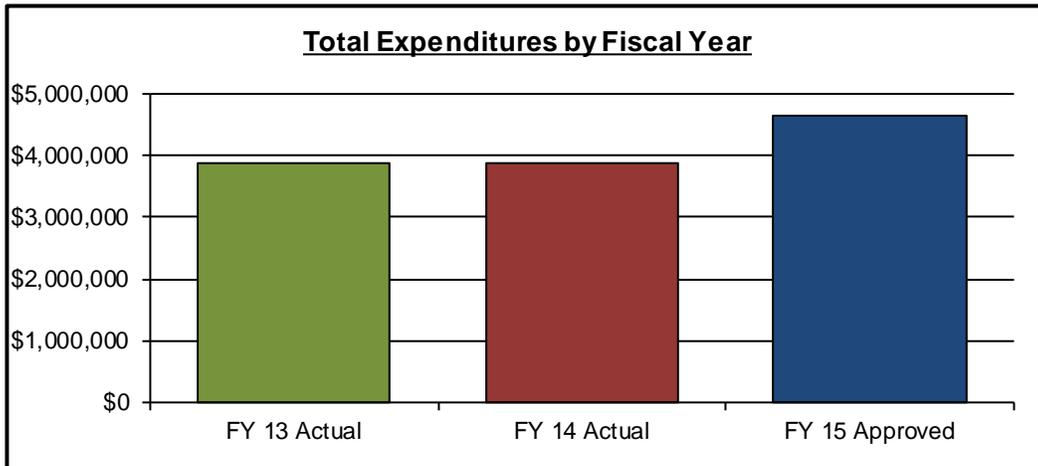
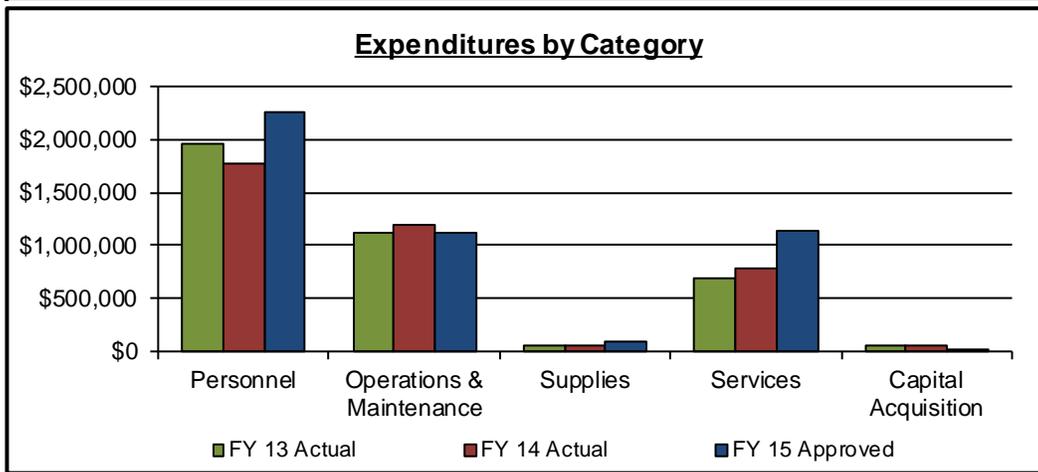
Administration Department

100 E Main St. | M-F 8am-5pm, excluding holidays

Ph. 512-990-6101 | Fax 512-990-4364 | pflugervilletx.gov

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	1,960,355	1,767,152	2,262,220
Operations & Maintenance	1,115,393	1,204,559	1,130,033
Supplies	56,481	56,168	92,500
Services	695,153	791,034	1,141,000
Capital Acquisition	53,348	50,969	10,000
Total Administration Expenditures	\$ 3,880,730	\$ 3,869,882	\$ 4,635,753





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 2013 – 2014 Accomplishments

- ✓ The City of Pflugerville was ranked 20th on Money Magazine America's Best Places to Live – 50 Great Small Cities that have it All list.
- ✓ The City of Pflugerville ranked 8th on Nerd Wallet's Best Places for Home Ownership list.

FY 2013 – 2014 Accomplishments (cont)

- ✓ Received TAMI award from the Texas Municipal Officers Association for public service announcement videos.
- ✓ Approved bond packages for placement on the November ballot for roadways and parks improvements.
- ✓ Lowered property tax rate by 4 cents, for a total of 10.5 cents in the last 11 years.
- ✓ Formed a task force to plan for the Animal Shelter's future needs.
- ✓ Welcomed Hawaiian Falls Water and Adventure Park to the City of Pflugerville.
- ✓ Continued to diversify the tax base by attracting new businesses to Pflugerville with economic development agreements, in conjunction with PCDC.

FY 2014 – 2015 Goals/Objectives

- Launch the "Join the Pfun" tourism campaign.
- Improve on water pump capacity and make other water improvements.
- Continue to analyze regional water planning efforts.
- Continue to attract new businesses to the City with economic development agreements.
- Hire a new Facility Maintenance Tech.
- Celebrate the City of Pflugerville turning 50!





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 13 Actual	FY 14 Actual	FY 15 Approved
City Manager	1	1	1
Assistant City Manager (ACM) ¹	3	1	1
City Secretary	1	1	1
Public Information Officer	1	1	1
Human Resources Manager	1	1	1
Human Resources Coordinator ²	1	0	0
Human Resources Assistant ²	0	1	1
Website Coordinator	1	1	1
Videography Multimedia Specialist	0	1	1
Marketing & Special Events Coordinator ³	0	1	1
Administrative Tech	2	2	2
Facilities Coordinator	1	1	1
Facilities Maintenance Tech	3	3	4
Administrative Tech (Part-Time)	1	1	1
Total City Manager's Office Positions	16	16	17

¹ The Assistant City Manager of Development Services position moved to Development Services Administration and the Assistant City Manager of Community Services position moved to Utility Administration.

² In FY 14, the Human Resources Coordinator position was reclassified to a Human Resources Assistant position.

³ Position moved from the Parks & Recreation Department.



Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
City Population	53,250	54,843	56,831
Number of Budgeted Positions	303	317	339
Number of Seasonal Employees	142	153	152
<u>Input</u>			
Annual City Budget	\$65,174,569	\$74,810,658	\$78,403,773
Annual City Operating Budget	\$33,972,317	\$35,647,295	\$37,854,761
Number of General Fund Personnel (FTE) ¹	226.5	234.5	250.5
Total Number of Personnel	16	16	17
<u>Output</u>			
Number of Applicants Processed	2,401	3,214	3,535
Number of RFT Applicants Hired	40	38	40
Number of Seasonal/PT Applicants Hired	102	139	140
Number of Terminations Processed	169	164	160
<u>Efficiency</u>			
Population per General Fund FTE	235	234	227
Cost of City Govt per Citizen ²	\$405	\$428	\$443
Dept FTE as % of General Fund FTE	7.1%	6.8%	6.8%
<u>Effectiveness</u>			
Taxable Assessed Valuation	\$2,826,301,037	\$3,020,503,807	\$3,434,886,438
Debt to Valuation Ratio ³	5.35%	5.07%	4.47%
Bond Rating	Aa2/AA-	A1/AA	A1/AA
Tax Rate /\$100 Valuation	\$0.5940	\$0.5736	\$0.5336
Actual Expense versus Budget (Operating)	96%	100%	100%
City Employee Turnover Rate	10%	9%	9%

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.
- ❖ Prepare reports, analyses, and information as needed by the City Manager, City Council, and other departments.

FY 2013 – 2014 Accomplishments

- ✓ Received Distinguished Budget Presentation Award for Fiscal Year 2014 from the Government Finance Officers Association (GFOA) for the tenth year.
- ✓ Received Certificate of Achievement for Excellence in Financial Reporting Award for the fiscal year 2013 from GFOA for the ninth year.

FY 2013 – 2014 Accomplishments (cont)

- ✓ Received Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for Fiscal Year 2013 for the fourth year.
- ✓ Issued \$4.98 million certificate of obligation bond, on behalf of PCDC, for roads and utilities along 130 Commerce Center and Impact Way.

FY 2014 – 2015 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:

In 1965, the City's first tax levy was \$1.00 per \$100 property valuation.

Fiscal Year 2014



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 13 Actual	FY 14 Actual	FY 15 Approved
Finance Director	1	1	1
Assistant Finance Director ¹	1	0	0
Accountant (I/II)	2	2	2
Budget Analyst ¹	0	1	1
Purchasing Supervisor	1	1	1
Accounts Payable Clerk	1	1	1
Administrative Tech	1	1	1
Accounting Tech/Payroll	1	1	1
Total Finance Positions	8	8	8

¹ In FY 14, the Assistant Finance Director position was reclassified to a Budget Analyst.



Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
City Population	53,250	54,843	56,831
Utility Customer Base ¹	19,675	20,626	21,623
Number of bond issues outstanding	17	19	19
Amount of debt outstanding	\$153,275,000	\$153,450,000	\$148,805,000
Annual Budget	\$65,174,569	\$74,810,658	\$78,403,773
<u>Input</u>			
Total Number of Personnel	8	8	8
<u>Output</u>			
Number of AP checks written	7,160	7,297	7,437
Number of Payroll checks written	9,167	9,405	9,649
Number of Purchase Orders Processed	497	287	300
Number of Invoices Processed	14,873	15,686	16,543
Number of Utility Bills Processed ¹	227,556	244,056	261,752
<u>Efficiency</u>			
FTE as % of General Fund FTE	2.8%	2.7%	2.5%
<u>Effectiveness</u>			
Bond Ratings (Moody's/S&P)	Aa2/AA-	A1/AA	A1/AA
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	87,717	100,358	105,376
Total Revenue Received	\$32,978,553	\$36,205,938	\$38,016,235

¹ The Utility Billing function is under the direction of Finance. Utility Billing revenue and expenditures are budgeted in the 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.

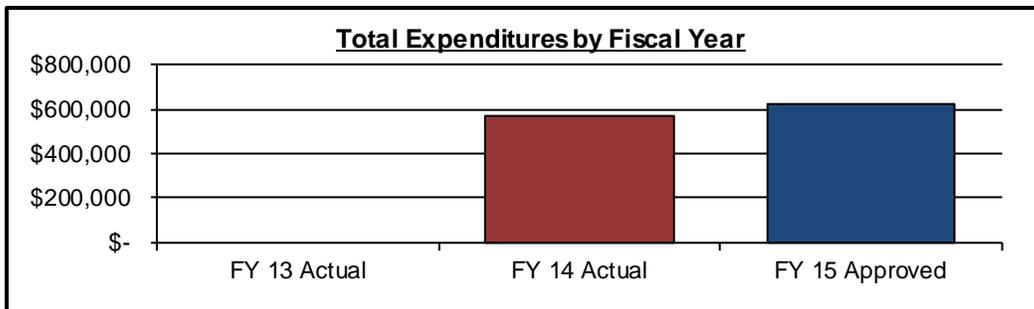
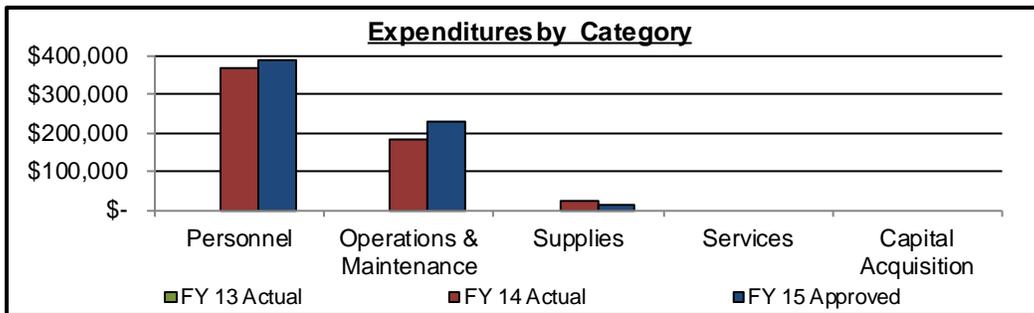
Staffing

Position	FY 13 Actual	FY 14 Actual*	FY 15 Approved
Assistant City Manager	-	1	1
Administrative Tech I/II	-	4	4
Total Dev. Services Admin Positions	-	5	5

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

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	-	365,572	389,912
Operations & Maintenance	-	181,638	227,270
Supplies	-	23,561	11,150
Services	-	-	-
Capital Acquisition	-	-	-
Total Dev. Services Expenditures	\$ -	\$ 570,771	\$ 628,332







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 2013 – 2014 Accomplishments

- ✓ Continued to update MyPermitNow for permitting and inspections in a continuing effort to make it easier to use for builders, contractors, and staff.
- ✓ Scanned over 48,000 permit document pages into LaserFiche for the City's permanent records retention program.
- ✓ Continued to disseminate information for the approved Physical Map Revision of the Gilleland Creek restudy to the affected property owners.

FY 2013 – 2014 Accomplishments (cont.)

- ✓ Maintained the City's Community Rating System (CRS) classification.
- ✓ Continued to work with surrounding municipalities to gain consensus on code interpretations and inspection practices and procedures.

FY 2014 – 2015 Goals/ Objectives

- Continue to maintain a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- 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.
- Adopt the 2014 National Electrical Code to keep up to date on electrical safety and technical progress.
- Begin taking credit cards online with My Permit Now for inspections and permits.



Interesting Pfact:

Modern water heaters have an average life span of 7-8 years.



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

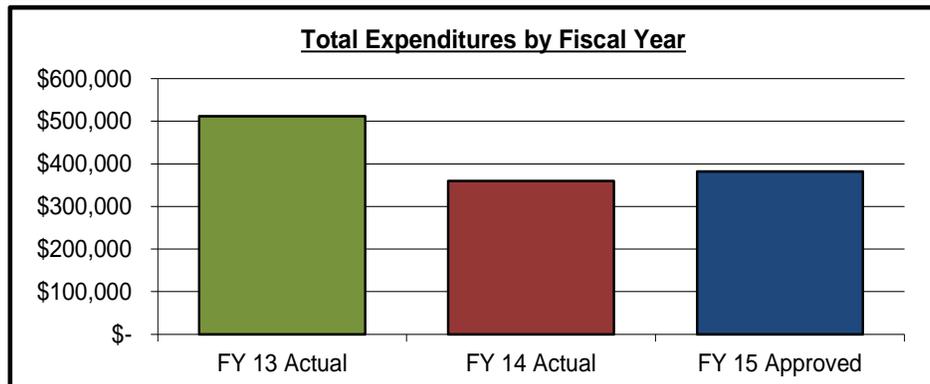
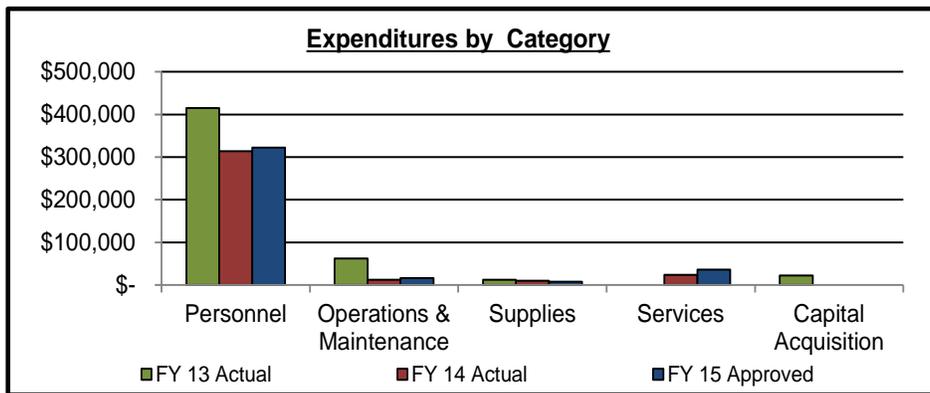
Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Building Official	1	1	1
Building Inspector	3	3	3
Admin Tech ¹	2	0	0
Total Building Positions	6	4	4

¹Personnel moved to Development Services Administration Department.

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	414,656	313,806	321,930
Operations & Maintenance	62,104	12,403	16,232
Supplies	12,689	10,117	7,800
Services	-	23,634	36,000
Capital Acquisition	22,206	-	-
Total Building Expenditures	\$511,655	\$359,960	\$381,962





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Building Permits:			
Single Family City	292	454	450
Single Family ETJ	354	486	425
Duplex	3	0	0
Multi-Family	1	1	1
Commercial buildings and finishouts	34	49	50
Other (pools, additions, patio covers, signs, etc)	1,700	1,686	2,100
Total Building Permits Issued	2,384	2,676	3,026
<u>Input</u>			
Operating Expenditures *	\$489,449	\$359,960	\$381,962
Number of Building Inspectors	3	3	3
Number of Full-Time Equivalents	6	4	4
<u>Output</u>			
Inspections:			
Single-Family	15,200	19,417	19,600
Duplex	60	0	0
Multi-Family	640	147	700
Commercial	1,425	2,054	2,000
Other (mechanical, sign, electrical, plumbing)	2,840	3,400	3,240
Total Inspections	20,165	25,018	25,540
Square Footage Residential--Inspected	1,679,600	2,632,000	2,275,000
Square Footage Commercial--Inspected	302,620	780,000	1,700,000
<u>Efficiency</u>			
Cost per Building Inspection	\$24.27	\$22.30	\$23.16
Operational Cost per capita	\$9.19	\$10.17	\$10.41
Time per Building Inspection (minutes)	17	14	14
<u>Effectiveness</u>			
Average Inspections per Day	83	103	105
# of Inspections per Day per Inspector	28	34	35

* 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.



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 2013 – 2014 Accomplishments

- ✓ Completed Capital Improvement Projects:
 - Colorado Sand Drive
 - Pfluger Farm Lane
 - Lake Pflugerville North Shore Parking Expansion
 - Immanuel Rd Skate Spot
- ✓ City Hall ADA retrofit
- ✓ Various ADA sidewalk improvements
- ✓ Created Standard Warranty Bond for private and CIP construction acceptance.
- ✓ Created and modified existing construction details and specifications for increase efficiency and longevity.
- ✓ Expedited review of Economic Development Projects.
- ✓ Initiated construction of the Kelly Lane Widening Project.

FY 2014 – 2015 Goals/Objectives

- Continue to be efficient with subdivision and site plan reviews and maintain review times within a 21 day period.
- Continue public awareness and provide information for ongoing MS4 water quality and best management practices.
- In coordination with the Streets department, develop and implement a pavement management program.
- Install additional street lights along Marfa Lights Trail at Cambridge Heights Park.
- Continue to implement ADA Transition plan.
- Continue improving overall project management of City Capital Improvement Projects (CIP) in order to meet or exceed deadline and budget criteria.

FY 2014 – 2015 Goals/Objectives (cont.)

- Complete revision and update of City Standard Construction Specifications.
- Hire an additional Engineer and Construction Inspector.
- Coordinate the installation of additional survey benchmarks throughout the City.



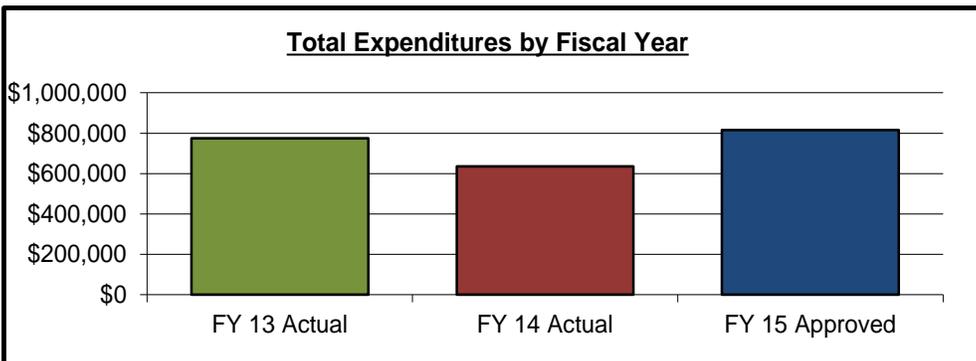
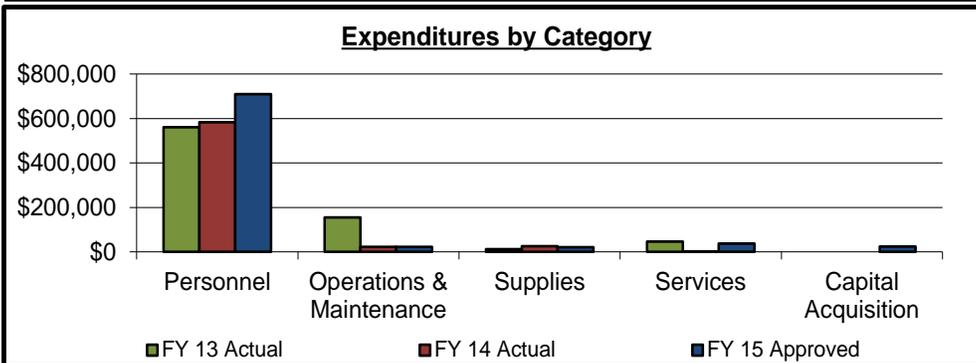


Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
City Engineer	1	1	1
Engineer	2	2	3
Senior Construction Inspector	1	1	1
Construction Inspector	2	2	3
Stormwater Specialist	1	1	1
Total Engineering Positions	7	7	9

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	560,650	583,366	709,469
Operations & Maintenance	155,226	23,735	22,553
Supplies	12,198	26,417	21,000
Services	46,997	1,760	37,500
Capital Acquisition	-	-	25,000
Total Engineering Expenditures	\$ 775,071	\$ 635,278	\$ 815,522





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 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
City Population	53,250	54,843	56,831
Subdivision Infrastructure Construction (in millions)	\$11.3	\$8.8	\$13.3
<u>Input</u>			
Operating Expenditures	\$775,071	\$635,278	\$790,522
Number of Personnel (FTE)	7	7	9
<u>Output</u>			
Number of Construction Plans Reviewed	25	36	30
Number of Subdivision Plats Reviewed	25	28	30
Number of Site Plans Reviewed	15	34	23
Number of Active CIP at Year End*	5	11	9
Number of CIP Under Active Construction at Year End*	1	3	7
Number of Completed CIP at Year End*	5	4	6
Number of Inspections	15,000	13,024	17,000
<u>Efficiency</u>			
Average Number of Days to Review Construction Plans	18	19	17
Average Number of Days to Review Subdivision Plats	17	18	15
Average Number of Days to Review Site Plans	15	19	14
Cost per Inspection	\$51.67	\$48.78	\$58.82
Operational Cost per capita	\$14.56	\$11.58	\$13.91

* CIP - Capital Improvement Projects



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

Department Description

- ❖ 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, subdivision and site development 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 2013 – 2014 Accomplishments

- ✓ Updated elements of the Comprehensive Plan.

FY 2013 – 2014 Accomplishments (Cont'd)

- ✓ Completed submittal and approval of the Community Development Block Grant (CDBG) Citizen Participation Plan, Consolidated Plan, and Action Plan.
- ✓ Implemented Laserfiche online software to provide for historic record keeping of development and other City documents in an easy access online format.
- ✓ Received Certificate of Achievement for Planning Excellence for 2014.
- ✓ Improved online Geographic Information Systems features for development, parks, and historical trends.
- ✓ Updated GIS aerial and contour mapping data.

FY 2014 – 2015 Goals/ Objectives

- Complete, with consultant assistance, the Unified Development Code Update.
- Complete, with consultant assistance, an update to the Master Transportation Plan.
- Allocate resources in a manner consistent with the vision, goals, strategies and priority projects outlined in the Pflugerville 2030 Comprehensive Plan, the Strategic Plan and other planning and policy documents of the City.
- Continue to improve the efficiency and effectiveness of the development review process in a customer focused manner.
- Promote continuous staff development.
- Continue to manage and input data into the Laserfiche system to provide for continued efficiency and management of records.
- Implementation of year one activities for the Community Development Block Grant (CDBG) Program.
- Implement EnCode 360, an internet based document presentation and content management system for online publishing of the Unified Development Code and associated mapping features.
- Expand the use of GIS to other departments for greater data collection.



Planning Department

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

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

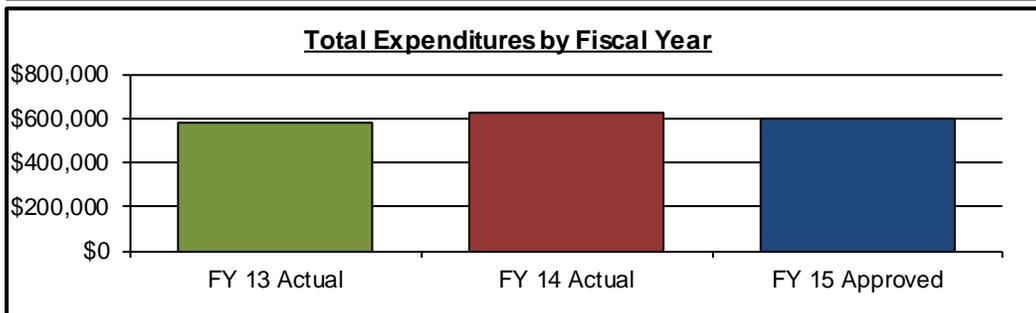
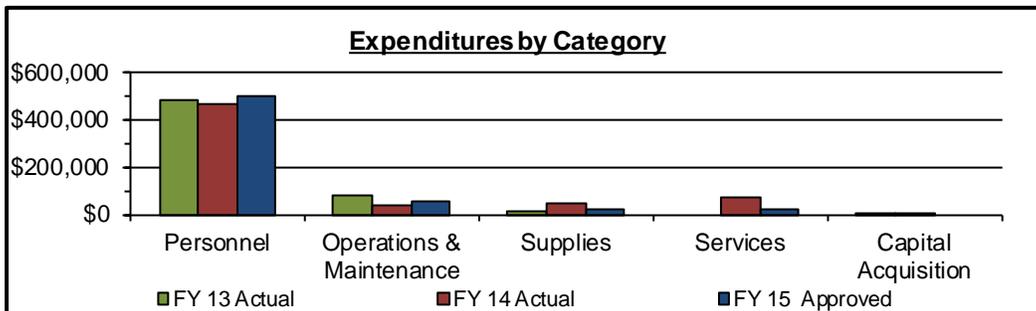
Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Planning Director	1	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	0	0
Full-Time Personnel Total	7	6	6
GIS Intern (Part-Time)	0	1	1
Total Planning Positions	7	7	7

* Personnel moved to Development Services Administration Department.

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	483,941	470,060	503,641
Operations & Maintenance	78,173	35,918	56,695
Supplies	11,969	46,677	22,000
Services	-	68,399	20,000
Capital Acquisition	4,741	7,196	-
Total Planning Expenditures	\$ 578,824	\$ 628,250	\$ 602,336





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
City Population	53,250	54,843	56,831
Annual Growth Rate	6.3%	3.0%	3.6%
Land Area Within City limit (sq. mi.)	22.70	22.70	22.70
Land Area Within ETJ only (sq. mi.)	40.81	40.82	40.81
Number of Annexations / Acres	35.56	5	0
Number of Households in Annexation	0	0	0
Number of Persons in Annexation	0	0	0
<u>Input</u>			
Operating Expenditures	\$574,083	\$621,054	\$602,336
Number of Personnel (FTE)	7.0	6.5	6.5
<u>Output</u>			
Subdivision Plat Applications	40	51	30
Site Development Applications	21	34	20
Single Family Lots Reviewed	4,005	1,508	1,000
Zoning Applications	10	11	8
Board of Adjustment Cases	1	0	0
<u>Efficiency</u>			
Planning Expenditures as % of General Fund Expenditures	2.78%	2.85%	2.39%
FTE as % of General Fund FTE	3.09%	2.77%	2.59%
Population per FTE	7,607	8,437	8,743
Operating Expenditures per Capita	\$10.78	\$11.32	\$10.60





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 2013 – 2014 Accomplishments

- ✓ Purchased a new air conditioner machine to allow staff to safely recover, recycle and recharge fleet vehicle air conditioners.
- ✓ Providing a high level of service to a growing fleet without a marked increase in the budget.
- ✓ Worked with various departments to increase efficiencies of the work order system and scheduling.
- ✓ Worked with departments to help them properly evaluate the maintenance needs of their vehicles, keep maintenance records, and get vehicles serviced when needed.
- ✓ Performed routine maintenance on all City and PISD Police vehicles and equipment 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.
- ✓ Promoted the concept of “Lean Thinking in Local Government” to staff and encouraged them to use the City Manager’s “E-Pfive” philosophy.
- ✓ Equipped 23 new vehicles; 17 Police Department, 3 Utilities, 2 Streets, 1 Parks.

FY 2014 – 2015 Goals/Objectives

- Add a full-time Mechanic to the staff to help keep up with the needs of a growing fleet.
- Install lift in new Fleet bay and stock new bay with tools.
- Continue educating City staff on proper maintenance and scheduling procedures for fleet.
- Maintain the City’s fleet in a safe, effective and efficient manner.
- Continue working with administrative staff to increase efficiencies of the work order system and scheduling.
- Continually evaluate fleet to keep it performing at maximum capacity.
- Continue providing a high level of service to a growing fleet with a minimal increase in the budget.



Interesting Pfact:

Fleet maintains 181 vehicles and hundreds of pieces of heavy and light equipment.



Fleet Department

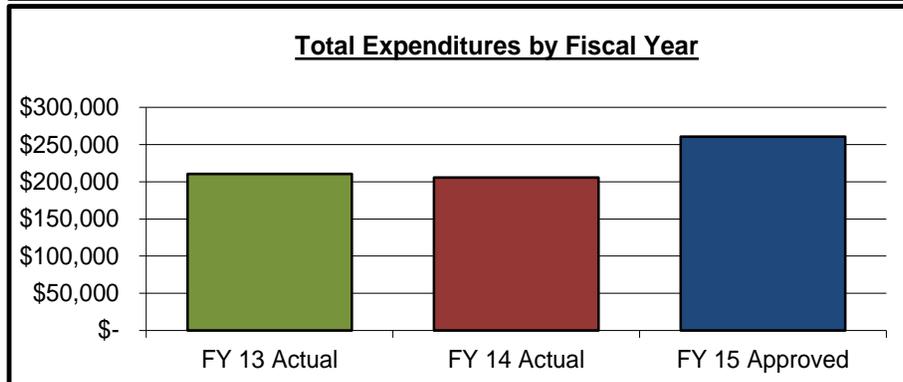
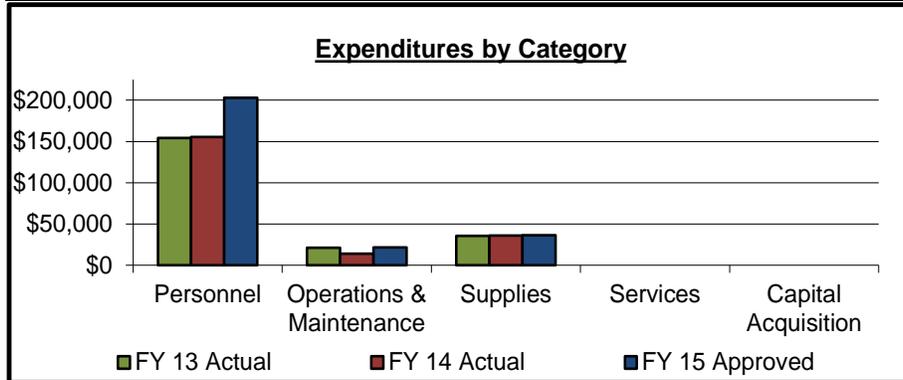
15500 Sun Light Near Way, # B | M-F 7:30am-4pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov

Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Fleet Maintenance Foreman	1	1	1
Automotive Mechanic	1	1	2
Full-Time Personnel Total	2	2	3
Part Time Mechanics Helper	2	2	1
Total Fleet Positions	4	4	4

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	154,079	155,598	202,758
Operations & Maintenance	21,217	13,998	21,450
Supplies	35,425	35,926	36,500
Services	-	-	-
Capital Acquisition	-	-	-
Total Fleet Expenditures	\$ 210,721	\$ 205,522	\$ 260,708





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Number of Fleet Vehicles	172	181	190
<u>Input</u>			
Operating Expenditures	\$ 210,721	\$ 205,522	\$ 260,708
Number of Full-Time Personnel	2	2	3
<u>Output</u>			
Number of Vehicles Inspected	160	117	160
Number of Vehicles Maintained	172	181	190
<u>Efficiency</u>			
Operating Expenditures per capita	\$3.96	\$3.75	\$4.59
Fleet Expenditures as a % of General Fund Operating Expenditures	1.0%	0.9%	1.0%





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 2013 – 2014 Accomplishments

- ✓ Installed information monitors in lobby area.
- ✓ Provided continued education to court staff.
- ✓ Provided training and educational instruction to Police officers serving as Court Bailiffs.
- ✓ Expanded electronic citation program with addition of ten (10) handheld units.
- ✓ Implemented new software programming to improve and reduce costs of electronic citation writing program.
- ✓ Began enhancements to Justice Center lobby area to provide improved and additional seating for juror panels.



FY 2014 – 2015 Goals/ Objectives

- Implement fiber connection between City Hall and the Justice Center to improve internet connectivity.
- With the approval of Police Administration, install walk through metal/screening device to improve courtroom security.
- Continue to provide continuing education to staff and police officers serving as Court bailiffs.
- Continue to utilize funds collected through all special revenue accounts to maintain existing systems and purchase additional equipment.



Interesting Pfact:

Over 85% of the population only experiences the judicial system through their contact with a municipal court as a juror, witness or receiving a traffic violation.



Municipal Court Department

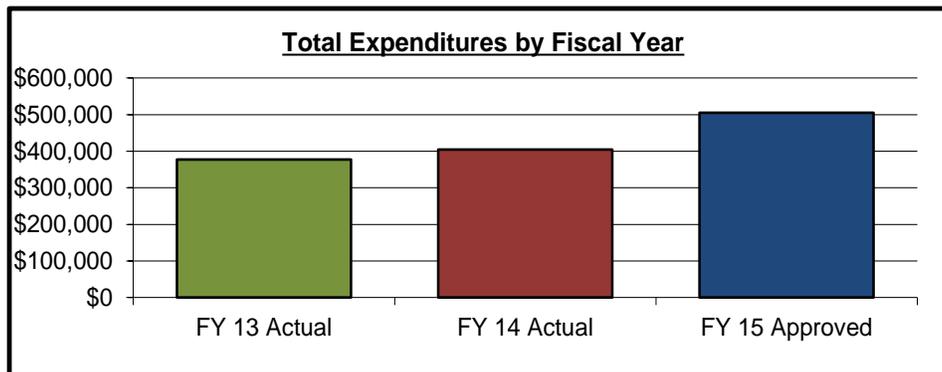
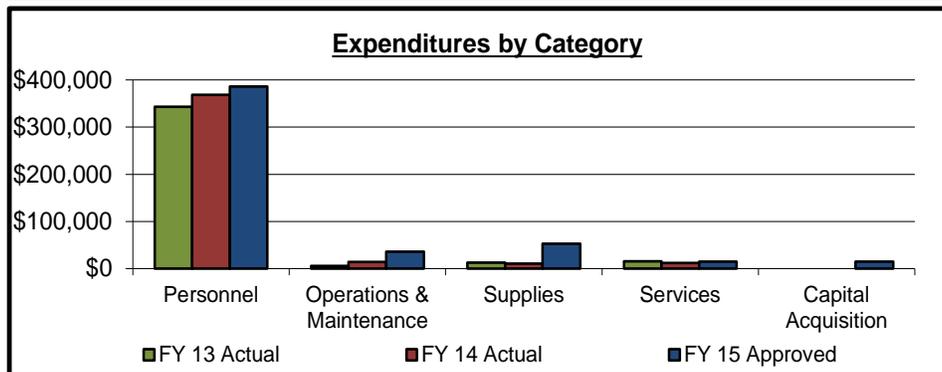
Pflugerville Justice Center, 1611 East Pfennig Ln. | M-F 8am-6pm, excluding holidays
 Ph. 512-251-4191 | Fax 512-670-5597 | pflugervilletx.gov/court

Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 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)	1	1	1
Total Court Positions	7	7	7

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	343,439	368,568	386,172
Operations & Maintenance	5,681	13,991	35,935
Supplies	12,392	10,246	52,700
Services	15,406	11,927	14,750
Capital Acquisition	-	-	15,000
Total Court Expenditures	\$ 376,918	\$ 404,732	\$ 504,557





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Population	53,250	54,843	56,831
Number of Cases Filed	13,605	11,615	12,500
Number of Full-Time Police Officers	76	77	82
Number of Full-Time PISD Police Officers	20	20	21
<u>Input</u>			
Operating Expenditures	\$376,918	\$404,732	\$489,557
Number of Full-Time Personnel	5	5	5
Number of Part-Time Personnel	2	2	2
<u>Output</u>			
Citation Revenue	\$954,468	\$944,504	\$1,093,499
<u>Efficiency</u>			
Cost per Case Filed	\$27.70	\$34.85	\$39.16
Revenue Collected per Case Filed	\$70.16	\$81.32	\$87.48
Operational Cost per capita	\$7.08	\$7.38	\$8.61
Number of cases processed per Court Clerk	3,401	2,904	3,125





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 2013 – 2014 Accomplishments

- ✓ Completed Master Plans for Lake Pflugerville, Trails and Undeveloped Parks and a Sports Facility Needs Assessment Study.
- ✓ Completed expansion of the North Shore Parking Lot at Lake Pflugerville.
- ✓ Completed the City's first Skate Spot at Bohls Park.
- ✓ The Farmer's Market was expanded by adding additional dates in the Fall and early Spring.
- ✓ Completed renovations to the Recreation Center, including painting, new flooring and some new equipment in the workout room.

FY 2013 – 2014 Accomplishments (cont.)

- ✓ Added recreation programs and class offerings, including Archery and Birding Classes.
- ✓ Received the Kenneth Bohls House from the Hawaiian Falls site and moved it to Heritage Park.
- ✓ Opened Gilleland Creek Pool to the General Public an additional two nights per week during the summer.

FY 2014 – 2015 Goals/ Objectives

- Complete the Gilleland Creek/Swenson Farms Trail project partially funded with a Texas Parks & Wildlife Dept. Grant.
- Increase Drop-By-Drop participation by 10%.
- Add Adult Athletic offerings.
- Increase Volunteer Hours by 5%.
- Increase Recreation Center utilization and programs during non-peak hours.
- Create a new Aquatic Program Customer Satisfaction Survey.
- Enhance Senior programming.
- Continue implementation of the Capital Improvement Projects included in the 2030 Parks, Recreation and Open Space Master Plan.



Interesting Pfact:

The Pflugerville Pfarmer's Market is the only City-owned and operated Market in Central Texas. It is also unique in that it is primarily hosted indoors.



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 13 Actual	FY 14 Actual	FY 15 Approved
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	1
Administrative Assistant	1	0	0
Marketing & Event Coordinator^	1	0	0
Aquatic/Athletic Coordinator	1	1	1
Athletic Coordinator	0	0	1
Community Service Coordinator	1	1	1
Recreation Superintendent	1	1	1
Parks Maintenance Supervisor*	1	0	0
Admin Tech I/II	1	2	2
Parks Maintenance Specialist*	6	0	0
Parks Maintenance Technician*	13	0	0
Recreation Center Receptionist	1	1	1
Subtotal for Full-Time Personnel	29	8	9
Parks Maintenance Tech (Part-Time)*	1	0	0
Rec Center Receptionists (Part-Time)	5	5	5
Senior Center Activity Coordinator (Part-Time)	0	0	1
Subtotal for Regular Part-Time Personnel	6	5	6
Laborer (Seasonal)*	9	0	0
Pfun Camp Staff (Seasonal)	23	23	23
Pool Staff (Seasonal)	89	89	89
Instructors (Seasonal)	7	7	7
Nursery Attendants (Seasonal)	2	2	2
Subtotal for Seasonal/Temp PT Personnel	130	121	121
Total Parks & Recreation Positions	165	134	136

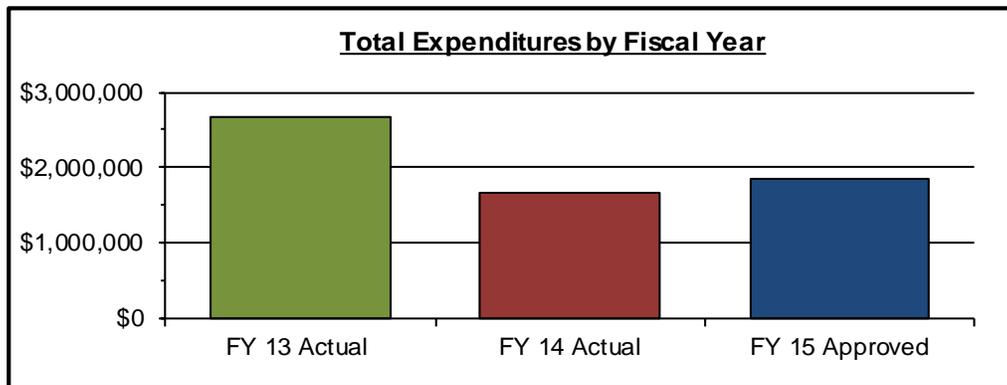
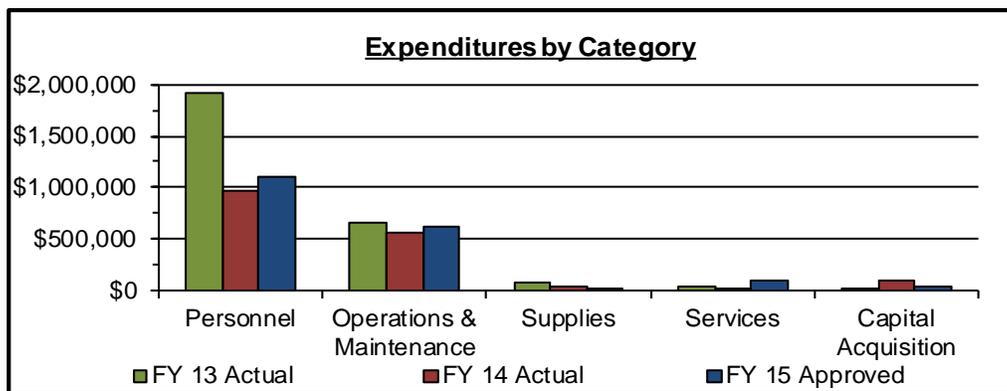
^ Personnel moved to the Administration Department in FY14.

* Personnel moved to the Parks Maintenance Department in FY14.



Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	1,918,778	962,803	1,099,257
Operations & Maintenance	652,345	557,955	611,440
Supplies	68,993	36,657	26,750
Services	35,833	15,490	92,500
Capital Acquisition	2,982	91,910	30,000
Total Parks Expenditures	\$2,678,931	\$1,664,815	1,859,947





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 13 Actual	FY14 Actual ¹	FY15 Approved
<u>Demand</u>			
Population	53,250	54,843	56,831
Miles of Trails	31	31	31
Number of Parks	31	31	31
Number of Acres Maintained (developed)	688	688	688
Number of Swimming Pools	3	3	3
Number of Special Events	12	12	12
Number of Practice field complexes	3	3	3
Number of Leagues	9	9	11
Number of Recreation Programs	47	47	49
<u>Input</u>			
Parks Operating Expenditures	\$2,675,949	\$1,572,905	\$1,829,947
Parks Staff - Regular (FTE)	32	10.5	12
Seasonal Staff	130	121	121
Volunteer Hours	3,900	4,200	4,500
Grants & Donations Received	\$3,200	\$4,882	\$0
<u>Output</u>			
Recreation Program Participants	2,809	2,555	2,750
Facilities Reservations	736	629	700
Recreation Center Members ²	1,336	1,246	1,300
Sports League Participants	3,000	3,691	3,800
Aquatics Participants (Classes)	3,000	2,879	3,000
Special Event Participation	36,600	38,000	38,500
<u>Efficiency</u>			
Parks Expenditures as % of General Fund	12.97%	7.22%	7.27%
Parks Expenditures per Capita	\$50.25	\$28.68	\$32.20
Population per Regular Staff FTE	1,664	5,223	4,736
<u>Effectiveness</u>			
Total Program & Fee Revenue	\$626,541	\$591,128	\$599,875
% Budget Recovered through Parks Programs and Fees	23.4%	37.6%	32.8%

¹ In FY14, Parks Maintenance became a separate department.

² Families are counted as one member.



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 City-owned parkland and 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 2013 – 2014 Accomplishments

- ✓ Installed a fence at Wells Point Park.
- ✓ Resurfaced all basketball courts and the tennis court.
- ✓ Reorganized personnel and move seven positions to the Streets & Drainage department to form a mowing crew.

FY 2013 – 2014 Accomplishments (cont.)

- ✓ Completed renovation of the Lake Pflugerville trails.
- ✓ Established Parks Operations and Maintenance Standards.
- ✓ Completed renovation and re-striping of several parking lots with the help of Public Works.

FY 2014 – 2015 Goals/ Objectives

- Adhere to the established Parks Operations and Maintenance Standards.
- Increase efficiency of maintenance operations.
- Purchase additional equipment including light and heavy duty vehicles, a self-contained hot water pressure washer and a soil aeravator.



Interesting Pfact:

Pflugerville has 0.8 miles of hike and bike trails per 1,000 residents, which is four times the national average of .25 miles per 1,000 residents.



Parks Maintenance Department

15500 Sun Light Near Way #B | M-F 7:30am-4pm, excluding holidays
 Ph. 512-990-6350 | Fax 512-990-0932 | pflugervilletx.gov/parks

Staffing

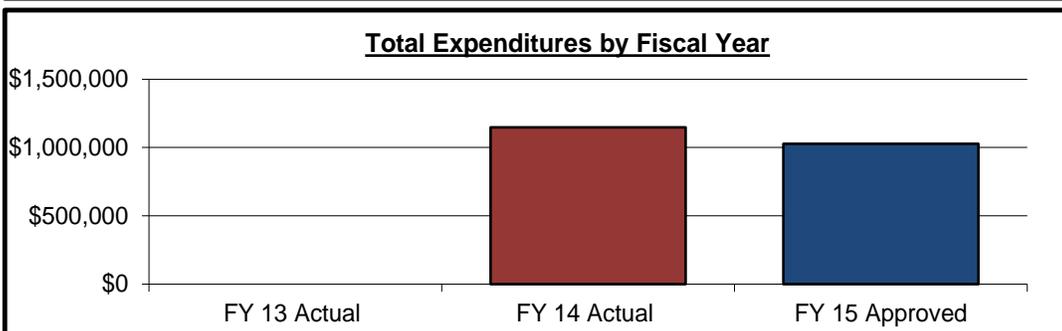
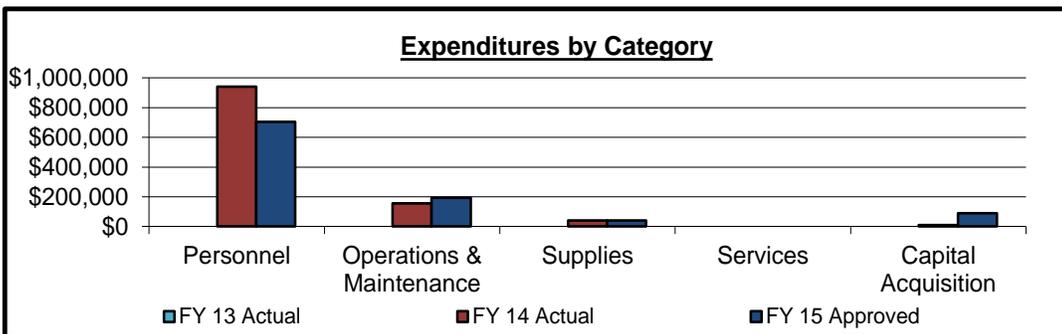
Position	FY 13 Actual	FY 14 Actual ¹	FY 15 Approved ²
Parks Maintenance Foreman	0	1	1
Parks Maintenance Specialist I/II	0	7	4
Parks Maintenance Technician I/II	0	12	8
Subtotal for Full-Time Personnel	0	20	13
Parks Maintenance Technician (Part-Time)	0	2	2
Parks Maintenance Technician (Seasonal/Temp)	0	7	4
Total Parks Maintenance Positions	0	29	19

¹ Positions were moved from the Parks & Recreation Department in FY14.

² Positions were moved to the Streets Department in FY15.

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	-	940,728	704,918
Operations & Maintenance	-	156,730	192,934
Supplies	-	39,695	40,250
Services	-	-	-
Capital Acquisition	-	10,140	89,000
Total Parks Maintenance Expenditures	\$ -	\$ 1,147,293	\$ 1,027,102





Performance Measures

Measurement Indicators	FY 13 Actual	FY14 Actual	FY15 Approved
<u>Demand</u>			
Population	53,250	54,843	56,831
Miles of Trails	31	31	31
Number of Parks	31	31	31
Number of Buildings	29	29	29
Number of Playscapes	22	22	22
Number of Acres Maintained (developed)	688	688	688
Number of Acres Maintained (undeveloped)	324	324	324
Number of Swimming Pools	3	3	3
Number of Special Events	12	12	12
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	\$1,137,153	\$938,102
Number of Full-Time Personnel	0	20	13
Number of Part-Time Personnel	0	2	2
<u>Output</u>			
Number of Acres Maintained	1,012	1,012	1,012
<u>Efficiency</u>			
Expenditures as % of General Fund	0.00%	5.22%	3.73%
Expenditures per Capita	\$0.00	\$20.73	\$16.51
Maintenance cost per acre (developed)	\$0	\$1,653	\$1,364
<u>Effectiveness</u>			
Acres Maintained Daily	0	3	3
Acres Maintained per Staff (FTE)	0	33	49





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 2013 – 2014 Accomplishments

- ✓ Celebrated a 51% increase in Library visitors, welcoming almost 350,000 people through the Library doors and another 100,000 online.
- ✓ With the completion of the new Library building in 2013, the number of Library visitors has increased 122% since 2012.
- ✓ Increased volunteer hours by 42% as volunteers generously donated 4,448 hours of their time. This is double the number of volunteer hours donated in 2013.
- ✓ Performed, with the single exception of collection size, at the highest levels of the Texas State Library & Archives Commission standards.

FY 2013 – 2014 Accomplishments (cont.)

- ✓ Provided 781 programming events with an attendance of more than 22,000 people.
- ✓ Enriched e-resource options with streaming movies and music.
- ✓ Continued to enhance the Pflugerville Digital History Archive by partnering with other local entities including the Heritage House Museum, History Diggers, the Friends of the Library, and the City Planning Dept.
- ✓ Introduced new patron centric technologies such as a 3D Printer and Digitizer.
- ✓ Introduced Job Access with Speech (JAWS) on the public computers, an assistive technology for those with visual disabilities.
- ✓ Capitalized on new automation services such as acquisitions and a new catalog to maximize staff productivity and delight patrons.
- ✓ Launched a Library Facebook page to keep patrons up to date and promote a digitally interactive relationship with the Library.
- ✓ Pflugerville librarians served in various professional positions of the Texas Library Association. The Director is Chair of the Public Libraries Division.

Fiscal Year 2015





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 2014 – 2015 Goals/ Objectives

- Continue to provide the materials patrons want, in the formats they desire, with ease and promptness.
- Continue to develop new & engaging activities to inform & inspire patrons of all ages.
- Maintain an ongoing exploration of materials and resources for local underserved populations.
- Expedite the discovery of creative new skills with the provision of a Maker Space, tools, and software.
- Maintain the Pflugerville Library as a leader in e-resource management.
- Continue the search for automation & back-end efficiencies to maximize staff productivity.
- Encourage citizen participation, donations, and expansion of the Pflugerville Digital History Archive.
- Work to develop Library growth plans and strategies.
- Delight in putting part of the Pfun in Pflugerville.
- Hire three new Library Tech positions.



Interesting Pfact:

The Library's 3D printer can print objects up to the size of a 5 inch cube.

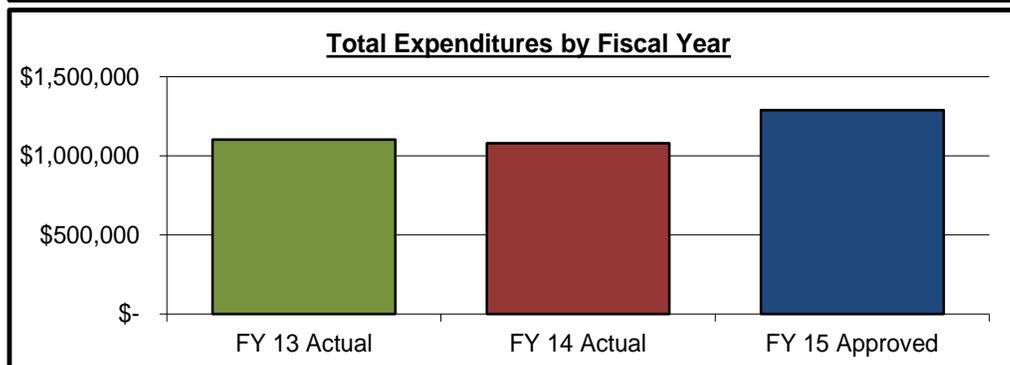
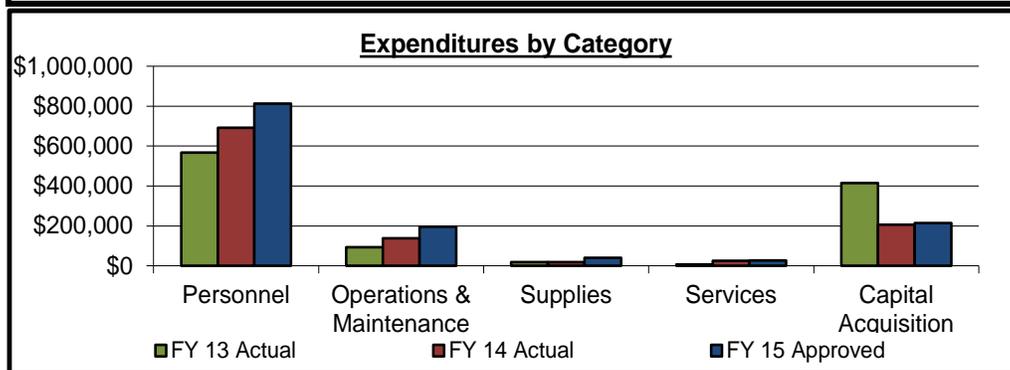


Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Library Director	1	1	1
Assistant Library Director	1	1	1
Librarian	0	2	3
Library Technician	9	7	9
Full-Time Personnel Total	11	11	14
Library Assistant (PT)	8	8	8
Total Library Positions	19	19	22

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	567,623	691,728	811,805
Operations & Maintenance	93,900	138,267	195,303
Supplies	18,106	19,632	39,750
Services	6,597	25,300	27,700
Capital Acquisition	415,628	205,250	215,000
Total Library Expenditures	\$ 1,101,854	\$ 1,080,177	\$ 1,289,558





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 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Card Holders	25,763	25,931	26,500
Collection	61,396	66,271	66,300
Number of Items Circulated (Print/E-book) ¹	358,347	400,472	420,000
Meeting Room Hours Reserved	**	2,203	2,300
Library Programs Attendance	14,690	22,711	25,000
Number of Internet Users	23,165	37,824	40,000
<u>Input</u>			
Operating Expenditures	\$686,226	\$874,927	\$1,074,558
Number of Full-Time Equivalents	15	15	18
Donations/Grants ²	\$187	\$1,539	\$0
<u>Output</u>			
Number of Library Visits (Physical/Virtual)	294,679	443,645	450,000
Volunteer Hours	3,137	4,448	4,500
Library Revenue	\$15,457	\$26,330	\$15,000
<u>Efficiency</u>			
Library Expenditures as a % of General Fund Operating Expenditures	3.3%	4.0%	4.3%
FTE as a % of General Fund FTE	6.6%	6.4%	7.2%
Library Operating Expenditures per capita	\$12.89	\$15.95	\$18.91
<u>Effectiveness</u>			
% Increase in Circulation ¹	10.1%	11.8%	4.9%
Circulation per FTE Staff Member	23,890	26,698	23,333
Circulation per Library Visits	1.22	0.90	0.93
Collection Turnover Rate	5.84	6.04	6.33

¹ The Library expansion was completed in FY 13 and e-books were added to the collection in FY 14, which caused spikes in circulation in FY 13 and FY 14. Circulation is expected to level out in FY 15 as no significant additions will be made to the Library's collection.

² Grants are not budgeted until awarded.

** New measure



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 2013 – 2014 Accomplishments

- ✓ Instituted the Tactical Liaison Officer (TLO) Program of Austin Regional Intelligence Center
- ✓ Acquired an additional single purpose K-9 for the Department
- ✓ Participated in the Austin Area Traffic Safety Summit and Area Enforcement Program.
- ✓ Completed renovations to the existing building at the animal shelter for cats.
- ✓ Built deck on new cat shelter to make entrance ADA compliant and aesthetically pleasing.
- ✓ Purchased and added two new bicycles for bicycle patrol.
- ✓ Worked in conjunction with TCSO and surround agencies on the implementation of new leadership course for officers and supervisors.
- ✓ Conducted multi-agency commercial vehicle enforcement operations on toll road to make roads safer.
- ✓ Dynamic Entry Team participated in a regional training/competition at the Advanced Law Enforcement Rapid Response Training (ALERRT) Center in San Marcos.
- ✓ Instituted salary equity adjustments for the commissioned officers.
- ✓ Implemented Patrol Corporals into the Patrol Division.
- ✓ Continued review of Policies and Procedures required for Accreditation.
- ✓ Instituted a Crisis Intervention Team Training Program for Officers.
- ✓ Started Feral Cat Program utilizing volunteers.
- ✓ Obtained funding from Travis County to implement a new radio and phone recording system for the department.

Fiscal Year 2015



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 2014 – 2015 Goals/ Objectives

- Hire additional officers to maintain a ratio of officers-to-citizens that will ensure sufficient response times, and provide patrol coverage, call coverage, and investigative services. Add to Patrol Shift staffing by increasing one officer per shift (four).
- Add a new Captain position in the last quarter of the fiscal year due to probable changes in the PISDPD.
- Add a Records Supervisor position due to the increases in open records request and to improve record retention and supervision of Records Clerks.
- Add the Crime Analyst position to support the departments Administration and Criminal Investigations Unit.
- Add an Administrative Assistant to the Animal Shelter staff to enhance customer service.
- 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 due to end of life cycle.
- Procure a new Radio Monitoring and Recording System for Dispatch due to end of life on current Radio Coalition Equipment.
- Upgrade Emergency Operations Center Equipment utilizing drug seizure funding.

FY 2014 – 2015 Goals/ Objectives (cont.)

- Enhance methods of providing a safe environment for all citizens and aggressively address criminal activity in the City by developing partnerships throughout the community.
- Maintain a low crime rate.
- Integrate proactively with other City departments and law enforcement agencies.
- Respond to the City's continuing growth and rise in activity.
- Remain pro-active in code enforcement.
- Integrate the City's and Police Department's Strategic Plans into all operations within the Police Department.
- Continue to improve Emergency Management training for all employees.
- Increase the numbers of volunteers in Community Emergency Response Team (CERT), Community Oriented Policing Services (COPS) and Animal Control.
- Strive to improve adoptions, operations and conditions at the Animal Shelter.
- Complete process for accreditation through the Texas Police Chief's Association.
- Continue to support our partnership with the Pflugerville Independent School District.
- Work closely with Federal, State and local agencies to improve in all areas of Homeland Security.
- Improve mental health response and service to our citizens through utilization of our Crisis Intervention Team.
- Begin review of CAD/RMS vendors in anticipation of system purchase in 2015-16 budget.

Interesting Pfact:

The Police Department has been Participating in Blue Santa for over 21 years.



Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Police Chief	1	1	1
Assistant Chief	1	1	1
Captain	0	0	1
Lieutenant	4	4	4
Sergeant	12	12	12
Corporal	18	19	19
Officer	39	39	43
Property Crime Scene Technician	0	1	1
Information Technology	1	1	1
I.T. Assistant	0	1	1
Civillian Director	1	1	1
Dispatch Supervisor	4	4	4
Dispatcher	9	10	10
Victim Services Director	1	1	1
Records Supervisor	0	0	1
Senior Records Clerk	1	1	1
Records Clerk	1	1	1
Animal Shelter Director	1	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	2	2	2
Code Enforcement	2	2	2
Administrative Analyst	0	0	1
Admin Tech	2	2	3
Facilities Maintenance Tech*	0	1	1
Subtotal for Full-Time Personnel	101	106	114
Animal Control (Part-Time)	4	4	4
Officers (Part-Time)	5	5	5
Dispatcher (Part-Time)	1	1	1
Subtotal for Part-Time Personnel	10	10	10
School Crossing Guard (Seasonal)	6	6	6
Subtotal for Seasonal/Temp PT	6	6	6
Total Police Positions	117	122	130

* Position moved from the Administration Department.

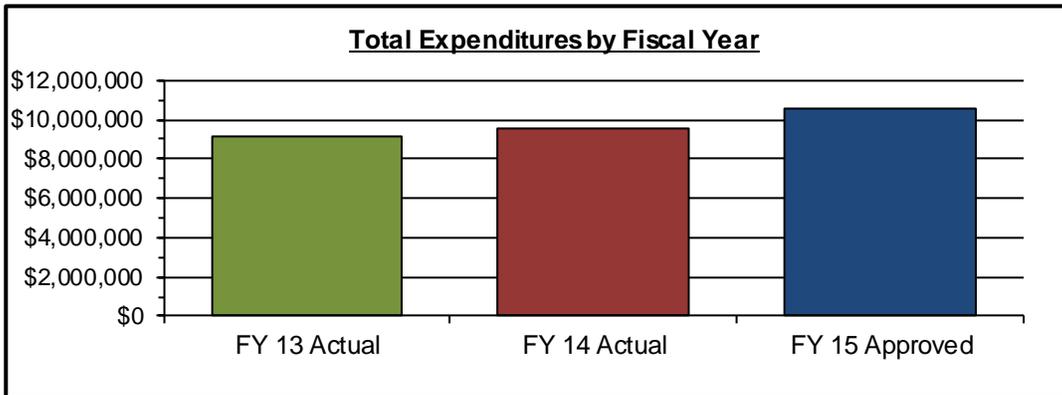
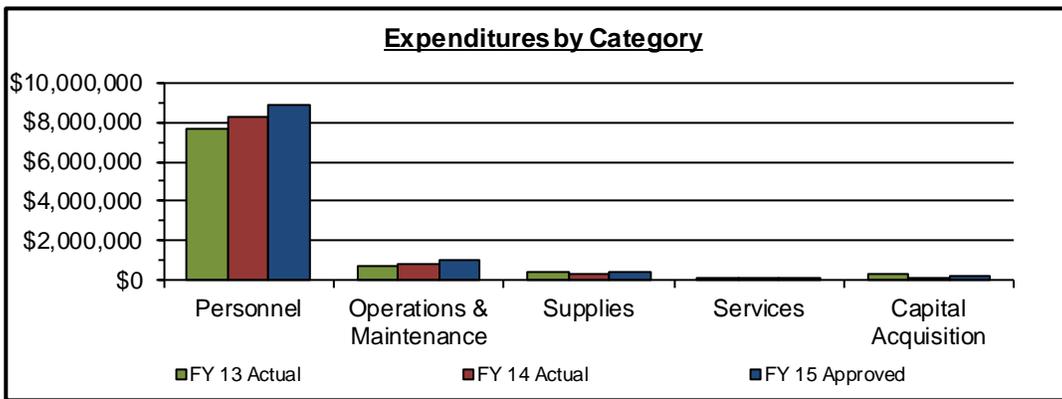


Police Department

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

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	7,608,155	8,212,279	8,841,998
Operations & Maintenance	761,675	857,647	1,005,167
Supplies	468,489	302,130	392,285
Services	21,831	20,168	32,860
Capital Acquisition	280,907	128,048	269,603
Total Police Expenditures	\$ 9,141,057	\$ 9,520,272	\$ 10,541,913





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Population	53,250	54,843	56,419
Calls for Service	68,518	62,790	66,000
Index Crimes Reported	1,361	1,377	1,400
Number of Collisions	567	681	695
Number of Animals Caught	1,332	1,098	1,198
Stolen Property (UCR) ¹	\$790,602	\$965,835	\$966,000
<u>Input</u>			
Operating Expenditures	\$8,860,150	\$9,392,224	\$10,272,310
Officers per Thousand Population	1.43	1.40	1.45
<u>Output</u>			
Number of Citations Issued	12,002	10,284	12,000
Number of Felony Arrests	309	286	300
Number of Misdemeanor Arrests	663	626	660
<u>Efficiency</u>			
Police Expenditure per Capita	\$166	\$171	\$182
Average Response Time - All Calls	8 minutes	8 Minutes	8 Minutes
% Clearance Rate - Part 1 Offenses (UCR) ¹	61%	72%	72%
Stolen Property Recovered	\$107,000	\$200,252	\$200,300
Recovery Rate of Stolen Property	14%	21%	21%
Total # of Training Hours-Officers	4,011	3,690	4,000
# of Training hours per Officer	53	48	49
Total # of Training Hours-Civilians	545	414	500
# of Training hours per Civilian	22	14	16

¹ 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 2013 – 2014 Accomplishments

- ✓ Regulatory signs throughout the City have been replaced to meet federal guidelines.
- ✓ Cleaned Jerusalem Drive drainage channel.
- ✓ Added Parks mowing, including seven employees, to the Streets department operations in an effort to make city mowing operations more efficient.
- ✓ Assisted with various events and Pfestivals.
- ✓ Sanded roads on four different ice events.
- ✓ Utilities contracted out mowing of their city facilities freeing up employees to work on streets and drainage.
- ✓ Performed speed studies in school zones and other specific streets to meet federal guidelines.
- ✓ Completed traffic studies in areas of interest and added stop signs to intersections.



FY 2014 – 2015 Goals/ Objectives

- Continue to clean drainage facilities to keep our waterways clean.
- Expand the street maintenance program (in-house and contracted).
- Begin replacing ineffective mowers.
- Perform a Pavement Management Study to assess the maintenance needs of City streets and begin preparation of a street maintenance schedule.
- Prepare yearly traffic counts throughout the city.
- Expand re-striping work on city streets that need to be periodically maintained.
- Purchase a tractor with a shredder and a vehicle.



Interesting Pfact:

The Streets Department removed 564 trees and pruned 913 trees in FY 14.



Streets and Drainage Department

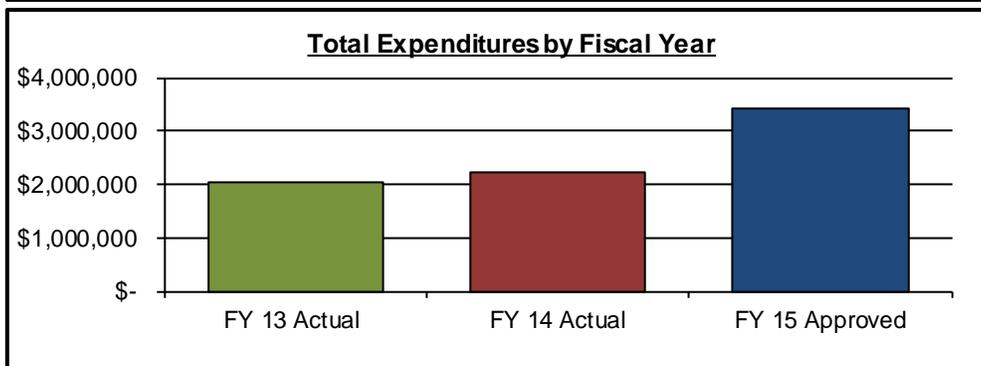
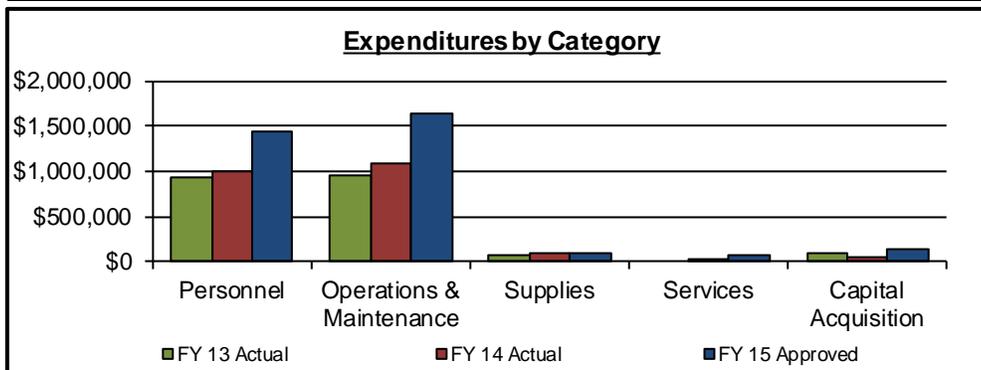
15500 Sun Light Near Way #B | M-F 7:30am-4pm, excluding holidays
 Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Field Operations Superintendent	1	1	1
Traffic Engineer	0	1	1
Street Foreman	1	1	1
Drainage Foreman	0	1	1
Crew Leader	3	4	4
Sign Shop Technician	1	2	2
Equipment Operators	15	12	19
Full-Time Personnel Total	21	22	29
Seasonal Laborer	4	4	4
Total Streets Positions	25	26	33

Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	926,541	997,157	1,436,685
Operations & Maintenance	950,550	1,085,903	1,639,450
Supplies	73,266	93,391	105,500
Services	-	1,000	80,000
Capital Acquisition	99,755	55,206	147,000
Total Streets Expenditures	\$ 2,050,112	\$ 2,232,657	\$ 3,408,635





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Proposed
<u>Demand</u>			
Miles of Paved Street	197	206	206
Right of Way/Ditch Acres to Maintain	241	287	910
<u>Input</u>			
Operating Expenditures	\$1,950,357	\$2,177,451	\$3,261,635
Number of Full-Time Personnel	21	22	29
Number of Seasonal Personnel	4	4	4
Street Overlay Expenditure	\$0	\$237,970	\$400,000
<u>Output</u>			
Roadway Repairs (#) ¹	156	42	50
Street Signs-create, install, maintain (#)	620	670	650
Custom signs made (Bandit, etc.) (#)	770	966	800
Crack Sealing (linear feet)	100,320	95,343	150,000
Right of Way Maintenance (hours)	4,997	2,783	3,000
Drainage Maintenance (hours)	2,096	5,681	4,000
Total Work Orders	556	447	450
<u>Efficiency</u>			
Street Expenditures as a % of General Fund Expenditures	9.5%	10.0%	13.0%
Street Maintenance Cost per Mile	\$9,900	\$10,570	\$15,833
Street Maintenance Cost per Capita	\$36.63	\$39.70	\$57.39

¹ In FY14, Road Repairs was redefined to include only large-scale road repairs which required at least one ton of asphalt.



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 2013 – 2014 Accomplishments

- ✓ Completed 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.



Water Department

15500 Sun Light Near Way, # B | M-F 8am-5pm, excluding holidays
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FY 2013 – 2014 Accomplishments (cont.)

- ✓ 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.
- ✓ Upgraded one of the most important parts of our Surface Water Treatment Plant. the air system, in order to help ensure we are able to constantly provide water to customers.
- ✓ Enhanced our conservation education efforts through the addition of a dedicated Conservation Education Specialist and increased the budget for water conservation.
- ✓ Installed two new, higher capacity membranes in order to produce additional water supply and replaced existing membranes that needed repair.
- ✓ Constructed a transmission main along Kelly Lane (in conjunction with road project) from Murchison Ridge to Falcon Point Blvd.
- ✓ Painted all piping throughout the Water Treatment Plant in order to extend the life of the pipes by preventing rust and corrosion.

FY 2014 – 2015 Goals/ Objectives (cont.)

- Install a monitoring system at the River Pump Station. This system will enable us to continually to continually monitor pump flow pressures, bearing temperatures, vibration, voltage, and amps.
- Replace current Water Treatment Plant lighting fixtures with retractable fixtures that will enable us to safely change bulbs, keeping the plant well lit and safe.
- Consider and design a new field operations building to house Utilities, Streets and Parks field crews.
- Begin phase two of installing new, higher capacity membranes in order to produce additional water supply and to replace any existing membrane that is beginning to need repair.

FY 2014 – 2015 Goals/ Objectives

- Start a rain catching system rebate program to enhance our water conservation efforts.
- 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.
- Continue training of all personnel both in house and through specialized training to allow employees to grow.
- Continue working with Pflugerville ISD to educate elementary age children on the importance of water conservation.



Interesting Pfact:

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



Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Assistant City Manager*	0	0.5	0.5
Public Works Director*	0.5	0.5	0.5
Utility Superintendent*	0.5	0.5	1
Water Conservation Manager*	0.5	0.5	0.5
Conservation Education Specialist*	0	0.5	0.5
Utility Business Operations Manager*	0.5	0.5	0.5
Utility Billing Specialist*	1	1.5	1.5
Capital Improvement Program Manager*	0	0.5	0.5
GIS Analyst*	0	0	0.5
GIS Tech*	0.5	0.5	0
Admin Tech*	1	1	1
Recycle Center Attendant*	0	0	0.5
Seasonal Laborer*	1	1	1
Total Utility Administration	5.5	7.5	8.5
Utility Foreman*	1.5	1.5	1
Utility Maintenance Tech III*	0.5	0.5	0.5
Utility Maintenance Tech II*	0.5	0	0
Utility Maintenance Tech I*	0.5	1.5	1.5
Utility Systems Worker III*	0.5	0.5	1.5
Utility Systems Worker II*	2.5	2	1.5
Utility Systems Worker I*	2	2.5	2
Total Utility Maintenance	8.0	8.5	8.0
Utility Foreman	0	0	1
Treatment Plant Operator III	1	1	2
Treatment Plant Operator II	2	2	1
Treatment Plant Operator I	1	1	1
Total Water Treatment	4.0	4.0	5.0
Utility Foreman	0	0	1
Senior Meter Tech	1	1	0
Meter Tech (I/II)	3	3	3
Total Water Distribution	4.0	4.0	4.0
Total Water Positions	21.5	24.0	25.5

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

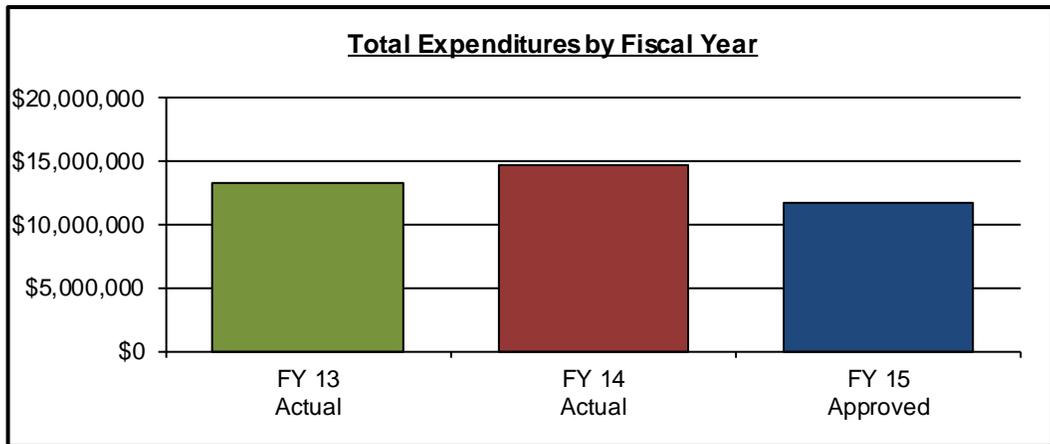
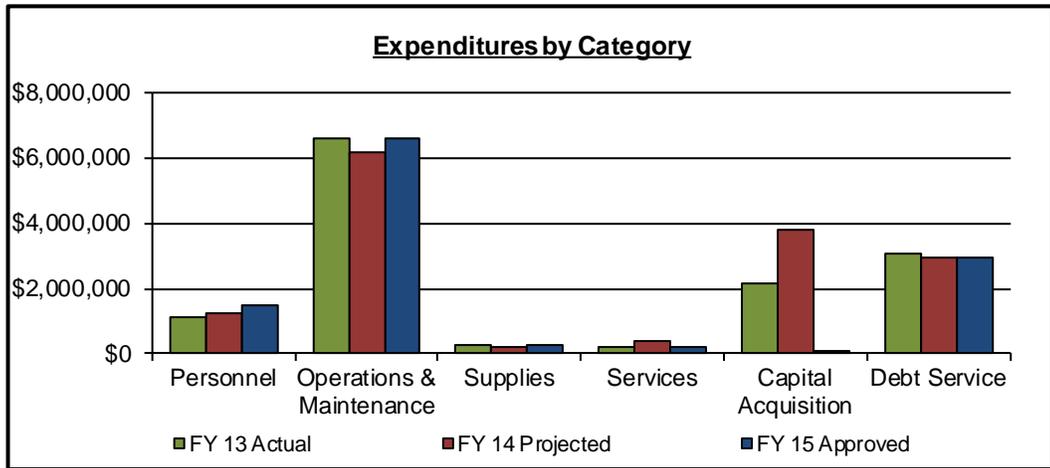


Water Department

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Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	1,101,782	1,237,269	1,509,624
Operations & Maintenance	6,589,076	6,172,363	6,576,536
Supplies	266,698	213,557	299,328
Services	197,236	371,140	239,145
Capital Acquisition	2,134,316	3,774,396	97,500
Debt Service	3,034,621	2,969,655	2,966,243
Total Water Expenditures	\$ 13,323,729	\$ 14,738,380	\$ 11,688,376





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Number of miles of waterline	200	211	225
Number of connections	13,844	14,400	15,500
Surface Water Plant	1	1	1
Number of wells in operation	3	3	3
<u>Input</u>			
Operating Expenditures	\$8,154,792	\$7,994,329	\$8,624,633
Number of Full Time Equivalents	21.5	24.0	25.5
<u>Output</u>			
New connections	631	556	600
Meters replaced or rebuilt*	158	160	160
Service line leaks	41	60	60
Main Breaks	8	8	10
Water Usage:			
Average Flow (MGD)	6.019	6.100	6.150
Peak Flow (MGD)	10.049	11.000	11.500
Total Flow (MG)	2,191	2,200	2,300
<u>Efficiency</u>			
Cost per mile of water main	\$40,774	\$37,888	\$38,332
Cost per connection	\$589	\$555	\$556





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 2013 – 2014 Accomplishments

- ✓ Held weekly and monthly departmental safety meetings to help prevent work place injuries and accidents, and included training on various safety topics.
- ✓ Worked with consultants to update Wastewater Master Plan and complete Capital Improvement Projects.
- ✓ 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 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.
- ✓ Provided training opportunities for employees allowing them to increase their knowledge, skills and advance their licensing levels.
- ✓ Completed GPS mapping and filming of wastewater lines and manholes to keep data updated with new construction and find any issues needing repairs.
- ✓ Hired a treatment operator to assist the Wastewater Treatment department and keep up with the growing demands of the Recycle Center and composting operations.

Fiscal Year 2015





Wastewater Department

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FY 2013 – 2014 Accomplishments (cont.)

- ✓ Purchased a new safety tripod hoist system to allow for safe entry for multiple crew members into confined space for maintenance and repairs.
- ✓ Changed Recycle Center operations to increase the efficiency.
- ✓ Worked to bring out of date equipment and controls up to current standards.
- ✓ Produced and provided compost and wood chips to customers at the recycling center and for the community gardens.
- ✓ Continued maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- ✓ Completed eighty two water softener inspections and rebates as part of the rebate program designed to help reduce Total Dissolved Solids (TDS) levels at the Wastewater Treatment Plant.

FY 2014 – 2015 Goals/ Objectives

- 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.
- Work with consultants to complete Capital Improvement Projects, including Rowe Loop wastewater extension, Sorento/Carmel lift station and force main and Sorento Interceptor.

FY 2014 – 2015 Goals/ Objectives (cont.)

- 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 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.
- Purchase one Ford F-150 to continue the fleet replacement program.
- Add a new equipment operator, chipping truck and related supplies in order to meet the demands of the Chipping Program.



Interesting Pfact:

Wastewater is 99.9% water.



Staffing

Position	FY 13 Actual	FY 14 Actual	FY 15 Approved
Assistant City Manager*	0	0.5	0.5
Public Works Director*	0.5	0.5	0.5
Utility Superintendent*	0.5	0.5	1
Water Conservation Manager*	0.5	0.5	0.5
Conservation Education Specialist*	0	0.5	0.5
Utility Business Operations Manager*	0.5	0.5	0.5
Utility Billing Specialist*	1	1.5	1.5
Capital Improvement Program Manager*	0	0.5	0.5
GIS Analyst*	0	0	0.5
GIS Tech*	0.5	0.5	0
Admin Tech*	1	1	1
Recycle Center Attendant*	0	0	0.5
Seasonal Laborer*	1	1	1
Total Utility Administration	5.5	7.5	8.5
Utility Foreman*	1.5	1.5	1
Utility Maintenance Tech III*	0.5	0.5	0.5
Utility Maintenance Tech II*	0.5	0	0
Utility Maintenance Tech I*	0.5	1.5	1.5
Utility Systems Worker III*	0.5	0.5	1.5
Utility Systems Worker II*	2.5	2	1.5
Utility Systems Worker I*	2	2.5	2
Total Utility Maintenance	8.0	8.5	8.0
Wastewater Foreman	1	1	1
Treatment Plant Operator III	2	3	3
Treatment Plant Operator II	1	0	0
Equipment Operator II	1	1	1
Equipment Operator I	3	4	5
Total Wastewater Treatment	8.0	9.0	10.0
Total Wastewater Positions	21.5	25.0	26.5

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

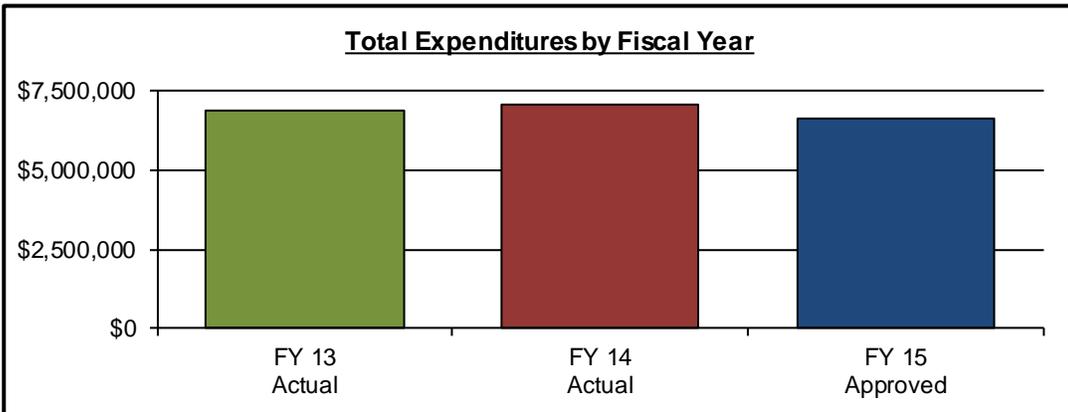
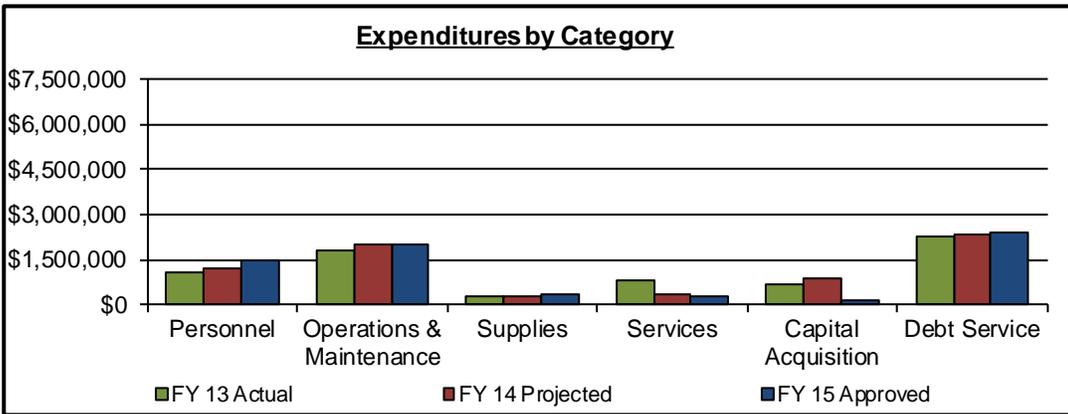


Wastewater Department

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Expenditure Summary

Category	FY 13 Actual	FY 14 Actual	FY 15 Approved
Personnel	1,046,282	1,226,843	1,471,465
Operations & Maintenance	1,818,204	1,978,657	2,010,970
Supplies	299,369	302,122	326,128
Services	814,245	361,164	266,145
Capital Acquisition	656,007	879,572	127,500
Debt Service	2,259,566	2,322,738	2,432,727
Total Wastewater Expenditures	\$ 6,893,673	\$ 7,071,096	\$ 6,634,935





Performance Measures

Measurement Indicators	FY 13 Actual	FY 14 Actual	FY 15 Approved
<u>Demand</u>			
Number of Connections	14,728	15,000	15,250
Number of miles of wastewater lines	190.8	202	205
<u>Input</u>			
Operating Expenditures	\$3,978,100	\$3,868,786	\$4,074,708
Number of Full Time Equivalents	21.5	25.0	26.5
<u>Output</u>			
Number of new taps installed by dept	2	2	2
Number of blockages cleared	102	110	115
Number of line locations completed	44	50	60
Wastewater lines filmed (ft)	105,000	106,000	106,500
Number of manholes repaired	16	18	20
Number of gallons treated (MG)	1,060	1,200	1,300
Average Flow (MGD)	2.90	3.50	3.70
Peak Flow (MGD)	6.800	10.000	11.000
Amount of Sludge Composted (cu yds)	1,350	1,320	2,500
<u>Efficiency</u>			
Operating cost per mile of line	\$20,849.58	\$19,152	\$19,877
Operating cost per connection	\$270	\$258	\$267



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.

2013 - 2014 Accomplishments

In Fiscal Year 2014, over \$49,000 was raised from Deutschen Pfest proceeds to fund projects to enhance the City's park system.

2014 - 2015 Objectives

The balance of the fund on October 1, 2014 was \$213,562. Projects anticipated for this year include improvements to Pflugerville Heights and Black Locust Parks. 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.

2013 - 2014 Accomplishments

Child safety funds were used for the crossing guards' personnel expenses and to purchase supplies for the DARE program. 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: bicycles, a computer mount for the narcotics vehicle and cell phone forensics equipment. Donations were used to off-set the funding of both the Bike Rodeo and the Blue Santa programs.

Financial Summary	FY 12 Actual	FY 13 Actual	FY 14 Actual
Revenues			
Drug Seizure	\$ 111,097.06	\$ 55,919.40	\$ 42,892.03
Child Safety	\$ 69,181.95	\$ 65,143.04	\$ 69,832.13
Training	\$ 0.00	\$ 0.00	\$ 5,475.30
Blue Santa	\$ 5,480.60	\$ 5,856.43	\$ 4,288.94
Bike Rodeo	\$ 300.00	\$ 569.45	\$ 100.00
Expenses			
Drug Seizure	\$ 38,420.09	\$ 27,327.02	\$ 21,379.21
Child Safety	\$ 27,096.38	\$ 81,982.73	\$ 45,083.83
Training	\$ 736.50	\$ 1,612.60	\$ 3,895.49
Blue Santa	\$ 4,036.87	\$ 8,967.68	\$ 5,327.00
Bike Rodeo	\$ 125.44	\$ 579.13	\$ 0.00

2014 - 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 2015 fiscal year is:

Drug Seizure Funds	\$ 186,582.70
Child Safety Funds	\$ 110,091.62
Training Funds	\$ 10,416.91
Blue Santa	\$ 9,358.87
Bike Rodeo	\$ 1,589.47



Pflugerville Independent School District Police Department Fund

Mission

The mission of the Pflugerville Independent School District Police Department (PISD PD) 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 to 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 inter-local 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.

2013 - 2014 Accomplishments

- Hired and trained six full-time district police officer positions including one for the new PISD middle school that opened in August 2013.
- Operated the PISD PD operations within the contracted budget.
- Promoted two officers to sergeant positions.
- 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.
- The department selected and trained a Critical Incident Team (CIT) / Mental Health Officer (MHO).
- Six PISDPD officers attended SRO Tactical Training School with area agencies.
- Personal Protective Equipment (PPE) was updated and ordered for Hazardous Material and Ebola situations.
- Added two more Advanced Law Enforcement Rapid Response Team (ALERRT) trainers to the department.
- The department's gang officer became a member of the Texas Violent Gang Task Force and the Texas Gang Investigator's Association.
- PISDPD officers attended approximately 3,221 hours of in-service training during the summer 2014 which exceeded the required training mandates set out by The Texas Commission on Law Enforcement.
- Pflugerville ISD Police Officers participated in the Annual School Based Law Enforcement Conference and the Texas Gang Investigators Association.
- Pflugerville ISD Police Chief served on the TCOLE Committee to establish the School Marshal training curriculum for instructors and individuals appointed as school marshals.
- Received renewal on all Juvenile Processing Offices (JPO) certifications in all middle schools and high school PISD campuses and added one new JPO at the new middle school, which opened in 2013.

2014 - 2015 Objectives

- Operate the PISD police operations within the contracted budget of \$2,127,000.
- Establish long range planning capability for PISD PD by addressing the inter-local 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.

2013 - 2014 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	Technology	Security	Efficiency	Total
FY 12 Actuals				
Revenue	42,780.15	31,806.77	9,931.84	84,518.76
Expenses	27,286.36	525.75	10,731.61	38,543.72
Ending Balance	\$ 56,211.23	\$ 130,322.21	\$ 15,869.16	\$ 202,402.60
FY13 Actuals				
Revenue	36,509.92	28,871.07	8,723.85	74,104.84
Expenses	76,585.16	11,345.74	10,004.37	97,935.27
Ending Balance	\$ 16,135.99	\$ 147,847.54	\$ 14,588.64	\$ 178,572.17
FY 14 Actuals				
Revenue	33,533.03	24,752.04	8,149.64	66,434.71
Expenses	36,520.70	11,215.55	18,042.40	65,778.65
Ending Balance	\$ 13,148.32	\$ 161,384.03	\$ 4,695.88	\$ 179,228.23

2014 - 2015 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 Security funds will be used to increase security at the Court building.

FY 15 Court Funds Available

Technology	13,148.32
Security	161,384.03
Efficiency	4,695.88
Total	\$ 179,228.23



Tax Increment Reinvestment Zone (TIRZ) Fund

Mission

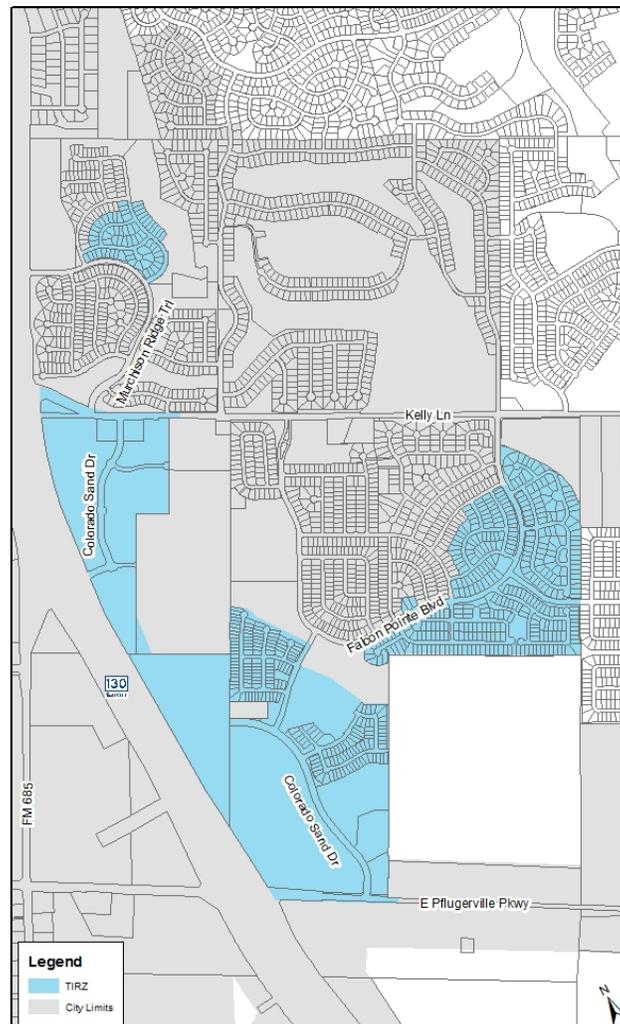
The purpose of this fund is to accumulate and account for property tax received from the zone designated as a tax increment reinvestment zone (TIRZ) #1. TIRZ #1 was authorized in December 2010 to stimulate economic development in designated areas including the Falcon Pointe subdivision. The City agreed 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.

2013 - 2014 Accomplishments

The captured appraised value for January 1, 2014 of \$61,757,773 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.

2014 - 2015 Objectives

The balance of the fund on October 1, 2014 is approximately \$12,386. In 2015, approximately \$329,500 of additional tax revenue is estimated.



PEG Funds

Mission

The purpose of this fund is to accumulate and account for funds received from all companies providing cable services under the State Issued Certificate of Franchise Authority (SIFCA). One percent of gross revenues are remitted to the City for capital expenditures related to the City's operations of its Public, Educational, and Governmental (PEG) Access channels.

The PEG fees must be spent in accordance with Federal law which means that they are to be used for capital expenditures, generally defined as items having a life expectancy greater than one year and the labor, software, training and warranty costs associated with those items. The cost of making improvements to existing capital items, not including repairs, can also be considered a capital expenditure.

2013 - 2014 Accomplishments

PEG funds were used to purchase video camera studio equipment and to upgrade PFTV media equipment.

Financial Summary	Total
FY 12 Actuals	
Revenue	62,422
Expenses	-
Ending Balance	62,422
FY13 Actuals	
Revenue	113,526
Expenses	(58,582)
Ending Balance	117,367
FY 14 Actuals	
Revenue	130,975
Expenses	(87,580)
Ending Balance	160,762

2014 - 2015 Objectives

FY 15 PEG Funds Available: \$160,762

The proposed uses for PEG funds are to purchase additional video camera equipment and software, a vehicle to transport equipment to City festivals and events, additional sound equipment for City Council meetings, and system upgrades to support an eventual switch to high definition programming.



Capital Outlay



Capital Outlay

The City defines capital outlay as any item costing \$5,000 or more and having an estimated useful life of at least two years. These items are itemized separately in the department line item budget. Capital outlay items are categorized, based on use and expected life, into the categories below.

General Fund and Utility Fund Summary

Category	Amount	Total
<p>Land Acquisitions of land and right-of-way.</p>	\$ -	
<p>Buildings/Building Improvements A structure permanently attached to the land, has a roof, and is partially or completely enclosed by walls. Building improvements must extend the life or increase the value of the building.</p>	\$ -	
<p>Improvements Other than Buildings Improvements made to land or structures other than buildings, such as: fences, parking lots, recreation areas, and swimming pools.</p>	\$ 25,000	
<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>	\$ -	
<p>Personal Property/Equipment Assets used for operating or maintaining City services such as: vehicles, mobile equipment, books, software, water meters, and furnishings.</p>	\$ 1,000,603	
Total Capital Outlay		<u>\$ 1,025,603</u>

Capital Outlay

General Fund

Department	Description	Amount	Total
Administration			
Equipment	Events Staff Gator	10,000	\$ 10,000
Development Services Administration			
	None Requested	-	\$ -
Building			
	None Requested	-	\$ -
Court			
Equipment	Metal Detector/Screening Device	15,000	\$ 15,000
Engineering			
Equipment	2014 Ford F-150 4x4	25,000	\$ 25,000
Fleet			
	None Requested	-	\$ -
Library			
Personal Property	Books & Collection Materials	215,000	\$ 215,000
Parks & Recreation			
Equipment	Rec Center Electronic Signage	30,000	\$ 30,000
Parks Maintenance			
Equipment	Heavy Duty Utility Vehicle	22,000	
	Light Duty Utility Vehicle	10,000	
	40 hp Tractor with Loader	35,000	
	Self-Contained Hot-Water Pressure Washer	12,000	
	Aeravator	10,000	\$ 89,000
Planning			
	None Requested	-	\$ -
Police			
Equipment	Tahoes (2)	86,967	
	In-car Systems (2)	10,161	
	Hand Held Radios (16)	85,624	
	L3 DVD Back-up Robot with Software	8,870	
	Cat Intake Cages	42,086	
	Commercial Dishwasher	6,500	
	Commercial Washer and Dryer	12,653	
	Panasonic Toughbooks for ACO Vehicles (2)	16,742	\$ 269,603
Street and Drainage			
Equipment	Tractor with 15' Shredder	60,000	
	Mowers (3)	30,000	
	Ford Explorer	32,000	\$ 122,000
Other Improvements	Two Street Lights	25,000	\$ 25,000
Total General Fund Capital Outlay			\$ 800,603

Capital Outlay

Utility Fund

Department	Description	Amount	Total
Utility Administration			
	None Requested	<u>-</u>	\$ -
Utility Maintenance			
Equipment	Ford F550 Heavy Duty	<u>45,000</u>	\$ 45,000
Water Treatment			
Equipment	Plant Lighting Upgrade	<u>50,000</u>	\$ 50,000
Water Distribution			
Equipment	River Pump Monitoring System	<u>25,000</u>	\$ 25,000
Wastewater Collection			
	None Requested	<u>-</u>	\$ -
Wastewater Treatment			
Equipment	Ford F-150	20,000	
	Chipping Truck	<u>85,000</u>	\$ 105,000
Total Utility Fund Capital Outlay			<u>\$ 225,000</u>

General Reserves 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 Budget Overview section of this document.

General Capital Reserves

Department	Projects	Amount
	No new projects approved for 2014	-
Expected General Capital Reserve Fund Balance (October 1, 2014)		\$ 2,590,665

Vehicle Replacement Reserves

Department	Vehicles	Amount
Development Services Administration	2014 Ford Escape	22,488
Building	2014 F-150 Ford Truck	20,000
Engineering	2014 Ford F-150 4x4	25,000
	2014 Ford Escape	22,488
Police	8 - Tahoes	322,069
Streets	Dump Truck	90,000
Total FY 15 General Reserves Expenses		\$ 502,045
Beginning Balance (October 1, 2014)		\$ 549,255
Expected Ending Balance (September 30, 2015)		\$ 47,210

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
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
2015	3,434,886,438	51,523,297	6,359,349

**Schedule of General Fund Debt
Fiscal Year 2014-2015**

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/14 Amount Outstanding	Principal 2014-2015	Interest 2014-2015	Total Principal & Interest
2014 Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-4.125%	2/1/2014	8/1/2033	\$4,980,000	\$4,800,000	\$190,000	\$172,581	\$362,581
2013 Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-4.0%	2/1/2013	8/1/2033	4,600,000	4,550,000	100,000	142,206	242,206
2013 Limited Tax (General Obligation) Bonds	100%	2.0-4.0%	2/1/2013	8/1/2033	2,000,000	1,975,000	50,000	61,400	111,400
2012 Limited Tax Refunding Bonds	24%	2.0-5.0%	6/1/2012	8/1/2034	15,006,432	14,634,346	897,495	604,618	1,502,113
2010 Limited Tax Refunding Bonds	64%	2.0-4.0%	12/1/2010	8/1/2032	10,099,200	9,484,800	220,800	377,184	597,984
2010 Combination Tax/Rev C.O. Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	4,130,000	3,875,000	85,000	150,104	235,104
2010 Limited Tax (General Obligation) Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	2,000,000	1,880,000	40,000	72,970	112,970
2009 Limited Tax Refunding Bonds	52%	2.0-3.13%	12/1/2009	8/1/2016	2,941,470	715,000	358,800	20,998	379,798
2009A Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-5.0%	12/1/2009	8/1/2035	2,750,000	2,455,000	80,000	105,901	185,901
2009A Combination Tax/Rev C.O. Bonds	56%	2.0-5.0%	12/1/2009	8/1/2035	8,450,400	7,764,400	156,800	347,960	504,760
2009 Limited Tax (General Obligation) Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	3,000,000	2,700,000	60,000	134,180	194,180
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.38%	2/1/2009	8/1/2035	11,500,000	10,400,000	220,000	535,765	755,765
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	12/1/2007	8/1/2033	10,315,000	9,055,000	210,000	443,563	653,563
2006 Combination Tax/Rev C.O. Bonds	100%	4.0%	12/1/2006	8/1/2025	4,785,000	4,610,000	0	184,400	184,400
2005 Combination Tax/Rev C.O. Bonds	21%	4.0-5.25%	12/1/2005	8/1/2035	3,339,000	2,840,250	85,050	139,920	224,970
2004 Combination Tax/Rev. C.O. Bonds	19%	2.5-5.0%	12/1/2004	8/1/2033	463,600	316,350	97,850	13,804	111,654
Total					\$90,360,102	\$82,055,145	\$2,851,795	\$3,507,554	\$ 6,359,349
Payments from PCDC									\$ (790,688)
Debt paid from ad valorem revenue									\$ 5,568,661

Purpose of Bonds Issued- General
Fiscal Year 2014-2015



Bond Issue	Original Amount Issued	Amount Issued Net of Refunding	Streets	Drainage	Parks	Library	Other
2014 Combination Tax/Rev C.O. Bonds (PCDC)	\$ 4,980,000	\$ 4,980,000	X	X			
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%)	\$ 15,006,432	\$ 15,006,432					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%)	\$ 2,941,470	\$ 2,941,470					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%)	\$ 8,450,400	\$ 8,450,400	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%)	\$ 3,339,000	\$ 3,339,000	X				
2004 Combination Tax & Revenue Certificates of Obligation (19%)	\$ 3,002,000	\$ 463,600	X	X	X		

Outstanding Debt

General Fund

Debt Outstanding as of 9/30/14

Fiscal Year	Principal	Interest	Total
2015	2,851,795	3,507,554	6,359,349
2016	2,911,899	3,410,623	6,322,522
2017	3,152,240	3,325,811	6,478,051
2018	3,234,082	3,226,686	6,460,768
2019	3,351,401	3,099,912	6,451,313
2020	3,460,899	2,972,083	6,432,982
2021	3,551,431	2,819,690	6,371,121
2022	3,545,678	2,676,430	6,222,108
2023	3,677,398	2,517,182	6,194,580
2024	5,244,722	2,350,920	7,595,642
2025	4,045,050	2,121,926	6,166,976
2026	3,582,500	1,956,309	5,538,809
2027	3,735,650	1,803,851	5,539,501
2028	3,891,500	1,644,164	5,535,664
2029	4,071,950	1,475,753	5,547,703
2030	4,247,300	1,300,491	5,547,791
2031	4,434,650	1,112,697	5,547,347
2032	4,636,050	909,913	5,545,963
2033	4,844,250	700,317	5,544,567
2034	4,623,650	479,672	5,103,322
2035	4,961,050	253,001	5,214,051
Total	\$ 82,055,145	\$ 43,664,985	\$ 125,720,130



Mission

To provide a mechanism for accumulating funds for payment of water and wastewater debt.

Description

Utility debt can be issued as revenue bonds or certificates of obligation. These bonds are paid from the revenues of the Utility Fund. Pro formas are used to calculate the current and future debt service requirements in order to maintain a revenue-to-debt ratio of at least 1.25.

The bonds currently outstanding were issued to improve and extend the existing municipal water and wastewater system and include the construction of a water reservoir and treatment plant; construction or improvements of water transmission lines and water storage facilities; and improvements to the wastewater treatment facilities of the City. These improvements are necessary due to the growth in utility customers. Please refer to the Utility Customer Growth chart in the Statistical Section of this document.

Goals

- Maintain funding levels adequate to meet the needs of the debt schedule.
- Debt service is paid from operating revenues.
- Debt service requirements are maintained within the legal limits to ensure the related obligations meet both the City's present and future financial needs.

Utility Debt Service Coverage

Fiscal Year	Net Available for Debt Service	Annual Debt Service	Coverage
2011	7,428,832	5,687,650	1.31
2012	8,629,558	5,654,891	1.53
2013	7,326,991	5,290,274	1.38
2014	7,413,291	5,290,274	1.40
2015	7,410,884	5,395,342	1.37

**Schedule of Utility Debt
Fiscal Year 2014-2015**

Issue	% Utility Supported	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/14 Amount Outstanding	Principal 2014-2015	Interest 2014-2015	Total Principal & Interest
2012 Limited Tax Refunding Bonds	76%	2.0-5.0%	6/1/2012	8/1/2034	\$47,418,568	\$47,135,654	\$717,505	\$2,136,939	\$2,854,444
2010 Limited Tax Refunding Bonds	36%	2.0-4.0%	12/1/2010	8/1/2032	5,680,800	5,335,200	124,200	212,166	336,366
2009 Limited Tax Refunding Bonds	48%	2.0-3.13%	12/1/2009	8/1/2016	2,693,530	660,000	331,200	19,383	350,583
2009A Combination Tax/Rev C.O. Bonds	44%	2.0-5.0%	12/1/2009	8/1/2035	6,589,600	6,100,600	123,200	273,397	396,597
2005 Combination Tax/Rev C.O. Bonds	79%	4.0-5.25%	12/1/2005	8/1/2035	12,561,000	10,684,750	319,950	526,367	846,317
2004 Combination Tax/Rev. C.O. Bonds	81%	2.5-5%	12/1/2004	8/1/2033	1,976,400	1,348,650	417,150	58,847	475,997
2003-A Combination Tax/Rev. C.O. Bonds	100%	3.0-5.0%	12/1/2003	8/1/2015	460,000	130,000	130,000	5,038	135,038
Total					\$77,379,898	\$71,394,855	\$2,163,205	\$3,232,137	\$5,395,342

Purpose of Bonds Issued- Utility
Fiscal Year 2014-2015



Issue	Original Amount Issued	Amount Issued Net of Refunding	Water/Wastewater
2012 Limited Tax Refunding Bonds (76%)	\$47,418,568	47,418,568	Refunding
2010 Limited Tax Refunding Bonds (36%)	5,680,800	5,680,800	Refunding
2009 Limited Tax Refunding Bonds (48%)	2,693,530	2,693,530	Refunding
2009A Combination Tax/Rev. CO Bonds (44%)	6,589,000	6,589,000	Wilbarger Wastewater Treatment Plant Wilbarger Interceptor
2005 Combination Tax/Rev. C.O. Bonds (78.8%)	12,561,000	12,561,000	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

Outstanding Debt

Utility Fund

Debt Outstanding as of 9/30/14

Fiscal Year	Principal	Interest	Total
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	\$ 71,394,855	\$ 42,467,363	\$ 113,862,218

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 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future Years	Estimated Cost
Projects Completed in FY 2014					(in thousands)				
Colorado Sand Drive (TIRZ)	November 2013	1,316	970	-	-	-	-	- \$	2,286
Colorado Sand Transmission Line (TIRZ)	November 2013	343	1	-	-	-	-	- \$	344
Kelly Lane 1A Transmission Main	May 2014	54	688	-	-	-	-	- \$	742
Projects In Progress									
Kelly Lane 1A	February 2015	946	3,360	1,555	-	-	-	- \$	5,861
Pfennig Station Storage Tank & Upgrades	April 2015	-	600	3,712	-	-	-	- \$	4,312
W Pflugerville Water System Improvements	June 2015	-	128	1,662	-	-	-	- \$	1,790
Rowe Loop Wastewater Service Extension	August 2015	75	98	904	-	-	-	- \$	1,077
NTCMUD5 Water Supply Projects 1	September 2015	-	219	3,070	-	-	-	- \$	3,289
NTCMUD5 Water Supply Projects 2	September 2015	-	88	2,108	-	-	-	- \$	2,196
Sorento/Carmel Lift Station and Force Main	December 2015	-	295	3,256	1,579	-	-	- \$	5,130
Weiss Lane Transmission Main	December 2015	-	-	942	770	-	-	- \$	1,712
Sorento Interceptor - Phase I	February 2016	-	98	3,145	946	-	-	- \$	4,189
SH 45/SH 130 Tunnel	August 2016	-	-	50	754	-	-	- \$	804
Heatherwilde Elevated Storage Tank	September 2016	-	-	1,000	5,750	-	-	- \$	6,750
Heatherwilde North Widening	To be determined	983	58	665	-	To Be Determined*		\$	TBD
Pfennig Lane Improvements	To be determined	92	-	-	-	To Be Determined*		\$	TBD
Weiss Lane Reconstruction	To be determined	-	-	896	384	To Be Determined*		\$	TBD
Rowe Lane Reconstruction	To be determined	-	-	408	175	To Be Determined*		\$	TBD

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

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	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 1,316	970	-	-	-	-	-	\$ 2,286

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	\$ 2,012
Design	273
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Total	<u>\$ 2,286</u>



Estimated Operating Costs

(in thousands)

FY 13	\$0
FY 14	\$6
FY 15	\$6
FY 16	\$6
FY 17	\$6

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, electricity for street lights, and minimal repair and maintenance. As a newly constructed roadway, very little maintenance is anticipated in the first five years.

Notes from Review Process

This project was substantially complete in November of 2013.

Colorado Sand Transmission Main (TIRZ)

Description Construct a water transmission main for Colorado Sand Drive.

Financial Plan

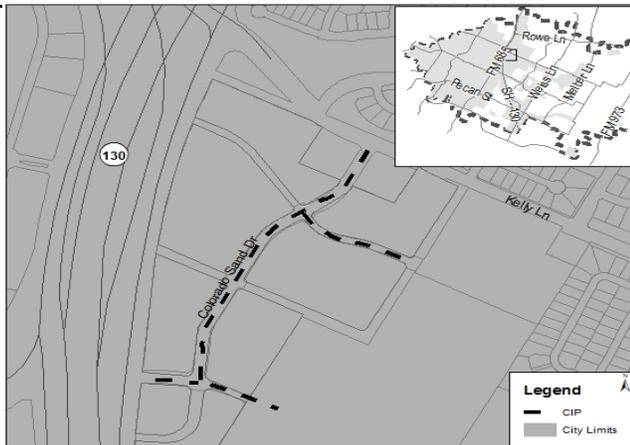
(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 343	1	-	-	-	-	-	\$ 344

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

Estimated Project Costs:

(in thousands)

Construction	\$ 329
Design	15
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 344</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	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 was substantially complete 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	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 54	688	-	-	-	-	-	\$ 742

Funding Sources This project is funded from existing fund balance.

Estimated Project Costs:

(in thousands)

Construction	\$ 686
Design	56
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 742</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	September 2012
Design	September 2012 to March 2013
Bid	October 2013
Award Bid	November 2013
Construction	December 2013 to May 2014

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

This project was substantially complete in May of 2014.

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. Add a left turn lane at the intersection of Kelly Lane and the northbound SH 130 frontage road.

Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 946	3,360	1,555	-	-	-	-	\$ 5,861

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

Estimated Project Costs:

(in thousands)

Construction	\$ 4,852
Design	828
Surveying	19
Construction Test	9
Property Acq.	130
Utility Relocations	-
Other	1
Traffic Signals	22
Total	<u>\$ 5,861</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 February 2015

Impact on Operating Budget

Operating expenditures for these improvements include electricity for new traffic signals. As an existing roadway, the City is already maintaining the right of way and existing street lights.

Notes from Review Process

This project is expected to be substantially complete in February of 2015.

Pfennig Pump Station Ground Storage Tank & Upgrades

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

Financial Plan

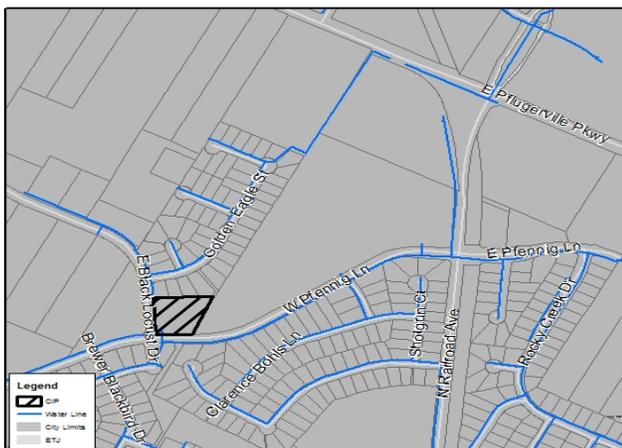
(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	600	3,712	-	-	-	-	\$ 4,312

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

Estimated Project Costs:

(in thousands)

Construction	\$ 3,849
Design	463
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 4,312</u>



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 September 2014
Bid	October 2014
Award Bid	November 2014
Construction	December 2014 to April 2015

Impact on Operating Budget

Estimated operating costs include electricity to run an additional booster pump.

Notes from Review Process

This project is expected to be substantially complete in April of 2015.

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 Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	128	1,662	-	-	-	-	\$ 1,790

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

<p>Estimated Project Costs: (in thousands)</p> <table> <tr> <td>Construction</td> <td>\$ 1,581</td> </tr> <tr> <td>Design</td> <td>209</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>\$ 1,790</u></td> </tr> </table>	Construction	\$ 1,581	Design	209	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Total	<u>\$ 1,790</u>	
Construction	\$ 1,581																
Design	209																
Surveying	-																
Construction Test	-																
Property Acq.	-																
Utility Relocations	-																
Other	-																
Total	<u>\$ 1,790</u>																

<p>Estimated Operating Costs: (in thousands)</p> <table> <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> <tr> <td>Select Consultant</td> <td>October 2013</td> </tr> <tr> <td>Design</td> <td>October 2013 to February 2015</td> </tr> <tr> <td>Bid</td> <td>February 2015</td> </tr> <tr> <td>Award Bid</td> <td>March 2015</td> </tr> <tr> <td>Construction</td> <td>March 2015 to June 2015</td> </tr> </table>	Select Consultant	October 2013	Design	October 2013 to February 2015	Bid	February 2015	Award Bid	March 2015	Construction	March 2015 to June 2015
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
Select Consultant	October 2013																				
Design	October 2013 to February 2015																				
Bid	February 2015																				
Award Bid	March 2015																				
Construction	March 2015 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.

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	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 75	98	904	-	-	-	-	\$ 1,077

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

Estimated Project Costs:

(in thousands)

Construction	\$ 895
Design	178
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	4
Total	<u>\$ 1,077</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 2014
Bid	January 2015
Award Bid	February 2015
Construction	March 2015 to August 2015

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.

NTCMUD5 Water Supply Projects 1

Description Design and construct connections and waterline extensions necessary to provide redundancy in the City's water delivery system including a transmission main at Heatherwilde/Wilke Ridge.

Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	219	3,070	-	-	-	-	\$ 3,289

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

<p>Estimated Project Costs: (in thousands)</p> <table> <tr><td>Construction</td><td>\$ 2,977</td></tr> <tr><td>Design</td><td>312</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>\$ 3,289</td></tr> </table>	Construction	\$ 2,977	Design	312	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Total	\$ 3,289					
Construction	\$ 2,977																				
Design	312																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Total	\$ 3,289																				
<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>July 2013</td></tr> <tr><td>Design</td><td>November 2013 to January 2015</td></tr> <tr><td>Bid</td><td>February 2015</td></tr> <tr><td>Award Bid</td><td>March 2015</td></tr> <tr><td>Construction</td><td>April 2015 to September 2015</td></tr> </table>	Select Consultant	July 2013	Design	November 2013 to January 2015	Bid	February 2015	Award Bid	March 2015	Construction	April 2015 to September 2015
FY 12	\$0																				
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
Select Consultant	July 2013																				
Design	November 2013 to January 2015																				
Bid	February 2015																				
Award Bid	March 2015																				
Construction	April 2015 to September 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.

NTCMUD5 Water Supply Projects 2

Description Design and construct connections and waterline extensions necessary to provide redundancy in the City's water delivery system including main extensions and new mains along Pflugerville Pkwy from Regis to Wilke Ridge, Wilke Ridge to Black Locust, and along Black Locust to Golden Eagle.

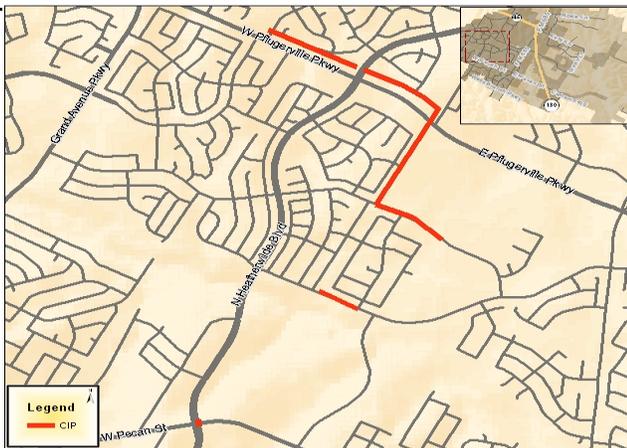
Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	88	2,108	-	-	-	-	\$ 2,196

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

Estimated Project Costs:

(in thousands)	
Construction	\$ 1,868
Design	328
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 2,196</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 January 2015
Bid	February 2015
Award Bid	March 2015
Construction	April 2015 to September 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

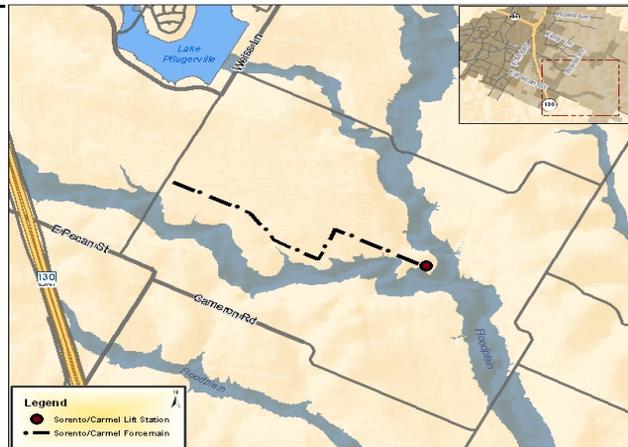
(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	295	3,256	1579	-	-	-	\$ 5,130

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

Estimated Project Costs:

(in thousands)

Construction	\$ 4,715
Design	415
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 5,130</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 March 2015
Bid	March 2015
Award Bid	March 2015
Construction	April 2015 to December 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.

Weiss Lane Transmission Main

Description Design and construct a transmission line from the water treatment plant to Sorento at Hidden Lake Crossing.

Financial Plan

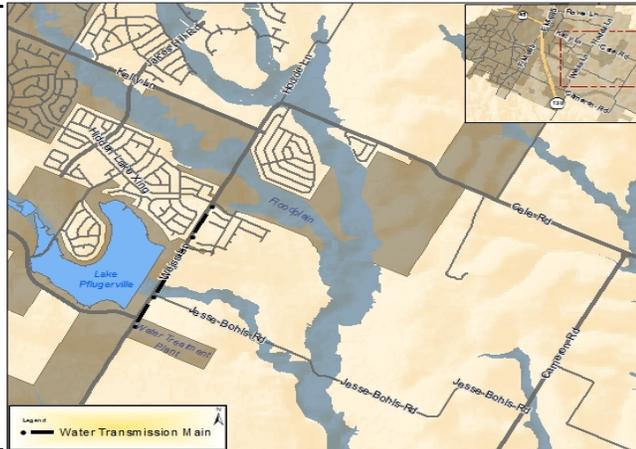
(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	-	942	770	-	-	-	\$ 1,712

Funding Sources This project is funded from a future 2015 bond issuance.

Estimated Project Costs:

(in thousands)

Construction	\$ 171
Design	1,541
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 1,712</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	December 2014
Design	January 2015 to June 2015
Bid	June 2015
Award Bid	July 2015
Construction	July 2015 to December 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

This project will be done in conjunction with the Weiss Lane road project. 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

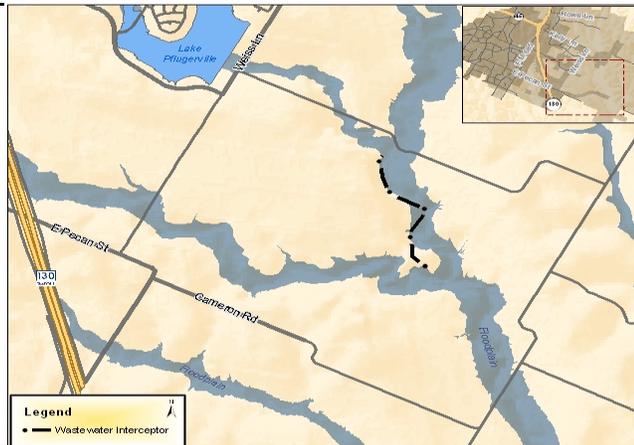
(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	98	3,145	946	-	-	-	\$ 4,189

Funding Sources This project is funded from the 2009A Combination Tax & Revenue Certificates as well as a future bond issue.

Estimated Project Costs:

(in thousands)

Construction	\$ 3,785
Design	404
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 4,189</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	November 2014
Design	December 2014 to June 2015
Bid	June 2015
Award Bid	July 2015
Construction	July 2015 to February 2016

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.

SH 45/SH 130 Tunnel

Description Create a tunnel at SH 45 and SH 130 to extend wastewater services to the North.

Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	-	50	754	-	-	-	\$ 804

Funding Sources Design costs for this project are funded from existing fund balance.

<p>Estimated Project Costs: (in thousands)</p> <table border="0"> <tr><td>Construction</td><td>\$ 683</td></tr> <tr><td>Design</td><td>121</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>Traffic Signals</td><td>-</td></tr> <tr><td>Total</td><td><u>\$ 804</u></td></tr> </table>	Construction	\$ 683	Design	121	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Traffic Signals	-	Total	<u>\$ 804</u>			
Construction	\$ 683																				
Design	121																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Traffic Signals	-																				
Total	<u>\$ 804</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>August 2015</td></tr> <tr><td>Design</td><td>September 2015 to January 2016</td></tr> <tr><td>Bid</td><td>February 2016</td></tr> <tr><td>Award Bid</td><td>March 2016</td></tr> <tr><td>Construction</td><td>April 2016 to August 2016</td></tr> </table>	Select Consultant	August 2015	Design	September 2015 to January 2016	Bid	February 2016	Award Bid	March 2016	Construction	April 2016 to August 2016
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
Select Consultant	August 2015																				
Design	September 2015 to January 2016																				
Bid	February 2016																				
Award Bid	March 2016																				
Construction	April 2016 to August 2016																				

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.

Heatherwilde Elevated Storage Tank

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	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	-	1,000	5,750	-	-	-	\$ 6,750

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

Estimated Project Costs:

(in thousands)

Construction	\$ 5,750
Design	1,000
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 6,750</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	November 2014
Design	December 2014 to December 2015
Bid	January 2015
Award Bid	February 2015
Construction	February 2015 to September 2016

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.

Heatherwilde North Widening

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

Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 983	58	665		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	882
Surveying	-
Construction Test	-
Property Acq.	824
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 March 2015
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 has been included in Proposition 1- transportation projects that will be considered by voters in November of 2014.

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	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ 92	-	-		To Be Determined			\$ TBD

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

Estimated Project Costs:

(in thousands)

Construction	\$ -
Design	92
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

This project has been included in Proposition 1- transportation projects that will be considered by voters in November of 2014.

Weiss Lane Reconstruction

Description Reconstruct Weiss Lane from Hodde Lane to Pecan Street in conjunction with Travis County.

Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	-	896	384	To Be Determined			\$ TBD

Funding Sources Design costs for this project are funded from existing fund balance.

Estimated Project Costs:

(in thousands)

Construction	\$ -
Design	1,280
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
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 2015
Design	March 2015 to December 2015
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 has been included in Proposition 1- transportation projects that will be considered by voters in November of 2014.

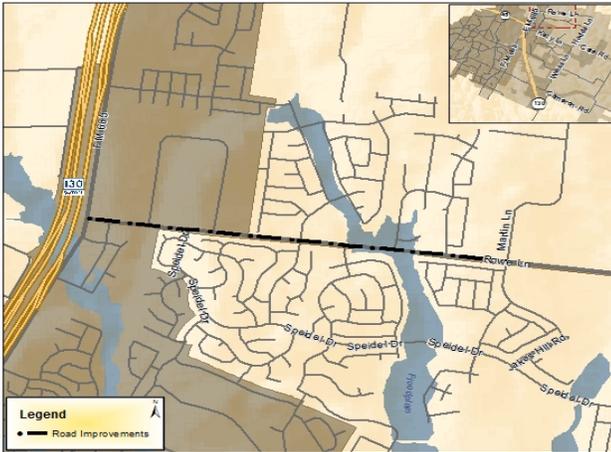
Rowe Lane Reconstruction

Description Reconstruct Rowe Lane from S.H. 130 to Martin Lane in conjunction with Travis County.

Financial Plan

(in thousands)	Prior Years	2014	2015	2016	2017	2018	Future Years	Project Total
Schedule	\$ -	-	408	175	To Be Determined			\$ TBD

Funding Sources Design costs for this project are funded from existing fund balance.

<p>Estimated Project Costs: (in thousands)</p> <table border="0"> <tr><td>Construction</td><td>\$ -</td></tr> <tr><td>Design</td><td>583</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>Traffic Signals</td><td>-</td></tr> <tr><td>Total</td><td>TBD</td></tr> </table>	Construction	\$ -	Design	583	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Traffic Signals	-	Total	TBD			
Construction	\$ -																				
Design	583																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Traffic Signals	-																				
Total	TBD																				
<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>February 2015</td></tr> <tr><td>Design</td><td>March 2015 to December 2015</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	February 2015	Design	March 2015 to December 2015	Bid	To be determined	Award Bid	To be determined	Construction	To be determined
FY 13	\$0																				
FY 14	\$0																				
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
Select Consultant	February 2015																				
Design	March 2015 to December 2015																				
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 has been included in Proposition 1- transportation projects that will be considered by voters in November of 2014.

Utility Fund Capital Improvement Projects

Water Projects	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
System Strength & Reliability						
1 Pfennig pump station improvements (2 pumps, storage, piping)	937,500	2,712,500	-	-	-	-
2 Pflugerville Pkwy transmission main (to Pfennig Pump Station)	260,000	617,800	-	-	-	-
3 Pfennig Lane transmission main (16" - Rocky Creek to Railroad Ave)	30,000	184,375	-	-	-	-
4 Pfennig Lane transmission main (16" - FM 685 to Rocky Creek)	50,000	418,800	-	-	-	-
Storage						
5 Elevated storage tank for 950 Pressure Plane	-	1,000,000	5,750,000	-	-	-
Distribution						
6 Main extension - Black Locust from Golden Eagle to Gazania	26,000	368,000	-	-	-	-
7 Transmission Main - Black Locust to Wilke Ridge Lane	50,000	713,400	-	-	-	-
8 Pflugerville Pkwy Transmission Main 16"- Wilke Ln to Heatherwilde	30,000	421,200	-	-	-	-
9 Pflugerville Pkwy Transmission Main - Heatherwilde to Regis	36,700	469,100	-	-	-	-
10 Heatherwilde/Wilke Ridge Transmission Main	300,000	2,988,554	-	-	-	-
11 Transmission main on Regis from Pflugerville Parkway to Dansworth	5,500	76,000	-	-	-	-
12 Kelly Lane transmission main - SH 130 to Falcon Pointe (west)	750,000	-	-	-	-	-
13 Weiss Lane Transmission Main	-	190,300	1,521,700	-	-	-
14 SH 45 Connector interceptor	-	-	-	848,000	-	-
15 South Weiss Transmission Main (WTP to Wilbarger Creek)	-	-	-	1,285,000	-	-
Miscellaneous System Improvements						
16 Downtown Pressure Zone Re-delineation	15,000	210,000	-	-	-	-
17 Water Treatment plant membrane replacement (2)	1,900,000	1,400,000	-	-	-	-
18 Water Treatment plant membrane replacement (1)	-	-	950,000	-	-	-
19 Manville Connection to Water Treatment Plant	50,000	350,000	-	-	-	-
20 Pecan Street Parkway Drive Interconnect	-	318,000	-	-	-	-
Total Water Projects	4,440,700	12,438,029	8,221,700	2,133,000	-	-
Water Projects funding sources:						
Transfer from Fund balance	(4,440,700)	(2,278,000)	(950,000)	-	-	-
Existing bond funds #31	-	-	-	-	-	-
New Bond Issue	-	(10,160,029)	(7,271,700)	(2,133,000)	-	-

Capital Projects

Revenue	FY 2015	
Cash Balance Forward		
2009A Combination Tax & Revenue Certificates of Obligation (FY 2010)	1,000,000	
2014 Combination Tax & Revenue Certificates of Obligation (FY 2014)	203,000	
Transfer from Fund Balance	1,863,000	
	\$ 3,066,000	
		Total FY 2015 Funding Available
		<u>\$ 3,066,000</u>

Expense	FY 2015	
Allocated Funding		
Street Projects		
<hr/>		
Kelly Ln Phases 1A and 1B (Murchison Ridge to western edge of Falcon Pointe Blvd)	\$ 1,000,000	
Pflugger Farm Lane North	203,000	
Weiss Lane	1,280,000	
Rowe Lane	583,000	
	Total Allocated Funding	<u>\$ 3,066,000</u>
		Total FY 2015 Expenses
		<u>\$ 3,066,000</u>

Unallocated Funding	\$ -
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Unallocated funding will be distributed to projects based on Council approval.

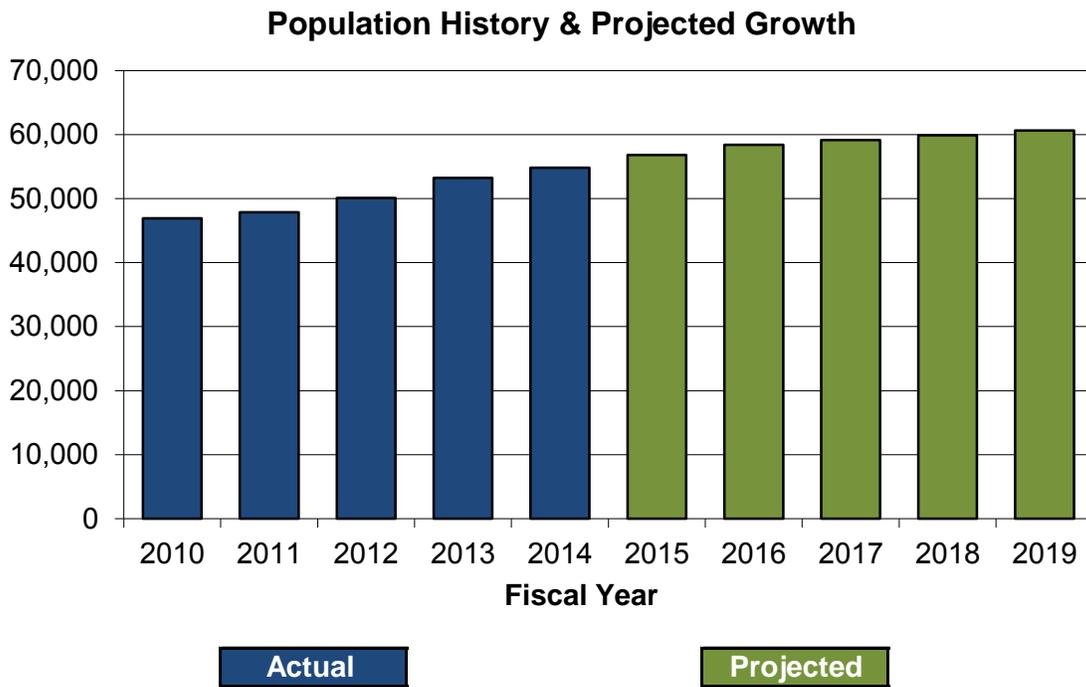
Note: Council is considering a November 2014 election for general obligation bonds related to road construction.

Statistical



Population History and Projected Growth

Fiscal Year	Population	% Increase
2010	46,936	5.7%
2011	47,874	2.0%
2012	50,081	4.6%
2013	53,250	6.3%
2014	54,843	3.0%
2015	56,831	3.6%
2016	58,419	2.8%
2017	59,150	1.3%
2018	59,891	1.3%
2019	60,644	1.3%

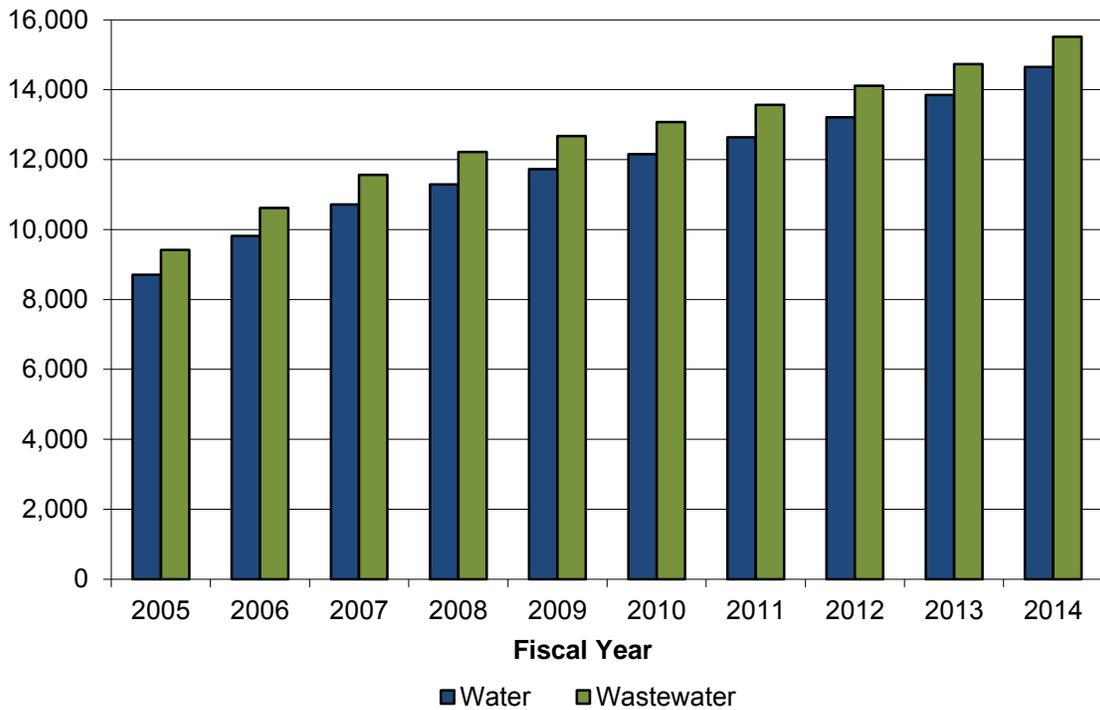


Source: City of Pflugerville Planning Department

Utility Customer Growth

Fiscal Year	Water	Wastewater
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
2014	14,651	15,514

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:	Total Taxable Assessed Value	Percent of Growth in Assessed Value	Total Direct Tax Rate
	Residential Property	Commercial Property	Personal Property	Tax Exempt Real Property			
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
2014	\$2,438,725,287	\$532,237,861	\$577,588,825	\$535,819,349	\$3,012,732,624	6.57%	0.5736

Source: Travis Central Appraisal District; Williamson County Appraisal District

Property Tax Analysis

Average Residential Property Value (2013-2014)	\$172,045
Average Residential Property Value (2012-2013)	\$159,312

Last Year's Effective Tax Rate	\$0.5786
Last Year's Rollback Tax Rate	\$0.6033
Last Year's Adopted Tax Rate	\$0.5736

This Year's Effective Tax Rate	\$0.5198
This Year's Rollback Tax Rate	\$0.5390
This Year's Adopted Tax Rate	\$0.5336

	Tax Levy: Maintenance & Operations	Interest & Sinking	Total Rate & Levy
Taxable Value	\$3,434,886,438	\$3,434,886,438	\$3,434,886,438
Less: TIRZ #1 Taxable Value *	(61,757,773)	(61,757,773)	(61,757,773)
Net Taxable Value - City:	\$3,373,128,665	\$3,373,128,665	\$3,373,128,665
Maint & Operation Rate/100	0.3700		
Debt Rate/100		0.1636	
Total Rate			0.5336
Total Levy	\$12,404,355	\$5,568,660	\$17,973,015
Collection Rate	100%	100%	100%
Estimated Tax Revenue	\$12,404,355	\$5,568,660	\$17,973,015

* 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.

Sources: 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
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	1,892,441,147	11,714,211
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	2,996,792,620	17,189,602
2014-2015	0.3700	0.1636	0.5336	3,373,128,665	17,999,015

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

Principal Property Taxpayers September 30, 2014

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, 2014

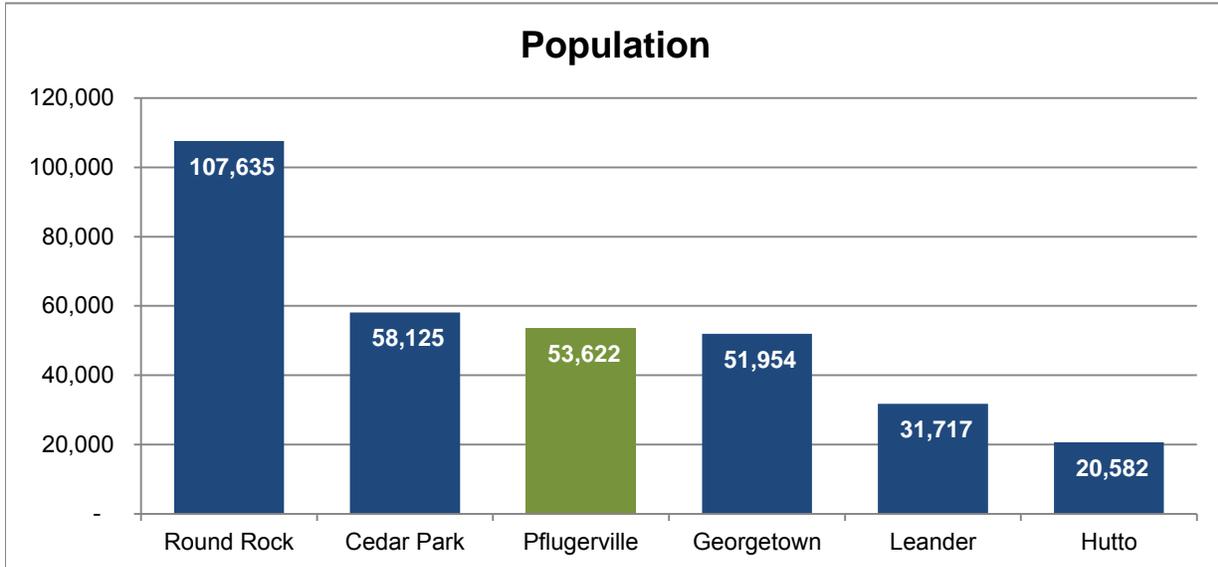
<u>Employers</u>	<u>Employees</u>
Pflugerville ISD	1,564
Wal-Mart	325
City of Pflugerville	302
Mtech	260
HEB Grocery Co.	225
Target	200
Flextronics	195
Avant Technologies	155
Titus Systems	135
Home Depot	125

Source:
Pflugerville Community Development Corporation

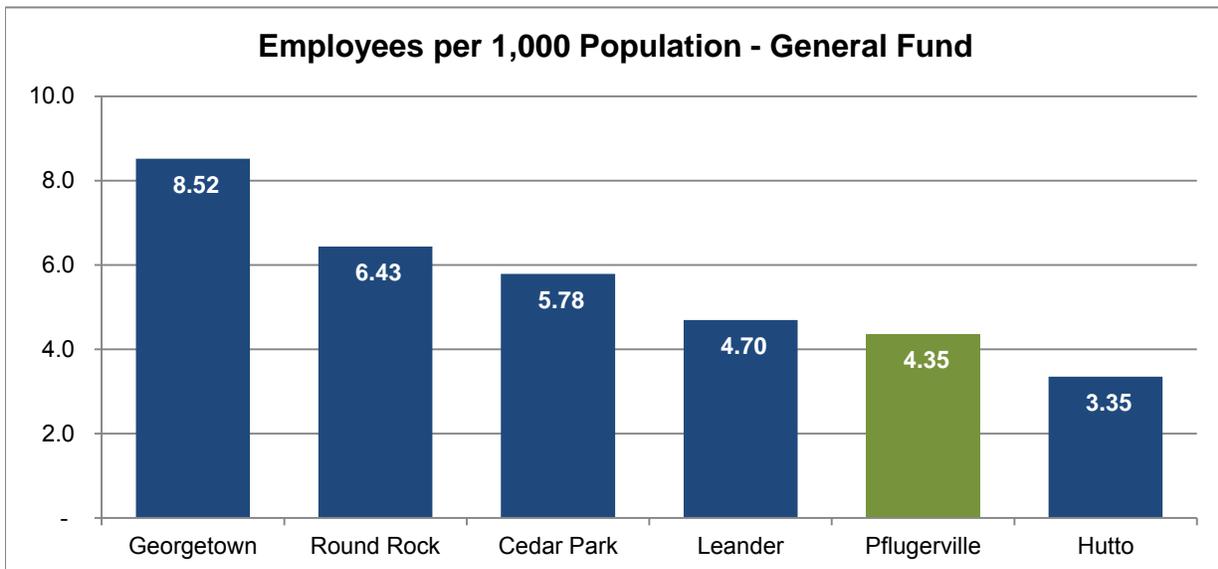
Peer Comparisons

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

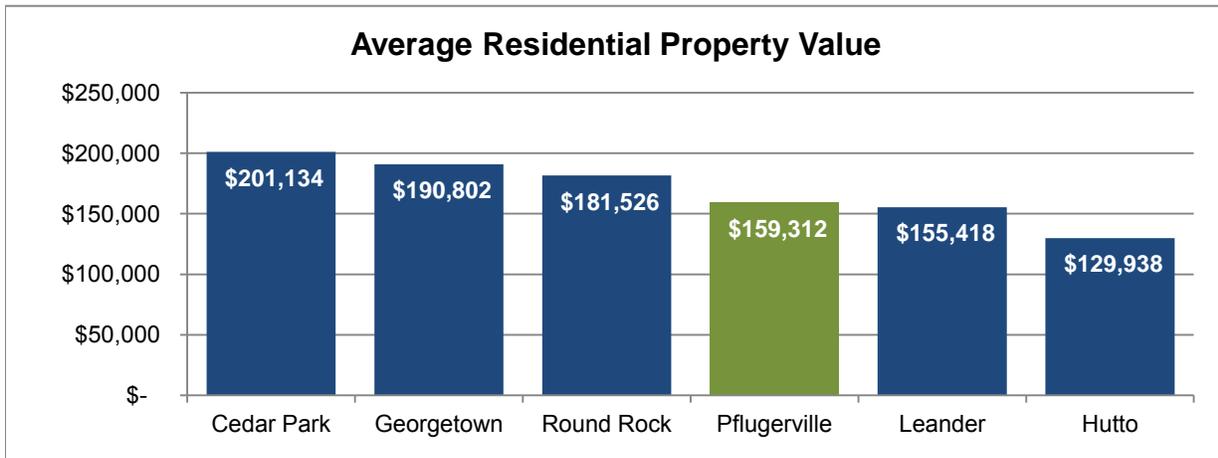
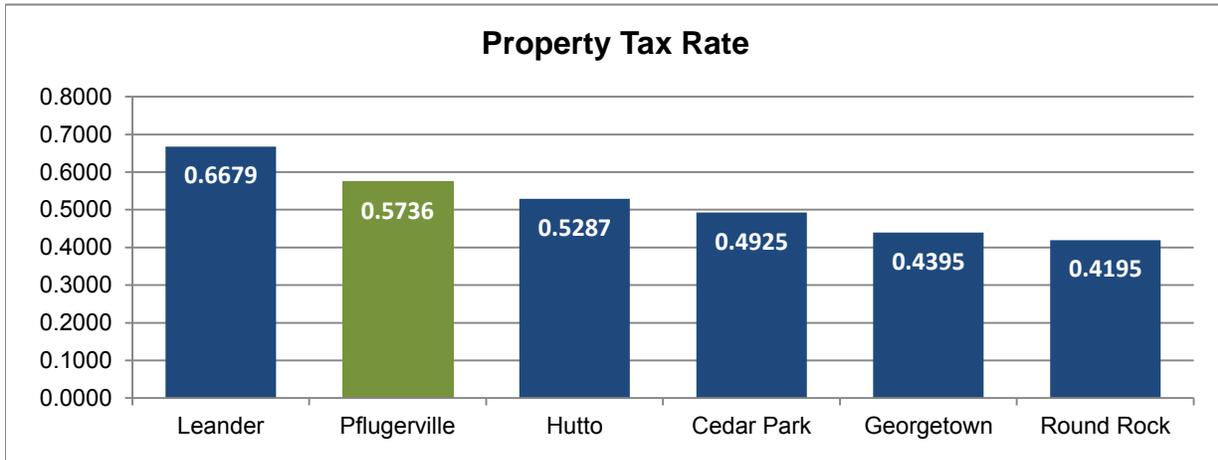
The data presented was taken from each city's 2013-2014 annual budget (unless otherwise noted).



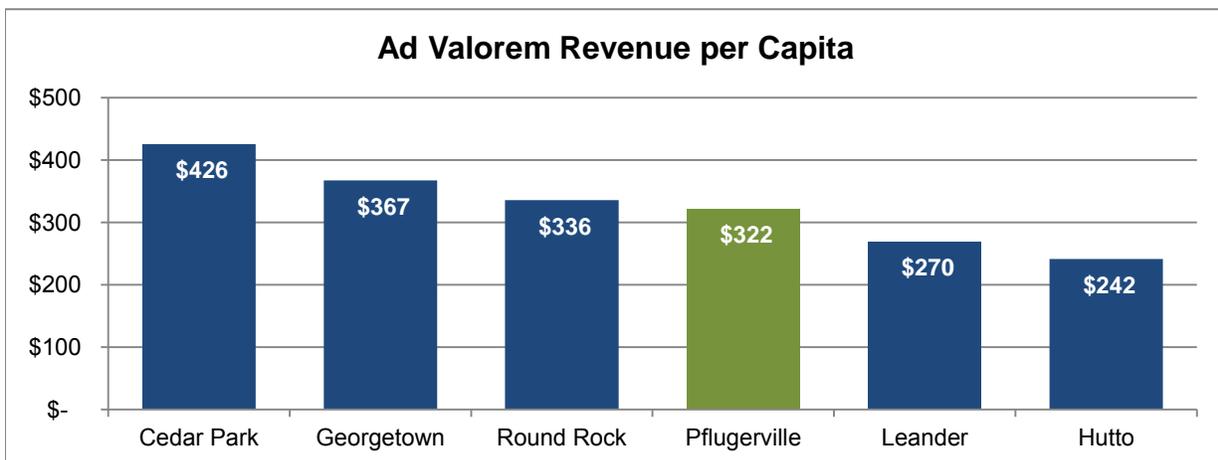
*Leander's population was obtained from the 2013 US Census estimates.



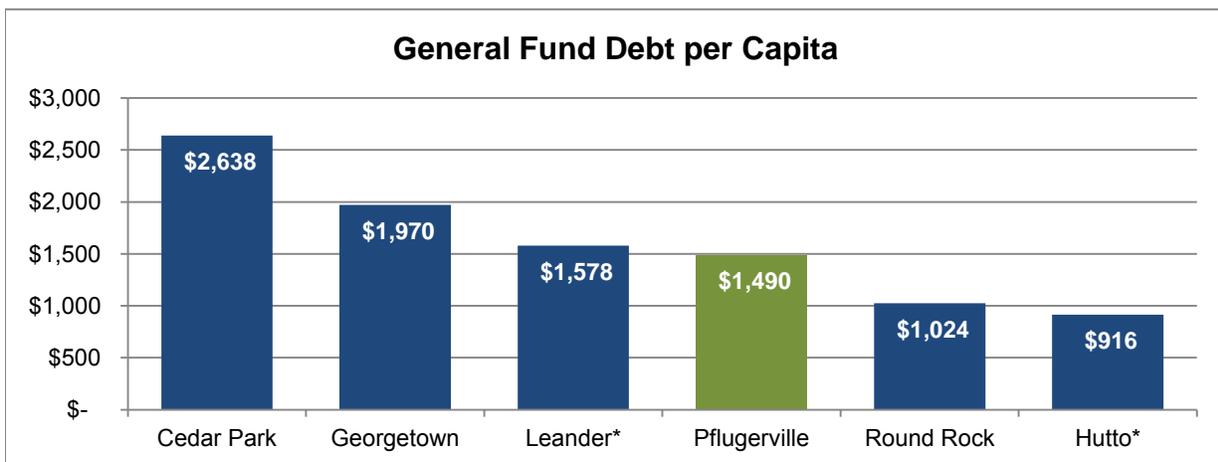
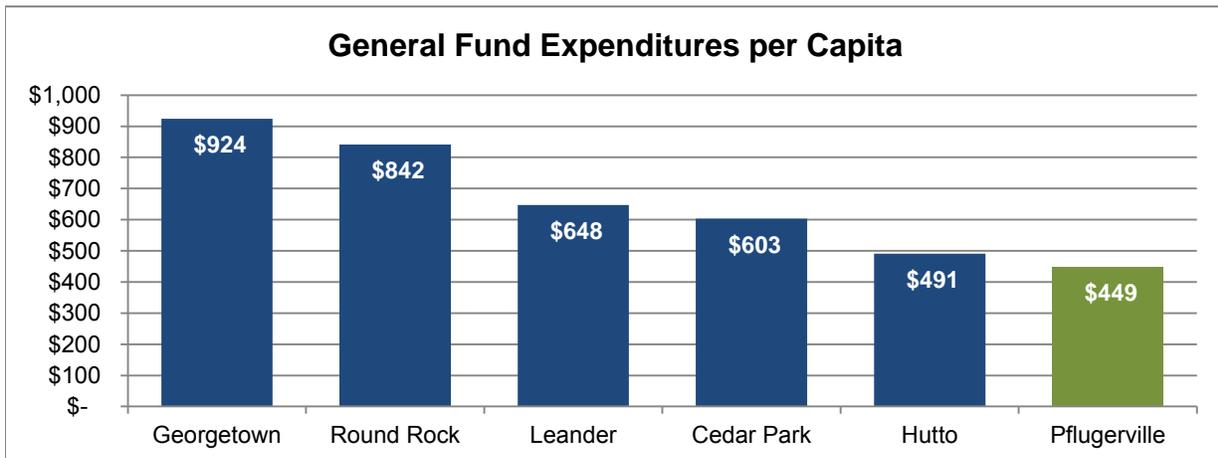
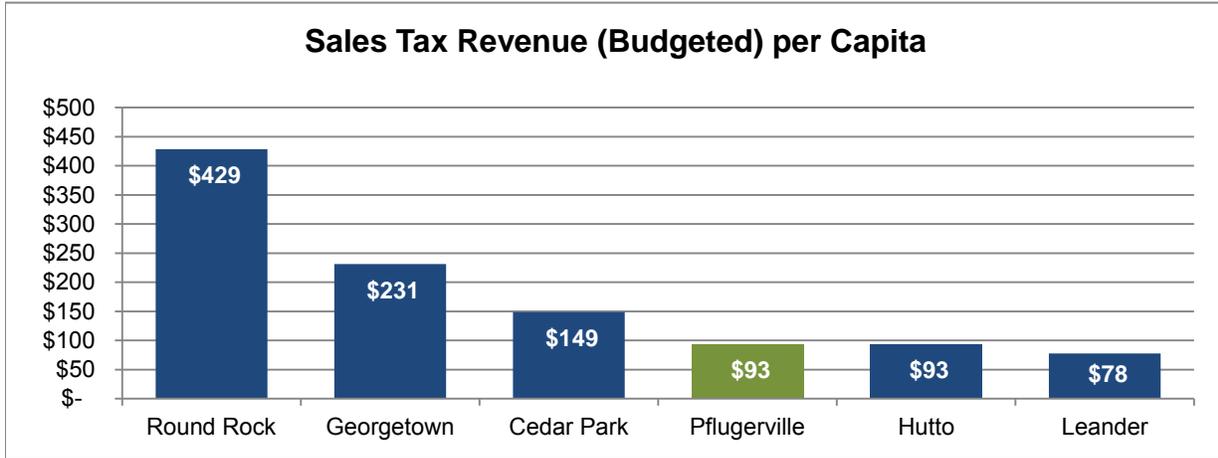
Peer Comparisons



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



Peer Comparisons



* Used information in the FY 13 CAFR to calculate General Fund Debt.

Reference



ORDINANCE NO. 1188-14-09-23

**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS
ADOPTING THE FISCAL YEAR 2015 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.

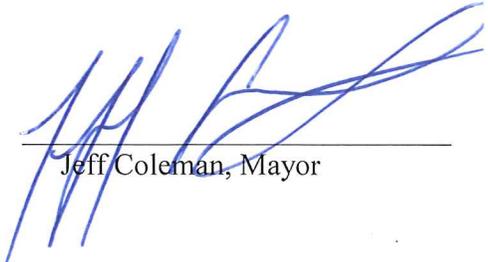
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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 23rd day of September 2014.

CITY OF PFLUGERVILLE, TEXAS



Jeff Coleman, Mayor

ATTEST:



Karen Thompson, City Secretary

APPROVED AS TO FORM:



George E. Hyde, City Attorney
Denton Navarro Rocha Bernal Hyde & Zech, P.C.

TAX LEVY ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS

WHEREAS, the appraisal roll of the City of Pflugerville, Texas (the "City") for 2014 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 \$3,434,886,438 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 2014 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 \$0.5336 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 \$0.3700. The debt service portion of the tax is \$0.1636. This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be raised by 2.7% percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$13.80 over the effective rate.

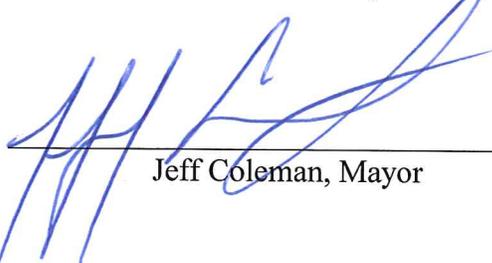
Section 2. The City's tax assessor/collector is hereby authorized to assess and collect the taxes of the City employing the above tax rate.

Section 3. The taxes levied hereby are due presently, and shall be delinquent if not paid by January 2015.

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

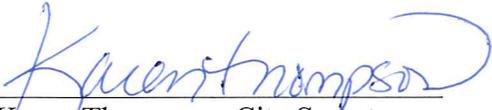
PASSED AND APPROVED September 23, 2014.

CITY OF PFLUGERVILLE, TEXAS

A handwritten signature in blue ink, appearing to read "Jeff Coleman", is written over a horizontal line.

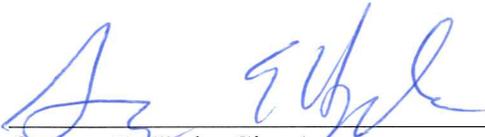
Jeff Coleman, Mayor

ATTEST:



Karen Thompson, City Secretary

APPROVED AS TO FORM:



George E. Hyde, City Attorney
Denton Navarro Rocha Bernal Hyde & Zech, P.C.

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 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

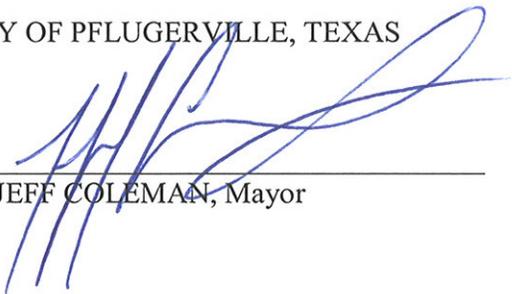
WHEREAS, the amendment is shown on the attached Investment Policy; NOW THEREFORE,

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

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

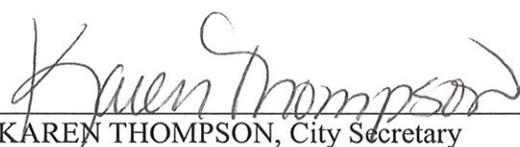
APPROVED this 27th day of March, 2012.

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)



Budget Glossary



Budget Glossary

Abbreviations

ACM – Assistant City Manager	LCRA – Lower Colorado River Authority
CO – Certificate of Obligation	LGC – Local Government Code
CCN – Certificate of Convenience and Necessity	MGD – Million Gallons per Day
CCP – Code of Criminal Procedure	MS4 – Municipal Separate Storm Sewer System
CIP – Capital Improvement Projects	O&M – Operations and Maintenance
CTTS – Central Texas Turnpike System	PISD – Pflugerville Independent School District
ETJ – Extraterritorial Jurisdiction	ROW – Right of Way
FTE – Full-Time Equivalents	SCADA – Supervisor Control and Data Acquisition
GAAP – Generally Accepted Accounting Principles	TCAD – Travis Central Appraisal District
GASB – Governmental Accounting Standards Board	TCEQ – Texas Commission on Environmental Quality
GO – General Obligation Bonds	TIRZ – Tax Increment Reinvestment Zone
GFOA – Government Finance Officers Association	UCR – Uniform Crime Reports
GIS – Geographical Information Systems	WCAD – Williamson County Appraisal District

Definitions

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.

Adopted Budget – The budget approved by City Council which sets revenues and expenditures for the fiscal year.

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 upon receipt of bills 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 form of government in which a municipality elects a legislative body (i.e. City Council).

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

Budget Glossary (continued)

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.

Assigned Fund Balance – Amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the government delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of that fund.

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 – 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 six budget categories including: Personnel; Operations and Maintenance; Supplies; Services; Capital Outlay and Debt Service.

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 – – A specific and identifiable improvement or purchase over \$5,000 for which expenditures are proposed within the capital budget or capital improvement program and result in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of 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.

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

Budget Glossary (continued)

Certificate of Convenience and Necessity (CCN) – 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.

Certificates of Obligation (COs) – 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.

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

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

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

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

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

Central Texas Turnpike System (CTTS) – 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.

Budget Glossary (continued)

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.

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

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

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

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

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

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

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

Full-Time Equivalent (FTE) – 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.

Fund Equity – Generally, the difference between a fund's assets and liabilities.

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.

Budget Glossary (continued)

Generally Accepted Accounting Principles (GAAP) – 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 Obligation Bonds (GOs) – 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.

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

Governmental Accounting Standards Board (GASB) – 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.

Government Finance Officers Association (GFOA) – 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.

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.

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.

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

Lower Colorado River Authority (LCRA) – 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

Budget Glossary (continued)

Colorado River basin, providing public recreation areas, and supporting community and economic development.

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.

Million Gallons per Day (MGD) – A measurement of water flow used to determine water consumption.

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.

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

Non-spendable Fund Balance – Amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory, endowment or permanent funds.

Operations and Maintenance (O&M) – 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.

Pflugerville Independent School District (PISD) – The public school district that provides pre-K through 12th grade education to residents in the Pflugerville area (school district boundaries do not align with the City limits).

Budget Glossary (continued)

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

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

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

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

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

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

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

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

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

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

Public, Educational, and Governmental Access Channel (PEG) Fees – Funds collected from companies providing cable services, in the amount of 1% of gross revenues, and remitted to the City to fund capital expenditures related to the City's operations of its Public, Educational and Governmental Access Channel.

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.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.

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.

Budget Glossary (continued)

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

Supervisor Control and Data Acquisition (SCADA) – 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.

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

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

Tax Increment Reinvestment Zone (TIRZ) – 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.

Unassigned Fund Balance – The residual classification of the General Fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Uniform Crime Reports (UCR) – 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.

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