

ANNUAL BUDGET 2015-2016



where quality meets life

PFLUGERVILLE
TEXAS



This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,621,473, which is a 14.3% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$877,139.

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 - Place 1- Wayne Cooper: Yes

Councilmember - Place 2- Brad Marshall: Yes

Councilmember - Place 3 - Omar Peña: Yes

Councilmember - Place 4 - Starlet Sattler: Yes

Councilmember - Place 5 - Victor Gonzales: Yes

<u>Tax rate per \$100 in value</u>	<u>FY 2015</u>	<u>FY 2016</u>
Property tax rate	\$ 0.5336	\$0.5405
Effective tax rate	\$ 0.5198	\$0.4935
Effective M&O tax rate	\$ 0.3476	\$0.3394
Rollback tax rate	\$ 0.5390	\$0.5405
Debt rate	\$ 0.1636	\$0.1740

Total amount of municipal debt obligations: \$183,610,000.

The total amount of outstanding municipal debt obligations considered self-supporting: \$96,476,919.



COMMUNICATIONS NATIONAL SAVVY AWARD, SILVER SPUR AND AWARD OF EXCELLENCE
from the City County Communications and Marketing Association

**POPULAR ANNUAL FINANCIAL REPORTING AWARD
CERTIFICATE OF ACHIEVEMENT IN EXCELLENCE IN FINANCIAL REPORTING
and DISTINGUISHED BUDGET PRESENTATION AWARD**
from the Government Finance Officers Association

TREE CITY USA
from the Arbor Day Foundation and National Association of State Foresters

WATER CONSERVATION TEAM AWARD
from the Texas Chapter of the American Water Works Association - 2nd consecutive year

COMMUNICATIONS TAMI AWARDS AND AN AWARD OF HONOR
from the Texas Association of Municipal Information Officers

VIDEO 2ND OVERALL PERFORMING EXCELLENCE 2015 PROGRAMMING AWARD
from the Texas Association of Telecommunications Officers and Advisors

GOLD LEVEL SCENIC CITY
from Scenic City Texas

TOURISM AWARD FOR PFUNTX
from the Texas Association of Convention and Visitors Bureaus

PLANNING EXCELLENCE AWARD
from the Texas Chapter of the American Planning Association

**OUTSTANDING CRIME PREVENTION DEPARTMENT AWARD,
CRIME PREVENTION MANAGER AWARD AND MEDIA AWARD**
from the Central Texas Crime Prevention Association

LIBRARY OF EXCELLENCE AWARD
from the Texas Municipal Library Directors Association



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pflugerville
Texas**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

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Budget Message





September 30, 2015

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 City of Pflugerville annual budget for fiscal year 2015-2016. This budget outlines the programs and services to be provided by the City during the coming fiscal year. We believe this document is a sound financial plan which 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 2015-2016 expense budget totals \$114,309,432. This figure includes \$28,183,456 for the General Fund, \$7,396,628 for the Debt Service Fund, \$28,802,658 for the Capital Improvements Fund and \$49,926,690 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 analyses for the Utility Fund are integral parts of the pro formas. Sales tax revenue is increasing, and for FY16 it is budgeted at 25% of total General Fund revenue. The primary objective for the General Fund budget is maintaining the City Charter mandated minimum fund balance of 25% of the approved operations and maintenance budget for the City. The primary objective for the Utility Fund budget is providing sufficient bond coverage, as a relationship between revenues and expenses, to satisfy requirements for future debt issuance.

This document represents conservative but realistic expense and revenue budgets. 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 addresses the restraints on the budget. 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 for the next five fiscal years. Revenue estimates for utility operations, as well as development impact fees, are prepared to forecast the ability of the utility rate base to fund needed capital maintenance, upgrades and expansions. The General Fund pro forma forecasts revenues and expenses to determine the impact of general infrastructure and facilities improvements on future property tax rates.

Throughout the budget process, the City Council provides direction to City staff for the preparation of the next fiscal year's budget. The Council has indicated its major priorities are to maintain the quality

The Budget Process (continued)

of life, to undertake additional road and drainage projects, continue to diversify the tax base through economic development incentives and to continue to reduce the property tax rate.

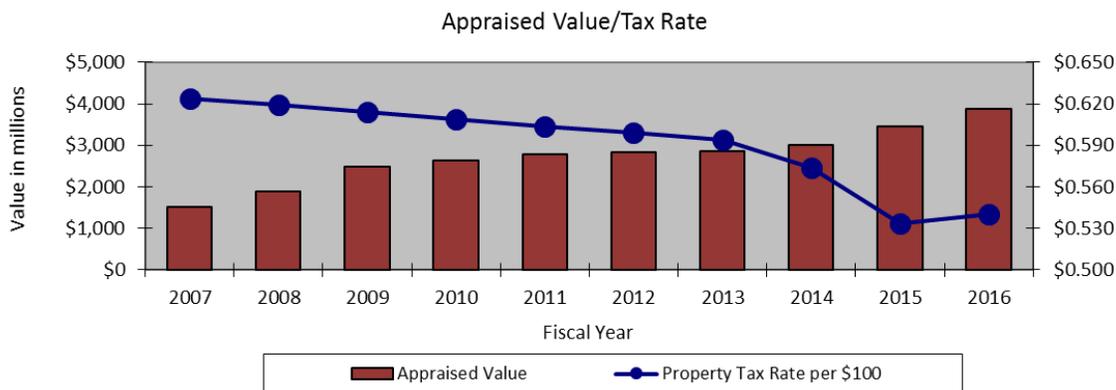
The City Manager and staff then prepare a proposed budget based on these priorities for presentation to the City Council by July 1st, as required by the City Charter. Each City department prepares a five-year operating budget. Only the upcoming fiscal year is formally adopted, while the next four years forecast the City's ability to fund both current and proposed future commitments.

This year, City Council work sessions are scheduled for August and September to adopt the annual budget no later than September 30th. Council work sessions are typically scheduled for July and August, however, due to a petition filed by the City of Austin, the Travis Central Appraisal District had to delay property tax roll certifications until late August. This postponed the tax rate adoption schedule to late September. Due to Council's willingness to attend several special meetings throughout September, the adoption of both the tax rate and the budget occurred before September 30th, while meeting all public notice and public hearing requirements.

Overall, the FY 16 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.

Budget Overview

This budget includes a tax rate of \$0.5405 per \$100 in valuation, which is an increase of \$0.0069 over the tax rate in the FY15 budget. This is the first year since 2003 that the City Council has approved an increase in the property tax rate. The chart below represents the correlation between appraised taxable property value and the tax rate since 2007.



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/or sales tax to Cinemark, Community Impact newspaper, Hawaiian Falls Waterpark and Lauren Concrete, for a specified periods of time.

Growth – Challenges and Rewards

Per the U.S. Census, the City's population grew from 48,356 to 53,752 (11.4%) from 2010 to 2013. For FY16, the City's Planning Department has estimated a total population of 58,147. Current population growth projections for the upcoming fiscal years reflect a 3.6% increase for each year from 2015 to 2020. This growth is reflective of the population increase seen in the entire Central Texas (Austin metropolitan) region.

Growth – Challenges and Rewards (continued)

The certified appraised value for fiscal year 2016 (tax year 2015) increased by 12.5%, due to new construction (residential and commercial) and an increase in appraised property values. In FY16 the average residential taxable value increased 9%. Residential construction continued at an accelerated pace in 2015, with new subdivisions opening, existing subdivisions continuing construction and several multi-family complexes under construction. There are indications that commercial and residential development will continue at a similar pace into 2016. 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, 2015 is \$118,092,732, an 82% increase over the January 1, 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 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 early 2016 with a Marriott Courtyard and Conference Center to be completed in 2017. 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



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 Panera Bread and Andy's Frozen Custard 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, including the Community Impact corporate headquarters. A FedEx ground facility opened in fiscal year 2015 and Precision Ammunition and the Community Impact print facility are under construction.

Around the City a variety of commercial and retail centers are under construction for future businesses, including Picadilly Business Park, Rowe Lane Retail Center, and the Shops at 685. In addition, the City's entertainment options are expanding with Spare Time Fun Center, due to open in the fall of 2015.

The City Council has called a November 2015 bond election for the citizens of Pflugerville to vote on whether to authorize the issuance of general obligation bonds to fund Weiss Lane improvements and the construction of a new animal shelter. Although Weiss Lane was included in the November 2014 bond election to be improved to a two lane roadway with shoulders and turn lanes at major intersections, the November 2015 proposition would provide an additional \$9.5 million to improve Weiss Lane to a four lane urban roadway, if approved by voters. The animal shelter proposition includes the construction of a new animal shelter with expanded capacity and larger cages and kennels to support animal control needs through 2025 and allow for future expansion. The proposed site for the new animal shelter is Lake Pflugerville and the total cost of the facility would be \$10.7 million, if approved by voters.

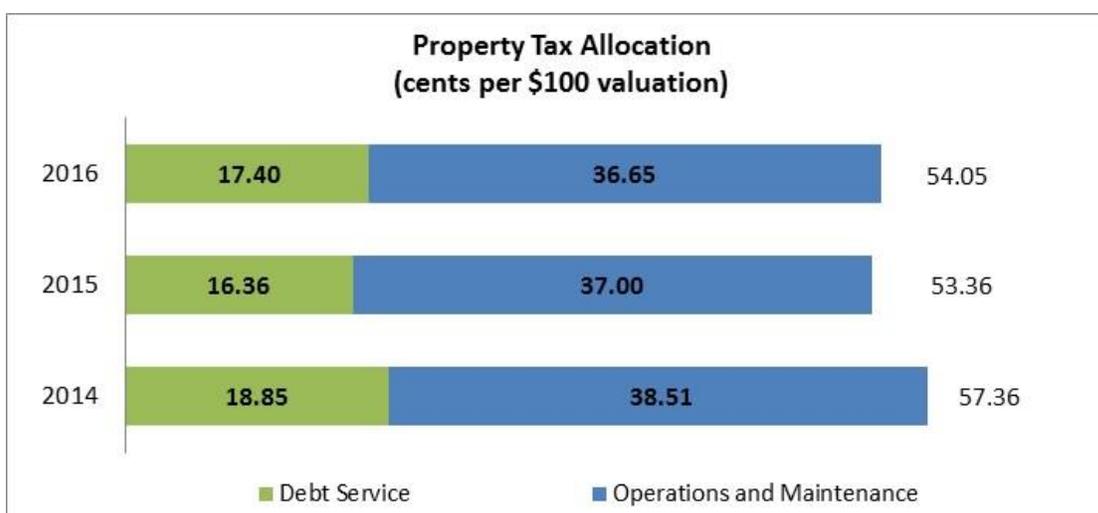
General Fund Revenue

The approved budget for fiscal year 2016 continues all current services and programs and is balanced with revenues exceeding expenditures.

Ad Valorem Taxes

The adopted tax rate for FY16 increases to \$0.5405/\$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 2016 of \$0.5405 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 increases in fiscal year 2016, due to the issuance of new bonds and the portion available for operations and maintenance decreases to compensate for the increase in debt service.



Sales Taxes

As a result of continuing commercial development and growth among existing businesses, sales tax revenue received through September 2015 reflects an increase of 17.3% through the same period last year. The FY16 sales tax revenue is budgeted to grow 11% over FY15 actual projections to 25% of total general fund revenues. This increase is due to the growth experienced in recent years and as commercial development within the City continues.

Development Revenues

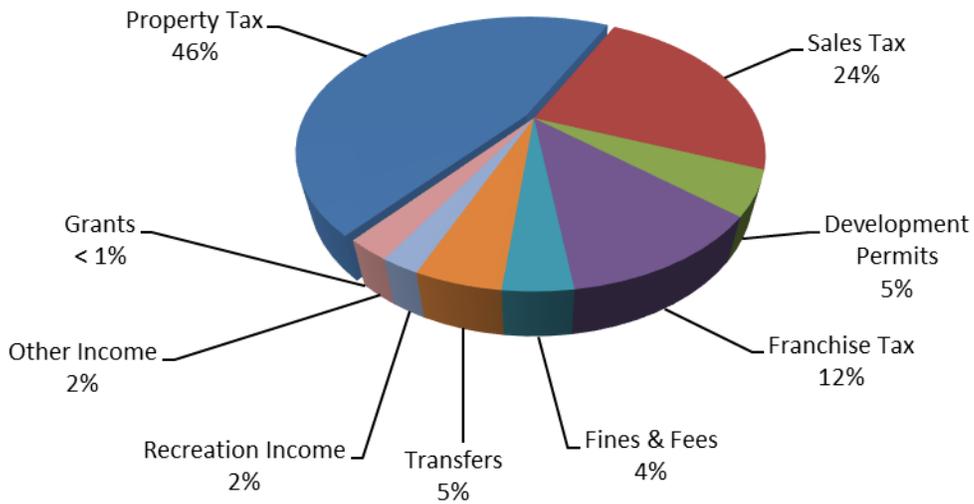
Overall, development revenues are projected to slightly decrease from the fiscal year 2015 budget. Although development revenues increased in FY14, FY15 has shown signs of slowing for subdivision construction, plat review fees and site development plan review fees due to many projects being in the later stages of development. However, building permit revenue is expected to increase in FY16 over FY15. These revenues have been conservatively budgeted for FY16.

Other Revenues

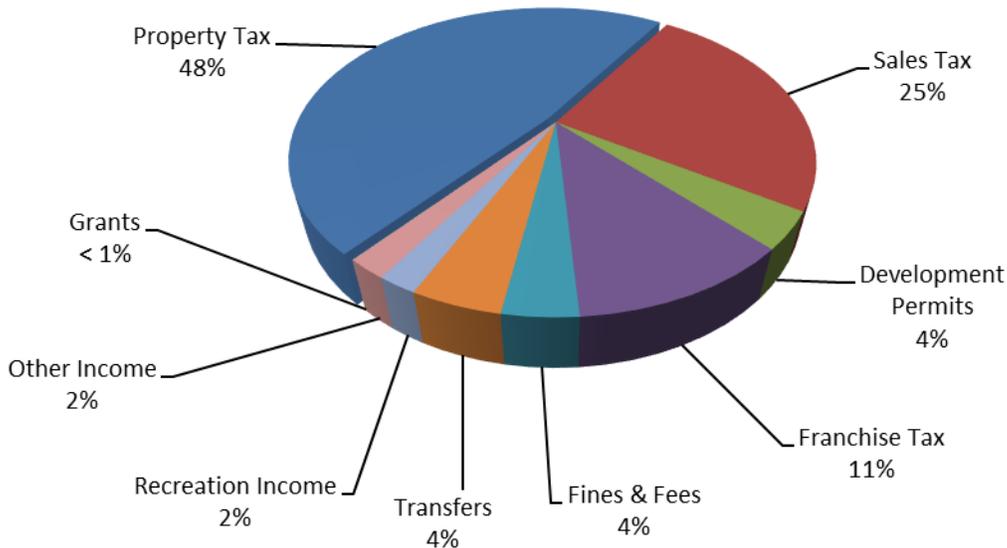
All other revenues will remain relatively level from 2015 to 2016. New revenues for fiscal year 2016 include a transfer from bond proceeds which will be used to fund CIP Engineering personnel who will be working on CIP projects.

The following charts illustrate the City of Pflugerville's sources of funds on a percentage basis in the General Fund for fiscal years 2015 and 2016.

FY 2015 Projected Revenue Sources



FY 2016 Approved Revenue Sources



Transfers

The transfer from the Utility Fund to the General Fund will remain the same at \$750,000 for the 2016 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. A transfer from bond proceeds to the General Fund is also included for FY16.

The budget for fiscal year 2016 does not require, as a revenue source, a fund balance transfer in the General Fund as budgeted revenues exceed budgeted expenses.

General Fund Expenditures

Fiscal year 2016 General Fund budgeted expenses of \$28,183,456 represent a \$1.8 million (7%) increase from the fiscal year 2015 projected year-end estimate. The FY16 budget also includes the compensation plan increases in each department's budget, if applicable.

Administration accounts for 19% of the approved General Fund budget. A Marketing Specialist is included to coordinate marketing efforts for the Library and other City departments as well as provide additional support for the City's special events. Two software purchases are also included in the FY16 budget: Affordable Care Act (ACA) software for Human Resources and annual maintenance and subscriptions for Tableau business intelligence (dashboard) software for financial and data analysis. In addition, \$450,000 has been included for departmental projects to be determined and allocated through budget amendment by the City Council.

The Municipal Court budget will slightly decrease in FY16, but continues courtroom, lobby, office security, and audio/video upgrades with the addition of purchasing monthly fiber access. 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 expenditures. FY16 personnel additions for the Police Department include: two Patrol Officers, a 911 Operator/Call Taker, a Dispatcher I, two Kennel Technicians, two part-time Animal Control Officers and one part-time Victim Services Assistant. In addition, a Quantifit Tester for gas masks, personal protective equipment, and a computer system firewall will be purchased.

In the FY16 budget, the Engineering Department will separate into two departments: Development Engineering and CIP Engineering. Development Engineering will remain under the direction of the Assistant City Manager of Development Services, whereas CIP Engineering will be overseen by the Assistant City Manager of Community Services. Development Services Administration, Building, Development Engineering and Planning account for a combined 9% of the fiscal year 2016 budget. Together, the budget for these departments will decrease slightly from FY15 projected expenditures to the FY16 budget due to the restructuring of the Engineering departments described above. Budget additions for FY16 for these departments include installing new switches and cable drops in the Development Services office, personal computer replacements, purchasing ESRI Enterprise License Agreement Software for unlimited GIS licenses, purchasing a Cisco router to provide access to additional servers and participating in the University of Texas CityLab program.



Pflugerville Animal Shelter

The Parks and Recreation and Parks Maintenance departments account for a combined 9% of the General Fund budget expenditures. This is a decline from 11% of the 2015 projected expenditures, primarily due to the completion of repairs and equipment purchases in FY15. Budget additions for Parks and Recreation and Parks Maintenance include the establishment of an on-call incentive program for Parks Maintenance.

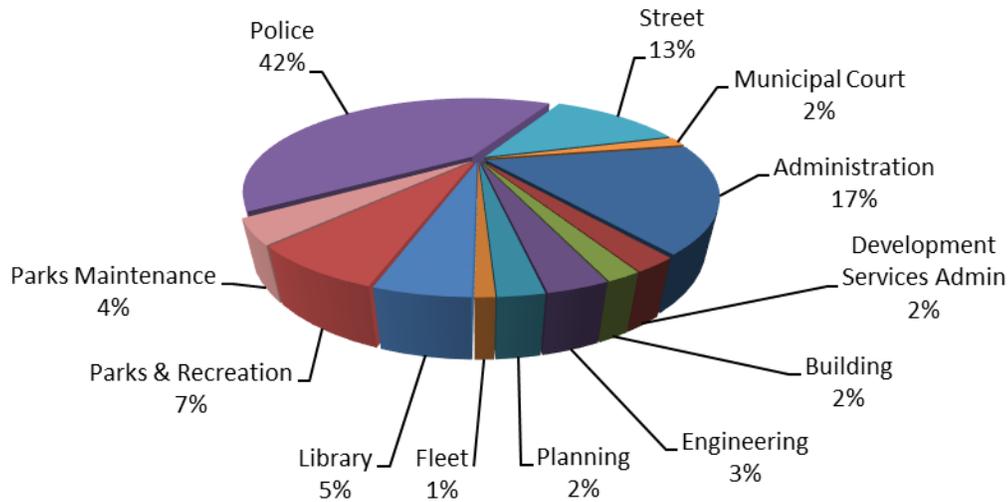
Although the Library's FY16 budget will increase by 5% over FY 15 projected expenses, the Library's share of the General Fund expenses will remain level at 5% from FY15 to FY16. The FY16 additions to the Library budget include an increase for the Library to purchase more books, e-resources, magazines, periodicals and other materials to increase the Library's collection.

The fiscal year 2016 Streets and Drainage Department budget will increase by 5% over FY15 projected expenses. FY16 budget additions to the Streets and Drainage budget include an increase to contracted mowing services and an increase in maintenance contracts for street crack sealing. The FY16 budget also includes the removal of four vacant, seasonal Laborer positions to be replaced with contracted temporary labor services. This will allow the department to find qualified personnel for specific projects at varying times throughout the year.

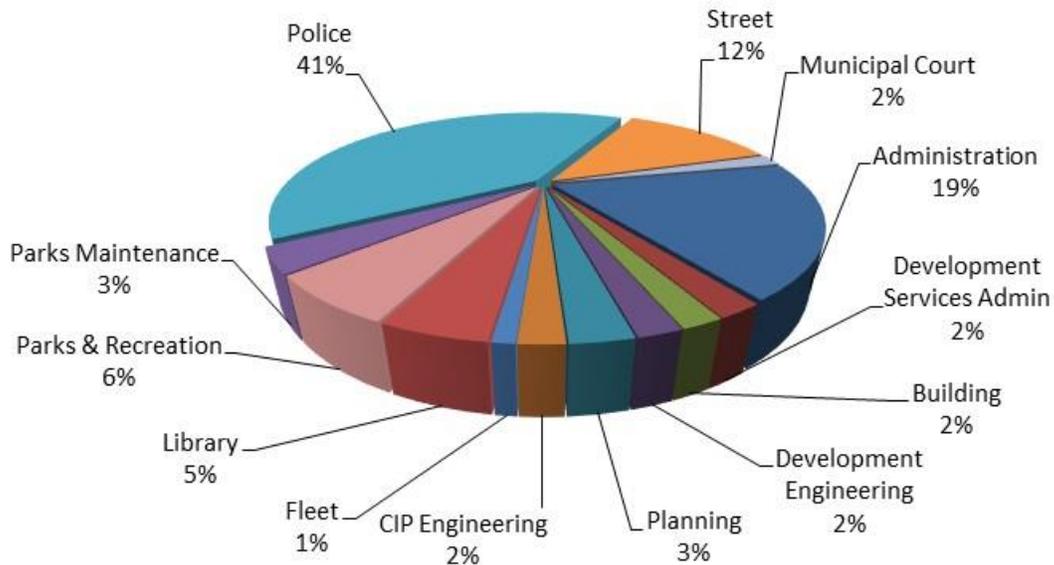
General Fund Expenditures (continued)

The following charts illustrate the departmental allocation of the General Fund resources projected for fiscal year 2015 and for fiscal year 2016.

FY 2015 Projected Expense by Department



FY 2016 Budgeted Expense by Department



General Fund Debt Service

The City's outstanding total indebtedness will be \$183,610,000 as of September 30, 2015. This number includes approximately \$96 million combination tax and revenue certificates that were issued for water and wastewater projects and Pflugerville Community Development Corporation projects.

General Fund Debt Service (continued)

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 2015, the City refunded \$14 million in debt for savings and issued \$38 million in new bonds for street, park and utility projects. Approximately \$12 million of the new bonds issued are General Obligation bonds for street and park projects, which are a portion of the \$53 million approved by the voters in the November 2014 election. The remaining voter authorized funds will be issued in future years, as needed, to complete the projects. Additional roadway and park improvements funding was issued as Certificates of Obligation at City Council direction. The majority of this \$8.5 million issuance was for roadway projects that will encourage development. Certificates of Obligation were also issued for water and wastewater projects of approximately \$17.5 million.

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 and the principal balance outstanding.

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, Municipal Court, Pflugerville Independent School District Police Department, Deutschen Pfest, TIRZ #1, Community Development Block Grant (CDBG), Hotel Occupancy Tax (HOT) and Public, Educational and Governmental (PEG) Access Channel. Descriptions of each source of revenue and fund balances are available in the Fund Summary section of this document.

The first hotel, a Best Western Plus, is scheduled to open in 2016, allowing for the collection of HOT taxes in FY16. 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 growth and frequent drought conditions continue to put pressure on regional water 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.



Lake Pflugerville

In FY15, a new utility rate schedule was adopted and watering restrictions were eased, which has resulted in an estimated increase in both water and wastewater revenues from FY14 to FY15. This trend is expected to continue through FY16. Although we have seen an

Utility Fund (continued)

overall revenue increase, most residential customers using between 5,000 and 25,000 gallons of water per month saw a reduction in their total utility bill. These rates are anticipated to adequately fund the water and wastewater utility through fiscal year 2017.

There are several budget additions throughout the Utility Fund departments. In Utility Administration, several engineering consultants will be hired for an inflow and infiltration study, a flood plain and berms study, a Water Treatment Plant assessment and the Public Works field crew building design. Funds are also appropriated for site maintenance including parking lot repairs. Utility Maintenance items include the addition of one Utility Systems Worker I, several promotions due to certifications, a lateral inspection system, a replacement John Deere backhoe, a heavy duty axle trailer for generator transport, a replacement hoeram and the installation of a new electrical system in the line maintenance building.

The Water Treatment department will add two Treatment Plant Operator II positions, replace a vehicle and the water treatment plant chlorine generation equipment and upgrade the SCADA at the Water Treatment Plant in FY16. The Water Distribution department will promote several employees due to certifications, replace a vehicle and underperforming meter-reading units and appropriate funds to begin an annual valve and hydrant maintenance program.

Wastewater Collection additions include repairing three manholes and upgrading four lift station controls to SCADA. In FY16, Wastewater Treatment will replace the roof on the older treatment building.

Funding for the water and wastewater portions of the debt service are also included in the water and wastewater budgets. Net operating revenues currently exceed 25% of the annual debt service payment. Rating agencies, Moody's and S&P, consider such calculations in their rating evaluations. In addition, the Utility Fund balance reserve policy is 25% (3 months) of operating expenditures. For 2016, this amount will be about \$3.4 million and will cover expenses during unforeseen events.

Capital Improvement Project (CIP) Funds

Utility CIP

Several water system projects are under construction that will provide needed redundancy to the system, such as improvements to the Pfennig Pump Station, the Pflugerville Parkway Transmission Main extension, Pfennig Lane Transmission Main upgrade and system improvements to the former NTCMUD #5 area. Several wastewater projects are in the design stage, with construction anticipated to begin in 2016, including Phase I of both the Sorrento and Carmel waste-water interceptors and the associated lift station and force main which will allow for service to the new Pflugerville Independent School District High School #4. The Rowe Loop service extension is nearing completion and will allow for the elimination of a lift station.

Street and Park CIP

During 2015, improvements to Kelly Lane and construction of Impact Way were completed. As mentioned in the debt section above, more than \$20 million of bond funding was issued for roadway and park improvements during 2015. Construction has begun on Pflugerville Farm Lane, Phase B. Design is underway on Pecan Street east of SH 130, Weiss Lane, Rowe Lane, Pflugerville Parkway, Pfennig Lane and Helios and Sun Light Near Way road projects. Park and trail developments are under design and the purchase of land for the future sports complex is in progress. A full list of these projects is available in the Funds Summary section of this document.



Street Construction

Budget Message

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, for their dedication to excellence in developing this budget.



Brandon Wade, City Manager



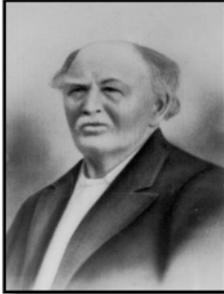
Amy M. Good, Finance Director

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

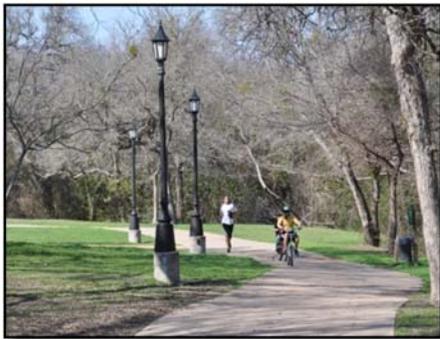
In 1904 the Missouri-Kansas and Texas Railroad (MKT) built a line from Granger through the Pflugerville community to Austin and San Antonio. On February 19, 1904, the town site of Pflugerville was platted by George Pfluger and his son, Albert, dedicating streets and alleys for the town from the Alexander 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 56,126 in 2015. The Utility Department serves more than 20,500 customers. The City's Parks and Recreation Department maintains 33 parks and approximately 44 miles of hike-and-bike trails. In 2015, the City of Pflugerville celebrated 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 Pflugerville Parkway. 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.

Pflugerville has over 2,700 acres of developable land along State Highway 130 and 45. A one million square foot light industrial park (130 Commerce Center) 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. Pflugerville's first bowling alley, Spare Time, will open in 2015 complete with laser tag and other activities.



**Hawaiian Falls
Water & Adventure Park**



**Stone Hill
Town Center**



Spare Time



In 2015, the City of Pflugerville received a Scenic City Gold recognition. The Scenic City Certification Program provides an objective review of existing scenic infrastructure ordinances, evaluated against the Scenic City Model. The assessment is point-based, with every application receiving a detailed, scored evaluation. Cities earning the highest points are certified. Certification levels are Recognized, Bronze, Silver, Gold and Platinum.

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.

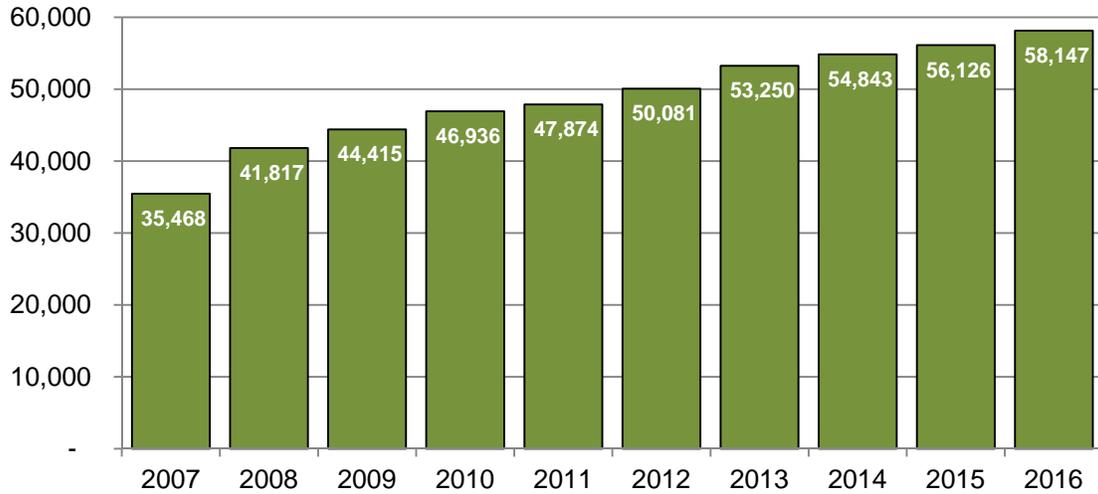


The construction of the Central Texas Turnpike System (CTTS) is having a major impact on the City of Pflugerville. The CTTS has improved overall traffic mobility, facilitated access to regional services, and increased travel safety for Central Texas residents, workers, and visitors. State Highway 130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



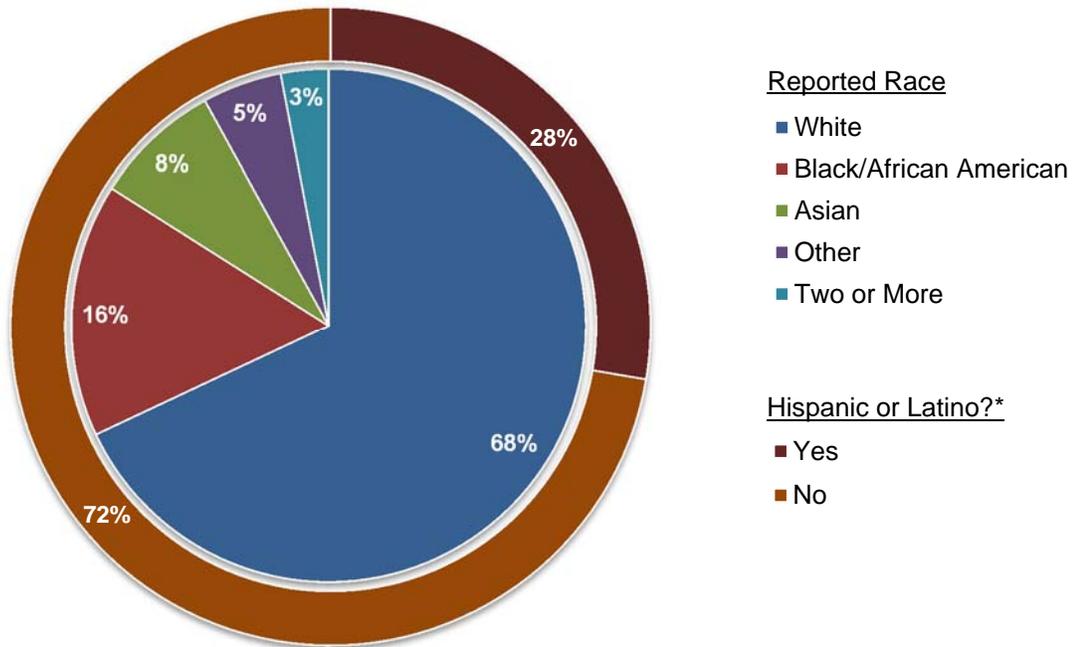
City and Area Demographics (continued)

City of Pflugerville Population



Source: City of Pflugerville Planning Department

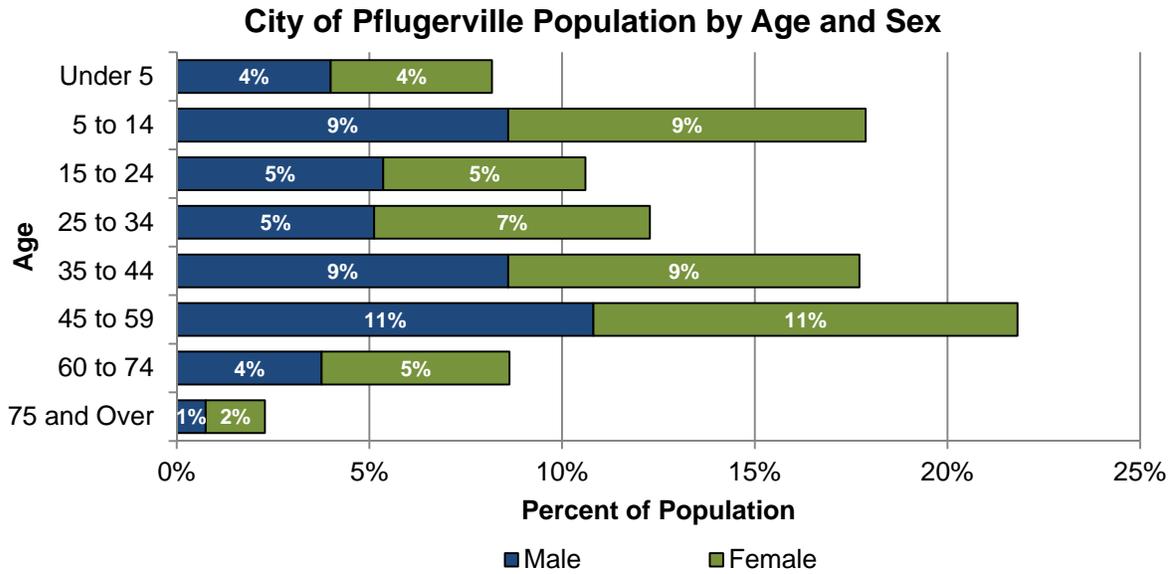
City of Pflugerville Racial/Ethnic Composition



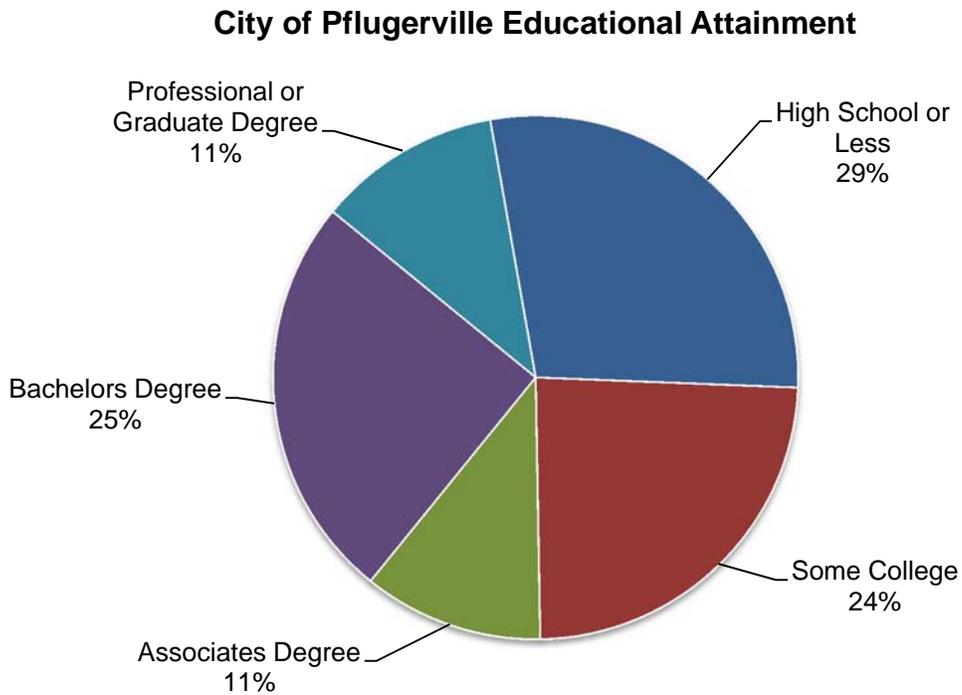
*Hispanic or Latino may be of any race and are included in the applicable reported race.

Source: Census Bureau – 2009-2013 American Community Survey 5- Year Estimates

City and Area Demographics (continued)



Source: Census Bureau – 2009-2013 American Community Survey 5- Year Estimates



Source: Census Bureau – 2009-2013 American Community Survey 5- Year Estimates

City and Area Demographics (continued)



Source: Census Bureau – 2009-2013 American Community Survey 5- Year Estimates; City of Pflugerville; Travis Central Appraisal District

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 2017
Omar Peña, Place 3	November 2015
Starlet Sattler, Place 4	November 2017
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 2016
Drew Botkin	December 2015
Geoff Guerrero	December 2016
Daniel Flores	December 2016
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
Jan Payne	December 2015
David Prout	December 2016
Robyn Provost	December 2015
David Rogers	December 2016
Craig Howlett, Alternate	December 2016
Eduardo Zamora, Alternate	December 2016
Beatriz Flores, Alternate	December 2016
Vacant, Alternate	N/A

Parks and Recreation Commission

<u>Name</u>	<u>Term Expires</u>
Melody Ryan, Chair	December 2015
Christina Couch, Vice Chair	December 2016
Bret Stewart, Secretary	December 2016
Raul Capetillo	December 2015
Rhonda Gindin	December 2015
James Carse	December 2016
Lisa Ely, Alternate	December 2015
Kaylie Curington, Student Member	May 2016

Library Board

<u>Name</u>	<u>Term Expires</u>
Robert Spoonemore, Chair	December 2015
Samantha Akins, Vice Chair	December 2015
Sue Lee Flores	December 2016
Rosie Riddick	December 2016
Marylou Grzybowski	December 2016
Deborah Bronson	December 2016
Jerry Spataro	December 2015
Gary Pemberton, Alternate	December 2016

City Officials (Continued)

Appointed Officials (continued)

Personnel Appeal Board

<u>Name</u>	<u>Term Expires</u>
Tony Ellis	December 2017
Melvin Clark	December 2017
Loretta Doty	December 2015
Norma Gonzales-Petito	December 2016
Judith Carter	December 2016
Dwain Jones	December 2017

Pflugerville Community Development Corporation Board

<u>Name</u>	<u>Term Expires</u>
George Cudd, Place 1	December 2015
Starlet Sattler, Place 2	December 2016
Doug Weiss, Place 3	December 2015
Rudy Metayer, Place 4	December 2016
Janice Heath, Place 5	December 2015
Randy Duncan, Place 6	December 2016
Omar Peña, Place 7	December 2015

Reinvestment Zone No. One (Falcon Pointe TIRZ)

<u>Name</u>	<u>Term Expires</u>
Mike Marsh, Chair, Place 1	December 2016
Ron Beyer, Place 2	December 2015
Jeffrey Thompson, Place 3	December 2016
Bob Dwyer, Place 4	December 2015
Scott Williams, Place 5	December 2016



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

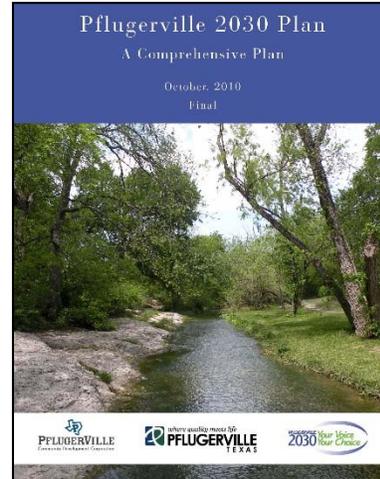
The City is committed to continually evaluating City programs to determine whether programs are:

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

Long-term and Short-term Planning

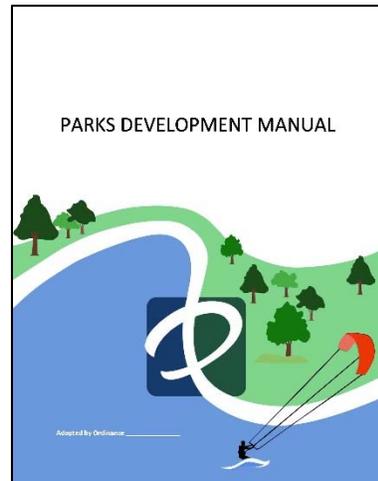
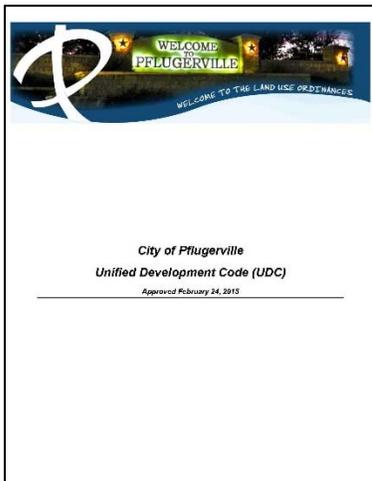
Comprehensive Plan

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. On February 24, 2015, City Council approved updates to the Unified Development Code (UDC), the Engineering Design Manual & Construction Standards and the new Parks Development Manual. The UDC is the regulating document for development in Pflugerville. It contains zoning, site design and subdivision regulations necessary for implementing the vision of the community as reflected in the comprehensive plan. The Engineering Design Manual & Construction Standards and the Parks Development Manual are technical manuals, associated with the UDC, which are specific to engineering and parks functions.



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. The City Council also 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 by policy.

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 and state law require a public hearing to 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 2016 Budget and Tax Rate Adoption Schedule

Friday, April 10	FY16 Budget and 5 Year Budget Workbooks distributed to departments.
Friday, April 10-24	Departments work on updating FY16 and 5 Year Budgets. Finance works on FY16 revenue estimates and fixed costs.
Friday, April 24	Completed budget workbooks due back to Finance.
Monday, April 27-June 30	Finance reviews department budgets. Department meetings with City Manager to discuss budget changes. Finance prepares the proposed budget for City Council.
Wednesday, July 1	Provide the Fiscal Year 2016 Proposed Budget to the City Council. Deadline for providing proposed budget to the City Council.
Friday, July 10	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 14 City Council meeting	City Council work session to discuss the budget.
Tuesday, July 28 City Council meeting	City Council work session to discuss the budget.
Tuesday, August 11 City Council meeting	City Council work session to discuss the budget.
Thursday, August 13	Finance and Budget Committee meeting to discuss budget.
Tuesday, August 25 City Council meeting	City Council work session to discuss the budget.
Friday, August 28	Fiscal Year 2016 proposed budget posted to website and provided to City Secretary.
Friday, August 28	Extended deadline for Chief Appraiser to certify appraisal rolls. <i>Action delayed, typically occurs end of July.</i>
August 28 - September 4	Travis County Tax Office calculates effective and rollback tax rates and submits to jurisdictions for approval prior to publication on September 12.
Tuesday, September 1	City Council work session to discuss the budget.
Tuesday, September 8	City staff provides approval of tax effective and rollback rate calculations to Travis County for Sept. 12 rate publication.
Tuesday, September 8 City Council meeting	City Council work session to discuss the budget. Discuss the proposed property tax rate for fiscal year 2016. <i>* If proposed rate will exceed the lower of the rollback or effective rate, take action and schedule public hearings.</i>
Tuesday, September 8 - Tuesday, September 29	<i>* Notice of Proposed Tax Rate and Public Hearings posted on City website. This should run until adoption of the tax rate.</i> <i>* Notice of Proposed Tax Rate and 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.</i>

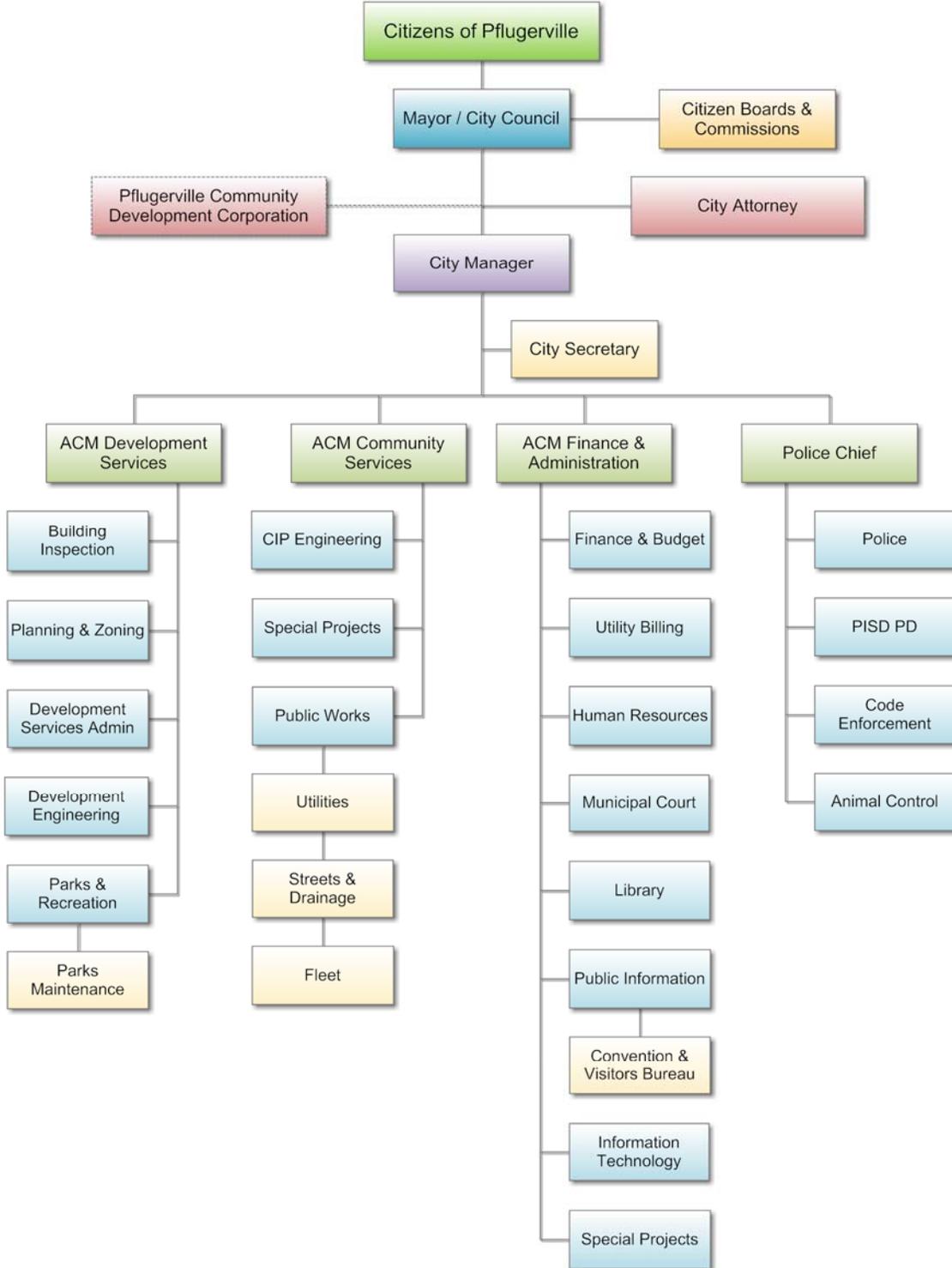
*Action required due to the Truth-in-Taxation requirements prompted when the proposed tax rate exceeds the lower of the effective rate or rollback rate.

Fiscal Year 2016 Budget and Tax Rate Adoption Schedule

Saturday, September 12	Publication of effective tax rates, fund balances, and debt schedules, unencumbered fund balance, submitted by Travis County, appears in Austin American-Statesman. <i>Action delayed, typically occurs mid-August.</i>
Saturday, September 12	Notice of Proposed Tax Rate and Public Hearings published (1/4 page), submitted by City, appears in Austin American Statesman newspaper. <i>Action delayed, typically occurs late-August.</i>
Tuesday, September 15 Special City Council meeting	* First Public Hearing on tax increase.
Wednesday, September 16	Notice of Public Hearing on Budget published in Pflugerville Pflag newspaper.
Friday, September 18	Notice of Public Hearing for budget required by Charter published on City website.
Tuesday, September 22 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 29 Special City Council meeting	Public hearing on budget required by Charter. Adoption of budget by the City Council by ordinance. Adoption of property tax rate by ordinance. Adoption of resolution ratifying the property tax increase.
Wednesday, September 30	Adopted FY 16 budget posted on City website. Notice of adoption posted on City website and Channel 10.
Wednesday, September 30	Adopted tax rate provided to Travis County.

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. The City Manager is responsible to the Council for the proper administration of all City affairs. 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 (City Manager's Office & Finance)
Building Inspection
CIP Engineering
Development Engineering
Development Services Administration
Fleet Department
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, Development Engineering, CIP Engineering, Library, Parks and Recreation, Parks Maintenance, Planning, Police, Municipal Court, Street and Fleet Departments. The General Reserve Funds (Project Reserve and Vehicle Reserve Funds) are also combined with the General Fund. See the General Project Reserve Policy in the Financial Policies section of the Budget Overview for more information.

Utility Fund (Proprietary)

Accounts for the activities 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 services.

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), Tax Increment Reinvestment Zone (TIRZ) and Community Development Block Grant (CDBG) funds that have a use restricted by State or Federal statute as well as the PISD Police Department.

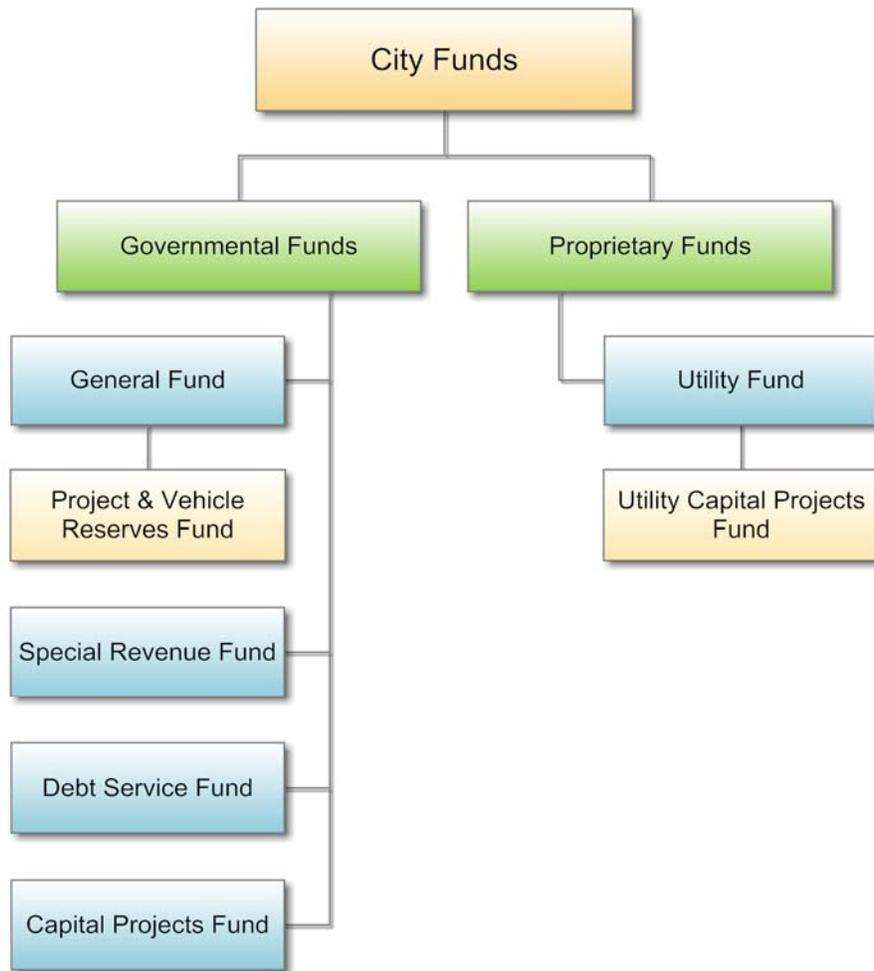
Debt Service Fund (Governmental)

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 general debt service. 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 – An annual transfer is budgeted from the Utility Fund to the General Fund to mitigate the burden of some shared administrative costs on the General Fund. Transfers from other funds are budgeted, on an as needed basis, to offset costs for special projects or services.

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).

Non-Operating – Expenditures in the Administration department which are unrelated to the daily operations of the department. Currently, this category includes economic development incentives related to several agreements.

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 14 Actual	FY 15 Actual	FY 16 Approved
General Fund						
Administration	24	25	25	23.5	24.5	24.5
Court	6	6	6	6.0	5.5	5.5
Development Services Admin	5	5	4	5.0	5.0	4.0
Building Inspection	4	5	5	4.0	5.0	5.0
Development Engineering	0	0	7	0.0	0.0	7.0
Planning	7	7	8	6.5	6.5	7.5
CIP Engineering	7	11	6	7.0	11.0	6.0
Fleet	4	4	4	3.0	3.5	3.5
Library	19	22	22	15.0	18.0	18.0
Parks	13	15	15	10.5	12.5	12.5
Parks Maintenance	22	15	15	21.0	14.0	14.0
Police	116	125	134	111.0	119.5	127.0
Streets	22	29	29	22.0	29.0	29.0
Total General Fund	249	269	280	234.5	254.0	263.5
Utility Fund						
Utility Administration	13	15	16	13.0	14.5	15.5
Utility Maintenance	17	16	17	17.0	16.0	17.0
Water Treatment	4	5	7	4.0	5.0	7.0
Water Distribution	4	4	4	4.0	4.0	4.0
Wastewater Treatment	9	10	10	9.0	10.0	10.0
Total Utility Fund	47	50	54	47.0	49.5	53.5
Special Revenue Fund						
PISD PD	20	22	22	20.0	22.0	22.0
Total Special Revenue Fund	20	22	22	20.0	22.0	22.0
Total Positions/FTEs	316	341	356	301.5	325.5	339.0

Does not include seasonal employees.

Changes to Personnel

In FY 16, the City of Pflugerville will add 15 positions to meet or increase current service levels.

The Administration Department added a full-time Marketing Specialist to assist with special events and Parks and Library marketing. The CIP Engineering Department will be adding one Engineer and one Construction Inspector II position to assist with bond projects.

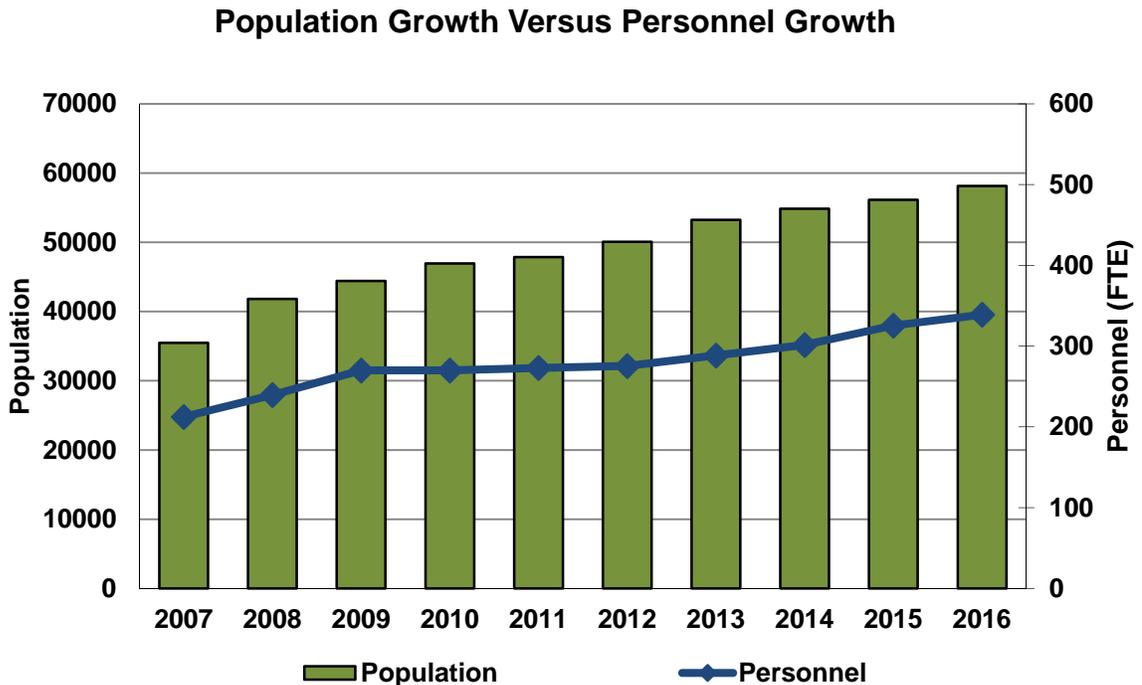
The Police Department will be adding several new positions in FY16. Two Police Officers will be added to monitor Lake Pflugerville. One 911 Operator/Call Taker and one Dispatcher I

Budgeted Positions

position will be added to address an increase in emergency and non-emergency call volume. Two Kennel Technicians and two part-time Animal Control Officer positions will be added to staff the Animal Shelter expansion. The Police Department will also add one part-time Victim Services Assistant to assist the Victim Services Director.

The Utility Maintenance Department is adding one Utility Systems Worker I position for valve and line maintenance. Two Treatment Plant Operator II positions will be added to the Water Treatment Department to extend the hours of operations at the treatment plant and to begin a swing shift.

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.

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 Project 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 Project 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 Project Reserve Fund from the prior fiscal year's excess General Fund revenue.
3. General Project 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 Project 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
2014-2016**

	Governmental Funds			Utility Funds			Total All Funds		
	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved
Financial Sources									
Property Tax	17,316,196	18,460,007	20,871,641	-	-	-	17,316,196	18,460,007	20,871,641
Sales Tax	5,658,164	6,735,674	7,013,000	-	-	-	5,658,164	6,735,674	7,013,000
Franchise Tax	3,322,550	3,492,706	3,130,000	-	-	-	3,322,550	3,492,706	3,130,000
Mixed Beverage Tax	67,504	76,020	79,622	-	-	-	67,504	76,020	79,622
Development Permits	1,595,266	1,462,623	1,060,500	-	-	-	1,595,266	1,462,623	1,060,500
Fines & Fees	1,121,970	1,159,578	1,042,508	-	-	-	1,121,970	1,159,578	1,042,508
Recreation Income	717,945	680,007	559,500	-	-	-	717,945	680,007	559,500
Water Sales	-	-	-	11,400,254	13,206,180	12,482,745	11,400,254	13,206,180	12,482,745
Wastewater Service	-	-	-	6,272,649	6,148,524	6,299,528	6,272,649	6,148,524	6,299,528
Solid Waste Service	-	-	-	3,915,907	4,124,574	4,200,000	3,915,907	4,124,574	4,200,000
Fees	-	-	-	4,555,685	5,617,687	86,000	4,555,685	5,617,687	86,000
Developer Contributions	-	-	-	4,500	-	-	4,500	-	-
Interest	28,823	62,645	-	11,035	32,810	18,000	39,858	95,455	18,000
Intergovernmental	2,330,487	2,670,598	782,689	-	-	-	2,330,487	2,670,598	782,689
Grants	252,444	4,492	6,000	-	-	-	252,444	4,492	6,000
Miscellaneous	1,065,470	1,874,806	497,000	121,667	201,265	29,680	1,187,137	2,076,071	526,680
Bond Proceeds	4,980,000	22,746,280	28,802,658	-	17,400,000	13,028,686	4,980,000	40,146,280	41,831,344
Transfer	1,794,721	2,134,113	1,261,200	1,723,315	2,426,740	7,157,495	3,518,036	4,560,853	8,418,695
Fund Balance Transfer	1,267,231	1,295,000	515,000	1,502,356	3,574,338	7,588,000	2,769,587	4,869,338	8,103,000
Total Financial Sources	\$ 41,518,771	\$ 62,854,548	\$ 65,621,318	\$ 29,507,368	\$ 52,732,118	\$ 50,890,134	\$ 71,026,139	\$ 115,586,666	\$ 116,511,452
Expenditures									
General Government	5,866,646	6,322,627	7,044,619	-	-	-	5,866,646	6,322,627	7,044,619
Public Safety	12,234,620	13,754,670	12,299,362	-	-	-	12,234,620	13,754,670	12,299,362
Culture & Recreation	4,224,465	4,005,527	4,176,578	-	-	-	4,224,465	4,005,527	4,176,578
Public Works	3,143,934	4,257,850	5,130,238	-	-	-	3,143,934	4,257,850	5,130,238
Water Departments	-	-	-	7,952,925	8,442,189	8,564,759	7,952,925	8,442,189	8,564,759
Wastewater Departments	-	-	-	3,725,337	4,105,484	4,299,362	3,725,337	4,105,484	4,299,362
Solid Waste Contract	-	-	-	3,915,907	4,124,574	4,200,000	3,915,907	4,124,574	4,200,000
Transfer (Interfund)	-	-	-	750,000	750,000	750,000	750,000	750,000	750,000
Capital Projects	11,179,247	4,093,574	28,802,658	4,290,128	7,729,692	25,772,881	15,469,375	11,823,266	54,575,539
Debt Service	6,470,434	9,707,849	7,402,628	5,292,392	5,060,404	6,339,691	11,762,826	14,768,253	13,742,319
Total Expenditures	\$ 43,119,346	\$ 42,142,097	\$ 64,856,083	\$ 25,926,689	\$ 30,212,343	\$ 49,926,693	\$ 69,046,035	\$ 72,354,440	\$ 114,782,776
Intrafund Transfers	1,326,288	1,753,606	21,509,013	3,910,630	4,958,480	27,774,181	\$ 5,236,918	\$ 6,712,086	\$ 49,283,194
Total Expenses + Transfers	\$ 44,445,634	\$ 43,895,703	\$ 86,365,096	\$ 29,837,319	\$ 35,170,823	\$ 77,700,874	\$ 74,282,953	\$ 79,066,526	\$ 164,065,970
Net Change Fund Balance	(2,926,863)	18,958,845	(20,743,778)	(329,951)	17,561,295	(26,810,740)	(3,256,814)	36,520,140	(47,554,518)
Beginning Funds Balance	\$ 23,628,781	\$ 20,701,918	\$ 39,660,764	\$ 25,765,257	\$ 25,435,306	\$ 42,996,600	\$ 49,394,038	\$ 46,137,224	\$ 82,657,364
Projected Ending Funds Balance	\$ 20,701,918	\$ 39,660,764	\$ 18,916,986	\$ 25,435,306	\$ 42,996,600	\$ 16,185,860	\$ 46,137,224	\$ 82,657,364	\$ 35,102,846

**City of Pflugerville
Governmental Funds
2014-2016 Summary of Revenues, Expenses, and Changes in Fund Balance**

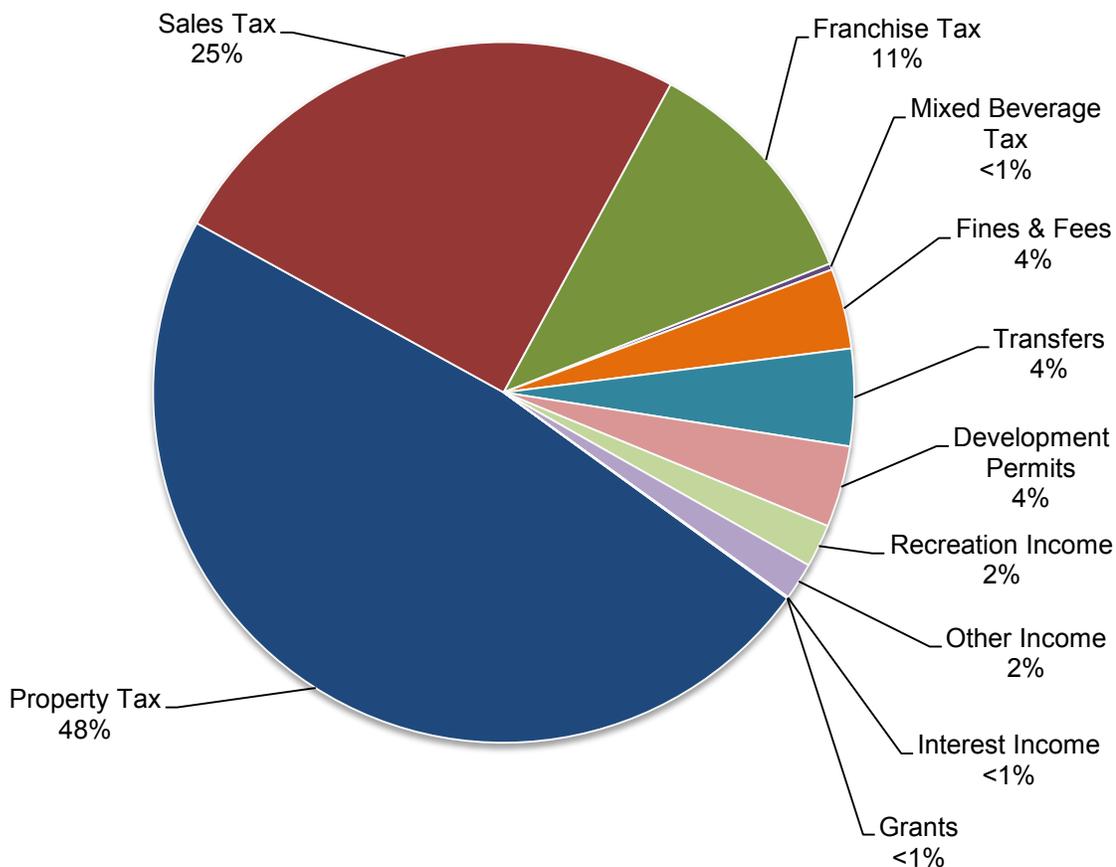
	General Fund			General Reserves			General Debt Service		
	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved
Financial Sources									
Property Tax	11,463,829	12,460,203	13,537,325	-	-	-	5,695,370	5,670,009	6,728,099
Sales Tax	5,658,164	6,735,674	7,013,000	-	-	-	-	-	-
Franchise Tax	3,191,575	3,365,226	3,130,000	-	-	-	-	-	-
Mixed Beverage Tax	67,504	76,020	79,622	-	-	-	-	-	-
Development Permits	1,595,266	1,462,623	1,060,500	-	-	-	-	-	-
Fines & Fees	996,887	1,033,777	1,042,508	-	-	-	-	-	-
Recreation Income	591,128	600,302	559,500	-	-	-	-	-	-
Grants	252,444	4,492	6,000	-	-	-	-	-	-
Transfers	809,057	1,208,606	1,261,200	-	-	-	-	-	-
Interest	-	-	-	-	-	-	25,563	49,770	-
Intergovernmental	-	-	-	-	-	-	644,379	790,689	782,689
Fund Balance Transfer	-	-	-	1,267,231	1,295,000	515,000	-	-	-
Miscellaneous	581,586	672,121	497,000	-	-	-	-	10,750	-
Bond Proceeds	-	-	-	-	-	-	-	3,007,980	-
Total Financial Sources	\$ 25,207,440	\$ 27,619,044	\$ 28,186,655	\$ 1,267,231	\$ 1,295,000	\$ 515,000	\$ 6,365,312	\$ 9,529,198	\$ 7,510,788
Expenditures									
General Government	5,298,646	5,826,113	7,044,619	288,093	15,268	-	-	-	-
Public Safety	10,070,489	11,440,979	12,229,221	425,064	355,297	70,141	-	-	-
Culture & Recreation	3,892,284	3,891,457	4,074,378	255,283	41,896	102,200	-	-	-
Public Works	3,058,192	4,057,236	4,835,238	85,742	200,614	295,000	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Principal Retirements	-	-	-	-	-	-	2,813,253	2,909,995	3,002,929
Interest	-	-	-	-	-	-	3,512,098	3,435,661	4,393,699
Paying Agent Fees	-	-	-	-	-	-	5,245	4,874	6,000
Bond Issuance Costs	-	-	-	-	-	-	-	31,924	-
Refunding Agent	-	-	-	-	-	-	-	3,044,975	-
Total Expenditures	\$ 22,319,611	\$ 25,215,785	\$ 28,183,456	\$ 1,054,182	\$ 613,076	\$ 467,341	\$ 6,330,596	\$ 9,427,429	\$ 7,402,628
Fund Balance Transfers	1,267,231	1,295,000	515,000	-	400,000	-	-	-	-
Total Expenses+Transfers	\$ 23,586,842	\$ 26,510,785	\$ 28,698,456	\$ 1,054,182	\$ 1,013,076	\$ 467,341	\$ 6,330,596	\$ 9,427,429	\$ 7,402,628
Fund Balance									
Net Change	\$ 1,620,598	\$ 1,108,259	\$ (511,801)	\$ 213,049	\$ 281,924	\$ 47,659	\$ 34,716	\$ 101,769	\$ 108,160
Beginning Balance	\$ 9,533,360	\$ 11,153,958	\$ 12,262,217	\$ 2,411,284	\$ 2,624,333	\$ 2,906,257	\$ 2,567,899	\$ 2,602,615	\$ 2,704,384
Projected Ending Balance	\$ 11,153,958	\$ 12,262,217	\$ 11,750,416	\$ 2,624,333	\$ 2,906,257	\$ 2,953,916	\$ 2,602,615	\$ 2,704,384	\$ 2,812,544

**City of Pflugerville
Governmental Funds
2014-2016 Summary of Revenues, Expenses, and Changes in Fund Balance**

	Special Revenue Funds			Capital Funds			Total Governmental Funds		
	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved
Financial Sources:									
Property Tax	156,997	329,795	606,217	-	-	-	17,316,196	18,460,007	20,871,641
Sales Tax	-	-	-	-	-	-	5,658,164	6,735,674	7,013,000
Franchise Tax	130,975	127,480	-	-	-	-	3,322,550	3,492,706	3,130,000
Mixed Beverage Tax	-	-	-	-	-	-	67,504	76,020	79,622
Development Permits	-	-	-	-	-	-	1,595,266	1,462,623	1,060,500
Fines & Fees	125,083	125,801	-	-	-	-	1,121,970	1,159,578	1,042,508
Recreation Income	126,817	79,705	-	-	-	-	717,945	680,007	559,500
Grants	-	-	-	-	-	-	252,444	4,492	6,000
Transfers	-	-	-	985,664	925,507	-	1,794,721	2,134,113	1,261,200
Interest	511	591	-	2,749	12,284	-	28,823	62,645	-
Intergovernmental	1,686,108	1,879,909	-	-	-	-	2,330,487	2,670,598	782,689
Fund Balance Transfer	-	-	-	-	-	-	1,267,231	1,295,000	515,000
Miscellaneous	71,884	48,852	-	412,000	1,143,084	-	1,065,470	1,874,806	497,000
Bond Proceeds	-	-	-	4,980,000	19,738,300	28,802,658	4,980,000	22,746,280	28,802,658
Total Financial Sources	\$ 2,298,375	\$ 2,592,132	\$ 606,217	\$ 6,380,413	\$ 21,819,174	\$ 28,802,658	\$ 41,518,771	\$ 62,854,548	\$ 65,621,318
Expenditures									
General Government	279,907	481,246	-	-	-	-	5,866,646	6,322,627	7,044,619
Public Safety	1,739,067	1,958,394	-	-	-	-	12,234,620	13,754,670	12,299,362
Culture & Recreation	76,898	72,174	-	-	-	-	4,224,465	4,005,527	4,176,578
Public Works	-	-	-	-	-	-	3,143,934	4,257,850	5,130,238
Capital Projects	-	-	-	11,179,247	4,093,574	28,802,658	11,179,247	4,093,574	28,802,658
Debt Service	-	-	-	-	-	-	-	-	-
Principal Retirements	-	-	-	-	-	-	2,813,253	2,909,995	3,002,929
Interest	-	-	-	-	-	-	3,512,098	3,435,661	4,393,699
Paying Agent Fees	-	-	-	-	-	-	5,245	4,874	6,000
Bond Issuance Costs	-	-	-	139,838	280,420	-	139,838	312,343	-
Refunding Agent	-	-	-	-	-	-	-	3,044,975	-
Total Expenditures	\$ 2,095,872	\$ 2,511,813	\$ -	\$ 11,319,085	\$ 4,373,994	\$ 28,802,658	\$ 43,119,346	\$ 42,142,097	\$ 64,856,083
Fund Balance Transfers	59,057	58,606	120,000	-	-	20,874,013	1,326,288	1,753,606	21,509,013
Total Expenses+Transfers	\$ 2,154,929	\$ 2,570,420	\$ 120,000	\$ 11,319,085	\$ 4,373,994	\$ 49,676,671	\$ 44,445,634	\$ 43,895,703	\$ 86,365,096
Fund Balance									
Net Change	\$ 143,446	\$ 21,713	\$ 486,217	\$ (4,938,672)	\$ 17,445,181	\$ (20,874,013)	\$ (2,926,863)	\$ 18,958,845	\$ (20,743,778)
Beginning Balance	\$ 748,734	\$ 892,180	\$ 913,893	\$ 8,367,504	\$ 3,428,832	\$ 20,874,013	\$ 23,628,781	\$ 20,701,918	\$ 39,660,764
Projected Ending Balance	\$ 892,180	\$ 913,893	\$ 1,400,110	\$ 3,428,832	\$ 20,874,013	\$ -	\$ 20,701,918	\$ 39,660,764	\$ 18,916,986

General Fund Revenue Analysis

FY 2016 Financial Sources - General Fund



Major Revenue Sources

These revenues constitute more than 75% of the General Fund revenue budgeted for FY 2016.

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 12.5% for Fiscal Year 2016. This increase is due to new residential and commercial construction and an increase in appraised property values.

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 a 19% actual increase from 2014 to 2015 and budget to budget growth of 7% for 2016.

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.

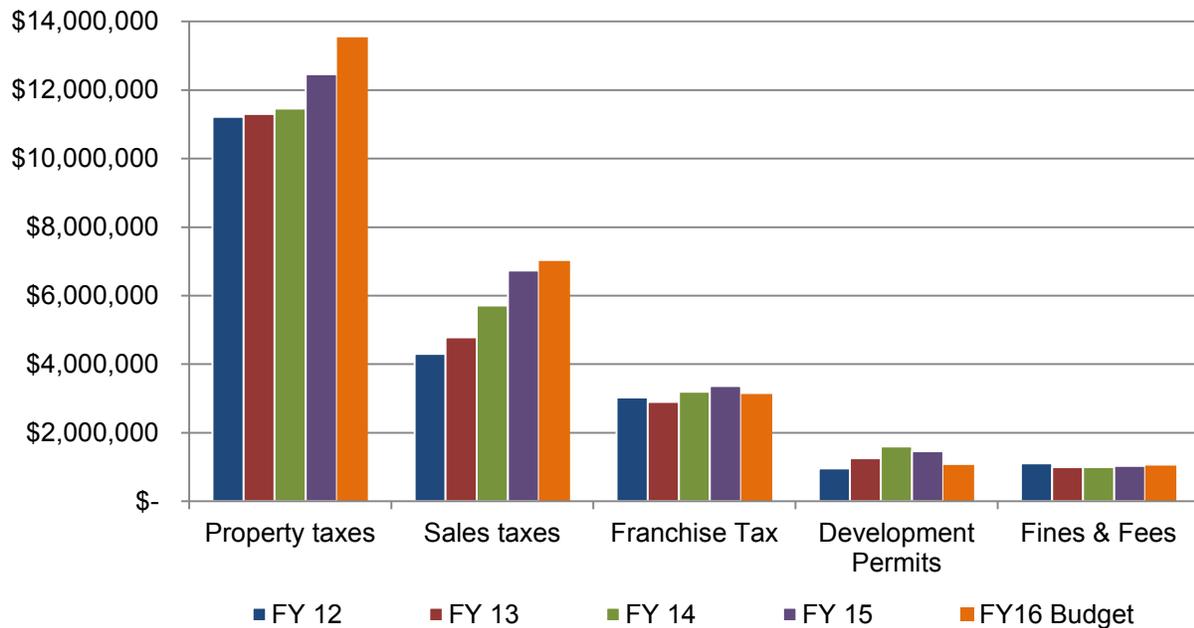
Development Permits

Development permits decreased 8% from FY 14 to FY 15, which was expected as many projects moved into the later stages of development. To address uncertainties in the local economy, these revenues are budgeted conservatively in FY 16, well below the growth seen in the past few years.

Fines & Fees

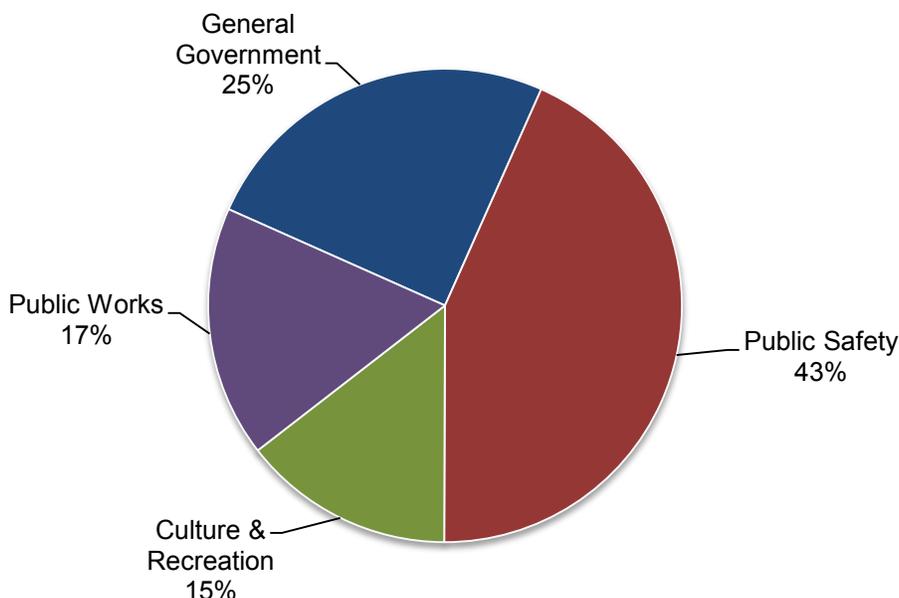
These revenues have slightly increased over the past several years. The Fiscal Year 2016 budget includes a 1% increase over the FY 15, to remain in line with past expenditures.

Historical Revenue Major Sources



General Fund Expenditure Analysis

FY 2016 Financial Uses - General Fund



General Fund Uses

General Fund expenditures are expected to steadily increase for FY 16 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, Development Engineering and Planning Departments. Expenditures are expected to increase in FY 16 due to the following additions: a Marketing Specialist position, GIS software and maintenance, Affordable Care Act software, installation of switches and drops for expanded network access and purchase of a Cisco router.

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. Expenditures have steadily increased due to the addition of personnel and purchasing new equipment and replacing aging equipment.

General Fund Expenditure Analysis

General Fund Uses (continued)

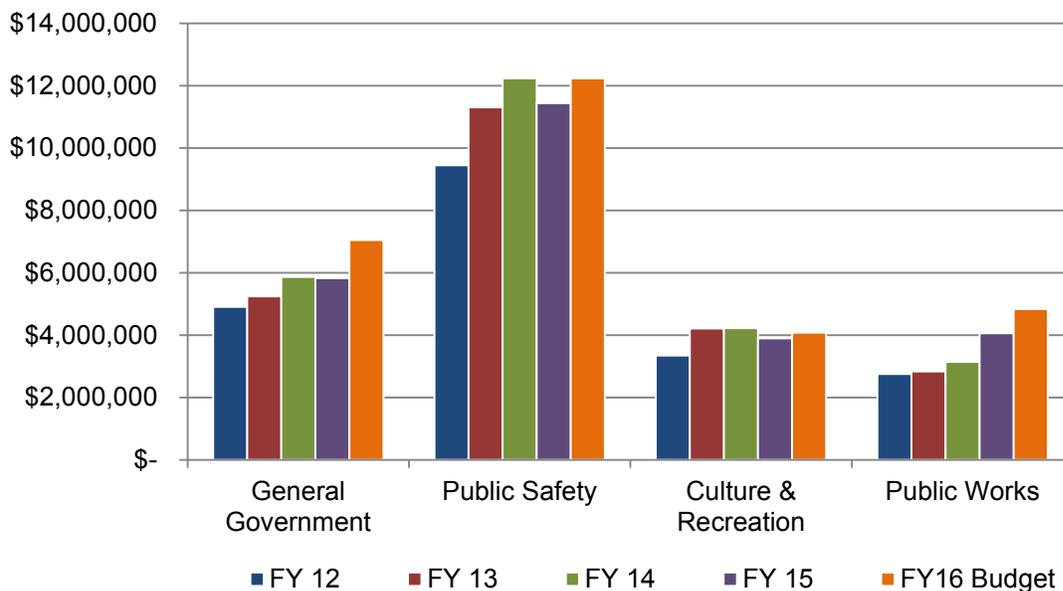
Culture & Recreation

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 16 include establishing an on-call program for Parks Maintenance and increasing the Library's collection.

Public Works

The departments included in this category are Development and CIP Engineering, Streets & Drainage and a portion of the Development Services Administration Department. In FY 16, expenditures are expected to increase due to the addition of personnel, increasing contracted mowing services and increasing the maintenance contracts for crack sealing.

Historical Expenditures by Function



Fund Balance Summary

Governmental Funds

General Fund

In FY 2015, expenditures were under budget and sales tax increased due to an increase in overall development within the City. The fund balance is projected to decrease slightly in FY 2016 due to increases in expenditures throughout most departments.

General Reserves

The fund balance is expected to remain steady as projects are approved by City Council in calendar year 2016 and replacement vehicles are purchased in FY 16. See the Project Reserve Policy in the Financial Policies of the Budget Overview Section for more detail.

Debt Service Fund

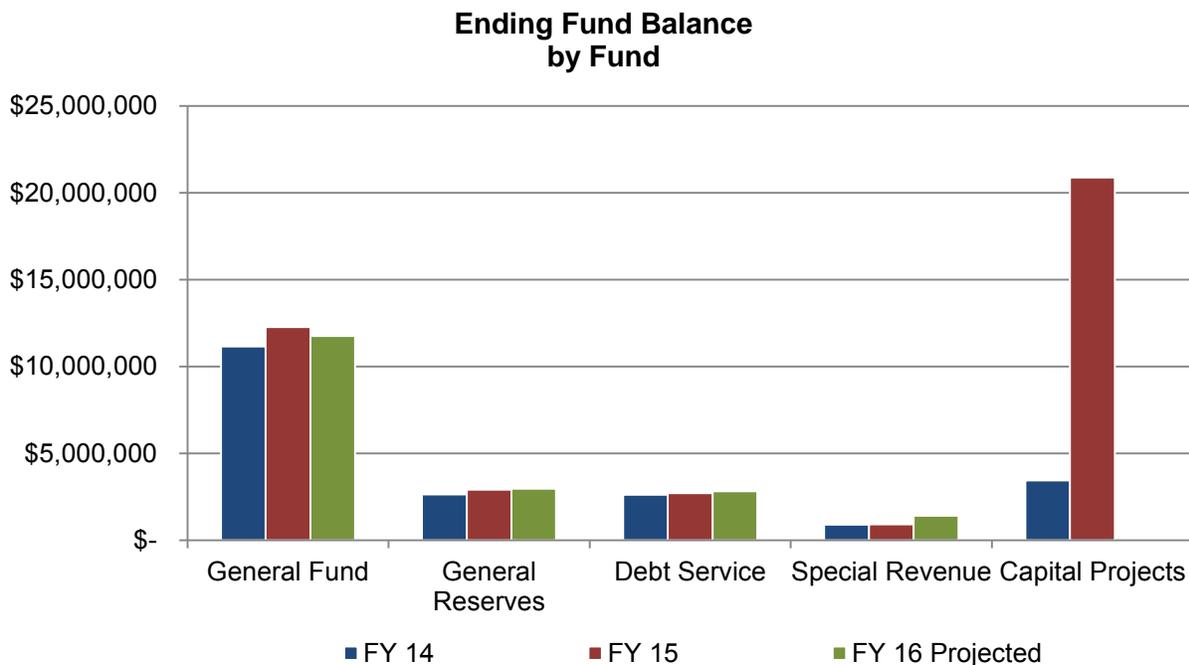
The fund balance is projected to remain static in FY 2016.

Special Revenue Fund

The fund balance of the Special Revenue Fund has increased slightly from FY 14 to FY 15 due to the delay of purchases and an increase in the TIRZ valuation.

Capital Project Fund

The fund balance increased in FY 15 as capital projects were delayed in FY 14 and debt proceeds were received to fund new projects. A transfer from existing bond proceeds will be used to fund FY 16 projects.





**City of Pflugerville
Enterprise Funds
2014-2016 Summary of Revenues, Expenses, and Changes in Retained Earnings**

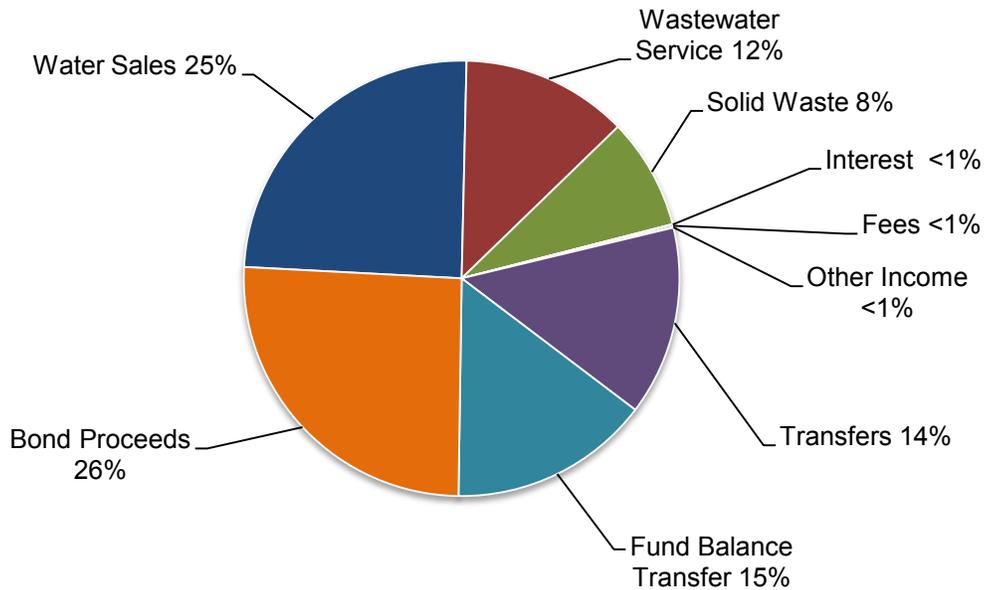
	Utility Fund			Utility Debt Service		
	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved
Revenues						
Water Sales	9,397,582	11,381,001	10,055,220	2,002,672	1,825,179	2,427,525
Wastewater Service	4,706,244	4,872,939	4,487,362	1,566,405	1,275,585	1,812,166
Solid Waste Service	3,915,907	4,124,574	4,200,000	-	-	-
Interest	6,624	14,892	11,429	460	256	196
Fees	92,426	107,533	86,000	-	-	-
Miscellaneous	121,667	201,265	29,680	-	-	-
Developer Contributions	-	-	-	-	-	-
Transfers	-	-	-	1,723,315	1,991,640	2,100,000
Bond Proceeds	-	-	-	-	-	-
Fund Balance Transfer	-	-	-	-	-	-
Total Revenues	\$ 18,240,450	\$ 20,702,204	\$ 18,869,691	\$ 5,292,852	\$ 5,092,660	\$ 6,339,887
Expenses						
Water Treatment	2,755,962	2,667,506	2,807,498	-	-	-
Water Distribution	5,196,963	5,774,683	5,757,261	-	-	-
Wastewater Collection	1,247,263	1,405,051	1,530,770	-	-	-
Wastewater Treatment	2,478,074	2,700,433	2,768,592	-	-	-
Solid Waste Contract	3,915,907	4,124,574	4,200,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirements	-	-	-	1,991,747	2,105,005	2,367,072
Interest	-	-	-	3,298,527	2,953,466	3,968,619
Paying Agent Fees	-	-	-	2,118	1,933	4,000
Bond Issuance Costs	-	-	-	-	-	-
Capital Projects	-	-	98,700	-	-	-
Transfers (Interfund)	750,000	750,000	750,000	-	-	-
Total Expenses	\$ 16,344,169	\$ 17,422,247	\$ 17,912,821	\$ 5,292,392	\$ 5,060,404	\$ 6,339,691
Intrafund Transfers	2,187,315	1,880,782	7,588,000	-	-	-
Total Expenses + Transfers	\$ 18,531,484	\$ 19,303,029	\$ 25,500,821	\$ 5,292,392	\$ 5,060,404	\$ 6,339,691
Retained Earnings						
Net Change	(291,034)	1,399,175	(6,631,130)	460	32,256	196
Beginning Retained Earnings	\$ 12,708,546	\$ 12,417,512	\$ 13,816,686	\$ 443,018	\$ 443,478	\$ 475,734
Ending Retained Earnings	\$ 12,417,512	\$ 13,816,686	\$ 7,185,556	\$ 443,478	\$ 475,734	\$ 475,930

**City of Pflugerville
Enterprise Funds
2014-2016 Summary of Revenues, Expenses, and Changes in Retained Earnings**

	Impact Fees			Capital Projects			Total Enterprise Funds		
	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved
Revenues									
Water Sales	-	-	-	-	-	-	11,400,254	13,206,180	12,482,745
Wastewater Service	-	-	-	-	-	-	6,272,649	6,148,524	6,299,528
Solid Waste Service	-	-	-	-	-	-	3,915,907	4,124,574	4,200,000
Interest	2,481	8,307	6,375	1,470	9,355	-	11,035	32,810	18,000
Fees	4,463,259	5,510,154	-	-	-	-	4,555,685	5,617,687	86,000
Miscellaneous	-	-	-	-	-	-	121,667	201,265	29,680
Developer Contributions	-	-	-	4,500	-	-	4,500	-	-
Transfers	-	-	-	-	435,100	5,057,495	1,723,315	2,426,740	7,157,495
Bond Proceeds	-	-	-	-	17,400,000	13,028,686	-	17,400,000	13,028,686
Fund Balance Transfer	-	-	-	1,502,356	3,574,338	7,588,000	1,502,356	3,574,338	7,588,000
Total Revenues	\$ 4,465,740	\$ 5,518,461	\$ 6,375	\$ 1,508,326	\$ 21,418,793	\$ 25,674,181	\$ 29,507,368	\$ 52,732,118	\$ 50,890,134
Expenses									
Water Treatment	-	-	-	-	-	-	2,755,962	2,667,506	2,807,498
Water Distribution	-	-	-	-	-	-	5,196,963	5,774,683	5,757,261
Wastewater Collection	-	-	-	-	-	-	1,247,263	1,405,051	1,530,770
Wastewater Treatment	-	-	-	-	-	-	2,478,074	2,700,433	2,768,592
Solid Waste Contract	-	-	-	-	-	-	3,915,907	4,124,574	4,200,000
Debt Service	-	-	-	-	-	-	-	-	-
Principal Retirements	-	-	-	-	-	-	1,991,747	2,105,005	2,367,072
Interest	-	-	-	-	-	-	3,298,527	2,953,466	3,968,619
Paying Agent Fees	-	-	-	-	-	-	2,118	1,933	4,000
Bond Issuance Costs	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	4,290,128	7,729,692	25,674,181	4,290,128	7,729,692	25,772,881
Transfers (Interfund)	-	-	-	-	-	-	750,000	750,000	750,000
Total Expenses	\$ -	\$ -	\$ -	\$ 4,290,128	\$ 7,729,692	\$ 25,674,181	\$ 25,926,689	\$ 30,212,343	\$ 49,926,693
Intrafund Transfers	1,723,315	3,077,698	7,157,495	-	-	13,028,686	3,910,630	4,958,480	27,774,181
Total Expenses + Transfers	\$ 1,723,315	\$ 3,077,698	\$ 7,157,495	\$ 4,290,128	\$ 7,729,692	\$ 38,702,867	\$ 29,837,319	\$ 35,170,823	\$ 77,700,874
Retained Earnings									
Net Change	2,742,425	2,440,763	(7,151,120)	(2,781,802)	13,689,101	(13,028,686)	(329,951)	17,561,295	(26,810,740)
Beginning Retained Earnings	\$ 6,080,401	\$ 8,822,826	\$ 11,263,589	\$ 6,533,292	\$ 3,751,490	\$ 17,440,591	\$ 25,765,257	\$ 25,435,306	\$ 42,996,600
Ending Retained Earnings	\$ 8,822,826	\$ 11,263,589	\$ 4,112,469	\$ 3,751,490	\$ 17,440,591	\$ 4,411,905	\$ 25,435,306	\$ 42,996,600	\$ 16,185,860

Enterprise Fund Revenue Analysis

FY 2016 Financial Sources



Major Revenue Sources

These revenues constitute more than 75% of the Utility Fund revenue budgeted for FY 2016.

Water Revenues

Water revenues fluctuate annually with climate and weather changes. Although there was a 21% increase from FY 14 to FY 15, water revenue is budgeted conservatively for FY 16 due to the uncertainty of weather conditions.

Wastewater

The number of wastewater customers grew 7% from FY 14 to FY 15. Although the number of wastewater customers will likely grow in FY 16, wastewater revenues are budgeted conservatively for FY16.

Solid Waste

All citizens of the City are required to maintain solid waste (garbage) service through the City. Revenues collected for solid waste service are projected to increase slightly in FY 16 due to population growth.

Bond Proceeds

In FY 16 Bond Proceeds revenue is the largest, single revenue source in the Utility Fund. Bond Proceeds are budgeted at \$13,028,686 for FY 16 and will be used to fund water and wastewater capital projects (see Capital Projects section).

Enterprise Fund Revenue Analysis

Major Revenue Sources (continued)

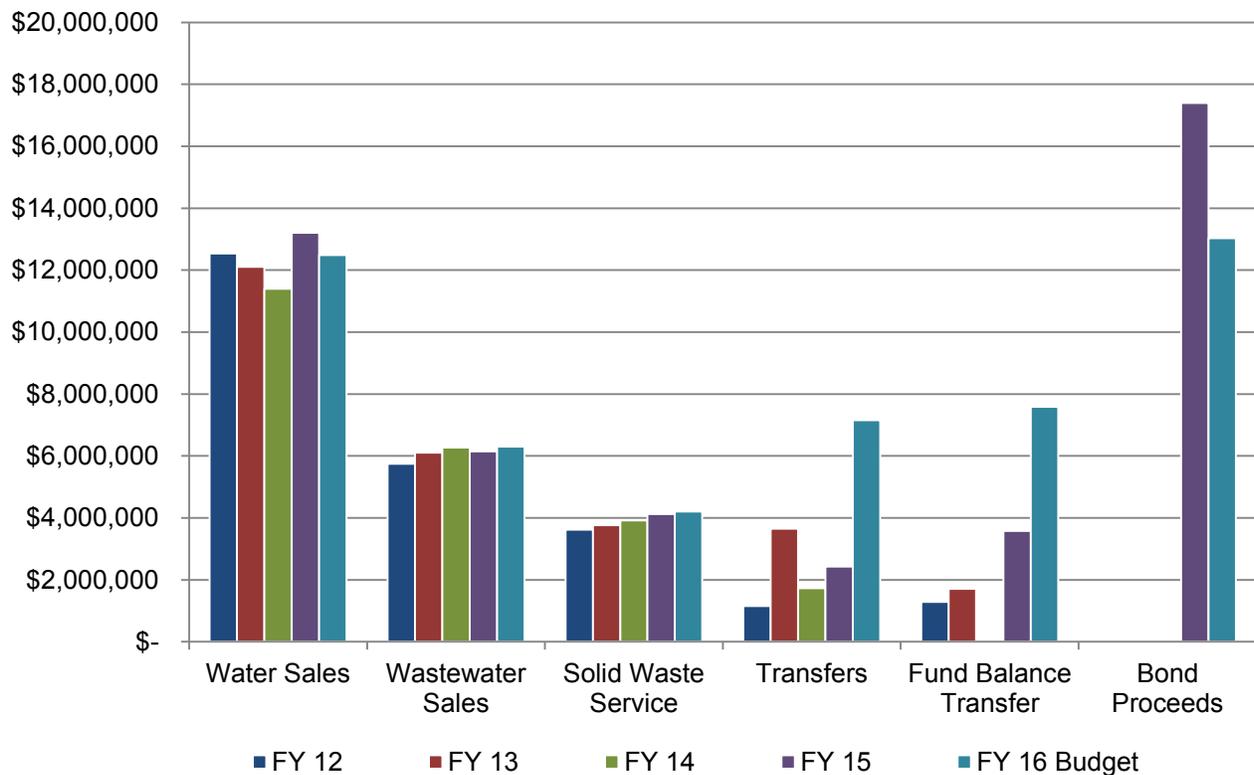
Transfers

Impact Fee transfers have been consistently used in the past several years to fund capital improvement projects for water and wastewater facilities or the debt service on those projects.

Fund Balance Transfer

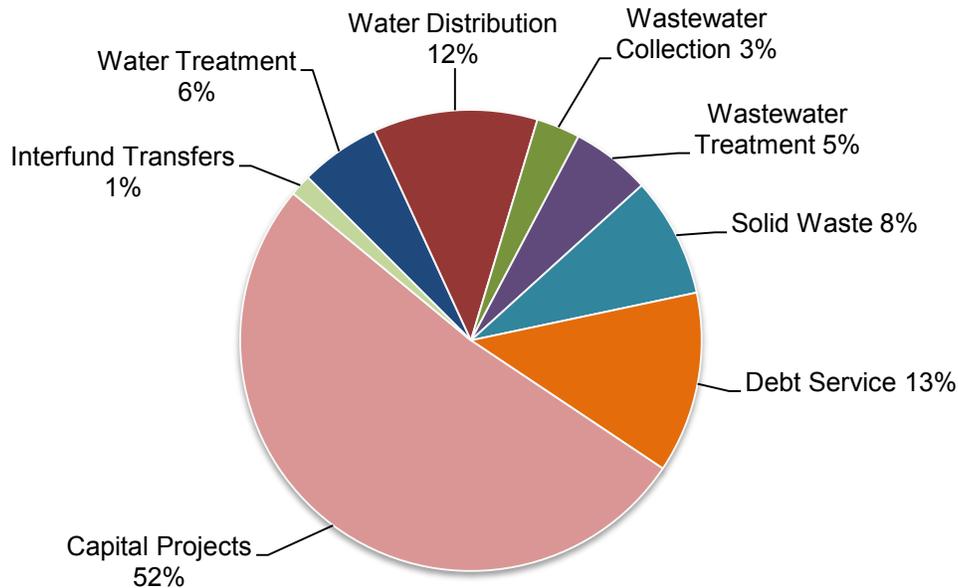
Transfers from fund balance vary from year-to-year due to the fluctuation in funding needs and the availability of other revenue sources. No fund balance transfers were made in FY 14. The FY 16 fund balance transfer is \$7,588,000 and will be used to fund specific water and wastewater capital projects.

**Historical Revenue
Major Sources**



Enterprise Fund Expense Analysis

FY 2016 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 16 is expected to level off and is budgeted conservatively with a 1% increase over FY 15 actuals.

Wastewater Departments

The operating expenditures of the wastewater departments (collection and treatment) have grown due to additional projects in 2013 and 2014, and FY 16 is expected to continue this trend with a 5% increase over FY 15 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.

Enterprise Fund Expense Analysis

Utility Fund Uses (continued)

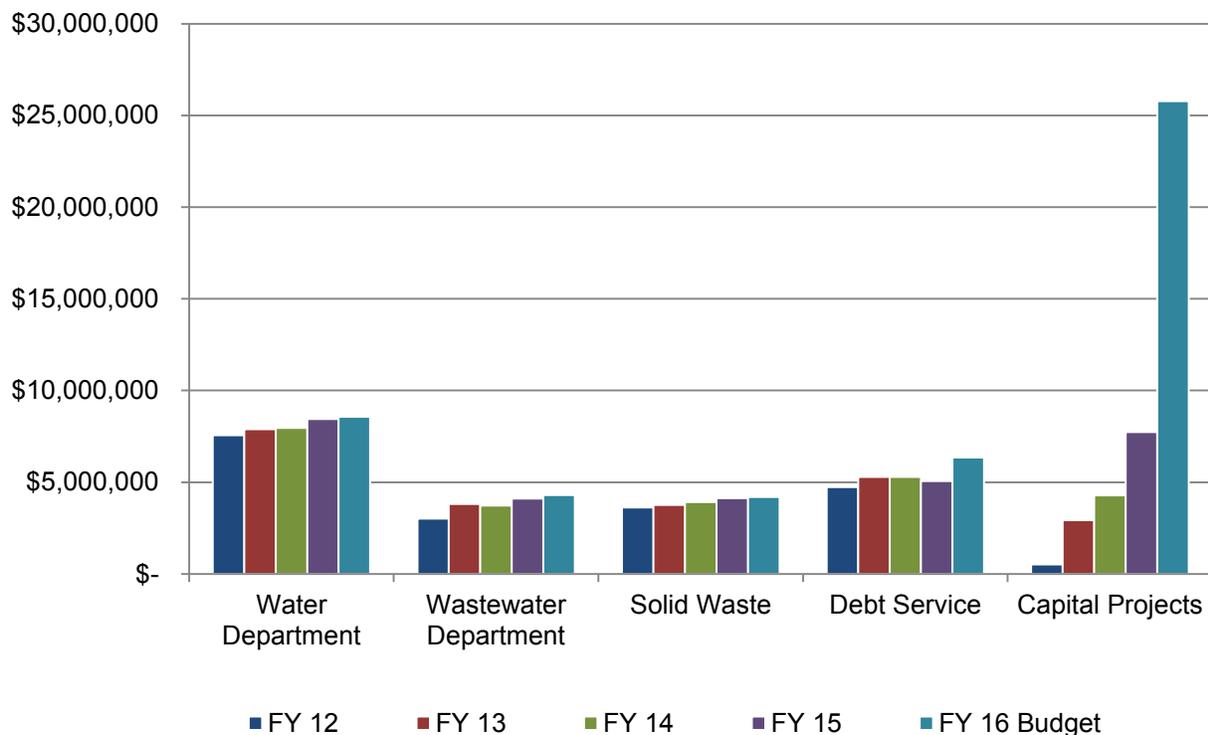
Debt Service

Debt service on the City's utility system remains consistent. In 2011 and 2012, the City refunded several old debt issues. These refunding issues resulted in a decrease in debt service expenditures for FY 12. Debt, in the amount of \$17.4 million, was issued in 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 16 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 water and wastewater Capital Projects in FY 16 are funded from available funds.

Debt Service Fund

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

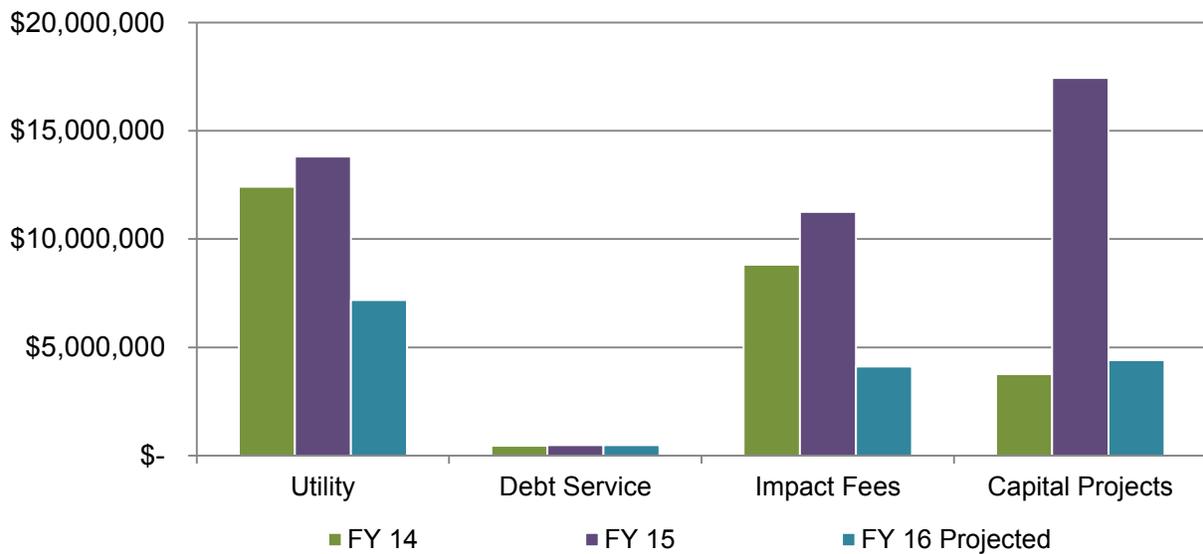
Impact Fees Fund

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 utility system capital improvements as well as debt service for bond funded capital improvements. The FY 16 projection reflects a conservative fund balance estimate.

Capital Project Fund

In FY 16, fund balance will be used to fund water and wastewater system improvements.

Ending Fund Balance by Fund



General Fund



Administration Department

100 E. Main St. | M-F 8am-5pm (excluding holidays)
Ph. 512-990-6101 | Fax 512-990-4364 | pflugervilletx.gov

The Administration Department is composed of the City Manager's Office (includes the City Secretary's Office, Human Resources and Public Information) and the Finance Department. The budgets for these components are not allocated separately.

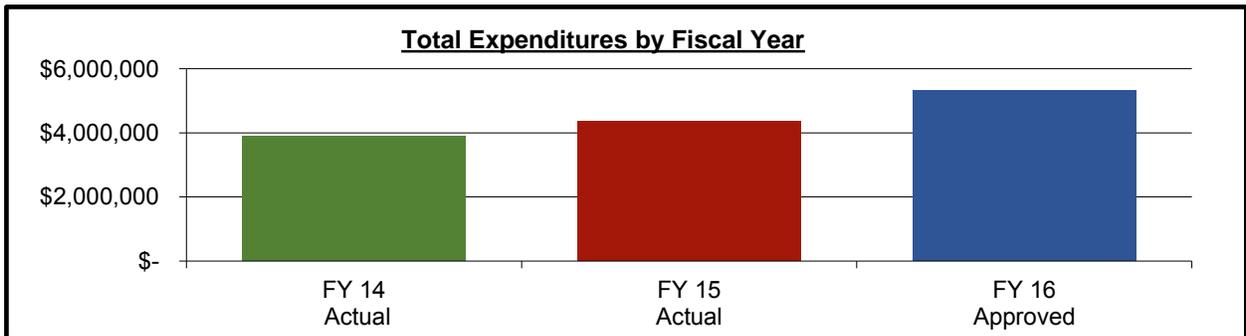
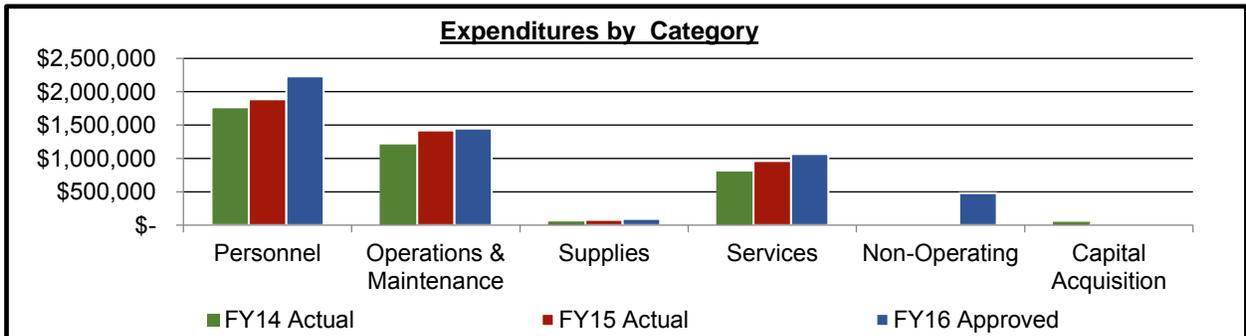
This section will provide information on the budget for the total department and subsequent pages will provide information for each component.



Fiscal Year 2016

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	1,767,152	1,889,751	2,229,418
Operations & Maintenance	1,212,019	1,419,258	1,448,828
Supplies	56,169	77,544	93,000
Services	803,399	960,522	1,068,361
Non-Operating	-	-	480,837
Capital Acquisition	50,969	9,584	-
Total Administration Expenditures	\$ 3,889,708	\$ 4,356,659	\$ 5,320,444





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

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 which plans and manages community and media relations, marketing and telecommunications.

FY 2014-2015 Accomplishments

- ✓ Pflugerville celebrated 50 years as an incorporated city.
- ✓ The Police Department added a medicine disposal kiosk program, got a Safetrade designation for online sales and launched Pfreeze Pflugerville to encourage crosswalk use.
- ✓ Library's History Diggers project captured video and stories of Pflugerville's past.
- ✓ City Council approved a property tax rate of \$.5405 per \$100 valuation.
- ✓ Completed the Unified Development Code update (2 year process).



FY 2014-2015 Accomplishments (cont.)

- ✓ Completed a Master Transportation Plan and begin a city-wide street condition assessment.
- ✓ Pflugerville water restrictions were reduced to Stage 2 for first time since 2013.
- ✓ Completed the 2015 Citizen Survey which showed an 87% satisfaction with overall City services.

FY 2015-2016 Goals/Objectives

- Hold an election for Weiss Lane improvements and a new animal shelter facility and begin construction on approved projects.
- Begin construction on Heatherwilde widening project and the addition of a traffic signal at Kingston Lacy.
- Complete Pfluger Farm Lane and Stone Hill connection.
- Implement Affordable Care Act (ACA) compliance software to streamline new ACA reporting requirements.
- Begin master plan for a community park and design and construction of the sports complex.
- Purchase land for the new sports complex (2014 bond project).
- Launch the new Pflugervilletx.gov website in Spring 2016.
- Add a Marketing Specialist position to assist with special events, Parks and Library marketing.

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 14 Actual	FY 15 Actual	FY 16 Approved
City Manager	1	1	1
Assistant City Manager (ACM)	1	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	1
Human Resources Assistant ¹	1	1	0
Website Coordinator	1	1	1
Videography Multimedia Specialist	1	1	1
Special Events Coordinator	1	1	1
Marketing Specialist	0	0	1
Administrative Tech	2	2	2
Facilities Coordinator	1	1	1
Facilities Maintenance Tech	3	4	4
Administrative Tech (Part-Time)	1	1	1
Total City Manager's Office Positions	16	17	18

¹ In FY 16, the Human Resources Assistant position was reclassified to a Human Resources Coordinator position.

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

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of Applicants Processed	3,214	2,576	2,700
Number of RFT Applicants Hired	38	60	78
Number of Seasonal/PT Applicants Hired	139	136	100
Number of Terminations Processed	164	189	130
<u>Efficiency</u>			
Population per General Fund FTE	234	221	221
Cost of City Govt per Citizen ¹	\$397	\$421	\$471
Dept FTE as % of General Fund FTE	6.8%	6.7%	6.8%
<u>Effectiveness</u>			
Taxable Assessed Valuation	\$3,020,503,807	\$3,436,123,461	\$3,866,723,695
Debt to Valuation Ratio ²	5.07%	4.47%	4.75%
Bond Rating	A1/AA	A1/AA	A1/AA
Tax Rate /\$100 Valuation	\$0.5736	\$0.5336	\$0.5405
Actual Expense versus Budget (Operating)	97%	94%	100%
City Employee Turnover Rate	9%	9%	9%

¹ Based on General Fund Operating Expenditures.

² Includes General Obligation and Combination Tax and Revenue Debt.



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

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 2014-2015 Accomplishments

- ✓ Received the Distinguished Budget Presentation Award for Fiscal Year 2015 from the Government Finance Officers Association (GFOA) for the eleventh year.
- ✓ Received Certificate of Achievement for Excellence in Financial Reporting Award for Fiscal Year 2014 from GFOA for the tenth year.
- ✓ Received the Award for Outstanding Achievement in Popular Annual Financial Reporting from GFOA for Fiscal Year 2014 for the fourth year.



FY 2015-2016 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.



Pfun Pfact

The Total Taxable Assessed Value of all properties within the City limits has nearly tripled since 2005.

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 14 Actual	FY 15 Actual	FY 16 Approved
Finance Director	1	1	1
Senior Accountant	0	0	1
Accountant	2	2	1
Budget Analyst	1	1	1
Purchasing Coordinator	1	1	1
Accounts Payable Clerk	1	1	1
Administrative Technician ¹	1	1	0
Accounting Tech/Payroll	1	1	1
Total Finance Positions	8	8	7

¹ In FY16, the Administrative Technician transferred to the Utility Administration department and the position title changed to Utility Billing Specialist.

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

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of AP checks written	7,297	7,257	7,475
Number of Payroll checks written	9,405	9,920	10,325
Number of Purchase Orders Processed	287	309	318
Number of Invoices Processed	15,686	16,132	16,616
Number of Utility Bills Processed ¹	244,056	256,923	264,631
<u>Efficiency</u>			
FTE as % of General Fund FTE	3.4%	3.1%	2.7%
<u>Effectiveness</u>			
Bond Ratings (Moody's/S&P)	A1/AA	A1/AA	A1/AA
Unqualified Audit Opinion	Yes	Yes	Yes
Number of Cash Receipts	100,358	118,474	122,028
Total Revenue Received	\$53,004,926	\$59,065,186	\$53,402,608

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



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

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 resolution of Class C misdemeanor cases through impartiality, fairness, integrity, separation of powers and judicial independence.

FY 2014-2015 Accomplishments

- ✓ Improved connectivity with the implementation of fiber connections to the Justice Center.
- ✓ Improved courtroom security with the installation of a walk through screening device and additional Bailiff assistance.
- ✓ Provided training and educational instruction to Court staff.
- ✓ Began enhancements to the Justice Center lobby area to provide additional seating to juror panels.



FY 2015-2016 Goals/Objectives

- Update and repair Court security cameras, equipment and operating systems.
- Provide continuing education and training to Court staff and Police Officers serving as Bailiffs.
- Implement a document conversion program to transition from paper to electronic file management.
- Complete enhancements to the Justice Center lobby area.
- Improve courtroom audio/visual capabilities.
- Continue to utilize funds collected through all special revenue accounts to maintain existing systems, purchase additional equipment necessary to support Court case processing and fund programs to improve the overall efficiency and administration of Court operations.

Pfun 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)

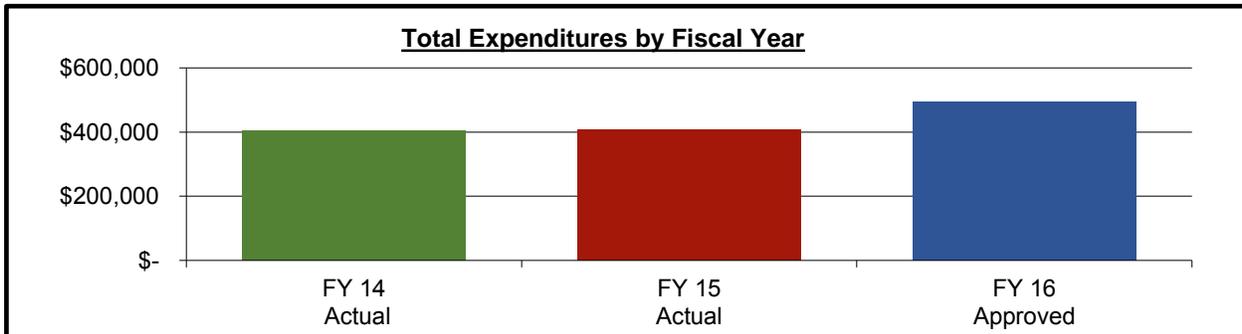
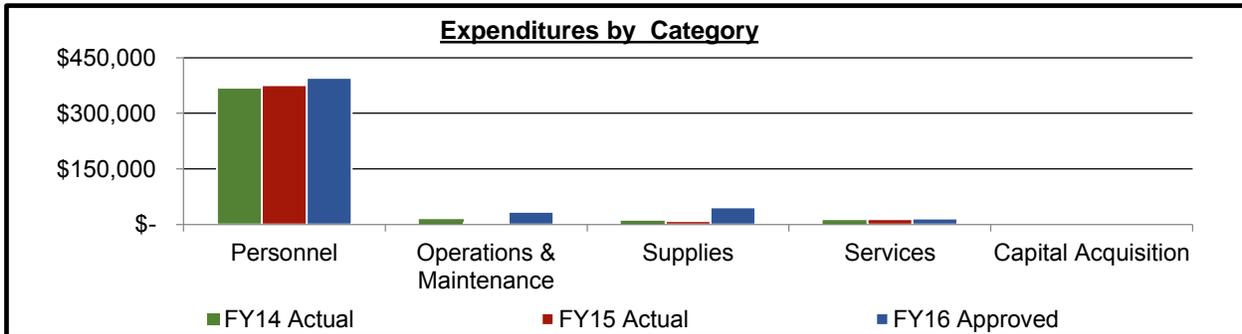
Ph. 512-251-4191 | Fax 512-670-5597 | pflugervilletx.gov/court

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Court Administrator	1	1	1
Court Clerk	1	1	1
Deputy Court Clerk	3	3	3
Municipal Court Judge (Part-Time)	1	1	1
Total Municipal Court Positions	6	6	6

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	368,568	376,103	395,916
Operations & Maintenance	13,991	4,511	34,315
Supplies	10,246	9,208	46,000
Services	11,927	14,385	16,400
Capital Acquisition	-	4,535	-
Total Municipal Court Expenditures	\$ 404,732	\$ 408,742	\$ 492,631



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

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Citation Revenue	\$944,504	\$988,763	\$1,005,508
Cases Filed	11,615	11,509	12,660
<u>Efficiency</u>			
Cost per Case Filed	\$34.85	\$35.12	\$38.91
Revenue Collected per Case Filed	\$81.32	\$85.91	\$79.42
Operational Cost per capita	\$7.38	\$7.20	\$8.47
Number of cases processed per Court Clerk	2,904	2,877	3,165



Development Services Administration Department
 201-B E. Pecan St. | M-F 8am-5pm (excluding holidays)
 Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov

The Development Services Administration Department is composed of expenditures shared by the Building Department, Development 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.

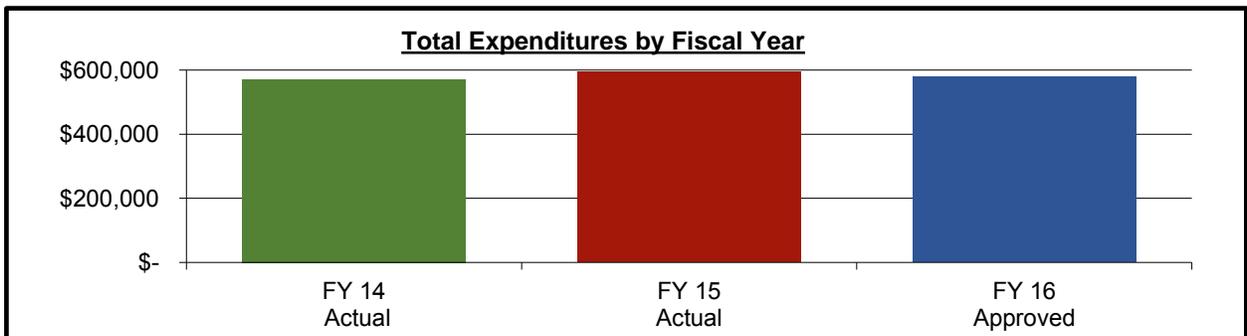
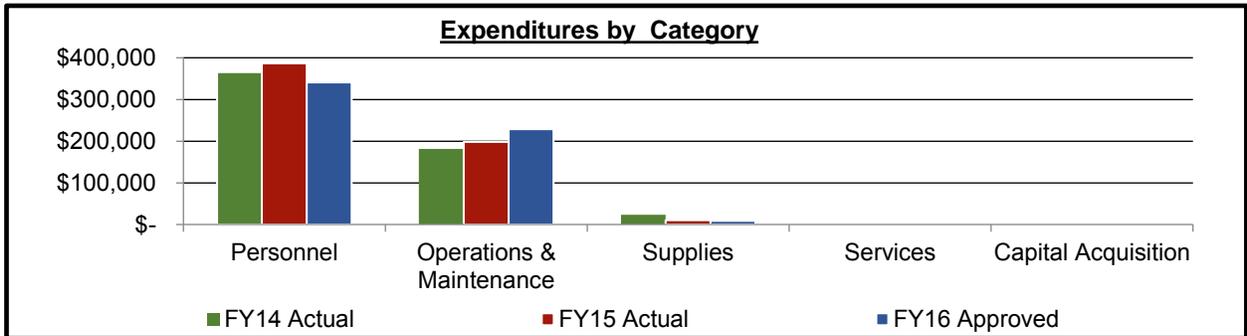
Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Assistant City Manager	1	1	1
Administrative Technician ¹	4	4	3
Total Dev. Services Administration Positions	5	5	4

¹ One Administrative Technician position transferred to the Planning department and the position title changed to Planning Technician.

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	365,573	386,410	341,289
Operations & Maintenance	181,636	198,373	229,030
Supplies	23,560	10,256	8,550
Services	-	-	-
Capital Acquisition	-	-	-
Total Dev. Services Administration Expenditures \$	\$ 570,769	\$ 595,039	\$ 578,869





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 a depository of maps and information.



FY 2015-2016 Goals/Objectives

- Adopt the 2015 International Family of Building Codes to keep up to date on safety and technological advances in the built environment.
- Monitor the level of services to ensure the department maintains a positive relationship with the building community.
- Monitor the level of building inspection personnel within the department to correspond with the quantity of construction projects.
- Continue to scan building permits and plans into Laserfiche.

FY 2014-2015 Accomplishments

- ✓ Conducted a record number of inspections.
- ✓ Maintained a superior level of courtesy and professionalism in daily interactions with the public and the building community.
- ✓ Worked with Federal Flood Insurance Services Office personnel regarding Community Rating Service rating and the CRS program.
- ✓ Worked with the Insurance Services Office personnel to maintain Building Code Effectiveness Grading Schedule (BCEGS) rating.
- ✓ Scanned over 2500 building permits and associated paperwork and over 578 commercial plans into Laserfiche.

Pfun Pfact

The Building Department was formed by Ordinance No. 27 in January 1969, nearly four years after the Town of Pflugerville was incorporated.

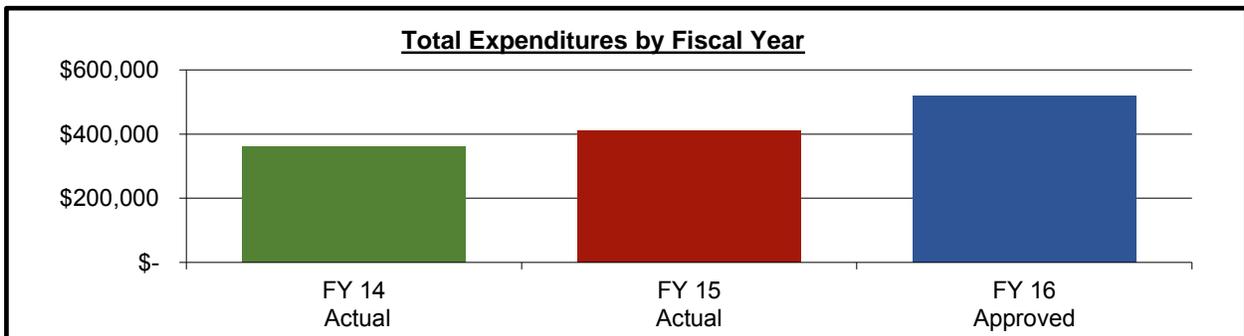
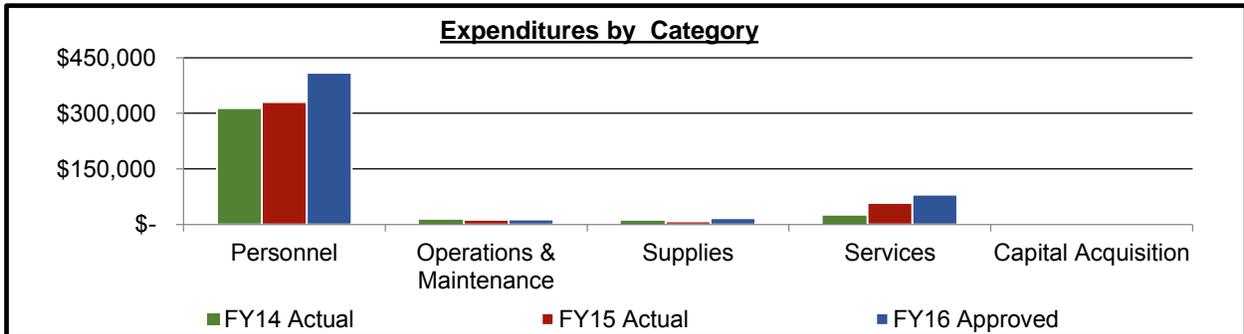
Building Inspection Department
 201-B E. Pecan St. | M-F 8am-6pm (excluding holidays)
 Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov/building

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Building Official	1	1	1
Building Inspector III	1	1	1
Building Inspector II	0	2	2
Building Inspector I	2	1	1
Total Building Positions	4	5	5

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	313,806	330,079	409,334
Operations & Maintenance	12,400	12,891	13,712
Supplies	10,117	8,345	17,000
Services	23,634	58,176	80,000
Capital Acquisition	-	-	-
Total Building Expenditures	\$ 359,957	\$ 409,491	\$ 520,046



Building Inspection Department
 201-B E. Pecan St. | M-F 8am-6pm (excluding holidays)
 Ph. 512-990-6300 | Fax 512-990-4374 | pflugervilletx.gov/building

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Inspections:			
Single-Family	19,417	21,362	22,000
Multi-Family	147	861	600
Commercial	2,054	1,264	1,200
Other (mechanical, sign, electrical, plumbing)	3,400	6,428	6,500
Total Inspections	25,018	29,915	30,300
Square Footage Residential--Inspected	2,632,000	2,718,800	2,800,000
Square Footage Commercial--Inspected	780,000	980,909	1,200,000
<u>Efficiency</u>			
Cost per Building Inspection	\$21.99	\$20.30	\$23.53
Operational Cost per capita	\$10.03	\$10.82	\$12.26
Time per Building Inspection (minutes)	14	20	19
<u>Effectiveness</u>			
Average Inspections per Day	103	123	124
# of Inspections per Day per Inspector	34	25	25



Dedicated to providing Pflugerville citizens and the business community with quality, safe and efficient public infrastructure for water, wastewater, transportation and drainage facilities, through management of subdivision and site development projects, to ensure construction complies with the City's adopted regulations and guidelines including stormwater pollution prevention practices in accordance with the Stormwater Management Program.

Department Description

The Development Engineering Department manages:

- ❖ Land Development by coordinating with developers throughout the planning and construction process.
- ❖ Traffic Management, Operations, and Safety through review of TIAs and temporary traffic control plans.
- ❖ Municipal Separate Storm Sewer System (MS4) through training, public awareness and inspection.
- ❖ Construction Inspection associated with public interest and site development.
- ❖ Review and issuance of Right-of-way Permits for proposed improvements within City of Pflugerville right-of-way to ensure construction is in compliance with City codes and construction standards.
- ❖ Coordination with construction companies for request of maintenance or repair of items during the warranty period.



FY 2014-2015 Accomplishments

- ✓ Successfully transitioned the Engineering Department into two departments, while continuing to effectively serve the development community and implement the Capital Improvement Program.
- ✓ Obtained approval of and implemented the updated City of Pflugerville Engineering Design Manual.
- ✓ Created new and modified existing construction details for increased efficiency and longevity of public infrastructure.
- ✓ Successfully transitioned staff including two Development Engineers, two Construction Inspectors, and Stormwater Specialist with continued support and customer service provided to the development community.
- ✓ Three engineering staff members became Certified Floodplain Managers.

FY 2015-2016 Goals/Objectives

- Continue to improve the efficiency and effectiveness of the development review process.
- Promote continuous staff development.
- Continue to promote awareness and provide information to the public regarding stormwater pollution prevention in accordance with the City's Stormwater Management Program.
- Continue to train and support City staff in an effort to detect illicit discharges in the field as well as inspect erosion and sedimentation controls.

Pfun Pfact

The Development Engineering team reviewed over 200 applications in FY15 including preliminary plans, final plats, public infrastructure construction plans, and right-of-way permit applications.

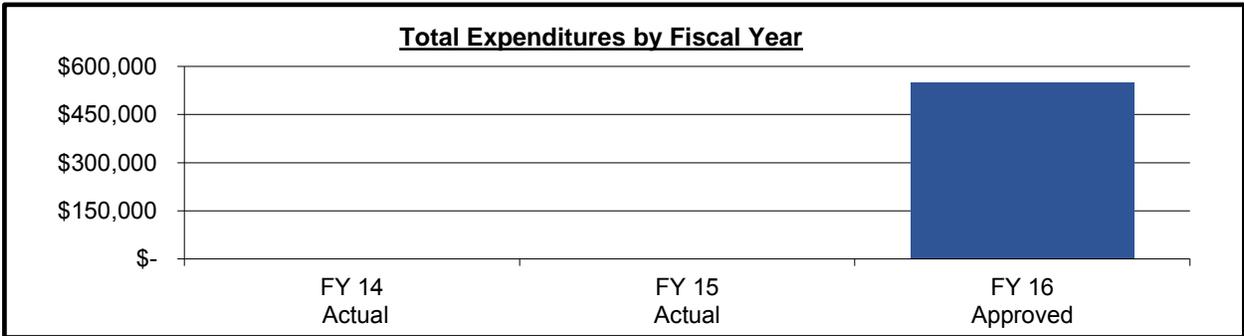
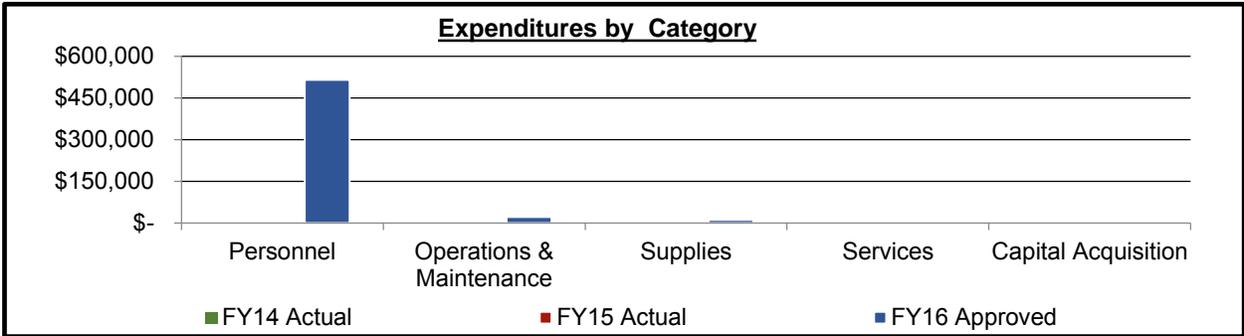
Development Engineering Department
 201-B E. Pecan St. | M-F 8am-5pm (excluding holidays)
 Ph. 512-990-6300 | Fax: 512-990-4374 | pflugervilletx.gov/engineering

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Development Engineering Director	0	0	1
Engineer	0	0	2
Senior Construction Inspector	0	0	1
Construction Inspector I	0	0	2
Stormwater Specialist	0	0	1
Total Development Engineering Positions	0	0	7

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	-	-	514,312
Operations & Maintenance	-	-	21,271
Supplies	-	-	11,250
Services	-	-	2,500
Capital Acquisition	-	-	-
Total Development Engineering Expenditures	\$ -	\$ -	\$ 549,333



Performance Measures

Measurement Indicators	FY 14 Actual ¹	FY 15 Actual ¹	FY 16 Approved
<u>Output</u>			
Number of Construction Plans Reviewed	36	37	35
Number of Subdivision Plats Reviewed	51	66	60
Number of Site Plans Reviewed	34	60	45
Number of Inspections	13,024	23,804	15,000
<u>Efficiency</u>			
Average # of Days to Review Construction Plans	19	19	19
Average # of Days to Review Subdivision Plats	18	15	15
Average # of Days to Review Site Plans	19	15	15

¹ Although Development Engineering is a new department for FY 16, these functions were previously a part of the Engineering Department and were recorded in the performance measures in the FY 15 budget.



Planning Department

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

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 CIP Engineering Department.
 - Administer the Community Development Block Grant (CDBG) Program.
- ❖ Current Planning:
 - Administer the zoning and subdivision processes.
 - Review site development plans for compliance with zoning and site development requirements.
 - Provide direct staff support for the Planning and Zoning Commission and the Board of Adjustment.
 - Manage the implementation of development agreements.
- ❖ Geographic Information Systems (GIS):
 - Prepare and maintain the GIS database and other computer mapping resources for City and public needs.

FY 2014-2015 Accomplishments

- ✓ Completed, with consultant assistance, the Unified Development Code Update and provided GIS data for the Parks Development Manual.
- ✓ Completed, with consultant assistance, an update to the Master Transportation Plan.

Pfun Pfact

In FY15, the Planning Department produced over 750 maps.

FY 2014-2015 Accomplishments (cont.)

- ✓ Improved online Geographic Information Systems features for development (including zoning map features, new development accessibility and information for projects under construction), parks (including mapping of all parks assets), and historical trends.
- ✓ Implemented EnCode 360, an internet based document presentation and content management system for online publishing of the Unified Development Code and associated mapping features.
- ✓ Planning & Zoning Commission provided annual capital improvement plan and annexation recommendations to the City Council.
- ✓ Launched a visioning effort for the revitalization of Pflugerville's historic downtown.
- ✓ Implemented addressing assignment for all development within the City and ETJ.
- ✓ Completed of the City's Analysis to Impediments for Fair Housing.
- ✓ Received Certificate of Achievement for Planning Excellence for 2015.
- ✓ Received Scenic City Gold recognition.

Planning Department

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

FY 2015-2016 Goals/Objectives

- 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.
- Implement year two activities for the Community Development Block Grant (CDBG) program.
- Continue efforts to revitalize Pflugerville's historic downtown.
- Continue efforts for ETJ management including pursuit of non-annexation development agreements throughout the ETJ.
- Implement a streetscape program to create more consistent and attractive roadways throughout the City.
- Expand the use of GIS to other departments for greater data collection including providing GIS capabilities to all City employees, management of water modeling services, as well as asset and work order systems.



FY 2015-2016 Goals/Objectives (cont.)

- Begin implementation of processing development reviews electronically.
- Continue to manage and input data into the Laserfiche system to provide for continued efficiency and management of records.
- Continue to manage My Permit Now and improve upon its efficiency for both internal and external customers.
- Complete 1st annual demographic and economic activity summary report.



Planning Department

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

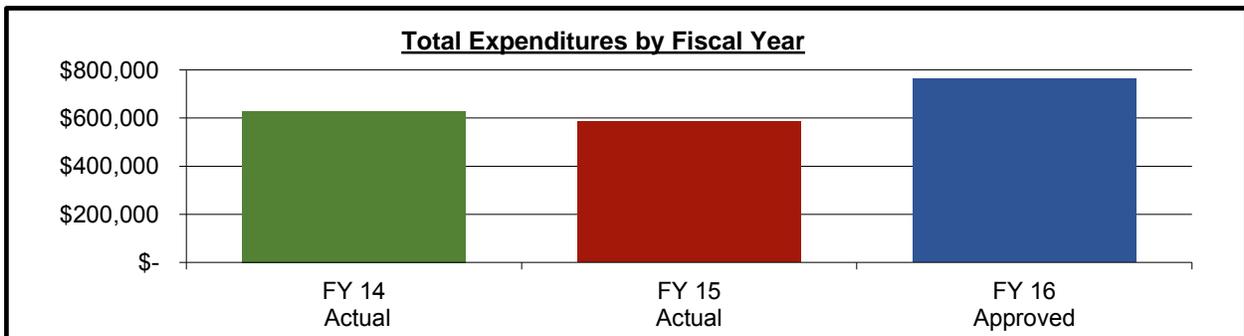
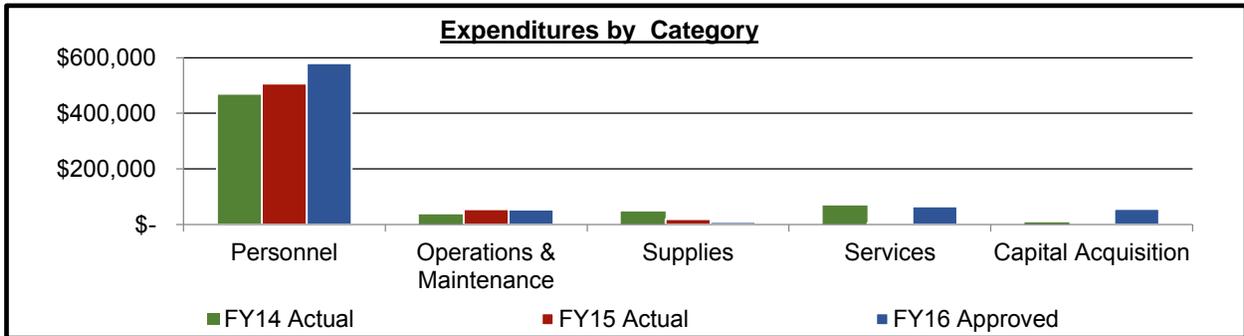
Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Planning Director	1	1	1
Senior Planner	1	1	1
Planner II	1	1	1
Planner I	1	1	1
Planning Technician ¹	0	0	1
GIS Coordinator	1	1	1
GIS Analyst	1	1	1
Planning Intern (Part-Time)	1	1	1
Total Planning Positions	7	7	8

¹ Position transferred from Development Services Administration and changed titles from Administrative Technician to Planning Technician.

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	470,060	506,429	580,197
Operations & Maintenance	35,918	54,476	53,400
Supplies	46,677	19,526	9,000
Services	68,399	4,909	64,500
Capital Acquisition	7,196	-	56,000
Total Planning Expenditures	\$ 628,250	\$ 585,340	\$ 763,097



Planning Department

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

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Subdivision Plat Applications	51	66	59
Site Development Applications	34	60	47
Single Family Lots Reviewed	1,877	2,218	2,047
Zoning Applications	9	14	12
Board of Adjustment Cases	0	1	1
<u>Efficiency</u>			
Planning Expenditures as % of General Fund Expenditures	2.85%	2.48%	2.81%
Department FTE as % of General Fund FTE	2.16%	2.00%	2.21%
Population per FTE	8,437	8,635	7,753
Operating Expenditures per Capita	\$11.32	\$10.43	\$12.16

CIP Engineering Department

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

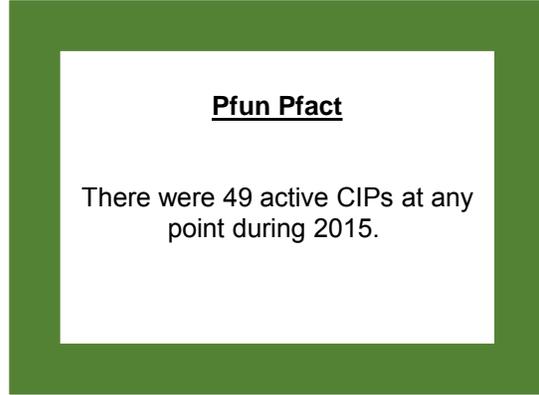
Dedicated to providing Pflugerville citizens and the business community with quality, safe and efficient public infrastructure facilities for water, wastewater, transportation, drainage and through managing Capital Improvement Projects, to ensure design and construction plans comply with the City's adopted regulations and guidelines.

Department Description

- ❖ The Engineering Department over Capital Improvements manages all City initiated public infrastructure projects including roadways, utilities, traffic, drainage and parks. The City Engineer and staff procures all consultants, manages the design contracts, conducts all technical reviews, and performs all construction inspections in accordance with City specifications.
- ❖ The Engineering Department over Capital Improvements works with other City Departments such as Public Works and the Street Department for development and management of maintenance projects such as utility replacements and roadway repair.
- ❖ Additionally, the CIP Engineering staff develops long term planning and analysis to serve the future growth of the City and ETJ with utilities, roadways and other City public infrastructure. Based on these planning efforts, the City Engineer develops a forecast of annual and a five year list of Capital Improvement Projects. These projects are presented to City Council and other City boards for consideration of funding.

FY 2014-2015 Accomplishments

- ✓ Approved and implemented updated City of Pflugerville Engineering Design Manual.
- ✓ Created new and modified existing construction details for increased efficiency and longevity of public infrastructure.
- ✓ Two engineering staff members became Certified Floodplain Managers.
- ✓ In collaboration with the City Planning Department, completed the City Master Transportation Plan.



FY 2014-2015 Accomplishments (cont.)

- ✓ Completed the City Reclaimed Water Master Plan.
- ✓ Completed the following CIP projects: Heatherwilde Overlay, Lake Pflugerville Pump Intake Repair, Lake Pflugerville North Shore Parking Expansion, Kelly Lane Widening, Pfennig Pump Station Improvements, and Kelly Lane Turn Lane.

FY 2015-2016 Goals/Objectives

- Continue to improve the efficiency and effectiveness of Capital Improvement Project Management.
- Promote continuous staff development in the Engineering and Public Works Departments.
- Develop a City wide Pavement Evaluation and Assessment for all City roadways.
- Continue to implement ADA transition plan.
- Develop an interactive website for citizens to provide information and track the process of the City General Bond Obligation roadway and parks projects.

Fiscal Year 2016

CIP Engineering Department

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

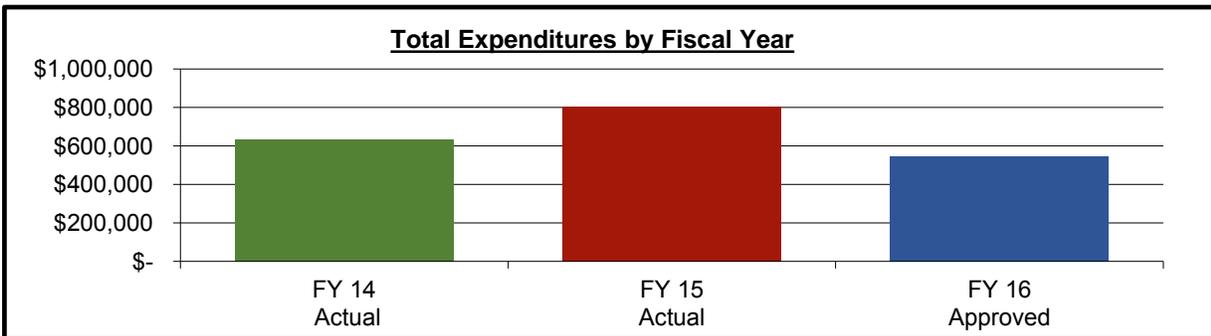
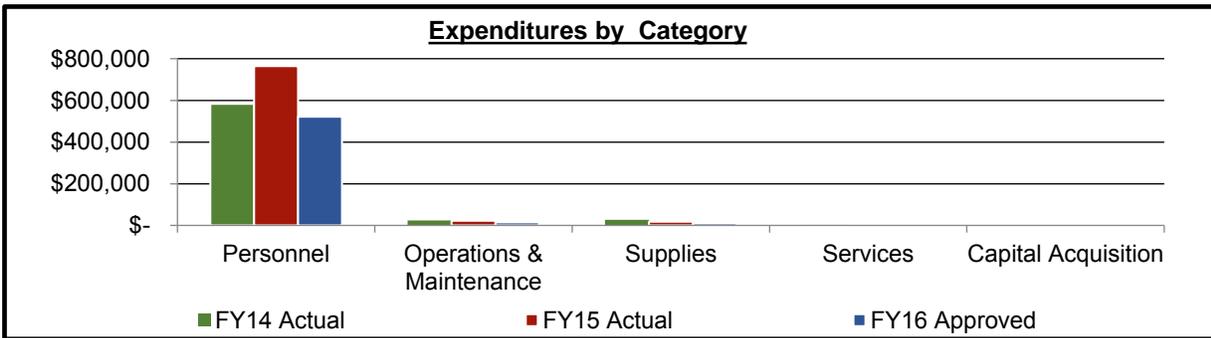
Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
City Engineer	1	1	1
Development Engineering Director ¹	0	1	0
Engineer ¹	2	3	2
Senior Construction Inspector	1	1	1
Construction Inspector II	2	2	2
Construction Inspector I ¹	0	2	0
Stormwater Specialist ¹	1	1	0
Total CIP Engineering Positions	7	11	6

¹ Positions moved to the new Development Engineering Department in FY16.

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	583,365	763,715	521,617
Operations & Maintenance	23,735	22,115	14,877
Supplies	26,417	17,309	11,350
Services	1,760	1,450	-
Capital Acquisition	-	-	-
Total CIP Engineering Expenditures	\$ 635,277	\$ 804,589	\$ 547,844



CIP Engineering Department

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

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of Active CIP at Year End	11	31	21
Number of CIP Under Active Construction at Year End	3	10	12
Number of Completed CIP at Year End	4	6	8
<u>Efficiency</u>			
Operational Cost per capita	\$11.58	\$13.91	\$9.43

CIP - Capital Improvement Projects



Fleet Department

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

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 2014-2015 Accomplishments

- ✓ Upgraded a part-time Mechanic to a full-time Mechanic to help keep up with the needs of a growing fleet.
- ✓ Install lift in new Fleet bay and stock new bay with tools.
- ✓ Continued educating City staff on proper maintenance and scheduling procedures for fleet.
- ✓ Maintained the City's fleet in a safe, effective and efficient manner.
- ✓ Worked with administrative staff to increase efficiencies of the work order system and scheduling.
- ✓ Provided a high level of service to a growing fleet.
- ✓ Replaced vehicle inspection machine.

FY 2015-2016 Goals/Objectives

- 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 without a minimal increase in the budget.

Pfun Pfact

Fleet maintains 195 vehicles and hundreds of pieces of heavy and light equipment.



Fiscal Year 2016

Fleet Department

15500 Sun Light Way #B | M-F 7:30am-4pm (excluding holidays)

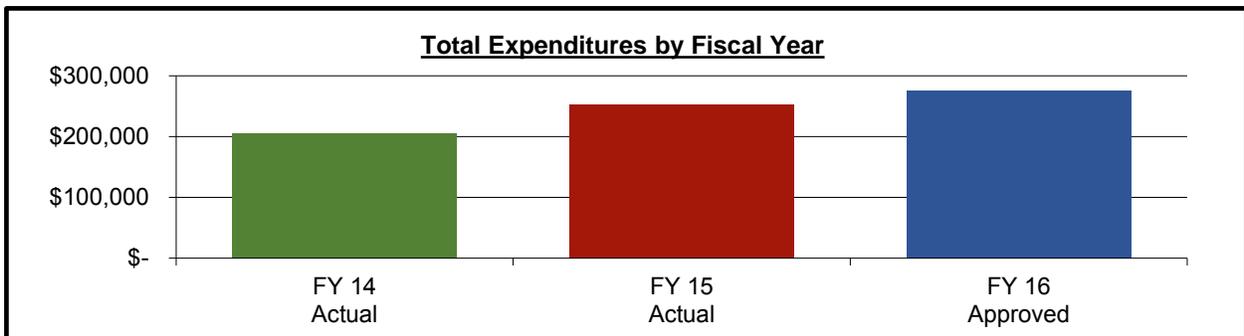
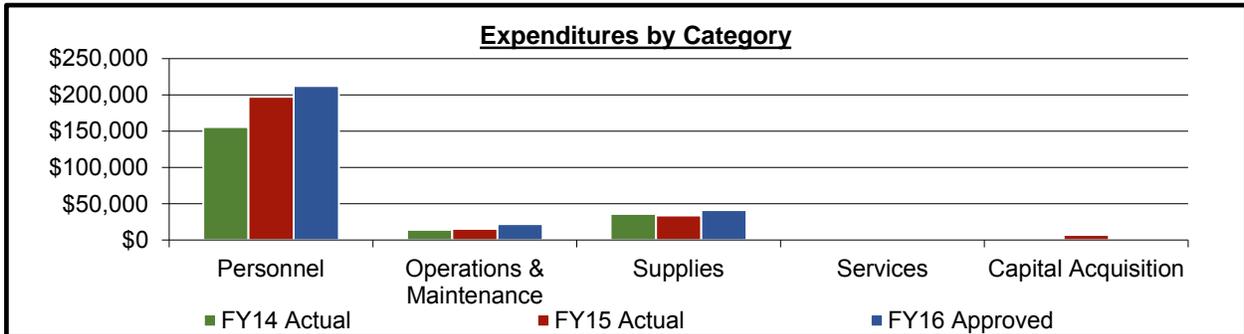
Ph. 512-990-6400 | Fax 512-990-1052 | pflugervilletx.gov

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Fleet Maintenance Foreman	1	1	1
Automotive Mechanic	1	2	2
Mechanics Helper (Part-Time)	2	1	1
Total Fleet Positions	4	4	4

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	155,598	197,350	212,290
Operations & Maintenance	13,998	15,353	21,900
Supplies	35,926	33,739	41,300
Services	-	-	-
Capital Acquisition	-	6,975	-
Total Fleet Expenditures	\$ 205,522	\$ 253,417	\$ 275,490



Fleet Department

15500 Sun Light Way #B | M-F 7:30am-4pm (excluding holidays)

Ph. 512-990-6400 | Fax 512-990-1052 | pflugervilletx.gov

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of Vehicles Inspected	117	191	200
Number of Vehicles Maintained	181	195	214
Number of Items of Equipment Maintained	55	55	56
<u>Efficiency</u>			
Operating Expenditures per capita	\$3.75	\$4.39	\$4.74
Fleet Expenditures as a % of General Fund Operating Expenditures	0.9%	1.0%	1.0%



Pflugerville Public Library

1008 W. Pfluger St. | M-Th 10am-8pm, F 10am-6pm, Sa Su 1pm-6pm (excluding holidays)

Ph. 512-990-6375 | Fax 512-990-8791 | pflugervilletx.gov/library

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 2014-2015 Accomplishments

- ✓ Maintained level and quality of programming for children, teens and tweens. Increased program offerings for adults and seniors to include crafts and technology.
- ✓ Expanded technology based program offerings.
- ✓ Introduced the first annual MakerPfest which attracted over 600 people of all ages.
- ✓ Established the Digital History Project to preserve Pflugerville history.
- ✓ Continued to performed, with the single exception of collection size, at the highest levels of the Texas State Library & Archives Commission standards.
- ✓ Began plans for new MakerSpace and enhanced computer lab.

Pfun Pfact

The Library added a Flashforge Creator Pro 3D printer with dual filament extraction making it the second 3D printer available for on demand printing.



FY 2015-2016 Goals/Objectives

- Explore emerging technologies in delivery of services.
- Open a new MakerSpace to allow Library patrons to explore new and classic technologies in a hands-on fashion.
- Continue to provide excellent resources in multiple formats for the reading, information, and enjoyment and provide interesting programs, activities, and classes for people of all ages and abilities to the Pflugerville community .
- Expand the capabilities of the Library's Computer Lab to accommodate learning and exploration of standard and emerging electronic resources.
- Introduce more technology related classes for teens.
- Incorporate the 35 oral histories conducted by the History Diggers into the Digital History Archive.
- Substantially increase the number of e-resources provided by the Library to continue to engage a broad range of interests and languages and reduce wait times for materials.

Pflugerville Public Library

1008 W. Pfluger St. | M-Th 10am-8pm, F 10am-6pm, Sa Su 1pm-6pm (excluding holidays)

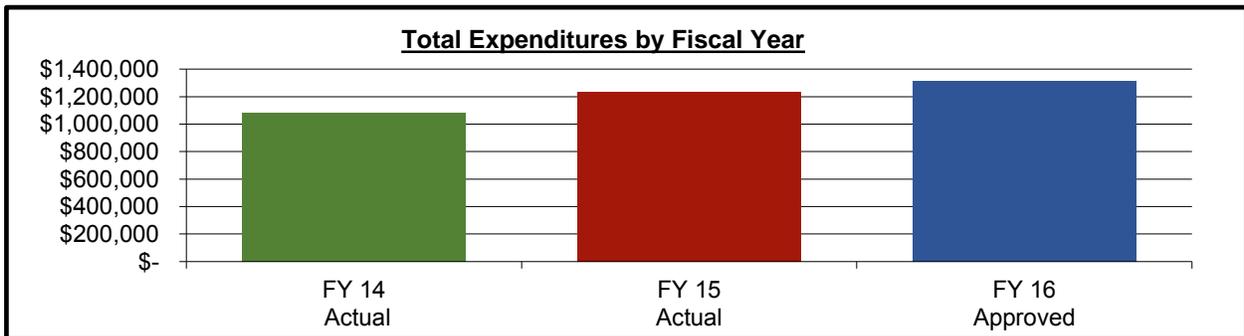
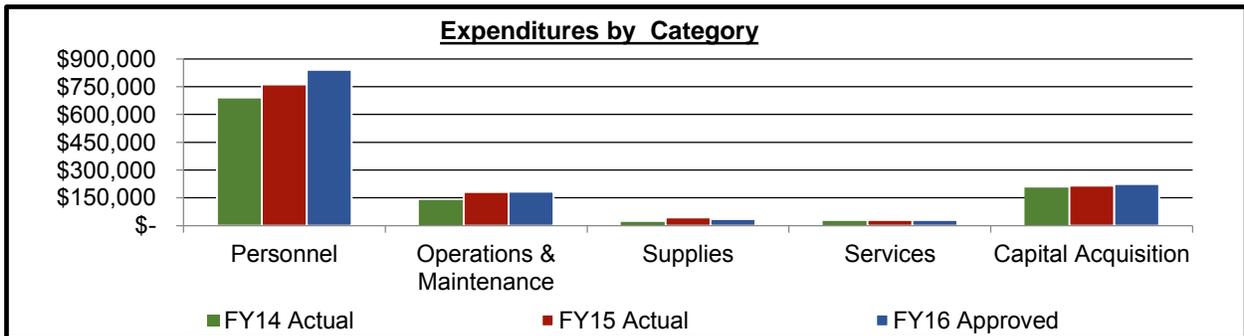
Ph. 512-990-6375 | Fax 512-990-8791 | pflugervilletx.gov/library

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Library Director	1	1	1
Assistant Library Director	1	1	1
Librarian	2	3	3
Business Manager	0	0	1
Circulation Desk Supervisor	0	0	1
Library Technician	7	9	7
Library Assistant (Part-Time)	8	8	8
Total Library Positions	19	22	22

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	691,729	761,629	840,606
Operations & Maintenance	138,267	182,172	183,072
Supplies	19,631	43,135	35,000
Services	25,300	30,140	30,000
Capital Acquisition	205,250	215,247	225,000
Total Library Expenditures	\$ 1,080,177	\$ 1,232,323	\$ 1,313,678



Pflugerville Public Library

1008 W. Pfluger St. | M-Th 10am-8pm, F 10am-6pm, Sa Su 1pm-6pm (excluding holidays)

Ph. 512-990-6375 | Fax 512-990-8791 | pflugervilletx.gov/library

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of Library Visits (Physical/Virtual)	443,645	369,632	370,000
Volunteer Hours	4,448	4,312	4,300
Library Revenue	\$26,330	\$27,955	\$20,000
<u>Efficiency</u>			
Library Expenditures as a % of General Fund Operating Expenditures	4.0%	4.3%	4.0%
FTE as a % of General Fund FTE	6.4%	7.1%	6.8%
Library Operating Expenditures per capita	\$15.95	\$18.12	\$18.72
<u>Effectiveness</u>			
% Increase in Circulation	10.1%	-2.5%	1.2%
Circulation per FTE Staff Member	26,698	21,694	21,944
Circulation per Library Visits	0.90	1.06	1.07
Collection Turnover Rate	6.04	5.68	5.64



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

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, Pfamer's Market, Volunteer Programs; and
 - Serving as liaison to the Parks and Recreation Commission.

Pfun Pfact

Pflugerville's Recreation Center celebrated its 15th Birthday and had about 15,000 visitors in FY15.

FY 2014-2015 Accomplishments (cont.)

- ✓ Negotiated a Sports License Agreement with the Pflugerville Area Youth Soccer League (PAYSL) that resulted in approximately \$80,000 in improvements to the Wells Point Soccer Complex that were paid for by PAYSL.

FY 2014-2015 Accomplishments

- ✓ Added Pickleball as an Athletic Program and Recreation Center offering.
- ✓ Increased Volunteer Hours by almost 175% by partnering with PISD on "The Big Event".
- ✓ Hired a full-time Senior Program Coordinator and enhanced Senior Programming by adding more trips and other offerings.
- ✓ Completed design, bidding and partial construction of two (2) new neighborhood parks (Black Locust and Pflugerville Heights Parks).
- ✓ Celebrated Arbor Day with the planting of thirty-five (35) trees at Pecan Park.
- ✓ Installed new floors, completed exterior renovations and added a few other improvements to the Recreation Center in preparation of its 15th Birthday Celebration.
- ✓ Replastered the Windermere Pool.
- ✓ Replaced the Windermere Playground utilizing Community Development Block Grant (CDBG) Funds.

FY 2015-2016 Goals/Objectives

- Purchase property for a new Community Park and Sports Complex.
- Complete the Gilleland Creek/Swenson Farms Trail project partially funded with the Texas Parks & Wildlife Department 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.
- Continue to enhance Senior Programming.
- Complete a Master Plan for Community Park and sports complex.
- Complete Recreation Center Accessibility Improvements utilizing Community Development Block Grant (CDBG) Funds.
- Continue implementation of the Capital Improvement projects included in the 2030 Parks, Recreation and Open Space Master Plan.

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 14 Actual	FY 15 Actual	FY 16 Approved
Parks & Recreation Director	1	1	1
Assistant Parks & Recreation Director	1	1	1
Aquatic/Athletic Coordinator	1	1	1
Aquatics/Athletic Specialist	0	1	1
Community Service Coordinator	1	1	1
Recreation Superintendent	1	1	1
Senior Activity Program Coordinator	0	1	1
Administrative Technician	2	2	2
Recreation Center Receptionist	1	1	1
Rec Center Receptionists (Part-Time)	5	5	4
Parks Intern (Part-Time)	0	0	1
Pfun Camp Staff (Seasonal)	23	23	23
Pool Staff (Seasonal)	89	89	89
Instructors (Seasonal)	7	7	7
Nursery Attendants (Seasonal)	2	2	2
Total Parks & Recreation Positions	134	136	136

Parks and Recreation Department

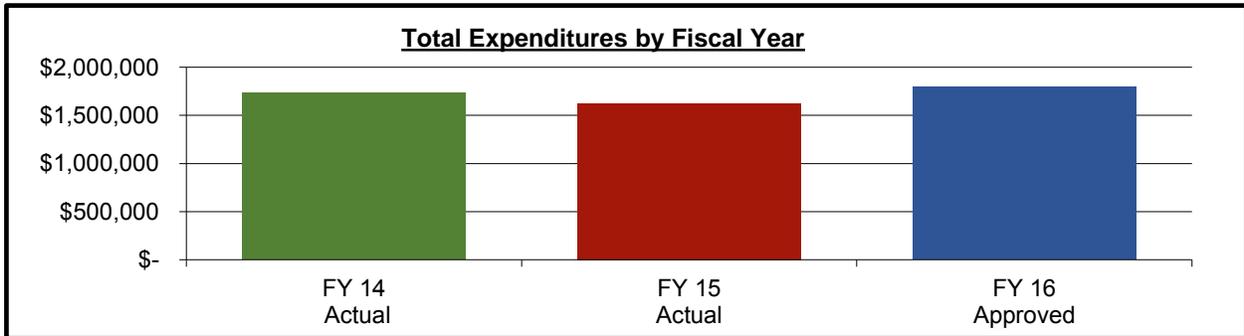
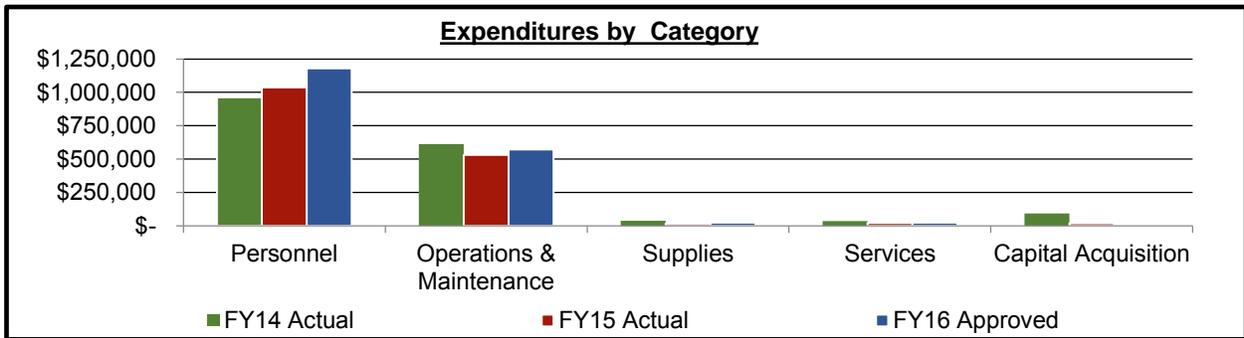
400 Immanuel Rd. | Office: M-F 8am-5pm (excluding holidays)

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

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

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	962,803	1,036,967	1,179,126
Operations & Maintenance	611,207	531,607	571,501
Supplies	36,658	15,628	21,750
Services	35,088	20,891	22,000
Capital Acquisition	91,910	19,339	-
Total Municipal Court Expenditures	\$ 1,737,666	\$ 1,624,432	\$ 1,794,377



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 14 Actual	FY15 Actual ¹	FY16 Approved
<u>Output</u>			
Recreation Program Participants	2,555	3,131	3,200
Facilities Reservations	629	798	820
Recreation Center Members ²	1,246	1,309	1,350
Sports League Participants	3,691	4,083	4,250
Aquatics Participants (Classes)	2,879	2,653	2,650
Special Event Participation	38,000	40,500	42,000
<u>Efficiency</u>			
Parks Expenditures as % of General Fund	7.22%	6.79%	6.55%
Parks Expenditures per Capita	\$28.68	\$28.60	\$30.86
Population per Regular Staff FTE	5,223	4,490	4,846
<u>Effectiveness</u>			
Total Program & Fee Revenue	\$591,128	\$586,946	\$559,500
% Budget Recovered through Parks Programs and Fees	37.6%	36.6%	31.2%

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.

Pfun Pfact

Park patrons and their pets use over 120,000 pet waste bags per year.

FY 2014-2015 Accomplishments

- ✓ Completed significant park repairs after the Memorial Day Flood.
- ✓ Installed new drinking fountains at 14 parks.
- ✓ Completed renovation of the Lake Pflugerville Trail.
- ✓ Assisted with Arbor Day Tree Planting and completed renovations to the Recreation Center and Pflugger Park for the Rec Center's 15th Birthday and Pflugerville's 50th Celebrations.
- ✓ Completed re-stripping of several parking lots with the help of Public Works.



FY 2015-2016 Goals/Objectives

- Adhere to the established Parks Operations and Maintenance Standards.
- Increase efficiency of maintenance operations.
- Reseal and restripe the Gilleland Creek Pool parking lot.
- Implement a standardized key system throughout park facilities.
- Establish an on-call program for after hours employee response.

Parks Maintenance Department

15500 Sun Light Near Way #B | M-F 7:30am-4pm (excluding holidays)

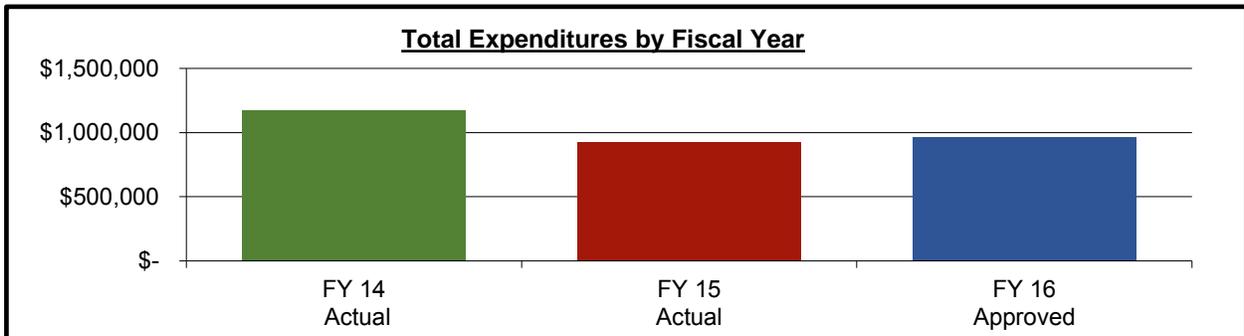
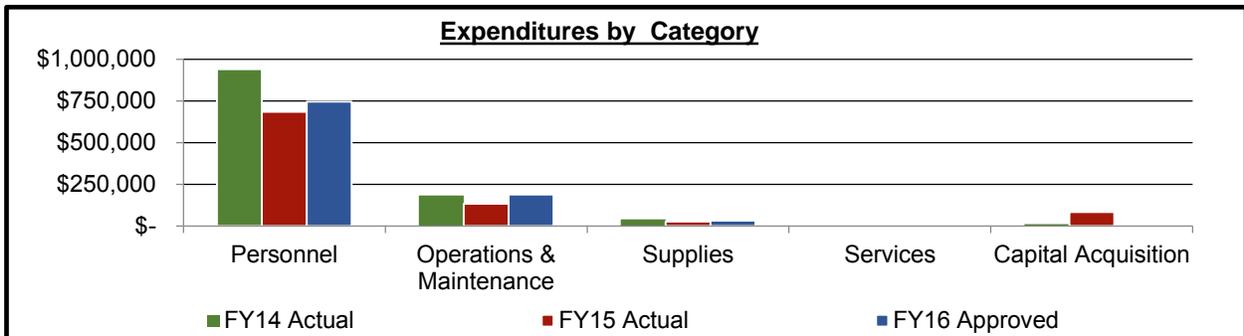
Ph. 512-990-6350 | Fax 512-990-0932 | pflugervilletx.gov/parks

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Parks Maintenance Foreman	1	1	1
Parks Maintenance Specialist	7	4	4
Parks Maintenance Technician	12	8	8
Parks Maintenance Technician (Part-Time)	2	2	2
Parks Maintenance Technician (Seasonal)	7	4	4
Total Parks Maintenance Positions	29	19	19

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	940,729	684,363	746,008
Operations & Maintenance	183,010	131,935	187,815
Supplies	39,695	26,890	32,500
Services	-	-	-
Capital Acquisition	10,140	82,633	-
Total Parks Maintenance Expenditures	\$ 1,173,574	\$ 925,821	\$ 966,323



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

Performance Measures

Measurement Indicators	FY14 Actual	FY15 Actual	FY16 Approved
<u>Output</u>			
Number of Acres Maintained	1,012.0	1,016.0	1,236.6
<u>Efficiency</u>			
Expenditures as % of General Fund	5.3%	3.6%	3.5%
Expenditures per Capita	\$21.21	\$15.02	\$16.62
Maintenance cost per acre (developed)	\$1,691	\$1,218	\$1,396
<u>Effectiveness</u>			
Acres Maintained Daily	3	3	3
Acres Maintained per Staff (FTE)	33	48	48



Police Department

1611 E. Pfennig Lane | Office Hours: M-F 8am-5pm (excluding holidays)
Non-Emergency Ph. 512-251-4004; **Emergencies dial 911** | pflugervilletx.gov/police

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 2014-2015 Accomplishments

- ✓ Achieved recognized status as a member of the "Texas Law Enforcement Best Practices Recognition Program" by the Texas Police Chief's Association.
- ✓ Achieved the ranking of 13th in the nation for best National Night Out Program participation.
- ✓ Implemented a new personnel evaluation software system.
- ✓ Upgraded the 911 Recording hardware and software system.
- ✓ Became a member of the Austin Area Traffic Safety Summit and participated in numerous Arrive Alive initiatives.



FY 2014-2015 Accomplishments (cont.)

- ✓ Maintained a less than 3% euthanasia rate at our Animal Shelter, added a commercial dishwasher, washer and dryer, and purchased new cages.
- ✓ Hired an Administrative Assistant to improve customer service, manage the web site, and work with volunteers.
- ✓ Improved Detectives' ability to investigate crimes by the implementation of the CLEAR Software Program and hired a Administrative (Crime) Analyst.
- ✓ The Department received the Jason Montgomery Award for improving child safety in Texas for the Cool Moves Program.
- ✓ Partnered with Austin Community College and Emancipet for a free or low cost spay/neuter program at our shelter.

Pfun Pfact

The Police Department has been participating in National Night Out for over 20 years.

Police Department

1611 E. Pfennig Lane | Office Hours: M-F 8am-5pm (excluding holidays)
Non-Emergency Ph. 512-251-4004; **Emergencies dial 911** | pflugervilletx.gov/police

FY 2015-2016 Goals/Objectives

- Hire two 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.
- Hire one additional Dispatcher and Call Taker in order to maintain appropriate staffing levels.
- Hire two full-time Kennel Technicians and two part-time Animal Shelter employees in order to maintain appropriate staffing levels and improve conditions and services.
- 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.
- Maintain a low crime rate.
- Integrate proactively with other City departments and law enforcement agencies.
- Integrate the City's and Police Departments Strategic Plan into all operations within the Police Department.
- Continue to improve Emergency Management Training for all employees.
- Continue to support our partnership with the Pflugerville Independent School District.
- Add additional hand held radios to supplement inventory due to increase in personnel and mobile radios due to end of life cycle.



Police Department
 1611 E. Pfennig Lane | Office Hours: M-F 8am-5pm (excluding holidays)
 Non-Emergency Ph. 512-251-4004; **Emergencies dial 911** | pflugvilletx.gov/police

Staffing

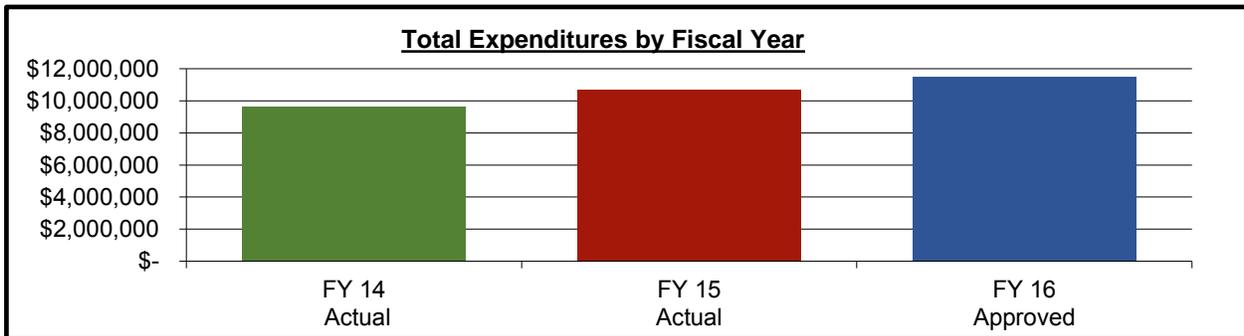
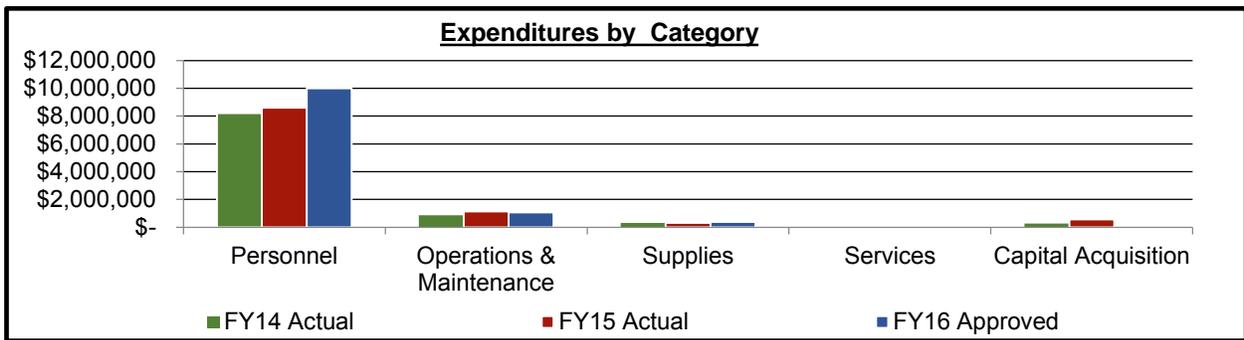
Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Police Chief	1	1	1
Assistant Chief	1	1	1
Captain	0	1	1
Lieutenant	4	4	4
Sergeant	12	12	12
Corporal	19	19	19
Police Officer	39	43	45
Property Crime Scene Technician	1	1	1
Information Technology	1	1	1
I.T. Assistant	1	1	1
Civilian Director	1	1	1
Dispatch Supervisor	4	4	4
Dispatcher	10	10	11
911 Operator/Call Taker	0	0	1
Victim Services Director	1	1	1
Senior Records Clerk	1	1	1
Police Records Clerk	1	1	1
Animal Shelter Director	1	1	1
Animal Control Supervisor	1	1	1
Animal Control Officer	2	2	2
Kennel Technician	0	0	2
Code Enforcement	2	2	2
Administrative Analyst	0	1	1
Records Supervisor	0	1	1
Administrative Technician	2	3	3
Facilities Maintenance Technician	1	1	1
Animal Control Officer (Part-Time)	4	4	6
Victim Services Assistant (Part-Time)	0	0	1
Police Officer (Part-Time)	5	5	5
Dispatcher (Part-Time)	1	2	2
School Crossing Guard (Seasonal)	6	6	6
Total Police Positions	122	131	140

Police Department

1611 E. Pfennig Lane | Office Hours: M-F 8am-5pm (excluding holidays)
 Non-Emergency Ph. 512-251-4004; **Emergencies dial 911** | pflugvilletx.gov/police

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	8,212,280	8,590,654	10,005,344
Operations & Maintenance	857,643	1,142,667	1,061,529
Supplies	307,059	320,870	385,657
Services	20,168	65,514	32,450
Capital Acquisition	273,525	561,922	31,239
Total Police Expenditures	\$ 9,670,675	\$ 10,681,627	\$ 11,516,219



Police Department

1611 E. Pfennig Lane | Office Hours: M-F 8am-5pm (excluding holidays)
 Non-Emergency Ph. 512-251-4004; **Emergencies dial 911** | pflugvilletx.gov/police

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of Citations Issued	10,284	10,292	10,500
Number of Felony Arrests	286	436	440
Number of Misdemeanor Arrests	626	690	700
<u>Efficiency</u>			
Police Expenditure per Capita	\$171	\$180	\$198
Average Response Time - All Calls	8 minutes	8 minutes	8 minutes
% Clearance Rate - Part 1 Offenses (UCR) ¹	72%	58%	70%
Stolen Property Recovered	\$200,252	\$222,761	\$225,000
Recovery Rate of Stolen Property	21%	18%	18%
Total # of Training Hours-Officers	3,690	2,379	3,500
# of Training hours per Officer	48	29	42
Total # of Training Hours-Civilians	414	449	450
# of Training hours per Civilian	14	14	13

¹ UCR - Uniform Crime Rate



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

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.
 - Banner installation and repair.
- ❖ 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 2014-2015 Accomplishments

- ✓ Cleaned Dunes drainage channel.
- ✓ Crack sealed one-third of City streets.
- ✓ Began a pavement management study.
- ✓ Conducted traffic studies throughout the City.
- ✓ Responded to several emergency situations including icing and flooding events.

FY 2015-2016 Goals/Objectives

- Initiate the Pavement Management Program.
- Expand the Parks and right-of-way mowing contracts.
- Repair Bohls drainage pond.
- Streamline the bidding process for sidewalk repairs allowing the City to respond more quickly to concerns.
- Make facility improvements to the department's shop.

Pfun Pfact

The average temperature of hot mixed asphalt is approximately 300 degrees Fahrenheit.

Streets and Drainage Department

15500 Sun Light Near Way #B | M-F 7:30am-4pm (excluding holidays)

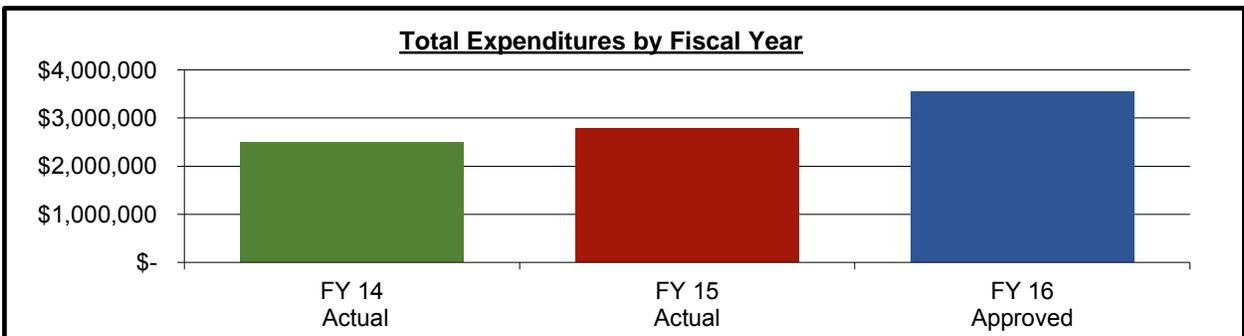
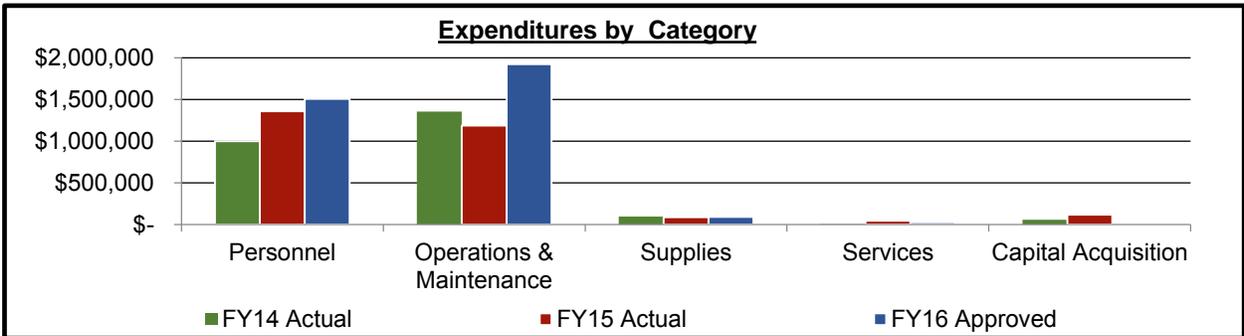
Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Field Operations Superintendent	1	1	1
Traffic Engineer	1	1	1
Street Foreman	1	1	1
Drainage Foreman	1	1	1
Crew Leader	4	4	4
Equipment Operator	12	12	12
Sign Shop Technician	2	2	2
Light Equipment Crew Leader	0	1	2
Light Equipment Operator	0	6	5
Laborer (Seasonal)	4	4	0
Total Streets & Drainage Positions	26	33	29

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	997,157	1,355,741	1,504,388
Operations & Maintenance	1,354,683	1,185,132	1,922,537
Supplies	93,391	85,917	91,300
Services	1,000	42,715	26,880
Capital Acquisition	55,206	116,013	-
Total Streets & Drainage Expenditures	\$ 2,501,437	\$ 2,785,518	\$ 3,545,105



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

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Roadway Repairs (#)	42	48	50
Street Signs-create, install, maintain (#)	670	412	500
Custom signs made (Bandit, etc.) (#)	966	754	700
Crack Sealing (miles)	18	84	100
Right of Way/Park Maintenance (hours)	2,783	9,837	9,000
Drainage Maintenance (hours)	5,681	4,091	4,500
Total Work Orders	447	1,053	750
<u>Efficiency</u>			
Street Expenditures as a % of General Fund Expenditures	11.2%	12.3%	14.1%
Street Maintenance Cost per Mile	\$11,875	\$12,533	\$16,114
Street Maintenance Cost per Capita	\$44.60	\$47.56	\$60.97



Utility Fund



Utility Administration Department

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

The Utility Administration Department was created to account for administrative activities that are used or generated by all Utility departments and cannot be allocated to one specific Utility function.

This section will provide information on the budget and personnel included in the Utility Administration Department. Accomplishments, Goals/Objectives and Performance Measures are consolidated with the Water and Wastewater Departments.



Fiscal Year 2016

Staffing

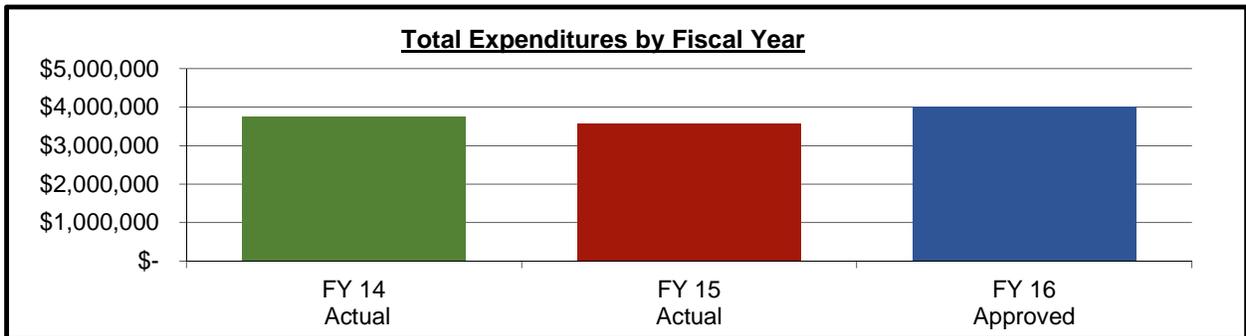
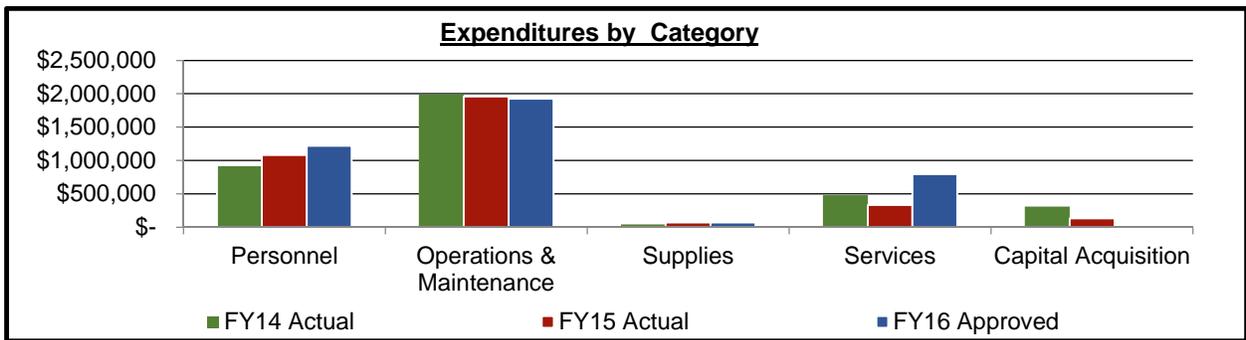
Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Assistant City Manager	1	1	1
Public Works Director	1	1	1
Utility Superintendent	1	2	2
Water Conservation Manager	1	1	1
Utility Business Operations Manager	1	1	1
Capital Improvement Program Manager	1	1	1
Utility Billing Specialist	3	3	4
GIS Analyst	0	1	1
GIS Technician	1	0	0
Conservation Education Specialist	1	1	1
Administrative Technician	2	2	2
Recycle Center Attendant (Part-Time)	1	1	1
Laborer (Seasonal)	2	2	2
Total Utility Administration Positions	16	17	18

Utility Administration Department

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

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	930,472	1,083,213	1,219,477
Operations & Maintenance	1,990,670	1,957,025	1,927,603
Supplies	41,712	70,829	67,500
Services	478,357	332,047	796,589
Capital Acquisition	309,645	130,508	-
Total Utility Administration Expenditures	\$ 3,750,856	\$ 3,573,622	\$ 4,011,169



Utility Maintenance Department

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

The Utility Maintenance Department was created to account for the line maintenance service activities for all Utility departments. These activities can be equally allocated between the water and wastewater functions.

This section will provide information on the budget and personnel included in the Utility Maintenance Department. Accomplishments, Goals/Objectives and Performance Measures are consolidated with the Water and Wastewater Departments.



Fiscal Year 2016

Staffing

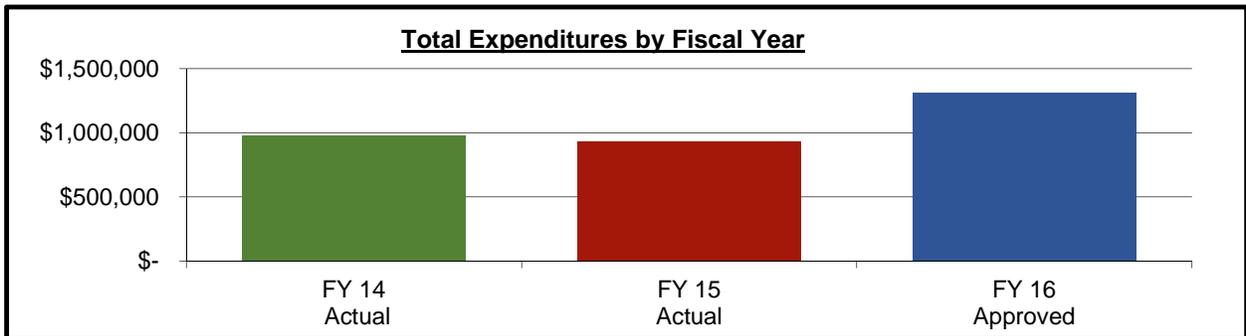
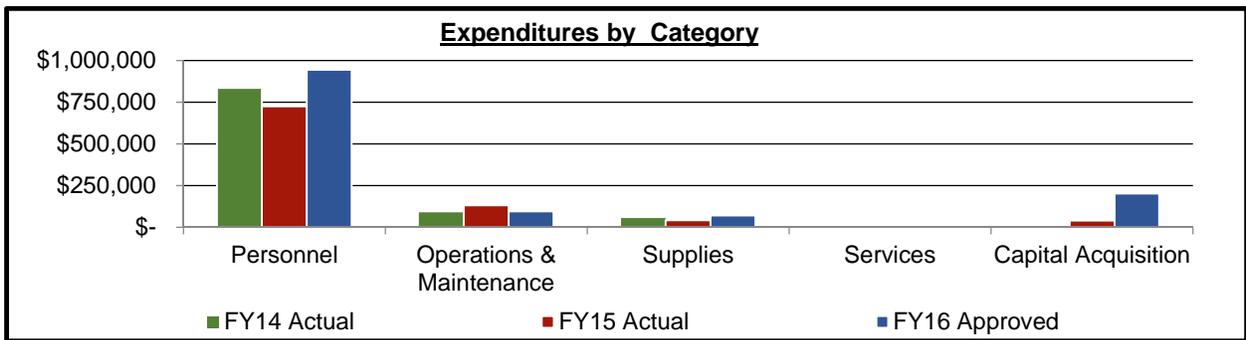
Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Utility Foreman	3	2	2
Utility Maintenance Technician III	1	1	1
Utility Maintenance Technician II	0	0	1
Utility Maintenance Technician I	3	3	2
Utility Systems Worker III	1	3	4
Utility Systems Worker II	4	3	4
Utility Systems Worker I	5	4	3
Total Utility Maintenance Positions	17	16	17

Utility Maintenance Department

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

Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	835,085	723,910	944,600
Operations & Maintenance	88,606	130,201	94,300
Supplies	53,858	41,515	70,000
Services	-	-	-
Capital Acquisition	-	40,163	201,305
Total Utility Maintenance Expenditures	\$ 977,549	\$ 935,789	\$ 1,310,205



Water Department

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

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 and is accounted for separately. 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 completed monthly for these agencies.

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.

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 main and service lines.



Department Description (cont.)

Distribution (cont.)

- ❖ Read all water meters monthly for billing.
- ❖ Installs, replaces, tests, and repairs water meters and meter boxes.
- ❖ Performs routine fire hydrant testing and maintenance.
- ❖ Operates and maintains valves in the distribution system.
- ❖ Restores leak sites including: planting grass and repairing sidewalks and curbs.
- ❖ Works with state and county officials to maintain area water supplies.
- ❖ Collects required monthly bacteriologic samples for testing.

Pfun Pfact

A short 5-minute shower uses between 25 – 50 gallons of water. That's comparable to washing a load of clothes.

Water Department

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

FY 2014-2015 Accomplishments

- ✓ Continued training of all personnel both in house and through specialized training.
- ✓ Continued maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- ✓ Worked with consultants to complete the following Capital Improvement Projects, Pfennig Pump Station Improvements and Water Treatment Plant Membrane Replacements.
- ✓ Continued working to bring out-of-date equipment and controls up to today's standards.
- ✓ Started design of a new Field Operations Building to house Utilities, Streets and Parks field crews.
- ✓ Created a Water Conservation Patch in coordination with the Girl Scouts of Central Texas.
- ✓ 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 on any safety issues the staff face.
- ✓ Completed Phase 2 of Water Treatment Plant membrane upgrade.



FY 2015-2016 Goals/Objectives

- Complete Phase 3 of Water Treatment Plant membrane upgrade.
- Continue to improve upon safety programs in the department and look for ways to complete jobs safely and efficiently. Use weekly and monthly safety meeting to train staff and get input about any safety issues the staff face.
- Continue training of all personnel both in house and through specialized training.
- Upgrade SCADA system at water plant. This system upgrade will create a completely redundant system throughout all of the Utility Department SCADA systems.
- Replace 10 year old chlorine generation equipment. The equipment has reached the end of its expected life. The new equipment will be more efficient and reliable. The upgrade will meet all State and Federal guidelines and continue providing the City's customers with safe water supply.
- Complete the following Capital Improvement Projects: Pflugerville Parkway Transmission Main Extension and Pfennig Lane Transmission Upgrade, Heatherwilde Elevated Storage, NTCMUD#5 Projects 1 & 2, Weiss Lane Transmission Main, Downtown Pressure Zone Re-delineation, Water Treatment Plant Membrane Replacement, Manville Connection to Water Treatment Plant and City Well #6 & 7 Repairs and Upgrades.

Water Department

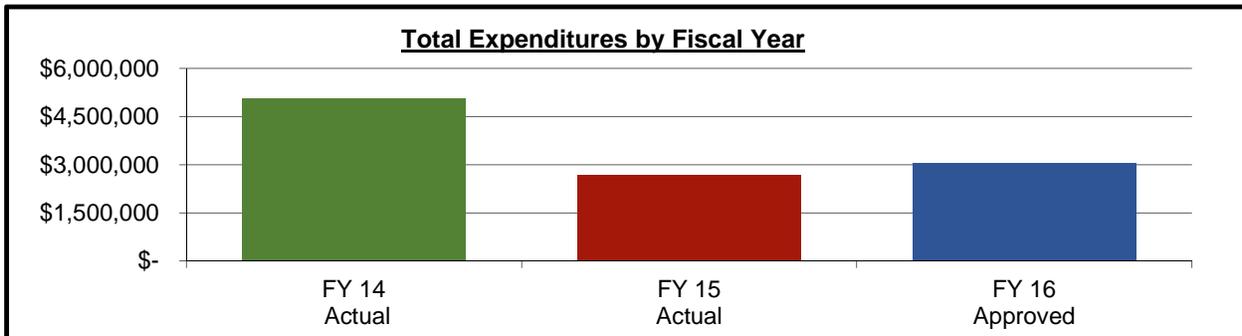
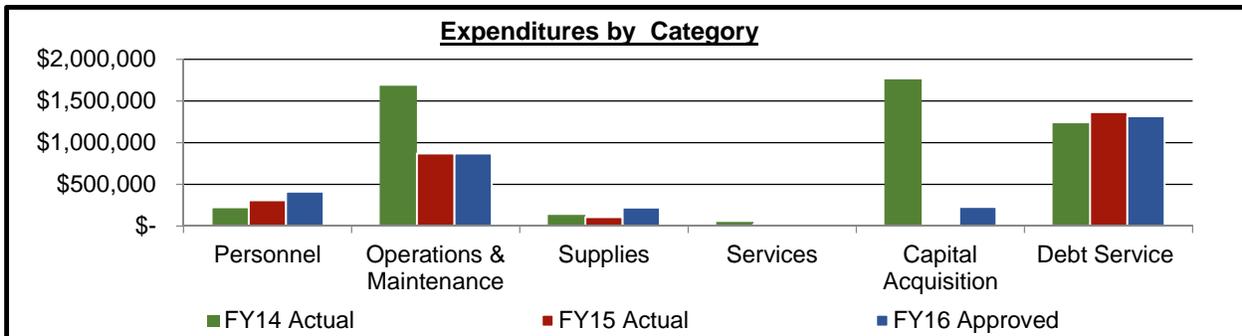
15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)
Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Water Treatment Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Utility Foreman	0	1	1
Treatment Plant Operator III	1	2	3
Treatment Plant Operator II	2	2	3
Treatment Plant Operator I	1	0	0
Total Water Treatment Positions	4	5	7

Water Treatment Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	222,771	308,219	409,262
Operations & Maintenance	1,682,789	869,341	870,067
Supplies	133,742	106,078	221,000
Services	49,676	20,096	6,000
Capital Acquisition	1,758,189	-	228,000
Debt Service	1,232,713	1,364,239	1,316,112
Total Water Treatment Expenditures	\$ 5,079,880	\$ 2,667,973	\$ 3,050,441



Water Department

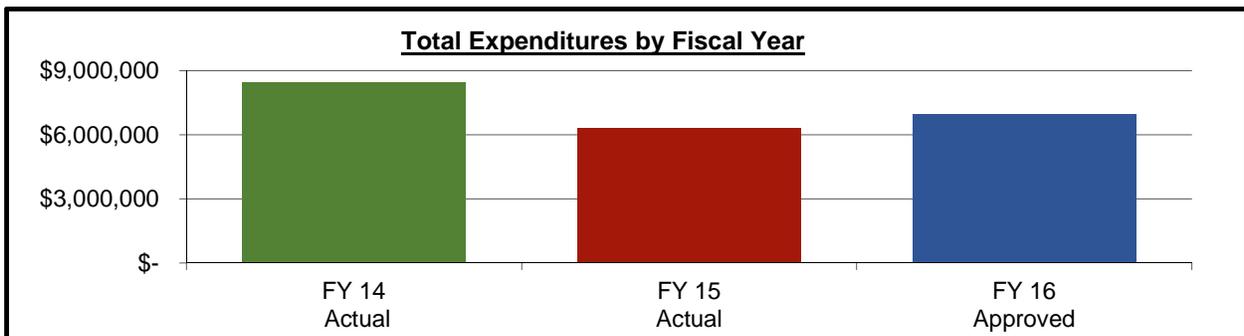
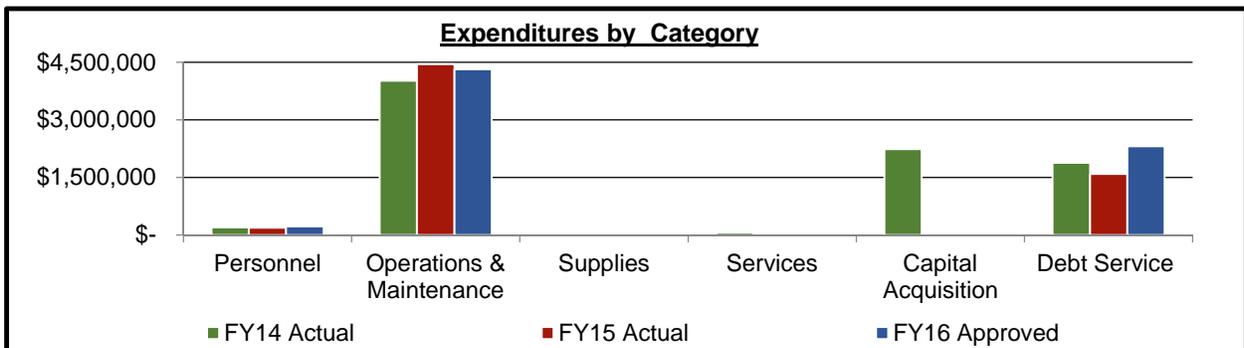
15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)
Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Water Distribution Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Utility Foreman	0	1	1
Meter Technician III	1	0	1
Meter Technician II	2	2	2
Meter Technician I	1	1	0
Total Water Distribution Positions	4	4	4

Water Distribution Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	196,825	193,936	221,125
Operations & Maintenance	4,024,967	4,456,462	4,318,800
Supplies	32,030	22,133	34,500
Services	63,686	25,961	18,000
Capital Acquisition	2,242,696	17,289	31,667
Debt Service	1,880,081	1,592,720	2,313,812
Total Water Distribution Expenditures	\$ 8,440,285	\$ 6,308,501	\$ 6,937,904



Water Department

15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)

Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
New connections	556	1,009	1,131
Meters replaced or rebuilt	160	354	360
Service line leaks repaired	60	55	70
Main breaks repaired	8	9	12
Water Usage:			
Average Flow (MGD)	6.100	6.589	6.787
Peak Flow (MGD)	11.000	11.844	12.199
Total Flow (MG)	2,200	2,405	2,477
<u>Efficiency</u>			
Cost per mile of water main	\$40,833	\$36,546	\$36,078
Cost per connection	\$588	\$521	\$516



Wastewater Department

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

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. Each department manages different facets of the Wastewater Department and are accounted for separately.

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 2014-2015 Accomplishments

- ✓ Continued training of all personnel both in house and through specialized training.
- ✓ Continued maintenance programs for emergency generators, chemical feed equipment and online analyzers.
- ✓ Continued research 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.
- ✓ Continued working to bring out of date equipment and controls up to today's standards.
- ✓ Started design of a new Field Operations Building to house Utilities, Streets and Parks field crews.
- ✓ Continued to improve upon safety programs in the department and look for ways to complete jobs safely and efficiently. Use weekly and monthly safety meeting to train staff and get input about any safety issues the staff face.

Wastewater Department

15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)

Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

FY 2015-2016 Goals/Objectives

- Continue to improve upon safety programs in the department and look for ways to complete jobs safely and efficiently. Use weekly and monthly safety meeting to train staff and get input about any safety issues the staff face.
- Continue training of all personnel both in house and through specialized training.
- Upgrade four lift stations, which currently have the capabilities to communicate with SCADA. This upgrade will allow the stations to be controlled and monitored via SCADA, while still maintaining their float control system for an emergency backup.
- Complete the following Capital Improvement Projects: Rowe Loop Wastewater Service Extension, Sorento/Carmel Lift Station and Force Main, Sorento Interceptor Phase 1, Carmel Interceptor Phase 1 and SH 45/SH 130 Tunnel.



Pfun Pfact

In older toilets, three gallons of clean water gets used with every flush. In newer toilets, as little as one gallon is used to flush.

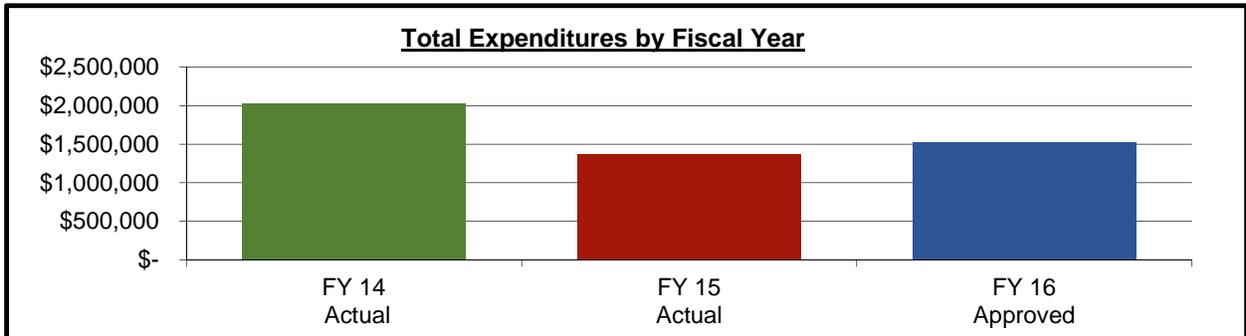
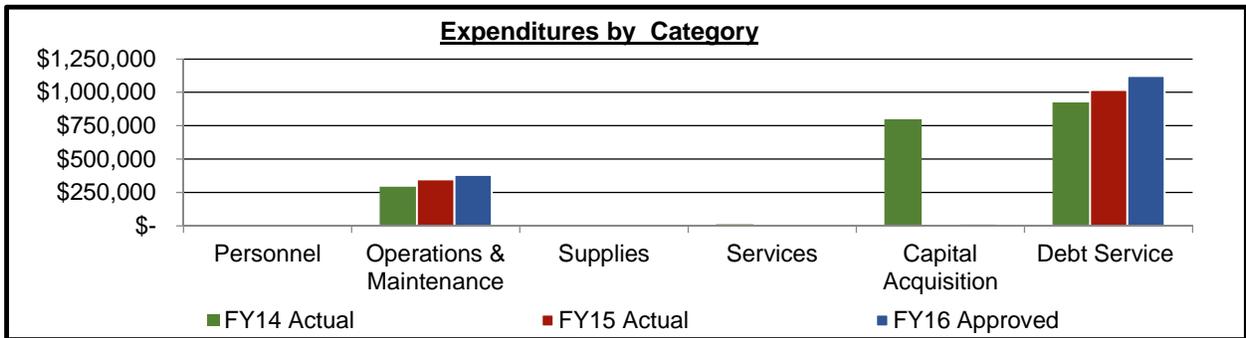
Wastewater Department

15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)

Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Wastewater Collection Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	-	-	-
Operations & Maintenance	293,642	348,233	381,600
Supplies	528	-	-
Services	10,496	-	1,000
Capital Acquisition	797,492	-	15,000
Debt Service	923,916	1,016,540	1,123,620
Total Wastewater Collection Expenditures	\$ 2,026,074	\$ 1,364,773	\$ 1,521,220



Wastewater Department

15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)

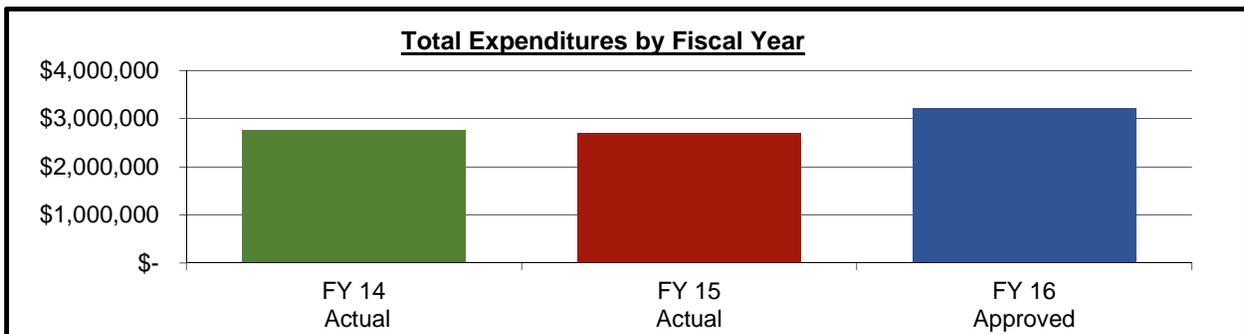
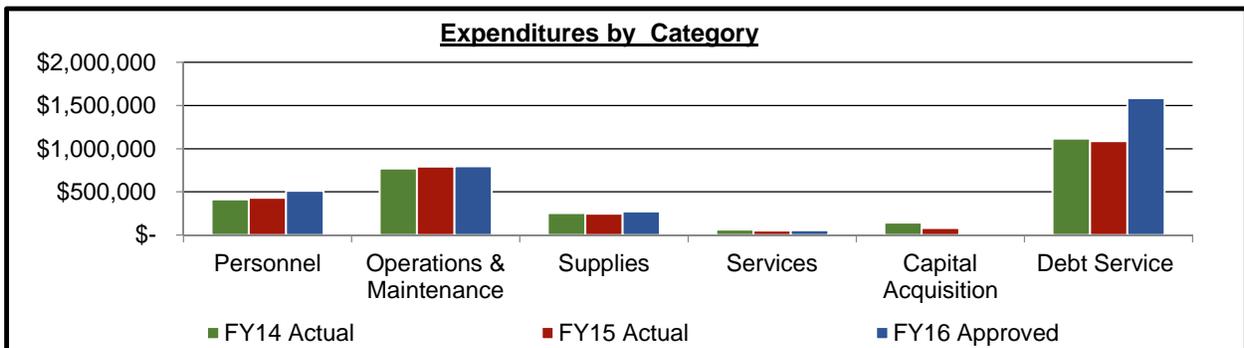
Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Wastewater Treatment Staffing

Position	FY 14 Actual	FY 15 Actual	FY 16 Approved
Foreman	1	1	1
Treatment Plant Operator III	3	3	3
Treatment Plant Operator II	0	0	1
Equipment Operator	5	6	5
Total Wastewater Treatment Positions	9	10	10

Wastewater Treatment Expenditure Summary

Category	FY 14 Actual	FY 15 Actual	FY 16 Approved
Personnel	411,003	431,822	511,623
Operations & Maintenance	771,486	793,618	795,300
Supplies	253,809	248,494	273,500
Services	63,211	52,144	55,000
Capital Acquisition	143,781	82,348	-
Debt Service	1,118,564	1,086,906	1,586,147
Total Wastewater Treatment Expenditures	\$ 2,761,854	\$ 2,695,332	\$ 3,221,570



Wastewater Department

15500 Sun Light Near Way, #B | Office Hours: M-F 8am-5pm (excluding holidays)

Ph. 512-990-6400 | Fax 512-989-1052 | pflugervilletx.gov/publicworks

Performance Measures

Measurement Indicators	FY 14 Actual	FY 15 Actual	FY 16 Approved
<u>Output</u>			
Number of new taps installed by dept	2	3	5
Number of blockages cleared	110	87	125
Number of line locations completed	50	95	115
Wastewater lines filmed (ft)	106,000	111,769	130,500
Number of manholes repaired	18	13	25
Number of gallons treated (MG)	1,200	1,478	1,522
Average Flow (MGD)	3.50	4.05	4.17
Peak Flow (MGD)	10.000	12.000	12.360
Amount of Sludge Composted (cu yds)	1,320	1,575	1,800
<u>Efficiency</u>			
Operating cost per mile of line	\$19,869.08	\$18,721	\$19,481
Operating cost per connection	\$268	\$244	\$254



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.

2014 - 2015 Accomplishments

In Fiscal Year 2015, over \$7,500 was raised from Deutschen Pfest proceeds to fund projects to enhance the City's park system.

2015 - 2016 Objectives

The balance of the fund on October 1, 2015 was \$78,031. 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.

2014 - 2015 Accomplishments

Child safety funds were used for the crossing guards' personnel expenses and to purchase supplies for the DARE program. Drug seizure funds were used to purchase law enforcement equipment, including: body cameras, ammunition and training equipment, body armor, rifles and phone analytics. Donations were used to off-set the funding of programs including: Bike Rodeo, Blue Santa, National Night Out and other programs.

Financial Summary	Drug Seizure	Child Safety	Training	Other Programs	Total
FY 13 Actuals					
Revenue	55,919	65,143	-	11,331	132,393
Expenses	27,327	81,983	1,613	22,101	133,024
Ending Balance	\$ 165,070	\$ 85,343	\$ 8,837	\$ 18,573	\$ 277,823
FY 14 Actuals					
Revenue	42,892	69,832	5,475	10,182	128,382
Expenses	21,379	44,639	3,895	10,044	79,958
Ending Balance	\$ 186,583	\$ 110,537	\$ 10,417	\$ 18,711	\$ 326,247
FY 15 Actuals					
Revenue	15,015	71,772	6,660	7,462	100,908
Expenses	29,922	69,700	-	5,108	104,731
Ending Balance	\$ 171,675	\$ 112,608	\$ 17,076	\$ 21,064	\$ 322,424

2015 – 2016 Objectives

Special Revenue funds will be used to purchase equipment that is necessary for Police department operations, but not budgeted. The fund balances that will be carried over to the 2016 fiscal year are:

Drug Seizure Funds	\$ 171,675
Child Safety Funds	\$ 112,608
Training Funds	\$ 17,076
Other Programs	\$ 21,064



Pflugerville Independent School District Police Department (PISDPD) Fund

Mission

The mission of the Pflugerville Independent School District Police Department (PISDPD) 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 officers to staff the PISDPD. This arrangement reduces the opportunity for crime by providing highly visible, uniformed, school-based law enforcement officers. The FY16 contracted budget for PISDPD is \$2,369,000.

2014 - 2015 Accomplishments

- Designed a bi-directional antenna for Pflugerville High School to address the building's radio communication deficiencies for first responders.
- Restructured supervisory staff to maintain staffing ratios as set out in the National Incident Management System (NIMS).
- One additional officer received Critical Incident Team (CIT) and Mental Health Officer (MHO) training.
- Seven officers attended School Resource Officer Tactical Training School hosted by Travis County Sheriff's Office, bringing the total officers trained to 13.
- Completed Active Shooter Level 1 training for all new officers.
- Converted Texas Department of Transportation collision reports from paper to direct online submissions to streamline processes and reduce filing times.
- Coordinated regional training with all surrounding School Based Law Enforcement Agencies and Criminal Prosecutors for criminal filings and prosecution efficiencies.

2015 - 2016 Objectives

- Engage in long-range planning with the City to establish common goals and the future of PISDPD in regards to the inter-local agreement.
- Update and initiate a Memorandum of Understanding (M.O.U.) between PISDPD, Austin Police Department and Travis county Sheriff's Department.
- Continue to offer officer continuing education in compliance with House Bill 2684 (84th legislative session).
- Begin equipment phase out of Greater Austin Travis County Regional Radio System (G.A.T.R.R.S) units that are reaching their end of life.
- Partner with Pflugerville Police Department to upgrade to a Computer Aided Dispatch (CAD) and Records Management System (RMS).
- Install the bi-directional antenna at Pflugerville High School to address the building's radio communication deficiencies for first responders.

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.

2014 - 2015 Accomplishments

Technology funds were used to purchase computers, printers 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 and purchase a walk-through metal detector. Efficiency funds provided staff training and various operational items for the Court.

Financial Summary	Technology	Security	Efficiency	Total
FY 13 Actuals				
Revenue	36,510	28,871	8,724	74,105
Expenses	76,585	11,346	10,004	97,935
Ending Balance	\$ 16,136	\$ 147,848	\$ 14,589	\$ 178,572
FY 14 Actuals				
Revenue	33,533	24,752	8,150	66,435
Expenses	36,521	11,216	18,042	65,779
Ending Balance	\$ 13,148	\$ 161,384	\$ 4,696	\$ 179,228
FY 15 Actuals				
Revenue	33,958	25,240	8,437	67,634
Expenses	35,740	19,087	6,244	61,071
Ending Balance	\$ 11,366	\$ 167,537	\$ 6,888	\$ 185,791

2015 - 2016 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 16 Court Funds Available

Technology	11,366
Security	167,537
Efficiency	6,888
Total	\$ 185,791



Tax Increment Reinvestment Zone (TIRZ) Fund

Mission

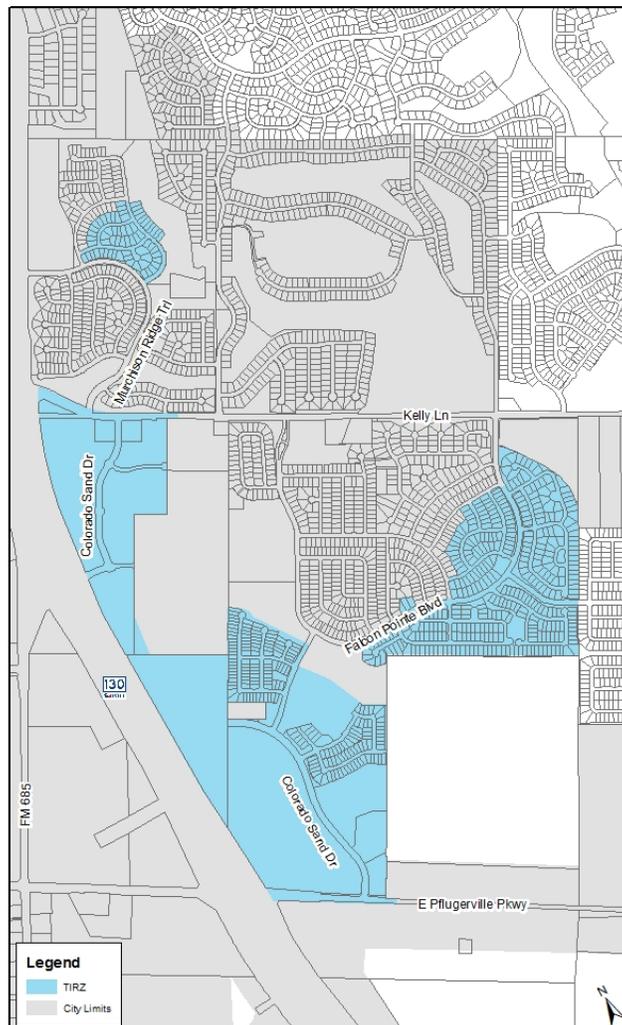
The purpose of this fund is to accumulate and account for property tax received from the zone designated as a tax increment reinvestment zone (TIRZ) #1. TIRZ #1 was authorized in December 2010 to stimulate economic development in designated areas including the Falcon Pointe subdivision. The City agreed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

2014 - 2015 Accomplishments

The captured appraised value for January 1, 2015 of \$112 million 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.

2015 - 2016 Objectives

The balance of the fund on October 1, 2015 is approximately \$341,000. In 2016, approximately \$606,217 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.

2014 - 2015 Accomplishments

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

Financial Summary	Total
FY 13 Actuals	
Revenue	113,526
Expenses	58,582
Ending Balance	117,367
FY 14 Actuals	
Revenue	102,683
Expenses	87,580
Ending Balance	132,471
FY 15 Actuals	
Revenue	124,106
Expenses	157,211
Ending Balance	99,366

2015 - 2016 Objectives

FY 16 PEG Funds Available: \$99,366

The proposed uses for PEG funds are to purchase additional video camera equipment and software and additional sound equipment for City Council meetings.



Community Development Block Grant (CDBG) Funds

Mission

The purpose of this fund is to account for grant awards received as part of the Department of Housing and Urban Development's (HUD) CDBG program. The CDBG program is designed to aid communities in providing affordable housing and services to the low-to-moderate income population and to create jobs through the expansion and retention of businesses. The City of Pflugerville is part of the CDBG Entitlement Program which provides annual grants on a formula basis.

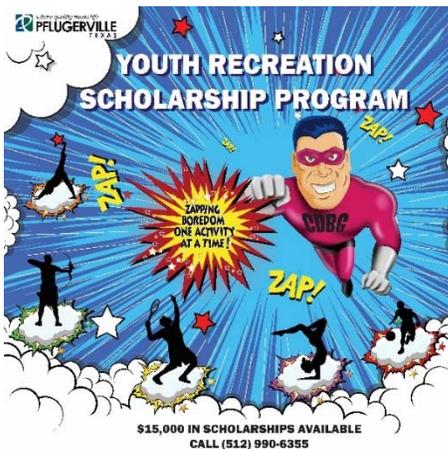
2014 – 2015 Accomplishments

In FY 15, 2014 CDBG funds in the amount of \$232,501 were awarded to the City of Pflugerville. These funds were used for the purchase and installation of a playground at Windermere Park and to provide City of Pflugerville youth recreation scholarships to low-to-moderate income families.

Financial Summary	Total
FY 15 (2014 Award)	
Award	232,501
Expenses	72,264
Remaining Funds	160,237
FY 16 (2015 Award)	
Award	408,077
FY 16 Available Funds	568,314



2015 – 2016 Goals/Objectives



In FY 16, 2014 CDBG grants funds in the amount of \$160,237 will be carried over from the FY 15 allocation to fund sidewalk and barrier improvements along Edgemere Drive and provide additional youth recreation scholarships. The CDBG award for FY 16 is \$408,076.81 and will be used to fund scholarships for youth recreation programs, sidewalks on Foothill Farms and improvements to the accessibility of the Recreation Center.



Capital Outlay



Capital Outlay

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

General Fund and Utility Fund Summary

Category	Amount	Total
<p>Land Acquisitions of land and right-of-way.</p>	\$ -	
<p>Buildings/Building Improvements A structure permanently attached to the land, has a roof, and is partially or completely enclosed by walls. Building improvements must extend the life or increase the value of the building.</p>	\$ -	
<p>Improvements Other than Buildings Improvements made to land or structures other than buildings, such as: fences, parking lots, recreation areas, and swimming pools.</p>	\$ -	
<p>Infrastructure Stationary improvements that can be utilized for a significant number of years, such as: streets, sidewalks, dams, drainage facilities, and water and wastewater lines.</p>	\$ -	
<p>Personal Property/Equipment Assets used for operating or maintaining City services such as: vehicles, mobile equipment, books, software, water meters, and furnishings.</p>	\$ 788,211	
Total Capital Outlay		<u>\$ 788,211</u>

Capital Outlay

General Fund

Department	Description	Amount	Total
Administration			
	None Requested	-	\$ -
Court			
	None Requested	-	\$ -
Development Services Administration			
	None Requested	-	\$ -
Building			
	None Requested	-	\$ -
Development Engineering			
	None Requested	-	\$ -
Planning			
Equipment	Cisco Router	6,000	
Personal Property	ESRI Enterprise License Agreement Software	50,000	\$ 56,000
CIP Engineering			
	None Requested	-	\$ -
Fleet			
Equipment	None Requested	-	\$ -
Library			
Personal Property	Library Collection	225,000	\$ 225,000
Parks & Recreation			
	None Requested	-	\$ -
Parks Maintenance			
	None Requested	-	\$ -
Police			
Equipment	Quantifit Tester	10,094	
Personal Property	Computer System Firewall	21,145	\$ 31,239
Street and Drainage			
	None Requested	-	\$ -
Total General Fund Capital Outlay			\$ 312,239

Capital Outlay

Utility Fund

Department	Description	Amount	Total
Utility Administration			
	None Requested	-	\$ -
Utility Maintenance			
Equipment	Lateral Inspection System	52,245	
	Replacement Backhoe	92,280	
	Heavy Duty Dual Axle Trailer for Generator	5,500	
	Replacement Hoeram	12,580	
Other Improvements	Electrical System Installation	38,700	\$ 201,305
Water Treatment			
Equipment	Replacement Ford F-150	22,000	
	Replace WTP Chlorine Generation Equipment	146,000	
	SCADA Upgrade	60,000	\$ 228,000
Water Distribution			
Equipment	Replacement Ford F-150	22,000	
	MRX920 Mobile Data Collector (2)	9,667	\$ 31,667
Wastewater Collection			
Equipment	Upgrade Lift Station Controls to SCADA	15,000	\$ 15,000
Wastewater Treatment			
	None Requested	-	\$ -
Total Utility Fund Capital Outlay			\$ 475,972

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.

Project Reserves

Department	Projects	Amount
	No new projects approved for 2015	-
Expected Project Reserve Fund Balance (October 1, 2015)		<u><u>\$ 1,358,522</u></u>

Vehicle Reserves

Department	Vehicles	Amount
Dev. Engineering	Replacement Ford F-150 4x4	25,000
CIP Engineering	New Ford F-150 4x4	25,000
Parks Maintenance	Replacement Ford F-250 Truck	40,000
	Replacement Ford F-150 Truck	22,000
	Dump Trailer	10,000
	Boxer Mini Skid Steer & Attachments	30,200
Police	Replacement Ford F-150	24,307
	Replacement Ford Escapes (2)	45,834
Streets & Drainage	Replacement Goose Neck Trailer	15,000
	Paving Hot Box	60,000
	Replacement John Deere Backhoe	93,000
	Dozer Blade for Skid Steer	6,000
	Shredder for Skid Steer	5,500
	Shredder for Excavator	5,500
	Bucket Lift Truck Bed Installation (on existing truck)	60,000
Total FY 16 Vehicle Reserves Expenses		<u><u>\$ 467,341</u></u>
Vehicle Reserve Beginning Balance (October 1, 2015)		<u><u>\$ 580,896</u></u>
Vehicle Reserve Expected Ending Balance (September 30, 2016)		<u><u>\$ 113,555</u></u>

Debt Service Funds



General Debt Service Fund

Mission

To provide a mechanism for accumulating government resources and payment of principal and interest from general obligation (G.O.) bonds and certificates of obligation (C.O. bonds).

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
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
2016	3,866,723,695	58,000,855	7,396,628

Schedule of General Fund Debt
Fiscal Year 2015-2016

Issue	% Tax Supported Debt	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/15 Amount Outstanding	Principal 2015-2016	Interest 2015-2016	Total Principal & Interest
2015 Combination Tax/Rev C.O. Bonds	33%	2.0-5.0%	5/15/2015	8/1/2045	\$ 8,299,500	\$ 8,299,500	\$ 102,300	\$ 405,954	\$ 508,254
2015 Limited Tax (G.O.) & Refunding Bonds	58%	3.0-5.0%	5/15/2015	8/1/2045	14,028,400	14,028,400	174,000	723,318	897,318
2014 Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-4.125%	2/1/2014	8/1/2033	4,980,000	4,610,000	190,000	168,781	358,781
2013 Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-4.0%	2/1/2013	8/1/2033	4,600,000	4,450,000	100,000	140,206	240,206
2013 Limited Tax (G.O.) Bonds	100%	2.0-4.0%	2/1/2013	8/1/2033	2,000,000	1,925,000	50,000	60,400	110,400
2012 Limited Tax Refunding Bonds	24%	2.0-5.0%	6/1/2012	8/1/2034	15,006,432	13,736,851	950,699	568,718	1,519,417
2010 Limited Tax Refunding Bonds	64%	2.0-4.0%	12/1/2010	8/1/2032	10,099,200	9,264,000	217,600	370,560	588,160
2010 Combination Tax/Rev C.O. Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	4,130,000	3,790,000	85,000	148,404	233,404
2010 Limited Tax (G.O.) Bonds	100%	2.0-4.2%	12/1/2010	8/1/2035	2,000,000	1,840,000	40,000	72,170	112,170
2009 Limited Tax Refunding Bonds	52%	2.0-3.125%	12/1/2009	8/1/2016	2,941,470	363,730	363,730	11,131	374,861
2009A Combination Tax/Rev C.O. Bonds (PCDC)	100%	2.0-5.0%	12/1/2009	8/1/2035	2,750,000	2,375,000	80,000	103,701	183,701
2009A Combination Tax/Rev C.O. Bonds	56%	2.0-5.0%	12/1/2009	8/1/2035	8,450,400	7,607,600	159,600	343,648	503,248
2009 Limited Tax (G.O.) Bonds	100%	3.0-5.3%	2/1/2009	8/1/2031	3,000,000	2,640,000	60,000	132,380	192,380
2009 Combination Tax/Rev C.O. Bonds	100%	3.0-5.375%	2/1/2009	8/1/2035	11,500,000	10,180,000	220,000	524,765	744,765
2007 Combination Tax/Rev C.O. Bonds	100%	4.0-5.0%	12/1/2007	8/1/2033	10,315,000	8,845,000	210,000	435,163	645,163
2006 Combination Tax/Rev C.O. Bonds	100%	4.0%	12/1/2006	8/1/2025	4,785,000	4,610,000	-	184,400	184,400
Total					\$108,885,402	\$ 98,565,081	\$ 3,002,929	\$ 4,393,699	\$ 7,396,628
Payments from PCDC									\$ (782,688)
Debt paid from ad valorem revenue									\$ 6,613,940

**Purpose of Bonds Issued - General
Fiscal Year 2015-2016**

Bond Issue	Original Amount Issued	Amount Issued Net of Refunding	Streets/ Drainage	Parks	Library	Refunding	Other Improve- ments
2015 Combination Tax & Revenue Certificates of Obligation (33%)	\$ 8,299,500	\$ 8,299,500	X	X			
2015 Limited Tax & Refunding Bonds (58%)	\$ 14,028,400	\$ 14,028,400	X	X		X	
2014 Combination Tax & Revenue Certificates of Obligation (PCDC)	\$ 4,980,000	\$ 4,980,000	X				
2013 Combination Tax & Revenue Certificates of Obligation (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 & Revenue Certificates of Obligation	\$ 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 Limited Tax 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				

Outstanding Debt

General Fund

Debt Outstanding as of 9/30/15

Fiscal Year	Principal	Interest	Total
2016	\$ 3,002,929	\$ 4,393,699	\$ 7,396,628
2017	3,533,490	4,112,564	7,646,054
2018	3,621,532	4,005,137	7,626,670
2019	3,750,051	3,870,052	7,620,103
2020	3,865,749	3,733,853	7,599,602
2021	3,967,481	3,573,015	7,540,496
2022	4,098,928	3,413,791	7,512,719
2023	4,257,248	3,228,031	7,485,279
2024	5,432,822	3,034,158	8,466,980
2025	4,536,400	2,797,850	7,334,250
2026	4,186,050	2,612,795	6,798,845
2027	4,346,400	2,436,642	6,783,042
2028	4,509,450	2,252,958	6,762,408
2029	4,767,100	2,062,020	6,829,120
2030	4,909,650	1,860,970	6,770,620
2031	5,089,200	1,648,632	6,737,832
2032	5,267,750	1,420,146	6,687,896
2033	5,708,600	1,184,914	6,893,514
2034	4,901,300	921,393	5,822,693
2035	5,246,500	685,641	5,932,141
2036	770,100	425,196	1,195,296
2037	811,600	386,691	1,198,291
2038	848,100	346,111	1,194,211
2039	889,600	303,706	1,193,306
2040	934,400	259,226	1,193,626
2041	984,200	212,506	1,196,706
2042	1,019,050	173,138	1,192,188
2043	1,062,200	132,376	1,194,576
2044	1,103,700	89,888	1,193,588
2045	1,143,500	45,740	1,189,240
Total	\$ 98,565,081	\$ 55,622,840	\$ 154,187,921

Utility Debt Service Fund

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 (C.O. bonds). 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
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
2016	8,200,171	6,335,692	1.29

**Schedule of Utility Debt
Fiscal Year 2015-2016**

Issue	% Utility Supported	Interest Rate	Date of Issue	Date of Maturity	Amount of Issue (Net Refunding)	10/1/15 Amount Outstanding	Principal 2015-2016	Interest 2015-2016	Total Principal & Interest
2015 Combination Tax/Rev C.O. Bonds	67%	2.0-5.0%	5/15/2015	8/1/2045	\$16,850,500	\$16,850,500	\$207,700	\$824,209	\$1,031,909
2015 Limited Tax (G.O.) & Refunding Bonds	42%	3.0-5.0%	5/15/2015	8/1/2045	10,266,600	10,266,600	696,000	547,448	1,243,448
2012 Limited Tax Refunding Bonds	76%	2.0-5.0%	6/1/2012	8/1/2034	47,418,568	46,418,149	894,301	2,108,238	3,002,539
2010 Limited Tax Refunding Bonds	36%	2.0-4.0%	12/1/2010	8/1/2032	5,680,800	5,211,000	122,400	208,440	330,840
2009 Limited Tax Refunding Bonds	48%	2.0-3.125%	12/1/2009	8/1/2016	2,693,530	321,270	321,270	10,275	331,545
2009A Combination Tax/Rev C.O. Bonds	44%	2.0-5.0%	12/1/2009	8/1/2035	6,589,600	5,977,400	125,400	270,009	395,409
Total					\$89,499,598	\$85,044,919	\$2,367,071	\$3,968,620	\$6,335,692

**Purpose of Bonds Issued - Utility
Fiscal Year 2015-2016**

Bond Issue	Original Amount Issued	Amount Issued Net of Refunding	Water/Wastewater
2015 Combination Tax & Revenue Certificates of Obligation (67%)	\$ 16,850,500	\$ 16,850,500	Water & Wastewater improvements
2015 Limited Tax & Refunding Bonds (42%)	\$ 10,266,600	\$ 10,266,600	Refunding
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 & Revenue Certificates of Obligation (44%)	\$ 6,589,600	\$ 6,589,600	Wilbarger Wastewater Treatment Plant Wilbarger Interceptor

Outstanding Debt

Utility Fund

Debt Outstanding as of 9/30/15

Fiscal Year	Principal	Interest	Total
2016	\$ 2,367,071	\$ 3,968,620	\$ 6,335,691
2017	2,736,510	3,667,661	6,404,171
2018	2,828,468	3,587,096	6,415,564
2019	2,864,949	3,482,979	6,347,928
2020	2,969,251	3,385,732	6,354,983
2021	3,077,519	3,263,557	6,341,077
2022	3,051,072	3,140,457	6,191,529
2023	3,202,752	2,995,517	6,198,269
2024	1,992,178	2,843,389	4,835,567
2025	3,653,600	2,752,597	6,406,197
2026	4,058,950	2,633,290	6,692,240
2027	4,218,600	2,441,758	6,660,358
2028	4,385,550	2,242,222	6,627,772
2029	4,687,900	2,037,716	6,725,616
2030	4,825,350	1,818,153	6,643,503
2031	5,005,800	1,589,977	6,595,777
2032	5,172,250	1,344,954	6,517,204
2033	5,916,400	1,091,667	7,008,067
2034	5,063,700	796,535	5,860,235
2035	4,883,500	594,249	5,477,749
2036	649,900	359,254	1,009,154
2037	683,400	326,759	1,010,159
2038	716,900	292,589	1,009,489
2039	750,400	256,744	1,007,144
2040	790,600	219,224	1,009,824
2041	830,800	179,694	1,010,494
2042	860,950	146,462	1,007,412
2043	897,800	112,024	1,009,824
2044	931,300	76,112	1,007,412
2045	971,500	38,860	1,010,360
Total	\$ 85,044,919	\$ 51,685,848	\$ 136,730,768

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 2015	FY 2016	FY 2017	FY 2018	FY 2019	Future Years	Estimated Cost
Projects Completed in FY 2014					(in thousands)				
Kelly Lane Widening	September 2015	4,306	1,765	-	-	-	-	-	\$ 6,071
Pfennig Station Storage Tank & Upgrades	September 2015	385	3,261	25	-	-	-	-	\$ 3,671
Projects In Progress									
Rowe Loop Wastewater Service Extension	January 2016	173	473	103	-	-	-	-	\$ 749
Pfennig & Pflugerville Pkwy Water Improv	February 2016	128	635	600	-	-	-	-	\$ 1,363
Pfluger Farm Lane Phase B	March 2016	96	485	2,630	-	-	-	-	\$ 3,211
NTCMUD5 Water Supply Projects 1	March 2016	219	1,203	1,312	-	-	-	-	\$ 2,734
Turn Lanes Project	May 2016	-	94	486	-	-	-	-	\$ 580
Water Supply Interconnect & Imp at WTP	May 2016	-	63	506	-	-	-	-	\$ 569
Sorento Interceptor - Phase I	September 2016	65	247	3,878	-	-	-	-	\$ 4,190
NTCMUD5 Water Supply Projects 2	September 2016	89	198	1,948	-	-	-	-	\$ 2,235
Heatherwilde Elevated Storage Tank	September 2016	-	90	6,660	-	-	-	-	\$ 6,750
Weiss Lane Transmission Main	September 2016	-	85	2,415	-	-	-	-	\$ 2,500
Sorento/Carmel Lift Station and Force Main	September 2016	295	36	2,600	-	-	-	-	\$ 2,931
SH 45/SH 130 Wastewater Tunnel	September 2016	-	-	804	-	-	-	-	\$ 804
Helios Way W Ext & Sun Light Near Way	November 2016	-	79	3,382	800	-	-	-	\$ 4,261
Wells #6 & #7 Repairs & Upgrade	December 2016	-	25	380	845	-	-	-	\$ 1,250
Pfennig Lane Improvements	December 2016	92	-	1,316	860	-	-	-	\$ 2,268
East Pecan Street Widening	January 2017	-	176	837	730	-	-	-	\$ 1,743
Rowe Lane Reconstruction	February 2017	-	11	567	722	-	-	-	\$ 1,300
Subdivisions Street Reconstructions	March 2017	-	11	288	2,222	-	-	-	\$ 2,521

Capital Projects Summary (continued)

Project	Estimated Completion	Prior Years	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Future Years	Estimated Cost
<u>Projects In Progress (continued)</u>									
Heatherwilde North Widening	April 2017	1,041	287	4,669	3,708	-	-	-	\$ 9,705
Trail Development Projects	May 2017	-	36	472	492	-	-	-	\$ 1,000
East Pflugerville Pkwy Improvements	June 2017	-	38	612	3,750	-	-	-	\$ 4,400
Carmel Wastewater Interceptor	September 2017	-	52	254	1,894	-	-	-	\$ 2,200
New Sweden Package Treatment Plant	September 2017	-	-	480	2,720	-	-	-	\$ 3,200
Weiss Lane Reconstruction	November 2017	-	111	844	2,415	400	-	-	\$ 3,770
Park Development & Improvement Projects	June 2018	-	38	672	1,300	1,990	-	-	\$ 4,000
Sports Complex	To be determined	-	10	4,887	4,000	2,375	-	-	\$ 11,272

Kelly Lane Widening

Description Widen Kelly Lane to a 4-lane urban section from Murchison Ridge Trail to the western intersection of Falcon Pointe. 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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 4,306	1,765	-	-	-	-	-	\$ 6,071

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

Estimated Project Costs:

(in thousands)

Construction	\$ 5,038
Design	650
Surveying	37
Construction Test	35
Property Acq.	260
Utility Relocations	-
Other	3
Traffic Signals	48
Total	<u>\$ 6,071</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$4
FY 17	\$4
FY 18	\$4
FY 19	\$4

Project Schedule

Select Consultant	February 2008
Design	February 2008 to March 2013
Bid	October 2013
Award Bid	November 2013
Construction	December 2013 to September 2015

Impact on Operating Budget

Operating expenditures for these improvements include electricity and maintenance 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 was substantially complete in September 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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 385	3,261	25	-	-	-	-	\$ 3,671

Funding Sources This project is funded from the 2009 and 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ 3,183
Design	488
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	\$ 3,671



Estimated Operating Costs:

(in thousands)

FY 15	\$0
FY 16	\$40
FY 17	\$40
FY 18	\$40
FY 19	\$40

Project Schedule

Select Consultant	July 2013
Design	October 2013 to September 2014
Bid	October 2014
Award Bid	November 2014
Construction	December 2014 to September 2015

Impact on Operating Budget

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

Notes from Review Process

This project was substantially complete in September of 2015.

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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 173	473	103	-	-	-	-	\$ 749

Funding Sources This project is funded from the 2009 and 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ 561
Design	178
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	10
Total	<u>\$ 749</u>



Estimated Operating Costs:

(in thousands)

FY 15	\$0
FY 16	(\$8)
FY 17	(\$11)
FY 18	(\$11)
FY 19	(\$11)

Project Schedule

Select Consultant	August 2013
Design	August 2013 to December 2014
Bid	January 2015
Award Bid	February 2015
Construction	March 2015 to January 2016

Impact on Operating Budget

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

Notes from Review Process

This project is expected to be substantially complete in January of 2016.

Pfennig Lane & Pflugerville Parkway Water 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.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 128	635	600	-	-	-	-	\$ 1,363

Funding Sources This project is funded from the 2009 and 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ 1,091
Design	226
Surveying	-
Construction Test	-
Property Acq.	40
Utility Relocations	-
Other	6
Total	<u>\$ 1,363</u>



Estimated Operating Costs:

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	October 2013
Design	October 2013 to April 2015
Bid	May 2015
Award Bid	June 2015
Construction	July 2015 to February 2016

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

This project is expected to be substantially complete in February of 2016.

Pfluger Farm Phase B

Description Complete "gap" section of Pfluger Farm Ln. connecting Pfluger Farm Lane from East Pflugerville Pkwy to Town Center Dr.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 96	485	2,630	-	-	-	-	\$ 3,211

Funding Sources This project is funded from the 2013 and 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,915
Design	240
Surveying	-
Construction Test	55
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	<u>\$ 3,211</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$2
FY 17	\$3
FY 18	\$3
FY 19	\$3

Project Schedule

Select Consultant	April 2014
Design	May 2014 to June 2015
Bid	July 2015
Award Bid	August 2015
Construction	September 2015 to March 2016

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 is expected to be substantially complete in March of 2016.

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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 219	1,203	1,312	-	-	-	-	\$ 2,734

Funding Sources This project is funded from existing fund balance as well as the 2015 Combination Tax & Revenue Certificates of Obligation.

<p>Estimated Project Costs: (in thousands)</p> <table> <tr><td>Construction</td><td>\$ 2,422</td></tr> <tr><td>Design</td><td>311</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>1</td></tr> <tr><td>Total</td><td>\$ 2,734</td></tr> </table>	Construction	\$ 2,422	Design	311	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	1	Total	\$ 2,734					
Construction	\$ 2,422																				
Design	311																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	1																				
Total	\$ 2,734																				
<p>Estimated Operating Costs (in thousands)</p> <table> <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> <tr><td>FY 18</td><td>\$0</td></tr> <tr><td>FY 19</td><td>\$0</td></tr> </table>	FY 15	\$0	FY 16	\$0	FY 17	\$0	FY 18	\$0	FY 19	\$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 March 2016</td></tr> </table>	Select Consultant	July 2013	Design	November 2013 to January 2015	Bid	February 2015	Award Bid	March 2015	Construction	April 2015 to March 2016
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
FY 18	\$0																				
FY 19	\$0																				
Select Consultant	July 2013																				
Design	November 2013 to January 2015																				
Bid	February 2015																				
Award Bid	March 2015																				
Construction	April 2015 to March 2016																				

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

This project is expected to be substantially complete in March of 2016.

Turn Lanes Project

Description Add a turn lane on Grand Avenue Parkway to service Edgemere Drive and a turn lane on Picadilly Drive at Central Commerce Drive.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	94	486	-	-	-	-	\$ 580

Funding Sources This project is funded from the 2009 and 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)	
Construction	\$ 456
Design	123
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	\$ 580



Estimated Operating Costs

	(in thousands)
FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	May 2015
Design	June 2015 to October 2015
Bid	November 2015
Award Bid	December 2015
Construction	January 2016 to May 2016

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

This project is expected to be substantially complete in May of 2016.

Water Supply Interconnect & Improvements at Water Treatment Plant

Description Design and construct an interconnecting pipeline between the City of Pflugerville and Manville Water Supply Corporation at the City of Pflugerville's Water Treatment Plant

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	63	506	-	-	-	-	\$ 569

Funding Sources This project is funded from existing fund balance.

<p>Estimated Project Costs: (in thousands)</p> <table> <tr><td>Construction</td><td>\$ 479</td></tr> <tr><td>Design</td><td>-</td></tr> <tr><td>Surveying</td><td>-</td></tr> <tr><td>Construction Test</td><td>-</td></tr> <tr><td>Property Acq.</td><td>90</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>\$ 569</td></tr> </table>	Construction	\$ 479	Design	-	Surveying	-	Construction Test	-	Property Acq.	90	Utility Relocations	-	Other	-	Traffic Signals	-	Total	\$ 569			
Construction	\$ 479																				
Design	-																				
Surveying	-																				
Construction Test	-																				
Property Acq.	90																				
Utility Relocations	-																				
Other	-																				
Traffic Signals	-																				
Total	\$ 569																				
<p>Estimated Operating Costs (in thousands)</p> <table> <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> <tr><td>FY 18</td><td>\$0</td></tr> <tr><td>FY 19</td><td>\$0</td></tr> </table>	FY 15	\$0	FY 16	\$0	FY 17	\$0	FY 18	\$0	FY 19	\$0	<p>Project Schedule</p> <table> <tr><td>Select Consultant</td><td>June 2015</td></tr> <tr><td>Design</td><td>July 2015 to October 2015</td></tr> <tr><td>Bid</td><td>October 2015</td></tr> <tr><td>Award Bid</td><td>November 2015</td></tr> <tr><td>Construction</td><td>December 2015 to May 2016</td></tr> </table>	Select Consultant	June 2015	Design	July 2015 to October 2015	Bid	October 2015	Award Bid	November 2015	Construction	December 2015 to May 2016
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
FY 18	\$0																				
FY 19	\$0																				
Select Consultant	June 2015																				
Design	July 2015 to October 2015																				
Bid	October 2015																				
Award Bid	November 2015																				
Construction	December 2015 to May 2016																				

Impact on Operating Budget

No additional operating costs are associated with this project.

Notes from Review Process

This project is expected to be substantially complete in May of 2016.

Sorento Wastewater 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

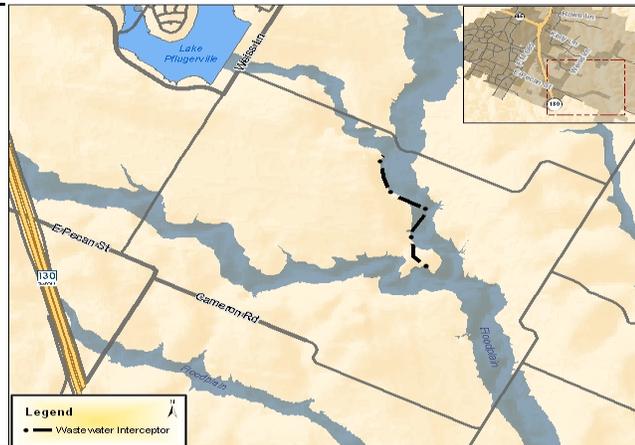
(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 65	247	3,878	-	-	-	-	\$ 4,190

Funding Sources This project is funded from the 2009 and 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)

Construction	\$ 3,743
Design	404
Surveying	-
Construction Test	-
Property Acq.	43
Utility Relocations	-
Other	-
Total	<u>\$ 4,190</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	December 2013
Design	January 2014 to January 2016
Bid	February 2016
Award Bid	March 2016
Construction	April 2016 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.

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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 89	198	1,948	-	-	-	-	\$ 2,235

Funding Sources This project is funded from existing fund balance as well as the 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)	
Construction	\$ 1,868
Design	328
Surveying	-
Construction Test	-
Property Acq.	39
Utility Relocations	-
Other	-
Total	<u>\$ 2,235</u>



Estimated Operating Costs

	(in thousands)
FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	July 2013
Design	November 2013 to December 2016
Bid	January 2016
Award Bid	January 2016
Construction	February 2016 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 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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	90	6,660	-	-	-	-	\$ 6,750

Funding Sources This project is funded from the 2015 Combination Tax & Revenue Certificates of Obligation and fund balance.

Estimated Project Costs:

(in thousands)

Construction	\$ 5,942
Design	803
Surveying	-
Construction Test	-
Property Acq.	2
Utility Relocations	-
Other	3
Total	<u>\$ 6,750</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	December 2014
Design	January 2015 to February 2016
Bid	February 2016
Award Bid	March 2016
Construction	April 2016 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.

Weiss Lane Transmission Main

Description Design and construct a transmission line from the water treatment plant to the Sorento subdivision.

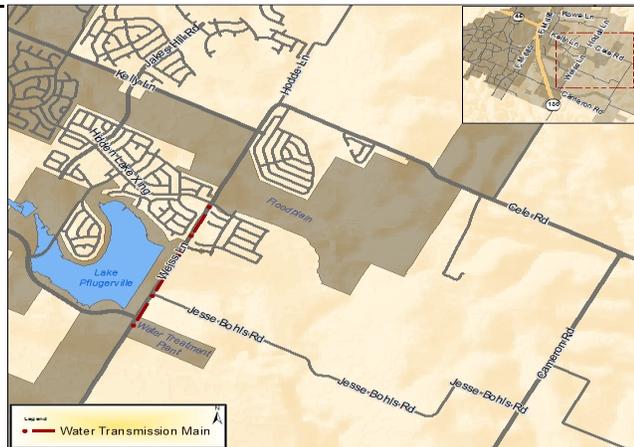
Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	85	2,415	-	-	-	-	\$ 2,500

Funding Sources This project is funded from the 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)	
Construction	\$ 2,156
Design	305
Surveying	-
Construction Test	-
Property Acq.	38
Utility Relocations	-
Other	1
Total	<u>\$ 2,500</u>



Estimated Operating Costs

	(in thousands)
FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	July 2015
Design	August 2015 to March 2016
Bid	April 2015
Award Bid	March 2015
Construction	April 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

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/Carmel Lift Station and Force Main

Description Design and construct a lift station and force main to serve all commercial and residential customers north of Pecan Street and east of SH 130.

Financial Plan

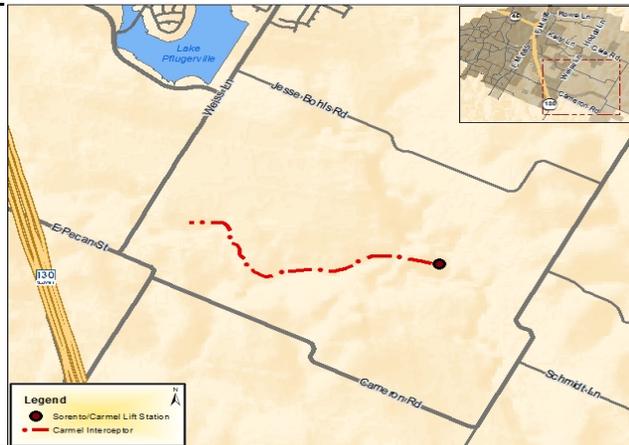
(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 295	36	2,600	-	-	-	-	\$ 2,931

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

Estimated Project Costs:

(in thousands)

Construction	\$ 2,408
Design	495
Surveying	-
Construction Test	-
Property Acq.	27
Utility Relocations	-
Other	1
Total	<u>\$ 2,931</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	July 2013
Design	October 2013 to October 2015
Bid	November 2015
Award Bid	December 2015
Construction	January 2016 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.

SH 45/SH 130 Wastewater Tunnel

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

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	-	804	-	-	-	-	\$ 804

Funding Sources This project is funded from existing fund balance.

Estimated Project Costs:

(in thousands)

Construction	\$ 683
Design	121
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Traffic Signals	-
Total	\$ 804



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	December 2015
Design	January 2016 to March 2016
Bid	April 2016
Award Bid	May 2016
Construction	June 2016 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.

Helios Way West Extension and Sun Light Near Way Improvements

Description Reconstruct Sun Light Near Way from Pecan Street to the intersection with Helios Way. Extend Helios Way west approximately 1,600 linear feet from its current intersection at Sun Light Near Way and then north approximately 1,500 linear feet to Pecan Street.

Financial Plan
(in thousands)

	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	79	3,382	800	-	-	-	\$ 4,261

Funding Sources This project is funded from the 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:
(in thousands)

Construction	\$ 3,863
Design	397
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	\$ 4,261



Estimated Operating Costs
(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	May 2015
Design	June 2015 to March 2016
Bid	April 2016
Award Bid	May 2016
Construction	June 2016 to November 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.

Wells #6 & #7 Repairs & Upgrade

Description Replace existing pump and motor at lower depth for the City's well #7 and upgrade well #6.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	25	380	845	-	-	-	\$ 1,250

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

Estimated Project Costs:

(in thousands)

Construction	\$ 1,176
Design	73
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	\$ 1,250



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	February 2015
Design	March 2015 to October 2015
Bid	November 2015
Award Bid	December 2015
Construction	January 2016 to December 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.

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	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 92	-	1,316	860	-	-	-	\$ 2,268

Funding Sources This project is funded from the 2009 Combination Tax & Revenue Certificates of Obligation, the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,005
Design	263
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Total	<u>\$ 2,268</u>



Estimated Operating Costs:

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	April 2010
Design	July 2010 to March 2016
Bid	April 2016
Award Bid	May 2016
Construction	June 2016 to December 2016

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

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

East Pecan Street Widening

Description Widen East Pecan Street from SH 130 to Cameron Road.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	176	808	702	-	-	-	\$ 1,686

Funding Sources This project is funded from the 2015 General Obligation issue.

Estimated Project Costs:

(in thousands)

Construction	\$ 1,403
Design	235
Surveying	-
Construction Test	-
Property Acq.	47
Utility Relocations	-
Other	1
Traffic Signals	-
Total	<u>\$ 1,686</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	October 2015
Design	November 2015 to March 2016
Bid	April 2016
Award Bid	May 2016
Construction	June 2016 to January 2017

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

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

Rowe Lane Reconstruction

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

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	11	567	722	-	-	-	\$ 1,300

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

<p>Estimated Project Costs: (in thousands)</p> <table> <tr><td>Construction</td><td>\$ 1,022</td></tr> <tr><td>Design</td><td>278</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>\$ 1,300</td></tr> </table>	Construction	\$ 1,022	Design	278	Surveying	-	Construction Test	-	Property Acq.	-	Utility Relocations	-	Other	-	Traffic Signals	-	Total	\$ 1,300			
Construction	\$ 1,022																				
Design	278																				
Surveying	-																				
Construction Test	-																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Traffic Signals	-																				
Total	\$ 1,300																				
<p>Estimated Operating Costs (in thousands)</p> <table> <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> <tr><td>FY 18</td><td>\$0</td></tr> <tr><td>FY 19</td><td>\$0</td></tr> </table>	FY 15	\$0	FY 16	\$0	FY 17	\$0	FY 18	\$0	FY 19	\$0	<p>Project Schedule</p> <table> <tr><td>Select Consultant</td><td>June 2015</td></tr> <tr><td>Design</td><td>July 2015 to May 2016</td></tr> <tr><td>Bid</td><td>June 2016</td></tr> <tr><td>Award Bid</td><td>July 2016</td></tr> <tr><td>Construction</td><td>August 2016 to February 2017</td></tr> </table>	Select Consultant	June 2015	Design	July 2015 to May 2016	Bid	June 2016	Award Bid	July 2016	Construction	August 2016 to February 2017
FY 15	\$0																				
FY 16	\$0																				
FY 17	\$0																				
FY 18	\$0																				
FY 19	\$0																				
Select Consultant	June 2015																				
Design	July 2015 to May 2016																				
Bid	June 2016																				
Award Bid	July 2016																				
Construction	August 2016 to February 2017																				

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

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

Subdivision Street Reconstructions

Description Rehabilitation of approximately twelve streets, totaling approximately 13,565 linear feet, in the Windermere and Heatherwilde subdivisions.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	11	288	2,222	-	-	-	\$ 2,521

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,221
Design	299
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	<u>\$ 2,521</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	July 2015
Design	August 2015 to July 2016
Bid	August 2016
Award Bid	September 2016
Construction	October 2016 to March 2017

Impact on Operating Budget

Operating expenditures for these improvements include streetlights and minimal repair and maintenance. As an existing roadway, the City is already maintaining these items. No additional operating costs are anticipated.

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. Add a traffic signal at Heatherwilde Boulevard and Kingston Lacy Boulevard.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ 1,041	287	4,669	3,708	-	-	-	\$ 9,705

Funding Sources This project is funded from the 2007 and 2009 Combination Tax & Revenue Certificates of Obligation, the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 8,300
Design	909
Surveying	-
Construction Test	-
Property Acq.	496
Utility Relocations	-
Other	-
Total	<u>\$ 9,705</u>



Estimated Operating Costs:

(in thousands)

FY 15	\$0
FY 16	\$2
FY 17	\$2
FY 18	\$2
FY 19	\$2

Project Schedule

Select Consultant	June 2008
Design	September 2008 to October 2015
Bid	November 2015
Award Bid	December 2015
Construction	January 2016 to April 2017

Impact on Operating Budget

Operating expenditures for these improvements include electricity and maintenance for a new traffic signal. 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 April of 2017.

Trails Development Projects

Description Trail improvements, additions and upgrades based on selections from the Parks & Recreation Commission's 5-Year Comprehensive Park Plan.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	36	472	492	-	-	-	\$ 1,000

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 842
Design	150
Surveying	-
Construction Test	-
Property Acq.	7
Utility Relocations	-
Other	1
Traffic Signals	-
Total	<u>\$ 1,000</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	June 2015
Design	July 2015 to February 2016
Bid	March 2016
Award Bid	April 2016
Construction	May 2016 to May 2017

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.

East Pflugerville Parkway Improvements

Description Reconstruct East Pflugerville Parkway from SH 130 east toward Lake Pflugerville.

Financial Plan

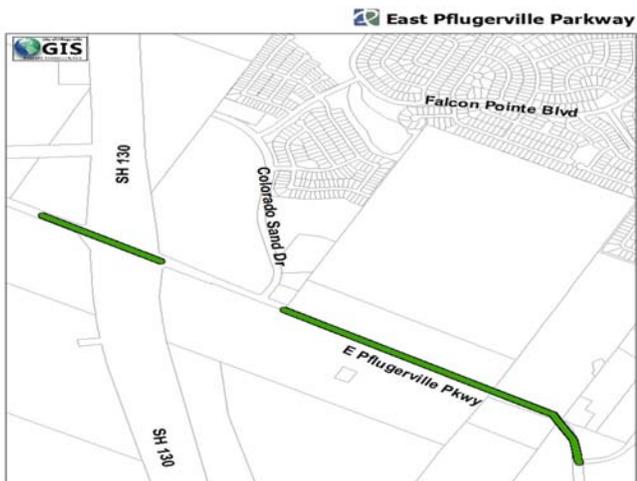
(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	38	612	3,750	-	-	-	\$ 4,400

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 3,750
Design	650
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	-
Traffic Signals	-
Total	\$ 4,400



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	August 2015
Design	September 2015 to July 2016
Bid	August 2016
Award Bid	September 2016
Construction	October 2016 to June 2017

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

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

Carmel Wastewater Interceptor

Description Design and construct an interceptor to service and meet the needs of the new Pflugerville I.S.D. high school.

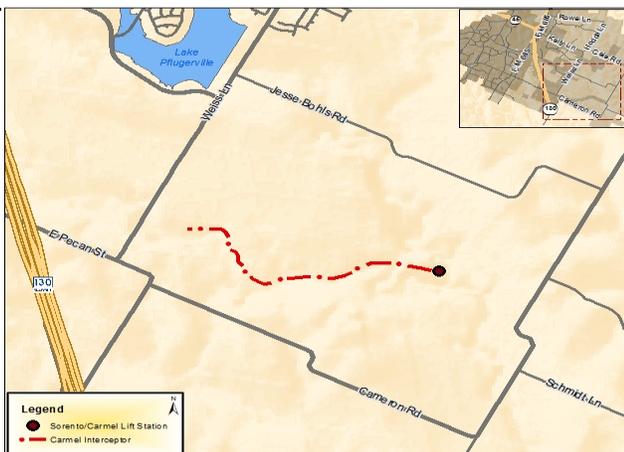
Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	52	254	1,894	-	-	-	\$ 2,200

Funding Sources This project is funded from the 2015 Combination Tax & Revenue Certificates of Obligation.

Estimated Project Costs:

(in thousands)	
Construction	\$ 1,838
Design	299
Surveying	-
Construction Test	-
Property Acq.	63
Utility Relocations	-
Other	-
Traffic Signals	-
Total	\$ 2,200



Estimated Operating Costs

	(in thousands)
FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	April 2015
Design	May 2015 to July 2016
Bid	August 2016
Award Bid	September 2016
Construction	October 2016 to September 2017

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. The new Pflugerville I.S.D. high school is anticipated to open in 2017.

Weiss Lane Reconstruction

Description Reconstruct the existing 2 lanes of Weiss Lane from Hodde Lane to Pecan Street in conjunction with Travis County.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	111	844	2,415	400	-	-	\$ 3,770

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 2,815
Design	954
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	<u>\$ 3,770</u>



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	May 2015
Design	June 2015 to August 2016
Bid	September 2016
Award Bid	October 2016
Construction	November 2016 to November 2017

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

The November 2015 election will include a vote on expanding the project to a 4 lane divided urban roadway.

Park Development & Improvement Projects

Description Fund various amenities including but not limited to trails, walkways, playscapes, a dog park, and shade structures as identified in the Trails Master Plan and Undeveloped Park Study.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	38	672	1,300	1,990	-	-	\$ 4,000

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 3,055
Design	944
Surveying	-
Construction Test	-
Property Acq.	-
Utility Relocations	-
Other	1
Traffic Signals	-
Total	\$ 4,000



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	February 2016
Design	February 2016 to April 2017
Bid	May 2017
Award Bid	June 2017
Construction	July 2017 to June 2018

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.

Sports Complex

Description Construct a sports complex based on the Pflugerville Athletic Complex Study. The project could include numerous sports fields, parking, restrooms, seating and other associated amenities on 237 acres of land.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	10	4,887	4,000	2,375	-	-	\$ 11,272

Funding Sources This project is funded from the 2015 General Obligation issue and future general obligation issues previously approved.

Estimated Project Costs:

(in thousands)

Construction	\$ 6,188
Design	687
Surveying	-
Construction Test	-
Property Acq.	4,393
Utility Relocations	-
Other	4
Traffic Signals	-
Total	\$ 11,272



Estimated Operating Costs

(in thousands)

FY 15	\$0
FY 16	\$0
FY 17	\$0
FY 18	\$0
FY 19	\$0

Project Schedule

Select Consultant	To be determined
Design	To be determined
Bid	To be determined
Award Bid	To be determined
Construction	To be determined

Impact on Operating Budget

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

Notes from Review Process

In FY 16, after acquiring the land, the Pflugerville Athletic Complex Study will be undertaken. Upon completion, design will commence.

New Sweden Package Treatment Plant

Description Construct a package wastewater treatment plant to serve the eastern most customers in the City service area.

Financial Plan

(in thousands)	Prior Years	2015	2016	2017	2018	2019	Future Years	Project Total
Schedule	\$ -	-	480	2,720	-	-	-	\$ 3,200

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>\$ 2,620</td></tr> <tr><td>Design</td><td>480</td></tr> <tr><td>Surveying</td><td>-</td></tr> <tr><td>Construction Test</td><td>100</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>\$ 3,200</td></tr> </table>	Construction	\$ 2,620	Design	480	Surveying	-	Construction Test	100	Property Acq.	-	Utility Relocations	-	Other	-	Traffic Signals	-	Total	\$ 3,200			
Construction	\$ 2,620																				
Design	480																				
Surveying	-																				
Construction Test	100																				
Property Acq.	-																				
Utility Relocations	-																				
Other	-																				
Traffic Signals	-																				
Total	\$ 3,200																				
<p>Estimated Operating Costs (in thousands)</p> <table border="0"> <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> <tr><td>FY 18</td><td>\$0</td></tr> <tr><td>FY 19</td><td>\$0</td></tr> </table>	FY 15	\$0	FY 16	\$0	FY 17	\$0	FY 18	\$0	FY 19	\$0	<p>Project Schedule</p> <table border="0"> <tr><td>Select Consultant</td><td>April 2016</td></tr> <tr><td>Design</td><td>May 2016 to September 2016</td></tr> <tr><td>Bid</td><td>October 2016</td></tr> <tr><td>Award Bid</td><td>November 2016</td></tr> <tr><td>Construction</td><td>December 2016 to September 2017</td></tr> </table>	Select Consultant	April 2016	Design	May 2016 to September 2016	Bid	October 2016	Award Bid	November 2016	Construction	December 2016 to September 2017
FY 15	\$0																				
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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.



Utility Fund Capital Improvement Projects

Water Projects	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
System Strength & Reliability						
1 Pfennig pump station improvements (2 pumps, storage, piping)	2,712,500	-	-	-	-	-
2 Pflugerville Parkway Transmission Main Extension and Pfennig Lane Transmission Main Upgrade	537,638	537,638	-	-	-	-
Storage						
3 Heatherwilde Elevated Storage (950 Pressure Plane)	1,000,000	5,750,000	-	-	-	-
Distribution						
4 NTCMUD#5 Projects 1	2,073,242	1,056,758	-	-	-	-
5 NTCMUD#5 Projects 2	294,812	1,960,188	-	-	-	-
6 Weiss Lane Transmission Main	100,000	2,400,000	-	-	-	-
7 SH 45 Connector interceptor	-	-	848,000	-	-	-
Miscellaneous System Improvements						
8 Downtown Pressure Zone Re-delineation	35,000	450,000	-	-	-	-
9 Water Treatment plant membrane replacement (2)	1,350,160	-	-	-	-	-
10 Water Treatment plant membrane replacement (1)	-	950,000	-	-	-	-
11 Manville Connection to Water Treatment Plant	450,000	300,000	-	-	-	-
12 City Well No 6 & 7 Repairs and Upgrades	800,000	450,000	-	-	-	-
13 Pecan Street Parkway Drive Interconnect	-	-	-	318,000	-	-
Total Water Projects	9,353,352	13,854,584	848,000	318,000	-	-

Water Projects funding sources:

Transfer from Fund balance	(2,114,102)	(7,108,000)	(848,000)	(318,000)	-	-
Existing Bond Funds	(6,753,192)	(6,404,584)	-	-	-	-
New Bond Funds	-	-	-	-	-	-
Water Impact Fees \$	\$ (486,058)	\$ (342,000)				

indicates project partially funded by Impact Fees

Utility Fund Capital Improvement Projects

Wastewater Projects	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
1 Rowe Loop Wastewater service extension	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -
2 Sorento/Carmel lift station and force main	286,879	4,715,495	-	-	-	-
3 Sorento Interceptor Phase 1	363,183	3,826,817	-	-	-	-
4 Carmel Interceptor Phase 1	158,715	2,041,285	-	-	-	-
5 SH 45/SH 130 Tunnel (extend service to north)	48,000	756,000	-	-	-	-
6 New Sweden package treatment plant	-	480,000	2,720,000	-	-	-
7 Lakeside Interceptor Phase 1	-	-	888,000	-	-	-
8 Central WWTP Capacity Expansion to 6.9 MGD	-	-	1,653,000	1,653,000	3,306,000	10,000,000
Total Capital Improvement Project Expenses - Wastewater	1,406,777	11,819,597	5,261,000	1,653,000	3,306,000	10,000,000

Funding sources - Wastewater:

Transfer from Fund balance	\$ -	\$ (480,000)	\$ (888,000)	\$ -	\$ -	\$ -
Existing Bond Funds	\$ (1,406,777)	\$ (6,624,102)	\$ -	\$ -	\$ -	\$ -
New Bond Funds	\$ -	\$ -	\$ (4,373,000)	\$ (1,653,000)	\$ (3,306,000)	\$ (10,000,000)
Wastewater (Central) Impact Fees	\$ -	\$ (4,715,495)	\$ -	\$ -	\$ -	\$ -

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TOTAL FUNDING SOURCES - WATER & WASTEWATER

Transfer from Fund balance	\$ (2,114,102)	\$ (7,588,000)	\$ (1,736,000)	\$ (318,000)	\$ -	\$ -
Existing Bond Funds	(8,159,969)	(13,028,686)	-	-	-	-
New Bond Funds	-	-	(4,373,000)	(1,653,000)	(3,306,000)	(10,000,000)
Water and Wastewater (Central) Impact Fees	\$ (486,058)	\$ (5,057,495)	\$ -	\$ -	\$ -	\$ -

Projected Fund balance remaining at year-end:	\$ 12,579,116	\$ 5,922,060	\$ 4,186,060	\$ 3,868,060	\$ 3,868,060	\$ 3,868,060
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Bond funds remaining at year-end:	\$ 13,426,622	\$ -				
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Total Proposed Water and Wastewater CIP Expense \$ 10,760,129 \$ 25,674,181 \$ 6,109,000 \$ 1,971,000 \$ 3,306,000 \$ 10,000,000

Notes

All project information provided by Capital Improvement Project Coordinator in June 2015.
 Support Facilities (2015-2016), Water and Wastewater Master Plan Updates (2018), and the 5-year Impact Fee and CIP Update (2019) are included in the utility operating budget.
 Construction of the Central WWTP expansion is proposed to occur between FY 2019-2022 and cost approximately \$21,000,000.
 Projected fund balance remaining at year-end will exceed the policy required reserve of 25% operating expense (approximately \$3.4 million for FY16).
 Use of available fund balance will be considered prior to future bond issuances.

Capital Projects

Revenue	FY 2016	
Cash Balance Forward		
2015 Limited Tax & Refunding Bonds	\$ 1,299,563	
2015 Combination Tax & Revenue Certificates of Obligation	4,315,250	
		\$ 5,614,813
<hr/>		
Additional Funds		
Portion of limited tax bonds from 2014 bond election to be issued	\$ 23,187,845	
		\$ 23,187,845
<hr/>		
	Total FY 2016 Funding Available	<u>\$ 28,802,658</u>

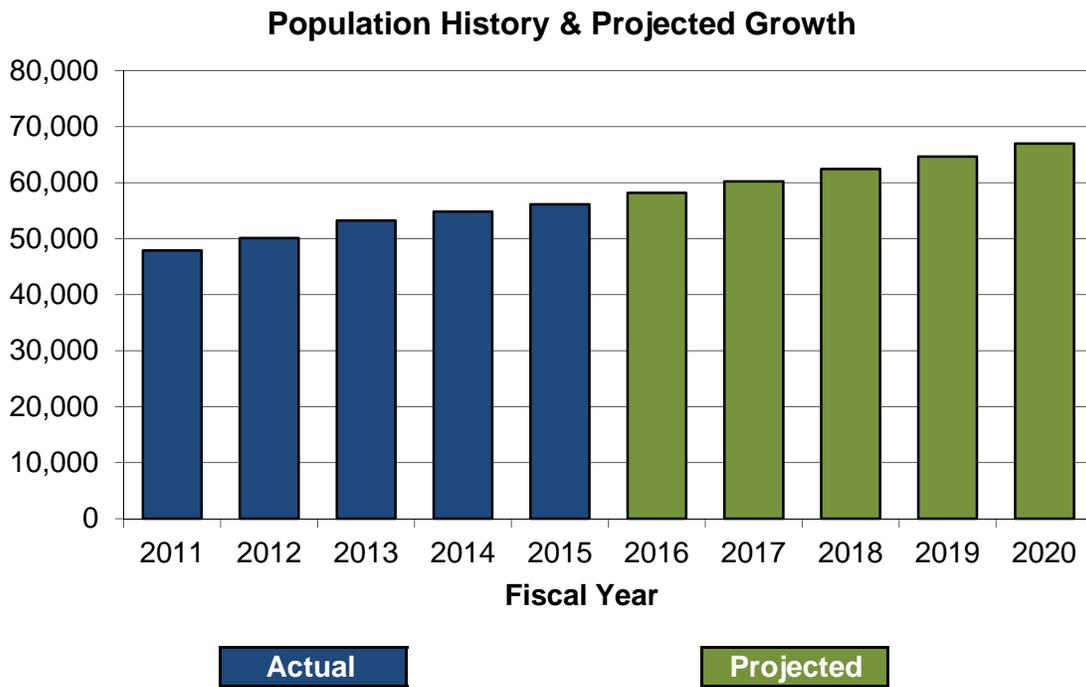
Expense	FY 2016	
Allocated Funding		
Street Projects		
Pecan Street (E of SH 130)	\$ 730,000	
Weiss Lane	2,200,000	
Rowe Lane	1,040,000	
Pflugerville Parkway	2,200,000	
Pfennig Lane	1,098,000	
Heatherwilde Subdivision Reconstruction 1 & 2	200,000	
Heatherwilde Widening	3,000,000	
Trail Development	830,000	
Sports Complex	9,691,408	
Park Development & Improvement	2,941,000	
Lake Pflugerville	557,000	
Pfennig Sports Pfields Parking & Restrooms	220,000	
Helios Way West Extension	2,325,000	
Sun Light Near Way Rebuild	870,750	
Pflugger Farm Lane	899,500	
	Total Allocated Funding	<u>\$ 28,802,658</u>
		Total FY 2016 Expenses <u>\$ 28,802,658</u>

Statistical



Population History and Projected Growth

Fiscal Year	Population	% Increase
2011	47,874	2.0%
2012	50,081	4.6%
2013	53,250	6.3%
2014	54,843	3.0%
2015	56,126	2.3%
2016	58,147	3.6%
2017	60,240	3.6%
2018	62,409	3.6%
2019	64,656	3.6%
2020	66,983	3.6%

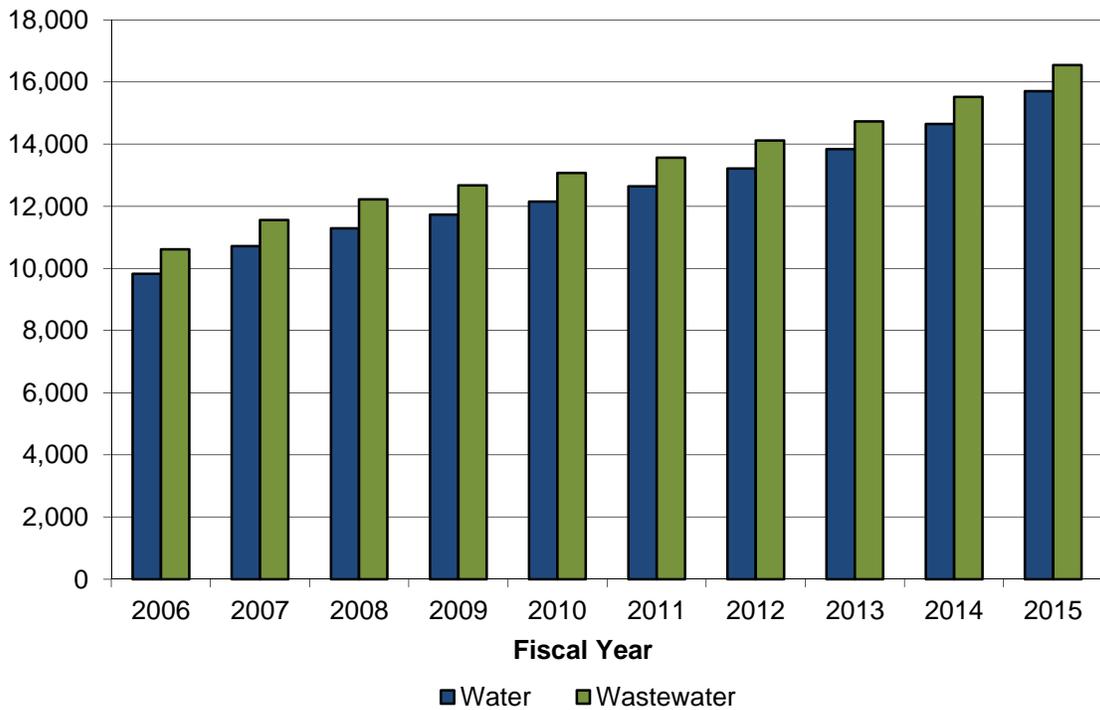


Source: City of Pflugerville Planning Department

Utility Customer Growth

Fiscal Year	Water	Wastewater
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
2015	15,699	16,544

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			
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
2015	\$2,757,615,637	\$990,762,887	\$399,206,912	\$704,956,961	\$3,442,628,475	14.27%	0.5336

Source: Travis Central Appraisal District; Williamson County Appraisal District

Property Tax Analysis

This Year's Average Residential Property Value	\$187,672
Last Year's Average Residential Property Value	\$172,045

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

This Year's Effective Tax Rate	\$0.4935
This Year's Rollback Tax Rate	\$0.5405
This Year's Adopted Tax Rate	\$0.5405

	Tax Levy:	Maintenance & Operations	Interest & Sinking	Total Rate & Levy
Taxable Value		\$3,866,723,695	\$3,866,723,695	\$3,866,723,695
Net Taxable Value - City:		\$3,866,723,695	\$3,866,723,695	\$3,866,723,695
Maint & Operation Rate/100		0.3665		
Debt Rate/100			0.1740	
Total Rate				0.5405
Total Levy		\$14,171,542	\$6,728,099	\$20,899,642
Collection Rate		100%	100%	100%
Less: Collection Fees		(28,000)	-	(28,000)
Less: TIRZ #1 Levy*		(606,217)	-	(606,217)
Estimated Tax Revenue		<u><u>\$13,537,325</u></u>	<u><u>\$6,728,099</u></u>	<u><u>\$20,265,425</u></u>

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

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
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
2015-2016	0.3665	0.1740	0.5405	3,754,565,101	20,265,425

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

Principal Property Taxpayers September 30, 2015

Taxpayer	Taxable Assessed Value	Rank	Percent of Total Taxable Assessed Value
A-S 93 SH 130-SH 45 LP	\$98,043,043	1	2.54%
BRE MF STONE HILL LLC	\$48,128,169	2	1.24%
1825 PLACE LLC	\$35,192,000	3	0.91%
SWENSON FARMS APARTMENT COMMUNITY LLC	\$32,086,000	4	0.83%
PIRET (IMPACT WAY) HOLDINGS LLC	\$28,291,299	5	0.73%
TARGET CORPORATION	\$26,239,191	6	0.68%
ONCOR ELECTRIC DELIVERY CO LLC	\$23,464,000	7	0.61%
WAL-MART REAL ESTATE BUSINESS TRUST	\$17,355,333	8	0.45%
HOME DEPOT USA INC	\$17,117,771	9	0.44%
SPRINGBROOK APTSP1 LP	\$16,506,102	10	0.43%
Total	\$342,422,908		8.86%

Source: Travis Central Appraisal District

Principal Employers September 30, 2015

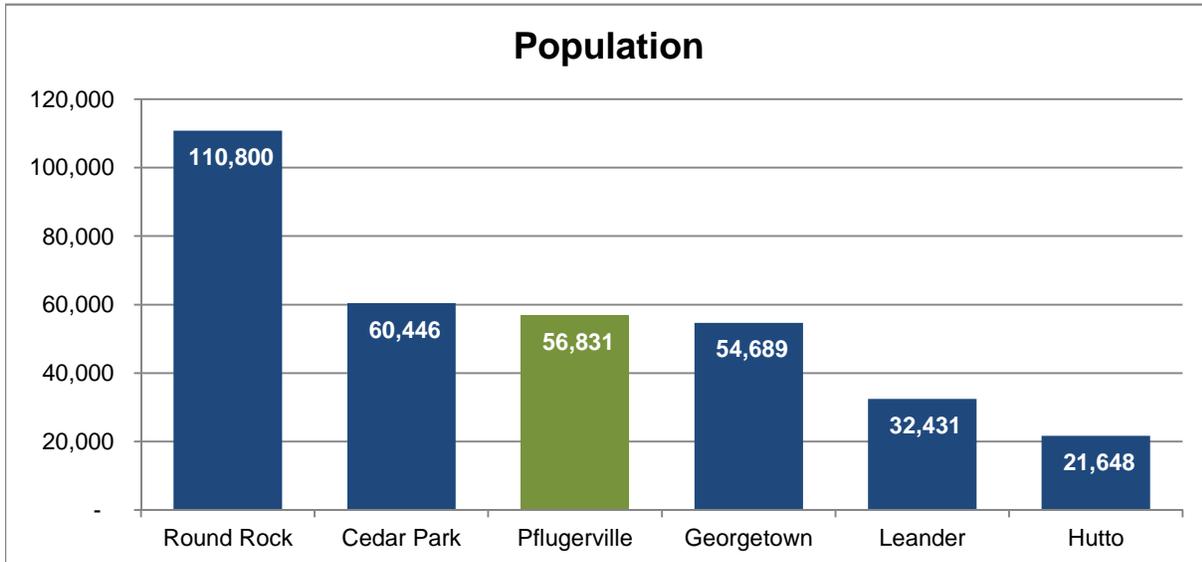
<u>Employers</u>	<u>Employees</u>
Pflugerville ISD	1,497
City of Pflugerville	325
Wal-Mart	325
Mtech	265
HEB Grocery Co.	225
Target	200
Flextronics	195
Avant Technologies	155
Home Depot	125
Fed Ex	120

Source:
Pflugerville Community Development Corporation

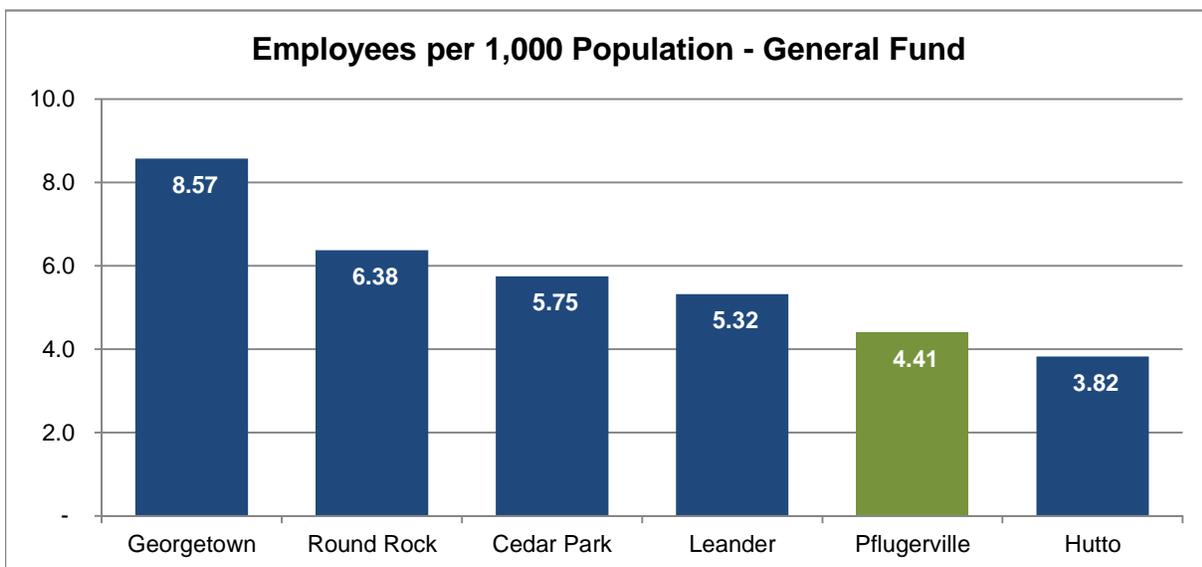
Peer Comparisons

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.

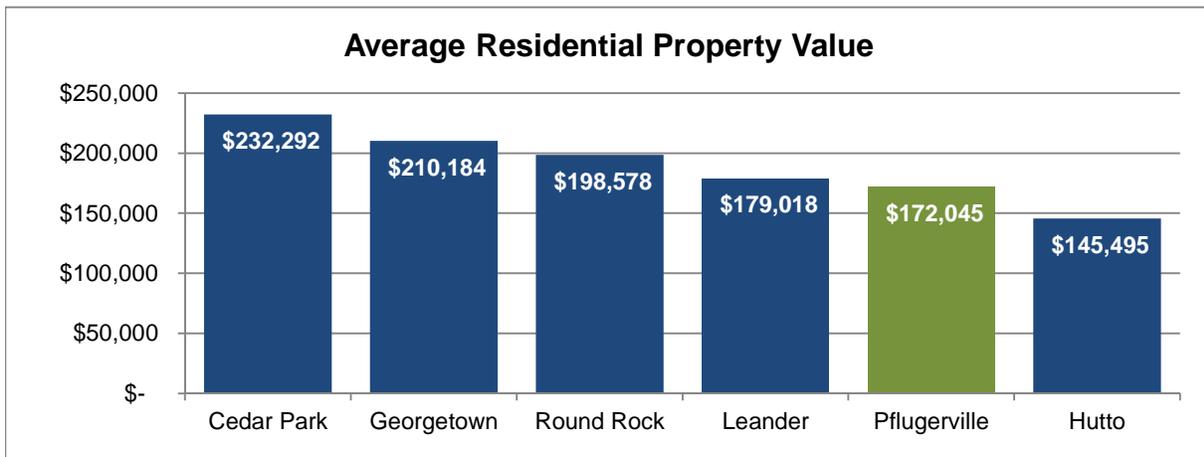
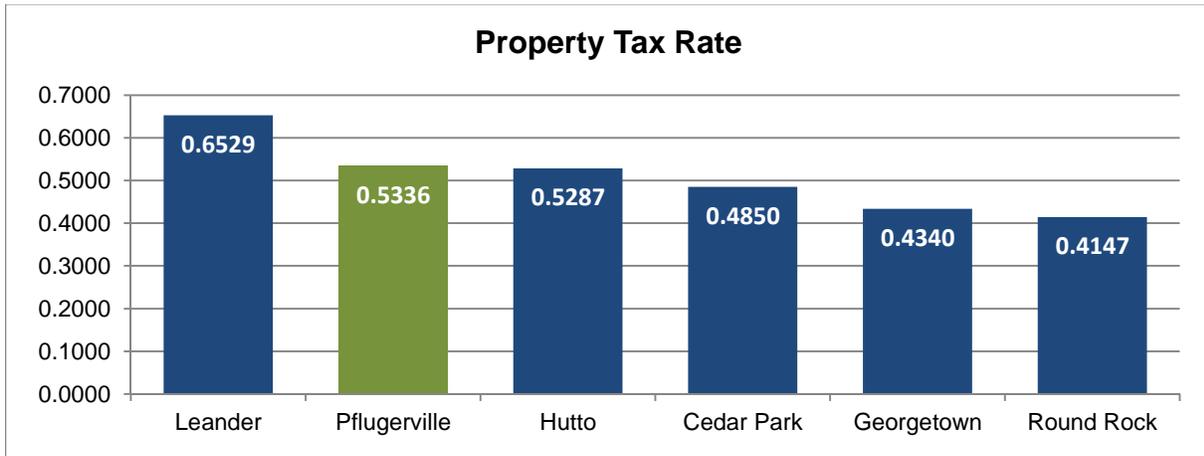
The data presented was taken from each city's 2014-2015 annual budget (unless otherwise noted).



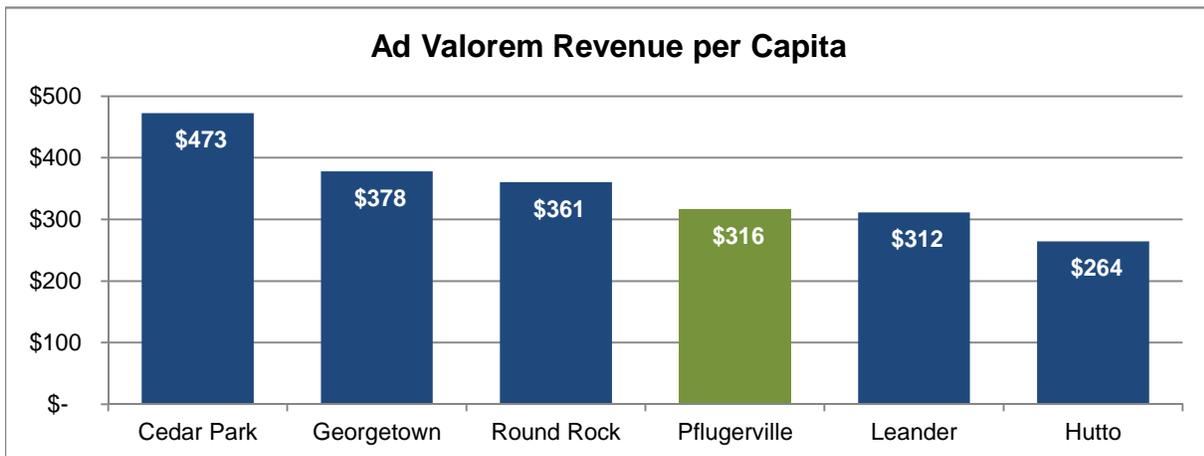
*Leander's population was obtained from the City of Leander Planning Department website.



Peer Comparisons

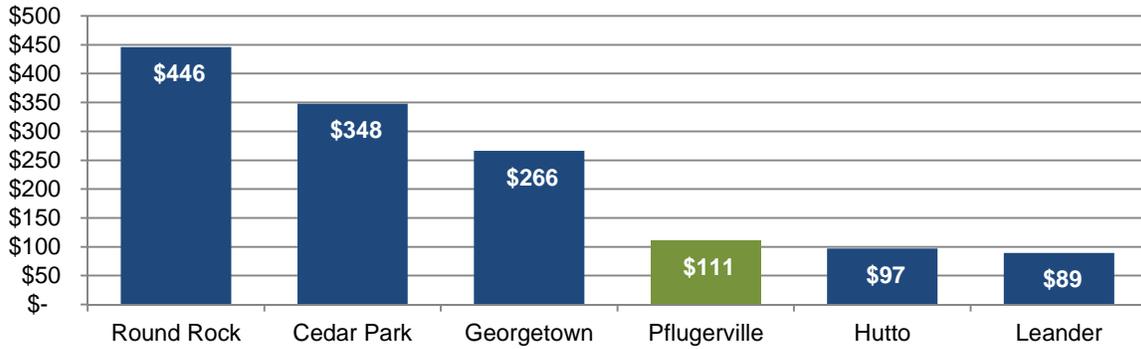


*Leander's average was obtained from the City of Leander Planning Department website.

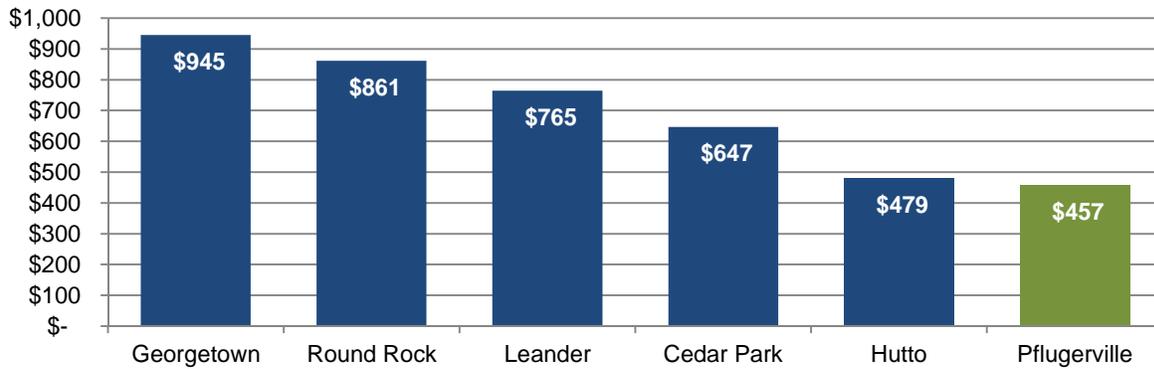


Peer Comparisons

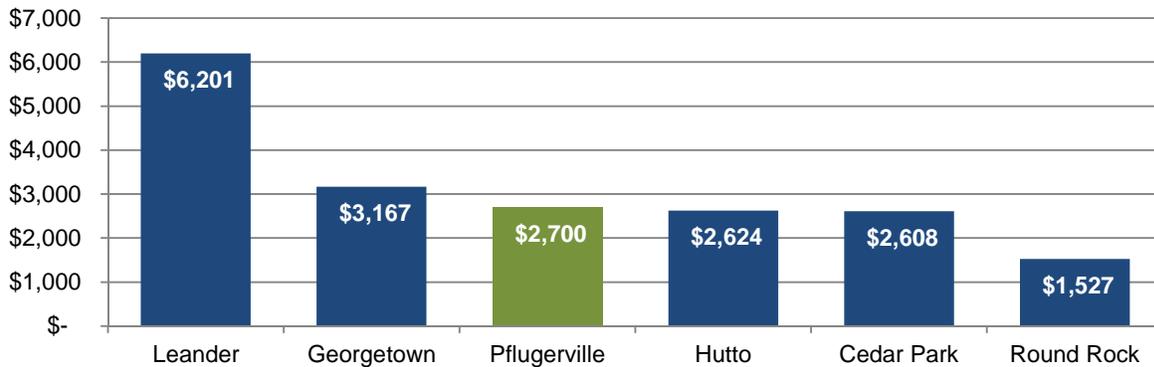
Sales Tax Revenue (Budgeted) per Capita



General Fund Expenditures per Capita



Debt per Capita



Reference



**AN ORDINANCE OF THE CITY OF PFLUGERVILLE, TEXAS
ADOPTING THE FISCAL YEAR 2016 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.

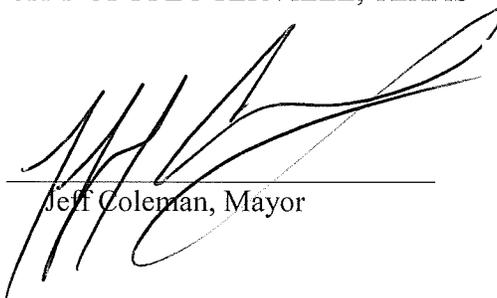
Section 2. The City Secretary shall be and hereby is directed to file the approved final budget in her offices and in the office of the County Clerk of Travis County, Texas.

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.

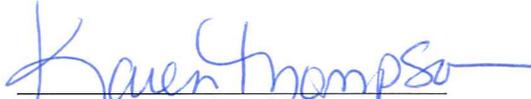
PASSED AND APPROVED September 29, 2015.

CITY OF PFLUGERVILLE, TEXAS

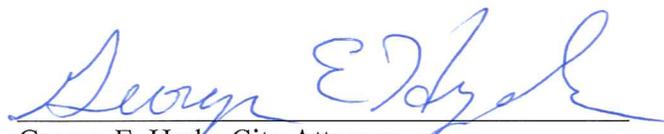


Jeff Coleman, Mayor

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 City Council finds that the Travis Central Appraisal District and the Williamson County Appraisal District have prepared, certified, and submitted to the tax assessor/collector the appraisal roll of the City of Pflugerville, Texas (the "City") for 2015; and

WHEREAS, the City Council finds that the 2015 certified appraisal roll represents the total appraised, assessed and taxable value of all property and the total taxable value of new property within the City as \$3,866,723,695; and

WHEREAS, the City Council finds the tax rate to be levied for 2015 (fiscal year 2016) set by this ordinance is based on the appraisal roll and is sufficient to provide the tax revenues required by the City; and

WHEREAS, the City Council finds all required notices have been issued and all required hearings have occurred in accordance with Texas law permitting this tax levy; and

WHEREAS, the City Council finds that this Ordinance is in compliance with Texas Tax Code §26.05(b)(1) by including the following statement in type larger than the type used in any other portion of this Ordinance:

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 9.5% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$47.00 OVER THE EFFECTIVE RATE.

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 \$0.5405 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 \$0.3665. The debt service portion of the tax is \$0.1740.

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 2016.

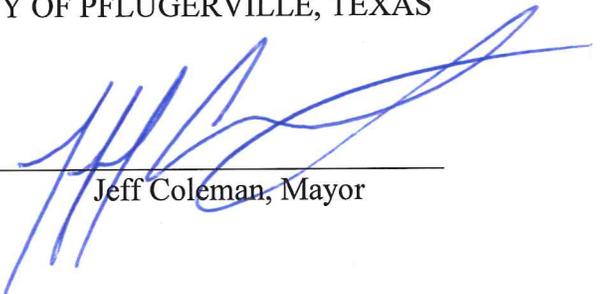
Section 4. This tax levy ordinance shall be effective from and after its passage and adoption by the City Council.

Section 5. Pursuant to Texas Tax Code §26.05(b), this ordinance must be a record vote; which is reflected below:

Mayor - Jeff Coleman (in case of tie only):	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Mayor Pro Tem Place 1 – Wayne Cooper:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input checked="" type="checkbox"/> Absent
Councilmember Place 2 – Brad Marshall:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember Place 3 – Omar Peña:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember Place 4 – Starlet Sattler:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Councilmember Place 5 – Victor Gonzales:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

PASSED AND APPROVED 29 September 2015.

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.

City of Pflugerville, Texas Home Rule Charter*

Budget and Financial Administration

Section 9.01. Fiscal Year.

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

Section 9.02. Public Record.

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

Section 9.03. Annual Budget.

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

The budget shall begin with a clear general summary of its contents and shall show in detail all estimated income, based on the proposed property tax levy and all proposed expenditures, including debt service, for the coming fiscal year. The proposed budget expenditures shall not exceed the total of estimated income and any fund balances available from prior years. For every budget adopted after the 1997-1998 fiscal year budget, except in the event of an emergency under Section 9.04(b), the adopted budget must include an unencumbered general fund balance that is at least sufficient to cover three months of the City's budgeted general fund operation and maintenance expenses. This fund balance may be used for emergency appropriations in accordance with Section 9.04(b). The budget shall be arranged to show comparative figures for the current fiscal year's actual and estimated income and expenditures, the preceding fiscal year's actual income and expenditures, and the estimate of income and expenditures for the budgeted year. It shall include in separate sections:

1. An itemized, estimate of the expense of conducting each department, division, and office.
2. Reasons for proposed increases or decreases in specific expenditures, compared with the current fiscal year.
3. A separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished if possible.
4. A statement of the total probable income of the City from taxes for the period covered by the estimate.

5. Tax levies, rates, and collections for the preceding five years.
6. All anticipated revenue from itemized sources other than the tax levy.
7. The amount required for interest on the City's debts, for the sinking fund, and for maturing serial bonds.
8. The total principal amount of outstanding City debts, with a consolidated schedule of debt service requirements.
9. Anticipated net surplus or deficit for the coming fiscal year of each utility owned or operated by the City and the proposed method of its disposition. Subsidiary budgets for each utility, with detailed income and expenditure information shall be attached as appendices to the budget.
10. A capital program, which may be revised and extended each year to indicate capital improvements pending or in process of construction or acquisition, that includes the following items:
 - a. summary of proposed programs;
 - b. a list of all capital improvements proposed to be undertaken during the next five fiscal years, with appropriate supporting information regarding the necessity for the improvements, including the five-year plan related to that particular type of capital improvement;
 - c. cost estimates, methods of financing, and recommended time schedules for each improvement; and
 - d. the estimated annual cost of operating and maintaining the facilities to be constructed or acquired.
11. Other information required by the Council.

(b) Submission: On or before the first day of July of each year, the manager shall submit to the Council a proposed budget and an accompanying message. The Council shall review the proposed budget and revise it as the Council deems appropriate prior to general circulation for public hearing.

(c) Public notice and hearing: The Council shall post in the City Hall and on the City's official website or other electronic media that is readily accessible to the public a general summary of the proposed budget and a notice stating the times and places where copies of the message and budget are available for inspection by the public and the time and place for a public hearing on the budget. The public hearing must be held not fewer than ten or more than thirty days after publication of the notice.

(d) Amendment before adoption: After the public hearing, the Council may adopt the budget with or without amendment. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts, except expenditures required by law or for debt service or for estimated cash deficit; however, no budget amendment shall increase the authorized expenditures to an amount greater than the total of estimated income, plus funds available from prior years.

(e) Adoption: The Council shall adopt its annual budget by ordinance, on one reading, by the fifteenth day of September, or as soon thereafter as practical. Adoption of the budget shall require an affirmative vote of at least a majority of all members of the Council. Adoption of the budget shall constitute appropriations of the amounts specified as expenditures from the funds indicated.

Section 9.04. Amendments After Adoption.

(a) Supplemental appropriations: If, during the fiscal year, the manager certifies that there are revenues available for appropriation in excess of those estimated in the budget, the Council by ordinance may make supplemental appropriations for the year up to the amount of the excess.

(b) Emergency appropriations: To meet a public emergency created by a natural disaster or man-made calamity affecting life, health, property, or the public peace, the Council may make emergency appropriations by emergency ordinance in accordance with the provisions of this charter. If there are no available unappropriated revenues or general fund balances to meet such appropriations, the Council may by emergency ordinance authorize the issuance of renewable emergency notes sufficient to fund the appropriation. The three-month general fund operating reserve requirement may be suspended by a resolution approved by Council. The resolution should reference the extenuating/emergency situation that created the expending of reserves below the three-month level; and, should also provide a proposed process and timeline for rebuilding the three-month reserve.

(c) Reduction of appropriations: If at any time during the fiscal year it appears probable to the manager that the revenues available will be insufficient to meet the amount appropriated, he shall report to the Council without delay, indicating the estimated amount of the deficit, any remedial action taken by him, and his recommendations for any other steps to be taken. The Council shall take further action as it deems necessary to prevent or minimize any deficit and, for that purpose, it may by ordinance reduce one or more appropriations.

(d) Transfer of appropriations: At any time during the fiscal year the manager may transfer part or all of any unencumbered appropriation balance among programs within a department, division, or office. Upon written request by the manager, the Council by ordinance may transfer part or all of any unencumbered appropriation balance from one department, office, or agency to another.

(e) Limitations: No appropriation for debt service may be reduced or transferred. No appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the unencumbered balance.

(f) Effective date: Supplemental and emergency appropriations and reduction or transfer of appropriations authorized by this section may be made effective immediately upon adoption of the enacting ordinance.

Section 9.05. Borrowing.

(a) Borrowing: The City shall have the power, except as prohibited by law, to borrow money by whatever method the Council deems to be in the public interest.

(b) General obligation bonds: The City shall have the power to borrow money on the credit of the City and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by the constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All bonds shall be issued in conformity with the laws of the State of Texas.

(c) Revenue bonds: The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending, or repairing public utilities, recreational facilities, or any other self-liquidating municipal function not prohibited by the constitution and laws of the State of Texas, and to issue revenue bonds to evidence the obligation. Revenue bonds shall be a charge upon and payable from the properties, or interest pledged in the bonds, or the income from the bonds, or both. Holders of the revenue bonds shall never have the right to demand payment out of monies raised or to be raised by taxation. All revenue bonds shall be issued in conformity with the laws of the State of Texas.

(d) Bonds incontestable: All bonds of the City, after they have been issued, sold, and delivered to the purchaser, shall be incontestable. All bonds issued to refund in exchange for outstanding bonds previously issued shall, after the exchange, be incontestable.

(e) Election to authorize bonds: Bonds payable from ad valorem taxes, other than refunding bonds, shall not be issued unless the bonds have been authorized by majority vote at an election held for that purpose.

(f) Ordinance authorizing borrowing: A copy of the proposed ordinance shall be furnished to each member of the City Council, to the City Attorney, and to any citizen, upon request to the City Secretary, at least seven days before the date of the meeting at which the ordinance is to be considered. Any ordinance pertaining to borrowing may be adopted and finally passed at the meeting at which it is introduced.

(g) Public hearing before ordinance authorizing borrowing is adopted: The City Council must hold a public hearing before adopting an ordinance authorizing borrowing money. The City must publish notice of the public hearing at least one week before the public hearing unless a public emergency exists that requires immediate action by the City Council.

Section 9.06. Lapse of Appropriations.

Every unexpended or unencumbered appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any appropriation shall be deemed abandoned if three years pass without any disbursement from or encumbrance of the appropriation.

Section 9.07. Administration of Budget.

(a) Payments and obligations prohibited: No payment shall be made or obligation incurred against any allotment or appropriation unless the manager or his designee certifies there is a sufficient unencumbered balance in the allotment or appropriation and that sufficient funds are or will be available to cover the claim or meet the obligation when it becomes due and payable. Any payment authorized or obligation incurred in violation of this provision shall be void; any payment made in violation of this provision shall be illegal. Making unauthorized payments or obligations shall be cause for removal of any officer who knowingly authorized or made such a payment or incurred such an obligation. Furthermore, the person making the payment shall also be liable to the City for any amount illegally paid. However, this prohibition shall not be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds, time warrants, certificates of indebtedness, or certificates of obligation, or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that the action is made or approved by ordinance.

(b) Financial reports: The City Manager shall submit a report each month that describes the financial condition of the City by budget item, and shows budgeted and actual income and expenditures for the preceding month and the fiscal year to date. The financial records of the City will be maintained on a basis consistent with generally accepted accounting procedures.

(c) Independent audit: At the close of each fiscal year, and at any other times deemed necessary, the Council shall call for an independent audit of all City accounts to be conducted by a certified public accountant. The certified public accountant selected shall have no personal interest, direct or indirect, in the City's financial affairs, or in any of its officers and, in any event, the same certified public accountant shall not perform the City's audit for more than five consecutive years. The

audit shall contain all information required by any covenants contained in any bond ordinance of the City. Upon completion of the audit, and presentation of the auditor's report to the City Council, the summary of the audit results shall be made available in the City Secretary's office as a public record, and a copy of the audit shall also be forwarded to each of the two primary bond rating agencies, as determined by the City's financial advisor, at their principal offices.

Section 9.08. Taxation.

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

Section 9.09. Sales and Purchasing.

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

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



CITY OF PFLUGERVILLE, TEXAS INVESTMENT POLICY

I. POLICY STATEMENT

It is the policy of the City of Pflugerville (“City”) that the administration of its funds and the investment of those funds shall be handled in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state and City statutes and ordinances governing the investment of public funds. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. It is the intent of the City to be in complete compliance with local law and the Texas Public Funds Investment Act, Chapter 2256 of the Texas Government Code, as amended.

II. SCOPE

This investment policy applies to all the financial assets and funds held by the City. These funds are defined in the City’s Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Fund
- Utility Fund
- Debt Service Fund
- Capital Project Fund
- Trust and Agency Fund
- Any new fund created by the City unless specifically exempted by the City Council and this policy.

III. OBJECTIVES AND STRATEGY

A. General Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio’s composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City’s investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

B. Special Revenue Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

C. Utility Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

D. Debt Service Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

E. Capital Projects Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

F. Trust and Agency Fund

It is the policy of the City that all funds shall be managed and invested with three primary objectives, listed in order of their priority: safety, liquidity, and yield. These objectives encompass:

Safety of Principal

Safety of principal is the foremost objective of the City. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's

composition. The suitability of each investment decision will be made on the basis of these objectives.

Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated.

Yield

The City's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.

IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act"), as amended. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, as amended, specifies collateral requirements for all public funds deposits.

The Interlocal Cooperation Act, Chapter 791, Texas Government Code, as amended, authorizes local governments in Texas to participate in an investment pool established thereunder. That statute and reference to authorized investment in investment pools in the Act is primary authority for use of investment pools by political subdivisions of the State of Texas.

V. DELEGATION OF INVESTMENT AUTHORITY

The Finance Director, acting on behalf of the City Council, is designated as the Investment Officer of the City and is responsible for investment management decisions and activities. The Council is also responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this investment policy. Procedures will include reference to safekeeping, require and include PSA Master Repurchase Agreements, wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall attend a training session not less than once in a two-year period that begins on the first day of the fiscal year and consists of the two consecutive fiscal years after that date. The training session(s) will include not less than 10 aggregate hours of instruction relating to investment responsibilities.

The Investment Officer shall be responsible for all transactions and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officer shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officer is not available.

No officer or designee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer and approved by the City Manager.

VI. PRUDENCE

The standard of prudence to be used in the investment function shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. This standard states: “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the expected income to be derived.”

Limitation of Personal Liability

The Investment Officer and those delegated investment authority under this policy, when acting in accordance with the written procedures and this policy and in accord with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security’s credit risk or market price change or portfolio shifts are reported in a timely manner and then appropriate action is taken to control adverse market effects.

VII. INTERNAL CONTROLS

The Investment Officer shall establish a system of written internal controls which will be reviewed annually with the independent auditor of the City in accordance with accepted industry practices. The controls shall be designed to prevent loss of public funds due to fraud, employee error, misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees of the City.

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

Cash Flow Forecasting

Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. Supplemental to the financial and budgetary systems, the Investment Officer will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes. Cash flow will include the historical researching and monitoring of specific cash flow items, payables and receivables as well as overall cash positions and patterns.

VIII. AUTHORIZED INVESTMENTS

Acceptable investments under this policy shall be limited to the instruments listed below. The investments are to be chosen in a manner which promotes diversity or market sector and maturity.

- A. Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed two years to the stated maturity;
- B. Direct obligations of the State of Texas or its agencies.
- C. Certificates of deposit issued by an FDIC insured financial institution, not to exceed the current FDIC limit per institution and with a maximum maturity length of one year.
- D. Obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent.
- E. Repurchase agreements and reverse repurchase agreements as defined by the Public Funds Investment Act, as amended, not to exceed ninety (90) days to stated maturity, provided an executed PSA Master Repurchase Agreement is on file with the City and the counterparty bank or primary dealer.
- F. Texas Local Government Investment Pools as defined by the Public Funds Investment Act, as amended. The maximum dollar-weighted maturity for the pool may not exceed ninety (90) days and the pool must maintain a minimum rating of AAAm.

IX. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

All investments made by the City will be made through either the City's banking services bank or a primary dealer. The City shall maintain a list of financial institutions which are authorized to provide investment services. Banks shall continuously provide their most recent "Consolidated Report of Condition" (call report). Securities broker/dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve as primary dealers. The following criteria must be met by those firms on the list: provision of an audited financial statement for the most recent period, proof of certification by the National Association of Securities Dealers (NASD), and proof of current registration with the State Securities Commission.

Every dealer with whom the City transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The broker/dealer will be required to return a signed copy of the Certification Form certifying that the policy has been received and reviewed.

X. DIVERSIFICATION AND MATURITY LIMITATIONS

It is the policy of the City to diversify its investment portfolio. Invested funds shall be diversified to minimize risk or loss resulting from over-concentration of assets in a specific maturity, specific issuer, or specific class of securities. With the exception of U.S. Treasury securities and authorized investment pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution.

The Investment Officer shall be required to diversify maturities. The Investment Officer, to the extent possible, will attempt to match investment with anticipated cash flow requirements. Matching maturities with cash flow dates will reduce the need to sell securities prior to maturity, thus reducing market risk. Unless matched to specific requirements such as semiannual or annual bond payments, the Investment Officer may not invest more than 20% of the portfolio for a period greater than one (1) year. The Investment Officer may not invest any portion of the portfolio for a period greater than two (2) years.

XI. SAFEKEEPING AND COLLATERALIZATION

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a third party custodian designated by the Investment Officer and evidenced by safekeeping receipts.

XII. PERFORMANCE EVALUATION AND REPORTING

The Investment Officer shall submit quarterly reports to the City Manager and City Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program. This report shall contain:

- Beginning and ending market value of the portfolio by market sector and total portfolio;
- Beginning and ending carrying (Book) value of the portfolio by market sector and total portfolio;
- Transactions which change market and book value;
- Detail reporting on each asset (book, market, and maturity dates);
- Overall current yield of the portfolio;
- Overall weighted average maturity of the portfolio;
- Maximum maturities in the portfolio; and,
- The signature of the investment officer.

XIII. INVESTMENT POLICY ADOPTION BY THE CITY COUNCIL

The City's investment policy shall be adopted by the City Council. The policy shall be reviewed on an annual basis by the City Manager and City Council.

Last adopted by City Council March 27, 2012



Resolution No. 1421-14-10-14-0218

**RESOLUTION OF THE CITY OF PFLUGERVILLE, TEXAS
REVIEWING AND APPROVING 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

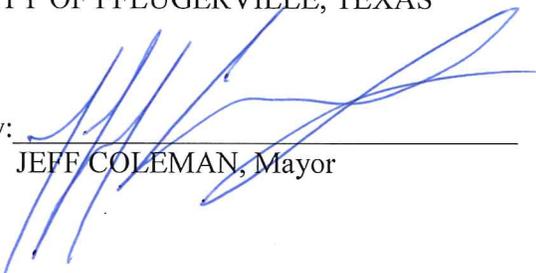
WHEREAS, the City of Pflugerville recognizes the need for relevant and updated policies; NOW THEREFORE,

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

That the investment policy has been reviewed and is approved as written.

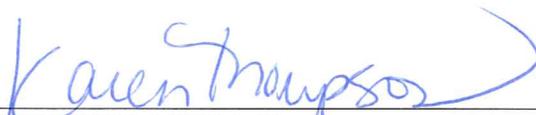
APPROVED this 14th day of October, 2014.

CITY OF PFLUGERVILLE, TEXAS

By: 

JEFF COLEMAN, Mayor

ATTEST:


KAREN THOMPSON, City Secretary



City of Pflugerville, Texas Home Rule Charter*

THE CITY COUNCIL

Section 3.01. Number, Selection, and Term.

The City Council shall be composed of the Mayor and five Council members, who shall be elected from the City at large. Each Council member shall occupy a position on the Council, numbered one through five consecutively. The Mayor and Council members shall be elected in the manner provided in Article V of this charter to serve for three-year terms.

Unless the context clearly requires otherwise, the terms “City Council” or “Council”, when used in this charter, shall mean the Mayor and the Council members.

Section 3.02. Term Limits.

Council members and the Mayor shall be limited to three consecutive full terms in office. A person who has served three consecutive full terms as a Council member, regardless of place number, or as Mayor may not again hold the same office until at least one term out of office has passed. A person who has served three consecutive terms as a Council member shall be eligible to be elected to the office of Mayor for three consecutive terms, and a person who has served three consecutive terms as Mayor shall be eligible to be elected as a Council member for three consecutive terms.

Section 3.03. Qualifications.

In addition to any qualifications for holding office prescribed by law, the members of the Council shall reside within the City and shall meet the conditions of section 5.02 of this charter while in office.

Section 3.04. Compensation.

Members of the City Council shall serve without compensation, but shall be entitled to payment of or reimbursement for all necessary expenses incurred in the performance of official duties, upon approval by the City Council.

Section 3.05. General Powers and Duties.

All powers of the City shall be vested in the City Council, except as otherwise provided by law or this charter. The City Council shall provide for the performance of all duties and obligations imposed on the City by law through the establishment of general policies and ordinances, which will be implemented by the City Manager. Any City Council member may place an item on the agenda for a subsequent regular Council meeting with the consent of a second Council member.

Section 3.06. Mayor and Mayor Pro-tem.

The Mayor shall have the following rights and responsibilities:

1. With the advice of the City Manager and assistance from the City Secretary and other City staff members, as appropriate, prepare agendas for City Council meetings.
2. Preside at all meetings of the City Council and vote only if there is a tie.
3. Sign any ordinance, order, resolution, plat, bond, conveyance, contract, or other document that is authorized or enacted by the City Council.
4. Serve as head of the City government for all ceremonial purposes.
5. Serve as the official representative of the City.
6. Perform other duties, consistent with this charter, as may be imposed by the City Council.

The Mayor shall not have the power to veto or modify any ordinance adopted by the City Council and shall not, in any way, neutralize or negate any action of the City Council. The Mayor may not bind or obligate the City in any way without prior authorization from the City Council. Anything herein to the contrary notwithstanding, the Mayor shall not vote on any motion considered by the Council, except as required in order to break a tie.

The Mayor Pro-Tem shall be a Council member elected by the Council at the first meeting following the canvassing of each regular election. The Mayor Pro-Tem shall act as Mayor during the disability or absence of the Mayor. When acting in the capacity of Mayor, the Mayor Pro-Tem shall have the rights and responsibilities and be subject to the limitations, including those on voting, conferred on the Mayor by this Section. In the event a vacancy in the office of Mayor occurs, the Council shall within 30 days determine how to fill the vacancy for the office of Mayor in accordance with state law.

Section 3.07. Vacancies.

A vacancy is created when any member of the Council dies, resigns, or is removed from office under section 3.08. Within 30 days following the creation of a vacancy, the Council shall take action to fill the vacancy in accordance with state law.

Section 3.08. Removal from Office.

(a) Reasons: Any member of the Council may be removed from office for any of the following reasons:

1. Failure to maintain the qualifications for office required by sections 3.03 and 5.02 of this charter.
2. Violation of any express prohibition of this charter or the Code of Ethics adopted under section 11.05.

3. Conviction of a crime involving moral turpitude.
4. Failure to attend three consecutive regular City Council meetings without being excused by the Council.

(b) Initiation: Removal proceedings shall be initiated when a sworn written complaint charging a member of the Council with an act or omission that is a reason for removal is presented to the Mayor or, if the complaint is against the Mayor, to the Mayor Pro Tem. The person receiving the complaint shall file it with the City Secretary, who shall provide a copy to the member complained against and all other Council members. The Mayor or the Mayor Pro-Tem shall set a time and date for a hearing on the complaint.

(c) Hearing and decision: The remaining members of the City Council shall conduct a hearing to take evidence on the complaint. The member complained against shall have a right to representation at the hearing and to question and cross-examine all witnesses, but may not vote on the question of removal. Based on the evidence presented at the hearing, the City Council shall make a decision whether the member should be removed from office and shall issue an order setting out its decision. If it determines by at least three affirmative votes that removal is warranted, it shall declare a vacancy to be filled no sooner than the next regular meeting and in accordance with section 3.07. The decision of the City Council shall be final and binding so long as it is made in good faith.

Sections 03.09. Prohibitions.

(a) Holding other office: No member of the Council shall hold other City office or employment during his term of office and no former member of the Council shall hold any compensated appointive City office or employment until at least one year after the expiration of his term of office.

(b) Appointments and removals: Neither the City Council nor any of its individual members shall require the appointment or removal of any City officer or employee that the City Manager or his subordinate is authorized to appoint. This provision shall not limit the right of the City Council to express and to freely and fully discuss with the City Manager its views pertaining to the appointment and removal of City officers and employees.

(c) Interference with administration: Unless making inquiries or conducting an investigation under section 3.19, the City Council and its individual members shall work through the City Manager in dealing with City officers and employees who are under the direction and supervision of the City Manager. No member of the Council shall exert any direct control over City officers and employees or shall give orders to or direct the actions of City officers and employees, publicly or privately, except as may be permitted by this charter.

Section 3.10. City Council Meetings.

The City Council shall meet at least once each month and may hold as many additional meetings as it deems necessary to transact the business of the City. Days and times of regular meetings shall be set by resolution. All meetings shall be posted and conducted in accordance with the requirements of the Texas Open Meetings Act, Chapter 551, Government Code. The City Council must annually meet with each board or commission.

Sections 3.11. Quorum.

Three City Council members, excluding the Mayor (but not excluding the Mayor Pro-Tem when acting as Mayor), shall constitute a quorum for the purpose of transacting business. Except as otherwise provided by this charter or state law, the affirmative vote of a majority of those members present and voting shall constitute valid action by the City Council.

Sections 3.12. Rules of Procedure.

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

Sections 3.13. Voting.

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

Sections 3.14. Action Requiring an Ordinance.

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

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

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

Section 3.15. Ordinances, In General.

(a) Form: The Council shall legislate only by ordinance that contains an enacting clause stating, "Be it ordained by the City Council of the City of Pflugerville, Texas." Each proposed ordinance shall be introduced in the written or printed form required for adoption. No ordinance

shall contain more than one subject, which shall be clearly expressed in its title; however, general appropriations ordinances may contain various subjects and accounts for which monies are to be appropriated.

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

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

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

Except as specified below, a proposed ordinance shall be read at two Council meetings with at least seventy-two hours elapsing between readings. A proposed ordinance may be amended on first reading; however, if an amendment is made at second reading, final adoption shall be postponed until a subsequent meeting. An emergency ordinance shall be adopted in accordance with section 3.16 of this charter; a budget ordinance shall be adopted in accordance with section 9.03 of this charter; an appropriations ordinance shall be adopted in accordance with section 9.04 of this charter; an ordinance pertaining to borrowing shall be adopted in accordance with section 9.05 of this charter; and a tax ordinance shall be adopted in accordance with section 9.08 of this charter.

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

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

Section 3.16. Emergency Ordinances.

(a) Purpose and limitations: To meet a public emergency affecting life, health, property, or the public peace, the Council may adopt emergency ordinances; however, ordinances that levy taxes; grant, renew, or extend a franchise; regulate the rates charged by a

public utility for its services; or, except as permitted by section 9.05, authorize the borrowing of money shall not be adopted as emergency ordinances.

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

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

Section 3.17. Code of Technical Regulations.

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

Section 3.18. Bonded Employees.

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

Section 3.19. Inquiries and Investigations.

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

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

City of Pflugerville, Texas Home Rule Charter*

BOARDS AND COMMISSIONS

Section 8.01. Boards and Commissions in General.

In addition to the boards and commissions established by this charter, the City Council by ordinance may establish any boards and commissions it deems necessary for the conduct of City business and the management of municipal affairs. The functions, authority, and responsibilities of such boards and commissions shall be set out in the ordinances establishing them. All boards and commissions in existence at the time this charter is adopted shall continue according to the ordinances or other acts under which they were created, except as otherwise provided in this charter, until the City Council abolishes, modifies, or alters the ordinances or acts under which they exist. Notwithstanding any other provision of this charter, the City Council retains full authority over the budget, appropriation of funds, expenditures, purchase and sale of property, and accounting procedures for all boards and commission, consistent with this charter and the state constitution and laws.

Section 8.02. Membership Qualifications.

Except as otherwise provided in this charter, each candidate for appointment as a member of a board or commission shall be a registered voter of the City who has resided within the corporate city limits, or within territory annexed prior to the appointment, for at least twelve months preceding the appointment. Board or commission members shall serve without compensation and shall not be employed by or hold any other position in City government. In addition to any other requirements prescribed by the Council, members shall maintain the qualifications established by this section while in office.

Section 8.03. Membership Disqualification.

No member of a board or commission shall remain in his position after being elected or appointed to City office.

Section 8.04. Term Limits.

Members of a board or commission shall be limited to three consecutive full terms in office. A person who has served three consecutive full terms as a board or commission member may not again hold the same office until at least one term out of office has passed.

Section 8.05. Vacancies.

Board or commission members shall actively participate in the commission's activities, and any member who is absent for three consecutive meetings without valid excuse, as determined by the board or commission, shall automatically be dismissed from membership. The membership shall at once notify the Council that a vacancy exists. Any vacancy on the board or commission, for any reason, shall be filled for the unexpired term by Council appointment within thirty days of the vacancy.

Section 8.06. Officers.

Each board or commission must annually elect a chairman and a vice-chairman and may elect a secretary.

Section 08.07. Texas Open Meetings Act.

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

Section 8.08. Planning Commission.

(a) Composition and term: The City Council shall appoint a planning and zoning commission of seven members who shall be appointed to two-year terms and shall serve until their successors are appointed and qualified.

(b) Rules of procedure: The commission shall establish its own rules of procedure, which shall require that a quorum consists of at least four members of the commission and that an affirmative vote of a majority of those present shall be necessary to act on pending questions. The chairman shall be permitted to vote on any question.

(c) Powers and duties: The commission shall exercise the following powers:

1. Make, amend, extend, and add to the comprehensive plan for the physical development of the City and recommend the comprehensive plan to the City Council for approval.
2. Approve or disapprove plats of proposed subdivisions submitted to the City. In considering plats, the commission shall require the proposed subdivision to meet, so far as is practicable, all the standards of layout and street and sidewalk construction applicable to comparable property within the City's corporate limits. Further, it shall require restriction on the use of the property consistent with the restrictions on comparable property within the City's corporate limits.
3. Draft rules and regulations governing platting and subdividing of land that are consistent with the state constitution and laws and recommend them to the City Council for adoption.
4. Annually recommend an annexation plan to the City Council.
5. Annually submit a five-year capital improvements plan to the City Council and City Manager, at least one hundred twenty days before the beginning of the budget year. The plan must list projects in order of preference with a recommendation for the year of construction for each project.
6. Meet at least once each month.
7. Perform other duties and be vested with other powers as the City Council shall from time to time prescribe.

(d) Liaison with City Council: The City Manager or his representative shall attend planning commission meetings and shall serve as liaison between the commission and the City Council.

Section 08.09. Board of Adjustment.

(a) Composition and term: The City Council shall appoint a board of adjustment consisting of five regular members and four alternate members to serve two-year terms. Alternate members may participate in meetings and vote on matters in the absence of regular members when requested to do so by the City Manager or City Manager's designee. The City Council may remove a member for cause set out in a written charge and as determined by the Council after a public hearing on the charges

(b) Rules of procedure: The presiding officer shall call meetings at least quarterly and may administer oaths to witnesses and compel attendance of witnesses. Cases shall be heard in open meeting by at least four members and not more than five members. The minutes of meetings shall be public records of the board's examinations, official actions, and other proceedings and shall reflect each member's vote, absence, or failure to vote on each question.

(c) Powers: The board of adjustment shall exercise the following authority:

1. Hear and decide an appeal that alleges error in an order, requirement, decision, or determination made by an administrative official in enforcing zoning laws or ordinances.
2. Hear and decide special exceptions to terms of zoning ordinances when the ordinance so requires, provided that exceptions granted shall be consistent with the general purpose and intent of the ordinance and in accordance with any applicable rules contained in the ordinance.
3. In specific cases, authorize a variance from the terms of a zoning ordinance, provided that the variance is not contrary to the public interest and that, due to special conditions, literal enforcement of the ordinance would result in unnecessary hardship. In authorizing variances, the board shall ensure that the spirit of the ordinance is observed and substantial justice is done.
4. Hear and decide other matters authorized by City zoning ordinances.

(d) Appeals procedure: Appeals to the board of adjustment shall be conducted in accordance with the requirements of § 211.010, Local Government Code.

(e) Board determination: The board may reverse or affirm, wholly or in part, or may modify the order or decision that is the subject of an appeal under subsection (c)(1). The concurring vote of at least four members is necessary to: reverse an order, requirement, decision, or determination of an administrative official; decide in favor of an applicant on a matter which the board is required to pass under the zoning ordinance; or authorize a variation from the term of the zoning ordinance.

(f) Judicial review: Any person dissatisfied with the board of adjustment's decision on an appeal may petition a court of record for further action in accordance with the requirements of § 211.011, Local Government Code.

Section 8.10. Parks and Recreation Commission.

(a) Composition and term: The City Council shall appoint a parks and recreation commission consisting of six members to serve two-year terms and one high school student member to serve a one-year term. The student member shall not be required to be a registered voter. The City Council shall also appoint an alternate member who may vote if a regular member is absent.

(b) Rules of procedure: The commission shall establish rules of procedure consistent with City ordinances, resolutions, and regulations. The commission shall meet at least monthly, and absence from three consecutive meetings without valid excuse, as determined by the commission, shall result in automatic removal from office.

(c) Powers and duties: The commission shall exercise the following powers:

1. Annually submit a five-year comprehensive park plan to the City Council and City Manager, at least one hundred twenty days before the beginning of the budget year. The plan must list projects in order of preference with a recommendation for the year of construction for each project.

2. Make recommendations to the City Council and City Manager concerning the management, maintenance, use or improvement of all parks and public recreational facilities owned or controlled by the City.
3. Make recommendations to the City Council and City Manager concerning taking and holding any real property that may be needed for carrying out the commission's purposes by purchase, devise, bequest, or otherwise and instituting condemnation proceedings for parks and recreation purposes whenever it determines that private property should be taken in the name of the City.
4. Make recommendations to the City Council and City Manager concerning receipt of donations, legacies, or bequests for the improvement or maintenance of public parks or for the acquisition of new parks.
5. Any other matters designated by City ordinance.

Section 8.11. Library Board.

(a) Composition and term: The City Council shall appoint a library board consisting of seven regular members, to serve two-year terms, and one alternate member, to serve a one-year term. The alternate member may vote if a regular member is absent. Liaisons to the board will include the President of the Friends of the Pflugerville Community Library, the Director of the Library and a student from a high school in the Pflugerville Independent School District. Liaisons may advise the board but may not vote on any matter.

(b) Rules of procedure: The commission shall establish rules of procedure consistent with City ordinances, resolutions, and regulations. The commission shall meet at least monthly, and absence from three consecutive meetings without valid excuse, as determined by the commission, shall result in automatic removal from office.

(c) Powers and duties: The commission shall exercise the following powers:

1. By January 31st of each year, review, update and submit a five-year comprehensive library plan to the City Council and City Manager. The plan must list projects in order of preference with a recommendation for the year of construction for each project.
2. Make recommendations periodically to the City Council and City Manager concerning matters of library procedure and policy.
3. Make recommendations to the City Council and City Manager concerning promotion of the library's programs and services in the greater Pflugerville community.
4. Make recommendations to the City Council and City Manager concerning grants and fund-raising activities.
5. Any other matters designated by City ordinance.

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

City of Pflugerville, Texas Home Rule Charter*

ADMINISTRATIVE SERVICES

Section 4.01. City Manager.

(a) Appointment and qualifications: The City Council shall appoint a City Manager by affirmative vote of at least four members. The Council shall determine a method of selection that ensures orderly, nonpartisan action in securing a competent and qualified person to fill the position. The City Manager shall be chosen based on executive and administrative training, experience, and ability. Within a reasonable time after appointment, which time shall be set by the Council, the City Manager shall become a resident of the City.

(b) Term and compensation: The City Manager shall be employed for a term and compensation and upon conditions determined by the City Council.

(c) Powers and duties: The City Manager shall be the chief administrative officer of the City and shall be responsible to the City Council for the proper administration of all City matters. In fulfilling that administrative responsibility, the City Manager shall:

1. Implement the general policies established by the City Council
2. See that all state laws and City ordinances are effectively enforced.
3. Appoint, suspend, or remove department heads in accordance with the City's established policies and procedures, except as otherwise provided in this charter.
4. Attend all City Council meetings unless excused by the Council.
5. Prepare the annual budget and submit it to the City Council in accordance with section 9.03 of this charter and be responsible for administration of the budget after its adoption.
6. Prepare and submit to the City Council at the end of each fiscal year a complete report on the finances and administrative activity of the City for the preceding year.
7. Submit to the City Council a monthly budget report; keep the Council informed regarding the City's financial condition and future needs; and make financial recommendations.
8. Provide reports concerning the operation of City departments, offices, commissions, boards and agencies, as required by the City Council.
9. Serve as officer for public records in accordance with the Texas Open Records Act, Chapter 552, Government Code, and the custodian of records under the Local Government Records Act, Subtitle C, Title 6, Local Government Code.
10. If authorized by the City Council, sign any contract, conveyance or other document.

11. Assist each board or commission that must make recommendations to the City Council regarding the expenditure of funds or capital improvements in the preparation or amendment of a five-year plan to submit to the Council.
12. Perform the duties prescribed by this charter and other duties as may be required by the City Council, consistent with this charter.

(d) Acting City Manager: Within sixty days after the City Manager takes office, the City Council, on recommendation of the City Manager, shall appoint a qualified administrative officer of the City to serve as acting City Manager in the manager's absence or disability. No member of the City Council may serve as acting City Manager.

Section 4.02. Municipal Court.

(a) Establishment: A municipal court for the City of Pflugerville is established and shall be maintained for the trial of misdemeanor offenses. The municipal court shall have all the powers and duties of municipal courts prescribed by state law.

(b) Municipal judge and associate judges: The City Council shall appoint a municipal judge, who shall be an attorney licensed to practice law in Texas, and shall fix the compensation for that office. The City Council, in its discretion, may appoint additional associate municipal judges, who shall not be required to be attorneys. All municipal judges shall serve at the will of the Council and shall receive compensation fixed by the City Council.

(c) Municipal court clerk: The City Manager shall appoint a clerk of the municipal court and deputies, as needed, who shall have power to administer oaths and affidavits, make certificates, affix the seal of the court, and perform any of the usual and necessary acts performed by clerks of courts in issuing process and conducting the business of the court.

(d) Finances: All costs, fees, special expenses, and fines imposed by the municipal court shall be deposited to the City treasury for the use and benefit of the City, except as otherwise required by state law.

Section 4.03. City Attorney.

The City Council shall appoint a City Attorney, who shall be a competent attorney, duly licensed to practice law in Texas. The City Attorney shall serve at the will of the Council and shall receive compensation as fixed by the Council. The City Attorney shall be the legal advisor and attorney for the City and all its departments and officers in the conduct of City business and shall represent the City in all litigation; however, the City Council may retain special counsel at any time it deems necessary or advisable.

Section 4.04. City Secretary.

The City Manager shall appoint the City Secretary and may appoint assistant City Secretaries, as needed. The City Secretary shall serve at the will of the City Manager and shall perform the following duties:

1. Post or cause to be posted notice of City Council and City board or commission meetings, as required by the Texas Open Meetings Act, Chapter 551, Government Code.
2. Keep or cause to be kept minutes of City Council meetings and ensure that minutes of City board or commission meetings are kept.

3. Authenticate by personal signature and record or cause to be recorded in full, in a book indexed for this purpose, all ordinances and resolutions.
4. Serve as an agent of the officer of public records in accordance with the requirements of the Texas Open Records Act, Chapter 552, Government Code, and the records management officer under the Local Government Records Act, Subtitle C, Title 6, Local Government Code.
5. Perform all duties prescribed by this charter.
6. Perform other duties as required by the City Council or assigned by the City Manager.

Section 4.05. Personnel Policies.

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

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

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

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

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

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

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

Section 4.06. Administrative Departments.

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

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

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

Budget Glossary



Budget Glossary

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
CDBG – Community Development Block Grant	O&M – Operations and Maintenance
CIP – Capital Improvement Projects	PISD – Pflugerville Independent School District
CTTS – Central Texas Turnpike System	ROW – Right of Way
ETJ – Extraterritorial Jurisdiction	SCADA – Supervisor Control and Data Acquisition
FTE – Full-Time Equivalents	TCAD – Travis Central Appraisal District
GAAP – Generally Accepted Accounting Principles	TCEQ – Texas Commission on Environmental Quality
GASB – Governmental Accounting Standards Board	TIRZ – Tax Increment Reinvestment Zone
GO – General Obligation Bonds	UCR – Uniform Crime Reports
GFOA – Government Finance Officers Association	WCAD – Williamson County Appraisal District
GIS – Geographical Information Systems	

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 a qualified certified public accountant firm 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 (City Council). 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.

Community Development Block Grant (CDBG) – A flexible, Department of Housing and Urban Development (HUD) program that provides communities with resources to address a wide range of unique community development needs. The CDBG program provides annual federal grants on a formula basis to local governments and States.

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.

Budget Glossary (continued)

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

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

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 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, cable television and commercial garbage services.

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.

Budget Glossary (continued)

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.

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 perform any action which qualifies as a public purpose that is not prohibited or pre-empted by state law.

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.

Budget Glossary (continued)

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 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 other upkeep, needed to maintain the asset so that it continues to provide normal service.

Million Gallons per Day (MGD) – A measurement of water or wastewater flow.

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.

Budget Glossary (continued)

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).

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.

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.

Budget Glossary (continued)

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

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

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 ordained 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.